

**BOLTON BOARD OF FINANCE
REGULAR MEETING
THURSDAY, MARCH 17, 2022 – 7:15 PM
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Kristin Gourley, Charles Danna Jr., Ross Lally, Mather Clarke, Alex Rivera

Board of Education Members Present: Andrew Broneill, Diana Pagano, Superintendent Kristin Heckt, Rhea Klein, and Christopher Davey

Staff Present: Interim Town Administrator Jim Rupert, Chief Financial Officer Jill Collins, and Board Clerk Ashleigh Johnson

Others Present: Nick Lavigne from Community Voice Channel (CVC)

- 1) **Call to Order:** E. Bradley called the meeting to order at 7:17 p.m.

- 2) **Public Participation:** Upon request from the Chair, J. Rupert says nothing has been decided that is applicable to state level. State usually completes budget at the end of May or end of June. Short session this year; end of session being May 4th or 5th. J. Collins asked if we would be able to do hybrid meetings. J. Rupert said as far as he is aware, executive order is to be virtual through April 30th per last discussion.

- 3) **Approval of Minutes:**
 - a. February 17, 2022 Regular Meeting:

R. Munroe MOVED to approve the February 17, 2022 regular meeting minutes.
C. Danna SECONDED. M. Clarke & R. Lally ABSTAINED.

- 4) **New Business:**
 - a. Presentation and Discussion of Board of Education's FY2023 Budget:

K. Heckt reported there is a 2.94% increase over this year's budget, with a dollar increase of \$437,752. As of March 16, 2022, K. Heckt explained that there was an unexpected situation that resulted in a \$215,000 unbudgeted amount in special education for next year. The projected total for state grants for next year for students attending state magnet and agricultural schools is \$100,946. There was a proposed \$140,000 towards FY2023 budget, but they are not sure if this will be able to happen as of now, there will be a meeting March 24, 2022 to discuss the short fall in special education for the rest of this school year. E. Bradley reports that special education budget is based on known needs of our students, and if there isn't enough money, Board of Finance covers any needed costs.

C. Danna asked about fuel for the Bolton buses. K. Heckt reported that they do a shared buy on fuel typically. J. Collins reported that they do not have a locked in price as of right now. Discussion followed on the gas prices and how it will affect our budget.

K. Gourley speaks on the electricity decrease in the budget. K. Heckt reported that they upgraded to LED lights in the high school paid for by a loan that was paid off, which is why there was a reduction.

Discussion followed on increases in prices on necessities for each department.

5) Elected Official and Town Staff Reports:

a. Board of Education Update:

E. Bradley reported an under expenditure for the end of February of \$200,000, which is higher than the previous month, primarily due to unfilled positions. We have expended 55% of the appropriated budget comparable to last year. K. Heckt reported that they need blinds at both schools, even though CAPA reported it was not allowable in that budget. Heckt explained how they would be coming up with funds to cover the replacement of the blinds, which they would be doing in quarters and replacing the worst ones first.

b. Tax Collection Summary:

J. Rupert reports not much change from last month's report. Some properties voted through to tax sales by the Board of Selectman to increase the tax collection due to lack of collection for 4 years or more. Discussion followed on concerns with revaluation coming in 2023 and projected 29 mill rate cap.

c. Town Update:

J. Collins reports collections on Veteran's grant is the total we will get. Collections that are paid on the telephone towers INCREASE to \$6,900. Also will continue to collect Supplemental Motor Vehicle payments. Interest may be short.

d. Other:

No overtime budgeting concerns from J Rupert. Highway has received a transfer of funds to cover overtime budgeted for them for snow storms, auto accidents, trees down, etc. J. Rupert explained other necessary transfers.

6) Ongoing Business:

a. Budget calendar:

SEE NEXT MEETINGS. Tuesday, March 22, 2022 CAPITAL & DEBT BUDGETS. Making a decision on whether to cancel the Tuesday meeting and just meet on Thursday due to preparation delays.

7) Adjournment: E. Bradley adjourned the meeting at 8:30 p.m.

Next Meetings:

March 22, 2022 – Special Meeting (THIS IS A TUESDAY)

March 24, 2022 – Special Meeting

March 29, 2022 – Special Meeting (THIS IS A TUESDAY)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Kristin Gourley, Charles Danna Jr., Mather Clarke, Alex Rivera Ross Lally

Board of Selectmen Members Present: First Selectmen Pam Sawyer, Robert Morra, Interim Town Administrator Jim Rupert, Robert DePietro, and Adam Teller

Staff Present: Chief Financial Officer Jill Collins, and Board Clerk Ashleigh Johnson

Others present: Susan Pike

Absent: Mike Eremita

1) **Call to Order:** E. Bradley called the meeting to order at 7:15 P.M.

2) **Public Participation:**

E. Bradley called for public participation, but there were no comments

3) **New Business:**

a. **Presentation and Discussion of Board of Selectmen's FY2023 General Government, Capital, and Debt Budgets:**

J. Rupert opened the presentation of the FY 2022-2023 budget with highlights of Town goals. The main highlight of the town goals were transparency, modernization, efficiency, and resourcefulness. He then highlighted the Grand List changes for FY2021, noting the 2.7% total growth across the previous fiscal year, with most of this increase coming from motor vehicle with a total increase of 24.6%.

J. Rupert then presented the budget changes in the Town Proper, which has a 2.87% increase, with capital items decreasing \$27,294 and debt costs increasing from \$981,573 to \$1,180,851. He then highlighted the Town Proper budget noting a staff wage increase of 2.25% and health insurance costs up by 8%. The fire commission's budget was increased due to wage increase for line officers and replacement of Self Contained Breathing Apparatus (SCBA). Election costs also increased due to State of CT splitting the town into two voting districts.

J. Rupert next noted the Top Five Increases in the budget by dollar value, which were Personnel Services (health insurance increase), Refuse Services (increase in fees), Building and Land Use (Director of Community Development and Assistant Building official wage increases and Contracted services with shared towns), Fire Commission (wage increase and equipment), and Elections (increase due to 2 voting districts).

Next J. Rupert highlighted the Top Five Decreases in the budget by dollar value, which were Police Protection (change in staffing), Highway Department (reduction in road repairs, tree trimming & sand/salt purchase for next year), Administration (decrease in Professional & Technical Service line of budget), Senior Services (Project Coordinator transferred to FT Recreation Director & the position was decreased to 28 hours), and Public Health (contract was decreased with EHHD).

The presentation then shifted to Debt Outlook and it was noted by J. Rupert that 2023 has the highest debt and it decreases each year. Most of this debt is from capital projects and construction of the high school.

On the topic of the Capital Improvement Plan (CIP), the total cost is \$438,598, \$19,308.21 proposed for reallocation from completed projects, with a total of \$464,290 tax payer ask.

J. Rupert concluded the presentation by going over the FY 2023-FY2027 Capital Improvement Plan and Board of Education budget draft. This draft includes several projects that the BoS intends to bond for, including Assessor revaluation, fire suppression water supply, Herrick Park Soccer Field, Highway road resurfacing, highway skid-steer loader, natural gas infrastructure, Notch Road Municipal Center demolition, and a modular office along with the Center School exterior door replacement and the high school garage for a total cost of \$483,598.

b. Discussion of FY2023 Budgets:

Discussion followed on the Grand List and the possible cap on the mill rate for 29 mills. C. Danna noted that in the presentation it was stated that there would be a large increase due to elections which isn't true and is a cyclic thing that happens. He also stated that the increase would be beyond our control like other things. P. Sawyer informed everyone that Bolton has been split into two districts, North and South, and by law there has to be two polling places with a two fold increase. A. Rivera asked if we were no longer supporting the economic development commission because of changes to our charter or if we are deciding not to put any more money into it this year. J. Rupert responded to let everyone know it was no longer in the charter as a required committee for our town. P. Sawyer informed everyone it could certainly be resurrected with a decision by the Board of Selectmen and if there were interest by the townspeople to serve on it. A. Rivera asked the Board if it was possible to remodel the Notch Road Municipal Center instead of demolishing it. R. Morra responded to Rivera's question by saying the building is in very poor condition, bad leaks which aren't able to be stopped and will eventually turn to mold. He also explained that it would be more expensive to remodel and fix than to just demolish. P. Sawyer invited A. Rivera to visit the Municipal Center to show him the condition of the building.

4) Ongoing Business:

a. Budget Calendar:

Next meeting is March 24, 2022 at 7:15 P.M. via zoom about expenses thus far and revenue.

5) Adjournment:

E. Bradley adjourned meeting at 8:27 P.M.

Next Meetings:

March 24, 2022 – Special Meeting

March 29, 2022 – Special Meeting (THIS IS A TUESDAY)

March 31, 2022 – Special Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
March 24, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Kristen Gourley, Charles Danna Jr., Mather Clarke, Alex Rivera, and Ross Lally.

Board of Selectmen Members Present: First Selectmen Pam Sawyer, Robert Morra, Interim Town Administrator Jim Rupert, Robert DePietro, and Mike Eremita.

Board of Education Members Present: Superintendent Kristin Heckt and Andrew Broneill.

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

1) Call to Order: E. Bradley called the meeting to order at 7:17 P.M.

2) Public Participation:

E. Bradley called for public participation, but there were no comments

3) Ongoing Business:

a. Discussion of FY2022 Budgets (expenditures and revenues):

E. Bradley opened the discussion with a summary of the budgets. The property tax and supplemental motor vehicle current year-current collection is higher than we budgeted for the FY. Prior year taxes are lower than expected as of today, but J. Collins and J. Rupert reminded everyone of the tax sales that will bring in money for this.

E. Bradley then discussed with members on revising other town revenue budgets. The Board came up with a revised Grand Total Revenue of \$21,205,723 with everyone agreeing that it seems like a reasonable amount.

b. Discussion of FY2023 Budgets (expenditures and revenues):

E. Bradley will be setting up a template for FY2023 budget.

c. FY2023 Budget Calendar:

Next Meeting is March 29, 2022 at 7:15 P.M. See below for other future meetings.

4) Adjournment: E. Bradley adjourned this meeting at 8:48 P.M.

Next Meetings:

March 29, 2022 – Special Meeting (THIS IS A TUESDAY) (if necessary)

March 31, 2022 – Special Meeting (if necessary)

April 6, 2022 – Special Meeting (THIS IS A TUESDAY) (if necessary)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
March 29, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Charles Danna Jr., Mather Clarke, Alex Rivera, and Ross Lally.

Board of Selectmen Members Present: First Selectmen Pam Sawyer, Interim Town Administrator Jim Rupert, and Robert DePietro.

Board of Education Members Present: Superintendent Kristin Heckt

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

Absent: Kristen Gourley, Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.

- 1) **Call to Order:** E. Bradley called the meeting to order at 7:16 P.M.

- 2) **Public Participation:** E. Bradley called for public participation, but there were no comments.

- 3) **Ongoing Business:**
 - a. **Discussion of FY2022 Budgets (expenditures & revenues):**

This was discussed in the prior meeting on March 24, 2022.

 - b. **Discussion of FY2023 Budgets (expenditures & revenues):**

E. Bradley began by going over Other Town Revenue with the Board to come up with a proposed budget for FY2023. With the help of the Board and staff, the proposed number for this section is \$454,027 versus FY2022 revised budget, which is \$608,359.

Next, E. Bradley began discussing the numbers for State & Federal Grants Excluding Education proposed budget for the FY2023. The proposed budget for this section is \$90,829 versus FY2022 revised budget, which is \$90,254.

Lastly, E. Bradley discussed the numbers for Property Taxes & Fees proposed budget for the FY2023. The proposed budget for this section is \$300,000 (not including Property Tax Current Year Levy or Motor Vehicle Levy because it would be based on the current Grand List and current Mill Rate) versus FY2022 revised budget, which is \$17,820,162.

 - c. **FY2023 Budget calendar**

Next meeting is Thursday, March 31, 2022 at 7:15 P.M.

4) **Adjournment:** E. Bradley adjourned this meeting at 8:30 P.M.

Next Meetings:

March 31, 2022 – Special Meeting (if necessary)

April 6, 2022 – Special Meeting (**THIS IS A WEDNESDAY**) (if necessary)

April 19, 2022 – Special Meeting (**THIS IS A TUESDAY**) (if necessary)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
March 31, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Charles Danna Jr., Mather Clarke, Alex Rivera, Kristen Gourley, and Ross Lally.

Board of Selectmen Members Present: First Selectmen Pam Sawyer, Interim Town Administrator Jim Rupert, and Robert DePietro.

Board of Education Members Present: Superintendent Kristin Heckt

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

Others Present: Susan Pike

Absent: Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:18 P.M.

- 2) **Public Participation:** E. Bradley called for public participation, but there were no comments.

- 3) **Ongoing Business:**
 - a. **Discussion of FY2022 Budgets (expenditures & revenues):**

E. Bradley opened the discussion stating information that the total change between the 2020 Final Taxable Grand List and the 2021 Final Taxable Grand List is a 2.7% increase (\$450,457,869-\$462,530,748).

E. Bradley explained that the surplus is \$1,084,409 for FY2022, directly from the auditor. If there is no motor vehicle cap or cut in expenditures, the mill rate would need to increase to 41.51 mills in order for the budget to balance. This is a 2.08 increase in mills or a 5.27% increase in the mill rate from last year. If there is a motor vehicle cap, there would be a shortfall of \$218,991. There will also be an amount of \$503,621 reimbursed by the state to help cover some of our budget.

K.Gourley expressed concern for BOE cuts. Gourley spoke about how last year BOE was cut, and to be mindful about cutting programs because usually they don't end up coming back, like the Spanish class. E. Bradley reminded everyone of K. Heckt's presentation for the BOE, when she stated that cuts in the BOE budget also means cut in services and cut in staff.

P. Sawyer mentions that the \$503,621 reimbursement is not set in stone, it is the governor's proposal. Sawyer says they have a surplus of money from various sources and says she would be surprised if they didn't come up with more money.

b. Discussion of FY2023 Budgets (expenditures & revenues):

c. FY2023 Budget Calendar:

Wednesday, April 6, 2022 and Tuesday, April 19, 2022 are the last two meetings before having to take the budget to public hearing. Tuesday, April 5, 2022 BOS will be setting the Budget Referendum date. BOF has to finalize their budget by May 10th, 2022.

4) Adjournment: E. Bradley adjourned this meeting at 8:50 P.M.

Next Meetings:

April 6, 2022 – Special Meeting (THIS IS A WEDNESDAY) (if necessary)

April 19, 2022 – Special Meeting (THIS IS A TUESDAY) (if necessary)

April 21, 2022 – Regular Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
APRIL 6, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

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

Board of Selectmen Members Present: Deputy First Selectman Robert Morra, Interim Town Administrator Jim Rupert and Robert DePietro.

Board of Education Members Present: Superintendent Kristin Heckt, Rhea Klein, Diana Pagano, and Scott Rich

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

Absent: Pam Sawyer, Andrew Broneill, and Mather Clarke.

1) **Call to Order:** E. Bradley called this meeting to order at 7:17 P.M.

2) **Public Participation:** E. Bradley called for public participation, but there were no comments.

3) **Ongoing Business:**

a. **Discussion of FY2022 Budgets (expenditures & revenues):**

E. Bradley began the presentation thanking BOS for the give back to the FY22 in the amount of \$129,700. R. Munroe asked what the prior years adopted budget was compared to the actual budget, in which E. Bradley provided that it was an adopted budget of \$6,256,423 and an actual budget of \$5,550,124 with a difference of \$706,299 for FY21. E. Bradley reminds everyone that it was in the middle of a pandemic, so the previous years represent more of the average than FY21.

b. **Discussion of FY2023 Budgets (expenditures & revenues):**

Assessor will be having a shared service with another town, so we will be getting \$60,894 in revenues for that. 41.05 is the mill rate needed to cover the current budget created, which is a 1.62 mill increase/4.11% increase from last year.

Everyone on the Board agreed to increase the interest on investments from \$30,000 to \$55,000. K. Gourley proposed that the mill rate would possibly be more reasonable under 41 rather than 41.05. R. Munroe also agreed with Gourley. E. Bradley stated that if there was a reduction of \$100,000 we would get to a mill rate of

40.83. R. Lally expressed his concern about the mill rate being too high to pass referendum.

c. FY2023 Budget Calendar:

At the April 19, 2022 meeting we will be making final decisions on the budget that will be brought to public hearing. That meeting will be at 7:15 P.M. The next meeting is on April 21, 2022 and that will be a regular meeting.

4) New Business:

a. Consider and possibly act on: FY2023 proposed budget for Public Hearing:

E. Bradley explained that the final decisions made on this budget will be made in the meeting on April 19, 2022 that will be brought to public hearing. A. Rivera expressed his concern about only having such a short amount of time to make the final decision.

5) Adjournment: E. Bradley adjourned this meeting at 8:56 P.M.

Next Meetings:

April 19, 2022 – Special Meeting (THIS IS A TUESDAY) (if necessary)

April 21, 2022 – Regular Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

Report Commentary

FY2021

As of March 31, 2021, we have expended 64% of the appropriated budget or \$9,441,408 and in 2020, we expended 68%. We are currently projecting expenditures of \$14,431,712, which is a projected budget under expenditure of \$381,593 and an increase of \$0 from the prior month. The BOE at their March 11, 2021 meeting committed \$275,000 towards the FY22 budget. The revised under expenditure is \$56,593 net of this budget commitment and approved budget transfers.

Regular Instruction: Projected expenditures increased by \$2,611 from prior month due to transfer in from Building Administration and Transportation to fund regular instruction purchases.

Administration, Support, & Central Services: Projected expenditures decreased by \$395 from prior month related to transfer out to fund regular instruction purchases.

Transportation: Projected expenditures decreased by \$2,216 due to transfer out to fund Athletics.

Transfers:

The BOE approved all transfers presented at their April 8, 2021 meeting.

Transfers over \$10,000:

The BOE approved a transfer of \$50,000 from Personnel Benefits to Instructional Technology to purchase replacement Chromebooks to provide equitable access to content for all students in blended and remote learning environments.

Attachments:

- Budget status FY2021
- BOE Transfers Listing – March
- Memo to BOF 4-8-21 - 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
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

BUDGET STATUS: March

	Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 3/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
REGULAR INSTRUCTION											
Instructional Technology (new)*	1000 / 100	0	52,200	54,300	106,500	53,537	50%	106,500	0	0	
Art	1000 / 105	8,076	9,898	595	10,493	9,358	89%	10,493	0	295	See BOE Transfer Listing.
English Language Arts	1000 / 110	13,093	18,083	1,487	19,570	18,966	97%	19,570	0	245	See BOE Transfer Listing.
World Language	1000 / 120	16,811	1,642	12,688	14,330	10,088	70%	14,330	0	0	
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	11,240	82%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	1,880	18,889	17,359	92%	18,889	0	0	
Science	1000 / 170	8,975	11,363	(885)	10,478	5,341	51%	10,478	0	115	See BOE Transfer Listing.
Health & Physical Education	1000 / 180	3,208	4,005	4,001	8,006	7,864	98%	8,006	0	35	See BOE Transfer Listing.
Social Studies	1000 / 190	3,452	4,616	(325)	4,291	4,271	100%	4,291	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	173	111	38	149	149	100%	149	0	0	
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	6,021	61%	9,850	0	0	
Music	1000 / 350	12,589	15,777	2,527	18,304	12,358	68%	18,304	0	0	
Technology Education	1000 / 360	4,562	11,290	0	11,290	3,566	32%	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	(595)	27,866	23,064	83%	27,866	0	(295)	See BOE Transfer Listing.
Athletics	3200 / 910	52,807	60,140	3,823	63,963	45,215	71%	63,963	0	2,216	See BOE Transfer Listing.
Subtotal		194,118	274,014	80,334	354,348	244,167	69%	353,519	829	2,611	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	295,240	286,103	(200)	285,903	216,165	76%	285,903	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	398	10%	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	1,495	22%	6,869	0	0	
Psychological Services	2140 / 200	2,909	2,736	200	2,936	1,043	36%	2,936	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	18,728	23%	82,282	0	0	
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	1,920	10%	18,473	0	0	
Subtotal		406,701	431,340	0	431,340	265,556	62%	431,340	0	0	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	(20,509)	58%	(35,100)	0	0	
Subtotal - Net of Excess Costs Grant		382,269	396,240	0	396,240	245,047	62%	396,240	0	0	

**BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

BUDGET STATUS: March

	Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 3/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	14,222	33%	42,885	0	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	54,367	50%	108,889	0	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	102,291	72%	133,534	8,142	0	
Building Administration	2410 / Var	69,800	76,334	(8,026)	68,308	33,417	49%	68,308	0	(395)	See BOE Transfer Listing.
Fiscal Services	2510 / 000	60,462	98,501	(3,500)	95,001	28,762	30%	60,579	34,422	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	95,778	58%	166,059	0	0	
Subtotal		728,681	634,725	(11,907)	622,818	328,837	53%	580,254	42,564	(395)	
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	274,797	55%	496,318	0	0	
Transportation	2700 / Var	458,095	556,550	(3,823)	552,727	340,028	62%	542,727	10,000	(2,216)	See BOE Transfer Listing.
Subtotal		932,631	1,032,868	16,177	1,049,045	614,826	59%	1,039,045	10,000	(2,216)	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,379,428	9,678,939	(20,000)	9,658,939	6,085,367	63%	9,446,939	212,000	0	
Personnel Benefits	2570 / Var	2,339,278	2,796,519	(64,603)	2,731,916	1,923,164	70%	2,615,716	116,200	0	
Subtotal		11,718,706	12,475,458	(84,603)	12,390,855	8,008,531	65%	12,062,655	328,200	0	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		194,118	274,014	80,334	354,348	244,167	69%	353,519	829	2,611	
STUDENT SUPPORT SERVICES		382,269	396,240	0	396,240	245,047	62%	396,240	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		728,681	634,725	(11,907)	622,818	328,837	53%	580,254	42,564	(395)	
OPERATIONS/TRANSPORTATION		932,631	1,032,868	16,177	1,049,045	614,826	59%	1,039,045	10,000	(2,216)	
SALARIES/EMPLOYEE BENEFITS		11,718,706	12,475,458	(84,603)	12,390,855	8,008,531	65%	12,062,655	328,200	0	
TOTAL EDUCATION BUDGET		13,956,405	14,813,305	0	14,813,305	9,441,408	64%	14,431,713	381,593	0	

TICKMARK NOTES:

FY2020 Comparative Expenditure %=> 68%

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

BOARD OF EDUCATION

BUDGET STATUS: March

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 3/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
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Transfers Requested (see below): (50,000)

PROJECTED BALANCE BOE: 331,593

BOE's Commitment toward FY2022 Budget on March 11, 2021: (275,000)

REVISED PROJECTED BALANCE=> 56,593

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

1. Requesting transfer of \$50,000 from Benefits to Instructional Technologies to purchase replacement Chromebooks to provide equitable access to content for all students in blended and remote learning environments.

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	(50,000)	Insurance		
Instructional Technology			50,000	Technology Equipment
Total:	(50,000)		50,000	

BOE TRANSFER LISTING - MARCH

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To pay for an interpreter for a PPT meeting.				
2410 /	0 BCS		Food	-(\$42.50)
2410 /	0	BCS	Professional Services	\$42.50
Transfer from LMC to Art for additional instructional supplies.				
2220 /	440 BHS		Online Subscription Services	-(\$295.15)
1000 /	105	BHS	Instructional Supplies	\$295.15
Transfer from Building Admin. to Science to cover registration fee for Invention Convention.				
2410 /	0 BCS		Food	-(\$150.00)
1000 /	170	BCS	Dues & Fees	\$150.00
Transfer from Building Admin. To ELA to purchase teacher handbooks.				
2410 /	0 BCS		Food	-(\$244.55)
1000 /	110	BCS	Instructional Supplies	\$244.55
Transfer from Science to PE to cover additional shipping cost for Gopher disc golf.				
1000 /	170 BHS		Instructional Supplies	-(\$35.00)
1000 /	180	BHS	Instructional Supplies	\$35.00
Reclass: To pay for a Spanish translator.				
2410 /	0 BCS		Travel Expense	-(\$37.50)
2410 /	0	BCS	Professional Services	\$37.50
Reclass: To purchase Sign Up Genius for Guidance to schedule meetings with parents and students for post-secondary planning.				
2410 /	0 BHS		Other Supplies	-(\$100.00)
2410 /	0	BHS	Online Subscription Services	\$100.00
Reclass: To cover Virtual Teacher Clarity Playbook certification 4/1-4/2/21 district shortfall.				
2210 /	100 BCS		Instructional Staff PD	-(\$900.00)
2210 /	100	District	Professional Development	\$900.00
Reclass: To cover SeeSaw subscription 4/1/21 to 6/30/21.				
1000 /	100 BCS		Technology Related Hardware -Instr.	-(\$437.25)
1000 /	100	BCS	Online Subscription Services	\$437.25
Transfer from Transportation to Athletics to cover cost of two 15" Jaypro Sports portable benches and one scorer table purchased in October.				
2700 /	910 BHS		Transportation-Athletics/Student Activities	-(\$2,216.00)
3200 /	910	BHS	Athletic Supplies	\$2,216.00
Reclass: To purchase replacement check printer.				
2510 /	0 District		Travel Expense	-(\$900.00)
2510 /	0	District	Other Supplies	\$900.00

Report Commentary FY2022

As of March 31, 2022, we have expended 63% of the appropriated budget or \$9,383,164 and in 2021, we expended 64%. We are currently projecting expenditures of \$14,746,414 which is an under expenditure of \$122,500. This is a decrease of \$77,500 from the prior month under expenditure projection. The BOE at their March 24, 2022 special meeting reduced the BOE's commitment of \$140,000 towards the FY23 budget down to \$50,000. The decrease in the committed balance is to cover projected student support service costs. The revised under expenditure is \$72,500 net of this budget commitment and approved budget transfers.

Student Support Services: \$98,443 increase to cover projected known & pending outplacements and legal fees for due process hearing.

Administration, Support, & Central Services: \$643 decrease due to cyber insurance under expenditure.

Operations & Transportation: \$50,700 increase due to transfer in from Benefits.

The BOE approved a transfer of \$35,000 from Benefits to Operation on March 10th as follows:

\$25,000 to cover approximately 25% of cost to replace failing blinds in the district.

\$10,000 to provide BHS additional funds to repair bleachers and refinish gym floor.

Emergency transfer:

\$15,700 Emergency transfer to cover BHS septic repairs phase 1 and 2.

Salaries/Wages & Employee Benefits: \$71,000 decrease as a result of \$50,700 transfer out to fund to Operations and \$20,300 revised projection on new hires, life events changes, and unfilled positions.

Transfers:

The BOE approved all transfers presented at their April 7, 2022 meeting.

Transfers over \$10,000:

Emergency transfer:

\$15,700 Emergency transfer to cover BHS septic repairs phase 1 and 2.

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – February
- Memo to BOF 4-8-22 - 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. **Based on current IEP needs we will not receive any reimbursement for the current year.**

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
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: March

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	112,625	54,146	37,838	91,984	45,905	50%	91,984	0	0	
Art	1000 / 105	10,270	10,571	(500)	10,071	8,393	83%	10,071	0	(500)	See March BOE Transfer Listing
English Language Arts	1000 / 110	19,695	19,924	61	19,985	18,958	95%	19,985	0	61	See March BOE Transfer Listing
World Language	1000 / 120	14,111	5,734	(652)	5,082	3,892	77%	5,082	0	(652)	See March BOE Transfer Listing
Computer Instruction	1000 / 140	13,536	14,143	(2,560)	11,583	11,583	100%	11,583	0	(2,632)	See March BOE Transfer Listing
Mathematics	1000 / 160	24,541	16,703	(5,854)	10,849	6,714	62%	10,849	0	(25)	See March BOE Transfer Listing
Science	1000 / 170	7,668	17,239	2,641	19,880	14,980	75%	19,880	0	0	See March BOE Transfer Listing
Health & Physical Education	1000 / 180	7,984	3,509	2,662	6,171	2,785	45%	6,171	0	1,452	See March BOE Transfer Listing
Social Studies	1000 / 190	4,271	9,830	7,051	16,881	15,573	92%	16,881	0	(361)	See March BOE Transfer Listing
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	(1,583)	270	270	100%	270	0	(1,583)	See March BOE Transfer Listing
Family & Consumer Science	1000 / 320	9,680	9,050	3,439	12,489	6,282	50%	12,489	0	3,439	See March BOE Transfer Listing
Music	1000 / 350	16,800	16,678	8,423	25,101	16,029	64%	25,101	0	0	See March BOE Transfer Listing
Technology Education	1000 / 360	4,614	12,106	0	12,106	5,132	42%	12,106	0	0	See March BOE Transfer Listing
Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	
Library Media Center	2220 / 440	27,027	34,542	0	34,542	29,268	85%	34,542	0	0	See March BOE Transfer Listing
Athletics	3200 / 910	52,592	60,500	800	61,300	47,749	78%	61,300	0	800	See March BOE Transfer Listing
Subtotal		341,335	301,871	51,767	353,638	248,857	70%	353,638	0	0	

BOARD OF EDUCATION

BUDGET STATUS: March

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function / Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	326,269	288,841	(23,890)	264,951	117,512	44%	387,389	(122,438)	126,443	Increase projection to cover new projected outplacements and due process hearing. / See March BOE Transfer Listing.
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	See March BOE Transfer Listing
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	445	0	445		0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,950	92%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	2,550	43%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	517	20%	2,554	0	0	
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	(43,476)	62,400	14,700	24%	62,400	0	(28,000)	See March BOE Transfer Listing
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	See March BOE Transfer Listing
Subtotal		388,133	456,712	(67,366)	389,346	159,803	41%	487,789	(98,443)	98,443	
Excess Costs Grant		(22,565)	(51,890)	51,890	0	0	N/A	0	0	0	We are not projecting any excess cost grant reimbursement. Currently there are no students exceeding the current state projected excess cost threshold of \$88,507.
Subtotal - Net of Excess Costs Grant		365,568	404,822	(15,476)	389,346	159,803	41%	487,789	(98,443)	98,443	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	12,181	56%	21,563	0	0	
Central Administration	2320 / 000	97,554	110,596	0	110,596	47,007	43%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	106,779	72%	148,029	643	(643)	Insurance underexpenditures
Building Administration	2410 / Var	61,209	76,511	(2,348)	74,163	42,177	57%	74,163	0	0	
Fiscal Services	2510 / 000	49,325	86,059	(4,097)	81,962	46,965	57%	81,962	0	0	
Systems Management	2580 / Var	155,448	240,989	8,000	248,989	131,819	53%	248,989	0	0	See March BOE Transfer Listing
Subtotal		523,057	684,390	1,555	685,945	386,928	56%	685,302	643	(643)	

BOARD OF EDUCATION

BUDGET STATUS: March

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	461,147	503,861	87,840	591,701	345,560	58%	591,701	0	50,700	See March BOE Transfer Listing
Transportation	2700 / Var	522,854	576,795	15,476	592,271	394,974	67%	592,271	0	0	
Subtotal		984,001	1,080,656	103,316	1,183,972	740,534	63%	1,183,972	0	50,700	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,136,214	9,752,021	(45,412)	9,706,609	6,039,727	62%	9,588,609	118,000	(48,000)	Unfilled position & stipends and new hire savings. / See March BOE Transfer Listing
Personnel Benefits	2570 / Var	2,495,227	2,645,154	(95,750)	2,549,404	1,807,316	71%	2,447,104	102,300	(23,000)	Unfilled positions, new hire, and life event benefit changes. / See March BOE Transfer Listing
Subtotal		11,631,441	12,397,175	(141,162)	12,256,013	7,847,043	64%	12,035,713	220,300	(71,000)	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		341,335	301,871	51,767	353,638	248,857	70%	353,638	0	0	
STUDENT SUPPORT SERVICES		365,568	404,822	(15,476)	389,346	159,803	41%	487,789	(98,443)	98,443	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	1,555	685,945	386,928	56%	685,302	643	(643)	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	103,316	1,183,972	740,534	63%	1,183,972	0	50,700	
SALARIES/EMPLOYEE BENEFITS		11,631,441	12,397,175	(141,162)	12,256,013	7,847,043	64%	12,035,713	220,300	(71,000)	
TOTAL EDUCATION BUDGET		13,845,402	14,868,914	0	14,868,914	9,383,164	63%	14,746,414	122,500	77,500	

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 64%

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.

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 122,500

BOE's Commitment toward FY2023 Budget (revised 3/24/22): (50,000)

REVISED PROJECTED BALANCE: 72,500

BOARD OF EDUCATION

BUDGET STATUS: March

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	March Changes/Transfers
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APPROVAL REQUIRED (Budget Transfers over \$10,000): None

Announcement of Emergency Interdepartmental Transfer over \$10,000:

**To cover BHS Septic Repairs: Phase 1 repairs & Phase 2 investigation and mapping of leaching fields.
Additional transfer may be needed as a result of phase 2 findings to make additional repairs in addition to those already done in phase 1.**

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	15,700	Benefits		
Operations & Maintenance			15,700	Non-Tech Rep. and Maint.
Total:	15,700		15,700	

BOE TRANSFER LISTING - March

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover shortfall in electrical supplies, actual in higher than estimate.				
2600 / 0	BCS		Electricity	(\$15.38)
2600 / 0		BHS	Operation and Maint. Supplies	\$15.38
Reclass: BHS To cover replacement tool expenses.				
1000 / 360	BHS		Non-Tech Rep. and Maint.	(\$500.00)
1000 / 360	BHS		Online Subscription Services	(\$500.00)
1000 / 360	BHS		Software	(\$16.00)
1000 / 360		BHS	Instructional Supplies	\$16.00
1000 / 360		BHS	Instructional Supplies	\$500.00
1000 / 360		BHS	Instructional Supplies	\$500.00
Reclass: To cover shortfall in BHS Propane account.				
2600 / 0	BHS		Purchased Property Services	(\$1,260.00)
2600 / 0		BHS	Propane	\$1,260.00
Reclass: To cover instructional supply order				
1000 / 160	BHS		Online Subscription Services	(\$300.00)
1000 / 160		BHS	Instructional Supplies	\$300.00
Reclass: To reallocated Sped budget accounts and realign to current actual outplacements and record no excess cost reimbursement offset to the budget.				
1000 / 200	BPS		Tuition To Ed Agencies	(\$165,155.00)
2700 / 200	BPS		Student Transport-SpEd Out Of Town	(\$28,000.00)
1000 / 200		BPS	Tuition To Other Districts	\$35,000.00
1000 / 200		BPS	Tuition To Private Schools	\$56,265.00
2100 / 200		BPS	Out of District SY Pupil Services	\$50,000.00
1000 / 200		BPS	ECG-Tuition To Ed Agencies	\$51,890.00
Transfer \$35K from Benefits to Operations: 25K replace failing blinds and 10K provide additional funds for BHS bleacher repairs and gym floor refinish. [BOE approved 3/10/22]				
1000 / 200	BCS		Health Insurance	(\$35,000.00)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$10,000.00
2600 / 0		BHS	Furniture and Fixtures	\$10,000.00
2600 / 0		BCS	Furniture and Fixtures	\$15,000.00
Reclass: To cover special education tests at the BCS.				
1000 / 200	BHS		Instructional Supplies	(\$635.00)
1000 / 200		BCS	Tests	\$635.00

Reclass: To cover price increase for BCS ACs rental in May/June.				
2600 / 0	BCS	Electricity		(\$195.00)
2600 / 0	BCS	Rental Of Equipment And Vehicles		\$195.00

Reclass: To cover PDQ Deploy software program shortfall.				
2580 / 0	BPS	Technology Supplies		(\$6.57)
2580 / 0	BPS	Software		\$6.57

Reclass: To cover Science textbook: Environment: The Science Behind the Stories AP Edition, Test Prep Workbook for AP & Modified Mastering Environmental.				
1000 / 170	BHS	Instructional Supplies		(\$3,388.71)
1000 / 170	BHS	Non-Tech Rep. and Maint.		(\$170.30)
1000 / 170	BHS	Online Subscription Services		(\$150.36)
1000 / 170	BHS	Textbooks		\$3,709.37

Reclass: To purchase additional library books.				
2220 / 440	BCS	Online Subscription Services		(\$742.07)
2220 / 440	BCS	Library Books		\$742.07

Reclass: To purchase additional Science instructional supply needs.				
1000 / 170	BHS	Non-Tech Rep. and Maint.		(\$379.70)
1000 / 170	BHS	Dues & Fees		(\$75.00)
1000 / 170	BHS	Instructional Supplies		\$454.70

Transfer from Social Studies to English Language Arts to cover shortfalls.				
1000 / 190	BHS	Textbooks		(\$61.06)
1000 / 110	BHS	Textbooks		\$11.06
1000 / 110	BHS	Dues & Fees		\$50.00

Transfer from Art, Foreign Language, and Social Studies to PE/Health to cover new teacher supply request.				
1000 / 120	BHS	Online Subscription Services		(\$651.80)
1000 / 105	BHS	Online Subscription Services		(\$500.00)
1000 / 190	BHS	Textbooks		(\$300.00)
1000 / 180	BHS	Instructional Supplies		\$1,451.80

Reclass: To cover performance masks for band.				
1000 / 350	BHS	Professional Services		(\$270.00)
1000 / 350	BHS	Instructional Supplies		\$270.00

Reclass: To cover cost of BCS gym floor screen clean & apply 2 coats of water base finish.				
2600 / 0	BCS	Electricity		(\$3,800.00)
2600 / 0	BCS	Non-Tech Rep. and Maint.		\$3,800.00

Reclass: Transfer to Library Books to purchase award winning books and collection development and clear negative balances on other supplies and dues & fees.

2220 / 440	BHS	Online Subscription Services	(\$909.52)
2220 / 440	BHS	Periodicals	(\$322.00)
2220 / 440	BHS	Dues & Fees	\$1.00
2220 / 440	BHS	Other Supplies	\$4.70
2220 / 440	BHS	Library Books	\$1,225.82

Reclass: To purchase athletic supplies and cover projected travel for athletic director.

3200 / 910	BHS	Coaching Clinics	(\$1,000.00)
3200 / 910	BHS	Athletic Trainer Supplies	(\$39.39)
3200 / 910	BHS	Travel Expense	\$200.00
3200 / 910	BHS	Athletic Supplies	\$839.39

Reclass: Additional funds to cover FCS grocery store trips.

1000 / 320	BHS	Non-Tech Rep. and Maint.	(\$63.00)
1000 / 320	BHS	Travel Expense	\$63.00

Reclass: To purchase Math classroom instructional supplies.

1000 / 160	BHS	Online Subscription Services	(\$159.00)
1000 / 160	BHS	Dues & Fees	(\$101.00)
1000 / 160	BHS	Instructional Supplies	\$260.00

Reclass: To cover Music purchase for AKG Pro Audio K240 STUDIO Over-Ear, Semi-Open, Professional Studio Headphones.

1000 / 350	BHS	Online Subscription Services	(\$453.01)
1000 / 350	BHS	Instructional Supplies	\$453.01

Emergency transfer to cover BHS Septic inspection, pumping, and phase 1 repairs as of 3/23/22.

1000 / 110	BHS	Health Insurance	(\$9,700.00)
2600 / 0	BHS	Non-Tech Rep. and Maint.	\$9,700.00

Emergency transfer for BHS Septic phase 2 estimate to inspect, locate, record & diagram leaching system beyond repairs made in Phase 1 (est cost 5,000-6000).

1000 / 110	BHS	Health Insurance	(\$6,000.00)
2600 / 0	BHS	Non-Tech Rep. and Maint.	\$6,000.00

Reclass: To purchase Social Studies instructional supplies

1000 / 190	BHS	Textbooks	(\$216.88)
1000 / 190	BHS	Periodicals	(\$75.71)
1000 / 190	BHS	Dues & Fees	(\$12.00)
1000 / 190	BHS	Instructional Supplies	\$304.59

Reclass: To purchase Physical Ed instructional supplies for new teacher.

1000 / 180	BHS	Dues & Fees	(\$110.00)
1000 / 180	BHS	Instructional Supplies	\$110.00

Reclass: To purchase Arts instructional supplies.			
1000 / 105	BHS	Art Dues & Fees	(\$8.11)
1000 / 105	BHS	Instructional Supplies	\$8.11

Transfer from Business to Athletic Supplies to purchase athletic supplies and pitching machine.			
310 / 1000	BHS	Online Subscription Services	(\$800.00)
910 / 3200	BHS	Athletic Supplies	\$800.00

Transfer from Computer Instruction, Math, and Business to FCS to purchase Convection Oven.			
160 / 1000	BHS	Instructional Supplies	(\$24.88)
310 / 1000	BHS	Instructional Supplies	(\$9.70)
320 / 1000	BHS	Instructional Supplies	\$3,439.08
140 / 1000	BHS	Online Subscription Services	(\$2,631.50)
310 / 1000	BHS	Online Subscription Services	(\$690.00)
310 / 1000	BHS	Periodicals	(\$83.00)

Memorandum

TO: Bolton Board of Finance

FR: Kristin B. Heckt
Superintendent of Schools

DT: April 8, 2022

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

The Bolton Board of Education approved the following emergency transfer over \$10,000 at their meeting on April 7, 2022.

1. \$15,700 from Benefits to Operations to cover phases 1 and 2 of the BHS septic repair. These phases included the investigation and mapping of the leaching fields.

Please note it is likely there will be further transfers needed to address the findings and needed repairs determined in phase 2.

TAX COLLECTOR
3.31.22

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TRANFERS	NET COLLECTION 3.31.22	PERCENTAGE COLLECTED FY 22 BUDGET
CURRENT YR.LEVY	\$ 15,678,283.00	\$ 15,935,848.82	\$ (66,964.21)	\$ (17,489.28)	\$ 2,336.19	\$ 15,853,731.52	101.12%
MOTOR VEHICLE	\$ 1,694,841.00	\$ 1,665,385.06	\$ (18,473.98)	\$ (6,486.11)	\$ (2,155.98)	\$ 1,638,268.99	96.66%
SUPP.MV LEVY	\$ 175,000.00	218,441.37	\$ (10.25)	\$ (70.15)	\$ 2,451.79	\$ 220,812.76	126.18%
SUB TOTAL	\$ 17,548,124.00	\$ 17,819,675.25	\$ (85,448.44)	\$ (24,045.54)	\$ 2,632.00	\$ 17,712,813.27	100.94%
PRIOR YEARS	\$ 75,000.00	\$ 87,963.84	\$ (656.37)		\$ (2,598.53)	\$ 84,708.94	112.95%
INTEREST & FEES	\$ 50,000.00	\$ 58,194.89	\$ -	\$ (125.73)	\$ (33.47)	\$ 58,035.69	116.07%
TOTAL	\$ 17,673,124.00	\$ 17,965,833.98	\$ (86,104.81)	\$ (24,171.27)	\$ (0.00)	\$ 17,855,557.90	101.03%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2021	8.31.2021	9.30.2021	10.31.2021	11.30.2021	12.31.2021
19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
100.98%	101.06%	101.12%			
7.31.2020	8.31.2020	9.30.2020	10.31.2020	11.30.2020	12.31.2020
74.79%	82.27%	97.69%	100.02%	100.17%	100.32%
1.31.2021	2.28.2021	3.30.2021	4.30.2021	5.31.2021	6.30.2021
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%

Town of Bolton - FY2022 Revenue Statement - March 31, 2022

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,678,283.00	\$15,678,283.00	\$15,853,731.52	\$175,448.52	\$175,448.52	101.12%
Motor Vehicle Tax	\$1,694,841.00	\$1,694,841.00	\$1,638,268.99	(\$56,572.01)	(\$56,572.01)	96.66%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$220,812.76	\$45,812.76	\$45,812.76	126.18%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$84,708.94	\$9,708.94	\$9,708.94	112.95%
Interest & Fees	\$50,000.00	\$50,000.00	\$58,035.69	\$8,035.69	\$8,035.69	116.07%
Total Taxes	\$17,673,124.00	\$17,673,124.00	\$17,855,557.90	\$182,433.90	\$182,433.90	101.03%
State of Connecticut						
Education Grants						
ECS	\$2,683,216.00	\$2,683,216.00	\$1,341,608.00	(\$1,341,608.00)	(\$1,341,608.00)	50.00%
Adult Education	\$5,540.00	\$5,540.00	\$3,536.00	(\$2,004.00)	(\$2,004.00)	63.83%
Total State of CT Ed	\$2,688,756.00	\$2,688,756.00	\$1,345,144.00	(\$1,343,612.00)	(\$1,343,612.00)	50.03%
Other Grants						
Pilot: New Tiered Reimb.	\$31,081.00	\$31,081.00	\$31,080.80	(\$0.20)	(\$0.20)	100.00%
Disabled	\$706.00	\$706.00	\$749.99	\$43.99	\$43.99	106.23%
Veterans Grant	\$3,276.00	\$3,276.00	\$1,892.64	(\$1,383.36)	(\$1,383.36)	57.77%
Pequot	\$3,031.00	\$3,031.00	\$1,081.33	(\$1,949.67)	(\$1,949.67)	35.68%
Misc. State Grants	\$5,000.00	\$5,000.00	\$20.00	(\$4,980.00)	(\$4,980.00)	0.40%
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	\$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	\$440.00	(\$1,560.00)	(\$1,560.00)	22.00%
Total Other Grants	\$92,500.00	\$92,500.00	\$57,811.76	(\$34,688.24)	(\$34,688.24)	62.50%
Other Town Revenue						
Tuition	\$153,719.00	\$153,719.00	\$107,415.20	(\$46,303.80)	(\$46,303.80)	69.88%
Town Clerk	\$85,000.00	\$85,000.00	\$106,097.67	\$21,097.67	\$21,097.67	124.82%
Selectmen Fees	\$12,745.00	\$12,745.00	\$9,805.00	(\$2,940.00)	(\$2,940.00)	76.93%
Building Official Fees	\$70,000.00	\$70,000.00	\$124,361.06	\$54,361.06	\$54,361.06	177.66%
Library	\$2,000.00	\$2,000.00	\$578.70	(\$1,421.30)	(\$1,421.30)	28.94%
Building Official Service	\$75,000.00	\$75,000.00	\$40,858.20	(\$34,141.80)	(\$34,141.80)	54.48%
Misc. Revenue	\$2,000.00	\$2,000.00	\$27,081.75	\$25,081.75	\$25,081.75	1354.09%
Telephone	\$6,000.00	\$6,000.00	\$6,512.13	\$512.13	\$512.13	108.54%
Interest	\$30,000.00	\$30,000.00	\$3,770.96	(\$26,229.04)	(\$26,229.04)	12.57%
Rental	\$25,758.00	\$25,758.00	\$25,694.00	(\$64.00)	(\$64.00)	99.75%
Senior Donations	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
Total Other Town	\$464,222.00	\$464,222.00	\$452,174.67	(\$12,047.33)	(\$12,047.33)	97.40%
TOTAL GENERAL FUND	\$20,918,602.00	\$20,918,602.00	\$19,710,688.33	(\$1,207,913.67)	(\$1,207,913.67)	94.23%
BOARD OF EDUCATION						
GRANTS						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$0.00	(\$51,890.00)	(\$51,890.00)	0.00%
Federal Grants	\$206,485.00	\$206,485.00	\$186,253.00	(\$20,232.00)	(\$20,232.00)	90.20%

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
SHEFF	\$58,400.00	\$58,400.00	\$57,700.00	(\$700.00)	(\$700.00)	98.80%
Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CHOICE Grant	\$376,000.00	\$376,000.00	\$349,167.00	(\$26,833.00)	(\$26,833.00)	92.86%
ERASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TEAM	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
ESSER II	\$0.00	\$0.00	\$41,000.00	\$41,000.00	\$41,000.00	N/A
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$108,405.00	(\$61,105.00)	(\$61,105.00)	63.95%
Perkins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Donations	\$0.00	\$0.00	\$7,508.00	\$7,508.00	\$7,508.00	N/A
Total Board of Education Grants	\$863,285.00	\$863,285.00	\$750,033.00	(\$113,252.00)	(\$113,252.00)	86.88%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
Total Additional	\$199,975.00	\$199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$1,063,260.00	\$1,063,260.00	\$950,052.50	(\$113,207.50)	(\$113,207.50)	89.35%

Adopted Budget

Revised Forecast

Actual to Date

Balance Due To
Adopted Budget

Balance Due To
Revised Forecast

% COLLECTION
TO REVISED
FORECAST

FY2022 March 31, 2022	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY21	FY20	FY19
Administration	\$ 721,079.00	\$ 721,079.00	\$ 371,710.94	\$ 349,368.06	\$ 6,460.00	\$ 342,908.06	52.45%	57.73%	61.12%	73.10%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 614.50	\$ 1,585.50	\$ -	\$ 1,585.50	27.93%	19.09%	39.68%	15.68%
Financial Administration	\$ 236,040.00	\$ 236,040.00	\$ 167,745.78	\$ 68,294.22	\$ -	\$ 68,294.22	71.07%	69.34%	67.54%	65.10%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 19,500.00	\$ 7,000.00	\$ -	\$ 7,000.00	73.58%	77.36%	92.45%	73.58%
Assessor	\$ 83,246.00	\$ 83,246.00	\$ 51,814.12	\$ 31,431.88	\$ -	\$ 31,431.88	62.24%	69.43%	70.60%	68.60%
Tax Collector	\$ 87,680.00	\$ 87,680.00	\$ 64,664.03	\$ 23,015.97	\$ -	\$ 23,015.97	73.75%	69.34%	63.63%	70.16%
Fringe Benefits	\$ 895,821.00	\$ 895,821.00	\$ 580,073.11	\$ 315,747.89	\$ -	\$ 315,747.89	64.75%	63.79%	68.89%	67.05%
Town Clerk	\$ 136,058.00	\$ 136,058.00	\$ 102,049.33	\$ 34,008.67	\$ 1,943.75	\$ 32,064.92	76.43%	72.47%	73.82%	73.64%
Land Use	\$ 309,845.00	\$ 309,151.00	\$ 178,730.10	\$ 130,420.90	\$ 11,660.00	\$ 118,760.90	61.58%	75.27%	74.20%	67.48%
Planning & Zoning	\$ 4,940.00	\$ 4,940.00	\$ 1,571.27	\$ 3,368.73	\$ -	\$ 3,368.73	31.81%	12.57%	13.14%	21.12%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 626.50	\$ 1,013.50	\$ -	\$ 1,013.50	38.20%	10.67%	36.20%	18.97%
Property Insurance	\$ 143,900.00	\$ 143,900.00	\$ 93,899.62	\$ 50,000.38	\$ -	\$ 50,000.38	65.25%	60.81%	76.72%	82.35%
Probate	\$ 5,960.00	\$ 5,960.00	\$ 5,673.00	\$ 287.00	\$ -	\$ 287.00	95.18%	0.00%	100.00%	96.67%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 672.52	\$ 1,562.48	\$ -	\$ 1,562.48	30.09%	17.23%	34.08%	21.66%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 430.00	\$ 1,570.00	\$ -	\$ 1,570.00	21.50%	29.50%	47.00%	42.75%
Elections	\$ 44,383.00	\$ 44,383.00	\$ 24,387.43	\$ 19,995.57	\$ -	\$ 19,995.57	54.95%	66.00%	28.46%	49.84%
Parks/Town Building Ops	\$ 813,493.00	\$ 813,493.00	\$ 505,260.37	\$ 308,232.63	\$ 29,834.08	\$ 278,398.55	65.78%	62.23%	63.30%	65.51%
Police	\$ 391,050.00	\$ 391,050.00	\$ 8,215.93	\$ 382,834.07	\$ -	\$ 382,834.07	2.10%	1.12%	1.21%	0.49%
Fire Commission	\$ 223,538.00	\$ 223,538.00	\$ 103,399.25	\$ 120,138.75	\$ 36,395.55	\$ 83,743.20	62.54%	68.78%	83.67%	70.21%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%	100.00%	85.71%	85.71%
Fire Marshal	\$ 33,000.00	\$ 33,000.00	\$ 14,283.63	\$ 18,716.37	\$ -	\$ 18,716.37	43.28%	31.85%	14.70%	15.99%
Emergency Management	\$ 19,693.00	\$ 20,387.00	\$ 12,192.38	\$ 8,194.62	\$ -	\$ 8,194.62	59.80%	61.49%		
Highways and Streets	\$ 1,039,838.00	\$ 1,039,838.00	\$ 567,856.24	\$ 471,981.76	\$ 270,352.33	\$ 201,629.43	80.61%	56.28%	72.35%	69.57%
Public Building Commission	\$ 1,100.00	\$ 1,100.00	\$ 67.00	\$ 1,033.00	\$ -	\$ 1,033.00	6.09%	0.00%	0.00%	0.00%
Public Health Admin	\$ 30,900.00	\$ 30,900.00	\$ 28,165.54	\$ 2,734.46	\$ -	\$ 2,734.46	91.15%	70.56%	62.80%	61.39%
Seniors / Social Services	\$ 180,421.00	\$ 180,421.00	\$ 113,488.49	\$ 66,932.51	\$ 3,610.00	\$ 63,322.51	64.90%	57.65%	74.30%	69.55%
Library	\$ 292,454.00	\$ 292,454.00	\$ 219,134.05	\$ 73,319.95	\$ 3,146.59	\$ 70,173.36	76.01%	68.84%	71.88%	73.44%
Conservation	\$ 1,805.00	\$ 1,805.00	\$ 966.99	\$ 838.01	\$ -	\$ 838.01	53.57%	61.23%	76.62%	83.62%
Waste Collection	\$ 522,604.00	\$ 522,604.00	\$ 373,220.45	\$ 149,383.55	\$ -	\$ 149,383.55	71.42%	71.92%	66.02%	68.04%
Totals	\$ 6,256,423.00	\$ 6,256,423.00	\$ 3,610,412.57	\$ 2,646,010.43	\$ 363,402.30	\$ 2,282,608.13	63.52%	55.25%	58.76%	70.67%

**Town of Bolton, Connecticut
Board of Finance
Budget Calendar
FY2023 Budget Review**

- 3/15/22 Board of Selectmen Budget Due to Board of Finance**
- 3/15/22 Board of Education Budget Due to Board of Finance**
- 3/17/22 Board of Finance Regular Meeting – with Board of Education re: FY2023 Budget
7:15 PM
- 3/22/22 Board of Finance Special Meeting – with Board of Selectmen re: FY2023 General Government,
Capital & Debt Budgets 7:15 PM **(THIS IS A TUESDAY)**
- 3/24/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM
- 3/29/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A TUESDAY)**
- 3/31/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM
- 4/06/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A WEDNESDAY)**
- 4/11-4/15/22 Bolton Public Schools Spring Recess
- 4/19/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A TUESDAY)**
- 4/21/22 Board of Finance Regular
7:15 PM
- 4/22/22 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/22/22 Public Notice Issued (5 days prior to Public Hearing)**
- 4/26/22 Public Hearing/Board of Finance Special Meeting (if necessary)**
Time: 7:15 PM (THIS IS A TUESDAY)
Location: Town Hall/Hybrid
- 5/05/22 Board of Finance Special Meeting (if necessary)
7:15 PM
- 5/10/22 Board of Finance – Must adopt the budget on or before this date
- 5/19/22 Board of Finance Regular Meeting
7:15 PM
- 5/20/22 Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/20/22 Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/24/22 Budget Referendum**

Town of Bolton Board Of Finance Policy (adopted June 7, 2016)

Attendance at Meetings via Electronic Communications

Recognizing the inherent responsibility and statutory duties of Board members, the Board strongly encourages members to attend and participate at all meetings of the Board. Though great importance is given to the physical presence of Board members at meetings, the attendance and participation of members electronically is authorized under limited conditions.

The Board recognizes that factors such as illness, travel, schedule conflicts and weather conditions can make impossible the physical presence of a Board member at a Board meeting, and that electronic communications can enable a Board member to participate in a meeting from a remote location.

A Board member shall be able to attend a Board meeting, and participate in Board deliberations and voting, through electronic communications. The reason that such attendance is not reasonably practical shall be stated in the minutes of the meeting.

The Board authorizes the administration to provide the equipment required to implement this Board procedure.

Guidelines

A Board member who attends a meeting through electronic communications shall be considered present only if the member can hear everything said at the meeting and all those attending the meeting can hear everything said by that member. If the Board Chairperson determines either condition is not occurring, he/she shall terminate the Board member's attendance through electronic communications for that meeting.

A quorum of Board members shall be physically present at a Board meeting when a Board member attends through electronic communications.

To attend a Board meeting through electronic communications, a Board member shall comply with the following conditions:

- a. Submit reasonable notice to the Board Chairperson prior to the meeting.
- b. Participate in the entire Board meeting.
- c. Board members participating electronically may cast votes. However, if a Board member electronically joins the meeting after an item of business has been opened, the remotely

located member shall not participate, nor cast any vote, until the next item of business is opened.

d. When a member attends a meeting electronically, all votes shall be by roll call vote. A member who is attending electronically must identify him/her self by name and be recognized by the Chairperson before speaking.

Transfers made between 5/5/21-5/27/21

\$	36,000.00	To	Fire Comm.-Fire Security & Maint.	From	Admin. - Off./Admin Services	
<i>Rationale: to cover the emergency repair of ET334</i>						
\$	4,000.00	To	Fire Comm.-Fire Security & Maint.	From	Town Building-Electricity	
<i>Rationale: to cover the emergency repair of ET334</i>						
\$	450.00	To	Refuse Services-Shared Services	From	Refuse Services-Dues & Fees	
<i>Rationale: to cover the annual assessment provided by the Town of Mansfield for Mid Northeast Recycling.</i>						
\$	600.00	To	Admin-Equipment	From	Admin.-Property	
<i>Rationale: to cover the purchase of extra tablets for the Fire Dept.</i>						
\$	900.00	To	Admin. - Equipment	From	Admin.-Advertising	
<i>Rationale: to cover the purchase of extra tablets for the Fire Dept.</i>						
\$	400.00	To	BOF-Office Operating Supplies	From	BOF-Other Payroll	
<i>Rationale: to cover more hours for board clerk because of additional needed meetings</i>						
\$	193.81	To	Library-Prof. Educational Training	From	Library-Office Operating Supplies	
<i>Rationale: to cover office supplies and water.</i>						
\$	2,200.00	To	Fire Comm.-Other Payroll	From	Fire Comm.-Professional Training	
<i>Rationale: Materials for CPR Instruction-EMR Class for five member. All done in house.</i>						
\$	800.00	To	Fire Comm.-Repair & Maint. Supplies	From	Fire Comm.-Fire Security & Maint.	
<i>Rationale: to repair speaker mic-batteries and antenna for portable radios and batteries for portable light</i>						