

**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

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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.

5.2.0.
K. Gourley
lost
power
but called
in before
next
motion
was
made.

- 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:
Next meeting 5/25/22 @ 7:15 pm
- 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.

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

Board of Finance Members Present: Robert Munroe, Charles Danna Jr., Mather Clarke, Kristen Gourley, 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

Absent: Emily Bradley and Alex Rivera

- 1) **Call to Order:** R. Munroe called this meeting to order at 7:20 P.M.

- 2) **Public Participation:** R. Munroe called for public participation, but there were no comments.

- 3) **Approval of Minutes:**
 - a) **April 21, 2022 Regular Meeting:**

K. Gourley MOVED to approve all corrections from past minutes, any amendments, and the minutes approved today. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

 - b) **May 5, 2022 Special Meeting:**

K. Gourley MOVED to approve all corrections from past minutes, any amendments, and the minutes approved today. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

 - c) **May 19, 2022 Regular Meeting:**

K. Gourley MOVED to approve all corrections from past minutes, any amendments, and the minutes approved today. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

 - d) **May 25, 2022 Special Meeting:**

In section 3a, "K. Gourley feels that the ~~cut~~ **larger amount** needs to be on the town side..." and "...because the school is what ~~most~~ **a lot of** people move to Bolton for."
R. Munroe MOVED to approve the May 25, 2022, June 8, 2022, and June 22, 2022 minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

e) June 8, 2022 Special Meeting:

In section 2, "...because ~~even~~ **a no-vote is a non-vote non-vote is a no vote.**"
R. Munroe MOVED to approve the May 25, 2022, June 8, 2022, and June 22, 2022 special meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

f) June 22, 2022 Regular Meeting:

In section 4c, "...saying everyone should be ~~cognoscente~~ **cognizant** about how much they have unexpended..."
R. Munroe MOVED to approve the May 25, 2022, June 8, 2022, and June 22, 2022 special meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

g) July 13, 2022 Special Meeting:

K. Gourley MOVED to approve all corrections from past minutes, any amendments, and the minutes approved today. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

4) Elected Official and Town Staff Reports:

a) Tax Collection Summary:

J. Rupert began by going over the Tax Collectors reports stating that the percentage collected for FY 23 budget is 96.82%. R. Munroe asks about June 30, 2021 and how it is 100.33% collected, and June 30, 2022 is 100.39% collected, saying it was roughly \$70,000 more than we anticipated. J. Rupert explains it is due to the higher values on automobiles and significant amount of back taxes collected.

b) Town Update:

J. Rupert says we have expended just under 6% of the budget for this year. He explains that with us being a quarter way through the year and having a November election date, having it be 23.95% of their budget we need to be careful not to go over budget. J. Rupert then discussed transfers, stating the most significant transfer being Refuse Removal.

- c) BOE Update:** R. Lally MOVED to approve to move item 4c to item 3. C. Danna SECONDED. By roll call vote, PASSES 6:0:0.

K. Heckt stated that there were no transfers made in July and August. She notified the Board that there are still many staffing changes happening and many changes happening with special education. R. Munroe asked if there were still hybrid happenings. K. Heckt stated that they weren't permitted to allow the students to video call into class while at home sick or for any other reason, it had to be the old fashioned way with packets sent home to work on. R. Munroe asked K. Heckt if she believes we are at an advantage for being in person. She responded by noting that a couple of years back when they were doing remote schooling and then hybrid, she feels like there was a slight learning loss. R. Lally asked about benefits and insurance costs with the changes in staffing.

5) New Business:

- a) Discussion and possible action: Appointment of new BOF member:**

R. Munroe announces to the Board that the Bolton Democratic Town Committee made the decision to appoint Amanda Gordon to fill the vacancy on the BOF. K. Gourley MOVED to approve Amanda Gordon as the new BOF member. R. Lally SECONDED. By roll call vote, passes UNANIMOUSLY 6:0:0.

- b) Discussion and possible action: Election of officer:**

R. Munroe announces that E. Bradley resigned from the BOF. The Bolton Republican Town Committee would like to have R. Lally appointed as the new officer. C. Danna MOVED to approve R. Lally as the new officer for the BOF. R. Munroe SECONDED. By roll call vote, passes UNANIMOUSLY 6:0:0.

c) List of BOE and Town reductions: R. Lally MOVED to approve to move item 5c to item 3. C. Danna SECONDED. By roll call vote, PASSES 6:0:0.

K. Heckt reports that they anticipate their unaudited return to be \$425,770. The reasons being less legal costs, staffing, health insurance savings due to staffing, inability to receive needed goods, and special education not playing out.

J. Rupert reports the town reductions are at \$64,000. The cuts were as follows: Recreation cut by \$18,500, Fire Commission by \$5,000, Library payroll by \$5,000, Senior/Social Services by \$14,080, electricity by \$10,000, tree trimming \$10,000, and Service and refuse by \$1420.

6) Adjournment: R. Munroe adjourned this meeting at 8:28 P.M.

Next Meetings:

Regular Meeting - October 20, 2022

Regular Meeting - November 17, 2022

Regular Meeting - December 15, 2022

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.

**TAX COLLECTOR
9.30.22**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 9.30.22	PERCENTAGE COLLECTED FY 23 BUDGET
<i>CURRENT YR.LEVY</i>	\$ 15,953,417.00	\$ 15,928,149.80	\$ (22,053.27)	\$ (14,567.19)	\$ 2,456.55	\$ 15,893,985.89	99.63%
<i>MOTOR VEHICLE</i>	\$ 1,737,991.00	\$ 1,602,169.18	\$ (4,147.21)	\$ (4,156.22)	\$ 390.77	\$ 1,594,256.52	91.73%
<i>SUPP.MV LEVY</i>	\$ 175,000.00	-	\$ -	\$ -	\$ -	\$ -	0.00%
SUB TOTAL	\$ 17,866,408.00	\$ 17,530,318.98	\$ (26,200.48)	\$ (18,723.41)	\$ 2,847.32	\$ 17,488,242.41	97.88%
<i>PRIOR YEARS</i>	\$ 70,000.00	\$ 40,253.91	\$ (333.74)		\$ (2,847.32)	\$ 37,072.85	52.96%
<i>INTEREST & FEES</i>	\$ 55,000.00	\$ 26,702.95	\$ (2.22)	\$ (170.44)		\$ 26,530.29	48.24%
TOTAL	\$ 17,991,408.00	\$ 17,597,275.84	\$ (26,536.44)	\$ (18,893.85)	\$ -	\$ 17,551,845.55	97.56%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

	7.31.2022	8.31.2022	9.30.2022	10.31.2022	11.30.2022	12.31.2022
	86.13%	99.24%	99.63%			
	1.31.2023	2.28.2023	3.30.2023	4.30.2023	5.31.2023	6.30.2023
	7.31.2021	8.31.2021	9.30.2021	10.31.2021	11.30.2021	12.31.2021
	19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
	1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
	100.98%	101.06%	101.12%	101.24%	100.18%	100.39%

Town of Bolton - FY2023 Revenue Statement - September 30, 2022

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,953,417.00	\$15,953,417.00	\$15,893,985.89	(\$59,431.11)	(\$59,431.11)	99.63%
Motor Vehicle Tax	\$1,737,991.00	\$1,737,991.00	\$1,594,256.52	(\$143,734.48)	(\$143,734.48)	91.73%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$0.00	(\$175,000.00)	(\$175,000.00)	0.00%
Prior Year's Taxes	\$70,000.00	\$70,000.00	\$37,072.85	(\$32,927.15)	(\$32,927.15)	52.96%
Interest & Fees	\$55,000.00	\$55,000.00	\$26,530.29	(\$28,469.71)	(\$28,469.71)	48.24%
Total Taxes	\$17,991,408.00	\$17,991,408.00	\$17,551,845.55	(\$439,562.45)	(\$439,562.45)	97.56%
State of Connecticut						
Education Grants						
ECS	\$2,683,216.00	\$2,661,000.00	\$0.00	(\$2,683,216.00)	(\$2,661,000.00)	0.00%
Adult Education	\$5,599.00	\$5,432.00	\$3,995.00	(\$1,604.00)	(\$1,437.00)	73.55%
Total State of CT Ed	\$2,688,815.00	\$2,666,432.00	\$3,995.00	(\$2,684,820.00)	(\$2,662,437.00)	0.15%
Other Grants						
Municipal Transition Grant	\$336,552.00	\$336,552.00	\$336,552.00	\$0.00	\$0.00	100.00%
Pilot: New Tiered Reimb.	\$31,536.00	\$31,536.00	\$0.00	(\$31,536.00)	(\$31,536.00)	0.00%
Disabled	\$750.00	\$750.00	\$0.00	(\$750.00)	(\$750.00)	0.00%
Veterans Grant	\$1,893.00	\$1,893.00	\$0.00	(\$1,893.00)	(\$1,893.00)	0.00%
Pequot	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
Misc. State Grants	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.00%
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	\$0.00	(\$11,053.00)	(\$11,053.00)	0.00%
Law Enforcement	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
Total Other Grants	\$427,381.00	\$427,381.00	\$336,552.00	(\$90,829.00)	(\$90,829.00)	78.75%
Other Town Revenue						
Tuition	\$116,517.00	\$116,517.00	\$2,800.42	(\$113,716.58)	(\$113,716.58)	2.40%
Town Clerk	\$85,000.00	\$85,000.00	\$29,422.50	(\$55,577.50)	(\$55,577.50)	34.61%
Selectmen Fees	\$12,745.00	\$12,745.00	\$3,834.00	(\$8,911.00)	(\$8,911.00)	30.08%
Building Official Fees	\$75,000.00	\$75,000.00	\$18,741.68	(\$56,258.32)	(\$56,258.32)	24.99%
Library	\$2,000.00	\$2,000.00	\$308.95	(\$1,691.05)	(\$1,691.05)	15.45%
Building Official Service	\$88,081.00	\$88,081.00	\$0.00	(\$88,081.00)	(\$88,081.00)	0.00%
Misc. Revenue	\$15,000.00	\$15,000.00	\$23,562.61	\$8,562.61	\$8,562.61	157.08%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$1,883.14	(\$78,116.86)	(\$78,116.86)	2.35%
Seniors	\$0.00	\$0.00	\$405.00	\$405.00	\$405.00	#DIV/0!
Rental	\$33,684.00	\$33,684.00	\$6,126.00	(\$27,558.00)	(\$27,558.00)	18.19%
Shared Services-Assessor	\$60,894.00	\$60,894.00	\$0.00	(\$60,894.00)	(\$60,894.00)	100.00%
Total Other Town Revenue	\$574,921.00	\$574,921.00	\$87,084.30	(\$487,836.70)	(\$487,836.70)	15.15%
TOTAL GENERAL FUND	\$21,682,525.00	\$21,660,142.00	\$17,979,476.85	(\$3,703,048.15)	(\$3,680,665.15)	83.01%
BOARD OF EDUCATION						

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
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	\$33,256.00	(\$173,229.00)	(\$173,229.00)	16.11%
SHEFF	\$58,400.00	\$58,400.00	\$0.00	(\$58,400.00)	(\$58,400.00)	0.00%
CHOICE Grant	\$376,000.00	\$376,000.00	\$0.00	(\$376,000.00)	(\$376,000.00)	0.00%
TEAM	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
Donations	\$0.00	\$0.00	\$2,498.00	\$2,498.00	\$2,498.00	100.00%
ESSER II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$0.00	(\$169,510.00)	(\$169,510.00)	0.00%
Total Board of	\$863,285.00	\$863,285.00	\$35,754.00	(\$827,531.00)	(\$827,531.00)	4.14%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$0.00	(\$199,975.00)	(\$199,975.00)	0.00%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$0.00	(\$199,975.00)	(\$199,975.00)	0.00%
TOTAL BOARD OF	\$1,063,260.00	\$1,063,260.00	\$35,754.00	(\$1,027,506.00)	(\$1,027,506.00)	3.36%

Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
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FY2023 September 30, 2022	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY22	FY21	FY20
Administration	\$ 708,256.00	\$ 708,256.00	\$ 106,970.95	\$ 601,285.05	\$ 225.00	\$ 601,060.05	15.14%	12.64%	11.98%	24.42%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 147.00	\$ 2,053.00	\$ -	\$ 2,053.00	6.68%	3.05%	0.00%	0.00%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 56,510.30	\$ 181,035.70	\$ -	\$ 181,035.70	23.79%	13.06%	13.37%	13.08%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ -	\$ 29,000.00	\$ -	\$ 29,000.00	0.00%	0.00%	0.00%	0.00%
Assessor	\$ 131,112.00	\$ 131,112.00	\$ 19,849.72	\$ 111,262.28	\$ -	\$ 111,262.28	15.14%	13.75%	13.85%	13.80%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 21,544.01	\$ 69,663.99	\$ 229.88	\$ 69,434.11	23.87%	17.14%	14.64%	16.10%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 217,379.26	\$ 819,146.74		\$ 819,146.74	20.97%	12.32%	14.25%	15.73%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 34,421.34	\$ 103,338.66	\$ 5,850.00	\$ 97,488.66	29.23%	18.92%	18.97%	19.81%
Land Use	\$ 342,653.00	\$ 342,653.00	\$ 52,813.10	\$ 289,839.90	\$ 31,313.00	\$ 258,526.90	24.55%	17.62%	20.83%	17.72%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 462.91	\$ 3,787.09		\$ 3,787.09	10.89%	3.31%	2.25%	1.14%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ -	\$ 1,640.00		\$ 1,640.00	0.00%	2.10%	0.00%	0.00%
Property Insurance	\$ 145,400.00	\$ 145,400.00	\$ 48,799.57	\$ 96,600.43		\$ 96,600.43	33.56%	27.85%	31.05%	26.26%
Probate	\$ 6,258.00	\$ 6,258.00	\$ -	\$ 6,258.00		\$ 6,258.00	0.00%	0.00%	0.00%	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 265.49	\$ 1,969.51		\$ 1,969.51	11.88%	3.00%	3.36%	10.44%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 20,777.30	\$ 44,835.70		\$ 44,835.70	31.67%	15.86%	19.90%	4.82%
Police	\$ 331,050.00	\$ 331,050.00	\$ -	\$ 331,050.00		\$ 331,050.00	0.00%	0.00%	0.01%	0.00%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 49,036.67	\$ 192,348.33	\$ 23,263.75	\$ 169,084.58	29.95%	21.76%	19.96%	54.68%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00		\$ 100.00	96.77%	0.00%	100.00%	0.00%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 2,564.85	\$ 29,435.15	\$ 994.36	\$ 28,440.79	11.12%	2.15%	5.05%	0.00%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 4,259.22	\$ 10,433.78		\$ 10,433.78	28.99%	12.03%	11.68%	
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 231,407.79	\$ 771,409.21	\$ 157,537.14	\$ 613,872.07	38.79%	18.31%	27.94%	32.40%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 135.50	\$ 3,964.50		\$ 3,964.50	3.30%	0.00%	0.00%	0.00%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 147,058.93	\$ 656,587.07	\$ 6,521.52	\$ 650,065.55	19.11%	11.35%	13.08%	13.69%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 7,119.45	\$ 21,758.55	\$ 340.00	\$ 21,418.55	25.83%	23.27%	22.97%	20.43%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 36,368.75	\$ 123,129.25	\$ 8,990.00	\$ 114,139.25	28.44%	10.15%	10.53%	18.47%
Library	\$ 295,408.00	\$ 295,408.00	\$ 85,189.23	\$ 210,218.77	\$ 5,641.86	\$ 204,576.91	30.75%	24.66%	20.57%	26.65%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 371.45	\$ 1,733.55		\$ 1,733.55	17.65%	4.82%	10.46%	15.08%
Waste Collection	\$ 572,454.00	\$ 572,454.00	\$ 124,276.31	\$ 448,177.69	\$ 310.50	\$ 447,867.19	21.76%	8.72%	14.32%	13.08%
Totals	\$ 6,432,791.00	\$ 6,432,791.00	\$ 1,270,729.10	\$ 5,162,061.90	\$ 241,217.01	\$ 4,920,844.89	23.50%	12.33%	11.47%	23.94%

A department that is running much higher than previous years.

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

As of September 30, 2021, we have expended 13% of the appropriated budget or \$1,874,818 and in 2020, we expended 15%. We are currently projecting the budget to be fully expended at \$14,868,914.

Transfers:

The BOE approved all transfers presented at their October 14, 2021 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – September
- 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: September

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 9/30/2021	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	September Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	112,625	54,146	0	54,146	1,855	3%	54,146	0	0	
Art	1000 / 105	10,270	10,571	0	10,571	3,021	29%	10,571	0	0	
English Language Arts	1000 / 110	19,695	19,924	0	19,924	11,129	56%	19,924	0	0	
World Language	1000 / 120	14,111	5,734	0	5,734	270	5%	5,734	0	0	
Computer Instruction	1000 / 140	13,536	14,143	0	14,143	3,652	26%	14,143	0	0	
Mathematics	1000 / 160	24,541	16,703	0	16,703	4,840	29%	16,703	0	0	
Science	1000 / 170	7,668	17,239	0	17,239	8,260	48%	17,239	0	0	
Health & Physical Education	1000 / 180	7,984	3,509	0	3,509	0	0%	3,509	0	0	
Social Studies	1000 / 190	4,271	9,830	0	9,830	1,979	20%	9,830	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	0	1,853	0	0%	1,853	0	0	
Family & Consumer Science	1000 / 320	9,680	9,050	0	9,050	198	2%	9,050	0	0	
Music	1000 / 350	16,800	16,678	0	16,678	5,375	32%	16,678	0	0	
Technology Education	1000 / 360	4,614	12,106	0	12,106	1,520	13%	12,106	0	0	
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	13,399	39%	34,542	0	0	
Athletics	3200 / 910	52,592	60,500	0	60,500	18,050	30%	60,500	0	0	
Subtotal		341,335	301,871	0	301,871	88,891	29%	301,871	0	0	
<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	326,269	288,841	0	288,841	11,609	4%	288,841	0	0	
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	22,788	0	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	0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,700	87%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	1,525	26%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	0	0%	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	0	105,876	72	0%	105,876	0	0	
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	8,543	41%	20,782	0	0	
Subtotal		388,133	456,712	0	456,712	35,011	8%	456,712	0	0	

BOARD OF EDUCATION

BUDGET STATUS: September

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function / Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 9/30/2021	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	September Changes/Transfers
Excess Costs Grant		(22,565)	(51,890)	0	(51,890)	0	0%	(51,890)	0	0	
Subtotal - Net of Excess Costs Grant		365,568	404,822	0	404,822	35,011	9%	404,822	0	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	4,060	19%	21,563	0	0	See September Transfer Listing.
Central Administration	2320 / 000	97,554	110,596	0	110,596	23,643	21%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	72,391	49%	148,672	0	0	
Building Administration	2410 / Var	61,209	76,511	0	76,511	15,287	20%	76,511	0	0	
Fiscal Services	2510 / 000	49,325	86,059	0	86,059	6,072	7%	86,059	0	0	
Systems Management	2580 / Var	155,448	240,989	0	240,989	33,089	14%	240,989	0	0	
Subtotal		523,057	684,390	0	684,390	154,543	23%	684,390	0	0	
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	461,147	503,861	0	503,861	82,844	16%	503,861	0	0	See September Transfer Listing.
Transportation	2700 / Var	522,854	576,795	0	576,795	48,061	8%	576,795	0	0	
Subtotal		984,001	1,080,656	0	1,080,656	130,904	12%	1,080,656	0	0	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,136,215	9,752,021	0	9,752,021	1,127,057	12%	9,752,021	0	0	
Personnel Benefits	2570 / Var	2,495,165	2,645,154	0	2,645,154	338,413	13%	2,645,154	0	0	
Subtotal		11,631,380	12,397,175	0	12,397,175	1,465,469	12%	12,397,175	0	0	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		341,335	301,871	0	301,871	88,891	29%	301,871	0	0	
STUDENT SUPPORT SERVICES		365,568	404,822	0	404,822	35,011	9%	404,822	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	0	684,390	154,543	23%	684,390	0	0	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	0	1,080,656	130,904	12%	1,080,656	0	0	
SALARIES/EMPLOYEE BENEFITS		11,631,380	12,397,175	0	12,397,175	1,465,469	12%	12,397,175	0	0	
TOTAL EDUCATION BUDGET		13,845,341	14,868,914	0	14,868,914	1,874,818	13%	14,868,914	0	0	

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 15%

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.

BOE TRANSFER LISTING - SEPTEMBER

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To transfer money for the purchase of webcams for the district.

2210 / 100	BPS		Other Supplies	-(\$170.00)
2210 / 100		BPS	Technology Supplies	\$170.00

Reclass: Reallocated BCS repairs and maintenance contracted services to fund: 1)cost related to install of new BHS network video server, 2)BCS replacement vacuum and floor machine, and 3)BHS part supplies for in house repairs.

2600 / 0	BCS		Non-Tech Rep. and Maint.	-(\$4,700.00)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$1,200.00
2600 / 0		BCS	Operation and Maint. Supplies	\$1,200.00
2600 / 0		BHS	Operation and Maint. Supplies	\$2,300.00

Reclass: To cover higher cost on Trane control services and new generator inspection and maintainance.

2600 / 0	BCS		Non-Tech Rep. and Maint.	-(\$3,071.32)
2600 / 0		BHS	Purchased Property Services	\$3,071.32

BOE TRANSFER LISTING: September

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover Music Sightreading Factory (GraceNotes).				
1000 / 350	Instructional Supplies		BHS	(172.00)
1000 / 350	Online Subscription Services	BHS		172.00
Reclass: To purchase additional instructional supplies.				
1000 / 350	Travel Expense		BCS	(207.00)
1000 / 350	Instructional Supplies	BCS		207.00
To purchase additional iReady math books.				
2410 / 0	General Supplies for Classrooms		BCS	(817.00)
1000 / 160	Textbooks	BCS		817.00

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: September

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 9/30/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-
<u>REGULAR INSTRUCTION</u>									
Instructional Technology	1000 / 100	91,521	44,450	0	44,450	4,731	11%	44,450	0
Art	1000 / 105	9,191	9,326	0	9,326	1,935	21%	9,326	0
English Language Arts	1000 / 110	19,731	24,840	0	24,840	4,287	17%	24,840	0
World Language	1000 / 120	5,059	5,724	0	5,724	3,592	63%	5,724	0
Computer Instruction	1000 / 140	11,583	14,065	0	14,065	3,571	25%	14,065	0
Mathematics	1000 / 160	10,846	24,691	817	25,508	25,220	99%	25,508	0
Science	1000 / 170	16,520	14,630	0	14,630	1,643	11%	14,630	0
Health & Physical Education	1000 / 180	5,175	2,445	0	2,445	0	0%	2,445	0
Social Studies	1000 / 190	16,886	6,774	0	6,774	2,718	40%	6,774	0
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0
Business Education	1000 / 310	270	3,438	0	3,438	2,938	85%	3,438	0
Family & Consumer Science	1000 / 320	12,082	9,050	0	9,050	2,202	24%	9,050	0
Music	1000 / 350	23,883	15,817	0	15,817	2,797	18%	15,817	0
Technology Education	1000 / 360	9,281	13,099	0	13,099	1,188	9%	13,099	0
Continuing Education	1000 / 600	15,343	15,336	0	15,336	15,336	100%	15,336	0
Library Media Center	2220 / 440	33,551	40,071	0	40,071	21,158	53%	40,071	0
Athletics	3200 / 910	56,386	61,500	0	61,500	24,569	40%	61,500	0
Subtotal		337,306	305,256	817	306,073	117,883	39%	306,073	0

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: September

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 9/30/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-
<u>STUDENT SUPPORT SERVICES</u>									
Special Education	1000 / 200	218,776	219,221	0	219,221	15,373	7%	219,221	0
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	13,157	76%	17,389	0
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	3,800	0
Social Work	2110 / 000	0	490	0	490	0	0%	490	0
Guidance	2120 / 430	4,950	5,520	0	5,520	4,987	90%	5,520	0
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	1,319	17%	7,796	0
Psychological Services	2140 / 200	618	3,149	0	3,149	0	0%	3,149	0
Speech, Hearing & Language	2150 / 200	0	1,168	0	1,168	0	0%	1,168	0
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	0	0%	56,900	0
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	17,010	109%	15,550	0
Subtotal		275,119	330,983	0	330,983	51,845	16%	330,983	0
Excess Costs Grant		0	(10,646)	0	(10,646)	0	0%	(10,646)	0
Subtotal - Net of Excess Costs Grant		275,119	320,337	0	320,337	51,845	16%	320,337	0
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>									
Program Impr. & Evaluation	2210 / 100	18,507	21,685	0	21,685	5,134	24%	21,685	0
Central Administration	2320 / 000	68,605	113,802	0	113,802	25,928	23%	113,802	0
School Insurance	2330 / Var	148,024	153,545	0	153,545	73,442	48%	153,545	0
Building Administration	2410 / Var	62,865	79,174	(817)	78,357	16,944	22%	78,357	0
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	4,435	5%	85,335	0
Systems Management	2580 / Var	226,523	263,662	0	263,662	36,422	14%	263,662	0
Subtotal		598,034	717,203	(817)	716,386	162,305	23%	716,386	0

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: September

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 9/30/22	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/-
<u>OPERATIONS & TRANSPORTATION</u>									
Operations & Maintenance	2600 / 000	620,458	503,439	0	503,439	108,562	22%	503,439	0
Transportation	2700 / Var	581,151	602,493	0	602,493	50,949	8%	602,493	0
Subtotal		1,201,609	1,105,932	0	1,105,932	159,511	14%	1,105,932	0
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>									
Salaries & Wages	Var / Var	9,425,260	9,900,181	0	9,900,181	1,135,645	11%	9,900,181	0
Personnel Benefits	2570 / Var	2,405,817	2,809,757	0	2,809,757	376,369	13%	2,809,757	0
Subtotal		11,831,077	12,709,938	0	12,709,938	1,512,014	12%	12,709,938	0
<u>SUMMARY OF ALL PROGRAMS</u>									
REGULAR INSTRUCTION		337,306	305,256	817	306,073	117,883	39%	306,073	0
STUDENT SUPPORT SERVICES		275,119	320,337	0	320,337	51,845	16%	320,337	0
ADMIN/SUPPORT/CENTRAL SERVICES		598,034	717,203	(817)	716,386	162,305	23%	716,386	0
OPERATIONS/TRANSPORTATION		1,201,609	1,105,932	0	1,105,932	159,511	14%	1,105,932	0
SALARIES/EMPLOYEE BENEFITS		11,831,077	12,709,938	0	12,709,938	1,512,014	12%	12,709,938	0
TOTAL EDUCATION BUDGET		14,243,145	15,158,666	0	15,158,666	2,003,558	13%	15,158,666	0

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.

FY2022 Comparative Expenditure %=> **13%**

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

<p style="text-align: center;">Report Commentary FY2023</p>

As of September 30, 2022, we have expended 13% of the appropriated budget or \$2,003,558 and in 2021, we expended 13%. We are currently projecting the budget to be fully expended at \$15,158,666.

Transfers:

The Board approved the September transfers at their October 12, 2022 meeting.

Transfers over \$10,000:

None

Attachments:

- September Budget Status - FY2023

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. 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.

**Town of Bolton Connecticut
Board of Finance
Proposed Meeting Schedule Calendar Year 2023**

Thursday, January 19, 2023

Thursday, February 16, 2023

Thursday, March 16, 2023

Thursday, April 20, 2023

Thursday, May 18, 2023

Thursday, June 15, 2023

Thursday, September 21, 2023

Thursday, October 19, 2023

Thursday, November 16, 2023

Thursday, December 21, 2023

All meetings are held in the Town Hall at 7:15 P.M; unless posted otherwise.