

**Bolton Board of Finance
Regular Meeting Minutes
September 20, 2018 - 7:15pm
Town Hall**

Minutes

Members Present: Chairman Robert Munroe, Emily Bradley, Robert DePietro, Matthew Maulucci, and Richard Tuthill

Members Excused: Vice Chair Robert Flowers, Robert Galle

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

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

2) Public Participation: None

3) Approval of Minutes

a) June 7, 2018:

R. Tuthill moved to approve the June 7, 2018 meeting minutes as written. R. DePietro seconded the motion. Vote 4:0:1, with R. Munroe, E. Bradley, R. DePietro, and R. Tuthill in favor. M. Maulucci abstained.

4) Correspondence: None

5) Elected Official and Town Staff Reports

a) Revenue Summary:

The tax collection for the end of the fiscal year 2018 did very well. The town collected more money than anticipated based on the revised budgeted. The figures are unaudited.

July and August were on track. The tax collector is encouraging taxpayers to make a payment plan for past taxes. Current year tax collections are similar to previous years. Collection of prior year taxes is higher this year than in previous years. State money should start coming in soon.

R. Munroe commented on interest revenue.

b) Town Update:

Expenses are in the same range as last year. Some amounts that get billed once a year, such as probate and animal control have already been billed. Unemployment compensation bills lag two months behind. The town just received one invoice for unemployment the month of July. It looks like some people are dropping off of unemployment.

The percentage that the town has to pay for policing did not increase. However, the state police did come out with a benefit increase. That amounts to about \$10,000 of cost to the town. The police do not have a signed contract for July 1st and have not begun negotiations yet.

DEEP is pushing hard for clean recyclables. Clean recyclables include only materials that are acceptable by DEEP. Willimantic Waste is billing the town for recyclables that are not clean as opposed to crediting the bill for collecting the recyclables. The fee for garbage removal is lower than the fee for contaminated recyclables. The Board discussed the best way to make taxpayers aware of the issue.

Eastconn has been working with small towns to look at an E-Chip Light insurance pool. The risk would be shared over the pool. Participating might initially cost Bolton more, but the long term benefit is leveling out increases and keeping the cost more consistent from year to year. Ultimately the Board of Selectmen and Board of Education will make the decision.

c) Board of Education Update:

The Board of Education provided a report. R. Munroe commented on the fringe benefit line and transfer. There are a few lines that the board members want to watch carefully. A revised ECS estimate came out at the beginning of the week. The estimate is about \$31,000 higher than the expected amount.

6) New Business

a) Status of Capital Projects:

The cistern project is almost complete. The phone system at the school has been completed. There is a new online system for Board of Education projects, so the town is not sure when the money will come in. The asbestos work was postponed a year. The paving at Center School was also postponed.

The town garage addition has been approved. The town applied to use LoCIP funds for the project. J. Stille is hoping to get started this fall once the use of LoCIP funds is approved.

The highway plow truck and fire department crew cab are being worked on. The fire department training area is going to be done with funds within the budget.

There will be a three board meeting on Thursday, November 1st.

7) Ongoing Business

a) Bolton High School Project:

The final audit report and some of the money for the project has been received. The actual cost to the town was less than anticipated. The excess amount is going to be refunded to the school capital project fund. The final reimbursement rate was about 60%. The town is done with the project and is just waiting for the rest of the money to come in.

R. Munroe presented the following resolution: Whereas the Town of Bolton embarked on the single most expensive building project in its history and whereas the project took several years to complete from concept to bonding to construction to completion and whereas the final audit is now complete and whereas the Board of Finance wishes to recognize the professional efforts of the members of staff, the Board of Selectmen, and the Board of Education involved in this town project, it is resolved that the efforts of Joyce Stille, Jill Collins, Selectman Sandra Pierog, and Representative Greene deserve additional recognition as this resolution so bestows.

R. Tuthill made a motion to endorse the resolution. R. DePietro seconded the motion. Vote unanimous, with all in favor.

Complete documentation was crucial for this project and is a lesson that can be applied to future projects.

b) Shared Services: Nothing to report at this time.

8) Adjournment: The meeting was adjourned at 8:49pm

Respectfully submitted,

Rebekah Rupert
Recording Secretary

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

Report Commentary
FY2019

As of September 30, 2018, we expended 16% of the budget or \$2,202,444 and in 2017, we expended 16%. We are currently projecting the budget to be fully expended at \$14,201,432

Transfers over \$10,000:

BOE approved transfer from 9/13/18. See prior month's superintendent's memo dated 9/14/18.

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.

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 9/30/18	YTD % Exp.	Projected Expenditures 2018-2019	
REGULAR INSTRUCTION							
Art	1000 / 105	8,215	11,083	11,083	6,830	62%	11,083
Language Arts	1000 / 110	9,209	9,983	9,983	4,797	48%	9,983
World Language	1000 / 120	1,452	5,445	5,445	3,611	66%	5,445
Health Education	1000 / 130	1,032	1,048	1,048	0	0%	1,048
Reading	1000 / 150	10,749	15,279	15,279	8,387	55%	15,279
Mathematics	1000 / 160	16,390	19,068	19,068	4,791	25%	19,068
Science	1000 / 170	4,951	30,633	30,633	8,105	26%	30,633
Physical Education	1000 / 180	4,360	10,053	10,053	1,346	13%	10,053
Social Studies	1000 / 190	1,342	4,819	4,841	3,611	75%	4,841
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	80	1,048	1,048	822	78%	1,048
Family & Consumer Science	1000 / 320	12,093	10,750	10,750	1,765	16%	10,750
Music	1000 / 350	30,780	19,417	19,417	3,463	18%	19,417
Technology Education	1000 / 360	9,959	9,334	11,334	1,346	12%	11,334
Computer Instruction	1000 / 365	12,652	13,640	15,440	942	6%	15,440
Continuing Education	1000 / 600	13,840	13,842	13,842	0	0%	13,842
Library Media Center	2220 / 440	34,838	29,870	29,870	14,392	48%	29,870
Athletics	3200 / 910	58,310	60,450	60,450	18,823	31%	60,450
Subtotal		230,252	265,762	269,584	83,030	31%	269,584
STUDENT SUPPORT SERVICES							
Special Education	1000 / 200	585,682	298,803	298,803	28,384	9%	298,803
ESY Special Education	1000 / 210	82,214	46,234	46,234	23,308	50%	46,234
Instruction	1000 / Var	0	3,800	3,800	0	0%	3,800
Social Work	2110 / 000	0	678	678	0	0%	678
Guidance	2120 / 430	2,855	7,060	7,060	2,691	38%	7,060
Nursing and Medical	2130 / 000	5,449	6,853	6,853	4,245	62%	6,853
Psychological Services	2140 / 200	1,162	3,333	3,333	0	0%	3,333
Speech, Hearing and Language	2150 / 200	0	515	515	0	0%	515
Transportation - SY SPED	2700 / 200	147,347	99,788	99,788	0	0%	99,788
Transportation -ESY SPED	2700 / 210	31,376	19,831	19,831	9,659	49%	19,831
Subtotal		856,086	486,895	486,895	68,287	14%	486,895
Excess Costs Grant		(190,349)	(49,576)	(49,576)	0	0%	(49,576)
Subtotal - Net of Excess Costs Grant		665,737	437,319	437,319	68,287	16%	437,319
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES							
Program Impr. & Evaluation	2210 / 100	26,512	26,825	26,825	17,815	66%	26,825
Central Administration	2320 / 000	91,042	93,716	93,716	31,989	34%	93,716
School Insurance	2330 / Var	152,356	148,852	148,852	71,401	48%	148,852
Building Administration	2410 / Var	49,734	75,957	75,935	18,775	25%	75,935
Fiscal Services	2510 / 000	82,164	89,086	89,086	9,413	11%	89,086
Systems Management	2580 / Var	219,866	188,942	216,442	37,189	17%	216,442
Subtotal		621,674	623,378	650,856	186,581	29%	650,856
OPERATIONS AND TRANSPORTATION							
Operations & Maintenance	2600 / 000	414,030	469,994	469,994	63,243	13%	469,994
Transportation	2700 / Var	496,903	528,783	528,783	44,147	8%	528,783
Subtotal		910,934	998,777	998,777	107,389	11%	998,777
SALARIES/WAGES & EMPLOYEE BENEFITS							
Salaries and Wages	Var / Var	8,924,280	9,333,583	9,331,783	1,345,078	14%	9,331,783
Personnel Benefits	2570 / Var	2,228,019	2,542,613	2,513,113	412,079	16%	2,513,113
Subtotal		11,152,299	11,876,196	11,844,896	846,616	7%	11,874,396
SUMMARY OF ALL PROGRAMS							
REGULAR INSTRUCTION		230,252	265,762	269,584	83,030	31%	269,584
STUDENT SUPPORT SERVICES		665,737	437,319	437,319	68,287	16%	437,319
ADMIN/SUPPORT/CENTRAL SERVICES		621,673	623,378	650,856	186,581	29%	650,856
OPERATIONS/TRANSPORTATION		910,934	998,777	998,777	107,389	11%	998,777
SALARIES/EMPLOYEE BENEFITS		11,152,299	11,876,196	11,844,896	1,757,157	15%	11,844,896
TOTAL EDUCATION BUDGET		13,580,895	14,201,432	14,201,432	2,202,444	16%	14,201,432

TICKMARK NOTES:

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

Report Commentary
FY2018

As of September 30, 2017 we have expended 16% of the budget or \$2,182,746. We are currently projecting 100% of the budget to be expended at \$13,875,128.

There are no transfers over \$10,000 for the month of August.

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education due to educational programming changes required by students' Individual Educational Plans, including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold 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 EXPENDITURE PROJECTION TO YEAR END

BUDGET STATUS: SEPTEMBER

	Function /Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 09/30/17	YTD % Exp.	Projected Expenditures 2017-2018
REGULAR INSTRUCTION							
Art	1000 / 105	8,392	8,729	8,729	106	1%	8,729
Language Arts	1000 / 110	3,713	4,447	4,447	2,359	53%	4,447
World Language	1000 / 120	1,086	1,811	1,811	374	21%	1,811
Health Education	1000 / 130	1,406	1,217	1,217	0	0%	1,217
Reading	1000 / 150	9,261	11,233	11,233	1,996	18%	11,233
Mathematics	1000 / 160	9,323	10,761	10,761	6,608	61%	10,761
Science	1000 / 170	8,773	7,635	7,635	25	0%	7,635
Physical Education	1000 / 180	3,502	4,782	4,782	0	0%	4,782
Social Studies	1000 / 190	2,748	1,403	1,403	276	20%	1,403
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	297	1,945	1,945	0	0%	1,945
Family & Consumer Science	1000 / 320	8,029	9,000	9,000	419	5%	9,000
Music	1000 / 350	11,470	11,472	11,472	1,776	15%	11,472
Technology Education	1000 / 360	7,719	16,090	16,090	3,150	20%	16,090
Computer Instruction	1000 / 365	14,644	15,409	15,409	3,074	20%	15,409
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	25,787	26,648	26,648	11,897	45%	26,648
Athletics	3200 / 910	54,022	45,500	45,500	10,373	23%	45,500
Subtotal		184,013	191,924	191,924	56,273	29%	191,924
STUDENT SUPPORT SERVICES							
Special Education	1000 / 200	621,549	612,825	609,707	11,743	2%	609,707
ESY Special Education	1000 / 210	68,194	85,521	88,639	77,351	87%	88,639
Tutorial & Homebound Instruction	1000 / Var	697	3,800	3,800	0	0%	3,800
Social Work	2110 / 000	200	902	902	0	0%	902
Guidance	2120 / 430	2,790	3,460	3,460	0	0%	3,460
Nursing and Medical	2130 / 000	10,677	6,344	6,344	4,032	64%	6,344
Psychological Services	2140 / 200	5,430	4,018	4,018	0	0%	4,018
Speech, Hearing and Language	2150 / 200	1,240	1,039	1,039	0	0%	1,039
Transportation - SY SPED	2700 / 200	178,765	181,128	181,128	674	0%	181,128
Transportation -ESY SPED	2700 / 210	24,686	45,494	45,494	29,296	64%	45,494
Subtotal		914,228	944,531	944,531	123,096	13%	944,531
Excess Costs Grant		(187,740)	(199,755)	(199,755)	0	0%	(199,755)
Subtotal - Net of Excess Costs Grant		726,488	744,776	744,776	123,096	17%	744,776
ADMINISTRATION & BUSINESS SUPPORT SERVICES							
Program Impr. & Evaluation	2210 / 100	31,601	28,537	28,537	5,021	18%	28,537
Central Administration	2320 / 000	77,495	104,060	104,060	22,161	21%	104,060
School Insurance	2330 / Var	147,987	160,414	160,414	71,445	45%	160,414
Building Administration	2410 / Var	62,683	72,113	72,113	10,309	14%	72,113
Fiscal	2510 / 000	81,656	91,702	91,702	11,881	13%	91,702
Subtotal		401,422	456,826	456,826	120,817	26%	456,826

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

BUDGET STATUS: SEPTEMBER

Function /Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 09/30/17	YTD % Exp.	Projected Expenditures 2017-2018
SALARIES/WAGES & EMPLOYEE BENEFITS						
Salaries and Wages	Var / Var	8,821,677	9,055,861	9,055,861	1,299,859	14%
Personnel Benefits	2570 / Var	2,117,572	2,322,490	2,322,490	400,761	17%
Subtotal		10,939,249	11,378,351	11,378,351	1,700,620	15%
OPERATIONS, TRANSPORTATION, AND TECHNOLOGY						
Systems Management	2580 / Var	161,418	156,498	156,498	53,169	34%
Operations & Maintenance	2600 / 000	449,340	430,441	430,441	42,880	10%
Transportation	2700 / Var	493,609	516,312	516,312	85,891	17%
Subtotal		1,104,367	1,103,251	1,103,251	181,940	16%
SUMMARY OF ALL PROGRAMS						
REGULAR INSTRUCTION		184,013	191,924	191,924	56,273	29%
STUDENT SUPPORT SERVICES		726,488	744,776	744,776	123,096	17%
ADMINISTRATION/BUSINESS		401,422	456,826	456,826	120,817	26%
SALARIES/BENEFITS		10,939,249	11,378,351	11,378,351	1,700,620	15%
OPERATIONS & SERVICES		1,104,367	1,103,251	1,103,251	181,940	16%
TOTAL EDUCATION BUDGET		13,355,539	13,875,128	13,875,128	2,182,746	16%

TICKMARK NOTES:

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

TAX COLLECTOR
9.30.2018

ESTIMATES FOR FISCAL	ADOPTED	COLLECTIONS		REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 9.30.2018	PERCENTAGE COLLECTED FY 19 BUDGET
		YTD							
CURRENT YR. LEVY	\$ 14,995,888.00	\$ 14,946,489.34	\$ (6,044.36)	\$ (3,673.80)	\$ (33,090.64)	\$ (297.19)	\$ 14,903,383.35	99.38%	
MOTOR VEHICLE	\$ 1,596,517.00	\$ 1,477,417.17	\$ (2,698.51)	\$ (5,870.88)	\$ (1,545.77)	\$ 884.09	\$ 1,468,186.10	91.96%	
SUPP. MV LEVY	\$ 168,480.00	-	-	-	-	-	-	0.00%	
SUB TOTAL	\$ 16,760,885.00	\$ 16,423,906.51	\$ (8,742.87)	\$ (9,544.68)	\$ (34,636.41)	\$ 586.90	\$ 16,371,569.45	97.68%	
PRIOR YEARS	\$ 85,000.00	\$ 83,466.12	\$ (1,194.05)	\$ (1,194.18)	\$	\$ (590.07)	\$ 80,487.82	94.69%	
INTEREST & FEES	\$ 60,000.00	\$ 36,976.16	\$ -	\$ (173.87)	\$ (179.51)	\$ 3.17	\$ 36,625.95	61.04%	
TOTAL	\$ 16,905,885.00	\$ 16,544,348.79	\$ (9,936.92)	\$ (10,912.73)	\$ (34,815.92)	\$ 0.00	\$ 16,488,683.22	97.53%	

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

	8.31.2018	9.30.2018	10.31.2018	11.30.2018	12.31.2018
7.31.2018	86.52%	99.09%	99.38%		
1.31.2019	2.28.2019	3.31.2019	4.30.2019	5.31.2019	6.30.2019
7.31.2017	8.31.2017	9.30.2017	10.31.2017	11.30.2017	12.31.2017
87.21%	98.97%	99.31%	99.79%	99.94%	100.10%
1.31.2018	2.28.2018	3.31.2018	4.30.2018	5.31.2018	6.30.2018
100.19%	99.86%	99.95%	100.26%	100.32%	100.41%

Town of Bolton - FY2019 Revenue Statement - September 30, 2018

	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	\$14,995,888.00	\$14,995,888.00	\$14,903,383.35	(\$92,504.65)	(\$92,504.65)	99.38%
Motor Vehicle Tax	\$1,596,517.00	\$1,596,517.00	\$1,468,186.10	(\$128,330.90)	(\$128,330.90)	91.96%
Supplemental MV Lew	\$168,480.00	\$168,480.00	\$0.00	(\$168,480.00)	(\$168,480.00)	0.00%
Prior Year's Taxes	\$85,000.00	\$85,000.00	\$80,487.82	(\$4,512.18)	(\$4,512.18)	94.69%
Interest & Fees	\$60,000.00	\$60,000.00	\$36,625.95	(\$23,374.05)	(\$23,374.05)	61.04%
Total Taxes	\$16,905,885.00	\$16,905,885.00	\$16,488,683.22	(\$417,201.78)	(\$417,201.78)	97.53%
State of Connecticut Education Grants						
ECS	\$2,563,957.00	\$2,563,957.00	\$0.00	(\$2,563,957.00)	(\$2,563,957.00)	0.00%
Adult Education	\$3,746.00	\$3,746.00	\$2,365.00	(\$1,381.00)	(\$1,381.00)	63.13%
Total State of CT Ed	\$2,567,703.00	\$2,567,703.00	\$2,365.00	(\$2,565,338.00)	(\$2,565,338.00)	0.09%
Other Grants						
Pilot: State Property Disabled	\$14,565.00	\$14,565.00	\$0.00	(\$14,565.00)	(\$14,565.00)	0.00%
Veterans Grant	\$723.00	\$723.00	\$0.00	(\$723.00)	(\$723.00)	0.00%
Pequot	\$6,470.00	\$6,470.00	\$0.00	(\$6,470.00)	(\$6,470.00)	0.00%
Misc. State Grants	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
DOT Transportation Grant	\$3,000.00	\$3,000.00	\$10.00	(\$2,990.00)	(\$2,990.00)	0.33%
Municipal Projects	\$11,494.00	\$11,494.00	\$3,831.34	(\$7,662.66)	(\$7,662.66)	33.33%
Municipal Stabilization	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Law Enforcement	\$10,637.00	\$10,637.00	\$0.00	(\$10,637.00)	(\$10,637.00)	0.00%
	\$1,500.00	\$1,500.00	\$0.00	(\$1,500.00)	(\$1,500.00)	0.00%
Total Other Grants	\$76,492.00	\$76,492.00	\$3,841.34	(\$72,650.66)	(\$72,650.66)	5.02%
Other Town Revenue						
Tuition	\$297,315.00	\$297,315.00	\$5,500.00	(\$291,815.00)	(\$291,815.00)	1.85%
Town Clerk	\$80,000.00	\$80,000.00	\$27,251.74	(\$52,748.26)	(\$52,748.26)	34.06%
Selectmen Fees	\$11,000.00	\$11,000.00	\$3,047.00	(\$7,953.00)	(\$7,953.00)	27.70%
Building Official Fees	\$55,000.00	\$55,000.00	\$13,115.42	(\$41,884.58)	(\$41,884.58)	23.85%
Library	\$2,000.00	\$2,000.00	\$522.05	(\$1,477.95)	(\$1,477.95)	26.10%
NCAAA	\$4,000.00	\$4,000.00	\$2,114.00	(\$1,886.00)	(\$1,886.00)	52.85%
Shared Services	\$50,670.00	\$50,670.00	\$0.00	(\$50,670.00)	(\$50,670.00)	0.00%
Misc. Revenue	\$55,000.00	\$55,000.00	\$15,797.76	(\$39,202.24)	(\$39,202.24)	28.72%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$44,621.29	(\$35,378.71)	(\$35,378.71)	55.78%
Rental	\$51,157.00	\$51,157.00	\$11,591.07	(\$39,565.93)	(\$39,565.93)	22.66%
Senior Donations	\$2,000.00	\$2,000.00	\$1,068.50	(\$931.50)	(\$931.50)	53.43%
Total Other Town Revenue	\$694,142.00	\$694,142.00	\$124,628.83	(\$569,513.17)	(\$569,513.17)	17.95%
TOTAL GENERAL FUND REVENUE	\$20,244,222.00	\$20,244,222.00	\$16,619,518.39	(\$3,624,703.61)	(\$3,624,703.61)	82.10%

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
BOARD OF EDUCATION GRANTS						
Excess Cost Grant	\$49,576.00	\$49,576.00	\$0.00	(\$49,576.00)	(\$49,576.00)	0.00%
Federal Grants	\$190,350.00	\$190,350.00	\$20,708.00	(\$169,642.00)	(\$169,642.00)	10.88%
SHEFF	\$51,000.00	\$51,000.00	\$0.00	(\$51,000.00)	(\$51,000.00)	0.00%
CHOICE Grant	\$448,000.00	\$448,000.00	\$0.00	(\$448,000.00)	(\$448,000.00)	0.00%
ERASE	\$2,285.00	\$2,285.00	\$0.00	(\$2,285.00)	(\$2,285.00)	0.00%
Total Board of Education Grants	\$741,211.00	\$741,211.00	\$20,708.00	(\$720,503.00)	(\$720,503.00)	2.79%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
Total Additional Town Grants	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$841,225.00	\$841,225.00	\$120,832.21	(\$720,392.79)	(\$720,392.79)	14.36%

	FY19 September 30, 2018		Revised	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY18	FY17	FY16
	Adopted	Budget	Budget								
1	Administration	\$290,794	\$290,794	\$70,952.94	\$219,841.06	\$0.00	\$219,841.06	24.40%	24.72%	22.78%	26.11%
2	Prof and Tech Svcs	\$318,490	\$318,490	\$41,335.47	\$277,154.53	\$21,088.82	\$256,065.71	19.60%	7.89%	7.86%	4.41%
3	Financial Administration	\$222,430	\$222,430	\$46,275.39	\$176,154.61	\$0.00	\$176,154.61	20.80%	20.82%	20.22%	17.90%
4	Auditing	\$26,500	\$26,500	\$0.00	\$26,500.00	\$0.00	\$26,500.00	0.00%	0.00%	0.00%	0.00%
5	Assessor	\$77,908	\$77,908	\$17,346.73	\$60,561.27	\$0.00	\$60,561.27	22.27%	20.99%	20.56%	20.81%
6	Tax Collector	\$97,742	\$97,742	\$23,018.27	\$74,723.73	\$0.00	\$74,723.73	23.55%	22.11%	21.53%	26.23%
7	Data Processing	\$113,551	\$113,551	\$58,041.34	\$55,509.66	\$2,152.10	\$53,357.56	53.01%	52.16%	23.19%	29.63%
8	Town Clerk	\$114,264	\$114,264	\$25,691.19	\$88,572.81	\$5,310.00	\$83,262.81	27.13%	26.47%	21.95%	21.20%
9	Property Insurance	\$134,106	\$134,106	\$60,758.08	\$73,347.92	\$0.00	\$73,347.92	45.31%	44.01%	69.90%	33.63%
10	Probate	\$5,850	\$5,850	\$5,673.00	\$177.00	\$0.00	\$177.00	96.97%	0.00%	98.95%	0.00%
11	Elections	\$41,898	\$41,898	\$7,785.38	\$34,112.62	\$0.00	\$34,112.62	18.58%	9.88%	8.45%	9.40%
12	Board of Finance	\$2,200	\$2,200	\$0.00	\$2,200.00	\$0.00	\$2,200.00	0.00%	0.00%	3.41%	3.86%
13	Public Building Commission	\$540	\$540	\$0.00	\$540.00	\$0.00	\$540.00	0.00%	0.00%	12.04%	0.00%
14	Parks/Town Building Ops	\$675,109	\$675,109	\$120,246.37	\$554,862.63	\$4,966.81	\$549,895.82	18.55%	19.26%	16.81%	16.09%
20	Police	\$379,977	\$379,977	\$0.00	\$379,977.00	\$0.00	\$379,977.00	0.00%	0.00%	0.03%	0.05%
21	Fire	\$183,519	\$183,519	\$45,741.62	\$137,777.38	\$51,537.12	\$86,240.26	53.01%	45.97%	43.46%	42.19%
22	Animal Control	\$3,500	\$3,500	\$3,000.00	\$500.00	\$0.00	\$500.00	85.71%	85.71%	0.00%	0.00%
23	Fire Marshal	\$23,607	\$23,607	\$1,307.03	\$22,299.97	\$0.00	\$22,299.97	5.54%	20.48%	23.05%	23.85%
25	Highways and Streets	\$1,021,996	\$1,021,996	\$223,342.83	\$798,653.17	\$113,921.44	\$684,731.73	33.00%	32.15%	36.44%	35.10%
30	Public Health Admin	\$33,240	\$33,240	\$7,040.58	\$26,199.42	\$0.00	\$26,199.42	21.18%	21.19%	20.43%	20.08%
31	Seniors / Social Services	\$156,823	\$156,823	\$32,972.71	\$123,850.29	\$6,400.00	\$117,450.29	25.11%	23.06%	15.86%	23.59%
35	Conservation	\$1,575	\$1,575	\$340.00	\$1,235.00	\$0.00	\$1,235.00	21.59%	33.33%	15.87%	14.29%
36	Recreation	\$33,185	\$33,185	\$0.00	\$33,185.00	\$0.00	\$33,185.00	0.00%	0.00%	0.00%	0.00%
37	Library	\$289,213	\$289,213	\$81,413.61	\$207,799.39	\$20,034.58	\$187,764.81	35.08%	37.11%	34.69%	37.47%
40	Land Use	\$280,354	\$280,354	\$60,041.57	\$220,312.43	\$10,125.00	\$210,187.43	25.03%	25.00%	24.29%	20.21%
41	Planning & Zoning	\$6,580	\$6,580	\$303.19	\$6,276.81	\$0.00	\$6,276.81	4.61%	5.81%	6.29%	6.27%
42	Zoning Board of Appeals	\$1,440	\$1,440	\$0.00	\$1,440.00	\$0.00	\$1,440.00	0.00%	22.22%	0.00%	0.00%
43	Inlands/Wetlands	\$2,235	\$2,235	\$230.52	\$2,004.48	\$0.00	\$2,004.48	10.31%	22.67%	10.52%	5.37%
44	Open Space	\$645	\$645	\$0.00	\$645.00	\$0.00	\$645.00	0.00%	0.00%	0.00%	0.00%
45	Economic Development	\$2,000	\$2,000	\$110.00	\$1,890.00	\$0.00	\$1,890.00	5.50%	0.00%	3.75%	7.50%
48	Fringe Benefits	\$901,965	\$901,965	\$211,949.34	\$690,015.66	\$0.00	\$690,015.66	23.50%	25.30%	28.28%	24.96%
49	Waste Collection	\$504,173	\$504,173	\$109,158.49	\$395,014.51	\$0.00	\$395,014.51	21.65%	21.41%	20.25%	20.77%
	Totals	\$5,947,409	\$5,947,409	\$1,254,075.65	\$4,693,333.35	\$235,535.87	\$4,457,797.48	25.05%	24.37%	24.90%	23.57%