

**TOWN OF BOLTON
FINANCE COMMITTEE
SPECIAL MEETING
7:15 P.M., THURSDAY, APRIL 10, 2025
*TOWN HALL/ZOOM***

Finance Committee Members Present at Town Hall/Zoom: Chair Ross Lally, Member Robert Morra, Member Amanda Gordon, Member Rhea Klein, Member Tyler Egner, Member Ashley Phelan (Zoom), Member Chris Connelly (Zoom).

Staff Present Via Town Hall/Zoom: Chief Financial Officer Jill Collins, Board Clerk Mary Johnston, Town Administrator Jim Rupert, Selectmen Rodney Fournier, Board of Education Superintendent Kristin Heckt, Incoming Board of Education Superintendent David Caruso, and Board of Education Business Manager Kusal Huynh.

Others Present Via Town Hall/Zoom: Jim Loersch, Ashley Paggoli, Amanda Balboni

1. Call to Order

R. Lally called the meeting to order at 7:15 p.m.

R. Lally advised the Committee he will not vote on agenda items due to a conflict of interest.

2. Public Participation:

None.

3. Approval of Minutes

3a. March 20, 2025, Regular Meeting

R. Morra MOVED to approve the March 20, 2025, Regular Meeting Minutes. A. Gordon SECONDED the motion. C. Connelly ABSTAINED. MOTION CARRIED 5:0:1.

3b. March 27, 2025, Special Meeting

R. Morra MOVED to approve the March 27, 2025, Special Meeting Minutes. A. Gordon SECONDED the motion. A. Phelan and C. Connelly ABSTAINED. MOTION CARRIED 4:0:2.

3c. April 3, 2025, Special Meeting

R. Morra MOVED to approve the April 3, 2025, Special Meeting Minutes. A. Gordon SECONDED the motion. A. Gordon stated she would like to revisit the Motion to add under 3c. Discussion and Possible Action on Budget Calendar Date Changes the meeting date of April 15, 2025, Special Meeting. R. Morra MOVED to amend the motion to approve by adding the April 15, 2025, Special Meeting Date. A. Gordon SECONDED the amendment. C. Connelly ABSTAINED. MOTION CARRIED 5:0:1 as amended.

4. Ongoing Business

4a. Discussion of FY2025 Budgets (expenditures and revenues)

A.Gordon MOVED to approve the FY2025 Revised Revenues in the amount of \$24,001,632.77. R. Morra SECONDED the motion. MOTION CARRIED UNANIMOUSLY 6:0:0.

A. Gordon MOVED to approve the FY2025 Expenditures in the amount of \$5,761,583.00. MOTION CARRIED UNANIMOUSLY 6:0:0.

4b. Discussion of FY 2026 Budgets (expenditures and revenues)

A. Gordon MOVED to approve the FY2026 Expenses in the amount of \$27,264,110.00. R. Morra SECONDED the motion. MOTION CARRIED UNANIMOUSLY 6:0:0.

4c. Discussion and Possible Action on Budget Calendar Date Changes

A.Gordon MOVED to approve the Budget Calendar as presented but remove the April 15, 2025 Special Meeting date as the meeting is not needed. R. Morra SECONDED the motion. MOTION CARRIED UNANIMOUSLY 6:0:0.

4d. Discussion of Public Communication/Outreach

5. Adjournment

R. Morra MOVED to adjourn the meeting at 8:44 p.m. R. Klein SECONDED the motion. MOTION CARRIED UNANIMOUSLY 6:0:0.

Respectfully submitted by Mary J. Johnston

Mary J. Johnston

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

SEE ATTACHMENTS UNDER SEPARATE COVER.

Next Scheduled Meetings April 10, 2025 – Special Meeting
 April 17, 2025 – Regular Meeting
 April 22, 2025 – Public Hearing/Special Meeting

Report Commentary

FY2025

As of March 31, 2025, we have expended 63% of the appropriated budget or 10,442,441 and in prior year, we expended 63%. We are currently projecting \$16,111,157 in expenditure which is an under expenditure of \$435,000 for an increase of \$29,175 from prior month's projection as listed below.

Salary & Employee Benefits:

Recognition of an additional \$29,175 under expenditure from staff vacancies, life events, & new hire savings.

Transfers over \$10,000:

1. \$33,745 from Salaries/Benefits to Operations to cover the replacement of the remaining blinds at Bolton Center School. A portion of the blinds were replaced in 2022. This will complete the project.
2. \$86,500 from Salaries/Benefits to Instructional Technology to purchase 84 computer devices and 20 monitors.

Transfers:

The BOE approved all transfers on April 9, 2025.

Attachments:

- Budget status - FY2025
- Budget status - FY2024
- Memo: 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. Excess Cost Grant: Per CGS 10-76g, this grant reimburses districts for high cost special education students for cost exceeding 4.5 times the districts Net Current Expenditures per Pupil (NCEP) from the prior year. This cost to the district prior to qualifying for any reimbursement is \$100,802 as of the state's January 2025 posting for the 2024-25 Special Education Excess Cost Grant Basic Contribution.

Beginning in FY24 the Excess Cost Grant reimbursement was modified to a 3-tiered funding structure. Bolton falls into the middle tier at 88% reimbursement of the uncapped grant. The state applies the tiered reimbursement for all districts, if the request from all the districts exceeds the capped/budget amount, then all districts would be reduced proportionately to available appropriations. As of January, the state is currently projecting 62.07% reimbursement rate, this is subject to change in May.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February (December's preliminary filings) and May (March's filings) based on the net reimbursement percentage. Final reimbursement amounts are subject to change after the town's annual audit. Any adjustments are made in the subsequent fiscal year to the Education Cost Sharing (ECS).

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.

4. Payroll changes from new hires, vacancies, unpaid days, unfilled stipends, long-term substitute coverage for staff out on FMLA, life events, and other payroll/benefit changes. Contractual payouts for benefits on retirements or resignation of unused earned time.

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BOARD OF EDUCATION'S BUDGET

Budget Status: March

	Function /Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 3/31/25	YTD % Expended	Projected Expenditures 2024-2025	Projected^ Budget Balance	Budget Status: Changes/Transfers
REGULAR INSTRUCTION										
	Instructional Technology	82,843	67,422	2,968	70,390	11,365	16%	70,390	0	See Budget Transfer Listing
	Art	9,373	10,554	0	10,554	9,112	86%	10,554	0	See Budget Transfer Listing
	English Language Arts	23,385	22,669	0	22,669	22,181	98%	22,669	0	
	World Language	5,823	4,966	0	4,966	1,802	36%	4,966	0	See Budget Transfer Listing
	Computer Instruction	11,618	13,493	0	13,493	10,350	77%	13,493	0	
	Mathematics	26,659	27,811	0	27,811	25,975	93%	27,811	0	
	Science	10,630	12,263	0	12,263	6,163	50%	12,263	0	
	Health & Physical Education	4,253	4,928	0	4,928	2,360	48%	4,928	0	
	Social Studies	5,642	5,608	0	5,608	4,776	85%	5,608	0	
	Vocational Education	0	0	0	0	0	0%	0	0	
	Business Education	300	83	0	83	73	88%	83	0	
	Family & Consumer Science	20,116	10,825	3,500	14,325	10,974	77%	14,325	0	
	Music	13,851	16,708	4,400	21,108	16,414	78%	21,108	0	
	Technology Education	10,477	11,172	0	11,172	6,869	61%	11,172	0	
	Continuing Education	15,336	15,489	0	15,489	15,489	100%	15,489	0	See Budget Transfer Listing
	Library Media Center	35,664	34,610	0	34,610	29,962	87%	34,610	0	
	Athletics	54,207	41,100	1,062	42,162	39,966	95%	42,162	0	See Budget Transfer Listing
	Subtotal	330,178	299,701	11,930	311,631	213,831	69%	311,631	0	
STUDENT SUPPORT SERVICES										
	Special Education	387,205	490,137	0	490,137	267,656	55%	490,137	0	
	ESY Special Education	14,963	48,983	0	48,983	18,400	38%	48,983	0	
	Tutorial & Homebound Instruction	0	3,800	0	3,800	1,317	35%	3,800	0	
	Social Work	0	279	0	279	44	16%	279	0	
	Guidance	5,636	6,460	0	6,460	6,109	95%	6,460	0	
	Nursing & Medical	5,247	7,382	0	7,382	2,658	36%	7,382	0	
	Psychological Services	2,372	5,455	0	5,455	4,122	76%	5,455	0	
	Speech, Hearing & Language	615	938	0	938	749	80%	938	0	
	Transportation - SY SPED	125,392	164,840	0	164,840	100,877	61%	164,840	0	
	Transportation - ESY SPED	16,074	28,265	0	28,265	19,112	68%	28,265	0	
	Subtotal	557,503	756,539	0	756,539	421,043	56%	756,539	0	

BOARD OF EDUCATION'S BUDGET

Budget Status: March

Function /Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 3/31/25	YTD % Expended	Projected Expenditures 2024-2025	Projected^ Budget Balance	Budget Status: Changes/Transfers
Excess Costs Grant	(33,883)	(73,754)	0	(73,754)	0	0%	(73,754)	0	1/6/25 state estimated 62.07%=49,976 (uncap=80,512). Final 4/3/25 state estimated 59.98%=\$48,290. In March the state approved \$40 million for special education excess cost grant which is expected to be paid in June.
Subtotal - Net of Excess Costs Grant	523,620	682,785	0	682,785	421,043	62%	682,785	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>									
Program Impr. & Evaluation	13,339	19,575	(2,070)	17,505	14,431	82%	17,505	0	See Budget Transfer Listing
Central Administration	87,644	107,327	0	107,327	57,025	53%	107,327	0	
School Insurance	162,405	162,364	0	162,364	150,856	93%	162,364	0	
Building Administration	58,399	73,002	(1,200)	71,802	46,412	65%	71,802	0	See Budget Transfer Listing
Fiscal Services	83,658	83,439	0	83,439	56,762	68%	83,439	0	
Systems Management	292,132	316,452	(898)	315,554	239,097	76%	315,554	0	See Budget Transfer Listing
Subtotal	697,577	762,159	(4,168)	757,991	564,584	74%	757,991	0	
<u>OPERATIONS & TRANSPORTATION</u>									
Operations & Maintenance	454,947	535,693	110,406	646,099	415,798	64%	646,099	0	See Budget Transfer Listing
Transportation	576,947	628,499	(1,062)	627,437	417,957	67%	627,437	0	
Subtotal	1,031,894	1,164,192	109,344	1,273,536	833,755	65%	1,273,536	0	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>									
Salaries & Wages	9,912,490	10,517,859	(117,106)	10,400,753	6,453,301	62%	10,237,753	163,000	See Budget Transfer Listing
Personnel Benefits	2,788,225	3,119,461	0	3,119,461	1,955,927	63%	2,847,461	272,000	
Subtotal	12,700,715	13,637,320	(117,106)	13,520,214	8,409,229	62%	13,085,214	435,000	
<u>SUMMARY OF ALL PROGRAMS</u>									
REGULAR INSTRUCTION	330,178	295,701	11,930	311,631	213,831	69%	311,631	0	
STUDENT SUPPORT SERVICES	523,620	682,785	0	682,785	421,043	62%	682,785	0	
ADMIN/SUPPORT/CENTRAL SERVICES	697,577	762,159	(4,168)	757,991	564,584	74%	757,991	0	
OPERATIONS/TRANSPORTATION	1,031,894	1,164,192	109,344	1,273,536	833,755	65%	1,273,536	0	
SALARIES/EMPLOYEE BENEFITS	12,700,715	13,637,320	(117,106)	13,520,214	8,409,229	62%	13,085,214	435,000	
TOTAL EDUCATION BUDGET	15,283,985	16,546,157	0	16,546,157	10,442,441	63%	16,111,157	435,000	

Prior Year Comparative Expenditure %=> 63%

BOARD OF EDUCATION'S BUDGET

Budget Status: March

Function /Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 3/31/25	YTD %	Projected Expenditures 2024-2025	Projected^ Budget Balance	Budget Status: Changes/Transfers
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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): (120,245)
PROJECTED (Balance after transfer request): 314,755
BOE's Commitment toward FY26 Budget (4/9/25): (150,000)
Projected Transfer to cover Food Service Fund deficit: (80,000)
REVISED PROJECTED (Balance after transfers & FY26 Commitment): \$ 84,755

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

1. Requesting transfer of \$33,745 from Salary/Benefits to Operation Equipment to finish the BCS Shades Replacement.

The blinds at BCS are from the 1990s. Many are broken and inoperable. In 2021 they were deemed by the CAPA Committee as not qualifying as capital project request. In 2022 we replaced a portion of the building with operating funds. We are now looking to complete the project.

Budget	Amount	From Line Item	Amount	To Line Item
Salary/Benefits	33,745	Salary/Insurance		
Operations			33,745	Equipment
Total:	33,745		33,745	

2. Requesting transfer of \$86,500 from Salary/Benefit to Instructional Technology to purchase 84 devices and 20 monitors.

These devices were on a 7year cycle and would have been replaced in FY2027. However, as of October 2025, these devices currently running Windows 10 will no longer receive critical security updates.

- BCS 25 devices: 3 teacher desktops, 10 mini pcs and monitors for the STEM classroom, and 12 Chromeboxes for the library kiosks and student work stations
- BHS 59 devices + 20 monitors: 29 teacher desktops, 21 computer lab desktops and 20 monitors, 4 desktops to run graphics software in art, 2 desktops to run CAD software in CTE, and 3 desktops in the library media center to utilize specific software.

Budget	Amount	From Line Item	Amount	To Line Item
Salary/Benefits	86,500	Salary/Insurance		
Instructional Technology			86,500	Technology Equipment
Total:	86,500		86,500	

BOE TRANSFER LISTING - March

FUNCTION / PROGRAM		FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover Athletic banner upgrade for Class S Champion.					
3200	/ 910	BHS		Dues & Fees	(340.00)
3200	/ 910		BHS	Awards	340.00
Transfer from Systems to Instructional Technology to cover shortfall for a failed BCS interactive board.					
2580	/ 000	BPS		Technology Supplies	(897.53)
1000	/ 100		BCS	Technology Supplies	897.53
Reclass: To cover Tech Ed drones purchase.					
1000	/ 360	BHS		Non-Tech Rep. and Maint.	(800.00)
1000	/ 360		BHS	Instructional Supplies	800.00
Reclass: Transfer Instructional Supply from BHS to BCS.					
1000	/ 200	BHS		Instructional Supplies	(499.70)
1000	/ 200		BCS	Instructional Supplies	499.70
Reclass: To cover Art supply order.					
1000	/ 105	BHS		Periodicals	(30.81)
1000	/ 105		BHS	Instructional Supplies	30.81
On 3/13/25 the BOE approved transfers from Salaries/Benefits to Operation Equipment to cover BCS Public Address/Bell System upgrade. The project was awarded to Environmental Systems Company, LLC.					
2410	/ 000	BCS		Administrators Building	(20,567.00)
1000	/ 100	BCS		K-5 Teachers	(8,608.00)
2600	/ 000		BCS	Equipment	29,175.00
Reclass: To cover World Language purchase of additional Spanish 1 textbooks					
1000	/ 120	BHS		Online Subscription Services	(1,480.00)
1000	/ 120		BHS	Textbooks	1,480.00
Reclass: To cover cost of the potatoes for the staff appreciation potato bar on 3/25/25.					
2410	/ 000	BCS		General Supplies for Classrooms	(49.41)
2410	/ 000		BCS	Food	49.41
Reclass: To cover World Language shortfall for Teachers Discovery supplies.					
1000	/ 120	BHS		Online Subscription Services	(0.97)
1000	/ 120		BHS	Instructional Supplies	0.97
Reclass: Transfer from BHS to BCS to cover the balance of CMEA PD for a teacher.					
2210	/ 100	BHS		Instructional Staff PD	(185.01)
2210	/ 100		BCS	Instructional Staff PD	185.01

Report Commentary

FY2024

As of March 31, 2024, we have expended 63% of the appropriated budget or \$10,187,552 and 65% in the prior year. We are currently projecting budget expenditures of \$15,675,525 which is a decrease of \$85,141 from prior month's projection. This is a projected budget under expenditure of \$433,625. The BOE has committed an additional \$50,000 towards the FY25 budget for a total commitment of \$350,000. The revised projected under expenditure after the BOE's commitment is \$63,625.

Regular Instruction:

Increase in projection of \$4,366 to cover balance for Chromebook carts and to cover shortfalls in Computer Instruction, Social Studies, and Music program expenses.

Student Support Services:

Excess cost final reimbursement came in 1.4% less at 69.06%. This program will remain fully projected due to its volatility.

Administration, Support, & Central Services:

Additional projected savings of \$12,753. Savings projected in Fiscal on district supplies and Systems from online subscriptions, repairs & maintenance, and discontinued internet services on mobile hotspots no longer needed.

Salary and Benefits:

Additional projected savings of \$76,754 from unfilled vacancies and insurance.

Transfers:

The BOE approved all transfers at their April 3, 2024 meeting.

Transfers over \$10,000:

The BOE approved the transfer of \$20,000 from Personnel Benefits, Systems Management, and Fiscal Services to Instructional Technology & Systems Management. This was to purchase 5 Interactive boards for BCS classrooms that currently do not have them, but need them. In addition, another 1 was purchased for the BOE conference room, due to that board being relocated to BCS PE.

Attachments:

- Budget status - FY2024
- Budget status - FY2023
- Bid Waiver Notice: 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. Excess Cost Grant: Per CGS 10-76g, this grant reimburses districts for high cost special education students for cost exceeding 4.5 times the districts Net Current Expenditures per Pupil (NCEP) from the prior year. For Bolton the 4.5X cost to be exceeded is \$93,054 based on the January 2024 State 2022-2023 NCEP listing.

Beginning in FY23 per Public Act 23-1 Section 8 subsection (d): Excess Cost Grant reimbursement was modified to a 3 tiered funding structure. Bolton falls into the middle tier at 88% reimbursement (for towns ranked 59-114). The state applies the tiered reimbursement for all district, if the request from all the districts exceeds the capped/budget amount, then all districts would be reduced proportionally by the shortfall.

The state's final payment is 69.06% down 1.4% from February's estimate of 70.46%. This reduction is based on all district filings in March. The balance on the amount owed to Bolton will be paid in May.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February (December's preliminary filings) and May (March's filings) based on the net reimbursement percentage. Final reimbursement amounts are subject to change after the town's annual audit. Any adjustments are made in subsequent fiscal year to the Education Cost Sharing (ECS).

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.

4. Payroll changes from new hires, vacancies, unpaid days, unfilled stipends, long term substitute coverage for staff out on FMLA, life events, and other payroll/benefit changes. Contractual payouts for benefits on retirements or resignation of unused earned time.

BOARD OF EDUCATION'S BUDGET

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March										March	
Function /Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected^ Budget Balance	Incr/(decr) from prior month proj.	Changes/Transfers	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	19,934	18,609	0	18,609	11,541	62%	18,609	0	0		
Central Administration	2320 / 000	103,523	0	103,523	49,109	47%	103,523	0	0		
School Insurance	2330 / Var	164,522	0	164,522	157,829	96%	158,329	6,193	0		
Building Administration	2410 / Var	72,652	(1,034)	71,618	41,258	58%	71,618	0	(-418)	See Budget Transfer Listing	
Fiscal Services	2510 / 000	88,253	0	88,253	61,782	70%	86,253	2,000	(2,000)	See Budget Transfer Listing / See Budget Transfer Request Below	
Systems Management	2580 / Var	285,540	16,052	301,592	222,680	74%	295,205	6,387	(10,335)	See Budget Transfer Listing / See Budget Transfer Request Below	
Subtotal	644,544	733,099	15,018	748,117	544,198	73%	733,537	14,580	(12,753)		
OPERATIONS & TRANSPORTATION											
Operations & Maintenance	2600 / 000	518,059	0	518,059	299,039	58%	518,059	0	0		
Transportation	2700 / Var	612,905	0	612,905	398,089	65%	612,905	0	0		
Subtotal	1,075,169	1,130,964	0	1,130,964	697,128	62%	1,130,964	0	0		
SALARIES/WAGES & EMPLOYEE BENEFITS											
Salaries & Wages	Var / Var	10,189,307	0	10,189,307	6,320,259	62%	9,983,567	205,740	(12,431)	Unfilled vacancy savings.	
Personnel Benefits	2570 / Var	3,109,536	(29,373)	3,079,563	1,987,676	65%	2,844,955	234,608	(64,323)	Unfilled vacancy and insurance savings. See Budget Transfer Request Below	
Subtotal	12,241,597	13,298,843	(29,373)	13,268,870	8,307,936	63%	12,828,522	440,348	(76,754)		

BOARD OF EDUCATION'S BUDGET

March											
	Function /Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected Budget Balance	Incr(decr) from prior month proj.	March Changes/Transfers
REGULAR INSTRUCTION											
	Instructional Technology	52,492	61,455	3,948	65,403	28,610	44%	65,403	0	3,948	See Budget Transfer Listing / See Budget Transfer Request Below
	Art	9,328	9,410	0	9,410	9,341	99%	9,410	0	0	
	English Language Arts	27,946	23,448	0	23,448	19,514	83%	23,448	0	0	See Budget Transfer Listing
	World Language	5,679	5,778	0	5,778	5,345	93%	5,778	0	0	See Budget Transfer Listing
	Computer Instruction	10,864	14,000	143	14,143	11,618	82%	14,143	0	143	See Budget Transfer Listing
	Mathematics	27,413	26,045	616	26,661	26,361	99%	26,661	0	0	
	Science	12,685	16,010	0	16,010	9,085	57%	16,010	0	0	See Budget Transfer Listing
	Health & Physical Education	2,441	5,080	212	5,292	3,625	68%	5,292	0	212	See Budget Transfer Listing
	Social Studies	8,868	5,839	0	5,839	5,005	86%	5,839	0	0	See Budget Transfer Listing
	Vocational Education	0	0	0	0	0	0%	0	0	0	See Budget Transfer Listing
	Business Education	3,437	308	0	308	300	98%	308	0	0	
	Family & Consumer Science	10,211	10,100	9,973	20,073	16,466	82%	20,073	0	0	
	Music	24,156	15,274	63	15,337	11,134	73%	15,337	0	63	See Budget Transfer Listing
	Technology Education	12,981	10,466	0	10,466	5,978	57%	10,466	0	0	See Budget Transfer Listing
	Continuing Education	15,336	15,336	0	15,336	15,336	100%	15,336	0	0	See Budget Transfer Listing
	Library Media Center	40,076	35,708	0	35,708	33,102	93%	35,708	0	0	See Budget Transfer Listing
	Athletics	61,391	61,750	0	61,750	31,420	51%	61,750	0	0	See Budget Transfer Listing
	Subtotal	325,304	316,007	14,955	330,962	232,239	70%	330,962	0	4,366	See Budget Transfer Listing
STUDENT SUPPORT SERVICES											
	Special Education	424,055	513,161	1,922	515,083	307,584	60%	487,730	27,353	(536)	Revise projection for less excess cost grant reimbursement.
	ESY Special Education	16,935	41,488	(1,922)	39,566	14,776	37%	14,776	24,790	0	
	Tutorial & Homebound Instruction	0	3,800	0	3,800	0	0%	0	3,800	0	
	Social Work	0	300	0	300	0	0%	300	0	0	
	Guidance	5,557	6,037	0	6,037	5,636	93%	6,037	0	0	
	Nursing & Medical	3,853	7,958	0	7,958	4,722	59%	7,217	741	0	
	Psychological Services	1,736	2,949	0	2,949	1,435	49%	2,949	0	0	
	Speech, Hearing & Language	1,176	639	0	639	548	86%	639	0	0	
	Transportation - SY SPED	108,116	154,833	0	154,833	81,203	52%	149,701	5,132	0	
	Transportation - ESY SPED	17,010	27,279	0	27,279	16,074	59%	16,074	11,205	0	
	Subtotal	578,438	758,444	0	758,444	431,978	57%	685,423	73,021	(686)	
	Excess Costs Grant	(76,496)	(128,207)	0	(128,207)	(25,927)	20%	(33,883)	(94,324)	686	State's final calculation based on the March 1st filing of all towns is 69.06%, down 1.4% from prior estimate of 70.46%.
	Subtotal - Net of Excess Costs Grant	501,940	630,237	0	630,237	406,051	64%	651,540	(21,303)	0	

BOARD OF EDUCATION'S BUDGET

BOARD OF EDUCATION'S BUDGET										March	
Function /Program	Unaudited Expenditures		Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected^ Budget Balance	Incr(decr) from prior month proj.	March Changes/Transfers
	2022-2023	2023-2024									
SUMMARY OF ALL PROGRAMS											
REGULAR INSTRUCTION	325,304	316,007	14,955		330,962	232,239	70%	330,962	0	4,366	
STUDENT SUPPORT SERVICES	501,940	630,237	0		630,237	406,051	64%	651,540	(21,303)	0	
ADMIN/SUPPORT/CENTRAL SERVICES	644,544	733,099	15,018		748,117	544,198	73%	733,537	14,580	(12,753)	
OPERATIONS/TRANSPORTATION	1,075,169	1,130,964	0		1,130,964	697,128	62%	1,130,964	0	0	
SALARIES/EMPLOYEE BENEFITS	12,241,597	13,298,843	(29,973)		13,268,870	8,307,936	63%	12,828,522	440,348	(76,754)	
TOTAL EDUCATION BUDGET	14,788,554	16,109,150	0		16,109,150	10,187,552	63%	15,675,525	433,625	(85,141)	

TICKMARK NOTES:

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

Prior Year Comparative Expenditure %=> 65%

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

Transfers Requested (see below):

PROJECTED Balance after transfer request: 413,625

BOE's Commitment toward FY25 Budget (3/14/24): (300,000)

Additional BOE Commitment toward FY25 Budget (4/3/24): (50,000)

REVISED PROJECTED Balance after transfers & FY25 Commitment: \$ 63,625

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

1. To purchase 6 Viewsonic boards. Transfer from Personnel Benefits, Systems Management, and Fiscal Services to Systems and Instructional Technology.

- 5 for classrooms that do not have boards, but need them.
- 1 for the BOE conference room because that board was relocated to BCS PE.

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	11,612	Insurance		
Systems Management	6,388	Various		
Fiscal Services	2,000	Supplies		
Systems Management			3,260	Technology Related Hardware
Instructional Technology			16,740	Technology Related Hardware
Total:	20,000		20,000	

BOE TRANSFER LISTING - March

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Transfer from Building Administration to Computer Instruction to cover the cost of Typing Agent subscription for Grade 2 - Grade 4 students.				
2410 / 000	BCS		General Supplies for Classrooms	(143.00)
1000 / 140		BCS	Online Subscription Services	143.00
Reclass: To cover Science increase in Clean Harbor chemical disposal charge.				
1000 / 170	BHS		Non-Tech Rep. and Maint.	(800.00)
1000 / 170		BHS	Professional Services	800.00
Reclass: To purchase LMC supplies.				
2220 / 440	BHS		Dues & Fees	(30.00)
2220 / 440		BHS	Other Supplies	30.00
Reclass: To purchase Music instructional supplies.				
1000 / 350	BHS		Non-Tech Rep. and Maint.	(222.03)
1000 / 350	BHS		Online Subscription Services	(141.00)
1000 / 350	BHS		Dues & Fees	(111.00)
1000 / 350		BHS	Instructional Supplies	474.03
Reclass: To purchase Library books.				
2220 / 440	BHS		Online Subscription Services	(119.59)
2220 / 440		BHS	Library Books	119.59
Reclass: To fund BHS Baseball & Softball facility and program improvements.				
3200 / 910	BHS		Professional Services	(9,000.00)
3200 / 910		BHS	Athletic Supplies	9,000.00
Reclass: To fund testing of new subscriptions (Quizlet, Blooklet, Quizalize, Wordwall Pro).				
1000 / 120	BHS		Textbooks	(16.31)
1000 / 120		BHS	Online Subscription Services	16.31
Reclass: To purchase ELA instructional supplies.				
1000 / 110	BCS		Online Subscription Services	(2,087.50)
1000 / 110	BCS		Textbooks	(307.79)
1000 / 110	BCS		Workbooks	(31.72)
1000 / 110		BCS	Instructional Supplies	2,427.01
Reclass: To purchase Social Studies instructional supplies.				
1000 / 190	BCS		Online Subscription Services	(283.29)
1000 / 190	BCS		Periodicals	(142.11)
1000 / 190		BCS	Instructional Supplies	425.40

Reclass: To purchase library books.				
2220 / 440	BCS	Online Subscription Services	(1,045.21)	
2220 / 440	BCS	Other Supplies	(139.58)	
2220 / 440	BCS	Dues & Fees	(33.52)	
2220 / 440	BCS	Library Books	1,218.31	

Transfer from Building Administration to Health/PE to cover increased cost of CPR certificates.				
2410 / 000	BHS	Other Supplies	(212.00)	
1000 / 180	BHS	Certifications	212.00	

Reclass: To purchase baseball & softball supplies.				
3200 / 910	BCS	Professional Services	(1,000.00)	
3200 / 910	BCS	Athletic Trainer Supplies	(415.00)	
3200 / 910	BCS	Online Subscription Services	(400.00)	
3200 / 910	BCS	Athletic Supplies	1,815.00	

Reclass: To cover 2024 Graduation lawn signs.				
2410 / 000	BHS	Travel Expense	(559.70)	
2410 / 000	BHS	Printing & Binding	(540.30)	
2410 / 920	BHS	Graduation	1,100.00	

Transfer from Building Administration to Music to cover shortfall in instructional supplies.				
2410 / 000	BCS	General Supplies for Classrooms	(63.18)	
1000 / 350	BCS	Online Subscription Services	(7.41)	
1000 / 350	BCS	Instructional Supplies	70.59	

Reclass: To cover shortfall Systems for PDQ inventory and smart deploy annual subscription.				
2580 / 000	BPS	Online Subscription Services	(675.00)	
2580 / 000	BPS	Software	675.00	

To purchase 12 chromebook carts for grades 5-8 for a total \$9,033 funded through reclasses within Instructional Technology with the balance from Systems.				
2580 / 000	BPS	Technology Supplies	(3,000.00)	
1000 / 100	BCS	Technology Supplies	(1,250.00)	
1000 / 100	BHS	Technology supplies	(1,250.00)	
2580 / 000	BPS	Internet	(948.00)	
1000 / 100	BHS	Online Subscription Services	(285.00)	
1000 / 100	BCS	Technology Related Hardware -Instr.	6,733.00	

Reclass: To cover shortfall in Tech Ed repairs & maintenance.				
1000 / 360	BHS	Software	(0.95)	
1000 / 360	BHS	Non-Tech Rep. and Maint.	0.95	

Memorandum

TO: Bolton Finance Committee

FR: Kristin B. Heckt
Superintendent of Schools

DT: April 10, 2025

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

The Bolton Board of Education approved the following transfer over \$10,000 at their meeting on April 9, 2025.

- \$33,745 from Salaries/Benefits to Operations to cover the replacement of the remaining blinds at Bolton Center School. A portion of the blinds were replaced in 2022. This will complete the project.
- \$86,500 from Salaries/Benefits to Instructional Technology to purchase 84 computer devices and 20 monitors. As part of the district's computer replacement cycle we had planned a 7-year replacement of desktop devices, as they have a generally long shelf life. This would have put our high school devices and the small STEM classroom lab at BCS up for replacement in FY 2027. However, Microsoft announced that after the Windows 11 upgrade, devices running Windows 10 would no longer be able to receive critical security updates as of October 2025, effectively moving our replacements up one year, unexpectedly. Novus deployed new software that was able to identify all affected devices. This software provided us with the estimated dates of purchase, warranty information, users, and location of all devices so that we could make careful decisions regarding replacements. There is the possibility that the current pricing may increase by up to 30% due to the impact of tariffs.

Report Commentary

FY2025

As of March 31, 2025, we have expended 63% of the appropriated budget or 10,442,441 and in prior year, we expended 63%. We are currently projecting \$16,111,157 in expenditure which is an under expenditure of \$435,000 for an increase of \$29,175 from prior month's projection as listed below.

Salary & Employee Benefits:

Recognition of an additional \$29,175 under expenditure from staff vacancies, life events, & new hire savings.

Transfers over \$10,000:

1. \$33,745 from Salaries/Benefits to Operations to cover the replacement of the remaining blinds at Bolton Center School. A portion of the blinds were replaced in 2022. This will complete the project.
2. \$86,500 from Salaries/Benefits to Instructional Technology to purchase 84 computer devices and 20 monitors.

Transfers:

The BOE approved all transfers on April 9, 2025.

Attachments:

- Budget status - FY2025
- Budget status - FY2024
- Memo: 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. Excess Cost Grant: Per CGS 10-76g, this grant reimburses districts for high cost special education students for cost exceeding 4.5 times the districts Net Current Expenditures per Pupil (NCEP) from the prior year. This cost to the district prior to qualifying for any reimbursement is \$100,802 as of the state's January 2025 posting for the 2024-25 Special Education Excess Cost Grant Basic Contribution.

Beginning in FY24 the Excess Cost Grant reimbursement was modified to a 3-tiered funding structure. Bolton falls into the middle tier at 88% reimbursement of the uncapped grant. The state applies the tiered reimbursement for all districts, if the request from all the districts exceeds the capped/budget amount, then all districts would be reduced proportionately to available appropriations. As of January, the state is currently projecting 62.07% reimbursement rate, this is subject to change in May.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February (December's preliminary filings) and May (March's filings) based on the net reimbursement percentage. Final reimbursement amounts are subject to change after the town's annual audit. Any adjustments are made in the subsequent fiscal year to the Education Cost Sharing (ECS).

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.

4. Payroll changes from new hires, vacancies, unpaid days, unfilled stipends, long-term substitute coverage for staff out on FMLA, life events, and other payroll/benefit changes. Contractual payouts for benefits on retirements or resignation of unused earned time.

**TAX COLLECTOR
3.31.25**

	ADOPTED	REVISED	COLLECTIONS YTD	OVERPAYMENT REFUNDS	Credit that was rolled over to FY2026				TAX COLL. TRANSFERS	NET COLLECTION 3.31.25	PERCENTAGE COLLECTED FY 25 BUDGET
					REFUNDS	REFUNDS	RETURNED PAYMENTS	REFUNDS			
CURRENT YR. LEVY	\$ 16,848,510.00	\$ 17,065,213.00	\$ 18,187,700.13	\$ (655,308.83)	\$ (366,212.29)	\$ (39,506.95)	\$ (65,522.37)	\$ (14,294.71)	\$ 17,046,854.98	99.89%	
MOTOR VEHICLE	\$ 1,689,405.00	\$ 1,689,405.00	\$ 1,693,337.85	\$ -	\$ -	\$ (15,545.52)	\$ (11,083.74)	\$ 10,938.38	\$ 1,677,646.97	99.30%	
SUPP. MV LEVY	\$ 175,000.00	\$ 190,484.00	188,333.19	-	-		\$ -	\$ 1,281.29	\$ 189,614.48	99.54%	
SUB TOTAL	\$ 18,712,915.00	\$ 18,945,102.00	\$ 20,069,371.17	\$ (655,308.83)	\$ (366,212.29)	\$ (55,052.47)	\$ (76,606.11)	\$ (2,075.04)	\$ 18,914,116.43	99.84%	
PRIOR YEARS	\$ 75,000.00	\$ 107,018.00	\$ 102,569.67	\$ -	\$ -	\$ (2,605.98)	\$ -	\$ 1,105.86	\$ 101,069.55	94.44%	
INTEREST & FEES	\$ 65,000.00	\$ 73,802.00	\$ 70,252.02	\$ (191.11)	\$ -	\$ -	\$ (60.25)	\$ 969.18	\$ 70,969.84	96.16%	
TOTAL	\$ 18,852,915.00	\$ 19,125,922.00	\$ 20,242,192.86	\$ (655,499.94)	\$ (366,212.29)	\$ (57,658.45)	\$ (76,666.36)	\$ -	\$ 19,086,155.82	99.79%	

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2024	8.31.2024	9.30.2024	10.31.2024	11.30.2024	12.31.2024
89.16%	105.15%	106.56%	106.83%	106.89%	103.15%
1.31.2025	2.28.2025	3.31.2025	4.30.2025	5.31.2025	6.30.2025
103.32%	101.11%	99.89%			
7.31.2023	8.31.2023	9.30.2023	10.31.2023	11.30.2023	12.31.2023
80.73%	99.99%	100.34%	100.45%	100.54%	100.77%
1.31.2024	2.28.2024	3.31.2024	4.30.2024	5.31.2024	6.30.2024
100.85%	100.92%	100.94%	100.96%	100.06%	100.15%

Town of Bolton - FY2025 Revenue Statement - March 31, 2025

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
General Fund Revenue						
Property Taxes						
Current Property Tax	\$16,848,510.00	\$17,065,213.00	\$17,046,854.98	\$198,344.98	(\$18,358.02)	99.89%
Motor Vehicle Tax	\$1,689,405.00	\$1,689,405.00	\$1,677,646.97	(\$11,758.03)	(\$11,758.03)	99.30%
Supplemental MV Levy	\$175,000.00	\$190,484.00	\$189,614.48	\$14,614.48	(\$869.52)	99.54%
Prior Year's Taxes	\$75,000.00	\$107,018.00	\$101,069.55	\$26,069.55	(\$5,948.45)	94.44%
Interest & Fees	\$65,000.00	\$73,802.00	\$70,969.84	\$5,969.84	(\$2,832.16)	96.16%
Total Taxes	\$18,852,915.00	\$19,125,922.00	\$19,086,155.82	\$233,240.82	(\$39,766.18)	99.79%
State of Connecticut Education Grants						
ECS	\$2,683,216.00	\$2,683,216.00	\$1,341,608.00	(\$1,341,608.00)	(\$1,341,608.00)	50.00%
Adult Education	\$5,756.00	\$5,993.00	\$3,915.00	(\$1,841.00)	(\$2,078.00)	65.33%
Total State of CT Ed	\$2,688,972.00	\$2,689,209.00	\$1,345,523.00	(\$1,343,449.00)	(\$1,343,686.00)	50.03%
Other Grants						
Municipal Transition Grant	\$729,620.00	\$729,620.00	\$729,620.35	\$0.35	\$0.35	100.00%
Pilot: New Tiered Reimb.	\$37,676.00	\$37,676.00	\$37,676.17	\$0.17	\$0.17	100.00%
Disabled	\$883.00	\$662.00	\$662.44	(\$220.56)	\$0.44	100.07%
Veterans Grant	\$2,750.00	\$1,866.00	\$1,866.18	(\$883.82)	\$0.18	100.01%
Pequot	\$3,244.00	\$3,244.00	\$1,081.33	(\$2,162.67)	(\$2,162.67)	33.33%
Misc. State/Federal Grants	\$5,000.00	\$5,041.00	\$5,041.00	\$41.00	\$0.00	100.00%
DOT Transportation Grant	\$11,825.00	\$11,825.00	\$11,825.00	\$0.00	\$0.00	100.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$1,500.00	\$1,500.00	\$860.00	(\$640.00)	(\$640.00)	57.33%
Total Other Grants	\$828,410.00	\$827,346.00	\$799,685.47	(\$28,724.53)	(\$27,660.53)	96.66%
Other Town Revenue						
Tuition	\$92,020.00	\$130,000.00	\$66,948.93	(\$25,071.07)	(\$63,051.07)	51.50%
Town Clerk	\$75,000.00	\$90,000.00	\$90,034.71	\$15,034.71	\$34.71	100.04%
Selectmen Fees	\$13,500.00	\$13,500.00	\$7,339.00	(\$6,161.00)	(\$6,161.00)	54.36%
Building Official Fees	\$75,000.00	\$85,000.00	\$88,059.36	\$13,059.36	\$3,059.36	103.60%
Library	\$1,000.00	\$1,000.00	\$845.24	(\$154.76)	(\$154.76)	84.52%
Building Official Service	\$95,000.00	\$173,640.00	\$57,790.62	(\$37,209.38)	(\$115,849.38)	33.28%
Misc. Revenue	\$12,000.00	\$21,000.00	\$20,913.25	\$8,913.25	(\$86.75)	99.59%
Telephone	\$10,500.00	\$69,861.00	\$68,156.86	\$57,656.86	(\$1,704.14)	97.56%
Interest	\$460,000.00	\$480,000.00	\$451,864.11	(\$8,135.89)	(\$28,135.89)	94.14%
Rental	\$34,574.00	\$34,574.00	\$23,961.16	(\$10,612.84)	(\$10,612.84)	69.30%
Shared Services-Assessor	\$60,339.00	\$60,339.00	\$30,169.50	(\$30,169.50)	(\$30,169.50)	50.00%
Senior Donations	\$0.00	\$240.00	\$240.00	\$240.00	\$0.00	100.00%
Total Other Town Revenue	\$928,933.00	\$1,159,154.00	\$906,322.74	(\$22,610.26)	(\$252,831.26)	78.19%
TOTAL GENERAL FUND REVENUE						
	\$23,299,230.00	\$23,801,631.00	\$22,137,687.03	(\$1,161,542.97)	(\$1,663,943.97)	93.01%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
BOARD OF EDUCATION						
Excess Cost Grant	\$73,754.00	\$73,754.00	\$37,482.00	(\$36,272.00)	(\$36,272.00)	50.82%
State & Federal Grants	\$212,900.00	\$212,900.00	\$111,835.48	(\$101,064.52)	(\$101,064.52)	52.53%
SHEFF	\$67,200.00	\$67,200.00	\$9,145.80	(\$58,054.20)	(\$58,054.20)	13.61%
CHOICE Grant	\$420,000.00	\$420,000.00	\$117,281.00	(\$302,719.00)	(\$302,719.00)	27.92%
TEAM	\$800.00	\$800.00	\$0.00	(\$800.00)	(\$800.00)	0.00%
ARP ESSER Right to Read	\$0.00	\$0.00	\$33,527.85	\$33,527.85	\$33,527.85	N/A
Donations	\$0.00	\$0.00	\$2,700.00	\$2,700.00	\$2,700.00	100.00%
Total Board of Education	\$774,654.00	\$774,654.00	\$311,972.13	(\$462,681.87)	(\$462,681.87)	40.27%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$	199,004.00	\$199,044.21	\$40.21	\$40.21	100.02%
Total Additional Town Grants	\$199,004.00	\$199,004.00	\$199,044.21	\$40.21	\$40.21	100.02%
TOTAL BOARD OF	\$973,658.00	\$973,658.00	\$511,016.34	(\$462,641.66)	(\$462,641.66)	52.48%

FY2025 March 27, 2025		Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expensed	FY24	FY23	FY22
Administration	\$ 754,500.00	\$ 754,500.00	\$ 754,500.00	\$ 451,107.00	\$ 303,393.00	\$ 952.60	\$ 302,440.40	59.92%	65.42%	53.68%	52.45%
Finance Committee	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 725.00	\$ 1,975.00	\$ -	\$ 1,975.00	26.85%	26.53%	38.98%	27.93%
Financial Administration	\$ 262,074.00	\$ 262,074.00	\$ 262,074.00	\$ 178,911.71	\$ 83,162.29	\$ -	\$ 83,162.29	68.27%	72.59%	71.56%	71.07%
Auditing	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 10,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	22.22%	17.78%	79.31%	73.58%
Assessor	\$ 164,721.00	\$ 164,721.00	\$ 164,721.00	\$ 121,330.20	\$ 43,390.80	\$ 400.00	\$ 42,990.80	73.90%	70.14%	74.38%	62.24%
Tax Collector	\$ 96,534.00	\$ 96,534.00	\$ 96,534.00	\$ 68,190.16	\$ 28,343.84	\$ 6,844.08	\$ 21,499.76	77.73%	73.28%	68.99%	73.75%
Fringe Benefits	\$ 1,051,480.00	\$ 1,051,480.00	\$ 1,051,480.00	\$ 780,064.14	\$ 271,415.86	\$ -	\$ 271,415.86	74.19%	76.88%	70.55%	64.75%
Town Clerk	\$ 146,209.00	\$ 146,209.00	\$ 146,209.00	\$ 109,543.36	\$ 36,665.64	\$ 2,046.00	\$ 34,619.64	76.32%	76.97%	75.90%	76.43%
Land Use	\$ 382,844.00	\$ 382,844.00	\$ 382,844.00	\$ 275,767.96	\$ 107,076.04	\$ 11,656.52	\$ 95,419.52	75.08%	67.11%	71.17%	61.58%
Planning & Zoning	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 1,099.73	\$ 2,900.27	\$ -	\$ 2,900.27	27.49%	24.77%	54.81%	31.81%
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 595.63	\$ 1,054.37	\$ -	\$ 1,054.37	36.10%	31.63%	45.00%	38.20%
Property Insurance	\$ 159,450.00	\$ 159,450.00	\$ 159,450.00	\$ 108,653.00	\$ 50,797.00	\$ -	\$ 50,797.00	68.14%	60.09%	69.85%	65.25%
Probate	\$ 7,476.00	\$ 7,476.00	\$ 7,476.00	\$ -	\$ 7,476.00	\$ -	\$ 7,476.00	0.00%	83.48%	94.92%	95.18%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 2,235.00	\$ 1,332.93	\$ 902.07	\$ -	\$ 902.07	59.64%	26.21%	27.04%	30.09%
Economic Development	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,116.00	\$ 1,884.00	\$ -	\$ 1,884.00	62.32%	80.00%		
Elections	\$ 138,878.00	\$ 138,878.00	\$ 138,878.00	\$ 61,236.69	\$ 77,641.31	\$ 994.47	\$ 76,646.84	44.81%	35.71%	65.04%	54.95%
Police	\$ 301,300.00	\$ 301,300.00	\$ 301,300.00	\$ 5,307.93	\$ 295,992.07	\$ -	\$ 295,992.07	1.76%	0.43%	0.39%	2.10%
Fire Commission	\$ 287,514.00	\$ 287,514.00	\$ 287,514.00	\$ 116,989.00	\$ 170,525.00	\$ 61,356.70	\$ 109,168.30	62.03%	71.93%	75.29%	62.54%
Animal Control	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 6,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	65.00%	100.00%	96.77%	0.00%
Fire Marshal	\$ 29,900.00	\$ 29,900.00	\$ 29,900.00	\$ 19,201.12	\$ 10,698.88	\$ -	\$ 10,698.88	64.22%	50.54%	40.14%	43.28%
Emergency Management	\$ 11,165.00	\$ 11,165.00	\$ 11,165.00	\$ 3,870.38	\$ 7,294.62	\$ -	\$ 7,294.62	34.67%	37.56%	60.13%	59.80%
Highways and Streets	\$ 1,073,967.00	\$ 1,073,967.00	\$ 1,073,967.00	\$ 633,523.06	\$ 440,443.94	\$ 140,758.55	\$ 299,685.39	72.10%	68.01%	77.76%	80.61%
Public Building Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	6.38%	6.09%
Parks/Town Building Ops	\$ 826,308.00	\$ 826,308.00	\$ 826,308.00	\$ 554,655.12	\$ 271,652.88	\$ 27,075.35	\$ 244,577.53	70.40%	69.66%	66.08%	65.78%
Public Health Admin	\$ 28,409.00	\$ 28,409.00	\$ 28,702.00	\$ 21,526.47	\$ 7,175.53	\$ -	\$ 7,175.53	75.00%	75.46%	73.75%	91.15%
Veterans' Commission	\$ 600.00	\$ 600.00	\$ 600.00	\$ 127.63	\$ 472.37	\$ -	\$ 472.37	21.27%	0.00%		
Seniors / Social Services	\$ 184,642.00	\$ 184,349.00	\$ 184,349.00	\$ 133,359.68	\$ 50,989.32	\$ 3,670.00	\$ 47,319.32	74.33%	69.93%	68.48%	64.90%
Library	\$ 313,067.00	\$ 313,067.00	\$ 313,067.00	\$ 231,645.84	\$ 81,421.16	\$ 5,488.67	\$ 75,932.49	75.75%	74.34%	74.91%	76.01%
Recreation	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%	0.00%		
Conservation	\$ 2,305.00	\$ 2,305.00	\$ 2,305.00	\$ 1,401.98	\$ 903.02	\$ -	\$ 903.02	60.82%	67.46%	60.33%	53.57%
Waste Collection	\$ 727,830.00	\$ 727,830.00	\$ 727,830.00	\$ 449,967.79	\$ 277,862.21	\$ 600.00	\$ 277,262.21	61.91%	75.74%	73.23%	71.42%
Totals	\$ 7,027,758.00	\$ 7,027,758.00	\$ 7,027,758.00	\$ 4,349,749.51	\$ 2,678,008.49	\$ 261,842.94	\$ 2,416,165.55	65.62%	62.98%	51.06%	49.90%

A department that will be underbudgeted

FY2025 Transfers for March

\$	5,000.00	To	Repair & Maintenance Supplies - Highway <i>More repairs are being done in house</i>	From	Repair & Maintenance Service- Highway
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\$	2,000.00	To	Postage - Town Building Oper. <i>Increase in postage</i>	From	Payroll - Town Building Oper.
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\$	2,000.00	To	Repair & Maint. Services - Town Building Oper <i>extra expenses due to multiple projects</i>	From	Payroll - Town Building Oper.
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\$	400.00	To	Office Oper. Supplies - Tax Collector <i>Office supplies are depleted and more supplies are needed</i>	From	Advertising - Tax Collector
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FY2025

INTEREST REPORT

Month	Accumulative Total	Monthly interest received
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July	\$ 27,887.24	\$ 27,887.24	
August	\$ 97,033.42	\$ 69,146.18	
September	\$ 166,016.64	\$ 68,983.22	
October	\$ 228,403.09	\$ 62,386.45	
November	\$ 283,503.04	\$ 55,099.95	
December	\$ 336,112.96	\$ 52,609.92	
January	\$ 380,408.42	\$ 44,295.46	
February	\$ 417,412.65	\$ 37,004.23	
March	\$ 451,864.11	\$ 34,451.46	
April			
May			
June			

Month end balances in general fund

FY2025	Total	FY2024		Total	FY2023		Total
July	\$ 22,158,175.56	July		\$ 20,178,771.00	July		\$ 17,561,225.00
August	\$ 24,316,512.93	August		\$ 23,799,067.00	August		\$ 18,740,336.00
September	\$ 22,848,604.91	September		\$ 22,323,830.00	September		\$ 17,922,667.00
October	\$ 22,074,924.51	October		\$ 21,248,663.00	October		\$ 17,834,525.00
November	\$ 19,880,499.97	November		\$ 18,959,448.00	November		\$ 15,888,380.00
December	\$ 17,583,128.92	December		\$ 17,228,045.00	December		\$ 14,309,729.00
January	\$ 16,617,788.74	January		\$ 16,225,569.00	January		\$ 13,681,263.00
February	\$ 14,520,459.32	February		\$ 14,612,300.00	February		\$ 12,091,648.00
March	\$ 14,478,350.33	March		\$ 12,995,149.00	March		\$ 10,385,488.00
April		April		\$ 12,528,904.00	April		\$ 10,272,783.00
May		May		\$ 10,473,087.00	May		\$ 8,476,118.00
June		June		\$ 8,129,762.86	June		\$ 7,103,940.00



Town of Bolton

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

April 9, 2025

TO: Ross Lally, Finance Committee, Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2024-2025

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 \$183.72 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$17,523.21 be transferred to suspense (\$15,499.20 regular mv, \$2,024.01 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

Lori Bushnell, CCMC
Tax Collector

Suspense List for Fiscal year 2024-2025

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 9, 2025, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

3 Personal Property accounts totaling \$183.72

70 Motor Vehicle and Supplemental Motor Vehicle accounts totaling \$17,523.21

These accounts are believed to be uncollectable, and pursuant to section 12-165 of the General Statutes authority is hereby given to you to transfer such taxes, in accordance with law, to the suspense tax book.

Dated at Bolton, CT the _____ day of _____ 2025.

Board of Finance of the Town of Bolton,

by _____.

Modify Suspense Report

TOWN OF BOLTON, TAX COLLECTOR
 Condition (s): Year: 2023, Type: 00 - ALL BILLS,

Date: 04/08/2025
 Time: 14:35:10

Order: Bill Number, Total Only: No, Recap by Dist: No

Page: 1

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2014-04-0080426	LEVITT LISA J	42	Moved OUT OF STATE	04/08/2025	93.40			93.40
MOTOR VEHICLE SUPP	# Of Acct: 1				93.40			
YR : 2014	TOTAL : 1				93.40			
2015-04-0080411	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	79.37			79.37
2015-04-0080412	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	77.74			77.74
MOTOR VEHICLE SUPP	# Of Acct: 2				157.11			157.11
YR : 2015	TOTAL : 2				157.11			
2016-03-0052471	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	160.29			160.29
2016-03-0052472	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	133.38			133.38
2016-03-0052473	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	114.27			114.27
MOTOR VEHICLE	# Of Acct: 3				407.94			407.94
YR : 2016	TOTAL : 3				407.94			
2017-03-0050239	BALLSTEPPER DONALD E	43	UNABLE TO LOCATE	03/27/2024	982.02			982.02
2017-03-0050240	BALLSTEPPER DONALD E	43	UNABLE TO LOCATE	03/27/2024	9.75			9.75
2017-03-0052499	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	108.42			108.42
2017-03-0052500	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	140.79			140.79
2017-03-0052501	JONES JESSICA M	43	UNABLE TO LOCATE	03/27/2024	126.75			126.75
MOTOR VEHICLE	# Of Acct: 5				1,367.73			1,367.73
YR : 2017	TOTAL : 5				1,367.73			
2018-03-0050245	BALLSTEPPER DONALD E	43	UNABLE TO LOCATE	03/27/2024	9.75			9.75
2018-03-0050246	BALLSTEPPER DONALD E	43	UNABLE TO LOCATE	03/27/2024	857.22			857.22
2018-03-0054931	SUTTON KARLI L	42	Moved OUT OF STATE	04/08/2025	164.58			164.58
MOTOR VEHICLE	# Of Acct: 3				1,031.55			1,031.55
2018-04-0080736	SUTTON KARLI L	42	Moved OUT OF STATE	04/08/2025	107.87			107.87
MOTOR VEHICLE SUPP	# Of Acct: 1				107.87			107.87
YR : 2018	TOTAL : 4				1,139.42			
2019-03-0051810	GAGNON JEANNE M	41	DECEASED	04/08/2025	16.09			16.09
2019-03-0053473	MELQUIST TIMOTHY J	42	Moved OUT OF STATE	04/08/2025	433.01			433.01
2019-03-0054970	SUTTON KARLI L	42	Moved OUT OF STATE	04/08/2025	231.99			231.99
MOTOR VEHICLE	# Of Acct: 3				681.09			681.09
2019-04-0080464	MCGRATH CONNOR W	42	Moved OUT OF STATE	04/08/2025	382.65			382.65
2019-04-0080473	MELQUIST TIMOTHY J	42	Moved OUT OF STATE	04/08/2025	217.15			217.15
MOTOR VEHICLE SUPP	# Of Acct: 2				599.80			599.80
YR : 2019	TOTAL : 5				1,280.89			
2020-03-0053276	MCGRATH CONNOR W	42	Moved OUT OF STATE	04/08/2025	22.48			22.48
2020-03-0053277	MCGRATH CONNOR W	42	Moved OUT OF STATE	04/08/2025	558.33			558.33
2020-03-0053335	MELQUIST TIMOTHY J	42	Moved OUT OF STATE	04/08/2025	986.14			986.14
2020-03-0054761	SUTTON KARLI L	42	Moved OUT OF STATE	04/08/2025	241.71			241.71
2020-03-0055506	ST JOHN MICHAEL A	42	Moved OUT OF STATE	04/08/2025	486.57			486.57
MOTOR VEHICLE	# Of Acct: 5				2,295.23			2,295.23

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dlst Due/SuspSewer Due/Susp	Total
YR : 2020		TOTAL : 5			2,295.23		
2021-02-0040131	JSC PAINTING & POWERWASHING	45	OUT OF BUSINESS	04/08/2025	83.79		
PERSONAL PROPERTY		# Of Acct: 1			83.79		
2021-03-0053271	MCGRATH CONNOR W	42	MOVED OUT OF STATE	04/08/2025	17.53		
2021-03-0053272	MCGRATH CONNOR W	42	MOVED OUT OF STATE	04/08/2025	532.99		
2021-03-0053327	MELQUIST TIMOTHY J	42	MOVED OUT OF STATE	04/08/2025	866.36		
2021-03-0055522	ST JOHN MICHAEL A	42	MOVED OUT OF STATE	04/08/2025	417.44		
MOTOR VEHICLE		# Of Acct: 4			1,834.32		
2021-04-0080432	LUNDELL JOHN J	42	MOVED OUT OF STATE	04/08/2025	54.18		
2021-04-0080488	MONTIE MARY M	43	UNABLE TO LOCATE	03/27/2024	44.44		
MOTOR VEHICLE SUPP		# Of Acct: 2			98.62		
YR : 2021		TOTAL : 7			2,016.73		
2022-02-0040133	JSC PAINTING & POWERWASHING	45	OUT OF BUSINESS	04/08/2025	88.74		
PERSONAL PROPERTY		# Of Acct: 1			88.74		
2022-03-0050172	ARNO CYRIL P IV	42	MOVED OUT OF STATE	04/08/2025	124.97		
2022-03-0050899	CLARK BRIAN A	42	MOVED OUT OF STATE	04/08/2025	227.87		
2022-03-0052258	HIOKI JUN	42	MOVED OUT OF STATE	04/08/2025	469.70		
2022-03-0052732	LAJUS RAIVO	41	DECEASED	04/08/2025	16.23		
2022-03-0052733	LAJUS RAIVO	41	DECEASED	04/08/2025	7.47		
2022-03-0053315	MCGRATH CONNOR W	42	MOVED OUT OF STATE	04/08/2025	16.23		
2022-03-0053316	MCGRATH CONNOR W	42	MOVED OUT OF STATE	04/08/2025	446.97		
2022-03-0053375	MELQUIST TIMOTHY J	42	MOVED OUT OF STATE	04/08/2025	785.21		
2022-03-0053452	MONTIE MARY M	43	UNABLE TO LOCATE	03/27/2024	135.36		
2022-03-0054446	SANVILLE JESSICA M	42	MOVED OUT OF STATE	04/08/2025	1,144.54		
2022-03-0054750	STRAGG CODY L	42	MOVED OUT OF STATE	04/08/2025	294.41		
2022-03-0055360	WHITTAKER RASHAWN S	43	UNABLE TO LOCATE	04/08/2025	16.23		
MOTOR VEHICLE		# Of Acct: 12			3,685.19		
2022-04-0080124	CLARK BRIAN A	42	MOVED OUT OF STATE	04/08/2025	8.12		
2022-04-0080614	STJOHN MICHAEL A	42	MOVED OUT OF STATE	04/08/2025	365.82		
2022-04-0080636	THOMAS ANAJA A	43	UNABLE TO LOCATE	04/08/2025	55.44		
2022-04-0080703	WHITTAKER RASHAWN S	43	UNABLE TO LOCATE	04/08/2025	58.82		
MOTOR VEHICLE SUPP		# Of Acct: 4			488.20		
YR : 2022		TOTAL : 17			4,262.13		
2023-02-0040019	ASHLEY SCARBOROUGH & PIERCE LLC	45	OUT OF BUSINESS	04/08/2025	11.19		
PERSONAL PROPERTY		# Of Acct: 1			11.19		
2023-03-0050186	ARNOLD STEPHEN H	41	DECEASED	04/08/2025	16.23		
2023-03-0050187	ARNOLD STEPHEN H	41	DECEASED	04/08/2025	68.17		
2023-03-0050188	ARNOLD STEPHEN H	41	DECEASED	04/08/2025	7.14		
2023-03-0050189	ARNOLD STEPHEN H	41	DECEASED	04/08/2025	6.82		
2023-03-0050190	ARNOLD STEPHEN H	41	DECEASED	04/08/2025	16.23		
2023-03-0050373	BELLEFLEUR JACOB W	42	MOVED OUT OF STATE	04/08/2025	163.05		
2023-03-0050374	BELLEFLEUR KELIE M	42	MOVED OUT OF STATE	04/08/2025	220.83		
2023-03-0051751	FOSTER BRETT K	42	MOVED OUT OF STATE	04/08/2025	1,320.15		
2023-03-0052647	KLEIN MARIANNE	41	DECEASED	04/08/2025	94.78		

Modify Suspense Report

TOWN OF BOLTON, TAX COLLECTOR
 Condition (s): Year: 2023, Type: 00 - ALL BILLS,

Date: 04/08/2025
 Time: 14:35:10

Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
2023-03-0052748	LAIUS RAIVO	41	DECEASED	04/08/2025	16.23		
2023-03-0052749	LAIUS RAIVO	41	DECEASED	04/08/2025	6.82		
2023-03-0052750	LAIUS RAIVO	41	DECEASED	04/08/2025	190.86		
2023-03-0053023	LOVELL KELLY M	42	MOVED OUT OF STATE	04/08/2025	362.90		
2023-03-0053670	NILSON JUSTIN G	42	MOVED OUT OF STATE	04/08/2025	240.85		
2023-03-0053841	PARKER BRIAN D	42	MOVED OUT OF STATE	04/08/2025	16.23		
2023-03-0053877	PARSONS JAMES J	43	UNABLE TO LOCATE	04/08/2025	143.80		
2023-03-0054189	RICCIO LILI G	43	UNABLE TO LOCATE	04/08/2025	145.42		
2023-03-0054373	RUSSO MATTHEW A	42	MOVED OUT OF STATE	04/08/2025	719.64		
2023-03-0054785	STUOHN MICHAEL A	42	MOVED OUT OF STATE	04/08/2025	323.30		
2023-03-0054897	THOMAS ANAJA A	43	UNABLE TO LOCATE	04/08/2025	80.18		
2023-03-0055317	WHITTAKER RASHAWN S	43	UNABLE TO LOCATE	04/08/2025	36.52		
	MOTOR VEHICLE				4,196.15		
	# OF Acct: 21						
2023-04-0080207	DOBRANKSI ARTHUR E	41	DECEASED	04/08/2025	33.50		
2023-04-0080463	MAIUIUCCI MATTHEW J	42	MOVED OUT OF STATE	04/08/2025	445.51		
	MOTOR VEHICLE SUPP				479.01		
	# OF Acct: 2						
YR : 2023	TOTAL : 24				4,686.35		
Grand Total: 73					17,706.93		

Town of Bolton, Connecticut
Finance Committee
Budget Calendar
FY2026 Budget Calendar

- 4/10/25 Finance Committee Special Meeting (If necessary) – Budget Discussion
Location: Town Hall 7:15 PM
- 4/14-4/18/25 Bolton Public Schools Spring Recess
- ~~4/15/25 Finance Committee Special Meeting (If necessary) – Budget Discussion~~
~~Location: Town Hall 7:15 PM~~ **CANCELED**
- 4/17/25 Finance Committee Regular Meeting – Location: Town Hall 7:15 PM
- 4/17/25 **Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/17/25 **Public Notice Issued (5 days prior to Public Hearing)**
- 4/22/25 **Public Hearing/Finance Committee Special Meeting (if necessary) Location: Town Hall**
Time: 7:00 PM (THIS IS A TUESDAY) (Must be completed by May 1, 2025 by Charter)
- 4/23/25 Finance Committee Special Meeting (If necessary) – Budget Discussion
Location: Town Hall 7:15 PM **(THIS IS A WEDNESDAY)**
- 5/1/25 **Finance Committee Special Meeting (If necessary) – Budget Discussion (Must adopt the budget on or before 5/10/25 by Charter)**
- 5/15/25 Finance Committee Regular Meeting – Location: Town Hall 7:15 PM
- 5/16/25 **Budget Filed with Town Clerk (5 days prior to Public Referendum)**
- 5/16/25 **Public Notice Issued (5 days prior to Public Referendum)**
- 5/20/25 **Budget Referendum**

Town of Bolton, Connecticut
Finance Committee
Budget Calendar
FY2026 Budget Calendar

- 4/10/25 Finance Committee Special Meeting (If necessary) – Budget Discussion
Location: Town Hall 7:15 PM
- 4/14-4/18/25 Bolton Public Schools Spring Recess
- ~~4/15/25 Finance Committee Special Meeting (If necessary) – Budget Discussion~~
~~Location: Town Hall 7:15 PM **CANCELED**~~
- 4/17/25 Finance Committee Regular Meeting – Location: Town Hall 7:15 PM
- 4/17/25 **Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/17/25 **Public Notice Issued (5 days prior to Public Hearing)**
- 4/22/25 **Public Hearing/Finance Committee Special Meeting (if necessary) Location: Town Hall**
Time: 7:00 PM (THIS IS A TUESDAY) (Must be completed by May 1, 2025 by Charter)
- 4/23/25 Finance Committee Special Meeting (If necessary) – Budget Discussion
Location: Town Hall 7:15 PM **(THIS IS A WEDNESDAY)**
- 5/1/25 **Finance Committee Special Meeting (If necessary) – Budget Discussion (Must adopt the budget on**
or before 5/10/25 by Charter)
- 5/15/25 Finance Committee Regular Meeting – Location: Town Hall 7:15 PM
- 5/16/25 **Budget Filed with Town Clerk (5 days prior to Public Referendum)**
- 5/16/25 **Public Notice Issued (5 days prior to Public Referendum)**
- 5/20/25 **Budget Referendum**