

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

**Board of Selectmen Present:** 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 7:16 p.m.
2. Public Participation: No public participation.
3. Approval of Minutes:
  - 3.1 Approval of November 19, 2020 Regular Meeting Minutes: The November 19, 2020 regular meeting minutes were amended as follows: Agenda item 4: “R. DePietro MOVED to nominate ~~K~~ **Kristen** Gourley as Vice-Chair of the Bolton Board of Finance.”

R. DePietro MOVED to approve the November 19, 2020 regular meeting minutes as amended.

R. Munroe SECONDED. By roll call vote, MOTION CARRIED 7:0:0.

4. Elected Official and Town Staff Reports

a) BOE Update: As of November 30, 2020, the BOE budget is 30% expended for FY 2021.

Superintendent Heckt reported the BOE had received approximately \$133,000 for COVID relief funds to purchase PPE, cleaning supplies, and safety supplies that had to be encumbered by December 31, 2020. This has created a problem statewide due to difficulty securing the COVID related items. However, Bolton BOE was able to actualize the entire \$133,000 for items already received. In addition, there were back-ordered items received totaling approximately \$50,000. Superintendent Heckt said she went back to the State twice to ask for additional funds to cover the back-ordered supplies. As a result, the BOE received \$50,581 in additional COVID related funds.

Superintendent Heckt explained the BOE has a technology replacement plan. She discussed the issues with the current smart boards and the plan to replace 42 smart boards districtwide with Vsonics. She explained the students and staff need to be on the same platform and to have boards that work and 22 Vsonics have been ordered from the technology replacement fund. She informed the board that the BOE will be coming before the BOF in January 2021 for a transfer of funds of approximately \$50,000 to \$60,000 to cover the purchase of the remaining 20 Vsonics. In addition, the BOE is still waiting for back-ordered chrome books to arrive.

Superintendent Heckt said she made the decision that the schools will be fully remote beginning next week until January 11, 2021 in an effort to keep everyone safe and learning during the time when the next COVID spike is expected.

b) Revenue Summary: E. Bradley reported, as of November 30, 2020, the current tax levy collected was at 100.17%. The current motor vehicle levy collected was at 93.92% and the interest and fees are at 45.79%.

J. Collins reported the January 2020 supplemental motor vehicle grand list is \$4,938,295.

The members received the town revenues summary. E. Bradley reported the town has received  $\frac{1}{4}$  of ECS grant funds. The town has received \$14,143.51 in interest payments as of November 30, 2020. This is expected to be much lower than what has been budgeted. Building rental revenues are also expected to be lower than budgeted as well.

J. Collins reported the Town will receive \$34,614 in additional Covid-19 relief funds.

J. Collins said the Board of Selectmen passed a resolution at their 12/1/2020 meeting "authorizing the issuance of not exceeding \$3,000,000 refunding bonds for payment in whole or in part of the outstanding principal of and interest and any call premium on the Town of Bolton's \$4,345,000 General Obligation Bonds, issuance of 2012 and costs related thereto". She said the Town would save \$175,000 by refunding/refinancing this bond.

c) Town Update: The members reviewed correspondence from Administrative Officer Joshua Steele Kelly regarding town expenditures as of November 30, 2020. The town is 31.80% expended as of November 30, 2020. The Land Use and Elections line items are over 41.67% expended and over-expended compared to all three prior years. J. Kelly reported the Director of Community Development in the Land Use Department has been working additional hours to complete the Sustainable CT application and the Elections Department is "slightly more expended as a result of having to take COVID precautions and having an extremely large Presidential election to manage". The board members complimented the efforts of elections staff and volunteers on delivering a smooth election day process.

d) Other: No other discussion.

5. New Business:

5.1 Draft of FY2022 Budget Calendar: The members reviewed and discussed the first draft of the FY2022 budget calendar.

6. Adjournment: E. Bradley adjourned the regular meeting at 7:59 p.m.

Next Regular Meeting: January 21, 2021 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.

## Report Commentary FY2021

As of December 31, 2020, we have expended 41% of the appropriated budget or \$6,017,469 and in 2019, we expended 40%. We are currently projecting expenditures of \$14,495,054 which is a projected budget under expenditure of \$318,251. This is a decrease of \$43,422 from the prior month.

**Please note:** We requested additional funding of \$46,850 in Coronavirus Relief Fund (CRF) grant reimbursement. Our application for additional funding was awarded on December 14, 2020 and we have been fully funded by the state. The related general fund expense reduction are reflected below.

Regular Instruction: Projected expenditures increased by \$2,874 for French online subscription services. CRF grant reduced expenditures by \$8,597.

Administration, Support, & Central Services: Projected expenditures decreased by \$46,296 as a result of lower renewals on school insurance, savings in building administration, and fiscal services. Decreases in fiscal were driven by no lease payments for July to December and lower payments on new lease starting January. In addition, we are projecting lower maintenance cost due to less copier usage and less paper supply needed. CRF grant reduced expenditures by \$116.

Operations & Maintenance: CRF grant reduced expenditures by \$38,137.

### Transfers:

The BOE approved all transfers presented at their January 14, 2021 meeting.

### Transfers over \$10,000:

See attached.

### Attachments:

- Budget status FY2021
- BOE Transfers Listing – December
- Memo to BOF 1-15-21 Transfer of Funds over \$10,000.

### **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: December**

**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 12/31/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	December Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Instructional Technology (new)*	1000 / 100	0	52,200	0	52,200	660	1%	52,200	0	0	Reclassified to CRF grant (\$8,597). See December transfer listing.
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	12,736	68%	18,706	0	0	See December transfer listing.
World Language	1000 / 120	16,811	1,642	13,430	15,072	10,052	67%	15,072	0	2,874	Increase for French online subscription services - See December transfer listing.
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	3,733	27%	13,767	0	0	See December transfer listing.
Mathematics	1000 / 160	13,458	17,009	570	17,579	15,641	89%	17,579	0	0	
Science	1000 / 170	8,975	11,363	0	11,363	4,323	38%	11,363	0	0	See December transfer listing.
Health & Physical Education	1000 / 180	3,208	4,005	2,788	6,793	3,221	47%	6,793	0	0	
Social Studies	1000 / 190	3,452	4,616	0	4,616	4,183	91%	4,616	0	0	See December transfer listing.
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	4,405	45%	9,850	0	0	
Music	1000 / 350	12,589	15,777	1,877	17,654	9,280	53%	17,654	0	0	
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	19,581	69%	28,461	0	0	
Athletics	3200 / 910	52,807	60,140	1,607	61,747	31,536	51%	61,747	0	0	
<b>Subtotal</b>		<b>194,118</b>	<b>274,014</b>	<b>21,695</b>	<b>295,709</b>	<b>144,985</b>	<b>49%</b>	<b>294,880</b>	<b>829</b>	<b>2,874</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	295,240	286,103	0	286,103	120,799	42%	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	4,752	93%	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	646	24%	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	13,446	16%	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	163,078	38%	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>163,078</b>	<b>41%</b>	<b>396,240</b>	<b>0</b>	<b>0</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: December**

**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 12/31/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	December Changes/Transfers
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	<b>11,388</b>	27%	42,885	0	0	See December transfer listing.
Central Administration	2320 / 000	93,619	108,889	0	108,889	<b>47,685</b>	44%	108,889	0	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	<b>96,617</b>	68%	136,176	5,500	(5,500)	Budget savings on lower renewal for workers compensation & athletics insurance.
Building Administration	2410 / Var	69,800	76,334	(5,904)	70,430	<b>26,372</b>	37%	70,430	0	(2,874)	Reclassified to CRF grant (\$116). See December transfer listing.
Fiscal Services	2510 / 000	60,462	98,501	0	98,501	<b>7,088</b>	7%	60,579	37,922	(37,922)	New copier lease savings July to December and from renewal at lower lease amount. Lower paper & maintenance copier cost.
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	<b>69,935</b>	42%	166,059	0	0	
<b>Subtotal</b>		<b>728,681</b>	<b>634,725</b>	<b>(6,285)</b>	<b>628,440</b>	<b>259,085</b>	<b>41%</b>	<b>585,019</b>	<b>43,422</b>	<b>(46,296)</b>	
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>											
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	<b>158,711</b>	32%	496,318	0	0	Reclassified to CRF grant (\$38,137).
Transportation	2700 / Var	458,095	556,550	(1,607)	554,943	<b>189,694</b>	34%	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>348,405</b>	<b>33%</b>	<b>1,051,261</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	(20,000)	9,658,939	<b>3,912,335</b>	41%	9,495,939	163,000	0	
Personnel Benefits	2570 / Var	2,339,140	2,796,519	(13,803)	2,782,716	<b>1,189,581</b>	43%	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>5,101,917</b>	<b>41%</b>	<b>12,167,655</b>	<b>274,000</b>	<b>0</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: December**

**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 12/31/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	December Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	194,118	274,014	21,695	295,709	<b>144,985</b>	49%	294,880	829	2,874	
<b>STUDENT SUPPORT SERVICES</b>	382,269	396,240	0	396,240	<b>163,078</b>	41%	396,240	0	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	728,681	634,725	(6,285)	628,440	<b>259,085</b>	41%	585,019	43,422	(46,296)	
<b>OPERATIONS/TRANSPORTATION</b>	932,631	1,032,868	18,393	1,051,261	<b>348,405</b>	33%	1,051,261	0	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,718,488	12,475,458	(33,803)	12,441,655	<b>5,101,917</b>	41%	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>6,017,469</b>	<b>41%</b>	<b>14,495,054</b>	<b>318,251</b>	<b>(43,422)</b>	Note: Reported expenditures were reduced by a total of (\$46,850) and reclassified to the CRF grant as a result of additional funding approved by the state in December.

**TICKMARK NOTES:**

**FY2020 Comparative Expenditure %=> 40%**

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.

CRF=Coronavirus Relief Fund

**Transfers Requested (see below): (54,300)**

**PROJECTED BALANCE BOE: 263,951**

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

**1. Requesting transfer of \$50,800 from Benefits to Instructional Technologies to purchase 20 Viewsonic interactive boards for BCS classrooms. Replacement equipment needed to provided equitable access to content for all students in blended and remote learning environments.**

Budget	Amount	From Line Item	Amount	To Line Item
Benefits	(50,800)	Insurance		
Instructional Technology			50,800	Technology Equipment
<b>Total:</b>	<b>(50,800)</b>		<b>50,800</b>	

**2. Requesting transfer of \$3,500 from Fiscal to Instructional Technologies. To purchase 7 touchscreen 2-in-1 laptops for math classrooms. New equipment needed to deliver instruction to students in blended and remote learning environments.**

Budget	Amount	From Line Item	Amount	To Line Item
Fiscal	(3,500)	Equipment rental		
Instructional Technology			3,500	Technology Supplies (3 BCS / 4 BHS)
<b>Total:</b>	<b>(3,500)</b>		<b>3,500</b>	

<p style="text-align: center;"><b>Report Commentary</b> <b>FY2020</b></p>
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As of December 31, 2019, we expended 40% of the budget or \$5,711,927 and in 2018, we expended 40%. 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: December**

**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 12/31/19	YTD % Exp.	Projected Expenditures 2019-2020
<b>REGULAR INSTRUCTION</b>							
Art	1000 / 105	10,541	9,438	9,438	7,586	80%	9,438
English Language Arts	1000 / 110	24,293	12,531	12,531	9,144	73%	12,531
World Language	1000 / 120	5,058	15,732	15,808	5,928	37%	15,808
Computer Instruction	1000 / 140	10,676	15,508	15,508	4,007	26%	15,508
Mathematics	1000 / 160	15,648	13,271	13,271	11,205	84%	13,271
Science	1000 / 170	21,403	13,335	13,335	2,395	18%	13,335
Health & Physical Education	1000 / 180	14,683	4,380	4,380	2,089	48%	4,380
Social Studies	1000 / 190	4,627	3,549	3,549	3,190	90%	3,549
Business Education	1000 / 310	16,300	200	200	0	0%	200
Family & Consumer Science	1000 / 320	12,398	9,550	9,550	1,690	18%	9,550
Music	1000 / 350	32,399	15,899	15,899	4,424	28%	15,899
Technology Education	1000 / 360	13,136	5,851	5,851	3,274	56%	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	17,578	68%	26,030
Athletics	3200 / 910	57,156	59,600	59,600	30,818	52%	59,600
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>219,200</b>	<b>117,576</b>	<b>54%</b>	<b>219,200</b>
<b>STUDENT SUPPORT SERVICES</b>							
Special Education	1000 / 200	263,834	304,322	304,322	130,110	43%	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	200	5%	3,800
Social Work	2110 / 000	0	600	600	0	0%	600
Guidance	2120 / 430	5,883	3,965	3,965	799	20%	3,965
Nursing & Medical	2130 / 000	7,847	6,100	6,100	4,799	79%	6,100
Psychological Services	2140 / 200	6,146	1,146	1,146	569	50%	1,146
Speech, Hearing & Language	2150 / 200	738	515	515	114	22%	515
Transportation - SY SPED	2700 / 200	63,516	101,757	101,757	26,038	26%	101,757
Transportation - ESY SPED	2700 / 210	9,659	13,893	13,893	5,350	39%	13,893
Subtotal		391,760	468,520	468,520	183,304	39%	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>183,304</b>	<b>41%</b>	<b>443,520</b>
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>							
Program Impr. & Evaluation	2210 / 100	27,539	35,706	35,706	22,089	62%	35,706
Central Administration	2320 / 000	126,303	97,583	97,583	49,696	51%	97,583
School Insurance	2330 / Var	144,086	150,974	150,974	100,207	66%	150,974
Building Administration	2410 / Var	62,844	77,647	77,571	33,663	43%	77,571
Fiscal Services	2510 / 000	86,007	104,122	104,122	22,832	22%	104,122
Systems Management	2580 / Var	242,398	208,501	208,501	72,181	35%	208,501
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>674,457</b>	<b>300,668</b>	<b>45%</b>	<b>674,457</b>
<b>OPERATIONS &amp; TRANSPORTATION</b>							
Operations & Maintenance	2600 / 000	467,613	476,812	476,812	174,509	37%	476,812
Transportation	2700 / Var	520,347	541,208	541,208	253,120	47%	541,208
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>1,018,020</b>	<b>427,628</b>	<b>42%</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	3,674,476	39%	9,502,216
Personnel Benefits	2570 / Var	2,320,598	2,458,585	2,458,585	1,008,274	41%	2,458,585
<b>Subtotal</b>		<b>11,496,513</b>	<b>11,960,801</b>	<b>11,960,801</b>	<b>4,682,750</b>	<b>39%</b>	<b>11,960,801</b>
<b>SUMMARY OF ALL PROGRAMS</b>							
<b>REGULAR INSTRUCTION</b>		287,965	219,124	219,200	117,576	54%	219,124
<b>STUDENT SUPPORT SERVICES</b>		364,364	443,520	443,520	183,304	41%	443,520
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		689,177	674,533	674,457	300,668	45%	674,533
<b>OPERATIONS/TRANSPORTATION</b>		987,960	1,018,020	1,018,020	427,628	42%	1,018,020
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,496,513	11,960,801	11,960,801	4,682,750	39%	11,960,801
<b>TOTAL EDUCATION BUDGET</b>		<b>13,825,978</b>	<b>14,315,998</b>	<b>14,315,998</b>	<b>5,711,927</b>	<b>40%</b>	<b>14,315,998</b>

**TICKMARK NOTES:**

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



## BOE TRANSFER LISTING - DECEMBER

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To purchase printers for Darryl and Jessica.

2410 /	0	BCS	Travel Expense	-(\$790.00)
2410 /	0	BHS	Technology Supplies	\$790.00

Reclass: To purchase Polarr Subscription for Bolton High School Students 7 months @ \$99.

2410 /	0	BHS	Professional Development	-(\$693.00)
2410 /	0	BHS	Online Subscription Services	\$693.00

Reclass: To cover cost of EASTCONN contract to support Director of Instructional Technology & Curriculum to manage, plan, and implement new systems acquired during 1:1 rollout, data privacy, google, asset management, and technology planning.

2210 /	100	BCS	Instructional Staff PD	-(\$10,150.00)
2210 /	100	District	Food	-(\$750.00)
2210 /	100	District	Travel Expense	-(\$300.00)
2210 /	100	District	Professional Services	\$11,200.00

Reclass: To cover shortfall in BHS equipment lines for 18 ViewSonic 75" Interactive Flat Panels.

1000 /	100	BCS	Technology Related Hardware -Instr.	-(\$5,011.52)
1000 /	100	BCS	Instructional Supplies	-(\$2,300.00)
1000 /	100	BCS	Technology Supplies	-(\$2,245.47)
1000 /	100	BHS	Technology Related Hardware -Instr.	\$9,556.99

Reclass: To cover BHS shortfall for cost of 5 TVs for classroom.

1000 /	100	BCS	Technology Supplies	-(\$1,982.96)
1000 /	100	BHS	Technology Supplies	\$1,982.96

Reclass: To purchase more instructional supplies.

1000 /	170	BCS	Dues & Fees	-(\$500.00)
1000 /	170	BCS	Instructional Supplies	\$500.00

Reclass: To cover the cost of instructional supplies.

1000 /	140	BCS	Technology Supplies	-(\$34.35)
1000 /	140	BCS	Instructional Supplies	\$34.35

Reclass: To purchase books for every grade level/teacher.

1000 /	110	BCS	Online Subscription Services	-(\$4,200.00)
1000 /	110	BCS	Textbooks	-(\$398.26)
1000 /	110	BCS	Instructional Supplies	\$4,598.26

Transfer from Building Administration to World Language to pay for French On-line subscription.

2410 /	0 BCS	Other Professional Services	-\$1,436.98
2410 /	0 BCS	General Supplies for Classrooms	-\$1,436.97
1000 /	120 BCS	Instructional Supplies	-\$13.65
1000 /	120 BCS	Online Subscription Services	\$2,887.60

Reclass: To purchase books (not textbooks) instructional supplies.

1000 /	190 BCS	Periodicals	-\$107.84
1000 /	190 BCS	Instructional Supplies	\$107.84

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## *Memorandum*

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TO: Bolton Board of Finance

FR: Kristin B. Heckt  
Superintendent of Schools

DT: January 15, 2021

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 January 14, 2021.

1. \$50,800 from Benefits to Instructional Technology to purchase 20 ViewSonic interactive boards for BCS classrooms.

**TAX COLLECTOR  
12.31.2020**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 12.31.2020	PERCENTAGE COLLECTED FY 21 BUDGET
<b>CURRENT YR.LEVY</b>	\$ 15,388,282.00	\$ 15,488,260.14	\$ (25,675.53)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,437,643.66	100.32%
<b>MOTOR VEHICLE</b>	\$ 1,595,871.00	\$ 1,532,483.10	\$ (10,598.77)	\$ (1,203.88)	\$ (298.83)	\$ 213.09	\$ 1,520,594.71	95.28%
<b>SUPP.MV LEVY</b>	\$ 175,000.00	57,986.89	\$ -	\$ -	\$ (613.99)	\$ -	\$ 57,372.90	32.78%
<b>SUB TOTAL</b>	\$ 17,159,153.00	\$ 17,078,730.13	\$ (36,274.30)	\$ (10,967.46)	\$ (17,000.86)	\$ 1,123.76	\$ 17,015,611.27	99.16%
<b>PRIOR YEARS</b>	\$ 75,000.00	\$ 61,184.78	\$ (359.62)			\$ (1,175.95)	\$ 59,649.21	79.53%
<b>INTEREST &amp; FEES</b>	\$ 50,000.00	\$ 29,243.53	\$ -			\$ 52.19	\$ 29,295.72	58.59%
<b>TOTAL</b>	\$ 17,284,153.00	\$ 17,169,158.44	\$ (36,633.92)	\$ (10,967.46)	\$ (17,000.86)	\$ (0.00)	\$ 17,104,556.20	98.96%

**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%	100.32%
<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%

<b>FY2021 December 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>FY20</b>	<b>FY19</b>	<b>FY18</b>
Administration	\$ 729,120.00	\$ 723,066.75	\$ 274,791.20	\$ 448,275.55	\$ 8,192.12	\$ 440,083.43	39.14%	45.95%	49.88%	49.35%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 280.00	\$ 1,920.00	\$ -	\$ 1,920.00	12.73%	13.18%	13.18%	10.68%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 106,807.27	\$ 124,430.73	\$ -	\$ 124,430.73	46.19%	45.23%	46.56%	40.00%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 5,000.00	\$ 21,500.00	\$ -	\$ 21,500.00	18.87%	0.00%	0.00%	0.00%
Assessor	\$ 81,034.00	\$ 81,034.00	\$ 37,877.90	\$ 43,156.10	\$ -	\$ 43,156.10	46.74%	47.28%	46.45%	45.02%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 38,264.72	\$ 46,129.28	\$ -	\$ 46,129.28	45.34%	44.34%	48.73%	43.77%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 422,028.63	\$ 552,929.37	\$ -	\$ 552,929.37	43.29%	45.85%	47.88%	49.35%
<b>Town Clerk</b>	<b>\$ 137,079.00</b>	<b>\$ 137,079.00</b>	<b>\$ 65,697.12</b>	<b>\$ 71,381.88</b>	<b>\$ 3,250.00</b>	<b>\$ 68,131.88</b>	<b>50.30%</b>	<b>50.68%</b>	<b>52.44%</b>	<b>50.45%</b>
Land Use	\$ 303,709.00	\$ 303,709.00	\$ 153,676.02	\$ 150,032.98	\$ 9,668.80	\$ 140,364.18	53.78%	50.93%	47.74%	44.98%
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 460.00	\$ 6,660.00	\$ -	\$ 6,660.00	6.46%	6.65%	9.78%	13.88%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 65.00	\$ 1,575.00	\$ -	\$ 1,575.00	3.96%	19.56%	4.51%	26.73%
Property Insurance	\$ 140,000.00	\$ 140,000.00	\$ 84,829.35	\$ 55,170.65	\$ -	\$ 55,170.65	60.59%	55.01%	64.80%	64.60%
Probate	\$ 5,786.00	\$ 5,786.00	\$ -	\$ 5,786.00	\$ -	\$ 5,786.00	0.00%	100.00%	96.67%	0.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 245.00	\$ 1,990.00	\$ -	\$ 1,990.00	10.96%	24.91%	18.75%	33.17%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 590.00	\$ 1,410.00	\$ -	\$ 1,410.00	29.50%	36.50%	34.25%	17.50%
<b>Elections</b>	<b>\$ 44,931.00</b>	<b>\$ 44,931.00</b>	<b>\$ 26,027.80</b>	<b>\$ 18,903.20</b>	<b>\$ 491.71</b>	<b>\$ 18,411.49</b>	<b>59.02%</b>	<b>25.54%</b>	<b>43.27%</b>	<b>28.06%</b>
Parks/Town Building Ops	\$ 798,907.00	\$ 798,907.00	\$ 312,536.41	\$ 486,370.59	\$ 4,777.32	\$ 481,593.27	39.72%	41.62%	39.64%	39.94%
Police	\$ 404,927.00	\$ 404,927.00	\$ 67.28	\$ 404,859.72	\$ -	\$ 404,859.72	0.02%	0.75%	0.00%	0.26%
Fire Commission	\$ 210,797.00	\$ 210,797.00	\$ 83,300.61	\$ 127,496.39	\$ 21,483.58	\$ 106,012.81	49.71%	68.40%	60.77%	53.49%
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	\$ 5,901.08	\$ 23,598.92	\$ -	\$ 23,598.92	20.00%	8.50%	10.43%	34.30%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 8,507.63	\$ 10,785.37	\$ -	\$ 10,785.37	44.10%	0.00%	0.00%	0.00%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 382,120.24	\$ 646,839.76	\$ 109,071.17	\$ 537,768.59	47.74%	55.33%	47.86%	52.62%
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%	41.41%	41.50%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 67,495.98	\$ 113,067.02	\$ 300.00	\$ 112,767.02	37.55%	49.84%	49.40%	44.55%
Library	\$ 292,286.00	\$ 292,286.00	\$ 136,786.23	\$ 155,499.77	\$ 12,132.96	\$ 143,366.81	50.95%	53.72%	56.17%	56.88%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 650.00	\$ 975.00	\$ -	\$ 975.00	40.00%	46.77%	47.05%	48.25%
Waste Collection	\$ 510,982.00	\$ 517,035.25	\$ 251,016.42	\$ 266,018.83	\$ -	\$ 266,018.83	48.55%	43.87%	45.16%	45.53%
<b>Totals</b>	<b>\$ 6,285,574.00</b>	<b>\$ 6,285,574.00</b>	<b>\$ 2,482,017.71</b>	<b>\$ 3,803,556.29</b>	<b>\$ 169,367.66</b>	<b>\$ 3,634,188.63</b>	<b>42.18%</b>	<b>44.44%</b>	<b>48.32%</b>	<b>47.78%</b>

Criteria for Highlight: Budget is both over 50% expensed (as 6/12 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 - January 5, 2021**

\$ 127.91 To Tax Collector - Advertising From \$ 127.91 Tax Collector - Prof./Educational Training

*Rational Due to the COVID-19 Executive Orders reagrding tax deferrals, the Tax Departartment has advertising due dates more heavier than ususal.*

**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)**
- 4/07/21 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A WEDNESDAY)**
- 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)**
- 05/20/21 Board of Finance Regular Meeting  
7:15 PM
- ?????? Budget Referendum**

**BOLTON BUDGET WORKSHOP**

**BOARD OF**

<b>Code 4115</b>	<b>BOARD OF FINANCE</b>		
<b>Accounting Codes</b>	<b>Category</b>	<b>Actual Expenditures 2019-2020</b>	<b>Approp. for this year 2020-2021</b>
51510	Payroll	1,180	1,300
55400	Advertising	0	60
56120	Office Operating Expenses	433	840
	<b>Total</b>	<b>1,613</b>	<b>2,200</b>

Any Change (+/-) in a category please explain.

By: Emily Bradley/Jill Collins

Signature(s):



<b>Recommended &amp; Requested for 2020-2021</b>	<b>Proposed by Bd. of Select. 2020-2021</b>
1,300	
60	
840	
2,200	0

Town of Bolton - FY2021 Revenue Statement - December 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	\$15,388,282.00	\$15,388,282.00	\$15,437,643.66	\$49,361.66	\$49,361.66	100.32%
Motor Vehicle Tax	\$1,595,871.00	\$1,595,871.00	\$1,520,594.71	(\$75,276.29)	(\$75,276.29)	95.28%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$57,372.90	(\$117,627.10)	(\$117,627.10)	32.78%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$59,649.21	(\$15,350.79)	(\$15,350.79)	79.53%
Interest & Fees	\$50,000.00	\$50,000.00	\$29,295.72	(\$20,704.28)	(\$20,704.28)	58.59%
<b>Total Taxes</b>	<b>\$17,284,153.00</b>	<b>\$17,284,153.00</b>	<b>\$17,104,556.20</b>	<b>(\$179,596.80)</b>	<b>(\$179,596.80)</b>	<b>98.96%</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	\$706.43	\$9.43	\$9.43	101.35%
Veterans Grant	\$3,276.00	\$3,276.00	\$3,031.08	(\$244.92)	(\$244.92)	92.52%
Pequot	\$3,244.00	\$3,244.00	\$1,081.33	(\$2,162.67)	(\$2,162.67)	33.33%
Misc. State Grants	\$5,000.00	\$5,000.00	\$17,996.00	\$12,996.00	\$12,996.00	359.92%
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>\$58,235.84</b>	<b>(\$27,675.16)</b>	<b>(\$27,675.16)</b>	<b>67.79%</b>
<b>Other Town Revenue</b>						
Tuition	\$216,848.00	\$216,848.00	\$63,762.98	(\$153,085.02)	(\$153,085.02)	29.40%
Town Clerk	\$80,000.00	\$80,000.00	\$67,524.50	(\$12,475.50)	(\$12,475.50)	84.41%
Selectmen Fees	\$12,745.00	\$12,745.00	\$5,784.00	(\$6,961.00)	(\$6,961.00)	45.38%
Building Official Fees	\$60,000.00	\$60,000.00	\$37,826.61	(\$22,173.39)	(\$22,173.39)	63.04%
Library	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
NCAAA	\$5,000.00	\$5,000.00	\$105.00	(\$4,895.00)	(\$4,895.00)	2.10%
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	\$5,780.28	(\$14,219.72)	(\$14,219.72)	28.90%
Telephone	\$5,500.00	\$5,500.00	\$0.00	(\$5,500.00)	(\$5,500.00)	0.00%
Interest	\$75,000.00	\$75,000.00	\$16,619.89	(\$58,380.11)	(\$58,380.11)	22.16%
Rental	\$24,377.00	\$24,377.00	\$21,141.38	(\$3,235.62)	(\$3,235.62)	86.73%
Shared Services-Coventry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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>\$218,544.64</b>	<b>(\$344,925.36)</b>	<b>(\$344,925.36)</b>	<b>38.79%</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>\$18,055,083.68</b>	<b>(\$2,565,728.32)</b>	<b>(\$2,565,728.32)</b>	<b>87.56%</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	\$248,908.62	\$34,789.62	\$34,789.62	116.25%
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	\$261,908.62	(\$455,585.38)	(\$455,585.38)	36.50%
<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>\$361,895.92</b>	<b>(\$555,608.08)</b>	<b>(\$555,608.08)</b>	<b>39.44%</b>