

**TOWN OF BOLTON  
FINANCE COMMITTEE  
SPECIAL MEETING  
9:00 P.M., THURSDAY, APRIL 21, 2026  
TOWN HALL/ZOOM**

**Finance Committee Members Present Via Town Hall/ Zoom:** Chair Ross Lally, Member Tyler Egner, Member David Cowles, Member Rodney Fournier, Member Melissa Wielandt, Member Benjamin Davies, Member Denay Johnston

**Staff Present Via Zoom/In Person:** Board Clerk Mary Johnston, Chief Financial Officer Jill Collins, Board of Education Superintendent David Caruso, Interim Finance Director Stephanie Smigala, Town Administrator Jim Rupert

**Others Present Via Zoom/In Person:** Jim Loersch

**1. Call to Order**

R. Lally called the meeting to order at 9:00 p.m.

**Public Participation**

None.

**2. Ongoing Business**

**3a. Discussion as a result of the Public Hearing**

R. Fournier said from the Public Hearing that 5% cuts would be palpable but no focus on what to cut. D. Cowles said he heard how to get somewhere else before the referendum showing increase in revenue and decrease in expenditures. R. Lally added to provide multiple year projections showing the future budget improvements. D. Cowles said to improve marketing materials in the future.

**3b. Discussion on FY2026-2027 Revenues & Expenditures**

**3c. Discussion on FY 2025-2026 Revenues & Expenditures**

The Committee reviewed the calculations/scenarios shared by R. Fournier and S. Smigala during the Public Hearing. R. Fournier MOVED for discussion purpose to reduce the expenditures and increase revenue to achieve an 6% increase in taxes. B. Davies SECONDED the motion. S. Smigala explained the expense side of the budget with regards to cuts. The Committee then discussed the amounts of cuts made on revenue and expenses. R. Lally suggested 4% cut from Board of Selectmen and 4% cut from Board of Education and then one third cut comes from this year and discuss at the next Public Hearing. The Committee discussed cuts to CAPA, proposed 2% cut and the impacts to town services, students, and employee morale from budget cuts. R. Lally summarized the Board of Education and Board of Selectmen to work on cuts and to try to carry over funds to next budget year. After discussion, R. Fournier withdrew his motion and B. Davies withdrew

his second. After more discussion, the charge is for the Board of Education and Board of Selectmen make 1.75% reductions in the budget.

**3d. Communication**

No discussion. S. Smigala will make changes to the Budget PowerPoint.

**3e. Budget calendar**

No discussion. Calendar is up to date.

**3. Adjournment:** D. Cowles MOVED to adjourn the meeting at 9:46 p.m. B. Davies SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 6:0:1

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.

**TOWN OF BOLTON  
FINANCE COMMITTEE  
SPECIAL MEETING  
8:10 P.M., THURSDAY, APRIL 28, 2026  
TOWN HALL/ZOOM**

**Finance Committee Members Present Via Town Hall/ Zoom:** Chair Ross Lally, Member Tyler Egner, Member David Cowles, Member Rodney Fournier, Member Melissa Wielandt, Member Benjamin Davies, Member Denay Johnston

**Staff Present Via Zoom/In Person:** Board of Education Superintendent David Caruso, Interim Finance Director Stephanie Smigala, Town Administrator Jim Rupert

**Others Present Via Zoom/In Person:** Katie Desrosiers, Scott Michaud,

**1. Call to Order**

R. Lally called the meeting to order at 8:10 p.m.

**2. Public Participation**

None.

**3. Ongoing Business**

**3a. Discussion as a result of the Public Hearing**

D. Cowles said the budget discussion is heading in the right direction. D. Johnston asked for clarification on the capital number to which S. Smigala explained what was cut to get to a 7% or below. S. Smigala outlined what was removed from Capital including removal of the Building and Grounds Pick-up truck, Heritage Farm Restoration Project, and Indian Notch Park storage. B. Davies said there is a strong desire for better communication on revenues throughout the fiscal year and ongoing communication with the community. D. Cowles added to hold themselves accountable for making up the surplus funds to avoid a 10% increase in the future. R. Lally said the Board of Selectmen and Board of Education will need to review status of finances during the fiscal year. D. Cowles asked J. Rupert to look at raising rental rates for Town facilities.

**3b. Discussion on FY2026-2027 Revenues & Expenditures**

R. Lally said the Committee will need to revisit the interest income. The Committee discussed the amount to use for Interest and will revisit this item at next week's meeting. D. Cowles asked about the available funds due to changes in Personnel. J. Rupert will provide the amount of money saved due to personnel changes next week.

**3c. Discussion on FY 2025-2026 Revenues & Expenditures**

The Committee discussed additional surplus monies that could be made available.

**3d. Communication**

The Committee discussed changes to the budget process to avoid further issues and stressed the importance of doing projections during the fiscal year. S. Smigala said she will

review the process with the committee and to start the budget process sooner. R. Lally suggested a sub-committee be formed to help with this. B. Davies stressed the importance of holding the Coffee and Conversation sessions and that projections are a helpful tool to communicate to the public. D. Cowles said he would like to have graphics in the Finance Committee meeting packet. R. Lally stressed the importance of creating meaningful and measurable plans. The Committee discussed the possible move of personnel to school facilities to cut costs.

### **3e. Budget calendar**

No discussion. Calendar is up to date. The Committee discussed Charter changes regarding the referendum date.

## **4. New Business**

### **4a. Transfer**

D. Cowles MOVED to transfer \$15,000 from Budget Administration to Budget Town Bldg. Operations from category Legal Services to category Repairs & Maintenance Services to cover Maintenance Contracts and Unexpected repairs the rest of the fiscal year. R. Fournier SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 6:0:1

**5. Adjournment:** D. Cowles MOVED to adjourn the meeting at 8:58 p.m. M. Wielandt SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 6:0:1

Respectfully submitted by Mary J. Johnston

*Mary J. Johnston*

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**TOWN OF BOLTON  
FINANCE COMMITTEE  
SPECIAL MEETING  
7:16 P.M., THURSDAY, MAY 7, 2026  
TOWN HALL/ZOOM**

**Finance Committee Members Present Via Town Hall/ Zoom:** Chair Ross Lally, Member Tyler Egner, Member David Cowles, Member Rodney Fournier, Member Melissa Wielandt, Member Benjamin Davies, Member Denay Johnston

**Staff Present Via Zoom/In Person:** Board of Education Superintendent David Caruso, Interim Finance Director Stephanie Smigala, Town Administrator Jim Rupert, Andrew Broneill

**Others Present Via Zoom/In Person:** Katie Desrosiers, James Perkins, Jim Loersch, Jen Carvalho, Mary MacFarland

**1. Call to Order**

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

**2. Public Participation**

K. Desrosiers asked where she can find the most current Budget presentation on the Town's website. R. Lally directed her to the information on the website.

**3. Ongoing Business**

**3a. Discussion on FY2025/2026 Revenues & Expenditures**

The Committee discussed extra funds to cover shortfalls and generating revenue to offset expenditures. R. Lally said the State recently approved monies to Board of Education of approximately \$107,000 and Board of Selectmen of approximately \$30,000 to offset the mil rate. R. Fournier added the Board of Selectmen kicked in another \$30,000 totaling \$60,000 in givebacks. R. Lally pointed out that there will not be a huge amount of money leftover at the end of the year.

**3b. Discussion on FY2026/2027 Revenues & Expenditures**

R. Lally mentioned, after talking with the Auditor and Interim CFO, the Town will be in the same situation this year and next year with using surplus and no projections. R. Lally added that this should be made clear to the public with clear actionable plans. D. Caruso discussed Columbia student enrollment decline and how to increase student enrollment. T. Egner asked if the State payment was a one-time payment. D. Caruso replied they do not know at this time, but payment could occur next year. The Committee discussed what to do with the State payment, expenditure scenarios, budget cuts, and increased revenues. The Committee reviewed three scenarios showing expenditure of the funds or to bank the money for next year and the effect on the mil rate and discussed the impact of each scenario. J. Rupert discussed the Capital plan and for the Committee to develop a plan for

the budget process over the summer. D. Caruso added this conversation should include ways to increase revenues. The Committee then discussed probable cuts from the Town Capital budget. The Committee then discussed the CAPP budget and banking the surplus money for next fiscal year. D. Caruso pointed out the 6.22% only comes with a 2.15% actual increase of the ask. M. Wielandt added to make that number known to the public. R. Fournier MOVED to accept 2B for expenditures. B. Davies SECONDED the motion.

**3c. Discussion and possible action to amend prior motion from 4/9/2026 regarding the \$30,000 budgetary allocation**

D. Johnston MOVED to amend the prior motion from 4/9/2026 regarding how the \$30,000 from the Board of Selectmen was allocated from a reduction to surplus. T. Egner SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstain: Lally

MOTION CARRIED 6:0:1

**3d. Consider and possible action on Expenditures for FY2027**

R. Fournier MOVED to accept 2B for expenditures. B. Davies SECONDED the motion. After discussion, R. Fournier WITHDREW his motion and B. Davies WITHDREW his second.

R. Fournier MOVED to move forward with 2B proposed expenditures of \$26,896,962.08.

B. Davies SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstain: Lally

MOTION CARRIED 6:0:1

**3e. Communication**

S. Smigala informed the Committee that Positive Pay detected fraudulent activity and no funds were lost. S. Smigala said a police report was filed. R. Fournier reminded the Committee they must be neutral during the referendum.

**3f. Budget calendar**

R. Lally said the updated budget will be posted with a summary. R. Lally said a one pager will be available at Town buildings for voters. D. Caruso shared that the Town of Hebron places non-binding questions on their ballots. R. Lally said that is something to discuss in the future. R. Lally encouraged the Committee to send him ideas for meeting format, to get more involved in the audit process, bond management, rules and responsibilities and town property uses.

**4. New Business**

**4a. Consider and possible action on the ballot question**

D. Johnston MOVED to approve the following ballot question "Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2027 as recommended by the Finance Committee in the amount of \$26,896,962.08 be adopted?". M. Wielandt SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 6:0:1

**5. Adjournment:** D. Johnston MOVED to adjourn the meeting at 9:01 p.m. M. Wielandt SECONDED the motion.

Yeas: Fournier, Egner, Wielandt, Cowles, Davies, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 6:0:1

Respectfully submitted by Mary J. Johnston

*Mary J. Johnston*

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**TOWN OF BOLTON  
FINANCE COMMITTEE SPECIAL MEETING MINUTES  
TUESDAY, MAY 12, 2026 AT 7:15 PM**

**Finance Committee Members Present Via Town Hall/Zoom:** Chair Ross Lally, Member Tyler Egner, Member David Cowles, Member Rodney Fournier, Member Melissa Wielandt, Member Denay Johnston

**Staff Present Via Zoom/In Person:** Board of Education Superintendent David Caruso, Interim Finance Director Stephanie Smigala, Town Administrator Jim Rupert

**Others Present Via Zoom/In Person:**

**1. Call To Order**

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

**2. Public Participation**

None

**3. Ongoing Business**

R. Lally entertained a motion to set the total capital improvements budget at \$692,448. R. Fournier so MOVED. D. Cowles SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

R. Lally entertained a motion to set total debt service budget at \$1,421,514. T. Egner so MOVED. M. Wielandt SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

R. Lally entertained a motion to set the total contingency fund budget at \$50,000. D. Cowles so MOVED. D. Johnston SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

R. Lally entertained a motion to set the total budget for the Town Proper at \$7,445,186.90. R. Fournier so MOVED. M. Wielandt SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

R. Lally entertained a motion to set the total budget for the Board of Education at \$17,287,813.18. D. Johnston so MOVED. T. Egner SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

4. **Adjournment:** D. Cowles MOVED to adjourn the meeting at 7:21:55 pm. R. Fournier SECONDED the motion.

Yeas: Egner, Cowles, Fournier, Wielandt, Johnston

Nays: None

Abstained: Lally

MOTION CARRIED 5:0:1

Respectfully submitted by Stephanie Smigala

*Stephanie Smigala*

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# Monthly Tax Collector Summary – April 2026

## FY2026 TAX COLLECTOR SUMMARY (April 30, 2026)

### CURRENT YEAR COLLECTIONS

	<i>ADOPTED LEVY</i>	<i>REVISED LEVY</i>	<i>COLLECTIONS YTD</i>	<i>Credit that was rolled over from 23 GL</i>	<i>REFUNDS</i>	<i>RETURNED PAYMENTS</i>	<i>TAX COLL. TRANSFERS</i>	<i>NET COLLECTION</i>	<i>COLLECTED FY26 BUDGET</i>
<b>CURRENT YEAR LEVY</b>	\$ 17,650,363	\$ 17,650,363	\$ 17,613,157	\$ 360,552	\$ (28,435)	\$ (48,900)	\$ 69	\$ 17,896,443	101.39%
<b>MOTOR VEHICLE</b>	\$ 1,706,973	\$ 1,706,973	\$ 1,635,407	\$ -	\$ (5,569)	\$ (604)	\$ (426)	\$ 1,628,808	95.42%
<b>SUPPLEMENTAL MV LEVY</b>	\$ 175,000	\$ 175,000	\$ 217,860	\$ -	\$ (264)	\$ (175)	\$ 374	\$ 217,796	124.45%
<b>SUB TOTAL</b>	<b>\$ 19,532,336</b>	<b>\$ 19,532,336</b>	<b>\$ 19,466,424</b>	<b>\$ 360,552</b>	<b>\$ (34,268)</b>	<b>\$ (49,680)</b>	<b>\$ 18</b>	<b>\$ 19,743,046</b>	101.08%
<b>PRIOR YEARS</b>	\$ 85,000	\$ 85,000	\$ 126,824	\$ -	\$ (3,698)	\$ (370)	\$ (16)	\$ 122,739	144.40%
<b>INTEREST &amp; FEES</b>	\$ 65,000	\$ 65,000	\$ 72,003	\$ -	\$ (18)	\$ (56)	\$ (1)	\$ 71,928	110.66%
<b>TOTAL</b>	<b>\$ 19,682,336</b>	<b>\$ 19,682,336</b>	<b>\$ 19,665,251</b>	<b>\$ 360,552</b>	<b>\$ (37,984)</b>	<b>\$ (50,106)</b>	<b>\$ 0</b>	<b>\$ 19,937,713</b>	101.30%

### HISTORICAL COLLECTION RATES BY MONTH (CURRENT YEAR LEVY)

	<i>July</i>	<i>August</i>	<i>September</i>	<i>October</i>	<i>November</i>	<i>December</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>
FY2026	2.04%	83.75%	93.28%	99.86%	100.62%	100.87%	101.03%	101.14%				
FY2025	89.16%	105.15%	106.56%	106.83%	106.89%	103.15%	103.32%	101.11%	99.89%	99.97%	100.01%	100.11%

# Monthly Revenue Summary – April 2026

## Town of Bolton - FY2026 Revenue Statement - April 30, 2026

	Adopted Budget	Revised Revenues	Actual to Date	\$ Variance To Adopted Budget	% Variance to Adopted Budget	\$ Variance To Forecast	% Variance to Forecast
<b>General Fund Revenue</b>							
<b>Property Taxes</b>							
Current Property Tax	\$17,650,363	\$17,650,363	\$17,896,443	\$246,080	101.39%	\$246,080	101.39%
Motor Vehicle Tax	\$1,706,973	\$1,706,973	\$1,629,468	(\$77,505)	95.46%	(\$77,505)	95.46%
Supplemental MV Levy	\$175,000	\$175,000	\$217,389	\$42,389	124.22%	\$42,389	124.22%
Prior Year's Taxes	\$85,000	\$85,000	\$122,739	\$37,739	144.40%	\$37,739	144.40%
Interest & Fees	\$65,000	\$65,000	\$71,981	\$6,981	110.74%	\$6,981	110.74%
<b>Total Taxes</b>	<b>\$19,682,336</b>	<b>\$19,682,336</b>	<b>\$19,938,019</b>	<b>\$255,683</b>	<b>101.30%</b>	<b>\$255,683</b>	<b>101.30%</b>
<b>State of Connecticut</b>							
<b>Education Grants</b>							
ECS	\$2,683,216	\$2,683,216	\$2,678,148	(\$5,068)	99.81%	(\$5,068)	99.81%
Adult Education	\$5,686	\$5,686	\$3,447	(\$2,239)	60.62%	(\$2,239)	60.62%
<b>Total State of CT Ed Grants</b>	<b>\$2,688,902</b>	<b>\$2,688,902</b>	<b>\$2,681,595</b>	<b>(\$7,307)</b>	<b>99.73%</b>	<b>(\$7,307)</b>	<b>99.73%</b>
<b>Other Grants</b>							
Municipal Transition Grant	\$17,094	\$17,094	\$17,094	(\$0)	100.00%	(\$0)	100.00%
Pilot: New Tiered Reimb.	\$28,746	\$28,746	\$24,360	(\$4,386)	84.74%	(\$4,386)	84.74%
Disabled	\$500	\$500	\$614	\$114	122.74%	\$114	122.74%
Veterans Grant	\$2,000	\$2,000	\$969	(\$1,031)	48.45%	(\$1,031)	48.45%
Pequot	\$3,244	\$3,244	\$2,163	(\$1,081)	66.67%	(\$1,081)	66.67%
Misc. State/Federal Grants	\$5,000	\$5,000	\$4,038	(\$962)	80.76%	(\$962)	80.76%
DOT Transportation Grant	\$11,825	\$11,825	\$11,825	\$0	100.00%	\$0	100.00%
Municipal Projects	\$24,859	\$24,859	\$24,859	\$0	100.00%	\$0	100.00%
Municipal Stabilization	\$11,053	\$11,053	\$11,053	\$0	100.00%	\$0	100.00%
Law Enforcement	\$1,500	\$1,500	\$625	(\$875)	41.67%	(\$875)	41.67%
<b>Total Other Grants</b>	<b>\$105,821</b>	<b>\$105,821</b>	<b>\$97,599</b>	<b>(\$8,222)</b>	<b>92.23%</b>	<b>(\$8,222)</b>	<b>92.23%</b>
<b>Other Town Revenue</b>							
Tuition	\$79,105	\$79,105	\$65,793	(\$13,312)	83.17%	(\$13,312)	83.17%
Town Clerk	\$85,000	\$85,000	\$88,736	\$3,736	104.40%	\$3,736	104.40%
Selectmen Fees	\$13,500	\$13,500	\$10,618	(\$2,882)	78.65%	(\$2,882)	78.65%
Building Official Fees	\$75,000	\$75,000	\$78,378	\$3,378	104.50%	\$3,378	104.50%
Library	\$1,000	\$1,000	\$485	(\$515)	48.47%	(\$515)	48.47%
Building Official Service	\$231,742	\$231,742	\$192,441	(\$39,301)	83.04%	(\$39,301)	83.04%
Misc. Revenue	\$12,000	\$12,000	\$26,939	\$14,939	224.49%	\$14,939	224.49%
Telephone	\$70,000	\$70,000	\$129,014	\$59,014	184.31%	\$59,014	184.31%
Interest	\$375,000	\$375,000	\$320,416	(\$54,584)	85.44%	(\$54,584)	85.44%
Rental	\$34,574	\$34,574	\$32,943	(\$1,631)	95.28%	(\$1,631)	95.28%
Shared Services-Assessor	\$64,947	\$64,947	\$48,710	(\$16,237)	75.00%	(\$16,237)	75.00%
Senior Donations	\$0	\$0	\$165	\$165	#DIV/0!	\$165	100.00%
<b>Total Other Town Revenue</b>	<b>\$1,041,868</b>	<b>\$1,041,868</b>	<b>\$994,637</b>	<b>(\$47,231)</b>	<b>95.47%</b>	<b>(\$47,231)</b>	<b>95.47%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$23,518,927</b>	<b>\$23,518,927</b>	<b>\$23,711,850</b>	<b>\$192,923</b>	<b>100.82%</b>	<b>\$192,923</b>	<b>100.82%</b>

# Monthly Revenue Summary – April 2026 (Continued)

## Town of Bolton - FY2026 Revenue Statement - April 30, 2026

	Adopted Budget	Revised Revenues	Actual to Date	\$ Variance To Adopted Budget	% Variance to Adopted Budget	\$ Variance To Forecast	% Variance to Forecast
<b>BOARD OF EDUCATION GRANTS</b>							
Excess Cost Grant	\$53,898	\$53,898	\$29,567	(\$24,331)	54.86%	(\$24,331)	54.86%
State & Federal Grants	\$364,424	\$442,346	\$247,702	(\$116,722)	67.97%	(\$194,643)	56.00%
SHEFF	\$74,188	\$74,188	\$35,093	(\$39,095)	47.30%	(\$39,095)	47.30%
CHOICE Grant	\$380,000	\$410,608	\$410,608	\$30,608	108.05%	\$0	100.00%
TEAM	\$400	\$400	\$1,163	\$763	290.75%	\$763	290.75%
Misc.	\$0	\$0	\$0	\$0	N/A	\$0	100.00%
<b>Total BOE Grants</b>	<b>\$872,910</b>	<b>\$981,440</b>	<b>\$724,133</b>	<b>(\$148,778)</b>	<b>82.96%</b>	<b>(\$257,307)</b>	<b>73.78%</b>
<b>ADDITIONAL TOWN GRANTS</b>							
Town Aid Roads	\$199,004	\$199,004	\$265,359	\$66,355	133.34%	\$66,355	133.34%
<b>Total Additional Town Grants</b>	<b>\$199,004</b>	<b>\$199,004</b>	<b>\$265,359</b>	<b>\$66,355</b>	<b>133.34%</b>	<b>\$66,355</b>	<b>133.34%</b>
<b>TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS</b>	<b>\$1,071,914</b>	<b>\$1,180,444</b>	<b>\$989,492</b>	<b>(\$82,423)</b>	<b>92.31%</b>	<b>(\$190,952)</b>	<b>83.82%</b>

# Monthly Expenditure Report – April 2026

## Town of Bolton - FY2026 Expenditure Statement - April 30, 2026

Department	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY25	FY24	FY23
Administration	\$ 779,208.00	\$ 758,208.00	\$ 576,626.89	\$ 181,581.11	\$ 9,515.58	\$ 172,065.53	77.31%	67.80%	75.58%	66.91%
Board of Finance	\$ 3,000.00	\$ 3,000.00	\$ 1,100.00	\$ 1,900.00	\$ -	\$ 1,900.00	36.67%	29.63%	38.78%	71.74%
Financial Administration	\$ 250,595.00	\$ 250,595.00	\$ 202,520.96	\$ 48,074.04	\$ 177.16	\$ 47,896.88	80.89%	75.32%	80.01%	78.88%
Auditing	\$ 45,000.00	\$ 45,000.00	\$ 15,500.00	\$ 29,500.00	\$ -	\$ 29,500.00	34.44%	22.22%	17.78%	79.31%
Assessor	\$ 168,832.00	\$ 168,832.00	\$ 133,053.73	\$ 35,778.27	\$ 1,230.00	\$ 34,548.27	79.54%	81.82%	77.79%	80.19%
Tax Collector	\$ 106,010.00	\$ 106,010.00	\$ 82,184.75	\$ 23,825.25	\$ 8,555.73	\$ 15,269.52	85.60%	85.06%	79.73%	75.91%
Fringe Benefits	\$ 1,166,875.00	\$ 1,166,875.00	\$ 958,905.91	\$ 207,969.09	\$ -	\$ 207,969.09	82.18%	81.52%	90.16%	79.17%
Town Clerk	\$ 150,756.00	\$ 150,756.00	\$ 124,142.88	\$ 26,613.12	\$ 1,364.00	\$ 25,249.12	83.25%	83.40%	84.17%	83.07%
Land Use	\$ 477,150.00	\$ 457,650.00	\$ 324,171.08	\$ 133,478.92	\$ 41,012.50	\$ 92,466.42	79.80%	77.10%	77.90%	82.13%
Planning & Zoning	\$ 4,000.00	\$ 4,000.00	\$ 1,004.31	\$ 2,995.69	\$ -	\$ 2,995.69	25.11%	37.08%	34.23%	58.11%
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 421.80	\$ 1,228.20	\$ -	\$ 1,228.20	25.56%	36.36%	42.84%	52.39%
Property Insurance	\$ 167,363.00	\$ 167,363.00	\$ 118,860.78	\$ 48,502.22	\$ -	\$ 48,502.22	71.02%	68.14%	72.92%	76.23%
Probate	\$ 7,000.00	\$ 7,000.00	\$ 6,365.00	\$ 635.00	\$ -	\$ 635.00	90.93%	0.00%	83.48%	94.92%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 1,399.94	\$ 835.06	\$ -	\$ 835.06	62.64%	67.22%	30.68%	29.70%
Economic Development	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%	86.44%	80.00%	N/A
Elections	\$ 119,329.00	\$ 119,329.00	\$ 60,139.40	\$ 59,189.60	\$ 2,710.00	\$ 56,479.60	52.67%	46.50%	58.98%	67.52%
Police	\$ 301,300.00	\$ 301,300.00	\$ 1,081.20	\$ 300,218.80	\$ -	\$ 300,218.80	0.36%	1.76%	0.43%	0.39%
Fire Commission	\$ 296,089.00	\$ 296,089.00	\$ 141,578.05	\$ 154,510.95	\$ 89,675.01	\$ 64,835.94	78.10%	67.13%	81.87%	76.79%
Animal Control	\$ 10,000.00	\$ 10,000.00	\$ 6,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	65.00%	65.00%	100.00%	96.77%
Fire Marshal	\$ 31,990.00	\$ 31,990.00	\$ 22,009.42	\$ 9,980.58	\$ 225.00	\$ 9,755.58	69.50%	71.04%	58.81%	44.00%
Emergency Management	\$ 11,320.00	\$ 11,320.00	\$ 5,485.82	\$ 5,834.18	\$ -	\$ 5,834.18	48.46%	38.57%	42.52%	63.74%
Highways and Streets	\$ 973,967.00	\$ 973,967.00	\$ 840,233.71	\$ 133,733.29	\$ 25,238.37	\$ 108,494.92	88.86%	76.38%	74.52%	81.66%
Parks/Town Building Ops	\$ 866,019.00	\$ 906,519.00	\$ 730,825.34	\$ 175,693.66	\$ 9,547.62	\$ 166,146.04	81.67%	78.00%	77.17%	72.88%
Public Health Admin	\$ 29,730.00	\$ 29,730.00	\$ 22,296.84	\$ 7,433.16	\$ -	\$ 7,433.16	75.00%	75.00%	75.46%	73.75%
Veterans' Commission	\$ 600.00	\$ 600.00	\$ 150.00	\$ 450.00	\$ -	\$ 450.00	25.00%	36.43%	0.00%	N/A
Seniors / Social Services	\$ 197,643.00	\$ 197,643.00	\$ 148,833.85	\$ 48,809.15	\$ 835.00	\$ 47,974.15	75.73%	81.66%	76.62%	75.37%
Library	\$ 320,647.00	\$ 320,647.00	\$ 262,567.96	\$ 58,079.04	\$ 7,111.98	\$ 50,967.06	84.10%	82.59%	80.99%	82.16%
Conservation	\$ 3,140.00	\$ 3,140.00	\$ 1,652.35	\$ 1,487.65	\$ -	\$ 1,487.65	52.62%	71.67%	80.29%	66.27%
Waste Collection	\$ 727,830.00	\$ 727,830.00	\$ 543,212.04	\$ 184,617.96	\$ 2,540.00	\$ 182,077.96	74.98%	69.08%	79.37%	73.55%
<b>Totals</b>	<b>\$ 7,224,278.00</b>	<b>\$ 7,224,278.00</b>	<b>\$ 5,332,824.01</b>	<b>\$ 1,891,453.99</b>	<b>\$ 199,737.95</b>	<b>\$ 1,691,716.04</b>	<b>76.58%</b>	<b>71.55%</b>	<b>75.08%</b>	<b>72.61%</b>

# Budget Transfers Report – April 2026

## Budget Transfers Report - April 2026

\$	400.00	To	Supplies - Library <b><i>Supplies for cricut machine</i></b>	From	Professional Ed Training - Library
\$	600.00	To	Supplies - Tax Collector <b><i>Replacement for office equipment</i></b>	From	Professional Ed Training - Tax Collector
\$	15,000.00	To	Repairs & Maintenance - Town Bldg Operations <b><i>To cover maintenance contracts &amp; unexpected repairs for the remaining FY</i></b>	From	Legal Services - Administration
\$	1,200.00	To	Other Supplies - Fire Commission <b><i>Annual Member Awards Banquet</i></b>	From	Medical - Fire Commission
\$	2,100.00	To	Offical/Admin Services - Finance Committee <b><i>Funds to cover AP payments to out-of-state board clerks</i></b>	From	Regular Payroll - Finance Committee

# Monthly Interest Summary – April 2026

FY2026 INTEREST REPORT		
Month	Monthly Interest Received	Accumulated Total
July	\$ 11,289.06	\$ 11,289.06
August	\$ 14,754.59	\$ 26,043.65
September	\$ 54,283.39	\$ 80,327.04
October	\$ 45,679.44	\$ 126,006.48
November	\$ 42,877.42	\$ 168,883.90
December	\$ 43,833.00	\$ 212,716.90
January	\$ 33,734.62	\$ 246,451.52
February	\$ 25,000.90	\$ 271,452.42
March	\$ 29,113.18	\$ 300,565.60
April	\$ 16,650.68	\$ 317,216.28
May		
June		

**Current interest rate is 3.75% on funds over \$5,000,000 in the General Fund  
The interest not received on the \$5,000,000 is to avoid bank service charges**

# Month-End Cash Balances – April 2026

Month-End Cash Balances - General Fund			
Month	FY2026	FY2025	FY2024
July	\$ 5,654,206.89	\$ 22,158,175.56	\$ 20,178,771.00
August	\$ 19,089,442.76	\$ 24,316,512.93	\$ 23,799,067.00
September	\$ 18,846,571.00	\$ 22,848,604.91	\$ 22,323,830.00
October	\$ 18,909,876.01	\$ 22,074,924.51	\$ 21,248,663.00
November	\$ 18,018,647.03	\$ 19,880,499.97	\$ 18,959,448.00
December	\$ 15,630,510.56	\$ 17,583,128.92	\$ 17,228,045.00
January	\$ 14,372,235.65	\$ 16,617,788.74	\$ 16,225,569.00
February	\$ 13,011,561.54	\$ 14,520,459.32	\$ 14,612,300.00
March	\$ 11,188,272.25	\$ 14,478,350.33	\$ 12,995,149.00
April	\$ 10,485,634.56	\$ 12,244,202.35	\$ 12,528,904.00
May		\$ 10,353,426.03	\$ 10,473,087.00
June		\$ 7,955,268.94	\$ 8,129,762.86

## Report Commentary FY2026

As of April 30, 2026, we have expended 71% of the budget or \$11,929,786, comparable to 71% in the prior year. We are currently projecting annualized expenditures of \$16,558,487 which is a budget under expenditure of \$241,880. This is an expenditure decrease of \$55,000 from the prior month's projection. The BOE has committed \$75,000 towards FY27 budget which reduces the projected uncommitted under expenditure to \$166,880.

Regular Instruction: Projected increase of \$3,042 from transfer in to athletic and science.

Administration, Support, & Central Services: Project expense decrease of \$254.

Salary & Benefits: Savings of \$57,788 from vacancies.

Other Expenses – Food Service Subsidy: Projected food service subsidy required is \$120,000 to make the program whole. This is subject to change depending on actual revenues & any major repairs.

### Transfers:

The BOE approved all transfers on May 14, 2026.

### Transfers over \$10,000:

None

### Attachments:

- Budget status - FY2026
- Budget status - FY2025

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

1. Future possible/probable increased expenditure on 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 those students that are locally placed by the district. This cost to the district prior to qualifying for any reimbursement is \$105,349 (\$23,411 x 4.5) as of the state's October 2025 posting for the 2025-26 Special Education Excess Cost Grant Basic Contribution for local initiated placements.

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.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November (70.31%) 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).

**BOARD OF EDUCATION'S BUDGET**

**Budget Status: April**

	<b>Function /Program</b>	<b>Unaudited Expenditures 2024-2025</b>	<b>Approved Budget 2025-2026</b>	<b>Budget Adjust./ Transfers</b>	<b>Revised Budget 2025-2026</b>	<b>YTD Expended 4/30/26</b>	<b>YTD % Expended</b>	<b>Projected Expenditures 2025-2026</b>	<b>Projected^ Budget Balance</b>	<b>Incr(decr) from prior month proj.</b>	<b>Budget Status: Changes/Transfers</b>
<b><u>REGULAR INSTRUCTION</u></b>											
	Instructional Technology 1000 / 100	155,977	69,726	0	69,726	46,879	67%	69,726	0	0	
	Art 1000 / 105	10,548	8,013	0	8,013	7,391	92%	8,013	0	0	See Budget Transfer Listing.
	English Language Arts 1000 / 110	22,553	23,099	0	23,099	19,089	83%	23,099	0	0	
	World Language 1000 / 120	5,132	2,839	0	2,839	2,604	92%	2,839	0	0	
	Computer Instruction 1000 / 140	10,350	14,135	0	14,135	5,459	39%	14,135	0	0	
	Mathematics 1000 / 160	27,700	31,127	526	31,653	30,083	95%	31,653	0	0	
	Science 1000 / 170	12,453	12,634	254	12,888	9,043	70%	12,888	0	254	See Budget Transfer Listing.
	Health & Physical Education 1000 / 180	4,359	5,520	0	5,520	3,415	62%	5,520	0	0	See Budget Transfer Listing.
	Social Studies 1000 / 190	5,350	6,568	0	6,568	4,605	70%	6,568	0	0	
	Vocational Education 1000 / 300	0	0	0	0	0	0%	0	0	0	
	Business Education 1000 / 310	83	90	0	90	90	100%	90	0	0	
	Family & Consumer Science 1000 / 320	14,496	12,163	0	12,163	9,602	79%	12,163	0	0	
	Music 1000 / 350	19,176	16,999	2,101	19,100	13,220	69%	19,100	0	0	
	Technology Education 1000 / 360	10,276	12,374	15	12,389	10,293	83%	12,389	0	0	
	Continuing Education 1000 / 600	15,489	15,644	0	15,644	15,644	100%	15,644	0	0	
	Library Media Center 2220 / 440	33,838	33,152	0	33,152	30,041	91%	33,152	0	0	
	Athletics 3200 / 910	41,734	49,700	12,276	61,976	53,797	87%	61,976	0	2,788	See Budget Transfer Listing.
	<b>Subtotal</b>	<b>389,514</b>	<b>313,783</b>	<b>15,173</b>	<b>328,956</b>	<b>261,254</b>	<b>79%</b>	<b>328,956</b>	<b>0</b>	<b>3,042</b>	
<b><u>STUDENT SUPPORT SERVICES</u></b>											
	Special Education 1000 / 200	432,307	418,348	0	418,348	166,502	40%	418,348	0	0	
	ESY Special Education 1000 / 210	20,102	28,005	0	28,005	20,272	72%	20,273	7,732	0	
	Tutorial & Homebound Instruction 1000 / Var	1,317	3,800	0	3,800	215	6%	3,800	0	0	
	Social Work 2110 / 000	44	263	0	263	152	58%	263	0	0	
	Guidance 2120 / 430	6,109	9,800	0	9,800	9,000	92%	9,800	0	0	
	Nursing & Medical 2130 / 000	3,685	18,257	0	18,257	4,058	22%	18,257	0	0	
	Psychological Services 2140 / 200	4,122	3,838	0	3,838	1,863	49%	3,838	0	0	
	Speech, Hearing & Language 2150 / 200	749	937	0	937	747	80%	937	0	0	
	Transportation - SY SPED 2700 / 200	150,022	142,781	0	142,781	53,341	37%	142,781	0	0	
	Transportation - ESY SPED 2700 / 210	19,112	23,715	0	23,715	16,394	69%	16,394	7,321	0	
	Subtotal	637,568	649,744	0	649,744	272,544	42%	634,691	15,053	0	
	Excess Costs Grant	(58,966)	(53,898)	0	(53,898)	(29,567)	55%	(53,898)	0	0	Projected payment \$38,762 at 69.14% down 1.18% from prior state estimate.
	<b>Subtotal - Net of Excess Costs Grant</b>	<b>578,602</b>	<b>595,846</b>	<b>0</b>	<b>595,846</b>	<b>242,977</b>	<b>41%</b>	<b>580,793</b>	<b>15,053</b>	<b>0</b>	

**BOARD OF EDUCATION'S BUDGET**

**Budget Status: April**

Function /Program	Unaudited Expenditures 2024-2025	Approved Budget 2025-2026	Budget Adjust./ Transfers	Revised Budget 2025-2026	YTD Expended 4/30/26	YTD % Expended	Projected Expenditures 2025-2026	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>										
Program Impr. & Evaluation 2210 / 100	14,868	14,139	(254)	13,885	7,648	55%	13,885	0	(254)	See Budget Transfer Listing.
Central Administration 2320 / 000	80,497	110,233	0	110,233	65,074	59%	110,233	0	0	See Budget Transfer Listing.
School Insurance 2330 / Var	150,856	172,555	0	172,555	160,722	93%	160,728	11,827	0	
Building Administration 2410 / Var	62,240	72,457	(2,642)	69,815	42,163	60%	69,815	0	0	
Fiscal Services 2510 / 000	81,165	94,332	0	94,332	62,330	66%	94,332	0	0	
Systems Management 2580 / Var	311,988	369,968	0	369,968	316,769	86%	369,968	0	0	
<b>Subtotal</b>	<b>701,615</b>	<b>833,684</b>	<b>(2,897)</b>	<b>830,787</b>	<b>654,706</b>	<b>79%</b>	<b>818,960</b>	<b>11,827</b>	<b>(254)</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>										
Operations & Maintenance 2600 / 000	670,337	636,503	(3,100)	633,403	426,494	67%	633,403	0	0	
Transportation 2700 / Var	608,536	645,098	0	645,098	546,596	85%	645,098	0	0	
<b>Subtotal</b>	<b>1,278,873</b>	<b>1,281,601</b>	<b>(3,100)</b>	<b>1,278,501</b>	<b>973,090</b>	<b>76%</b>	<b>1,278,501</b>	<b>0</b>	<b>0</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>										
Salaries & Wages Var / Var	10,164,795	10,547,285	(2,788)	10,544,497	7,352,224	70%	10,369,497	175,000	(17,788)	Vacancy Savings. See Budget Transfer Listing.
Personnel Benefits 2570 / Var	2,765,457	3,228,168	(6,388)	3,221,780	2,445,536	76%	3,061,780	160,000	(40,000)	Vacancy Savings.
<b>Subtotal</b>	<b>12,930,252</b>	<b>13,775,453</b>	<b>(9,176)</b>	<b>13,766,277</b>	<b>9,797,761</b>	<b>71%</b>	<b>13,431,277</b>	<b>335,000</b>	<b>(57,788)</b>	
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	389,514	313,783	15,173	328,956	261,254	79%	328,956	0	3,042	
<b>STUDENT SUPPORT SERVICES</b>	578,602	595,846	0	595,846	242,977	41%	580,793	15,053	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	701,615	833,684	(2,897)	830,787	654,706	79%	818,960	11,827	(254)	
<b>OPERATIONS/TRANSPORTATION</b>	1,278,873	1,281,601	(3,100)	1,278,501	973,090	76%	1,278,501	0	0	
<b>SALARIES/EMPLOYEE BENEFITS</b>	12,930,252	13,775,453	(9,176)	13,766,277	9,797,761	71%	13,431,277	335,000	(57,788)	
<b>OTHER EXPENSE - FOOD SERVICE SUBSIDY</b>	31,004						120,000	(120,000)	0	
<b>TOTAL EDUCATION BUDGET</b>	<b>\$ 15,909,860</b>	<b>\$ 16,800,367</b>	<b>\$ -</b>	<b>\$ 16,800,367</b>	<b>\$ 11,929,786</b>	<b>71%</b>	<b>\$ 16,558,487</b>	<b>\$ 241,880</b>	<b>\$ 55,000</b>	

Prior Year Expenditure %=> **71%**

**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.

**Commitment toward FY27 Budget (BOE 3/30/26): \$ (75,000)**

**REVISED PROJECTED (Balance after transfers & FY27 Commitment): \$ 166,880**

## BOE TRANSFER LISTING - April

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass Central Admin: To cover office supplies for office.				
2320 / 000	BPS		Travel Expense	\$ (606.79)
2320 / 000		BPS	Other Supplies	\$ 606.79
Transfer from Program Impr. & Evaluation to Science to purchase EMR course supplies.				
2210 / 100	BPS		Other Supplies	\$ (254.07)
1000 / 170		BHS	Instructional Supplies	\$ 254.07
Reclass Art: To cover shortfall in supplies.				
1000 / 105	BHS		Dues & Fees	\$ (100.00)
1000 / 105	BHS		Periodicals	\$ (50.00)
1000 / 105		BHS	Instructional Supplies	\$ 150.00
Reclass Health & PE: To cover additional pickleball paddles.				
1000 / 180	BHS		Non-Technology Related Repairs	\$ (200.00)
1000 / 180		BHS	Instructional Supplies	\$ 200.00
Transfer from Salary to Athletics Awards to cover banner upgrades.				
3200 / 910	BHS		Co-Curricular Athletic Coaching Stipends	\$ (2,788.00)
3200 / 910		BHS	Awards	\$ 2,788.00

## Report Commentary

### FY2025

As of April 30, 2025, we have expended 71% of the appropriated budget or \$11,781,740 and in prior year, we expended 71%. We are currently projecting \$16,231,402 in expenditure which is an under expenditure of \$314,755 for a decrease of \$120,245 from prior month's projection as listed below.

#### Salary & Employee Benefits:

Decreased due to 4/9/25 approved transfer out of (\$120,245): \$33,745 to Operations to cover the replacement of the remaining shades/blinds at BCS and \$86,500 to Instructional Technology to purchase 84 computer devices and 20 monitors.

#### Instructional Technology:

Increased due to 4/9/25 approved transfer in of \$86,500 to purchase 84 computer devices and 20 monitors at BCS.

#### Operations/Transportation:

Increased due to 4/9/25 approved transfer in \$33,745 to cover the replacement of the remaining shades/blinds at BCS

#### Transfers over \$10,000:

None

#### Transfers:

The BOE approved all transfers on May 8, 2025.

#### Attachments:

- Budget status - FY2025
- Budget status - FY2024

### **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.

**BOARD OF EDUCATION'S BUDGET**

Budget Status: April

	Function / Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 4/30/25	YTD % Expended	Projected Expenditures 2024-2025	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
<b><u>REGULAR INSTRUCTION</u></b>											
	Instructional Technology	1000 / 100	82,843	67,422	89,468	156,890	12,133	8%	156,890	0	86,500 See Budget Transfer Listing
	Art	1000 / 105	9,373	10,554	0	10,554	9,977	95%	10,554	0	0
	English Language Arts	1000 / 110	23,385	22,669	0	22,669	22,181	98%	22,669	0	0 See Budget Transfer Listing
	World Language	1000 / 120	5,823	4,966	0	4,966	2,021	41%	4,966	0	0 See Budget Transfer Listing
	Computer Instruction	1000 / 140	11,618	13,493	0	13,493	10,350	77%	13,493	0	0
	Mathematics	1000 / 160	26,659	27,811	0	27,811	26,074	94%	27,811	0	0 See Budget Transfer Listing
	Science	1000 / 170	10,630	12,263	0	12,263	6,607	54%	12,263	0	0 See Budget Transfer Listing
	Health & Physical Education	1000 / 180	4,253	4,928	0	4,928	3,666	74%	4,928	0	0 See Budget Transfer Listing
	Social Studies	1000 / 190	5,642	5,608	0	5,608	5,186	92%	5,608	0	0
	Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0
	Business Education	1000 / 310	300	83	0	83	83	99%	83	0	0
	Family & Consumer Science	1000 / 320	20,116	10,825	3,500	14,325	12,141	85%	14,325	0	0
	Music	1000 / 350	13,851	16,708	4,400	21,108	18,469	87%	21,108	0	0
	Technology Education	1000 / 360	10,477	11,172	0	11,172	8,387	75%	11,172	0	0
	Continuing Education	1000 / 600	15,336	15,489	0	15,489	15,489	100%	15,489	0	0
	Library Media Center	2220 / 440	35,664	34,610	0	34,610	30,069	87%	34,610	0	0 See Budget Transfer Listing
	Athletics	3200 / 910	54,207	41,100	1,062	42,162	40,130	95%	42,162	0	0
	<b>Subtotal</b>		<b>330,178</b>	<b>299,701</b>	<b>98,430</b>	<b>398,131</b>	<b>222,964</b>	56%	<b>398,131</b>	<b>0</b>	<b>86,500</b>
<b><u>STUDENT SUPPORT SERVICES</u></b>											
	Special Education	1000 / 200	387,205	490,137	43	490,180	339,466	69%	490,180	0	43 See Budget Transfer Listing
	ESY Special Education	1000 / 210	14,963	48,983	0	48,983	20,024	41%	48,983	0	0
	Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	1,317	35%	3,800	0	0
	Social Work	2110 / 000	0	279	0	279	44	16%	279	0	0
	Guidance	2120 / 430	5,636	6,460	0	6,460	6,109	95%	6,460	0	0
	Nursing & Medical	2130 / 000	5,247	7,382	0	7,382	2,658	36%	7,382	0	0
	Psychological Services	2140 / 200	2,372	5,455	(34)	5,421	4,122	76%	5,421	0	(34) See Budget Transfer Listing
	Speech, Hearing & Language	2150 / 200	615	938	(9)	929	749	81%	929	0	(9) See Budget Transfer Listing
	Transportation - SY SPED	2700 / 200	125,392	164,840	0	164,840	114,317	69%	164,840	0	0
	Transportation - ESY SPED	2700 / 210	16,074	28,265	0	28,265	19,112	68%	28,265	0	0
	Subtotal		557,503	756,539	0	756,539	507,917	67%	756,539	0	0

**BOARD OF EDUCATION'S BUDGET**

Budget Status: April

Function / Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 4/30/25	YTD % Expended	Projected Expenditures 2024-2025	Projected^ Budget Balance	Incr(decr) from prior month proj.	Budget Status: Changes/Transfers
Excess Costs Grant	(33,883)	(73,754)	0	(73,754)	0	0%	(73,754)	0	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.
<b>Subtotal - Net of Excess Costs Grant</b>	<b>523,620</b>	<b>682,785</b>	<b>0</b>	<b>682,785</b>	<b>507,917</b>	74%	<b>682,785</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</b>										
Program Impr. & Evaluation	2210 / 100 13,339	19,575	(4,220)	15,355	14,431	94%	15,355	0	(2,150)	See Budget Transfer Listing
Central Administration	2320 / 000 87,644	107,327	0	107,327	62,248	58%	107,327	0	0	See Budget Transfer Listing
School Insurance	2330 / Var 162,405	162,364	0	162,364	150,856	93%	162,364	0	0	
Building Administration	2410 / Var 58,399	73,002	(1,200)	71,802	50,241	70%	71,802	0	0	See Budget Transfer Listing
Fiscal Services	2510 / 000 83,658	83,439	0	83,439	63,716	76%	83,439	0	0	
Systems Management	2580 / Var 292,132	316,452	1,252	317,704	261,280	82%	317,704	0	2,150	See Budget Transfer Listing
<b>Subtotal</b>	697,577	<b>762,159</b>	<b>(4,168)</b>	<b>757,991</b>	<b>602,772</b>	80%	<b>757,991</b>	<b>0</b>	<b>0</b>	
<b>OPERATIONS &amp; TRANSPORTATION</b>										
Operations & Maintenance	2600 / 000 454,947	535,693	144,151	679,844	497,327	73%	679,844	0	33,745	See Budget Transfer Listing
Transportation	2700 / Var 576,947	628,499	(1,062)	627,437	475,863	76%	627,437	0	0	
<b>Subtotal</b>	1,031,894	<b>1,164,192</b>	<b>143,089</b>	<b>1,307,281</b>	<b>973,190</b>	74%	<b>1,307,281</b>	<b>0</b>	<b>33,745</b>	
<b>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</b>										
Salaries & Wages	Var / Var 9,912,490	10,517,859	(237,351)	10,280,508	7,259,474	71%	10,237,753	42,755	0	See Budget Transfer Listing
Personnel Benefits	2570 / Var 2,788,225	3,119,461	0	3,119,461	2,215,423	71%	2,847,461	272,000	0	
<b>Subtotal</b>	<b>12,700,715</b>	<b>13,637,320</b>	<b>(237,351)</b>	<b>13,399,969</b>	<b>9,474,897</b>	71%	<b>13,085,214</b>	<b>314,755</b>	<b>0</b>	
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	330,178	299,701	98,430	398,131	222,964	56%	398,131	0	86,500	
<b>STUDENT SUPPORT SERVICES</b>	523,620	682,785	0	682,785	507,917	74%	682,785	0	0	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	697,577	762,159	(4,168)	757,991	602,772	80%	757,991	0	0	
<b>OPERATIONS/TRANSPORTATION</b>	1,031,894	1,164,192	143,089	1,307,281	973,190	74%	1,307,281	0	33,745	
<b>SALARIES/EMPLOYEE BENEFITS</b>	12,700,715	13,637,320	(237,351)	13,399,969	9,474,897	71%	13,085,214	314,755	0	
<b>TOTAL EDUCATION BUDGET</b>	<b>15,283,985</b>	<b>16,546,157</b>	<b>0</b>	<b>16,546,157</b>	<b>11,781,740</b>	<b>71%</b>	<b>16,231,402</b>	<b>314,755</b>	<b>120,245</b>	

Prior Year Comparative Expenditure %=> **71%**

**BOARD OF EDUCATION'S BUDGET**

Budget Status: April

Function / Program	Unaudited Expenditures 2023-2024	Approved Budget 2024-2025	Budget Adjust./ Transfers	Revised Budget 2024-2025	YTD Expended 4/30/25	YTD % Expended	Projected Expenditures 2024-2025	Projected^ Budget Balance	Incr(decr) from prior month proj.	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.

<b>Transfers Requested (see below):</b>	<b>-</b>
<b>PROJECTED (Balance after transfer request):</b>	<b>314,755</b>
<b>BOE's Commitment toward FY26 Budget (4/9/25):</b>	<b>(150,000)</b>
<b>Projected Transfer to cover Food Service Fund deficit:</b>	<b>(80,000)</b>
<b>REVISED PROJECTED (Balance after transfers &amp; FY26 Commitment):</b>	<b>\$ 84,755</b>

## BOE TRANSFER LISTING - April

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Transfer from Psych & SLP Tests to Special Education General Testing supplies.				
2140 / 200	BCS		Tests	(\$34.01)
2150 / 200	BCS		Tests	(\$9.37)
1000 / 200		BCS	Tests	\$43.38
Reclass: To purchase additional World Language supplies.				
1000 / 120	BCS		Online Subscription Services	(\$11.00)
1000 / 120		BCS	Instructional Supplies	\$11.00
Reclass: Transfer Special Education Instructional Supply from BHS to BCS.				
1000 / 200	BHS		Instructional Supplies	(\$500.00)
1000 / 200		BCS	Instructional Supplies	\$500.00
Reclass: To cover PE softball unit supplies.				
1000 / 180	BHS		Non-Technology Related Repairs	(\$620.87)
1000 / 180	BHS		Online Subscription Services	(\$20.00)
1000 / 180		BHS	Instructional Supplies	\$640.87
Reclass: To purchase library books.				
2220 / 440	BCS		Online Subscription Services	(\$1,280.03)
2220 / 440	BCS		Dues & Fees	(\$158.22)
2220 / 440		BCS	Library Books	\$1,438.25
Transfer from Psych Testing to General testing supplies.				
2140 / 200	BHS		Tests	(\$16.00)
1000 / 200		BCS	Tests	\$16.00
Reclass: To purchase Math supplies.				
1000 / 160	BCS		Online Subscription Services	(\$1,214.30)
1000 / 160		BCS	Instructional Supplies	\$1,214.30
Reclass: To purchase Science supplies.				
1000 / 170	BCS		Periodicals	(\$366.00)
1000 / 170		BCS	Instructional Supplies	\$366.00
Reclass: To purchase ELA supplies.				
1000 / 110	BCS		Workbooks	(\$99.00)
1000 / 110	BCS		Online Subscription Services	(\$53.96)
1000 / 110	BCS		Textbooks	(\$38.70)
1000 / 110		BCS	Instructional Supplies	\$191.66

Reclass: To purchase Building Administration supplies and replacement items for year end needs and activities such as tables, replacement spare phones, & ongoing replacements of UHF 600MHz bandwidth equipment that are no longer legal per FCC.

2410 / 100	BHS	Tests	(\$2,293.00)
2410 / 000	BHS	Other Supplies	\$2,293.00

Reclass: To cover year end events and supplies.

2320 / 000	BPS	Professional Development	(\$4,054.58)
2320 / 000	BPS	Central Office Related Services	\$4,054.58

Reclass: To cover VistaPrint order.

2410 / 000	BHS	Other Supplies	(\$24.18)
2410 / 000	BHS	Printing & Binding	\$24.18

Transfer from Curriculum & Program Improvement to Systems to cover School Messenger 7/1-6/30/25 while we transitioned to Smartsites. The overlap in services provided a smooth transition without interruption.

2210 / 100	BPS	Other Supplies	(\$1,208.35)
2210 / 100	BPS	Professional Development	(\$660.70)
2210 / 100	BPS	Travel Expense	(\$211.76)
2210 / 100	BPS	Dues & Fees	(\$69.00)
2580 / 000	BPS	Online Subscription Services	\$2,149.81

Reclass: To purchase coffee and bagels for staff appreciation on 5/8/25.

2410 / 000	BCS	General Supplies for Classrooms	(\$361.36)
2410 / 000	BCS	Food	\$361.36

Reclass: To cover Clean Harbors chemical removal shortfall due to inflated cost.

1000 / 170	BHS	Instructional Supplies	(\$344.45)
1000 / 170	BHS	Dues & Fees	(\$30.00)
1000 / 170	BHS	Professional Services	\$374.45

Reclass: To cover Health/PE increased cost of CPR cards for Basic Life Support (BLS).

1000 / 180	BHS	Instructional Supplies	(\$26.00)
1000 / 180	BHS	Certifications	\$26.00

Transfer from Salaries to Operations Furniture/Fixtures to cover remaining Shades replacements at BCS. [BOE approved 4/9/25.]

1000 / 200	BHS	Sped Ed Paraprofessional	(\$33,745.00)
2600 / 000	BCS	Furniture and Fixtures	\$33,745.00

Transfer \$86,500 from Salaries to Instructional Technology Equipment to cover projected amount to purchase 84 desktops + 20 monitors. [BOE approved 4/9/25.] Entry 1/2

1000 / 110	BCS	ELA Paraprofessionals	(\$30,000.00)
1000 / 200	BCS	Sped Paraprofessionals	(\$22,000.00)
2120 / 430	BHS	Guidance Administrative Assistant	(\$17,000.00)
1000 / 160	BHS	Math Teachers	(\$10,000.00)
1000 / 210	BHS	ESY Sped Teachers	(\$4,000.00)
1000 / 100	BCS	K-5 Teachers	(\$3,500.00)
1000 / 100	BCS	Technology Related Hardware -Instr.	\$23,493.00
1000 / 100	BHS	Technology Related Hardware -Instr.	\$63,007.00

Reclass: Reallocate remaining balances in Instructional Technology accounts to cover remaining shortfall in the Instructional Technology Equipment line for the purchase of the 84 desktops + 20 monitors after accounting for the transfer of \$86,500 from Salaries and it's existing account balances. Entry 2/2

1000 / 100	BHS	Technology Supplies	(\$863.00)
1000 / 100	BHS	Technology repairs and maintenance	(\$500.00)
1000 / 100	BCS	Technology Related Repairs and Maint.	(\$490.00)
1000 / 100	BHS	Technology Related Hardware -Instr.	\$1,853.00



# Town of Bolton

222 BOLTON CENTER ROAD • BOLTON, CT 06043

TAX COLLECTOR  
(860) 649-8066 EXT. 101

May 5, 2026

TO: Ross Lally, Finance Committee, Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2025-2026

Section 12-165 of the Connecticut General Statutes requires that, at least once in each year, the Tax Collector shall deliver to the Finance Committee 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 \$2,148.77 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$12,763.59 be transferred to suspense (\$10,747.54 regular mv, \$2,016.05 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 2025-2026

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 May 5, 2026, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

3 Personal Property accounts totaling \$2,148.77

74 Motor Vehicle and Supplemental Motor Vehicle accounts totaling \$12,763.59

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 \_\_\_\_\_ 2026.

Board of Finance of the Town of Bolton

By \_\_\_\_\_

WV/5298

Bill # Dst Name Code Reason Date Town Due/Susp Dist Due/Susp Sewer Due/Susp Total

2013-03-0301303		DEOLEO LEONARDO	40	UNCOLLECTIBLE	05/05/2026	310.64			
MOTOR VEHICLE		# Of Acct: 1				310.64			
2013-04-0400626		PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	94.89			
MOTOR VEHICLE SUPP		# Of Acct: 1				94.89			
YR : 2013		TOTAL : 2				405.53			

2014-03-0300349		BERUBE ROBERT J JR	40	UNCOLLECTIBLE	05/05/2026	94.13			
2014-03-0300350		BERUBE ROBERT J JR	40	UNCOLLECTIBLE	05/05/2026	234.96			
2014-03-0301287		DEOLEO LEONARDO	40	UNCOLLECTIBLE	05/05/2026	255.55			
2014-03-0303034		MADIGAN DEREK J	40	UNCOLLECTIBLE	05/05/2026	133.11			
2014-03-0303976		PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	153.70			
2014-03-0303977	S	PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	72.44			
MOTOR VEHICLE		# Of Acct: 6				943.89			
2014-04-0080425		LEVITT ASHLEY E	40	UNCOLLECTIBLE	05/05/2026	24.01			
2014-04-0080583		PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	97.55			
MOTOR VEHICLE SUPP		# Of Acct: 2				121.56			
YR : 2014		TOTAL : 8				1,065.45			

2015-03-0050346		BERUBE ROBERT J JR	40	UNCOLLECTIBLE	05/05/2026	229.40			
2015-03-0051275		DEOLEO LEONARDO	40	UNCOLLECTIBLE	05/05/2026	206.46			
2015-03-0052897		LEVITT ASHLEY E	40	UNCOLLECTIBLE	05/05/2026	71.41			
2015-03-0054007		PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	145.04			
2015-03-0054008		PETKAITIS MARLAINA K	40	UNCOLLECTIBLE	05/05/2026	148.37			
MOTOR VEHICLE		# Of Acct: 5				800.68			
2015-04-0080153		CHASE CAYLEY N	40	UNCOLLECTIBLE	05/05/2026	59.98			
MOTOR VEHICLE SUPP		# Of Acct: 1				59.98			
YR : 2015		TOTAL : 6				860.66			

2016-03-0050363		BERUBE ROBERT J JR	40	UNCOLLECTIBLE	05/05/2026	230.10			
2016-03-0052901		LEVITT ASHLEY E	40	UNCOLLECTIBLE	05/05/2026	70.20			
2016-03-0052989		LOPEZ DANIEL	40	UNCOLLECTIBLE	05/05/2026	129.87			
MOTOR VEHICLE		# Of Acct: 3				430.17			
YR : 2016		TOTAL : 3				430.17			
2017-03-0053022		LOPEZ DANIEL	40	UNCOLLECTIBLE	05/05/2026	113.88			
MOTOR VEHICLE		# Of Acct: 1				113.88			
YR : 2017		TOTAL : 1				113.88			

2018-03-0052247		HICKEY JOHN T	40	UNCOLLECTIBLE	05/05/2026	320.19			
2018-03-0053024		LOPEZ DANIEL	40	UNCOLLECTIBLE	05/05/2026	92.82			
2018-03-0053463		MILLER JEFFREY S	40	UNCOLLECTIBLE	05/05/2026	664.95			
2018-03-0053605		MOTOR SHAINAR	40	UNCOLLECTIBLE	05/05/2026	246.48			
2018-03-0054207		RAMSDELL PATRICIA J	41	DECEASED	05/05/2026	157.17			
2018-03-0054414		ROY CHANTAL S	40	UNCOLLECTIBLE	05/05/2026	99.84			
MOTOR VEHICLE		# Of Acct: 6				1,581.45			

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

2018-04-0080431 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 294.84  
 MOTOR VEHICLE SUPP # OF Acct: 1  
 294.84

YR : 2018 TOTAL : 7 1,876.29

2019-03-0052289 HICKEY JOHN T 40 UNCOLLECTIBLE 05/05/2026 273.57  
 2019-03-0053521 MILLER JEFFREY S 40 UNCOLLECTIBLE 05/05/2026 615.54  
 2019-03-0053655 MOTLOK SHAINAR 40 UNCOLLECTIBLE 05/05/2026 387.05  
 2019-03-0054002 PARRISH DAISY L 40 UNCOLLECTIBLE 05/05/2026 130.77  
 2019-03-0054003 PARROTT CHRISTOPHER M 40 UNCOLLECTIBLE 05/05/2026 95.21  
 2019-03-0054429 ROY CHANTAL S 40 UNCOLLECTIBLE 05/05/2026 87.05  
 MOTOR VEHICLE # OF Acct: 6  
 1,589.19

2019-04-0080140 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 86.58  
 2019-04-0080364 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 274.74  
 2019-04-0080365 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 129.87  
 2019-04-0080366 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 92.53  
 MOTOR VEHICLE SUPP # OF Acct: 4  
 583.72

YR : 2019 TOTAL : 10 2,172.91

2020-03-0050977 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 126.96  
 2020-03-0052602 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 236.58  
 2020-03-0052603 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 130.51  
 2020-03-0053509 MOTLOK SHAINAR 40 UNCOLLECTIBLE 05/05/2026 392.72  
 2020-03-0053827 PARRISH DAISY L 40 UNCOLLECTIBLE 05/05/2026 174.67  
 2020-03-0053828 PARRISH DAISY L 40 UNCOLLECTIBLE 05/05/2026 131.30  
 2020-03-0053830 PARROTT CHRISTOPHER M 40 UNCOLLECTIBLE 05/05/2026 88.72  
 MOTOR VEHICLE # OF Acct: 7  
 1,281.46

2020-04-0080174 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 62.06  
 2020-04-0080637 ORTIZ SANTA 40 UNCOLLECTIBLE 05/05/2026 141.55  
 MOTOR VEHICLE SUPP # OF Acct: 2  
 203.61

YR : 2020 TOTAL : 9 1,485.07

2021-03-0050966 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 124.32  
 2021-03-0050967 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 83.42  
 2021-03-0052607 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 122.05  
 2021-03-0053760 ORTIZ SANTA 40 UNCOLLECTIBLE 05/05/2026 56.58  
 MOTOR VEHICLE # OF Acct: 4  
 386.37

YR : 2021 TOTAL : 4 386.37

2022-03-0051024 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 139.90  
 2022-03-0051025 CONTRERAS JESSICA L 48 INCARCERATED 05/05/2026 16.23  
 2022-03-0052078 GUPTON SEMAJ 42 MOVED OUT OF STATE 05/05/2026 187.94  
 2022-03-0052642 KNOWLES KEITH A 40 UNCOLLECTIBLE 05/05/2026 104.52  
 MOTOR VEHICLE # OF Acct: 4  
 448.59

2022-04-0080212 ELITE ENERGY CONSULTING INC 45 OUT OF BUSINESS 05/05/2026 94.59  
 2022-04-0080213 ELITE ENERGY CONSULTING INC 45 OUT OF BUSINESS 05/05/2026 291.43  
 2022-04-0080214 ELITE ENERGY CONSULTING INC 45 OUT OF BUSINESS 05/05/2026 86.08  
 2022-04-0080215 ELITE ENERGY CONSULTING INC 45 OUT OF BUSINESS 05/05/2026 113.03

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 05/05/2026 Time: 12:13:35  
 Condition (s) : Year: 2024, Type: 00 - All Bills, Order: Bill Number, Total Only: No, Recap by Dist: No  
 Page: 3

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

MOTOR VEHICLE SUPP # OF Acct: 4 585.13  
 YR : 2022 TOTAL : 8 1,033.72

2023-03-0051051	CONTRERAS JESSICA L	48	INCARCERATED	05/05/2026	16.23
2023-03-0051125	COUGHLIN TODD R	41	DECEASED	05/05/2026	111.99
2023-03-0051528	ELITE ENERGY CONSULTING INC	45	OUT OF BUSINESS	05/05/2026	415.81
2023-03-0051529	ELITE ENERGY CONSULTING INC	45	OUT OF BUSINESS	05/05/2026	243.22
2023-03-0051530	ELITE ENERGY CONSULTING INC	45	OUT OF BUSINESS	05/05/2026	178.47
2023-03-0051531	ELITE ENERGY CONSULTING INC	45	OUT OF BUSINESS	05/05/2026	202.65
2023-03-0052121	GUPTON SEMAJ	42	MOVED OUT OF STATE	05/05/2026	163.60
MOTOR VEHICLE # OF Acct: 7					1,331.97

2023-04-0080381	KAISER KYIE P	42	MOVED OUT OF STATE	05/05/2026	72.32
MOTOR VEHICLE SUPP # OF Acct: 1					72.32
YR : 2023 TOTAL : 8					1,404.29

2024-03-0050197	ARNOLD STEPHEN H	41	DECEASED	05/05/2026	26.49
2024-03-0050200	ARNOLD STEPHEN H	41	DECEASED	05/05/2026	142.44
2024-03-0051826	GALSTER PATRICK E	41	DECEASED	05/05/2026	159.89
2024-03-0052109	GUPTON SEMAJ	42	MOVED OUT OF STATE	05/05/2026	159.24
2024-03-0052150	HALL PAMELA S	41	DECEASED	05/05/2026	430.24
2024-03-0052551	KAISER KYIE P	42	MOVED OUT OF STATE	05/05/2026	113.37
2024-03-0053623	MURPHY MARYANN	41	DECEASED	05/05/2026	98.03
2024-03-0055385	WINKLER HELEN H	41	DECEASED	05/05/2026	399.55
MOTOR VEHICLE # OF Acct: 8					1,529.25
YR : 2024 TOTAL : 8					1,529.25

Grand Total: 74 12,763.59

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 05/05/2026 Time: 14:55:54 Page: 1

Condition (s) : Year: 2024, Type: 02 - PP, 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
2024-02-0040126	HUNNIFORD SEAN	43	UNABLE TO LOCATE	05/05/2026	1,978.38			1,978.38
2024-02-0040153	LYNDALIE FARMS LLC	45	OUT OF BUSINESS	05/05/2026	130.01			130.01
2024-02-0040187	PHYSIQUE	45	OUT OF BUSINESS	05/05/2026	40.38			40.38
	PERSONAL PROPERTY		# OF Acct: 3		2,148.77			2,148.77
YR : 2024			TOTAL : 3		2,148.77			2,148.77

Grand Total: 3

2,148.77