

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
APRIL 21, 2022 – 7:15 P.M.
VIRTUAL MEETING VIA ZOOM WEBSITE PLATFORM
MINUTES**

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

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

Others Present: Nick Lavigne from Community Voice Channel (CVC)

Absent: Alex Rivera

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:17 P.M.

- 2) **Public Participation:** E. Bradley called for public participation, but there were no comments.

- 3) **Approval of Minutes:**
 - a. **March 17, 2022 Regular Meeting:**

In the attendance portion for Board of Finance Members Present: "...~~Kristin~~ **Kristen** Gourley..."

R. Munroe MOVED to approve the March 17, 2022 regular meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

 - b. **March 22, 2022 Special Meeting:**

In the attendance portion: "Board of Finance Members Present: Chairman Emily Bradley, Vice-Chair Robert Munroe, ~~Kristin~~ **Kristen** Gourley, Charles Danna Jr., Mather Clarke, Alex Rivera, and Ross Lally." Add – "**Board of Education Members Present: Susan Pike and Rhea Klein.**" Remove – "~~Others Present: Susan Pike.~~"

By roll call vote, MOTION CARRIED 6:0:0.

 - c. **March 24, 2022 Special Meeting:**

R. Munroe MOVED to approve the March 24, 2022 special meeting minutes. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

 - d. **March 29, 2022 Special Meeting:**

In the attendance portion, "Absent: Kristen Gourley, ~~Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.~~"

C. Danna MOVED to approve the March 29, 2022 special meeting minutes as amended. R. Munroe SECONDED. By roll call vote, MOTION CARRIED 5:0:1. K. Gourley ABSTAINED.

e. March 31, 2022 Special Meeting:

In the attendance portion, "Board of Education Members Present: Superintendent Kristin Heckt and Susan Pike."

Remove – "~~Others Present: Susan Pike.~~" And "~~Absent: Robert Morra, Adam Teller, Mike Eremita, and Andrew Broneill.~~"

R. Munroe MOVED to approve the March 31, 2022 special meeting minutes as amended. C. Danna SECONDED. By roll call vote, MOTION CARRIED 6:0:0.

f. April 6, 2022 Special Meeting:

In the attendance portion, "Absent: ~~Pam Sawyer, Andrew Broneill,~~ and Mather Clarke."

In section 3b, add "...also agreed with K. Gourley."

R. Munroe MOVED to approve the April 6, 2022 special meeting minutes as amended. K. Gourley SECONDED. By roll call vote, MOTION CARRIED 5:0:1. M. Clarke ABSTAINED.

4) Elected Official and Town Staff Reporting:

a. Board of Education Update:

As of March 31, 2022, the BOE have expended 63%, as of 2021 they expended 64%. They are currently projecting expenditures of \$14,746,414 which is an under expenditure of \$122,500. The BOE decreased the committed balance of \$140,000 towards FY23 to \$50,000 to cover projected student support service costs.

b. Tax Collection Summary:

As of March 31, 2022, the net collection is \$17,855,557.90. The percentage collected for the FY22 Budget is 101.03%. This has increased since March 31, 2022.

c. Town Update:

As of March 31, 2022, the FY2022 balance is \$2,646,010.43. The biggest concern being the diesel gas prices.

d. Other:

5) Ongoing Business:

a. Discussion of FY2022 Budgets (expenditures & revenues):

J. Collins announced that she now knows that the insurance is going up to 10.3%, which was unknown prior.

b. Discussion of FY2023 Budgets (expenditures & revenues):

c. FY2023 Budget calendar:

6) New Business:

a. Consider and possibly act on: BOF Meetings via Electronic Communications Policy:

In Attendance at Meetings via Electronic Communications, ~~"The reason that such attendance is not reasonably practical shall be stated in the minutes of the meeting."~~

In Guidelines, ~~"A quorum of Board members shall be physically present at a Board meeting when a Board member attends through electronic communications."~~ Subsection b., ~~"Participate in the entire Board meeting."~~

Subsection c., ~~"However, if a Board member electronically joins the meeting after an item of business has been opened, the remotely located member shall not participate, nor cast any vote, until the next item of business is opened."~~

Subsection d., "A member who is attending electronically **without video must** may be required to identify him/her self by name and be recognized by the Chairperson before speaking." Move this sentence to subsection e.

7) Adjournment: E. Bradley adjourned this meeting at 8:37 P.M.

Next Meetings:

April 26, 2022 – Public Hearing (THIS IS A TUESDAY)

April 26, 2022 – Special Meeting (following Public Hearing if necessary)

May 5, 2022 – Special Meeting (if necessary)

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
May 5, 2022 – 7:15 P.M.
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN HALL, 222 BOLTON CENTER RD, BOLTON
MINUTES**

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

Board of Selectmen Members Present: First Selectman Pam Sawyer, Sandra Pierog, and Interim Town Administrator Jim Rupert.

Board of Education Members Present: Superintendent Kristin Heckt

Staff Present: Chief Financial Officer Jill Collins

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:15 P.M.

- 2) **Public Participation:** E. Bradley called for public participation. P. Sawyer announced that the BOS had been able to vote to add \$40,000 more to the budget. K. Heckt added that the BOE is adding an additional \$150,000.

- 3) **Ongoing Business:**
 - a. **Discussion on FY2022/2023 Revenues & Expenditures:**

 - b. **Consider and possibly act on: FY2022 Revised Revenues:**

E. Bradley began going over the revised revenues stating the new MV cap of 32.46 mills. The state reimbursement is \$336,552. P. Sawyer mentions that an exemption for the MV cap was formula driven and that is why we couldn't push for it. With the additional givebacks from BOS and BOE, that gives us a 40.59 mill rate. The total expenditures being \$23,658,598.

R. Munroe suggested increasing the interest by \$20,000-\$25,000, which would bring it to \$75,000-\$80,000. R. Lally and A. Rivera agreed with R. Munroe and \$25,000 was added to the interest income to equal \$80,000. With this, the new mill rate will be 40.53.

R. Munroe proposed reducing the BOE budget \$70,000. By doing that, the mill rate would be 40.35. E. Bradley responded to this by stating she doesn't believe we should cut BOE and not cut anyone else's budget, especially seeing that the BOE's budget is \$200,000 short because of benefits increase. K. Heckt reiterated what E. Bradley stated and also brought to the Board's attention that there were some

positions filled in Special Education. K. Gourley believes none of the budgets should be cut, saying she believes we are where we need to be at this moment.

A. Rivera MOVED to approve the budget as it has been presented in this meeting at \$23,658,598 with a mill rate of 40.53. R. Munroe SECONDED. C. Danna mentions that he liked R. Munroe's suggestion to change the budget, but didn't think his suggestion was significant enough. By roll call vote, motion CARRIED 4:2:0.

E. Bradley asked to move to approve the revised revenues from BOS and BOE. R. Munroe MOVED to approve. A. Rivera SECONDED. By roll call vote, motion CARRIED 6:0:0.

c. Consider and possibly act on: FY2023 Proposed Budget Revenues:

d. Consider and possibly act on: Ballot Question:

4) New Business:

a. Consider and possibly act on: Date to set mill rate/continued budget meeting dates:

5) Adjournment: E. Bradley adjourned this meeting at 8:40 P.M.

Next Meetings:

May 19, 2022 – Regular Meeting

Other Important Dates:

May 10, 2022 – BOF must adopt the budget on or before this date

May 24, 2022 – Referendum

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
REGULAR MEETING
MAY 19, 2022 – 7:15 P.M.
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN HALL, 222 BOLTON CENTER RD, BOLTON
MINUTES**

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

Board of Education Members Present: Andrew Broneil

Staff Present: Chief Financial Officer Jill Collins

Others Present: Nick Lavigne from Community Voice Channel (CVC)

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:17 P.M.

- 2) **Public Participation:** E. Bradley called for public participation, but there were no comments.

- 3) **Approval of Minutes:**
 - a. **April 19, 2022 Special Meeting:**

C. Danna MOVED to approve the minutes. A. Rivera SECONDED. By roll call vote, PASSES 6:0:0.

 - b. **April 21, 2022 Regular Meeting:**

Holding off on the approval of these minutes until next regular meeting, June 22, 2022.

 - c. **April 26, 2022 Public Hearing:**

R. Munroe MOVED to approve. K. Gourley SECONDED. By roll call vote, PASSES 6:0:0.

 - d. **April 26, 2022 Special Meeting:**

E. Bradley recommends changing section 3a to "K. Heckt says we potentially have a \$200,000 ~~give back from BOE~~ **shortfall because of health insurance for the BOE.**" K. Gourley MOVED to approve the minutes as adjusted. R. Munroe SECONDED. By roll call vote, PASSES 6:0:0.

e. May 5, 2022 Special Meeting:

Holding off on the approval of these minutes until next regular meeting, June 22, 2022.

4) Elected Official and Town Staff Reports:

a. Board of Education update:

E. Bradley began by stating that as of April 30, 2022 the BOE expended 72% of the appropriated budget. In 2021, they expended the same percentage. At the March 24 board education meeting they committed \$50,000 to this year's budget, on May 3, they committed an additional \$150,000 for a total of 200,000 towards this year's budget.

K. Gourley asked if we had a lack of substitute teachers because of Covid-19 cases rising. A. Broneil says he isn't sure, but he has been notified there have been a few teachers out and they have been close to closing the school because of the lack of staff due to Covid-19.

b. Tax Collection Summary:

E. Bradley began by stating the current year levy is at 101.24%, motor vehicle is at 96.91%, supplemental is 129.22%, and we are also doing well on prior years, and interest and fees.

c. Town Update:

E. Bradley showed the Board the revenue statement in the presentation and asked if there were any questions, but nothing has really changed since the last meeting, with a 92.83% collection to revised forecast. K. Gourley asked about the CHOICE Grants being low, and J. Collins says we receive this in pieces, so we could receive more.

E. Bradley then showed the town budget. J. Collins mentions the Fire Marshal transfer to put into the capital improvement, but that's not included in the town proper. Waste Management is at least a \$15,000 shortfall. Gas and Diesel is also looking at a shortfall.

E. Bradley shared the Transfers with the Board. She thought that the SCBA cylinders and fire hoses were in next year's budget. M. Clarke said he thought that they were staggering it across years. J. Collins will be checking into this.

5) New Business:

a. Discussion and Action: Annual Transfer to Suspense:

E. Bradley announced that every year the Tax Collector makes a list of accounts that are uncollectable. This year the transfers to suspense are, personal property taxes totaling \$1,003.81 and motor vehicle and supplemental motor vehicle totaling \$11,310.94 (\$9,984.01 MV & \$1,326.93 supplemental MV).

A. Rivera MOVED to approve the suspense list as presented. C. Danna SECONDED. By roll call vote, PASSES 6:0:0.

6) Ongoing Business:

a. Discussion on Revenues and Expenditures for both FY2022 & FY2023:

b. Meeting Calendar:

The Budget Referendum is Tuesday, May 24, 2022. Our next meeting is Wednesday, May 25, 2022 at 7:15 P.M. this will be a hybrid meeting. Wednesday, June 22, 2022 at 7:15 P.M. is the following meeting.

7) Adjournment: E. Bradley adjourned this meeting at 8:21 P.M.

Next Meetings:

May 25, 2022 – 7:15 P.M. Special Meeting (THIS IS A WEDNESDAY)

June 22, 2022 – 7:15 P.M. Regular Meeting (THIS IS A WEDNESDAY)

Referendum:

May 24, 2022

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
MAY 25, 2022 – 7:15 P.M.
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN HALL, 222 BOLTON CENTER RD, BOLTON
MINUTES**

Board of Finance Members Present: Chairman Emily Bradley, Charles Danna Jr., Alex Rivera, Kristen Gourley, Mather Clarke, and Ross Lally.

Board of Selectmen Members Present: First Selectman Pam Sawyer, Interim Town Administrator Jim Rupert, Susan Pike, and Deputy First Selectman Robert Morra.

Board of Education Members Present: Superintendent Kristin Heckt, Diana Pagano, and Rhea Klein.

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

Absent: Robert Munroe

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:18 P.M.

- 2) **Public Participation:** E. Bradley called for public participation, A. Rivera asked for a moment of silence for everyone who has served for our country for Memorial Day on Monday.

- 3) **Ongoing Business**
 - a. **Discussion on FY2022/2023 Revenues & Expenditures:**

K. Gourley asked if the BOE could let us know if the parents had any comments on any of the budgeting. K. Heckt said the few parents that she heard from were in support of the budget. R. Klein said she hasn't heard any talk of the budget one way or the other and was surprised of the low turnout for the voting, and didn't know if there were more strategies for the town to get people to vote. R. Morra said he heard from people that if they waited to vote for the next referendum they know it'll go down. P. Sawyer heard someone mention that they wouldn't vote for any budget unless it was under 40 mills.

E. Bradley asks the Board members for thoughts and/or directions on what our next steps should be. K. Gourley feels that the cut needs to be on the town side, just to show the consequences for the people who haven't voted and to show that we actually have made the budget as tight as possible. A. Rivera feels that we should be taking it from BOE, and not making people feel hurt. K. Gourley states it's not about making people feel hurt, she doesn't want to cut anyone's budget, its more about having a realization about their actions. E. Bradley mentions that BOE is already

\$200,000 short for benefits. K. Gourley mentioned that she doesn't want all of the cuts to be from the town, it will be from both town and BOE, but, most should come from the town, because the school is what most people move to Bolton for. R. Lally asked BOE and BOS if they might have some more money to give back. J. Rupert responded that he doesn't know as of yet, but there are a few hopeful areas that may give back some money to the budget but it may not be substantial. R. Lally adds that inland wetlands may have a small amount to give.

E. Bradley asked the Board if anyone had any suggestions on cuts to make. K. Gourley asked if E. Bradley had any examples. E. Bradley stated our current mill rate is 39.43 (proposed mill rate is 40.53), and in order to get a 40 mill rate, we would need to cut \$210,000, in order to get to a 40.27 mill rate, we would need to cut \$100,000. She proposes the 40.27 mill rate with the \$100,000 cut.

A. Rivera MOVED a \$150,000 cut with the 40.15 mill rate. R. Lally SECONDED.

E. Bradley asked how we would be cutting the budgets. K. Gourley does not feel comfortable with the \$150,000 cut. C. Danna also believes that \$150,000 is a bit high.

A. Rivera MOVED to make a percentage cut 40/60, to reduce BOE \$90,000 and Town budget \$60,000. R. Lally SECONDED. By roll call vote, motion FAILED 2:4:0.

K. Gourley MOVED for \$100,000 cut, 40.27 mill rate, with a 50/50 split. M. Clarke SECONDED. R. Lally says he would support the \$100,000 cut but not 50/50, he would prefer 40/60 split. C. Danna said he would support that. A. Rivera says \$125,000 with 50/50 split.

K. Gourley AMENDS for \$100,000 cut with a 40/60 split. C. Danna SECONDED. By roll call vote, motion CARRIED 5:1:0.

b. Consider and possibly act on: Ballot Question:

\$23,558,598 to be adopted. By roll call vote, motion CARRIED 6:0:0.

4) New Business:

a. Consider and possibly act on: Setting the mill rate for FY2023:

b. Consider and possibly act on: Additional meeting date:

E. Bradley asked if meeting on June 8, 2022 at 7:15 P.M was okay for everyone to meet. All board members were okay with this meeting date.

5) **Adjournment:** E. Bradley adjourned this meeting at 9:08 P.M.

Next Meetings:

June 7, 2022 – Referendum

June 8, 2022 – Special Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
JUNE 8, 2022 – 7:15 P.M.
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN HALL, 222 BOLTON CENTER RD, BOLTON
MINUTES**

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

Board of Selectmen Members Present: First Selectmen Pam Sawyer, Interim Town Administrator Jim Rupert, Susan Pike, and Robert Morra.

Board of Education Members Present: Superintendent Kristin Heckt

Staff Present: Chief Financial Officer Jill Collins and Board Clerk Ashleigh Johnson.

- 1) **Call to Order:** E. Bradley called this meeting to order at 7:15 P.M.

- 2) **Public Participation:** E. Bradley called for public participation and asked R. Lally or if anyone else heard any input from the voters. A. Gordon mentioned the Town Bulletin needs to be addressed to remind people to vote, and possibly be updated. She also said that it would be helpful to give more details about the budget, contact townspeople to see if they would be willing to put voting signs in their yards, making the budget less confusing for townspeople, and said people mentioned being upset about voting at the church and recommended possibly explaining why people have to vote at the church. E. Bradley mentions that historically, the number of no votes through referendums remain close to the same, but more people begin to vote in later referendums with a yes vote. A. Gordon mentioned people wanted to know what was going to be cut, so they would know what to vote for. C. Danna adds that he wished that our townspeople would come out and vote on all of the referendums and not just decide to vote at the last ones, because even a no vote is a non-vote.

- 3) **Ongoing Business:**
 - a. **Discussion on 2023 Revenues & Expenditures:**

E. Bradley began this discussion by stating the mill rates proposed at all of the referendums thus far, which include 40.59 mills for the Public Hearing, 40.53 mills for the 1st referendum, and 40.27 mills for the 2nd referendum. She stated that we have to make further reductions and asked the Board what they think we should reduce. R. Munroe asked what happened in the last meeting, since he missed the meeting. E. Bradley let him know the reduction was \$100,000, \$40,000 from the Town and

\$60,000 from Board of Education. K. Heckt announced that they are down to \$55,000 in the hole in regards to insurance, stating they aren't fully staffed yet so it could be an issue or a non-issue and some other staff are planning to leave as well. A. Rivera states that he believes that whatever cut we make tonight, should unfortunately be from the Board of Education. E. Bradley made a comment that we need to be funding the schools, because our kids and students get a great education. K. Gourley recommended a \$22,000 cut to Board of Education since the amount they were short decreased by that amount. K. Heckt announced that she wanted everyone to keep in mind that they are more than likely going to be in the hole when it comes to special education funding. C. Danna agrees that it should be taken from BOE to show that we've made an incentive to decrease the budget. The Board discussed having a bit more information on the ballot so that taxpayers would know what they are voting on.

R. Munroe MOVED a \$41,000 cut in the BOE budget with a 40.17 mill rate. A. Rivera SECONDED. By roll call vote, PASSES unanimously 6:0:0.

b. Consider and possibly act on: Ballot Question:

K. Gourley MOVED to approve "Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2023 as recommended by the Board of Finance in the amount of \$23,517,598 be adopted?" R. Lally SECONDED. By roll call vote, PASSES unanimously 6:0:0.

c. Consider and possibly act on: Setting the mill rate for FY2023:

Cannot address this until the budget passes.

d. Consider and possibly act on: Additional meeting date:

The next referendum is June 21, 2022. The next regular meeting is June 22, 2022 at 7:15 P.M. and we will also discuss the referendum from the day prior.

4) New Business:

a. Consider and possibly act on: Motor Vehicle mill rate:

E. Bradley asked the Board if they would like to keep the Motor Vehicle mill rate at the cap of 32.46 mills or if they would like to lower it.

R. Munroe MOVED a 32.46 mill rate for Motor Vehicle. K.Gourley SECONDED. By roll call vote, PASSES 6:1:0.

5) **Adjournment:** E. Bradley adjourned this meeting at 8:56 P.M.

Next Meetings:

Other Important Dates:

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

TAX COLLECTOR
5.31.22

	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	Transfers	NET COLLECTION 5.31.22	PERCENTAGE COLLECTED FY 21 BUDGET
CURRENT YR. LEVY	\$ 15,678,283.00	\$ 15,873,187.00	\$ 15,983,863.02	\$ (67,274.75)	\$ (17,489.28)	\$ 2,336.19	\$ 15,901,435.18	100.18%
MOTOR VEHICLE	\$ 1,694,841.00	\$ 1,642,422.00	\$ 1,677,902.99	\$ (21,678.40)	\$ (6,486.11)	\$ (2,333.41)	\$ 1,647,405.07	100.30%
SUPP. MV LEVY	\$ 175,000.00	\$ 226,129.00	\$ 227,123.72	\$ (21.72)	\$ (70.15)	\$ 2,629.22	\$ 229,661.07	101.56%
SUB TOTAL	\$ 17,548,124.00	\$ 17,741,738.00	\$ 17,888,889.73	\$ (88,974.87)	\$ (24,045.54)	\$ 2,632.00	\$ 17,778,501.32	100.21%
PRIOR YEARS	\$ 75,000.00	\$ 111,768.00	\$ 119,253.26	\$ (850.67)	\$ (2,598.53)	\$ 115,804.06	\$ 115,804.06	103.61%
INTEREST & FEES	\$ 50,000.00	\$ 72,932.00	\$ 78,437.37	\$ -	\$ (125.73)	\$ (33.47)	\$ 78,278.17	107.33%
TOTAL	\$ 17,673,124.00	\$ 17,926,438.00	\$ 18,086,580.36	\$ (89,825.54)	\$ (24,171.27)	\$ (0.00)	\$ 17,972,583.55	100.26%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2021	8.31.2021	9.30.2021	10.30.21	11.30.2021	12.31.2021
19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
100.98%	101.06%	101.12%	101.24%	100.18%	
7.31.2020	8.31.2020	9.30.2020	10.30.2020	11.30.2020	12.31.2020
74.79%	82.27%	97.69%	100.02%	100.17%	100.32%
1.31.2021	2.28.21	3.30.2021	4.30.21	5.31.2021	6.30.2021
100.37%	100.43%	100.49%	100.67%	100.03%	100.33%

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

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,678,283.00	\$15,873,187.00	\$15,901,435.18	\$223,152.18	\$28,248.18	100.18%
Motor Vehicle Tax	\$1,694,841.00	\$1,642,422.00	\$1,647,405.07	(\$47,435.93)	\$4,983.07	100.30%
Supplemental MV Levy	\$175,000.00	\$226,129.00	\$229,661.07	\$54,661.07	\$3,532.07	101.56%
Prior Year's Taxes	\$75,000.00	\$111,768.00	\$115,804.06	\$40,804.06	\$4,036.06	103.61%
Interest & Fees	\$50,000.00	\$72,932.00	\$78,278.17	\$28,278.17	\$5,346.17	107.33%
Total Taxes	\$17,673,124.00	\$17,926,438.00	\$17,972,583.55	\$299,459.55	\$46,145.55	100.26%
State of Connecticut						
Education Grants						
ECS	\$2,683,216.00	\$2,661,000.00	\$2,661,000.00	(\$22,216.00)	\$0.00	100.00%
Adult Education	\$5,540.00	\$5,432.00	\$5,432.00	(\$108.00)	\$0.00	100.00%
Total State of CT Ed	\$2,688,756.00	\$2,666,432.00	\$2,666,432.00	(\$22,324.00)	\$0.00	100.00%
Other Grants						
Pilot: New Tiered Reimb.	\$31,081.00	\$31,081.00	\$31,080.80	(\$0.20)	(\$0.20)	100.00%
Disabled	\$706.00	\$750.00	\$749.99	\$43.99	(\$0.01)	100.00%
Veterans Grant	\$3,276.00	\$1,893.00	\$1,892.64	(\$1,383.36)	(\$0.36)	99.98%
Pequot	\$3,031.00	\$3,244.00	\$2,162.66	(\$868.34)	(\$1,081.34)	66.67%
Misc. State Grants	\$5,000.00	\$5,000.00	\$890.17	(\$4,109.83)	(\$4,109.83)	17.80%
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$11,494.00	\$0.00	\$0.00	100.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$880.00	\$810.00	(\$1,190.00)	(\$70.00)	92.05%
Total Other Grants	\$92,500.00	\$90,254.00	\$60,133.26	(\$32,366.74)	(\$30,120.74)	66.63%
Other Town Revenue						
Tuition	\$153,719.00	\$154,930.00	\$156,148.16	\$2,429.16	\$1,218.16	100.79%
Town Clerk	\$85,000.00	\$121,072.00	\$120,578.67	\$35,578.67	(\$493.33)	99.59%
Selectmen Fees	\$12,745.00	\$12,745.00	\$11,611.00	(\$1,134.00)	(\$1,134.00)	91.10%
Building Official Fees	\$70,000.00	\$136,226.00	\$145,269.00	\$75,269.00	\$9,043.00	106.64%
Library	\$2,000.00	\$850.00	\$869.70	(\$1,130.30)	\$19.70	102.32%
Building Official Service	\$75,000.00	\$81,716.00	\$61,287.30	(\$13,712.70)	(\$20,428.70)	75.00%
Misc. Revenue	\$2,000.00	\$45,366.00	\$45,672.91	\$43,672.91	\$306.91	100.68%
Telephone	\$6,000.00	\$6,990.00	\$6,989.74	\$989.74	(\$0.26)	100.00%
Interest	\$30,000.00	\$4,560.00	\$3,963.98	(\$26,036.02)	(\$596.02)	86.93%
Rental	\$25,758.00	\$31,840.00	\$29,378.00	\$3,620.00	(\$2,462.00)	92.27%
Senior Donations	\$2,000.00	\$0.00	\$100.00	(\$1,900.00)	\$100.00	100.00%
Total Other Town	\$464,222.00	\$596,295.00	\$581,868.46	\$117,646.46	(\$14,426.54)	97.58%
TOTAL GENERAL FUND	\$20,918,602.00	\$21,279,419.00	\$21,281,017.27	\$362,415.27	\$1,598.27	100.01%
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	\$255,727.74	\$49,242.74	\$49,242.74	123.85%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
SHEFF CHOICE Grant TEAM	\$58,400.00	\$58,400.00	\$69,296.00	\$10,896.00	\$10,896.00	118.66%
Donations	\$376,000.00	\$376,000.00	\$349,167.00	(\$26,833.00)	(\$26,833.00)	92.86%
ARP ESSER Grant	\$1,000.00	\$1,000.00	\$1,673.00	\$673.00	\$673.00	167.30%
ARP ESSER II	\$0.00	\$0.00	\$7,508.00	\$7,508.00	\$7,508.00	100.00%
ARP ESSER Grant	\$0.00	\$0.00	\$76,977.00	\$76,977.00	\$76,977.00	100.00%
Total Board of ADDITIONAL TOWN GRANTS	\$169,510.00	\$169,510.00	\$156,777.00	(\$12,733.00)	(\$12,733.00)	92.49%
Town Aid Roads	\$863,285.00	\$863,285.00	\$917,125.74	\$53,840.74	\$53,840.74	106.24%
Total Additional Town Grants	\$ 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	\$1,117,145.24	\$53,885.24	\$53,885.24	105.07%

FY2022 May 31, 2022		Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expensed	FY21	FY20	FY19
Administration	\$ 721,079.00	\$ 721,079.00	\$ 444,398.67	\$ 276,680.33	\$ 41,722.30	\$ 234,958.03	67.42%	81.58%	75.82%	83.03%	
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 1,796.02	\$ 403.98	\$ -	\$ 403.98	81.64%	79.53%	54.23%	60.14%	
Financial Administration	\$ 236,040.00	\$ 236,040.00	\$ 202,804.49	\$ 33,235.51	\$ 842.42	\$ 32,393.09	86.28%	87.50%	85.36%	83.97%	
Auditing	\$ 26,500.00	\$ 26,500.00	\$ 19,500.00	\$ 7,000.00	\$ -	\$ 7,000.00	73.58%	77.36%	92.45%	73.58%	
Assessor	\$ 83,246.00	\$ 83,246.00	\$ 63,278.04	\$ 19,967.96	\$ 5,157.58	\$ 14,810.38	82.21%	87.81%	87.37%	86.05%	
Tax Collector	\$ 87,680.00	\$ 87,680.00	\$ 76,288.21	\$ 11,391.79	\$ 223.90	\$ 11,167.89	87.26%	85.94%	90.81%	88.53%	
Fringe Benefits	\$ 895,821.00	\$ 895,821.00	\$ 713,069.33	\$ 182,751.67	\$ 64,000.00	\$ 118,751.67	86.74%	79.26%	83.06%	81.49%	
Town Clerk	\$ 136,058.00	\$ 136,058.00	\$ 122,425.40	\$ 13,632.60	\$ 650.00	\$ 12,982.60	90.46%	89.71%	90.10%	90.96%	
Land Use	\$ 309,845.00	\$ 309,151.00	\$ 221,714.55	\$ 87,436.45	\$ 5,220.00	\$ 82,216.45	73.41%	86.82%	91.45%	85.06%	
Planning & Zoning	\$ 4,940.00	\$ 4,940.00	\$ 1,735.02	\$ 3,204.98	\$ 1,890.00	\$ 1,314.98	73.38%	30.36%	14.28%	23.55%	
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 693.50	\$ 946.50	\$ -	\$ 946.50	42.29%	10.67%	36.20%	18.97%	
Property Insurance	\$ 143,900.00	\$ 143,900.00	\$ 104,636.67	\$ 39,263.33	\$ -	\$ 946.50	72.71%	78.32%	79.16%	83.84%	
Probate	\$ 5,960.00	\$ 5,960.00	\$ 5,673.00	\$ 287.00	\$ 287.00	\$ -	100.00%	100.00%	100.00%	96.67%	
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 777.63	\$ 1,457.37	\$ -	\$ 1,457.37	34.79%	24.38%	36.80%	26.01%	
Economic Development	\$ 2,000.00	\$ 2,000.00	\$ 430.00	\$ 1,570.00	\$ 1,570.00	\$ -	100.00%	29.50%	47.00%	51.25%	
Elections	\$ 44,383.00	\$ 44,383.00	\$ 28,129.78	\$ 16,253.22	\$ -	\$ 16,253.22	63.38%	70.69%	32.03%	58.91%	
Parks/Town Building Ops	\$ 813,493.00	\$ 813,493.00	\$ 623,681.87	\$ 189,811.13	\$ 46,421.69	\$ 143,389.44	82.37%	78.14%	78.76%	86.59%	
Police	\$ 391,050.00	\$ 391,050.00	\$ 8,215.93	\$ 382,834.07	\$ 30,000.00	\$ 352,834.07	9.77%	1.12%	1.21%	0.56%	
Fire Commission	\$ 223,538.00	\$ 223,538.00	\$ 128,945.85	\$ 94,592.15	\$ 27,681.50	\$ 66,910.65	70.07%	83.40%	89.72%	70.74%	
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	\$ 27,000.00	\$ 16,412.06	\$ 10,587.94	\$ 1,275.00	\$ 9,312.94	65.51%	39.64%	16.40%	25.11%	
Emergency Management	\$ 19,693.00	\$ 20,387.00	\$ 14,629.22	\$ 5,757.78	\$ -	\$ 5,757.78	71.76%	76.72%			
Highways and Streets	\$ 1,039,838.00	\$ 1,039,838.00	\$ 687,404.52	\$ 352,433.48	\$ 241,041.31	\$ 111,392.17	89.29%	87.11%	81.36%	88.52%	
Public Building Commission	\$ 1,100.00	\$ 1,100.00	\$ 169.25	\$ 930.75	\$ -	\$ 930.75	15.39%	0.00%	0.00%	0.00%	
Public Health Admin	\$ 30,900.00	\$ 30,900.00	\$ 28,165.54	\$ 2,734.46	\$ 2,700.00	\$ 34.46	99.89%	93.54%	83.08%	81.36%	
Seniors / Social Services	\$ 180,421.00	\$ 180,421.00	\$ 135,997.39	\$ 44,423.61	\$ 23,562.15	\$ 20,861.46	88.44%	72.27%	82.59%	86.94%	
Library	\$ 292,454.00	\$ 292,454.00	\$ 258,283.99	\$ 34,170.01	\$ 1,685.13	\$ 32,484.88	88.89%	89.34%	85.68%	87.83%	
Conservation	\$ 1,805.00	\$ 1,805.00	\$ 1,380.47	\$ 424.53	\$ -	\$ 424.53	76.48%	76.31%	76.92%	94.23%	
Waste Collection	\$ 522,604.00	\$ 522,604.00	\$ 475,043.55	\$ 47,560.45	\$ -	\$ 47,560.45	90.90%	83.25%	81.00%	84.68%	
Totals	\$ 6,256,423.00	\$ 6,250,423.00	\$ 4,385,679.95	\$ 1,864,743.05	\$ 495,929.98	\$ 1,368,813.07	78.12%	78.71%	72.93%	80.01%	

*The \$6,000 difference in adopted budget and revised budget is because the \$6,000 was transferred in capital improvement which is not part of this report. This is going to be a shortfall in the department of about \$15,000

FY2022 Transfers for May & June 2022

\$	17,696.00	To	Equipment - Building & Grounds	From	Supplies - Building & Grounds
Rationale: to purchase 2 roll off dumpsters that are rusting out and have holes					
\$	1,200.00	To	Equipment - Building & Grounds	From	Prof. Ed. Training - Building & Grounds
Rationale: to purchase 2 roll off dumpsters that are rusting out and have holes					
\$	500.00	To	Equipment - Building & Grounds	From	Medical Supplies - Building & Grounds
Rationale: to purchase 2 roll off dumpsters that are rusting out and have holes					
\$	43.86	To	Advertising - BOF	From	Office Oper. Supplies - BOF
Rationale: to cover a shortage in the advertising line					
\$	382.15	To	Other Payroll - BOF	From	Office Oper. Supplies - BOF
Rationale: to cover a shortage in the other payroll line					
\$	500.00	To	Other Prof. Serv. - Seniors	From	Other Payments - Seniors
Rationale: to pay annual ACCESS contribution					
\$	650.00	To	Catch Basin Cleaning - Highway	From	Road Repair - Highway
Rationale: to cover underbudgeted line for basin cleaning					
\$	1,000.00	To	Equipment - Fire Comm.	From	Medical Supplies - Fire Comm.
Rationale: rotation schedule of purchasing fire hose					
\$	1,350.00	To	Equipment - Fire Comm.	From	Prof. Ed. Training - Fire Comm.
Rationale: to purchase SCBA bottles and fire nozzle					
\$	900.00	To	Fire/Sec. Maint. & Supplies - Fire Comm.	From	Medical Supplies - Fire Comm.
Rationale: Monies to increase PO for service work					

\$ 2,900.00	To	Fire/Sec. Maint. & Supplies - Fire Comm.	From	Other Prof. Services - Fire Comm.
Rationale: Monies to increase PO for service work				
\$ 2,800.00	To	Equipment - Fire Comm.	From	Other Payroll - Fire Comm.
Rationale: to purchase SCBA bottles and fire nozzle				
\$ 19,000.00	To	Seperation Fund	From	Professional Tech. Service - Admin.
Rationale: money being moved into the seperation fund				
\$ 10,000.00	To	Prof./Tech. Services - Building & Land Use	From	Regular Payroll - Building & Land Use
Rationale: to cover additional contracted services needed				
\$ 12,000.00	To	Other Payroll - Building & Land Use	From	Regular Payroll - Building & Land Use
Rationale: to cover inspections for someone out on FMLA				
\$ 500.00	To	Office Oper. Supplies - Building & Land Use	From	Supplies - Building & Land Use
Rationale: to purchase additional office supplies				
\$ 500.00	To	Advertising - Planning & Zoning	From	Office Oper. Supplies - Planning & Zoning
Rationale: advertising budget was limited due to moratorium on legal pub. And now has insufficient funds to pay for necessary legal notice pub.				
\$ 250.00	To	Advertising - Zoning Bd Appeals	From	Office Oper. Supplies - Zoning Bd of Appeals
Rationale: advertising budget was limited due to moratorium on legal pub. And now has insufficient funds to pay for necessary legal notice pub.				
\$ 125.00	To	Other Supplies - Seniors	From	Other Payments - Seniors
Rationale: to pay for additional supplies needed for senior's party				
\$ 15,000.00	To	Diesel and Gasoline - Highway	From	Tree Trimming - Highway
Rationale: to cover underbudgeted line for diesel and gasoline				

\$ 4,000.00 To Furniture - Admin. From Prof/Tech. Services - Admin
Rationale: to cover invoice for Town Clerk's furniture invoiced in July 2021

\$ 1,512.00 To Other Tech Serv. - Admin From Prof/Tech. Services - Admin
Rationale: to cover underbudgeted maint. contracts

\$ 320.00 To Printing & Binding - Tax Collector From Due & Fees - Tax Collector
Rationale: to cover underbudgeted pring & binding line

\$ 1,726.00 To Printing & Binding - Tax Collector From Other Payroll - Tax Collector
Rationale: to cover underbudgeted pring & binding line

\$ 342.22 To Printing & Binding - Tax Collector From Other Payroll - Tax Collector
Rationale: to cover underbudgeted pring & binding line

\$ 3,100.00 To Other Supplies - Admin. From Prof/Tech. Services - Admin
Rationale: to cover the cost of flags purchased for Memorial Day

Report Commentary FY2021

As of May 31, 2021, we have expended 80% of the appropriated budget or \$11,852,098 and in 2020, we expended 84%. We are currently projecting expenditures of \$14,039,573, which is a projected budget under expenditure of \$773,732 which is an increase of \$120,001 from the prior month. The BOE at their March 11th regular meeting committed \$275,000 and at their April 29th special meeting committed another \$200,000 towards the FY22 budget. The revised under expenditure net of the committed amounts and any requested transfers are \$298,732.

Regular Instruction: No changes to under expenditures projection of \$52,529.

Student Support Services: Projected over expenditures of \$8,926 which is a decrease of \$1 from the prior month.

Administration, Support, & Central Services: No changes to under expenditures projection of \$45,564.

Operations & Transportation: No changes to under expenditures projection of \$10,000.

Salary & Benefits: Projected under expenditures of \$674,565 which is an increase of \$120,000 from the prior month due to projected savings on remaining vacancies which we were not able to fill, less substitutes required, and less retirement payout than projected.

Transfers:

The BOE did not take action on the transfers presented at the June 9, 2021 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status FY2021
- BOE Transfers Listing – May
- Memo to BOF - None

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. 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: May

Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	May		YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior
					YTD Expended 5/31/2021	May Changes/Transfers				
REGULAR INSTRUCTION										
Instructional Technology (new)*	0	52,200	104,290	156,490	103,994	66%	108,790	47,700	(10)	See BOE Transfer Listing. Reclassed \$21,525 in Chromebook expenses to ESSER II and SHEFF grant.
Art	8,076	9,898	501	10,399	10,046	97%	10,399	0	(94)	See BOE Transfer Listing.
English Language Arts	13,093	18,083	1,477	19,560	19,528	100%	19,560	0	(10)	See BOE Transfer Listing.
World Language	16,811	1,642	12,688	14,330	10,088	70%	14,330	0	0	See BOE Transfer Listing.
Computer Instruction	11,006	13,767	(229)	13,538	12,740	94%	13,538	0	(229)	See BOE Transfer Listing.
Mathematics	13,458	17,009	7,566	24,575	18,242	74%	24,575	0	5,686	See BOE Transfer Listing.
Science	8,975	11,363	(3,782)	7,581	5,893	78%	7,581	0	(2,897)	See BOE Transfer Listing.
Health & Physical Education	3,208	4,005	4,001	8,006	7,864	98%	8,006	0	0	See BOE Transfer Listing.
Social Studies	3,452	4,616	(325)	4,291	4,271	100%	4,291	0	0	See BOE Transfer Listing.
Vocational Education	0	0	0	0	0	0%	0	0	0	
Business Education	173	111	38	149	149	100%	149	0	0	
Family & Consumer Science	7,142	9,050	800	9,850	7,759	79%	9,850	0	0	
Music	12,589	15,777	2,563	18,340	14,959	82%	18,340	0	(540)	See BOE Transfer Listing.
Technology Education	4,562	11,290	(6,672)	4,618	4,406	95%	4,618	0	(6,672)	See April BOE Transfer Listing for \$6,672 sound equipment upgrade in student commons, inadvertently not entered in the transfer column.
Continuing Education	14,250	16,602	0	16,602	15,773	95%	15,773	829	0	
Library Media Center	24,516	28,461	(1,136)	27,325	25,985	95%	27,325	0	(541)	See BOE Transfer Listing.
Athletics	52,807	60,140	3,823	63,963	47,724	75%	59,963	4,000	0	See BOE Transfer Listing.
Subtotal	194,118	274,014	125,603	399,617	309,421	77%	347,088	52,529	(5,307)	
STUDENT SUPPORT SERVICES										
Special Education	295,240	286,103	(200)	285,903	285,522	100%	345,103	(59,200)	0	
ESY Special Education	15,325	24,912	0	24,912	21,055	85%	21,055	3,857	0	
Tutorial & Homebound Instruction	200	3,800	0	3,800	398	10%	797	3,003	0	
Social Work	0	453	0	453	0	0%	0	453	0	
Guidance	4,437	5,090	0	5,090	4,727	93%	4,727	363	0	
Nursing & Medical	5,678	6,869	0	6,869	1,495	22%	3,869	3,000	0	
Psychological Services	2,909	2,736	200	2,936	1,456	50%	1,456	1,480	0	

BY PROGRAM 1/3

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

BUDGET STATUS:										
									May	
Function / Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 5/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior month	May
										Changes/Transfers
Speech, Hearing & Language	2150 / 200	622	0	622	0	0%	0	622	0	
Transportation - SY SPED	2700 / 200	82,282	0	82,282	25,850	31%	48,804	33,478	0	
Transportation - ESY SPED	2700 / 210	18,473	0	18,473	1,920	10%	1,920	16,553	0	
Subtotal		406,701	0	431,340	342,423	79%	427,731	3,609	0	
Excess Costs Grant		(24,432)	0	(35,100)	(22,565)	64%	(22,565)	(12,535)	(1)	80.3% reimbursement rate. Final payment posted on 5/28/21. Decrease from budget due to lower cost related to COVID and IEP changes.
Subtotal - Net of Excess Costs Grant		382,269	0	396,240	319,858	81%	405,166	(8,926)	(1)	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	42,885	0	42,885	16,696	39%	42,885	0	0	
Central Administration	2320 / 000	108,889	0	108,889	75,850	70%	108,889	0	0	
School Insurance	2330 / Var	137,305	0	141,676	133,532	94%	133,534	8,142	0	
Building Administration	2410 / Var	69,800	(3,296)	73,038	41,009	56%	70,038	3,000	5,307	See BOE Transfer Listing. See April BOE Transfer Listing for \$6,672 sound equipment upgrade in student commons, inadvertently not entered in the transfer column.
Fiscal Services	2510 / 000	60,462	(3,500)	95,001	31,924	34%	60,579	34,422	0	
Systems Management*	2580 / Var	334,539	(381)	166,059	126,339	76%	166,059	0	0	
Subtotal		728,681	(7,177)	627,548	425,350	68%	581,984	45,564	5,307	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	474,536	20,000	496,318	371,314	75%	496,318	0	0	
Transportation	2700 / Var	458,095	(3,823)	552,727	441,569	80%	542,727	10,000	0	
Subtotal		932,631	16,177	1,049,045	812,883	77%	1,039,045	10,000	0	

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

May

Function /Program	Audited Expenditures 2019-2020	Approved Budget 2020-2021	Budget Adjust./ Transfers	Revised Budget 2020-2021	YTD Expended 5/31/2021	YTD % Exp.	Projected Expenditures 2020-2021	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior month	May Changes/Transfers
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	9,379,428	9,678,939	(20,000)	9,658,939	7,638,481	79%	9,165,805	493,134	(100,000)	Savings from absent without pays, less student support services, unfilled Para vacancies, less substitutes than projected, and retirement payouts.
Personnel Benefits	2,339,278	2,796,519	(114,603)	2,681,916	2,346,105	87%	2,500,485	181,431	(20,000)	Savings from lower taxes, retirement, and insurance.
Subtotal	11,718,706	12,475,458	(134,603)	12,340,855	9,984,586	81%	11,666,290	674,565	(120,000)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	194,118	274,014	125,603	399,617	309,421	77%	347,088	52,529	(5,307)	
STUDENT SUPPORT SERVICES	382,269	396,240	0	396,240	319,858	81%	405,166	(8,926)	(1)	
ADMIN/SUPPORT/CENTRAL SERVICES	728,681	634,725	(7,177)	627,548	425,350	68%	581,984	45,564	5,307	
OPERATIONS/TRANSPORTATION	932,631	1,032,868	16,177	1,049,045	812,883	77%	1,039,045	10,000	0	
SALARIES/EMPLOYEE BENEFITS	11,718,706	12,475,458	(134,603)	12,340,855	9,984,586	81%	11,666,290	674,565	(120,000)	
TOTAL EDUCATION BUDGET	13,956,405	14,813,305	0	14,813,305	11,852,098	80%	14,039,573	773,732	(120,001)	

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.

FY2020 Comparative Expenditure % => 84%

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 773,732

BOE's Commitment toward FY2022 Budget on March 11, 2021: (275,000)

BOE's Commitment toward FY2022 Budget on April 29, 2021: (200,000)

REVISED PROJECTED BALANCE ==> 298,732

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

BOE TRANSFER LISTING - MAY

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To cover Charleen's Portrait Studio photographs.

2410 /	0 BHS		Printing & Binding	(\$1,150.00)
2410 /	920	BHS	Graduation	\$1,150.00

Funds Math Textbooks for Single Variable Calculus Early Trancendentals, 9th + WebAssign, Single-term Instant Access and Instructor's Edition for Stewart/Clegg/Watson's Single Variable Calculus: Early Trancendentals, 9th ed

1000 /	100 BHS		Technology Supplies	(\$9.60)
1000 /	105 BHS		Periodicals	(\$45.05)
1000 /	105 BHS		Instructional Supplies	(\$33.97)
1000 /	105 BHS		Art Dues & Fees	(\$15.00)
1000 /	110 BHS		Textbooks	(\$9.86)
1000 /	140 BHS		Online Subscription Services	(\$229.00)
1000 /	170 BHS		Repairs	(\$390.00)
1000 /	170 BHS		Non-Tech Rep. and Maint.	(\$1,250.00)
1000 /	170 BHS		Instructional Supplies	(\$1,257.44)
1000 /	170 BHS		Dues & Fees	(\$75.00)
1000 /	350 BHS		Professional Services	(\$540.00)
2220 /	440 BHS		Periodicals	(\$341.00)
2220 /	440 BHS		Library Books	(\$200.00)
2410 /	0 BHS		Printing & Binding	(\$790.00)
2410 /	100 BHS		Student Transportation Other	(\$500.00)
1000 /	160	BHS	Textbooks	\$5,685.92

Reclass: Transfer from Admin Postage to Others Supplies for end of year needs.

2410 /	0 BHS		Postage	(\$800.00)
2410 /	0	BHS	Other Supplies	\$800.00

To pay BCS Invention Convention registration fee.

2410 /	0 BCS		Dues & Fees	(\$75.00)
1000 /	170	BCS	Dues & Fees	\$75.00

Report Commentary FY2022

As of May 31, 2022, we have expended 80% of the appropriated budget or \$11,907,433 and in 2021, we expended 80%. We are currently projecting expenditures of \$14,425,752 which is an under expenditure of \$443,162. This is an increase of \$156,575 from the prior month under expenditure projection. The BOE at their March 24, 2022 special meeting committed \$50,000 and on May 3, 2022 committed an additional \$150,000 for a total of \$200,000 towards the FY23 budget. The revised under expenditure net of the committed amounts and requested transfers is \$243,162.

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

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

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

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

Transfers:

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

Transfers over \$10,000:

Attachments:

- Budget status - FY2022
- BOE Transfers Listing - May
- Memo to BOF - Transfer of Funds over \$10,000 - None

Factors That May Impact the Budget

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

BOE TRANSFER LISTING - May

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

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

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

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

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

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

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

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

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

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

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

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

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

May

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

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

BUDGET STATUS:

May

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 5/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	May Changes/Transfers
STUDENT SUPPORT SERVICES										
Special Education	326,269	288,841	(23,890)	264,951	197,657	75%	247,605	17,346	(104,814)	Revised projection savings on legal and outplacements not occurring in fiscal year.
ESY Special Education	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	
Tutorial & Homebound Instruction	398	3,800	0	3,800	0	0%	3,800	0	0	
Regular/504 Instruction*	0	0	0	0	0	0%	30,000	(30,000)	30,000	Projected tuition cost of regular education student. Per legal counsel the district is responsible for this placement.
Social Work	0	445	0	445	0	0%	0	445	(445)	Less supplies needed
Guidance	4,727	5,392	0	5,392	4,950	92%	4,950	442	(442)	Less supplies needed
Nursing & Medical	2,297	5,920	0	5,920	3,243	55%	5,920	0	0	
Psychological Services	1,456	2,554	0	2,554	618	24%	2,554	0	0	
Speech, Hearing & Language	0	314	0	314	0	0%	0	314	(314)	Less supplies needed
Transportation - SY SPED	30,010	105,876	(43,476)	62,400	21,954	35%	27,906	34,494	(17,382)	Revised projection savings on outplacement not occurring in fiscal year.
Transportation - ESY SPED	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	
Subtotal	388,133	456,712	(67,366)	389,346	247,998	64%	342,310	47,036	(93,397)	
Excess Costs Grant	(22,565)	(51,890)	51,890	0	0	N/A	0	0	0	
Subtotal - Net of Excess Costs Grant	365,568	404,822	(15,476)	389,346	247,998	64%	342,310	47,036	(93,397)	

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

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

May

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

TICKMARK NOTES:

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

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

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

FY2021 Comparative Expenditure %=> 80%

Transfers Requested (see below): 0
PROJECTED BALANCE BOE: 443,162

BOE's Commitment toward FY2023 Budget (revised 3/24/22): (50,000)
BOE Additional Commitment toward FY2023 Budget (5/3/22): (150,000)

REVISED PROJECTED BALANCE: 243,162

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

At its June 22, 2022, regular meeting, the Board of Finance of the Town of Bolton, Connecticut voted the following:

“Shall the Annual Budget for the Town of Bolton, Connecticut for the fiscal year 2023 as recommended by the Board of Finance in the amount of \$ _____ be adopted?”

Emily Bradley,
Chair, Board of Finance