

TOWN OF BOLTON BOARD OF FINANCE  
**REGULAR MEETING AGENDA**  
April 19, 2018 – 7:15 P.M.  
Town Hall

- 1) Call to Order
- 2) Public Participation
- 3) Discussion and Action re: FY 19 Proposed Budget for presentation to Public Hearing
- 4) Approval of Minutes
  - March 15, 2018
  - March 22, 2018
  - March 28, 2018
  - April 5, 2018
- 5) Correspondence
- 6) Elected Official and Town Staff Reports
  - a) Tax Collection Summary
  - b) Town Update
  - c) Board of Education Budget Update
- 7) Old Business
  - Budget calendar
  - Shared Services
  - Update on High School Building Project
- 8) Adjournment

<b>Next Meeting:</b>	<b>May 1, 2018 Public Hearing</b>	<b>7:00 PM High School Student</b>
	<b>Commons (THIS IS A TUESDAY)</b>	
	<b>May 10, 2018 Special Meeting</b>	<b>7:15 PM Town Hall</b>
	<b>May 17, 2018 Regular Meeting</b>	<b>7:15 PM Town Hall</b>

**Bolton Board of Finance  
Regular Meeting  
March 15, 2018 – 7:15  
Town Hall**

**Minutes**

Members Present: Chairman Robert Munroe, Vice Chair Robert Flowers, Richard Tuthill, Emily Bradley, Robert DePietro, Matthew Maulucci, and Robert Galle

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, and First Selectman Sandra Pierog

- 1) **Call to Order:** The meeting was called to order at 7:20pm by R. Munroe.
- 2) **Public Participation:** No public comment.
- 3) **Approval of Minutes**
  - a. **February 15, 2018 Meeting:** R. Tuthill moved to approve the February 15, 2018 meeting minutes as presented. R. Galle seconded. Vote 4:0:3. In favor, R. Munroe, R. Tuthill, E. Bradley, and R. Galle. R. Flowers, R. DePietro, and M. Maulucci abstained.
- 4) **Correspondence:** None
- 5) **Elected Official and Town Staff Reports**
  - a. **Tax Collection Summary:** J. Collins shared that the Town's collections are on track. R. Munroe shared his observation that during others years the Town has been a bit further ahead by this time of the year. However, the difference can be explained by revisions made to the revenues.

J. Collins shared that the only updates made so far on the FY2018 Revenue Statement are the figures based on state funding. The rest of the numbers are still to be updated.

R. Flowers asked about the effect of raising the mill rate on motor vehicle tax collections. J. Stille shared that the motor vehicle tax figure in the budget was at 32 mills. The revised number in the yellow column is at 37 mills. However, the mill rate is going to be revised down because collection is not coming in.

The outstanding ECS payment is expected in May. The only difference in the ECS is based on the special education estimate. Special education expenses were originally overestimated, resulting in a larger ECS amount. The difference is going to be deducted from the ECS. The ECS number on the FY2018 Revenue Statement is up to date and already reflects that revision.
  - b. **Town Update:** The expense report through February 28<sup>th</sup> was reviewed. J. Stille shared that snow storms are having an impact on overtime, sand, salt, and potentially fuel expenses.

There were two line item budget transfers. The zoning board of appeals budget has a transfer of \$200 from professional business and training to payroll. The town clerk budget has a transfer of \$125 from office operations to professional business and training.

J. Stille shared that in the Capital Reserve Budget several projects have been completed resulting in small balances that cannot be used. Per the Charter, the Capital Acquisition Planning and Allocation Committee recommended that these balances be transferred to the Road Resurfacing line item. The Board of Selectman approved the transfer. R. Galle made a motion that the Board of Finance recommend the transfer. R. DePietro seconded the motion. Vote, all in favor. The recommendation will be brought to Town Meeting for a final action.

- c. **Board of Education Update:** The last Board of Education meeting was cancelled due to the weather. No update at this time.

**6) New Business**

- a. **Discussion of FY2018 & FY2019 Revenue:** R. Munroe asked what impact the grand list upwards revision would have on tax revenues short of any tax increase. Based on the figures presented, R. Tuthill estimated about a \$31,000 increase in revenue.

When asked about the bottom line, J. Stille mentioned that unexpected funds and cash surplus are not being accounted for.

R. Munroe asked if the projection for interest income is based on current conditions or if changes were anticipated and accounted for. J. Collins shared that they anticipated a small increase in the interest rate in the projection.

J. Stille shared that the bank has limits as to the level of funding that must be in an account to avoid fees. This year the bank waived some fees, however going forward we will need to have more funds in our checking account to avoid fees which will lower the interest earned.

**7) Ongoing Business**

- b. **FY2019 Budget Calendar:** R. Munroe stated that at the last meeting, two Budget deliberation meetings were added, to be held if necessary on May 10<sup>th</sup> and May 24<sup>th</sup>.

- c. **Shared Services**  
Nothing to report.

- d. **Status Report on High School Project**  
Nothing to report.

- 8) Adjournment:** R. Munroe adjourned the meeting at 8:18pm.

Respectfully submitted,  
Rebekah Rupert  
Recording Secretary

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.



**Bolton Board of Finance  
Special Meeting  
March 22, 2018 – 7:15 PM  
Town Hall**

**Minutes**

Members Present: Chairman Robert Munroe, Vice Chair Robert Flowers, Robert DePietro, Richard Tuthill, Emily Bradley, and Matthew Maulucci (excused at 7:35)

Members Excused: Robert Galle

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, and First Selectman Sandra Pierog

- 1) **Call to Order:** The meeting was called to order at 7:17pm by R. Munroe.
- 2) **Public Participation:** No public comment.
- 3) **Presentation and Discussion of Board of Selectmen's FY2019 General Government, Capital & Debt Budget:**

S. Pierog and J. Stille presented the General Government FY 19 budget request to the Board. The two areas of reduction, Town Building Operations and Senior Services, were offset by increases in other areas. Several categories, primarily the board and commissions along with recreation services, had no change.

Professional and technical services increased largely due to revaluation. Everyone in Town got a postcard in November/December and those who did not return their postcards or who had changes will require an inspection by the revaluation firm. The increase includes \$30,000 to cover the cost of the inspections and second year of the contract.

There have also been increases in wages for Town staff. The majority of employees are union members. Health insurance costs have increased to a maximum of 11%. We continue to work to lower costs.

Police Protection has a \$60,000 increase, which includes 100% cost for two resident troopers. Current year the Town only had to pay 85%. The exact percent is not known until the budget passes. The troopers are also in wage negotiation with a 3% estimate wage increase, but with no estimate on benefits.

R. Tuthill asked if the Board of Selectman has considered a regional policing arrangement. S. Pierog shared that she and J. Stille are in the process of looking into regional policing. However, based on very early considerations it does not appear as if regional policing would be less expensive.

Fire Marshal payroll has increased as the Town considers options to fill the position due to a retirement. In review of some other communities, our salary was low.

Highway Department is up about \$30,000 due to the cut in Town Aid Road. The Town Aid Road grant cut was \$100,000. Even with the increase paving will not get done. The Town needs to do at least three miles of road each year in order to stay on schedule.

The Library increase is due to wages. The Building and Land Use is due to wages and contracts.

Employee Fringe Benefits reflect an increase in health insurance as well as increased unemployment. J. Stille shared that she is continuing to try to further negotiate down health care. The Town was at a 12% cap, the cap was dropped down to 11%. J. Stille will continue to explore options for health insurance as part of other communities. The Town cannot make any changes for this July 1<sup>st</sup> but will look to do something in a year from now.

The Board of Finance asked about for clarification on the capital budget request. J. Stille shared that the capital budget includes two pieces- capital reserve and capital improvement. The capital reserve is by Town Charter a single item that has \$10,000 in value and 10 years in useful life. Capital improvement is under the Board of Selectman's control. It acts a mechanism for handling capital items that do not qualify for capital reserve without dismantling the budget. Money stays in the capital reserve until it is spent or an action is taken to move it.

The Board of Finance thanked the Town for its budget and presentation.

- 4) **Review of Budget Calendar:** R. Munroe brought the next meeting on Wednesday March 28 to the Board's attention.
- 5) **Adjournment:** R. Munroe adjourned the meeting at 8:07 pm.

Respectfully submitted,

Rebekah Rupert  
Recording Secretary

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

**Bolton Board of Finance  
Special Meeting  
March 28, 2018 – 7:15 PM  
Town Hall**

**Minutes**

Members Present: Chairman Robert Munroe, Vice Chair Robert Flowers, Robert DePietro, Robert Galle, Emily Bradley, Richard Tuthill, and Matthew Maulucci

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, First Selectman Sandra Pierog, Superintendent Kristin Heckt, and Board of Education Chair Elizabeth Krueger

**1) Call to Order:** R. Munroe called the meeting to order at 7:20pm.

**2) Public Participation:** None

**3) Presentation and Discussion of the Board of Education FY 2019 Budget Request:**

K. Heckt and E. Krueger presented the Board of Education FY 2019 budget request to the Board of Finance. The 2018-2019 proposed budget is \$14,233,762, a 2.58% increase. E. Krueger went over the priorities of Bolton public schools as well as the enhancements, reductions, and challenges for the schools. The largest portion of the proposed budget is salaries and benefits. Some funds were added to the budget by the Board of Education to make sure that computers can be updated.

The enhancements include a part-time special education teacher for visually impaired children, an additional kindergarten teacher, and a part-time Chinese teacher. The special education teacher is needed to support several children in town. Hiring a full-time teacher is more cost effective than outplacing than the children and provides better service to Bolton families. The additional kindergarten teacher is needed in order to provide the best learning environment to the youngest learners. Current class sizes are 24 and 25.

Three capital proposals were discussed- a phone system upgrade, a maintenance activity van, and an auto floor scrubber. A portion of the phone system project will be covered by an E-rate Grant.

Enrollment for the last two years and the projected enrollment for 2018-2019 was reviewed. Projected enrollment of students from Columbia is 52. The projected Columbia tuition per student cost does not reflect transportation or special education costs. Columbia provides transportation and is billed separately for special education costs.

The technology needs were discussed for now and future years. A technology information sheet presented listed met and unmet needs by school. The Board of Finance requested to see the technology replacement cycle.



E. Krueger elaborated on the printed answer to the question regarding teacher salaries. R. Galle asked about the decrease for special education. It reflects some children aging out and some savings by the state.

The BCBA position to be shared with Coventry was discussed. In the proposed budget, only the 0.6 of the position that would be used by Bolton is included. J. Stille and S. Pierog explained that the full cost of the position needs to be included in the budget. The solution is for the Board of Education to put the full cost of the position in their budget and for the town to realize that Coventry will pay the town for their 0.4 and it becomes revenue to the Town. The payment goes into the general fund. Conceptually the salary and benefits for school will go up, but when the town is paid by Coventry, the net cost will be for the 0.6.

Bolton, both school and Town, is trying very hard to maintain a good relationship with Columbia on all levels. Bolton is trying to get involved in more activities, like sports and music, to build friendships between the students. K. Heckt reviewed the district's accomplishments.

R. DePietro asked about the cost per student in comparison to the price that Columbia is charged for tuition. R. Tuthill asked about the marginal cost of adding additional students. It is not straight division due to transportation, special education, and overhead costs. It is also hard to assign a cost to the value of being able to offer a great range of classes due to the additional students.

The Board of Finance thanked the Board of Education for their budget and presentation.

**4) Discussion on FY2019 Budget:**

R. Munroe stated that the budget had already been discussed.

**5) Distribution of the FY2017 Financial Statements:**

J. Collins handed out the FY2017 audit. R. Munroe asked the members of the Board of Finance to send him any questions they may have about the audit.

**6) Review of Budget Calendar:**

R. Munroe shared that the public hearing listed on 5/8 needs to be moved to 5/1. R. Galle made a motion to reschedule the public hearing from 5/8 to 5/1. R. Tuthill seconded the motion. Motion unanimous, with all members voting yes. The next scheduled meeting is Thursday 4/5.

**7) Adjournment:** R. Munroe adjourned the meeting at 9:00 pm.

Respectfully submitted,

Rebekah Rupert  
Recording Secretary

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.



**Bolton Board of Finance  
Special Meeting  
April 5, 2018 – 7:15 PM  
Town Hall**

**Minutes**

Members Present: Chairman Robert Munroe, Vice Chair Robert Flowers, Robert DePietro, Richard Tuthill, Matthew Maulucci, Emily Bradley (arrived at 7:22pm)

Members Excused: Robert Galle

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, First Selectman Sandra Pierog, Deputy Selectman Robert Morra, Elizabeth Krueger (arrived at 8:50pm)

**1) Call to Order:** R. Munroe called the meeting to order at 7:19pm

**2) Public Participation:** None

**3) Discussion Re: FY 19 Budgets (Revenues & Expenditures):**

The members of the Board of Finance discussed the FY19 budgets proposed by the Board of Education and the Board of Selectman. The Board of Finance considered revenues and expenses for the FY19 budget. Using a few different scenarios, the board discussed the financial impact of changing different budget factors. The impact on taxpayers was considered for the scenarios discussed. No decisions were reached.

**4) Consider and Act on: FY 19 Proposed Budget for Public Hearing (Possible Action):** No action.

**5) Review of Budget Calendar:** The next meeting is on April 19<sup>th</sup>.

**6) Adjournment:** R. Munroe adjourned the meeting at 9:05 pm.

Respectfully submitted,

Rebekah Rupert  
Recording Secretary

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

## Report Commentary FY2018

As of March 31, 2018 we have expended 67% of the budget or \$9,285,995 and comparatively in 2017 we expended 68%. We are currently projecting fiscal year expenditures of \$13,715,672 and budget under expenditures of \$159,456.

### Special Education:

We are projecting a shortfall of \$5K which is a decrease of \$78K from the prior estimates. This reduction from prior estimates is due to lower actual rates on the unanticipated outplacement and offset by projected savings such as in-service, supplies, and changes in IEP/PPT. This shortfall may increase in the coming months due to possible unanticipated special education outplacement. Please be reminded that if a new student moves to district and is outplaced in their previous district we are now responsible for that cost. This amount is still subject to change as listed below in numbers 1 & 2.

### Administration & Business Support Services:

School insurance, projected paper usage and maintenance expected to be under expended by \$15K.

### Salary & Benefits:

Projected under expenditure of \$130K from positions replaced at lower wages & benefits, current resignation vacancy not being filled through the end of the year, and health insurance changes.

### Operation, Transportation, & Technology:

Projected under expenditure of \$19K from diesel rates lower than budgeted and no parent transportation reimbursement for technical schools utilized.

Interdepartmental transfers over \$10,000 approved by the BOE at their April 5, 2018 meeting:  
\$15,000 from Transportation to Systems  
\$50,000 from Benefits to Systems

Attached is the 2017 budget status report.

### Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education due to educational programming changes required by students' Individual Educational Plans, including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold is released in November. The preliminary percentage to be reimbursed by the state is released 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.



<p style="text-align: center;"><b>Report Commentary</b> <b>FY2018</b></p>
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**BUDGET STATUS: March**

**BOARD OF EDUCATION  
MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

	Function /Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 03/31/18	YTD % Exp.	Projected Expenditures 2017-2018
<b>REGULAR INSTRUCTION</b>							
Art	1000 / 105	8,392	8,729	8,729	7,548	86%	8,729
Language Arts	1000 / 110	3,713	4,447	9,431	3,729	40%	9,431
World Language	1000 / 120	1,086	1,811	1,811	439	24%	1,811
Health Education	1000 / 130	1,406	1,217	1,217	1,033	85%	1,217
Reading	1000 / 150	9,261	11,233	11,233	4,919	44%	11,233
Mathematics	1000 / 160	9,323	10,761	10,806	9,049	84%	10,806
Science	1000 / 170	8,773	7,635	7,635	1,583	21%	7,635
Physical Education	1000 / 180	3,502	4,782	5,540	3,046	55%	5,540
Social Studies	1000 / 190	2,748	1,403	1,403	1,070	76%	1,403
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	297	1,945	1,945	80	4%	1,945
Family & Consumer Science	1000 / 320	8,029	9,000	10,725	3,608	34%	10,725
Music	1000 / 350	11,470	11,472	14,472	8,415	58%	14,472
Technology Education	1000 / 360	7,719	16,090	16,090	6,828	42%	16,090
Computer Instruction	1000 / 365	14,644	15,409	15,556	10,566	68%	15,556
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	25,787	26,648	36,148	20,870	58%	36,148
Athletics	3200 / 910	54,022	45,500	48,500	39,159	81%	48,500
<b>Subtotal</b>		<b>184,013</b>	<b>191,924</b>	<b>215,083</b>	<b>135,782</b>	<b>63%</b>	<b>215,083</b>
<b>STUDENT SUPPORT SERVICES</b>							
Special Education	1000 / 200	621,549	612,825	611,667	400,885	66%	631,667
ESY Special Education	1000 / 210	68,194	85,521	88,639	82,214	93%	86,639
Tutorial & Homebound Instruction	1000 / Var	697	3,800	3,800	0	0%	3,800
Social Work	2110 / 000	200	902	902	0	0%	902
Guidance	2120 / 430	2,790	3,460	3,460	2,855	83%	3,460
Nursing and Medical	2130 / 000	10,677	6,344	6,344	4,877	77%	6,344
Psychological Services	2140 / 200	5,430	4,018	4,018	1,162	29%	4,018
Speech, Hearing and Language	2150 / 200	1,240	1,039	1,039	0	0%	1,039
Transportation - SY SPED	2700 / 200	178,765	181,128	181,128	85,323	47%	161,128
Transportation -ESY SPED	2700 / 210	24,686	45,494	45,494	31,376	69%	34,494
Subtotal		914,228	944,531	946,491	608,692	64%	933,491
Excess Costs Grant		(187,740)	(199,755)	(199,755)	(121,538)	61%	(182,153)
<b>Subtotal - Net of Excess Costs Grant</b>		<b>726,488</b>	<b>744,776</b>	<b>746,736</b>	<b>487,154</b>	<b>65%</b>	<b>751,338</b>
<b>ADMINISTRATION &amp; BUSINESS SUPPORT SERVICES</b>							
Program Impr. & Evaluation	2210 / 100	31,601	28,537	30,037	15,458	51%	30,037
Central Administration	2320 / 000	77,495	104,060	104,060	57,032	55%	104,060
School Insurance	2330 / Var	147,987	160,414	160,414	152,356	95%	152,356
Building Administration	2410 / Var	62,683	72,113	71,163	30,547	43%	71,163
Fiscal	2510 / 000	81,656	91,702	88,202	56,749	64%	81,202
<b>Subtotal</b>		<b>401,422</b>	<b>456,826</b>	<b>453,876</b>	<b>312,142</b>	<b>69%</b>	<b>438,818</b>

**BOARD OF EDUCATION**

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

**BUDGET STATUS:** March

Function /Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 03/31/18	YTD % Exp.	Projected Expenditures 2017-2018
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>						
Salaries and Wages	8,821,677	9,055,861	9,035,652	5,947,576	66%	8,999,652
Personnel Benefits	2,117,572	2,322,490	2,322,490	1,716,009	74%	2,228,490
<b>Subtotal</b>	<b>10,939,249</b>	<b>11,378,351</b>	<b>11,358,142</b>	<b>7,663,585</b>	<b>67%</b>	<b>11,228,142</b>
<b>OPERATIONS, TRANSPORTATION, AND TECHNOLOGY</b>						
Systems Management	161,418	156,498	154,538	113,101	73%	154,538
Operations & Maintenance	449,340	430,441	430,441	236,804	55%	430,441
Transportation	493,609	516,312	516,312	337,427	65%	497,312
<b>Subtotal</b>	<b>1,104,367</b>	<b>1,103,251</b>	<b>1,101,291</b>	<b>687,332</b>	<b>62%</b>	<b>1,082,291</b>
<b>SUMMARY OF ALL PROGRAMS</b>						
<b>REGULAR INSTRUCTION</b>	184,013	191,924	215,083	135,782	63%	215,083
<b>STUDENT SUPPORT SERVICES</b>	726,488	744,776	746,736	487,154	65%	751,338
<b>ADMINISTRATION/BUSINESS</b>	401,422	456,826	453,876	312,142	69%	438,818
<b>SALARIES/BENEFITS</b>	10,939,249	11,378,351	11,358,142	7,663,585	67%	11,228,142
<b>OPERATIONS &amp; SERVICES</b>	1,104,367	1,103,251	1,101,291	687,332	62%	1,082,291
<b>TOTAL EDUCATION BUDGET</b>	<b>13,355,539</b>	<b>13,875,128</b>	<b>13,875,128</b>	<b>9,285,995</b>	<b>67%</b>	<b>13,715,672</b>

**TICKMARK NOTES:**

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



**Report Commentary**  
**FY2017**

As of March 31, 2017 we have expended 68% or \$9,268,337. We are currently projecting total annual expenditure of \$13,712,676, which will result in a potential over expenditure in special education of \$83,967 which reflects no change from the prior month.

Special Education: We are projecting a shortfall of \$84K as a result of an unanticipated outplacement and offset by savings in Extended School Year. This shortfall will increase in the coming months due to an unanticipated special education outplacement. At this time we anticipate we will be able to cover this shortfall. Please be reminded that if a new student moves to district and is outplaced in their previous district we are now responsible for that cost. This amount is still subject to change as listed below in numbers 1 & 2.

In the current month there are no transfers over \$10,000.

**Factors That May Impact the Budget**

1. Future possible/probable increased expenditures in special education due to educational programming changes required by students' Individual Educational Plans, including the possibility of future outplacements.
  
2. The special education Excess Cost Grant reimburses the board a percentage of the special education student's cost that exceeds 4.5X the prior years per pupil cost (threshold). The preliminary threshold amount is released in November and is typically based on the prior year's unaudited expenditures which is currently \$78,716 per student. This threshold represents the cost that the board must pay per special education student. Each student's cost (i.e. tuition + transportation + pupil and special education services) that exceeds the threshold then qualifies for the Excess Cost reimbursement. This grant is not fully funded by the state therefore only a percentage of that excess amount over the threshold is reimbursed (i.e. capped reimbursement). Final threshold amounts won't be known until sometime in February/March when audited amounts typically become available and are used to calculate the final payment in May.

The preliminary reimbursement percentage by the state was released in February (at 77%) and subject to change in late May (state estimates 73%-75%). This percentage is based on the costs that are entered into Special Education Data Application and Collection Grants (SEDAC-G) reports filed by all the 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  
MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

	Function /Program	Audited Expenditures 2015-2016	Approved Budget 2016-2017	Revised Budget 2016-2017	YTD Expended 03/31/17	YTD % Exp.	Projected Expenditures 2016-2017
<b>REGULAR INSTRUCTION</b>		0					
Art	1000 / 105	0	8,704	8,704	4,861	56%	8,704
Language Arts	1000 / 110	3,683	3,928	3,928	3,550	90%	3,928
World Language	1000 / 120	3,602	1,332	1,332	919	69%	1,332
Health Education	1000 / 130	1,935	1,494	1,494	1,406	94%	1,494
Reading	1000 / 150	1,325	9,301	9,301	9,090	98%	9,301
Mathematics	1000 / 160	3,772	10,026	10,026	9,323	93%	10,026
Science	1000 / 170	1,320	11,640	11,640	2,843	24%	11,640
Physical Education	1000 / 180	5,075	3,692	3,692	3,189	86%	3,692
Social Studies	1000 / 190	2,736	3,111	3,111	2,525	81%	3,111
Vocational Education	1000 / 300	1,755	0	0	0	0%	0
Business Education	1000 / 310	0	675	675	297	44%	675
Family & Consumer Science	1000 / 320	236	8,750	8,750	2,893	33%	8,750
Music	1000 / 350	7,381	11,972	11,972	6,265	52%	11,972
Technology Education	1000 / 360	3,415	9,410	9,410	4,057	43%	9,410
Computer Instruction	1000 / 365	9,873	14,862	16,686	12,723	76%	16,686
Continuing Education	1000 / 600	10,864	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	13,840	26,436	26,436	20,689	78%	26,436
Athletics	3200 / 910	23,334	42,400	51,900	36,227	70%	51,900
<b>Subtotal</b>		<b>149,565</b>	<b>181,575</b>	<b>192,899</b>	<b>134,697</b>	<b>70%</b>	<b>192,899</b>
		0					
		0					
Special Education	1000 / 200	495,826	578,371	574,621	420,605	73%	682,995
ESY Special Education	1000 / 210	65,728	81,172	81,172	63,694	78%	63,694
Tutorial & Homebound Instruction	1000 / Var	432	3,800	3,800	597	16%	3,800
Social Work	2110 / 000	726	1,336	1,336	200	15%	1,336
Guidance	2120 / 430	2,365	3,085	3,085	2,640	86%	3,085
Nursing and Medical	2130 / 000	5,849	11,837	11,837	6,057	51%	11,837
Psychological Services	2140 / 200	3,739	4,199	6,449	5,430	84%	6,449
Speech, Hearing and Language	2150 / 200	366	546	2,046	659	32%	2,046
Transportation - SY SPED	2700 / 200	132,617	147,228	147,228	91,688	62%	208,785
Transportation -ESY SPED	2700 / 210	27,656	32,024	32,024	24,686	77%	24,686
Subtotal		735,304	863,598	863,598	616,256	71%	1,008,713
Excess Costs Grant		(120,268)	(105,171)	(105,171)	0	0%	(166,319)
<b>Subtotal - Net of Excess Costs Grant</b>		<b>615,036</b>	<b>758,427</b>	<b>758,427</b>	<b>616,256</b>	<b>81%</b>	<b>842,394</b>





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# *Memorandum*

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TO: Bolton Board of Finance

FR: Kristin B. Heckt  
Superintendent

DT: April 5, 2018

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

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The Bolton Board of Education approved the following transfers at their meeting on April 5, 2018:

1. \$15,000 from Transportation to Systems Management to purchase PowerSchool consulting, training, and support.
2. \$50,000 from Personnel Benefits to Systems Management to purchase unmet technology needs.





## Town of Bolton - FY2018 Revenue Statement - March 31, 2018

	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	\$15,129,904.00	\$15,229,904.00	\$15,222,647.55	\$92,743.55	(\$7,256.45)	99.95%
Motor Vehicle Tax	\$1,262,803.00	\$1,478,971.00	\$1,444,476.70	\$181,673.70	(\$34,494.30)	97.67%
Supplemental MV Levy	\$125,000.00	\$195,980.00	\$195,437.77	\$70,437.77	(\$542.23)	99.72%
Prior Year's Taxes	\$85,000.00	\$155,000.00	\$153,818.75	\$68,818.75	(\$1,181.25)	99.24%
Interest & Fees	\$60,000.00	\$85,000.00	\$84,133.90	\$24,133.90	(\$866.10)	98.98%
<b>Total Taxes</b>	<b>\$16,662,707.00</b>	<b>\$17,144,855.00</b>	<b>\$17,100,514.67</b>	<b>\$437,807.67</b>	<b>(\$44,340.33)</b>	<b>99.74%</b>
<b>State of Connecticut Education Grants</b>						
ECS	\$2,975,230.00	\$2,558,030.00	\$1,297,822.00	(\$1,677,408.00)	(\$1,260,208.00)	50.74%
Adult Education	\$3,679.00	\$3,848.00	\$2,572.00	(\$1,107.00)	(\$1,276.00)	66.84%
<b>Total State of CT Ed</b>	<b>\$2,978,909.00</b>	<b>\$2,561,878.00</b>	<b>\$1,300,394.00</b>	<b>(\$1,678,515.00)</b>	<b>(\$1,261,484.00)</b>	<b>50.76%</b>
<b>Other Grants</b>						
Pilot: State Property	\$15,913.00	\$14,565.00	\$14,565.00	(\$1,348.00)	\$0.00	100.00%
Elderly Tax Relief	\$30,113.00	\$0.00	\$0.00	(\$30,113.00)	\$0.00	-100.00%
Disabled	\$618.00	\$723.31	\$723.31	\$105.31	\$0.31	100.04%
Veterans Grant	\$6,494.00	\$6,470.00	\$6,470.03	(\$23.97)	\$0.03	100.00%
Pequot	\$16,362.00	\$16,279.00	\$10,852.66	(\$5,509.34)	(\$5,426.34)	66.67%
Misc. State Grants	\$3,000.00	\$3,000.00	\$0.00	(\$3,000.00)	\$0.00	0.00%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$11,494.00	\$0.00	\$0.00	100.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$24,859.00	\$0.00	\$0.00	100.00%
Municipal Sharing -Sales Tax	\$106,449.00	\$0.00	\$0.00	(\$106,449.00)	\$0.00	-100.00%
Municipal Sharing -MV	\$144,994.00	\$0.00	\$0.00	(\$144,994.00)	\$0.00	-100.00%
Municipal Stabilization	\$0.00	\$17,195.00	\$17,195.00	\$17,195.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$1,500.00	\$710.00	(\$1,290.00)	(\$790.00)	47.33%
<b>Total Other Grants</b>	<b>\$362,296.00</b>	<b>\$96,085.00</b>	<b>\$86,869.00</b>	<b>(\$275,427.00)</b>	<b>(\$9,216.00)</b>	<b>90.41%</b>
<b>Other Town Revenue</b>						
Tuition	\$299,216.00	\$352,272.00	\$242,801.22	(\$56,414.78)	(\$109,470.78)	68.92%
Town Clerk	\$75,000.00	\$85,000.00	\$61,381.81	(\$13,618.19)	(\$23,618.19)	72.21%
Selectmen Fees	\$11,000.00	\$11,000.00	\$6,632.10	(\$4,367.90)	(\$4,367.90)	60.29%
Building Official Fees	\$45,000.00	\$55,000.00	\$51,166.15	\$6,166.15	(\$3,833.85)	93.03%
Library	\$2,000.00	\$2,000.00	\$1,726.26	(\$273.74)	(\$273.74)	86.31%
NCAAA	\$3,500.00	\$4,000.00	\$3,305.00	(\$195.00)	(\$695.00)	82.63%
Misc. Revenue	\$90,000.00	\$54,000.00	\$38,851.14	(\$51,148.86)	(\$15,148.86)	71.95%
Telephone	\$9,530.00	\$7,560.00	\$7,283.17	(\$2,246.83)	(\$276.83)	96.34%
Interest	\$40,000.00	\$95,000.00	\$92,018.78	\$2,018.78	(\$2,981.22)	96.86%
Rental	\$50,869.00	\$50,869.00	\$36,884.21	(\$13,984.79)	(\$13,984.79)	72.51%
Senior Donations	\$2,000.00	\$2,000.00	\$1,435.50	(\$564.50)	(\$564.50)	71.78%
<b>Total Other Town Revenue</b>	<b>\$628,115.00</b>	<b>\$718,701.00</b>	<b>\$543,485.34</b>	<b>(\$84,629.66)</b>	<b>(\$175,215.66)</b>	<b>75.62%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$20,632,027.00</b>	<b>\$20,521,519.00</b>	<b>\$19,031,263.01</b>	<b>(\$1,600,763.99)</b>	<b>(\$1,490,255.99)</b>	<b>92.74%</b>



	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
<b>BOARD OF EDUCATION GRANTS</b>						
Excess Cost Grant	\$199,755.00	\$162,073.00	\$121,538.00	(\$78,217.00)	(\$40,535.00)	74.99%
Federal Grants	\$202,950.00	\$202,950.00	\$111,025.00	(\$91,925.00)	(\$91,925.00)	54.71%
SHEFF	\$51,000.00	\$51,000.00	\$31,577.00	(\$19,423.00)	(\$19,423.00)	61.92%
CHOICE Grant	\$486,000.00	\$486,000.00	\$447,823.00	(\$38,177.00)	(\$38,177.00)	92.14%
EastConn mentor	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	(\$2,500.00)	0.00%
ERASE	\$2,285.00	\$2,285.00	\$2,875.50	\$590.50	\$590.50	125.84%
<b>Total Board of Education Grants</b>	<b>\$944,490.00</b>	<b>\$906,808.00</b>	<b>\$593,300.50</b>	<b>(\$229,651.50)</b>	<b>(\$313,507.50)</b>	<b>65.43%</b>
<b>ADDITIONAL TOWN GRANTS</b>						
Town Aid Roads	\$200,235.00	\$100,114.00	\$100,114.00	(\$100,121.00)	\$0.00	100.00%
<b>Total Additional Town Grants</b>	<b>\$200,235.00</b>	<b>\$100,114.00</b>	<b>\$100,114.00</b>	<b>(\$100,121.00)</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>						
	<b>\$1,144,725.00</b>	<b>\$1,006,922.00</b>	<b>\$693,414.50</b>	<b>(\$329,772.50)</b>	<b>(\$313,507.50)</b>	<b>68.86%</b>



FY18 March 31, 2018	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY17	FY16	FY15
Administration	\$282,713	\$282,713	\$197,500.80	\$85,212.20	\$665.53	\$84,546.67	70.09%	68.08%	72.00%	71.67%
Prof and Tech Svcs	\$278,450	\$278,450	\$151,808.74	\$126,641.26	\$11,286.38	\$115,354.88	58.57%	60.88%	46.38%	58.85%
Financial Administration	\$220,712	\$220,712	\$147,051.25	\$73,660.75	\$1,156.21	\$72,504.54	67.15%	65.07%	68.91%	76.53%
Auditing	\$23,000	\$23,000	\$20,000.00	\$3,000.00	\$0.00	\$3,000.00	86.96%	21.74%	16.67%	100.00%
Assessor	\$77,026	\$77,026	\$52,474.49	\$24,551.51	\$0.00	\$24,551.51	68.13%	66.76%	67.60%	69.34%
Tax Collector	\$96,184	\$91,684	\$57,500.11	\$34,183.89	\$250.00	\$33,933.89	62.99%	65.88%	73.15%	74.88%
Data Processing	\$109,851	\$109,851	\$63,306.74	\$46,544.26	\$9,115.70	\$37,428.56	65.93%	57.92%	53.97%	36.75%
Town Clerk	\$113,472	\$113,472	\$80,508.48	\$32,963.52	\$1,180.00	\$31,783.52	71.99%	71.15%	70.05%	71.95%
Property Insurance	\$131,088	\$131,088	\$110,328.06	\$20,759.94	\$0.00	\$20,759.94	84.16%	87.50%	79.12%	73.37%
Probate	\$5,280	\$5,280	\$0.00	\$5,280.00	\$0.00	\$5,280.00	0.00%	98.95%	94.60%	0.00%
Elections	\$39,107	\$39,107	\$13,875.05	\$25,231.95	\$1,100.00	\$24,131.95	38.29%	38.22%	36.15%	48.71%
Board of Finance	\$2,200	\$2,200	\$460.00	\$1,740.00	\$0.00	\$1,740.00	20.91%	28.18%	22.27%	21.48%
Public Building Commission	\$540	\$540	\$0.00	\$540.00	\$0.00	\$540.00	0.00%	12.04%	0.00%	0.00%
Parks/Town Building Ops	\$677,637	\$677,637	\$421,412.75	\$256,224.25	\$8,013.22	\$248,211.03	63.37%	63.93%	55.36%	67.15%
Police	\$365,293	\$365,293	\$1,211.82	\$364,081.18	\$0.00	\$364,081.18	0.33%	1.43%	0.76%	1.19%
Fire	\$179,032	\$179,032	\$73,887.75	\$105,144.25	\$39,196.20	\$65,948.05	63.16%	66.92%	61.34%	58.93%
Animal Control	\$3,500	\$3,500	\$3,000.00	\$500.00	\$0.00	\$500.00	85.71%	80.00%	0.00%	0.00%
Fire Marshal	\$14,724	\$14,724	\$6,168.96	\$8,555.04	\$0.00	\$8,555.04	41.90%	69.75%	69.11%	77.55%
Highways and Streets	\$991,064	\$991,064	\$632,549.31	\$358,514.69	\$61,386.47	\$297,128.22	70.02%	73.98%	72.68%	75.27%
Public Health Admin	\$33,240	\$33,240	\$20,486.77	\$12,753.23	\$0.00	\$12,753.23	61.63%	61.11%	58.42%	59.09%
Seniors / Social Services	\$160,977	\$160,977	\$100,607.14	\$60,369.86	\$2,250.00	\$58,119.86	63.90%	58.21%	70.77%	53.58%
Conservation	\$1,575	\$1,575	\$1,075.00	\$500.00	\$0.00	\$500.00	68.25%	60.68%	54.60%	55.86%
Recreation	\$33,185	\$33,185	\$33,185.00	\$0.00	\$0.00	\$0.00	100.00%	100.00%	0.00%	0.00%
Library	\$285,561	\$285,561	\$201,118.47	\$84,442.53	\$9,563.04	\$74,879.49	73.78%	74.73%	74.94%	77.67%
Land Use	\$270,408	\$270,408	\$169,616.25	\$100,791.75	\$3,375.00	\$97,416.75	63.97%	67.40%	66.08%	60.41%
Planning & Zoning	\$6,580	\$6,580	\$1,575.36	\$5,004.64	\$0.00	\$5,004.64	23.94%	20.49%	21.02%	22.87%
Zoning Board of Appeals	\$1,440	\$1,440	\$494.91	\$945.09	\$0.00	\$945.09	34.37%	12.15%	4.51%	9.35%
Inlands/Wetlands	\$2,235	\$2,235	\$913.57	\$1,321.43	\$0.00	\$1,321.43	40.88%	24.11%	18.19%	41.61%
Open Space	\$645	\$645	\$0.00	\$645.00	\$0.00	\$645.00	0.00%	0.00%	0.00%	29.46%
Economic Development	\$2,000	\$2,000	\$425.00	\$1,575.00	\$0.00	\$1,575.00	21.25%	35.75%	35.75%	22.00%
Fringe Benefits	\$823,929	\$836,429	\$610,295.77	\$226,133.23	\$0.00	\$226,133.23	72.96%	69.01%	69.11%	72.38%
Waste Collection	\$486,714	\$478,714	\$325,701.18	\$153,012.82	\$0.00	\$153,012.82	68.04%	63.42%	63.46%	65.25%
Totals	\$5,719,362	\$5,719,362	\$3,498,538.73	\$2,220,823.27	\$148,537.75	\$2,072,285.52	63.77%	62.25%	62.04%	65.25%

FY18 TOWN GOVERNMENT  
BUDGET TRANSFERS

April 2018

BOF

Budget	Amount	From Line Item		To Line Item
Highway	\$9,500.00	Sand & Salt	to	New Equipment
	\$5,000.00	Sand & Salt	to	Overtime

**Town of Bolton, Connecticut**  
**Board of Finance**  
**Approved Calendar**  
**FY 19 Budget Review**

- 3/28/18 Board of Finance Special Meeting – with Board of Education re: FY19 Budget  
Town Hall 7:15 PM **(THIS IS A WEDNESDAY)**
- 4/05/18 Board of Finance Special Meeting - Budget Deliberations  
Town Hall 7:15 pm
- 4/09-4/13/18 Bolton Public Schools Spring Recess
- 4/13/18 Last day for any revisions to the budget document other than the final numbers  
decided upon at the 4/19/18 meeting that will be presented for the Public  
Hearing
- 4/19/18 Board of Finance Regular – Budget Deliberation  
Town Hall 7:15 PM
- 4/23/18 **Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/23/18 **Public Notice Issued (5 days prior to Public Hearing)**
- 5/01/18 **Public Hearing/Board of Finance Special Meeting**  
**Location: Bolton High School Student Commons 7:00 PM (THIS IS A TUESDAY)**
- 5/10/18 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
Town Hall 7:15 pm
- 5/16/18 **Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/16/18 **Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/17/18 Board of Finance Regular Meeting  
Town Hall 7:15 PM
- 5/22/18 **Budget Referendum**
- 5/24/18 Board of Finance – Budget Deliberation (If necessary)  
Town Hall 7:15 PM