

Report Commentary  
FY2019

As of May 31, 2019 we have expended 85% of the budget or \$12,018,613 and in 2018, we had expended 83%. We are currently projecting expenditures of \$13,876,054. This is an under expenditure of \$325,378 up by \$217,637 from the previous month's estimate.

Regular Instruction: Under expenditure of \$19,344 because of less online software licenses/classes used, over projection on AP Chemistry enrollment, and under expenditures from various minor accounts.

Special Education: Under expenditures of \$58,622 due to IEP changes resulting in less services and supplies required. Excess cost grant came in less than budget, but higher than projected. The state estimated 75.71% in February with May actuals at 73.62%.

Administration, Support, & Central Services: Under expenditure of \$5,516 from liability/sports injury insurance coming in less than budgeted and lower Building Administration expenses.

Operations and Transportation: Under expenditure of \$15,021 from electricity, technical school transportation, and diesel savings.

Salary and Benefits: Under expenditure of \$226,876 from salaries & benefits. Salary under expenditures are due to realizing days without pay, new hires at lower salaries, unfilled teacher of the visually impaired position, less overtime & tutoring services, unfilled stipends, and less ESY staff required due to IEP changes. Benefits under expenditures are from insurance changes, taxes, retirement contributions on lower salaries, and lower life & administration fees.

Transfers over \$10,000: None

Attachments: Budget status summary & FY2018 comparative month's report.

**Please note:** The BOE will meet in August and the year-end financial summary will be reviewed at that time.

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

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

	Function / Program	Unaudited Expenditures 6/30/2018	Approved Budget 2018-2019	Revised Budget 2018-2019	YTD Expended 5/31/19	YTD % Exp.	Projected Expenditures 2018-2019
<b>REGULAR INSTRUCTION</b>							
Art	1000 / 105	8,215	11,083	11,083	10,382	94%	10,917
Language Arts	1000 / 110	9,209	9,983	10,254	9,389	92%	9,389
World Language	1000 / 120	1,452	5,445	5,715	5,058	89%	5,058
Health Education	1000 / 130	1,032	1,048	1,048	881	84%	982
Reading	1000 / 150	10,749	15,279	15,279	13,572	89%	14,953
Mathematics	1000 / 160	16,390	19,068	19,068	8,229	43%	16,934
Science	1000 / 170	4,951	30,633	30,633	18,299	60%	21,190
Physical Education	1000 / 180	4,360	10,053	15,087	13,802	91%	15,057
Social Studies	1000 / 190	1,342	4,819	4,841	4,627	96%	4,627
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	80	1,048	16,348	985	6%	16,299
Family & Consumer Science	1000 / 320	12,093	10,750	13,050	9,768	75%	12,556
Music	1000 / 350	30,780	19,417	32,920	28,802	87%	32,550
Technology Education	1000 / 360	9,959	9,334	14,313	6,600	46%	14,075
Computer Instruction	1000 / 365	12,652	13,640	12,461	10,430	84%	10,687
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,840
Library Media Center	2220 / 440	34,838	29,870	35,870	34,980	98%	35,895
Athletics	3200 / 910	58,310	60,450	61,700	55,161	89%	59,158
<b>Subtotal</b>		<b>230,252</b>	<b>265,762</b>	<b>313,512</b>	<b>244,806</b>	<b>78%</b>	<b>294,168</b>
<b>STUDENT SUPPORT SERVICES</b>							
Special Education	1000 / 200	585,682	298,803	306,386	235,514	77%	280,619
ESY Special Education	1000 / 210	82,214	46,234	35,243	29,026	82%	29,026
Instruction	1000 / Var	0	3,800	3,800	1,249	33%	1,249
Social Work	2110 / 000	0	678	678	0	0%	0
Guidance	2120 / 430	2,855	7,060	7,060	5,883	83%	5,883
Nursing and Medical	2130 / 000	5,449	6,853	8,193	7,201	88%	7,834
Psychological Services	2140 / 200	1,162	3,333	7,960	4,381	55%	6,183
Speech, Hearing and Language	2150 / 200	0	515	1,076	738	69%	738
Transportation - SY SPED	2700 / 200	147,347	99,788	99,788	52,434	53%	64,902
Transportation -ESY SPED	2700 / 210	31,376	19,831	16,711	9,659	58%	9,659
Subtotal		856,086	486,895	486,895	346,085	71%	406,093
Excess Costs Grant		(190,349)	(49,576)	(49,576)	(27,396)	55%	(27,396)
<b>Subtotal - Net of Excess Costs Grant</b>		<b>665,737</b>	<b>437,319</b>	<b>437,319</b>	<b>318,689</b>	<b>73%</b>	<b>378,697</b>
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>							
Program Impr. & Evaluation	2210 / 100	26,512	26,825	26,825	25,118	94%	26,838
Central Administration	2320 / 000	91,042	93,716	126,216	108,083	86%	126,216
School Insurance	2330 / Var	152,356	148,852	148,852	144,086	97%	144,086
Building Administration	2410 / Var	49,734	75,957	67,797	51,316	76%	67,035
Fiscal Services	2510 / 000	82,164	89,086	89,086	80,797	91%	89,086
Systems Management	2580 / Var	219,866	188,942	254,400	176,706	69%	254,400
<b>Subtotal</b>		<b>621,674</b>	<b>623,378</b>	<b>713,176</b>	<b>586,106</b>	<b>82%</b>	<b>707,660</b>
<b>OPERATIONS AND TRANSPORTATION</b>							
Operations & Maintenance	2600 / 000	414,030	469,994	469,994	389,614	83%	461,994
Transportation	2700 / Var	496,903	528,783	528,783	506,926	96%	521,762
<b>Subtotal</b>		<b>910,934</b>	<b>998,777</b>	<b>998,777</b>	<b>896,540</b>	<b>90%</b>	<b>983,756</b>
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>							
Salaries and Wages	Var / Var	8,924,280	9,333,583	9,330,533	7,777,900	83%	9,190,994
Personnel Benefits	2570 / Var	2,228,019	2,542,613	2,408,115	2,194,572	91%	2,320,778
<b>Subtotal</b>		<b>11,152,299</b>	<b>11,876,196</b>	<b>11,738,648</b>	<b>9,972,472</b>	<b>85%</b>	<b>11,511,772</b>
<b>SUMMARY OF ALL PROGRAMS</b>							
<b>REGULAR INSTRUCTION</b>		230,252	265,762	313,512	244,806	78%	294,168
<b>STUDENT SUPPORT SERVICES</b>		665,737	437,319	437,319	318,689	73%	378,697
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		621,673	623,378	713,176	586,106	82%	707,660
<b>OPERATIONS/TRANSPORTATION</b>		910,934	998,777	998,777	896,540	90%	983,756
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,152,299	11,876,196	11,738,648	9,972,472	85%	11,511,772
<b>TOTAL EDUCATION BUDGET</b>		<b>13,580,895</b>	<b>14,201,432</b>	<b>14,201,432</b>	<b>12,018,613</b>	<b>85%</b>	<b>13,876,054</b>

**TICKMARK NOTES:**

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

## **Report Commentary**

### **FY2020**

As of May 31, 2020, we expended 84% of the budget or \$12,000,948 and in 2019, we expended 85%. We are currently projecting annual expenditures of \$13,958,444 which is an under expenditure of \$357,554. This is an expenditure projection decrease of \$10,338 from prior month's projection. The BOE committed \$165,000 towards the FY21 budget and as a result the revised under expenditure after this commitment and approved June transfer is \$117,554.

#### Projection Changes from prior month:

Regular Instruction: \$1,074 decrease in expenditures due to revised projection in supplies.

Student Support Services: \$27,785 decrease in expenditures due to negotiated transportation reduction in rates and revised legal projection to year end.

Administration, Support, & Central Services: \$46,884 increase in expenditures due to increase in expenditure projections for virtual professional development, graduation, and laptop purchases for administrators/administrative assistants to continue working remotely offset by decrease in fiscal service savings from final copier/printer support services and paper purchase.

Operations & Transportation: \$33,363 decrease in expenditures due to \$25,000 approved transfer from May to cover repairs & maintenance and supplies as needed offset by savings of \$58,363 in home to school transportation savings from negotiated reduced rates.

Salaries and Benefits: \$5,000 increase in expenditures to account for unanticipated costs.

#### Transfers:

The BOE approved all transfers presented at their June 11, 2020 meeting.

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

See Superintendent's memo to BOF.

#### Attachments:

- Budget status FY2020
- Budget status FY2019
- April BOE Transfers Listing
- Memo to BOF 6-11-20 - Transfer of Funds over \$10,000

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

1. Uncertainties due to COVID-19.
2. Contractual payouts for benefits on retirements or resignation of unused earned time.

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Art	1000 / 105	10,541	9,438	0	9,438	7,978	85%	8,179	1,259	(1)	
English Language Arts	1000 / 110	24,293	12,531	669	13,200	12,937	98%	13,002	198	0	
World Language	1000 / 120	5,058	15,732	1,576	17,308	16,811	97%	16,811	497	0	
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	10,954	71%	11,006	4,502	0	
Mathematics	1000 / 160	15,648	13,271	794	14,065	13,458	96%	13,458	607	0	
Science	1000 / 170	21,403	13,335	0	13,335	7,532	56%	8,884	4,451	(1)	
Health & Physical Education	1000 / 180	14,683	4,380	325	4,705	3,208	68%	3,208	1,497	0	
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,237	91%	3,452	97	0	
Business Education	1000 / 310	16,300	200	0	200	173	87%	173	27	0	
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	7,142	75%	7,142	2,408	(1,049)	
Music	1000 / 350	32,399	15,899	0	15,899	9,651	61%	14,350	1,549	(3)	
Technology Education	1000 / 360	13,136	5,851	0	5,851	4,562	78%	4,641	1,210	0	
Continuing Education	1000 / 600	13,840	14,250	0	14,250	14,250	100%	14,250	0	0	
Library Media Center	2220 / 440	35,806	26,030	0	26,030	24,425	94%	24,580	1,450	(20)	
Athletics	3200 / 910	57,156	59,600	0	59,600	52,540	88%	55,864	3,736	0	
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>3,364</b>	<b>222,488</b>	<b>188,858</b>	<b>85%</b>	<b>199,000</b>	<b>23,488</b>	<b>(1,074)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	263,834	304,322	3,415	307,737	257,888	84%	313,231	(5,494)	(12,860)	Projected legal savings.
ESY Special Education	1000 / 210	32,886	32,422	(2,216)	30,206	15,325	51%	15,325	14,881	(1)	
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	(1,200)	2,600	200	8%	200	2,400	(3,600)	
Social Work	2110 / 000	0	600	0	600	0	0%	0	600	(600)	
Guidance	2120 / 430	5,883	3,965	1,144	5,109	4,212	82%	4,437	672	(672)	
Nursing & Medical	2130 / 000	7,847	6,100	0	6,100	5,310	87%	6,100	0	0	
Psychological Services	2140 / 200	6,146	1,146	2,628	3,774	569	15%	3,774	0	60	
Speech, Hearing & Language	2150 / 200	738	515	157	672	114	17%	277	395	(395)	
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	64,851	64%	81,709	20,048	(9,716)	Projected savings from negotiated reduced rates.
Transportation - ESY SPED	2700 / 210	9,659	13,893	(3,928)	9,965	5,350	54%	5,350	4,615	(1)	
<b>Subtotal</b>		<b>391,760</b>	<b>468,520</b>	<b>0</b>	<b>468,520</b>	<b>353,819</b>	<b>76%</b>	<b>430,403</b>	<b>38,117</b>	<b>(27,785)</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
Excess Costs Grant Reimbursement		(27,396)	(25,000)	0	(25,000)	(24,432)	98%	(24,432)	(568)	0	<i>Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%</i>
<b>Subtotal - Net of Excess Costs Grant</b>		<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>329,387</b>	<b>74%</b>	<b>405,971</b>	<b>37,549</b>	<b>(27,785)</b>	
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>											
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	28,647	80%	35,706	0	5,254	Revise projection to fully expended for remote/virtual PD learning opportunities.
Central Administration	2320 / 000	126,303	97,583	0	97,583	76,997	79%	97,583	0	0	
School Insurance	2330 / Var	144,086	150,974	(12,871)	138,103	137,305	99%	137,305	798	0	
Building Administration	2410 / Var	62,844	77,647	880	78,527	55,959	71%	78,527	0	5,620	Revise projection to fully expended due to unknown graduation expenditures.
Fiscal Services	2510 / 000	86,007	104,122	(11,400)	92,722	58,549	63%	60,590	32,132	(3,990)	Savings from final quarter of copier service charges, final paper purchase and refund of cancelled PD. [See transfer request below.]
Systems Management	2580 / Var	242,398	208,501	60,027	268,528	207,438	77%	268,528	0	40,000	See May BOE Transfer listing.
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>36,636</b>	<b>711,169</b>	<b>564,895</b>	<b>79%</b>	<b>678,239</b>	<b>32,930</b>	<b>46,884</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>											
Operations & Maintenance	2600 / 000	467,613	476,812	25,000	501,812	387,786	77%	501,812	0	25,000	See May BOE Transfer listing.
Transportation	2700 / Var	520,347	541,208	(25,000)	516,208	457,621	89%	457,621	58,587	(58,363)	Savings from transportation contract negotiations and diesel savings. [See transfer request below.]
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>845,407</b>	<b>83%</b>	<b>959,433</b>	<b>58,587</b>	<b>(33,363)</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>											
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	7,867,720	83%	9,377,216	125,000	5,000	Projection for unanticipated costs.
Personnel Benefits	2570 / Var	2,320,244	2,458,585	(40,000)	2,418,585	2,204,681	91%	2,338,585	80,000	0	
<b>Subtotal</b>		<b>11,495,921</b>	<b>11,960,801</b>	<b>(40,000)</b>	<b>11,920,801</b>	<b>10,072,401</b>	<b>84%</b>	<b>11,715,801</b>	<b>205,000</b>	<b>5,000</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	287,965	219,124	3,364	222,488	188,858	85%	199,000	23,488	(1,074)	
<b>STUDENT SUPPORT SERVICES</b>	364,364	443,520	0	443,520	329,387	74%	405,971	37,549	(27,785)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	689,177	674,533	36,636	711,169	564,895	79%	678,239	32,930	46,884	
<b>OPERATIONS/TRANSPORTATION</b>	987,960	1,018,020	0	1,018,020	845,407	83%	959,433	58,587	(33,363)	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,495,921	11,960,801	(40,000)	11,920,801	10,072,401	84%	11,715,801	205,000	5,000	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,825,386</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>12,000,948</b>	<b>84%</b>	<b>13,958,444</b>	<b>357,554</b>	<b>(10,338)</b>	In FY2019 => Expended 85%

**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.

**Transfers Requested (see below): (75,000)**

**PROJECTED BALANCE BOE: 282,554**

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

**REVISED PROJECTED BALANCE: 117,554**

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

**A1. To purchase chromebooks to meet the needs for distance/blended learning due to COVID-19.**

**Requesting transfer of \$75,000 from Transporation and Fiscal Services to Systems Management - Equipment.**

Budget	Amount	From Line Item	Amount	To Line Item
Transportation	(58,587.17)	Various lines		
Fiscal Services	(16,412.83)	Various lines		
Systems Management			75,000.00	Equipment
<b>Total:</b>	<b>\$ (75,000.00)</b>		<b>\$ 75,000.00</b>	

**MAY BOE TRANSFER LISTING**

Function / Program	From	To	Account Description	Amount
<b>To purchase instructional supplies for the BCBA.</b>				
1000 / 220	Bolton High School		Tutor and Homebound-Instructional Supplies	-\$1,200.00
1000 / 200		Bolton Center School	Instructional Supplies	\$1,200.00
<b>To cover shortfall in the SLP test forms due to higher pricing.</b>				
2150 / 200	Bolton Center School		Instructional Supplies	-\$6.00
2150 / 200		Bolton Center School	Tests	\$6.00
<b>To repair BCS leaking hydronic piping repairs. [BOE approved 5/14/20].</b>				
2600 / 0	Bolton Center School		Natural Gas	-\$6,992.00
2600 / 0	Bolton Center School		Electricity	-\$6,142.81
2600 / 0		Bolton Center School	Non-Tech Rep. and Maint.	\$13,134.81
<b>To purchase Wilson Reading Kit.</b>				
2210 / 100	Bolton High School		Transfer to BCS PD	-\$350.00
2210 / 100		Bolton Center School	Transfer from BHS PD	\$350.00
<b>To purchase new laptops for Administrators and Admin. Assistants to work effectively and efficiently from home. COVID-19 [BOE approved 5/14/20].</b>				
1000 / 200	Bolton Center School		Health Insurance	-\$40,000.00
2580 / 0		District	Technology - Related Hardware	\$40,000.00
<b>To cover shipping and handling shortfall for fiscal check stock purchase.</b>				
2510 / 0	District		Technology Supplies	-\$1.95
2510 / 0		District	Other Supplies	\$1.95
<b>To fund previously deferred projects now that building is unoccupied by student and staff. [BOE approved 5/14/20]</b>				
2700 / 910	Bolton Center School		Transportation-Athletics/Student Activities	-\$3,405.25
2700 / 910	Bolton High School		Transportation-Athletics/Student Activities	-\$14,800.25
2700 / 300	Bolton High School		Student Transportation Technical	-\$6,145.00
2700 / 910	Bolton High School		Student Transportation Other	-\$649.50
2600 / 0		Bolton High School	Non-Tech Rep. and Maint.	\$25,000.00
<b>To purchase carpet tiles for BHS library and office Space. Transfer from above BHS repairs &amp; maintenance (purchased service) to supplies (we will install the carpet tiles).</b>				
2600 / 0	Bolton High School		Non-Tech Rep. and Maint.	-\$21,523.61
2600 / 0		Bolton High School	Operation and Maint. Supplies	\$21,523.61
<b>Additional postage required due to end of school mass mailings due to COVID-19.</b>				
2410 / 0	Bolton Center School		Travel Expense	-\$56.34
2410 / 0	Bolton Center School		Technology Supplies	-\$153.66
2410 / 0		Bolton Center School	Postage	\$210.00
<b>To cover shortfall for Secure Document Delivery for School Messenger (enhancement) purchase (COVID-19).</b>				
2580 / 0	District		Technology Related Repairs and Maint.	-\$187.31
2580 / 0		District	Online Subscription Services	\$187.31
<b>To cover shortfall in Psychological tests.</b>				
1000 / 200	Bolton Center School		Tests	-\$60.00
2140 / 200		Bolton Center School	Tests	\$60.00

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## *Memorandum*

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TO: Bolton Board of Finance

FR: Kristin B. Heckt  
Superintendent of Schools

DT: June 12, 2020

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

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The Bolton Board of Education approved the following transfer over \$10,000 at their meeting on June 11, 2020.

1. \$58,587.17 from transportation and \$16,412.83 from fiscal services for a total of \$75,000 to purchase 200 more touch screen Chromebooks for students to enable the district to become one to one with our student devices and meet the needs of distance/blended learning during the pandemic.

Please note we anticipate that the purchase of the Chromebooks should be reimbursable.



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Administration, Support, & Central Services: \$46,884 increase in expenditures due to increase in expenditure projections for virtual professional development, graduation, and laptop purchases for administrators/administrative assistants to continue working remotely offset by decrease in fiscal service savings from final copier/printer support services and paper purchase.

Operations & Transportation: \$33,363 decrease in expenditures due to \$25,000 approved transfer from May to cover repairs & maintenance and supplies as needed offset by savings of \$58,363 in home to school transportation savings from negotiated reduced rates.

Salaries and Benefits: \$5,000 increase in expenditures to account for unanticipated costs.

#### Transfers:

The BOE approved all transfers presented at their June 11, 2020 meeting.

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

See Superintendent's memo to BOF.

#### Attachments:

- Budget status FY2020
- Budget status FY2019
- April BOE Transfers Listing
- Memo to BOF 6-11-20 - Transfer of Funds over \$10,000

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

1. Uncertainties due to COVID-19.
2. Contractual payouts for benefits on retirements or resignation of unused earned time.

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Art	1000 / 105	10,541	9,438	0	9,438	7,978	85%	8,179	1,259	(1)	
English Language Arts	1000 / 110	24,293	12,531	669	13,200	12,937	98%	13,002	198	0	
World Language	1000 / 120	5,058	15,732	1,576	17,308	16,811	97%	16,811	497	0	
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	10,954	71%	11,006	4,502	0	
Mathematics	1000 / 160	15,648	13,271	794	14,065	13,458	96%	13,458	607	0	
Science	1000 / 170	21,403	13,335	0	13,335	7,532	56%	8,884	4,451	(1)	
Health & Physical Education	1000 / 180	14,683	4,380	325	4,705	3,208	68%	3,208	1,497	0	
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,237	91%	3,452	97	0	
Business Education	1000 / 310	16,300	200	0	200	173	87%	173	27	0	
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	7,142	75%	7,142	2,408	(1,049)	
Music	1000 / 350	32,399	15,899	0	15,899	9,651	61%	14,350	1,549	(3)	
Technology Education	1000 / 360	13,136	5,851	0	5,851	4,562	78%	4,641	1,210	0	
Continuing Education	1000 / 600	13,840	14,250	0	14,250	14,250	100%	14,250	0	0	
Library Media Center	2220 / 440	35,806	26,030	0	26,030	24,425	94%	24,580	1,450	(20)	
Athletics	3200 / 910	57,156	59,600	0	59,600	52,540	88%	55,864	3,736	0	
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>3,364</b>	<b>222,488</b>	<b>188,858</b>	<b>85%</b>	<b>199,000</b>	<b>23,488</b>	<b>(1,074)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	263,834	304,322	3,415	307,737	257,888	84%	313,231	(5,494)	(12,860)	Projected legal savings.
ESY Special Education	1000 / 210	32,886	32,422	(2,216)	30,206	15,325	51%	15,325	14,881	(1)	
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	(1,200)	2,600	200	8%	200	2,400	(3,600)	
Social Work	2110 / 000	0	600	0	600	0	0%	0	600	(600)	
Guidance	2120 / 430	5,883	3,965	1,144	5,109	4,212	82%	4,437	672	(672)	
Nursing & Medical	2130 / 000	7,847	6,100	0	6,100	5,310	87%	6,100	0	0	
Psychological Services	2140 / 200	6,146	1,146	2,628	3,774	569	15%	3,774	0	60	
Speech, Hearing & Language	2150 / 200	738	515	157	672	114	17%	277	395	(395)	
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	64,851	64%	81,709	20,048	(9,716)	Projected savings from negotiated reduced rates.
Transportation - ESY SPED	2700 / 210	9,659	13,893	(3,928)	9,965	5,350	54%	5,350	4,615	(1)	
<b>Subtotal</b>		<b>391,760</b>	<b>468,520</b>	<b>0</b>	<b>468,520</b>	<b>353,819</b>	<b>76%</b>	<b>430,403</b>	<b>38,117</b>	<b>(27,785)</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
Excess Costs Grant Reimbursement		(27,396)	(25,000)	0	(25,000)	(24,432)	98%	(24,432)	(568)	0	<i>Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%</i>
<b>Subtotal - Net of Excess Costs Grant</b>		<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>329,387</b>	<b>74%</b>	<b>405,971</b>	<b>37,549</b>	<b>(27,785)</b>	
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>											
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	28,647	80%	35,706	0	5,254	Revise projection to fully expended for remote/virtual PD learning opportunities.
Central Administration	2320 / 000	126,303	97,583	0	97,583	76,997	79%	97,583	0	0	
School Insurance	2330 / Var	144,086	150,974	(12,871)	138,103	137,305	99%	137,305	798	0	
Building Administration	2410 / Var	62,844	77,647	880	78,527	55,959	71%	78,527	0	5,620	Revise projection to fully expended due to unknown graduation expenditures.
Fiscal Services	2510 / 000	86,007	104,122	(11,400)	92,722	58,549	63%	60,590	32,132	(3,990)	Savings from final quarter of copier service charges, final paper purchase and refund of cancelled PD. [See transfer request below.]
Systems Management	2580 / Var	242,398	208,501	60,027	268,528	207,438	77%	268,528	0	40,000	See May BOE Transfer listing.
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>36,636</b>	<b>711,169</b>	<b>564,895</b>	<b>79%</b>	<b>678,239</b>	<b>32,930</b>	<b>46,884</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>											
Operations & Maintenance	2600 / 000	467,613	476,812	25,000	501,812	387,786	77%	501,812	0	25,000	See May BOE Transfer listing.
Transportation	2700 / Var	520,347	541,208	(25,000)	516,208	457,621	89%	457,621	58,587	(58,363)	Savings from transportation contract negotiations and diesel savings. [See transfer request below.]
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>845,407</b>	<b>83%</b>	<b>959,433</b>	<b>58,587</b>	<b>(33,363)</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>											
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	7,867,720	83%	9,377,216	125,000	5,000	Projection for unanticipated costs.
Personnel Benefits	2570 / Var	2,320,244	2,458,585	(40,000)	2,418,585	2,204,681	91%	2,338,585	80,000	0	
<b>Subtotal</b>		<b>11,495,921</b>	<b>11,960,801</b>	<b>(40,000)</b>	<b>11,920,801</b>	<b>10,072,401</b>	<b>84%</b>	<b>11,715,801</b>	<b>205,000</b>	<b>5,000</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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	YTD Expended 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	287,965	219,124	3,364	222,488	188,858	85%	199,000	23,488	(1,074)	
<b>STUDENT SUPPORT SERVICES</b>	364,364	443,520	0	443,520	329,387	74%	405,971	37,549	(27,785)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	689,177	674,533	36,636	711,169	564,895	79%	678,239	32,930	46,884	
<b>OPERATIONS/TRANSPORTATION</b>	987,960	1,018,020	0	1,018,020	845,407	83%	959,433	58,587	(33,363)	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,495,921	11,960,801	(40,000)	11,920,801	10,072,401	84%	11,715,801	205,000	5,000	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,825,386</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>12,000,948</b>	<b>84%</b>	<b>13,958,444</b>	<b>357,554</b>	<b>(10,338)</b>	In FY2019 => Expended 85%

**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.

**Transfers Requested (see below): (75,000)**

**PROJECTED BALANCE BOE: 282,554**

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

**REVISED PROJECTED BALANCE: 117,554**

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

**A1. To purchase chromebooks to meet the needs for distance/blended learning due to COVID-19.**

**Requesting transfer of \$75,000 from Transportation and Fiscal Services to Systems Management - Equipment.**

Budget	Amount	From Line Item	Amount	To Line Item
Transportation	(58,587.17)	Various lines		
Fiscal Services	(16,412.83)	Various lines		
Systems Management			75,000.00	Equipment
<b>Total:</b>	<b>\$ (75,000.00)</b>		<b>\$ 75,000.00</b>	

**The Board of Education's  
Budget Reductions for FY2021**

Personnel Benefits - \$30,000



# Town of Bolton

222 BOLTON CENTER ROAD • BOLTON, CT 06043  
TELEPHONE (860) 649-8066 FAX (860) 643-0021

TO: Board of Finance  
FROM: Joshua Steele Kelly, Administrative Officer  
DATE: June 15, 2020  
SUBJECT: Reductions to the FY 2021 Budget

Dear Members of the Board of Finance,

Per your 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
<u>-\$15,000</u>	<u>Firehouse Storage Garage</u>
-\$25,000	TOTAL

The minutes to support this vote can be found at [bolton.govoffice.com/bos](http://bolton.govoffice.com/bos). If you have any questions, please do not hesitate to contact me at [townadmin@boltonct.org](mailto:townadmin@boltonct.org), and I will be happy to provide further clarification or backup documentation.

Respectfully submitted,

Joshua Steele Kelly

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, MAY 21, 2020 – 7:15 pm  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
Minutes**

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

**Board of Selectmen Present:** First Selectman Sandra Pierog

**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, Journal Inquirer reporter Skyler Frazer

1. Call to Order: E. Bradley called the meeting to order at 7:19 p.m.

2. Public Participation:

S. Pierog reported the Governor's latest Executive Order No. 7QQ modifies Section 9-135 of the Connecticut General Statutes to provide that, in addition to the enumerated eligibility criteria set forth in subsection (a) of that statute, an eligible elector may vote by absentee ballot for the August 11, 2020 primary election if he or she is unable to appear at his or her polling place during the hours of voting because of the sickness of COVID-19.

3. Approval of Minutes:

The following amendments were made:

March 19, 2020 Regular Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Remove the .00 from all references in the minutes to monetary figures with no cents.
- Under 4b. Town Update – First Selectman Pierog Said she reviewed **the** contract today and confirmed the only out in the contract regarding the purchase of excess diesel fuel is on supplier side.
- Under 5a. New Business - Questions from the board included the areas of projected State Grants (Choice monies) and the Capital proposal for the BHS ~~Soccer field~~ **tennis courts**.
- Under 5b. New Business - Total taxpayer ask would be \$567,969.00. **This ask equals a tax increase of one and one third mills.**

March 26, 2020 Special Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Note that BOF member Robert DePietro was present for the meeting
- Remove the .00 from all references in the minutes to monetary figures with no cents.

- Under 2. Public Participation - She shared that the schools have received a generous donation of \$20,000.00 from Simonize USA (~~Foundation?~~) **Inc.** toward the purchase of 85 larger Chromebooks for the teaching staff.
- Under 4. Discussion on FY2021 Budget - . Collins reported ~~said~~ she is still looking at revenues since departments have been closed to the public and revenues are expected to be down. Going forward, ~~she will look at~~ the next year's revenues **will look as though everything is back to normal.**

March 31, 2020 Special Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Remove the .00 from all references in the minutes to monetary figures with no cents.
- Under 3. Discussion RE: FY 2021 Budgets (Revenues & Expenditures) - BOF members posed questions to BOS & BOE members present on the budget documents presented to the board **as at** prior meetings.

April 2, 2020 Special Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Remove the .00 from all references in the minutes to monetary figures with no cents.

April 9, 2020 Special Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Remove the .00 from all references in the minutes to monetary figures with no cents.
- Under 2. Public Participation – ~~Resident~~ **Residents** that pay their taxes directly to the town can pay anytime between 7/1/2020 an 10/1/2020 without penalty.
- Under 2. Public Participation - First Selectman S. Pierog ~~said~~ she ~~receive~~ **received** notification from the Governor's office chief legal counsel that BOF approval to reallocate Capital Funds without having to go to vote at a special town meeting is allowed under Governor Lamont's Executive Order 7S(7) as follows
- Under 4. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - ~~Fist~~ **First** Selectman S. Pierog reported the state is receiving 1.3 billion in funds from federal government to be distributed to help education and FEMA money reimbursements will be received next FY at 75% level for some expenses incurred because of the pandemic crisis.

April 16, 2020 Regular Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog
- Under 5. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - R. Tuthill noted ~~that if they reduced the contingency budget for the following year the projected budget gap would be closed~~ **if the BOF reduced the contingency fund by approximately \$19,000, the projected budget gap would be closed without cuts to the requested budgets.**
- Under 5. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - J. Collins shared with the board in addition to the concerns of R. Lally, a large number of unemployment claims have been coming through lately, and there could be a rise in individuals coming onto the Town/BOE's **health** insurance plans due to loss of coverage on their spouse's insurance because of unemployment.
- Under 7. Review of Budget Calendar - E. Bradley examined the budget calendar and determined that the budget needed to be filed with the Town Clerk by Wednesday, 4/22/20. ~~This will set~~ **The public hearing is set** for Tuesday, 4/28/20 at 7:00 PM - it will be a meeting via zoom, open to the public, and comments and questions from the public will be encouraged.



April 28, 2020 Public Hearing:

- Correct heading to read BUDGET ~~PUBIC~~ **PUBLIC HEARING**
- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog and Selectman Robert Morra
- Remove the .00 from all references in the minutes to monetary figures with no cents.
- Under Call to Order - E. Bradley acknowledged the Board of Education (BOE) members, **Board of Selectmen (BOS)** members and staff present.
- Under Public Hearing - C. Davey asked if S. Pierog is confident that the amount being budgeted this year is actually ~~hat~~ **what** the town will spend.
- Under Public Hearing - E. Bradley explained the rainy-day fund is not something budgeted for an ~~an~~ **and** accumulates year over year as a fallback.

April 28, 2020 Special Meeting:

- Add to the minutes – Board of Selectmen Members Present: First Selectman Sandra Pierog and Selectman Robert Morra
- Remove the .00 from all references in the minutes to monetary figures with no cents.
- Under 3. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - C. Danna as a response to comments at public hearing, the question came up concerning the change in use ~~change in use~~ for the bonding in the use of capital improvements.
- Under 3. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - S. Pierog said those funds have been reallocated to specific projects and that ~~tis is~~ **is** what the capital reserve fund does.
- Under 3. Discussion Re: FY 2021 Budgets (Revenues & Expenditures) - S. Pierog said the board could reduce the amount in the capital reserve fund down to the 1 mil number which would relate to the CAPA committee's ~~deciding~~ **decision of** which project would get cut, reduced or postponed.
- Under 4. Discussion and Action Re: FY2021 Proposed Budget Revenues - E. Bradley said ~~it~~ **it** would be helpful if both motions were withdrawn so the board could start clean with the intent since the board does not have the final number.

May 6, 2020 Special Meeting:

- Under 4. Discussion and Action Re: FY2021 Proposed Budget Revenues - E. Bradley explained the amount needed to have a \$250,000 contingency fund is \$70,000. The amount of additional giveback promised by the BOE is \$40,000. The amount of additional giveback promised by the Town is \$125,000. The leftover after the \$250,000 contingency is met is \$95,000.
- Under 5. Discussion and Action Re: Ballot Question - She said she is leaning toward scenario #3 and favors keeping contingency at \$250,000, given the unknowns and reducing the ~~cut~~ **cuts** to the BOE ~~cut~~ **and BOS**.

K. Gourley MOVED to approve the March 19, 2020 Regular Meeting minutes, March 26, 2020 Special Meeting minutes, March 31, 2020 Special Meeting minutes, April 2, 2020 Special Meeting minutes, April 9, 2020 Special Meeting minutes, April 16, 2020 Regular Meeting minutes, April 28, 2020 Public Hearing minutes, April 28, 2020 Special Meeting minutes, and May 6, 2020 Special Meeting minutes as amended. C. Danna SECONDED. By roll call vote, MOTION CARRIED 7:0:0.

4. Elected Official and Town Staff Reports

a. Tax Collection Summary:

J. Collins reported, as of 4/30/2020, current tax collection is at 100.03 %, motor vehicle collection is at 100.50% and supplemental motor vehicle collection is at 100.68%. J. Collins

said the town still has to collect \$113,648.49 in order to get to the revised numbers. J. Kelly noted some of the larger items of revenue still missing are tuition (special ed), building official service, shared services with Coventry, and municipal projects.

**b. Town Update:**

J. Kelly reported he highlights departments that are over expensed over the prior 3 years and over expensed as a percentage of the way through the current year. The fire commission line item is over-expensed, and he continues to monitor this department. He said all other departments are on track and there is money being saved by town buildings not being fully opened.

J. Kelly reported on four transfers made at the 5/5/2020 BOS meeting; Two from Administration Professional/Technical to Capital Improvement (\$10,000) and (\$15,720), one from Administration Professional/Technical to Rental (\$2,000) and one from Fire Commission Professional Business & Training to Vendor Maintenance & Supplies (\$1,900).

**c. Board of Education Update:**

K. Heckt reported as of 4/30/2020, the BOE expended 75% of the budget. She said there have been savings in many areas due to the closure of the schools. She noted transfers made by the BOE to purchase laptops for students (\$40,000) could be a reimbursable expense. The BOE is moving to complete as many projects as possible while the school buildings are empty.

K. Heckt reported the BOE has reached an agreement with bus company and bus drivers were brought back. This agreement saved the town approximately \$53,000. Some Choice funds were used to purchase touch screen chrome books for youngest learners for distance learning and the cost may be reimbursable under COVID-19.

K. Heckt reported over 10,000 meals have been provided to students over the past few months and the program will continue through June 30<sup>th</sup>. She said she is proud of the staff. The BOF asked that K. Heckt please pass their thanks on to staff as well.

**5. Discussion and Action: Annual Transfer to Suspense:**

E. Bradley explained the tax collector has provided a list of taxes she believes are uncollectable along with the name of the person against whom each tax was levied and the reason why she believes each tax is uncollectable. The BOF has to authorize the Tax Collector to transfer such taxes, in accord with law, to the suspense tax book.

R. Tuthill moved that, since there are taxes deemed to be uncollectable pursuant to Section 12-165 of the Connecticut General Statutes, authority be given by the Board of Finance to the Tax Collector to transfer such taxes, in accord with law, to the suspense tax book. R. Munroe SECONDED. By roll call vote, MOTION CARRIED 7:0:0.

**6. Discussion and Action: Set Mil Rate for FY2021:**

K. Gourley MOVED to set the mil rate at 38.86. R. DePietro SECONDED. By roll call vote, MOTION CARRIED 6:1:0 with R. Tuthill opposed.

7. Adjournment: E. Bradley adjourned the meeting at 8:31 p.m.

Next Meeting: June 18, 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.

<b>FY20 May 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>	<b>FY19</b>	<b>FY18</b>	<b>FY17</b>
Administration	\$ 628,858.00	\$ 611,990.63	\$ 461,676.74	\$ 150,313.89	\$ 2,318.33	\$ 147,995.56	75.82%	83.03%	79.58%	87.01%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 1,193.00	\$ 1,007.00	\$ -	\$ 1,007.00	54.23%	60.14%	59.68%	66.27%
Financial Administration	\$ 225,920.00	\$ 225,920.00	\$ 192,853.16	\$ 33,066.84	\$ -	\$ 33,066.84	85.36%	83.97%	85.36%	79.53%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 24,500.00	\$ 2,000.00	\$ -	\$ 2,000.00	92.45%	73.58%	86.96%	97.83%
Assessor	\$ 78,730.00	\$ 79,652.00	\$ 68,754.50	\$ 10,897.50	\$ 836.51	\$ 10,060.99	87.37%	86.05%	83.65%	83.24%
Tax Collector	\$ 105,210.00	\$ 91,933.00	\$ 76,942.68	\$ 14,990.32	\$ 6,540.28	\$ 8,450.04	90.81%	88.53%	80.44%	80.51%
Fringe Benefits	\$ 908,062.00	\$ 899,209.37	\$ 746,872.21	\$ 152,337.16	\$ -	\$ 152,337.16	83.06%	81.49%	89.97%	82.45%
Data Processing	\$ 119,490.00	\$ 119,490.00	\$ 100,261.48	\$ 19,228.52	\$ 6,691.25	\$ 12,537.27	89.51%	95.69%	91.67%	92.32%
Town Clerk	\$ 118,290.00	\$ 120,760.00	\$ 107,626.95	\$ 13,133.05	\$ 1,180.00	\$ 11,953.05	90.10%	90.96%	89.28%	85.02%
Land Use	\$ 297,098.00	\$ 301,983.00	\$ 273,914.28	\$ 28,068.72	\$ 2,250.00	\$ 25,818.72	91.45%	85.06%	81.17%	81.79%
Planning & Zoning	\$ 6,580.00	\$ 6,580.00	\$ 939.35	\$ 5,640.65	\$ -	\$ 5,640.65	14.28%	23.55%	26.22%	22.92%
Zoning Board of Appeals	\$ 1,440.00	\$ 1,440.00	\$ 521.34	\$ 918.66	\$ -	\$ 918.66	36.20%	18.97%	34.37%	12.15%
Property Insurance	\$ 137,705.00	\$ 137,705.00	\$ 109,013.00	\$ 28,692.00	\$ -	\$ 28,692.00	79.16%	83.84%	85.76%	87.91%
Probate	\$ 5,673.00	\$ 5,673.00	\$ 5,673.00	\$ -	\$ -	\$ -	100.00%	96.67%	99.88%	98.95%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 822.46	\$ 1,412.54	\$ -	\$ 1,412.54	36.80%	26.01%	45.32%	24.11%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 940.00	\$ 1,060.00	\$ -	\$ 1,060.00	47.00%	51.25%	28.75%	35.75%
Elections	\$ 42,495.00	\$ 42,495.00	\$ 13,610.12	\$ 28,884.88	\$ -	\$ 28,884.88	32.03%	58.91%	49.86%	47.64%
Parks/Town Building Ops	\$ 775,762.00	\$ 775,762.00	\$ 594,600.82	\$ 181,161.18	\$ 16,372.61	\$ 164,788.57	78.76%	86.59%	82.07%	86.55%
Police	\$ 392,077.00	\$ 392,077.00	\$ 4,740.63	\$ 387,336.37	\$ -	\$ 387,336.37	1.21%	0.56%	0.33%	1.43%
Fire Commission	\$ 190,113.00	\$ 190,113.00	\$ 139,603.19	\$ 50,509.81	\$ 30,965.67	\$ 19,544.14	89.72%	70.74%	77.11%	88.64%
Animal Control	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	\$ 500.00	\$ -	\$ 500.00	85.71%	85.71%	85.71%	80.00%
Fire Marshal	\$ 16,171.00	\$ 16,171.00	\$ 2,651.40	\$ 13,519.60	\$ -	\$ 13,519.60	16.40%	25.11%	46.27%	87.68%
Highways and Streets	\$ 1,048,802.00	\$ 1,048,802.00	\$ 794,843.35	\$ 253,958.65	\$ 58,454.02	\$ 195,504.63	81.36%	88.52%	91.33%	92.20%
Public Building Commission	\$ 540.00	\$ 540.00	\$ -	\$ 540.00	\$ -	\$ 540.00	0.00%	0.00%	0.00%	12.04%
Public Health Admin	\$ 32,840.00	\$ 32,840.00	\$ 27,284.72	\$ 5,555.28	\$ -	\$ 5,555.28	83.08%	81.36%	81.62%	80.48%
Seniors / Social Services	\$ 160,208.00	\$ 165,208.00	\$ 135,651.67	\$ 29,556.33	\$ 798.41	\$ 28,757.92	82.59%	86.94%	84.45%	73.82%
Library	\$ 294,205.00	\$ 294,205.00	\$ 251,340.79	\$ 42,864.21	\$ 738.73	\$ 42,125.48	85.68%	87.83%	87.95%	86.05%
Recreation	\$ 33,185.00	\$ 33,185.00	\$ 33,185.00	\$ -	\$ -	\$ -	100.00%	100.00%	100.00%	100.00%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 1,250.00	\$ 375.00	\$ -	\$ 375.00	76.92%	94.23%	83.81%	71.48%
Open Space	\$ 645.00	\$ 645.00	\$ -	\$ 645.00	\$ -	\$ 645.00	0.00%	0.00%	0.00%	0.00%
Waste Collection	\$ 533,076.00	\$ 533,076.00	\$ 431,141.08	\$ 101,934.92	\$ 650.00	\$ 101,284.92	81.00%	84.68%	84.10%	80.90%
<b>Totals</b>	<b>\$ 6,191,235.00</b>	<b>\$ 6,165,515.00</b>	<b>\$ 4,605,406.92</b>	<b>\$ 1,560,108.08</b>	<b>\$ 127,795.81</b>	<b>\$ 1,432,312.27</b>	<b>76.87%</b>	<b>80.30%</b>	<b>76.87%</b>	<b>84.40%</b>

TAX COLLECTOR  
5.31.20

	<i>ADOPTED</i>	<i>REVISED</i>	<i>COLLECTIONS YTD</i>	<i>REFUNDS</i>	<i>RETURNED ON-LINE PYMT</i>	<i>RETURNED CHECKS</i>	<i>Transfers</i>	<i>NET COLLECTION 5.31.20</i>	<i>PERCENTAGE COLLECTED FY 20 BUDGET</i>
<i>CURRENT YR.LEVY</i>	\$ 15,334,783.00	\$ 15,630,000.00	\$ 15,670,969.80	\$ (5,173.13)	\$ (540.40)	\$ (14,125.80)	\$ (164.74)	\$ 15,650,965.73	100.13%
<i>MOTOR VEHICLE</i>	\$ 1,560,818.00	\$ 1,508,000.00	\$ 1,539,372.16	\$ (12,075.61)	\$ (206.70)	\$ (326.64)	\$ (651.65)	\$ 1,526,111.56	101.20%
<i>SUPP.MV LEVY</i>	\$ 175,000.00	\$ 183,000.00	187,821.76	\$ (596.53)		\$ (409.08)		\$ 186,816.15	102.09%
<b><i>SUB TOTAL</i></b>	<b>\$ 17,070,601.00</b>	<b>\$ 17,321,000.00</b>	<b>\$ 17,398,163.72</b>	<b>\$ (17,845.27)</b>	<b>\$ (747.10)</b>	<b>\$ (14,861.52)</b>	<b>\$ (816.39)</b>	<b>\$ 17,363,893.44</b>	100.25%
<i>PRIOR YEARS</i>	\$ 75,000.00	\$ 94,000.00 *	\$ 106,493.40	\$ (2,496.83)	\$ (157.13)	\$ -	\$ 613.94	\$ 104,453.38	111.12%
<i>INTEREST &amp; FEES</i>	\$ 50,000.00	\$ 97,000.00 **	\$ 106,276.32	\$ -	\$ (52.34)	\$ (30.50)	\$ 202.45	\$ 106,395.93	109.69%
<b>TOTAL</b>	<b>\$ 17,195,601.00</b>	<b>\$ 17,512,000.00</b>	<b>\$ 17,610,933.44</b>	<b>\$ (20,342.10)</b>	<b>\$ (956.57)</b>	<b>\$ (14,892.02)</b>	<b>\$ -</b>	<b>\$ 17,574,742.75</b>	100.36%

\* Includes \$198.22 Suspence

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

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

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

Town of Bolton - FY2020 Revenue Statement - May 31, 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	\$15,334,783.00	\$15,630,000.00	\$15,650,965.73	\$316,182.73	\$20,965.73	100.13%
Motor Vehicle Tax	\$1,560,818.00	\$1,508,000.00	\$1,526,111.56	(\$34,706.44)	\$18,111.56	101.20%
Supplemental MV Levy	\$175,000.00	\$183,000.00	\$186,816.15	\$11,816.15	\$3,816.15	102.09%
Prior Year's Taxes	\$75,000.00	\$97,000.00	\$104,453.38	\$29,453.38	\$7,453.38	107.68%
Interest & Fees	\$50,000.00	\$94,000.00	\$106,395.93	\$56,395.93	\$12,395.93	113.19%
<b>Total Taxes</b>	<b>\$17,195,601.00</b>	<b>\$17,512,000.00</b>	<b>\$17,574,742.75</b>	<b>\$379,141.75</b>	<b>\$62,742.75</b>	<b>100.36%</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	\$20.00	(\$4,980.00)	\$0.00	100.00%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$7,662.67	(\$3,831.33)	(\$3,831.33)	66.67%
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	\$1,735.00	\$2,180.00	\$180.00	\$445.00	125.65%
<b>Total Other Grants</b>	<b>\$89,099.00</b>	<b>\$80,666.00</b>	<b>\$51,339.80</b>	<b>(\$37,759.20)</b>	<b>(\$29,326.20)</b>	<b>63.64%</b>
<b>Other Town Revenue</b>						
Tuition	\$268,725.00	\$227,725.00	\$208,109.34	(\$60,615.66)	(\$19,615.66)	91.39%
Town Clerk	\$80,000.00	\$75,000.00	\$81,403.42	\$1,403.42	\$6,403.42	108.54%
Selectmen Fees	\$12,745.00	\$6,140.00	\$6,155.26	(\$6,589.74)	\$15.26	100.25%
Building Official Fees	\$60,000.00	\$90,000.00	\$89,340.15	\$29,340.15	(\$659.85)	99.27%
Library	\$2,000.00	\$1,743.00	\$1,743.20	(\$256.80)	\$0.20	100.01%
NCAAA	\$5,000.00	\$2,854.00	\$2,854.00	(\$2,146.00)	\$0.00	100.00%
Building Official Service	\$36,864.00	\$60,000.00	\$43,717.00	\$6,853.00	(\$16,283.00)	72.86%
Misc. Revenue	\$38,136.00	\$25,500.00	\$25,173.12	(\$12,962.88)	(\$326.88)	98.72%
Telephone	\$6,500.00	\$6,013.00	\$6,012.61	(\$487.39)	(\$0.39)	99.99%
Interest	\$125,000.00	\$171,000.00	\$182,662.55	\$57,662.55	\$11,662.55	106.82%
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	\$18,411.66	(\$11,588.34)	(\$11,588.34)	61.37%
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>\$718,457.81</b>	<b>\$330.81</b>	<b>(\$30,393.19)</b>	<b>95.94%</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>\$20,695,798.00</b>	<b>\$21,092,428.00</b>	<b>\$21,095,478.36</b>	<b>\$399,680.36</b>	<b>\$3,050.36</b>	<b>100.01%</b>
<b>BOARD OF EDUCATION 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	\$222,153.92	\$34,153.92	\$34,153.92	118.17%
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 Education Grants</b>	<b>\$729,875.00</b>	<b>\$729,875.00</b>	<b>\$769,479.92</b>	<b>\$39,604.92</b>	<b>\$39,604.92</b>	<b>105.43%</b>
<b>ADDITIONAL TOWN GRANTS</b>						
Town Aid Roads	\$ 200,235.00	\$ 200,235.00	\$200,010.12	(\$224.88)	(\$224.88)	99.89%
<b>Total Additional Town 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 EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$930,110.00</b>	<b>\$930,110.00</b>	<b>\$969,490.04</b>	<b>\$39,380.04</b>	<b>\$39,380.04</b>	<b>104.23%</b>

**Adopted Budget**

**Revised Forecast**

**Actual to Date**

**Balance Due To  
Adopted Budget**

**Balance Due To  
Revised Forecast**

**% COLLECTION  
TO REVISED  
FORECAST**



**FY20 TOWN GOVERNMENT  
BUDGET TRANSFERS**

<b>Budget</b>	<b>Amount</b>	<b>To Line Item</b>	<b>From Line Item</b>
Buildig & Grounds	\$ 9,903.83	Building Improvement	From Regular Payroll - Administrative
Conservation Commission	\$ 35.00	Other Payroll	From Office Operating Supplies
Fire Commission	\$ 2,900.00	Vendor Maintance & Supplies	From Other Professional Services
Fire Commission	\$ 1,435.39	Vendor Maintance & Supplies	From Professional Business & Training
Buildig & Grounds	\$ 19,500.00	Medical Supplies	From Prof./Tech Services - Administravte
Administrative	\$ 60,000.00	Health Insurance	From Employee Separation Fund
Town Clerk	\$ 4,945.00	Other Contracts	From Regular Payroll - Administrative
Administrative	\$ 7,000.00	Legal Service	From Prof./Tech Services - Administravte
Builing Grounds	\$ 12,000.00	Prof./Tech. Services	From Prof./Tech Services - Administravte
Administrative	\$ 2,853.26	Furniture & Fixtures	From Professional Business & Training
Tax Collector	\$ 914.50	Equipment	From Other Payroll
Tax Collector	\$ 2,264.40	Other Operating Supplies	From Other Payroll
Senior & Social Services	\$ 125.00	Telephone	From Repairs & Maintenance Supply