

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
FEBRUARY 20, 2020– 7:15 p.m.  
TOWN HALL**

**Minutes**

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

**Members Absent:** Ross Lally

**Others Present:** First Selectman Sandra Pierog, Chief Financial Officer Jill Collins and Board Clerk Linda H. McDonald

**1. Call to Order:** The meeting was called to order by Chairman E. Bradley at 7:15 p.m.

**2. Public Participation:** No public participation.

**3. Distribution of the FY 2019 Financial Statements:** Members will individually review the State Compliance Audit, year ending June 30, 2019, and email the Chief Financial Officer with any questions or concerns in the next few weeks. J. Collins will present the questions and answers at the next meeting. Some discussion and questions followed on portions of the audit.

**4. Approval of Minutes:**

**January 16, 2020 Regular Meeting:** The following amendments were made to the minutes of January 16, 2020 (in bold):

“Members ~~Excused~~ **Absent:** Vice-Chair Robert Munroe, Charles Danna Jr. and Kristen Gourley

**R. Lally commented on what would happen if there was not enough room to accommodate Columbia students. R. Lally agreed that the contract with Columbia could have financial implications to the rest of the Town if monies are required due to a sudden influx of students from Columbia.**

5.a

**She E. Bradley said the Town will not receive \$30,000.000 from Coventry (40% of the salary for the position) for a shared Behaviorist in the school system next year, as the position will become full-time in Bolton. The BOE is projecting four (4) less Columbia students next year.**

5.c

E. Bradley reported she attended the last BOE meeting and spoke with the BOE Chair Andrew ~~Broneil~~ **Broneill** last week to discuss how helpful it is to have a BOE member attend the BOF meetings. She will set up a time to meet with Superintendent K. Heckt and A. ~~Broneil~~ **Broneill** for further discussions.

**E. Bradley inquired about the videotaping of the meeting. J. Kelly said he was asked by the Community Voice Channel (CVC) to videotape the meeting. The plan of CVC is to videotape the BOS, BOF and BOE meetings. He apologized for not informing the Chair that the meeting was being videotaped.**

6.c

R. Lally MOVED to approve the budget review calendar as presented. R. ~~DiPietro~~ DePietro SECONDED. MOTION CARRIED 4:0:0.”

(end of amendments)

R. Tuthill MOVED to APPROVE the regular meeting minutes of January 20, 2020 as amended. R. DePietro SECONDED. MOTION CARRIED 4:0:2 with Vice-Chair Robert Munroe and Kristen Gourley abstaining.

**5. Elected Official and Town Staff Reports:**

**a. Revenue Summary:**

J. Collins reported tax revenue collection is at 101.42% as of January 31, 2020 and reviewed the FY 2020 Revenue statement as of January 31, 2020. She reported the Town received another quarter of the ECS money and there has been a delay in receiving the transportation grant money. Discussion followed on Town Aid Roads grant funds.

**b. Town Update:** S. Pierog reported, as of January 31, 2020, total Town expenditures are running at about 52%.

Members reviewed a memo from Assessor Helen Totz, dated January 20,2020, outlining the 2019 Grand List breakdown prior to the Board of Assessment Appeals March hearings.

**c. Board of Education (BOE) Update:** E. Bradley said the FY2020 commentary from the BOE reflects more accurate reporting from the BOE as requested. As of January 31, 2020, approximately 52% of the budget had been expended.

K. Gourley expressed appreciation for the transparency in the reports.

R. Munroe noted the YTD expenditures for salaries/wages and employee benefits as of 1/31/2020 is one million dollars over the YTD expenditures as of 12/31/2019. E. Bradley will ask for an explanation at her next meeting with Superintendent of Schools Kristin Heckt and Board of Education Chair Andrew Broneill. J. Collins noted there were three pay periods in January which may explain the increase.

**6. Ongoing Business:**

**a. Consideration and Action on Revised FY2021 BOF Budget:** E. Bradley reported the BOF budget was presented to the Board of Selectmen (BOS) Tuesday night. An advertising line item of \$60.00 was added to the budget to cover the cost of the budget public hearing legal notice. Money for this line item was taken from the Office Operating Expenses line item, so the total budget request would remain at \$2,200.00.

R. Tuthill MOVED to approve the revised BOF FY 2021 budget. R. Munroe SECONDED. MOTION CARRIED 6:0:0.

**b. Shared Services:** No report.

**c. CAPA Update:** E. Bradley explained there are two components of the 5-year capital plan: capital improvements and capital reserve fund. The members will review the recommended

plan from the BOS. E. Bradley noted the plan must have at least 1 mil worth of capital reserve projects.

**d. FY2020 Budget:** E. Bradley shared information on some revenue sources that will not be coming in next year.

**e. FY2021 Budget Calendar:** Meeting date revisions were made to the budget calendar.

**7. Adjournment:** E. Bradley adjourned the regular meeting at 8:57 p.m.

Respectfully submitted by,

*Linda H. McDonald*

Linda H. McDonald, Board Clerk

The next regular Board of Finance meeting is scheduled for March 19, 2020.

PLEASE SEE THE MINUTES OF SUBSEQUENT MEETINGS FOR THE APPROVAL OF THESE MINUTES AND ANY CORRECTIONS HERETO.

Town of Bolton - FY2020 Revenue Statement - February 29, 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	\$15,334,783.00	\$15,587,069.89	\$252,286.89	\$252,286.89	101.65%
Motor Vehicle Tax	\$1,560,818.00	\$1,560,818.00	\$1,501,328.66	(\$59,489.34)	(\$59,489.34)	96.19%
Supplemental MV Lew	\$175,000.00	\$175,000.00	\$175,140.01	\$140.01	\$140.01	100.08%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$91,372.36	\$16,372.36	\$16,372.36	121.83%
Interest & Fees	\$50,000.00	\$50,000.00	\$90,375.52	\$40,375.52	\$40,375.52	180.75%
<b>Total Taxes</b>	<b>\$17,195,601.00</b>	<b>\$17,195,601.00</b>	<b>\$17,445,286.44</b>	<b>\$249,685.44</b>	<b>\$249,685.44</b>	<b>101.45%</b>
<b>State of Connecticut Education Grants</b>						
ECS	\$2,689,293.00	\$2,689,293.00	\$1,373,528.00	(\$1,315,765.00)	(\$1,315,765.00)	51.07%
Adult Education	\$3,678.00	\$3,678.00	\$2,550.00	(\$1,128.00)	(\$1,128.00)	69.33%
<b>Total State of CT Ed</b>	<b>\$2,692,971.00</b>	<b>\$2,692,971.00</b>	<b>\$1,376,078.00</b>	<b>(\$1,316,893.00)</b>	<b>(\$1,316,893.00)</b>	<b>51.10%</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	\$691.00	\$697.47	\$6.47	\$6.47	100.94%
Veterans Grant	\$6,470.00	\$6,470.00	\$3,276.00	(\$3,194.00)	(\$3,194.00)	50.63%
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	\$0.00	(\$5,000.00)	(\$5,000.00)	0.00%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$0.00	(\$11,494.00)	(\$11,494.00)	0.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$1,735.00	(\$265.00)	(\$265.00)	86.75%
<b>Total Other Grants</b>	<b>\$89,099.00</b>	<b>\$89,099.00</b>	<b>\$42,130.80</b>	<b>(\$46,968.20)</b>	<b>(\$46,968.20)</b>	<b>47.29%</b>
<b>Other Town Revenue</b>						
Tuition	\$268,725.00	\$268,725.00	\$123,042.54	(\$145,682.46)	(\$145,682.46)	45.79%
Town Clerk	\$80,000.00	\$80,000.00	\$65,912.73	(\$14,087.27)	(\$14,087.27)	82.39%
Selectmen Fees	\$12,745.00	\$12,745.00	\$5,975.26	(\$6,769.74)	(\$6,769.74)	46.88%
Building Official Fees	\$60,000.00	\$60,000.00	\$71,858.49	\$11,858.49	\$11,858.49	119.76%
Library	\$2,000.00	\$2,000.00	\$1,399.00	(\$601.00)	(\$601.00)	69.95%
NCAAA	\$5,000.00	\$5,000.00	\$2,692.00	(\$2,308.00)	(\$2,308.00)	53.84%
Building Official Service	\$36,864.00	\$36,864.00	\$27,033.00	(\$9,831.00)	(\$9,831.00)	73.33%
Misc. Revenue	\$38,136.00	\$38,136.00	\$20,083.72	(\$18,052.28)	(\$18,052.28)	52.66%
Telephone	\$6,500.00	\$6,500.00	\$0.00	(\$6,500.00)	(\$6,500.00)	0.00%
Interest	\$125,000.00	\$125,000.00	\$159,649.64	\$34,649.64	\$34,649.64	127.72%
Rental	\$51,157.00	\$51,157.00	\$40,064.52	(\$11,092.48)	(\$11,092.48)	78.32%
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	\$2,000.00	\$1,718.50	(\$281.50)	(\$281.50)	85.93%
<b>Total Other Town Revenue</b>	<b>\$718,127.00</b>	<b>\$718,127.00</b>	<b>\$537,841.06</b>	<b>(\$180,285.94)</b>	<b>(\$180,285.94)</b>	<b>74.89%</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>\$20,695,798.00</b>	<b>\$19,401,336.30</b>	<b>(\$1,294,461.70)</b>	<b>(\$1,294,461.70)</b>	<b>93.75%</b>
<b>BOARD OF EDUCATION GRANTS</b>						
Excess Cost Grant	\$25,000.00	\$25,000.00	\$19,334.00	(\$5,666.00)	(\$5,666.00)	77.34%
Federal Grants	\$188,000.00	\$188,000.00	\$143,126.34	(\$44,873.66)	(\$44,873.66)	76.13%
SHEFF	\$50,000.00	\$50,000.00	\$36,714.00	(\$13,286.00)	(\$13,286.00)	73.43%
CHOICE Grant	\$464,000.00	\$464,000.00	\$118,782.00	(\$345,218.00)	(\$345,218.00)	25.60%
ERASE	\$2,875.00	\$2,875.00	\$1,900.00	(\$975.00)	(\$975.00)	66.09%
Total Board of Education Grants	\$729,875.00	\$729,875.00	\$319,856.34	(\$410,018.66)	(\$410,018.66)	43.82%
<b>ADDITIONAL TOWN GRANTS</b>						
Town Aid Roads	\$ 200,235.00	\$ 200,235.00	\$0.00	(\$200,235.00)	(\$200,235.00)	0.00%
Total Additional Town Grants	\$200,235.00	\$200,235.00	\$0.00	(\$200,235.00)	(\$200,235.00)	0.00%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$930,110.00</b>	<b>\$930,110.00</b>	<b>\$319,856.34</b>	<b>(\$610,253.66)</b>	<b>(\$610,253.66)</b>	<b>34.39%</b>

**TAX COLLECTOR**  
**2.29.20**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 2.29.20	PERCENTAGE COLLECTED FY 20 BUDGET
CURRENT YR. LEVY	\$ 15,334,783.00	\$ 15,607,073.96	\$ -	\$ (5,173.13)	\$ (14,125.80)	\$ (164.74)	\$ 15,587,069.89	101.65%
MOTOR VEHICLE	\$ 1,560,818.00	\$ 1,513,184.44	\$ -	\$ (10,670.79)	\$ (326.64)	\$ (651.65)	\$ 1,501,328.66	96.19%
SUPP. MV LEVY	\$ 175,000.00	175,489.60	-	(54.00)	(295.59)	-	175,140.01	100.08%
<b>SUB TOTAL</b>	<b>\$ 17,070,601.00</b>	<b>\$ 17,295,748.00</b>	<b>\$ -</b>	<b>\$ (15,897.92)</b>	<b>\$ (14,748.03)</b>	<b>\$ (816.39)</b>	<b>\$ 17,263,538.56</b>	<b>101.13%</b>
PRIOR YEARS	\$ 75,000.00	* \$ 226,586.45	\$ (133,174.07)	\$ (2,496.83)	\$ (157.13)	\$ 613.94	\$ 91,372.36	121.83%
INTEREST & FEES	\$ 50,000.00	** \$ 90,252.51	\$ -	\$ (52.34)	\$ (27.10)	\$ 202.45	\$ 90,375.52	180.75%
<b>TOTAL</b>	<b>\$ 17,195,601.00</b>	<b>\$ 17,612,586.96</b>	<b>\$ (133,174.07)</b>	<b>\$ (18,394.75)</b>	<b>\$ (956.57)</b>	<b>\$ (14,775.13)</b>	<b>\$ 17,445,286.44</b>	<b>101.45%</b>

\* Includes \$ 198.22 Suspense  
\*\* Includes \$ 128.33 Suspense Interest  
Equaling \$326.55

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

7.31.2019	8.31.2019	9.30.2019	10.31.2019	11.30.2019	12.31.2019
92.22%	99.97%	100.53%	100.68%	100.83%	101.31%
1.31.2020	2.29.2020	3.31.2020	4.30.2020	5.31.2020	6.30.2020
101.42%	101.65				
7.31.2018	8.30.2018	9.30.2018	10.31.2018	11.30.2018	12.31.2018
86.52%	99.09%	99.38%	99.64%	99.89%	100.26%
1.31.2019	2.28.2019	3.31.2019	4.30.2019	5.31.2019	6.30.2019
100.46%	99.86%	99.95%	99.99%	100.21%	100.28%

FY20 February 29, 2020										
	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY19	FY18	FY17
Administration	\$ 628,858.00	\$ 637,710.63	\$ 352,119.45	\$ 285,591.18	\$ 2,719.77	\$ 282,871.41	55.64%	63.38%	63.23%	61.15%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 365.00	\$ 1,835.00	\$ -	\$ 1,835.00	16.59%	12.73%	17.50%	20.45%
Financial Administration	\$ 225,920.00	\$ 225,920.00	\$ 136,009.80	\$ 89,910.20	\$ -	\$ 89,910.20	60.20%	58.86%	58.82%	57.98%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 19,500.00	\$ 7,000.00	\$ -	\$ 7,000.00	73.58%	0.00%	0.00%	21.74%
Assessor	\$ 78,730.00	\$ 78,730.00	\$ 48,944.75	\$ 29,785.25	\$ 1,050.27	\$ 28,734.98	63.50%	61.33%	61.07%	59.56%
Tax Collector	\$ 105,210.00	\$ 105,210.00	\$ 58,170.96	\$ 47,039.04	\$ 3,361.38	\$ 43,677.66	58.49%	62.73%	57.42%	59.31%
Fringe Benefits	\$ 908,062.00	\$ 899,209.37	\$ 535,871.29	\$ 363,338.08	\$ -	\$ 363,338.08	59.59%	59.81%	64.47%	61.15%
Data Processing	\$ 119,490.00	\$ 119,490.00	\$ 94,863.56	\$ 24,626.44	\$ -	\$ 24,626.44	79.39%	47.22%	53.51%	47.08%
Town Clerk	\$ 118,290.00	\$ 118,290.00	\$ 75,937.23	\$ 42,352.77	\$ 1,770.00	\$ 40,582.77	65.69%	66.97%	64.77%	61.20%
Land Use	\$ 297,098.00	\$ 297,098.00	\$ 191,805.72	\$ 105,292.28	\$ 4,500.00	\$ 100,792.28	66.07%	61.57%	57.69%	60.28%
Planning & Zoning	\$ 6,580.00	\$ 6,580.00	\$ 660.52	\$ 5,919.48	\$ -	\$ 5,919.48	10.04%	20.01%	19.39%	18.82%
Zoning Board of Appeals	\$ 1,440.00	\$ 1,440.00	\$ 411.34	\$ 1,028.66	\$ -	\$ 1,028.66	28.57%	18.97%	26.73%	4.51%
Property Insurance	\$ 137,705.00	\$ 137,705.00	\$ 84,099.50	\$ 53,605.50	\$ -	\$ 53,605.50	61.07%	65.49%	63.81%	65.87%
Probate	\$ 5,673.00	\$ 5,673.00	\$ 5,673.00	\$ -	\$ -	\$ -	100.00%	96.67%	0.00%	96.95%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 686.68	\$ 1,548.32	\$ -	\$ 1,548.32	30.72%	18.75%	39.20%	24.11%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 815.00	\$ 1,185.00	\$ -	\$ 1,185.00	40.75%	38.50%	17.50%	35.75%
Elections	\$ 42,495.00	\$ 42,495.00	\$ 11,539.60	\$ 30,955.40	\$ -	\$ 30,955.40	27.16%	46.23%	34.40%	36.45%
Parks/Town Building Ops	\$ 775,762.00	\$ 775,762.00	\$ 420,227.44	\$ 355,534.56	\$ 22,663.08	\$ 332,871.48	57.09%	56.87%	53.95%	52.61%
Police	\$ 392,077.00	\$ 392,077.00	\$ 3,084.11	\$ 388,992.89	\$ -	\$ 388,992.89	0.79%	0.49%	0.33%	0.30%
Fire Commission	\$ 190,113.00	\$ 190,113.00	\$ 93,635.34	\$ 96,477.66	\$ 47,385.37	\$ 49,092.29	74.18%	65.44%	60.95%	64.60%
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	\$ 2,201.40	\$ 13,969.60	\$ -	\$ 13,969.60	13.61%	13.44%	39.52%	62.96%
Highways and Streets	\$ 1,048,802.00	\$ 1,048,802.00	\$ 614,751.49	\$ 434,050.51	\$ 91,552.36	\$ 342,498.15	67.34%	59.85%	64.93%	69.51%
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	\$ 20,623.54	\$ 12,216.46	\$ -	\$ 12,216.46	62.80%	61.24%	61.34%	60.74%
Seniors / Social Services	\$ 160,208.00	\$ 160,208.00	\$ 104,822.79	\$ 55,385.21	\$ 2,450.00	\$ 52,935.21	66.96%	63.01%	58.03%	51.95%
Library	\$ 294,205.00	\$ 294,205.00	\$ 187,431.96	\$ 106,773.04	\$ 6,929.06	\$ 99,843.98	66.06%	67.73%	68.12%	68.92%
Recreation	\$ 33,185.00	\$ 33,185.00	\$ -	\$ 33,185.00	\$ -	\$ 33,185.00	0.00%	100.00%	100.00%	0.00%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 1,160.00	\$ 465.00	\$ -	\$ 465.00	71.38%	73.33%	63.17%	55.29%
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	\$ 314,301.95	\$ 218,774.05	\$ 650.00	\$ 218,124.05	59.08%	54.88%	54.85%	56.71%
<b>Totals</b>	<b>\$ 6,191,235.00</b>	<b>\$ 6,191,235.00</b>	<b>\$ 3,382,713.42</b>	<b>\$ 2,808,521.58</b>	<b>\$ 185,031.29</b>	<b>\$ 2,623,490.29</b>	<b>57.63%</b>	<b>61.61%</b>	<b>61.46%</b>	<b>59.32%</b>

			<b>FY20 TOWN GOVERNMENT BUDGET TRANSFERS</b>		
<b>Budget</b>	<b>Amount</b>	<b>From Line Item</b>	<b>To Line Item</b>		
Town Building Operations	\$ 400.00	Supplies	Equipment	to	

From	To	Account Description	Amount
District Wide		Professional Development	\$ (1,000.00)
District Wide		Travel Expense	\$ (400.00)
Bolton Center School		District Supplies	\$ (1,770.00)
Bolton High School		District Supplies	\$ (400.00)
	District Wide	Professional Services	\$ 3,570.00
			2510/000
			2510/000
			2510/000
			2510/000
			2510/000

Bolton High School		Electricity	\$ (23,399.38)
	Bolton Center School		\$ 23,399.38
			2600/000
			2600/000

Bolton High School		Operation & Maint. Supplies	\$ (1,452.04)
	District Wide	Operation & Maint. Supplies	\$ 1,452.04
			2600/000
			2600/000

Bolton Center School		Operation & Maint. Supplies	\$ (2,000.00)
Bolton High School		Operation & Maint. Supplies	\$ (2,000.00)
Bolton Center School		Electricity	\$ (7,888.93)
Bolton High School		Electricity	\$ (3,944.46)
	Bolton High School	Non-Tech Rep. & Maint.	\$ 15,833.39
			2600/000

Bolton Center School		Purchased Property Services	\$ (644.65)
District Wide		Purchased Property Services	\$ (264.00)
District Wide		Communications	\$ (1,634.00)
Bolton High School		Operation & Maint. Supplies	\$ (198.67)
District Wide		Gasoline	\$ (1,551.00)
	Bolton High School	Purchased Property Services	\$ 4,292.32
			2600/000
			2600/000
			2600/000
			2600/000
			2600/000

Bolton High School		Student Transportation Technical	\$ (1,100.00)
	Bolton High School	Student Transportation Other	\$ 1,100.00
			2700/300
			2700/910

Bolton High School		Substitute LTS	\$ (15,000.00)	1000/100
	Bolton Center School	Substitute LTS	\$ 15,000.00	1000/100

Bolton High School		Instructional Staff PD	\$ (613.06)	2210/100
District Wide		Other Supplies	\$ (286.94)	2210/100
	Bolton Center School	Instructional Staff PD	\$ 900.00	2210/100

District Wide		Travel Expense	\$ (650.00)	2320/000
District Wide		Central Office Related Services	\$ (500.00)	2320/000
	District Wide	Other Supplies	\$ 1,150.00	2320/000

Bolton Center School		Nursing Professional Services	\$ (200.00)	2130/000
	Bolton High School	Other Supplies	\$ 200.00	2130/000

Bolton Center School		Rental Of Equipment And Vehicles	\$ (6,100.00)	2510/000
Bolton High School		Rental Of Equipment And Vehicles	\$ (4,300.00)	2510/000
Bolton Center School		District Supplies	\$ (1,000.00)	2510/000
District Wide		Worker's Compensation	\$ (8,437.00)	2330/000
District Wide		Prop. and Gen. Lialb. Insurance	\$ (4,181.00)	2330/000
District Wide		Sports Injury Insurance	\$ (253.00)	2330/000
	District Wide	Technology Related Hardware	\$ 21,027.00	2580/000
	District Wide	Online Subscription Services	\$ 3,244.00	2580/000

**Town of Bolton, Connecticut**  
**Board of Finance**  
**REVISED Budget Calendar**  
**FY2021 Budget Review**

- 3/15/20 Board of Selectmen Budget Due to Board of Finance**
- 3/15/20 Board of Education Budget Due to Board of Finance**
- 3/19/20 Board of Finance Regular Meeting – with Board of Education re: FY2021 Budget  
Town Hall 7:15 PM
- 3/26/20 Board of Finance Special Meeting – with Board of Selectmen re: FY2021 General  
Government, Capital & Debt Budgets  
Town Hall 7:15 PM
- 3/31/20 Board of Finance Special Meeting Budget Deliberations (if needed)  
Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 4/02/20 Board of Finance Special Meeting Budget Deliberations (if needed)  
Town Hall 7:15 PM
- 4/08/20 Board of Finance Special Meeting Budget Deliberations (if needed)  
Town Hall 7:15 PM **(THIS IS A WEDNESDAY)**
- 4/09/20 Board of Finance Special Meeting - Budget Deliberations (if needed)  
Town Hall 7:15 PM
- 4/14/20 Board of Finance Special Meeting Budget Deliberations (if needed)  
Location: Senior Center 7:15 PM **(THIS IS A TUESDAY)**
- 4/16/20 Board of Finance Regular – Budget Deliberation  
Town Hall 7:15 PM
- 4/13-4/17/20 Bolton Public Schools Spring Recess
- 4/22/20 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/22/20 Public Notice Issued (5 days prior to Public Hearing)**
- 4/28/20 Public Hearing/Board of Finance Special Meeting (if needed)**  
**Location: Bolton High School Student Commons 7:00 PM (THIS IS A TUESDAY)**
- 4/30/20 Board of Finance Special Meeting - Budget Deliberations (if needed)  
Town Hall 7:15 PM
- 5/6/20 Budget Filed with Town Clerk (5 days prior to Referendum)**
- 5/6/20 Public Notice Issued (5 days prior to Referendum)**
- 5/12/20 Budget Referendum**

<p style="text-align: center;"><b>Report Commentary</b> <b>FY2019</b></p>
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As of February 28, 2019 we have expended 56% of the budget or \$7,954,334 and in 2018, we had expended 55%. We are currently projecting expenditures of \$14,059,082. This is an under expenditure of \$60,000 down by \$82,350 from the previous month's estimate. This decrease in the projection amount accounts for the transfers approved by the BOE on 2/13/19.

**Salary and Benefits:** Projected under expenditure of \$60,000 from salaries & benefits changes. Refer to the prior month report and Superintendent Memo for details on the 2/13/19 BOE approved transfers.

**Regular Instruction:** Projection increased by \$27,871 due to transfers in for equipment replacements.

**Administration, Support, & Central Services:** Projection increased by \$54,479 due to transfers in for equipment replacement and legal services.

Transfers over \$10,000 [None]:

Attachments: Budget status summary & FY2018 comparative month's 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: February**

**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 2/28/19	YTD % Exp.	Projected Expenditures 2018-2019
<b>REGULAR INSTRUCTION</b>							
Art	1000 / 105	8,215	11,083	11,083	9,041	82%	11,083
Language Arts	1000 / 110	9,209	9,983	10,254	9,071	88%	10,254
World Language	1000 / 120	1,452	5,445	5,445	4,793	88%	5,445
Health Education	1000 / 130	1,032	1,048	1,048	881	84%	1,048
Reading	1000 / 150	10,749	15,279	15,279	11,887	78%	15,279
Mathematics	1000 / 160	16,390	19,068	19,068	7,759	41%	19,068
Science	1000 / 170	4,951	30,633	30,633	13,922	45%	30,633
Physical Education	1000 / 180	4,360	10,053	15,087	13,802	91%	15,087
Social Studies	1000 / 190	1,342	4,819	4,841	4,627	96%	4,841
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	80	1,048	16,348	985	6%	16,348
Family & Consumer Science	1000 / 320	12,093	10,750	13,050	3,906	30%	13,050
Music	1000 / 350	30,780	19,417	32,920	14,410	44%	32,920
Technology Education	1000 / 360	9,959	9,334	11,334	5,566	49%	11,334
Computer Instruction	1000 / 365	12,652	13,640	15,440	9,469	61%	15,440
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	34,838	29,870	35,870	29,264	82%	35,870
Athletics	3200 / 910	58,310	60,450	60,450	46,453	77%	60,450
<b>Subtotal</b>		<b>230,252</b>	<b>265,762</b>	<b>311,992</b>	<b>199,673</b>	<b>64%</b>	<b>311,992</b>
<b>STUDENT SUPPORT SERVICES</b>							
Special Education	1000 / 200	585,682	298,803	306,386	147,052	48%	320,790
ESY Special Education	1000 / 210	82,214	46,234	35,243	29,026	82%	33,226
Instruction	1000 / Var	0	3,800	3,800	1,150	30%	3,800
Social Work	2110 / 000	0	678	678	0	0%	678
Guidance	2120 / 430	2,855	7,060	7,060	5,883	83%	7,060
Nursing and Medical	2130 / 000	5,449	6,853	8,193	6,720	82%	8,193
Psychological Services	2140 / 200	1,162	3,333	7,960	3,722	47%	7,960
Speech, Hearing and Language	2150 / 200	0	515	1,076	738	69%	1,076
Transportation - SY SPED	2700 / 200	147,347	99,788	99,788	36,308	36%	68,377
Transportation -ESY SPED	2700 / 210	31,376	19,831	16,711	9,659	58%	11,159
Subtotal		856,086	486,895	486,895	240,258	49%	462,319
Excess Costs Grant		(190,349)	(49,576)	(49,576)	(21,133)	43%	(25,000)
<b>Subtotal - Net of Excess Costs Grant</b>		<b>665,737</b>	<b>437,319</b>	<b>437,319</b>	<b>219,125</b>	<b>50%</b>	<b>437,319</b>
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>							
Program Impr. & Evaluation	2210 / 100	26,512	26,825	26,825	23,970	89%	26,825
Central Administration	2320 / 000	91,042	93,716	117,716	78,242	66%	117,716
School Insurance	2330 / Var	152,356	148,852	148,852	105,293	71%	148,852
Building Administration	2410 / Var	49,734	75,957	76,567	35,951	47%	76,567
Fiscal Services	2510 / 000	82,164	89,086	89,086	39,599	44%	89,086
Systems Management	2580 / Var	219,866	188,942	254,400	114,297	45%	254,400
<b>Subtotal</b>		<b>621,674</b>	<b>623,378</b>	<b>713,446</b>	<b>397,352</b>	<b>56%</b>	<b>713,446</b>
<b>OPERATIONS AND TRANSPORTATION</b>							
Operations & Maintenance	2600 / 000	414,030	469,994	469,994	238,932	51%	469,994
Transportation	2700 / Var	496,903	528,783	528,783	302,032	57%	528,783
<b>Subtotal</b>		<b>910,934</b>	<b>998,777</b>	<b>998,777</b>	<b>540,964</b>	<b>54%</b>	<b>998,777</b>
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>							
Salaries and Wages	Var / Var	8,924,280	9,333,583	9,331,783	5,090,838	55%	9,321,783
Personnel Benefits	2570 / Var	2,228,019	2,542,613	2,408,115	1,506,382	63%	2,358,115
<b>Subtotal</b>		<b>11,152,299</b>	<b>11,876,196</b>	<b>11,739,898</b>	<b>6,597,220</b>	<b>56%</b>	<b>11,679,898</b>
<b>SUMMARY OF ALL PROGRAMS</b>							
<b>REGULAR INSTRUCTION</b>		230,252	265,762	311,992	199,673	64%	311,992
<b>STUDENT SUPPORT SERVICES</b>		665,737	437,319	437,319	219,125	50%	437,319
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		621,673	623,378	713,446	397,352	56%	713,446
<b>OPERATIONS/TRANSPORTATION</b>		910,934	998,777	998,777	540,964	54%	998,777
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,152,299	11,876,196	11,739,898	6,597,220	56%	11,679,898
<b>TOTAL EDUCATION BUDGET</b>		<b>13,580,895</b>	<b>14,201,432</b>	<b>14,201,432</b>	<b>7,954,334</b>	<b>56%</b>	<b>14,141,432</b>

**TICKMARK NOTES:**

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

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## *Memorandum*

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TO: Bolton Board of Finance

FR: Kristin B. Heckt  
Superintendent of Schools

DT: March 13, 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 transfers over \$10,000 at their meeting on March 12, 2020 to address unexpected and necessary operations and maintenance items at both BCS and BHS.

1. \$23,399 from Supplies to Operations and Maintenance to cover shortfalls in the following urgent repairs at BCS:
  1. Well-pump control upgrade and repair
  2. Water filter system replacement
  3. Glass repair in multiple classrooms, hallway and stairwell
  4. Kone elevator repair of door sensor
  5. Wall repair and painting project due to installation of new interactive boards in classrooms
  
2. \$15,833 from Supplies to Operations and Maintenance to cover shortfalls in the following urgent repairs at BHS:
  1. Disassembly and repair of damaged vaporizers
  2. Upgrade of energy management system due to failures
  3. Replacement of main mixing valve for hot water and repair of heat pump
  4. Replacement and/or repair of various smoke detectors due to malfunction

## **Report Commentary**

### **FY2020**

As of February 29, 2020, we expended 59% of the budget or \$8,516,793 and in 2019, we expended 56%. We are currently projecting annual expenditures of \$14,192,765 which is an under expenditures of \$123,233 and a decrease of \$38,371 from prior month's projection.

#### Projection Changes from prior month:

Administration, Support, & Central Services: Projection increase by \$24,371 due to transfers into Systems Administration to upgrade server equipment malware subscription license and support service purchases and revised Fiscal projection.

Salaries and Benefits: \$14,000 increase for projected long term substitute coverage.

#### Transfers:

The BOE approved all transfers presented in the February Budget Status at their March 12, 2020 meeting.

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

See Superintendent's memo to BOF.

#### Attachments:

- Budget status FY2020
- Budget status FY2019
- Memo to BOF 3-12-20 - 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.

**BUDGET STATUS: February**

**BOARD OF EDUCATION  
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 2/29/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	February Changes/Transfers
<b>REGULAR INSTRUCTION</b>										
Art	10,541	9,438	0	9,438	7,586	80%	9,438	0	0	
English Language Arts	24,293	12,531	667	13,198	11,496	87%	13,198	0	0	
World Language	5,058	15,732	1,576	17,308	16,424	95%	17,308	0	0	
Computer Instruction	10,676	15,508	0	15,508	10,695	69%	15,508	0	0	
Mathematics	15,648	13,271	794	14,065	13,292	95%	14,065	0	0	
Science	21,403	13,335	0	13,335	4,639	35%	13,335	0	0	
Health & Physical Education	14,683	4,380	325	4,705	2,528	54%	4,705	0	0	
Social Studies	4,627	3,549	0	3,549	3,261	92%	3,549	0	0	
Business Education	16,300	200	0	200	24	12%	200	0	0	
Family & Consumer Science	12,398	9,550	0	9,550	2,524	26%	9,550	0	0	
Music	32,399	15,899	0	15,899	5,329	34%	15,899	0	0	
Technology Education	13,136	5,851	0	5,851	3,274	56%	5,851	0	0	
Continuing Education	13,840	14,250	0	14,250	14,250	100%	14,250	0	0	
Library Media Center	35,806	26,030	0	26,030	21,329	82%	26,030	0	0	
Athletics	57,156	59,600	0	59,600	48,496	81%	59,600	0	0	
<b>Subtotal</b>	<b>287,965</b>	<b>219,124</b>	<b>3,362</b>	<b>222,486</b>	<b>165,147</b>	<b>74%</b>	<b>222,486</b>	<b>0</b>	<b>0</b>	
<b>STUDENT SUPPORT SERVICES</b>										
Special Education	263,834	304,322	0	304,322	182,983	60%	328,816	(24,494)	0	
ESY Special Education	32,886	32,422	(1,144)	31,278	15,325	49%	15,326	15,952	0	
Tutorial & Homebound Instruction	1,249	3,800	0	3,800	200	5%	3,800	0	0	
Social Work	0	600	0	600	0	0%	600	0	0	
Guidance	5,883	3,965	1,144	5,109	4,212	82%	5,109	(0)	0	
Nursing & Medical	7,847	6,100	0	6,100	4,976	82%	6,100	0	0	Transferred \$200 from purchased services to supplies for addl district kleenex.
Psychological Services	6,146	1,146	0	1,146	569	50%	1,146	0	0	
Speech, Hearing & Language	738	515	0	515	114	22%	515	0	0	
Transportation - SY SPED	63,516	101,757	0	101,757	48,851	48%	101,757	0	0	
Transportation - ESY SPED	9,659	13,893	0	13,893	5,350	39%	5,351	8,542	0	
<b>Subtotal</b>	<b>391,760</b>	<b>468,520</b>	<b>0</b>	<b>468,520</b>	<b>262,590</b>	<b>56%</b>	<b>468,520</b>	<b>0</b>	<b>0</b>	Currently the state is projecting reimbursement of \$25,780, as of 2/29 we have received \$19,334.
Excess Costs Grant Reimbursement	(27,396)	(25,000)	0	(25,000)	0	0%	(25,000)	0	0	
<b>Subtotal - Net of Excess Costs Grant</b>	<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>262,590</b>	<b>59%</b>	<b>443,520</b>	<b>0</b>	<b>0</b>	

**BUDGET STATUS: February**

**BOARD OF EDUCATION  
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 2/29/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	February Changes/Transfers
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>										
Program Impr. & Evaluation	27,539	35,706	0	35,706	25,095	70%	35,706	0	0	Transferred \$287 from supplies to fund BCS staff PD.
Central Administration	126,303	97,583	0	97,583	56,480	58%	97,583	0	0	Transferred \$1,150 from purchased svc. to supplies.
School Insurance	144,086	150,974	(12,871)	138,103	100,207	73%	137,870	233	0	
Building Administration	62,844	77,647	882	78,529	39,831	51%	78,529	0	0	
Fiscal Services	86,007	104,122	(11,400)	92,722	36,264	39%	92,722	0	100	Transferred \$2,170 supplies to purchased svc for projected software training.
Systems Management	242,398	208,501	20,027	228,528	77,250	34%	228,528	0	24,271	\$24,271 BOE approved at 2/12 meeting to cover server upgrade & malware license and support.
<b>Subtotal</b>	<b>689,177</b>	<b>674,533</b>	<b>(3,362)</b>	<b>671,171</b>	<b>335,127</b>	<b>50%</b>	<b>670,938</b>	<b>233</b>	<b>24,371</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>										
Operations & Maintenance	467,613	476,812	0	476,812	248,001	52%	465,812	11,000	0	Transferred \$23,399 from supplies to operation and maint. to cover shortfalls for various repair projects at BCS. / Transferred \$1,634 from purchased svc. & \$1,750 supplies to operation & maint. for additional repairs. / Transferred \$15,833 from supplies to operation & maint. to cover BHS shortfalls for various repair projects.
Transportation	520,347	541,208	0	541,208	353,825	65%	537,208	4,000	0	
<b>Subtotal</b>	<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>601,826</b>	<b>59%</b>	<b>1,003,020</b>	<b>15,000</b>	<b>0</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>										
Salaries & Wages	9,175,677	9,502,216	0	9,502,216	5,538,454	58%	9,484,216	18,000	14,000	Projected long term substitute coverage on current known FMLAs.
Personnel Benefits	2,320,244	2,458,585	0	2,458,585	1,613,649	66%	2,368,585	90,000	0	
<b>Subtotal</b>	<b>11,495,921</b>	<b>11,960,801</b>	<b>0</b>	<b>11,960,801</b>	<b>7,152,103</b>	<b>60%</b>	<b>11,852,801</b>	<b>108,000</b>	<b>14,000</b>	
<b>SUMMARY OF ALL PROGRAMS</b>										
REGULAR INSTRUCTION	287,965	219,124	3,362	222,486	165,147	74%	222,486	0	0	
STUDENT SUPPORT SERVICES	364,364	443,520	0	443,520	262,590	59%	443,520	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES	689,177	674,533	(3,362)	671,171	335,127	50%	670,938	233	24,371	
OPERATIONS/TRANSPORTATION	987,960	1,018,020	0	1,018,020	601,826	59%	1,003,020	15,000	0	
SALARIES/EMPLOYEE BENEFITS	11,495,921	11,960,801	0	11,960,801	7,152,103	60%	11,852,801	108,000	14,000	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,825,386</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>8,516,793</b>	<b>59%</b>	<b>14,192,765</b>	<b>123,233</b>	<b>38,371</b>	<b>In FY2019 =&gt; Expended 56%</b>

**BOARD OF EDUCATION**

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

**BUDGET STATUS: February**

Function / Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 2/29/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	February Changes/Transfers
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**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 positive % indicates that there are funds remaining in the budget. Negative % indicate that the budget is projected to be overexpended by year end.

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