

**BOLTON BOARD OF FINANCE  
SPECIAL MEETING  
APRIL 19, 2022 – 7:15 P.M.  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
MINUTES**

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

**Board of Selectmen Members Present:** First Selectman Pam Sawyer and Interim Town Administrator Jim Rupert

**Board of Education Members Present:** Superintendent Kristin Heckt, Susan Pike, Andrew Broneill, and Scott Rich

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

1) **Call to Order:** E. Bradley called this meeting to order at 7:22 P.M.

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

3) **Ongoing Business:**

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

E. Bradley began the presentation by going over changes stating there were a few changes in revenue within miscellaneous, one of them in the amount of \$49,670 from a previous year payment. We are currently at a 40.85 mill rate.

K. Heckt made everyone aware that she spoke to Brown & Brown, the health insurance broker for the State Plan, and they notified her that the insurance increase of 8% could be larger and they gave no indication of what it might be.

K. Gourley points out that the budget is not final when delivered to Public Hearing, considering that our amounts haven't included the motor vehicle cap and insurance increases, she believes we should keep the budget as is, support what we have proposed, and adjust according to comments from the public.

R. Munroe MOVED to approve the presented FY2022 budget. C. Danna SECONDED. A. Rivera and R. Lally OPPOSED.

Vote by roll call, bringing the amount of expenditures \$23,658,588 to public hearing which equates to the 40.85 mill rate to support this. MOTION CARRIED 5:2:0.

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

**c. FY2023 Budget calendar:**

Public Hearing is next Tuesday at 7:15, location is Town Hall and it will be hybrid.

There will also be a regular BOF meeting Thursday, April 21.

**4) New Business:**

**a. Consider and Possibly act on: FY2023 Proposed Budget for Public Hearing:**

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

**Next Meetings:**

April 21, 2022 – Regular Meeting

April 26, 2022 – Public Hearing **(THIS IS A TUESDAY)**

April 26, 2022 – Special Meeting (following Public Hearing if necessary)

May 5, 2022 – Special Meeting (if necessary)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

*Ashleigh N. Johnson*

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

**BOLTON BOARD OF FINANCE  
SPECIAL MEETING  
APRIL 21, 2022 – 7:15 P.M.  
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM  
MINUTES**

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

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

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

**Absent:** Alex Rivera

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:17 P.M.
  
- 2) **Public Participation:** E. Bradley called for public participation, but there were no comments.
  
- 3) **Approval of Minutes:**
  - a. **March 17, 2022 Regular Meeting:**

In the attendance portion for Board of Finance Members Present: “...~~Kristin~~ **Kristen** Gourley...”

R. Munroe MOVED to approve the March 17, 2022 regular meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.
  
  - b. **March 22, 2022 Special Meeting:**

In the attendance portion: “Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, ~~Kristin~~ **Kristen** Gourley, Charles Danna Jr., Mather Clarke, Alex Rivera, **and** Ross Lally.” Add – “**Board of Education Members Present: Susan Pike and Rhea Klein.**” Remove – “~~Others Present: Susan Pike.~~”

By roll call vote, MOTION CARRIED 6:0:0.
  
  - c. **March 24, 2022 Special Meeting:**

R. Munroe MOVED to approve the March 24, 2022 special meeting minutes. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.
  
  - d. **March 29, 2022 Special Meeting:**

In the attendance portion, “Absent: Kristen Gourley, ~~Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.~~”

C. Danna MOVED to approve the March 29, 2022 special meeting minutes as amended. R. Munroe SECONDED. By roll call vote, MOTION CARRIED 5:0:1. K. Gourley ABSTAINED.

**e. March 31, 2022 Special Meeting:**

In the attendance portion, "Board of Education Members Present: Superintendent Kristin Heckt **and Susan Pike.**"

Remove – "~~Others Present: Susan Pike.~~" And "~~Absent: Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.~~"

R. Munroe MOVED to approve the March 31, 2022 special meeting minutes as amended. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

**f. April 6, 2022 Special Meeting:**

In the attendance portion, "Absent: ~~Pam Sawyer, Andrew Broneill, and~~ Mather Clarke."

In section 3b, add "...also agreed with K. Gourley."

R. Munroe MOVED to approve the April 6, 2022 special meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 5:0:1. M. Clarke ABSTAINED.

**4) Elected Official and Town Staff Reporting:**

**a. Board of Education Update:**

As of March 31, 2022, the BOE have expended 63%, as of 2021 they expended 64%. They are currently projecting expenditures of \$14,746,414 which is an under expenditure of \$122,500. The BOE decreased the committed balance of \$140,000 towards FY23 to \$50,000 to cover projected student support service costs.

**b. Tax Collection Summary:**

As of March 31, 2022, the net collection is \$17,855,557.90. The percentage collected for the FY22 Budget is 101.03%. This has increased since March 31, 2022.

**c. Town Update:**

As of March 31, 2022, the FY2022 balance is \$2,646,010.43. The biggest concern being the diesel gas prices.

d. Other:

5) Ongoing Business:

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

J. Collins announced that she now knows that the insurance is going up to 10.3%, which was unknown prior.

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

c. FY2023 Budget calendar:

6) New Business:

a. Consider and possibly act on: BOF Meetings via Electronic Communications Policy:

In Attendance at Meetings via Electronic Communications, ~~“The reason that such attendance is not reasonably practical shall be stated in the minutes of the meeting.”~~

In Guidelines, ~~“A quorum of Board members shall be physically present at a Board meeting when a Board member attends through electronic communications.”~~ Subsection b., ~~“Participate in the entire Board meeting.”~~

Subsection c., ~~“However, if a Board member electronically joins the meeting after an item of business has been opened, the remotely located member shall not participate, nor cast any vote, until the next item of business is opened.”~~

Subsection d., “A member who is attending electronically **without video must** may be required to identify him/her self by name and be recognized by the Chairperson before speaking.” Move this sentence to subsection e.

7) Adjournment: E. Bradley adjourned this meeting at 8:37 P.M.

**Next Meetings:**

April 26, 2022 – Public Hearing (THIS IS A TUESDAY)

April 26, 2022 – Special Meeting (following Public Hearing if necessary)

May 5, 2022 – Special Meeting (if necessary)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

*Ashleigh N. Johnson*

**BOLTON BOARD OF FINANCE  
SPECIAL MEETING  
APRIL 26, 2022 – 9:00 P.M.  
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &  
TOWN HALL, 222 BOLTON CENTER RD, BOLTON  
MINUTES**

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

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

**Board of Education Members Present:** Superintendent Kristin Heckt and Rhea Klein.

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

- 1) **Call to Order:** E. Bradley called this meeting to order at 9:15 P.M.
  
- 2) **Public Participation:** E. Bradley called for public participation, she asked everyone if they would be willing to change the meeting on June 16, 2022 to June 22, 2022 because of a conflict of her schedule. K. Gourley MOVED to approve. R. Lally SECONDED. By roll call vote MOTION CARRIED 6:0:0.
  
- 3) **Ongoing Business:**
  - a. **Discussion on FY2022/2023 Revenues & Expenditures:**

E. Bradley began by going over what was discussed in the Public Hearing.

R. Munroe asked K. Heckt if the BOE have had any further clarity on finances. She responded that they will be reviewing it further and will be deciding if they have any additional funds to give back. They have encountered issues with the septic that they are unsure the cost of.

E. Bradley asked BOS if they have a timeline in which they will have decisions made on their give backs as well. R. Morra responded that they will be meeting on Tuesday.

K. Gourley asked if we have any plans utilized to answer questions about the budget from the Public Hearing. A. Rivera suggested we add a FAQ section on the website to answer the most frequently asked questions from the hearing.

K. Gourley asked if we would be doing a CVC interview. E. Bradley responded that she would be willing to do it and she then explained how it has been done in the past.

E. Bradley mentions the raise in the insurance costs from 8% to 10.5% and the motor vehicle cap, and the plan for the state to provide us with the rest of the offset revenue. She asked if the Board would like to continue to plan this budget without the cap, or if they would like to start planning with the cap. The Board has agreed to continue planning the budget without the possible MV cap.

K. Heckt says we potentially have a \$200,000 give back from BOE.

**b. Budget Calendar:**

The next meeting is May 5, 2022, this will be the last meeting to come up with the revised budget to send to referendum.

**c. Consider and Possibly act on: BOF Meetings via Electronic Communications Policy:**

E. Bradley shared the revised BOF Meeting via Electronic Communications Policy with the Board and asked the Board if there were any further edits they would like to include. There were no other edits.

By roll call, vote passes UNANIMOUSLY 6:0:0.

**4) New Business:**

**a. Consider and Possibly act on: FY2022 Revised Budget Revenues:**

**b. Consider and possibly act on: Ballot Question:**

**5) Adjournment:** E. Bradley adjourned this meeting at 10:30 P.M.

**Next Meetings:**

May 5, 2022 – Special Meeting (if necessary)

May 19, 2022 – Regular Meeting

**Other Important Dates:**

May 10, 2022 – BOF must adopt the budget on or before this date

May 24, 2022 – Budget Referendum

Respectfully submitted by Ashleigh N. Johnson, Board Clerk



*Ashleigh N. Johnson*

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

**BOLTON BOARD OF FINANCE  
PUBLIC HEARING  
APRIL 26, 2022 – 7:15 P.M.  
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &  
TOWN HALL, 222 BOLTON CENTER RD, BOLTON  
MINUTES**

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

**Board of Selectmen Members Present:** Selectman Pam Sawyer, Deputy First Selectman Robert Morra, Sandra Pierog, Kathy McCavanagh, and Interim Town Administrator Jim Rupert.

**Board of Education Members Present:** Superintendent Kristin Heckt, Rhea Klein, Christopher Davey, Susan Pike, and Scott Rich.

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

- 1) **Call to Order:** E. Bradley called this hearing to order at 7:17 P.M.
  
- 2) **Public Hearing for the Town of Bolton Fiscal Year July 1, 2022 – June 30, 2023**

**Budget:**

E. Bradley began this hearing with a presentation on the budget. First, E. Bradley highlighted on the FY2023 Budget Process, including information about the Budget Referendum on May 24, 2022 at the St. Maurice Church, 32 Hebron Rd, Bolton.

E. Bradley then went on to explain the Budget Deliberations, explaining the knowns and unknowns. One of the unknowns being the 29 mill rate motor vehicle cap, another being the increase in health insurance costs and employee enrollment numbers. P. Sawyer then mentions that the motor vehicle cap has been increased to a possible more than 32 mill rate.

E. Bradley then reviews the Town Proper Goals, which are: Transparency, modernization, efficiency, and resourcefulness. Town Proper Budget Highlights including: staff wage increase, decreased Administration budget, Fire Commission budget increase, election costs increase due to 2 voting districts instead of one and replacement of SCBA, Recreation Department cost increase to keep programs available to residents, Building and Land Use proposed wage increase for Assistant Building Official, Assessor wage increase due to moving to full-time shared position with Willington, and Refuse Services increase in fees and disposal of trash.

E. Bradley next goes over the Board of Education Goals and Budget Highlights, which include: support the implementation of the 2020-2025 Strategic Plan, Supports the mission and vision of the Bolton Schools Strategic Plan, contracted wage increases, health insurance increase, and Shared Service Partnerships with EASTCONN and Town of Bolton.

The Board of Education's 2022-23 proposed budget is \$15,306,666 compared to the 2021-22 budget, which was \$14,868,914. This is a dollar increase of \$437,752 and a percent increase of 2.94%.

The Capital Improvement Plan (CIP) total cost is \$438,598, with \$19,308.21 proposed for reallocation from completed CIP projects, concluding with a \$464,290 total taxpayer ask.

Our debt costs are at a total of \$1,069,208.

Increase in tax revenues will be required to balance this budget. The proposed increase in property and motor vehicle tax revenues from \$17,732,249 (FY22) to \$18,655,649 (Proposed FY23). To achieve this increase in tax revenues, this would translate to an increase in the mill rate from 39.43 to 40.85, a 3.60% increase. There was an increase of 2.7% in the 2021 Grand List.

Paula Meyers, of 57 Country Club, asked what the plan was as far as increasing enrollment. K. Heckt responded that they haven't had a discussion on this, but they will continue to have discussions on how to increase enrollment. K. Heckt continued to say that there have been additional seats opened in CHOICE so that will hopefully increase enrollment. Paula Meyers expressed her concern for the low numbers in enrollment further. Paula Meyers asked if the motor vehicle is capped at 29 and if the health insurance numbers do increase, would that mean an increased taxpayer ask or a cut in the budget. E. Bradley responded that the motor vehicle cap is new information to the Board of Finance and they will be discussing it further.

Robert Morra, of 15 Tinker Pond Rd, asked K. Heckt if she was aware if any of the surplus in the budget would be utilized to increase the amount of money that would be going to the school systems in towns. K. Heckt said there were a number of bills about funding, there was a change in one of them in regards to ECS and special education

funding. Superintendent association put forth a blueprint to equitably fund education which would've meant more money for Bolton. They were bringing it forth, but it ended up only being pieces of the plan. She doesn't anticipate whole sale changes, but she is hopeful that there will be money coming forth for air systems. She is still unsure about what will happen.

Sandy Pierog, of 37 Brandy St, asked about the fire house expansion timeline and amounts, the \$165,000 over the next 3 years for a modular office, where it will be, what it will contain, and what happened to the potential plan to utilize the two classrooms in the back of the senior center, BOS bond notch road demolition, and what the reasoning behind the skid steer loader for the highway department. Jim Rupert responded, there is no particular timeline for the fire house expansion, it is still being worked on. As for the plan for the senior center, the school has allowed the YMCA to move to the school after Jul 1. Current space being utilized at the Notch Road Municipal Center will be used for meeting space because of hybrid and in person meetings, the current BOS is putting off temporary building for a leased purchase option and will hopefully get us to the point where we can get a bonding project to build a Town Hall or addition to Town Hall. It is planned to be located between the Congregational Church and the Town Hall and we will be moving the staff that we currently have in the Notch Road Municipal Center into Town Hall and the new building, because the building has become unsafe. BOS hasn't made any decisions to bond Notch Road demolition at this point in time and is for future discussion. As for the Skid Steer, it has been in the budget for a number of years, we have had issues with our current equipment and it has been difficult to get parts to replace for our current equipment and keeping it up and running. The BOS has felt it would be a good piece of equipment that would be efficient for the Highway department to function. Mike Eremita, of 30 Lori Rd, included that this Skid Steer would be available for all departments which would make the cost for each department less and he believes it would be a great time to get this equipment. Pam Sawyer includes that it would reduce wear and tear on our other equipment. Sandy then added that she was "disgusted" that the Town is putting a modular building in our historic center.

Amanda Gordon, of 23 Golf Ln, asked why we are increasing the teacher FTE if there was such a small increase in the enrollment and what is our plan to fill the teacher positions. Also, a question on the modular office and how they had mentioned in a BOS meeting that the Congregational Church was willing to rent space instead of doing the

modular building, if that is still an option. Question regarding the increase in the Recreation department, is it increasing because we think that enrollment will increase and we don't want to lose staff or do we not foresee an increase and we just shouldn't be funding it. And for the Assessor increase, that is a 57% increase what was the prior FTE before the shared position, do we need more time with an assessor, what is the reasoning. K. Heckt responded to the question about the teacher increase by stating they did not have any new teacher positions and it may be positions that had to come out of grants that are funded as part of the operating budget. P. Sawyer responded to the question about the modular building stating that they went over the pros and cons, but because of the separation of church and state, they believed to be fair to the current and future employees and to the public it would be better to have a neutral space. R. Morra responded to the Assessor question stating that we currently have a full-time Assistant Assessor, and the opportunity came to have the shared position with Willington with revaluation coming up it is going to be difficult because of increases and the current Assessor being only part-time.

Paula Meyers expressed her concern about the lack of efforts in increasing enrollment. She asks that BOE give us a plan for enrollment increase. She also asks that we keep the current proposed expectations of tax increase to the best of ability.

Rhea Klein, of 4 Bayberry Rd, asks to reconsider putting the modular building in the center of the town, stating that the building with the Congregational Church is completely separate from the church and that having gone inside the building there are no Christian artifacts inside.

**3) Adjournment:** E. Bradley adjourned this hearing at 9:05 P.M.

**Next Meetings:**

May 5, 2022 – Special Meeting (if necessary)

May 19, 2022 – Regular Meeting

**Other Important Dates:**

May 10, 2022 – BOF must adopt the budget on or before this date

May 24, 2022 – Budget Referendum

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

*Ashleigh N. Johnson*

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

**BOLTON BOARD OF FINANCE  
SPECIAL MEETING  
May 5, 2022 – 7:15 P.M.  
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &  
TOWN HALL, 222 BOLTON CENTER RD, BOLTON  
MINUTES**

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

**Board of Selectmen Members Present:** First Selectman Pam Sawyer, Sandra Pierog, and Interim Town Administrator Jim Rupert.

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

**Staff Present:** Chief Financial Officer Jill Collins

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:15 P.M.
  
- 2) **Public Participation:** E. Bradley called for public participation. P. Sawyer announced that the BOS had been able to vote to add \$40,000 more to the budget. K. Heckt added that the BOE is adding an additional \$150,000.
  
- 3) **Ongoing Business:**
  - a. **Discussion on FY2022/2023 Revenues & Expenditures:**
  
  - b. **Consider and possibly act on: FY2022 Revised Revenues:**

E. Bradley began going over the revised revenues stating the new MV cap of 32.46 mills. The state reimbursement is \$336,552. P. Sawyer mentions that an exemption for the MV cap was formula driven and that is why we couldn't push for it. With the additional givebacks from BOS and BOE, that gives us a 40.59 mill rate. The total expenditures being \$23,658,598.

R. Munroe suggested increasing the interest by \$20,000-\$25,000, which would bring it to \$75,000-\$80,000. R. Lally and A. Rivera agreed with R. Munroe and \$25,000 was added to the interest income to equal \$80,000. With this, the new mill rate will be 40.53.

R. Munroe proposed reducing the BOE budget \$70,000. By doing that, the mill rate would be 40.35. E. Bradley responded to this by stating she doesn't believe we should cut BOE and not cut anyone else's budget, especially seeing that the BOE's budget is \$200,000 short because of benefits increase. K. Heckt reiterated what E. Bradley stated and also brought to the Board's attention that there were some

positions filled in Special Education. K. Gourley believes none of the budgets should be cut, saying she believes we are where we need to be at this moment.

A. Rivera MOVED to approve the budget as it has been presented in this meeting at \$23,658,598 with a mill rate of 40.53. R. Munroe SECONDED. C. Danna mentions that he liked R. Munroe's suggestion to change the budget, but didn't think his suggestion was significant enough. By roll call vote, motion CARRIED 4:2:0.

E. Bradley asked to move to approve the revised revenues from BOS and BOE. R. Munroe MOVED to approve. A. Rivera SECONDED. By roll call vote, motion CARRIED 6:0:0.

**c. Consider and possibly act on: FY2023 Proposed Budget Revenues:**

**d. Consider and possibly act on: Ballot Question:**

**4) New Business:**

**a. Consider and possibly act on: Date to set mill rate/continued budget meeting dates:**

**5) Adjournment:** E. Bradley adjourned this meeting at 8:40 P.M.

**Next Meetings:**

May 19, 2022 – Regular Meeting

**Other Important Dates:**

May 10, 2022 – BOF must adopt the budget on or before this date

May 24, 2022 – Referendum

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

*Ashleigh N. Johnson*

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



## Report Commentary FY2022

As of April 30, 2022, we have expended 72% of the appropriated budget or \$10,640,228 and in 2021, we expended 72%. We are currently projecting expenditures of \$14,582,326 which is an under expenditure of \$286,588. This is an increase of \$164,088 from the prior month under expenditure projection. The BOE at their March 24, 2022 special meeting committed \$50,000 and on May 3, 2022 committed an additional \$150,000 for a total of \$200,000 towards the FY23 budget. The revised under expenditure net of the committed amounts and requested transfers is \$22,588.

Regular Instruction: \$1,814 increase from transfer in from Building Administration to cover Tech Ed broken air compressor.

Student Support Services: \$52,082 decrease due to revised projection on pending outplacements.

Administration, Support, & Central Services: \$1,820 decrease driven by transfer out to fund Tech Ed air compressor.

Salaries/Wages & Employee Benefits: \$112,000 decrease from revised projection on new hires, life events changes, unfilled positions, and reclassification to grant fund.

### Transfers:

The BOE approved all transfers presented at their May 3, 2022 special meeting.

### Transfers over \$10,000:

See Memo to BOF 5-3-22

### Attachments:

- Budget status - FY2022
- BOE Transfers Listing – April
- Memo to BOF 5-3-22 - Transfer of Funds over \$10,000

### **Factors That May Impact the Budget**

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year. **Based on current IEP needs we will not receive any reimbursement for the current year.**
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 4/30/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
<b><u>REGULAR INSTRUCTION</u></b>											
	Instructional Technology	1000 / 100	112,625	54,146	37,838	91,984	74,707	81%	91,984	0	0
	Art	1000 / 105	10,270	10,571	(500)	10,071	8,469	84%	10,071	0	0
	English Language Arts	1000 / 110	19,695	19,924	61	19,985	18,966	95%	19,985	0	0
	World Language	1000 / 120	14,111	5,734	(652)	5,082	4,550	90%	5,082	0	0
	Computer Instruction	1000 / 140	13,536	14,143	(2,560)	11,583	11,583	100%	11,583	0	0
	Mathematics	1000 / 160	24,541	16,703	(5,854)	10,849	7,336	68%	10,849	0	0
	Science	1000 / 170	7,668	17,239	2,641	19,880	15,756	79%	19,880	0	0
	Health & Physical Education	1000 / 180	7,984	3,509	2,662	6,171	4,603	75%	6,171	0	0
	Social Studies	1000 / 190	4,271	9,830	7,051	16,881	16,059	95%	16,881	0	0
	Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0
	Business Education	1000 / 310	149	1,853	(1,583)	270	270	100%	270	0	0
	Family & Consumer Science	1000 / 320	9,680	9,050	3,439	12,489	6,929	55%	12,489	0	0
	Music	1000 / 350	16,800	16,678	8,423	25,101	19,158	76%	25,101	0	0
	Technology Education	1000 / 360	4,614	12,106	1,814	13,920	7,415	53%	13,920	0	1,814
	Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0	0
	Library Media Center	2220 / 440	27,027	34,542	0	34,542	30,851	89%	34,542	0	0
	Athletics	3200 / 910	52,592	60,500	800	61,300	52,865	86%	61,300	0	0
	<b>Subtotal</b>		<b>341,335</b>	<b>301,871</b>	<b>53,581</b>	<b>355,452</b>	<b>294,860</b>	<b>83%</b>	<b>355,452</b>	<b>0</b>	<b>1,814</b>

See April BOE Transfer Listing

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 4/30/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
<b><u>STUDENT SUPPORT SERVICES</u></b>											
Special Education	1000 / 200	326,269	288,841	(23,890)	264,951	134,961	51%	352,419	(87,468)	(34,970)	Revised projection on outplacement projected not to occur prior to year end and revised remaining outplacement start date projection.
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	445	0	445		0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,950	92%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	3,069	52%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	618	24%	2,554	0	0	
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	(43,476)	62,400	18,978	30%	45,288	17,112	(17,112)	Revised projection on outplacement projected not to occur prior to year end and revised remaining outplacement start date projection.
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	
Subtotal		388,133	456,712	(67,366)	389,346	182,151	47%	435,707	(46,361)	(52,082)	
Excess Costs Grant		(22,565)	(51,890)	51,890	0	0	N/A	0	0	0	We are not projecting any excess cost grant reimbursement. Currently there are no students exceeding the current state projected excess cost threshold of \$88,507.
<b>Subtotal - Net of Excess Costs Grant</b>		<b>365,568</b>	<b>404,822</b>	<b>(15,476)</b>	<b>389,346</b>	<b>182,151</b>	<b>47%</b>	<b>435,707</b>	<b>(46,361)</b>	<b>(52,082)</b>	
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	13,645	63%	21,563	0	0	
Central Administration	2320 / 000	97,554	110,596	0	110,596	51,492	47%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	148,024	100%	148,024	648	(5)	
Building Administration	2410 / Var	61,209	76,511	(4,162)	72,349	46,818	65%	72,349	0	(1,814)	See April BOE Transfer Listing
Fiscal Services	2510 / 000	49,325	86,059	(4,097)	81,962	58,140	71%	81,962	0	0	
Systems Management	2580 / Var	155,448	240,989	8,000	248,989	153,930	62%	248,989	0	0	
<b>Subtotal</b>		<b>523,057</b>	<b>684,390</b>	<b>(259)</b>	<b>684,131</b>	<b>472,049</b>	<b>69%</b>	<b>683,482</b>	<b>648</b>	<b>(1,820)</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 4/30/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>											
Operations & Maintenance	2600 / 000	461,147	503,861	87,840	591,701	418,572	71%	591,701	0	0	
Transportation	2700 / Var	522,854	576,795	15,476	592,271	501,084	85%	592,271	0	0	
<b>Subtotal</b>		<b>984,001</b>	<b>1,080,656</b>	<b>103,316</b>	<b>1,183,972</b>	<b>919,655</b>	<b>78%</b>	<b>1,183,972</b>	<b>0</b>	<b>0</b>	
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>											
Salaries & Wages	Var / Var	9,136,214	9,752,021	(45,412)	9,706,609	6,744,442	69%	9,476,609	230,000	(112,000)	Projected underexpenditures from new hires, open & unfilled positions, and reclass to grant.
Personnel Benefits	2570 / Var	2,495,227	2,645,154	(95,750)	2,549,404	2,027,070	80%	2,447,104	102,300	0	
<b>Subtotal</b>		<b>11,631,441</b>	<b>12,397,175</b>	<b>(141,162)</b>	<b>12,256,013</b>	<b>8,771,512</b>	<b>72%</b>	<b>11,923,713</b>	<b>332,300</b>	<b>(112,000)</b>	
<b><u>SUMMARY OF ALL PROGRAMS</u></b>											
<b>REGULAR INSTRUCTION</b>		341,335	301,871	53,581	355,452	294,860	83%	355,452	0	1,814	
<b>STUDENT SUPPORT SERVICES</b>		365,568	404,822	(15,476)	389,346	182,151	47%	435,707	(46,361)	(52,082)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>		523,057	684,390	(259)	684,131	472,049	69%	683,482	648	(1,820)	
<b>OPERATIONS/TRANSPORTATION</b>		984,001	1,080,656	103,316	1,183,972	919,655	78%	1,183,972	0	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>		11,631,441	12,397,175	(141,162)	12,256,013	8,771,512	72%	11,923,713	332,300	(112,000)	
<b>TOTAL EDUCATION BUDGET</b>		<b>13,845,402</b>	<b>14,868,914</b>	<b>0</b>	<b>14,868,914</b>	<b>10,640,228</b>	<b>72%</b>	<b>14,582,326</b>	<b>286,588</b>	<b>(164,088)</b>	

**TICKMARK NOTES:**

**FY2021 Comparative Expenditure %=> 72%**

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

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

**Transfers Requested (see below): (64,000)**

**PROJECTED BALANCE BOE: 222,588**

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

**Superintendent's Recommended Additional Commitment toward FY2023 Budget (5/3/22): (150,000)**

**REVISED PROJECTED BALANCE: 22,588**

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 4/30/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	April Changes/Transfers
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**APPROVAL REQUIRED (Budget Transfers over \$10,000):**

**Requesting transfer of \$32,000 from Salaries/Benefits to Operations & Maintenance to complete repair of BHS septic system.**

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	32,000	Salaries/Benefits		
Operations & Maintenance			32,000	Non-Tech Repairs & Maintenance
<b>Total:</b>	<b>32,000</b>		<b>32,000</b>	

**Requesting transfer of \$32,000 from Salaries/Benefits to Systems to purchase replacement laptops for Administrators and Administrative Assistants.**

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	32,000	Salaries/Benefits		
Systems Management			32,000	Equipment
<b>Total:</b>	<b>32,000</b>		<b>32,000</b>	

## BOE TRANSFER LISTING - April

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: Transfer from BHS to BPS to cover purchase of district supplies.				
2510 / 0	BHS		District Supplies	(\$45.00)
2510 / 0		BPS	District Supplies	\$45.00
Reclass: To cover graduation lawn signs and cover shortfall in account.				
2410 / 0	BHS		Printing & Binding	(\$2,031.13)
2410 / 0		BHS	Other Professional Services	\$2,031.13
Transfer from Building Administration to Tech Ed to replace broken air compressor.				
2410 / 100	BHS		Tests	(\$1,814.20)
1000 / 360		BHS	Instructional Supplies	\$1,814.20
Reclass: To cover subscription for Signup Genius and renewal for student activity accounting software.				
2410 / 0	BHS		Technology Related Repairs and Maint.	(\$472.88)
2410 / 0		BHS	Online Subscription Services	\$472.88
Reclass: To repair BHS heat pump and an alarm.				
2600 / 0	BCS		Non-Tech Rep. and Maint.	(\$990.00)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$990.00
Reclass: To cover supplies needed for May 6th Staff appreciation Luncheon.				
2320 / 0	BPS		Travel Expense	(\$300.00)
2320 / 0		BPS	Other Supplies	\$300.00
Reclass: To pay for professional interpreting services.				
2410 / 0	BCS		Travel Expense	(\$42.50)
2410 / 0		BCS	Other Professional Services	\$42.50
Reclass: To purchase additional instructional supplies.				
2410 / 0	BCS		Technology Supplies	(\$84.16)
2410 / 0		BCS	Other Supplies	\$84.16
Reclass: To cover BHS shortfall in Propane due to unexpected cold weather this spring and increased prices.				
2600 / 0	BHS		Electricity	(\$2,500.00)
2600 / 0		BHS	Propane	\$2,500.00
Reclass: To cover BHS increase in cost of connecting replacement oven and to increase the valve and line size for the new oven.				
2600 / 0	BCS		Non-Tech Rep. and Maint.	(\$674.82)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$674.82

Reclass: To cover repair of BCS Fire Panel.			
2600 / 0	BHS	Electricity	(\$474.85)
2600 / 0	BCS	Non-Tech Rep. and Maint.	\$474.85

Reclass: To cover light bulbs supplies.			
2600 / 0	BHS	Electricity	(\$683.24)
2600 / 0	BHS	Operation and Maint. Supplies	\$683.24

Reclass: Transfer balances to admin other supplies to purchase supplies for year end.			
2410 / 0	BHS	Professional Development	(\$1,050.00)
2410 / 0	BHS	Other Professional Services	(\$1.13)
2410 / 0	BHS	Technology Related Repairs and Maint.	(\$314.08)
2410 / 0	BHS	Rentals	(\$1.48)
2410 / 0	BHS	Travel Expense	(\$2,465.42)
2410 / 0	BHS	Other Supplies	\$3,832.11

Reclass: To upgrade BHS music lab, cabling in classrooms, and replace teacher monitors.			
1000 / 100	BHS	Technology Related Repairs and Maint.	(\$500.00)
1000 / 100	BHS	Online Subscription Services	(\$1,397.31)
1000 / 100	BHS	Technology Related Hardware -Instr.	(\$0.52)
1000 / 100	BHS	Technology Supplies	\$1,897.83

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## *Memorandum*

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TO: Bolton Board of Finance

FR: Kristin B. Heckt  
Superintendent of Schools

DT: May 3, 2022

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

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The Bolton Board of Education approved the following transfers over \$10,000 at their meeting on May 3, 2022.

1. \$32,000 from Salaries and Benefits to Non-Tech Repairs and Operations to cover the remaining components of the BHS septic repair. This includes:
  - Replacing the existing dosing chamber with a new 2,000 gallon precast dosing chamber with a plastic dosing siphon and risers to grade. Connect to the existing septic tank and to the existing outlet pipes.
  - Replacing approximately 510' of 6" clay outlet piping with (2) new 6" sdr35 outlet pipes with cleanouts. The new piping will be properly bedded and backfilled with clean fill.
  - Replacing the existing distribution boxes with (2) new custom precast concrete boxes with surface access on both. Connect to the existing leaching system and water jet and pump debris from existing clay leaching trenches.

Please note that the Board of Selectmen approved the remaining \$12,000 in CAPA for the window replacement project at BCS to be used toward fixing the septic issue at BHS. The remaining budget cost to fix the problem is outlined above.

2. \$32,000 from Salaries and Benefits to Equipment to purchase replacement laptops and screens for administrators and administrative assistants.



## **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 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 \$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 8<sup>th</sup>, the BOE approved the transfer of \$50,000 to fund 150 Chromebooks for the BCS from Benefits. On May 7<sup>th</sup> and 12<sup>th</sup> 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
<b>REGULAR INSTRUCTION</b>											
Instructional Technology (new)*	1000 / 100	0	52,200	104,300	156,500	<b>125,519</b>	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	<b>9,532</b>	91%	10,493	0	(0)	
English Language Arts	1000 / 110	13,093	18,083	1,487	19,570	<b>19,283</b>	99%	19,570	0	0	
World Language	1000 / 120	16,811	1,642	12,688	14,330	<b>10,088</b>	70%	14,330	0	0	See BOE Transfer Listing.
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	<b>11,540</b>	84%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	1,880	18,889	<b>17,419</b>	92%	18,889	0	0	See BOE Transfer Listing.
Science	1000 / 170	8,975	11,363	(885)	10,478	<b>5,893</b>	56%	10,478	0	0	
Health & Physical Education	1000 / 180	3,208	4,005	4,001	8,006	<b>7,864</b>	98%	8,006	0	(0)	See BOE Transfer Listing.
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>6,613</b>	67%	9,850	0	0	
Music	1000 / 350	12,589	15,777	3,103	18,880	<b>14,259</b>	76%	18,880	0	576	See BOE Transfer Listing.
Technology Education	1000 / 360	4,562	11,290	0	11,290	<b>4,221</b>	37%	11,290	0	0	See BOE Transfer Listing.
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	(595)	27,866	<b>25,825</b>	93%	27,866	0	0	
Athletics	3200 / 910	52,807	60,140	3,823	63,963	<b>46,422</b>	73%	59,963	4,000	(4,000)	See BOE Transfer Listing. Projected savings from athletic uniforms.
<b>Subtotal</b>		<b>194,118</b>	<b>274,014</b>	<b>130,910</b>	<b>404,924</b>	<b>324,671</b>	<b>80%</b>	<b>352,395</b>	<b>52,529</b>	<b>(1,124)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	295,240	286,103	(200)	285,903	<b>242,566</b>	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	<b>21,055</b>	85%	21,055	3,857	(3,857)	Supply savings.
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	<b>398</b>	10%	797	3,003	(3,003)	Supply savings.
Social Work	2110 / 000	0	453	0	453	<b>0</b>	0%	0	453	(453)	Position was unfilled and necessary supplies available at the schools.
Guidance	2120 / 430	4,437	5,090	0	5,090	<b>4,727</b>	93%	4,727	363	(363)	PD savings.
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	<b>1,495</b>	22%	3,869	3,000	(3,000)	Service & Supply savings.
Psychological Services	2140 / 200	2,909	2,736	200	2,936	<b>1,456</b>	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.
<b>Subtotal - Net of Excess Costs Grant</b>		<b>382,269</b>	<b>396,240</b>	<b>0</b>	<b>396,240</b>	<b>276,878</b>	<b>70%</b>	<b>405,167</b>	<b>(8,927)</b>	<b>8,927</b>	
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>											
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	
<b>Subtotal</b>		<b>728,681</b>	<b>634,725</b>	<b>(12,484)</b>	<b>622,241</b>	<b>410,741</b>	<b>66%</b>	<b>576,677</b>	<b>45,564</b>	<b>(3,577)</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>											
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	
<b>Subtotal</b>		<b>932,631</b>	<b>1,032,868</b>	<b>16,177</b>	<b>1,049,045</b>	<b>780,298</b>	<b>74%</b>	<b>1,039,045</b>	<b>10,000</b>	<b>0</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>											
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.
<b>Subtotal</b>		<b>11,718,706</b>	<b>12,475,458</b>	<b>(134,603)</b>	<b>12,340,855</b>	<b>8,932,241</b>	<b>72%</b>	<b>11,786,290</b>	<b>554,565</b>	<b>(276,365)</b>	

**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
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	194,118	274,014	130,910	404,924	<b>324,671</b>	80%	352,395	52,529	(1,124)	
<b>STUDENT SUPPORT SERVICES</b>	382,269	396,240	0	396,240	<b>276,878</b>	70%	405,167	(8,927)	8,927	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	728,681	634,725	(12,484)	622,241	<b>410,741</b>	66%	576,677	45,564	(3,577)	
<b>OPERATIONS/TRANSPORTATION</b>	932,631	1,032,868	16,177	1,049,045	<b>780,298</b>	74%	1,039,045	10,000	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,718,706	12,475,458	(134,603)	12,340,855	<b>8,932,241</b>	72%	11,786,290	554,565	(276,365)	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,956,405</b>	<b>14,813,305</b>	<b>0</b>	<b>14,813,305</b>	<b>10,724,829</b>	<b>72%</b>	<b>14,159,574</b>	<b>653,731</b>	<b>(272,138)</b>	

**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

**TAX COLLECTOR  
4.30.22**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TRANFERS	NET COLLECTION 4.30.22	PERCENTAGE COLLECTED FY 22 BUDGET
<b>CURRENT YR.LEVY</b>	\$ 15,678,283.00	\$ 15,955,600.35	\$ (67,274.75)	\$ (17,489.28)	\$ 2,336.19	\$ 15,873,172.51	101.24%
<b>MOTOR VEHICLE</b>	\$ 1,694,841.00	\$ 1,672,742.29	\$ (21,564.60)	\$ (6,486.11)	\$ (2,155.98)	\$ 1,642,535.60	96.91%
<b>SUPP.MV LEVY</b>	\$ 175,000.00	223,769.37	\$ (21.72)	\$ (70.15)	\$ 2,451.79	\$ 226,129.29	129.22%
<b>SUB TOTAL</b>	<b>\$ 17,548,124.00</b>	<b>\$ 17,852,112.01</b>	<b>\$ (88,861.07)</b>	<b>\$ (24,045.54)</b>	<b>\$ 2,632.00</b>	<b>\$ 17,741,837.40</b>	101.10%
<b>PRIOR YEARS</b>	\$ 75,000.00	\$ 115,217.11	\$ (850.67)		\$ (2,598.53)	\$ 111,767.91	149.02%
<b>INTEREST &amp; FEES</b>	\$ 50,000.00	\$ 73,089.66	\$ -	\$ (125.73)	\$ (33.47)	\$ 72,930.46	145.86%
<b>TOTAL</b>	<b>\$ 17,673,124.00</b>	<b>\$ 18,040,418.78</b>	<b>\$ (89,711.74)</b>	<b>\$ (24,171.27)</b>	<b>\$ (0.00)</b>	<b>\$ 17,926,535.77</b>	101.43%

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

<b>7.31.2021</b>	<b>8.31.2021</b>	<b>9.30.2021</b>	<b>10.31.2021</b>	<b>11.30.2021</b>	<b>12.31.2021</b>
19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
<b>1.31.2022</b>	<b>2.28.2022</b>	<b>3.30.2022</b>	<b>4.30.2022</b>	<b>5.31.2022</b>	<b>6.30.2022</b>
100.98%	101.06%	101.12%	101.24%		
<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%	100.02%	100.17%	100.32%
<b>1.31.2021</b>	<b>2.28.2021</b>	<b>3.30.2021</b>	<b>4.30.2021</b>	<b>5.31.2021</b>	<b>6.30.2021</b>
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%



Town of Bolton - FY2022 Revenue Statement - April 30, 2022

	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	\$15,678,283.00	\$15,678,283.00	\$15,873,172.51	\$194,889.51	\$194,889.51	101.24%
Motor Vehicle Tax	\$1,694,841.00	\$1,694,841.00	\$1,642,535.60	(\$52,305.40)	(\$52,305.40)	96.91%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$226,129.29	\$51,129.29	\$51,129.29	129.22%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$111,767.91	\$36,767.91	\$36,767.91	149.02%
Interest & Fees	\$50,000.00	\$50,000.00	\$72,930.46	\$22,930.46	\$22,930.46	145.86%
<b>Total Taxes</b>	<b>\$17,673,124.00</b>	<b>\$17,673,124.00</b>	<b>\$17,926,535.77</b>	<b>\$253,411.77</b>	<b>\$253,411.77</b>	<b>101.43%</b>
<b>State of Connecticut</b>						
<b>Education Grants</b>						
ECS	\$2,683,216.00	\$2,683,216.00	\$2,661,000.00	(\$22,216.00)	(\$22,216.00)	99.17%
Adult Education	\$5,540.00	\$5,540.00	\$3,536.00	(\$2,004.00)	(\$2,004.00)	63.83%
<b>Total State of CT Ed</b>	<b>\$2,688,756.00</b>	<b>\$2,688,756.00</b>	<b>\$2,664,536.00</b>	<b>(\$24,220.00)</b>	<b>(\$24,220.00)</b>	<b>99.10%</b>
<b>Other Grants</b>						
Pilot: New Tiered Reimb.	\$31,081.00	\$31,081.00	\$31,080.80	(\$0.20)	(\$0.20)	100.00%
Disabled	\$706.00	\$706.00	\$749.99	\$43.99	\$43.99	106.23%
Veterans Grant	\$3,276.00	\$3,276.00	\$1,892.64	(\$1,383.36)	(\$1,383.36)	57.77%
Pequot	\$3,031.00	\$3,031.00	\$2,162.66	(\$868.34)	(\$868.34)	71.35%
Misc. State Grants	\$5,000.00	\$5,000.00	\$20.00	(\$4,980.00)	(\$4,980.00)	0.40%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$11,494.00	\$0.00	\$0.00	100.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$810.00	(\$1,190.00)	(\$1,190.00)	40.50%
<b>Total Other Grants</b>	<b>\$92,500.00</b>	<b>\$92,500.00</b>	<b>\$59,263.09</b>	<b>(\$33,236.91)</b>	<b>(\$33,236.91)</b>	<b>64.07%</b>
<b>Other Town Revenue</b>						
Tuition	\$153,719.00	\$153,719.00	\$154,929.88	\$1,210.88	\$1,210.88	100.79%
Town Clerk	\$85,000.00	\$85,000.00	\$112,511.67	\$27,511.67	\$27,511.67	132.37%
Selectmen Fees	\$12,745.00	\$12,745.00	\$10,451.00	(\$2,294.00)	(\$2,294.00)	82.00%
Building Official Fees	\$70,000.00	\$70,000.00	\$122,525.41	\$52,525.41	\$52,525.41	175.04%
Library	\$2,000.00	\$2,000.00	\$734.80	(\$1,265.20)	(\$1,265.20)	36.74%
Building Official Service	\$75,000.00	\$75,000.00	\$49,559.70	(\$25,440.30)	(\$25,440.30)	66.08%
Misc. Revenue	\$2,000.00	\$2,000.00	\$45,366.66	\$43,366.66	\$43,366.66	2268.33%
Telephone	\$6,000.00	\$6,000.00	\$6,989.74	\$989.74	\$989.74	116.50%
Interest	\$30,000.00	\$30,000.00	\$3,877.00	(\$26,123.00)	(\$26,123.00)	12.92%
Rental	\$25,758.00	\$25,758.00	\$28,148.00	\$2,390.00	\$2,390.00	109.28%
Senior Donations	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
<b>Total Other Town</b>	<b>\$464,222.00</b>	<b>\$464,222.00</b>	<b>\$535,093.86</b>	<b>\$70,871.86</b>	<b>\$70,871.86</b>	<b>115.27%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$20,918,602.00</b>	<b>\$20,918,602.00</b>	<b>\$21,185,428.72</b>	<b>\$266,826.72</b>	<b>\$266,826.72</b>	<b>101.28%</b>
<b>BOARD OF EDUCATION</b>						
<b>GRANTS</b>						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$0.00	(\$51,890.00)	(\$51,890.00)	0.00%
Federal Grants	\$206,485.00	\$206,485.00	\$207,153.74	\$668.74	\$668.74	100.32%

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
SHEFF	\$58,400.00	\$58,400.00	\$73,130.00	\$14,730.00	\$14,730.00	125.22%
CHOICE Grant	\$376,000.00	\$376,000.00	\$336,167.00	(\$39,833.00)	(\$39,833.00)	89.41%
TEAM	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
ESSER II	\$0.00	\$0.00	\$45,488.00	\$45,488.00	\$45,488.00	N/A
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$125,022.00	(\$44,488.00)	(\$44,488.00)	73.75%
Total Board of	\$863,285.00	\$863,285.00	\$786,960.74	(\$76,324.26)	(\$76,324.26)	91.16%
<b>ADDITIONAL TOWN GRANTS</b>						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
Total Additional	\$199,975.00	\$199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$1,063,260.00</b>	<b>\$1,063,260.00</b>	<b>\$986,980.24</b>	<b>(\$76,279.76)</b>	<b>(\$76,279.76)</b>	<b>92.83%</b>

Adopted Budget

Revised Forecast

Actual to Date

Balance Due To  
Adopted Budget

Balance Due To  
Revised Forecast

% COLLECTION  
TO REVISED  
FORECAST

<b>FY2022 APRIL 30, 2022</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Expense YTD</b>	<b>Balance</b>	<b>Encumbrance</b>	<b>Unexpended</b>	<b>% Expensed</b>	<b>FY21</b>	<b>FY20</b>	<b>FY19</b>
Administration	\$ 721,079.00	\$ 721,079.00	\$ 421,086.04	\$ 299,992.96	\$ 33,105.39	\$ 266,887.57	62.99%	64.78%	67.11%	73.82%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 998.25	\$ 1,201.75	\$ -	\$ 1,201.75	45.38%	44.77%	50.82%	49.45%
Financial Administration	\$ 236,040.00	\$ 236,040.00	\$ 186,035.88	\$ 50,004.12	\$ -	\$ 50,004.12	78.82%	80.21%	78.11%	71.64%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 19,500.00	\$ 7,000.00	\$ -	\$ 7,000.00	73.58%	77.36%	92.45%	73.58%
Assessor	\$ 83,246.00	\$ 83,246.00	\$ 57,401.19	\$ 25,844.81	\$ -	\$ 25,844.81	68.95%	79.99%	79.48%	76.61%
Tax Collector	\$ 87,680.00	\$ 87,680.00	\$ 70,297.37	\$ 17,382.63	\$ -	\$ 17,382.63	80.17%	79.41%	81.58%	77.30%
Fringe Benefits	\$ 895,821.00	\$ 895,821.00	\$ 691,894.28	\$ 203,926.72	\$ -	\$ 203,926.72	77.24%	71.75%	77.36%	73.18%
Town Clerk	\$ 136,058.00	\$ 136,058.00	\$ 112,966.65	\$ 23,091.35	\$ 650.00	\$ 22,441.35	83.51%	83.02%	83.05%	80.90%
Land Use	\$ 309,845.00	\$ 309,151.00	\$ 201,806.70	\$ 107,344.30	\$ 8,440.00	\$ 98,904.30	68.01%	82.08%	83.14%	74.66%
Planning & Zoning	\$ 4,940.00	\$ 4,940.00	\$ 1,648.02	\$ 3,291.98	\$ -	\$ 3,291.98	33.36%	28.11%	13.14%	22.41%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 693.50	\$ 946.50	\$ -	\$ 946.50	42.29%	10.67%	36.20%	18.97%
Property Insurance	\$ 143,900.00	\$ 143,900.00	\$ 104,636.67	\$ 39,263.33	\$ -	\$ 39,263.33	72.71%	72.43%	79.16%	83.02%
Probate	\$ 5,960.00	\$ 5,960.00	\$ 5,673.00	\$ 287.00	\$ -	\$ 287.00	95.18%	100.00%	100.00%	96.67%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 700.88	\$ 1,534.12	\$ -	\$ 1,534.12	31.36%	20.13%	36.80%	21.66%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 430.00	\$ 1,570.00	\$ -	\$ 1,570.00	21.50%	29.50%	47.00%	47.00%
Elections	\$ 44,383.00	\$ 44,383.00	\$ 25,373.98	\$ 19,009.02	\$ -	\$ 19,009.02	57.17%	68.46%	30.79%	51.16%
Parks/Town Building Ops	\$ 813,493.00	\$ 813,493.00	\$ 565,778.58	\$ 247,714.42	\$ 25,879.59	\$ 221,834.83	72.73%	71.93%	71.13%	72.06%
Police	\$ 391,050.00	\$ 391,050.00	\$ 8,215.93	\$ 382,834.07	\$ -	\$ 382,834.07	2.10%	1.12%	1.21%	0.55%
Fire Commission	\$ 223,538.00	\$ 223,538.00	\$ 116,474.04	\$ 107,063.96	\$ 33,761.91	\$ 73,302.05	67.21%	71.29%	85.46%	71.55%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%	100.00%	85.71%	85.71%
Fire Marshal	\$ 33,000.00	\$ 27,000.00	\$ 15,440.06	\$ 11,559.94	\$ 275.00	\$ 11,284.94	58.20%	37.38%	16.09%	17.48%
Emergency Management	\$ 19,693.00	\$ 20,387.00	\$ 13,410.80	\$ 6,976.20	\$ -	\$ 6,976.20	65.78%	70.56%		
Highways and Streets	\$ 1,039,838.00	\$ 1,039,838.00	\$ 626,069.33	\$ 413,768.67	\$ 240,090.12	\$ 173,678.55	83.30%	58.53%	77.95%	83.46%
Public Building Commission	\$ 1,100.00	\$ 1,100.00	\$ 143.75	\$ 956.25	\$ -	\$ 956.25	13.07%	0.00%	0.00%	0.00%
Public Health Admin	\$ 30,900.00	\$ 30,900.00	\$ 28,165.54	\$ 2,734.46	\$ -	\$ 2,734.46	91.15%	70.56%	83.08%	81.22%
Seniors / Social Services	\$ 180,421.00	\$ 180,421.00	\$ 123,182.94	\$ 57,238.06	\$ 12,082.98	\$ 45,155.08	74.97%	66.73%	76.70%	77.29%
Library	\$ 292,454.00	\$ 292,454.00	\$ 237,487.80	\$ 54,966.20	\$ 2,890.17	\$ 52,076.03	82.19%	77.85%	80.17%	67.73%
Conservation	\$ 1,805.00	\$ 1,805.00	\$ 1,226.97	\$ 578.03	\$ -	\$ 578.03	67.98%	66.46%	81.85%	89.02%
Waste Collection	\$ 522,604.00	\$ 522,604.00	\$ 427,432.66	\$ 95,171.34	\$ 900.00	\$ 94,271.34	81.96%	79.91%	73.52%	76.42%
<b>Totals</b>	<b>\$ 6,256,423.00</b>	<b>\$ 6,250,423.00</b>	<b>\$ 4,064,170.81</b>	<b>\$ 2,186,252.19</b>	<b>\$ 358,075.16</b>	<b>\$ 1,828,177.03</b>	<b>70.78%</b>	<b>62.02%</b>	<b>64.48%</b>	<b>71.09%</b>

\*The \$6,000 difference in adopted budget and revised budget is because the \$6,000 was transferred in capital improvement which is not part of this report.

This is going to be a shortfall in the department of about \$12,000-\$15,000

### 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>						



## Town of Bolton

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

April 26, 2022

TO: Emily Bradley, Board of Finance Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2021-2022

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 \$1,003.81 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$11,310.94 be transferred to suspense (\$9,984.01 regular mv, \$1,326.93 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 2021-2022

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 26, 2022, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

5 Personal Property accounts totaling \$1,003.81

50 Motor Vehicle accounts including Supplemental totaling \$11,310.94

These 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 accordance with law, to the suspense tax book.

Dated at Bolton, CT the \_\_\_\_\_ day of \_\_\_\_\_ 2022.

Board of Finance of the Town of Bolton,

by \_\_\_\_\_.

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 04/26/2022 Time: 16:05:40  
 Condition (s) : Year: 2020, Type: 02 - PP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp
2018-02-0040055	COMPLETE TREE SERVICE	43	UNABLE TO LOCATE	04/26/2022	131.16	
PERSONAL PROPERTY # OF Acct: 1					131.16	
YR : 2018		TOTAL : 1			131.16	
2019-02-0040026	BOLTON DENTAL GROUP	45	OUT OF BUSINESS	04/26/2022	669.17	
2019-02-0040054	COMPLETE TREE SERVICE	43	UNABLE TO LOCATE	04/26/2022	130.69	
2019-02-0040074	DAVID BELLEFLEUR REMODELING	43	UNABLE TO LOCATE	04/26/2022	66.57	
2019-02-0040163	NORTHERN LEASING SYSTEMS INC	43	UNABLE TO LOCATE	04/26/2022	6.22	
PERSONAL PROPERTY # OF Acct: 4					872.65	
YR : 2019		TOTAL : 4			872.65	

Grand Total: 5  
 1,003.81



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

2016-03-0050176 ASSETS RECOVERED LLC 45 OUT OF BUSINESS 04/26/2022 601.38  
 2016-03-0053386 METCALF ROBERT C JR 43 UNABLE TO LOCATE 04/26/2022 19.50  
 2016-03-0053387 METCALF ROBERT C JR 43 UNABLE TO LOCATE 04/26/2022 69.42  
 # OF Acct: 3 690.30

YR : 2016 TOTAL : 3 690.30

2017-03-0054501 SANSEVERO JOHN J 42 MOVED OUT OF STATE 04/26/2022 128.31  
 2017-03-0054502 SANSEVERO JOHN J 42 MOVED OUT OF STATE 04/26/2022 162.63  
 MOTOR VEHICLE # OF Acct: 2 290.94

YR : 2017 TOTAL : 2 290.94

2018-03-0050673 CAPLAN JEREMY C 42 MOVED OUT OF STATE 04/26/2022 195.78  
 2018-03-0050974 COMPLETE TREE SER 43 UNABLE TO LOCATE 04/26/2022 762.45  
 2018-03-0052933 LEHNING JEREMY S 42 MOVED OUT OF STATE 04/26/2022 557.70  
 2018-03-0054075 PIERCE DUANE K 43 UNABLE TO LOCATE 04/26/2022 72.15  
 2018-03-0054377 ROSENBECK PAUL D 42 MOVED OUT OF STATE 04/26/2022 544.83  
 2018-03-0054493 SANSEVERO JOHN J 42 MOVED OUT OF STATE 04/26/2022 159.12  
 2018-03-0054641 SHERMAN MARY H 43 UNABLE TO LOCATE 04/26/2022 69.03  
 2018-03-0055001 TINSLEY BARBARA C 41 DECEASED 04/26/2022 601.38  
 2018-03-0055231 VICENTE CINTIA F 43 UNABLE TO LOCATE 04/26/2022 434.07  
 MOTOR VEHICLE # OF Acct: 9 3,396.51

YR : 2018 TOTAL : 9 3,396.51

2019-03-0050576 BURBA DOMINICK W 41 DECEASED 04/26/2022 19.43  
 2019-03-0050577 BURBA DOMINICK W 41 DECEASED 04/26/2022 30.70  
 2019-03-0050578 BURBA DOMINICK W 41 DECEASED 04/26/2022 59.07  
 2019-03-0050579 BURBA DOMINICK W 41 DECEASED 04/26/2022 67.23  
 2019-03-0050580 BURBA DOMINICK W 41 DECEASED 04/26/2022 64.51  
 2019-03-0050670 CAPLAN JEREMY C 42 MOVED OUT OF STATE 04/26/2022 186.53  
 2019-03-0050852 CHAVIERS ROBERT L 42 MOVED OUT OF STATE 04/26/2022 87.82  
 2019-03-0050867 CHMIELEWSKA ALEKSANDRA E 43 UNABLE TO LOCATE 04/26/2022 101.42  
 2019-03-0050868 CHRIST NUALA M 42 MOVED OUT OF STATE 04/26/2022 193.13  
 2019-03-0050991 COMPLETE TREE SER 43 UNABLE TO LOCATE 04/26/2022 694.43  
 2019-03-0051179 CZERNIEK BAMBI 43 UNABLE TO LOCATE 04/26/2022 75.39  
 2019-03-0051180 CZERNIEK BAMBI 43 UNABLE TO LOCATE 04/26/2022 54.40  
 2019-03-0051421 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/26/2022 35.36  
 2019-03-0051422 DOBRANSKI EDWARD J 42 MOVED OUT OF STATE 04/26/2022 305.83  
 2019-03-0052111 GUIDA JAMES P 42 MOVED OUT OF STATE 04/26/2022 185.96  
 2019-03-0052493 JEFFERSON LEANNA L 42 MOVED OUT OF STATE 04/26/2022 264.64  
 2019-03-0052588 JUDD CALVIN T 42 MOVED OUT OF STATE 04/26/2022 461.27  
 2019-03-0053101 LUNDELL JOHN J 43 UNABLE TO LOCATE 04/26/2022 4.77  
 2019-03-0053102 LUNDELL JOHN J 43 UNABLE TO LOCATE 04/26/2022 57.12  
 2019-03-0053103 LUNDELL JOHN J 43 UNABLE TO LOCATE 04/26/2022 66.84  
 2019-03-0053796 NICHOLS JEFFREY 43 UNABLE TO LOCATE 04/26/2022 63.73  
 2019-03-0054107 PIERCE DUANE K 42 MOVED OUT OF STATE 04/26/2022 69.56  
 2019-03-0054314 RIORIAN MICHAEL H 42 MOVED OUT OF STATE 04/26/2022 108.03  
 2019-03-0054395 ROSENBECK PAUL D 42 MOVED OUT OF STATE 04/26/2022 472.54  
 2019-03-0054517 SANSEVERO JOHN J 42 MOVED OUT OF STATE 04/26/2022 146.11  
 2019-03-0054603 SCHARBA DANIEL M 42 MOVED OUT OF STATE 04/26/2022 403.37  
 2019-03-0054712 SLIBESKY THOMAS E 42 MOVED OUT OF STATE 04/26/2022 392.49  
 2019-03-0055036 TINSLEY BARBARA C 41 DECEASED 04/26/2022 474.87  
 2019-03-0055267 VICENTE CINTIA F 43 UNABLE TO LOCATE 04/26/2022 369.17

Modify Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 04/26/2022 Time: 16:31:07

Condition (s): Year: 2020, Type: 03 - MV, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dist Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Tot
2019-03-0055579	YENNIE CHARLENE J	43	UNABLE TO LOCATE	04/26/2022	90.54		
MOTOR VEHICLE	# OF Acct: 30				5,606.26		
YR : 2019	TOTAL : 30				5,606.26		

Grand Total: 44 9,984.01

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 04/26/2022 Time: 16:05:54  
 Condition (s): Year: 2020, Type: 04 - MVS, Order: Bill Number, Total Only: No, Recap by Dist: No Page: 1

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

2017-04-0080111 CAPLAN JEREMY C 42 MOVED OUT OF STATE 04/26/2022 199.56  
 2017-04-0080709 ROSENBECK PAUL D 42 MOVED OUT OF STATE 04/26/2022 401.58  
 2017-04-0080791 TINSLEY BARBARA C 41 DECEASED 04/26/2022 291.45  
 MOTOR VEHICLE SUPP # OF Acct: 3 892.59

YR : 2017 TOTAL : 3 892.59

2018-04-0080139 CHRIST NDALA M 42 MOVED OUT OF STATE 04/26/2022 228.15  
 MOTOR VEHICLE SUPP # OF Acct: 1 228.15

YR : 2018 TOTAL : 1 228.15

2019-04-0080068 BURBA DOMINICK W 41 DECEASED 04/26/2022 121.40  
 2019-04-0080724 YENNITE CHARLENE J 43 UNABLE TO LOCATE 04/26/2022 84.79  
 MOTOR VEHICLE SUPP # OF Acct: 2 206.19

YR : 2019 TOTAL : 2 206.19

Grand Total: 6 1,326.93

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

- 3/17/22 Board of Finance Regular Meeting – with Board of Education re: FY2023 Budget  
7:15 PM
- 3/22/22 Board of Finance Special Meeting – with Board of Selectmen re: FY2023 General Government,  
Capital & Debt Budgets 7:15 PM **(THIS IS A TUESDAY)**
- 3/24/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM
- 3/29/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A TUESDAY)**
- 3/31/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM
- 4/06/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A WEDNESDAY)**
- 4/11-4/15/22 Bolton Public Schools Spring Recess
- 4/19/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)  
7:15 PM **(THIS IS A TUESDAY)**
- 4/21/22 Board of Finance Regular  
7:15 PM
- 4/22/22 **Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/22/22 **Public Notice Issued (5 days prior to Public Hearing)**
- 4/26/22 **Public Hearing/Board of Finance Special Meeting (if necessary)**  
**Time: 7:15 PM (THIS IS A TUESDAY)**  
**Location: Town Hall/Hybrid**
- 5/05/22 Board of Finance Special Meeting (if necessary)  
7:15 PM
- 5/10/22 Board of Finance – Must adopt the budget on or before this date
- 5/19/22 Board of Finance Regular Meeting  
7:15 PM
- 5/20/22 **Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/20/22 **Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/24/22 **Budget Referendum**
- 5/25/22 **Board of Finance – Special Meeting**  
**Town Hall/Zoom 7:15 pm (THIS IS A WEDNESDAY)**