

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
TUESDAY, JUNE 15, 2021– 8:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe (joined meeting at 8:24 p.m.), Charles Danna Jr., Kristen Gourley, Robert DePietro (joined meeting at 8:21 p.m.), and Richard Tuthill

Board of Finance Members Absent: Ross Lally

Board of Selectmen Present: First Selectman Sandra Pierog (joined meeting at 8:22 p.m.) and Selectman Robert DePietro

Board of Education Members Present: Superintendent of Schools Kristin Heckt

Staff Present: Interim Town Administrator Jim Rupert, Administrative Assistant Kathleen McCavanagh, and Board Clerk Linda McDonald

Others Present: Journal Inquirer Reporter Skyler Frazer

1. Call to Order: E. Bradley called the meeting to order at 8:16 p.m.
2. Public Participation: S. Pierog reported 728 votes were cast at today's referendum. The final vote was 267 yes and 462 no. The budget did not pass.
3. Ongoing Business:
- 3.a Discussion on FY 2021/2022 Revenues and Expenditures:

E. Bradley reported, since the board set the budget, there were a few additional revenue items the board could recognize. From a Town Charter perspective, the board has to make some cuts or leave the budget as is. In response to a question from R. Tuthill. E. Bradley said the revenues in the budget document cannot be changed after a referendum if it has not passed, the board can recognize any changes to the current estimate of surplus.

S. Pierog said the BOS will meet to set the date for the next referendum to be possibly held on June 29, 2021.

E. Bradley explained there have been a couple of changes to revenues that would affect the surplus that the board could recognize going forward in setting the mil rate. She shared a document showing these changes in the current fiscal year; an increase of \$11,611 in property taxes, an increase of \$1,460 in motor vehicle taxes, \$7,000 for prior year taxes, and an additional \$3,000 in interest and fees on property tax. She said the number that changed for FY2022 is a revised ECS number which is \$54,948 higher than when the board set the budget. She said, with recognizing these additional revenues that increase surplus and with no additional cuts, the mil rate would be 39.99.

Members expressed their concerns with false information being circulated that the federal relief funds being allocated to the Town could be used to reduce the tax burden.

Discussion followed on what reductions to make to the budget, with each member expressing a viewpoint. E. Bradley asked the members to consider what they think will pass at the next referendum for the next meeting on June 17, 2021 when discussion will continue. There was no action taken.

3.b Consider and Possibly Act on Ballot Question: No action taken.

4. New Business:

4.a Consider and Possibly Act on Setting the Mill Rate for FY 2022: No action taken.

5. Adjournment: E. Bradley adjourned the meeting at 9:37 p.m.

Next Regular Meeting: June 17, 2021 - 7:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald.

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

**BOLTON BOARD OF FINANCE
REGULAR MEETING
THURSDAY, JUNE 17, 2021– 7:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe (joined the meeting at 7:34 p.m.), Charles Danna Jr., Kristen Gourley, Ross Lally and Richard Tuthill

Board of Finance Members Absent: Robert DePietro

Board of Selectmen Present: First Selectman Sandra Pierog

Board of Education Members Present: Superintendent of Schools Kristin Heckt, Anne Decker, Scott Rich

Staff Present: Board Clerk Linda McDonald

Others Present: Nick Lavigne Community Voice Channel (CVC)

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

2. Public Participation: No public participation.

3. Approval of Minutes

3.a May 20, 2021 Regular Meeting:

Chairman Bradley asked unanimous consent of the May 20, 2021 regular meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.b May 27, 2021 Special Meeting:

The minutes of May 27, 2021 were amended as follows:

Agenda item 3.a: "E. Bradley noted that several small changes to the education budget, primarily stemming from savings due to the revised healthcare expenses and a small increase to the school system's special education spending, would yield a net savings for the upcoming fiscal year of ~~\$64,000~~ **\$64,499.**"

Chairman Bradley asked unanimous consent of the May 27, 2021 special meeting minutes as amended. Hearing no objections, the Chair said the minutes are passed.

4. Elected Official and Town Staff Reports:

4.a Tax Collection Summary: The members reviewed the tax collection summary and town revenues as of May 31, 2021.

4.b Town Update: The town is 77.23% expended as of May 31, 2021. S. Pierog reported fringe benefits, highway expenditures and police will be expended before the end of the fiscal year. Indian Notch has opened and the parks budget will decrease significantly. The board reviewed the BOS transfers for the period 5/5-5/27/21.

4.c Board of Education Update: Superintendent Heckt reported, as of May 31, 2021, the BOE budget is 80% expended for FY 2021. She said the BOE has not yet taken action on the transfers. She said the revised under expenditure net of the committed amounts and any requested transfers are \$298,732.

5. Ongoing Business:

5.a Discussion on FY 2021/2022 Revenues and Expenditures:

E. Bradley summarized the budget process to present and shared a document showing the adopted budget for FY 2021, showing the various asks from the BOE and BOS. Going into the public hearing, the board made two reductions, \$30,000 to the Town budget and \$100,000 to the BOE budget which would have required a mil rate of 41.45 to come up with property tax to support that. After the public hearing and further discussions and additional revenues the board was able to account for, the board had additional givebacks from the BOE and BOS. Going into referendum, the board had additional revenues it could recognize and medical insurance savings of \$130,000 from the Town and \$64,499 from the BOE which needed a 40.16 mil rate to support that. As a point of note, E. Bradley said the overall expenditures for the proposed FY2022 budget sent to referendum are only \$164,950 over the adopted FY2021 budget.

E. Bradley said, since the budget failed at referendum and according to the Town Charter, the board has to make additional reductions to the total expenditures.

As moderator at the referendum, R. Lally shared feedback from some voters. He said voters asked why the town was raising the mil rate when it is getting all these federal funds. Some said their revenue has been affected by COVID and others said they do not have the money to give. Others expressed when is enough, enough regarding funding the BOE budget. R. Lally said the board has to account for the number of people who voted no and that their focus is on the mil rate, not the amount of the budget.

S. Pierog said the federal relief funds definitely cannot be used to reduce taxes. She commented nobody knows what the relief funds from the federal government can be expended on, except tax reduction is definitely one of the no's until the Supreme Court decides the Ohio case appealing this. She said the rules for expending the funds, at this point, are very tight and they also have a hold harmless effect on the federal government side, so if the government comes in after the Town has spent the money and say; no, this is not a valid expenditure, the Town has to pay it back.

C. Danna said he has also heard comments from the public about using the federal relief funds to reduce taxes. He commented the public does not see at all that the federal monies may be coming, but it may end up being something the Town does not qualify for anything on and the Town may be unable to spend the funds or penalized if spent inappropriately.

E. Bradley said because the board's ask on the expenditure side is really not that much more than what was approved last year, that highlights the fact that the Town has less revenues in many cases so the board has to raise property taxes to cover the spend. She noted there are many different reasons why the Town has less revenue income feeding into next year's budget (i.e., interest rates are down, parks and recreation programs that did not happen this past year, late fees based on waivers).

E. Bradley presented some possible scenarios for consideration and discussion. She calculated, recognizing additional revenues, the board would have to cut an additional \$56,000 for a mil rate of 39.86 and, again recognizing additional revenues, the board would have to cut an additional \$217,000 for a mil rate of 39.50.

Board discussion followed. Members expressed their views on presenting a budget for the next referendum.

R. Munroe MOVED the BOE request be reduced by an additional \$100,000 and the BOS request be reduced by an additional \$20,000. R. Lally SECONDED. Discussion followed.

E. Bradley said the mill rate associated with this expenditure reduction of \$120,000 would be 39.71, having been verified with the Finance Officer.

S. Pierog noted the BOF can only recognize additional revenues after referendum only when setting the mil rate.

E. Bradley said the board has to communicate appropriately and thoughtfully with the public to make sure they are getting the right information and let them know the revenues are less than what were in the past and that is one of the significant factors on why the board is looking to raise taxes.

MOTION FAILED 3:3:0 with R. Tuthill, E. Bradley, and K. Gourley opposed.

R. Tuthill MOVED to reduce the planned spending by \$225,000. R. Munroe SECONDED. Discussion followed.

R. Tuthill amended his motion to include reducing the BOE request by \$150,000 and the BOS request by \$75,000. R. Munroe SECONDED.

E. Bradley said the mil rate would be 39.48 with this expenditure reduction of \$225,000. MOTION FAILED 1:5:0 with E. Bradley, R. Munroe, K. Gourley, C. Danna, and R. Lally opposed.

K. Gourley MOVED to reduce expenditures by \$100,000 including an additional reduction of \$25,000 from the BOS budget and an additional reduction of \$75,000 from the BOE budget. R. Munroe SECONDED. Discussion followed.

K. Gourley amended the motion to reduce expenditures by \$100,000 including an additional reduction of \$35,000 from the BOS budget and an additional reduction of \$65,000 from the BOE budget. C. Danna SECONDED.

E. Bradley said the mil rate would be 39.76 with a \$100,000 reduction.

MOTION on the amendment CARRIED 5:0:1 with R. Tuthill abstaining.

The amended MOTION CARRIED 5:1:0 with R. Tuthill opposed.

3.b Consider and Possibly Act on Ballot Question:

K. Gourley MOVED the ballot question as follows:

At its June 17, 2021 regular meeting, the Board of Finance of the Town of Bolton voted the following:

“Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2022 as recommended by the Board of Finance in the amount of \$22,973,494 be adopted?”

R. Lally SECONDED. MOTION CARRIED 5:1:0 with R. Tuthill opposed.

6. New Business:

6.a Meeting Calendar:

E. Bradley asked the members if they would be willing to change the remaining regular meeting 2021 calendar dates to the fourth Wednesday of the month as she has a scheduling conflict with Master classes she is taking this fall. Consensus of the board was to change the remaining regular meeting 2021 calendar dates to the fourth Wednesday of the month.

7. Adjournment: E. Bradley adjourned the meeting at 9:38 p.m.

Next Meeting: June 29, 2021 at 8:15 p.m. – Special Meeting

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald,

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
TUESDAY, JUNE 29, 2021– 8:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

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

Board of Finance Members Absent: Ross Lally

Board of Selectmen Present: First Selectman Sandra Pierog and Selectman Robert DePietro

Board of Education Members Present: Superintendent of Schools Kristin Heckt, Susan Pike, Rhea Klein

Staff Present: Interim Town Administrator Jim Rupert, Administrative Assistant Kathleen McCavanagh, and Board Clerk Linda McDonald

Others Present: Journal Inquirer Reporter Skyler Frazer and Trish Brudz

1. Call to Order: E. Bradley called the meeting to order at 8:21 p.m.
2. Public Participation: S. Pierog reported 750 votes were cast at today's referendum. The final vote was 293 yes and 457 no. The budget did not pass.
3. Ongoing Business:
- 3.a Discussion on FY 2021/2022 Revenues and Expenditures:

E. Bradley said, since the budget did not pass, the board has to consider further reductions to expenditures. To open discussion:

E. Bradley MOVED to reduce expenditures by \$150,000 including an additional reduction of \$50,000 from the BOS budget and an additional reduction of \$100,000 from the BOE budget. R. Tuthill SECONDED. This would result in an annual budget of \$22,823,494 and a mil rate of 39.42. Discussion followed on the motion.

K. Gourley said she is concerned with the timing for the next referendum.

Members expressed concern with low voter turnout at the referendums and discussed ways to notify residents to get out the vote prior to the next referendum (several notifications through Everbridge to get out the vote, encouraging people who are away to request an absentee ballot).

S. Pierog confirmed that July 13, 2021 will be the next referendum date.

MOTION FAILED 2:4:0 with E. Bradley, C. Danna, K. Gourley, and R. DePietro opposed.

R. DePietro MOVED to reduce the budget by \$65,000. R. Tuthill SECONDED. Discussion followed.

R. DePietro amended his prior motion and MOVED to reduce expenditures by \$65,000 including an additional reduction of \$43,000 from the BOS budget and an additional reduction of \$22,000 from the BOE budget. C. Danna SECONDED. Discussion followed.

E. Bradley said this reduction would result in expenditures of \$22,908,494 and a mil rate of 39.61.

The amendment to the motion was APPROVED 5:0:1 with R. Tuthill abstaining.

The MOTION to approve the amended motion CARRIED 5:1:0 with R. Tuthill opposed.

3.b Consider and Possibly Act on Ballot Question:

R. DePietro MOVED the ballot question as follows:

At its June 29, 2021 regular meeting, the Board of Finance of the Town of Bolton voted the following:

“Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2022 as recommended by the Board of Finance in the amount of \$22,908,494 be adopted?”

C. Danna SECONDED. MOTION CARRIED 5:0:1 with R. Tuthill abstaining.

Per a request from R. Tuthill, E. Bradley will reach out to the Town Clerk on the possibility of changing the language in the ballot question from “fiscal year 2022” to “fiscal year ending June 30, 2022” for future ballot questions.

3.c Meeting Calendar: E. Bradley said the revised 2021 regular meeting calendar was distributed to the members.

4. New Business:

4.a Consider and Possibly Act on Setting the Mill Rate for FY 2022: No action taken.

5. Adjournment: E. Bradley adjourned the meeting at 9:23 p.m.

Next Special Meeting: July 13, 2021 - 8:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald,

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
TUESDAY, JULY 13, 2021– 8:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

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

Board of Finance Members Absent: Ross Lally

Board of Selectmen Present: First Selectman Sandra Pierog and Selectman Robert DePietro

Board of Education Members Present: Superintendent of Schools Kristin Heckt, Christopher Davey, Anne Decker

Staff Present: Interim Town Administrator Jim Rupert and Board Clerk Linda McDonald

Others Present: Tom Manning

1. Call to Order: E. Bradley called the meeting to order at 8:20 p.m.
2. Public Participation: S. Pierog reported 803 votes were cast at today's referendum. The final vote was 378 yes and 425 no. The budget did not pass.

Tom Manning suggested the board make the possible maximum cut to the BOE allowed by state statute and a proportional cut to the BOS.

3. Ongoing Business:
 - 3.a Discussion on FY 2021/2022 Revenues and Expenditures:

E. Bradley said, since the budget did not pass, the board has to come up with a new budget for referendum and set a temporary mil rate so tax bills can go out.

S. Pierog noted that July 27, 2021 will be the next referendum date.

To begin discussion, E. Bradley shared a chart that proposed \$56,975 in BOS reductions and \$115,609 in BOE reductions for a total of \$172,584. She said there would be a mil rate increase to 39.22 and noted a \$331,000 total reduction would be needed to keep the mil rate at 38.86. Discussion followed.

R. Munroe MOVED to reduce expenditures by \$80,000, including an additional reduction of \$20,000 from the BOS budget and an additional reduction of \$60,000 from the BOE budget for the upcoming fiscal year. R. DePietro SECONDED. This would result in an annual budget of \$22,828,494 and a mil rate of 39.43, a 1.5% increase. Discussion followed on the motion.

MOTION CARRIED 4:2:0 with E. Bradley and K. Gourley opposed.

- 3.b Consider and Possibly Act on Ballot Question:

R. Munroe MOVED the ballot question as follows:

“Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2022 as recommended by the Board of Finance in the amount of \$22,828,494 be adopted?”

R. Tuthill SECONDED. There was no discussion. MOTION CARRIED 6:0:0.

4. New Business:

4.a Consider and possibly act on setting a temporary mil rate for FY 2022:

E. Bradley said the temporary mil rate cannot be higher than 38.86.

K. Gourley MOVED to set a temporary mil rate of 38.86 for FY 2022. R. DePietro SECONDED. There was no discussion. MOTION CARRIED 6:0:0.

4.b Consider and possibly act on setting the mil rate for FY 2022: No action taken.

4.c Schedule another meeting date: E. Bradley said a special meeting will be scheduled for July 27, 2021 at 8:15 p.m. after the referendum.

4.d Holding Meetings in Person:

Consensus of the members was to continue with remote meetings through this budget cycle.

5. Adjournment: E. Bradley adjourned the meeting at 9:19 p.m.

Next Special Meeting: July 27, 2021 - 8:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald.

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
TUESDAY, JULY 27, 2021– 8:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

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

Board of Finance Members Absent: Ross Lally

Board of Selectmen Present: First Selectman Sandra Pierog and Selectman Robert DePietro

Board of Education Members Present: Superintendent of Schools Kristin Heckt

Staff Present: Interim Town Administrator Jim Rupert and Board Clerk Linda McDonald

Others Present: Tom Manning

1. Call to Order: E. Bradley called the meeting to order at 8:21 p.m.
2. Public Participation: S. Pierog reported 787 votes were cast at today's referendum. The final vote was 408 yes and 379 no. The budget passed.
3. Ongoing Business:
 - 3.a Discussion on FY 2021/2022 Revenues and Expenditures: No discussion.
 - 3.b Consider and Possibly Act on Ballot Question: No action taken.
4. New Business:
 - 4.a Consider and possibly act on setting permanent mil rate for FY 2022:

R. DePietro MOVED to set a permanent mil rate of 39.43 for FY 2022. R. Munroe SECONDED. S. Pierog said supplemental bills will be sent out in January 2022 and due February 1, 2022. By roll call vote, MOTION CARRIED 6:0:0.

- 4.b Schedule another meeting date: No action. The board requested updates from the BOE and BOS as to where cuts were made in their FY 2022 budgets to be on the regular meeting BOF agenda on September 22, 2021.

E. Bradley thanked everyone for their support during this difficult budget season.

5. Adjournment: E. Bradley adjourned the meeting at 8:33 p.m.

Next Regular Meeting: September 22, 2021 - 7:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald.

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

UNAUDITED	TAX COLLECTOR 6.30.21								
	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 6.30.21	PERCENTAGE COLLECTED FY 21 BUDGET
CURRENT YR.LEVY	\$ 15,388,282.00	\$ 15,506,611.00	\$ 15,612,221.32	\$ (28,724.37)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,558,556.00	100.33%
MOTOR VEHICLE	\$ 1,595,871.00	\$ 1,565,460.00	\$ 1,579,914.29	\$ (11,276.06)	\$ (1,203.88)	\$ (298.83)	\$ (110.58)	\$ 1,567,024.94	100.10%
SUPP.MV LEVY	\$ 175,000.00	\$ 175,000.00	180,335.85	\$ (3,554.36)	\$ -	\$ (613.99)	\$ 323.67	\$ 176,491.17	100.85%
SUB TOTAL	\$ 17,159,153.00	\$ 17,247,071.00	\$ 17,372,471.46	\$ (43,554.79)	\$ (10,967.46)	\$ (17,000.86)	\$ 1,123.76	\$ 17,302,072.11	100.32%
PRIOR YEARS	\$ 75,000.00	\$ 97,000.00	\$ 109,615.31	\$ (1,273.39)			\$ (1,175.95)	\$ 107,165.97	110.48%
INTEREST & FEES	\$ 50,000.00	\$ 58,000.00	\$ 70,765.41	\$ -			\$ 52.19	\$ 70,817.60	122.10%
TOTAL	\$ 17,284,153.00	\$ 17,402,071.00	\$ 17,552,852.18	\$ (44,828.18)	\$ (10,967.46)	\$ (17,000.86)	\$ (0.00)	\$ 17,480,055.68	100.45%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

<u>7.31.2020</u>	<u>8.31.2020</u>	<u>9.30.2020</u>	<u>10.31.2020</u>	<u>11.30.2020</u>	<u>12.31.2020</u>
74.79%	82.27%	97.69%	100.02%	100.17%	100.32%
<u>1.31.2021</u>	<u>2.28.2021</u>	<u>3.30.2021</u>	<u>4.30.2021</u>	<u>5.31.2021</u>	<u>6.30.2021</u>
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%
<u>7.31.2019</u>	<u>8.31.2019</u>	<u>9.30.2019</u>	<u>10.31.2019</u>	<u>11.30.2019</u>	<u>12.31.2019</u>
92.22%	99.97%	100.53%	100.68%	100.83%	101.31%
<u>1.31.2020</u>	<u>2.29.2020</u>	<u>3.30.2020</u>	<u>4.30.2020</u>	<u>5.31.2020</u>	<u>6.30.2020</u>
101.42%	101.65%	101.85%	100.03%	100.13%	100.18%

TAX COLLECTOR										
0 7.31.21										
	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 7.31.21	PERCENTAGE COLLECTED FY 22 BUDGET		
CURRENT YR.LEVY	\$ 15,678,283.00	\$ 2,986,947.79	\$ -	\$ -	\$ -	\$ 2,265.73	\$ 2,989,213.52	19.07%		
MOTOR VEHICLE	\$ 1,694,841.00	\$ 399,584.62	\$ -	\$ -	\$ (661.79)	\$ 577.61	\$ 399,500.44	23.57%		
SUPP.MV LEVY	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
SUB TOTAL	\$ 17,548,124.00	\$ 3,386,532.41	\$ -	\$ -	\$ (661.79)	\$ 2,843.34	\$ 3,388,713.96	19.31%		
PRIOR YEARS	\$ 75,000.00	\$ 10,931.89	\$ -	\$ -	\$ -	\$ (2,843.34)	\$ 8,088.55	10.78%		
INTEREST & FEES	\$ 50,000.00	\$ 3,463.16	\$ -	\$ -	\$ -	\$ -	\$ 3,463.16	6.93%		
TOTAL	\$ 17,673,124.00	\$ 3,400,927.46	\$ -	\$ -	\$ (661.79)	\$ -	\$ 3,400,265.67	19.24%		

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%					
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
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%

TAX COLLECTOR							
0 8.30.21							
	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED	Transfers	NET COLLECTION 8.30.21	PERCENTAGE COLLECTED FY 22 BUDGET
CURRENT YR.LEVY	\$ 15,678,283.00	\$ 14,267,464.23		\$ (12,476.39)	\$ 2,265.73	\$ 14,257,253.57	90.94%
MOTOR VEHICLE	\$ 1,694,841.00	\$ 1,204,698.14		\$ (1,039.51)	\$ 577.61	\$ 1,204,236.24	71.05%
SUPP.MV LEVY	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	0.00%
SUB TOTAL	\$ 17,548,124.00	\$ 15,472,162.37	\$ -	\$ (13,515.90)	\$ 2,843.34	\$ 15,461,489.81	88.11%
PRIOR YEARS	\$ 75,000.00	\$ 17,884.73			\$ (2,843.34)	\$ 15,041.39	20.06%
INTEREST & FEES	\$ 50,000.00	\$ 4,155.13	\$ -			\$ 4,155.13	8.31%
TOTAL	\$ 17,673,124.00	\$ 15,494,202.23	\$ -	\$ (13,515.90)	\$ -	\$ 15,480,686.33	87.59%

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%				
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
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	3.31.2021	4.30.2021	5.31.2021	6.30.2021
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%

Town of Bolton - FY2021 Revenue Statement - June 30, 2021

UNAUDITED	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	\$15,388,282.00	\$15,506,611.00	\$15,558,556.00	\$170,274.00	\$51,945.00	100.33%
Motor Vehicle Tax	\$1,595,871.00	\$1,565,460.00	\$1,567,024.94	(\$28,846.06)	\$1,564.94	100.10%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$176,491.17	\$1,491.17	\$1,491.17	100.85%
Prior Year's Taxes	\$75,000.00	\$97,000.00	\$107,165.97	\$32,165.97	\$10,165.97	110.48%
Interest & Fees	\$50,000.00	\$58,000.00	\$70,817.60	\$20,817.60	\$12,817.60	122.10%
Total Taxes	\$17,284,153.00	\$17,402,071.00	\$17,480,055.68	\$195,902.68	\$77,984.68	100.45%
State of Connecticut						
Education Grants						
ECS	\$2,683,216.00	\$2,683,216.00	\$2,683,208.00	(\$8.00)	(\$8.00)	100.00%
Adult Education	\$4,062.00	\$4,447.00	\$4,683.00	\$621.00	\$236.00	105.31%
Total State of CT Ed	\$2,687,278.00	\$2,687,663.00	\$2,687,891.00	\$613.00	\$228.00	100.01%
Other Grants						
Pilot: State Property	\$24,288.00	\$24,288.00	\$24,288.00	\$0.00	\$0.00	100.00%
Disabled	\$697.00	\$706.00	\$706.43	\$9.43	\$0.43	100.06%
Veterans Grant	\$3,276.00	\$3,031.00	\$3,031.08	(\$244.92)	\$0.08	100.00%
Pequot	\$3,244.00	\$3,244.00	\$3,244.00	\$0.00	\$0.00	100.00%
Misc. State Grants	\$5,000.00	\$24,000.00	\$1,403.21	(\$3,596.79)	(\$22,596.79)	5.85%
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	\$24,859.00	\$0.00	\$0.00	100.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$100.00	\$500.00	(\$1,500.00)	\$400.00	500.00%
Total Other Grants	\$85,911.00	\$102,775.00	\$69,084.72	(\$16,826.28)	(\$33,690.28)	67.22%
Other Town Revenue						
Tuition	\$216,848.00	\$171,883.00	\$170,548.71	(\$46,299.29)	(\$1,334.29)	99.22%
Town Clerk	\$80,000.00	\$125,000.00	\$132,519.90	\$52,519.90	\$7,519.90	106.02%
Selectmen Fees	\$12,745.00	\$12,745.00	\$18,597.00	\$5,852.00	\$5,852.00	145.92%
Building Official Fees	\$60,000.00	\$91,000.00	\$100,147.34	\$40,147.34	\$9,147.34	110.05%
Library	\$2,000.00	\$150.00	\$212.25	(\$1,787.75)	\$62.25	141.50%
NCAAA	\$5,000.00	\$105.00	\$105.00	(\$4,895.00)	\$0.00	100.00%
Building Official Service	\$60,000.00	\$74,922.00	\$72,539.29	\$12,539.29	(\$2,382.71)	96.82%
Misc. Revenue	\$20,000.00	\$6,000.00	\$8,044.86	(\$11,955.14)	\$2,044.86	134.08%
Telephone	\$5,500.00	\$6,409.00	\$6,409.21	\$909.21	\$0.21	100.00%
Interest	\$75,000.00	\$24,500.00	\$25,462.61	(\$49,537.39)	\$962.61	103.93%
Rental	\$24,377.00	\$30,746.00	\$33,689.04	\$9,312.04	\$2,943.04	109.57%
Senior Donations	\$2,000.00	\$0.00	\$0.00	(\$2,000.00)	\$0.00	
Total Other Town	\$563,470.00	\$543,460.00	\$568,275.21	\$4,805.21	\$24,815.21	104.57%
TOTAL GENERAL FUND	\$20,620,812.00	\$20,735,969.00	\$20,805,306.61	\$184,494.61	\$69,337.61	100.33%
TOTAL GENERAL FUND REVENUE	\$20,620,812.00	\$20,735,969.00	\$20,805,306.61	\$184,494.61	\$69,337.61	100.33%

UNAUDITED	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
Excess Cost Grant	\$35,100.00	\$35,100.00	\$22,564.00	(\$12,536.00)	(\$12,536.00)	64.28%
Federal Grants	\$191,844.00	\$191,844.00	\$171,286.01	(\$20,557.99)	(\$20,557.99)	89.28%
SHEFF	\$66,375.00	\$66,375.00	\$61,400.00	(\$4,975.00)	(\$4,975.00)	92.50%
Medicaid	\$20,000.00	\$20,000.00	\$1,780.75	(\$18,219.25)	(\$18,219.25)	8.90%
CHOICE Grant	\$400,000.00	\$400,000.00	\$399,581.00	(\$419.00)	(\$419.00)	99.90%
ERASE	\$1,900.00	\$1,900.00	\$0.00	(\$1,900.00)	(\$1,900.00)	0.00%
TEAM	\$2,275.00	\$2,275.00	\$1,506.00	(\$769.00)	(\$769.00)	66.20%
ESSER II	\$0.00	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00	N/A
Coronavirus	\$0.00	\$0.00	\$184,408.00	\$184,408.00	\$184,408.00	N/A
Perkins	\$0.00	\$0.00	\$4,411.43	\$4,411.43	\$4,411.43	N/A
Donations	\$0.00	\$0.00	\$25,998.00	\$25,998.00	\$25,998.00	N/A
Total Board of Education Grants	\$717,494.00	\$717,494.00	\$893,935.19	\$176,441.19	\$176,441.19	124.59%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 200,010.00	\$ 200,010.00	\$199,974.60	(\$35.40)	(\$35.40)	99.98%
Total Additional Town Grants	\$200,010.00	\$200,010.00	\$199,974.60	(\$35.40)	(\$35.40)	99.98%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$917,504.00	\$917,504.00	\$1,093,909.79	\$176,405.79	\$176,405.79	119.23%

FY2021 June 30, 2021	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended
Administration	\$ 729,120.00	\$ 669,066.75	\$ 576,880.07	\$ 92,186.68	\$ 354.98	\$ 91,831.70	86.27%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 2,064.59	\$ 135.41	\$ -	\$ 135.41	93.85%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 222,973.70	\$ 8,264.30	\$ -	\$ 8,264.30	96.43%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 26,000.00	\$ 500.00	\$ -	\$ 500.00	98.11%
Assessor	\$ 81,034.00	\$ 81,034.00	\$ 79,115.58	\$ 1,918.42	\$ -	\$ 1,918.42	97.63%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 80,501.77	\$ 3,892.23	\$ -	\$ 3,892.23	95.39%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 831,485.73	\$ 143,472.27	\$ -	\$ 143,472.27	85.28%
Town Clerk	\$ 137,079.00	\$ 137,079.00	\$ 133,678.52	\$ 3,400.48	\$ -	\$ 3,400.48	97.52%
Land Use	\$ 303,709.00	\$ 303,709.00	\$ 287,199.43	\$ 16,509.57	\$ -	\$ 16,509.57	94.56%
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 2,236.40	\$ 4,883.60	\$ -	\$ 4,883.60	31.41%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 175.00	\$ 1,465.00	\$ -	\$ 1,465.00	10.67%
Property Insurance	\$ 140,000.00	\$ 140,000.00	\$ 109,818.26	\$ 30,181.74	\$ -	\$ 30,181.74	78.44%
Probate	\$ 5,786.00	\$ 5,786.00	\$ 5,786.00	\$ -	\$ -	\$ -	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 610.00	\$ 1,625.00	\$ -	\$ 1,625.00	27.29%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 590.00	\$ 1,410.00	\$ -	\$ 1,410.00	29.50%
Elections	\$ 44,931.00	\$ 44,931.00	\$ 39,577.47	\$ 5,353.53	\$ -	\$ 5,353.53	88.08%
Parks/Town Building Ops	\$ 798,907.00	\$ 794,907.00	\$ 683,624.64	\$ 111,282.36	\$ 982.00	\$ 110,300.36	86.12%
Police	\$ 404,927.00	\$ 404,927.00	\$ 329,532.31	\$ 75,394.69	\$ -	\$ 75,394.69	81.38%
Fire Commission	\$ 210,797.00	\$ 250,797.00	\$ 202,100.95	\$ 48,696.05	\$ 43,928.29	\$ 4,767.76	98.10%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	100.00%
Fire Marshal	\$ 29,500.00	\$ 29,500.00	\$ 11,694.14	\$ 17,805.86	\$ -	\$ 17,805.86	39.64%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 15,992.39	\$ 3,300.61	\$ -	\$ 3,300.61	82.89%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 896,429.86	\$ 132,530.14	\$ -	\$ 132,530.14	87.12%
Public Building Commission	\$ 540.00	\$ 540.00	\$ -	\$ 540.00	\$ -	\$ 540.00	0.00%
Public Health Admin	\$ 30,250.00	\$ 30,250.00	\$ 28,295.64	\$ 1,954.36	\$ -	\$ 1,954.36	93.54%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 145,186.43	\$ 35,376.57	\$ 600.00	\$ 34,776.57	80.74%
Library	\$ 292,286.00	\$ 292,286.00	\$ 280,868.82	\$ 11,417.18	\$ -	\$ 11,417.18	96.09%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 1,366.71	\$ 258.29	\$ -	\$ 258.29	84.11%
Waste Collection	\$ 510,982.00	\$ 517,035.25	\$ 515,773.08	\$ 1,262.17	\$ -	\$ 1,262.17	99.76%
Totals	\$ 6,285,574.00	\$ 6,267,574.00	\$ 5,512,557.49	\$ 755,016.51	\$ 45,865.27	\$ 709,151.24	88.72%

FY2022 July 31, 2021	Expense YTD	Encumbrance	Unexpended
Administration	\$ 25,873.00	\$ -	\$ 25,873.00
Board of Finance	\$ 67.00	\$ -	\$ 67.00
Financial Administration	\$ 13,648.11	\$ -	\$ 13,648.11
Auditing	\$ -	\$ -	\$ -
Assessor	\$ 4,507.05	\$ -	\$ 4,507.05
Tax Collector	\$ 6,998.34	\$ -	\$ 6,998.34
Fringe Benefits	\$ 55,112.85	\$ -	\$ 55,112.85
Town Clerk	\$ 8,552.65	\$ -	\$ 8,552.65
Land Use	\$ 12,496.10	\$ -	\$ 12,496.10
Planning & Zoning	\$ -	\$ -	\$ -
Zoning Board of Appeals	\$ -	\$ -	\$ -
Property Insurance	\$ 38,114.85	\$ -	\$ 38,114.85
Probate	\$ -	\$ -	\$ -
Inlands/Wetlands	\$ -	\$ -	\$ -
Economic Development	\$ -	\$ -	\$ -
Elections	\$ 3,353.89	\$ -	\$ 3,353.89
Parks/Town Building Ops	\$ 31,351.38	\$ 1,500.00	\$ 32,851.38
Police	\$ -	\$ -	\$ -
Fire Commission	\$ 2,263.82	\$ -	\$ 2,263.82
Animal Control	\$ -	\$ -	\$ -
Fire Marshal	\$ -	\$ -	\$ -
Emergency Management	\$ 1,184.62	\$ -	\$ 1,184.62
Highways and Streets	\$ 19,776.56	\$ 94,284.55	\$ 114,061.11
Public Building Commission	\$ -	\$ -	\$ -
Public Health Admin	\$ -	\$ -	\$ -
Seniors / Social Services	\$ 7,985.04	\$ -	\$ 7,985.04
Library	\$ 35,922.02	\$ -	\$ 35,922.02

Conservation	\$ 87.00	\$ -	\$ 87.00
Waste Collection	\$ 29,988.73	\$ -	\$ 29,988.73
Totals	\$ 297,283.01	\$ 95,784.55	\$ 393,067.56

FY2022 August 31, 2021	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expensed	FY21	FY20	FY19
Administration	\$ 721,079.00	\$ 721,079.00	\$ 84,475.91	\$ 636,603.09	\$ -	\$ 636,603.09	11.72%	11.98%	24.42%	17.01%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 67.00	\$ 2,133.00	\$ -	\$ 2,133.00	3.05%	0.00%	0.00%	0.00%
Financial Administration	\$ 236,040.00	\$ 236,040.00	\$ 30,827.56	\$ 205,212.44	\$ -	\$ 205,212.44	13.06%	13.37%	13.08%	13.65%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ -	\$ 26,500.00	\$ -	\$ 26,500.00	0.00%	0.00%	0.00%	0.00%
Assessor	\$ 83,246.00	\$ 83,246.00	\$ 11,446.47	\$ 71,799.53	\$ -	\$ 71,799.53	13.75%	13.85%	13.80%	13.78%
Tax Collector	\$ 87,680.00	\$ 87,680.00	\$ 15,031.68	\$ 72,648.32	\$ -	\$ 72,648.32	17.14%	14.64%	16.10%	15.03%
Fringe Benefits	\$ 895,821.00	\$ 895,821.00	\$ 110,101.57	\$ 785,719.43	\$ -	\$ 785,719.43	12.29%	14.25%	15.73%	16.47%
Town Clerk	\$ 136,058.00	\$ 136,058.00	\$ 18,554.59	\$ 117,503.41	\$ 7,125.00	\$ 110,378.41	18.87%	18.97%	19.81%	19.48%
Land Use	\$ 309,845.00	\$ 309,845.00	\$ 31,392.90	\$ 278,452.10	\$ 23,200.00	\$ 255,252.10	17.62%	20.83%	17.72%	18.10%
Planning & Zoning	\$ 4,940.00	\$ 4,940.00	\$ 163.75	\$ 4,776.25	\$ -	\$ 4,776.25	3.31%	2.25%	1.14%	4.67%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 34.44	\$ 1,605.56	\$ -	\$ 1,605.56	2.10%	0.00%	0.00%	27.42%
Property Insurance	\$ 143,900.00	\$ 143,900.00	\$ 40,071.85	\$ 103,828.15	\$ -	\$ 103,828.15	27.85%	31.05%	26.26%	22.67%
Probate	\$ 5,960.00	\$ 5,960.00	\$ -	\$ 5,960.00	\$ -	\$ 5,960.00	0.00%	0.00%	100.00%	0.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 67.00	\$ 2,168.00	\$ -	\$ 2,168.00	3.00%	3.36%	10.44%	7.31%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%	0.00%	4.25%	0.00%
Elections	\$ 44,383.00	\$ 44,383.00	\$ 6,041.30	\$ 38,341.70	\$ 1,000.00	\$ 37,341.70	15.86%	19.90%	4.82%	8.23%
Parks/Town Building Ops	\$ 813,493.00	\$ 813,493.00	\$ 83,526.36	\$ 729,966.64	\$ 8,765.26	\$ 721,201.38	11.35%	13.08%	13.69%	13.21%
Police	\$ 391,050.00	\$ 391,050.00	\$ -	\$ 391,050.00	\$ -	\$ 391,050.00	0.00%	0.01%	0.00%	0.00%
Fire Commission	\$ 223,538.00	\$ 223,538.00	\$ 4,726.62	\$ 218,811.38	\$ 43,911.40	\$ 174,899.98	21.76%	19.96%	54.68%	44.36%
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	\$ 709.29	\$ 32,290.71	\$ -	\$ 32,290.71	2.15%	5.05%	0.00%	13.65%
Emergency Management	\$ 19,693.00	\$ 19,693.00	\$ 2,369.24	\$ 17,323.76	\$ -	\$ 17,323.76	12.03%	11.68%		
Highways and Streets	\$ 1,039,838.00	\$ 1,039,838.00	\$ 52,237.75	\$ 987,600.25	\$ 138,162.48	\$ 849,437.77	18.31%	27.94%	32.40%	28.50%
Public Building Commission	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	0.00%	0.00%	0.00%	0.00%
Public Health Admin	\$ 30,900.00	\$ 30,900.00	\$ 7,191.69	\$ 23,708.31	\$ -	\$ 23,708.31	23.27%	22.97%	20.43%	20.90%
Seniors / Social Services	\$ 180,421.00	\$ 180,421.00	\$ 18,317.64	\$ 162,103.36	\$ -	\$ 162,103.36	10.15%	10.53%	18.47%	16.42%
Library	\$ 292,454.00	\$ 292,454.00	\$ 55,957.84	\$ 236,496.16	\$ 16,149.00	\$ 220,347.16	24.66%	20.57%	26.65%	31.57%
Conservation	\$ 1,805.00	\$ 1,805.00	\$ 87.00	\$ 1,718.00	\$ -	\$ 1,718.00	4.82%	10.46%	15.08%	15.24%
Waste Collection	\$ 522,604.00	\$ 522,604.00	\$ 45,580.46	\$ 477,023.54	\$ -	\$ 477,023.54	8.72%	14.32%	13.08%	13.52%
Totals	\$ 6,256,423.00	\$ 6,256,423.00	\$ 618,979.91	\$ 5,637,443.09	\$ 238,313.14	\$ 5,399,129.95	13.70%	11.49%	23.95%	16.53%

Transfers made between 6/1/21-6/17/21

\$	8.40	To	Office Operating Supplies-BOF	From	Advertising-BOF	<i>Rationale: Funds necessary to cover UPS shipping charge for annual reports</i>
\$	300.00	To	Prof. Ed. Training-Fire Comm.	From	Dues & Fees-Fire Comm.	<i>Rationale: to fund aerial operations class and for fire stimulator software pkg</i>
\$	500.00	To	Equipment-Highway	From	Repairs & Maint. Supplies-Highway	<i>Rationale: to cover the purchase of a radio for the new hgihway truck</i>
\$	41.00	To	Offices Supplies-Police	From	General Supplies-Police	<i>Rationale: funds needed to cover the cost of additional office supplies for resident state trooper</i>

FY 2021 Transfers made between 6/24/21-7/1/21

\$ 1,430.00	From	Fire Comm.-Other Professional Services	To	Fire Comm.-Uniforms	<i>Rationale: to purchase rubber boots</i>
\$ 90.00	From	Fire Comm.-Fire Security & Maint.	To	Fire Comm.-Uniforms	<i>Rationale: to purchase rubber boots</i>
\$ 800.00	From	Fire Comm.-Other Payroll	To	Fire Comm.-Uniforms	<i>Rationale: to purchase rubber boots for FF protection</i>
\$ 2,100.00	From	Fire Comm.-Other Payroll	To	Fire Comm.-medical supplies	<i>Rationale: to cover the purchase</i>
\$ 3,100.00	From	Fire Comm.-Other Payroll	To	Fire Comm.-repair & maint. Supplies	<i>Rationale: to cover the purchase</i>
\$ 3,700.00	From	Fire Comm.-Fire Security & Maint.	To	Fire Comm.-Equipment	<i>Rationale: to cover the purchase</i>
\$ 5,000.00	From	Fire Comm.-Other Payroll	To	Fire Comm.-Equipment	<i>Rationale: to cover the purchase</i>
\$ 2,500.00	From	Fire Comm.-Other Professional Services	To	Equipment Fire Comm.-Furniture & Fixtures	<i>Rationale: to cover turnout gear lockers</i>
\$ 25.00	From	Cons. Commission-Prof. Educ. Training	To	Cons. Commission-Other Payroll	<i>Rationale: to cover the cost of board clerk for June meeting</i>
\$ 600.00	From	Admin.-Regular payroll	To	Admin.-Other payroll	<i>Rationale: to cover the cost of office supplies</i>
\$ 1,000.00	From	Refuse Services-Tipping Fees	To	Refuse Services-Refuse Removal	

Rationale: to cover the June payment refuse pickup

\$ 550.00 From Refuse Services-Dues & Fees To Refuse Services-Refuse Removal
Rationale: to cover the June payment refuse pickup

\$ 700.00 From Library-Tech. Services To Library-Library Materials
Rationale: to cover the cost of Patron's downloads through HOOPLA

Equipment

\$ 300.00 From Building & Grounds-Supplies To Building & Grounds-Rep. & Maint. Supplies
Rationale: to purchase vent for boilers

\$ 6.00 From Tax Collector-Prof. Ed. Training To Tax Collector-Office Operating Supplies
Rationale: to cover the cost of office supplies

\$ 600.00 From Election-Other Contracts To Election-Office Operating Supplies
Rationale: to cover the cost of office supplies

\$ 320.00 From Fire Comm.-Communications To Fire Comm.-Medical Supplies
Rationale: to cover last minute invoices for Delta Medical

\$ 75.00 From Library-Tech. Services To Library-Office Operating Supplies
Rationale: to cover needed office supplies, water and laptop stand

\$ 500.00 From Election-Advertising To Election-Office Operating Supplies
Rationale: to cover office supplies

\$ 102.00 From Tax Collector-Prof. Ed. Training To Tax Collector-Office Operating Supplies
Rationale: to cover office supplies

FY 2021 Transfers made between 7/1/21-8/4/21

\$	1,100.00	From	Overtime-Highway	To	Regular Payroll-Highway	<i>Rationale: To cover salaries because employee returned back from W/C earlier than expected</i>
\$	37.95	From	Office Oper. Supplies-Town Clerk	To	Regular Payroll-Town Clerk	<i>Rationale: to cover additional hours worked by Asst. Town Clerk</i>
\$	75.87	From	Prof. Educational Training-Town Clerk	To	Regular Payroll-Town Clerk	<i>Rationale: to cover additional hours worked by Asst. Town Clerk</i>
\$	16.55	From	Reguar Payroll-Admin.	To	Other Payroll-Admin	<i>Rationale: to cover accrued payroll</i>

FY 2021 Transfers made between 8/5/21-9/2/21

\$	200.00	From	Prof. Ed. Training-Elections	To	Office Oper. Supplies-Electrions
<i>Rationale: To cover election costs due to multiple referendums</i>					

\$	1,000.00	From	Other payroll-Senior & Social Services	To	Other Payments-Senior & Social Services
<i>Rationale: to cover financial assistance for a resident</i>					

\$	205.00	From	Tipping Fees-Refuse Services	To	Shared Services-Refuse Services
<i>Rationale: to cover the shortage in the account due to payment of unbilled invoice for prior year that was approved by First Selectman to be paid in this fiscal year for Mid-NERO</i>					

\$	405.00	From	Other Payroll-Tax Collector	To	Office Operating Supplies-Tax Collector
<i>Rationale: To cover the cost of office chairs</i>					

\$	1,491.00	From	Other Payroll-Tax Collector	To	Printing & Binding-Tax Collector
<i>Rationale: to cover billing costs</i>					

<i>The below entry was previous reported as Admin. Department, so this is just to correct the report of this transfer to BOS</i>					
\$	16.55	From	Other Payroll-Finance	To	Regular Payroll
<i>Rationale: to cover accrued payroll</i>					

FY2022 Transfers for September 2021

\$	800.00	To	Travel-Fire Commission	From	Repairs & Maintenance Supplie-Fire Comm.
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Rationale: to cover transportation fuel costs to move Service 134 from CT to VA to CT over 3 week period to finish up vendor installation in a CIP project

Report Commentary

FY2021

As of June 30, 2021, we have expended 93% of the appropriated budget or \$13,845,341 (unaudited) and in 2020, we expended 97%. This is an under expenditure of \$967,965 which is an increase of \$194,233 from May's projection. The BOE at their March 11th regular meeting committed \$275,000 and at their April 29th special meeting committed another \$200,000 towards the FY22 budget. The revised under expenditure net of the committed amounts is \$492,965.

Projection Changes from Prior Month:

Regular Instruction: \$5,753 decrease in expenditures due to inability to purchase athletic uniforms due to COVID supply issues and less supplies required.

Student Support Services: \$39,598 decrease due to less legal, tuition, and transportation services required.

Administration, Support, & Central Services: \$58,927 decrease due to less purchased services for professional development, travel, consulting services, subscriptions, repairs & maintenance, and less supplies needed.

Operations & Transportation: \$55,044 decrease from lower energy, fuel, and supplies due to remote days and less athletic events.

Salary & Benefits: \$34,910 decrease due to salaries & benefits from vacancies which we were not able to fill, less substitutes required, and less retirement payout than projected.

Transfers:

The BOE approved May's transfers on June 24, 2021 and June's transfers on August 9, 2021.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2021
- BOE Transfers Listing – June
- Memo to BOF - None

BOARD OF EDUCATION

BUDGET STATUS: JUNE

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	Unaudited Expenditures 6/30/2021	Unaudited % Exp.	Unaudited Budget Balance +/-	Incr(decr) from prior month proj.	JUNE Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology (new)*	1000 / 100	0	52,200	104,489	156,689	112,625	72%	44,064	3,835	Savings from lower pricing. See BOE Transfer Listing.
Art	1000 / 105	8,076	9,898	501	10,399	10,270	99%	129	(129)	
English Language Arts	1000 / 110	13,093	18,083	1,477	19,560	19,695	101%	(135)	135	
World Language	1000 / 120	16,811	1,642	12,688	14,330	14,111	98%	219	(219)	
Computer Instruction	1000 / 140	11,006	13,767	(229)	13,538	13,536	100%	2	(2)	
Mathematics	1000 / 160	13,458	17,009	7,566	24,575	24,541	100%	34	(34)	
Science	1000 / 170	8,975	11,363	(3,762)	7,601	7,668	101%	(67)	87	See BOE Transfer Listing.
Health & Physical Education	1000 / 180	3,208	4,005	4,001	8,006	7,984	100%	22	(22)	
Social Studies	1000 / 190	3,452	4,616	(325)	4,291	4,271	100%	20	(20)	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	
Business Education	1000 / 310	173	111	38	149	149	100%	0	0	
Family & Consumer Science	1000 / 320	7,142	9,050	836	9,886	9,680	98%	206	(170)	See BOE Transfer Listing.
Music	1000 / 350	12,589	15,777	2,563	18,340	16,800	92%	1,540	(1,540)	Less supply needed than projected.
Technology Education	1000 / 360	4,562	11,290	(6,672)	4,618	4,614	100%	4	(4)	
Continuing Education	1000 / 600	14,250	16,602	0	16,602	15,773	95%	829	0	
Library Media Center	2220 / 440	24,516	28,461	(1,136)	27,325	27,027	99%	298	(298)	
Athletics	3200 / 910	52,807	60,140	3,823	63,963	52,592	82%	11,371	(7,371)	Savings from various supply lines.
Subtotal		194,118	274,014	125,858	399,872	341,335	85%	58,537	(5,753)	
STUDENT SUPPORT SERVICES										
Special Education	1000 / 200	295,240	286,103	(200)	285,903	326,269	114%	(40,366)	(18,834)	Actual less than projected.
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	21,055	85%	3,857	(0)	
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	398	10%	3,402	(399)	
Social Work	2110 / 000	0	453	0	453	0	0%	453	0	
Guidance	2120 / 430	4,437	5,090	0	5,090	4,727	93%	363	0	
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	2,297	33%	4,572	(1,572)	Less supply needed than projected.
Psychological Services	2140 / 200	2,909	2,736	200	2,936	1,456	50%	1,480	(0)	

BOARD OF EDUCATION

BUDGET STATUS: JUNE

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	Unaudited Expenditures 6/30/2021	Unaudited % Exp.	Unaudited Budget Balance +/-	Incr(decr) from prior month proj.	JUNE Changes/Transfers
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	622	0	
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	30,010	36%	52,272	(18,794)	Actual less than projected.
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	1,920	10%	16,553	0	
Subtotal		406,701	431,340	0	431,340	388,133	90%	43,207	(39,598)	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	(22,565)	64%	(12,535)	0	80.3% reimbursement rate. Final payment posted on 5/28/21. Decrease from budget due to lower cost related to COVID and IEP changes.
Subtotal - Net of Excess Costs Grant		382,269	396,240	0	396,240	365,568	92%	30,672	(39,598)	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	25,988	61%	16,897	(16,897)	
Central Administration	2320 / 000	93,619	108,889	0	108,889	97,554	90%	11,335	(11,335)	
School Insurance	2330 / Var	137,305	141,676	0	141,676	133,532	94%	8,144	(2)	
Building Administration	2410 / Var	69,800	76,334	(3,551)	72,783	61,209	84%	11,574	(8,829)	See BOE Transfer Listing.
Fiscal Services	2510 / 000	60,462	98,501	(3,500)	95,001	49,325	52%	45,676	(11,254)	Savings from less paper and print usage.
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	155,448	94%	10,611	(10,611)	Savings from less repairs & maintenance and lower subscription costs for the district.
Subtotal		728,681	634,725	(7,432)	627,293	523,057	83%	104,236	(58,927)	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	461,147	93%	35,171	(35,171)	Savings from less energy usage.
Transportation	2700 / Var	458,095	556,550	(3,823)	552,727	522,854	95%	29,873	(19,873)	Fuel savings.
Subtotal		932,631	1,032,868	16,177	1,049,045	984,001	94%	65,044	(55,044)	

BOARD OF EDUCATION

BUDGET STATUS: JUNE

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	Unaudited Expenditures 6/30/2021	Unaudited % Exp.	Unaudited Budget Balance +/-	Incr(decr) from prior month proj.	JUNE Changes/Transfers
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,379,428	9,678,939	(20,000)	9,658,939	9,136,215	95%	522,724	(29,590)	Additional savings from unfilled vacancies and less retirement payout than projected.
Personnel Benefits	2570 / Var	2,339,278	2,796,519	(114,603)	2,681,916	2,495,165	93%	186,751	(5,320)	Savings from lower taxes, retirement, and insurance.
Subtotal		11,718,706	12,475,458	(134,603)	12,340,855	11,631,380	94%	709,475	(34,910)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION		194,118	274,014	125,858	399,872	341,335	85%	58,537	(5,753)	
STUDENT SUPPORT SERVICES		382,269	396,240	0	396,240	365,568	92%	30,672	(39,598)	
ADMIN/SUPPORT/CENTRAL SERVICES		728,681	634,725	(7,432)	627,293	523,057	83%	104,236	(58,927)	
OPERATIONS/TRANSPORTATION		932,631	1,032,868	16,177	1,049,045	984,001	94%	65,044	(55,044)	
SALARIES/EMPLOYEE BENEFITS		11,718,706	12,475,458	(134,603)	12,340,855	11,631,380	94%	709,475	(34,910)	
TOTAL EDUCATION BUDGET		13,956,405	14,813,305	0	14,813,305	13,845,341	93%	967,965	(194,233)	

TICKMARK NOTES:

FY2020 Comparative Expenditure %=> 97%

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

^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:	967,965
BOE's Commitment toward FY2022 Budget on March 11, 2021:	(275,000)
BOE's Commitment toward FY2022 Budget on April 29, 2021:	(200,000)
REVISED PROJECTED BALANCE=>	492,965

APPROVAL REQUIRED (Budget Transfers over \$10,000): None

BOE TRANSFER LISTING - JUNE

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To cover purchase of 2 cameras/bus system and removal of old single camera/bus to meet best practice for minimum of 2 cameras per bus.

2700 /	910	BHS	Transportation-Athletics/Student Activities	-(\$8,500.00)
2700 /	910	BCS	Transportation-Athletics/Student Activities	-(\$5,000.00)
2700 /	300	BHS	Student Transportation Technical	-(\$4,100.00)
2700 /	100 BPS		Transportation Home to School	\$17,600.00

Reclass: To cover the cost of 200 Chromebook chargers.

1000 /	100	BCS	Technology Related Hardware -Instr.	-(\$3,930.00)
1000 /	100 BCS		Technology Supplies	\$3,930.00

Transfer from Admin Other Supplies to Science Professional Services to cover Clean Harbors Hazardous Waste Disposal 2020-2021.

2410 /	0	BHS	Other Supplies	-(\$20.00)
1000 /	170 BHS		Professional Services	\$20.00

Transfer from FCS Travel and Admin Food to FCS Instructional Supplies to cover BJs food supplies.

1000 /	320	BHS	Travel Expense	-(\$131.00)
2410 /	0	BHS	Food	-(\$36.00)
1000 /	320 BHS		Instructional Supplies	\$167.00

Transfer from Admin Food to Computer Online Subscription for Educere Recovery Courses.

2410 /	0	BHS	Food	-(\$199.00)
1000 /	100 BHS		Online Subscription Services	\$199.00

Reclass: To cover Connecticut Invention Convention fee.

1000 /	170	BCS	Instructional Supplies	-(\$75.00)
1000 /	170 BCS		Dues & Fees	\$75.00

Report Commentary

FY2020

As of June 30, 2020, we expended 97% of the budget or \$13,956,187 and in 2019, we expended 97%. This is an under expenditure of \$359,811, which is a decrease of \$2,257 from May's projection. The BOE committed \$165,000 towards the FY21 budget and as a result the revised under expenditure after this commitment is \$194,811.

Projection Changes from prior month:

Regular Instruction: \$4,882 decrease in expenditures on repairs, supplies, and membership renewals.

Student Support Services: \$23,702 decrease in expenditures due to negotiated transportation reduction in rates and actual legal expense less than projected.

Administration, Support, & Central Services: \$50,442 increase in expenditures due to \$75,000 in approved transfer from BOE 6/11/20 meeting for chromebooks offset by savings in lower repairs and supplies than projected.

Operations & Transportation: \$26,802 decrease in expenditures due to savings from lower utilities and supplies than projected. (Approximately \$15,000 in COVID supplies did not arrive by 6/30/2020 and will be included in FY2021 expenditures.)

Salaries and Benefits: \$2,687 increase in expenditures for other salaries.

Transfers:

The BOE approved all transfers presented at their September 10, 2020 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2020
- Budget status FY2019
- June BOE Transfers Listing

BOARD OF EDUCATION

BUDGET STATUS: June

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	Unaudited Expenditures 2019-2020	YTD % Exp.	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	June Changes/Transfers
REGULAR INSTRUCTION									
Art	10,541	9,438	0	9,438	8,076	86%	1,362	(103)	
English Language Arts	24,293	12,531	669	13,200	13,093	99%	107	91	
World Language	5,058	15,732	1,576	17,308	16,811	97%	497	0	
Computer Instruction	10,676	15,508	0	15,508	11,006	71%	4,502	0	
Mathematics	15,648	13,271	794	14,065	13,458	96%	607	0	
Science	21,403	13,335	0	13,335	8,975	67%	4,360	91	
Health & Physical Education	14,683	4,380	325	4,705	3,208	68%	1,497	0	
Social Studies	4,627	3,549	0	3,549	3,452	97%	97	0	
Business Education	16,300	200	0	200	173	87%	27	0	
Family & Consumer Science	12,398	9,550	0	9,550	7,142	75%	2,408	0	
Music	32,399	15,899	0	15,899	12,589	79%	3,310	(1,761)	See June Transfer listing. Savings from underexpenditures on repairs, supplies, and membership renewals.
Technology Education	13,136	5,851	0	5,851	4,562	78%	1,289	(79)	
Continuing Education	13,840	14,250	0	14,250	14,250	100%	0	0	
Library Media Center	35,806	26,030	0	26,030	24,516	94%	1,514	(64)	
Athletics	57,156	59,600	0	59,600	52,807	89%	6,793	(3,057)	PO closed outs.
Subtotal	287,965	219,124	3,364	222,488	194,118	87%	28,370	(4,882)	
STUDENT SUPPORT SERVICES									
Special Education	263,834	304,322	3,415	307,737	295,240	96%	12,497	(17,991)	Savings from less legal and evaluation services.
ESY Special Education	32,886	32,422	(2,216)	30,206	15,325	51%	14,881	0	
Tutorial & Homebound Instruction	1,249	3,800	(1,200)	2,600	200	8%	2,400	0	
Social Work	0	600	0	600	0	0%	600	0	
Guidance	5,883	3,965	1,144	5,109	4,437	87%	672	0	
Nursing & Medical	7,847	6,100	0	6,100	5,678	93%	422	(422)	
Psychological Services	6,146	1,146	2,628	3,774	2,909	77%	865	(865)	
Speech, Hearing & Language	738	515	157	672	265	39%	407	(12)	
Transportation - SY SPED	63,516	101,757	0	101,757	77,297	76%	24,460	(4,412)	Savings from transportation reduced rate.
Transportation - ESY SPED	9,659	13,893	(3,928)	9,965	5,350	54%	4,615	0	
Subtotal	391,760	468,520	0	468,520	406,701	87%	61,819	(23,702)	

BOARD OF EDUCATION

BUDGET STATUS: June

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	Unaudited Expenditures 2019-2020	YTD % Exp.	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	June Changes/Transfers	
Excess Costs Grant Reimbursement	(27,396)	(25,000)	0	(25,000)	(24,432)	98%	(568)	0	Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%	
Subtotal - Net of Excess Costs Grant	364,364	443,520	0	443,520	382,269	86%	61,251	(23,702)		
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	32,956	92%	2,750	(2,750)	See JuneTransfer listing. Savings from underexpenditures in supplies, online subscriptions, and PD cancellations.
Central Administration	2320 / 000	126,303	97,583	0	97,583	93,619	96%	3,964	(3,964)	See JuneTransfer listing. Net savings as a result of less legal than projected.
School Insurance	2330 / Var	144,086	150,974	(12,871)	138,103	137,305	99%	798	0	
Building Administration	2410 / Var	62,844	77,647	880	78,527	69,800	89%	8,727	(8,727)	See JuneTransfer listing. Savings from underexpenditures in supplies and PD.
Fiscal Services	2510 / 000	86,007	104,122	(32,558)	71,564	60,462	84%	11,102	(128)	See JuneTransfer listing.
Systems Management	2580 / Var	242,398	208,501	135,027	343,528	334,539	97%	8,989	66,011	See JuneTransfer listing: BOE transfer approved 6/11/20 for \$75,000. Savings from lower pricing and less repairs and supplies required than projected.
Subtotal		689,177	674,533	90,478	765,011	728,681	95%	36,330	50,442	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	467,613	476,812	29,745	506,557	474,536	94%	32,021	(27,276)	See JuneTransfer listing. Savings from lower utilities & supplies than projected. In addition, PPE of approximately \$15K were not received by 6/30/20 and will be expenses for FY2021.
Transportation	2700 / Var	520,347	541,208	(83,587)	457,621	458,095	100%	(474)	474	See JuneTransfer listing.
Subtotal		987,960	1,018,020	(53,842)	964,178	932,631	97%	31,547	(26,802)	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	9,379,348	99%	122,868	2,132	
Personnel Benefits	2570 / Var	2,320,244	2,458,585	(40,000)	2,418,585	2,339,140	97%	79,445	555	
Subtotal		11,495,921	11,960,801	(40,000)	11,920,801	11,718,488	98%	202,313	2,687	

BOARD OF EDUCATION

BUDGET STATUS: June

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	Unaudited Expenditures 2019-2020	YTD % Exp.	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	June Changes/Transfers
SUMMARY OF ALL PROGRAMS									
REGULAR INSTRUCTION	287,965	219,124	3,364	222,488	194,118	87%	28,370	(4,882)	
STUDENT SUPPORT SERVICES	364,364	443,520	0	443,520	382,269	86%	61,251	(23,702)	
ADMIN/SUPPORT/CENTRAL SERVICES	689,177	674,533	90,478	765,011	728,681	95%	36,330	50,442	
OPERATIONS/TRANSPORTATION	987,960	1,018,020	(53,842)	964,178	932,631	97%	31,547	(26,802)	
SALARIES/EMPLOYEE BENEFITS	11,495,921	11,960,801	(40,000)	11,920,801	11,718,488	98%	202,313	2,687	
TOTAL EDUCATION BUDGET	13,825,386	14,315,998	0	14,315,998	13,956,187	97%	359,811	(2,257)	In FY2019 => Expended 97%

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.

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 359,811

BOE's Commitment toward FY2021 Budget: (165,000)

REVISED PROJECTED BALANCE: 194,811

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

None

JUNE BOE TRANSFER LISTING

Function / Program	From	To	Account Description	Amount
To cover all teachers and administrators online PD training "Empowering Students in Distance Learning". (COVID)				
2210 / 100	Bolton Center School		Online Subscription Services	-(\$2,469.00)
2210 / 100		Bolton Center School	Instructional Staff PD	\$1,980.00
2210 / 100		Bolton High School	Instructional Staff PD	\$489.00
To cover Verizon Unlimited Data & Hotspots COVID-19.				
2580 / 0	Bolton Center School		Technology Related Repairs and Maint.	-(\$69.98)
2580 / 0	Bolton High School		Technology Related Repairs and Maint.	-(\$1,031.54)
2580 / 0	District		Technology Related Repairs and Maint.	-(\$35.98)
2580 / 0		Bolton Center School	Internet	\$39.99
2580 / 0		District	Internet	\$1,031.54
2580 / 0		Bolton Center School	Technology Supplies	\$29.99
2580 / 0		District	Technology Supplies	\$35.98
To cover office supplies.				
2320 / 0	District		Central Office Related Services	-(\$22.77)
2320 / 0		District	Other Supplies	\$22.77
To cover BCS and BHS maint supplies.				
2600 / 0	Bolton High School		Non-Tech Rep. and Maint.	-(\$4,749.96)
2600 / 0	Bolton High School		Propane	-(\$4,000.00)
2600 / 0		Bolton Center School	Operation and Maint. Supplies	\$4,374.98
2600 / 0		Bolton High School	Operation and Maint. Supplies	\$4,374.98
To cover cost of document camera and office supplies.				
2210 / 100	District		Food	-(\$105.96)
2210 / 100		District	Other Supplies	\$105.96
To purchase chromebooks for distance/blended learning (COVID-19). [BOE approved 6/11/20]				
2510 / 0	Bolton Center School		Non-Tech Rep. and Maint.	-(\$5,226.26)
2510 / 0	Bolton Center School		Rental Of Equipment And Vehicles	-(\$5,015.13)
2510 / 0	Bolton High School		Non-Tech Rep. and Maint.	-(\$1,120.28)
2510 / 0	Bolton High School		Rental Of Equipment And Vehicles	-(\$3,539.09)
2510 / 0	District		Non-Tech Rep. and Maint.	-(\$1,166.21)
2510 / 0	District		Rental Of Equipment And Vehicles	-(\$345.86)
2700 / 300	Bolton High School		Student Transportation Technical	-(\$3,640.23)
2700 / 0	District		Gasoline	-(\$1,360.54)
2700 / 100	District		Transportation Home to School	-(\$48,390.53)
2700 / 0	District		Diesel	-(\$5,195.87)
2580 / 100		Bolton Center School	Technology Related Hardware -Instr.	\$75,000.00
To purchase 30 adjustable tables for BCS (COVID-19).				
2600 / 0	Bolton Center School		Natural Gas	-(\$1,500.00)
2600 / 0	Bolton Center School		Propane	-(\$600.00)
2600 / 0	Bolton Center School		Other Supplies	-(\$500.00)
2600 / 0	Bolton High School		Purchased Property Services	-(\$1,000.00)
2600 / 0	Bolton High School		Natural Gas	-(\$1,000.00)
2600 / 0	Bolton High School		Electricity	-(\$1,500.00)
2600 / 0	Bolton High School		Other Supplies	-(\$200.00)
2600 / 0	District		Other Supplies	-(\$200.00)
2600 / 0		Bolton Center School	Operation and Maint. Supplies	\$6,500.00
To purchase adult and child size masks, isolation gown, disposable emergency blankets and shoe covers. (COVID-19).				
2510 / 0	Bolton Center School		District Supplies	-(\$2,135.49)
2510 / 0	Bolton High School		District Supplies	-(\$2,609.81)
2600 / 0		Bolton High School	Operation and Maint. Supplies	\$2,609.81

JUNE BOE TRANSFER LISTING

Function / Program	From	To	Account Description	Amount
2600 / 0		Bolton Center School	Operation and Maint. Supplies	\$2,135.49

To cover BCS shortfall for J. Peltier's PD at CREC- NGSS on 2/25-26.

2210 / 100	Bolton High School		Instructional Staff PD	-(\$135.00)
2210 / 100		Bolton Center School	Instructional Staff PD	\$135.00

To cover Charleen's Portrait Studio Digital Celebration Video for graduation. Covid 19.

2410 / 0	Bolton High School		Other Supplies	-(\$1,300.00)
2410 / 920		Bolton High School	Graduation	\$1,300.00

To cover Charleen's Portrait Studio Digital Celebration Video for graduation. Covid 19.

2410 / 0	Bolton High School		Other Supplies	-(\$200.00)
2410 / 920		Bolton High School	Graduation	\$200.00

To cover shortfall in graduation account for cost of virtual graduation ceremony held at Mansfield Drive-in due to COVID-19.

2410 / 0	Bolton High School		Printing & Binding	-(\$1,440.00)
2410 / 0	Bolton High School		Travel Expense	-(\$1,060.00)
2410 / 920		Bolton High School	Graduation	\$2,500.00

To cover graduation ceremony ambulance Coverage at Mansfield Drive In due to Covid19.

2410 / 0	Bolton High School		Professional Development	-(\$489.12)
2410 / 920		Bolton High School	Graduation	\$489.12

To cover music instructional supply shortfall due to shipping cost.

1000 / 350	Bolton Center School		Professional Services	-(\$32.06)
1000 / 350		Bolton Center School	Instructional Supplies	\$32.06

<p style="text-align: center;">Report Commentary FY2021</p>

As of August 31, 2020, we expended 7% of the budget or \$1,027,206 and in 2019, we expended 7%. We are currently projecting the budget to be fully expended at \$14,813,305.

Transfers:

The BOE approved all transfers presented at their September 10, 2020 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- Budget status FY2020
- July/August BOE Transfers Listing

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: July/August

	Function /Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 8/31/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	July/August Changes/Transfers
<u>REGULAR INSTRUCTION</u>										
Instructional Technology (new)*	1000 / 100	0	52,200	0	52,200	0	0%	52,200	0	
Art	1000 / 105	8,076	9,898	0	9,898	100	1%	9,898	0	
English Language Arts	1000 / 110	13,093	18,083	623	18,706	4,766	25%	18,706	0	See July/August Transfer Listing.
World Language	1000 / 120	16,811	1,642	3,163	4,805	162	3%	4,805	0	See July/August Transfer Listing.
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	3,262	24%	13,767	0	
Mathematics	1000 / 160	13,458	17,009	570	17,579	7,800	44%	17,579	0	See July/August Transfer Listing.
Science	1000 / 170	8,975	11,363	0	11,363	0	0%	11,363	0	
Health & Physical Education	1000 / 180	3,208	4,005	2,788	6,793	0	0%	6,793	0	See July/August Transfer Listing.
Social Studies	1000 / 190	3,452	4,616	0	4,616	3,020	65%	4,616	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	
Business Education	1000 / 310	173	111	0	111	0	0%	111	0	
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	0	0%	9,850	0	See July/August Transfer Listing.
Music	1000 / 350	12,589	15,777	1,877	17,654	39	0%	17,654	0	See July/August Transfer Listing.
Technology Education	1000 / 360	4,562	11,290	0	11,290	1,572	14%	11,290	0	
Continuing Education	1000 / 600	14,250	16,602	0	16,602	0	0%	16,602	0	
Library Media Center	2220 / 440	24,516	28,461	0	28,461	5,066	18%	28,461	0	
Athletics	3200 / 910	52,807	60,140	0	60,140	0	0%	60,140	0	
Subtotal		194,118	274,014	9,821	283,835	25,787	9%	283,835	0	
<u>STUDENT SUPPORT SERVICES</u>										
Special Education	1000 / 200	295,240	286,103	0	286,103	8,842	3%	286,103	0	
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	5,300	21%	24,912	0	
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	0	0%	3,800	0	
Social Work	2110 / 000	0	453	0	453	0	0%	453	0	
Guidance	2120 / 430	4,437	5,090	0	5,090	4,502	88%	5,090	0	
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	575	8%	6,869	0	
Psychological Services	2140 / 200	2,909	2,736	0	2,736	266	10%	2,736	0	
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	622	0	
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	70	0%	82,282	0	
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	960	5%	18,473	0	
Subtotal		406,701	431,340	0	431,340	20,515	5%	431,340	0	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	0	0%	(35,100)	0	
Subtotal - Net of Excess Costs Grant		382,269	396,240	0	396,240	20,515	5%	396,240	0	

BOARD OF EDUCATION

BUDGET STATUS: July/August

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

Function / Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 8/31/2020	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	July/August Changes/Transfers
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>									
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	4,472 10%	42,885	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	21,662 20%	108,889	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	34,134 24%	141,676	0	
Building Administration	2410 / Var	69,800	76,334	(3,030)	73,304	11,949 16%	73,304	0	See July/August Transfer Listing.
Fiscal Services	2510 / 000	60,462	98,501	0	98,501	2,476 3%	98,501	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	11,389 7%	166,059	0	See July/August Transfer Listing.
Subtotal		728,681	634,725	(3,411)	631,314	86,082 14%	631,314	0	
<u>OPERATIONS & TRANSPORTATION</u>									
Operations & Maintenance	2600 / 000	474,536	476,318	0	476,318	126,015 26%	476,318	0	
Transportation	2700 / Var	458,095	556,550	0	556,550	0 0%	556,550	0	
Subtotal		932,631	1,032,868	0	1,032,868	126,015 12%	1,032,868	0	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>									
Salaries & Wages	Var / Var	9,379,348	9,678,939	0	9,678,939	631,918 7%	9,678,939	0	
Personnel Benefits	2570 / Var	2,339,140	2,796,519	(6,410)	2,790,109	136,889 5%	2,790,109	0	See July/August Transfer Listing.
Subtotal		11,718,488	12,475,458	(6,410)	12,469,048	768,807 6%	12,469,048	0	
<u>SUMMARY OF ALL PROGRAMS</u>									
REGULAR INSTRUCTION		194,118	274,014	9,821	283,835	25,787 9%	283,835	0	
STUDENT SUPPORT SERVICES		382,269	396,240	0	396,240	20,515 5%	396,240	0	
ADMIN/SUPPORT/CENTRAL SERVICES		728,681	634,725	(3,411)	631,314	86,082 14%	631,314	0	
OPERATIONS/TRANSPORTATION		932,631	1,032,868	0	1,032,868	126,015 12%	1,032,868	0	
SALARIES/EMPLOYEE BENEFITS		11,718,488	12,475,458	(6,410)	12,469,048	768,807 6%	12,469,048	0	
TOTAL EDUCATION BUDGET		13,956,187	14,813,305	0	14,813,305	1,027,206 7%	14,813,305	0	

TICKMARK NOTES:

FY2020 Comparative Expenditure % => 7%

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.

APPROVAL REQUIRED (Budget Transfers over \$10,000): None

BOE TRANSFER LISTING - JULY/AUGUST

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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COVID: Supplies for PE.

2410 / 000	Bolton Center School		General Supplies for Classrooms	(2,500.00)
1000 / 180		Bolton Center School	Instructional Supplies	2,500.00

COVID: Reclass to purchase Teaching Reading Virtual Resources for every grade.

1000 / 110	Bolton Center School		Instructional Supplies	(1,328.15)
1000 / 110		Bolton Center School	Online Subscription Services	1,328.15

To purchase Online Subscription for EPES Web Accounting Program & Support for BHS Student Activity FY21.

2580 / 000	Bolton High School		Online Subscription Services	(381.00)
2410 / 000		Bolton High School	Online Subscription Services	381.00

COVID: Reclass to fund Music Textbooks for AP Music Theory Textbooks FY 2020-2021.

1000 / 350	Bolton High School		Instrumental repairs	(538.00)
1000 / 350		Bolton High School	Textbooks	538.00

COVID: To purchase LA periodicals line in for ordering of Scholastic Scope magazine for Middle School.

2410 / 000	Bolton Center School		General Supplies for Classrooms	(622.61)
1000 / 110		Bolton Center School	Periodicals	622.61

COVID: Reclass to purchase Science School Gizmos license for Science teachers.

1000 / 170	Bolton High School		Instructional Supplies	(2,195.00)
1000 / 170		Bolton High School	Online Subscription Services	2,195.00

COVID: Reclass to purchase Music First subscription.

1000 / 350	Bolton High School		Instructional Supplies	(709.00)
1000 / 350		Bolton High School	Online Subscription Services	709.00

COVID: Reclass to purchase The Visual Experience ebook Class Set with Davis Art.

1000 / 105	Bolton High School		Instructional Supplies	(1,954.95)
1000 / 105		Bolton High School	Textbooks	1,954.95

Reclass from tax benefits to other benefits to cover HSA & Flex Administration Fees.

1000 / 100	Bolton High School		Social Security Taxes	(150.00)
2600 / 000	Bolton Center School		Social Security Taxes	(20.00)
2600 / 000	Bolton High School		Social Security Taxes	(20.00)
2510 / 000	District		Social Security Taxes	(10.00)
2570 / 000		District	Other Employee Benefits	200.00

COVID: PE COVID supplies.

2410 / 000	Bolton Center School		General Supplies for Classrooms	(288.20)
1000 / 180		Bolton Center School	Instructional Supplies	288.20

BOE TRANSFER LISTING - JULY/AUGUST

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
COVID: Reclass to purchase additional instructional music supplies.				
1000 / 350	Bolton Center School		Other Supplies	(725.00)
1000 / 350	Bolton Center School		Online Subscription Services	(309.67)
1000 / 350		Bolton Center School	Instructional Supplies	1,034.67

COVID: Music Room wind instrument masks to reduce aerosolized particle disbursement during performances.

1000 / 100	Bolton Center School		Health Insurance	(1,877.00)
1000 / 350		Bolton High School	Instructional Supplies	1,877.00

COVID: FCS class online resources.

1000 / 100	Bolton Center School		Health Insurance	(799.80)
1000 / 320		Bolton High School	Instructional Supplies	799.80

COVID: French Text online remote access.

1000 / 100	Bolton Center School		Health Insurance	(893.76)
1000 / 120		Bolton High School	Textbooks	893.76

COVID: Spanish Text online access for remote learners.

1000 / 100	Bolton Center School		Health Insurance	(347.55)
1000 / 120		Bolton High School	Textbooks	347.55

COVID: French Text online access for remote learners.

1000 / 100	Bolton Center School		Health Insurance	(1,129.30)
1000 / 120		Bolton High School	Textbooks	1,129.30

COVID: Online Latin Textbooks access for remote learners.

1000 / 100	Bolton Center School		Health Insurance	(792.40)
1000 / 120		Bolton High School	Textbooks	792.40

COVID: Kutaworks student accounts to allow students to complete Math tasks on Chromebooks.

1000 / 100	Bolton Center School		Health Insurance	(570.00)
1000 / 160		Bolton High School	Online Subscription Services	570.00

COVID: Reclass for wireless mics for teachers to use when wearing masks so remote learners can hear.

1000 / 100	Bolton Center School		Technology Related Hardware -Instr.	(1,932.90)
1000 / 100	Bolton High School		Technology Related Hardware -Instr.	(1,288.60)
1000 / 100		Bolton High School	Technology Supplies	1,288.60
1000 / 100		Bolton Center School	Technology Supplies	1,932.90

COVID: Reclass PE mics & speaker for teachers to be heard when wearing masks by remote learners in gym & outside.

1000 / 100	Bolton High School		Technology Related Hardware -Instr.	(344.00)
1000 / 100	Bolton Center School		Technology Related Hardware -Instr.	(115.98)
1000 / 100		Bolton Center School	Technology Supplies	115.98
1000 / 100		Bolton High School	Technology Supplies	344.00

BOE TRANSFER LISTING - JULY/AUGUST

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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COVID: For USB document cameras that work with Chromebooks.

1000 / 100	Bolton Center School		Technology Related Hardware -Instr.	(3,257.60)
1000 / 100	Bolton High School		Technology Related Hardware -Instr.	(814.40)
1000 / 100		Bolton High School	Technology Supplies	814.40
1000 / 100		Bolton Center School	Technology Supplies	3,257.60

Reclass CT-CHIP Administration Fees for Health Insurance Collaborative into district benefit function.

1000 / 100	Bolton Center School		Health Insurance	(12,355.56)
2570 / 000		District	Health Insurance	12,355.56

<p style="text-align: center;">Report Commentary FY2022</p>

As of August 31, 2021, we have expended 5% of the appropriated budget or \$753,941 and in 2020, we expended 7%. We are currently projecting the budget to be fully expended at \$14,868,914.

Transfers:

None

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – None
- Memo to BOF - None

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: July/August

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 8/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-
<u>REGULAR INSTRUCTION</u>									
Instructional Technology	1000 / 100	112,625	54,146	0	54,146	1,700	3%	54,146	0
Art	1000 / 105	10,270	10,571	0	10,571	100	1%	10,571	0
English Language Arts	1000 / 110	19,695	19,924	0	19,924	9,719	49%	19,924	0
World Language	1000 / 120	14,111	5,734	0	5,734	150	3%	5,734	0
Computer Instruction	1000 / 140	13,536	14,143	0	14,143	3,565	25%	14,143	0
Mathematics	1000 / 160	24,541	16,703	0	16,703	2,230	13%	16,703	0
Science	1000 / 170	7,668	17,239	0	17,239	8,260	48%	17,239	0
Health & Physical Education	1000 / 180	7,984	3,509	0	3,509	0	0%	3,509	0
Social Studies	1000 / 190	4,271	9,830	0	9,830	1,820	19%	9,830	0
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0
Business Education	1000 / 310	149	1,853	0	1,853	0	0%	1,853	0
Family & Consumer Science	1000 / 320	9,680	9,050	0	9,050	150	2%	9,050	0
Music	1000 / 350	16,800	16,678	0	16,678	2,481	15%	16,678	0
Technology Education	1000 / 360	4,614	12,106	0	12,106	0	0%	12,106	0
Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0
Library Media Center	2220 / 440	27,027	34,542	0	34,542	9,396	27%	34,542	0
Athletics	3200 / 910	52,592	60,500	0	60,500	1,300	2%	60,500	0
Subtotal		341,335	301,871	0	301,871	56,213	19%	301,871	0
<u>STUDENT SUPPORT SERVICES</u>									
Special Education	1000 / 200	326,269	288,841	0	288,841	9,861	3%	288,841	0
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	22,788	0
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0
Social Work	2110 / 000	0	445	0	445	0	0%	445	0
Guidance	2120 / 430	4,727	5,392	0	5,392	0	0%	5,392	0
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	1,505	25%	5,920	0
Psychological Services	2140 / 200	1,456	2,554	0	2,554	0	0%	2,554	0
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0
Transportation - SY SPED	2700 / 200	30,010	105,876	0	105,876	0	0%	105,876	0
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	0	0%	20,782	0
Subtotal		388,133	456,712	0	456,712	19,927	4%	456,712	0

BOARD OF EDUCATION

BUDGET STATUS: July/August

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 8/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-
Excess Costs Grant		(22,565)	(51,890)	0	(51,890)	0	0%	(51,890)	0
Subtotal - Net of Excess Costs Grant		365,568	404,822	0	404,822	19,927	5%	404,822	0
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>									
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	4,050	19%	21,563	0
Central Administration	2320 / 000	97,554	110,596	0	110,596	20,973	19%	110,596	0
School Insurance	2330 / Var	133,532	148,672	0	148,672	38,003	26%	148,672	0
Building Administration	2410 / Var	61,209	76,511	0	76,511	9,486	12%	76,511	0
Fiscal Services	2510 / 000	49,325	86,059	0	86,059	5,422	6%	86,059	0
Systems Management	2580 / Var	155,448	240,989	0	240,989	27,150	11%	240,989	0
Subtotal		523,057	684,390	0	684,390	105,085	15%	684,390	0
<u>OPERATIONS & TRANSPORTATION</u>									
Operations & Maintenance	2600 / 000	461,147	503,861	0	503,861	55,937	11%	503,861	0
Transportation	2700 / Var	522,854	576,795	0	576,795	0	0%	576,795	0
Subtotal		984,001	1,080,656	0	1,080,656	55,937	5%	1,080,656	0
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>									
Salaries & Wages	Var / Var	9,136,215	9,752,021	0	9,752,021	400,309	4%	9,752,021	0
Personnel Benefits	2570 / Var	2,495,165	2,645,154	0	2,645,154	116,470	4%	2,645,154	0
Subtotal		11,631,380	12,397,175	0	12,397,175	516,779	4%	12,397,175	0
<u>SUMMARY OF ALL PROGRAMS</u>									
REGULAR INSTRUCTION		341,335	301,871	0	301,871	56,213	19%	301,871	0
STUDENT SUPPORT SERVICES		365,568	404,822	0	404,822	19,927	5%	404,822	0
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	0	684,390	105,085	15%	684,390	0
OPERATIONS/TRANSPORTATION		984,001	1,080,656	0	1,080,656	55,937	5%	1,080,656	0
SALARIES/EMPLOYEE BENEFITS		11,631,380	12,397,175	0	12,397,175	516,779	4%	12,397,175	0
TOTAL EDUCATION BUDGET		13,845,341	14,868,914	0	14,868,914	753,941	5%	14,868,914	0

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 7%

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.

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

BALLOT QUESTION

“Shall Town of Bolton appropriate \$810,000 for the acquisition of an engine tanker fire truck for the Bolton Volunteer Fire Department and authorize the issue of \$630,000 bonds and notes to finance, in part, the appropriation?”

Town of Bolton
Board of Selectmen Resolution

RESOLUTION APPROPRIATING \$810,000 FOR THE ACQUISITION OF AN ENGINE TANKER FIRE TRUCK FOR THE BOLTON VOLUNTEER FIRE DEPARTMENT; AND AUTHORIZING THE ISSUE OF \$630,000 BONDS AND NOTES TO FINANCE, IN PART, THE APPROPRIATION

RESOLVED,

(a) That the Town of Bolton appropriate EIGHT HUNDRED TEN THOUSAND DOLLARS (\$810,000) for the acquisition of an engine tanker fire truck and related equipment for use by the Bolton Volunteer Fire Department, including \$180,00 previously appropriated for such purpose. The appropriation may be spent for acquisition, equipment, consulting and testing fees, costs related to any application for and acceptance of available grants, legal fees, net interest on borrowings and other financing costs and other expenses related to the project and its financing. The Board of Selectmen shall determine the scope and particulars of the project and may reduce or modify the project scope; and the entire appropriation may be expended on the project as so reduced or modified.

(b) That the Town issue its bonds or notes in an amount not to exceed SIX HUNDRED THIRTY THOUSAND DOLLARS (\$630,000) to finance, in part, the appropriation for the project. The bonds or notes shall be issued pursuant to Section 7-369 of the General Statutes of Connecticut, Revision of 1958, as amended, and any other enabling acts. The amount of bonds or notes authorized to be issued shall be reduced by the amount of grants received by the Town for the project and not separately appropriated to pay additional project costs. The bonds or notes shall be general obligations of the Town secured by the irrevocable pledge of the full faith and credit of the Town.

(c) That the Town issue and renew its temporary notes from time to time in anticipation of the receipt of the proceeds from the sale of the bonds or notes for the project. The amount of the notes outstanding at any time shall not exceed SIX HUNDRED THIRTY THOUSAND DOLLARS (\$630,000). The notes shall be issued pursuant to Section 7-378 of the General Statutes of Connecticut, Revision of 1958, as amended. The notes shall be general obligations of the Town secured by the irrevocable pledge of the full faith and credit of the Town. The Town shall comply with the provisions of Section 7-378a of the General Statutes if the notes do not mature within the time permitted by said Section 7-378.

(d) The First Selectman and the Treasurer or Deputy Treasurer of the Town shall sign the bonds or notes by their manual or facsimile signatures. The law firm of Pullman & Comley, LLC is designated as bond counsel to approve the legality of the bonds or notes. The First Selectman and the Treasurer or Deputy Treasurer are authorized to determine the amount, dates, interest rates, maturities, redemption provisions, form and other details of the bonds or notes; to designate one or more bank or trust companies to be certifying bank, registrar, transfer agent and paying agent for the bonds or notes; to provide for the keeping of a record of the bonds or notes; to designate a municipal advisor to the Town in connection with the sale of the bonds or notes; to sell the bonds

or notes at public or private sale; to deliver the bonds or notes; and to perform all other acts which are necessary or appropriate to issue the bonds or notes.

(e) That the Town hereby declares its official intent under Federal Income Tax Regulation Section 1.150-2 that project costs may be paid from temporary advances of available funds and that the Town reasonably expects to reimburse any such advances from the proceeds of borrowings in an aggregate principal amount not in excess of the amount of borrowing authorized above for the project. The First Selectman and the Treasurer or Deputy Treasurer are authorized to amend such declaration of official intent as they deem necessary or advisable and to bind the Town pursuant to such representations and covenants as they deem necessary or advisable in order to maintain the continued exemption from federal income taxation of interest on the bonds or notes authorized by this resolution if issued on a tax-exempt basis, including covenants to pay rebates of investment earnings to the United States in future years.

(f) That the First Selectman and the Treasurer or Deputy Treasurer are authorized to make representations and enter into written agreements for the benefit of holders of the bonds or notes to provide secondary market disclosure information, which agreements may include such terms as they deem advisable or appropriate in order to comply with applicable laws or rules pertaining to the sale or purchase of such bonds or notes.

(g) That the First Selectman, the Treasurer or Deputy Treasurer, the Board of Selectmen, the building committee or committees as established from time-to-time by the Board of Selectmen for the project, and other proper officers of the Town are authorized to take all other action which is necessary or desirable to complete the project, to apply for and accept grants for the project, and to issue bonds or notes to finance the aforesaid appropriation.

(h) That, subject to the approval of the appropriation by the Board of Finance, following a Special Town Meeting, the resolution be submitted to the Town electors for approval or disapproval at a referendum on November 2, 2021 between the hours of 6:00 a.m. and 8:00 p.m., and that the warning of said referendum shall state the question to be voted upon as follows:

“Shall Town of Bolton appropriate \$810,000 for the acquisition of an engine tanker fire truck for the Bolton Volunteer Fire Department and authorize the issue of \$630,000 bonds and notes to finance, in part, the appropriation?”

Voters approving said resolution will vote “Yes” and voters opposing said resolution will vote “No”. Absentee ballots will be available from the Town Clerk’s office.

The warning shall also state that the full text of the resolution is on file, open to public inspection, in the office of the Town Clerk, that the vote on the resolution is taken under the authority of Sections 8.6 (D) 1 and 8.8 (B) 3 of the Charter of the Town of Bolton, and that absentee ballots will be available in the office of the Town Clerk.

FURTHER RESOLVED, that, in their discretion, the Town Clerk is authorized to prepare a concise explanatory text regarding said resolution and the Board of Selectmen is authorized to prepare additional explanatory materials regarding said resolution, such texts and explanatory

material to be subject to the approval of the Town Attorney and to be prepared and distributed in accordance with Section 9-369b of the Connecticut General Statutes.

**Board of Education
FY 2022**

	Audited FY2020	Adopted Budget FY2021	Revised Budget FY2021	Proposed Budget FY2022	BOF Approved CUTS	BOF Budget FY2022
1 Salaries and Wages						
Administration	1,571,664	1,624,325	1,624,325	1,688,404	-	1,688,404
Census	18.1	18.1	18.1	18.1	-	18.1
Teacher	6,031,189	6,144,008	6,144,008	6,194,791	(23,231)	6,171,560
Census	81.1	80.7	80.7	81.8	-	81.8
Instructional Assistant	592,811	668,783	668,783	633,787	-	633,787
Census	21.5	24.5	24.5	23.5	-	23.5
Operation and Maintenance	511,316	532,433	532,433	549,102	-	549,102
Census	10.0	10.0	10.0	10.0	-	10.0
Nurse-OT-PT-BCBA	227,237	244,132	244,132	240,764	(16,364)	224,400
Census	4.0	4.0	4.0	3.6	-0.2	3.4
Extra Curricular	275,592	293,990	293,990	316,746	-	316,746
Substitutes	144,635	129,980	129,980	126,800	-	126,800
Special Education Extended School Year (ESY)	24,985	41,288	41,288	41,222	-	41,222
2 Employee Benefits						
Health Insurance	1,935,683	2,353,165	2,353,165	2,570,860	(376,955)	2,193,905
All Other	403,595	443,354	443,354	451,249	-	451,249
Subtotal	2,339,277	2,796,519	2,796,519	3,022,109	(376,955)	2,645,154
3 Instructional and Professional Services.	168,080	302,102	302,102	367,566	20,230	387,796
4 Property Services	145,934	140,328	140,328	131,950	54,960	186,910
5 Purchased Services						
Special Education	368,813	364,097	364,097	366,716	-	366,716
Transportation	425,448	516,861	516,861	537,395	-	537,395
Insurance	137,305	141,676	141,676	139,811	8,861	148,672
Other	266,143	203,647	203,647	235,795	-	235,795
Subtotal	1,197,709	1,226,281	1,226,281	1,279,717	8,861	1,288,578
6 Materials & Supplies						
Utilities	294,922	378,366	378,366	342,273	-	342,273
Instructional supplies, books, software	160,931	191,513	191,513	183,871	-	183,871
Maintenance	75,091	39,370	39,370	44,370	-	44,370
Subtotal	530,944	609,249	609,249	570,514	-	570,514
7 Equipment Purchases	175,212	48,900	48,900	42,025	-	42,025
8 Other Educational Expenses	44,252	46,087	46,087	47,806	-	47,806
Excess Cost Reimbursement	(24,432)	(35,100)	(35,100)	(51,890)	-	(51,890)
TOTAL Board of Education	13,956,405	14,813,305	14,813,305	15,201,413	(332,499)	14,868,914

	\$	237,000.00
Finance Dept.	\$	(572.00)
Tax Collector	\$	(358.00)
Personnel Benefits	\$	(179,000.00)
Town Clerk	\$	(358.00)
Town Building Operatins	\$	(499.00)
Police	\$	(10,000.00)
Highway	\$	(422.00)
Rec	\$	(32,000.00)
Library	\$	(13,791.00)