

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, NOVEMBER 19, 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 Education Members Present:** Superintendent of Schools Kristin Heckt

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

**Staff Present:** 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 7:17 p.m.
2. Public Participation: No public participation.
3. Approval of Minutes:
- 3.1 Approval of October 8, 2020 Special Meeting Minutes:

The minutes of October 8, 2020 were amended as follows:

“The October 8, 2020 ~~emergency~~ **special** meeting of the Board of ~~Selectmen~~ **Finance** was called to order by Chair Emily Bradley at 7:00 p.m.”

R. DePietro MOVED to approve the October 8, 2020 special meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 7:0:0.

- 3.2 Approval of October 15, 2020 Regular Meeting Minutes:

K. Gourley MOVED to approve the October 15, 2020 regular meeting minutes as presented. R. DePietro SECONDED. By roll call vote, MOTION CARRIED 6:0:1 with R. Tuthill abstaining.

4. Election of Officers:

R. Tuthill MOVED to nominate Emily Bradley as Chair of the Bolton Board of Finance. R. DePietro SECONDED. No other nominations were put forward. MOTION CARRIED 7:0:1 with R. Tuthill abstaining.

R. Tuthill MOVED to nominate Robert Munroe as Vice-Chair of the Bolton Board of Finance. C. Danna SECONDED.

R. DePietro MOVED to nominate K. Gourley as Vice-Chair of the Bolton Board of Finance. R. Tuthill SECONDED.

No other nominations were put forward.

R. Munroe was voted in as Vice-Chair by roll call vote. MOTION CARRIED 4:3:0 with R. DePietro, K. Gourley, and R. Tuthill voting nay.

5. Elected Official and Town Staff Reports

a) BOE Update: K. Heckt reviewed the BOE budget reports with the members. As of October 31, 2020, the BOE budget is 22% expended for FY 2021. She said there are still several outstanding staff positions to be filled. She said she is working with UCONN to approve waivers to allow Bolton to hire student teachers. The BOE approved a transfer of \$20,000 from Salaries to Operations to provide a buffer in the operations budget for necessary repairs, purchases and additional PPE and cleaning supplies related to COVID-19. K. Heckt reviewed the information on education grant objectives (projected funds under BOE control) and projected 2020-2021 projected use of grant funds.

b) Revenue Summary: J. Collins reported, as of October 31, 2020, the current tax levy collected was at 100.02%. The current motor vehicle levy collected was at 91.21% and the interest and fees are at 33.06%. She reported the Town received the first payment of ECS money on November 1, 2020 and the COVID reimbursement money of \$17,958 will be coming in tomorrow.

c) Town Update: Administrative Officer Joshua Kelly provided a memo to the members on Town expenditures as of October 31, 2020. For FY 2021, the town is 29.33% expended as of October 31, 2020. No line item is currently over-expended. He noted that "department directors have risen to the challenge of effectively managing and leading their staff and daily activities during this COVID-impacted year."

d) Other: No other discussion.

6. On-going Business:

6.1 Approval of 2021 Meeting Calendar Dates:

R. Lally MOVED to approve the 2021 Meeting Calendar as presented. R. Munroe SECONDED. By roll call vote, MOTION CARRIED 7:0:0.

7. Adjournment: E. Bradley adjourned the regular meeting at 8:26 p.m.

Next Regular Meeting: December 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.

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

Function /Program	Unaudited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjust./ Transfers	Revised Budget 2019-2020	YTD Expended 11/30/19	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Projected^ Budget % Remaining	Incr(decr) from prior month proj.	Comment
<b>REGULAR INSTRUCTION</b>											
Art	1000 / 105	10,541	9,438	0	9,438	7,586	80%	9,438	0	0.00%	0
English Language Arts	1000 / 110	24,293	12,531	0	12,531	7,803	62%	12,531	0	0.00%	0
World Language	1000 / 120	5,058	15,732	0	15,732	5,928	38%	15,732	0	0.00%	0
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	3,828	25%	15,508	0	0.00%	0
Mathematics	1000 / 160	15,648	13,271	0	13,271	10,988	83%	13,271	0	0.00%	0
Science	1000 / 170	21,403	13,335	0	13,335	2,395	18%	13,335	0	0.00%	0
Health & Physical Education	1000 / 180	14,683	4,380	0	4,380	1,877	43%	4,380	0	0.00%	0
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,190	90%	3,549	0	0.00%	0
Business Education	1000 / 310	16,300	200	0	200	0	0%	200	0	0.00%	0
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	1,050	11%	9,550	0	0.00%	0
Music	1000 / 350	32,399	15,899	0	15,899	3,288	21%	15,899	0	0.00%	0
Technology Education	1000 / 360	13,136	5,851	0	5,851	1,472	25%	5,851	0	0.00%	0
Continuing Education	1000 / 600	13,840	14,250	0	14,250	14,250	100%	14,250	0	0.00%	0
Library Media Center	2220 / 440	35,806	26,030	0	26,030	17,547	67%	26,030	0	0.00%	0
Athletics	3200 / 910	57,156	59,600	0	59,600	29,108	49%	59,600	0	0.00%	0
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>0</b>	<b>219,124</b>	<b>110,310</b>	<b>50%</b>	<b>219,124</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	263,834	304,322	0	304,322	72,488	24%	304,322	0	0.00%	0
ESY Special Education	1000 / 210	32,886	32,422	0	32,422	15,325	47%	32,422	0	0.00%	0
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	0	3,800	0	0%	3,800	0	0.00%	0
Social Work	2110 / 000	0	600	0	600	0	0%	600	0	0.00%	0
Guidance	2120 / 430	5,883	3,965	0	3,965	799	20%	3,965	0	0.00%	0
Nursing & Medical	2130 / 000	7,847	6,100	0	6,100	4,222	69%	6,100	0	0.00%	0
Psychological Services	2140 / 200	6,146	1,146	0	1,146	569	50%	1,146	0	0.00%	0
Speech, Hearing & Language	2150 / 200	738	515	0	515	0	0%	515	0	0.00%	0
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	24,479	24%	101,757	0	0.00%	0
Transportation - ESY SPED	2700 / 210	9,659	13,893	0	13,893	5,350	39%	13,893	0	0.00%	0
Subtotal		391,760	468,520	0	468,520	123,233	26%	468,520	0	0.00%	0
Excess Costs Grant Reimbursement		(27,396)	(25,000)	0	(25,000)	0	0%	(25,000)	0	0.00%	0
<b>Subtotal - Net of Excess Costs Grant</b>		<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>123,233</b>	<b>28%</b>	<b>443,520</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>

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

	Function	Unaudited Expenditures	Approved Budget	Budget Adjust./ Transfers	Revised Budget	YTD Expended	YTD % Exp.	Projected Expenditures	Projected* Budget Bal.	Projected^ Budget % Remaining	Incr(decr) from prior month proj.	Comment
	/Program	2018-2019	2019-2020		2019-2020	11/30/19		2019-2020	pos/(neg)			
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>												
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	16,444	46%	35,706	0	0.00%	0	
Central Administration	2320 / 000	126,303	97,583	0	97,583	48,359	50%	97,583	0	0.00%	0	
School Insurance	2330 / Var	144,086	150,974	0	150,974	68,010	45%	150,974	0	0.00%	0	
Building Administration	2410 / Var	62,844	77,647	0	77,647	28,429	37%	77,647	0	0.00%	0	
Fiscal Services	2510 / 000	86,007	104,122	0	104,122	22,072	21%	104,122	0	0.00%	0	
Systems Management	2580 / Var	242,398	208,501	0	208,501	72,051	35%	208,501	0	0.00%	0	
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>0</b>	<b>674,533</b>	<b>255,366</b>	<b>38%</b>	<b>674,533</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>												
Operations & Maintenance	2600 / 000	467,613	476,812	0	476,812	158,044	33%	476,812	0	0.00%	0	
Transportation	2700 / Var	520,347	541,208	0	541,208	200,904	37%	541,208	0	0.00%	0	
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>358,948</b>	<b>35%</b>	<b>1,018,020</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>												
Salaries & Wages	Var / Var	9,175,914	9,502,216	0	9,502,216	2,892,478	30%	9,502,216	0	0.00%	0	
Personnel Benefits	2570 / Var	2,320,598	2,458,585	0	2,458,585	808,670	33%	2,458,585	0	0.00%	0	
<b>Subtotal</b>		<b>11,496,513</b>	<b>11,960,801</b>	<b>0</b>	<b>11,960,801</b>	<b>3,701,148</b>	<b>31%</b>	<b>11,960,801</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	
<b>SUMMARY OF ALL PROGRAMS</b>												
<b>REGULAR INSTRUCTION</b>		287,965	219,124	0	219,124	110,310	50%	219,124	0	0.00%	0	
<b>STUDENT SUPPORT SERVICES</b>		364,364	443,520	0	443,520	123,233	28%	443,520	0	0.00%	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		689,177	674,533	0	674,533	255,366	38%	674,533	0	0.00%	0	
<b>OPERATIONS/TRANSPORTATION</b>		987,960	1,018,020	0	1,018,020	358,948	35%	1,018,020	0	0.00%	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,496,513	11,960,801	0	11,960,801	3,701,148	31%	11,960,801	0	0.00%	0	
<b>TOTAL EDUCATION BUDGET</b>		<b>13,825,978</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>4,549,005</b>	<b>32%</b>	<b>14,315,998</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	In FY2019 => Expended 32%.

**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 postive % indicates that there are funds remaining in the budget. Negative % indicate that the budget is projected to be overexpended by year end.

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

## Report Commentary FY2021

As of November 30, 2020, we have expended 30% of the appropriated budget or \$4,458,340 and in 2019, we expended 32%. We are currently projecting expenditures of \$14,538,476 which is a projected budget under expenditure of \$274,829. This is a decrease of \$20,000 from the prior month.

**Please note:** We requested additional funding of \$46,850 in Coronavirus Relief Fund grant reimbursement. Our application for additional funding was awarded on December 14, 2020. The related general fund expense reduction will be reflected on the December's budget report in January 2021.

### Transfers:

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

### Transfers over \$10,000:

None

### Attachments:

- Budget status FY2021
- November 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: November**

**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 11/30/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	November Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Instructional Technology (new)*	1000 / 100	0	52,200	0	52,200	9,256	18%	52,200	0	0	
Art	1000 / 105	8,076	9,898	0	9,898	7,141	72%	9,898	0	0	
English Language Arts	1000 / 110	13,093	18,083	623	18,706	11,969	64%	18,706	0	0	
World Language	1000 / 120	16,811	1,642	10,556	12,198	10,052	82%	12,198	0	0	
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	3,733	27%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	570	17,579	15,564	89%	17,579	0	0	
Science	1000 / 170	8,975	11,363	0	11,363	4,323	38%	11,363	0	0	
Health & Physical Education	1000 / 180	3,208	4,005	2,788	6,793	2,586	38%	6,793	0	0	
Social Studies	1000 / 190	3,452	4,616	0	4,616	4,119	89%	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	1,915	19%	9,850	0	0	See November Transfer listing.
Music	1000 / 350	12,589	15,777	1,877	17,654	9,095	52%	17,654	0	0	See November Transfer listing.
Technology Education	1000 / 360	4,562	11,290	0	11,290	2,721	24%	11,290	0	0	
Continuing Education	1000 / 600	14,250	16,602	0	16,602	15,773	95%	15,773	829	0	
Library Media Center	2220 / 440	24,516	28,461	0	28,461	19,418	68%	28,461	0	0	
Athletics	3200 / 910	52,807	60,140	1,607	61,747	26,886	44%	61,747	0	0	
<b>Subtotal</b>		<b>194,118</b>	<b>274,014</b>	<b>18,821</b>	<b>292,835</b>	<b>144,550</b>	<b>49%</b>	<b>292,006</b>	<b>829</b>	<b>0</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	295,240	286,103	0	286,103	81,991	29%	286,103	0	0	
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	21,055	85%	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	1,420	21%	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	
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	8,091	10%	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	118,285	27%	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>118,285</b>	<b>30%</b>	<b>396,240</b>	<b>0</b>	<b>0</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: November**

**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 11/30/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	November Changes/Transfers
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	<b>11,266</b>	26%	42,885	0	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	<b>40,071</b>	37%	108,889	0	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	<b>65,375</b>	46%	141,676	0	0	
Building Administration	2410 / Var	69,800	76,334	(3,030)	73,304	<b>22,729</b>	31%	73,304	0	0	See November Transfer listing.
Fiscal Services	2510 / 000	60,462	98,501	0	98,501	<b>4,637</b>	5%	98,501	0	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	<b>47,499</b>	29%	166,059	0	0	See November Transfer listing.
<b>Subtotal</b>		<b>728,681</b>	<b>634,725</b>	<b>(3,411)</b>	<b>631,314</b>	<b>191,576</b>	<b>30%</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	20,000	496,318	<b>172,341</b>	35%	496,318	0	20,000	See November Transfer listing.
Transportation	2700 / Var	458,095	556,550	(1,607)	554,943	<b>140,586</b>	25%	554,943	0	0	
<b>Subtotal</b>		<b>932,631</b>	<b>1,032,868</b>	<b>18,393</b>	<b>1,051,261</b>	<b>312,927</b>	<b>30%</b>	<b>1,051,261</b>	<b>0</b>	<b>20,000</b>	
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>											
Salaries & Wages	Var / Var	9,379,348	9,678,939	(20,000)	9,658,939	<b>2,815,337</b>	29%	9,495,939	163,000	0	See November Transfer listing.
Personnel Benefits	2570 / Var	2,339,140	2,796,519	(13,803)	2,782,716	<b>875,664</b>	31%	2,671,716	111,000	0	
<b>Subtotal</b>		<b>11,718,488</b>	<b>12,475,458</b>	<b>(33,803)</b>	<b>12,441,655</b>	<b>3,691,001</b>	<b>30%</b>	<b>12,167,655</b>	<b>274,000</b>	<b>0</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: November**

**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 11/30/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	November Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	194,118	274,014	18,821	292,835	<b>144,550</b>	49%	292,006	829	0	
<b>STUDENT SUPPORT SERVICES</b>	382,269	396,240	0	396,240	<b>118,285</b>	30%	396,240	0	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	728,681	634,725	(3,411)	631,314	<b>191,576</b>	30%	631,314	0	0	
<b>OPERATIONS/TRANSPORTATION</b>	932,631	1,032,868	18,393	1,051,261	<b>312,927</b>	30%	1,051,261	0	20,000	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,718,488	12,475,458	(33,803)	12,441,655	<b>3,691,001</b>	30%	12,167,655	274,000	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>4,458,340</b>	<b>30%</b>	<b>14,538,476</b>	<b>274,829</b>	<b>20,000</b>	

**TICKMARK NOTES:**

**FY2020 Comparative Expenditure %=> 32%**

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.

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

**PROJECTED BALANCE BOE: 274,829**

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



**BOE TRANSFER LISTING - NOVEMBER**

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To purchase BHS Presonus Studiolive 16r Digital Mixer.

2410 /	0	BHS	Technology Related Repairs and Maint.	(\$689.00)
2410 /	0	BHS	Technology Supplies	\$689.00

Reclass: To cover music online subscriptions to Musicfirst and Soundtrap.

1000 /	350	BCS	Instructional Supplies	(\$3,478.00)
1000 /	350	BCS	Online Subscription Services	\$3,478.00

Reclass: To cover cost Powerschool enrollment express.

2580 /	0	District	Internet	(\$3,845.00)
2580 /	0	District	Online Subscription Services	\$3,845.00

Reclass: To purchase Reach In Freezer for FCS.

1000 /	320	BHS	Instructional Supplies	(\$2,250.00)
1000 /	320	BHS	Other Supplies	\$2,250.00

COVID: To purchase necessary PPE, cleaning supplies, and other COVID related and/or maintenance needs.

[BOE approved 11/12/20]

1000 /	170	BHS	Science Teachers	(\$12,000.00)
2600 /	0	BCS	Custodian	(\$8,000.00)
2600 /	0	BHS	Other Supplies	\$8,000.00
2600 /	0	BCS	Other Supplies	\$12,000.00

**TAX COLLECTOR  
11.30.2020**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 11.30.2020	PERCENTAGE COLLECTED FY 21 BUDGET
<b>CURRENT YR.LEVY</b>	\$ 15,388,282.00	\$ 15,464,725.83	\$ (25,675.53)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,414,109.35	100.17%
<b>MOTOR VEHICLE</b>	\$ 1,595,871.00	\$ 1,510,750.74	\$ (10,598.77)	\$ (1,203.88)	\$ (298.83)	\$ 213.09	\$ 1,498,862.35	93.92%
<b>SUPP.MV LEVY</b>	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>SUB TOTAL</b>	\$ 17,159,153.00	\$ 16,975,476.57	\$ (36,274.30)	\$ (10,967.46)	\$ (16,386.87)	\$ 1,123.76	\$ 16,912,971.70	98.57%
<b>PRIOR YEARS</b>	\$ 75,000.00	\$ 55,957.21	\$ (359.62)			\$ (1,175.95)	\$ 54,421.64	72.56%
<b>INTEREST &amp; FEES</b>	\$ 50,000.00	\$ 22,842.33	\$ -			\$ 52.19	\$ 22,894.52	45.79%
<b>TOTAL</b>	\$ 17,284,153.00	\$ 17,054,276.11	\$ (36,633.92)	\$ (10,967.46)	\$ (16,386.87)	\$ (0.00)	\$ 16,990,287.86	98.30%

**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%	97.69%	100.02%	100.17%	
<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 - FY2021 Revenue Statement - November 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	\$15,414,109.35	\$25,827.35	\$25,827.35	100.17%
Motor Vehicle Tax	\$1,595,871.00	\$1,595,871.00	\$1,498,862.35	(\$97,008.65)	(\$97,008.65)	93.92%
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	\$54,421.64	(\$20,578.36)	(\$20,578.36)	72.56%
Interest & Fees	\$50,000.00	\$50,000.00	\$22,894.52	(\$27,105.48)	(\$27,105.48)	45.79%
<b>Total Taxes</b>	<b>\$17,284,153.00</b>	<b>\$17,284,153.00</b>	<b>\$16,990,287.86</b>	<b>(\$293,865.14)</b>	<b>(\$293,865.14)</b>	<b>98.30%</b>
<b>State of Connecticut</b>						
<b>Education Grants</b>						
ECS	\$2,683,216.00	\$2,683,216.00	\$670,804.00	(\$2,012,412.00)	(\$2,012,412.00)	25.00%
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>\$673,747.00</b>	<b>(\$2,013,531.00)</b>	<b>(\$2,013,531.00)</b>	<b>25.07%</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	\$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	\$17,958.00	\$12,958.00	\$12,958.00	359.16%
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	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$80.00	(\$1,920.00)	(\$1,920.00)	4.00%
<b>Total Other Grants</b>	<b>\$85,911.00</b>	<b>\$85,911.00</b>	<b>\$53,379.00</b>	<b>(\$32,532.00)</b>	<b>(\$32,532.00)</b>	<b>62.13%</b>
<b>Other Town Revenue</b>						
Tuition	\$216,848.00	\$216,848.00	\$62,245.31	(\$154,602.69)	(\$154,602.69)	28.70%
Town Clerk	\$80,000.00	\$80,000.00	\$52,934.50	(\$27,065.50)	(\$27,065.50)	66.17%
Selectmen Fees	\$12,745.00	\$12,745.00	\$4,570.00	(\$8,175.00)	(\$8,175.00)	35.86%
Building Official Fees	\$60,000.00	\$60,000.00	\$30,778.79	(\$29,221.21)	(\$29,221.21)	51.30%
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	\$5,475.10	(\$14,524.90)	(\$14,524.90)	27.38%
Telephone	\$5,500.00	\$5,500.00	\$0.00	(\$5,500.00)	(\$5,500.00)	0.00%
Interest	\$75,000.00	\$75,000.00	\$14,143.51	(\$60,856.49)	(\$60,856.49)	18.86%
Rental	\$24,377.00	\$24,377.00	\$10,583.38	(\$13,793.62)	(\$13,793.62)	43.42%
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>\$180,730.59</b>	<b>(\$382,739.41)</b>	<b>(\$382,739.41)</b>	<b>32.07%</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>\$17,898,144.45</b>	<b>(\$2,722,667.55)</b>	<b>(\$2,722,667.55)</b>	<b>86.80%</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	\$64,338.00	(\$149,781.00)	(\$149,781.00)	30.05%
SHEFF	\$66,375.00	\$66,375.00	\$13,000.00	(\$53,375.00)	(\$53,375.00)	19.59%
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	\$77,338.00	(\$640,156.00)	(\$640,156.00)	10.78%
<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>\$177,325.30</b>	<b>(\$740,178.70)</b>	<b>(\$740,178.70)</b>	<b>19.33%</b>

<b>FY2021 November 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	\$ 723,066.75	\$ 233,197.40	\$ 489,869.35	\$ 192.12	\$ 489,677.23	32.28%	33.05%	37.95%	39.55%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 215.00	\$ 1,985.00	\$ -	\$ 1,985.00	9.77%	9.77%	9.77%	6.82%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 89,910.25	\$ 141,327.75	\$ -	\$ 141,327.75	38.88%	38.11%	39.30%	38.06%
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	\$ 31,269.19	\$ 49,764.81	\$ 625.00	\$ 49,139.81	39.36%	39.20%	38.56%	37.97%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 32,752.84	\$ 51,641.16	\$ -	\$ 51,641.16	38.81%	44.61%	41.55%	38.31%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 321,573.93	\$ 653,384.07	\$ -	\$ 653,384.07	32.98%	40.35%	38.15%	40.99%
Town Clerk	\$ 137,079.00	\$ 137,079.00	\$ 54,401.67	\$ 82,677.33	\$ 4,550.00	\$ 78,127.33	43.01%	41.32%	45.35%	43.73%
<b>Land Use</b>	<b>\$ 303,709.00</b>	<b>\$ 303,709.00</b>	<b>\$ 123,924.17</b>	<b>\$ 179,784.83</b>	<b>\$ 13,363.60</b>	<b>\$ 166,421.23</b>	<b>45.20%</b>	<b>40.71%</b>	<b>40.48%</b>	<b>39.91%</b>
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 310.00	\$ 6,810.00	\$ -	\$ 6,810.00	4.35%	5.51%	8.64%	10.58%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ -	\$ 1,640.00	\$ -	\$ 1,640.00	0.00%	14.35%	0.00%	22.22%
Property Insurance	\$ 140,000.00	\$ 140,000.00	\$ 84,291.39	\$ 55,708.61	\$ -	\$ 55,708.61	60.21%	43.61%	46.50%	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	\$ 215.00	\$ 2,020.00	\$ -	\$ 2,020.00	9.62%	22.96%	14.94%	25.58%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 565.00	\$ 1,435.00	\$ -	\$ 1,435.00	28.25%	33.25%	30.50%	17.50%
<b>Elections</b>	<b>\$ 44,931.00</b>	<b>\$ 44,931.00</b>	<b>\$ 21,953.54</b>	<b>\$ 24,077.46</b>	<b>\$ 491.71</b>	<b>\$ 23,585.75</b>	<b>47.51%</b>	<b>24.89%</b>	<b>33.40%</b>	<b>26.58%</b>
Parks/Town Building Ops	\$ 798,907.00	\$ 798,907.00	\$ 251,125.74	\$ 547,781.26	\$ 6,407.59	\$ 541,373.67	32.24%	34.16%	33.09%	32.04%
Police	\$ 404,927.00	\$ 404,927.00	\$ 67.28	\$ 404,859.72	\$ -	\$ 404,859.72	0.02%	0.75%	0.08%	0.26%
Fire Commission	\$ 210,797.00	\$ 210,797.00	\$ 68,550.20	\$ 142,246.80	\$ 19,349.33	\$ 122,897.47	41.70%	64.52%	56.49%	49.96%
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	\$ 5,014.77	\$ 24,485.23	\$ -	\$ 24,485.23	17.00%	7.03%	9.14%	32.28%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 7,388.99	\$ 11,904.01	\$ -	\$ 11,904.01	38.30%	0.00%	0.00%	0.00%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 314,005.72	\$ 714,954.28	\$ 58,797.42	\$ 656,156.86	36.23%	51.28%	42.01%	47.58%
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	\$ 13,995.82	\$ 16,254.18	\$ -	\$ 16,254.18	46.27%	42.37%	41.12%	41.04%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 56,082.61	\$ 124,480.39	\$ 915.00	\$ 123,565.39	31.57%	42.08%	42.91%	38.16%
Library	\$ 292,286.00	\$ 292,286.00	\$ 117,031.01	\$ 175,254.99	\$ 15,731.30	\$ 159,523.69	45.42%	47.67%	50.14%	51.35%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 565.00	\$ 1,060.00	\$ -	\$ 1,060.00	34.77%	41.54%	41.89%	42.86%
Waste Collection	\$ 510,982.00	\$ 517,035.25	\$ 209,627.67	\$ 307,407.58	\$ -	\$ 307,407.58	40.54%	36.34%	37.00%	38.47%
<b>Totals</b>	<b>\$ 6,285,574.00</b>	<b>\$ 6,285,574.00</b>	<b>\$ 2,041,034.19</b>	<b>\$ 4,245,639.81</b>	<b>\$ 120,423.07</b>	<b>\$ 4,125,216.74</b>	<b>34.37%</b>	<b>31.80%</b>	<b>36.67%</b>	<b>38.22%</b>

Criteria for Highlight: Budget is both over 41.67% expensed (as 5/12 of the fiscal year has passed) and is overexpended compared to all prior three years.

Fixed annual costs; including Auditing, Property Insurance, Probate and Animal Control; are exempt from this review process.

***Proposed FY2021 Transfers - December1, 2020***

\$ 103.00 To Office Operation Supplies - Fire Commission From \$ 103.00 Repair & Maintenance - Fire Commission

*Rationale: Partially due to COVID-19, the Fire Commission has had to purchase more supplies this year than they originally anticipated. The Fire Chief has indicated these funds can be transferred out of the Repairs & Maintenance line.*

\$ 935.00 To Office Supplies - Elections From \$ 935.00 Payroll - Elections

*Rationale: Largely due to the COVID-19 pandemic, the Elections office was required to acquire more supplies than they usually do. As a result, a transfer is needed, but the money can easily be taken from the Payroll line as the Elections office did not hire as many people as they usually do to work the Primary, as too many people in the room would be against COVID restrictions*

DIST/NAME	VALUE OLD-VAL ASSM	CREDIT OLD-CR EXMP	ADJ-VAL CR<0 NET
: 729	9,108,140 1,433,510 <b>4,941,055</b>	3,251,618 915,467 <b>2,760</b>	5,856,522 -6,979 <b>4,938,295</b>



*Balanced after  
Reformatting  
11/6/20*

**Town of Bolton, Connecticut  
Board of Finance  
Draft Budget Calendar  
FY2022 Budget Review**

- 3/15/21 Board of Selectmen Budget Due to Board of Finance**
- 3/15/21 Board of Education Budget Due to Board of Finance**
- 3/18/21 Board of Finance Regular Meeting – with Board of Education re: FY2022 Budget  
7:15 PM
- 3/25/21 Board of Finance Special Meeting – with Board of Selectmen re: FY2022 General Government,  
Capital & Debt Budgets 7:15 PM
- 3/30/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A TUESDAY)**
- 4/01/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM
- 4/06/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A TUESDAY)**
- 4/08/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM
- 4/15/21 Board of Finance Regular – Budget Deliberation (if necessary)  
7:15 PM
- 4/20/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A TUESDAY)**
- 4/19-4/23/21 Bolton Public Schools Spring Recess
- 4/23/21 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/23/21 Public Notice Issued (5 days prior to Public Hearing)**
- 4/27/21 Public Hearing/Board of Finance Special Meeting (if necessary)**  
**Time: 7:15 PM (THIS IS A TUESDAY)**
- 5/06/21 Board of Finance Special Meeting (if necessary)  
7:15 PM
- 5/10/21 Board of Finance – Must adopt the budget on or before this date
- ?/?/?/? Budget Filed with Town Clerk (5 days Prior to Referendum)**
- ?/?/?/? Budget Question Due to Town Clerk (5 days prior referendum)**
- ?/?/?/? Board of Finance Regular Meeting  
7:15 PM
- ?/?/?/? Budget Referendum**