

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, JUNE 18, 2020 – 7:15 pm  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
Minutes**

**Board of Finance Members Present:** Chairman Emily Bradley, Charles Danna Jr., Ross Lally, Kristen Gourley, and Robert DePietro

**Board of Finance Members Absent:** Richard Tuthill, Vice-Chair Robert Munroe

**Board of Selectmen Present:** Selectman Robert DePietro and First Selectman Sandra Pierog (joined meeting at 7:26 p.m.)

**Staff Present:** Town Administrator Joshua Steele Kelly, Chief Financial Officer Jill Collins, and Board Clerk Linda McDonald

**Others Present:** Nick Lavigne

1. Call to Order: E. Bradley called the meeting to order at 7:23 p.m.
2. Public Participation: J. Kelly reported the Town has not seen any new cases of COVID-19 in two weeks. Town Hall has partially opened. Working on claims to qualify for FEMA reimbursements of COVID-related purchases.  
  
S. Pierog reported the Town and Library staff are working on opening the library in a few weeks.
3. Approval of May 21, 2020 Minutes: KG MOVED to approve the May 21, 2020 regular meeting minutes as amended. CD SECONDED. By roll call vote, MOTION CARRIED 4:0:0. (unable to get audio from R. DePietro).
4. Elected Official and Town Staff Reports
  - a) Tax Collection Summary:  
  
J. Collins reported, as of May 31, 2020, the current tax levy collected is at 100.13 % of the revised number. The motor vehicle levy collected is at 101.20% and the supplemental motor vehicle levy collected is at 102.09%. The total levy is 100.36%. There is one more months' worth of collection for this fiscal year. J. Kelly said the tax bills are scheduled to go out on time.
  - b) Town Update: For revenues, J. Collins said a few items have slowed down as expected as a result of the COVID-19 virus.  
  
For expenditures, J. Kelly reported there are no line item areas that would meet his criteria of concern.  
  
For budget transfers, J. Kelly said most of the town government budget transfers are for projects the town is trying to complete before the end of the year or COVID-19 related. A

transfer from building and grounds to building improvement is for a Town Hall security system installation to limit face-to-face interaction (\$9,903.83).

c) BOE Update: As of May 31, 2020, the BOE has expended 84% of their budget. E. Bradley complimented Joseph Maselli, Principal of Bolton High School, and Superintendent of Schools Kristin Heckt on their great work putting together the 8<sup>th</sup> grade graduation at Mansfield Drive-In.

5. New Business

a) Town and BOE List of Reductions:

E. Bradley reported, per the BOF vote at the May 6, 2020 Special Meeting to adopt the budget request for the fiscal year ending June 30, 2021 with a \$25,000 reduction from the Town's original ask, the Board of Selectmen took action at their meeting on June 2 to identify from which budget lines the \$25,000 reduction would come. The Board of Selectmen unanimously voted on the following reduction:

56. Capital Improvements -\$10,000 Bolton Center School Window Replacement -\$15,000 Firehouse Storage Garage

The Board of Education voted at their June 11, 2020 meeting that the \$30,000 reduction from the BOE's original ask would come from the Personnel Benefits budget line. J. Collins reported the BOE received a rate reduction in health insurance from 19.5% to 19%.

6. Adjournment:

E. Bradley noted the board members may have questions for the BOS or BOE before the next regular meeting scheduled for September. She asked members to forward any questions or concerns to her and she would follow-up with First Selectman Sandra Pierog, Town Administrator Joshua Kelly, BOE Chair Andrew Broneill or Superintendent of Schools Kristin Heckt for response.

E. Bradley adjourned the regular meeting at 8:01 p.m.

Next Meeting: September 17, 2020 Regular Meeting - 7:15 PM

Respectfully submitted by *Linda H. McDonald*

Linda H. McDonald, Board Clerk

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

TAX COLLECTOR  
6.30.2020

|                            | ADOPTED                 | REVISED                 | COLLECTIONS<br>YTD      | REFUNDS               | RETURNED<br>ON-LINE PYMT | RETURNED<br>CHECKS    | Transfers          | NET COLLECTION<br>6.30.2020 | PERCENTAGE<br>COLLECTED<br>FY 20 BUDGET |
|----------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--------------------------|-----------------------|--------------------|-----------------------------|---|
| <b>CURRENT YR.LEVY</b>     | \$ 15,334,783.00        | \$ 15,630,000.00        | \$ 15,678,160.14        | \$ (5,173.13)         | \$ (540.40)              | \$ (14,125.80)        | \$ (164.74)        | \$ 15,658,156.07            | 100.18%                                 |
| <b>MOTOR VEHICLE</b>       | \$ 1,560,818.00         | \$ 1,508,000.00         | \$ 1,545,094.01         | \$ (12,075.61)        | \$ (206.70)              | \$ (326.64)           | \$ (651.65)        | \$ 1,531,833.41             | 101.58%                                 |
| <b>SUPP.MV LEVY</b>        | \$ 175,000.00           | \$ 183,000.00           | 190,282.99              | \$ (596.53)           |                          | \$ (409.08)           |                    | \$ 189,277.38               | 103.43%                                 |
| <b>SUB TOTAL</b>           | <b>\$ 17,070,601.00</b> | <b>\$ 17,321,000.00</b> | <b>\$ 17,413,537.14</b> | <b>\$ (17,845.27)</b> | <b>\$ (747.10)</b>       | <b>\$ (14,861.52)</b> | <b>\$ (816.39)</b> | <b>\$ 17,379,266.86</b>     | 100.34%                                 |
| <b>PRIOR YEARS</b>         | \$ 75,000.00            | \$ 94,000.00 *          | \$ 108,486.91           | \$ (2,496.83)         | \$ (157.13)              | \$ -                  | \$ 613.94          | \$ 106,446.89               | 113.24%                                 |
| <b>INTEREST &amp; FEES</b> | \$ 50,000.00            | \$ 97,000.00 **         | \$ 110,864.76           | \$ -                  | \$ (52.34)               | \$ (30.50)            | \$ 202.45          | \$ 110,984.37               | 114.42%                                 |
| <b>TOTAL</b>               | <b>\$ 17,195,601.00</b> | <b>\$ 17,512,000.00</b> | <b>\$ 17,632,888.81</b> | <b>\$ (20,342.10)</b> | <b>\$ (956.57)</b>       | <b>\$ (14,892.02)</b> | <b>\$ -</b>        | <b>\$ 17,596,698.12</b>     | 100.48%                                 |

\* Includes \$198.22 Suspence  
 \*\* Includes \$128.33 Suspence Interest  
 Equaling \$326.55

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

|                  |                  |                  |                   |                   |                   |
|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>7.31.2019</b> | <b>8.31.2019</b> | <b>9.30.2019</b> | <b>10.31.2019</b> | <b>11.30.2019</b> | <b>12.31.2019</b> |
| 92.22%           | 99.97%           | 100.53%          | 100.68%           | 100.83%           | 101.31%           |
| <b>1.31.2020</b> | <b>2.29.2020</b> | <b>3.31.2020</b> | <b>4.30.2020</b>  | <b>5.31.2020</b>  | <b>6.30.2020</b>  |
| 101.42%          | 101.65%          | 101.85%          | 100.03%           | 100.13%           | 100.18%           |
| <b>7.31.2018</b> | <b>8.31.2018</b> | <b>9.30.2018</b> | <b>10.31.2018</b> | <b>11.30.2018</b> | <b>12.31.2018</b> |
| 86.52%           | 99.09%           | 99.38%           | 99.64%            | 99.89%            | 100.26%           |
| <b>1.31.2019</b> | <b>2.28.2019</b> | <b>3.31.2019</b> | <b>4.30.2019</b>  | <b>5.31.2019</b>  | <b>6.30.2019</b>  |
| 100.46%          | 100.51%          | 99.95%           | 100.26%           | 100.32%           | 100.41%           |

**TAX COLLECTOR**  
**7.31.20**

|                            | ADOPTED          | COLLECTIONS<br>YTD | REFUNDS | RETURNED<br>ON-LINE PYMT | RETURNED<br>CHECKS | Transfers     | NET COLLECTION<br>7.31.20 | PERCENTAGE<br>COLLECTED<br>FY 21 BUDGET |
|----------------------------|------------------|--------------------|---------|--------------------------|--------------------|---------------|---------------------------|---|
| <b>CURRENT YR.LEVY</b>     | \$ 15,388,282.00 | \$ 11,528,485.93   | \$ -    | \$ (4,939.11)            | \$ (16,088.04)     | \$ 980.75     | \$ 11,508,439.53          | 74.79%                                  |
| <b>MOTOR VEHICLE</b>       | \$ 1,595,871.00  | \$ 816,350.32      |         |                          | \$ (298.83)        | \$ 195.20     | \$ 816,246.69             | 51.15%                                  |
| <b>SUPP.MV LEVY</b>        | \$ 175,000.00    | -                  | \$ -    |                          |                    | \$ -          | \$ -                      | 0.00%                                   |
| <b>SUB TOTAL</b>           | \$ 17,159,153.00 | \$ 12,344,836.25   | \$ -    | \$ (4,939.11)            | \$ (16,386.87)     | \$ 1,175.95   | \$ 12,324,686.22          | 71.83%                                  |
| <b>PRIOR YEARS</b>         | \$ 75,000.00     | \$ 15,915.39       |         |                          |                    | \$ (1,175.95) | \$ 14,739.44              | 19.65%                                  |
| <b>INTEREST &amp; FEES</b> | \$ 50,000.00     | \$ 2,369.33        | \$ -    |                          |                    |               | \$ 2,369.33               | 4.74%                                   |
| <b>TOTAL</b>               | \$ 17,284,153.00 | \$ 12,363,120.97   | \$ -    | \$ (4,939.11)            | \$ (16,386.87)     | \$ -          | \$ 12,341,794.99          | 71.41%                                  |

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

|                  |                  |                  |                   |                   |                   |
|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>7.31.2020</b> | <b>8.31.2020</b> | <b>9.30.2020</b> | <b>10.31.2020</b> | <b>11.30.2020</b> | <b>12.31.2020</b> |
| <b>74.79%</b>    |                  |                  |                   |                   |                   |
| <b>1.31.2021</b> | <b>2.28.2021</b> | <b>3.30.2021</b> | <b>4.30.2021</b>  | <b>5.31.2021</b>  | <b>6.30.2021</b>  |
| <b>7.31.2019</b> | <b>8.31.2019</b> | <b>9.30.2019</b> | <b>10.31.2019</b> | <b>11.30.2019</b> | <b>12.31.2019</b> |
| <b>92.22%</b>    | <b>99.97%</b>    | <b>100.53%</b>   | <b>100.68%</b>    | <b>100.83%</b>    | <b>101.31%</b>    |
| <b>1.31.2020</b> | <b>2.29.2020</b> | <b>3.30.2020</b> | <b>4.30.2020</b>  | <b>5.31.2020</b>  | <b>6.30.2020</b>  |
| <b>101.42%</b>   | <b>101.65%</b>   | <b>101.85%</b>   | <b>100.03%</b>    | <b>100.13%</b>    | <b>100.18%</b>    |

**TAX COLLECTOR  
8.31.20**

|                            | ADOPTED          | COLLECTIONS<br>YTD | REFUNDS       | RETURNED<br>ON-LINE PYMT | RETURNED<br>CHECKS | Transfers     | NET COLLECTION<br>8.31.20 | PERCENTAGE<br>COLLECTED<br>FY 21 BUDGET |
|----------------------------|------------------|--------------------|---------------|--------------------------|--------------------|---------------|---------------------------|---|
| <b>CURRENT YR.LEVY</b>     | \$ 15,388,282.00 | \$ 12,693,639.14   | \$ (8,872.43) | \$ (9,763.58)            | \$ (16,088.04)     | \$ 980.75     | \$ 12,659,895.84          | 82.27%                                  |
| <b>MOTOR VEHICLE</b>       | \$ 1,595,871.00  | \$ 1,020,443.05    | \$ (772.65)   | \$ -                     | \$ (298.83)        | \$ 195.20     | \$ 1,019,566.77           | 63.89%                                  |
| <b>SUPP.MV LEVY</b>        | \$ 175,000.00    | -                  | \$ -          | \$ -                     | \$ -               | \$ -          | \$ -                      | 0.00%                                   |
| <b>SUB TOTAL</b>           | \$ 17,159,153.00 | \$ 13,714,082.19   | \$ (9,645.08) | \$ (9,763.58)            | \$ (16,386.87)     | \$ 1,175.95   | \$ 13,679,462.61          | 79.72%                                  |
| <b>PRIOR YEARS</b>         | \$ 75,000.00     | \$ 36,515.71       |               |                          |                    | \$ (1,175.95) | \$ 35,339.76              | 47.12%                                  |
| <b>INTEREST &amp; FEES</b> | \$ 50,000.00     | \$ 8,842.04        | \$ -          |                          |                    |               | \$ 8,842.04               | 17.68%                                  |
| <b>TOTAL</b>               | \$ 17,284,153.00 | \$ 13,759,439.94   | \$ (9,645.08) | \$ (9,763.58)            | \$ (16,386.87)     | \$ -          | \$ 13,723,644.41          | 79.40%                                  |

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

|                  |                  |                  |                   |                   |                   |
|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>7.31.2020</b> | <b>8.31.2020</b> | <b>9.30.2020</b> | <b>10.31.2020</b> | <b>11.30.2020</b> | <b>12.31.2020</b> |
| 74.79%           | 82.27%           |                  |                   |                   |                   |
| <b>1.31.2021</b> | <b>2.28.2021</b> | <b>3.30.2021</b> | <b>4.30.2021</b>  | <b>5.31.2021</b>  | <b>6.30.2021</b>  |
|                  |                  |                  |                   |                   |                   |
| <b>7.31.2019</b> | <b>8.31.2019</b> | <b>9.30.2019</b> | <b>10.31.2019</b> | <b>11.30.2019</b> | <b>12.31.2019</b> |
| 92.22%           | 99.97%           | 100.53%          | 100.68%           | 100.83%           | 101.31%           |
| <b>1.31.2020</b> | <b>2.29.2020</b> | <b>3.30.2020</b> | <b>4.30.2020</b>  | <b>5.31.2020</b>  | <b>6.30.2020</b>  |
| 101.42%          | 101.65%          | 101.85%          | 100.03%           | 100.13%           | 100.18%           |

**Town of Bolton - FY2020 Revenue Statement - June 30, 2020**

|                                 | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---------------------------------|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>General Fund Revenue</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Property Taxes</b>           |                        |                        |                        |                                  |                                    |  |
| Current Property Tax            | \$15,334,783.00        | \$15,630,000.00        | \$15,658,156.07        | \$323,373.07                     | \$28,156.07                        | 100.18%                                |
| Motor Vehicle Tax               | \$1,560,818.00         | \$1,508,000.00         | \$1,531,833.41         | (\$28,984.59)                    | \$23,833.41                        | 101.58%                                |
| Supplemental MV Levy            | \$175,000.00           | \$183,000.00           | \$189,277.38           | \$14,277.38                      | \$6,277.38                         | 103.43%                                |
| Prior Year's Taxes              | \$75,000.00            | \$97,000.00            | \$106,446.89           | \$31,446.89                      | \$9,446.89                         | 109.74%                                |
| Interest & Fees                 | \$50,000.00            | \$94,000.00            | \$110,984.37           | \$60,984.37                      | \$16,984.37                        | 118.07%                                |
| <b>Total Taxes</b>              | <b>\$17,195,601.00</b> | <b>\$17,512,000.00</b> | <b>\$17,596,698.12</b> | <b>\$401,097.12</b>              | <b>\$84,698.12</b>                 | <b>100.48%</b>                         |
| <b>State of Connecticut</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Education Grants</b>         |                        |                        |                        |                                  |                                    |  |
| ECS                             | \$2,689,293.00         | \$2,747,057.00         | \$2,747,071.00         | \$57,778.00                      | \$14.00                            | 100.00%                                |
| Adult Education                 | \$3,678.00             | \$3,854.00             | \$3,867.00             | \$189.00                         | \$13.00                            | 100.34%                                |
| <b>Total State of CT Ed</b>     | <b>\$2,692,971.00</b>  | <b>\$2,750,911.00</b>  | <b>\$2,750,938.00</b>  | <b>\$57,967.00</b>               | <b>\$27.00</b>                     | <b>100.00%</b>                         |
| <b>Other Grants</b>             |                        |                        |                        |                                  |                                    |  |
| Pilot: State Property           | \$24,288.00            | \$24,288.00            | \$24,288.00            | \$0.00                           | \$0.00                             | 100.00%                                |
| Elderly Tax Relief              | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                           | \$0.00                             | -100.00%                               |
| Disabled                        | \$691.00               | \$697.00               | \$697.47               | \$6.47                           | \$0.47                             | 100.07%                                |
| Veterans Grant                  | \$6,470.00             | \$3,276.00             | \$3,276.00             | (\$3,194.00)                     | \$0.00                             | 100.00%                                |
| Pequot                          | \$3,244.00             | \$3,244.00             | \$2,162.66             | (\$1,081.34)                     | (\$1,081.34)                       | 66.67%                                 |
| Misc. State Grants              | \$5,000.00             | \$20.00                | \$54.00                | (\$4,946.00)                     | \$34.00                            | 270.00%                                |
| DOT Transportation Grant        | \$11,494.00            | \$11,494.00            | \$11,494.00            | \$0.00                           | \$0.00                             | 100.00%                                |
| Municipal Projects              | \$24,859.00            | \$24,859.00            | \$24,859.00            | \$0.00                           | \$0.00                             | 100.00%                                |
| Municipal Stabilization         | \$11,053.00            | \$11,053.00            | \$11,053.00            | \$0.00                           | \$0.00                             | 100.00%                                |
| Law Enforcement                 | \$2,000.00             | \$1,735.00             | \$2,600.00             | \$600.00                         | \$865.00                           | 149.86%                                |
| <b>Total Other Grants</b>       | <b>\$89,099.00</b>     | <b>\$80,666.00</b>     | <b>\$80,484.13</b>     | <b>(\$8,614.87)</b>              | <b>(\$181.87)</b>                  | <b>99.77%</b>                          |
| <b>Other Town Revenue</b>       |                        |                        |                        |                                  |                                    |  |
| Tuition                         | \$268,725.00           | \$227,725.00           | \$230,903.59           | (\$37,821.41)                    | \$3,178.59                         | 101.40%                                |
| Town Clerk                      | \$80,000.00            | \$75,000.00            | \$92,900.92            | \$12,900.92                      | \$17,900.92                        | 123.87%                                |
| Selectmen Fees                  | \$12,745.00            | \$6,140.00             | \$11,125.26            | (\$1,619.74)                     | \$4,985.26                         | 181.19%                                |
| Building Official Fees          | \$60,000.00            | \$90,000.00            | \$105,320.02           | \$45,320.02                      | \$15,320.02                        | 117.02%                                |
| Library                         | \$2,000.00             | \$1,743.00             | \$1,743.20             | (\$256.80)                       | \$0.20                             | 100.01%                                |
| NCAAA                           | \$5,000.00             | \$2,854.00             | \$3,453.00             | (\$1,547.00)                     | \$599.00                           | 120.99%                                |
| Building Official Service       | \$36,864.00            | \$60,000.00            | \$63,372.50            | \$26,508.50                      | \$3,372.50                         | 105.62%                                |
| Misc. Revenue                   | \$38,136.00            | \$25,500.00            | \$25,299.62            | (\$12,836.38)                    | (\$200.38)                         | 99.21%                                 |
| Telephone                       | \$6,500.00             | \$6,013.00             | \$6,012.61             | (\$487.39)                       | (\$0.39)                           | 99.99%                                 |
| Interest                        | \$125,000.00           | \$171,000.00           | \$184,962.88           | \$59,962.88                      | \$13,962.88                        | 108.17%                                |
| Rental                          | \$51,157.00            | \$51,157.00            | \$51,157.00            | \$0.00                           | \$0.00                             | 100.00%                                |
| Shared Services-Coventry        | \$30,000.00            | \$30,000.00            | \$30,686.07            | \$686.07                         | \$686.07                           | 102.29%                                |
| Senior Donations                | \$2,000.00             | \$1,719.00             | \$1,718.50             | (\$281.50)                       | (\$0.50)                           | 99.97%                                 |
| <b>Total Other Town Revenue</b> | <b>\$718,127.00</b>    | <b>\$748,851.00</b>    | <b>\$808,655.17</b>    | <b>\$90,528.17</b>               | <b>\$59,804.17</b>                 | <b>107.99%</b>                         |

|   | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>TOTAL GENERAL FUND<br/>REVENUE</b>                         | <b>\$20,695,798.00</b> | <b>\$21,092,428.00</b> | <b>\$21,236,775.42</b> | <b>\$540,977.42</b>              | <b>\$144,347.42</b>                | <b>100.68%</b>                         |
| <b>BOARD OF EDUCATION<br/>GRANTS</b>                          |                        |                        |                        |                                  |                                    |  |
| Excess Cost Grant   | \$25,000.00            | \$25,000.00            | \$24,432.00            | (\$568.00)                       | (\$568.00)                         | 97.73%                                 |
| Federal Grants  | \$188,000.00           | \$188,000.00           | \$244,270.93           | \$56,270.93                      | \$56,270.93                        | 129.93%                                |
| SHEFF   | \$50,000.00            | \$50,000.00            | \$66,375.00            | \$16,375.00                      | \$16,375.00                        | 132.75%                                |
| CHOICE Grant  | \$464,000.00           | \$464,000.00           | \$454,619.00           | (\$9,381.00)                     | (\$9,381.00)                       | 97.98%                                 |
| ERASE   | \$2,875.00             | \$2,875.00             | \$1,900.00             | (\$975.00)                       | (\$975.00)                         | 66.09%                                 |
| <b>Total Board of<br/>Education Grants</b>                    | <b>\$729,875.00</b>    | <b>\$729,875.00</b>    | <b>\$791,596.93</b>    | <b>\$61,721.93</b>               | <b>\$61,721.93</b>                 | <b>108.46%</b>                         |
| <b>ADDITIONAL TOWN<br/>GRANTS</b>                             |                        |                        |                        |                                  |                                    |  |
| Town Aid Roads  | \$ 200,235.00          | \$ 200,235.00          | \$200,010.12           | (\$224.88)                       | (\$224.88)                         | 99.89%                                 |
| <b>Total Additional Town<br/>Grants</b>                       | <b>\$200,235.00</b>    | <b>\$200,235.00</b>    | <b>\$200,010.12</b>    | <b>(\$224.88)</b>                | <b>(\$224.88)</b>                  | <b>99.89%</b>                          |
| <b>TOTAL BOARD OF<br/>EDUCATION AND<br/>OTHER TOWN GRANTS</b> | <b>\$930,110.00</b>    | <b>\$930,110.00</b>    | <b>\$991,607.05</b>    | <b>\$61,497.05</b>               | <b>\$61,497.05</b>                 | <b>106.61%</b>                         |

**Adopted Budget**

**Revised Forecast**

**Actual to Date**

**Balance Due To  
Adopted Budget**

**Balance Due To  
Revised Forecast**

**% COLLECTION  
TO REVISED  
FORECAST**



Town of Bolton - FY2021 Revenue Statement - July 31, 2020

|                                 | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---------------------------------|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>General Fund Revenue</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Property Taxes</b>           |                        |                        |                        |                                  |                                    |  |
| Current Property Tax            | \$15,388,282.00        | \$15,388,282.00        | \$11,508,439.53        | (\$3,879,842.47)                 | (\$3,879,842.47)                   | 74.79%                                 |
| Motor Vehicle Tax               | \$1,595,871.00         | \$1,595,871.00         | \$816,246.69           | (\$779,624.31)                   | (\$779,624.31)                     | 51.15%                                 |
| Supplemental MV Levy            | \$175,000.00           | \$175,000.00           | \$0.00                 | (\$175,000.00)                   | (\$175,000.00)                     | 0.00%                                  |
| Prior Year's Taxes              | \$75,000.00            | \$75,000.00            | \$14,739.44            | (\$60,260.56)                    | (\$60,260.56)                      | 19.65%                                 |
| Interest & Fees                 | \$50,000.00            | \$50,000.00            | \$2,369.33             | (\$47,630.67)                    | (\$47,630.67)                      | 4.74%                                  |
| <b>Total Taxes</b>              | <b>\$17,284,153.00</b> | <b>\$17,284,153.00</b> | <b>\$12,341,794.99</b> | <b>(\$4,942,358.01)</b>          | <b>(\$4,942,358.01)</b>            | <b>71.41%</b>                          |
| <b>State of Connecticut</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Education Grants</b>         |                        |                        |                        |                                  |                                    |  |
| ECS                             | \$2,683,216.00         | \$2,683,216.00         | \$0.00                 | (\$2,683,216.00)                 | (\$2,683,216.00)                   | 0.00%                                  |
| Adult Education                 | \$4,062.00             | \$4,062.00             | \$0.00                 | (\$4,062.00)                     | (\$4,062.00)                       | 0.00%                                  |
| <b>Total State of CT Ed</b>     | <b>\$2,687,278.00</b>  | <b>\$2,687,278.00</b>  | <b>\$0.00</b>          | <b>(\$2,687,278.00)</b>          | <b>(\$2,687,278.00)</b>            | <b>0.00%</b>                           |
| <b>Other Grants</b>             |                        |                        |                        |                                  |                                    |  |
| Pilot: State Property           | \$24,288.00            | \$24,288.00            | \$0.00                 | (\$24,288.00)                    | (\$24,288.00)                      | 0.00%                                  |
| Elderly Tax Relief              | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                           | \$0.00                             | -100.00%                               |
| Disabled                        | \$697.00               | \$697.00               | \$0.00                 | (\$697.00)                       | (\$697.00)                         | 0.00%                                  |
| Veterans Grant                  | \$3,276.00             | \$3,276.00             | \$0.00                 | (\$3,276.00)                     | (\$3,276.00)                       | 0.00%                                  |
| Pequot                          | \$3,244.00             | \$3,244.00             | \$0.00                 | (\$3,244.00)                     | (\$3,244.00)                       | 0.00%                                  |
| Misc. State Grants              | \$5,000.00             | \$5,000.00             | \$0.00                 | (\$5,000.00)                     | (\$5,000.00)                       | 0.00%                                  |
| DOT Transportation Grant        | \$11,494.00            | \$11,494.00            | \$0.00                 | (\$11,494.00)                    | (\$11,494.00)                      | 0.00%                                  |
| Municipal Projects              | \$24,859.00            | \$24,859.00            | \$0.00                 | (\$24,859.00)                    | (\$24,859.00)                      | 0.00%                                  |
| Municipal Stabilization         | \$11,053.00            | \$11,053.00            | \$0.00                 | (\$11,053.00)                    | (\$11,053.00)                      | 0.00%                                  |
| Law Enforcement                 | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| <b>Total Other Grants</b>       | <b>\$85,911.00</b>     | <b>\$85,911.00</b>     | <b>\$0.00</b>          | <b>(\$85,911.00)</b>             | <b>(\$85,911.00)</b>               | <b>0.00%</b>                           |
| <b>Other Town Revenue</b>       |                        |                        |                        |                                  |                                    |  |
| Tuition                         | \$216,848.00           | \$216,848.00           | \$100.00               | (\$216,748.00)                   | (\$216,748.00)                     | 0.05%                                  |
| Town Clerk                      | \$80,000.00            | \$80,000.00            | \$887.25               | (\$79,112.75)                    | (\$79,112.75)                      | 1.11%                                  |
| Selectmen Fees                  | \$12,745.00            | \$12,745.00            | \$624.00               | (\$12,121.00)                    | (\$12,121.00)                      | 4.90%                                  |
| Building Official Fees          | \$60,000.00            | \$60,000.00            | \$3,017.08             | (\$56,982.92)                    | (\$56,982.92)                      | 5.03%                                  |
| Library                         | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| NCAAA                           | \$5,000.00             | \$5,000.00             | \$0.00                 | (\$5,000.00)                     | (\$5,000.00)                       | 0.00%                                  |
| Building Official Service       | \$60,000.00            | \$60,000.00            | \$0.00                 | (\$60,000.00)                    | (\$60,000.00)                      | 0.00%                                  |
| Misc. Revenue                   | \$20,000.00            | \$20,000.00            | \$4,491.58             | (\$15,508.42)                    | (\$15,508.42)                      | 22.46%                                 |
| Telephone                       | \$5,500.00             | \$5,500.00             | \$0.00                 | (\$5,500.00)                     | (\$5,500.00)                       | 0.00%                                  |
| Interest                        | \$75,000.00            | \$75,000.00            | \$1,955.46             | (\$73,044.54)                    | (\$73,044.54)                      | 2.61%                                  |
| Rental                          | \$24,377.00            | \$24,377.00            | \$4,679.69             | (\$19,697.31)                    | (\$19,697.31)                      | 19.20%                                 |
| Shared Services-Coventry        | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                           | \$0.00                             | #DIV/0!                                |
| Senior Donations                | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| <b>Total Other Town Revenue</b> | <b>\$563,470.00</b>    | <b>\$563,470.00</b>    | <b>\$15,755.06</b>     | <b>(\$547,714.94)</b>            | <b>(\$547,714.94)</b>              | <b>2.80%</b>                           |

|   | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>TOTAL GENERAL FUND<br/>REVENUE</b>                             | <b>\$20,620,812.00</b> | <b>\$20,620,812.00</b> | <b>\$12,357,550.05</b> | <b>(\$8,263,261.95)</b>          | <b>(\$8,263,261.95)</b>            | <b>59.93%</b>                          |
| <b>BOARD OF EDUCATION<br/>GRANTS</b>                              |                        |                        |                        |                                  |                                    |  |
| Excess Cost Grant   | \$35,100.00            | \$35,100.00            | \$0.00                 | (\$35,100.00)                    | (\$35,100.00)                      | 0.00%                                  |
| Federal Grants  | \$214,119.00           | \$214,119.00           | \$1,146.50             | (\$212,972.50)                   | (\$212,972.50)                     | 0.54%                                  |
| SHEFF   | \$66,375.00            | \$66,375.00            | \$0.00                 | (\$66,375.00)                    | (\$66,375.00)                      | 0.00%                                  |
| CHOICE Grant  | \$400,000.00           | \$400,000.00           | \$0.00                 | (\$400,000.00)                   | (\$400,000.00)                     | 0.00%                                  |
| ERASE   | \$1,900.00             | \$1,900.00             | \$0.00                 | (\$1,900.00)                     | (\$1,900.00)                       | 0.00%                                  |
| Total Board of<br>Education Grants                                | \$717,494.00           | \$717,494.00           | \$1,146.50             | (\$716,347.50)                   | (\$716,347.50)                     | 0.16%                                  |
| <b>ADDITIONAL TOWN GRANTS</b>                                     |                        |                        |                        |                                  |                                    |  |
| <b>Town Aid Roads</b>   | <b>\$ 200,010.00</b>   | <b>\$ 200,010.00</b>   | <b>\$0.00</b>          | <b>(\$200,010.00)</b>            | <b>(\$200,010.00)</b>              | <b>0.00%</b>                           |
| Total Additional<br>Town Grants                                   | \$200,010.00           | \$200,010.00           | \$0.00                 | (\$200,010.00)                   | (\$200,010.00)                     | 0.00%                                  |
| <b>TOTAL BOARD OF<br/>EDUCATION AND<br/>OTHER TOWN<br/>GRANTS</b> | <b>\$917,504.00</b>    | <b>\$917,504.00</b>    | <b>\$1,146.50</b>      | <b>(\$916,357.50)</b>            | <b>(\$916,357.50)</b>              | <b>0.12%</b>                           |

| Adopted Budget | Revised Forecast | Actual to Date | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|----------------|------------------|----------------|----------------------------------|------------------------------------|--|
|----------------|------------------|----------------|----------------------------------|------------------------------------|--|

Town of Bolton - FY2021 Revenue Statement - August 31, 2020

|                                 | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---------------------------------|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>General Fund Revenue</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Property Taxes</b>           |                        |                        |                        |                                  |                                    |  |
| Current Property Tax            | \$15,388,282.00        | \$15,388,282.00        | \$12,659,895.84        | (\$2,728,386.16)                 | (\$2,728,386.16)                   | 82.27%                                 |
| Motor Vehicle Tax               | \$1,595,871.00         | \$1,595,871.00         | \$1,019,566.77         | (\$576,304.23)                   | (\$576,304.23)                     | 63.89%                                 |
| Supplemental MV Levy            | \$175,000.00           | \$175,000.00           | \$0.00                 | (\$175,000.00)                   | (\$175,000.00)                     | 0.00%                                  |
| Prior Year's Taxes              | \$75,000.00            | \$75,000.00            | \$35,339.76            | (\$39,660.24)                    | (\$39,660.24)                      | 47.12%                                 |
| Interest & Fees                 | \$50,000.00            | \$50,000.00            | \$8,842.04             | (\$41,157.96)                    | (\$41,157.96)                      | 17.68%                                 |
| <b>Total Taxes</b>              | <b>\$17,284,153.00</b> | <b>\$17,284,153.00</b> | <b>\$13,723,644.41</b> | <b>(\$3,560,508.59)</b>          | <b>(\$3,560,508.59)</b>            | <b>79.40%</b>                          |
| <b>State of Connecticut</b>     |                        |                        |                        |                                  |                                    |  |
| <b>Education Grants</b>         |                        |                        |                        |                                  |                                    |  |
| ECS                             | \$2,683,216.00         | \$2,683,216.00         | \$0.00                 | (\$2,683,216.00)                 | (\$2,683,216.00)                   | 0.00%                                  |
| Adult Education                 | \$4,062.00             | \$4,062.00             | \$2,943.00             | (\$1,119.00)                     | (\$1,119.00)                       | 72.45%                                 |
| <b>Total State of CT Ed</b>     | <b>\$2,687,278.00</b>  | <b>\$2,687,278.00</b>  | <b>\$2,943.00</b>      | <b>(\$2,684,335.00)</b>          | <b>(\$2,684,335.00)</b>            | <b>0.11%</b>                           |
| <b>Other Grants</b>             |                        |                        |                        |                                  |                                    |  |
| Pilot: State Property           | \$24,288.00            | \$24,288.00            | \$0.00                 | (\$24,288.00)                    | (\$24,288.00)                      | 0.00%                                  |
| Elderly Tax Relief              | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                           | \$0.00                             | -100.00%                               |
| Disabled                        | \$697.00               | \$697.00               | \$0.00                 | (\$697.00)                       | (\$697.00)                         | 0.00%                                  |
| Veterans Grant                  | \$3,276.00             | \$3,276.00             | \$0.00                 | (\$3,276.00)                     | (\$3,276.00)                       | 0.00%                                  |
| Pequot                          | \$3,244.00             | \$3,244.00             | \$0.00                 | (\$3,244.00)                     | (\$3,244.00)                       | 0.00%                                  |
| Misc. State Grants              | \$5,000.00             | \$5,000.00             | \$0.00                 | (\$5,000.00)                     | (\$5,000.00)                       | 0.00%                                  |
| DOT Transportation Grant        | \$11,494.00            | \$11,494.00            | \$0.00                 | (\$11,494.00)                    | (\$11,494.00)                      | 0.00%                                  |
| Municipal Projects              | \$24,859.00            | \$24,859.00            | \$0.00                 | (\$24,859.00)                    | (\$24,859.00)                      | 0.00%                                  |
| Municipal Stabilization         | \$11,053.00            | \$11,053.00            | \$0.00                 | (\$11,053.00)                    | (\$11,053.00)                      | 0.00%                                  |
| Law Enforcement                 | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| <b>Total Other Grants</b>       | <b>\$85,911.00</b>     | <b>\$85,911.00</b>     | <b>\$0.00</b>          | <b>(\$85,911.00)</b>             | <b>(\$85,911.00)</b>               | <b>0.00%</b>                           |
| <b>Other Town Revenue</b>       |                        |                        |                        |                                  |                                    |  |
| Tuition                         | \$216,848.00           | \$216,848.00           | \$2,200.00             | (\$214,648.00)                   | (\$214,648.00)                     | 1.01%                                  |
| Town Clerk                      | \$80,000.00            | \$80,000.00            | \$11,394.00            | (\$68,606.00)                    | (\$68,606.00)                      | 14.24%                                 |
| Selectmen Fees                  | \$12,745.00            | \$12,745.00            | \$2,428.00             | (\$10,317.00)                    | (\$10,317.00)                      | 19.05%                                 |
| Building Official Fees          | \$60,000.00            | \$60,000.00            | \$8,139.44             | (\$51,860.56)                    | (\$51,860.56)                      | 13.57%                                 |
| Library                         | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| NCAAA                           | \$5,000.00             | \$5,000.00             | \$0.00                 | (\$5,000.00)                     | (\$5,000.00)                       | 0.00%                                  |
| Building Official Service       | \$60,000.00            | \$60,000.00            | \$0.00                 | (\$60,000.00)                    | (\$60,000.00)                      | 0.00%                                  |
| Misc. Revenue                   | \$20,000.00            | \$20,000.00            | \$4,628.26             | (\$15,371.74)                    | (\$15,371.74)                      | 23.14%                                 |
| Telephone                       | \$5,500.00             | \$5,500.00             | \$0.00                 | (\$5,500.00)                     | (\$5,500.00)                       | 0.00%                                  |
| Interest                        | \$75,000.00            | \$75,000.00            | \$5,397.07             | (\$69,602.93)                    | (\$69,602.93)                      | 7.20%                                  |
| Rental                          | \$24,377.00            | \$24,377.00            | \$8,135.38             | (\$16,241.62)                    | (\$16,241.62)                      | 33.37%                                 |
| Shared Services-Coventry        | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                           | \$0.00                             | #DIV/0!                                |
| Senior Donations                | \$2,000.00             | \$2,000.00             | \$0.00                 | (\$2,000.00)                     | (\$2,000.00)                       | 0.00%                                  |
| <b>Total Other Town Revenue</b> | <b>\$563,470.00</b>    | <b>\$563,470.00</b>    | <b>\$42,322.15</b>     | <b>(\$521,147.85)</b>            | <b>(\$521,147.85)</b>              | <b>7.51%</b>                           |

|   | Adopted Budget         | Revised Forecast       | Actual to Date         | Balance Due To<br>Adopted Budget | Balance Due To<br>Revised Forecast | % COLLECTION<br>TO REVISED<br>FORECAST |
|---|------------------------|------------------------|------------------------|----------------------------------|------------------------------------|--|
| <b>TOTAL GENERAL FUND<br/>REVENUE</b>                             | <b>\$20,620,812.00</b> | <b>\$20,620,812.00</b> | <b>\$13,768,909.56</b> | <b>(\$6,851,902.44)</b>          | <b>(\$6,851,902.44)</b>            | <b>66.77%</b>                          |
| <b>BOARD OF EDUCATION<br/>GRANTS</b>                              |                        |                        |                        |                                  |                                    |  |
| Excess Cost Grant   | \$35,100.00            | \$35,100.00            | \$0.00                 | (\$35,100.00)                    | (\$35,100.00)                      | 0.00%                                  |
| Federal Grants  | \$214,119.00           | \$214,119.00           | \$1,146.50             | (\$212,972.50)                   | (\$212,972.50)                     | 0.54%                                  |
| SHEFF   | \$66,375.00            | \$66,375.00            | \$0.00                 | (\$66,375.00)                    | (\$66,375.00)                      | 0.00%                                  |
| CHOICE Grant  | \$400,000.00           | \$400,000.00           | \$0.00                 | (\$400,000.00)                   | (\$400,000.00)                     | 0.00%                                  |
| ERASE   | \$1,900.00             | \$1,900.00             | \$0.00                 | (\$1,900.00)                     | (\$1,900.00)                       | 0.00%                                  |
| Total Board of<br>Education Grants                                | \$717,494.00           | \$717,494.00           | \$1,146.50             | (\$716,347.50)                   | (\$716,347.50)                     | 0.16%                                  |
| <b>ADDITIONAL TOWN GRANTS</b>                                     |                        |                        |                        |                                  |                                    |  |
| <b>Town Aid Roads</b>   | <b>\$ 200,010.00</b>   | <b>\$ 200,010.00</b>   | <b>\$0.00</b>          | <b>(\$200,010.00)</b>            | <b>(\$200,010.00)</b>              | <b>0.00%</b>                           |
| Total Additional<br>Town Grants                                   | \$200,010.00           | \$200,010.00           | \$0.00                 | (\$200,010.00)                   | (\$200,010.00)                     | 0.00%                                  |
| <b>TOTAL BOARD OF<br/>EDUCATION AND<br/>OTHER TOWN<br/>GRANTS</b> | <b>\$917,504.00</b>    | <b>\$917,504.00</b>    | <b>\$1,146.50</b>      | <b>(\$916,357.50)</b>            | <b>(\$916,357.50)</b>              | <b>0.12%</b>                           |

Adopted Budget

Revised Forecast

Actual to Date

Balance Due To  
Adopted Budget

Balance Due To  
Revised Forecast

% COLLECTION  
TO REVISED  
FORECAST

| <b>FY20 August 31, 2020</b> | <b>Adopted Budget</b>  | <b>Revised Budget</b>  | <b>Expense YTD</b>     | <b>Balance</b>       | <b>Encumbrance</b>  | <b>Unexpended</b>    | <b>% Expended</b> |
|-----------------------------|------------------------|------------------------|------------------------|----------------------|---------------------|----------------------|-------------------|
| Administration              | \$ 628,858.00          | \$ 560,034.28          | \$ 530,677.68          | \$ 29,356.60         | \$ 12,268.33        | \$ 17,088.27         | 96.95%            |
| Board of Finance            | \$ 2,200.00            | \$ 2,200.00            | \$ 1,613.00            | \$ 587.00            | \$ -                | \$ 587.00            | 73.32%            |
| Financial Administration    | \$ 225,920.00          | \$ 225,920.00          | \$ 212,256.54          | \$ 13,663.46         | \$ -                | \$ 13,663.46         | 93.95%            |
| Auditing                    | \$ 26,500.00           | \$ 26,500.00           | \$ 26,000.00           | \$ 500.00            | \$ -                | \$ 500.00            | 98.11%            |
| Assessor                    | \$ 78,730.00           | \$ 79,652.00           | \$ 77,069.30           | \$ 2,582.70          | \$ -                | \$ 2,582.70          | 96.76%            |
| Tax Collector               | \$ 105,210.00          | \$ 91,933.00           | \$ 88,644.91           | \$ 3,288.09          | \$ -                | \$ 3,288.09          | 96.42%            |
| Fringe Benefits             | \$ 908,062.00          | \$ 844,209.37          | \$ 804,798.23          | \$ 39,411.14         | \$ -                | \$ 39,411.14         | 95.33%            |
| Data Processing             | \$ 119,490.00          | \$ 119,490.00          | \$ 108,504.08          | \$ 10,985.92         | \$ -                | \$ 10,985.92         | 90.81%            |
| Town Clerk                  | \$ 118,290.00          | \$ 125,705.00          | \$ 123,891.90          | \$ 1,813.10          | \$ -                | \$ 1,813.10          | 98.56%            |
| Land Use                    | \$ 297,098.00          | \$ 313,983.00          | \$ 312,126.63          | \$ 1,856.37          | \$ -                | \$ 1,856.37          | 99.41%            |
| Planning & Zoning           | \$ 6,580.00            | \$ 6,580.00            | \$ 1,004.35            | \$ 5,575.65          | \$ -                | \$ 5,575.65          | 15.26%            |
| Zoning Board of Appeals     | \$ 1,440.00            | \$ 1,440.00            | \$ 521.34              | \$ 918.66            | \$ -                | \$ 918.66            | 36.20%            |
| Property Insurance          | \$ 137,705.00          | \$ 137,705.00          | \$ 109,013.00          | \$ 28,692.00         | \$ -                | \$ 28,692.00         | 79.16%            |
| Probate                     | \$ 5,673.00            | \$ 5,673.00            | \$ 5,673.00            | \$ -                 | \$ -                | \$ -                 | 100.00%           |
| Inlands/Wetlands            | \$ 2,235.00            | \$ 2,235.00            | \$ 897.46              | \$ 1,337.54          | \$ -                | \$ 1,337.54          | 40.15%            |
| Economic Development        | \$ 2,000.00            | \$ 2,000.00            | \$ 940.00              | \$ 1,060.00          | \$ -                | \$ 1,060.00          | 47.00%            |
| Elections                   | \$ 42,495.00           | \$ 42,495.00           | \$ 14,928.12           | \$ 27,566.88         | \$ -                | \$ 27,566.88         | 35.13%            |
| Parks/Town Building Ops     | \$ 775,762.00          | \$ 805,165.83          | \$ 690,471.48          | \$ 114,694.35        | \$ -                | \$ 114,694.35        | 85.76%            |
| Police                      | \$ 392,077.00          | \$ 392,077.00          | \$ 382,450.16          | \$ 9,626.84          | \$ -                | \$ 9,626.84          | 97.54%            |
| Fire Commission             | \$ 190,113.00          | \$ 190,280.52          | \$ 186,466.17          | \$ 3,814.35          | \$ -                | \$ 3,814.35          | 98.00%            |
| Animal Control              | \$ 3,500.00            | \$ 3,500.00            | \$ 3,000.00            | \$ 500.00            | \$ -                | \$ 500.00            | 85.71%            |
| Fire Marshal                | \$ 16,171.00           | \$ 16,171.00           | \$ 3,566.08            | \$ 12,604.92         | \$ -                | \$ 12,604.92         | 22.05%            |
| Highways and Streets        | \$ 1,048,802.00        | \$ 1,048,802.00        | \$ 916,382.30          | \$ 132,419.70        | \$ -                | \$ 132,419.70        | 87.37%            |
| Public Building Commission  | \$ 540.00              | \$ 540.00              | \$ -                   | \$ 540.00            | \$ -                | \$ 540.00            | 0.00%             |
| Public Health Admin         | \$ 32,840.00           | \$ 32,840.00           | \$ 30,092.57           | \$ 2,747.43          | \$ -                | \$ 2,747.43          | 91.63%            |
| Seniors / Social Services   | \$ 160,208.00          | \$ 165,648.00          | \$ 148,252.46          | \$ 17,395.54         | \$ -                | \$ 17,395.54         | 89.50%            |
| Library                     | \$ 294,205.00          | \$ 294,205.00          | \$ 273,808.20          | \$ 20,396.80         | \$ -                | \$ 20,396.80         | 93.07%            |
| Recreation                  | \$ 33,185.00           | \$ 33,185.00           | \$ 33,185.00           | \$ -                 | \$ -                | \$ -                 | 100.00%           |
| Conservation                | \$ 1,625.00            | \$ 1,625.00            | \$ 1,477.23            | \$ 147.77            | \$ -                | \$ 147.77            | 90.91%            |
| Open Space                  | \$ 645.00              | \$ 645.00              | \$ -                   | \$ 645.00            | \$ -                | \$ 645.00            | 0.00%             |
| Waste Collection            | \$ 533,076.00          | \$ 533,076.00          | \$ 485,486.51          | \$ 47,589.49         | \$ -                | \$ 47,589.49         | 91.07%            |
| <b>Totals</b>               | <b>\$ 6,191,235.00</b> | <b>\$ 6,105,515.00</b> | <b>\$ 5,573,197.70</b> | <b>\$ 532,317.30</b> | <b>\$ 12,268.33</b> | <b>\$ 520,048.97</b> | <b>91.60%</b>     |

| <b>FY2021 July 31, 2020</b> | <b>Adopted Budget</b>  | <b>Revised Budget</b>  | <b>Expense YTD</b>   | <b>Balance</b>         | <b>Encumbrance</b>   | <b>Unexpended</b>      | <b>% Expensed</b> | <b>FY20</b>   | <b>FY19</b>  | <b>FY18</b>   |
|-----------------------------|------------------------|------------------------|----------------------|------------------------|----------------------|------------------------|-------------------|---------------|--------------|---------------|
| Administration              | \$ 729,120.00          | \$ 729,120.00          | \$ 49,287.41         | \$ 679,832.59          | \$ 2,525.41          | \$ 677,307.18          | 7.11%             | 16.32%        | 8.46%        | 10.51%        |
| Board of Finance            | \$ 2,200.00            | \$ 2,200.00            | \$ -                 | \$ 2,200.00            | \$ -                 | \$ 2,200.00            | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Financial Administration    | \$ 231,238.00          | \$ 231,238.00          | \$ 14,221.91         | \$ 217,016.09          | \$ -                 | \$ 217,016.09          | 6.15%             | 5.97%         | 6.27%        | 6.39%         |
| Auditing                    | \$ 26,500.00           | \$ 26,500.00           | \$ -                 | \$ 26,500.00           | \$ -                 | \$ 26,500.00           | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Assessor                    | \$ 81,034.00           | \$ 81,034.00           | \$ 4,592.27          | \$ 76,441.73           | \$ 625.00            | \$ 75,816.73           | 6.44%             | 6.14%         | 6.84%        | 6.72%         |
| Tax Collector               | \$ 84,394.00           | \$ 84,394.00           | \$ 6,454.38          | \$ 77,939.62           | \$ 385.88            | \$ 77,553.74           | 8.11%             | 8.05%         | 8.04%        | 7.80%         |
| Fringe Benefits             | \$ 974,958.00          | \$ 974,958.00          | \$ 81,651.26         | \$ 893,306.74          | \$ -                 | \$ 893,306.74          | 8.37%             | 9.39%         | 9.76%        | 10.42%        |
| Town Clerk                  | \$ 137,079.00          | \$ 137,079.00          | \$ 9,265.64          | \$ 127,813.36          | \$ 6,500.00          | \$ 121,313.36          | 11.50%            | 12.71%        | 12.80%       | 12.30%        |
| Land Use                    | \$ 303,709.00          | \$ 303,709.00          | \$ 21,303.57         | \$ 282,405.43          | \$ 18,142.80         | \$ 264,262.63          | 12.99%            | 10.16%        | 10.48%       | 9.80%         |
| Planning & Zoning           | \$ 7,120.00            | \$ 7,120.00            | \$ 75.00             | \$ 7,045.00            | \$ -                 | \$ 7,045.00            | 1.05%             | 1.14%         | 1.14%        | 1.29%         |
| Zoning Board of Appeals     | \$ 1,640.00            | \$ 1,640.00            | \$ -                 | \$ 1,640.00            | \$ -                 | \$ 1,640.00            | 0.00%             | 0.00%         | 0.00%        | 9.03%         |
| Property Insurance          | \$ 140,000.00          | \$ 140,000.00          | \$ 43,465.58         | \$ 96,534.42           | \$ -                 | \$ 96,534.42           | 31.05%            | 20.73%        | 16.88%       | 18.85%        |
| Probate                     | \$ 5,786.00            | \$ 5,786.00            | \$ -                 | \$ 5,786.00            | \$ -                 | \$ 5,786.00            | 0.00%             | 100.00%       | 0.00%        | 0.00%         |
| Inlands/Wetlands            | \$ 2,235.00            | \$ 2,235.00            | \$ -                 | \$ 2,235.00            | \$ -                 | \$ 2,235.00            | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Economic Development        | \$ 2,000.00            | \$ 2,000.00            | \$ -                 | \$ 2,000.00            | \$ -                 | \$ 2,000.00            | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Elections                   | \$ 44,931.00           | \$ 44,931.00           | \$ 1,179.16          | \$ 43,751.84           | \$ 1,770.29          | \$ 41,981.55           | 6.56%             | 0.54%         | 2.32%        | 3.18%         |
| Parks/Town Building Ops     | \$ 798,907.00          | \$ 798,907.00          | \$ 40,045.10         | \$ 758,861.90          | \$ 5,660.00          | \$ 753,201.90          | 5.72%             | 6.26%         | 5.50%        | 5.58%         |
| Police                      | \$ 404,927.00          | \$ 404,927.00          | \$ -                 | \$ 404,927.00          | \$ -                 | \$ 404,927.00          | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Fire Commission             | \$ 210,797.00          | \$ 210,797.00          | \$ 2,029.44          | \$ 208,767.56          | \$ 17,665.45         | \$ 191,102.11          | 9.34%             | 48.84%        | 46.44%       | 24.04%        |
| Animal Control              | \$ 3,000.00            | \$ 3,000.00            | \$ 3,000.00          | \$ -                   | \$ -                 | \$ -                   | 100.00%           | 85.71%        | 85.71%       | 0.00%         |
| Fire Marshal                | \$ 29,500.00           | \$ 29,500.00           | \$ 578.03            | \$ 28,921.97           | \$ -                 | \$ 28,921.97           | 1.96%             | 0.00%         | 1.37%        | 6.83%         |
| Emergency Management        | \$ 19,293.00           | \$ 19,293.00           | \$ 1,118.64          | \$ 18,174.36           | \$ -                 | \$ 18,174.36           | 5.80%             | 0.00%         | 0.00%        | 0.00%         |
| Highways and Streets        | \$ 1,028,960.00        | \$ 1,028,960.00        | \$ 21,680.73         | \$ 1,007,279.27        | \$ 244,000.00        | \$ 763,279.27          | 25.82%            | 28.90%        | 27.71%       | 23.79%        |
| Public Building Commission  | \$ 540.00              | \$ 540.00              | \$ -                 | \$ 540.00              | \$ -                 | \$ 540.00              | 0.00%             | 0.00%         | 0.00%        | 0.00%         |
| Public Health Admin         | \$ 30,250.00           | \$ 30,250.00           | \$ 6,949.91          | \$ 23,300.09           | \$ -                 | \$ 23,300.09           | 22.97%            | 0.00%         | 1.20%        | 1.20%         |
| Seniors / Social Services   | \$ 180,563.00          | \$ 180,563.00          | \$ 7,762.95          | \$ 172,800.05          | \$ 2,400.00          | \$ 170,400.05          | 5.63%             | 11.89%        | 11.02%       | 10.25%        |
| Library                     | \$ 292,286.00          | \$ 292,286.00          | \$ 42,499.39         | \$ 249,786.61          | \$ 2,593.27          | \$ 247,193.34          | 15.43%            | 20.43%        | 22.02%       | 22.46%        |
| Conservation                | \$ 1,625.00            | \$ 1,625.00            | \$ 85.00             | \$ 1,540.00            | \$ -                 | \$ 1,540.00            | 5.23%             | 10.46%        | 5.40%        | 5.40%         |
| Waste Collection            | \$ 510,982.00          | \$ 510,982.00          | \$ 30,074.84         | \$ 480,907.16          | \$ -                 | \$ 480,907.16          | 5.89%             | 0.47%         | 7.00%        | 5.59%         |
| <b>Totals</b>               | <b>\$ 6,285,574.00</b> | <b>\$ 6,285,574.00</b> | <b>\$ 387,320.21</b> | <b>\$ 5,898,253.79</b> | <b>\$ 302,268.10</b> | <b>\$ 5,595,985.69</b> | <b>10.97%</b>     | <b>16.30%</b> | <b>8.23%</b> | <b>10.33%</b> |

0



| <b>FY2021 August 31, 2020</b> | <b>Adopted Budget</b>  | <b>Revised Budget</b>  | <b>Expense YTD</b>   | <b>Balance</b>         | <b>Encumbrance</b>   | <b>Unexpended</b>      | <b>% Expensed</b> | <b>FY20</b>   | <b>FY19</b>   | <b>FY18</b>  |
|-------------------------------|------------------------|------------------------|----------------------|------------------------|----------------------|------------------------|-------------------|---------------|---------------|--------------|
| Administration                | \$ 729,120.00          | \$ 729,120.00          | \$ 87,156.85         | \$ 641,963.15          | \$ 192.12            | \$ 641,771.03          | 11.98%            | 24.42%        | 17.10%        | 18.27%       |
| Board of Finance              | \$ 2,200.00            | \$ 2,200.00            | \$ -                 | \$ 2,200.00            | \$ -                 | \$ 2,200.00            | 0.00%             | 0.00%         | 0.00%         | 0.00%        |
| Financial Administration      | \$ 231,238.00          | \$ 231,238.00          | \$ 30,925.70         | \$ 200,312.30          | \$ -                 | \$ 200,312.30          | 13.37%            | 13.08%        | 13.65%        | 13.53%       |
| Auditing                      | \$ 26,500.00           | \$ 26,500.00           | \$ -                 | \$ 26,500.00           | \$ -                 | \$ 26,500.00           | 0.00%             | 0.00%         | 0.00%         | 0.00%        |
| Assessor                      | \$ 81,034.00           | \$ 81,034.00           | \$ 10,600.99         | \$ 70,433.01           | \$ 625.00            | \$ 69,808.01           | 13.85%            | 13.80%        | 13.78%        | 14.26%       |
| Tax Collector                 | \$ 84,394.00           | \$ 84,394.00           | \$ 11,966.26         | \$ 72,427.74           | \$ 385.88            | \$ 72,041.86           | 14.64%            | 16.10%        | 15.03%        | 16.30%       |
| Fringe Benefits               | \$ 974,958.00          | \$ 974,958.00          | \$ 138,929.36        | \$ 836,028.64          | \$ -                 | \$ 836,028.64          | 14.25%            | 15.73%        | 16.47%        | 15.71%       |
| Town Clerk                    | \$ 137,079.00          | \$ 137,079.00          | \$ 19,503.03         | \$ 117,575.97          | \$ 6,500.00          | \$ 111,075.97          | 18.97%            | 19.81%        | 19.48%        | 20.27%       |
| Land Use                      | \$ 303,709.00          | \$ 303,709.00          | \$ 46,305.40         | \$ 257,403.60          | \$ 16,948.00         | \$ 240,455.60          | 20.83%            | 17.72%        | 18.10%        | 16.96%       |
| Planning & Zoning             | \$ 7,120.00            | \$ 7,120.00            | \$ 160.00            | \$ 6,960.00            | \$ -                 | \$ 6,960.00            | 2.25%             | 1.14%         | 4.67%         | 3.47%        |
| Zoning Board of Appeals       | \$ 1,640.00            | \$ 1,640.00            | \$ -                 | \$ 1,640.00            | \$ -                 | \$ 1,640.00            | 0.00%             | 0.00%         | 27.42%        | 0.00%        |
| Property Insurance            | \$ 140,000.00          | \$ 140,000.00          | \$ 43,465.58         | \$ 96,534.42           | \$ -                 | \$ 96,534.42           | 31.05%            | 26.26%        | 22.67%        | 27.97%       |
| Probate                       | \$ 5,786.00            | \$ 5,786.00            | \$ -                 | \$ 5,786.00            | \$ -                 | \$ 5,786.00            | 0.00%             | 100.00%       | 0.00%         | 96.97%       |
| Inlands/Wetlands              | \$ 2,235.00            | \$ 2,235.00            | \$ 75.00             | \$ 2,160.00            | \$ -                 | \$ 2,160.00            | 3.36%             | 10.44%        | 7.31%         | 7.41%        |
| Economic Development          | \$ 2,000.00            | \$ 2,000.00            | \$ -                 | \$ 2,000.00            | \$ -                 | \$ 2,000.00            | 0.00%             | 4.25%         | 0.00%         | 4.25%        |
| Elections                     | \$ 44,931.00           | \$ 44,931.00           | \$ 8,449.49          | \$ 36,481.51           | \$ 491.71            | \$ 35,989.80           | 19.90%            | 4.82%         | 8.23%         | 15.49%       |
| Parks/Town Building Ops       | \$ 798,907.00          | \$ 798,907.00          | \$ 97,398.24         | \$ 701,508.76          | \$ 7,110.59          | \$ 694,398.17          | 13.08%            | 13.69%        | 13.21%        | 12.53%       |
| Police                        | \$ 404,927.00          | \$ 404,927.00          | \$ 33.98             | \$ 404,893.02          | \$ -                 | \$ 404,893.02          | 0.01%             | 0.00%         | 0.00%         | 0.00%        |
| Fire Commission               | \$ 210,797.00          | \$ 210,797.00          | \$ 40,733.19         | \$ 170,063.81          | \$ 1,336.70          | \$ 168,727.11          | 19.96%            | 54.68%        | 44.36%        | 49.04%       |
| Animal Control                | \$ 3,000.00            | \$ 3,000.00            | \$ 3,000.00          | \$ -                   | \$ -                 | \$ -                   | 100.00%           | 85.71%        | 85.71%        | 0.00%        |
| Fire Marshal                  | \$ 29,500.00           | \$ 29,500.00           | \$ 1,490.03          | \$ 28,009.97           | \$ -                 | \$ 28,009.97           | 5.05%             | 0.00%         | 13.65%        | 2.66%        |
| Emergency Management          | \$ 19,293.00           | \$ 19,293.00           | \$ 2,254.04          | \$ 17,038.96           | \$ -                 | \$ 17,038.96           | 11.68%            | 0.00%         | 0.00%         | 0.00%        |
| Highways and Streets          | \$ 1,028,960.00        | \$ 1,028,960.00        | \$ 82,655.23         | \$ 946,304.77          | \$ 204,794.00        | \$ 741,510.77          | 27.94%            | 32.70%        | 28.50%        | 29.02%       |
| Public Building Commission    | \$ 540.00              | \$ 540.00              | \$ -                 | \$ 540.00              | \$ -                 | \$ 540.00              | 0.00%             | 0.00%         | 0.00%         | 0.00%        |
| Public Health Admin           | \$ 30,250.00           | \$ 30,250.00           | \$ 6,949.91          | \$ 23,300.09           | \$ -                 | \$ 23,300.09           | 22.97%            | 20.43%        | 20.90%        | 21.04%       |
| Seniors / Social Services     | \$ 180,563.00          | \$ 180,563.00          | \$ 18,015.27         | \$ 162,547.73          | \$ 1,000.43          | \$ 161,547.30          | 10.53%            | 18.70%        | 16.42%        | 11.46%       |
| Library                       | \$ 292,286.00          | \$ 292,286.00          | \$ 58,490.85         | \$ 233,795.15          | \$ 1,646.04          | \$ 232,149.11          | 20.57%            | 26.65%        | 31.57%        | 29.39%       |
| Conservation                  | \$ 1,625.00            | \$ 1,625.00            | \$ 170.00            | \$ 1,455.00            | \$ -                 | \$ 1,455.00            | 10.46%            | 15.08%        | 15.24%        | 16.19%       |
| Waste Collection              | \$ 510,982.00          | \$ 510,982.00          | \$ 73,147.37         | \$ 437,834.63          | \$ -                 | \$ 437,834.63          | 14.32%            | 13.08%        | 13.52%        | 13.56%       |
| <b>Totals</b>                 | <b>\$ 6,285,574.00</b> | <b>\$ 6,285,574.00</b> | <b>\$ 781,875.77</b> | <b>\$ 5,503,698.23</b> | <b>\$ 241,030.47</b> | <b>\$ 5,262,667.76</b> | <b>16.27%</b>     | <b>23.97%</b> | <b>16.63%</b> | <b>#####</b> |

**Report Commentary**  
**FY2019**

As of June 30, 2019 we have expended 97% of the budget or \$13,825,978 and in 2018, we had expended 98%. This is an under expenditure of \$375,454, which is an increase of \$50,075 from May's projection. Please note: the BOE committed \$80,000 towards the FY20 budget and as a result, the revised unaudited under expenditure is \$295,454.

Regular Instruction: Under expenditure of \$26K from subscription, repairs and maintenance, and supplies.

Special Education: Under expenditure of \$73K due to release of funds held for legal, professional services, and supplies until the end of the school due to the ever changing landscape of special education.

Administration, Support, & Central Services: Under expenditure of \$24K due to release of funds held for legal and professional services.

Operations and Transportation: Under expenditures of \$11K driven by savings in utility & fuel usage.

Salary and Benefits: Under expenditure of \$242K driven by insurance changes, replacement hires at lower salaries, and tax savings.

Transfers over \$10,000: None

Attachments: Budget status summary & FY2018 report.

**BOARD OF EDUCATION**

**BUDGET STATUS: June**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

| Function /Program   | Audited Expenditures 2017-2018 | Approved Budget 2018-2019 | Revised Budget 2018-2019 | Unaudited Expenditures 6/30/19 | YTD % Exp.            |
|---|--------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------|
| <b><u>REGULAR INSTRUCTION</u></b>                             |                                |                           |                          |                                |                       |
| Art   | 1000 / 105                     | 8,215                     | 11,083                   | 11,083                         | 10,541 95%            |
| Language Arts   | 1000 / 110                     | 9,209                     | 9,983                    | 10,254                         | 9,389 92%             |
| World Language  | 1000 / 120                     | 1,452                     | 5,445                    | 5,715                          | 5,058 89%             |
| Health Education  | 1000 / 130                     | 1,032                     | 1,048                    | 1,048                          | 881 84%               |
| Reading   | 1000 / 150                     | 10,749                    | 15,279                   | 15,279                         | 14,903 98%            |
| Mathematics   | 1000 / 160                     | 16,390                    | 19,068                   | 19,068                         | 15,648 82%            |
| Science   | 1000 / 170                     | 4,951                     | 30,633                   | 30,633                         | 21,403 70%            |
| Physical Education  | 1000 / 180                     | 4,360                     | 10,053                   | 15,087                         | 13,802 91%            |
| Social Studies  | 1000 / 190                     | 1,342                     | 4,819                    | 4,841                          | 4,627 96%             |
| Vocational Education  | 1000 / 300                     | 0                         | 0                        | 0                              | 0 0%                  |
| Business Education  | 1000 / 310                     | 80                        | 1,048                    | 16,348                         | 16,300 100%           |
| Family & Consumer Science                                     | 1000 / 320                     | 12,093                    | 10,750                   | 13,050                         | 12,398 95%            |
| Music   | 1000 / 350                     | 30,780                    | 19,417                   | 32,920                         | 32,399 98%            |
| Technology Education  | 1000 / 360                     | 9,959                     | 9,334                    | 14,313                         | 13,136 92%            |
| Computer Instruction  | 1000 / 365                     | 12,652                    | 13,640                   | 12,461                         | 10,676 86%            |
| Continuing Education  | 1000 / 600                     | 13,840                    | 13,842                   | 13,842                         | 13,840 100%           |
| Library Media Center  | 2220 / 440                     | 34,838                    | 29,870                   | 35,870                         | 35,806 100%           |
| Athletics   | 3200 / 910                     | 58,310                    | 60,450                   | 61,700                         | 57,156 93%            |
| <b>Subtotal</b>   |                                | <b>230,252</b>            | <b>265,762</b>           | <b>313,512</b>                 | <b>287,965 92%</b>    |
| <b><u>STUDENT SUPPORT SERVICES</u></b>                        |                                |                           |                          |                                |                       |
| Special Education   | 1000 / 200                     | 585,682                   | 298,803                  | 306,386                        | 263,834 86%           |
| ESY Special Education   | 1000 / 210                     | 82,214                    | 46,234                   | 35,243                         | 32,886 93%            |
| Instruction   | 1000 / Var                     | 0                         | 3,800                    | 3,800                          | 1,249 33%             |
| Social Work   | 2110 / 000                     | 0                         | 678                      | 678                            | 0 0%                  |
| Guidance  | 2120 / 430                     | 2,855                     | 7,060                    | 7,060                          | 5,883 83%             |
| Nursing and Medical   | 2130 / 000                     | 5,449                     | 6,853                    | 8,193                          | 7,847 96%             |
| Psychological Services  | 2140 / 200                     | 1,162                     | 3,333                    | 7,960                          | 6,146 77%             |
| Speech, Hearing and Language                                  | 2150 / 200                     | 0                         | 515                      | 1,076                          | 738 69%               |
| Transportation - SY SPED                                      | 2700 / 200                     | 147,347                   | 99,788                   | 99,788                         | 63,516 64%            |
| Transportation -ESY SPED                                      | 2700 / 210                     | 31,376                    | 19,831                   | 16,711                         | 9,659 58%             |
| Subtotal  |                                | 856,085                   | 486,895                  | 486,895                        | 391,760 80%           |
| Excess Costs Grant  |                                | (190,349)                 | (49,576)                 | (49,576)                       | (27,396) 55%          |
| <b>Subtotal - Net of Excess Costs Grant</b>                   |                                | <b>665,736</b>            | <b>437,319</b>           | <b>437,319</b>                 | <b>364,364 83%</b>    |
| <b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b> |                                |                           |                          |                                |                       |
| Program Impr. & Evaluation                                    | 2210 / 100                     | 26,512                    | 26,825                   | 26,825                         | 27,539 103%           |
| Central Administration  | 2320 / 000                     | 91,042                    | 93,716                   | 126,216                        | 126,303 100%          |
| School Insurance  | 2330 / Var                     | 152,356                   | 148,852                  | 148,852                        | 144,086 97%           |
| Building Administration                                       | 2410 / Var                     | 49,734                    | 75,957                   | 67,797                         | 62,844 93%            |
| Fiscal Services   | 2510 / 000                     | 82,279                    | 89,086                   | 89,086                         | 86,007 97%            |
| Systems Management  | 2580 / Var                     | 219,866                   | 188,942                  | 254,400                        | 242,398 95%           |
| <b>Subtotal</b>   |                                | <b>621,789</b>            | <b>623,378</b>           | <b>713,176</b>                 | <b>689,177 97%</b>    |
| <b><u>OPERATIONS AND TRANSPORTATION</u></b>                   |                                |                           |                          |                                |                       |
| Operations & Maintenance                                      | 2600 / 000                     | 414,030                   | 469,994                  | 469,994                        | 467,613 99%           |
| Transportation  | 2700 / Var                     | 496,903                   | 528,783                  | 528,783                        | 520,347 98%           |
| <b>Subtotal</b>   |                                | <b>910,934</b>            | <b>998,777</b>           | <b>998,777</b>                 | <b>987,960 99%</b>    |
| <b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>          |                                |                           |                          |                                |                       |
| Salaries and Wages  | Var / Var                      | 8,924,280                 | 9,333,583                | 9,330,533                      | 9,175,914 98%         |
| Personnel Benefits  | 2570 / Var                     | 2,228,019                 | 2,542,613                | 2,408,115                      | 2,320,598 96%         |
| <b>Subtotal</b>   |                                | <b>11,152,299</b>         | <b>11,876,196</b>        | <b>11,738,648</b>              | <b>11,496,513 98%</b> |
| <b><u>SUMMARY OF ALL PROGRAMS</u></b>                         |                                |                           |                          |                                |                       |
| <b>REGULAR INSTRUCTION</b>                                    |                                | 230,252                   | 265,762                  | 313,512                        | 287,965 92%           |
| <b>STUDENT SUPPORT SERVICES</b>                               |                                | 665,736                   | 437,319                  | 437,319                        | 364,364 83%           |
| <b>ADMIN/SUPPORT/CENTRAL SERVICES</b>                         |                                | 621,789                   | 623,378                  | 713,176                        | 689,177 97%           |
| <b>OPERATIONS/TRANSPORTATION</b>                              |                                | 910,934                   | 998,777                  | 998,777                        | 987,960 99%           |
| <b>SALARIES/EMPLOYEE BENEFITS</b>                             |                                | 11,152,299                | 11,876,196               | 11,738,648                     | 11,496,513 98%        |
| <b>TOTAL EDUCATION BUDGET</b>                                 |                                | <b>13,581,010</b>         | <b>14,201,432</b>        | <b>14,201,432</b>              | <b>13,825,978 97%</b> |

**TICKMARK NOTES:**

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

## **Report Commentary**

### **FY2020**

As of June 30, 2020, we expended 97% of the budget or \$13,956,187 and in 2019, we expended 97%. This is an under expenditure of \$359,811, which is a decrease of \$2,257 from May's projection. The BOE committed \$165,000 towards the FY21 budget and as a result the revised under expenditure after this commitment is \$194,811.

#### Projection Changes from prior month:

Regular Instruction: \$4,882 decrease in expenditures on repairs, supplies, and membership renewals.

Student Support Services: \$23,702 decrease in expenditures due to negotiated transportation reduction in rates and actual legal expense less than projected.

Administration, Support, & Central Services: \$50,442 increase in expenditures due to \$75,000 in approved transfer from BOE 6/11/20 meeting for chromebooks offset by savings in lower repairs and supplies than projected.

Operations & Transportation: \$26,802 decrease in expenditures due to savings from lower utilities and supplies than projected. (Approximately \$15,000 in COVID supplies did not arrive by 6/30/2020 and will be included in FY2021 expenditures.)

Salaries and Benefits: \$2,687 increase in expenditures for other salaries.

#### Transfers:

The BOE approved all transfers presented at their September 10, 2020 meeting.

#### Transfers over \$10,000:

None

#### Attachments:

- Budget status FY2020
- Budget status FY2019
- June BOE Transfers Listing

**BOARD OF EDUCATION**

**BUDGET STATUS: June**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

| Function / Program               | Audited Expenditures 2018-2019 | Approved Budget 2019-2020 | Budget Adjustment/ Transfers | Revised Budget 2019-2020 | Unaudited Expenditures 2019-2020 | YTD % Exp.     | Projected* Budget Bal. pos/(neg) | Incr(decr) from prior month proj. | June Changes/Transfers |  |
|----------------------------------|--------------------------------|---------------------------|------------------------------|--------------------------|----------------------------------|----------------|----------------------------------|-----------------------------------|------------------------|--|
| <b>REGULAR INSTRUCTION</b>       |                                |                           |                              |                          |                                  |                |                                  |                                   |                        |  |
| Art                              | 1000 / 105                     | 10,541                    | 9,438                        | 0                        | 9,438                            | 8,076          | 86%                              | 1,362                             | (103)                  |  |
| English Language Arts            | 1000 / 110                     | 24,293                    | 12,531                       | 669                      | 13,200                           | 13,093         | 99%                              | 107                               | 91                     |  |
| World Language                   | 1000 / 120                     | 5,058                     | 15,732                       | 1,576                    | 17,308                           | 16,811         | 97%                              | 497                               | 0                      |  |
| Computer Instruction             | 1000 / 140                     | 10,676                    | 15,508                       | 0                        | 15,508                           | 11,006         | 71%                              | 4,502                             | 0                      |  |
| Mathematics                      | 1000 / 160                     | 15,648                    | 13,271                       | 794                      | 14,065                           | 13,458         | 96%                              | 607                               | 0                      |  |
| Science                          | 1000 / 170                     | 21,403                    | 13,335                       | 0                        | 13,335                           | 8,975          | 67%                              | 4,360                             | 91                     |  |
| Health & Physical Education      | 1000 / 180                     | 14,683                    | 4,380                        | 325                      | 4,705                            | 3,208          | 68%                              | 1,497                             | 0                      |  |
| Social Studies                   | 1000 / 190                     | 4,627                     | 3,549                        | 0                        | 3,549                            | 3,452          | 97%                              | 97                                | 0                      |  |
| Business Education               | 1000 / 310                     | 16,300                    | 200                          | 0                        | 200                              | 173            | 87%                              | 27                                | 0                      |  |
| Family & Consumer Science        | 1000 / 320                     | 12,398                    | 9,550                        | 0                        | 9,550                            | 7,142          | 75%                              | 2,408                             | 0                      |  |
| Music                            | 1000 / 350                     | 32,399                    | 15,899                       | 0                        | 15,899                           | 12,589         | 79%                              | 3,310                             | (1,761)                | See June Transfer listing. Savings from underexpenditures on repairs, supplies, and membership renewals. |
| Technology Education             | 1000 / 360                     | 13,136                    | 5,851                        | 0                        | 5,851                            | 4,562          | 78%                              | 1,289                             | (79)                   |  |
| Continuing Education             | 1000 / 600                     | 13,840                    | 14,250                       | 0                        | 14,250                           | 14,250         | 100%                             | 0                                 | 0                      |  |
| Library Media Center             | 2220 / 440                     | 35,806                    | 26,030                       | 0                        | 26,030                           | 24,516         | 94%                              | 1,514                             | (64)                   |  |
| Athletics                        | 3200 / 910                     | 57,156                    | 59,600                       | 0                        | 59,600                           | 52,807         | 89%                              | 6,793                             | (3,057)                | PO closed outs.  |
| <b>Subtotal</b>                  |                                | <b>287,965</b>            | <b>219,124</b>               | <b>3,364</b>             | <b>222,488</b>                   | <b>194,118</b> | <b>87%</b>                       | <b>28,370</b>                     | <b>(4,882)</b>         |  |
| <b>STUDENT SUPPORT SERVICES</b>  |                                |                           |                              |                          |                                  |                |                                  |                                   |                        |  |
| Special Education                | 1000 / 200                     | 263,834                   | 304,322                      | 3,415                    | 307,737                          | 295,240        | 96%                              | 12,497                            | (17,991)               | Savings from less legal and evaluation services.   |
| ESY Special Education            | 1000 / 210                     | 32,886                    | 32,422                       | (2,216)                  | 30,206                           | 15,325         | 51%                              | 14,881                            | 0                      |  |
| Tutorial & Homebound Instruction | 1000 / Var                     | 1,249                     | 3,800                        | (1,200)                  | 2,600                            | 200            | 8%                               | 2,400                             | 0                      |  |
| Social Work                      | 2110 / 000                     | 0                         | 600                          | 0                        | 600                              | 0              | 0%                               | 600                               | 0                      |  |
| Guidance                         | 2120 / 430                     | 5,883                     | 3,965                        | 1,144                    | 5,109                            | 4,437          | 87%                              | 672                               | 0                      |  |
| Nursing & Medical                | 2130 / 000                     | 7,847                     | 6,100                        | 0                        | 6,100                            | 5,678          | 93%                              | 422                               | (422)                  |  |
| Psychological Services           | 2140 / 200                     | 6,146                     | 1,146                        | 2,628                    | 3,774                            | 2,909          | 77%                              | 865                               | (865)                  |  |
| Speech, Hearing & Language       | 2150 / 200                     | 738                       | 515                          | 157                      | 672                              | 265            | 39%                              | 407                               | (12)                   |  |
| Transportation - SY SPED         | 2700 / 200                     | 63,516                    | 101,757                      | 0                        | 101,757                          | 77,297         | 76%                              | 24,460                            | (4,412)                | Savings from transportation reduced rate.  |
| Transportation - ESY SPED        | 2700 / 210                     | 9,659                     | 13,893                       | (3,928)                  | 9,965                            | 5,350          | 54%                              | 4,615                             | 0                      |  |
| <b>Subtotal</b>                  |                                | <b>391,760</b>            | <b>468,520</b>               | <b>0</b>                 | <b>468,520</b>                   | <b>406,701</b> | <b>87%</b>                       | <b>61,819</b>                     | <b>(23,702)</b>        |  |

**BOARD OF EDUCATION**

**BUDGET STATUS: June**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

| Function / Program                                     | Audited Expenditures 2018-2019 | Approved Budget 2019-2020 | Budget Adjustment/ Transfers | Revised Budget 2019-2020 | Unaudited Expenditures 2019-2020 | YTD % Exp.        | Projected* Budget Bal. pos/(neg) | Incr(decr) from prior month proj. | June Changes/Transfers   |   |
|--|--------------------------------|---------------------------|------------------------------|--------------------------|----------------------------------|-------------------|----------------------------------|-----------------------------------|--|---|
| Excess Costs Grant Reimbursement                       | (27,396)                       | (25,000)                  | 0                            | (25,000)                 | (24,432)                         | 98%               | (568)                            | 0                                 | Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9% |   |
| <b>Subtotal - Net of Excess Costs Grant</b>            | <b>364,364</b>                 | <b>443,520</b>            | <b>0</b>                     | <b>443,520</b>           | <b>382,269</b>                   | <b>86%</b>        | <b>61,251</b>                    | <b>(23,702)</b>                   |  |   |
| <b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b> |                                |                           |                              |                          |                                  |                   |                                  |                                   |  |   |
| Program Impr. & Evaluation                             | 2210 / 100                     | 27,539                    | 35,706                       | 0                        | 35,706                           | 32,956            | 92%                              | 2,750                             | (2,750)  | See JuneTransfer listing. Savings from underexpenditures in supplies, online subscriptions, and PD cancellations.   |
| Central Administration                                 | 2320 / 000                     | 126,303                   | 97,583                       | 0                        | 97,583                           | 93,619            | 96%                              | 3,964                             | (3,964)  | See JuneTransfer listing. Net savings as a result of less legal than projected.   |
| School Insurance                                       | 2330 / Var                     | 144,086                   | 150,974                      | (12,871)                 | 138,103                          | 137,305           | 99%                              | 798                               | 0  |   |
| Building Administration                                | 2410 / Var                     | 62,844                    | 77,647                       | 880                      | 78,527                           | 69,800            | 89%                              | 8,727                             | (8,727)  | See JuneTransfer listing. Savings from underexpenditures in supplies and PD.  |
| Fiscal Services  | 2510 / 000                     | 86,007                    | 104,122                      | (32,558)                 | 71,564                           | 60,462            | 84%                              | 11,102                            | (128)  | See JuneTransfer listing.   |
| Systems Management                                     | 2580 / Var                     | 242,398                   | 208,501                      | 135,027                  | 343,528                          | 334,539           | 97%                              | 8,989                             | 66,011   | See JuneTransfer listing: BOE transfer approved 6/11/20 for \$75,000. Savings from lower pricing and less repairs and supplies required than projected.                                 |
| <b>Subtotal</b>  |                                | <b>689,177</b>            | <b>674,533</b>               | <b>90,478</b>            | <b>765,011</b>                   | <b>728,681</b>    | <b>95%</b>                       | <b>36,330</b>                     | <b>50,442</b>  |   |
| <b>OPERATIONS &amp; TRANSPORTATION</b>                 |                                |                           |                              |                          |                                  |                   |                                  |                                   |  |   |
| Operations & Maintenance                               | 2600 / 000                     | 467,613                   | 476,812                      | 29,745                   | 506,557                          | 474,536           | 94%                              | 32,021                            | (27,276)   | See JuneTransfer listing. Savings from lower utilities & supplies than projected. In addition, PPE of approximately \$15K were not received by 6/30/20 and will be expenses for FY2021. |
| Transportation   | 2700 / Var                     | 520,347                   | 541,208                      | (83,587)                 | 457,621                          | 458,095           | 100%                             | (474)                             | 474  | See JuneTransfer listing.   |
| <b>Subtotal</b>  |                                | <b>987,960</b>            | <b>1,018,020</b>             | <b>(53,842)</b>          | <b>964,178</b>                   | <b>932,631</b>    | <b>97%</b>                       | <b>31,547</b>                     | <b>(26,802)</b>  |   |
| <b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>          |                                |                           |                              |                          |                                  |                   |                                  |                                   |  |   |
| Salaries & Wages                                       | Var / Var                      | 9,175,677                 | 9,502,216                    | 0                        | 9,502,216                        | 9,379,348         | 99%                              | 122,868                           | 2,132  |   |
| Personnel Benefits                                     | 2570 / Var                     | 2,320,244                 | 2,458,585                    | (40,000)                 | 2,418,585                        | 2,339,140         | 97%                              | 79,445                            | 555  |   |
| <b>Subtotal</b>  |                                | <b>11,495,921</b>         | <b>11,960,801</b>            | <b>(40,000)</b>          | <b>11,920,801</b>                | <b>11,718,488</b> | <b>98%</b>                       | <b>202,313</b>                    | <b>2,687</b>   |   |

**BOARD OF EDUCATION**

**BUDGET STATUS: June**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

| Function / Program                    | Audited Expenditures 2018-2019 | Approved Budget 2019-2020 | Budget Adjustment/ Transfers | Revised Budget 2019-2020 | Unaudited Expenditures 2019-2020 | YTD % Exp. | Projected* Budget Bal. pos/(neg) | Incr(decr) from prior month proj. | June Changes/Transfers    |
|---------------------------------------|--------------------------------|---------------------------|------------------------------|--------------------------|----------------------------------|------------|----------------------------------|-----------------------------------|---------------------------|
| <b>SUMMARY OF ALL PROGRAMS</b>        |                                |                           |                              |                          |                                  |            |                                  |                                   |                           |
| <b>REGULAR INSTRUCTION</b>            | 287,965                        | 219,124                   | 3,364                        | 222,488                  | 194,118                          | 87%        | 28,370                           | (4,882)                           |                           |
| <b>STUDENT SUPPORT SERVICES</b>       | 364,364                        | 443,520                   | 0                            | 443,520                  | 382,269                          | 86%        | 61,251                           | (23,702)                          |                           |
| <b>ADMIN/SUPPORT/CENTRAL SERVICES</b> | 689,177                        | 674,533                   | 90,478                       | 765,011                  | 728,681                          | 95%        | 36,330                           | 50,442                            |                           |
| <b>OPERATIONS/TRANSPORTATION</b>      | 987,960                        | 1,018,020                 | (53,842)                     | 964,178                  | 932,631                          | 97%        | 31,547                           | (26,802)                          |                           |
| <b>SALARIES/EMPLOYEE BENEFITS</b>     | 11,495,921                     | 11,960,801                | (40,000)                     | 11,920,801               | 11,718,488                       | 98%        | 202,313                          | 2,687                             |                           |
| <b>TOTAL EDUCATION BUDGET</b>         | <b>13,825,386</b>              | <b>14,315,998</b>         | <b>0</b>                     | <b>14,315,998</b>        | <b>13,956,187</b>                | <b>97%</b> | <b>359,811</b>                   | <b>(2,257)</b>                    | In FY2019 => Expended 97% |

**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.

^Projected budget % remaining: A positive % indicates that there are funds remaining in the budget.

Negative % indicate that the budget is projected to be overexpended by year end.

**Transfers Requested (see below): 0**

**PROJECTED BALANCE BOE: 359,811**

**BOE's Commitment toward FY2021 Budget: (165,000)**

**REVISED PROJECTED BALANCE: 194,811**

**APPROVAL REQUIRED (Budget Transfers over \$10,000):**

None

## JUNE BOE TRANSFER LISTING

| Function / Program   | From                 | To                   | Account Description                   | Amount          |
|--|----------------------|----------------------|---------------------------------------|-----------------|
| To cover all teachers and administrators online PD training "Empowering Students in Distance Learning". (COVID)    |                      |                      |                                       |                 |
| 2210 / 100   | Bolton Center School |                      | Online Subscription Services          | -( \$2,469.00)  |
| 2210 / 100   |                      | Bolton Center School | Instructional Staff PD                | \$1,980.00      |
| 2210 / 100   |                      | Bolton High School   | Instructional Staff PD                | \$489.00        |
| To cover Verizon Unlimited Data & Hotspots COVID-19.   |                      |                      |                                       |                 |
| 2580 / 0   | Bolton Center School |                      | Technology Related Repairs and Maint. | -( \$69.98)     |
| 2580 / 0   | Bolton High School   |                      | Technology Related Repairs and Maint. | -( \$1,031.54)  |
| 2580 / 0   | District             |                      | Technology Related Repairs and Maint. | -( \$35.98)     |
| 2580 / 0   |                      | Bolton Center School | Internet                              | \$39.99         |
| 2580 / 0   |                      | District             | Internet                              | \$1,031.54      |
| 2580 / 0   |                      | Bolton Center School | Technology Supplies                   | \$29.99         |
| 2580 / 0   |                      | District             | Technology Supplies                   | \$35.98         |
| To cover office supplies.  |                      |                      |                                       |                 |
| 2320 / 0   | District             |                      | Central Office Related Services       | -( \$22.77)     |
| 2320 / 0   |                      | District             | Other Supplies                        | \$22.77         |
| To cover BCS and BHS maint supplies.   |                      |                      |                                       |                 |
| 2600 / 0   | Bolton High School   |                      | Non-Tech Rep. and Maint.              | -( \$4,749.96)  |
| 2600 / 0   | Bolton High School   |                      | Propane                               | -( \$4,000.00)  |
| 2600 / 0   |                      | Bolton Center School | Operation and Maint. Supplies         | \$4,374.98      |
| 2600 / 0   |                      | Bolton High School   | Operation and Maint. Supplies         | \$4,374.98      |
| To cover cost of document camera and office supplies.  |                      |                      |                                       |                 |
| 2210 / 100   | District             |                      | Food                                  | -( \$105.96)    |
| 2210 / 100   |                      | District             | Other Supplies                        | \$105.96        |
| To purchase chromebooks for distance/blended learning (COVID-19). [BOE approved 6/11/20]                           |                      |                      |                                       |                 |
| 2510 / 0   | Bolton Center School |                      | Non-Tech Rep. and Maint.              | -( \$5,226.26)  |
| 2510 / 0   | Bolton Center School |                      | Rental Of Equipment And Vehicles      | -( \$5,015.13)  |
| 2510 / 0   | Bolton High School   |                      | Non-Tech Rep. and Maint.              | -( \$1,120.28)  |
| 2510 / 0   | Bolton High School   |                      | Rental Of Equipment And Vehicles      | -( \$3,539.09)  |
| 2510 / 0   | District             |                      | Non-Tech Rep. and Maint.              | -( \$1,166.21)  |
| 2510 / 0   | District             |                      | Rental Of Equipment And Vehicles      | -( \$345.86)    |
| 2700 / 300   | Bolton High School   |                      | Student Transportation Technical      | -( \$3,640.23)  |
| 2700 / 0   | District             |                      | Gasoline                              | -( \$1,360.54)  |
| 2700 / 100   | District             |                      | Transportation Home to School         | -( \$48,390.53) |
| 2700 / 0   | District             |                      | Diesel                                | -( \$5,195.87)  |
| 2580 / 100   |                      | Bolton Center School | Technology Related Hardware -Instr.   | \$75,000.00     |
| To purchase 30 adjustable tables for BCS (COVID-19).   |                      |                      |                                       |                 |
| 2600 / 0   | Bolton Center School |                      | Natural Gas                           | -( \$1,500.00)  |
| 2600 / 0   | Bolton Center School |                      | Propane                               | -( \$600.00)    |
| 2600 / 0   | Bolton Center School |                      | Other Supplies                        | -( \$500.00)    |
| 2600 / 0   | Bolton High School   |                      | Purchased Property Services           | -( \$1,000.00)  |
| 2600 / 0   | Bolton High School   |                      | Natural Gas                           | -( \$1,000.00)  |
| 2600 / 0   | Bolton High School   |                      | Electricity                           | -( \$1,500.00)  |
| 2600 / 0   | Bolton High School   |                      | Other Supplies                        | -( \$200.00)    |
| 2600 / 0   | District             |                      | Other Supplies                        | -( \$200.00)    |
| 2600 / 0   |                      | Bolton Center School | Operation and Maint. Supplies         | \$6,500.00      |
| To purchase adult and child size masks, isolation gown, disposable emergency blankets and shoe covers. (COVID-19). |                      |                      |                                       |                 |
| 2510 / 0   | Bolton Center School |                      | District Supplies                     | -( \$2,135.49)  |
| 2510 / 0   | Bolton High School   |                      | District Supplies                     | -( \$2,609.81)  |
| 2600 / 0   |                      | Bolton High School   | Operation and Maint. Supplies         | \$2,609.81      |



## JUNE BOE TRANSFER LISTING

| Function / Program | From | To                   | Account Description           | Amount     |
|--------------------|------|----------------------|-------------------------------|------------|
| 2600 / 0           |      | Bolton Center School | Operation and Maint. Supplies | \$2,135.49 |

To cover BCS shortfall for J. Peltier's PD at CREC- NGSS on 2/25-26.

|            |                    |                      |                        |             |
|------------|--------------------|----------------------|------------------------|-------------|
| 2210 / 100 | Bolton High School |                      | Instructional Staff PD | -(\$135.00) |
| 2210 / 100 |                    | Bolton Center School | Instructional Staff PD | \$135.00    |

To cover Charleen's Portrait Studio Digital Celebration Video for graduation. Covid 19.

|            |                    |                    |                |               |
|------------|--------------------|--------------------|----------------|---------------|
| 2410 / 0   | Bolton High School |                    | Other Supplies | -(\$1,300.00) |
| 2410 / 920 |                    | Bolton High School | Graduation     | \$1,300.00    |

To cover Charleen's Portrait Studio Digital Celebration Video for graduation. Covid 19.

|            |                    |                    |                |             |
|------------|--------------------|--------------------|----------------|-------------|
| 2410 / 0   | Bolton High School |                    | Other Supplies | -(\$200.00) |
| 2410 / 920 |                    | Bolton High School | Graduation     | \$200.00    |

To cover shortfall in graduation account for cost of virtual graduation ceremony held at Mansfield Drive-in due to COVID-19.

|            |                    |                    |                    |               |
|------------|--------------------|--------------------|--------------------|---------------|
| 2410 / 0   | Bolton High School |                    | Printing & Binding | -(\$1,440.00) |
| 2410 / 0   | Bolton High School |                    | Travel Expense     | -(\$1,060.00) |
| 2410 / 920 |                    | Bolton High School | Graduation         | \$2,500.00    |

To cover graduation ceremony ambulance Coverage at Mansfield Drive In due to Covid19.

|            |                    |                    |                          |             |
|------------|--------------------|--------------------|--------------------------|-------------|
| 2410 / 0   | Bolton High School |                    | Professional Development | -(\$489.12) |
| 2410 / 920 |                    | Bolton High School | Graduation               | \$489.12    |

To cover music instructional supply shortfall due to shipping cost.

|            |                      |                      |                        |            |
|------------|----------------------|----------------------|------------------------|------------|
| 1000 / 350 | Bolton Center School |                      | Professional Services  | -(\$32.06) |
| 1000 / 350 |                      | Bolton Center School | Instructional Supplies | \$32.06    |

|   |
|---|
| <p style="text-align: center;"><b>Report Commentary</b><br/><b>FY2020</b></p> |
|---|

As of August 31, 2019, we expended 7% of the budget or \$1,055,430 and in 2018, we expended 8%. We are currently projecting the budget to be fully expended at \$14,315,998.

Transfers over \$10,000: None

Attachments: Budget status summary & FY2019 report.

### **Factors That May Impact the Budget**

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION

BUDGET STATUS: July/August

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

| Function / Program                                     | Unaudited Expenditures 2018-2019 | Approved Budget 2019-2020 | Revised Budget 2019-2020 | YTD Expended 8/31/19 | YTD % Exp.       | Projected Expenditures 2019-2020 |                   |
|--|----------------------------------|---------------------------|--------------------------|----------------------|------------------|----------------------------------|-------------------|
| <b>REGULAR INSTRUCTION</b>                             |                                  |                           |                          |                      |                  |                                  |                   |
| Art  | 1000 / 105                       | 10,541                    | 9,438                    | 9,438                | 3,652            | 39%                              | 9,438             |
| English Language Arts                                  | 1000 / 110                       | 24,293                    | 12,531                   | 12,531               | 5,932            | 47%                              | 12,531            |
| World Language   | 1000 / 120                       | 5,058                     | 15,732                   | 15,732               | 129              | 1%                               | 15,732            |
| Computer Instruction                                   | 1000 / 140                       | 10,676                    | 15,508                   | 15,508               | 3,599            | 23%                              | 15,508            |
| Mathematics  | 1000 / 160                       | 15,648                    | 13,271                   | 13,271               | 1,799            | 14%                              | 13,271            |
| Science  | 1000 / 170                       | 21,403                    | 13,335                   | 13,335               | 350              | 3%                               | 13,335            |
| Health & Physical Education                            | 1000 / 180                       | 14,683                    | 4,380                    | 4,380                | 167              | 4%                               | 4,380             |
| Social Studies   | 1000 / 190                       | 4,627                     | 3,549                    | 3,549                | 0                | 0%                               | 3,549             |
| Business Education                                     | 1000 / 310                       | 16,300                    | 200                      | 200                  | 0                | 0%                               | 200               |
| Family & Consumer Science                              | 1000 / 320                       | 12,398                    | 9,550                    | 9,550                | 0                | 0%                               | 9,550             |
| Music  | 1000 / 350                       | 32,399                    | 15,899                   | 15,899               | 897              | 6%                               | 15,899            |
| Technology Education                                   | 1000 / 360                       | 13,136                    | 5,851                    | 5,851                | 0                | 0%                               | 5,851             |
| Continuing Education                                   | 1000 / 600                       | 13,840                    | 14,250                   | 14,250               | 14,250           | 100%                             | 14,250            |
| Library Media Center                                   | 2220 / 440                       | 35,806                    | 26,030                   | 26,030               | 4,320            | 17%                              | 26,030            |
| Athletics  | 3200 / 910                       | 57,156                    | 59,600                   | 59,600               | 0                | 0%                               | 59,600            |
| <b>Subtotal</b>  |                                  | <b>287,965</b>            | <b>219,124</b>           | <b>219,124</b>       | <b>35,094</b>    | <b>16%</b>                       | <b>219,124</b>    |
| <b>STUDENT SUPPORT SERVICES</b>                        |                                  |                           |                          |                      |                  |                                  |                   |
| Special Education                                      | 1000 / 200                       | 263,834                   | 304,322                  | 304,322              | 15,632           | 5%                               | 304,322           |
| ESY Special Education                                  | 1000 / 210                       | 32,886                    | 32,422                   | 32,422               | 5,340            | 16%                              | 32,422            |
| Tutorial & Homebound Instruction                       | 1000 / Var                       | 1,249                     | 3,800                    | 3,800                | 0                | 0%                               | 3,800             |
| Social Work  | 2110 / 000                       | 0                         | 600                      | 600                  | 0                | 0%                               | 600               |
| Guidance   | 2120 / 430                       | 5,883                     | 3,965                    | 3,965                | 0                | 0%                               | 3,965             |
| Nursing & Medical                                      | 2130 / 000                       | 7,847                     | 6,100                    | 6,100                | 3,589            | 59%                              | 6,100             |
| Psychological Services                                 | 2140 / 200                       | 6,146                     | 1,146                    | 1,146                | 0                | 0%                               | 1,146             |
| Speech, Hearing & Language                             | 2150 / 200                       | 738                       | 515                      | 515                  | 0                | 0%                               | 515               |
| Transportation - SY SPED                               | 2700 / 200                       | 63,516                    | 101,757                  | 101,757              | 7,568            | 7%                               | 101,757           |
| Transportation - ESY SPED                              | 2700 / 210                       | 9,659                     | 13,893                   | 13,893               | 3,190            | 23%                              | 13,893            |
| Subtotal   |                                  | 391,760                   | 468,520                  | 468,520              | 35,319           | 8%                               | 468,520           |
| Excess Costs Grant                                     |                                  | (27,396)                  | (25,000)                 | (25,000)             | 0                | 0%                               | (25,000)          |
| <b>Subtotal - Net of Excess Costs Grant</b>            |                                  | <b>364,364</b>            | <b>443,520</b>           | <b>443,520</b>       | <b>35,319</b>    | <b>8%</b>                        | <b>443,520</b>    |
| <b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b> |                                  |                           |                          |                      |                  |                                  |                   |
| Program Impr. & Evaluation                             | 2210 / 100                       | 27,539                    | 35,706                   | 35,706               | 5,725            | 16%                              | 35,706            |
| Central Administration                                 | 2320 / 000                       | 126,303                   | 97,583                   | 97,583               | 24,523           | 25%                              | 97,583            |
| School Insurance                                       | 2330 / Var                       | 144,086                   | 150,974                  | 150,974              | 35,813           | 24%                              | 150,974           |
| Building Administration                                | 2410 / Var                       | 62,844                    | 77,647                   | 77,647               | 1,636            | 2%                               | 77,647            |
| Fiscal Services  | 2510 / 000                       | 86,007                    | 104,122                  | 104,122              | 9,604            | 9%                               | 104,122           |
| Systems Management                                     | 2580 / Var                       | 242,398                   | 208,501                  | 208,501              | 15,450           | 7%                               | 208,501           |
| <b>Subtotal</b>  |                                  | <b>689,177</b>            | <b>674,533</b>           | <b>674,533</b>       | <b>92,751</b>    | <b>14%</b>                       | <b>674,533</b>    |
| <b>OPERATIONS &amp; TRANSPORTATION</b>                 |                                  |                           |                          |                      |                  |                                  |                   |
| Operations & Maintenance                               | 2600 / 000                       | 467,613                   | 476,812                  | 476,812              | 36,012           | 8%                               | 476,812           |
| Transportation   | 2700 / Var                       | 520,347                   | 541,208                  | 541,208              | 82               | 0%                               | 541,208           |
| <b>Subtotal</b>  |                                  | <b>987,960</b>            | <b>1,018,020</b>         | <b>1,018,020</b>     | <b>36,094</b>    | <b>4%</b>                        | <b>1,018,020</b>  |
| <b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>          |                                  |                           |                          |                      |                  |                                  |                   |
| Salaries & Wages                                       | Var / Var                        | 9,175,914                 | 9,502,216                | 9,502,216            | 644,791          | 7%                               | 9,502,216         |
| Personnel Benefits                                     | 2570 / Var                       | 2,320,598                 | 2,458,585                | 2,458,585            | 211,381          | 9%                               | 2,458,585         |
| <b>Subtotal</b>  |                                  | <b>11,496,513</b>         | <b>11,960,801</b>        | <b>11,960,801</b>    | <b>856,173</b>   | <b>7%</b>                        | <b>11,960,801</b> |
| <b>SUMMARY OF ALL PROGRAMS</b>                         |                                  |                           |                          |                      |                  |                                  |                   |
| <b>REGULAR INSTRUCTION</b>                             |                                  | 287,965                   | 219,124                  | 219,124              | 35,094           | 16%                              | 219,124           |
| <b>STUDENT SUPPORT SERVICES</b>                        |                                  | 364,364                   | 443,520                  | 443,520              | 35,319           | 8%                               | 443,520           |
| <b>ADMIN/SUPPORT/CENTRAL SERVICES</b>                  |                                  | 689,177                   | 674,533                  | 674,533              | 92,751           | 14%                              | 674,533           |
| <b>OPERATIONS/TRANSPORTATION</b>                       |                                  | 987,960                   | 1,018,020                | 1,018,020            | 36,094           | 4%                               | 1,018,020         |
| <b>SALARIES/EMPLOYEE BENEFITS</b>                      |                                  | 11,496,513                | 11,960,801               | 11,960,801           | 856,173          | 7%                               | 11,960,801        |
| <b>TOTAL EDUCATION BUDGET</b>                          |                                  | <b>13,825,978</b>         | <b>14,315,998</b>        | <b>14,315,998</b>    | <b>1,055,430</b> | <b>7%</b>                        | <b>14,315,998</b> |

TICKMARK NOTES:

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

|   |
|---|
| <p style="text-align: center;"><b>Report Commentary</b><br/><b>FY2021</b></p> |
|---|

As of August 31, 2020, we expended 7% of the budget or \$1,027,206 and in 2019, we expended 7%. We are currently projecting the budget to be fully expended at \$14,813,305.

Transfers:

The BOE approved all transfers presented at their September 10, 2020 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- Budget status FY2020
- July/August BOE Transfers Listing

**Factors That May Impact the Budget**

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

**BOARD OF EDUCATION**  
**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

**BUDGET STATUS: July/August**

|   | Function /Program | Unaudited Expenditures 2019-2020 | Approved Budget 2020-2021 | Budget Adjust./ Transfers | Revised Budget 2020-2021 | YTD Expended 8/31/2020 | YTD % Exp. | Projected Expenditures 2020-2021 | Projected^ Budget Balance +/- | July/August Changes/Transfers     |
|---|-------------------|----------------------------------|---------------------------|---------------------------|--------------------------|------------------------|------------|----------------------------------|-------------------------------|-----------------------------------|
| <b><u>REGULAR INSTRUCTION</u></b>           |                   |                                  |                           |                           |                          |                        |            |                                  |                               |                                   |
| Instructional Technology (new)*             | 1000 / 100        | 0                                | 52,200                    | 0                         | 52,200                   | 0                      | 0%         | 52,200                           | 0                             |                                   |
| Art   | 1000 / 105        | 8,076                            | 9,898                     | 0                         | 9,898                    | 100                    | 1%         | 9,898                            | 0                             |                                   |
| English Language Arts                       | 1000 / 110        | 13,093                           | 18,083                    | 623                       | 18,706                   | 4,766                  | 25%        | 18,706                           | 0                             | See July/August Transfer Listing. |
| World Language                              | 1000 / 120        | 16,811                           | 1,642                     | 3,163                     | 4,805                    | 162                    | 3%         | 4,805                            | 0                             | See July/August Transfer Listing. |
| Computer Instruction                        | 1000 / 140        | 11,006                           | 13,767                    | 0                         | 13,767                   | 3,262                  | 24%        | 13,767                           | 0                             |                                   |
| Mathematics                                 | 1000 / 160        | 13,458                           | 17,009                    | 570                       | 17,579                   | 7,800                  | 44%        | 17,579                           | 0                             | See July/August Transfer Listing. |
| Science                                     | 1000 / 170        | 8,975                            | 11,363                    | 0                         | 11,363                   | 0                      | 0%         | 11,363                           | 0                             |                                   |
| Health & Physical Education                 | 1000 / 180        | 3,208                            | 4,005                     | 2,788                     | 6,793                    | 0                      | 0%         | 6,793                            | 0                             | See July/August Transfer Listing. |
| Social Studies                              | 1000 / 190        | 3,452                            | 4,616                     | 0                         | 4,616                    | 3,020                  | 65%        | 4,616                            | 0                             |                                   |
| Vocational Education                        | 1000 / 300        | 0                                | 0                         | 0                         | 0                        | 0                      | 0%         | 0                                | 0                             |                                   |
| Business Education                          | 1000 / 310        | 173                              | 111                       | 0                         | 111                      | 0                      | 0%         | 111                              | 0                             |                                   |
| Family & Consumer Science                   | 1000 / 320        | 7,142                            | 9,050                     | 800                       | 9,850                    | 0                      | 0%         | 9,850                            | 0                             | See July/August Transfer Listing. |
| Music                                       | 1000 / 350        | 12,589                           | 15,777                    | 1,877                     | 17,654                   | 39                     | 0%         | 17,654                           | 0                             | See July/August Transfer Listing. |
| Technology Education                        | 1000 / 360        | 4,562                            | 11,290                    | 0                         | 11,290                   | 1,572                  | 14%        | 11,290                           | 0                             |                                   |
| Continuing Education                        | 1000 / 600        | 14,250                           | 16,602                    | 0                         | 16,602                   | 0                      | 0%         | 16,602                           | 0                             |                                   |
| Library Media Center                        | 2220 / 440        | 24,516                           | 28,461                    | 0                         | 28,461                   | 5,066                  | 18%        | 28,461                           | 0                             |                                   |
| Athletics                                   | 3200 / 910        | 52,807                           | 60,140                    | 0                         | 60,140                   | 0                      | 0%         | 60,140                           | 0                             |                                   |
| <b>Subtotal</b>                             |                   | <b>194,118</b>                   | <b>274,014</b>            | <b>9,821</b>              | <b>283,835</b>           | <b>25,787</b>          | <b>9%</b>  | <b>283,835</b>                   | <b>0</b>                      |                                   |
| <b><u>STUDENT SUPPORT SERVICES</u></b>      |                   |                                  |                           |                           |                          |                        |            |                                  |                               |                                   |
| Special Education                           | 1000 / 200        | 295,240                          | 286,103                   | 0                         | 286,103                  | 8,842                  | 3%         | 286,103                          | 0                             |                                   |
| ESY Special Education                       | 1000 / 210        | 15,325                           | 24,912                    | 0                         | 24,912                   | 5,300                  | 21%        | 24,912                           | 0                             |                                   |
| Tutorial & Homebound Instruction            | 1000 / Var        | 200                              | 3,800                     | 0                         | 3,800                    | 0                      | 0%         | 3,800                            | 0                             |                                   |
| Social Work                                 | 2110 / 000        | 0                                | 453                       | 0                         | 453                      | 0                      | 0%         | 453                              | 0                             |                                   |
| Guidance                                    | 2120 / 430        | 4,437                            | 5,090                     | 0                         | 5,090                    | 4,502                  | 88%        | 5,090                            | 0                             |                                   |
| Nursing & Medical                           | 2130 / 000        | 5,678                            | 6,869                     | 0                         | 6,869                    | 575                    | 8%         | 6,869                            | 0                             |                                   |
| Psychological Services                      | 2140 / 200        | 2,909                            | 2,736                     | 0                         | 2,736                    | 266                    | 10%        | 2,736                            | 0                             |                                   |
| Speech, Hearing & Language                  | 2150 / 200        | 265                              | 622                       | 0                         | 622                      | 0                      | 0%         | 622                              | 0                             |                                   |
| Transportation - SY SPED                    | 2700 / 200        | 77,297                           | 82,282                    | 0                         | 82,282                   | 70                     | 0%         | 82,282                           | 0                             |                                   |
| Transportation - ESY SPED                   | 2700 / 210        | 5,350                            | 18,473                    | 0                         | 18,473                   | 960                    | 5%         | 18,473                           | 0                             |                                   |
| Subtotal                                    |                   | 406,701                          | 431,340                   | 0                         | 431,340                  | 20,515                 | 5%         | 431,340                          | 0                             |                                   |
| Excess Costs Grant                          |                   | (24,432)                         | (35,100)                  | 0                         | (35,100)                 | 0                      | 0%         | (35,100)                         | 0                             |                                   |
| <b>Subtotal - Net of Excess Costs Grant</b> |                   | <b>382,269</b>                   | <b>396,240</b>            | <b>0</b>                  | <b>396,240</b>           | <b>20,515</b>          | <b>5%</b>  | <b>396,240</b>                   | <b>0</b>                      |                                   |

**BOARD OF EDUCATION  
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

**BUDGET STATUS: July/August**

| Function / Program  | Unaudited Expenditures 2019-2020 | Approved Budget 2020-2021 | Budget Adjust./ Transfers | Revised Budget 2020-2021 | YTD Expended 8/31/2020 | YTD % Exp.          | Projected Expenditures 2020-2021 | Projected^ Budget Balance +/- | July/August Changes/Transfers     |
|---|----------------------------------|---------------------------|---------------------------|--------------------------|------------------------|---------------------|----------------------------------|-------------------------------|-----------------------------------|
| <b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b> |                                  |                           |                           |                          |                        |                     |                                  |                               |                                   |
| Program Impr. & Evaluation                                    | 2210 / 100                       | 32,956                    | 42,885                    | 0                        | 42,885                 | 4,472 10%           | 42,885                           | 0                             |                                   |
| Central Administration  | 2320 / 000                       | 93,619                    | 108,889                   | 0                        | 108,889                | 21,662 20%          | 108,889                          | 0                             |                                   |
| School Insurance  | 2330 / Var                       | 137,305                   | 141,676                   | 0                        | 141,676                | 34,134 24%          | 141,676                          | 0                             |                                   |
| Building Administration                                       | 2410 / Var                       | 69,800                    | 76,334                    | (3,030)                  | 73,304                 | 11,949 16%          | 73,304                           | 0                             | See July/August Transfer Listing. |
| Fiscal Services   | 2510 / 000                       | 60,462                    | 98,501                    | 0                        | 98,501                 | 2,476 3%            | 98,501                           | 0                             |                                   |
| Systems Management*   | 2580 / Var                       | 334,539                   | 166,440                   | (381)                    | 166,059                | 11,389 7%           | 166,059                          | 0                             | See July/August Transfer Listing. |
| <b>Subtotal</b>   |                                  | <b>728,681</b>            | <b>634,725</b>            | <b>(3,411)</b>           | <b>631,314</b>         | <b>86,082 14%</b>   | <b>631,314</b>                   | <b>0</b>                      |                                   |
| <b><u>OPERATIONS &amp; TRANSPORTATION</u></b>                 |                                  |                           |                           |                          |                        |                     |                                  |                               |                                   |
| Operations & Maintenance                                      | 2600 / 000                       | 474,536                   | 476,318                   | 0                        | 476,318                | 126,015 26%         | 476,318                          | 0                             |                                   |
| Transportation  | 2700 / Var                       | 458,095                   | 556,550                   | 0                        | 556,550                | 0 0%                | 556,550                          | 0                             |                                   |
| <b>Subtotal</b>   |                                  | <b>932,631</b>            | <b>1,032,868</b>          | <b>0</b>                 | <b>1,032,868</b>       | <b>126,015 12%</b>  | <b>1,032,868</b>                 | <b>0</b>                      |                                   |
| <b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>          |                                  |                           |                           |                          |                        |                     |                                  |                               |                                   |
| Salaries & Wages  | Var / Var                        | 9,379,348                 | 9,678,939                 | 0                        | 9,678,939              | 631,918 7%          | 9,678,939                        | 0                             |                                   |
| Personnel Benefits  | 2570 / Var                       | 2,339,140                 | 2,796,519                 | (6,410)                  | 2,790,109              | 136,889 5%          | 2,790,109                        | 0                             | See July/August Transfer Listing. |
| <b>Subtotal</b>   |                                  | <b>11,718,488</b>         | <b>12,475,458</b>         | <b>(6,410)</b>           | <b>12,469,048</b>      | <b>768,807 6%</b>   | <b>12,469,048</b>                | <b>0</b>                      |                                   |
| <b><u>SUMMARY OF ALL PROGRAMS</u></b>                         |                                  |                           |                           |                          |                        |                     |                                  |                               |                                   |
| <b>REGULAR INSTRUCTION</b>                                    |                                  | 194,118                   | 274,014                   | 9,821                    | 283,835                | 25,787 9%           | 283,835                          | 0                             |                                   |
| <b>STUDENT SUPPORT SERVICES</b>                               |                                  | 382,269                   | 396,240                   | 0                        | 396,240                | 20,515 5%           | 396,240                          | 0                             |                                   |
| <b>ADMIN/SUPPORT/CENTRAL SERVICES</b>                         |                                  | 728,681                   | 634,725                   | (3,411)                  | 631,314                | 86,082 14%          | 631,314                          | 0                             |                                   |
| <b>OPERATIONS/TRANSPORTATION</b>                              |                                  | 932,631                   | 1,032,868                 | 0                        | 1,032,868              | 126,015 12%         | 1,032,868                        | 0                             |                                   |
| <b>SALARIES/EMPLOYEE BENEFITS</b>                             |                                  | 11,718,488                | 12,475,458                | (6,410)                  | 12,469,048             | 768,807 6%          | 12,469,048                       | 0                             |                                   |
| <b>TOTAL EDUCATION BUDGET</b>                                 |                                  | <b>13,956,187</b>         | <b>14,813,305</b>         | <b>0</b>                 | <b>14,813,305</b>      | <b>1,027,206 7%</b> | <b>14,813,305</b>                | <b>0</b>                      |                                   |

**TICKMARK NOTES:**

**FY2020 Comparative Expenditure % => 7%**

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

\*Program 100 Instructional Technology is a new program presentation for FY20-21. In FY19-20 these technology equipment costs were listed in various departments including 120 World Language, 170 Science, and 2580 Systems Management.

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

**APPROVAL REQUIRED (Budget Transfers over \$10,000): None**

## BOE TRANSFER LISTING - JULY/AUGUST

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

COVID: Supplies for PE.

|            |                      |                      |                                 |            |
|------------|----------------------|----------------------|---------------------------------|------------|
| 2410 / 000 | Bolton Center School |                      | General Supplies for Classrooms | (2,500.00) |
| 1000 / 180 |                      | Bolton Center School | Instructional Supplies          | 2,500.00   |

COVID: Reclass to purchase Teaching Reading Virtual Resources for every grade.

|            |                      |                      |                              |            |
|------------|----------------------|----------------------|------------------------------|------------|
| 1000 / 110 | Bolton Center School |                      | Instructional Supplies       | (1,328.15) |
| 1000 / 110 |                      | Bolton Center School | Online Subscription Services | 1,328.15   |

To purchase Online Subscription for EPES Web Accounting Program & Support for BHS Student Activity FY21.

|            |                    |                    |                              |          |
|------------|--------------------|--------------------|------------------------------|----------|
| 2580 / 000 | Bolton High School |                    | Online Subscription Services | (381.00) |
| 2410 / 000 |                    | Bolton High School | Online Subscription Services | 381.00   |

COVID: Reclass to fund Music Textbooks for AP Music Theory Textbooks FY 2020-2021.

|            |                    |                    |                      |          |
|------------|--------------------|--------------------|----------------------|----------|
| 1000 / 350 | Bolton High School |                    | Instrumental repairs | (538.00) |
| 1000 / 350 |                    | Bolton High School | Textbooks            | 538.00   |

COVID: To purchase LA periodicals line in for ordering of Scholastic Scope magazine for Middle School.

|            |                      |                      |                                 |          |
|------------|----------------------|----------------------|---------------------------------|----------|
| 2410 / 000 | Bolton Center School |                      | General Supplies for Classrooms | (622.61) |
| 1000 / 110 |                      | Bolton Center School | Periodicals                     | 622.61   |

COVID: Reclass to purchase Science School Gizmos license for Science teachers.

|            |                    |                    |                              |            |
|------------|--------------------|--------------------|------------------------------|------------|
| 1000 / 170 | Bolton High School |                    | Instructional Supplies       | (2,195.00) |
| 1000 / 170 |                    | Bolton High School | Online Subscription Services | 2,195.00   |

COVID: Reclass to purchase Music First subscription.

|            |                    |                    |                              |          |
|------------|--------------------|--------------------|------------------------------|----------|
| 1000 / 350 | Bolton High School |                    | Instructional Supplies       | (709.00) |
| 1000 / 350 |                    | Bolton High School | Online Subscription Services | 709.00   |

COVID: Reclass to purchase The Visual Experience ebook Class Set with Davis Art.

|            |                    |                    |                        |            |
|------------|--------------------|--------------------|------------------------|------------|
| 1000 / 105 | Bolton High School |                    | Instructional Supplies | (1,954.95) |
| 1000 / 105 |                    | Bolton High School | Textbooks              | 1,954.95   |

Reclass from tax benefits to other benefits to cover HSA & Flex Administration Fees.

|            |                      |          |                         |          |
|------------|----------------------|----------|-------------------------|----------|
| 1000 / 100 | Bolton High School   |          | Social Security Taxes   | (150.00) |
| 2600 / 000 | Bolton Center School |          | Social Security Taxes   | (20.00)  |
| 2600 / 000 | Bolton High School   |          | Social Security Taxes   | (20.00)  |
| 2510 / 000 | District             |          | Social Security Taxes   | (10.00)  |
| 2570 / 000 |                      | District | Other Employee Benefits | 200.00   |

COVID: PE COVID supplies.

|            |                      |                      |                                 |          |
|------------|----------------------|----------------------|---------------------------------|----------|
| 2410 / 000 | Bolton Center School |                      | General Supplies for Classrooms | (288.20) |
| 1000 / 180 |                      | Bolton Center School | Instructional Supplies          | 288.20   |

## BOE TRANSFER LISTING - JULY/AUGUST

| FUNCTION / PROGRAM  | FROM                 | TO                   | ACCOUNT                      | AMOUNT   |
|---|----------------------|----------------------|------------------------------|----------|
| COVID: Reclass to purchase additional instructional music supplies. |                      |                      |                              |          |
| 1000 / 350  | Bolton Center School |                      | Other Supplies               | (725.00) |
| 1000 / 350  | Bolton Center School |                      | Online Subscription Services | (309.67) |
| 1000 / 350  |                      | Bolton Center School | Instructional Supplies       | 1,034.67 |

COVID: Music Room wind instrument masks to reduce aerosolized particle disbursement during performances.

|            |                      |                    |                        |            |
|------------|----------------------|--------------------|------------------------|------------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance       | (1,877.00) |
| 1000 / 350 |                      | Bolton High School | Instructional Supplies | 1,877.00   |

COVID: FCS class online resources.

|            |                      |                    |                        |          |
|------------|----------------------|--------------------|------------------------|----------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance       | (799.80) |
| 1000 / 320 |                      | Bolton High School | Instructional Supplies | 799.80   |

COVID: French Text online remote access.

|            |                      |                    |                  |          |
|------------|----------------------|--------------------|------------------|----------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance | (893.76) |
| 1000 / 120 |                      | Bolton High School | Textbooks        | 893.76   |

COVID: Spanish Text online access for remote learners.

|            |                      |                    |                  |          |
|------------|----------------------|--------------------|------------------|----------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance | (347.55) |
| 1000 / 120 |                      | Bolton High School | Textbooks        | 347.55   |

COVID: French Text online access for remote learners.

|            |                      |                    |                  |            |
|------------|----------------------|--------------------|------------------|------------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance | (1,129.30) |
| 1000 / 120 |                      | Bolton High School | Textbooks        | 1,129.30   |

COVID: Online Latin Textbooks access for remote learners.

|            |                      |                    |                  |          |
|------------|----------------------|--------------------|------------------|----------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance | (792.40) |
| 1000 / 120 |                      | Bolton High School | Textbooks        | 792.40   |

COVID: Kutaworks student accounts to allow students to complete Math tasks on Chromebooks.

|            |                      |                    |                              |          |
|------------|----------------------|--------------------|------------------------------|----------|
| 1000 / 100 | Bolton Center School |                    | Health Insurance             | (570.00) |
| 1000 / 160 |                      | Bolton High School | Online Subscription Services | 570.00   |

COVID: Reclass for wireless mics for teachers to use when wearing masks so remote learners can hear.

|            |                      |                      |                                     |            |
|------------|----------------------|----------------------|-------------------------------------|------------|
| 1000 / 100 | Bolton Center School |                      | Technology Related Hardware -Instr. | (1,932.90) |
| 1000 / 100 | Bolton High School   |                      | Technology Related Hardware -Instr. | (1,288.60) |
| 1000 / 100 |                      | Bolton High School   | Technology Supplies                 | 1,288.60   |
| 1000 / 100 |                      | Bolton Center School | Technology Supplies                 | 1,932.90   |

COVID: Reclass PE mics & speaker for teachers to be heard when wearing masks by remote learners in gym & outside.

|            |                      |                      |                                     |          |
|------------|----------------------|----------------------|-------------------------------------|----------|
| 1000 / 100 | Bolton High School   |                      | Technology Related Hardware -Instr. | (344.00) |
| 1000 / 100 | Bolton Center School |                      | Technology Related Hardware -Instr. | (115.98) |
| 1000 / 100 |                      | Bolton Center School | Technology Supplies                 | 115.98   |
| 1000 / 100 |                      | Bolton High School   | Technology Supplies                 | 344.00   |



**BOE TRANSFER LISTING - JULY/AUGUST**

| <b>FUNCTION / PROGRAM</b> | <b>FROM</b> | <b>TO</b> | <b>ACCOUNT</b> | <b>AMOUNT</b> |
|---------------------------|-------------|-----------|----------------|---------------|
|---------------------------|-------------|-----------|----------------|---------------|

COVID: For USB document cameras that work with Chromebooks.

|            |                      |                      |                                     |                   |
|------------|----------------------|----------------------|-------------------------------------|-------------------|
| 1000 / 100 | Bolton Center School |                      | Technology Related Hardware -Instr. | <b>(3,257.60)</b> |
| 1000 / 100 | Bolton High School   |                      | Technology Related Hardware -Instr. | <b>(814.40)</b>   |
| 1000 / 100 |                      | Bolton High School   | Technology Supplies                 | 814.40            |
| 1000 / 100 |                      | Bolton Center School | Technology Supplies                 | 3,257.60          |

Reclass CT-CHIP Administration Fees for Health Insurance Collaborative into district benefit function.

|            |                      |          |                  |                    |
|------------|----------------------|----------|------------------|--------------------|
| 1000 / 100 | Bolton Center School |          | Health Insurance | <b>(12,355.56)</b> |
| 2570 / 000 |                      | District | Health Insurance | 12,355.56          |