

FY2027 Monthly Tax Collector Summary – September 2026

FY2027 TAX COLLECTOR SUMMARY (As Of September 30, 2026)

CURRENT YEAR COLLECTIONS								FORECAST		
	A	B	C	D	E	F	G	H	I	J
	ADOPTED LEVY	NET GRAND LEVY (JULY 1)	NET GRAND LEVY (CURRENT STATE)	NET COLLECTIONS YTD	% COLLECTED YTD vs FY27 BUDGET	% COLLECTED YTD vs JULY 1 GRAND LIST	% COLLECTED YTD vs CURRENT STATE GRAND LIST	FY27 FORECAST NET COLLECTION \$ (Current State Levy x estimated collection rate)	FY FORECASTED NET COLLECTION % (vs Budget)	Forecast vs Budget \$
CURRENT YEAR LEVY	\$ 19,413,232	\$ 19,013,958	\$ 18,978,900	\$ 18,732,021	96.49%	98.52%	98.70%	\$ 18,789,111	96.79%	\$ (624,121)
MOTOR VEHICLE	\$ 1,687,235	\$ 1,773,060	\$ 1,747,583	\$ 1,572,474	93.20%	88.69%	89.98%	\$ 1,695,156	100.47%	\$ 7,921
SUPPLEMENTAL MV LEVY	\$ 200,000	\$ 200,000	\$ 200,000	\$ 131,420	65.71%	65.71%	65.71%	\$ 213,279	106.64%	\$ 13,279
SUB TOTAL	\$ 21,300,467	\$ 20,987,018	\$ 20,926,484	\$ 20,435,915	95.94%	97.37%	97.66%	\$ 20,697,546	97.17%	\$ (602,921)
PRIOR YEARS	\$ 85,000	\$ 85,000	\$ 85,000	\$ 44,537	52.40%	52.40%	52.40%	\$ 102,813	120.96%	\$ 17,813
INTEREST & FEES	\$ 60,000	\$ 60,000	\$ 60,000	\$ 34,468	57.45%	57.45%	57.45%	\$ 71,021	118.37%	\$ 11,021
TOTAL	\$ 21,445,467	\$ 21,132,018	\$ 21,071,484	\$ 20,514,920	95.66%	97.08%	97.36%	\$ 20,871,381	97.32%	\$ (574,086)

HISTORICAL COLLECTION RATES BY MONTH (CURRENT YEAR LEVY)

	July	August	September	October	November	December	January	February	March	April	May	June
FY2027	78.92%	95.74%	96.49%									
FY2026	2.04%	83.75%	93.28%	99.86%	100.62%	100.87%	101.03%	101.14%	101.23%	101.39%	101.54%	101.55%
FY2025	89.16%	105.15%	106.56%	106.83%	106.89%	103.15%	103.32%	101.11%	99.89%	99.97%	100.01%	100.11%
FY2024	80.73%	99.99%	100.34%	100.45%	100.54%	100.77%	100.85%	100.92%	100.94%	100.96%	100.06%	100.15%
FY2023	86.13%	99.24%	99.63%	100.92%	101.10%	101.25%	101.23%	101.29%	101.38%	99.98%	100.11%	100.11%

- A This is the budgeted levy for FY27
- B This is the Net Grand Levy as of July 1 that was used to bill residents
- C This is the latest Net Grand Levy after ongoing grand list adjustments, tax appeals, or corrections
- D This is the amount we've collected YTD
- E This is the percentage of the budgeted levy we've collected YTD
- F This is the percentage of the grand levy from July 1 that we've collected YTD
- G This is the percentage of the current grand levy that we've collected YTD
- H This is the amount we estimate to be collected for the full year (current Net Grand Levy x historical collection percentage)
- I This is the percentage of the budgeted levy we estimate to collect for the full year
- J This is the difference between the adopted levy and the actual amount we estimate to collect for the year

Monthly Revenue Summary – September 2026

Town of Bolton - FY2027 Revenue Statement - September 30, 2026

	Adopted Budget	Revised Revenues	Actual to Date	\$ Variance To Adopted Budget	% Variance to Adopted Budget	Forecasted Revenues	\$ Variance To Forecast	% Variance to Forecast
General Fund Revenue								
Property Taxes								
Current Property Tax	\$19,413,232	\$19,413,232	\$18,747,030	(\$666,202)	96.57%	\$18,789,111	(\$624,121)	96.79%
Motor Vehicle Tax	\$1,687,235	\$1,687,235	\$1,570,215	(\$117,020)	93.06%	\$1,695,156	\$7,921	100.47%
Supplemental MV Levy	\$200,000	\$200,000	\$132,062	(\$67,938)	66.03%	\$213,279	\$13,279	106.64%
Prior Year's Taxes	\$85,000	\$85,000	\$43,727	(\$41,273)	51.44%	\$102,813	\$17,813	120.96%
Interest & Fees	\$60,000	\$60,000	\$34,804	(\$25,196)	58.01%	\$71,021	\$11,021	118.37%
Total Taxes	\$21,445,467	\$21,445,467	\$20,527,838	(\$917,629)	95.72%	\$20,871,381	(\$574,086)	97.32%
State of Connecticut								
Education Grants								
ECS	\$2,790,544	\$2,790,544	\$0	(\$2,790,544)	0.00%	\$2,790,544	\$0	100.00%
Adult Education	\$6,073	\$6,073	\$4,198	(\$1,875)	69.13%	\$6,073	\$0	100.00%
Total State of CT Ed Grants	\$2,796,617	\$2,796,617	\$4,198	(\$2,792,419)	0.15%	\$2,796,617	\$0	100.00%
Other Grants								
Motor Vehicle Reimbursement	\$0	\$0	\$0	\$0	N/A	\$-	\$0	N/A
Supplemental Municipal Assistance Grant FY27	\$0	\$0	\$29,551	\$29,551	N/A	\$29,551	\$29,551	N/A
Pilot: New Tiered Reimb.	\$24,288	\$24,288	\$24,333	\$45	100.19%	\$24,333	\$45	100.19%
Disabled	\$500	\$500	\$0	(\$500)	0.00%	\$500	\$0	100.00%
Veterans Grant	\$969	\$969	\$0	(\$969)	0.00%	\$969	\$0	100.00%
Pequot	\$32,795	\$32,795	\$0	(\$32,795)	0.00%	\$32,795	\$0	100.00%
Misc. State/Federal Grants	\$5,000	\$5,000	\$5,000	\$0	100.00%	\$5,000	\$0	100.00%
DOT Transportation Grant	\$11,825	\$11,825	\$5,912	(\$5,913)	50.00%	\$11,825	\$0	100.00%
Municipal Projects	\$24,859	\$24,859	\$0	(\$24,859)	0.00%	\$24,859	\$0	100.00%
Municipal Stabilization	\$11,053	\$11,053	\$0	(\$11,053)	0.00%	\$11,053	\$0	100.00%
Law Enforcement	\$1,500	\$1,500	\$0	(\$1,500)	0.00%	\$1,500	\$0	100.00%
Total Other Grants	\$112,789	\$112,789	\$64,796	(\$47,993)	57.45%	\$142,385	\$29,596	126.24%
Other Town Revenue								
Tuition	\$115,449	\$115,449	\$15,843	(\$99,606)	13.72%	\$115,449	\$0	100.00%
Town Clerk	\$92,000	\$92,000	\$32,867	(\$59,133)	35.73%	\$92,000	\$0	100.00%
Selectmen Fees	\$15,000	\$15,000	\$1,329	(\$13,671)	8.86%	\$15,000	\$0	100.00%
Building Official Fees	\$75,000	\$75,000	\$33,436	(\$41,564)	44.58%	\$75,000	\$0	100.00%
Library	\$500	\$500	\$91	(\$409)	18.29%	\$500	\$0	100.00%
Building Official Service	\$234,769	\$234,769	\$0	(\$234,769)	0.00%	\$234,769	\$0	100.00%
Misc. Revenue	\$15,000	\$15,000	\$1,588	(\$13,412)	10.59%	\$15,000	\$0	100.00%
Telephone	\$100,000	\$100,000	\$0	(\$100,000)	0.00%	\$100,000	\$0	100.00%
Interest	\$250,000	\$250,000	\$132,930	(\$117,070)	53.17%	\$250,000	\$0	100.00%
Rental	\$25,000	\$25,000	\$8,029	(\$16,971)	32.12%	\$25,000	\$0	100.00%
Shared Services-Assessor	\$66,278	\$66,278	\$0	(\$66,278)	0.00%	\$66,278	\$0	100.00%
Senior Donations	\$0	\$0	\$50	\$50	N/A	\$50	\$50	N/A
Total Other Town Revenue	\$988,996	\$988,996	\$226,164	(\$762,832)	22.87%	\$989,046	\$50	100.01%
TOTAL GENERAL FUND REVENUE	\$25,343,869	\$25,343,869	\$20,822,996	(\$4,520,873)	82.16%	\$24,799,429	(\$544,440)	97.85%

Highlights

- Total General Fund revenue received YTD \$20,822,996, or 82.16% to budget.
- Monitoring Grant and Other Town Revenue; expected to begin receiving in October based on prior year timing.

Monthly Revenue Summary – September 2026

(Continued)

Town of Bolton - FY2027 Revenue Statement - September 30, 2026

	Adopted Budget	Revised Revenues	Actual to Date	\$ Variance To Adopted Budget	% Variance to Adopted Budget	Forecasted Revenues	\$ Variance To Forecast	% Variance to Forecast
BOARD OF EDUCATION GRANTS								
Excess Cost Grant	\$43,076	\$43,076	\$0	(\$43,076)	0.00%	\$ 43,076	\$0	100.00%
State & Federal Grants	\$551,521	\$551,521	\$78,976	(\$472,545)	14.32%	\$ 551,521	\$0	100.00%
SHEFF	\$67,200	\$67,200	\$0	(\$67,200)	0.00%	\$ 67,200	\$0	100.00%
CHOICE Grant	\$360,000	\$360,000	\$0	(\$360,000)	0.00%	\$ 360,000	\$0	100.00%
TEAM	\$540	\$540	\$0	(\$540)	0.00%	\$ 540	\$0	100.00%
Misc.	\$0	\$0	\$0	\$0	N/A	\$ -	\$0	N/A
Total BOE Grants	\$1,022,337	\$1,022,337	\$78,976	(\$943,361)	7.73%	\$1,022,337	\$0	100.00%
ADDITIONAL TOWN GRANTS								
Town Aid Roads	\$0	\$0	\$132,598	\$132,598	N/A	\$ 132,598	\$132,598	N/A
Total Additional Town Grants	\$0	\$0	\$132,598	\$132,598	N/A	\$132,598	\$132,598	N/A
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$1,022,337	\$1,022,337	\$211,573	(\$810,764)	20.70%	\$1,154,935	\$132,598	112.97%

Highlights

- Limited BOE grant revenue received YTD; we receive ~50% of revenue by end of February

FY2026 Monthly Expenditure Report – August 2026

Town of Bolton - FY2026 Expenditure Statement - As Of September 30, 2026 FINAL

Department	Adopted Budget	Revised Budget	Expenditures YTD	Balance	Encumbrance	Unexpended	% Expensed	FY25	FY24	FY23	Comments
Administration	\$ 779,208.00	\$ 769,808.00	\$ 721,944.05	\$ 47,863.95	\$ -	\$ 47,863.95	93.78%	85.66%	96.25%	86.66%	
Board of Finance	\$ 3,000.00	\$ 3,000.00	\$ 2,319.68	\$ 680.32	\$ -	\$ 680.32	77.32%	66.92%	66.15%	99.96%	
Financial Administration	\$ 250,595.00	\$ 277,145.05	\$ 273,135.10	\$ 4,009.95	\$ -	\$ 4,009.95	98.55%	92.23%	97.30%	95.32%	utilized employee separation fund to offset retirement payout (\$28,581)
Auditing	\$ 45,000.00	\$ 38,500.00	\$ 38,500.00	\$ -	\$ -	\$ -	100.00%	55.56%	67.78%	98.28%	
Assessor	\$ 168,832.00	\$ 168,832.00	\$ 160,681.93	\$ 8,150.07	\$ -	\$ 8,150.07	95.17%	98.40%	94.73%	99.73%	
Tax Collector	\$ 106,010.00	\$ 106,010.00	\$ 103,839.35	\$ 2,170.65	\$ -	\$ 2,170.65	97.95%	95.51%	92.77%	94.85%	
Fringe Benefits	\$ 1,166,875.00	\$ 1,143,406.08	\$ 1,051,440.30	\$ 91,965.78	\$ -	\$ 91,965.78	91.96%	89.96%	91.02%	81.90%	
Town Clerk	\$ 150,756.00	\$ 150,756.00	\$ 149,715.56	\$ 1,040.44	\$ -	\$ 1,040.44	99.31%	99.03%	99.81%	99.14%	
Land Use	\$ 477,150.00	\$ 419,350.00	\$ 407,571.50	\$ 11,778.50	\$ -	\$ 11,778.50	97.19%	96.22%	94.91%	93.03%	
Planning & Zoning	\$ 4,000.00	\$ 4,000.00	\$ 1,299.40	\$ 2,700.60	\$ -	\$ 2,700.60	32.49%	88.04%	55.22%	63.48%	
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 456.96	\$ 1,193.04	\$ -	\$ 1,193.04	27.69%	45.72%	47.39%	70.68%	
Property Insurance	\$ 167,363.00	\$ 167,363.00	\$ 118,860.78	\$ 48,502.22	\$ -	\$ 48,502.22	71.02%	68.14%	72.51%	76.23%	
Probate	\$ 7,000.00	\$ 7,000.00	\$ 6,365.00	\$ 635.00	\$ -	\$ 635.00	90.93%	82.66%	83.48%	94.92%	
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 1,723.06	\$ 511.94	\$ -	\$ 511.94	77.09%	73.42%	48.71%	33.38%	
Economic Development	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%	99.76%	100.00%	N/A	
Elections	\$ 119,329.00	\$ 127,329.00	\$ 79,265.72	\$ 48,063.28	\$ -	\$ 48,063.28	62.25%	62.43%	84.73%	89.29%	
Police	\$ 301,300.00	\$ 333,000.00	\$ 332,952.43	\$ 47.57	\$ -	\$ 47.57	99.99%	91.10%	88.46%	84.42%	
Fire Commission	\$ 296,089.00	\$ 296,089.00	\$ 263,091.91	\$ 32,997.09	\$ -	\$ 32,997.09	88.86%	89.80%	99.12%	96.94%	
Animal Control	\$ 10,000.00	\$ 10,000.00	\$ 6,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	65.00%	65.00%	100.00%	96.77%	
Fire Marshal	\$ 31,990.00	\$ 31,990.00	\$ 26,093.25	\$ 5,896.75	\$ -	\$ 5,896.75	81.57%	90.27%	79.11%	64.20%	
Emergency Management	\$ 11,320.00	\$ 11,320.00	\$ 6,280.90	\$ 5,039.10	\$ -	\$ 5,039.10	55.48%	48.78%	53.22%	70.31%	
Highways and Streets	\$ 973,967.00	\$ 973,967.00	\$ 957,124.93	\$ 16,842.07	\$ -	\$ 16,842.07	98.27%	98.11%	98.12%	99.89%	
Parks/Town Building Ops	\$ 866,019.00	\$ 906,519.00	\$ 879,987.32	\$ 26,531.68	\$ -	\$ 26,531.68	97.07%	97.60%	95.38%	90.46%	
Public Health Admin	\$ 29,730.00	\$ 29,730.00	\$ 29,729.12	\$ 0.88	\$ -	\$ 0.88	100.00%	100.00%	100.00%	97.01%	
Veterans' Commission	\$ 600.00	\$ 600.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	50.00%	36.43%	0.00%	N/A	
Seniors / Social Services	\$ 197,643.00	\$ 197,643.00	\$ 179,260.82	\$ 18,382.18	\$ -	\$ 18,382.18	90.70%	96.94%	92.80%	96.12%	
Library	\$ 320,647.00	\$ 320,647.00	\$ 312,021.34	\$ 8,625.66	\$ -	\$ 8,625.66	97.31%	98.64%	95.48%	100.40%	
Conservation	\$ 3,140.00	\$ 3,140.00	\$ 2,702.35	\$ 437.65	\$ -	\$ 437.65	86.06%	89.81%	96.67%	88.93%	
Waste Collection	\$ 727,830.00	\$ 727,830.00	\$ 689,600.77	\$ 38,229.23	\$ -	\$ 38,229.23	94.75%	89.21%	98.85%	99.65%	
Totals	\$ 7,224,278.00	\$ 7,233,859.13	\$ 6,802,763.53	\$ 431,095.60	\$ -	\$ 431,095.60	94.04%	91.75%	94.38%	92.12%	

Historical Trends - AP processed after fiscal year end:

- In FY27 (for FY26): \$734k
- In FY26 (for FY25): \$574k
- In FY25 (for FY24): \$846K

FY2027 Monthly Expenditure Report – September 2026

Town of Bolton - FY2027 Expenditure Statement - As Of September 30, 2026											
Department	Adopted Budget	Revised Budget	Expenditures YTD	Balance	Encumbrance	Unexpended	% Expended	FY26	FY25	FY24	Comments
Administration	\$ 729,628.00	\$ 729,628.00	\$ 202,291.00	\$ 527,337.00	\$ 6,719.00	\$ 520,618.00	28.65%	25.68%	22.96%	23.13%	
Board of Finance	\$ 4,800.00	\$ 4,800.00	\$ 250.00	\$ 4,550.00	\$ -	\$ 4,550.00	5.21%	2.50%	3.70%	4.08%	
Financial Administration	\$ 282,497.00	\$ 282,497.00	\$ 53,903.21	\$ 228,593.79	\$ 350.00	\$ 228,243.79	19.20%	21.17%	22.90%	24.44%	
Auditing	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	0.00%	0.00%	0.00%	0.00%	
Assessor	\$ 194,641.00	\$ 194,641.00	\$ 45,506.13	\$ 149,134.87	\$ 617.02	\$ 148,517.85	23.70%	23.83%	25.64%	22.64%	
Tax Collector	\$ 104,311.00	\$ 104,311.00	\$ 25,702.44	\$ 78,608.56	\$ 516.69	\$ 78,091.87	25.14%	26.16%	26.72%	23.39%	
Fringe Benefits	\$ 1,295,162.00	\$ 1,295,162.00	\$ 353,439.77	\$ 941,722.23	\$ -	\$ 941,722.23	27.29%	30.79%	30.93%	30.67%	
Town Clerk	\$ 156,349.00	\$ 156,349.00	\$ 36,595.26	\$ 119,753.74	\$ 8,016.00	\$ 111,737.74	28.53%	28.34%	28.87%	29.76%	
Land Use	\$ 486,906.00	\$ 486,906.00	\$ 100,423.43	\$ 386,482.57	\$ 126,947.10	\$ 259,535.47	46.70%	52.66%	28.21%	30.61%	Encumbrance includes POs for annual ZEO, town planner, and wetlands agent ser
Planning & Zoning	\$ 3,700.00	\$ 3,700.00	\$ 251.61	\$ 3,448.39	\$ -	\$ 3,448.39	6.80%	4.98%	10.57%	8.34%	
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 198.16	\$ 1,451.84	\$ -	\$ 1,451.84	12.01%	0.00%	3.85%	8.60%	% expensed in FY27 higher than FY26 due to board clerk services and public hearing notice expenditures that took place this year that did not take place this time last year
Property Insurance	\$ 105,045.00	\$ 105,045.00	\$ 61,739.85	\$ 43,305.15	\$ -	\$ 43,305.15	58.77%	36.39%	39.72%	27.08%	% expensed in FY27 higher than FY26 due to decreased budget (BLRWPCA insurance moved out of town budget). Actuals are lower this year than last year.
Probate	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	0.00%	0.00%	0.00%	0.00%	
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 335.18	\$ 1,899.82	\$ -	\$ 1,899.82	15.00%	12.54%	7.83%	7.83%	
Economic Development	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	0.00%	0.00%	0.00%	
Elections	\$ 148,087.00	\$ 148,087.00	\$ 32,963.89	\$ 115,123.11	\$ -	\$ 115,123.11	22.26%	17.45%	12.30%	6.97%	% expensed in FY27 higher than FY26 due to early voting expenditures taking place
Police	\$ 331,300.00	\$ 331,300.00	\$ -	\$ 331,300.00	\$ -	\$ 331,300.00	0.00%	0.00%	0.00%	0.00%	Annual invoice expected end of May/early June
Fire Commission	\$ 308,110.00	\$ 308,110.00	\$ 68,953.54	\$ 239,156.46	\$ 12,989.87	\$ 226,166.59	26.60%	44.25%	51.48%	39.70%	Encumbrance includes PO for Tolland County mutual aid fire services and recruitr
Animal Control	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	0.00%	65.00%	0.00%	100.00%	
Fire Marshal	\$ 31,990.00	\$ 31,990.00	\$ 5,585.08	\$ 26,404.92	\$ -	\$ 26,404.92	17.46%	22.06%	21.90%	14.82%	
Emergency Management	\$ 11,510.00	\$ 11,510.00	\$ 1,595.07	\$ 9,914.93	\$ -	\$ 9,914.93	13.86%	11.74%	10.08%	10.51%	
Highways and Streets	\$ 933,680.00	\$ 933,680.00	\$ 127,364.25	\$ 806,315.75	\$ 131,005.15	\$ 675,310.60	27.67%	34.29%	12.45%	35.49%	Encumbrance includes POs for road repairs
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 175.00	\$ 3,925.00		\$ 3,925.00	4.27%	N/A	N/A	0.00%	
Parks/Town Building Ops	\$ 880,132.00	\$ 880,132.00	\$ 206,595.32	\$ 673,536.68	\$ 22,161.65	\$ 651,375.03	25.99%	23.08%	21.91%	22.97%	
Public Health Admin	\$ 30,692.00	\$ 30,692.00	\$ 7,672.91	\$ 23,019.09	\$ -	\$ 23,019.09	25.00%	25.00%	25.00%	24.54%	
Veterans' Commission	\$ 1,400.00	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ 1,400.00	0.00%	0.00%	0.00%	0.00%	
Seniors / Social Services	\$ 198,903.00	\$ 198,903.00	\$ 43,669.20	\$ 155,233.80	\$ 7,067.16	\$ 148,166.64	25.51%	26.01%	30.05%	26.15%	
Library	\$ 328,400.00	\$ 328,400.00	\$ 94,176.24	\$ 234,223.76	\$ 15,626.70	\$ 218,597.06	33.44%	34.79%	34.76%	34.95%	Encumbrance includes PO for the cost of annual digital downloads
Conservation	\$ 3,140.00	\$ 3,140.00	\$ 325.00	\$ 2,815.00	\$ -	\$ 2,815.00	10.35%	8.76%	17.35%	19.00%	
Waste Collection	\$ 728,730.00	\$ 728,730.00	\$ 160,525.09	\$ 568,204.91	\$ 500.00	\$ 567,704.91	22.10%	21.34%	20.52%	21.42%	
Totals	\$ 7,358,598.00	\$ 7,358,598.00	\$ 1,630,236.63	\$ 5,728,361.37	\$ 332,516.34	\$ 5,395,845.03	26.67%	28.18%	23.49%	26.40%	

indicates where % expensed this year is >3% higher than prior year

Budget Transfers Report – FY2027 YTD

Budget Transfers Report - FY2027 YTD

8/19/2026	\$	50.00	To	Communications - Fire Marshal <i>To cover Fire Marshal's portion of annual fee for Tolland County Mutual Aid Emergency Services</i>	From	Equipment - Fire Marshal
8/24/2026	\$	250.00	To	Official/Admin Svcs - ZBA <i>To cover the cost of out-of-state board clerk payments</i>	From	Payroll - ZBA
9/1/2026	\$	500.00	To	Official/Admin Svcs - Inland/Wetlands Commission <i>To cover the cost of out-of-state board clerk payments that were budgeted in regular payroll</i>	From	Payroll - Inland/Wetlands Commission

General Fund Interest – September 2026

General Fund Average Daily Balance & Interest Forecast														
Month		Actual/ Forecast	FY2027 End of Month Balance	Avg Daily Balance	Interest Rate	Days in Period	Interest Earned	Forecasted Interest	Actual vs Forecast		FY2026 End of Month Balance	Avg Daily Balance	Interest Rate	Interest Earned
July	Actual	Actual	\$ 22,108,465	\$ 5,079,564	3.75%	31	\$ 16,178	\$ 18,396	\$ (2,218)		\$ 5,654,207	\$ 2,241,669	4.00%	\$ 7,616
August	Actual	Actual	\$ 22,382,522	\$ 17,658,988	3.75%	31	\$ 56,243	\$ 54,996	\$ 1,246		\$ 19,089,443	\$ 3,483,095	4.00%	\$ 11,070
September	Actual	Forecast	\$ 20,208,157	\$ 16,498,535	3.75%	30	\$ 50,852	\$ 51,717	\$ (866)		\$ 18,846,571	\$ 14,489,576	4.00% / 3.75%	\$ 50,718
October	Forecast	Forecast		\$ 15,227,159	3.75%	30	\$ 46,933	\$ 46,933	\$ -		\$ 18,909,876	\$ 13,233,865	3.75%	\$ 42,149
November	Forecast	Forecast		\$ 14,324,026	3.75%	31	\$ 45,621	\$ 45,621	\$ -		\$ 18,018,647	\$ 13,752,921	3.75%	\$ 39,563
December	Forecast	Forecast		\$ 12,277,593	3.75%	31	\$ 39,103	\$ 39,103	\$ -		\$ 15,630,511	\$ 11,958,604	3.75%	\$ 40,545
January	Forecast	Forecast		\$ 10,619,509	3.75%	29	\$ 31,640	\$ 31,640	\$ -		\$ 14,372,236	\$ 9,913,212	3.75%	\$ 30,554
February	Forecast	Forecast		\$ 9,674,830	3.75%	28	\$ 27,832	\$ 27,832	\$ -		\$ 13,011,562	\$ 8,690,790	3.75%	\$ 25,001
March	Forecast	Forecast		\$ 8,180,042	3.75%	33	\$ 27,734	\$ 27,734	\$ -		\$ 11,188,272	\$ 7,009,417	3.75%	\$ 23,045
April	Forecast	Forecast		\$ 6,514,440	3.75%	30	\$ 20,079	\$ 20,079	\$ -		\$ 10,485,635	\$ 5,402,220	3.75%	\$ 16,651
May	Forecast	Forecast		\$ 6,022,721	3.75%	31	\$ 19,182	\$ 19,182	\$ -		\$ 8,586,775	\$ 4,804,574	3.75%	\$ 14,315
June	Forecast	Forecast		\$ 3,734,833	3.75%	30	\$ 11,511	\$ 11,511	\$ -		\$ 6,135,474	\$ 2,198,709	3.75%	\$ 7,229
FY27 Forecasted Total							\$ 392,908	\$ 394,745	\$ (1,837)		FY26 Total Interest			\$ 308,454

- Forecast projects FY27 monthly interest earnings using our historical seasonal average daily balances adjusted by a conservative 10% safety margin. Note: FY26 was excluded due to unusual budget delay timing
- Current interest rate is 3.75% on funds over \$5,000,000 in the General Fund
- The interest not received on the \$5,000,000 is to avoid bank service charges

Report Commentary

FY2027

As of September 30, 2026, expenditures totaled \$2,180,320, representing 13% of the appropriated budget, which is consistent with the 13% expended during the same period in the prior year. We are currently projecting that the budget to be fully expended at \$17,149,402 by year-end.

Transfers:

The BOE approved all transfers on October 8, 2026.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2027
- Budget status - FY2026

Factors That May Impact the Budget

1. Future possible/probable increased expenditure on special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. Excess Cost Grant: Per CGS 10-76g, this grant reimburses districts for high-cost special education students for cost exceeding 4.5 times the districts Net Current Expenditures per Pupil (NCEP) from the prior year for those students that are locally placed by the district. This cost to the district prior to qualifying for any reimbursement is \$110,030 (\$24,451 x 4.5) as of the state's September 2026 posting for the 2026-27 Special Education Excess Cost Grant Basic Contribution for local initiated placements.

Beginning in FY24, the Excess Cost Grant reimbursement was modified to a 3-tiered funding structure. Bolton falls into the middle tier at 88% reimbursement of the uncapped grant. The state applies the tiered reimbursement for all districts, if the request from all the districts exceeds the capped/budget amount, then all districts would be reduced proportionately to available appropriations. Final reimbursement in FY2026 was 69.14% and is subject to change after the town's annual audit. Any adjustments are made in the subsequent fiscal year to the Education Cost Sharing (ECS).

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February (December's preliminary filings) and May (March's filings) based on the state's calculated net reimbursement percentage.

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.
4. Significant payroll changes from new hires, vacancies, unpaid days, unfilled stipends, long-term substitute coverage for staff out on FMLA, life events, and other payroll/benefit changes. Contractual payouts for benefits on retirements or resignation of unused earned time.

BOARD OF EDUCATION BUDGET

Budget Status: September

Function /Program		Unaudited Expenditures 2025-2026	Approved Budget 2026-2027	Budget Adjust./ Transfers	Revised Budget 2026-2027	YTD Expended 9/30/26	YTD % Expended	Projected Expenditures 2026-2027	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
REGULAR INSTRUCTION											
Instructional Technology	1000 / 100	61,460	68,472	0	68,472	3,890	6%	68,472	0	0	
Art	1000 / 105	7,966	7,717	0	7,717	4,299	56%	7,717	0	0	
English Language Arts	1000 / 110	22,909	17,790	0	17,790	9,261	52%	17,790	0	0	
World Language	1000 / 120	2,720	5,432	0	5,432	1,152	21%	5,432	0	0	
Computer Instruction	1000 / 140	6,985	9,237	0	9,237	4,230	46%	9,237	0	0	
Mathematics	1000 / 160	30,764	30,545	0	30,545	23,219	76%	30,545	0	0	
Science	1000 / 170	11,968	15,738	0	15,738	2,185	14%	15,738	0	0	
Health & Physical Education	1000 / 180	4,856	5,622	0	5,622	1,439	26%	5,622	0	0	
Social Studies	1000 / 190	4,578	5,421	0	5,421	3,000	55%	5,421	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	90	90	0	90	0	0%	90	0	0	
Family & Consumer Science	1000 / 320	14,714	12,333	0	12,333	550	4%	12,333	0	0	
Music	1000 / 350	17,418	16,090	0	16,090	2,681	17%	16,090	0	0	
Technology Education	1000 / 360	12,749	9,966	0	9,966	3,441	35%	9,966	0	0	
Continuing Education	1000 / 600	15,644	15,957	0	15,957	15,957	100%	15,957	0	0	
Library Media Center	2220 / 440	33,132	33,152	0	33,152	12,799	39%	33,152	0	0	
Athletics	3200 / 910	65,738	57,450	0	57,450	11,873	21%	57,450	0	0	
Subtotal		313,690	311,012	0	311,012	99,975	32%	311,012	0	0	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	343,630	484,910	0	484,910	15,619	3%	484,910	0	0	
ESY Special Education	1000 / 210	20,380	23,719	0	23,719	27,584	116%	23,719	0	0	
Tutorial & Homebound Instruction	1000 / Var	215	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	152	405	0	405	79	20%	405	0	0	
Guidance	2120 / 430	9,800	10,120	0	10,120	9,135	90%	10,120	0	0	
Nursing & Medical	2130 / 000	4,510	9,050	0	9,050	4,014	44%	9,050	0	0	
Psychological Services	2140 / 200	2,000	3,570	0	3,570	865	24%	3,570	0	0	
Speech, Hearing & Language	2150 / 200	747	843	0	843	552	66%	843	0	0	
Transportation - SY SPED	2700 / 200	85,968	89,750	0	89,750	0	0%	89,750	0	0	
Transportation - ESY SPED	2700 / 210	16,394	22,430	0	22,430	19,881	89%	22,430	0	0	

BOARD OF EDUCATION BUDGET

Budget Status: September

Function /Program		Unaudited Expenditures 2025-2026	Approved Budget 2026-2027	Budget Adjust./ Transfers	Revised Budget 2026-2027	YTD Expended 9/30/26	YTD % Expended	Projected Expenditures 2026-2027	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
Subtotal		483,797	648,597	0	648,597	77,730	12%	648,597	0	0	
Excess Costs Grant		(38,762)	(43,076)	0	(43,076)	0	0%	(43,076)	0	0	
Subtotal - Net of Excess Costs Grant		445,035	605,521	0	605,521	77,730	13%	605,521	0	0	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	2210 / 100	7,669	14,530	0	14,530	9,968	69%	14,530	0	0	
Central Administration	2320 / 000	81,682	102,249	0	102,249	21,023	21%	102,249	0	0	
School Insurance	2330 / Var	160,722	161,744	0	161,744	85,992	53%	161,744	0	0	
Building Administration	2410 / Var	52,994	72,637	0	72,637	19,924	27%	72,637	0	0	See Budget Transfer Listing.
Fiscal Services	2510 / 000	81,060	82,326	0	82,326	7,099	9%	82,326	0	0	
Systems Management	2580 / Var	363,784	390,494	0	390,494	113,451	29%	390,494	0	0	
Subtotal		747,912	823,980	0	823,980	257,456	31%	823,980	0	0	
OPERATIONS & TRANSPORTATION											
Operations & Maintenance	2600 / 000	559,591	639,033	0	639,033	136,685	21%	639,033	0	0	
Transportation	2700 / Var	637,473	701,932	0	701,932	2,965	0%	701,932	0	0	
Subtotal		1,197,064	1,340,965	0	1,340,965	139,650	10%	1,340,965	0	0	
SALARIES/WAGES & EMPLOYEE BENEFITS											
Salaries & Wages	Var / Var	10,273,860	10,564,057	0	10,564,057	1,167,981	11%	10,564,057	0	0	
Personnel Benefits	2570 / Var	3,013,351	3,503,867	0	3,503,867	437,528	12%	3,503,867	0	0	
Subtotal		13,287,211	14,067,924	0	14,067,924	1,605,509	11%	14,067,924	0	0	
SUMMARY OF ALL PROGRAMS											
REGULAR INSTRUCTION		313,690	311,012	0	311,012	99,975	32%	311,012	0	0	
STUDENT SUPPORT SERVICES		445,035	605,521	0	605,521	77,730	13%	605,521	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		747,912	823,980	0	823,980	257,456	31%	823,980	0	0	
OPERATIONS/TRANSPORTATION		1,197,064	1,340,965	0	1,340,965	139,650	10%	1,340,965	0	0	
SALARIES/EMPLOYEE BENEFITS		13,287,211	14,067,924	0	14,067,924	1,605,509	11%	14,067,924	0	0	
OTHER EXPENSE - FOOD SERVICE SUBSIDY*									0	0	
TOTAL EDUCATION BUDGET		15,990,912	17,149,402	0	17,149,402	2,180,320	13%	17,149,402	0	0	

Prior Year Expenditure %=> 13%

TICKMARK NOTES:

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

BOE TRANSFER LISTING: September

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
--------------------	------	----	---------	--------

Reclass Building Adm: To cover the shortfall in table rentals for BHS College Fair 10/8/2026.

2410 / 000		BHS	Professional Development	\$	(90.41)
2410 / 000		BHS	Professional Services	\$	90.41

BOE TRANSFER LISTING - September

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
--------------------	------	----	---------	--------

Reclass Science: To cover shortfall on subscription of Kesler Science.

1000 / 170	BCS		Instructional Supplies	(\$14.00)
1000 / 170		BCS	Online Subscription Services	\$14.00

Transfer from Operations to Athletics to cover gym equipment inspection and maintenance performed annually.
These costs are the Athletics department's.

2600 / 000	BCS		Purchased Property Services	(\$1,550.00)
2600 / 000	BHS		Purchased Property Services	(\$1,550.00)
3200 / 910		BCS	Non-Tech Rep. and Maint.	\$1,550.00
3200 / 910		BHS	Non-Tech Rep. and Maint.	\$1,550.00

BOARD OF EDUCATION'S BUDGET

Budget Status: September

Function /Program	Unaudited Expenditures 2024-2025	Approved Budget 2025-2026	Budget Adjust./ Transfers	Revised Budget 2025-2026	YTD Expended 9/30/2025	YTD % Expended	Projected Expenditures 2025-2026	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
<u>REGULAR INSTRUCTION</u>										
Instructional Technology 1000 / 100	155,977	69,726	0	69,726	4,249	6%	69,726	0	0	
Art 1000 / 105	10,548	8,013	0	8,013	0	0%	8,013	0	0	
English Language Arts 1000 / 110	22,553	23,099	0	23,099	4,282	19%	23,099	0	0	
World Language 1000 / 120	5,132	2,839	0	2,839	1,286	45%	2,839	0	0	
Computer Instruction 1000 / 140	10,350	14,135	0	14,135	3,320	23%	14,135	0	0	
Mathematics 1000 / 160	27,700	31,127	0	31,127	24,949	80%	31,127	0	0	
Science 1000 / 170	12,453	12,634	0	12,634	2,458	19%	12,634	0	0	See budget transfer list
Health & Physical Education 1000 / 180	4,359	5,520	0	5,520	1,227	22%	5,520	0	0	
Social Studies 1000 / 190	5,350	6,568	0	6,568	0	0%	6,568	0	0	
Vocational Education 1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education 1000 / 310	83	90	0	90	(30)	-33%	90	0	0	
Family & Consumer Science 1000 / 320	14,496	12,163	0	12,163	940	8%	12,163	0	0	
Music 1000 / 350	19,176	16,999	0	16,999	1,493	9%	16,999	0	0	
Technology Education 1000 / 360	10,276	12,374	0	12,374	3,004	24%	12,374	0	0	
Continuing Education 1000 / 600	15,489	15,644	0	15,644	15,644	100%	15,644	0	0	
Library Media Center 2220 / 440	33,838	33,152	0	33,152	13,443	41%	33,152	0	0	
Athletics 3200 / 910	41,734	49,700	3,100	52,800	26,411	50%	52,800	0	3,100	See budget transfer list
Subtotal	389,514	313,783	3,100	316,883	102,677	32%	316,883	0	3,100	
<u>STUDENT SUPPORT SERVICES</u>										
Special Education 1000 / 200	432,307	418,348	0	418,348	9,987	2%	418,348	0	0	
ESY Special Education 1000 / 210	20,102	28,005	0	28,005	16,769	60%	28,005	0	0	
Tutorial & Homebound Instruction 1000 / Var	1,317	3,800	0	3,800	0	0%	3,800	0	0	
Social Work 2110 / 000	44	263	0	263	23	9%	263	0	0	
Guidance 2120 / 430	6,109	9,800	0	9,800	0	0%	9,800	0	0	
Nursing & Medical 2130 / 000	3,685	18,257	0	18,257	2,496	14%	18,257	0	0	
Psychological Services 2140 / 200	4,122	3,838	0	3,838	0	0%	3,838	0	0	
Speech, Hearing & Language 2150 / 200	749	937	0	937	618	66%	937	0	0	
Transportation - SY SPED 2700 / 200	150,022	142,781	0	142,781	0	0%	142,781	0	0	
Transportation - ESY SPED 2700 / 210	19,112	23,715	0	23,715	16,394	69%	23,715	0	0	
Subtotal	637,568	649,744	0	649,744	46,288	7%	649,744	0	0	

BOARD OF EDUCATION'S BUDGET

Budget Status: September

Function /Program	Unaudited Expenditures 2024-2025	Approved Budget 2025-2026	Budget Adjust./ Transfers	Revised Budget 2025-2026	YTD Expended 9/30/2025	YTD % Expended	Projected Expenditures 2025-2026	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
Excess Costs Grant	(58,966)	(53,898)	0	(53,898)	0	0%	(53,898)	0	0	
Subtotal - Net of Excess Costs Grant	578,602	595,846	0	595,846	46,288	8%	595,846	0	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>										
Program Impr. & Evaluation 2210 / 100	14,868	14,139	0	14,139	4,215	30%	14,139	0	0	
Central Administration 2320 / 000	80,497	110,233	0	110,233	19,876	18%	110,233	0	0	
School Insurance 2330 / Var	150,856	172,555	0	172,555	88,642	51%	172,555	0	0	
Building Administration 2410 / Var	62,240	72,457	0	72,457	18,497	26%	72,457	0	0	
Fiscal Services 2510 / 000	81,165	94,332	0	94,332	8,140	9%	94,332	0	0	
Systems Management 2580 / Var	311,988	369,968	0	369,968	111,572	30%	369,968	0	0	
Subtotal	701,615	833,684	0	833,684	250,942	30%	833,684	0	0	
<u>OPERATIONS & TRANSPORTATION</u>										
Operations & Maintenance 2600 / 000	670,337	636,503	(3,100)	633,403	109,703	17%	633,403	0	(3,100)	See budget transfer list
Transportation 2700 / Var	608,536	645,098	0	645,098	54,576	8%	645,098	0	0	
Subtotal	1,278,873	1,281,601	(3,100)	1,278,501	164,279	13%	1,278,501	0	(3,100)	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>										
Salaries & Wages Var / Var	10,164,795	10,547,285	0	10,547,285	1,171,123	11%	10,547,285	0	0	
Personnel Benefits 2570 / Var	2,765,457	3,228,168	0	3,228,168	416,807	13%	3,228,168	0	0	
Subtotal	12,930,252	13,775,453	0	13,775,453	1,587,930	12%	13,775,453	0	0	
<u>SUMMARY OF ALL PROGRAMS</u>										
REGULAR INSTRUCTION	389,514	313,783	3,100	316,883	102,677	32%	316,883	0	3,100	
STUDENT SUPPORT SERVICES	578,602	595,846	0	595,846	46,288	8%	595,846	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES	701,615	833,684	0	833,684	250,942	30%	833,684	0	0	
OPERATIONS/TRANSPORTATION	1,278,873	1,281,601	(3,100)	1,278,501	164,279	13%	1,278,501	0	(3,100)	
SALARIES/EMPLOYEE BENEFITS	12,930,252	13,775,453	0	13,775,453	1,587,930	12%	13,775,453	0	0	
OTHER EXPENSE - FOOD SERVICE SUBSIDY	31,004								0	
TOTAL EDUCATION BUDGET	15,909,860	16,800,367	0	16,800,367	2,152,117	13%	16,800,367	0	0	

Prior Year Comparative Expenditure % =>

13%

TICKMARK NOTES:

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

**TOWN OF BOLTON
FINANCE COMMITTEE
REGULAR MEETING
7:15 p.m., THURSDAY, SEPTEMBER 17, 2026
*TOWN HALL/ZOOM**

Finance Committee Members Present at Town Hall/Zoom: Chair Ross Lally, Vice Chair Tyler Egner, Member Rodney Fournier, Member Melissa Wielandt, Member Benjamin Davies. Absent were Member Denay Johnston and Member David Cowles

Staff Present Via Town Hall/Zoom: Interim Chief Financial Officer Stephanie Smigala, Board Clerk Mary Johnston, Superintendent David Caruso, BOE Kusal Huynh

Others Present Via Town Hall/Zoom: Jim Loersch

1. Call to Order

R. Lally called the meeting to order at 7:15 p.m.

2. Public Participation:

None.

3. Elected Official and Town Staff Reports

3a. Tax Collection Summary

S. Smigala reviewed the Fiscal Year 2026 Tax Collector Summary, which is the final tax collector report for FY 26. S. Smigala reported \$20,000,912, which represents 101.62% of the budget. S. Smigala pointed out the month over month comparison showing 101.55% in June compared to 100.11% in June the prior year. S. Smigala then reported the August 2026 Monthly Tax Collector Summary showing the net Collection of \$20,275,575 or 94.54% of the FY26 budget. The current year levy shows the Town collected \$18,586,577 or 95.74% of the budget.

3b. Town Update

S. Smigala reported the total revenue collected through FY26 August is \$20,380,856 or 80.42%. S. Smigala reported the FY26 Monthly Expenditure Report shows \$6,797,505.25 or 94.28% of the budget. S. Smigala added they are still processing FY 26 payments but the next pay cycle they will not be doing that so officially at the cutoff. S. Smigala shared the budget transfers for August 2026, which there have been two so far and does not require the Committee's approval. The Committee discussed budget transfers within the same department. S. Smigala reported on General Fund Interest through August 2026 and is forecasting \$393,773 for FY 27. Interest earned in July was \$16,178 and \$56,243 for August. The interest rate for 2026 dropped from 4.00% to 3.75%.

3c. Board of Education Update

D. Caruso reviewed the Board of Education's Budget report June 2026 and said there were significant savings from lower electrical delivery rates, repairs, supplies and personnel benefits and salaries savings of \$477,852. The balance moving forward after transfers is

\$734,455. D. Caruso reported on the Board of Education transfers for June 2026. The FY25 Revised Unexpended balance after FY 26 Budget Commitment is \$236,297.

3d. Other

None

4. Ongoing Business

4a. FY2026 Audit Update

S. Smigala reported the official field work is going to begin on September 28. The auditor is going to come in for a couple of weeks to start pulling documentation, start testing, etc. The target date to complete the audit is December 31, 2026.

4b. FY2028 Budget Update and Budget Calendar

S. Smigala reported on the process of the FY28 Budget and said they have plans on starting the process earlier to give departments additional time to review their needs, the Finance Committee and Board of Selectmen additional time to report out budget needs to the public. S. Smigala said the template and letter are ready to go to the department heads. The operating budget templates will be sent out in a couple of weeks.

4c. Ongoing discussion re: revenue generation and cost reduction strategies

The Committee discussed cost reduction strategies and D. Caruso added the potential opportunity to establish a non-lapsing fund in the Board of Education. D. Caruso said this non-lapsing fund would allow the Board of Education, at their purview, to use it to cover some unexpected costs that may come up. D. Caruso said the State allows the Board to commit up to 2% of the budget each year. The Board can vote to commit half off percent or a full percent, but up to 2% in the non-lapsing account. The Committee held a discussion on additional costs savings, and soliciting feedback from the public by sending out a survey.

4d. Communication

The Committee discussed holding Coffee and Conversation Session in October and November. After discussions on when and where to hold the sessions, the Committee will schedule a morning session on November 4 at the Senior Center and the evening session at Town Hall on November 5.

4. New Business

4a. Budget Transfers

R. Fournier MOVED to transfer \$400 from Administration to Police from category Other Services to category Other Contract for RST overtime bill.

YEAS: Fournier, Egner, Davies, Wielandt

NAYS: None

ABSTAIN: Lally

MOTION CARRIED 4:0:1

5. Approval of Minutes

5a. July 30, 2026, Special Meeting

R. Fournier MOVED to approve the July 30, 2026, Special Meeting Minutes as presented. T. Egner SECONDED the motion.

YEAS: Fournier, Egner, Davies

NAYS: None

ABSTAIN: Lally, Wielandt

MOTION CARRIED 3:0:2

5b. September 2, 2026, Special Meeting

R. Fournier MOVED to approve the September 2, 2026, Special Meeting Minutes as presented. M. Wielandt SECONDED the motion. S. Smigala said, under 3C, that budget worksheets were provided to all department heads, but they had not. R. Fournier AMENDED his motion and M. Wielandt AMENDED her second.

YEAS: Fournier, Wielandt, Davies, Egner

NAYS: None

ABSTAIN: Lally

MOTION CARRIED 4:0:1 as corrected

6. Adjournment

M. Wielandt MOVED to adjourn the meeting at 8:35 p.m. T. Egner SECONDED the motion.

MOTION CARRIED UNANIMOUSLY 5:0:0

Respectfully submitted by Mary J. Johnston

Mary J. Johnston

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

SEE ATTACHMENTS UNDER SEPARATE COVER.