

**BOLTON BOARD OF FINANCE  
REGULAR MEETING  
MAY 18, 2023  
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &  
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON  
MINUTES**

**Board of Finance Members Present:** Ross Lally – Chairman, Robert Munroe – Vice Chair, Kristen Gourley (arrived at 8:10 PM), Mather Clarke, and Amanda Gordon

**Staff Present:** Jim Rupert – Town Administrator, Jill Collins – Chief Financial Officer, and Ashleigh Johnson – Board Clerk.

**Others Present:** Nick Lavigne - CVC

**Absent:** Ashley Phelan and Charles Danna Jr.

**1) Call to Order:** R. Lally called this meeting to order at 7:15 PM.

**2) Public Participation:** R. Lally called for public participation, but there was none.

**3) Approval of Minutes:**

**a) April 25, 2023 Public Hearing:**

R. Munroe MOVED to approve the minutes. M. Clarke SECONDED.

Add to section 2, \*A. Johnson could not hear some of the public's names/some did not say their name. For those people, they are referred to as "someone".

By roll call vote, passes UNANIMOUSLY 4:0:0.

**b) April 25, 2023 Special Meeting:**

In the attendance section, "Board of Finance Members Present: Ross Lally – Chairman, Robert Munroe – Vice Chair, Kristen Gourley..." Add, "**Absent: Robert Munroe – Vice Chair and Kristen Gourley**".

A. Gordon MOVED to approve the minutes as amended. M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 4:0:0.

**c) May 4, 2023 Special Meeting:**

In section 3a, "~~With the adjustments made by J. Collins, the mill rate would be 43.82 which is \$91,575 less.~~ **With additional adjustments made by J. Collins to the 2023 revenue, based on new information the mill rate is reduced to 43.82 and the amount to be raised by taxes is reduced by \$91,575.**"

In section 4b, "J. Collins said Chelsea Groton said they are '**proposing worst case scenario about**' changing our accounts to a 3% variable interest rate and getting interest on '**over**' \$3 million instead of '**over**' \$7 million."

A. Gordon MOVED to approve the minutes as amended. M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 4:0:0.

#### **4) Elected Official and Town Staff Reports:**

##### **a) Board of Education Update:**

There were no BOE members present. R. Lally entertained any questions from the BOF to have BOE answer at a later date. A. Gordon asked about the several line items that are over expended and what the impact will be.

##### **b) Tax Collection Summary:**

The Board reviewed the tax collection summary. J. Rupert explained the tax collection is robust at this time.

##### **c) Town Update:**

J. Rupert announced the building official service revenue are the revenues that have yet to be collected, but generally we are on track.

##### **d) Other:**

J. Rupert reported that BOS met with Chelsea Groton and told them to go back and sharpen their pencils so they should be open to making additional changes and coming back with something to report. R. Munroe expressed the importance of this progress with the bank

stating he is pleased that they are working with us and hopes for a positive impact on our future budgets with these possible changes.

**5) New Business:**

**a) Discussion and Action: Annual Transfer to Suspense:**

R. Munroe MOVED to approve the suspense list for fiscal year 2022-2023 provided by Lori Bushnell, Tax Collector. M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 4:0:0.

**b) Budget Transfer:**

R. Munroe MOVED to approve the two transfers presented. A Gordon SECONDED. By roll call vote, passes UNANIMOUSLY 4:0:0.

**6) Ongoing Business:**

**a) Budget Calendar:**

R. Lally discussed the budget calendar with the board, but there are no changes or conflicts of schedules arising.

**7) Adjournment:** R. Lally adjourned this meeting at 8:29 PM.

**Next Meetings:**

**May 23, 2023 – Budget Referendum**

**May 24, 2023 – Special Meeting**

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.

SEE ATTACHMENTS UNDER SEPARATE COVER.

**BOLTON BOARD OF FINANCE  
SPECIAL MEETING  
MAY 24, 2023  
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &  
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON  
MINUTES**

**Board of Finance Members Present:** Ross Lally – Chairman, Charlie Danna Jr., Amanda Gordon, Ashley Phelan, Kristen Gourley, and Mather Clarke.

**Board of Education Members Present:** Susan Pike

**Staff Present:** Jill Collins – Chief Financial Officer, Kristin Heckt – Superintendent, and James Rupert – Town administrator.

**Absent:** Robert Munroe – Vice Chair

**1) Call to Order:** R. Lally called this meeting to order at 7:15 PM.

**2) Public Participation:** R. Lally thanked everyone who voted yesterday stating we had 1,135 votes – 579 voted yes and 556 voted no. K. Heckt thanked BOF for their hard work and gave thanks to P. Sawyer, J. Collins, and J. Rupert for their hard work as well. S. Pike agreed with K. Heckt stating she can't recall passing a budget in 1 referendum since being in Bolton. R. Lally stated it has happened 2 times before but wasn't recently. A. Gordon wanted to acknowledge that tonight is Gill Pierog's memorial and to thank Sandra Pierog for her time with the election. She also stated the Pierog family is in the BOF's thoughts and prayers. K. Gourley thanks the registrars and everyone working at the polls, stating it's a huge service. J. Rupert agreed with K. Heckt stating that he thought it was amazing the amount of voters we had. R. Lally said R. Munroe passed on his thanks to BOS and BOE and everyone who came out to vote.

**3) Ongoing Business:**

**a) Discussion on FY2023/2024 Revenues & Expenditures:**

No discussion.

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

No discussion.

#### **4) New Business:**

##### **a) Consider and possibly act on: Setting the real estate and personal property mill rate for FY2024:**

K. Gourley MOVED to set the real estate and personal property mill rate at 43.82 mills.  
C. Danna SECONDED.

A. Gordon asked when the mill rate needed to be set and if its possible to wait until hearing back from Chelsea Groton about the interest rates. A. Phelan said it would be difficult to forecast. A. Gordon explained she just wanted the mill rate as low as possible seeing that almost half of the people that voted, voted no and are not happy with this increase. K. Gourley said as much as she hates this mill rate increase, it will go down next year with revaluation and if we have extra money to get on track it will save money in the end. R. Lally clarified if you reevaluate and property values are higher, the mill rate will go down, but the amount of money to come out of people's pockets may not change. J. Rupert said you could possibly wait a couple more weeks but the Tax Collector would probably prefer to get the bills out as soon as possible. C. Danna said in his observations of the Tax Collector's work, it is very time consuming to get the bills printed and stuff the envelopes and that any delays could possibly cost us more funds in order to have them printed and stuffed by a company to get the bills out in a timely manner.

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

##### **b) Consider and possibly act on: Setting the motor vehicle mill rate for FY2024:**

A. Gordon MOVED to set the motor vehicle mill rate at the state call of 32.46 mills. M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 6:0:0.

##### **c) Consider and possibly act on: Additional meeting date:**

J. Collins said we will need another meeting for transfers. A. Gordon asked if we ever put out an RFP for an auditor. J. Collins said we haven't and need to select one by June 1<sup>st</sup>, but its unlikely to happen by then. A. Gordon asked if we would be reviewing this at

the June meeting. J. Collins said yes. She also said the room in Town Hall is reserved for June 7<sup>th</sup> from when we thought we may have extra referendums if we wanted to do the meeting then. Everyone agreed. They stated the regular meeting for the BOF is on Thursday, June 15<sup>th</sup>.

**5) Adjournment:** R. Lally adjourned this meeting at 7:48 PM.

**Next Meetings:**

**June 7<sup>th</sup>, 2023 – Special Meeting**

**June 15<sup>th</sup>, 2023 – Regular Meeting**

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.

SEE ATTACHMENTS UNDER SEPARATE COVER.

## **Report Commentary**

### **FY2023**

As of May 31, 2023, we have expended 82% of the appropriated budget or \$12,386,199 and in 2022, we expended 80%. We are currently projecting a budget expenditure of \$14,967,707, which is an under expenditure of \$190,959. This is a projected expenditure decrease of approximately \$80,302 from the prior month's estimate.

#### Changes from the prior month:

Regular Instruction: \$356 decrease due to subscription under expenditure.

Student Support Services: \$65,332 decrease due to IEP changes.

Administration, Support, & Central Services: \$3,840 increase to cover projected cost of cloud hosting services.

Operations & Transportation: \$7,545 increase to cover replacement of failing transmitter & FCC license for BHS clock system and replacement of custodial walkie talkies radios.

Salaries/Wages & Employee Benefits: \$26,000 decrease as a result of revised projections for substitutes, absent without pay, overtime, tutoring, & curriculum writing.

Transfers: The BOE approved all transfers at their June 8, 2023 meeting.

Transfers over \$10,000: None

#### Attachments:

- FY2023 Budget status - May
- FY2022 Budget status - May
- Memo to BOF - None

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

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. Beginning in FY23: Excess Cost Grant reimbursement was modified to a 3 tiered funding structure. If not fully funded, then all costs in excess of 4.5X the prior year's net current expenditure per pupil threshold would be reimbursed based on the following tiers based on town ranking: 73.7% (ranked 1-58), 76.31% (ranked 59-149) 76.25% (ranked 150 to 169) Currently we are projecting that Bolton will fall in the 73% based the 2023 & 2024 state ranking of 102 and 98, respectively.

Please note, the state changed the ranking %: The May payment will reflect total adjusted payments for Bolton at 76.31% capped, which is an increase of 3.31%.

The Excess Cost Reimbursement threshold published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February and May based on the threshold.



3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, there continues to be 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. Substitute/long term substitute coverage.

**BOARD OF EDUCATION'S APPROVED BUDGET**

**BUDGET STATUS:**

May

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 5/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>										
Instructional Technology	91,521	44,450	8,492	52,942	10,371	20%	52,942	0	2,846	See Budget Transfer Listing / Less repairs & maintenance.
Art	9,191	9,326	164	9,490	9,231	97%	9,490	0	0	
English Language Arts	19,731	24,840	3,056	27,896	27,946	100%	27,896	0	0	
World Language	5,059	5,724	0	5,724	5,679	99%	5,724	0	0	
Computer Instruction	11,583	14,065	(3,200)	10,865	10,864	100%	10,865	0	(3,200)	See Budget Transfer Listing
Mathematics	10,846	24,691	2,724	27,415	27,413	100%	27,415	0	0	See Budget Transfer Listing
Science	16,520	14,630	(1,945)	12,685	10,102	80%	12,685	0	0	
Health & Physical Education	5,175	2,445	158	2,603	2,441	94%	2,603	0	0	
Social Studies	16,886	6,774	2,769	9,543	9,132	96%	9,543	0	0	
Vocational Education	0	0	0	0	0	0%	0	0	0	
Business Education	270	3,438	0	3,438	3,437	100%	3,437	1	(1)	
Family & Consumer Science	12,082	9,050	587	9,637	9,116	95%	9,637	0	0	
Music	23,883	15,817	745	16,562	12,796	77%	16,562	0	0	
Technology Education	9,281	13,099	0	13,099	9,769	75%	13,099	0	0	
Continuing Education	15,343	15,336	0	15,336	15,336	100%	15,336	0	0	
Library Media Center	33,551	40,071	0	40,071	39,023	97%	40,071	0	0	
Athletics	56,386	61,500	0	61,500	47,586	77%	61,500	0	0	See Budget Transfer Listing
<b>Subtotal</b>	<b>337,306</b>	<b>305,256</b>	<b>13,549</b>	<b>318,805</b>	<b>250,241</b>	<b>78%</b>	<b>318,804</b>	<b>1</b>	<b>(356)</b>	

**BOARD OF EDUCATION'S APPROVED BUDGET**

**BUDGET STATUS:**

May

Function / Program	Unaudited Expenditures		Approved Budget		Budget Adjust./ Transfers	Revised Budget	YTD Expended 5/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr/(decr) from prior	May Changes/Transfers
	2021-2022	2022-2023	2022-2023	2022-2023								
<b>STUDENT SUPPORT SERVICES</b>												
Special Education	1000 / 200	218,776	219,221	388	219,609	397,513	181%	472,068	(252,459)	(29,715)	IEP changes.	
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	16,935	97%	16,935	454	(454)		
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	0	3,800	(3,800)		
Social Work	2110 / 000	0	490	0	490	0	0%	0	490	(490)		
Guidance	2120 / 430	4,950	5,520	0	5,520	5,557	101%	5,557	(37)	37		
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	3,686	47%	3,730	4,066	(4,066)		
Psychological Services	2140 / 200	618	3,149	(793)	2,356	1,736	74%	1,736	621	(621)		
Speech, Hearing & Language	2150 / 200	0	1,168	405	1,573	1,176	75%	1,176	397	(397)		
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	96,393	169%	109,036	(52,136)	(25,826)	IEP changes.	
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	17,010	109%	17,010	(1,460)	0		
Subtotal		275,119	330,983	(0)	330,983	540,006	163%	627,247	(296,264)	(65,332)		
Excess Costs Grant		0	(10,646)	0	(10,646)	(76,498)	719%	(76,498)	65,852	0	Reimbursement for Excess Cost Final May Payment at 76.31%	
<b>Subtotal - Net of Excess Costs Grant</b>		<b>275,119</b>	<b>320,337</b>	<b>(0)</b>	<b>320,337</b>	<b>463,508</b>	<b>145%</b>	<b>550,749</b>	<b>(230,412)</b>	<b>(65,332)</b>		
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>												
Program Impr. & Evaluation	2210 / 100	18,507	21,685	(4,500)	17,185	9,085	53%	20,982	(3,797)	7,797	Revised projection to cover cost of K-5 reading pilot.	
Central Administration	2320 / 000	68,605	113,802	0	113,802	65,728	58%	97,036	16,766	(16,766)	Savings from professional meetings, travel, dues/fees and revised projection for legal.	
School Insurance	2330 / Var	148,024	153,545	0	153,545	156,144	102%	156,144	(2,599)	0		
Building Administration	2410 / Var	62,865	79,174	(3,757)	75,417	57,440	76%	75,417	0	0	See Budget Transfer Listing	
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	70,368	82%	78,335	7,000	0		
Systems Management	2580 / Var	226,523	263,662	(12,837)	250,825	184,258	73%	250,825	0	12,809	See Budget Transfer Listing / Projected Cloud Hosting Services	
<b>Subtotal</b>		<b>598,034</b>	<b>717,203</b>	<b>(21,094)</b>	<b>696,109</b>	<b>543,023</b>	<b>78%</b>	<b>678,739</b>	<b>17,370</b>	<b>3,840</b>		

**BOARD OF EDUCATION'S APPROVED BUDGET**

BUDGET STATUS: May

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 5/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr/(decr) from prior May Changes/Transfers
<b>OPERATIONS &amp; TRANSPORTATION</b>									
Operations & Maintenance	620,458	503,439	37,545	540,984	406,864	75%	540,984	0	7,545
Transportation	581,151	602,493	0	602,493	517,787	86%	602,493	0	0
<b>Subtotal</b>	<b>1,201,609</b>	<b>1,105,932</b>	<b>37,545</b>	<b>1,143,477</b>	<b>924,651</b>	<b>81%</b>	<b>1,143,477</b>	<b>0</b>	<b>7,545</b>
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>									
Salaries & Wages	9,425,260	9,900,181	0	9,900,181	7,758,141	78%	9,652,181	248,000	(26,000)
Personnel Benefits	2,405,817	2,809,757	(30,000)	2,779,757	2,446,635	88%	2,623,757	156,000	0
<b>Subtotal</b>	<b>11,831,077</b>	<b>12,709,938</b>	<b>(30,000)</b>	<b>12,679,938</b>	<b>10,204,776</b>	<b>80%</b>	<b>12,275,938</b>	<b>404,000</b>	<b>(26,000)</b>
<b>SUMMARY OF ALL PROGRAMS</b>									
REGULAR INSTRUCTION	337,306	305,256	13,549	318,805	250,241	78%	318,804	1	(356)
STUDENT SUPPORT SERVICES	275,119	320,337	(0)	320,337	463,508	145%	550,749	(230,412)	(65,332)
ADMIN/SUPPORT/CENTRAL SERVICES	598,034	717,203	(21,094)	696,109	543,023	78%	678,739	17,370	3,840
OPERATIONS/TRANSPORTATION	1,201,609	1,105,932	37,545	1,143,477	924,651	81%	1,143,477	0	7,545
SALARIES/EMPLOYEE BENEFITS	11,831,077	12,709,938	(30,000)	12,679,938	10,204,776	80%	12,275,938	404,000	(26,000)
<b>TOTAL EDUCATION BUDGET</b>	<b>14,243,145</b>	<b>15,158,666</b>	<b>0</b>	<b>15,158,666</b>	<b>12,386,199</b>	<b>82%</b>	<b>14,967,707</b>	<b>190,959</b>	<b>(80,302)</b>

**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.

**Transfers Requested (see below):**

**0**

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

FY2022 Comparative Expenditure %=> **80%**

**PROJECTED BALANCE BOE: 190,959**

## BOE TRANSFER LISTING - May

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover Class of 2023 post graduation transportation on 6/9/2023 for two buses to Spare Time Bowling.				
2700 /	310	BHS	Student Transport-Field Trips	-(\$144.19)
2700 /	100	BHS	Student Transportation Other	\$144.19
Reclass: To cover Staff Appreciation Week.				
2410 /	0	BCS	Food	\$551.00
2410 /	0	BCS	Dues & Fees	-(\$551.00)
To cover shortfall for chromebook bump armor cases at both schools. Transfer funds from Systems & Instructional Technology.				
2580 /	0	BCS	Technology Related Repairs and Maint.	-(\$1,422.85)
2580 /	0	BHS	Technology Related Repairs and Maint.	-(\$1,422.85)
1000 /	100	BCS	Online Subscription Services	-(\$598.46)
1000 /	100	BCS	Technology Related Repairs and Maint.	-(\$50.53)
1000 /	100	BHS	Repairs and Maintenance	-(\$500.00)
1000 /	100	BHS	Online Subscription Services	-(\$182.31)
1000 /	100	BCS	Technology Supplies	\$2,065.00
1000 /	100	BHS	Technology supplies	\$2,112.00
To cover the cost of replacement transmitter & FCC license for clock system at BHS. Transfer funds from Systems to Operations & Maintenance.				
2580 /	0	BPS	Professional Services	-(\$4,345.38)
2600 /	0	BHS	Other Supplies	\$4,345.38
To cover upgrade to district custodial walkie talkie radios. Transfer from Computer Instruction to Operation & Maintenance.				
1000 /	140	BHS	Online Subscription Services	-(\$3,200.00)
2600 /	0	BCS	Other Supplies	\$1,600.00
2600 /	0	BHS	Other Supplies	\$1,600.00
Reclass: To purchase additional World Language instructional supplies.				
1000 /	120	BCS	Instructional Supplies	\$60.00
1000 /	120	BCS	Online Subscription Services	-(\$60.00)
Reclass: To replace aging video equipment for Bolton High School videos.				
2410 /	100	BHS	Tests	-(\$2,170.60)
2410 /	0	BHS	Other Supplies	\$2,170.60
Reclass: To cover spring and year end athletic awards.				
3200 /	910	BHS	Coaching Clinics	-(\$71.82)
3200 /	910	BHS	Awards	\$71.82

## Report Commentary FY2022

As of May 31, 2022, we have expended 80% of the appropriated budget or \$11,907,433 and in 2021, we expended 80%. We are currently projecting expenditures of \$14,425,752 which is an under expenditure of \$443,162. This is an increase of \$156,575 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 \$243,162.

Student Support Services: \$93,397 decrease due to revised projection on pending outplacements and revised legal projection.

Administration, Support, & Central Services: \$30,178 decrease as a result of revised legal projection, less training cost, no GASB 74/75 valuation, less repairs and maintenance, credits and less professional services received due to vendor staffing issues.

Operations & Transportation: \$32,000 increase driven by transfer in from Benefits approved at the May 3<sup>rd</sup> BOE meeting to complete the BHS septic repairs.

Salaries/Wages & Employee Benefits: \$65,000 decrease as a result of revised projections such less support services, absent without pay, and unfilled position.

### Transfers:

The BOE approved all transfers presented at their June 9, 2022 meeting.

### Transfers over \$10,000:

### Attachments:

- Budget status - FY2022
- BOE Transfers Listing - May
- Memo to BOF - Transfer of Funds over \$10,000 - 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. **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.

### BOE TRANSFER LISTING - May

FUNCTION / PGM	FROM TO	ACCOUNT	AMOUNT
Reclass: Reallocation from BHS to BCS for Blind replacements.			
2600 / 0	BHS	Furniture and Fixtures	-\$5,000.00
2600 / 0	BCS	Furniture and Fixtures	\$5,000.00
Reclass: To purchase food for Staff Appreciation Week.			
2410 / 0	BCS	General Supplies for Classrooms	-\$33.08
2410 / 0	BCS	Food	\$33.08
Reclass: To revise PO #221457 Electrical Wholesalers for additional purchase of a powerpack.			
2600 / 0	BHS	Electricity	-\$87.08
2600 / 0	BHS	Operation and Maint. Supplies	\$87.08
Reclass: To cover the cost of end of fiscal year district Supplies for BOE.			
2510 / 0	BHS	District Supplies	-\$826.00
2510 / 0	BPS	District Supplies	\$826.00
To complete BHS septic system repairs. BOE approved 5/3/22 and bid waived and awarded to Skips Wastewater current oncall vendor.			
1000 / 200	BCS	Health Insurance	-\$32,000.00
2600 / 0	BHS	Non-Tech Rep. and Maint.	\$32,000.00
To purchase replacement laptops for Administrators and Admin Assistants. BOE approved 5/3/22. State contract.			
1000 / 110	BHS	Health Insurance	-\$11,400.00
1000 / 180	BHS	Health Insurance	-\$11,400.00
1000 / 200	BCS	Health Insurance	-\$8,000.00
1000 / 100	BCS	Dental Insurance Expense	-\$1,200.00
2580 / 0	BPS	Technology Related Hardware	\$32,000.00
Reclass: To purchase 60 light bulbs for BHS @ \$4 each.			
2600 / 0	BHS	Electricity	-\$240.00
2600 / 0	BHS	Operation and Maint. Supplies	\$240.00
Reclass: To purchase oil, grease and filters for BHS mowers.			
2600 / 0	BHS	Electricity	-\$220.00
2600 / 0	BHS	Operation and Maint. Supplies	\$220.00
Reclass: To cover cost of end of fiscal year district supplies.			
2510 / 0	BHS	District Supplies	-\$200.00
2510 / 0	BPS	District Supplies	\$200.00
Reclass: To cover purchase office supplies.			
2320 / 0	BPS	Travel Expense	-\$467.49
2320 / 0	BPS	Other Supplies	\$467.49
Reclass: To cover the cost of BHS Fan Forced Wall Heater.			
2600 / 0	BCS	Operation and Maint. Supplies	-\$222.94
2600 / 0	BHS	Operation and Maint. Supplies	\$222.94

Reclass: To cover cost of end of fiscal year district kitchen supplies.				
2510 / 0	BHS	District Supplies		-\$198.00
2510 / 0	BPS	District Supplies		\$198.00

Reclass: To cover increased cost of light bulbs.				
2600 / 0	BCS	Operation and Maint. Supplies		-\$11.00
2600 / 0	BHS	Operation and Maint. Supplies		\$11.00

Reclass: To transfer monies to cover Teacher of the Year food cost.				
2210 / 100	BPS	Other Supplies		-\$28.94
2210 / 100	BPS	Food		\$28.94

Transfer from Building Administration to Transportation in order to pay for additional athletic transportation.				
2410 / 0	BCS	Travel Expense		-\$71.25
2700 / 910	BCS	Transportation-Athletics/Student Activities		\$71.25

Reclass: Additional funds needed to cover OWL purchases for BOE Meetings.				
2320 / 0	BPS	Dues & Fees		-\$550.00
2320 / 0	BPS	BOE Purchased Services		\$550.00

Reclass: To cover increase cost of diesel for April.				
2700 / 0	BPS	Gasoline		-\$3,400.00
2600 / 0	BHS	Diesel		-\$200.00
2700 / 0	BPS	Diesel		\$3,600.00

Reclass: Budget transfers to cover projected account shortfalls.				
2600 / 0	BHS	Electricity		-\$3,800.00
2600 / 0	BCS	Electricity		\$3,800.00
2600 / 0	BPS	Other Supplies		-\$100.00
2600 / 0	BCS	Other Supplies		-\$91.00
2600 / 0	BHS	Other Supplies		\$191.00

Reclass: To cover shipping cost to repair/maintenance on Presonus Stage Box.				
2410 / 0	BHS	Travel Expense		-\$32.12
2410 / 0	BHS	Technology Related Repairs and Maint.		\$32.12

Reclass: To cover BCS food supplies.				
2410 / 0	BCS	Travel Expense		-\$193.29
2410 / 0	BCS	Food		\$193.29

Reclass: To purchase soap supply.				
2600 / 0	BPS	Purchased Property Services		-\$110.00
2600 / 0	BHS	Operation and Maint. Supplies		\$110.00

Reclass: To cover additional cell for BCS Principal.				
2600 / 0	BPS	Communications		-\$206.00
2600 / 0	BCS	Communications		\$206.00



**BOARD OF EDUCATION  
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

**BUDGET STATUS:**

May

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 5/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
<b>REGULAR INSTRUCTION</b>										
Instructional Technology	112,625	54,146	37,838	91,984	77,547	84%	91,984	0	0	
Art	10,270	10,571	(500)	10,071	8,469	84%	10,071	0	0	
English Language Arts	19,695	19,924	61	19,985	19,098	96%	19,985	0	0	
World Language	14,111	5,734	(652)	5,082	5,059	100%	5,082	0	0	
Computer Instruction	13,536	14,143	(2,560)	11,583	11,583	100%	11,583	0	0	
Mathematics	24,541	16,703	(5,854)	10,849	8,861	82%	10,849	0	0	
Science	7,668	17,239	2,641	19,880	15,934	80%	19,880	0	0	
Health & Physical Education	7,984	3,509	2,662	6,171	4,906	79%	6,171	0	0	
Social Studies	4,271	9,830	7,051	16,881	16,324	97%	16,881	0	0	
Vocational Education	0	0	0	0	0	0%	0	0	0	
Business Education	149	1,853	(1,583)	270	270	100%	270	0	0	
Family & Consumer Science	9,680	9,050	3,439	12,489	8,018	64%	12,489	0	0	
Music	16,800	16,678	8,423	25,101	20,265	81%	25,101	0	0	
Technology Education	4,614	12,106	1,814	13,920	7,675	55%	13,920	0	0	
Continuing Education	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	
Library Media Center	27,027	34,542	0	34,542	31,316	91%	34,542	0	0	
Athletics	52,592	60,500	800	61,300	53,127	87%	61,300	0	0	
<b>Subtotal</b>	<b>341,335</b>	<b>301,871</b>	<b>53,581</b>	<b>355,452</b>	<b>303,795</b>	<b>85%</b>	<b>355,452</b>	<b>0</b>	<b>0</b>	<b>0</b>

**BOARD OF EDUCATION  
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

**BUDGET STATUS:**

May

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD - May		YTD % Expended	Projected Expenditures 2021-2022	Projected^ Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
						Expended 5/31/22	Expended					
<b>STUDENT SUPPORT SERVICES</b>												
Special Education	1000 / 200	326,269	288,841	(23,890)	264,951	197,657	75%	247,605	17,346	(104,814)	Revised projection savings on legal and outplacements not occurring in fiscal year.	
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		
Regular/504 Instruction*	1000 / 100	0	0	0	0	0	0%	30,000	(30,000)	30,000	Projected tuition cost of regular education student. Per legal counsel the district is responsible for this placement.	
Social Work	2110 / 000	0	445	0	445	0	0%	0	445	(445)	Less supplies needed	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,950	92%	4,950	442	(442)	Less supplies needed	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	3,243	55%	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%	0	314	(314)	Less supplies needed	
Transportation - SY SPED	2700 / 200	30,010	105,876	(43,476)	62,400	21,954	35%	27,906	34,494	(17,382)	Revised projection savings on outplacement not occurring in fiscal year.	
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	247,998	64%	342,310	47,036	(93,397)		
Excess Costs Grant		(22,565)	(51,890)	51,890	0	0	N/A	0	0	0		
<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>247,998</b>	<b>64%</b>	<b>342,310</b>	<b>47,036</b>	<b>(93,397)</b>		

**BOARD OF EDUCATION**

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

**BUDGET STATUS:**

**May**

	Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 5/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Balance +/-	Incr (decr) from prior month proj.	May Changes/Transfers
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	14,705	68%	21,563	0	0	See May BOE Transfer Listing / Projected legal savings.
Central Administration	2320 / 000	97,554	110,596	0	110,596	55,795	50%	87,596	23,000	(23,000)	
School Insurance	2330 / Var	133,532	148,672	0	148,672	148,024	100%	148,024	648	0	See May BOE Transfer Listing
Building Administration	2410 / Var	61,209	76,511	(4,162)	72,349	48,347	67%	72,349	0	0	See May BOE Transfer Listing / Savings from less training & reporting disclosures only no bi-annual GASB 74/75 valuation performed.
Fiscal Services	2510 / 000	49,325	86,059	(4,097)	81,962	60,940	74%	70,274	11,688	(11,688)	See May BOE Transfer Listing / Less repairs & maintenance, received credits on current year and prior for Powerschool enrollment express, and Eastconn staffing issue resulted in technology support.
Systems Management	2580 / Var	155,448	240,989	40,000	280,989	171,321	61%	253,499	27,490	4,510	
<b>Subtotal</b>		<b>523,057</b>	<b>684,390</b>	<b>31,741</b>	<b>716,131</b>	<b>499,132</b>	<b>70%</b>	<b>653,305</b>	<b>62,826</b>	<b>(30,178)</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>											
Operations & Maintenance	2600 / 000	461,147	503,861	119,640	623,501	440,381	71%	623,501	0	31,800	See May BOE Transfer Listing
Transportation	2700 / Var	522,854	576,795	15,676	592,471	559,854	94%	592,471	0	200	See May BOE Transfer Listing
<b>Subtotal</b>		<b>984,001</b>	<b>1,080,656</b>	<b>135,316</b>	<b>1,215,972</b>	<b>1,000,235</b>	<b>82%</b>	<b>1,215,972</b>	<b>0</b>	<b>32,000</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>											
Salaries & Wages	Var / Var	9,136,214	9,752,021	(45,412)	9,706,609	7,604,306	78%	9,446,609	260,000	(30,000)	Less PT, tutoring, AWOP, & unfilled open positions savings.
Personnel Benefits	2570 / Var	2,495,227	2,645,154	(159,750)	2,485,404	2,251,967	91%	2,412,104	73,300	(35,000)	See May BOE Transfer Listing / Unfilled open positions benefit and tax savings.
<b>Subtotal</b>		<b>11,631,441</b>	<b>12,397,175</b>	<b>(205,162)</b>	<b>12,192,013</b>	<b>9,856,274</b>	<b>81%</b>	<b>11,858,713</b>	<b>333,300</b>	<b>(65,000)</b>	

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

May

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 5/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr (decr) from prior month proj.	May Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
REGULAR INSTRUCTION	341,335	301,871	53,581	355,452	303,795	85%	355,452	0	0	
STUDENT SUPPORT SERVICES	365,568	404,822	(15,476)	389,346	247,998	64%	342,310	47,036	(93,397)	
ADMIN/SUPPORT/CENTRAL SERVICES	523,057	684,390	31,741	716,131	499,132	70%	653,305	62,826	(30,178)	
OPERATIONS/TRANSPORTATION	984,001	1,080,656	135,316	1,215,972	1,000,235	82%	1,215,972	0	32,000	
SALARIES/EMPLOYEE BENEFITS	11,631,441	12,397,175	(205,162)	12,192,013	9,856,274	81%	11,858,713	333,300	(65,000)	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,845,402</b>	<b>14,868,914</b>	<b>0</b>	<b>14,868,914</b>	<b>11,907,433</b>	<b>80%</b>	<b>14,425,752</b>	<b>443,162</b>	<b>(156,575)</b>	

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.

\*=New line to capture regular and 504 education service/tuition cost which are not considered special education.

FY2021 Comparative Expenditure %=> 80%

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 443,162

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

BOE Additional Commitment toward FY2023 Budget (5/3/22): (150,000)

REVISED PROJECTED BALANCE: 243,162

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

**TAX COLLECTOR  
5.31.23**

	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 5.31.23	PERCENTAGE COLLECTED FY 23 BUDGET
CURRENT YR. LEVY	\$ 15,953,417.00	\$ 16,175,000.00	\$ 16,257,099.80	\$ (51,626.62)	\$ (14,577.84)	\$ 1,771.72	\$ 16,192,667.06	100.11%
MOTOR VEHICLE	\$ 1,737,991.00	\$ 1,680,000.00	\$ 1,700,673.42	\$ (12,108.22)	\$ (5,120.34)	\$ (232.24)	\$ 1,683,212.62	100.19%
SUPP. MV LEVY	\$ 175,000.00	\$ 200,000.00	203,113.96	\$ (839.90)	\$ (595.34)	\$ 602.99	\$ 202,281.71	101.14%
<b>SUB TOTAL</b>	<b>\$ 17,866,408.00</b>	<b>\$ 18,055,000.00</b>	<b>\$ 18,160,887.18</b>	<b>\$ (64,574.74)</b>	<b>\$ (20,293.52)</b>	<b>\$ 2,142.47</b>	<b>\$ 18,078,161.39</b>	100.13%
PRIOR YEARS	\$ 70,000.00	\$ 98,000.00	\$ 107,598.68	\$ (3,252.75)	\$ -	\$ (2,703.25)	\$ 101,642.68	103.72%
INTEREST & FEES	\$ 55,000.00	\$ 73,000.00	\$ 77,585.73	\$ (23.43)	\$ (255.01)	\$ 560.78	\$ 77,868.07	106.67%
<b>TOTAL</b>	<b>\$ 17,991,408.00</b>	<b>\$ 18,226,000.00</b>	<b>\$ 18,346,071.59</b>	<b>\$ (67,850.92)</b>	<b>\$ (20,548.53)</b>	<b>\$ -</b>	<b>\$ 18,257,672.14</b>	100.17%

**PREVIOUS YEAR CURRENT YR LEVY COLLECTED**

7.31.2022	86.13%	8.31.2022	99.24%	9.30.2022	99.63%	10.31.2022	100.92%	11.30.2022	101.10%	12.31.2022	101.25%
1.31.2023	101.23%	2.28.2023	101.29%	3.30.2023	101.38%	4.30.2023	99.98%	5.31.2023	100.11%	6.30.2023	
7.31.2021	19.07%	8.31.2021	90.94%	9.30.2021	98.67%	10.31.2021	99.09%	11.30.2021	99.52%	12.31.2021	99.95%
1.31.2022	100.98%	2.28.2022	101.06%	3.30.2022	101.12%	4.30.2022	101.24%	5.31.2022	100.18%	6.30.2022	100.39%

Town of Bolton - FY2023 Revenue Statement - May 31, 2023

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
<b>General Fund Revenue</b>						
<b>Property Taxes</b>						
Current Property Tax	\$15,953,417.00	\$16,175,000.00	\$16,192,667.06	\$239,250.06	\$17,667.06	100.11%
Motor Vehicle Tax	\$1,737,991.00	\$1,680,000.00	\$1,683,212.62	(\$54,778.38)	\$3,212.62	100.19%
Supplemental MV Levy	\$175,000.00	\$200,000.00	\$202,281.71	\$27,281.71	\$2,281.71	101.14%
Prior Year's Taxes	\$70,000.00	\$98,000.00	\$101,642.68	\$31,642.68	\$3,642.68	103.72%
Interest & Fees	\$55,000.00	\$73,000.00	\$77,868.07	\$22,868.07	\$4,868.07	106.67%
<b>Total Taxes</b>	<b>\$17,991,408.00</b>	<b>\$18,226,000.00</b>	<b>\$18,257,672.14</b>	<b>\$266,264.14</b>	<b>\$31,672.14</b>	<b>100.17%</b>
<b>State of Connecticut</b>						
<b>Education Grants</b>						
ECS	\$2,683,216.00	\$2,683,216.00	\$2,683,216.00	\$0.00	\$0.00	100.00%
Adult Education	\$5,599.00	\$5,993.00	\$6,050.00	\$451.00	\$57.00	100.95%
<b>Total State of CT Ed</b>	<b>\$2,688,815.00</b>	<b>\$2,689,209.00</b>	<b>\$2,689,266.00</b>	<b>\$451.00</b>	<b>\$57.00</b>	<b>100.00%</b>
<b>Other Grants</b>						
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	\$31,536.40	\$0.40	\$0.40	100.00%
Disabled	\$750.00	\$799.00	\$799.09	\$49.09	\$0.09	100.01%
Veterans Grant	\$1,893.00	\$2,519.00	\$2,519.37	\$626.37	\$0.37	100.01%
Pequot	\$3,244.00	\$3,244.00	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
Misc. State Grants	\$5,000.00	\$0.00	\$1,387.88	(\$3,612.12)	\$1,387.88	#DIV/0!
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$11,824.94	\$330.94	\$330.94	102.88%
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%
Municipal Revenue Sharing	\$0.00	\$102,728.00	\$102,728.10	\$102,728.10	\$0.10	100.00%
Law Enforcement	\$1,000.00	\$2,500.00	\$2,335.00	\$1,335.00	(\$165.00)	93.40%
<b>Total Other Grants</b>	<b>\$427,381.00</b>	<b>\$527,284.00</b>	<b>\$502,898.44</b>	<b>\$75,517.44</b>	<b>(\$24,385.56)</b>	<b>95.38%</b>
<b>Other Town Revenue</b>						
Tuition	\$116,517.00	\$116,517.00	\$107,280.95	(\$9,236.05)	(\$9,236.05)	92.07%
Town Clerk	\$85,000.00	\$85,000.00	\$87,293.85	\$2,293.85	\$2,293.85	102.70%
Selectmen Fees	\$12,745.00	\$12,745.00	\$8,539.00	(\$4,206.00)	(\$4,206.00)	67.00%
Building Official Fees	\$75,000.00	\$80,000.00	\$112,506.78	\$37,506.78	\$32,506.78	140.63%
Library	\$2,000.00	\$1,500.00	\$1,267.90	(\$732.10)	(\$232.10)	84.53%
Building Official Service	\$88,081.00	\$91,681.00	\$68,760.99	(\$19,320.01)	(\$22,920.01)	75.00%
Misc. Revenue	\$15,000.00	\$33,000.00	\$33,196.44	\$18,196.44	\$196.44	100.60%
Telephone	\$6,000.00	\$7,733.00	\$7,733.19	\$1,733.19	\$0.19	100.00%
Interest	\$80,000.00	\$15,000.00	\$16,453.76	(\$63,546.24)	\$1,453.76	109.69%
Seniors	\$0.00	\$870.00	\$970.00	\$970.00	\$100.00	100.00%
Rental	\$33,684.00	\$31,824.00	\$31,824.00	(\$1,860.00)	\$0.00	100.00%
Shared Services-Assessor	\$60,894.00	\$50,000.00	\$0.00	(\$60,894.00)	(\$50,000.00)	100.00%
<b>Total Other Town</b>	<b>\$574,921.00</b>	<b>\$525,870.00</b>	<b>\$475,826.86</b>	<b>(\$99,094.14)</b>	<b>(\$50,043.14)</b>	<b>90.48%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$21,682,525.00</b>	<b>\$21,968,363.00</b>	<b>\$21,925,663.44</b>	<b>\$243,138.44</b>	<b>(\$42,699.56)</b>	<b>99.81%</b>

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
<b>BOARD OF EDUCATION</b>						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$76,498.00	\$24,608.00	\$24,608.00	147.42%
Federal Grants	\$206,485.00	\$206,485.00	\$164,840.53	(\$41,644.47)	(\$41,644.47)	79.83%
SHEFF	\$58,400.00	\$58,400.00	\$41,721.00	(\$16,679.00)	(\$16,679.00)	71.44%
CHOICE Grant	\$376,000.00	\$376,000.00	\$441,457.00	\$65,457.00	\$65,457.00	117.41%
TEAM	\$1,000.00	\$1,000.00	\$828.00	(\$172.00)	(\$172.00)	82.80%
Donations	\$0.00	\$0.00	\$2,498.00	\$2,498.00	\$2,498.00	100.00%
ESSER II	\$0.00	\$0.00	\$1,424.00	\$1,424.00	\$1,424.00	100.00%
Amplify Grant	\$0.00	\$0.00	\$7,801.00	\$7,801.00	\$7,801.00	100.00%
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$17,981.00	(\$151,529.00)	(\$151,529.00)	10.61%
Total Board of Education Grants	\$863,285.00	\$863,285.00	\$755,048.53	(\$108,236.47)	(\$108,236.47)	87.46%
<b>ADDITIONAL TOWN GRANTS</b>						
Town Aid Roads	\$	199,975.00	\$	(\$555.02)	(\$555.02)	99.72%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$1,063,260.00</b>	<b>\$1,063,260.00</b>	<b>\$954,468.51</b>	<b>(\$108,791.49)</b>	<b>(\$108,791.49)</b>	<b>89.77%</b>

FY2023 May 31, 2023										
	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY22	FY21	FY20
Administration	\$ 708,256.00	\$ 648,256.00	\$ 451,374.10	\$ 196,881.90	\$ 20,774.61	\$ 176,107.29	72.83%	69.34%	81.80%	79.50%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 2,148.99	\$ 51.01	\$ -	\$ 51.01	97.68%	81.01%	79.53%	54.23%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 204,756.77	\$ 32,789.23	\$ -	\$ 32,789.23	86.20%	86.28%	64.29%	85.36%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ 23,500.00	\$ 5,500.00	\$ -	\$ 5,500.00	81.03%	73.58%	77.36%	92.45%
Assessor	\$ 131,112.00	\$ 131,112.00	\$ 120,927.17	\$ 10,184.83	\$ 341.25	\$ 9,843.58	92.49%	82.21%	87.81%	87.37%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 74,623.57	\$ 16,584.43	\$ 2,477.48	\$ 14,106.95	84.53%	87.26%	85.94%	90.81%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 893,632.75	\$ 142,893.25	\$ -	\$ 142,893.25	86.21%	86.74%	79.26%	88.47%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 123,153.56	\$ 14,606.44	\$ 650.00	\$ 13,956.44	89.87%	90.46%	89.71%	86.56%
Land Use	\$ 342,653.00	\$ 342,653.00	\$ 246,332.01	\$ 96,320.99	\$ 28,329.13	\$ 67,991.86	80.16%	73.41%	86.82%	87.96%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 2,469.75	\$ 1,780.25	\$ -	\$ 1,780.25	58.11%	73.38%	30.36%	14.28%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 934.24	\$ 705.76	\$ -	\$ 705.76	56.97%	42.29%	10.67%	36.20%
Property Insurance	\$ 145,400.00	\$ 145,400.00	\$ 101,562.75	\$ 43,837.25	\$ -	\$ 43,837.25	69.85%	72.71%	78.32%	79.16%
Probate	\$ 6,258.00	\$ 6,258.00	\$ 5,940.00	\$ 318.00	\$ -	\$ 318.00	94.92%	100.00%	100.00%	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 679.35	\$ 1,555.65	\$ -	\$ 1,555.65	30.40%	34.79%	24.38%	36.80%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 45,427.72	\$ 20,185.28	\$ 600.00	\$ 19,585.28	70.15%	63.38%	70.69%	32.03%
Police	\$ 331,050.00	\$ 331,050.00	\$ 1,281.72	\$ 329,768.28	\$ -	\$ 329,768.28	0.39%	9.77%	1.71%	1.21%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 144,387.96	\$ 96,997.04	\$ 41,892.81	\$ 55,104.23	77.17%	70.27%	86.11%	89.64%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00	\$ -	\$ 100.00	96.77%	100.00%	100.00%	85.71%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 15,609.50	\$ 16,390.50	\$ 1,568.75	\$ 14,821.75	53.68%	65.51%	39.64%	16.40%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 9,768.33	\$ 4,924.67	\$ -	\$ 4,924.67	66.48%	71.76%	76.72%	
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 776,689.59	\$ 226,127.41	\$ 137,029.61	\$ 89,097.80	91.12%	89.29%	87.00%	82.11%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 336.50	\$ 3,763.50	\$ -	\$ 3,763.50	8.21%	15.39%	0.00%	0.00%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 620,762.22	\$ 182,883.78	\$ 34,823.32	\$ 148,060.46	81.58%	82.37%	78.15%	75.93%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 28,014.58	\$ 863.42	\$ -	\$ 863.42	97.01%	99.89%	93.54%	83.08%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 130,335.49	\$ 29,162.51	\$ 115.00	\$ 29,047.51	81.79%	88.44%	72.36%	82.37%
Library	\$ 295,408.00	\$ 295,408.00	\$ 256,841.44	\$ 38,566.56	\$ 5,512.21	\$ 33,054.35	88.81%	88.89%	89.34%	85.68%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 1,494.88	\$ 610.12	\$ -	\$ 610.12	71.02%	76.48%	76.31%	76.92%
Waste Collection	\$ 572,454.00	\$ 572,454.00	\$ 523,767.29	\$ 48,686.71	\$ -	\$ 48,686.71	91.50%	88.36%	83.25%	80.88%
<b>Totals</b>	<b>\$ 6,432,791.00</b>	<b>\$ 6,372,791.00</b>	<b>\$ 307,476.08</b>	<b>\$ 1,563,038.77</b>	<b>\$ 274,114.17</b>	<b>\$ 1,288,924.60</b>	<b>79.96%</b>	<b>66.18%</b>	<b>78.83%</b>	<b>76.50%</b>

Departments that we feel will not have enough money in their budgets.



**FY2023 Transfers for May 2023**

\$ 19,000.00	To	Road Repair - Highway	From	Payroll - Highway
<b>Rationale: to cover additional road repairs</b>				
\$ 20,000.00	To	Road Repair - Highway	From	Salt & Sand - Highway
<b>Rationale: to cover additional road repairs</b>				
\$ 20,000.00	To	Road Repair - Highway	From	Tree Trimming - Highway
<b>Rationale: to cover additional road repairs</b>				
\$ 15,000.00	To	Road Repair - Highway	From	Overtime Payroll - Highway
<b>Rationale: to cover additional road repairs</b>				
\$ 395.00	To	Other Contracts - Town Clerk	From	Office Oper. Supplies - Town Clerk
<b>Rationale: to cover the cost of annual codification core</b>				
\$ 100.00	To	Other Contracts - Town Clerk	From	Dues & Fees - Town Clerk
<b>Rationale: to cover the cost of annual codification core</b>				
\$ 700.00	To	Other Contracts - Town Clerk	From	Prof. Ed. Training - Town Clerk
<b>Rationale: to cover the cost of annual codification core</b>				
\$ 2,000.00	To	Printing & Binding - Tax Collector	From	Other Payroll - Tax Collector
<b>Rationale: to pay for billing costs for June</b>				
\$ 5,000.00	To	Repair & Maint. Services - Building & Grounds	From	Repair and Maint. Supplies - Building & Grounds
<b>Rationale: Funds needed to have the electricity connected to temp. office building</b>				
\$ 5,000.00	To	Repair & Maint. Services - Building & Grounds	From	Overtime - Building & Grounds
<b>Rationale: Funds needed to have the electricity connected to temp. office building</b>				
\$ 30.00	To	Other Supplies - Admin.	From	Advertising - Admin.
<b>Rationale: to cover the cost of flowers</b>				
\$ 300.00	To	Officer Oper. Supplies - Building & Land Use	From	Supplies - Building & Land Use
<b>Rationale: to cover the cost of new ink for HP Designjet T1120ps map print (requires 6 cartridges)</b>				
\$ 5,000.00	To	Repair & Maint. Services - Building & Grounds	From	Supplies - Building & Grounds
<b>Rationale: funds needed to pay for services for the rest of the fiscal year</b>				
\$ 5,000.00	To	Prof. Tech. Services - Building & Land Use	From	Payroll - Building & Land Use
<b>Rationale: Transfer needed to satisfy payment of town planning services</b>				
\$ 1,200.00	To	Other Supplies - Fire Commission	From	Prof. Ed. Training - Fire Commission
<b>Rationale: needed for completing payments for banquet items and food</b>				
\$ 350.00	To	Office Oper. Supplies - Fire Commission	From	Prof. Ed. Training - Fire Commission
<b>Rationale: 2 Brother toner cartridge sets</b>				
\$ 500.00	To	Repair & Maint. Supplies - Fire Commission	From	Other Prof. Services - Fire Commission
<b>Rationale: needed for completing payments for banquet items and food</b>				
\$ 150.00	To	Dues & Fees - Fire Commission	From	Other Prof. Services - Fire Commission
<b>Rationale: CFCA meeting requirements</b>				