

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
THURSDAY, MAY 20, 2021– 7:15 pm  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
Minutes**

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

**Board of Finance Members Absent:** Robert DePietro

**Board of Selectmen Members Present:** First Selectman Sandra Pierog

**Board of Education Members Present:** Christopher Davey, Anne Decker

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

**Others Present:** Nick Lavigne of the Community Voice Channel (CVC), Reporter Skyler Frazer from the Journal Inquirer, and Fire Chief Bruce Dixon

1. Call to Order: E. Bradley called the meeting to order at 7:18 p.m.
2. Public Participation: No public participation.
3. Approval of Minutes:
  - 3.a Approval of May 6, 2021 Special Meeting Minutes:  
Chairman Bradley asked unanimous consent of the May 6, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.
  - 3.b Approval of May 10, 2021 Special Meeting Minutes:  
Chairman Bradley asked unanimous consent of the May 10, 2021 special meeting minutes as presented. Hearing no objections, the Chair said the minutes are passed.
4. Elected Official and Town Staff Reports:
  - 4.a Tax Collection Summary: E. Bradley reported, as of April 30, 2021, the current tax levy collected was at 100.67%. The current motor vehicle levy collected was at 97.45%, supplemental motor vehicle levy collected was at 98.51%. S. Pierog said the Tax Collector continues to do an amazing job.
  - 4.b Town Update: E. Bradley reported the town is 66.09% expended as of April 30, 2021.  
  
S. Pierog reported, now that the Town has an understanding of the cost associated with the repair of the fire tanker, she has released the on-hold purchase orders. She said the BOS has authorized the fire chief to spend up to \$55,000 for repair to the fire tanker and incidentals related to the repair. The members reviewed the approved transfers made by the BOS.
  - 4.c Board of Education Update: E. Bradley reported, as of April 30, 2021, the BOE budget is 72% expended for FY 2021. She noted the BOE's commitments of \$275,000 and \$200,000 toward the FY2022 budget.  
  
R. Tuthill asked, regarding the release of the \$475,000, how will the BOE line item of Salaries and Benefits be reported at the end of the year.

E. Bradley said she would follow up with Superintendent Heckt to get an answer for the next meeting.

R. Munroe said he has been following this line item for a number of years and said there will be no adjustments made to it and, at the end of the year, it will be reported that all the monies in that line item will have been expended. He noted there is still a revised projected balance of \$178,731 as of April 30, 2021, after the two commitments of \$275,000 and \$200,000 to the FY 2022 budget. He said he expects that projected balance to increase during May and June.

5. New Business:

5.a Discussion and Action: Annual Transfer to Suspense:

E. Bradley explained this is a list of taxes the Tax Collector delivers to the Board of Finance she believes are uncollectable and is requesting be moved to the suspense account.

C. Danna commented transferring the accounts to suspense does not remove them from being collectible but just takes the accounts off the active books.

C. Danna MOVED to accept the suspense list as outlined by the Tax Collector of the Town of Bolton. K. Gourley SECONDED. MOTION CARRIED 6:0:0.

6. Ongoing Business: E. Bradley reported there is no new information regarding agenda items 6.a, 6.b, 6.c, and 6.d since the last meeting. Discussion and action was deferred to the May 27, 2021 meeting.

6.a Discussion on FY2021-2022 Revenues and Expenditures

6.b Discussion and Possible Action on FY2021 Revised Revenues

6.c Consider and Possible Action on FY2022 Proposed Budget Revenues

6.d Consider and Possible Acton on Ballot Question

S. Pierog reported the governor today issued Executive Order 12B which extends the suspension of in-person open meeting requirements in Executive Orders 7B and 9I to allow municipalities to continue to hold remote meetings to June 30, 2021.

7. Adjournment: E. Bradley adjourned the regular meeting at 7:48 p.m.

Next Meetings:

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

June 3, 2021 Special Meeting – 7:15 p.m.

June 27, 2021 Regular Meeting - 7:15 p.m.

Referendum: June 15, 2021

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.

**BOARD OF FINANCE**

**Special Meeting**

**Thursday, May 27, 2021 7:15 P.M.**

**Via Zoom teleconference**

Phone: 1-929-205-6099

Meeting ID: 812 1834 0045

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

**BoF Members Absent:** Robert DePietro

**Board of Selectmen Members Present:** First Selectman Sandra Pierog

**Board of Education Members Present:** Superintendent of Schools Kristin Heckt

**Staff Present:** Chief Financial Officer Jill Collins, Acting Administrative Officer J. Rupert, and Board Clerk Michael Stankov

**Others Present:** None

1) CALL TO ORDER

E. Bradley called the May 27, 2021 Special Meeting of the Board of Finance to order at 7:16 PM

2) PUBLIC PARTICIPATION

E. Bradley called for public comment, but there was none.

3) ONGOING BUSINESS

a. Discussion on FY2021/2022 Revenues & Expenditures

E. Bradley began the discussion of the budget for the coming year but noting that at the previous meeting, there was some uncertainty about the amount of money that would be spent on healthcare due to healthcare open enrollment not yet being closed for 2021. As that period has now passed, S. Pierog was happy to report an approximate savings of \$130,000 across all town operations due to the renegotiated healthcare plans. In addition to this, S. Pierog noted that in total, approximately \$316,000 from the previous year budget would be returned as unexpended funds from current year operations.

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 available savings for the upcoming fiscal year of ~\$64000.

R. Tuthill disagreed with the representation of the BoE's report regarding the \$64,000 in total savings, noting that rolling extra expenditures in special education spending together with savings gained from reduced health care costs obfuscates the actual costs of the former. While he would like these values to be broken into their two expenditures, E. Bradley noted that she did not have these numbers from the BoE.

With these various savings and give-backs from the BoE and BoS, current estimates indicate that the town needs to raise \$17.8 million in taxes, which comes out to a mill rate of 40.16, representing an increase of 2.3 mills. To reduce this value to a flat mill rate of 40, an additional \$72,000 of cuts would need to be made.

The Board spent some time discussing the hypothetical increase in the mill rate needed to institute this budget and how to sell this to the public. It was noted that the public is never particularly happy to hear that taxes need to increase, but the primary reason that the mill rate has to go up significantly this year is because of a significant loss in revenues that were present in the previous year. E. Bradley noted that the total budget proposed for the next year is actually less than the most recent year's budget, but the ask from the public is still higher due to lost revenues. R. Tuthill contested this statement, noting that E. Bradley's comparison is between the proposed 2021/22 budget and the revised 2020/21 budget, the latter of which will be lower after the final adjustments are made at year's end.

MOTION MADE by K. Gourley, seconded by C. Danna, to accept the revised budget for FY2020/21.

DISCUSSION: None

VOTING IN FAVOR: E. Bradley, R. Munroe, R. Lally, C. Danna, K. Gourley

VOTING AGAINST: R. Tuthill

ABSTENTIONS: None

b. Consider and possibly act on: FY2021 Revised Revenues

MOTION MADE by K. Gourley, seconded by R. Munroe, to accept the FY2021/22 revenues.

DISCUSSION: None

VOTING IN FAVOR: E. Bradley, R. Munroe, R. Lally, C. Danna, K. Gourley, R. Tuthill

VOTING AGAINST: None

ABSTENTIONS: None

c. Consider and possibly act on: FY2022 Proposed Budget Revenues

MOTION MADE by R Tuthill, seconded by R. Munroe, to go to budget referendum with a proposed mill rate of 40.16, which would yield a general property tax of \$17,871,143.

DISCUSSION: K. Gourley and C. Danna voiced their support for moving forward with this mill rate now that the BoF has received the final numbers concerning health insurance that they were waiting on the finalization of. R. Munroe, R. Lally, and R. Tuthill spent some time discussing whether the public would receive the increased mill rate well or not if given a good explanation of the reduced revenues that the town expects to collect.

VOTING IN FAVOR: E. Bradley, R. Munroe, R. Lally, C. Danna, K. Gourley, R. Tuthill

VOTING AGAINST: None

ABSTENTIONS: None

d. Consider and possibly act on: Ballot Question

MOTION MADE by K. Gourley, seconded by R. Munroe, that the referendum question for the next budget referendum reads 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 23,073, 494 be adopted?"

DISCUSSION: None

VOTING IN FAVOR: E. Bradley, R. Munroe, R. Lally, C. Danna, K. Gourley, R. Tuthill

VOTING AGAINST: None

ABSTENTIONS: None

Because of the passing of the above vote, the BoF noted that there would not need to be a meeting on the 5<sup>th</sup> of June, and that the budget referendum will take place on the 15<sup>th</sup> of June.

4) ADJOURNMENT

E. Bradley adjourned the meeting at 8:08 PM.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Stankov". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Michael Stankov, Board Clerk

*Please see future minutes for revisions and corrections to these minutes.*

**TAX COLLECTOR**  
**5.31.21**

	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED ON-LINE PYMT	RETURNED CHECKS	Transfers	NET COLLECTION 5.31.21	PERCENTAGE COLLECTED FY 20 BUDGET
<b>CURRENT YR.LEVY</b>	\$ 15,388,282.00	\$ 15,495,000.00	\$ 15,552,740.24	\$ (28,724.37)	\$ (9,763.58)	\$ (16,088.04)	\$ 910.67	\$ 15,499,074.92	100.03%
<b>MOTOR VEHICLE</b>	\$ 1,595,871.00	\$ 1,564,000.00	\$ 1,576,880.30	\$ (11,276.06)	\$ (1,203.88)	\$ (298.83)	\$ (110.58)	\$ 1,563,990.95	100.00%
<b>SUPP.MV LEVY</b>	\$ 175,000.00	\$ 175,000.00	176,975.27	\$ (3,368.80)		\$ (613.99)	\$ 323.67	\$ 173,316.15	99.04%
<b>SUB TOTAL</b>	<b>\$ 17,159,153.00</b>	<b>\$ 17,234,000.00</b>	<b>\$ 17,306,595.81</b>	<b>\$ (43,369.23)</b>	<b>\$ (10,967.46)</b>	<b>\$ (17,000.86)</b>	<b>\$ 1,123.76</b>	<b>\$ 17,236,382.02</b>	100.01%
<b>PRIOR YEARS</b>	\$ 75,000.00	\$ 90,000.00	\$ 99,196.00	\$ (1,273.39)		\$ -	\$ (1,175.95)	\$ 96,746.66	107.50%
<b>INTEREST &amp; FEES</b>	\$ 50,000.00	\$ 55,000.00	\$ 57,345.35	\$ -			\$ 52.19	\$ 57,397.54	104.36%
<b>TOTAL</b>	<b>\$ 17,284,153.00</b>	<b>\$ 17,379,000.00</b>	<b>\$ 17,463,137.16</b>	<b>\$ (44,642.62)</b>	<b>\$ (10,967.46)</b>	<b>\$ (17,000.86)</b>	<b>\$ (0.00)</b>	<b>\$ 17,390,526.22</b>	100.07%

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

<b>7.31.2020</b>	<b>8.31.2020</b>	<b>9.30.2020</b>	<b>10.31.2020</b>	<b>11.30.2020</b>	<b>12.31.2020</b>
74.79%	82.27%	97.69%	100.68%	100.83%	101.31%
<b>1.31.2021</b>	<b>2.29.2021</b>	<b>3.31.2021</b>	<b>4.30.2021</b>	<b>5.31.2021</b>	<b>6.30.2021</b>
100.37%	100.43%	100.49%	100.03%	100.03%	
<b>7.31.2019</b>	<b>8.31.2019</b>	<b>9.30.2019</b>	<b>10.31.2019</b>	<b>11.30.2019</b>	<b>12.31.2019</b>
92.22%	99.97%	100.53%	99.64%	99.89%	100.26%
<b>1.31.2020</b>	<b>2.28.2020</b>	<b>3.31.2020</b>	<b>4.30.2020</b>	<b>5.31.2020</b>	<b>6.30.2020</b>
101.42%	101.65%	101.85%	100.26%	100.32%	100.41%

Town of Bolton - FY2021 Revenue Statement - May 31, 2021

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
<b>General Fund Revenue</b>						
<b>Property Taxes</b>						
Current Property Tax	\$15,388,282.00	\$15,495,000.00	\$15,499,074.92	\$110,792.92	\$4,074.92	100.03%
Motor Vehicle Tax	\$1,595,871.00	\$1,564,000.00	\$1,563,990.95	(\$31,880.05)	(\$9.05)	100.00%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$173,316.15	(\$1,683.85)	(\$1,683.85)	99.04%
Prior Year's Taxes	\$75,000.00	\$90,000.00	\$96,746.66	\$21,746.66	\$6,746.66	107.50%
Interest & Fees	\$50,000.00	\$55,000.00	\$57,397.54	\$7,397.54	\$2,397.54	104.36%
<b>Total Taxes</b>	<b>\$17,284,153.00</b>	<b>\$17,379,000.00</b>	<b>\$17,390,526.22</b>	<b>\$106,373.22</b>	<b>\$11,526.22</b>	<b>100.07%</b>
<b>State of Connecticut</b>						
<b>Education Grants</b>						
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%
<b>Total State of CT Ed</b>	<b>\$2,687,278.00</b>	<b>\$2,687,663.00</b>	<b>\$2,687,891.00</b>	<b>\$613.00</b>	<b>\$228.00</b>	<b>100.01%</b>
<b>Other Grants</b>						
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	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
Misc. State Grants	\$5,000.00	\$24,000.00	\$19,361.21	\$14,361.21	(\$4,638.79)	80.67%
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	\$100.00	\$320.00	(\$1,680.00)	\$220.00	320.00%
<b>Total Other Grants</b>	<b>\$85,911.00</b>	<b>\$102,775.00</b>	<b>\$60,922.38</b>	<b>(\$24,988.62)</b>	<b>(\$41,852.62)</b>	<b>59.28%</b>
<b>Other Town Revenue</b>						
Tuition	\$216,848.00	\$171,883.00	\$168,043.28	(\$48,804.72)	(\$3,839.72)	97.77%
Town Clerk	\$80,000.00	\$125,000.00	\$118,140.40	\$38,140.40	(\$6,859.60)	94.51%
Selectmen Fees	\$12,745.00	\$12,745.00	\$10,246.00	(\$2,499.00)	(\$2,499.00)	80.39%
Building Official Fees	\$60,000.00	\$91,000.00	\$74,811.91	\$14,811.91	(\$16,188.09)	82.21%
Library	\$2,000.00	\$150.00	\$157.30	(\$1,842.70)	\$7.30	104.87%
NCAAA	\$5,000.00	\$105.00	\$105.00	(\$4,895.00)	\$0.00	100.00%
Building Official Service	\$60,000.00	\$74,922.00	\$45,150.94	(\$14,849.06)	(\$29,771.06)	60.26%
Misc. Revenue	\$20,000.00	\$6,000.00	\$6,739.92	(\$13,260.08)	\$739.92	112.33%
Telephone	\$5,500.00	\$6,409.00	\$6,409.21	\$909.21	\$0.21	100.00%
Interest	\$75,000.00	\$24,500.00	\$24,783.39	(\$50,216.61)	\$283.39	101.16%
Rental	\$24,377.00	\$30,746.00	\$31,844.04	\$7,467.04	\$1,098.04	103.57%
Senior Donations	\$2,000.00	\$0.00	\$0.00	(\$2,000.00)	\$0.00	#DIV/0!
<b>Total Other Town</b>	<b>\$563,470.00</b>	<b>\$543,460.00</b>	<b>\$486,431.39</b>	<b>(\$77,038.61)</b>	<b>(\$57,028.61)</b>	<b>89.51%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$20,620,812.00</b>	<b>\$20,712,898.00</b>	<b>\$20,625,770.99</b>	<b>\$4,958.99</b>	<b>(\$87,127.01)</b>	<b>99.58%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$20,620,812.00</b>	<b>\$20,712,898.00</b>	<b>\$20,625,770.99</b>	<b>\$4,958.99</b>	<b>(\$87,127.01)</b>	<b>99.58%</b>



	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	\$169,788.00	(\$22,056.00)	(\$22,056.00)	88.50%
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	\$162.62	(\$19,837.38)	(\$19,837.38)	0.81%
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	\$30,178.86	\$30,178.86	\$30,178.86	N/A
Total Board of Education Grants	\$717,494.00	\$717,494.00	\$894,999.91	\$177,505.91	\$177,505.91	124.74%
<b>ADDITIONAL TOWN GRANTS</b>						
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%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$917,504.00</b>	<b>\$917,504.00</b>	<b>\$1,094,974.51</b>	<b>\$177,470.51</b>	<b>\$177,470.51</b>	<b>119.34%</b>

Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
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<b>FY2021 May 31, 2021</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Expense YTD</b>	<b>Balance</b>	<b>Encumbrance</b>	<b>Unexpended</b>	<b>% Expended</b>	<b>FY20</b>	<b>FY19</b>	<b>FY18</b>
Administration	\$ 729,120.00	\$ 669,066.75	\$ 501,717.81	\$ 167,348.94	\$ 44,092.04	\$ 123,256.90	81.58%	75.82%	83.03%	79.58%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 1,749.60	\$ 450.40	\$ -	\$ 450.40	79.53%	54.23%	60.14%	59.68%
Financial Administration	\$ 231,238.00	\$ 231,238.00	\$ 202,331.41	\$ 28,906.59	\$ -	\$ 28,906.59	87.50%	85.36%	83.97%	85.36%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 20,500.00	\$ 6,000.00	\$ -	\$ 6,000.00	77.36%	92.45%	73.58%	86.96%
Assessor	\$ 81,034.00	\$ 81,034.00	\$ 70,828.29	\$ 10,205.71	\$ 325.00	\$ 9,880.71	87.81%	87.37%	86.05%	83.65%
Tax Collector	\$ 84,394.00	\$ 84,394.00	\$ 69,457.90	\$ 14,936.10	\$ 3,070.92	\$ 11,865.18	85.94%	90.81%	88.53%	80.44%
Fringe Benefits	\$ 974,958.00	\$ 974,958.00	\$ 772,785.19	\$ 202,172.81	\$ -	\$ 202,172.81	79.26%	83.06%	81.49%	89.97%
Town Clerk	\$ 137,079.00	\$ 137,079.00	\$ 122,317.93	\$ 14,761.07	\$ 650.00	\$ 14,111.07	89.71%	90.10%	90.96%	89.28%
Land Use	\$ 303,709.00	\$ 303,709.00	\$ 258,804.13	\$ 44,904.87	\$ 4,889.60	\$ 40,015.27	86.82%	91.45%	85.06%	81.17%
Planning & Zoning	\$ 7,120.00	\$ 7,120.00	\$ 2,161.40	\$ 4,958.60	\$ -	\$ 4,958.60	30.36%	14.28%	23.55%	26.22%
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	\$ 109,645.36	\$ 30,354.64	\$ -	\$ 30,354.64	78.32%	79.16%	83.84%	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	\$ 545.00	\$ 1,690.00	\$ -	\$ 1,690.00	24.38%	36.80%	26.01%	45.32%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 590.00	\$ 1,410.00	\$ -	\$ 1,410.00	29.50%	47.00%	51.25%	28.75%
Elections	\$ 44,931.00	\$ 44,931.00	\$ 31,763.28	\$ 13,167.72	\$ -	\$ 13,167.72	70.69%	32.03%	58.91%	49.86%
Parks/Town Building Ops	\$ 798,907.00	\$ 794,907.00	\$ 594,988.56	\$ 199,918.44	\$ 26,156.50	\$ 173,761.94	78.14%	78.76%	86.59%	82.07%
Police	\$ 404,927.00	\$ 404,927.00	\$ 4,540.44	\$ 400,386.56	\$ -	\$ 400,386.56	1.12%	1.21%	0.56%	0.33%
Fire Commission	\$ 210,797.00	\$ 250,797.00	\$ 125,301.13	\$ 125,495.87	\$ 83,855.06	\$ 41,640.81	83.40%	89.72%	70.74%	77.11%
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	\$ 11,694.14	\$ 17,805.86	\$ -	\$ 17,805.86	39.64%	16.40%	25.11%	46.27%
Emergency Management	\$ 19,293.00	\$ 19,293.00	\$ 14,802.55	\$ 4,490.45	\$ -	\$ 4,490.45	76.72%	0.00%	0.00%	0.00%
Highways and Streets	\$ 1,028,960.00	\$ 1,028,960.00	\$ 639,345.38	\$ 389,614.62	\$ 256,935.01	\$ 132,679.61	87.11%	81.36%	88.52%	91.33%
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	\$ 28,295.64	\$ 1,954.36	\$ -	\$ 1,954.36	93.54%	83.08%	81.36%	81.62%
Seniors / Social Services	\$ 180,563.00	\$ 180,563.00	\$ 129,618.78	\$ 50,944.22	\$ 880.52	\$ 50,063.70	72.27%	82.59%	86.94%	84.45%
Library	\$ 292,286.00	\$ 292,286.00	\$ 258,449.63	\$ 33,836.37	\$ 2,686.27	\$ 31,150.10	89.34%	85.68%	87.83%	87.95%
Conservation	\$ 1,625.00	\$ 1,625.00	\$ 1,240.00	\$ 385.00	\$ -	\$ 385.00	76.31%	76.92%	94.23%	83.81%
Waste Collection	\$ 510,982.00	\$ 517,035.25	\$ 430,454.56	\$ 86,580.69	\$ -	\$ 86,580.69	83.25%	81.00%	84.68%	84.10%
<b>Totals</b>	<b>\$ 6,285,574.00</b>	<b>\$ 6,267,574.00</b>	<b>\$ 4,412,889.11</b>	<b>\$ 1,854,684.89</b>	<b>\$ 423,540.92</b>	<b>\$ 1,431,143.97</b>	<b>77.23%</b>	<b>72.93%</b>	<b>80.01%</b>	<b>76.58%</b>

Criteria for Highlight: Budget is both over 91% expensed (as 11/12 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.

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

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

## **Report Commentary**

### **FY2020**

As of May 31, 2020, we expended 84% of the budget or \$12,000,948 and in 2019, we expended 85%. We are currently projecting annual expenditures of \$13,958,444 which is an under expenditure of \$357,554. This is an expenditure projection decrease of \$10,338 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 June transfer is \$117,554.

#### Projection Changes from prior month:

Regular Instruction: \$1,074 decrease in expenditures due to revised projection in supplies.

Student Support Services: \$27,785 decrease in expenditures due to negotiated transportation reduction in rates and revised legal projection to year end.

Administration, Support, & Central Services: \$46,884 increase in expenditures due to increase in expenditure projections for virtual professional development, graduation, and laptop purchases for administrators/administrative assistants to continue working remotely offset by decrease in fiscal service savings from final copier/printer support services and paper purchase.

Operations & Transportation: \$33,363 decrease in expenditures due to \$25,000 approved transfer from May to cover repairs & maintenance and supplies as needed offset by savings of \$58,363 in home to school transportation savings from negotiated reduced rates.

Salaries and Benefits: \$5,000 increase in expenditures to account for unanticipated costs.

#### Transfers:

The BOE approved all transfers presented at their June 11, 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 6-11-20 - 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: May**

**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 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Art	1000 / 105	10,541	9,438	0	9,438	7,978	85%	8,179	1,259	(1)	
English Language Arts	1000 / 110	24,293	12,531	669	13,200	12,937	98%	13,002	198	0	
World Language	1000 / 120	5,058	15,732	1,576	17,308	16,811	97%	16,811	497	0	
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	10,954	71%	11,006	4,502	0	
Mathematics	1000 / 160	15,648	13,271	794	14,065	13,458	96%	13,458	607	0	
Science	1000 / 170	21,403	13,335	0	13,335	7,532	56%	8,884	4,451	(1)	
Health & Physical Education	1000 / 180	14,683	4,380	325	4,705	3,208	68%	3,208	1,497	0	
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,237	91%	3,452	97	0	
Business Education	1000 / 310	16,300	200	0	200	173	87%	173	27	0	
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	7,142	75%	7,142	2,408	(1,049)	
Music	1000 / 350	32,399	15,899	0	15,899	9,651	61%	14,350	1,549	(3)	
Technology Education	1000 / 360	13,136	5,851	0	5,851	4,562	78%	4,641	1,210	0	
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	24,425	94%	24,580	1,450	(20)	
Athletics	3200 / 910	57,156	59,600	0	59,600	52,540	88%	55,864	3,736	0	
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>3,364</b>	<b>222,488</b>	<b>188,858</b>	<b>85%</b>	<b>199,000</b>	<b>23,488</b>	<b>(1,074)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	263,834	304,322	3,415	307,737	257,888	84%	313,231	(5,494)	(12,860)	Projected legal savings.
ESY Special Education	1000 / 210	32,886	32,422	(2,216)	30,206	15,325	51%	15,325	14,881	(1)	
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	(1,200)	2,600	200	8%	200	2,400	(3,600)	
Social Work	2110 / 000	0	600	0	600	0	0%	0	600	(600)	
Guidance	2120 / 430	5,883	3,965	1,144	5,109	4,212	82%	4,437	672	(672)	
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	2,628	3,774	569	15%	3,774	0	60	
Speech, Hearing & Language	2150 / 200	738	515	157	672	114	17%	277	395	(395)	
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	64,851	64%	81,709	20,048	(9,716)	Projected savings from negotiated reduced rates.
Transportation - ESY SPED	2700 / 210	9,659	13,893	(3,928)	9,965	5,350	54%	5,350	4,615	(1)	
<b>Subtotal</b>		<b>391,760</b>	<b>468,520</b>	<b>0</b>	<b>468,520</b>	<b>353,819</b>	<b>76%</b>	<b>430,403</b>	<b>38,117</b>	<b>(27,785)</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
Excess Costs Grant Reimbursement		(27,396)	(25,000)	0	(25,000)	(24,432)	98%	(24,432)	(568)	0	<i>Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%</i>
<b>Subtotal - Net of Excess Costs Grant</b>		<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>329,387</b>	<b>74%</b>	<b>405,971</b>	<b>37,549</b>	<b>(27,785)</b>	
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	28,647	80%	35,706	0	5,254	Revise projection to fully expended for remote/virtual PD learning opportunities.
Central Administration	2320 / 000	126,303	97,583	0	97,583	76,997	79%	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	880	78,527	55,959	71%	78,527	0	5,620	Revise projection to fully expended due to unknown graduation expenditures.
Fiscal Services	2510 / 000	86,007	104,122	(11,400)	92,722	58,549	63%	60,590	32,132	(3,990)	Savings from final quarter of copier service charges, final paper purchase and refund of cancelled PD. [See transfer request below.]
Systems Management	2580 / Var	242,398	208,501	60,027	268,528	207,438	77%	268,528	0	40,000	See May BOE Transfer listing.
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>36,636</b>	<b>711,169</b>	<b>564,895</b>	<b>79%</b>	<b>678,239</b>	<b>32,930</b>	<b>46,884</b>	
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>											
Operations & Maintenance	2600 / 000	467,613	476,812	25,000	501,812	387,786	77%	501,812	0	25,000	See May BOE Transfer listing.
Transportation	2700 / Var	520,347	541,208	(25,000)	516,208	457,621	89%	457,621	58,587	(58,363)	Savings from transportation contract negotiations and diesel savings. [See transfer request below.]
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>845,407</b>	<b>83%</b>	<b>959,433</b>	<b>58,587</b>	<b>(33,363)</b>	
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>											
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	7,867,720	83%	9,377,216	125,000	5,000	Projection for unanticipated costs.
Personnel Benefits	2570 / Var	2,320,244	2,458,585	(40,000)	2,418,585	2,204,681	91%	2,338,585	80,000	0	
<b>Subtotal</b>		<b>11,495,921</b>	<b>11,960,801</b>	<b>(40,000)</b>	<b>11,920,801</b>	<b>10,072,401</b>	<b>84%</b>	<b>11,715,801</b>	<b>205,000</b>	<b>5,000</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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 5/31/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	May Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	287,965	219,124	3,364	222,488	188,858	85%	199,000	23,488	(1,074)	
<b>STUDENT SUPPORT SERVICES</b>	364,364	443,520	0	443,520	329,387	74%	405,971	37,549	(27,785)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	689,177	674,533	36,636	711,169	564,895	79%	678,239	32,930	46,884	
<b>OPERATIONS/TRANSPORTATION</b>	987,960	1,018,020	0	1,018,020	845,407	83%	959,433	58,587	(33,363)	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,495,921	11,960,801	(40,000)	11,920,801	10,072,401	84%	11,715,801	205,000	5,000	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,825,386</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>12,000,948</b>	<b>84%</b>	<b>13,958,444</b>	<b>357,554</b>	<b>(10,338)</b>	In FY2019 => Expended 85%

**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 postive % 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): (75,000)**

**PROJECTED BALANCE BOE: 282,554**

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

**REVISED PROJECTED BALANCE: 117,554**

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

**A1. To purchase chromebooks to meet the needs for distance/blended learning due to COVID-19.**

**Requesting transfer of \$75,000 from Transporation and Fiscal Services to Systems Management - Equipment.**

Budget	Amount	From Line Item	Amount	To Line Item
Transportation	(58,587.17)	Various lines		
Fiscal Services	(16,412.83)	Various lines		
Systems Management			75,000.00	Equipment
<b>Total:</b>	<b>\$ (75,000.00)</b>		<b>\$ 75,000.00</b>	



## **Report Commentary**

### **FY2021**

As of May 31, 2021, we have expended 80% of the appropriated budget or \$11,852,098 and in 2020, we expended 84%. We are currently projecting expenditures of \$14,039,573, which is a projected budget under expenditure of \$773,732 which is an increase of \$120,001 from the prior month. The BOE at their March 11<sup>th</sup> regular meeting committed \$275,000 and at their April 29<sup>th</sup> special meeting committed another \$200,000 towards the FY22 budget. The revised under expenditure net of the committed amounts and any requested transfers are \$298,732.

Regular Instruction: No changes to under expenditures projection of \$52,529.

Student Support Services: Projected over expenditures of \$8,926 which is a decrease of \$1 from the prior month.

Administration, Support, & Central Services: No changes to under expenditures projection of \$45,564.

Operations & Transportation: No changes to under expenditures projection of \$10,000.

Salary & Benefits: Projected under expenditures of \$674,565 which is an increase of \$120,000 from the prior month due to projected savings on remaining vacancies which we were not able to fill, less substitutes required, and less retirement payout than projected.

#### Transfers:

The BOE did not take action on the transfers presented at the June 9, 2021 meeting.

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

None

#### Attachments:

- Budget status FY2021
- BOE Transfers Listing – May
- 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**  
**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

**BUDGET STATUS: May**

	Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 5/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Instructional Technology (new)*	1000 / 100	0	52,200	104,290	156,490	<b>103,994</b>	66%	108,790	47,700	(10)	See BOE Transfer Listing. Reclassed \$21,525 in Chromebook expenses to ESSER II and SHEFF grant.
Art	1000 / 105	8,076	9,898	501	10,399	<b>10,046</b>	97%	10,399	0	(94)	See BOE Transfer Listing.
English Language Arts	1000 / 110	13,093	18,083	1,477	19,560	<b>19,528</b>	100%	19,560	0	(10)	See BOE Transfer Listing.
World Language	1000 / 120	16,811	1,642	12,688	14,330	<b>10,088</b>	70%	14,330	0	0	
Computer Instruction	1000 / 140	11,006	13,767	(229)	13,538	<b>12,740</b>	94%	13,538	0	(229)	See BOE Transfer Listing.
Mathematics	1000 / 160	13,458	17,009	7,566	24,575	<b>18,242</b>	74%	24,575	0	5,686	See BOE Transfer Listing.
Science	1000 / 170	8,975	11,363	(3,782)	7,581	<b>5,893</b>	78%	7,581	0	(2,897)	See BOE Transfer Listing.
Health & Physical Education	1000 / 180	3,208	4,005	4,001	8,006	<b>7,864</b>	98%	8,006	0	0	
Social Studies	1000 / 190	3,452	4,616	(325)	4,291	<b>4,271</b>	100%	4,291	0	0	
Vocational Education	1000 / 300	0	0	0	0	<b>0</b>	0%	0	0	0	
Business Education	1000 / 310	173	111	38	149	<b>149</b>	100%	149	0	0	
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	<b>7,759</b>	79%	9,850	0	0	
Music	1000 / 350	12,589	15,777	2,563	18,340	<b>14,959</b>	82%	18,340	0	(540)	See BOE Transfer Listing.
Technology Education	1000 / 360	4,562	11,290	(6,672)	4,618	<b>4,406</b>	95%	4,618	0	(6,672)	See April BOE Transfer Listing for \$6,672 sound equipment upgrade in student commons, inadvertently not entered in the transfer column.
Continuing Education	1000 / 600	14,250	16,602	0	16,602	<b>15,773</b>	95%	15,773	829	0	
Library Media Center	2220 / 440	24,516	28,461	(1,136)	27,325	<b>25,985</b>	95%	27,325	0	(541)	See BOE Transfer Listing.
Athletics	3200 / 910	52,807	60,140	3,823	63,963	<b>47,724</b>	75%	59,963	4,000	0	
<b>Subtotal</b>		<b>194,118</b>	<b>274,014</b>	<b>125,603</b>	<b>399,617</b>	<b>309,421</b>	<b>77%</b>	<b>347,088</b>	<b>52,529</b>	<b>(5,307)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	295,240	286,103	(200)	285,903	<b>285,522</b>	100%	345,103	(59,200)	0	
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	<b>21,055</b>	85%	21,055	3,857	0	
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	<b>398</b>	10%	797	3,003	0	
Social Work	2110 / 000	0	453	0	453	<b>0</b>	0%	0	453	0	
Guidance	2120 / 430	4,437	5,090	0	5,090	<b>4,727</b>	93%	4,727	363	0	
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	<b>1,495</b>	22%	3,869	3,000	0	
Psychological Services	2140 / 200	2,909	2,736	200	2,936	<b>1,456</b>	50%	1,456	1,480	0	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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 5/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	0	622	0	
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	25,850	31%	48,804	33,478	0	
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	1,920	10%	1,920	16,553	0	
<b>Subtotal</b>		406,701	431,340	0	431,340	342,423	79%	427,731	3,609	0	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	(22,565)	64%	(22,565)	(12,535)	(1)	80.3% reimbursement rate. Final payment posted on 5/28/21. Decrease from budget due to lower cost related to COVID and IEP changes.
<b>Subtotal - Net of Excess Costs Grant</b>		<b>382,269</b>	<b>396,240</b>	<b>0</b>	<b>396,240</b>	<b>319,858</b>	<b>81%</b>	<b>405,166</b>	<b>(8,926)</b>	<b>(1)</b>	
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>											
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	16,696	39%	42,885	0	0	
Central Administration	2320 / 000	93,619	108,889	0	108,889	75,850	70%	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	(3,296)	73,038	41,009	56%	70,038	3,000	5,307	See BOE Transfer Listing. See April BOE Transfer Listing for \$6,672 sound equipment upgrade in student commons, inadvertently not entered in the transfer column.
Fiscal Services	2510 / 000	60,462	98,501	(3,500)	95,001	31,924	34%	60,579	34,422	0	
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	126,339	76%	166,059	0	0	
<b>Subtotal</b>		<b>728,681</b>	<b>634,725</b>	<b>(7,177)</b>	<b>627,548</b>	<b>425,350</b>	<b>68%</b>	<b>581,984</b>	<b>45,564</b>	<b>5,307</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>											
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	371,314	75%	496,318	0	0	
Transportation	2700 / Var	458,095	556,550	(3,823)	552,727	441,569	80%	542,727	10,000	0	
<b>Subtotal</b>		<b>932,631</b>	<b>1,032,868</b>	<b>16,177</b>	<b>1,049,045</b>	<b>812,883</b>	<b>77%</b>	<b>1,039,045</b>	<b>10,000</b>	<b>0</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: May**

**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 5/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>											
Salaries & Wages	Var / Var	9,379,428	9,678,939	(20,000)	9,658,939	<b>7,638,481</b>	79%	9,165,805	493,134	(100,000)	Savings from absent without pays, less student support services, unfilled Para vacancies, less substitutes than projected, and retirement payouts.
Personnel Benefits	2570 / Var	2,339,278	2,796,519	(114,603)	2,681,916	<b>2,346,105</b>	87%	2,500,485	181,431	(20,000)	Savings from lower taxes, retirement, and insurance.
<b>Subtotal</b>		<b>11,718,706</b>	<b>12,475,458</b>	<b>(134,603)</b>	<b>12,340,855</b>	<b>9,984,586</b>	<b>81%</b>	<b>11,666,290</b>	<b>674,565</b>	<b>(120,000)</b>	
<b><u>SUMMARY OF ALL PROGRAMS</u></b>											
<b>REGULAR INSTRUCTION</b>		194,118	274,014	125,603	399,617	<b>309,421</b>	77%	347,088	52,529	(5,307)	
<b>STUDENT SUPPORT SERVICES</b>		382,269	396,240	0	396,240	<b>319,858</b>	81%	405,166	(8,926)	(1)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		728,681	634,725	(7,177)	627,548	<b>425,350</b>	68%	581,984	45,564	5,307	
<b>OPERATIONS/TRANSPORTATION</b>		932,631	1,032,868	16,177	1,049,045	<b>812,883</b>	77%	1,039,045	10,000	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,718,706	12,475,458	(134,603)	12,340,855	<b>9,984,586</b>	81%	11,666,290	674,565	(120,000)	
<b>TOTAL EDUCATION BUDGET</b>		<b>13,956,405</b>	<b>14,813,305</b>	<b>0</b>	<b>14,813,305</b>	<b>11,852,098</b>	<b>80%</b>	<b>14,039,573</b>	<b>773,732</b>	<b>(120,001)</b>	

**TICKMARK NOTES:**

**FY2020 Comparative Expenditure %=> 84%**

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: 773,732**

**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=> 298,732**

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

## BOE TRANSFER LISTING - MAY

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To cover Charleen's Portrait Studio photographs.

2410 /	0 BHS		Printing & Binding	(\$1,150.00)
2410 /	920	BHS	Graduation	\$1,150.00

Funds Math Textbooks for Single Variable Calculus Early Trancendentals, 9th + WebAssign, Single-term Instant Access and Instructor's Edition for Stewart/Clegg/Watson's Single Variable Calculus: Early Trancendentals, 9th ed

1000 /	100 BHS		Technology Supplies	(\$9.60)
1000 /	105 BHS		Periodicals	(\$45.05)
1000 /	105 BHS		Instructional Supplies	(\$33.97)
1000 /	105 BHS		Art Dues & Fees	(\$15.00)
1000 /	110 BHS		Textbooks	(\$9.86)
1000 /	140 BHS		Online Subscription Services	(\$229.00)
1000 /	170 BHS		Repairs	(\$390.00)
1000 /	170 BHS		Non-Tech Rep. and Maint.	(\$1,250.00)
1000 /	170 BHS		Instructional Supplies	(\$1,257.44)
1000 /	170 BHS		Dues & Fees	(\$75.00)
1000 /	350 BHS		Professional Services	(\$540.00)
2220 /	440 BHS		Periodicals	(\$341.00)
2220 /	440 BHS		Library Books	(\$200.00)
2410 /	0 BHS		Printing & Binding	(\$790.00)
2410 /	100 BHS		Student Transportation Other	(\$500.00)
1000 /	160	BHS	Textbooks	\$5,685.92

Reclass: Transfer from Admin Postage to Others Supplies for end of year needs.

2410 /	0 BHS		Postage	(\$800.00)
2410 /	0	BHS	Other Supplies	\$800.00

To pay BCS Invention Convention registration fee.

2410 /	0 BCS		Dues & Fees	(\$75.00)
1000 /	170	BCS	Dues & Fees	\$75.00

At its June 17, 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?”**

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Emily Bradley,  
Chair, Board of Finance