

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
THURSDAY, MAY 6, 2021– 7:15 p.m.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Charles Danna Jr., Kristen Gourley, and Robert DePietro and Richard Tuthill (joined meeting at 7:25 p.m.)

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 Kristin Heckt

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

1. Call to Order: E. Bradley called the special meeting to order at 7:18 p.m.
2. Public Participation: Superintendent Heckt thanked the BOE for their support and thoughtful deliberations during the budget process. She said this has been a year like no other and we have faced a lot of challenges. The BOE has been extremely supportive all along the way and helped us be successful this year. Superintendent Heckt offered a note of appreciation to the BOF for the thoughtful deliberations and analysis of information, keeping in mind what the town is facing and what the town is not sure it is facing next year. She added the town would not have been able to survive without First Selectman Pierog and her team and appreciates all their hard work, support and partnership.
3. Ongoing Business
- 3.a Discussion on FY 2021-2022 Revenues and Expenditures:

E. Bradley reviewed revised numbers from this fiscal year and noted the Chief Financial Officer Jill Collins has made upward revenue revisions in property tax, building department fees, sale of a town truck and Town Clerk fees. She said the BOE, at their April 29, 2021 meeting, voted to commit an additional \$200,000 from this year's budget to the FY 2022 budget. The BOS, at their May 4, 2021 meeting, committed an additional \$125,000 toward next year's budget.

S. Pierog reported after the close of the May 4, 2021 BOS meeting, she was notified that the fire department's tanker truck, ET 334, had experienced a major breakdown. There is no repair estimate yet, but she is expecting a number approaching at least \$50,000. The real number would be dependent on how catastrophic the damage is to the truck, so it could be much more. S. Pierog said, because of this emergency repair pending, the additional amount the BOS could commit to next year's budget is less than half of the original \$125,000, probably closer to \$50,000.

E. Bradley said new mil rate, including the total givebacks from the BOS and BOE would have been 40.64. With only the BOE givebacks, not including the new \$125,000 from the BOS, the mil rate would be 40.92, a 5.3% increase.

J. Rupert said a repair estimate on the fire tanker should be available early next week and the Town might have to rent a replacement truck while repairs are made. He noted the BOS will have to come up with a solution to the issue and make a decision.

S. Pierog said she hopes to have a firm number of additional giveback before the BOF sets the mil rate.

R. DePietro said another alternative would be to take the funds needed for the repair from rainy day fund. S. Pierog responded this would add time to the process and she would prefer not to use the rainy-day fund.

E. Bradley said safest route would be not to include any of the additional BOS giveback in the calculations of the mil rate.

K. Gourley commented the board needs to go with what they know and she would not want the bond rating to be negatively affected by using the rainy-day fund.

E. Bradley reported there is still no clear picture on health insurance premium costs.

S. Pierog said the BOS can postpone the budget process under the Governor's Executive Order 10E if the BOF finds that to be prudent. The decision to postpone the budget process would have to be made by May 20, 2021 and the Town would have to have the first referendum before June 30, 2021. Discussion followed on this scenario.

S. Pierog said, if the BOF requests a postponement of the budget process, the BOS could hold a special meeting on Monday at 6:00 p.m. to vote.

Superintendent Heckt said there are some changes with special education budget that may cut into any savings from health insurance on the BOE side.

R. Tuthill MOVED that the Board of Finance request the Board of Selectmen postpone the budget process to the earliest appropriate date after open enrollment for health insurance closes. R. Munroe SECONDED. Discussion followed. MOTION CARRIED 6:0:0.

3.b Consider and Possibly Act on FY 2021 Revised Revenues: No action.

3.c Consider and Possibly Act on FY 2022 Proposed Budget Revenues: No action.

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

4. Adjournment: E. Bradley adjourned the special meeting at 8:42 p.m.

Next Meetings:

May 10, 2021 - Special Meeting – 7:15 p.m.

May 20, 2021 – Regular Meeting - 7:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald.

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
MONDAY, MAY 10, 2021– 7:15 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: Journal Inquirer Reporter Skyler Frazer

1. Call to Order: E. Bradley called the meeting to order at 7:15 p.m.
2. Public Participation: E. Bradley reported the BOS met at 6:00 p.m. tonight and approved the BOF request to postpone the budget process and set the new referendum date for June 15, 2021. The BOF has to set the budget by June 7, 2021.

Consensus of the board was to add special meetings for May 27, 2021 and June 3, 2021.

E. Bradley reported the damaged engine of the fire department tanker truck is no longer viable and the BOS voted to allocate \$55,000 to the engine replacement. The BOS will now be committing \$70,000 as the additional giveback to the FY 2022 budget. E. Bradley said this will be part of the budget discussion at the May 27, 2021 special meeting.

3. Approval of Minutes:

3.a Approval of February 18, 2021 Regular Meeting Minutes:

The February 18, 2021 regular meeting minutes were amended as follows:

Agenda item 3.1: "R. Tuthill ~~MOVED for~~ **asked** unanimous consent of the January 21, 2021 regular meeting minutes as amended."

Agenda item 5.b: "E. Bradley explained the CRC has proposed replacing the Board of Finance with a Finance Committee comprised of 3 BOS members and ~~3~~ **2** BOE members and one member appointed by BOS and one member appointed by BOE."

Chairman Bradley asked unanimous consent of the February 18, 2021 regular meeting minutes as amended. Hearing no objections, the Chair said the minutes are passed.

3.b Approval of March 18, 2021 Regular Meeting Minutes:

Chairman Bradley asked unanimous consent of the March 18, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.c Approval of March 25, 2021 Special Meeting Minutes:

The March 25, 2021 special meeting minutes were amended as follows:

In the heading: ~~Regular~~ **Special Meeting**

Chairman Bradley asked unanimous consent of the March 25, 2021 special meeting minutes as amended. Hearing no objections, the Chair said the minutes are passed.

3.d Approval of March 30, 2021 Special Meeting Minutes:

Chairman Bradley asked unanimous consent of the March 30, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.e Approval of April 1, 2021 Special Meeting Minutes:

Chairman Bradley asked unanimous consent of the April 1, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.f Approval of April 13, 2021 Special Meeting Minutes:

The April 13, 2021 special meeting minutes were amended as follows:

The names of Rhea Klein, Anne Decker, and Susan Pike were moved from "Others Present" to "Board of Education Members Present".

Agenda item 4.a: "Due to the lateness of the hour, **discussion was tabled until a subsequent meeting.**"

Chairman Bradley asked unanimous consent of the April 13, 2021 special meeting minutes as amended. Hearing no objections, the Chair said the minutes are passed.

3.g Approval of April 15, 2021 Special Meeting Minutes:

Chairman Bradley asked unanimous consent of the April 15, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.h Approval of April 20, 2021 Special Meeting Minutes:

The April 20, 2021 special meeting minutes were amended as follows:

In the heading: ~~THURSDAY~~ **TUESDAY**, APRIL 20, 2021 – 7:15 P.M.

Chairman Bradley asked unanimous consent of the April 20, 2021 special meeting minutes as amended. Hearing no objections, the Chair said the minutes are passed.

3.i Approval of April 27, 2021 Public Hearing Minutes:

Chairman Bradley asked unanimous consent of the April 27, 2021 public hearing minutes as presented. Hearing no objections, the Chair said the minutes are passed.

3.j Approval of April 27, 2021 Special Meeting Minutes:

The April 27, 2021 special meeting minutes were amended as follows:

Board of Finance Members ~~Present~~ **Absent:** Ross Lally

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

4. Ongoing Business: All ongoing business was tabled to the May 27, 2021 special meeting.
- 4.a Discussion on FY 2021-2022 Revenues and Expenditures: No discussion.
- 4.b Consider and Possibly Act on FY 2021 Revised Revenues: No discussion or action taken.
- 4.c Consider and Possibly Act on FY 2022 Proposed Budget Revenues: No discussion or action taken.
- 4.d Consider and Possibly Act on Ballot Question: No discussion or action taken.
5. New Business: No new business was discussed.
6. Adjournment: E. Bradley adjourned the special meeting at 7:57 p.m.

Next Regular Meeting: May 20, 2021 Regular Meeting - 7:15 p.m.

Special Meeting: May 27, 2021 – 7:15 p.m.

Special Meeting: June 3, 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.

**TAX COLLECTOR
4.30.21**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 4.30.21	PERCENTAGE COLLECTED FY 21 BUDGET
CURRENT YR.LEVY	\$ 15,388,282.00	\$ 15,545,278.19	\$ (28,724.37)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,491,612.87	100.67%
MOTOR VEHICLE	\$ 1,595,871.00	\$ 1,568,060.84	\$ (11,276.06)	\$ (1,203.88)	\$ (298.83)	\$ (110.58)	\$ 1,555,171.49	97.45%
SUPP.MV LEVY	\$ 175,000.00	176,046.63	\$ (3,368.80)	\$ -	\$ (613.99)	\$ 323.67	\$ 172,387.51	98.51%
SUB TOTAL	\$ 17,159,153.00	\$ 17,289,385.66	\$ (43,369.23)	\$ (10,967.46)	\$ (17,000.86)	\$ 1,123.76	\$ 17,219,171.87	100.35%
PRIOR YEARS	\$ 75,000.00	\$ 92,295.51	\$ (1,273.39)			\$ (1,175.95)	\$ 89,846.17	119.79%
INTEREST & FEES	\$ 50,000.00	\$ 53,781.69	\$ -			\$ 52.19	\$ 53,833.88	107.67%
TOTAL	\$ 17,284,153.00	\$ 17,435,462.86	\$ (44,642.62)	\$ (10,967.46)	\$ (17,000.86)	\$ (0.00)	\$ 17,362,851.92	100.46%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

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%		
7.31.2019	8.31.2019	9.30.2019	10.31.2019	11.30.2019	12.31.2019
92.22%	99.97%	100.53%	100.68%	100.83%	101.31%
1.31.2020	2.29.2020	3.30.2020	4.30.2020	5.31.2020	6.30.2020
101.42%	101.65%	101.85%	100.03%	100.13%	100.18%

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

	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	\$15,388,282.00	\$15,491,612.87	\$103,330.87	\$103,330.87	100.67%
Motor Vehicle Tax	\$1,595,871.00	\$1,595,871.00	\$1,555,171.49	(\$40,699.51)	(\$40,699.51)	97.45%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$172,387.51	(\$2,612.49)	(\$2,612.49)	98.51%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$89,846.17	\$14,846.17	\$14,846.17	119.79%
Interest & Fees	\$50,000.00	\$50,000.00	\$53,833.88	\$3,833.88	\$3,833.88	107.67%
Total Taxes	\$17,284,153.00	\$17,284,153.00	\$17,362,851.92	\$78,698.92	\$78,698.92	100.46%
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	\$4,062.00	\$2,943.00	(\$1,119.00)	(\$1,119.00)	72.45%
Total State of CT Ed	\$2,687,278.00	\$2,687,278.00	\$2,686,151.00	(\$1,127.00)	(\$1,127.00)	99.96%
Other Grants						
Pilot: State Property	\$24,288.00	\$24,288.00	\$24,288.00	\$0.00	\$0.00	100.00%
Disabled	\$697.00	\$697.00	\$706.43	\$9.43	\$9.43	101.35%
Veterans Grant	\$3,276.00	\$3,276.00	\$3,031.08	(\$244.92)	(\$244.92)	92.52%
Pequot	\$3,244.00	\$3,244.00	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
Misc. State Grants	\$5,000.00	\$5,000.00	\$19,361.21	\$14,361.21	\$14,361.21	387.22%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$0.00	(\$11,494.00)	(\$11,494.00)	0.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$320.00	(\$1,680.00)	(\$1,680.00)	16.00%
Total Other Grants	\$85,911.00	\$85,911.00	\$60,922.38	(\$24,988.62)	(\$24,988.62)	70.91%
Other Town Revenue						
Tuition	\$216,848.00	\$216,848.00	\$148,856.50	(\$67,991.50)	(\$67,991.50)	68.65%
Town Clerk	\$80,000.00	\$80,000.00	\$106,813.00	\$26,813.00	\$26,813.00	133.52%
Selectmen Fees	\$12,745.00	\$12,745.00	\$9,108.00	(\$3,637.00)	(\$3,637.00)	71.46%
Building Official Fees	\$60,000.00	\$60,000.00	\$66,128.05	\$6,128.05	\$6,128.05	110.21%
Library	\$2,000.00	\$2,000.00	\$110.00	(\$1,890.00)	(\$1,890.00)	5.50%
NCAAA	\$5,000.00	\$5,000.00	\$105.00	(\$4,895.00)	(\$4,895.00)	2.10%
Building Official Service	\$60,000.00	\$60,000.00	\$41,901.67	(\$18,098.33)	(\$18,098.33)	69.84%
Misc. Revenue	\$20,000.00	\$20,000.00	\$6,527.81	(\$13,472.19)	(\$13,472.19)	32.64%
Telephone	\$5,500.00	\$5,500.00	\$6,409.21	\$909.21	\$909.21	116.53%
Interest	\$75,000.00	\$75,000.00	\$23,991.17	(\$51,008.83)	(\$51,008.83)	31.99%
Rental	\$24,377.00	\$24,377.00	\$30,620.04	\$6,243.04	\$6,243.04	125.61%
Senior Donations	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
Total Other Town	\$563,470.00	\$563,470.00	\$440,570.45	(\$122,899.55)	(\$122,899.55)	78.19%
TOTAL GENERAL FUND	\$20,620,812.00	\$20,620,812.00	\$20,550,495.75	(\$70,316.25)	(\$70,316.25)	99.66%
TOTAL GENERAL FUND REVENUE	\$20,620,812.00	\$20,620,812.00	\$20,550,495.75	(\$70,316.25)	(\$70,316.25)	99.66%

	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	\$20,509.00	(\$14,591.00)	(\$14,591.00)	58.43%
Federal Grants	\$191,844.00	\$191,844.00	\$102,824.00	(\$89,020.00)	(\$89,020.00)	53.60%
SHEFF	\$66,375.00	\$66,375.00	\$34,945.00	(\$31,430.00)	(\$31,430.00)	52.65%
Medicaid	\$20,000.00	\$20,000.00	\$1,943.37	(\$18,056.63)	(\$18,056.63)	9.72%
CHOICE Grant	\$400,000.00	\$400,000.00	\$393,581.00	(\$6,419.00)	(\$6,419.00)	98.40%
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%
Coronavirus	\$0.00	\$0.00	\$201,554.00	\$201,554.00	\$201,554.00	N/A
Perkins	\$0.00	\$0.00	\$4,411.43	\$4,411.43	\$4,411.43	N/A
Donations	\$0.00	\$0.00	\$30,178.86	\$30,178.86	\$30,178.86	N/A
Total Board of Education Grants	\$717,494.00	\$717,494.00	\$791,452.66	\$73,958.66	\$73,958.66	110.31%
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	\$991,427.26	\$73,923.26	\$73,923.26	108.06%

Adopted Budget

Revised Forecast

Actual to Date

Balance Due To
Adopted Budget

Balance Due To
Revised Forecast

% COLLECTION
TO REVISED
FORECAST

FY2021 April 30, 2021	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY20	FY19	FY18
Administration	\$ 729,120.00	\$ 723,066.75	\$ 438,705.88	\$ 284,360.87	\$ 29,713.14	\$ 254,647.73	64.78%	67.11%	73.82%	71.29%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 985.00	\$ 1,215.00	\$ -	\$ 1,215.00	44.77%	50.82%	49.45%	50.36%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 185,471.35	\$ 45,766.65	\$ -	\$ 45,766.65	80.21%	78.11%	71.64%	74.12%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 20,500.00	\$ 6,000.00	\$ -	\$ 6,000.00	77.36%	92.45%	7.58%	86.96%
Assessor	\$ 81,034.00	\$ 81,034.00	\$ 64,819.57	\$ 16,214.43	\$ -	\$ 16,214.43	79.99%	79.48%	76.61%	73.96%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 63,948.52	\$ 20,445.48	\$ 3,070.92	\$ 17,374.56	79.41%	81.58%	77.30%	70.16%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 699,534.77	\$ 275,423.23	\$ -	\$ 275,423.23	71.75%	77.36%	73.18%	79.10%
Town Clerk	\$ 137,079.00	\$ 137,079.00	\$ 112,190.69	\$ 24,888.31	\$ 1,612.00	\$ 23,276.31	83.02%	83.05%	80.90%	78.99%
Land Use	\$ 303,709.00	\$ 303,709.00	\$ 244,382.29	\$ 59,326.71	\$ 4,889.60	\$ 54,437.11	82.08%	83.14%	74.66%	71.87%
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 1,509.40	\$ 5,610.60	\$ 492.00	\$ 5,118.60	28.11%	13.14%	22.41%	25.08%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 175.00	\$ 1,465.00	\$ -	\$ 1,465.00	10.67%	36.20%	18.97%	34.37%
Property Insurance	\$ 140,000.00	\$ 140,000.00	\$ 101,398.11	\$ 38,601.89	\$ -	\$ 38,601.89	72.43%	79.16%	83.02%	85.76%
Probate	\$ 5,786.00	\$ 5,786.00	\$ 5,786.00	\$ -	\$ -	\$ -	100.00%	100.00%	96.67%	99.88%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 450.00	\$ 1,785.00	\$ -	\$ 1,785.00	20.13%	36.80%	21.66%	43.78%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 590.00	\$ 1,410.00	\$ -	\$ 1,410.00	29.50%	47.00%	47.00%	25.00%
Elections	\$ 44,931.00	\$ 44,931.00	\$ 30,761.07	\$ 14,169.93	\$ -	\$ 14,169.93	68.46%	30.79%	51.16%	40.90%
Parks/Town Building Ops	\$ 798,907.00	\$ 798,907.00	\$ 549,360.03	\$ 249,546.97	\$ 25,312.50	\$ 224,234.47	71.93%	71.13%	72.06%	72.18%
Police	\$ 404,927.00	\$ 404,927.00	\$ 4,540.44	\$ 400,386.56	\$ -	\$ 400,386.56	1.12%	1.21%	0.55%	0.33%
Fire Commission	\$ 210,797.00	\$ 210,797.00	\$ 110,332.23	\$ 100,464.77	\$ 39,952.39	\$ 60,512.38	71.29%	85.46%	71.55%	73.41%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ -	100.00%	85.71%	85.71%	85.71%
Fire Marshal	\$ 29,500.00	\$ 29,500.00	\$ 11,026.20	\$ 18,473.80	\$ -	\$ 18,473.80	37.38%	16.09%	17.48%	43.91%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 13,612.71	\$ 5,680.29	\$ -	\$ 5,680.29	70.56%	0.00%	0.00%	0.00%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 568,963.40	\$ 459,996.60	\$ 33,320.43	\$ 426,676.17	58.53%	77.95%	83.46%	78.02%
Public Building Commission	\$ 540.00	\$ 540.00	\$ -	\$ 540.00	\$ -	\$ 540.00	0.00%	0.00%	0.00%	0.00%
Public Health Admin	\$ 30,250.00	\$ 30,250.00	\$ 21,345.73	\$ 8,904.27	\$ -	\$ 8,904.27	70.56%	83.08%	81.22%	81.48%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 119,775.41	\$ 60,787.59	\$ 705.52	\$ 60,082.07	66.73%	76.70%	77.29%	70.82%
Library	\$ 292,286.00	\$ 292,286.00	\$ 222,985.10	\$ 69,300.90	\$ 4,562.46	\$ 64,738.44	77.85%	80.17%	67.73%	68.12%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 1,080.00	\$ 545.00	\$ -	\$ 545.00	66.46%	81.85%	89.02%	68.25%
Waste Collection	\$ 510,982.00	\$ 517,035.25	\$ 412,517.13	\$ 104,518.12	\$ 650.00	\$ 103,868.12	79.91%	73.52%	76.42%	76.05%
Totals	\$ 6,285,574.00	\$ 6,285,574.00	\$ 4,009,746.03	\$ 2,275,827.97	\$ 144,280.96	\$ 2,131,547.01	66.09%	64.48%	71.09%	68.57%

Criteria for Highlight: Budget is both over 83% expensed (as 10/12 of the fiscal year has passed) and is overexpended compared to all prior three years.

Fixed annual costs; including Auditing, Property Insurance, Probate and Animal Control; are exempt from this review process.

Approved FY 2021 Transfers - May 4, 2021

\$	997.13	To	Admin. - Other payroll	From	Admin. - Regular Payroll	
<i>Rationale: to cover underbudgeted other payrolls</i>						
\$	201.21	To	Town Clerk - Regular Payroll	From	Town Clerk - Other Contracts	
<i>Rationale: to cover time worked over 35 hours a week by Asst. Town Clerk</i>						
\$	30,000.00	To	Library - Other Payroll	From	Library - Regular Payroll	
<i>Rationale: to cover the payroll of new part time employee in the library. Previous person was paid out of regular payroll line.</i>						
\$	212.92	To	Emerg. Mgmt. - Payroll	From	Emerg. Mgmt. - Other Supplies	
<i>Rationale: to cover the increase in the emergency management's pay. The position is 14% of the salary.</i>						
\$	13,000.00	To	Admin. - Equipment	From	Admin. - Prof./Tech Seviles	
<i>Rationale: This is for the purchase of a new server</i>						
\$	18,000.00	To	Capital Improvement - Trailer	From	Admin. - Prof./Tech Seviles	
<i>Rationale: The Fire Commission wishes purchase a 20' + 30" V 9,990 lb GVWR trailer that will be able to help them cut down on the total amount of space needed for an expansion to the Firehouse</i>						
\$	40,000.00	To	Separation Fund	From	Admin. - Prof./Tech Seviles	
<i>Rationale: to cover the yearly planned contribution into the separation fund.</i>						
\$	35,000.00	To	Separation Fund	From	Highway - Regular Payroll	
<i>Rationale: to cover the yearly planned contribution into the separation fund.</i>						
\$	4,400.00	To	Admin. - Furniture/Fixtures	From	Admin. -Property	
<i>Rationale: to purchase new office furniture for Town Clerk's office</i>						
\$	1,000.00	To	Admin. - Equipment	From	Admin. - Advertising	
<i>Rationale: for the purchase of an owl for hybrid meetings</i>						

\$ 500.00	To	Admin. - Equipment	From	Admin. - Advertising	<i>Rationale: to purchase a wall mountable touch screen that will run the new Senior Center software. Visitors will use it for checking in for various programs and it will interact with the database that staff is currently using.</i>
\$ 46,000.00	To	Highway - Road Repair	From	Highway - Salt and Sand	<i>Rationale: to cover the additional cost for the road repair of Hebron Road and a flagger because of the limited amount of current staff.</i>
\$ 3,000.00	To	Fire Commission - Equipment	From	Fire Commission -Repair & Maint. Supplies	<i>Rationale: To cover the purchase of flashlights, hand tools, Salvage covers, Rescue Rope, Radio batteries, Portable radio mics, and hose reels.</i>
\$ 1,000.00	To	Fire Commission - Other Supplies	From	Fire Commission - Other Professional Services	<i>Rationale: to cover the cost of water and FF awards</i>
\$ 5,000.00	To	Fire Commission - Uniforms	From	Fire Commission - Communication	<i>Rationale: to purchase firefighters turnout gear, safety vests, helmets and boots</i>
\$ 600.00	To	Fire Commission - Office Supplies	From	Fire Commission - Other Prof. Services	<i>Rationale: to cover the cost of copy paper, stationary, computer monitor and EGC tuner</i>
\$ 4,563.89	To	Building & Land Use -Prof./Tech Services	From	Building & Land Use - Other Payroll	<i>Rationale: to cover the cost of additional hours needed for the Consulting Director of Community Development because of staff changes</i>
\$ 17,500.00	To	Building & Land Use -Prof./Tech Services	From	Building & Land Use -Regular Payroll	<i>Rationale: to cover the cost of additional hours needed for the Consulting Director of Community Development</i>

**BUDGET TRANSFER REQUEST
TO
BOARD OF SELECTMEN**

BUDGET: Town Building / Fire Comm.

Transfer \$ _____ from category _____ to category _____
 (within budget) from # _____ - _____ - 000000 - _____ - 00000
 to # _____ - _____ - 000000 - _____ - 00000

Transfer \$ 4,000 from Budget Town Building to Budget Fire Commission
 from category Electricity to category Fire/Security Maintenance
 from # 1005-041-4199-000000-56220-00000
 to # 1005-042-4203-000000-54302-00000

Other \$ _____

Explanation: to cover emergency repair of ET-334

Thomas Pope Signature
Admin Officer Title
5/18/21 Date

<u>Board of Selectmen</u>	<u>Approved</u>		<u>Comments:</u>
	Yes	No	
_____	___	___	
_____	___	___	
_____	___	___	
_____	___	___	
_____	___	___	

Date _____

**BUDGET TRANSFER REQUEST
TO
BOARD OF SELECTMEN**

BUDGET: Admin/Fire Comm

Transfer \$ _____ from category _____ to category _____

(within budget) from # _____ - _____ - _____ - 000000 - _____ - 00000

to # _____ - _____ - _____ - 000000 - _____ - 00000

Transfer \$ 36,000 from Budget Admin to Budget Fire Commission

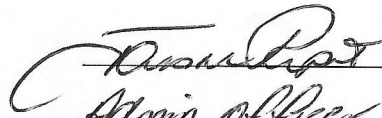
from category Official/Admin Services to category Fire/Security Maintenance

from # 1005-041-4107-000000-53100-00000

to # 1005-042-4203-000000-54302-00000

Other \$ _____

Explanation: to cover emergency repair of ET-334

 _____ Signature
Admin Officer _____ Title
5/1/21 _____ Date

Board of Selectmen Approved Comments:

Yes No

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date _____

Report Commentary

FY2020

As of April 30, 2020, we expended 75% of the budget or \$10,706,922 and in 2019, we expended 75%. We are currently projecting annual expenditures of \$13,968,782 which is an under expenditure of \$347,216 and an increase of \$191,144 from prior month's projection. The BOE committed \$165,000 towards the FY21 budget and as a result the revised under expenditure after this commitment and approved May transfer is \$117,216.

Projection Changes from prior month:

Regular Instruction: \$22,412 under expenditures driven by COVID-19 closures resulting in less supplies, services, and repairs.

Student Support Services: \$10,332 under expenditures due to release of funds from transportation savings due to IEP changes.

Administration, Support, & Central Services: \$24,176 under expenditures from professional development, travel, repairs, lower usage and services driven by COVID-19.

Operations & Transportation: \$776 expenditure increase due to \$22,000 approved transfer from 4/8/20 to cover repairs & maintenance and supplies as needed offset by savings of \$21,224 from athletic and technical school transportation savings due to COVID-19.

Salaries and Benefits: \$135,000 under expenditure in projected salary and benefits savings from substitutes, unfilled vacancies and stipends, less services for pupil services and related benefits savings.

Transfers:

The BOE approved all transfers presented at their May 14, 2020 meeting.

Transfers over \$10,000:

See Superintendent's memo to BOF.

Attachments:

- Budget status FY2020
- Budget status FY2019
- April BOE Transfers Listing
- Memo to BOF 5-15-20 - Transfer of Funds over \$10,000

Factors That May Impact the Budget

1. Uncertainties due to COVID-19.
2. Contractual payouts for benefits on retirements or resignation of unused earned time.

BOARD OF EDUCATION

BUDGET STATUS: April

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

	Function /Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
REGULAR INSTRUCTION											
Art	1000 / 105	10,541	9,438	0	9,438	7,811	83%	8,180	1,258	(1,258)	COVID closure supply savings.
English Language Arts	1000 / 110	24,293	12,531	667	13,198	12,937	98%	13,002	196	(196)	Texts came in lower than estimated.
World Language	1000 / 120	5,058	15,732	1,576	17,308	16,791	97%	16,811	497	(497)	Lower enrollment in Chinese than projected.
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	10,813	70%	11,006	4,502	(4,502)	Savings from repairs and unused VHS/Educere seats.
Mathematics	1000 / 160	15,648	13,271	794	14,065	13,394	95%	13,458	607	(607)	Fewer Kuta seats needed.
Science	1000 / 170	21,403	13,335	0	13,335	7,532	56%	8,885	4,450	(4,450)	COVID savings no repairs, no Invention Convention, less supplies. New AP chemistry course required less supplies.
Health & Physical Education	1000 / 180	14,683	4,380	325	4,705	3,028	64%	3,208	1,497	(1,497)	COVID savings no repairs and less supplies.
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,237	91%	3,452	97	(97)	Savings on lower cost.
Business Education	1000 / 310	16,300	200	0	200	173	87%	173	27	(27)	Savings on lower cost.
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	7,050	74%	8,191	1,359	(1,359)	COVID savings no repairs and less supplies.
Music	1000 / 350	32,399	15,899	0	15,899	7,744	49%	14,353	1,546	(1,546)	COVID savings no repairs and less supplies.
Technology Education	1000 / 360	13,136	5,851	0	5,851	3,988	68%	4,641	1,210	(1,210)	No repair savings and less supply usage.
Continuing Education	1000 / 600	13,840	14,250	0	14,250	14,250	100%	14,250	0	0	
Library Media Center	2220 / 440	35,806	26,030	0	26,030	22,913	88%	24,600	1,430	(1,430)	COVID - stopped book purchases.
Athletics	3200 / 910	57,156	59,600	0	59,600	51,797	87%	55,864	3,736	(3,736)	COVID savings on supplies and services.
Subtotal		287,965	219,124	3,362	222,486	183,458	82%	200,074	22,412	(22,412)	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	263,834	304,322	2,275	306,597	207,906	68%	326,091	(19,494)	0	
ESY Special Education	1000 / 210	32,886	32,422	(2,216)	30,206	15,325	51%	15,326	14,880	0	
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	0	3,800	200	5%	3,800	0	0	
Social Work	2110 / 000	0	600	0	600	0	0%	600	0	0	
Guidance	2120 / 430	5,883	3,965	1,144	5,109	4,212	82%	5,109	(0)	0	
Nursing & Medical	2130 / 000	7,847	6,100	0	6,100	5,310	87%	6,100	0	0	
Psychological Services	2140 / 200	6,146	1,146	2,568	3,714	569	15%	3,714	0	0	
Speech, Hearing & Language	2150 / 200	738	515	157	672	114	17%	672	0	0	
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	59,152	58%	91,425	10,332	(10,332)	Transportation savings on IEP change.
Transportation - ESY SPED	2700 / 210	9,659	13,893	(3,928)	9,965	5,350	54%	5,351	4,614	0	
Subtotal		391,760	468,520	0	468,520	298,138	64%	458,188	10,332	(10,332)	

BOARD OF EDUCATION

BUDGET STATUS: April

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

Function / Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers	
Excess Costs Grant Reimbursement	(27,396)	(25,000)	0	(25,000)	(19,334)	77%	(24,432)	(568)	0	<i>Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%</i>	
Subtotal - Net of Excess Costs Grant	364,364	443,520	0	443,520	278,804	63%	433,756	9,764	(10,332)		
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	28,401	80%	30,452	5,254	(5,254)	COVID savings on PD, travel, and other supplies.
Central Administration	2320 / 000	126,303	97,583	0	97,583	65,371	67%	97,583	0	0	
School Insurance	2330 / Var	144,086	150,974	(12,871)	138,103	137,305	99%	137,305	798	0	
Building Administration	2410 / Var	62,844	77,647	882	78,529	48,184	61%	72,907	5,622	(5,622)	COVID savings on PD, travel, and repairs.
Fiscal Services	2510 / 000	86,007	104,122	(11,400)	92,722	55,590	60%	64,580	28,142	(13,300)	COVID projected savings on less paper, lower copier usage, and no consulting from Tyler.
Systems Management	2580 / Var	242,398	208,501	20,027	228,528	172,122	75%	228,528	0	0	
Subtotal	689,177	674,533	(3,362)	671,171	506,973	76%	631,355	39,816	(24,176)		
OPERATIONS & TRANSPORTATION											
Operations & Maintenance	2600 / 000	467,613	476,812	0	476,812	335,154	70%	476,812	0	22,000	Electrical savings to fund projected repair and supply needs.
Transportation	2700 / Var	520,347	541,208	0	541,208	408,537	75%	515,984	25,224	(21,224)	COVID saving - no spring sport and no additional technical/voag days.
Subtotal	987,960	1,018,020	0	1,018,020	743,691	73%	992,796	25,224	776		
SALARIES/WAGES & EMPLOYEE BENEFITS											
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	6,989,607	74%	9,372,216	130,000	(105,000)	Savings from projections on Substitutes, unfilled vacancies/stipends, and less services needed for additional pupil services such as PT and tutors.
Personnel Benefits	2570 / Var	2,320,244	2,458,585	0	2,458,585	2,004,389	82%	2,338,585	120,000	(30,000)	Projection savings on insurance, taxes, and retirement contributions.
Subtotal	11,495,921	11,960,801	0	11,960,801	8,993,996	75%	11,710,801	250,000	(135,000)		

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

Function / Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	287,965	219,124	3,362	222,486	183,458	82%	200,074	22,412	(22,412)	
STUDENT SUPPORT SERVICES	364,364	443,520	0	443,520	278,804	63%	433,756	9,764	(10,332)	
ADMIN/SUPPORT/CENTRAL SERVICES	689,177	674,533	(3,362)	671,171	506,973	76%	631,355	39,816	(24,176)	
OPERATIONS/TRANSPORTATION	987,960	1,018,020	0	1,018,020	743,691	73%	992,796	25,224	776	
SALARIES/EMPLOYEE BENEFITS	11,495,921	11,960,801	0	11,960,801	8,993,996	75%	11,710,801	250,000	(135,000)	
TOTAL EDUCATION BUDGET	13,825,386	14,315,998	0	14,315,998	10,706,922	75%	13,968,782	347,216	(191,144)	In FY2019 => Expended 75%

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): (65,000)

Approved at 5/14/20 BOE Regular Meeting

PROJECTED BALANCE BOE: 282,216

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

BOE committed additional \$40,000 at their 4/30/20 BOE Special Meeting.

REVISED PROJECTED BALANCE=> \$ 117,216

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

1. Requesting May transfer of \$25,000 from Transportation to Operations Repairs and Maintenance.

To fund previously deferred projects due to building being occupied by students and staff and any other repairs and maintenance as they arise.

Budget	Amount	From Line Item	Amount	To Line Item
Transportation	\$ (18,205)	Athletics		
	\$ (6,146)	Tech/Voag		
	\$ (649)	Other		
Operation & Maintenance			\$ 25,000	Repairs & Maint.
Total:	\$ (25,000)		\$ 25,000	

2. Requesting May transfer of \$40,000 from Benefits to Systems Technology Equipment.

To purchase new laptops for Administrators and Administrative Assistants to work effectively and efficiently from home.

Budget	Amount	From Line Item	Amount	To Line Item
Benefits	\$ (40,000)	Health Insurance		
Systems			\$ 40,000	Equipment
Total:	\$ (40,000)		\$ 40,000	

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

Function /Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
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Emergency Transfer over \$10,000:

To fund BCS repairs & maintenance shortfall for repairs to leaking hydronic heating mains in hallways (\$9,200) and replacement of failing Boiler #3 circulating pump (\$6,265).

Budget	Amount	From Line Item	Amount	To Line Item
Operation & Maintenance	\$ (6,992)	Natural Gas	\$ 13,135	Repairs & Maint.
	\$ (6,143)	Electricity		
Total:	\$ (13,135)		\$ 13,135	

Report Commentary

FY2021

As of April 30, 2021, we have expended 72% of the appropriated budget or \$10,724,829 and in 2020, we expended 75%. We are currently projecting expenditures of \$14,159,574, which is a projected budget under expenditure of \$653,731 which is an increase of \$272,138 from the prior month. 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 and any requested transfers are \$178,731.

Regular Instruction: Projected under expenditures of \$52,529 which is an increase of \$1,124 from prior month due to transfer in from Benefits & Building Administration and Transportation to fund regular instruction purchases Chromebooks. On April 8th, the BOE approved the transfer of \$50,000 to fund 150 Chromebooks for the BCS from Benefits. On May 7th and 12th our application for the ESSER II and additional SHEFF grants to help fund these Chromebooks were approved by the state Department of Education. As a result of these grant approvals, \$47,700 in Chromebook expenditures will be actualized as savings in the general fund in addition to other areas of under expenditures of \$4,829 for a total of \$52,529 in projected regular education savings.

Student Support Services: Projected over expenditures of \$8,927 from prior month due to \$59,200 in unanticipated outplacements, increases in special education services and evaluations, specialized evaluations, and evaluations which postponed at the height of COVID. These cost increases were offset by \$62,809 in IEP service changes, less supply usage, less professional development, transportation savings due to the remote learning and no extended school year offered in the summer of 2020 resulting in a total program saving of \$3,609. However, the decrease in higher cost outplacements also resulted in less excess cost grant funds to offset the budget with an increase cost to budget of \$12,536. Therefore, the projected net effect of the budget savings and less grant funds is a shortfall of \$8,927. Excess cost grant reimbursement is projected at 80.3% reimbursement by the state.

Administration, Support, & Central Services: Projected under expenditures of \$45,564 which is an increase of \$3,577 from prior month related to transfer out to fund regular instruction purchases.

Operations & Transportation: Projected under expenditures of \$10,000 which is an increase of \$0 from the prior month.

Salary & Benefits: Projected under expenditures of \$554,565 which is an increase of \$276,365 from the prior month due to transfer out to fund Instructional Technology Chromebooks and projected savings on vacancies which we were not able to fill, new hires at lower rates, less substitutes required, less benefits related to lower salary, and less insurance cost on new hires and unfilled vacancies benefit savings.

Transfers:

The BOE approved all transfers presented at their May 13, 2021 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- BOE Transfers Listing – April
- 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: April

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 4/30/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
REGULAR INSTRUCTION											
Instructional Technology (new)*	1000 / 100	0	52,200	104,300	156,500	125,519	80%	108,800	47,700	2,300	See BOE Transfer Listing. Projected Chromebook purchase savings \$47,700: Move \$44,700 to ESSER II grant (Approved 5/12/21) by the state and \$3,000 to SHEFF grant (Additional grant funds approved 5/7/21).
Art	1000 / 105	8,076	9,898	595	10,493	9,532	91%	10,493	0	(0)	
English Language Arts	1000 / 110	13,093	18,083	1,487	19,570	19,283	99%	19,570	0	0	
World Language	1000 / 120	16,811	1,642	12,688	14,330	10,088	70%	14,330	0	0	See BOE Transfer Listing.
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	11,540	84%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	1,880	18,889	17,419	92%	18,889	0	0	See BOE Transfer Listing.
Science	1000 / 170	8,975	11,363	(885)	10,478	5,893	56%	10,478	0	0	
Health & Physical Education	1000 / 180	3,208	4,005	4,001	8,006	7,864	98%	8,006	0	(0)	See BOE Transfer Listing.
Social Studies	1000 / 190	3,452	4,616	(325)	4,291	4,271	100%	4,291	0	(0)	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	173	111	38	149	149	100%	149	0	0	
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	6,613	67%	9,850	0	0	
Music	1000 / 350	12,589	15,777	3,103	18,880	14,259	76%	18,880	0	576	See BOE Transfer Listing.
Technology Education	1000 / 360	4,562	11,290	0	11,290	4,221	37%	11,290	0	0	See BOE Transfer Listing.
Continuing Education	1000 / 600	14,250	16,602	0	16,602	15,773	95%	15,773	829	0	
Library Media Center	2220 / 440	24,516	28,461	(595)	27,866	25,825	93%	27,866	0	0	
Athletics	3200 / 910	52,807	60,140	3,823	63,963	46,422	73%	59,963	4,000	(4,000)	See BOE Transfer Listing. Projected savings from athletic uniforms.
Subtotal		194,118	274,014	130,910	404,924	324,671	80%	352,395	52,529	(1,124)	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	295,240	286,103	(200)	285,903	242,566	85%	345,103	(59,200)	59,200	Shortfall driven by unanticipated outplacements, increased sped services and evaluations, specialized evaluations, and evaluations that were unable to be completed during height of COVID offset by IEP
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	21,055	85%	21,055	3,857	(3,857)	Supply savings.
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	398	10%	797	3,003	(3,003)	Supply savings.
Social Work	2110 / 000	0	453	0	453	0	0%	0	453	(453)	Position was unfilled and necessary supplies available at the schools.
Guidance	2120 / 430	4,437	5,090	0	5,090	4,727	93%	4,727	363	(363)	PD savings.
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	1,495	22%	3,869	3,000	(3,000)	Service & Supply savings.
Psychological Services	2140 / 200	2,909	2,736	200	2,936	1,456	50%	1,456	1,480	(1,480)	PD & Supply savings.

BOARD OF EDUCATION

BUDGET STATUS: April

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 4/30/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	0	622	(622)	April
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	23,770	29%	48,804	33,478	(33,478)	Changes/Transfers PD & Supply savings.
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	1,920	10%	1,920	16,553	(16,553)	Savings on IEP change and less transport due to remote learning and cost savings from ride share.
Subtotal		406,701	431,340	0	431,340	297,387	69%	427,731	3,609	(3,609)	Savings on less transport due to remote learning and no in-district ESY program.
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	(20,509)	58%	(22,564)	(12,536)	12,536	State projected at 80.3%. 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	276,878	70%	405,167	(8,927)	8,927	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	16,626	39%	42,885	0	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	72,489	67%	108,889	0	0	
School Insurance	2330 / Var	137,305	141,676	0	141,676	133,532	94%	133,534	8,142	0	
Building Administration	2410 / Var	69,800	76,334	(8,603)	67,731	39,422	58%	64,731	3,000	(3,577)	See BOE Transfer Listing. Saving from travel.
Fiscal Services	2510 / 000	60,462	98,501	(3,500)	95,001	29,887	31%	60,579	34,422	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	118,785	72%	166,059	0	0	
Subtotal		728,681	634,725	(12,484)	622,241	410,741	66%	576,677	45,564	(3,577)	
OPERATIONS & TRANSPORTATION											
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	340,470	69%	496,318	0	0	
Transportation	2700 / Var	458,095	556,550	(3,823)	552,727	439,828	80%	542,727	10,000	0	
Subtotal		932,631	1,032,868	16,177	1,049,045	780,298	74%	1,039,045	10,000	0	
SALARIES/WAGES & EMPLOYEE BENEFITS											
Salaries & Wages	Var / Var	9,379,428	9,678,939	(20,000)	9,658,939	6,798,353	70%	9,265,805	393,134	(181,134)	Vacancies unable to be filled, new hires at lower rates, and less substitutes required.
Personnel Benefits	2570 / Var	2,339,278	2,796,519	(114,603)	2,681,916	2,133,888	80%	2,520,485	161,431	(95,231)	See BOE Transfer Listing. Savings on benefits related to decrease in salary expenditures and less insurance cost on new hires and unfilled vacancies.
Subtotal		11,718,706	12,475,458	(134,603)	12,340,855	8,932,241	72%	11,786,290	554,565	(276,365)	

BOARD OF EDUCATION

BUDGET STATUS: April

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 4/30/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	194,118	274,014	130,910	404,924	324,671	80%	352,395	52,529	(1,124)	
STUDENT SUPPORT SERVICES	382,269	396,240	0	396,240	276,878	70%	405,167	(8,927)	8,927	
ADMIN/SUPPORT/CENTRAL SERVICES	728,681	634,725	(12,484)	622,241	410,741	66%	576,677	45,564	(3,577)	
OPERATIONS/TRANSPORTATION	932,631	1,032,868	16,177	1,049,045	780,298	74%	1,039,045	10,000	0	
SALARIES/EMPLOYEE BENEFITS	11,718,706	12,475,458	(134,603)	12,340,855	8,932,241	72%	11,786,290	554,565	(276,365)	
TOTAL EDUCATION BUDGET	13,956,405	14,813,305	0	14,813,305	10,724,829	72%	14,159,574	653,731	(272,138)	

TICKMARK NOTES:

FY2020 Comparative Expenditure %=> 75%

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.

Transfers Requested (see below):	0
PROJECTED BALANCE BOE:	653,731
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=>	178,731

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

BOE TRANSFER LISTING - APRIL

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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To purchase 150 replacement Chromebooks to provide equitable access to content for all students in blended and remote learning environments. BOE approved 4-8-21.

1000 /	200 BCS		Health Insurance	-(\$50,000.00)
1000 /	100	BCS	Technology Related Hardware -Instr.	\$50,000.00

Reclass: To purchase 5 year subscription for boltonhigh.com domain registration on Go Daddy. To provide easy access to all of the pages parents/students need.

2410 /	0 BHS		Professional Development	-(\$89.00)
2410 /	0	BHS	Online Subscription Services	\$89.00

Reclass: To purchase additional PE instructional supplies.

1000 /	180 BCS		Dues & Fees	-(\$80.00)
1000 /	180	BCS	Instructional Supplies	\$80.00

To purchase additional music supplies such as extra sticks & mallets needed to replace those lost and damaged due to remote learning and ensure safer classroom environment by reducing shared items.

2410 /	0 BCS		Travel Expense	-(\$576.00)
1000 /	350	BCS	Instructional Supplies	\$576.00

Reclass: To purchase additional World Language instructional supplies.

1000 /	120 BCS		Online Subscription Services	-(\$600.00)
1000 /	120	BCS	Instructional Supplies	\$600.00

Reclass: To purchase additional Math instructional supplies.

1000 /	160 BCS		Online Subscription Services	-(\$394.90)
1000 /	160	BCS	Instructional Supplies	\$394.90

Reclass: To purchase Laptop Power Cord Supply AC Adapter.

1000 /	100 BHS		Technology Related Repairs and Maint.	-(\$250.00)
1000 /	100	BHS	Technology Supplies	\$250.00

Reclass: To purchase additional Math instructional supplies

1000 /	160 BCS		Dues & Fees	-(\$40.00)
1000 /	160	BCS	Instructional Supplies	\$40.00

Reclass: To purchase calculator batteries for Math.

1000 /	160 BHS		Software	-(\$6.35)
1000 /	160 BHS		Dues & Fees	-(\$55.00)
1000 /	160	BHS	Instructional Supplies	\$61.35

Reclass: To cover Porta Potty Rental BHS (A Royal Flush, Inc)for Spring sports April. (1/2)

3200 /	910 BHS	Uniforms	-\$549.88
3200 /	910	BHS Other Purchased Services	\$549.88

Reclass: To purchase ViewSonic 65" and cart for PE.

1000 /	100 BCS	Technology Related Hardware -Instr.	-\$2,600.00
1000 /	100	BCS Technology Supplies	\$2,600.00

To upgrade the sound equipment in the student commons. Transfer from Technology Ed/Computer Technology to Admin Technology Hardware.

1000 /	360 BHS	Instructional Supplies	-\$3,926.31
1000 /	360 BHS	Software	-\$1,536.00
1000 /	360 BHS	Non-Tech Rep. and Maint.	-\$1,000.00
1000 /	360 BHS	Travel Expense	-\$210.00
2410 /	0	BHS Technology Related Hardware	\$6,672.31

Reclass: To purchase replacement TV in main office and digital sign for BHS.

2410 /	0 BHS	Printing & Binding	-\$1,100.00
2410 /	0	BHS Technology Supplies	\$1,100.00

Reclass: To cover Porta Potty Rental BHS (A Royal Flush, Inc) for May & June 2021. (2/2)

3200 /	910 BHS	Uniforms	-\$1,100.00
3200 /	910	BHS Other Purchased Services	\$1,100.00



Town of Bolton

**Tax Collector's Office
222 Bolton Center Rd
Bolton, CT 06043
(860)649-8066 x6101**

April 16, 2021

TO: Emily Bradley, Board of Finance Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2020-2021

Section 12-165 of the Connecticut General Statutes requires that at least once in each year the Tax Collector shall deliver to the Board of Finance a list of taxes the Collector believes are uncollectable along with the name of the person against whom each tax was levied and the reason why the Collector believes each tax is uncollectable.

I hereby certify that to the best of my knowledge and belief each tax that is attached has not been paid, is uncollectable and should be transferred to the suspense tax book.

It is requested that personal property taxes totaling \$2,483.51 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$3,594.91 be transferred to suspense (\$3,225.55 regular mv, \$369.36 supp. mv).

Any tax transferred to suspense is not considered an abatement. All suspended accounts will remain on the computerized records of the Town, and all delinquent motor vehicle bills continue to be reported to the State Motor Vehicle Department. Transferring accounts to suspense only removes the tax from the assets of the municipality for financial statement purposes.

Thank you for your attention and review of this information.

Respectfully Submitted,

Lori Bushnell, CCMC
Tax Collector

Suspense List for Fiscal year 2020-2021

ACTION TAKEN BY BOARD OF FINANCE:

TO: Lori Bushnell, Tax Collector of the Town of Bolton:

A detailed examination has been made of the suspense accounts, dated April 16, 2021, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

4 Personal Property accounts totaling \$2,483.51

31 Motor Vehicle accounts including Supplemental totaling \$3,594.91

There accounts are believed to be uncollectable, and pursuant to section 12-165 of the General Statutes authority is hereby given to you to transfer such taxes, in accord with law, to the suspense tax book.

Dated at Bolton, CT the _____ day of _____ 2021.

Board of Finance of the Town of Bolton,

by_____.

Bill # Dst Name Code Reason Date Town Due/Susp Dist Due/SuspSewer Due/Susp

2016-02-0040025 BOLTON DENTAL GROUP 45 OUT OF BUSINESS 04/16/2021 857.68
 PERSONAL PROPERTY # OF Acct: 1 857.68

YR : 2016 TOTAL : 1 857.68

2017-02-0040024 BOLTON DENTAL GROUP 45 OUT OF BUSINESS 04/16/2021 821.73
 PERSONAL PROPERTY # OF Acct: 1 821.73

YR : 2017 TOTAL : 1 821.73

2018-02-0040026 BOLTON DENTAL GROUP 45 OUT OF BUSINESS 04/16/2021 733.98
 2018-02-0040076 DAVID BELLEFLEUR REMODELING 45 OUT OF BUSINESS 04/16/2021 70.12
 PERSONAL PROPERTY # OF Acct: 2 804.10

YR : 2018 TOTAL : 2 804.10

Grand Total: 4 2,483.51

Bill # Dst Name Code Reason Date Town Due/Susp Dist Due/Suspsewer Due/Susp Total

2015-03-0053823 OLD OAK LANDSCAPING LLC 45 OUT OF BUSINESS 04/16/2021 100.27 100.27
 MOTOR VEHICLE # Of Acct: 1
 YR : 2015 TOTAL : 1

2017-03-0053428 METCALF ROBERT C JR 43 UNABLE TO LOCATE 04/16/2021 65.91 65.91
 2017-03-0054900 STOPPLEWORTH JOHN L 43 UNABLE TO LOCATE 04/16/2021 251.94 251.94
 MOTOR VEHICLE # Of Acct: 2
 YR : 2017 TOTAL : 2

2018-03-0050336 BELLEFLEUR DAVID M 43 UNABLE TO LOCATE 04/16/2021 109.20 109.20
 2018-03-0050337 BELLEFLEUR DAVID M 43 UNABLE TO LOCATE 04/16/2021 60.06 60.06
 2018-03-0050950 COLBURN SHANNON D 43 UNABLE TO LOCATE 04/16/2021 107.25 107.25
 2018-03-0051157 CHERNEK BAMEI 43 UNABLE TO LOCATE 04/16/2021 77.22 77.22
 2018-03-0051395 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 316.29 316.29
 2018-03-0051396 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 236.15 236.15
 2018-03-0051397 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 16.19 16.19
 2018-03-0051398 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 36.66 36.66
 2018-03-0051399 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 102.77 102.77
 2018-03-0051400 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/16/2021 9.75 9.75
 2018-03-0051739 FRIE CAROLIN A 43 UNABLE TO LOCATE 04/16/2021 72.54 72.54
 2018-03-0052025 GREENE SYLVIA S 41 DECEASED 04/16/2021 131.04 131.04
 2018-03-0052911 LEE LORI A 41 DECEASED 04/16/2021 78.00 78.00
 2018-03-0053425 METCALF BARBARA M 43 UNABLE TO LOCATE 04/16/2021 57.33 57.33
 2018-03-0053428 METCALF ROBERT C JR 43 UNABLE TO LOCATE 04/16/2021 62.79 62.79
 2018-03-0053485 MITCHELL BRIAN R 43 UNABLE TO LOCATE 04/16/2021 332.28 332.28
 2018-03-0053906 OSBORNE-SMITH TAMARA I 43 UNABLE TO LOCATE 04/16/2021 373.23 373.23
 2018-03-0053907 OSBORNE-SMITH TAMARA I 43 UNABLE TO LOCATE 04/16/2021 159.90 159.90
 2018-03-0054129 OSBORNE-SMITH TAMARA I 43 UNABLE TO LOCATE 04/16/2021 19.50 19.50
 2018-03-0054288 POTTER JUDITH L 41 DECEASED 04/16/2021 113.49 113.49
 2018-03-0054881 RIORDAN MICHAEL H 41 DECEASED 04/16/2021 118.17 118.17
 MOTOR VEHICLE # Of Acct: 22 STOPPLEWORTH JOHN L 43 UNABLE TO LOCATE 04/16/2021 217.62 217.62
 YR : 2018 TOTAL : 22

Grand Total: 25 2,807.43 3,225.55

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 04/16/2021 Time: 10:57:41
 Condition (s): Year: 2019, Type: 04 - WVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill # Dst Name Code Reason Date Town Due/Susp Dist Due/Susp Sewer Due/Susp Total

2014-04-0080558 OLD OAK LANDSCAPING LLC 45 OUT OF BUSINESS 04/16/2021 52.40 52.40

MOTOR VEHICLE SUPP # Of Acct: 1

YR : 2014 TOTAL : 1 52.40

2016-04-0080746 STOPELEWORTH JOHN L 43 UNABLE TO LOCATE 04/16/2021 95.71 95.71

MOTOR VEHICLE SUPP # Of Acct: 1

YR : 2016 TOTAL : 1 95.71

2018-04-0080048 BELLEFLEUR DAVID M 43 UNABLE TO LOCATE 04/16/2021 117.59 117.59

2018-04-0080184 CZEERNEK BAMBI 43 UNABLE TO LOCATE 04/16/2021 57.29 57.29

2018-04-0080185 CZEERNEK BAMBI 43 UNABLE TO LOCATE 04/16/2021 23.91 23.91

2018-04-0080571 NICHOLS JEFFREY 41 DECEASED 04/16/2021 22.46 22.46

MOTOR VEHICLE SUPP # Of Acct: 4

YR : 2018 TOTAL : 4 221.25

Grand Total: 6 369.36

At its May 20, 2021 regular meeting, the Board of Finance of the Town of Bolton, Connecticut 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 \$_____ be adopted?”

Emily Bradley,
Chair, Board of Finance