

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, APRIL 15, 2021– 7:15 pm  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
Minutes**

**Board of Finance Members Present:** Chairman Emily Bradley, Vice-Chair Robert Munroe, Ross Lally (joined meeting at 7:23 p.m.), Charles Danna Jr., Kristen Gourley, Robert DePietro, and Richard Tuthill

**Board of Selectmen Present:** First Selectman Sandra Pierog and Selectman Robert DePietro

**Board of Education Members Present:** Superintendent of Schools Kristin Heckt, Christopher Davey, Rhea Klein, Scott Rich

**Staff Present:** Interim Town Administrator Jim Rupert, and Board Clerk Linda McDonald

**Others Present:** Community Voice Channel (CVC)

1. Call to Order: E. Bradley called the meeting to order at 7:15 p.m.

2. Public Participation:

R. Munroe apologized for being too rigid in regard to the number the board was solving for as it related to the 1.22 million at the April 13, 2021 special meeting.

3. Approval of Minutes:

3.a Approval of February 18, 2021 Meeting Minutes

3.b Approval of March 18, 2021 Regular Meeting Minutes

3.c Approval of March 25, 2021 Special Meeting Minutes

3.d Approval of March 30, 2021 Special Meeting Minutes

3.e Approval of April 1, 2021 Special Meeting Minutes

Consensus of the board was to table approval of minutes to a future meeting.

4. Elected Official and Town Staff Reports:

4.a Board of Education Update:

Superintendent Heckt reported, as of March 31, 2021, the BOE budget is 64% expended for FY 2021. The BOE approved a transfer of \$50,000 from Personnel Benefits to Instructional Technology to purchase 150 replacement Chromebooks to provide equitable access to content for all students in blended and remote learning environments. Some of the cost may be reimbursable through ESCR2 funding. The Chromebooks will be used next year and for a program over the summer set up for students experiencing learning loss. She explained the school has been doing assessments along the way of where students should be in their development of learning, specifically in the language arts and mathematics to determine which students need the most support. Funding for the summer program will come from ESCR2 funding.

She said the BOE, at their March 11, 2021 meeting, committed \$275,000 towards the FY 2022 budget. The revised under expenditures is \$56,593 net of this budget commitment and approved budget transfers. The BOE would have to vote to release the additional \$56,593 under expenditure at their May meeting.

R. Munroe noted the BOE has been carrying several vacant positions over the year that have gone unfilled. He asked if the BOE will be building up more unspent funds from now to the end of the school year. He asked if there is some consideration that the BOE might be able to look at those numbers carefully enough to say they could put more money in as a consequence of those unfilled positions before the end of the year. He said these unspent funds could impact BOF discussions of the FY 2022 budget.

Superintendent Heckt responded the BOE would have to convene a special meeting and she would have to discuss this with the Chair. She confirmed the BOE will continue to accumulate a savings of unspent funds between now and the end of the fiscal year. Her concern is that what the BOE does return goes into next year's budget which could potentially mean that there will less to put forward towards next year's budget.

E. Bradley said if new information comes in from the BOE after the BOF public hearing, the board will still have time to adjust the budget before the referendum.

4.b Tax Collection Summary: S. Pierog reported the Town continues to do an excellent job in tax collection. As of March 31, 2021, the current tax levy collected was at 100.49%. The current motor vehicle levy collected was at 97.05%, and supplemental motor vehicle levy collected was at 94.12%. Since the supplemental motor vehicle payments were not due until April 1, she said there may be more collections to report.

4.c Town Update:

S. Pierog said she doesn't believe there is anything on the March 31, 2021 revenue report that the town will not get that is of any significance.

S. Pierog reported the town is 59.34% expended as of March 31, 2021. The only category over expensed is the Land Use Department which is 75.27% expensed and over-expended compared to all three prior fiscal years. S. Pierog said the BOS has moved expenses for Jim Rupert from this budget to the Administration budget. She noted construction season has just started and highway projects have not been started at this point. A significant portion of the public works budget is expected to be used over the next three months for road repair and resurfacing. There will also be large expenditures in the parks department after the opening of Indian Notch Park.

Discussion followed about possible additional givebacks from the BOS and BOE.

Superintendent Heckt said she is working to schedule a special BOE meeting for April 29, 2021 and commented hopefully, the state will release health insurance premium rates by the end of the month.

E. Bradley noted the budget has to be finalized by May 10, 2021.

4.d Other:

5. Ongoing Business

5.a Charter Revision Discussion:

E. Bradley updated the board on the status of the Charter revision process. She said the BOS held a public hearing on the proposed Charter revisions and have discussed all the CRC recommendations. Regarding changing the structure of the BOF going forward, the majority consensus of the BOS was to support the CRC's recommendation to create a Finance Committee composed of two members of the BOS, 2 members of the BOE and three additional elected people. S. Pierog said the BOS has not yet submitted their working document report to the CRC. A formal vote will be held after the CRC responds to the questions sent to them by the BOS.

5.b Discussion on FY 2021-2022 Revenues: No discussion.

5.c Discussion of FY 2022 Budgets:

E. Bradley shared two draft working document scenarios as a starting point for budget discussion in preparation for presentation at the public hearing scheduled for April 27, 2021.

Scenario #1:

Calculations for keeping the mill rate the same as for FY 2021 (38.86) show \$20,910,437 for total revenue and non-revenue receipts, \$22,127,790 as a total means of financing and a total of \$23,397,993 in expenditures. This leaves a gap of \$1,270,203 between revenues and expenses.

Calculations for raising the mill rate to 41.74 show \$22,180,640 for total revenue and non-revenue receipts, \$23,397,993 as a total means of financing and a total of \$23,397,993 in expenditures.

Scenario #2:

Calculations for increasing the current mill rate by one mill to 39.86 show \$21,350,937 for total revenue and non-revenue receipts, \$22,568,290 as a total means of financing and a total of \$23,568,290 in expenditures. This leaves a gap of \$829,703 between revenues and expenses.

Calculations for increasing the mill rate to 40.00 show \$21,413,437 for total revenue and non-revenue receipts, \$22,630,790 as a total means of financing and a total of \$22,630,790 in expenditures. This leaves a gap of \$767,203 between revenues and expenses.

Calculations for increasing the current mill rate by two mills to 40.86 show \$21,792,437 for total revenue and non-revenue receipts, \$23,009,790 as a total means of financing and a total of \$23,009,790 in expenditures. This leaves a gap of \$388,203 between revenues and expenses.

Members weighed in with alternate scenarios, suggestions, and concerns to close the approximately 1.2 million gap.

One large unknown on the revenue side in regard to determining next year's budget is that the Town does not yet know how much it will be receiving from the federal government in American Relief Funds.

The large unknown on the expenditure side is the cost of the new medical insurance. The BOS and BOE are waiting on the final premium costs from the state. Once they have that, they may be able to revise the medical insurance expenditure numbers. This information will not be available before the public hearing.

E. Bradley said the board will have no new information on additional givebacks from the BOS or BOE or on revenues for the next budget meeting on Tuesday, April 20, 2021.

Discussion followed on the approach for the public hearing. The general feeling was to present the facts and reality of the unknowns in the budget being proposed and hearing the public feedback.

K. Gourley stressed the importance of the board being prepared for the public hearing, taking notes, and all members on the same page when responding to questions from the public.

6. New Business

6.a Consider and Possibly Act on FY 2022 Proposed Budget for Public Hearing: No discussion.

7. Adjournment: E. Bradley adjourned the regular meeting at 9:38 p.m.

Upcoming Special Meetings: April 20, 2021 – 7:15 p.m.

April 27, 2021 – Public Hearing – 7:15 p.m. with Special Meeting immediately following.

May 6, 2021 – 7:15 p.m.

Next Regular Meeting: May 20, 2021 Regular Meeting - 7:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

*Linda H. McDonald.*

PLEASE SEE THE MINUTES OF SUBSEQUENT MEETINGS FOR THE APPROVAL OF THESE MINUTES AND ANY CORRECTIONS HERETO.