

**BOLTON BOARD OF FINANCE
PUBLIC HEARING
APRIL 25, 2023
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON
MINUTES**

Board of Finance Members Present: Ross Lally – Chair, Ashley Phelan, Amanda Gordon, Mather Clarke, and Charles Danna Jr.

Board of Education Members Present: Rhea Klein, Susan Pike, and Benjamin Davies.

Board of Selectmen Members Present: Pam Sawyer – First Selectman and Robert Morra

Staff Present: Ashleigh Johnson – Board Clerk, Jim Rupert – Town Administrator, Jill Collins – Chief Financial Officer, and Kristin Heckt – Superintendent

1) Call to Order: R. Lally called this meeting to order at 7:16 PM.

2) Public Hearing for the Town of Bolton Fiscal Year July 1, 2023 – June 30, 2024 Budget:

R. Lally began this hearing with a presentation on the budget. He summarized the slides while being sure to highlight on key points. The amount being presented to bring to referendum is \$24,826,779 with a mill rate of 44.05 and a motor vehicle capped mill rate of 32.46. The taxpayer ask is \$19,688,372.

Someone asked how many students we have enrolled. K. Heckt said we have 736 students at all grade levels as of 04/01.

Leah Maroney, of 122 Hebron Rd, says she is in support of the BOE budget. She thinks we need to look for ways to save money. She mentioned that it seems like we can't afford to keep the High School going with only 241 students there. Saying it is a large building and could be taken over by the Town Hall or Police Station or other services. She stated in the past there were conversations about combining our high school with Coventry's, just something to consider.

Denay Johnston, of 11 Volpi Rd, is in support of the BOE and BOS budget as put forward and hopes it the least that is put through. She expressed thanks to the BOE, BOS, and BOF for their work on the budget.

Anna Spencer, of Vernon Rd, is concerned about cuts in the school system. She asked about bringing in commercial properties in order to lower the burden on homeowners. R. Morra said

they entered an agreement with a gas company several years ago and this has allowed a number of businesses to expand. He mentioned there has been expansions of an electronic production company in town also. He explained that they are also making big efforts in the building office. BOS has looked into working with Manchester Water Company to bring public water through RT 6. Our Grand List for commercial properties has improved and we are working on improving it.

Ron Alleman, of 21 Hebron Rd, expressed his concern about inflation and being a senior. He would like a tax break for seniors and people that don't work anymore and are retired. C. Danna explained that the town does everything that the State allows right now and recommends for Mr. Alleman to apply. He stated that the Town should've had a higher mill rate in previous years and maybe it would've been less painful compared to what's been happening in the rest of the world. R. Lally explained the severity of the Town Building's conditions and the struggle of keeping the school budget and keeping the Town upkeep along with making everyone happy with budget numbers. A. Gordon wants people to recognize this is not only an increase in expenditures, but a decrease in revenue stating that our other revenue sources decreased by 8%. She stated we need people to advocate on the State level due to municipalities not getting enough funds needed for Special Education.

Chris Duffy, of 8 Stonehedge Ln, doesn't think taking from our kids is the answer. He explained that people will move away and it will prevent people from coming here if we cut from the school. He stated we need a plan for more businesses to come here in order to get more revenue in. He explained he supports the budget so the kids don't take the hit.

Jessica Perkins, of 15 Laurwood Dr, wondered what the enrollment of Columbia students is in Bolton and stated that if we don't upkeep our schools kids won't want to come here. K. Heckt said Columbia has had declining enrollment in our schools and its own schools have also had declining enrollment with EO Smith being a choice. She stated that the Commissioner of Education mandated that every school allow magnet and vo-ag schools come and make presentations to the 8th graders.

Someone asked if we can afford to have a school system. They believe everyone did a great job on the budget, but if we have to cut extracurricular activities and teachers what will happen next year if those things are already cut. They stated they want people to have the conversation about whether we can afford the schools. They asked BOE to consider cutting administrator

positions first before extracurricular activities, possibly sharing one with another town to save money.

Chris Davey, of 21 Mt Sumner Dr, clarified that the BOE budget doesn't currently include any cuts. It is just showing what would possibly be cut if not approved in the referendum and needs reductions. He explained we have a lot of good things/amenities in town and says we can't have a high level of amenities and low taxes unless you're willing to trade the low density.

R. Lally explained that we cannot pick line items to cut whether that's dividing the cut between BOE and BOS or all from one and we cannot advocate for what gets cut, that's up to those Boards if or when the budget doesn't get approved.

Deanna Lloyd, of 20 Shoddy Mill Rd, supports the BOE budget.

C. Danna explained that he has never seen this much public participation and wants people to become more involved BEFORE budget time to express their opinions to each Board.

3) Adjournment: R. Lally adjourned this meeting at 8:51 PM.

Next Meetings:

May 4, 2023 – Special Meeting (if necessary)

May 18, 2023 – Regular Meeting

Other Important Dates:

May 10, 2023 – Must adopt budget on or before this date

May 23, 2023 – 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.

SEE ATTACHMENTS UNDER SEPARATE COVER.

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
APRIL 25, 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, Mather Clarke, Ashley Phelan, Amanda Gordon, and Charles Danna Jr.

Staff Present: Kristin Heckt – Superintendent, Jill Collins – Chief Financial Officer, Kristin Heckt – Superintendent, and Ashleigh Johnson – Board Clerk

1) **Call to Order:** R. Lally called this meeting to order at 9:03 PM.

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

3) **Approval of Minutes:**

a) **April 6, 2023 Special Meeting:**

A. Phelan MOVED to approve the April 6, 2023 special meeting minutes as presented.

M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 5:0:0.

b) **April 18, 2023 Special Meeting:**

A. Gordon MOVED to approve the April 18, 2023 special meeting minutes as presented.

C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 5:0:0.

c) **April 20, 2023 Regular Meeting:**

A. Gordon MOVED to approve the April 20, 2023 regular meeting minutes as presented.

C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 5:0:0.

4) **New Business:**

a) **Transfer:**

J. Collins explained that the transfer is needed to cover payroll for the board clerk for the BOF and there will possibly be a need for more money to be transferred before the end of the fiscal year.

A. Gordon MOVED to approve the transfer of \$410 from Office Operator Supplies to Payroll to cover under budgeted salary line. A. Phelan SECONDED. By roll call vote, passes UNANIMOUSLY 5:0:0.

5) Ongoing Business:

a) Discussion on FY2023/2024 Revenues & Expenditures:

J. Collins said we have a 44.11 mil rate now because we cannot use the \$25,000 that's not being used for contingency for surplus. It will go to assigned fund balance. We now have to find this money from another source of revenue to get the mill rate back down to the 44.05 that was presented at the public hearing earlier this evening.

K. Heckt said the BOE will not be able to meet on May 4th, 2023 and even if they were able to attend, they do not have any money to give back unless there are cuts made. R. Lally recommended we wait to discuss this in more detail on May 4th, 2023 with possible numbers from BOS.

b) Budget Calendar:

R. Lally went over the budget calendar with the Board. J. Collins said she reserved a spot in the Town Hall for the day after the referendum on May 24, 2023.

6) Adjournment: R. Lally adjourned this meeting at 9:23 PM.

Next Meetings:

May 4, 2023 – 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.

SEE ATTACHMENTS UNDER SEPARATE COVER.

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
MAY 4, 2023
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON
MINUTES**

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

Board of Education Members Present: Rhea Klein

Staff Present: Jim Rupert – Town Administrator, Jill Collins – Chief Financial Officer, Kristin Heckt – Superintendent, and Ashleigh Johnson – Board Clerk

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

2) Public Participation: Denay Johnston said everyone felt heard at the public hearing and hopes for a good outcome today.

3) Ongoing Business:

a) Discussion on FY2023/2024 expenditures & revenues:

R. Lally asked if it's still accurate that BOE won't be able to give back funds. K. Heckt said this is still accurate. R. Lally asked BOS if there were any savings from FY2023 to be passed onto FY2024. J. Rupert announced that BOS approved \$100,000 towards FY2024 from a variety of sources.

J. Collins presented the revenues including the additional \$100,000 from BOS and the \$25,000 that had to be taken out along with recommended changes from the public hearing comments. R. Lally clarified the \$25,000 is from the contingency fund which has to be put in the unassigned surplus (rainy day fund). With the adjustments made by J. Collins, the mill rate would be 43.82 which is \$91,575 less.

b) Budget Calendar:

R. Lally reviewed the upcoming schedule via the calendar and what needs to be done before the referendum.

4) New Business:

a) Consider and possibly act on: FY2023 revised revenues:

K. Gourley MOVED to approve the revised budget for FY2023 as \$22,068,364. C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 6:0:0.

b) Consider and possibly act on: FY2024 Budget adoption:

J. Collins said Chelsea Groton said they are changing our accounts to a 3% variable interest rate and getting interest on \$3 million instead of \$7 million. K. Gourley explained that the longer it takes to adopt a budget the less we could be getting in interest, which is revenue we could be losing.

C. Danna MOVED to approve the FY2024 budget at \$24,826,779. K. Gourley SECONDED. By roll call vote, passes UNANIMOUSLY 6:0:0.

c) Consider and possibly act on: Ballot Question:

A. Gordon MOVED to approve the ballot question as follows: "Shall the annual budget for the Town of Bolton, Connecticut for the Fiscal Year 2024 as recommended by the Board of Finance in the amount of \$24,826,779 be adopted?" K. Gourley SECONDED.

A. Gordon asked if we could potentially add the question on the ballot if they were voting "no" because the budget is too high or too low. K. Gourley said because of the way the charter is worded stating "reduce" she doesn't think it's possible until that is changed. By roll call vote, passes UNANIMOUSLY 6:0:0.

5) Adjournment: R. Lally adjourned this meeting at 8:02 PM.

Next Meetings:

May 18, 2023 – Regular Meeting

May 24, 2023 – Budget Referendum

May 26, 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.

Report Commentary FY2023

As of April 30, 2023, we have expended 73% of the appropriated budget or \$11,040,586 and in 2022, we expended 72%. We are currently projecting a budget expenditure of \$15,048,009, which is an under expenditure of \$110,657. This is a projected expenditure decrease of \$68,401 from the prior month's estimate.

Changes from the prior month:

Regular Instruction: \$5,646 projected increase from prior month due to increase cost of student chromebooks.

Salaries/Wages & Employee Benefits: \$40,000 projected decrease as a result of revised projections for unpaid days, unfilled positions, and insurance changes.

Administration, Support, & Central Services: \$34,047 projected decrease due to projected savings in professional development & travel costs, less supplies, actual IT coverage less than contracted amount and offset by increase in cost of cyber insurance renewal which increase by 88% as compared to the 20% budgeted increase.

Transfers: The BOE approved all transfers at their May 11, 2023 meeting.

Transfers over \$10,000: None

Attachments:

- FY2023 Budget status - April
- FY2022 Budget status - 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. 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: April

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 4/30/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior month	April Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology	91,521	44,450	5,646	50,096	7,525	15%	50,096	0	5,646	See Budget Transfer Listing
Art	9,191	9,326	164	9,490	7,273	77%	9,490	0	0	
English Language Arts	19,731	24,840	3,056	27,896	26,529	95%	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	0	14,065	10,864	77%	14,065	0	0	
Mathematics	10,846	24,691	2,724	27,415	27,413	100%	27,415	0	0	
Science	16,520	14,630	(1,945)	12,685	8,820	70%	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	6,183	65%	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%	3,438	0	0	
Family & Consumer Science	12,082	9,050	587	9,637	7,957	83%	9,637	0	0	
Music	23,883	15,817	745	16,562	11,432	69%	16,562	0	0	
Technology Education	9,281	13,099	0	13,099	9,640	74%	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	36,884	92%	40,071	0	0	
Athletics	56,386	61,500	0	61,500	43,391	71%	61,500	0	0	
Subtotal	337,306	305,256	13,903	319,159	230,803	72%	319,159	0	5,646	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: April

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 4/30/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior	April Changes/Transfers
STUDENT SUPPORT SERVICES										
Special Education	1000 / 200	219,221	388	219,609	349,254	159%	501,783	(282,174)	1,322	See Budget Transfer Listing
ESY Special Education	1000 / 210	17,389	0	17,389	16,935	97%	17,389	0	0	
Tutorial & Homebound Instruction	1000 / Var	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	490	0	490	0	0%	490	0	0	
Guidance	2120 / 430	5,520	0	5,520	5,337	97%	5,520	0	0	
Nursing & Medical	2130 / 000	7,796	0	7,796	3,524	45%	7,796	0	0	
Psychological Services	2140 / 200	3,149	(793)	2,356	1,736	74%	2,356	0	0	
Speech, Hearing & Language	2150 / 200	1,168	405	1,573	1,176	75%	1,573	0	0	
Transportation - SY SPED	2700 / 200	56,900	0	56,900	87,630	154%	134,862	(77,962)	0	
Transportation - ESY SPED	2700 / 210	15,550	0	15,550	17,010	109%	17,010	(1,460)	0	
Subtotal		330,983	(0)	330,983	482,601	146%	692,579	(361,596)	1,322	
Excess Costs Grant		(10,646)	0	(10,646)	(48,044)	451%	(76,498)	65,852	(1,322)	State Reimbursement - Excess Cost Final May Payment 76.31% (Capped amount)
Subtotal - Net of Excess Costs Grant		320,337	(0)	320,337	434,557	136%	616,081	(295,744)	0	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	21,685	(4,500)	17,185	8,054	47%	13,185	4,000	(4,000)	Projected savings from PD, travel and supplies
Central Administration	2320 / 000	113,802	0	113,802	62,974	55%	113,802	0	0	
School Insurance	2330 / Var	153,545	0	153,545	156,144	102%	156,144	(2,599)	2,599	Shortfall due to cyber insurance higher than expected. Budgeted 20% actual came in at 88% over prior year.
Building Administration	2410 / Var	79,174	(3,757)	75,417	53,593	71%	75,417	0	0	See Budget Transfer Listing
Fiscal Services	2510 / 000	85,335	0	85,335	55,241	65%	78,335	7,000	(7,000)	Projecting less district supplies, PD & travel.
Systems Management	2580 / Var	263,662	(5,646)	258,016	160,317	62%	238,016	20,000	(25,646)	Projected savings from IT coverage from Eastconn lower than expected based on latest March billing. / See Budget Transfer Listing
Subtotal		717,203	(13,903)	703,300	496,324	71%	674,899	28,401	(34,047)	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: April

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 4/30/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior April Changes/Transfers
OPERATIONS & TRANSPORTATION									
Operations & Maintenance	620,458	503,439	30,000	533,439	371,523	70%	533,439	0	0
Transportation	581,151	602,493	0	602,493	461,385	77%	602,493	0	0
Subtotal	1,201,609	1,105,932	30,000	1,135,932	832,907	73%	1,135,932	0	0
SALARIES/WAGES & EMPLOYEE BENEFITS									
Salaries & Wages	9,425,260	9,900,181	0	9,900,181	6,849,465	69%	9,678,181	222,000	(20,000)
Personnel Benefits	2,405,817	2,809,757	(30,000)	2,779,757	2,196,530	79%	2,623,757	156,000	(20,000)
Subtotal	11,831,077	12,709,938	(30,000)	12,679,938	9,045,995	71%	12,301,938	378,000	(40,000)
SUMMARY OF ALL PROGRAMS									
REGULAR INSTRUCTION	337,306	305,256	13,903	319,159	230,803	72%	319,159	0	5,646
STUDENT SUPPORT SERVICES	275,119	320,337	(0)	320,337	434,557	136%	616,081	(295,744)	0
ADMIN/SUPPORT/CENTRAL SERVICES	598,034	717,203	(13,903)	703,300	496,324	71%	674,899	28,401	(34,047)
OPERATIONS/TRANSPORTATION	1,201,609	1,105,932	30,000	1,135,932	832,907	73%	1,135,932	0	0
SALARIES/EMPLOYEE BENEFITS	11,831,077	12,709,938	(30,000)	12,679,938	9,045,995	71%	12,301,938	378,000	(40,000)
TOTAL EDUCATION BUDGET	14,243,145	15,158,666	0	15,158,666	11,040,586	73%	15,048,009	110,657	(68,401)

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

PROJECTED BALANCE BOE: 110,657

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

BOE TRANSFER LISTING - APRIL

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover projected staff travel cost for Robotic competition in Texas.				
2410 / 0		BCS	Professional Development	-(\$1,385.42)
2410 / 920		BCS	Other Purchased Service	\$1,385.42
To cover shortfall in Instructional Technology for the cost of 130 student chromebooks.				
2580 / 0		BPS	Professional Services	-(\$5,646.23)
1000 / 100		BCS	Technology Related Hardware -Instr.	\$2,885.62
1000 / 100		BHS	Technology Related Hardware -Instr.	\$2,760.61
Reclass: Transfer from BHS to BCS Instructional Supplies to purchase supplies for BCBA.				
1000 / 200		BHS	BHS Instructional Supplies	-(\$500.00)
1000 / 200		BCS	BCS Instructional Supplies	\$500.00

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										
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES										
BUDGET STATUS: April										
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
REGULAR INSTRUCTION										
Instructional Technology	112,625	54,146	37,838	91,984	74,707	81%	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	18,966	95%	19,985	0	0	
World Language	14,111	5,734	(652)	5,082	4,550	90%	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	7,336	68%	10,849	0	0	
Science	7,668	17,239	2,641	19,880	15,756	79%	19,880	0	0	
Health & Physical Education	7,984	3,509	2,662	6,171	4,603	75%	6,171	0	0	
Social Studies	4,271	9,830	7,051	16,881	16,059	95%	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	6,929	55%	12,489	0	0	
Music	16,800	16,678	8,423	25,101	19,158	76%	25,101	0	0	
Technology Education	4,614	12,106	1,814	13,920	7,415	53%	13,920	0	1,814	See April BOE Transfer Listing
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	30,851	89%	34,542	0	0	
Athletics	52,592	60,500	800	61,300	52,865	86%	61,300	0	0	
Subtotal	341,335	301,871	53,581	355,452	294,860	83%	355,452	0	1,814	

BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

April

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
STUDENT SUPPORT SERVICES										
Special Education	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	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	
Tutorial & Homebound Instruction	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	0	445	0	445	0	0%	445	0	0	
Guidance	4,727	5,392	0	5,392	4,950	92%	5,392	0	0	
Nursing & Medical	2,297	5,920	0	5,920	3,069	52%	5,920	0	0	
Psychological Services	1,456	2,554	0	2,554	618	24%	2,554	0	0	
Speech, Hearing & Language	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	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	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.
Subtotal - Net of Excess Costs Grant	365,568	404,822	(15,476)	389,346	182,151	47%	435,707	(46,361)	(52,082)	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	25,988	21,563	0	21,563	13,645	63%	21,563	0	0	
Central Administration	97,554	110,596	0	110,596	51,492	47%	110,596	0	0	
School Insurance	133,532	148,672	0	148,672	148,024	100%	148,024	648	(5)	
Building Administration	61,209	76,511	(4,162)	72,349	46,818	65%	72,349	0	(1,814)	See April BOE Transfer Listing
Fiscal Services	49,325	86,059	(4,097)	81,962	58,140	71%	81,962	0	0	
Systems Management	155,448	240,989	8,000	248,989	153,930	62%	248,989	0	0	
Subtotal	523,057	684,390	(259)	684,131	472,049	69%	683,482	648	(1,820)	

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

April

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
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	461,147	503,861	87,840	591,701	71%	591,701	0	0	
Transportation	2700 / Var	522,854	576,795	15,476	592,271	85%	592,271	0	0	
Subtotal		984,001	1,080,656	103,316	1,183,972	78%	1,183,972	0	0	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,136,214	9,752,021	(45,412)	9,706,609	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	80%	2,447,104	102,300	0	
Subtotal		11,631,441	12,397,175	(141,162)	8,771,512	72%	11,923,713	332,300	(112,000)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION		341,335	301,871	53,581	294,860	83%	355,452	0	1,814	
STUDENT SUPPORT SERVICES		365,568	404,822	(15,476)	182,151	47%	435,707	(46,361)	(52,082)	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	(259)	472,049	69%	683,482	648	(1,820)	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	103,316	919,655	78%	1,183,972	0	0	
SALARIES/EMPLOYEE BENEFITS		11,631,441	12,397,175	(141,162)	8,771,512	72%	11,923,713	332,300	(112,000)	
TOTAL EDUCATION BUDGET		13,845,402	14,868,914	0	10,640,228	72%	14,582,326	286,588	(164,088)	

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.

FY2021 Comparative Expenditure %=> 72%

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
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES**

BUDGET STATUS: April

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
Total:	32,000		32,000	

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
Total:	32,000		32,000	

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

Memorandum

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

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.

**TAX COLLECTOR
4.30.23**

	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 4.30.23	PERCENTAGE COLLECTED FY 23 BUDGET
CURRENT YR. LEVY	\$ 15,953,417.00	\$ 16,175,000.00	\$ 16,236,621.34	\$ (51,626.62)	\$ (14,577.84)	\$ 1,771.72	\$ 16,172,188.60	99.98%
MOTOR VEHICLE	\$ 1,737,991.00	\$ 1,680,000.00	\$ 1,694,098.83	\$ (11,685.26)	\$ (5,120.34)	\$ (232.24)	\$ 1,677,060.99	99.83%
SUPP. MV LEVY	\$ 175,000.00	\$ 200,000.00	\$ 197,902.70	\$ (814.58)	\$ (595.34)	\$ 602.99	\$ 197,095.77	98.55%
SUB TOTAL	\$ 17,866,408.00	\$ 18,055,000.00	\$ 18,128,622.87	\$ (64,126.46)	\$ (20,293.52)	\$ 2,142.47	\$ 18,046,345.36	99.95%
PRIOR YEARS	\$ 70,000.00	\$ 98,000.00	\$ 103,354.04	\$ (3,252.75)	\$ -	\$ (2,703.25)	\$ 97,398.04	99.39%
INTEREST & FEES	\$ 55,000.00	\$ 73,000.00	\$ 71,701.38	\$ (22.67)	\$ (255.01)	\$ 560.78	\$ 71,984.48	98.61%
TOTAL	\$ 17,991,408.00	\$ 18,226,000.00	\$ 18,303,678.29	\$ (67,401.88)	\$ (20,548.53)	\$ -	\$ 18,215,727.88	99.94%

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%	100.92%	101.10%	101.25%
1.31.2023	2.28.2023	3.30.2023	4.30.2023	5.31.2023	6.30.2023
101.23%	101.29%	101.38%	99.98%		
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 - April 30, 2023

	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	\$16,175,000.00	\$16,172,188.60	\$218,771.60	(\$2,811.40)	99.98%
Motor Vehicle Tax	\$1,737,991.00	\$1,680,000.00	\$1,677,060.99	(\$60,930.01)	(\$2,939.01)	99.83%
Supplemental MV Lew	\$175,000.00	\$200,000.00	\$197,095.77	\$22,095.77	(\$2,904.23)	98.55%
Prior Year's Taxes	\$70,000.00	\$98,000.00	\$97,398.04	\$27,398.04	(\$601.96)	99.39%
Interest & Fees	\$55,000.00	\$73,000.00	\$71,984.48	\$16,984.48	(\$1,015.52)	98.61%
Total Taxes	\$17,991,408.00	\$18,226,000.00	\$18,215,727.88	\$224,319.88	(\$10,272.12)	99.94%
State of Connecticut Education Grants						
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	\$3,995.00	(\$1,604.00)	(\$1,998.00)	66.66%
Total State of CT Ed Other Grants	\$2,688,815.00	\$2,689,209.00	\$2,687,211.00	(\$1,604.00)	(\$1,998.00)	99.93%
Municipal Transition Grant	\$336,552.00	\$336,552.00	\$336,552.00	\$0.00	\$0.00	100.00%
Pilot: New Tiered Reimb. Disabled	\$31,536.00	\$31,536.00	\$31,536.40	\$0.40	\$0.40	100.00%
Veterans Grant	\$750.00	\$799.00	\$799.09	\$49.09	\$0.09	100.01%
Pequot	\$1,893.00	\$2,519.00	\$2,519.37	\$626.37	\$0.37	100.01%
Misc. State Grants	\$3,244.00	\$3,244.00	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
DOT Transportation Grant	\$5,000.00	\$0.00	\$10.00	(\$4,990.00)	\$10.00	#DIV/0!
Municipal Projects	\$11,494.00	\$11,494.00	\$7,883.34	(\$3,610.66)	(\$3,610.66)	68.59%
Municipal Stabilization	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Revenue Sharing	\$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%
Total Other Grants	\$427,381.00	\$527,284.00	\$497,578.96	\$70,197.96	(\$29,705.04)	94.37%
Other Town Revenue						
Tuition	\$116,517.00	\$116,517.00	\$92,110.61	(\$24,406.39)	(\$24,406.39)	79.05%
Town Clerk	\$85,000.00	\$85,000.00	\$73,325.87	(\$11,674.13)	(\$11,674.13)	86.27%
Selectmen Fees	\$12,745.00	\$12,745.00	\$7,206.00	(\$5,539.00)	(\$5,539.00)	56.54%
Building Official Fees	\$75,000.00	\$80,000.00	\$78,003.52	\$3,003.52	(\$1,996.48)	97.50%
Library	\$2,000.00	\$1,500.00	\$1,171.70	(\$828.30)	(\$328.30)	78.11%
Building Official Service	\$88,081.00	\$91,681.00	\$50,963.67	(\$37,117.33)	(\$40,717.33)	55.59%
Misc. Revenue	\$15,000.00	\$33,000.00	\$32,788.63	\$17,788.63	(\$211.37)	99.36%
Telephone	\$6,000.00	\$7,733.00	\$7,733.19	\$1,733.19	\$0.19	100.00%
Interest	\$80,000.00	\$15,000.00	\$14,341.19	(\$65,658.81)	(\$65,658.81)	95.61%
Seniors	\$0.00	\$870.00	\$870.00	\$870.00	\$0.00	100.00%
Rental	\$33,684.00	\$31,824.00	\$26,916.00	(\$6,768.00)	(\$4,908.00)	84.58%
Shared Services-Assessor	\$60,894.00	\$50,000.00	\$0.00	(\$60,894.00)	(\$50,000.00)	100.00%
Total Other Town	\$574,921.00	\$525,870.00	\$385,430.38	(\$189,490.62)	(\$140,439.62)	73.29%
TOTAL GENERAL FUND	\$21,682,525.00	\$21,968,363.00	\$21,785,948.22	\$103,423.22	(\$182,414.78)	99.17%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
BOARD OF EDUCATION						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$48,044.00	(\$3,846.00)	(\$3,846.00)	92.59%
Federal Grants	\$206,485.00	\$206,485.00	\$158,760.53	(\$47,724.47)	(\$47,724.47)	76.89%
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	\$428,457.00	\$52,457.00	\$52,457.00	113.95%
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	\$0.00	\$0.00	\$0.00	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	\$698,289.53	(\$164,995.47)	(\$164,995.47)	80.89%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$	199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
Total Additional	\$199,975.00	\$199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$1,063,260.00	\$1,063,260.00	\$897,709.51	(\$165,550.49)	(\$165,550.49)	84.43%

FY2023 April 24, 2023

	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY22	FY21	FY20
Administration	\$ 708,256.00	\$ 648,256.00	\$ 410,016.87	\$ 238,239.13	\$ 13,898.40	\$ 224,340.73	65.39%	62.99%	64.78%	67.11%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 1,721.86	\$ 478.14	\$ -	\$ 478.14	78.27%	45.38%	44.77%	50.82%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 187,385.05	\$ 50,160.95	\$ -	\$ 50,160.95	78.88%	78.82%	80.21%	78.11%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ 23,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	79.31%	73.58%	77.36%	92.45%
Assessor	\$ 131,112.00	\$ 131,112.00	\$ 109,073.45	\$ 22,038.55	\$ 535.03	\$ 21,503.52	83.60%	68.95%	79.99%	79.48%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 68,783.48	\$ 22,424.52	\$ 371.97	\$ 22,052.55	75.82%	80.17%	79.41%	81.58%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 771,362.93	\$ 265,163.07	\$ -	\$ 265,163.07	74.42%	77.24%	71.75%	77.36%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 112,731.80	\$ 25,028.20	\$ 1,503.89	\$ 23,524.31	82.92%	83.51%	83.02%	83.05%
Land Use	\$ 342,653.00	\$ 342,653.00	\$ 219,475.23	\$ 123,177.77	\$ 38,279.00	\$ 84,898.77	75.22%	68.01%	82.08%	83.14%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 2,469.75	\$ 1,780.25	\$ -	\$ 1,780.25	58.11%	33.36%	28.11%	13.14%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 859.24	\$ 780.76	\$ -	\$ 780.76	52.39%	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%	72.43%	79.16%
Probate	\$ 6,258.00	\$ 6,258.00	\$ 5,940.00	\$ 318.00	\$ -	\$ 318.00	94.92%	95.18%	100.00%	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 604.35	\$ 1,630.65	\$ -	\$ 1,630.65	27.04%	31.36%	20.13%	36.80%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 44,278.51	\$ 21,334.49	\$ -	\$ 21,334.49	67.48%	57.17%	68.46%	30.79%
Police	\$ 331,050.00	\$ 331,050.00	\$ 1,281.72	\$ 329,768.28	\$ -	\$ 329,768.28	0.39%	2.10%	1.12%	1.21%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 125,134.87	\$ 116,250.13	\$ 60,189.35	\$ 56,060.78	76.78%	67.21%	71.29%	85.46%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00	\$ -	\$ 100.00	96.77%	0.00%	100.00%	85.71%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 14,078.65	\$ 17,921.35	\$ -	\$ 17,921.35	44.00%	58.20%	37.38%	16.09%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 9,365.98	\$ 5,327.02	\$ -	\$ 5,327.02	63.74%	65.78%	70.56%	
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 760,736.24	\$ 242,080.76	\$ 88,695.77	\$ 153,384.99	84.70%	83.30%	58.53%	77.95%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 336.50	\$ 3,763.50	\$ -	\$ 3,763.50	8.21%	91.15%	70.56%	83.08%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 565,860.38	\$ 237,785.62	\$ 15,022.32	\$ 222,763.30	72.28%	72.73%	71.93%	71.13%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 21,296.74	\$ 7,581.26	\$ -	\$ 7,581.26	73.75%	13.07%	0.00%	0.00%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 115,001.40	\$ 44,496.60	\$ 3,205.95	\$ 41,290.65	74.11%	74.97%	66.73%	76.70%
Library	\$ 295,408.00	\$ 295,408.00	\$ 236,147.01	\$ 59,260.99	\$ 6,171.14	\$ 53,089.85	82.03%	82.19%	77.85%	80.17%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 1,394.88	\$ 710.12	\$ -	\$ 710.12	66.27%	67.98%	66.46%	81.85%
Waste Collection	\$ 572,454.00	\$ 572,454.00	\$ 440,976.08	\$ 131,477.92	\$ 900.00	\$ 130,577.92	77.19%	81.96%	79.91%	73.52%
Totals	\$ 6,432,791.00	\$ 6,372,791.00	\$ 307,476.08	\$ 2,018,915.28	\$ 228,772.82	\$ 1,790,142.46	72.17%	60.06%	61.93%	64.39%

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

FY2023 Transfers for April 2023

\$	500.00	To	Repair & Maint. Supplies - Seniors	From	Payroll - Seniors
Rationale: additional cost for air conditioner repair for senior center mini van					
\$	1,500.00	To	Repair & Maint. Supplies - Seniors	From	Payroll - Seniors
Rationale: additional cost for air conditioner repair for senior center mini van					
\$	410.00	To	Payroll - Board of Finance	From	Office Oper. Supplies - Board of Finance
Rationale: to cover underbudgeted salary line					
\$	2,640.00	To	Road Repair - Highway	From	Payroll - Highway
Rationale: to cover the cost of line painting on Shoddy Mill Road					
\$	2,360.00	To	Road Repair - Highway	From	Road Sweeping - Highway
Rationale: to cover the cost of line painting on Shoddy Mill Road					
\$	200.00	To	Supplies - Highway	From	Repair & Maint. Supplies - Highway
Rationale: to cover the cost of bottled water					
\$	3,000.00	To	Diesel & Gasoline - Highway	From	Other Payroll - Highway
Rationale: for the purchase of rubber tracks to fit new skid steer					
\$	4,000.00	To	Diesel & Gasoline - Highway	From	Payroll - Highway
Rationale: to cover underbudgeted diesel & gasoline costs					



Town of Bolton

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

April 24, 2023

TO: Ross Lally, Board of Finance Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2022-2023

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 \$189.27 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$9,705.95 be transferred to suspense (\$8,392.36 regular mv, \$1,313.59 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 2022-2023

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 24, 2023, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

3 Personal Property accounts totaling \$189.27

56 Motor Vehicle accounts including Supplemental totaling \$9,705.95

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 accord with law, to the suspense tax book.

Dated at Bolton, CT the _____ day of _____ 2023.

Board of Finance of the Town of Bolton,

by _____.

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR

Date: 04/24/2023

Time: 11:02:09

Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2014-03-0300488	BRAUN CHRISTOPHER L	43	UNABLE TO LOCATE	04/11/2023	483.89			483.89
	# Of Acct: 1				483.89			
2014-04-0080068	BRAUN CHRISTOPHER LEE	43	UNABLE TO LOCATE	04/11/2023	28.90			28.90
	# Of Acct: 1				28.90			
YR : 2014	TOTAL : 2				512.79			
2015-03-0050479	BRAUN CHRISTOPHER L	43	UNABLE TO LOCATE	04/11/2023	436.97			436.97
2015-03-0052253	HOAR HAROLD L 3RD	42	MOVED OUT OF STATE	04/11/2023	141.71			141.71
	# Of Acct: 2				578.68			
2015-04-0080359	HOAR HAROLD L 3RD	42	MOVED OUT OF STATE	04/11/2023	75.85			75.85
2015-04-0080360	HOAR HAROLD L 3RD	42	MOVED OUT OF STATE	04/11/2023	13.17			13.17
2015-04-0080853	WHITE KENNETH A	43	UNABLE TO LOCATE	04/11/2023	20.94			20.94
	# Of Acct: 3				109.96			
YR : 2015	TOTAL : 5				688.64			
2016-03-0052252	HOAR HAROLD L 3RD	42	MOVED OUT OF STATE	04/11/2023	138.84			138.84
2016-03-0052253	HOAR HAROLD L 3RD	42	MOVED OUT OF STATE	04/11/2023	101.01			101.01
2016-03-0055412	WHITE KENNETH A	43	UNABLE TO LOCATE	04/11/2023	71.37			71.37
2016-03-0055413	WHITE KENNETH A	43	UNABLE TO LOCATE	04/11/2023	62.01			62.01
2016-03-0055645	LANDRY G J	43	UNABLE TO LOCATE	04/11/2023	917.67			917.67
	# Of Acct: 5				1,290.90			
YR : 2016	TOTAL : 5				1,290.90			
2017-03-0051085	COURTNEY CHANNING L	43	UNABLE TO LOCATE	04/11/2023	97.89			97.89
2017-03-0051086	COURTNEY CHANNING L	43	UNABLE TO LOCATE	04/11/2023	81.90			81.90
2017-03-0052198	HAZELTINE SCOTT A	43	UNABLE TO LOCATE	04/11/2023	105.69			105.69
2017-03-0052806	LANDRY G J	43	UNABLE TO LOCATE	04/11/2023	786.24			786.24
	# Of Acct: 4				1,071.72			
2017-04-0080189	COURTNEY CHANNING L	43	UNABLE TO LOCATE	04/11/2023	36.74			36.74
2017-04-0080595	NELSON JULIE J	42	MOVED OUT OF STATE	04/11/2023	36.15			36.15
2017-04-0080596	NELSON JULIE J	42	MOVED OUT OF STATE	04/11/2023	18.80			18.80
	# Of Acct: 3				91.69			
YR : 2017	TOTAL : 7				1,163.41			
2018-03-0051078	COURTNEY CHANNING L	43	UNABLE TO LOCATE	04/11/2023	87.36			87.36
2018-03-0053722	NELSON JULIE J	42	MOVED OUT OF STATE	04/11/2023	70.20			70.20
	# Of Acct: 2				157.56			
2018-04-0080617	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	173.47			173.47
2018-04-0080618	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	161.46			161.46
2018-04-0080619	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	145.47			145.47
	# Of Acct: 3				480.40			
YR : 2018	TOTAL : 5				637.96			
2019-03-0050159	ARNO CYRIL P IV	42	MOVED OUT OF STATE	04/11/2023	151.17			151.17
2019-03-0050337	BELLEFLEUR DAVID M	43	UNABLE TO LOCATE	04/11/2023	56.74			56.74

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 04/24/2023 Time: 11:02:09

Condition (s): Year: / Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2019-03-0050338	BELLEFLEUR DAVID M	43	UNABLE TO LOCATE	04/11/2023	151.55			151.55
2019-03-0053772	NEILSON JULIE J	42	MOVED OUT OF STATE	04/11/2023	66.45			66.45
2019-03-0054079	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	224.61			224.61
2019-03-0054080	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	129.40			129.40
MOTOR VEHICLE	# Of Acct: 6				779.92			779.92
2019-04-0080029	BAKER MATTHEW E	43	UNABLE TO LOCATE	04/11/2023	109.39			109.39
2019-04-0080179	DEMORRO JOHN M	42	MOVED OUT OF STATE	04/11/2023	17.88			17.88
2019-04-0080545	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	224.49			224.49
2019-04-0080546	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	250.88			250.88
MOTOR VEHICLE SUPP	# Of Acct: 4				602.64			602.64
YR : 2019	TOTAL : 10				1,382.56			1,382.56
2020-02-0040077	DALES REMODELING	43	UNABLE TO LOCATE	04/11/2023	165.61			165.61
2020-02-0040163	NORTHERN LEASING SYSTEMS INC	43	UNABLE TO LOCATE	04/11/2023	11.83			11.83
PERSONAL PROPERTY	# Of Acct: 2				177.44			177.44
2020-03-0050153	ARNO CYRIL P IV	42	MOVED OUT OF STATE	04/11/2023	123.02			123.02
2020-03-0050221	BAKER MATTHEW E	43	UNABLE TO LOCATE	04/11/2023	36.99			36.99
2020-03-0050325	BELLEFLEUR DAVID M	43	UNABLE TO LOCATE	04/11/2023	52.84			52.84
2020-03-0050326	BELLEFLEUR DAVID M	43	UNABLE TO LOCATE	04/11/2023	141.55			141.55
2020-03-0050552	BURBA DOMINICK W	41	DECEASED	04/11/2023	57.96			57.96
2020-03-0050553	BURBA DOMINICK W	41	DECEASED	04/11/2023	202.28			202.28
2020-03-0051134	CZERNEK BAMBI	43	UNABLE TO LOCATE	04/11/2023	50.86			50.86
2020-03-0051287	DEMORRO JOHN M	42	MOVED OUT OF STATE	04/11/2023	79.25			79.25
2020-03-0052399	JEFFERSON LEANNA L	42	MOVED OUT OF STATE	04/11/2023	257.48			257.48
2020-03-0052482	JUDD CALVIN T	42	MOVED OUT OF STATE	04/11/2023	456.99			456.99
2020-03-0053491	MORRISON LYNNE A	42	MOVED OUT OF STATE	04/11/2023	124.99			124.99
2020-03-0053644	NICHOLS JEFFREY J	43	UNABLE TO LOCATE	04/11/2023	581.59			581.59
2020-03-0053905	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	59.54			59.54
2020-03-0053906	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	243.68			243.68
2020-03-0053907	PG AMERICA LLC	45	OUT OF BUSINESS	04/11/2023	273.25			273.25
2020-03-0054131	RIORDAN MICHAEL H	41	DECEASED	04/11/2023	101.34			101.34
2020-03-0055176	WEIGLE MANFRED K	41	DECEASED	04/11/2023	71.57			71.57
2020-03-0055350	YENNIE CHARLENE J	43	UNABLE TO LOCATE	04/11/2023	114.74			114.74
MOTOR VEHICLE	# Of Acct: 18				3,029.92			3,029.92
YR : 2020	TOTAL : 20				3,207.36			3,207.36
2021-02-0040162	NORTHERN LEASING SYSTEMS INC	43	UNABLE TO LOCATE	04/11/2023	11.83			11.83
PERSONAL PROPERTY	# Of Acct: 1				11.83			11.83
2021-03-0050159	ARNO CYRIL P IV	42	MOVED OUT OF STATE	04/11/2023	116.53			116.53
2021-03-0051265	DEMORRO JOHN M	42	MOVED OUT OF STATE	04/11/2023	358.36			358.36
2021-03-0052491	JUDD CALVIN T	42	MOVED OUT OF STATE	04/11/2023	419.71			419.71
2021-03-0055348	YENNIE CHARLENE J	43	UNABLE TO LOCATE	04/11/2023	105.17			105.17
MOTOR VEHICLE	# Of Acct: 4				999.77			999.77
YR : 2021	TOTAL : 5				1,011.60			1,011.60
Grand Total: 59					9,895.22			9,895.22

**BUDGET TRANSFER REQUEST
TO
BOARD OF SELECTMEN**

BUDGET: Board of Finance

Transfer \$ 0.64 from category Office Oper. Supplies to category Advertising

(within budget) from 1005 - 041 - 4115 - 00 - 51610 to 1005 - 041 - 4115 - 00 - 55400

Transfer \$ _____ from Budget _____ to Budget _____

from category _____ to category _____

from _____ - _____ - 0000 - _____ to _____ - _____ - 0000 - _____

Other \$ _____

Explanation:

To cover underbudgeted advertising account

_____ Signature

Board of Finance, Chair Title

5/18/23 Date

Board of Selectmen

Approved

Comments:

Robert Morra
Mike Eremita
Robert DePietro
Adam Teller
Pam Sawyer

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Date _____

**BUDGET TRANSFER REQUEST
TO
BOARD OF SELECTMEN**

BUDGET: Board of Finance

Transfer \$ 1.50 from category Payroll to category Advertising

(within budget) from 1005 - 041 - 4115 - 00 - 51610 to 1005 - 041 - 4115 - 00 - 55400

Transfer \$ _____ from Budget _____ to Budget _____

from category _____ to category _____

from _____ - _____ - 0000 - _____ to _____ - _____ - 0000 - _____

Other \$ _____

Explanation:

To cover underbudgeted advertising account

_____ Signature

Board of Finance, Chair Title

5/18/23 Date

Board of Selectmen

Approved

Comments:

Robert Morra _____
Mike Eremita _____
Robert DePietro _____
Adam Teller _____
Pam Sawyer _____

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Date _____

Town of Bolton, Connecticut
Board of Finance
Budget Calendar
FY2024 Budget Review

- 3/16/23 Board of Finance Regular Meeting – with Board of Education re: FY2024 Budget
7:15 PM
- 3/21/23 Board of Finance Special Meeting – with Board of Selectmen re: FY2024 General Government,
Capital & Debt Budgets – Location Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 3/23/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 3/28/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 3/30/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 4/04/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: **NRMC Room B** 7:15 PM **(THIS IS A TUESDAY)**
- 4/06/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 4/10-4/14/23 Bolton Public Schools Spring Recess
- 4/18/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 4/20/23 Board of Finance Regular
7:15 PM
- 4/21/23 **Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/21/23 **Public Notice Issued (5 days prior to Public Hearing)**
- 4/25/23 **Public Hearing/Board of Finance Special Meeting (if necessary)**
Time: 7:15 PM (THIS IS A TUESDAY)
Location: Town Hall
- 5/04/23 Board of Finance Special Meeting (if necessary)
Location: Town Hall 7:15 PM
- 5/10/23 Board of Finance – Must adopt the budget on or before this date
- 5/18/23 Board of Finance Regular Meeting
7:15 PM
- 5/19/23 **Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/19/23 **Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/23/23 **Budget Referendum**
- 5/24/23 Board of Finance Special Meeting
Location: Town Hall 7:15 PM