

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, SEPTEMBER 17, 2020 – 7:15 pm  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
Minutes**

**Board of Finance Members Present:** Chairman Emily Bradley, Vice-Chair Robert Munroe, Ross Lally, Charles Danna Jr., Kristen Gourley, Richard Tuthill, and Robert DePietro

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

**Board of Education Members Present:** Superintendent of Schools Kristin Heckt

**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 7:15 p.m.
2. Public Participation: S. Pierog reported the Town has had a total of 30 confirmed COVID-19 cases as of Monday, September 14<sup>th</sup>.
3. Approval of June 18, 2020 Minutes:  
The minutes of June 18, 2020 were amended as follows:

3. Approval of May 21, 2020 Minutes: ~~KG~~ **K. Gourley** MOVED to approve the May 21, 2020 regular meeting minutes as amended. ~~CD~~ **C. Danna** SECONDED.

4c) BOE Update: 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~~ **high school** graduation at Mansfield Drive-In.

K. Gourley MOVED to approve the June 18, 2020 regular meeting minutes as amended. Charlie Danna SECONDED. By roll call vote, MOTION CARRIED 5:0:2 with R. Tuthill and R. Munroe abstaining.

4. Elected Official and Town Staff Reports

a) Tax Collection Summary:

J. Collins reported:

As of June 30, 2020, the current tax levy collected was at 100.18 % of the revised number. The current motor vehicle levy collected was at 101.58% and the supplemental motor vehicle levy collected was at 103.43%. She commented the Town ended the year better than expected, given the pandemic health crisis.

For fiscal year 2021, as of July 31, 2020, the current tax levy collected was at 74.79%. The motor vehicle levy collected was at 51.15% and the supplemental motor vehicle levy collected was at 103.43%.

For August 31, 2020, the current tax levy collected was at 82.27% compared to last year's collection of 99.97%. J. Collins noted the grace period to pay taxes has been extended to October 1, 2020.

b) Town Update: For revenues as of August 31, 2020, the second month into fiscal year 2021, the revenue collection rate was 7.51%. J. Collins reported no State grant checks have been received, with the exception of the first round of Town Aid Roads (TAR). She said processing July revenues were a little slow going as well, with the banks less accessible due to the pandemic measures.

For expenditures, J. Kelly reported, as of August 31, 2020, the Town expensed 91.60% of its fiscal year 2020 unaudited budget. He noted there was a surplus in every line item with the exception of Recreation. Unexpended expenditures totaled \$520,048.97, of which \$225,000 is a rollover.

For fiscal year 2021, J. Kelly reported the Town has expensed 16.27% expensed of the budget as of August 31, 2020.

E. Bradley asked if the planning of elections will be affected by the expected large volume of mail-in balloting. J. Collins responded two small grants are coming in from the Secretary of State for making a safe polling place for purchasing Personal Protection Equipment (PPE) and cleaning supplies and to help with election procedures.

c) BOE Update:

K. Heckt reported, as of June 30, 2020, beyond the commitment made last spring of \$165,000, the BOE was able to return an additional \$194,811 (unaudited number) to the Town from the fiscal year 2020 budget. As of June 30, 2020, the BOE expended 97% of their budget. She said the asbestos abatement program has been closed out.

She said, as of August 31, 2020, the BOE is 7% expended for FY 2021 and expects the budget to be fully expended.

K. Heckt updated the board on several challenges regarding providing education to students. She said there are several positions available, including 8 open positions in special education, and attributes the difficulty filling the positions to virus concerns. She noted all children are receiving the support they need according to their IP. Another area presenting a challenge has been obtaining 100 replacement chrome books. The BOE has purchased a lot of PPE for use in the schools.

She said the schools are using a hybrid model to educate students until October 1, 2020. K. Heckt noted teachers have been working throughout the summer to put together their

classrooms and plans for hybrid learning. She praised the staff for their commitment to the students and their flexibility during this stressful time.

The BOF members expressed their gratitude to the school staff and BOE for their hard work providing the students a great educational experience during difficult circumstances and ability to adapt to many educational formats.

K. Heckt explained funds have had to be expended defending the BOE in a nationwide class action lawsuit regarding remote learning for special education students. The case is being heard in the New York court system.

K. Heckt noted teacher contract negotiations are coming up. However, the teacher's union and the BOE have reached a tentative off-the-record agreement on file with the Town Clerk. If approved at Town meeting, this would save money usually spent on attorney fees and arbitration.

E. Bradley confirmed a tentative agreement has been reached between the teachers and BOE, with an 8.45% wage increase over a three-year period. The next step is for the agreement to go vote at town meeting, tentatively scheduled for October 6, 2020. The Town is waiting on direction from the State on how to hold the town meeting. E. Bradley said she is preparing a presentation on the contract for the Town meeting.

S. Pierog added an in-person Town meeting is allowed with social distancing and mask protocols as outlined by the State, but the Town is also investigating with the State the possibility of holding a remote virtual Town meeting.

## 5. New Business

Consideration and Possible Action on Additional Appropriation to be Authorized for the Purpose of Repairing Components of Enrico Road:

J. Kelly reported back in June he received notification from the highway foreman regarding a drainage pipe collapse under Enrico Road. A video survey underneath the road showed that the stormwater collection system in a certain area under the road has collapsed. Michels Pipe Services was chosen off the State bid list with help of the Town Engineer and has quoted a price of \$213,850 to fix the issue. An additional 2% would need to be added to the cost for a performance bond, bringing the cost to approximately \$220,000. J. Kelly explained the Town needs to act before the temperature drops as, if left over the winter, the cost of repair would increase significantly. The Town is requesting an appropriation request from the BOF to go to vote at Town meeting for the pipes to be repaired.

R. DePietro MOVED to go to public vote to allocate up to \$220,000 from the General Fund to repair the drainage pipe under Enrico Road. R. Munroe SECONDED.

R. DePietro MOVED to amend the prior motion to have the funds to repair the drainage pipe under Enrico Road come from the rainy-day fund. R. Lally SECONDED.

J. Kelly suggested allocating the funds from the General Fund would be a better source from a bonding perspective, to minimize the impact to the Town's bond rating. J. Collins concurred. Discussion followed on alternative ways to fund the project.

R. DePietro MOVED to withdraw his amendment to the original motion. R. Tuthill SECONDED.

By roll call vote, the MOTION to go to public vote to allocate up to \$220,000 from the general fund to repair the drainage pipes under Enrico Road CARRIED 7:0:0.

The funding of the project will go to public vote at the Town meeting tentatively scheduled for October 6, 2020.

6. Adjournment: E. Bradley adjourned the regular meeting at 8:53 p.m.

Next Regular Meeting: October 15, 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.

<p style="text-align: center;"><b>Report Commentary</b> <b>FY2020</b></p>
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As of September 30, 2019, we expended 16% of the budget or \$2,244,816 and in 2018, we expended 16%. 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: September**

**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 9/30/19	YTD % Exp.	Projected Expenditures 2019-2020
<b>REGULAR INSTRUCTION</b>							
Art	1000 / 105	10,541	9,438	9,438	5,385	57%	9,438
English Language Arts	1000 / 110	24,293	12,531	12,531	6,996	56%	12,531
World Language	1000 / 120	5,058	15,732	15,732	353	2%	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	10,988	83%	13,271
Science	1000 / 170	21,403	13,335	13,335	1,665	12%	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	2,803	79%	3,549
Business Education	1000 / 310	16,300	200	200	0	0%	200
Family & Consumer Science	1000 / 320	12,398	9,550	9,550	310	3%	9,550
Music	1000 / 350	32,399	15,899	15,899	1,184	7%	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	8,511	33%	26,030
Athletics	3200 / 910	57,156	59,600	59,600	15,050	25%	59,600
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>219,124</b>	<b>71,261</b>	<b>33%</b>	<b>219,124</b>
<b>STUDENT SUPPORT SERVICES</b>							
Special Education	1000 / 200	263,834	304,322	304,322	31,407	10%	304,322
ESY Special Education	1000 / 210	32,886	32,422	32,422	15,325	47%	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	3,781	62%	6,100
Psychological Services	2140 / 200	6,146	1,146	1,146	569	50%	1,146
Speech, Hearing & Language	2150 / 200	738	515	515	0	0%	515
Transportation - SY SPED	2700 / 200	63,516	101,757	101,757	7,807	8%	101,757
Transportation - ESY SPED	2700 / 210	9,659	13,893	13,893	4,785	34%	13,893
Subtotal		391,760	468,520	468,520	63,673	14%	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>63,673</b>	<b>14%</b>	<b>443,520</b>
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>							
Program Impr. & Evaluation	2210 / 100	27,539	35,706	35,706	11,680	33%	35,706
Central Administration	2320 / 000	126,303	97,583	97,583	29,289	30%	97,583
School Insurance	2330 / Var	144,086	150,974	150,974	68,010	45%	150,974
Building Administration	2410 / Var	62,844	77,647	77,647	15,901	20%	77,647
Fiscal Services	2510 / 000	86,007	104,122	104,122	12,363	12%	104,122
Systems Management	2580 / Var	242,398	208,501	208,501	24,878	12%	208,501
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>674,533</b>	<b>162,122</b>	<b>24%</b>	<b>674,533</b>
<b>OPERATIONS &amp; TRANSPORTATION</b>							
Operations & Maintenance	2600 / 000	467,613	476,812	476,812	74,133	16%	476,812
Transportation	2700 / Var	520,347	541,208	541,208	90,453	17%	541,208
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>1,018,020</b>	<b>164,586</b>	<b>16%</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	1,375,293	14%	9,502,216
Personnel Benefits	2570 / Var	2,320,598	2,458,585	2,458,585	407,882	17%	2,458,585
<b>Subtotal</b>		<b>11,496,513</b>	<b>11,960,801</b>	<b>11,960,801</b>	<b>1,783,174</b>	<b>15%</b>	<b>11,960,801</b>
<b>SUMMARY OF ALL PROGRAMS</b>							
<b>REGULAR INSTRUCTION</b>		287,965	219,124	219,124	71,261	33%	219,124
<b>STUDENT SUPPORT SERVICES</b>		364,364	443,520	443,520	63,673	14%	443,520
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		689,177	674,533	674,533	162,122	24%	674,533
<b>OPERATIONS/TRANSPORTATION</b>		987,960	1,018,020	1,018,020	164,586	16%	1,018,020
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,496,513	11,960,801	11,960,801	1,783,174	15%	11,960,801
<b>TOTAL EDUCATION BUDGET</b>		<b>13,825,978</b>	<b>14,315,998</b>	<b>14,315,998</b>	<b>2,244,816</b>	<b>16%</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> <b>FY2021</b></p>
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As of September 30, 2020, we expended 15% of the budget or \$2,217,463 and in 2019, we expended 16%. We are currently projecting the budget to be fully expended at \$14,813,305.

Transfers:

The BOE approved all transfers presented at their October 8, 2020 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- September 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**

**BUDGET STATUS: September**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

	Function / Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 9/30/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	September Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Instructional Technology (new)*	1000 / 100	0	52,200	0	52,200	0	0%	52,200	0	0	See September Transfer Listing.
Art	1000 / 105	8,076	9,898	0	9,898	2,312	23%	9,898	0	0	
English Language Arts	1000 / 110	13,093	18,083	623	18,706	8,952	48%	18,706	0	0	
World Language	1000 / 120	16,811	1,642	7,910	9,552	2,712	28%	9,552	0	4,747	See September Transfer Listing.
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	3,262	24%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	570	17,579	9,226	52%	17,579	0	0	
Science	1000 / 170	8,975	11,363	0	11,363	2,195	19%	11,363	0	0	
Health & Physical Education	1000 / 180	3,208	4,005	2,788	6,793	725	11%	6,793	0	0	
Social Studies	1000 / 190	3,452	4,616	0	4,616	3,138	68%	4,616	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	173	111	0	111	0	0%	111	0	0	
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	827	8%	9,850	0	0	
Music	1000 / 350	12,589	15,777	1,877	17,654	6,737	38%	17,654	0	0	
Technology Education	1000 / 360	4,562	11,290	0	11,290	2,376	21%	11,290	0	0	
Continuing Education	1000 / 600	14,250	16,602	0	16,602	15,773	95%	16,602	0	0	
Library Media Center	2220 / 440	24,516	28,461	0	28,461	7,022	25%	28,461	0	0	
Athletics	3200 / 910	52,807	60,140	0	60,140	1,728	3%	60,140	0	0	
<b>Subtotal</b>		<b>194,118</b>	<b>274,014</b>	<b>14,568</b>	<b>288,582</b>	<b>66,985</b>	<b>23%</b>	<b>288,582</b>	<b>0</b>	<b>4,747</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	295,240	286,103	0	286,103	21,300	7%	286,103	0	0	See September Transfer Listing.
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	10,900	44%	24,912	0	0	
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	453	0	453	0	0%	453	0	0	
Guidance	2120 / 430	4,437	5,090	0	5,090	4,502	88%	5,090	0	0	
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	575	8%	6,869	0	0	
Psychological Services	2140 / 200	2,909	2,736	0	2,736	266	10%	2,736	0	0	
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	622	0	0	See September Transfer Listing.
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	70	0%	82,282	0	0	
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	960	5%	18,473	0	0	
Subtotal		406,701	431,340	0	431,340	38,573	9%	431,340	0	0	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	0	0%	(35,100)	0	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>38,573</b>	<b>10%</b>	<b>396,240</b>	<b>0</b>	<b>0</b>	



**BOARD OF EDUCATION**

**BUDGET STATUS: September**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

	Function / Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 9/30/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	September Changes/Transfers
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	4,482	10%	42,885	0	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	27,885	26%	108,889	0	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	65,375	46%	141,676	0	0	
Building Administration	2410 / Var	69,800	76,334	(3,030)	73,304	17,284	24%	73,304	0	0	
Fiscal Services	2510 / 000	60,462	98,501	0	98,501	3,303	3%	98,501	0	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	12,237	7%	166,059	0	0	
<b>Subtotal</b>		<b>728,681</b>	<b>634,725</b>	<b>(3,411)</b>	<b>631,314</b>	<b>130,566</b>	<b>21%</b>	<b>631,314</b>	<b>0</b>	<b>0</b>	
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>											
Operations & Maintenance	2600 / 000	474,536	476,318	0	476,318	156,002	33%	476,318	0	0	
Transportation	2700 / Var	458,095	556,550	0	556,550	46,579	8%	556,550	0	0	
<b>Subtotal</b>		<b>932,631</b>	<b>1,032,868</b>	<b>0</b>	<b>1,032,868</b>	<b>202,581</b>	<b>20%</b>	<b>1,032,868</b>	<b>0</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	1,339,083	14%	9,678,939	0	0	
Personnel Benefits	2570 / Var	2,339,140	2,796,519	(11,157)	2,785,362	439,675	16%	2,785,362	0	(4,747)	See September Transfer Listing.
<b>Subtotal</b>		<b>11,718,488</b>	<b>12,475,458</b>	<b>(11,157)</b>	<b>12,464,301</b>	<b>1,778,758</b>	<b>14%</b>	<b>12,464,301</b>	<b>0</b>	<b>(4,747)</b>	
<b><u>SUMMARY OF ALL PROGRAMS</u></b>											
<b>REGULAR INSTRUCTION</b>		194,118	274,014	14,568	288,582	66,985	23%	288,582	0	4,747	
<b>STUDENT SUPPORT SERVICES</b>		382,269	396,240	0	396,240	38,573	10%	396,240	0	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		728,681	634,725	(3,411)	631,314	130,566	21%	631,314	0	0	
<b>OPERATIONS/TRANSPORTATION</b>		932,631	1,032,868	0	1,032,868	202,581	20%	1,032,868	0	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,718,488	12,475,458	(11,157)	12,464,301	1,778,758	14%	12,464,301	0	(4,747)	
<b>TOTAL EDUCATION BUDGET</b>		<b>13,956,187</b>	<b>14,813,305</b>	<b>0</b>	<b>14,813,305</b>	<b>2,217,463</b>	<b>15%</b>	<b>14,813,305</b>	<b>0</b>	<b>0</b>	

**TICKMARK NOTES:**

**FY2020 Comparative Expenditure % => 16%**

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 - SEPTEMBER

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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COVID: Spanish Text online remote access.

1000 / 100	BCS		Benefits	-(\$199.56)
1000 / 120		BHS	Textbooks	\$199.56

COVID: Spanish Text online remote access.

1000 / 100	BCS		Benefits	-(\$347.55)
1000 / 120		BHS	Textbooks	\$347.55

COVID: For provision of Online French Instruction Grade 8.

1000 / 100	BCS		Benefits	-(\$4,200.00)
1000 / 120		BCS	Instructional Supplies	\$4,200.00

Reclass from instructional supplies to fund testing materials.

2150 / 200	BCS		Instructional Supplies	-(\$160.00)
2150 / 200		BCS	Tests	\$160.00

Reclass from BHS to BCS instructional supply lline.

1000 / 200	BHS		Instructional Supplies	-(\$3,000.00)
1000 / 200		BCS	Instructional Supplies	\$3,000.00

Reclass from equipment to supplies to replace chromebook cords.

1000 / 100	BCS		Technology Related Hardware -Instr.	-(\$500.00)
1000 / 100		BCS	Technology Supplies	\$500.00

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

1000 / 100	BCS		Technology Related Hardware -Instr.	-(\$200.00)
1000 / 100		BCS	Technology Supplies	\$200.00

COVID: Additional funds to cover cost of high power portable wireless speakers for PE.

1000 / 100	BCS		Technology Related Hardware -Instr.	-(\$400.00)
1000 / 100		BCS	Technology Supplies	\$400.00

Town of Bolton - FY2021 Revenue Statement - September 30, 2020

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
<b>General Fund Revenue</b>						
<b>Property Taxes</b>						
Current Property Tax	\$15,388,282.00	\$15,388,282.00	\$15,032,117.15	(\$356,164.85)	(\$356,164.85)	97.69%
Motor Vehicle Tax	\$1,595,871.00	\$1,595,871.00	\$1,331,161.44	(\$264,709.56)	(\$264,709.56)	83.41%
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	\$40,362.91	(\$34,637.09)	(\$34,637.09)	53.82%
Interest & Fees	\$50,000.00	\$50,000.00	\$10,587.34	(\$39,412.66)	(\$39,412.66)	21.17%
<b>Total Taxes</b>	<b>\$17,284,153.00</b>	<b>\$17,284,153.00</b>	<b>\$16,414,228.84</b>	<b>(\$869,924.16)</b>	<b>(\$869,924.16)</b>	<b>94.97%</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	\$2,705.89	(\$214,142.11)	(\$214,142.11)	1.25%
Town Clerk	\$80,000.00	\$80,000.00	\$24,951.25	(\$55,048.75)	(\$55,048.75)	31.19%
Selectmen Fees	\$12,745.00	\$12,745.00	\$2,748.00	(\$9,997.00)	(\$9,997.00)	21.56%
Building Official Fees	\$60,000.00	\$60,000.00	\$12,913.40	(\$47,086.60)	(\$47,086.60)	21.52%
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	\$4,752.26	(\$15,247.74)	(\$15,247.74)	23.76%
Telephone	\$5,500.00	\$5,500.00	\$0.00	(\$5,500.00)	(\$5,500.00)	0.00%
Interest	\$75,000.00	\$75,000.00	\$8,314.00	(\$66,686.00)	(\$66,686.00)	11.09%
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>\$64,520.18</b>	<b>(\$498,949.82)</b>	<b>(\$498,949.82)</b>	<b>11.45%</b>

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$20,620,812.00</b>	<b>\$20,620,812.00</b>	<b>\$16,481,692.02</b>	<b>(\$4,139,119.98)</b>	<b>(\$4,139,119.98)</b>	<b>79.93%</b>
<b>BOARD OF EDUCATION 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	\$1,943.37	(\$212,175.63)	(\$212,175.63)	0.91%
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 Education Grants	\$717,494.00	\$717,494.00	\$1,943.37	(\$715,550.63)	(\$715,550.63)	0.27%
<b>ADDITIONAL TOWN GRANTS</b>						
<b>Town Aid Roads</b>	<b>\$ 200,010.00</b>	<b>\$ 200,010.00</b>	<b>\$99,987.30</b>	<b>(\$100,022.70)</b>	<b>(\$100,022.70)</b>	<b>49.99%</b>
Total Additional Town Grants	\$200,010.00	\$200,010.00	\$99,987.30	(\$100,022.70)	(\$100,022.70)	49.99%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$917,504.00</b>	<b>\$917,504.00</b>	<b>\$101,930.67</b>	<b>(\$815,573.33)</b>	<b>(\$815,573.33)</b>	<b>11.11%</b>

<b>FY2021 September 30, 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>	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>
Administration	\$ 729,120.00	\$ 729,120.00	\$ 100,712.56	\$ 628,407.44	\$ 192.12	\$ 628,215.32	13.84%	28.84%	23.56%	24.72%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	\$ 2,200.00	0.00%	0.00%	3.41%	0.00%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 47,628.66	\$ 183,609.34	\$ -	\$ 183,609.34	20.60%	20.25%	21.28%	20.82%
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	\$ 16,889.68	\$ 64,144.32	\$ 625.00	\$ 63,519.32	21.61%	20.92%	21.82%	20.99%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 18,116.30	\$ 66,277.70	\$ 390.22	\$ 65,887.48	21.93%	26.67%	23.91%	23.20%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 195,524.16	\$ 779,433.84	\$ -	\$ 779,433.84	20.05%	24.35%	23.50%	24.78%
Town Clerk	\$ 137,079.00	\$ 137,079.00	\$ 29,275.31	\$ 107,803.69	\$ 5,850.00	\$ 101,953.69	25.62%	25.15%	27.13%	26.47%
Land Use	\$ 303,709.00	\$ 303,709.00	\$ 69,387.36	\$ 234,321.64	\$ 16,948.00	\$ 217,373.64	28.43%	23.76%	25.03%	25.00%
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 235.00	\$ 6,885.00	\$ -	\$ 6,885.00	3.30%	2.28%	4.61%	5.81%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ -	\$ 1,640.00	\$ -	\$ 1,640.00	0.00%	5.21%	0.00%	22.22%
Property Insurance	\$ 140,000.00	\$ 140,000.00	\$ 83,884.39	\$ 56,115.61	\$ -	\$ 56,115.61	59.92%	43.61%	46.91%	45.72%
Probate	\$ 5,786.00	\$ 5,786.00	\$ -	\$ 5,786.00	\$ -	\$ 5,786.00	0.00%	100.00%	96.97%	0.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 150.00	\$ 2,085.00	\$ -	\$ 2,085.00	6.71%	14.44%	10.31%	22.67%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 65.00	\$ 1,935.00	\$ -	\$ 1,935.00	3.25%	4.25%	5.50%	0.00%
Elections	\$ 44,931.00	\$ 44,931.00	\$ 10,254.73	\$ 34,676.27	\$ 491.71	\$ 34,184.56	23.92%	5.83%	18.58%	9.88%
Parks/Town Building Ops	\$ 798,907.00	\$ 798,907.00	\$ 142,342.91	\$ 656,564.09	\$ 7,360.59	\$ 649,203.50	18.74%	19.11%	18.55%	19.26%
Police	\$ 404,927.00	\$ 404,927.00	\$ 67.28	\$ 404,859.72	\$ -	\$ 404,859.72	0.02%	0.00%	0.00%	0.00%
Fire Commission	\$ 210,797.00	\$ 210,797.00	\$ 42,817.19	\$ 167,979.81	\$ 18,821.70	\$ 149,158.11	29.24%	55.68%	53.01%	45.97%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	100.00%	85.71%	85.71%	85.71%
Fire Marshal	\$ 29,500.00	\$ 29,500.00	\$ 2,324.96	\$ 27,175.04	\$ 396.00	\$ 26,779.04	9.22%	5.15%	5.54%	20.48%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 3,372.68	\$ 15,920.32	\$ -	\$ 15,920.32	17.48%	0.00%	0.00%	0.00%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 241,994.25	\$ 786,965.75	\$ 70,841.19	\$ 716,124.56	30.40%	37.07%	33.00%	32.08%
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	\$ 7,045.91	\$ 23,204.09	\$ -	\$ 23,204.09	23.29%	21.79%	21.18%	21.19%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 27,417.29	\$ 153,145.71	\$ 1,000.43	\$ 152,145.28	15.74%	24.86%	25.11%	23.05%
Library	\$ 292,286.00	\$ 292,286.00	\$ 73,546.39	\$ 218,739.61	\$ 597.96	\$ 218,141.65	25.37%	32.56%	35.08%	37.11%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 355.00	\$ 1,270.00	\$ -	\$ 1,270.00	21.85%	19.08%	20.64%	33.33%
Waste Collection	\$ 510,982.00	\$ 510,982.00	\$ 115,842.38	\$ 395,139.62	\$ -	\$ 395,139.62	22.67%	21.01%	21.65%	21.77%
<b>Totals</b>	<b>\$ 6,285,574.00</b>	<b>\$ 6,285,574.00</b>	<b>\$ 1,232,249.39</b>	<b>\$ 5,053,324.61</b>	<b>\$ 123,514.92</b>	<b>\$ 4,929,809.69</b>	<b>21.57%</b>	<b>28.12%</b>	<b>22.81%</b>	<b>23.97%</b>

**TAX COLLECTOR  
9.30.20**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 9.30.20	PERCENTAGE COLLECTED FY 21 BUDGET
<b>CURRENT YR.LEVY</b>	\$ 15,388,282.00	\$ 15,072,113.49	\$ (15,055.39)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,032,117.15	97.69%
<b>MOTOR VEHICLE</b>	\$ 1,595,871.00	\$ 1,338,393.06	\$ (6,218.02)	\$ (980.05)	\$ (298.83)	\$ 265.28	\$ 1,331,161.44	83.41%
<b>SUPP.MV LEVY</b>	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SUB TOTAL</b>	\$ 17,159,153.00	\$ 16,410,506.55	\$ (21,273.41)	\$ (10,743.63)	\$ (16,386.87)	\$ 1,175.95	\$ 16,363,278.59	95.36%
<b>PRIOR YEARS</b>	\$ 75,000.00	\$ 41,898.48	\$ (359.62)			\$ (1,175.95)	\$ 40,362.91	53.82%
<b>INTEREST &amp; FEES</b>	\$ 50,000.00	\$ 10,587.34	\$ -				\$ 10,587.34	21.17%
<b>TOTAL</b>	\$ 17,284,153.00	\$ 16,462,992.37	\$ (21,633.03)	\$ (10,743.63)	\$ (16,386.87)	\$ -	\$ 16,414,228.84	94.97%

**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 Connecticut  
Board of Finance  
Proposed Meeting Schedule Calendar Year 2021**

**Thursday, January 21, 2021**

**Thursday, February 18, 2021**

**Thursday, March 18, 2021**

**Thursday, April 15, 2021**

**Thursday, May 20, 2021**

**Thursday, June 17, 2021**

**Thursday, September 16, 2021**

**Thursday, October 21, 2021**

**Thursday, November 18, 2021**

**Thursday, December 16, 2021**

All meetings are held in the Town Hall at 7:15 P.M; unless posted otherwise.