

**BOLTON BOARD OF FINANCE
REGULAR MEETING
WEDNESDAY, JANUARY 20, 2022– 7:15 pm
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
Minutes**

Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, Mather Clarke, Kristen Gourley and Charles Danna Jr.

Board of Finance Members Absent: Ross Lally

Board of Selectmen Present: First Selectman Pamela Sawyer

Board of Education Members Present: Superintendent of Schools Kristin Heckt

Staff Present: Interim Town Administrator Jim Rupert, Chief Financial Officer Jill Collins and Board Clerk Linda McDonald

Others Present: Amanda Gordon, Alex Rivera, Nick Lavigne from Community Voice Channel (CVC)

1. Call to Order: E. Bradley called the meeting to order at 7:18 p.m.

2. Public Participation: No public participation.

3. Approval of Minutes:

3.a Approval of December 22, 2021 Regular Meeting Minutes:

The following amendment was made to the minutes of December 22, 2021: move “Nick Lavigne from Community Voice Channel (CVC)” from “Staff Present” to “Others Present”.

R. Munroe MOVED to approve the December 22, 2021 regular meeting minutes as amended. C. Danna SECONDED. By roll call vote, the MOTION CARRIED 4:0:1 with K. Gourley abstaining.

4. Elected Official and Town Staff Reports:

4.a Board of Education Update: Superintendent Heckt reported, as of December 31, 2021, the BOE budget is 40% expended for FY 2022. She informed the board the BOE does not expect any excess cost grant reimbursement for the current year as there are no students exceeding the current state projected cost threshold of \$88,507. The BOE has accounted for that in the Special Education budget and is holding steady at this point in time.

Superintendent Heckt reported that BOE had two large transfers. One transfer was for \$30,000 from salaries to operations. The funds are needed to fix things at the schools that are surfacing, partly due to the age of the buildings. The second is a \$8,000 transfer from salaries to systems management for EastCONN to manage the schools’ software licenses, administration and support. She explained, with setting up remote learning during the pandemic, the schools had to implement online components that had not been needed prior. The BOE kept many of the additional components because they have been beneficial to teaching and learning and for the students. The schools do not

have the capacity to manage the additional online components, so the BOE has contracted with EastCONN and the \$8,000 will cover the second half of FY2022. Superintendent Heckt made the BOF aware this will be an additional ask of \$16,000 in the FY2023 BOE budget.

Superintendent Heckt said the schools are still not fully staffed. She reported a school psychologist has been hired and will start soon. Superintendent Heckt said staff and students are to be commended for their resiliency throughout these challenging times.

- 4.b Tax Collection Summary: P. Sawyer reported as of December 31, 2021, the current overall tax levy collected was at 98.27%.

E. Bradley noted the initial tax bills were sent out to residents last year based on last year's mil rate. The incremental that was left after the new mil rate was approved is due February 1, 2022. Many residents paid the full amount last year based on the new mil rate. For those who had outstanding balances, paper notices went out at an additional cost to the tax collection budget. Problems arose when several residents who received paper bills overpaid the amount, (double paying the full amount), not just the difference owed. As a result of these overpayments, the Town has to refund \$40,000 to those people. (\$20,000 from overpayments in December 2021 and \$20,000 in January 2022.) These refunds will be reflected in the next two months' tax collection reports.

- 4.c Town Update: Revenues – J. Collins reported the tuition part will decrease from fewer Columbia students coming to Bolton but a large permit fee taken in in the Building Department has made up for that. The only issue she sees is with decreased revenue due to the extremely low interest rates.

J. Rupert said the town is looking into using ESSER funds for infrastructure, specifically a waterline from Manchester into Bolton Notch. He explained the Town is trying to find a way to use the funds to benefit the residents over a long period of time. This area has intense business occupancy and this project would help stabilize tax revenues and properties in the area could be business developed. J. Rupert said private partners may be willing to invest as well.

Expenses – J. Rupert reported the Town is 40.78% expensed as of December 31, 2021. He said the town's expenses are where they are to be expected at this point in in the fiscal year.

- 4.d Other: No other updates.

5. On-going Business:

- 5.a Budget calendar: The members reviewed the draft budget calendar for the FY 2023 budget review process. After discussion, J. Collins said she will correct the dates for the schools Spring recess to April 11-15 and offer alternative budget review meeting dates for dates on the calendar with conflicts for review and approval at the February meeting.

6. New Business

6.a Discussion and Possible Appointment of BOF Member:

E. Bradley reported the Bolton Republican Town Committee endorsed Alex Rivera as the Board of Finance member to replace William Roddy, who recently resigned from the BOF. The Bolton Democratic Town Committee endorsed Amanda Gordon for the vacancy. Per Town Charter the BOF may appoint a replacement to fill the vacancy.

Amanda Gordon and Alex Rivera introduced themselves to the board and presented brief backgrounds of their qualifications.

R. Munroe MOVED to appoint Alex Rivera as Board of Finance member. C. Danna SECONDED.

K. Gourley MOVED to appoint Amanda Gordon Board of Finance member. E. Bradley SECONDED.

E. Bradley took roll call vote as follows:

R. Munroe, C. Danna, and M. Clarke cast votes for Alex Rivera. K. Gourley and E. Bradley cast votes for Amanda Gordon.

Alex Rivera was appointed new Board of Finance member. The members thanked Amanda Gordon and Alex Rivera for their interest in serving on the BOF.

7. Adjournment: E. Bradley adjourned the meeting at 8:20 p.m.

Next Meetings:

February 17, 2022 @ 7:15 pm

March 17, 2022 @ 7:15 p.m.

Respectfully submitted by Linda H. McDonald, Board Clerk

Linda H. McDonald.

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

Report Commentary FY2021

As of January 31, 2021, we have expended 49% of the appropriated budget or \$7,192,989 and in 2020, we expended 52%. We are currently projecting expenditures of \$14,549,355, which is a projected budget under expenditure of \$263,951. This is a decrease of \$54,300 from the prior month.

Regular Instruction: Projected expenditures increased by \$55,659 due to transfers in for instructional technologies and other minor instructional expenditures.

Administration, Support, & Central Services: Projected expenditures decreased by \$1,359 from prior month related to transfer out to fund regular instruction purchases.

Transfers:

The BOE approved all transfers presented at their February 11, 2021 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- BOE Transfers Listing – January

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

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

BUDGET STATUS: January

	Function / Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 1/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	January Changes/Transfers
REGULAR INSTRUCTION											
Instructional Technology (new)*	1000 / 100	0	52,200	54,300	106,500	1,260	1%	106,500	0	54,300	See BOE Transfer Listing.
Art	1000 / 105	8,076	9,898	0	9,898	7,514	76%	9,898	0	0	
English Language Arts	1000 / 110	13,093	18,083	933	19,016	13,460	71%	19,016	0	310	See BOE Transfer Listing.
World Language	1000 / 120	16,811	1,642	13,430	15,072	10,052	67%	15,072	0	0	
Computer Instruction	1000 / 140	11,006	13,767	0	13,767	11,208	81%	13,767	0	0	
Mathematics	1000 / 160	13,458	17,009	820	17,829	15,908	89%	17,829	0	250	See BOE Transfer Listing.
Science	1000 / 170	8,975	11,363	0	11,363	4,323	38%	11,363	0	0	
Health & Physical Education	1000 / 180	3,208	4,005	2,788	6,793	3,221	47%	6,793	0	0	
Social Studies	1000 / 190	3,452	4,616	0	4,616	4,183	91%	4,616	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	173	111	149	260	149	57%	260	0	149	See BOE Transfer Listing.
Family & Consumer Science	1000 / 320	7,142	9,050	800	9,850	4,539	46%	9,850	0	0	
Music	1000 / 350	12,589	15,777	2,527	18,304	9,487	52%	18,304	0	650	See BOE Transfer Listing.
Technology Education	1000 / 360	4,562	11,290	0	11,290	2,721	24%	11,290	0	0	
Continuing Education	1000 / 600	14,250	16,602	0	16,602	15,773	95%	15,773	829	0	
Library Media Center	2220 / 440	24,516	28,461	0	28,461	21,333	75%	28,461	0	0	
Athletics	3200 / 910	52,807	60,140	1,607	61,747	51,719	84%	61,747	0	0	
Subtotal		194,118	274,014	77,354	351,368	176,851	50%	350,539	829	55,659	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	295,240	286,103	(200)	285,903	140,272	49%	285,903	0	(200)	See BOE Transfer Listing.
ESY Special Education	1000 / 210	15,325	24,912	0	24,912	21,055	85%	24,912	0	0	
Tutorial & Homebound Instruction	1000 / Var	200	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	453	0	453	0	0%	453	0	0	
Guidance	2120 / 430	4,437	5,090	0	5,090	4,752	93%	5,090	0	0	
Nursing & Medical	2130 / 000	5,678	6,869	0	6,869	1,420	21%	6,869	0	0	
Psychological Services	2140 / 200	2,909	2,736	200	2,936	675	23%	2,936	0	200	See BOE Transfer Listing.
Speech, Hearing & Language	2150 / 200	265	622	0	622	0	0%	622	0	0	
Transportation - SY SPED	2700 / 200	77,297	82,282	0	82,282	16,081	20%	82,282	0	0	
Transportation - ESY SPED	2700 / 210	5,350	18,473	0	18,473	1,920	10%	18,473	0	0	
Subtotal		406,701	431,340	0	431,340	186,175	43%	431,340	0	0	
Excess Costs Grant		(24,432)	(35,100)	0	(35,100)	0	0%	(35,100)	0	0	
Subtotal - Net of Excess Costs Grant		382,269	396,240	0	396,240	186,175	47%	396,240	0	0	

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

BUDGET STATUS: January

Function / Program	Unaudited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 1/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	January Changes/Transfers
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	32,956	42,885	0	42,885	13,533	32%	42,885	0	0
Central Administration	2320 / 000	93,619	108,889	0	108,889	50,270	46%	108,889	0	0
School Insurance	2330 / Var	137,305	141,676	0	141,676	96,617	68%	136,176	5,500	0
Building Administration	2410 / Var	69,800	76,334	(7,262)	69,072	30,468	44%	69,072	0	(1,359)
Fiscal Services	2510 / 000	60,462	98,501	(3,500)	95,001	7,348	8%	60,579	34,422	0
Systems Management*	2580 / Var	334,539	166,440	(381)	166,059	83,212	50%	166,059	0	0
Subtotal		728,681	634,725	(11,143)	623,582	281,447	45%	583,660	39,922	(1,359)
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	474,536	476,318	20,000	496,318	202,223	41%	496,318	0	0
Transportation	2700 / Var	458,095	556,550	(1,607)	554,943	238,732	43%	554,943	0	0
Subtotal		932,631	1,032,868	18,393	1,051,261	440,955	42%	1,051,261	0	0
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,379,348	9,678,939	(20,000)	9,658,939	4,610,420	48%	9,495,939	163,000	0
Personnel Benefits	2570 / Var	2,339,140	2,796,519	(64,603)	2,731,916	1,497,141	55%	2,671,716	60,200	0
Subtotal		11,718,488	12,475,458	(84,603)	12,390,855	6,107,561	49%	12,167,655	223,200	0
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION		194,118	274,014	77,354	351,368	176,851	50%	350,539	829	55,659
STUDENT SUPPORT SERVICES		382,269	396,240	0	396,240	186,175	47%	396,240	0	0
ADMIN/SUPPORT/CENTRAL SERVICES		728,681	634,725	(11,143)	623,582	281,447	45%	583,660	39,922	(1,359)
OPERATIONS/TRANSPORTATION		932,631	1,032,868	18,393	1,051,261	440,955	42%	1,051,261	0	0
SALARIES/EMPLOYEE BENEFITS		11,718,488	12,475,458	(84,603)	12,390,855	6,107,561	49%	12,167,655	223,200	0
TOTAL EDUCATION BUDGET		13,956,187	14,813,305	0	14,813,305	7,192,989	49%	14,549,355	263,951	54,300

TICKMARK NOTES:

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

*Program 100 Instructional Technology is a new program presentation for FY20-21. In FY19-20 these technology equipment costs were listed in various departments including 120 World Language, 170 Science, and 2580 Systems Management.

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

CRF=Coronavirus Relief Fund

FY2020 Comparative Expenditure %=> 52%

Transfers Requested (see below): 0
PROJECTED BALANCE BOE: 263,951

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

BOE TRANSFER LISTING - JANUARY

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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To purchase 8th grade ELA books.

2410 / 0	BCS		Other Professional Services	(310.00)
1000 / 110		BCS	Instructional Supplies	310.00

To purchase Math Software for TI SmartView 84CE Software.

2410 / 0	BHS		Professional Development	(250.00)
1000 / 160		BHS	Software	250.00

Reclass: To cover shortfall for Integrated Rehabilitation Services ASHI FA/CPR/AED Blended Online/In Person Skills Training and Certification Card - Bolton Coaches Training 2020 (21 coaches).

3200 / 910	BHS		Coaching Clinics	(50.00)
3200 / 910		BHS	Professional Services	50.00

Reclass: Transfer money in order to purchase additional instructional supplies.

1000 / 170	BCS		Dues & Fees	(500.00)
1000 / 170	BCS		Periodicals	(14.25)
1000 / 170		BCS	Instructional Supplies	514.25

To purchase 20 Viewsonic interactive boards for BCS classrooms. Replacement equipment needed to provide equitable access to content for all students in blended and remote learning environments. [BOE approved 1/14/21].

1000 / 100	BCS		Health Insurance	(23,000.00)
1000 / 120	BCS		Health Insurance	(14,000.00)
1000 / 140	BCS		Health Insurance	(8,000.00)
1000 / 105	BCS		Health Insurance	(5,800.00)
1000 / 100		BCS	Technology Related Hardware -Instr.	50,800.00

To purchase 7 touchscreen 2-in-1 laptops for math classrooms (3BCS/4BHS). New equipment needed to deliver instruction to students in blended and remote learning environments. [BOE approved 1/14/21].

2510 / 0	BHS		Equipment Rental	(2,000.00)
2510 / 0	BCS		Equipment Rental	(1,500.00)
1000 / 100		BCS	Technology Supplies	1,500.00
1000 / 100		BHS	Technology Supplies	2,000.00

Reclass: To cover the cost of new testing supplies at BHS.

1000 / 200	BHS		Instructional Supplies	(1,500.00)
1000 / 200		BHS	Tests	1,500.00

Reclass: To cover the cost of new testing supplies at BCS.

1000 / 200	BCS		Instructional Staff PD	(1,000.00)
1000 / 200	District		Travel Expense	(1,000.00)
1000 / 200	BCS		Travel Expense	(300.00)
1000 / 200	BHS		Travel Expense	(200.00)
1000 / 200		BCS	Tests	2,500.00

To cover the cost of Testing for Psych Services both at BCS.

2140 / 200	BHS		Tests	(279.00)
1000 / 200	BHS		Instructional Supplies	(200.00)
2140 / 200		BCS	Tests	479.00

To cover Adweek automatic renewal charged to JP Morgan card.

2410 / 0	BHS	Food	(149.00)
1000 / 310	BHS	Periodicals	149.00

To purchase orchestra bells for Music.

1000 / 350	BCS	Professional Services	(720.00)
2410 / 0	BCS	General Supplies for Classrooms	(649.67)
1000 / 350	BCS	Online Subscription Services	(130.33)
1000 / 350	BCS	Instructional Supplies	1,500.00

Recls: To purchase more instructional supplies.

1000 / 105	BCS	Periodicals	(125.00)
1000 / 105	BCS	Dues & Fees	(115.00)
1000 / 105	BCS	Instructional Supplies	240.00

Reclass : To fund internet cost for jetpack due to COVID. PO2100093 line 1 & 2.

2580 / 0	District	Technology Supplies	(942.00)
2580 / 0	District	Internet	461.00
2580 / 0	BCS	Internet	481.00

Reclass: To replace two BCS office chairs.

2600 / 0	BCS	Electricity	(558.00)
2600 / 0	BCS	Other Supplies	558.00

Report Commentary

FY2022

As of January 31, 2022, we have expended 47% of the appropriated budget or \$7,032,528 and in 2021, we expended 49%. We are currently projecting expenditures of \$14,698,914 which is an under expenditure of \$170,000. This is an increase of \$89,940 from the prior month's projection. This is primarily due to new hires, projected retirement less than anticipated, ESY savings, and current unfilled position.

Regular Instruction: \$11,252 increase to purchase textbooks and instructional supplies.

Administration, Support, & Central Services: \$4,160 net cost increase on contracted services for software licenses, administration, and support.

Operation & Transportation: \$30,000 increase to support projected operational cost shortfall.

Salary and Benefit Change: \$135,352 from salary & insurance under expenditures from new hire, projected retirement less than anticipated, ESY savings, and current unfilled position.

Transfers:

The BOE approved all transfers presented at their February 10, 2022 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – January
- Memo to BOF – None

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year. Based on current IEP needs we do not anticipate any reimbursement for the current year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, the current year presents significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION

BUDGET STATUS: January

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 1/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	January Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	112,625	54,146	30,728	84,874	27,036	32%	84,874	0	0	See January BOE Transfer Listing
Art	1000 / 105	10,270	10,571	0	10,571	7,009	66%	10,571	0	0	See January BOE Transfer Listing
English Language Arts	1000 / 110	19,695	19,924	0	19,924	16,430	82%	19,924	0	0	See January BOE Transfer Listing
World Language	1000 / 120	14,111	5,734	0	5,734	3,667	64%	5,734	0	0	
Computer Instruction	1000 / 140	13,536	14,143	72	14,215	4,658	33%	14,215	0	0	
Mathematics	1000 / 160	24,541	16,703	(5,829)	10,874	5,497	51%	10,874	0	(5,829)	See January BOE Transfer Listing
Science	1000 / 170	7,668	17,239	2,641	19,880	11,041	56%	19,880	0	2,641	See January BOE Transfer Listing
Health & Physical Education	1000 / 180	7,984	3,509	1,211	4,720	1,797	38%	4,720	0	1,211	See January BOE Transfer Listing
Social Studies	1000 / 190	4,271	9,830	7,412	17,242	6,444	37%	17,242	0	7,412	See January BOE Transfer Listing
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	0	1,853	469	25%	1,853	0	0	
Family & Consumer Science	1000 / 320	9,680	9,050	0	9,050	3,696	41%	9,050	0	0	
Music	1000 / 350	16,800	16,678	7,292	23,970	9,240	39%	23,970	0	5,818	See January BOE Transfer Listing
Technology Education	1000 / 360	4,614	12,106	0	12,106	2,789	23%	12,106	0	0	
Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	
Library Media Center	2220 / 440	27,027	34,542	0	34,542	26,974	78%	34,542	0	0	
Athletics	3200 / 910	52,592	60,500	0	60,500	44,269	73%	60,500	0	0	
Subtotal		341,335	301,871	43,526	345,397	186,362	54%	345,397	0	11,252	

BOARD OF EDUCATION

BUDGET STATUS: January

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

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<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	326,269	288,841	0	288,841	96,288	33%	260,946	27,895	0	
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	445	0	445		0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,950	92%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	1,782	30%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	385	15%	2,554	0	0	
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	(15,476)	90,400	8,376	9%	90,400	0	0	
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	
Subtotal		388,133	456,712	(15,476)	441,236	131,356	30%	389,346	51,890	0	
Excess Costs Grant		(22,565)	(51,890)	0	(51,890)	0	0%	0	(51,890)	0	We are not projecting any excess cost grant reimbursement. Currently there are no students exceeding the current state projected excess cost threshold of \$88,507.
Subtotal - Net of Excess Costs Grant		365,568	404,822	(15,476)	389,346	131,356	34%	389,346	0	0	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	14,085	65%	21,563	0	0	See January BOE Transfer Listing
Central Administration	2320 / 000	97,554	110,596	0	110,596	39,122	35%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	106,779	72%	148,672	0	0	
Building Administration	2410 / Var	61,209	76,511	(1,217)	75,294	35,640	47%	75,294	0	(300)	See January BOE Transfer Listing
Fiscal Services	2510 / 000	49,325	86,059	(4,097)	81,962	16,770	20%	81,962	0	(3,540)	See January BOE Transfer Listing
Systems Management	2580 / Var	155,448	240,989	8,000	248,989	87,093	35%	248,989	0	8,000	See January BOE Transfer Listing
Subtotal		523,057	684,390	2,686	687,076	299,489	44%	687,076	0	4,160	

BOARD OF EDUCATION

BUDGET STATUS: January

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 1/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	January Changes/Transfers
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	461,147	503,861	37,140	541,001	262,100	48%	541,001	0	30,000	See January BOE Transfer Listing
Transportation	2700 / Var	522,854	576,795	15,476	592,271	275,952	47%	592,271	0	0	See January BOE Transfer Listing
Subtotal		984,001	1,080,656	52,616	1,133,272	538,052	47%	1,133,272	0	30,000	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,136,215	9,752,021	(45,412)	9,706,609	4,520,495	47%	9,636,609	70,000	(77,412)	Savings from new hires, projected retirements less than budget, ESY salary savings, and current unfilled positions. See January BOE Transfer Listing.
Personnel Benefits	2570 / Var	2,495,165	2,645,154	(37,940)	2,607,214	1,356,774	52%	2,507,214	100,000	(57,940)	Savings from insurance changes and current unfilled positions. See January BOE Transfer Listing
Subtotal		11,631,380	12,397,175	(83,352)	12,313,823	5,877,269	48%	12,143,823	170,000	(135,352)	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		341,335	301,871	43,526	345,397	186,362	54%	345,397	0	11,252	
STUDENT SUPPORT SERVICES		365,568	404,822	(15,476)	389,346	131,356	34%	389,346	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	2,686	687,076	299,489	44%	687,076	0	4,160	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	52,616	1,133,272	538,052	47%	1,133,272	0	30,000	
SALARIES/EMPLOYEE BENEFITS		11,631,380	12,397,175	(83,352)	12,313,823	5,877,269	48%	12,143,823	170,000	(135,352)	
TOTAL EDUCATION BUDGET		13,845,341	14,868,914	0	14,868,914	7,032,528	47%	14,698,914	170,000	(89,940)	

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 49%

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

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

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 170,000

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

BOE TRANSFER LISTING - JANUARY

FUNCTION	/ PGM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To cover higher than expected cost to replace bottle filling station on one of the BHS drinking fountains.					
2600 / 0		BHS		Operation and Maint. Supplies	(\$80.00)
2600 / 0			BHS	Other Supplies	\$80.00

Reclass: To cover Teaching Writing in High School professional development course, a Reading Writing Project.					
2210 / 100		BCS		Instructional Staff PD	(\$650.00)
2210 / 100			BHS	Instructional Staff PD	\$650.00

Reclass: To cover projected cost of BHS Athletics Student/Activities transportation cost.					
2700 / 300		BHS		Student Transportation Technical	(\$2,000.00)
2700 / 910			BHS	Athletic Transportation	\$2,000.00

Reclass: To purchase additional Art supplies.					
1000 / 105		BCS		Periodicals	(\$125.00)
1000 / 105		BCS		Dues and Fees	(\$115.00)
1000 / 105			BCS	Instructional supplies	\$240.00

Reclass: To purchase additional Science supplies.					
1000 / 170		BCS		Online Subscription Services	(\$1.00)
1000 / 170		BCS		Textbooks	(\$282.00)
1000 / 170		BCS		Periodicals	(\$17.25)
1000 / 170			BCS	Instructional Supplies	\$300.25

Reclass: To transfer money for the purchase of teacher chromebook covers.					
1000 / 100		BCS		Technology Related Hardware -Instr.	(\$564.29)
1000 / 100			BCS	Technology Supplies	\$564.29

Reclass: To purchase additional ELA supplies.					
1000 / 110		BCS		Online Subscription Services	(\$691.56)
1000 / 110		BCS		Textbooks	(\$626.95)
1000 / 110		BCS		Workbooks	(\$107.73)
1000 / 110		BCS		Periodicals	(\$23.35)
1000 / 110			BCS	Instructional Supplies	\$1,449.59

Reclass: To purchase additional PE supplies.					
1000 / 180		BCS		Dues and Fees	(\$80.00)
1000 / 180			BCS	Instructional Supplies	\$80.00

Reclass: To purchase additional Math supplies.					
1000 / 160		BCS		Online Subscription Services	(\$1,383.51)
1000 / 160		BCS		Dues & Fees	(\$54.00)
1000 / 160			BCS	Instructional Supplies	\$1,437.51

To purchase bari saxophone.				
2510 / 0	BCS		District Supplies	(\$3,540.00)
1000 / 350		BHS	Instructional Supplies	\$3,540.00

Reclass: Transfer from BCS to BHS to cover shortfall to replace 16 desktops for Tech Ed lab.				
1000 / 100	BCS		Technology Related Hardware -Instr.	(\$10,534.00)
1000 / 100		BHS	Technology Related Hardware -Instr.	\$10,534.00

To cover projected shortfalls in operational costs. Approved at BOE meeting 1/13/22.				
1000 / 200	BCS		Paraprofessionals Salary	(\$30,000.00)
2600 / 0		BCS	Non-Tech Rep. and Maint.	\$10,000.00
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$6,000.00
2600 / 0		BCS	Operation and Maint. Supplies	\$3,000.00
2600 / 0		BHS	Operation and Maint. Supplies	\$3,000.00
2600 / 0		BHS	Purchased Property Services	\$5,000.00
2600 / 0		BCS	Rental Of Equipment And Vehicles	\$3,000.00

To cover contracted services from Eastconn for software licenses, administration, and support. Approved at BOE meeting 1/13/22.				
1000 / 200	BCS		Paraprofessionals Salary	(\$8,000.00)
2580 / 0		BPS	Professional Services	\$8,000.00

To fund shortfall to purchase new American History text to replace outdated books. (Textbook approved at BOE meeting 1/13/22).				
1000 / 180	BHS		Salaries	(\$7,411.90)
1000 / 190		BHS	Textbooks	\$7,411.90

To enable Music to buy items needed now.				
1000 / 160	BCS		Online Subscription Services	(\$2,277.94)
1000 / 350		BCS	Instructional Supplies	\$2,277.94

To enable PE to buy items needed now.				
1000 / 160	BCS		Online Subscription Services	(\$1,210.60)
1000 / 180		BCS	Instructional Supplies	\$1,210.60

To enable Science to buy items needed now.				
1000 / 160	BCS		Online Subscription Services	(\$2,340.84)
2410 / 0	BCS		PD Meetings Admin	(\$300.00)
1000 / 170		BCS	Instructional Supplies	\$2,640.84

Reclass: To pay for BCS elevator renewal.				
2600 / 0	BCS		Non-Tech Rep. and Maint.	(\$240.00)
2600 / 0		BCS	Dues & Fees	\$240.00

Reclass: To order Kindergarten registration yard signs.				
2410 / 0	BCS		Travel Reimbursement	(\$187.50)
2410 / 0		BCS	Printing & Binding	\$187.50

Town of Bolton - FY2022 Revenue Statement - January 31, 2022

	Adopted Budget	Revised Forecast	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	\$15,678,283.00	\$15,678,283.00	\$15,831,953.59	\$153,670.59	\$153,670.59	100.98%
Motor Vehicle Tax	\$1,694,841.00	\$1,694,841.00	\$1,618,318.34	(\$76,522.66)	(\$76,522.66)	95.48%
Supplemental MV Levy	\$175,000.00	\$175,000.00	\$159,133.19	(\$15,866.81)	(\$15,866.81)	90.93%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$53,772.78	(\$21,227.22)	(\$21,227.22)	71.70%
Interest & Fees	\$50,000.00	\$50,000.00	\$39,948.37	(\$10,051.63)	(\$10,051.63)	79.90%
Total Taxes	\$17,673,124.00	\$17,673,124.00	\$17,703,126.27	\$30,002.27	\$30,002.27	100.17%
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	\$5,540.00	\$5,540.00	\$3,536.00	(\$2,004.00)	(\$2,004.00)	63.83%
Total State of CT Ed	\$2,688,756.00	\$2,688,756.00	\$1,345,144.00	(\$1,343,612.00)	(\$1,343,612.00)	50.03%
Other Grants						
Pilot: New Tiered Reimb.	\$31,081.00	\$31,081.00	\$31,080.80	(\$0.20)	(\$0.20)	100.00%
Disabled	\$706.00	\$706.00	\$749.99	\$43.99	\$43.99	106.23%
Veterans Grant	\$3,276.00	\$3,276.00	\$1,892.64	(\$1,383.36)	(\$1,383.36)	57.77%
Pequot	\$3,031.00	\$3,031.00	\$1,081.33	(\$1,949.67)	(\$1,949.67)	35.68%
Misc. State Grants	\$5,000.00	\$5,000.00	\$20.00	(\$4,980.00)	(\$4,980.00)	0.40%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$7,662.67	(\$3,831.33)	(\$3,831.33)	66.67%
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	\$2,000.00	\$2,000.00	\$440.00	(\$1,560.00)	(\$1,560.00)	22.00%
Total Other Grants	\$92,500.00	\$92,500.00	\$53,980.43	(\$38,519.57)	(\$38,519.57)	58.36%
Other Town Revenue						
Tuition	\$153,719.00	\$153,719.00	\$79,147.00	(\$74,572.00)	(\$74,572.00)	51.49%
Town Clerk	\$85,000.00	\$85,000.00	\$86,002.17	\$1,002.17	\$1,002.17	101.18%
Selectmen Fees	\$12,745.00	\$12,745.00	\$8,645.00	(\$4,100.00)	(\$4,100.00)	67.83%
Building Official Fees	\$70,000.00	\$70,000.00	\$115,061.48	\$45,061.48	\$45,061.48	164.37%
Library	\$2,000.00	\$2,000.00	\$425.35	(\$1,574.65)	(\$1,574.65)	21.27%
Building Official Service	\$75,000.00	\$75,000.00	\$40,858.20	(\$34,141.80)	(\$34,141.80)	54.48%
Misc. Revenue	\$2,000.00	\$2,000.00	\$26,226.60	\$24,226.60	\$24,226.60	1311.33%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$30,000.00	\$30,000.00	\$3,260.90	(\$26,739.10)	(\$26,739.10)	10.87%
Rental	\$25,758.00	\$25,758.00	\$20,784.00	(\$4,974.00)	(\$4,974.00)	80.69%
Senior Donations	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
Total Other Town	\$464,222.00	\$464,222.00	\$380,410.70	(\$83,811.30)	(\$83,811.30)	81.95%
TOTAL GENERAL FUND	\$20,918,602.00	\$20,918,602.00	\$19,482,661.40	(\$1,435,940.60)	(\$1,435,940.60)	93.14%
BOARD OF EDUCATION						
GRANTS						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$0.00	(\$51,890.00)	(\$51,890.00)	0.00%
Federal Grants	\$206,485.00	\$206,485.00	\$155,293.00	(\$51,192.00)	(\$51,192.00)	75.21%

	Adopted Budget	Revised Forecast	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
SHEFF	\$58,400.00	\$58,400.00	\$36,794.00	(\$21,606.00)	(\$21,606.00)	63.00%
Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CHOICE Grant	\$376,000.00	\$376,000.00	\$0.00	(\$376,000.00)	(\$376,000.00)	0.00%
ERASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TEAM	\$1,000.00	\$1,000.00	\$0.00	(\$1,000.00)	(\$1,000.00)	0.00%
ESSER II	\$0.00	\$0.00	\$41,000.00	\$41,000.00	\$41,000.00	N/A
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$24,125.00	(\$145,385.00)	(\$145,385.00)	14.23%
Perkins	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Donations	\$0.00	\$0.00	\$7,508.00	\$7,508.00	\$7,508.00	N/A
Total Board of Education Grants	\$863,285.00	\$863,285.00	\$264,720.00	(\$598,565.00)	(\$598,565.00)	30.66%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
Total Additional	\$199,975.00	\$199,975.00	\$200,019.50	\$44.50	\$44.50	100.02%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$1,063,260.00	\$1,063,260.00	\$464,739.50	(\$598,520.50)	(\$598,520.50)	43.71%

Adopted Budget

Revised Forecast

Actual to Date

Balance Due To
Adopted Budget

Balance Due To
Revised Forecast

% COLLECTION
TO REVISED
FORECAST

**TAX COLLECTOR
1.31.22**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TRANFERS	NET COLLECTION 1.31.22	PERCENTAGE COLLECTED FY 22 BUDGET
CURRENT YR.LEVY	\$ 15,678,283.00	\$ 15,891,476.09	\$ (44,544.51)	\$ (17,314.18)	\$ 2,336.19	\$ 15,831,953.59	100.98%
MOTOR VEHICLE	\$ 1,694,841.00	\$ 1,633,783.15	\$ (6,881.42)	\$ (6,486.11)	\$ (2,097.28)	\$ 1,618,318.34	95.48%
SUPP.MV LEVY	\$ 175,000.00	156,810.25	\$ -	\$ (70.15)	\$ 2,393.09	\$ 159,133.19	90.93%
SUB TOTAL	\$ 17,548,124.00	\$ 17,682,069.49	\$ (51,425.93)	\$ (23,870.44)	\$ 2,632.00	\$ 17,609,405.12	100.35%
PRIOR YEARS	\$ 75,000.00	\$ 56,923.73	\$ (552.42)		\$ (2,598.53)	\$ 53,772.78	71.70%
INTEREST & FEES	\$ 50,000.00	\$ 40,107.57	\$ -	\$ (125.73)	\$ (33.47)	\$ 39,948.37	79.90%
TOTAL	\$ 17,673,124.00	\$ 17,779,100.79	\$ (51,978.35)	\$ (23,996.17)	\$ (0.00)	\$ 17,703,126.27	100.17%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2021	8.31.2021	9.30.2021	10.31.2021	11.30.2021	12.31.2021
19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
100.98%					
7.31.2020	8.31.2020	9.30.2020	10.31.2020	11.30.2020	12.31.2020
74.79%	82.27%	97.69%	100.02%	100.17%	100.32%
1.31.2021	2.28.2021	3.30.2021	4.30.2021	5.31.2021	6.30.2021
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%

FY2022 January 31, 2022	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expensed	FY21	FY20	FY19
Administration	\$ 721,079.00	\$ 721,079.00	\$ 272,791.78	\$ 448,287.22	\$ 6,112.56	\$ 442,174.66	38.68%	42.10%	50.93%	55.23%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 384.25	\$ 1,815.75	\$ -	\$ 1,815.75	17.47%	12.73%	16.59%	9.77%
Financial Administration	\$ 236,040.00	\$ 236,040.00	\$ 125,279.98	\$ 110,760.02	\$ 218.40	\$ 110,541.62	53.17%	53.56%	52.71%	54.21%
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 5,000.00	\$ 21,500.00	\$ -	\$ 21,500.00	18.87%	18.87%	73.58%	0.00%
Assessor	\$ 83,246.00	\$ 83,246.00	\$ 39,135.29	\$ 44,110.71	\$ 387.29	\$ 43,723.42	47.48%	54.60%	54.75%	53.64%
Tax Collector	\$ 87,680.00	\$ 87,680.00	\$ 47,265.94	\$ 40,414.06	\$ 2,923.66	\$ 37,490.40	57.24%	56.07%	49.84%	55.96%
Fringe Benefits	\$ 895,821.00	\$ 895,821.00	\$ 440,305.07	\$ 455,515.93	\$ -	\$ 455,515.93	49.15%	50.96%	54.96%	53.82%
Town Clerk	\$ 136,058.00	\$ 136,058.00	\$ 74,364.81	\$ 61,693.19	\$ 3,875.00	\$ 57,818.19	57.50%	56.98%	58.44%	59.43%
Land Use	\$ 309,845.00	\$ 309,845.00	\$ 133,375.49	\$ 176,469.51	\$ 9,492.56	\$ 166,976.95	46.11%	59.68%	59.00%	55.29%
Planning & Zoning	\$ 4,940.00	\$ 4,940.00	\$ 791.26	\$ 4,148.74	\$ -	\$ 4,148.74	16.02%	6.46%	8.90%	13.60%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 168.44	\$ 1,471.56	\$ -	\$ 1,471.56	10.27%	3.96%	28.57%	4.51%
Property Insurance	\$ 143,900.00	\$ 143,900.00	\$ 73,484.62	\$ 70,415.38	\$ -	\$ 70,415.38	51.07%	60.59%	61.07%	65.18%
Probate	\$ 5,960.00	\$ 5,960.00	\$ 5,673.00	\$ 287.00	\$ -	\$ 287.00	95.18%	0.00%	100.00%	96.67%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 508.52	\$ 1,726.48	\$ -	\$ 1,726.48	22.75%	10.96%	27.82%	18.75%
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	0.00%	29.50%	36.50%	34.25%
Elections	\$ 44,383.00	\$ 44,383.00	\$ 21,652.72	\$ 22,730.28	\$ -	\$ 22,730.28	48.79%	59.96%	26.29%	44.67%
Parks/Town Building Ops	\$ 813,493.00	\$ 813,493.00	\$ 358,862.16	\$ 454,630.84	\$ 26,818.45	\$ 427,812.39	47.41%	45.09%	50.30%	47.72%
Police	\$ 391,050.00	\$ 391,050.00	\$ 6,925.14	\$ 384,124.86	\$ -	\$ 384,124.86	1.77%	0.02%	0.75%	0.08%
Fire Commission	\$ 223,538.00	\$ 223,538.00	\$ 89,500.00	\$ 134,038.00	\$ 43,490.37	\$ 90,547.63	59.49%	51.03%	71.15%	64.28%
Animal Control	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%	100.00%	85.71%	85.71%
Fire Marshal	\$ 33,000.00	\$ 33,000.00	\$ 10,509.63	\$ 22,490.37	\$ -	\$ 22,490.37	31.85%	23.40%	12.38%	12.16%
Emergency Management	\$ 19,693.00	\$ 19,693.00	\$ 9,120.53	\$ 10,572.47	\$ -	\$ 10,572.47	46.31%	49.90%		
Highways and Streets	\$ 1,039,838.00	\$ 1,039,838.00	\$ 371,861.77	\$ 667,976.23	\$ 125,803.04	\$ 542,173.19	47.86%	61.65%	63.32%	58.89%
Public Building Commission	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	0.00%	0.00%	0.00%	0.00%
Public Health Admin	\$ 30,900.00	\$ 30,900.00	\$ 21,975.07	\$ 8,924.93	\$ -	\$ 8,924.93	71.12%	46.27%	42.52%	41.41%
Seniors / Social Services	\$ 180,421.00	\$ 180,421.00	\$ 85,692.39	\$ 94,728.61	\$ 6,635.00	\$ 88,093.61	51.17%	45.67%	60.64%	56.84%
Library	\$ 292,454.00	\$ 292,454.00	\$ 170,344.66	\$ 122,109.34	\$ 5,865.08	\$ 116,244.26	60.25%	56.72%	60.03%	61.93%
Conservation	\$ 1,805.00	\$ 1,805.00	\$ 693.75	\$ 1,111.25	\$ -	\$ 1,111.25	38.43%	45.23%	52.00%	52.21%
Waste Collection	\$ 522,604.00	\$ 522,604.00	\$ 262,497.36	\$ 260,106.64	\$ -	\$ 260,106.64	50.23%	51.03%	51.65%	47.17%
Totals	\$ 6,256,423.00	\$ 6,256,423.00	\$ 2,628,163.63	\$ 3,628,259.37	\$ 231,621.41	\$ 3,396,637.96	45.71%	40.28%	49.09%	53.55%

This is an area that I am not concerned about but the percentage in the highway department this year compared to other years does stick out, so I believe it deserves an explanation. The majority of the reason for the large decrease in the expended amount of the highway department's budget is because at this point compared to past years there has been a decrease in the amount of money spent on road repairs out of the general fund .

FY2022 Transfers for February 2022

\$	500.00	To	Office Operating Expense-Fire Comm.	From	Prof. Educational Training	
<i>Rationale: to cover needed supplies to update files - pads, notebooks, hanging folders, file folders and toner.</i>						
\$	500.00	To	General Supplies-Seniors	From	Repairs/Maint. Supplies-Seniors	
<i>Rationale: purchase of anti-theft devices to protect 10 and 20 passenger vehicles (catalytic convertors).</i>						
\$	80.00	To	Due & Fees - Economic Development	From	Office Operating Expenses-Economic Development	
<i>Rationale: To pay for the cost of the Tolland County Chamber of Commerce membership that was underfunded.</i>						
\$	694.00	To	Payroll-Emergency Management	From	Payroll-Building & Land Use	
<i>Rationale: The Emergency Management salary is 14% of the Interim Town Administrator's salary, as a result of the Selectmen's salary increase for the Town Administrator more money is needed for the Emergency Management's salary line.</i>						
\$	230.00	To	Prof. Educational Training-Tax Collector	From	Other Payroll - Tax Collector	
<i>Rationale: Need to add to professional training for Ashleigh's Tax Collector course.</i>						

**Town of Bolton, Connecticut
Board of Finance
Draft Budget Calendar
FY2023 Budget Review**

- 3/15/22 Board of Selectmen Budget Due to Board of Finance**
- 3/15/22 Board of Education Budget Due to Board of Finance**
- 3/17/22 Board of Finance Regular Meeting – with Board of Education re: FY2023 Budget
7:15 PM
- 3/22/22 Board of Finance Special Meeting – with Board of Selectmen re: FY2023 General Government,
Capital & Debt Budgets 7:15 PM **(THIS IS A TUESDAY)**
- 3/24/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM
- 3/29/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A TUESDAY)**
- 3/31/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM
- 4/06/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A WEDNESDAY)**
- 4/11-4/15/22 Bolton Public Schools Spring Recess
- 4/19/22 Board of Finance Special Meeting - Budget Deliberations (if necessary)
7:15 PM **(THIS IS A TUESDAY)**
- 4/21/22 Board of Finance Regular
7:15 PM
- 4/22/22 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/22/22 Public Notice Issued (5 days prior to Public Hearing)**
- 4/26/22 Public Hearing/Board of Finance Special Meeting (if necessary)**
Time: 7:15 PM (THIS IS A TUESDAY)
Location: TBD
- 5/05/22 Board of Finance Special Meeting (if necessary)
7:15 PM
- 5/10/22 Board of Finance – Must adopt the budget on or before this date
- ?/?/?/?/? Budget Filed with Town Clerk (5 days Prior to Referendum)**
- ?/?/?/?/? Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/19/22 Board of Finance Regular Meeting
7:15 PM
- ?/?/?/?/? Budget Referendum**