

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
JUNE 7, 2023
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON
MINUTES**

Board of Finance Members Present: Robert Munroe – Vice Chair, Charlie Danna Jr., Amanda Gordon, and Ashley Phelan

Staff Present: Jill Collins – Chief Financial Officer and James Rupert – Town administrator.

Absent: Ross Lally – Chairman, Mather Clarke, and Kristen Gourley

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

2) **Public Participation:**

3) **New Business:**

a) **Consider and possibly act on: Transfer of appropriations:**

R. Munroe went over the transfers provided.

- \$200 from the Inland Wetlands Commission Advertising budget to the Board of Finance Payroll budget to cover under budgeted payroll account.
- \$53 from the Building and Land Use Payroll budget to the Assessor Advertising budget to cover shortage in advertising account.
- \$23,000 from the Building and Land Use Payroll budget to the Refuse Services Tipping Fees budget to cover under-budgeted account.
- \$825 from the Building and Land Use Payroll budget to the Assessor Training budget to cover under-budgeted training account.
- \$4,400 from the Building and Land Use Payroll budget to the Assessor Payroll budget to cover under-budgeted payroll account.
- \$536 from the Building and Land Use Payroll budget to the Assessor Dues and Fee budget to cover under-budgeted account.
- \$5,300 from the Administration Legal budget to the Refuse Services Refuse Removal budget to cover under-budgeted account.

C. Danna MOVED to approve the transfer of appropriations. A. Gordon SECONDED.

J. Rupert explained that the Assessor's budget was put together by our previous Assessor who was only part time, whereas the current Assessor is shared with

Wilmington and we will receive some money back from Wilmington at the end of the fiscal year.

By roll call vote, passes UNANIMOUSLY 4:0:0.

b) Consider and possibly act on: Supplemental appropriations for Town Meeting:

J. Collins explained this has to go to Town Meeting first, and she only added this just in case, so no discussion is necessary.

4) Adjourn: R. Munroe adjourned this meeting at 7:27 PM.

Next Meetings:

June 15th, 2023 – Regular Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

SEE ATTACHMENTS UNDER SEPARATE COVER.

**BOLTON BOARD OF FINANCE
REGULAR MEETING
JUNE 15, 2023
HYBRID MEETING VIA ZOOM WEBSITE PLATFORM &
TOWN OF BOLTON, 222 BOLTON CENTER RD, BOLTON
MINUTES**

Board of Finance Members Present: Ross Lally – Chairman, Robert Munroe – Vice Chair (left at 8:10 PM), Charlie Danna Jr., Amanda Gordon, Mather Clarke, Ashley Phelan, and Kristen Gourley (arrived at 7:18 PM).

Staff Present: Ashleigh Johnson – Board Clerk

Others Present: Nick Lavigne – CVC

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

2) **Public Participation:**

3) **Approval of Minutes:** A. Gordon MOVED to approve the minutes for May 18, 2023 and May 24, 2023. R. Munroe SECONDED.

a) May 18, 2023 Regular Meeting:

A. Gordon AMENDED the motion to approve the minutes for both meetings and MOVED to approve just the minutes for May 18, 2023. R. Munroe SECONDED. By roll call vote, PASSES 6:0:1.

b) May 24, 2023 Special Meeting:

A. Gordon MOVED to approve the minutes for May 24, 2023. A. Phelan SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

4) **Elected Official and Town Staff Reports:**

R. Lally announced that no one from BOE or BOS is present, but he will take questions and comments for them.

a) Board of Education Update:

R. Munroe made an observation on BOE submissions. He notices they increased their projection of unspent funds to \$190,959 with an expended amount of \$12,386,199 as of 05/31/2023. R. Munroe predicts there will be more unexpended than predicted, closer to

\$400,000. K. Gourley mentioned that last year they expended 80% and this year is at 82% and it seems they are spending more this year. R. Munroe agreed stating that some of this is due to special education.

b) Tax Collection Summary:

R. Lally announced that J. Rupert and J. Collins said there were no watch items for tax collection.

c) Town Update:

R. Munroe asked if they had heard from Chelsea Groton. R. Lally said the bank gave several proposals and BOS was considering two of them which were: a minimum of \$5 million to avoid fees with a 4% variable interest rate and the other proposal was a minimum of \$3 million to avoid fees with a 3.5% variable interest rate. At the last BOS meeting they voted on \$5 million to avoid fees with a 4% variable interest rate. R. Munroe asked what index the variable interest rate is based on. A. Gordon said it would be helpful to see bank statements to predict interest income. C. Danna asked when the grant money would be coming in. A. Gordon asked if there was any information on the modular building since they transferred money to connect electricity and would like an update.

d) Other:

5) Ongoing Business:

a) Discussion regarding RFP for auditor:

J. Collins completed the RFP and it has the same terms of our current contract with our current auditor. She told R. Lally there are two options: move ahead with the RFP or extend our contract with our current auditor for another year. R. Lally says we budgeted \$45,000 for an auditor and our current auditor gave us a quote for extending a year at \$30,500 with Bolton Lakes paying \$5,500. He says if we were to get a new auditor it would cost more.

R. Munroe MOVED to approve an extended contract with our current auditor, Stephen Hopkins. C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

A. Gordon MOVED to approve the move ahead with the RFP. A. Phelan SECONDED.
By roll call vote, passes UNANIMOUSLY 6:0:0.

6) New Business:

a) Discussion regarding long-term sustainability of town budget:

R. Lally said some Board members looked disappointed they weren't meeting in July and August. He said he is open to suggestions, but they aren't budgeted for paying the Board Clerk and they could do the minutes themselves to save. The Board set next meetings for July 20, 2023 at 7:15 PM and August 17, 2023 at 7:15 PM to discuss transition planning and sustainability.

7) Adjournment: R. Lally adjourned this meeting at 8:29 PM.

Next Meetings:

July 20, 2023 – 7:15 PM

August 17, 2023 – 7:15 PM

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

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

SEE ATTACHMENTS UNDER SEPARATE COVER.

Report Commentary FY2023

As of June 30, 2023, we have expended 98% of the appropriated budget or \$14,788,554 and in 2022, we expended 96%. This is a total under expenditure of \$370,112 and represents an increase of \$179,152 from May's projection.

Changes from the prior month:

Regular Instruction: \$6,501 increase due to the replacement of broken oboe and new french horn.

Student Support Services: \$48,809 decrease due to actuals less than projected on items such as legal, outplacement costs, services, and supplies.

Administration, Support, & Central Services: \$34,195 decrease due to lower expenditures on legal, contracted services, and supplies.

Operations & Transportation: \$68,308 decrease due to busing credits from driver shortage, less athletic runs, lower fuel usage, and utilities.

Salaries/Wages & Employee Benefits: \$34,341 decrease as a result of absent without pay and savings from unfilled tutoring & other stipends.

Transfers: The BOE approved all transfers at their September 14, 2023 meeting.

Transfers over \$10,000: None

Attachments:

- FY2023 Budget status - June
- FY2022 Budget status - June
- Memo to BOF - None

Factors That May Impact the Budget

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

2. Beginning in FY23: Excess Cost Grant reimbursement was modified to a 3 tiered funding structure. If not fully funded, then all costs in excess of 4.5X the prior year's net current expenditure per pupil threshold would be reimbursed based on the following tiers based on town ranking: 73.7% (ranked 1-58), 76.31% (ranked 59-149) 76.25% (ranked 150 to 169) Currently we are projecting that Bolton will fall in the 73% based the 2023 & 2024 state ranking of 102 and 98, respectively.

Please note, the state changed the ranking %: The May payment reflected total adjusted payments for Bolton at 76.31% capped, which is an increase of 3.31% from the ranking %.

The Excess Cost Reimbursement threshold published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February and May based on the threshold.

3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services. In addition, there continues to be significant cost increases in general due to the market/economy's overall issues related supply chain, staffing, and demand higher than supply.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Substitute/long term substitute coverage.

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: June

	Function / Program	Audited	Approved	Budget	Revised	YTD	YTD	Unaudited	Projected	Incr/Decr
		Expenditures 2021-2022	Budget 2022-2023	Adjust./ Transfers	Budget 2022-2023	Expended 6/30/23	% Expended	Expenditures 2022-2023	Budget Balance +/-	from prior month proj. June Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology	1000 / 100	91,521	44,450	8,492	52,942	52,492	99%	52,492	450	(450)
Art	1000 / 105	9,191	9,326	164	9,490	9,328	98%	9,328	162	(162)
English Language Arts	1000 / 110	19,731	24,840	3,114	27,954	27,946	100%	27,946	8	50
World Language	1000 / 120	5,059	5,724	(58)	5,666	5,679	100%	5,679	(13)	(45)
Computer Instruction	1000 / 140	11,583	14,065	(3,200)	10,865	10,864	100%	10,864	1	(1)
Mathematics	1000 / 160	10,846	24,691	2,724	27,415	27,413	100%	27,413	2	(2)
Science	1000 / 170	16,520	14,630	(878)	13,752	12,685	92%	12,685	1,068	0
Health & Physical Education	1000 / 180	5,175	2,445	158	2,603	2,441	94%	2,441	162	(162)
Social Studies	1000 / 190	16,886	6,774	2,669	9,443	8,868	94%	8,868	575	(675)
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0
Business Education	1000 / 310	270	3,438	0	3,438	3,437	100%	3,437	1	0
Family & Consumer Science	1000 / 320	12,082	9,050	1,117	10,167	10,211	100%	10,211	(44)	574
Music	1000 / 350	23,883	15,817	8,650	24,467	24,156	99%	24,156	311	7,594
Technology Education	1000 / 360	9,281	13,099	0	13,099	12,981	99%	12,981	118	(118)
Continuing Education	1000 / 600	15,343	15,336	0	15,336	15,336	100%	15,336	0	0
Library Media Center	2220 / 440	33,551	40,071	0	40,071	40,076	100%	40,076	(5)	5
Athletics	3200 / 910	56,386	61,500	100	61,600	61,391	100%	61,391	209	(109)
Subtotal		337,306	305,256	23,052	328,308	325,304	99%	325,304	3,004	6,501
										See Budget Transfer Listing

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: June

STUDENT SUPPORT SERVICES	Function / Program	Audited	Approved	Budget	Revised	YTD	YTD	Unaudited	Projected	Incr/(decr)	
		Expenditures 2021-2022	Budget 2022-2023	Adjust./ Transfers	Budget 2022-2023	Expend 6/30/23	% Expended	Expenditures 2022-2023	Balance +/-	from prior month proj.	June Changes/Transfers
Special Education	1000 / 200	218,776	219,221	388	219,609	424,055	193%	424,055	(204,446)	(48,013)	Actuals less than projected on items such as legal, tuition, & services.
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	16,935	97%	16,935	454	0	
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	0	3,800	0	
Social Work	2110 / 000	0	490	0	490	0	0%	0	490	0	
Guidance	2120 / 430	4,950	5,520	0	5,520	5,557	101%	5,557	(37)	0	
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	3,853	49%	3,853	3,943	124	
Psychological Services	2140 / 200	618	3,149	(793)	2,356	1,736	74%	1,736	621	0	
Speech, Hearing & Language	2150 / 200	0	1,168	405	1,573	1,176	75%	1,176	397	0	
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	108,116	190%	108,116	(51,216)	(920)	
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	17,010	109%	17,010	(1,460)	0	
Subtotal		275,119	330,983	(0)	330,983	578,438	175%	578,438	(247,455)	(48,809)	
Excess Costs Grant		0	(10,646)	0	(10,646)	(76,498)	719%	(76,498)	65,852	0	Reimbursement for Excess Cost Final May Payment at 76.31%
Subtotal - Net of Excess Costs Grant		275,119	320,337	(0)	320,337	501,940	157%	501,940	(181,603)	(48,809)	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	2210 / 100	18,507	21,685	(703)	20,982	19,934	95%	19,934	1,048	(1,048)	See Budget Transfer Listing
Central Administration	2320 / 000	68,605	113,802	0	113,802	77,959	69%	77,959	35,843	(19,077)	Actuals less than projected on items such as legal, services, & supplies.
School Insurance	2330 / Var	148,024	153,545	0	153,545	156,144	102%	156,144	(2,599)	0	See Budget Transfer Listing / Less supplies & services purchased.
Building Administration	2410 / Var	62,865	79,174	(6,045)	73,129	68,053	93%	68,053	5,076	(7,364)	Actual maintenance higher than projected.
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	80,221	94%	80,221	5,114	1,886	
Systems Management	2580 / Var	226,523	263,662	(12,837)	250,825	242,233	97%	242,233	8,591	(8,591)	Savings from less IT consulting due to staffing shortage.
Subtotal		598,034	717,203	(19,585)	697,618	644,544	92%	644,544	53,074	(34,195)	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: June

Function / Program	Audited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 6/30/23	YTD % Expended	Unaudited Expenditures 2022-2023	Projected Budget Balance +/-	Incr(decr) from prior month proj.	June Changes/Transfers
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	620,458	503,439	37,545	540,984	93%	503,388	37,596	(37,596)	Savings driven by utilities savings.
Transportation	2700 / Var	581,151	602,493	0	602,493	95%	571,781	30,712	(30,712)	Savings from credits received on M&L, less athletic runs, & fuel.
Subtotal		1,201,609	1,105,932	37,545	1,143,477	94%	1,075,169	68,308	(68,308)	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,425,060	9,900,181	(11,012)	9,889,169	98%	9,648,117	241,052	(4,064)	See Budget Transfer Listing / Actual hourly & other wages less than projected.
Personnel Benefits	2570 / Var	2,415,964	2,809,757	(30,000)	2,779,757	93%	2,593,481	186,277	(30,277)	Actual insurances and other benefits less than projected.
Subtotal		11,841,024	12,709,938	(41,012)	12,668,926	97%	12,241,597	427,329	(34,341)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION		337,306	305,256	23,052	328,308	99%	325,304	3,004	6,501	
STUDENT SUPPORT SERVICES		275,119	320,337	(0)	320,337	157%	501,940	(181,603)	(48,809)	
ADMIN/SUPPORT/CENTRAL SERVICES		598,034	717,203	(19,585)	697,618	92%	644,544	53,074	(34,195)	
OPERATIONS/TRANSPORTATION		1,201,609	1,105,932	37,545	1,143,477	94%	1,075,169	68,308	(68,308)	
SALARIES/EMPLOYEE BENEFITS		11,841,024	12,709,938	(41,012)	12,668,926	97%	12,241,597	427,329	(34,341)	
TOTAL EDUCATION BUDGET		14,253,092	15,158,666	0	15,158,666	98%	14,788,554	370,112	(179,152)	

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.

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

FY2022 Comparative Expenditure %=>

96%

BOE TRANSFER LISTING - June

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Transfer from Building Administration to Music for repairs of the Selmer oboe.				
2410 / 000		BHS	Travel Expense	(690.00)
1000 / 350		BHS	Non-Tech Rep. and Maint.	690.00
Transfer from Building Administration to FCS to purchase supplies due to price inflation.				
2410 / 000		BHS	Technology Related Repairs and Maint.	(530.11)
1000 / 320		BHS	Instructional Supplies	530.11
To fund new pilot reading program K-5 materials to help teachers prepare for 2023-24 school year.				
2210 / 100		BHS	Instructional Staff PD	(5,114.00)
2210 / 100		BHS	Summer Academic leaders	(2,000.00)
2210 / 100		BCS	Summer Academic leaders	(1,797.00)
2210 / 100		BPS	Other supplies	(1,000.00)
2210 / 100		BPS	Travel Expense	(938.00)
2210 / 100		BCS	Online Subscription Services	10,849.00
Transfer from Building Administration to Science to cover increase in Clean Harbors laboratory chemical waste management.				
2410 / 000		BHS	Travel Expense	(640.00)
2410 / 000		BHS	Professional Development	(383.00)
2410 / 000		BHS	Dues & Fees	(44.92)
1000 / 170		BHS	Professional Services	1,067.92
Reclass: To cover office supply needs.				
2410 / 000		BHS	Travel Expense	(500.00)
2410 / 000		BHS	Other Supplies	500.00
Transfer from Social Studies to Athletics Awards to cover banner upgrade and end of year awards.				
1000 / 190		BHS	Periodicals	(52.00)
1000 / 190		BHS	Instructional Supplies	(24.00)
1000 / 190		BHS	Dues & Fees	(24.00)
3200 / 910		BHS	Awards	100.00
Reclass: To fund BCS postage machine.				
2410 / 000		BCS	General Supplies for Classrooms	(500.00)
2410 / 000		BCS	Postage	500.00
Transfer from World Language to ELA to cover instructional supply shortfall.				
1000 / 120		BCS	Instructional Supplies	(57.75)
1000 / 110		BCS	Textbooks	(1.51)
1000 / 110		BCS	Instructional Supplies	59.26

Reclass: To cover music instrument repairs.				
1000 / 350		BHS	Instructional Supplies	(265.88)
1000 / 350		BHS	Non-Tech Rep. and Maint.	265.88

Recalss: To cover graduation portraits.				
2410 / 000		BHS	Food	(100.00)
2410 / 920		BHS	Graduation	100.00

Reclass: To purchase athletic supplies.				
3200 / 910		BHS	Professional Services	(3,000.00)
3200 / 910		BHS	Athletic Supplies	3,000.00

To purchase replacement Oboe which is broken and unusable as well as a new French Horn to accommodate the substantial growth in and fill out the needs of the growing ensemble with auxiliary instrument.				
1000 / 350		BHS	Music Teachers	(7,215.00)
1000 / 350		BHS	Instructional Supplies	7,215.00

Reclass: To cover the cost of food for teacher appreciation week.				
2410 / 000		BCS	Other Supplies	(80.28)
2410 / 000		BCS	Food	80.28

Reclass: To fund postage shortfall.				
2410 / 000		BCS	General Supplies for Classrooms	(499.33)
2410 / 000		BCS	Postage	499.33

Report Commentary
FY2022

As of June 30, 2022, we have expended 96% of the appropriated budget or \$14,243,145 unaudited and in 2021, we expended 93%. This is an under expenditure of \$625,770 and an increase of \$182,607 from May's 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 is \$425,770.

Regular Instruction: \$18,146 decrease primarily due to supply chain issues, less services needed for repairs and less science chemical disposal.

Student Support Services: \$67,191 decrease due to lower legal, other expenses, and regular education placement not occurring.

Administration, Support, & Central Services: \$55,270 decrease due to lower legal, training cost, less repairs and maintenance, credit for service and supply, and vendor staffing issues resulted in service savings.

Operations & Transportation: \$14,363 decrease due to repairs not occurring prior to yearend, transportation credit for remote learning day and less athletic transportation that projected.

Salaries/Wages & Employee Benefits: \$27,637 decrease due to absent without pay, less substitutes and tutoring, and unfilled stipends & vacancies.

Transfers:

The BOE approved all transfers presented at their September 8, 2022 meeting.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2022
- BOE Transfers Listing - June

BOARD OF EDUCATION

BUDGET STATUS:

June

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD % Expended	Unaudited Expenditures 2021-2022	Projected [^] Budget Balance +/-	Incr/(dec) from prior month proj.	June Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology	1000 / 100	112,625	54,146	37,838	91,984	99%	91,521	463	(463)	
Art	1000 / 105	10,270	10,571	(500)	10,071	91%	9,191	880	(880)	Less instructional supplies needed.
English Language Arts	1000 / 110	19,695	19,924	61	19,985	99%	19,731	254	(254)	
World Language	1000 / 120	14,111	5,734	(652)	5,082	100%	5,059	24	(24)	
Computer Instruction	1000 / 140	13,536	14,143	(2,560)	11,583	100%	11,583	0	0	
Mathematics	1000 / 160	24,541	16,703	(5,854)	10,849	100%	10,846	3	(3)	
Science	1000 / 170	7,668	17,239	2,641	19,880	83%	16,520	3,360	(3,360)	Actuals less than encumbered and projected.
Health & Physical Education	1000 / 180	7,984	3,509	2,662	6,171	84%	5,175	997	(997)	Actuals less than encumbered and projected.
Social Studies	1000 / 190	4,271	9,830	7,051	16,881	100%	16,886	(5)	5	Less repairs & maintenance.
Vocational Education	1000 / 300	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	(1,583)	270	100%	270	0	0	
Family & Consumer Science	1000 / 320	9,680	9,050	3,439	12,489	97%	12,082	408	(408)	
Music	1000 / 350	16,800	16,678	8,423	25,101	95%	23,883	1,218	(1,218)	Actuals less than encumbered
Technology Education	1000 / 360	4,614	12,106	1,814	13,920	67%	9,281	4,639	(4,639)	Actuals less than encumbered and projected.
Continuing Education	1000 / 600	15,773	15,343	0	15,343	100%	15,343	0	0	
Library Media Center	2220 / 440	27,027	34,542	0	34,542	97%	33,551	991	(991)	Less library books purchased.
Athletics	3200 / 910	52,592	60,500	800	61,300	92%	56,386	4,914	(4,914)	Actuals less than encumbered and projected.
Subtotal		341,335	301,871	53,581	355,452	95%	337,306	18,146	(18,146)	

BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

June

Function	Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD % Expended	Unaudited Expenditures 2021-2022	Projected Budget Balance +/-	Incr(Decr) from prior month proj.	June Changes/Transfers
STUDENT SUPPORT SERVICES									
Special Education	1000 / 200	326,269	288,841	(23,890)	83%	218,776	46,175	(28,829)	See June BOE Transfer Listing. / Less legal and other expenses than projected.
ESY Special Education	1000 / 210	21,055	22,788	0	38%	8,561	14,227	0	No tutoring services.
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	0%	0	3,800	(3,800)	Did not occur prior to end of year. Projected tuition cost of regular education student.
Regular/504 Instruction*	1000 / 100	0	0	0	0%	0	0	(30,000)	Per legal counsel the district is responsible for this placement.
Social Work	2110 / 000	0	445	0	0%	0	445	0	
Guidance	2120 / 430	4,727	5,392	0	92%	4,950	442	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	68%	4,038	1,882	(1,882)	Actuals less than budget.
Psychological Services	2140 / 200	1,456	2,554	0	24%	618	1,936	(1,936)	Actuals less than budget.
Speech, Hearing & Language	2150 / 200	0	314	0	0%	0	314	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	(43,476)	44%	27,162	35,238	(744)	Actual less than budget.
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	53%	11,013	9,769	0	
Subtotal		388,133	456,712	(67,366)	71%	275,119	114,227	(67,191)	
Excess Costs Grant		(22,565)	(51,890)	51,890	N/A	0	0	0	
Subtotal - Net of Excess Costs Grant		365,568	404,822	(15,476)	71%	275,119	114,227	(67,191)	

BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS: June

	Function	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD % Expended	Unaudited Expenditures 2021-2022	Projected Budget Balance +/-	Incr/(dec) from prior month proj.	June Changes/Transfers
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	86%	18,507	3,056	(3,056)	See June BOE Transfer Listing. / Savings from travel, PD, & supplies.
Central Administration	2320 / 000	97,554	110,596	0	110,596	62%	68,605	41,991	(18,991)	See June BOE Transfer Listing. / Savings from legal, dues, & PD.
School Insurance Building Administration	2330 / Var 2410 / Var	133,532 61,209	148,672 76,511	0 (4,162)	148,672 72,349	100% 87%	148,024 62,865	648 9,483	0 (9,483)	See June BOE Transfer Listing. / Savings from less supplies needed.
Fiscal Services	2510 / 000	49,325	86,059	(12,867)	73,192	100%	73,511	(319)	3,237	See June BOE Transfer Listing. / Increase due to bi-ennial GASB disclosure invoice received in July offset by less repairs and maintenance.
Systems Management	2580 / Var	155,448	240,989	40,000	280,989	81%	226,523	54,466	(26,977)	See June BOE Transfer Listing. / Savings from less Eastcom services.
Subtotal		523,057	684,390	22,971	707,361	85%	598,034	109,326	(55,270)	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	461,147	503,861	124,410	628,271	99%	620,458	7,813	(3,043)	See June BOE Transfer Listing. / Savings from repairs not performed prior to year end.
Transportation	2700 / Var	522,854	576,795	19,676	596,471	97%	581,151	15,320	(11,320)	Savings from remote learning day credit and athletics.
Subtotal		984,001	1,080,656	144,086	1,224,742	98%	1,201,609	23,133	(14,363)	

BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS: June

Function	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./Transfers	Revised Budget 2021-2022	YTD Expended %	Unaudited Expenditures 2021-2022	Projected Budget Balance +/-	Incr/(Decr) from prior month proj.	June Changes/Transfers
SALARIES/WAGES & EMPLOYEE BENEFITS									
Salaries & Wages	9,136,214	9,752,021	(45,412)	9,706,609	97%	9,425,260	281,349	(21,349)	Projection savings from less retirement payouts, substitutes, stipends, tutors, and days without pay.
Personnel Benefits	2,495,227	2,645,154	(159,750)	2,485,404	97%	2,405,817	79,587	(6,287)	Projection savings from less salary and insurance changes.
Subtotal	11,631,441	12,397,175	(205,162)	12,192,013	97%	11,831,077	360,937	(27,637)	
SUMMARY OF ALL PROGRAMS									
REGULAR INSTRUCTION	341,335	301,871	53,581	355,452	95%	337,306	18,146	(18,146)	
STUDENT SUPPORT SERVICES	365,568	404,822	(15,476)	389,346	71%	275,119	114,227	(67,191)	
ADMIN/SUPPORT/CENTRAL SERVICES	523,057	684,390	22,971	707,361	85%	598,034	109,326	(55,270)	
OPERATIONS/TRANSPORTATION	984,001	1,080,656	144,086	1,224,742	98%	1,201,609	23,133	(14,363)	
SALARIES/EMPLOYEE BENEFITS	11,631,441	12,397,175	(205,162)	12,192,013	97%	11,831,077	360,937	(27,637)	
TOTAL EDUCATION BUDGET	13,845,402	14,868,914	0	14,868,914	96%	14,243,145	625,770	(182,607)	

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.

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 625,770

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: 425,770

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

BOE TRANSFER LISTING - June

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To purchase special education supplies.				
1000 /	200 BHS		Instructional Supplies	-(\$1,200.00)
1000 /	200	BCS	Other Supplies	\$1,200.00
Reclass: To cover increase cost of BCS A/C rentals for freight and Fuel Surcharge.				
2600 /	0 BCS		Non-Tech Rep. and Maint.	-(\$1,020.00)
2600 /	0	BCS	Rental Of Equipment And Vehicles	\$1,020.00
Reclass: Transfer money in order to pay for photographer for promotion.				
2410 /	0 BCS		Professional Development	-(\$906.04)
2410 /	0 BCS		Travel Expense	-(\$193.96)
2410 /	0	BCS	Professional Services	\$1,100.00
Reclass: To cover price increase for Survey Monkey.				
2320 /	0 BPS		Dues & Fees	-(\$81.00)
2320 /	0	BPS	Online Subscription Services	\$81.00
Reclass: To transfer monies to cover PD costs at BCS.				
2210 /	100 BCS		Instructional Staff PD	-(\$200.00)
2210 /	100	BHS	Instructional Staff PD	\$200.00
Reclass: To fund Cyber Insurance Readiness & Gap Assessment 2022 study.				
2580 /	0 BPS		Online Subscription Services	-(\$2,400.00)
2580 /	0	BPS	Professional Services	\$2,400.00
To cover May Diesel shortfall due to cost increase.				
2600 /	0 BHS		Electricity	-(\$4,000.00)
2700 /	0	BPS	Diesel	\$4,000.00
Reclass: To cover increase in cost to repair BCS fire alarm panel.				
2600 /	0 BHS		Purchased Property Services	-(\$400.00)
2600 /	0	BCS	Non-Tech Rep. and Maint.	\$400.00
Reclass: To cover shortfall in Propane due to cost increase.				
2600 /	0 BHS		Purchased Property Services	-(\$2,684.32)
2600 /	0	BCS	Propane	\$204.26
2600 /	0	BHS	Propane	\$2,480.06

BOE TRANSFER LISTING - June

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
To fund additional week of AC For BCS.				
2510 /	0 BPS		Professional Services	-\$6,088.49
2600 /	0 BHS		Non-Tech Rep. and Maint.	-\$5,000.00
2600 /	0 BHS		Purchased Property Services	-\$2,000.00
2510 /	0 BPS		Professional Development	-\$1,000.00
2510 /	0 BPS		Travel Expense	-\$847.49
2510 /	0 BCS		District Supplies	-\$798.80
2510 /	0 BCS		Non-Tech Rep. and Maint.	-\$35.22
2600 /	0	BCS	Rental Of Equipment And Vehicles	\$15,770.00

Reclass: To cover shortfall in electricity.				
2600 /	0 BPS		Communications	-\$660.57
2600 /	0 BHS		Non-Tech Rep. and Maint.	-\$400.00
2600 /	0 BHS		Purchased Property Services	-\$200.00
2600 /	0	BCS	Electricity	\$439.45
2600 /	0	BHS	Electricity	\$821.12

Report Commentary

FY2024

As of August 31, 2023, we have expended 5% of the appropriated budget or \$842,892 and in 2022, we expended 5%. We are currently projecting the budget to be fully expended at \$16,109,150.

Transfers:

The BOE approved all transfers at their September 14, 2023.

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2023
- Budget status - FY2022

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. Beginning in FY23: Excess Cost Grant reimbursement was modified to a 3 tiered funding structure. If not fully funded, then all costs in excess of 4.5X the prior year's net current expenditure per pupil threshold would be reimbursed based on the funding tier of the town ranking. In FY23 Bolton was reimbursed at 76.31% capped.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February and May based on the threshold.

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

July/Aug

	Function / Program	Unaudited	Approved	Budget	Revised	YTD	YTD	Projected	Projected	Incr(decr)	July/Aug Changes/Transfers
		Expenditures 2022-2023	Budget 2023-2024	Adjust./ Transfers	Budget 2023-2024	Expended 8/31/23	% Expended	Expenditures 2023-2024	Budget Balance	from prior month proj.	
REGULAR INSTRUCTION											
Instructional Technology	1000 / 100	52,492	61,455	0	61,455	0	0%	61,455	0	0	
Art	1000 / 105	9,328	9,410	0	9,410	0	0%	9,410	0	0	
English Language Arts	1000 / 110	27,946	23,448	0	23,448	0	40%	23,448	0	0	
World Language	1000 / 120	5,679	5,778	0	5,778	0	18%	5,778	0	0	See Budget Transfer Listing
Computer Instruction	1000 / 140	10,864	14,000	0	14,000	0	22%	14,000	0	0	See Budget Transfer Listing
Mathematics	1000 / 160	27,413	26,045	616	26,661	0	4%	26,661	0	616	See Budget Transfer Listing
Science	1000 / 170	12,685	16,010	0	16,010	0	39%	16,010	0	0	
Health & Physical Education	1000 / 180	2,441	5,080	0	5,080	0	46%	5,080	0	0	
Social Studies	1000 / 190	8,868	5,839	0	5,839	0	0%	5,839	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	3,437	308	0	308	0	55%	308	0	0	
Family & Consumer Science	1000 / 320	10,211	10,100	9,973	20,073	0	54%	20,073	0	9,973	See Budget Transfer Listing
Music	1000 / 350	24,156	15,274	0	15,274	391	3%	15,274	0	0	
Technology Education	1000 / 360	12,981	10,466	0	10,466	1,514	14%	10,466	0	0	
Continuing Education	1000 / 600	15,336	15,336	0	15,336	15,336	100%	15,336	0	0	
Library/Media Center	2220 / 440	40,076	35,708	0	35,708	13,411	38%	35,708	0	0	
Athletics	3200 / 910	61,391	61,750	0	61,750	8,550	14%	61,750	0	0	
Subtotal		325,304	316,007	10,589	326,596	73,451	22%	326,596	0	10,589	
STUDENT SUPPORT SERVICES											
Special Education	1000 / 200	424,055	513,161	0	513,161	722	0%	513,161	0	0	
ESY Special Education	1000 / 210	16,935	41,488	0	41,488	275	1%	41,488	0	0	
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	300	0	300	0	0%	300	0	0	
Guidance	2120 / 430	5,557	6,037	0	6,037	5,286	88%	6,037	0	0	
Nursing & Medical	2130 / 000	3,853	7,958	0	7,958	0	0%	7,958	0	0	
Psychological Services	2140 / 200	1,736	2,949	0	2,949	0	0%	2,949	0	0	
Speech, Hearing & Language	2150 / 200	1,176	639	0	639	0	0%	639	0	0	
Transportation - SY SPED	2700 / 200	108,116	154,833	0	154,833	0	0%	154,833	0	0	
Transportation - ESY SPED	2700 / 210	17,010	27,279	0	27,279	16,074	59%	27,279	0	0	
Subtotal		578,438	758,444	0	758,444	22,357	3%	758,444	0	0	
Excess Costs Grant		(76,498)	(128,207)	0	(128,207)	0	0%	(128,207)	0	0	
Subtotal - Net of Excess Costs Grant		501,940	630,237	0	630,237	22,357	4%	630,237	0	0	

1 FY24 BOE Budget Status - July/August.xlsx 2:55 PM 1/2

BOARD OF EDUCATION'S BUDGET

July/Aug

Function / Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 8/31/23	YTD % Expended	Projected Expenditures 2023-2024	Projected Budget Balance	Incr(decr) from prior month proj.	July/Aug Changes/Transfers
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	19,934	18,609	0	18,609	25%	18,609	0	0	
Central Administration	2320 / 000	77,959	103,523	0	103,523	16%	103,523	0	0	
School Insurance	2330 / Var	156,144	164,522	0	164,522	21%	164,522	0	0	
Building Administration	2410 / Var	68,053	72,652	(616)	72,036	21%	72,036	0	(616)	See Budget Transfer Listing
Fiscal Services	2510 / 000	80,221	88,253	0	88,253	5%	88,253	0	0	
Systems Management	2580 / Var	242,233	285,540	0	285,540	25%	285,540	0	0	
Subtotal		644,544	733,099	(616)	732,483	20%	732,483	0	(616)	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	2600 / 000	503,388	518,059	0	518,059	11%	518,059	0	0	
Transportation	2700 / Var	571,781	612,905	0	612,905	8%	612,905	0	0	
Subtotal		1,075,169	1,130,964	0	1,130,964	10%	1,130,964	0	0	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	Var / Var	9,648,117	10,189,307	0	10,189,307	4%	10,189,307	0	0	
Personnel Benefits	2570 / Var	2,593,481	3,109,536	(9,973)	3,099,563	4%	3,099,563	0	(9,973)	See Budget Transfer Listing
Subtotal		12,241,597	13,298,843	(9,973)	13,288,870	4%	13,288,870	0	(9,973)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION		325,304	316,007	10,589	326,596	22%	326,596	0	10,589	
STUDENT SUPPORT SERVICES		501,940	630,237	0	630,237	4%	630,237	0	0	
ADMIN/SUPPORT/CENTRAL SERVICES		644,544	733,099	(616)	732,483	20%	732,483	0	(616)	
OPERATIONS/TRANSPORTATION		1,075,169	1,130,964	0	1,130,964	10%	1,130,964	0	0	
SALARIES/EMPLOYEE BENEFITS		12,241,597	13,298,843	(9,973)	13,288,870	4%	13,288,870	0	(9,973)	
TOTAL EDUCATION BUDGET		14,788,554	16,109,150	0	16,109,150	5%	16,109,150	0	0	

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.

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

FY2022 Comparative Expenditure %=>

5%

BOE TRANSFER LISTING - July/August

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
To cover FCS fire suppression repairs and electrical required for 2023 compliance per new NFPA fire code.				
2410 / 000		BHS	Health Insurance	(\$9,276.00)
1000 / 320		BHS	Non-Tech Rep. and Maint.	\$9,276.00
To cover FCS R&M shortfall for semiannual inspection and new annual hood cleaning and maintenance.				
2410 / 000		BHS	Health Insurance	(\$696.80)
1000 / 320		BHS	Non-Tech Rep. and Maint.	\$96.80
1000 / 320		BHS	Non-Tech Rep. and Maint.	\$600.00
To cover shortfall in the Math budget for I-Ready subscription.				
2410 / 000		BHS	General Supplies for Classrooms	(\$616.00)
1000 / 160		BHS	Online Subscription Services	\$616.00
Reclass: Additional textbooks needed for Spanish 3.				
1000 / 120		BHS	Instructional Supplies	(\$744.25)
1000 / 120		BHS	Textbooks	\$37.50
1000 / 120		BHS	Online Subscription Services	\$706.75

<p style="text-align: center;">Report Commentary FY2023</p>

As of August 31, 2022, we have expended 5% of the appropriated budget or \$778,972 and in 2021, we expended 5%. We are currently projecting the budget to be fully expended at \$15,158,666.

Transfers:

None

Transfers over \$10,000:

None

Attachments:

- Budget status - FY2023

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. 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'S APPROVED BUDGET

BUDGET STATUS: Jul/Aug

	Function	Unaudited Expenditures /Program	Approved Budget	Budget Adjust./ Transfers	Revised Budget	YTD Expended 8/31/22	YTD % Expended	Approved Budget 2022-2023	Projected Budget Balance +/-
REGULAR INSTRUCTION									
Instructional Technology	1000 / 100	91,521	44,450	0	44,450	3,831	9%	44,450	0
Art	1000 / 105	9,191	9,326	0	9,326	582	6%	9,326	0
English Language Arts	1000 / 110	19,731	24,840	0	24,840	1,023	4%	24,840	0
World Language	1000 / 120	5,059	5,724	0	5,724	0	0%	5,724	0
Computer Instruction	1000 / 140	11,583	14,065	0	14,065	3,296	23%	14,065	0
Mathematics	1000 / 160	10,846	24,691	0	24,691	24,223	98%	24,691	0
Science	1000 / 170	16,520	14,630	0	14,630	1,229	8%	14,630	0
Health & Physical Education	1000 / 180	5,175	2,445	0	2,445	0	0%	2,445	0
Social Studies	1000 / 190	16,886	6,774	0	6,774	150	2%	6,774	0
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0
Business Education	1000 / 310	270	3,438	0	3,438	2,938	85%	3,438	0
Family & Consumer Science	1000 / 320	12,082	9,050	0	9,050	674	7%	9,050	0
Music	1000 / 350	23,883	15,817	0	15,817	2,252	14%	15,817	0
Technology Education	1000 / 360	9,281	13,099	0	13,099	0	0%	13,099	0
Continuing Education	1000 / 600	15,343	15,336	0	15,336	15,336	100%	15,336	0
Library Media Center	2220 / 440	33,551	40,071	0	40,071	16,156	40%	40,071	0
Athletics	3200 / 910	56,386	61,500	0	61,500	4,634	8%	61,500	0
Subtotal		337,306	305,256	0	305,256	76,323	25%	305,256	0

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS:

Jul/Aug

	Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 8/31/22	YTD % Expended	Approved Budget	Projected Budget
								2022-2023	Balance +/-
STUDENT SUPPORT SERVICES									
Special Education	1000 / 200	218,776	219,221	0	219,221	8,982	4%	219,221	0
ESY Special Education	1000 / 210	8,561	17,389	0	17,389	9,150	53%	17,389	0
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	3,800	0
Social Work	2110 / 000	0	490	0	490	0	0%	490	0
Guidance	2120 / 430	4,950	5,520	0	5,520	0	0%	5,520	0
Nursing & Medical	2130 / 000	4,038	7,796	0	7,796	95	1%	7,796	0
Psychological Services	2140 / 200	618	3,149	0	3,149	0	0%	3,149	0
Speech, Hearing & Language	2150 / 200	0	1,168	0	1,168	0	0%	1,168	0
Transportation - SY SPED	2700 / 200	27,162	56,900	0	56,900	0	0%	56,900	0
Transportation - ESY SPED	2700 / 210	11,013	15,550	0	15,550	14,211	91%	15,550	0
Subtotal		275,119	330,983	0	330,983	32,438	10%	330,983	0
Excess Costs Grant		0	(10,646)	0	(10,646)	0	0%	(10,646)	0
Subtotal - Net of Excess Costs Grant		275,119	320,337	0	320,337	32,438	10%	320,337	0
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES									
Program Impr. & Evaluation	2210 / 100	18,507	21,685	0	21,685	4,484	21%	21,685	0
Central Administration	2320 / 000	68,605	113,802	0	113,802	21,538	19%	113,802	0
School Insurance	2330 / Var	148,024	153,545	0	153,545	38,529	25%	153,545	0
Building Administration	2410 / Var	62,865	79,174	0	79,174	7,729	10%	79,174	0
Fiscal Services	2510 / 000	73,511	85,335	0	85,335	4,404	5%	85,335	0
Systems Management	2580 / Var	226,523	263,662	0	263,662	23,846	9%	263,662	0
Subtotal		598,034	717,203	0	717,203	100,530	14%	717,203	0

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: Jul/Aug

Function / Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 8/31/22	YTD % Expended	Approved Budget 2022-2023	Projected Budget Balance +/-
OPERATIONS & TRANSPORTATION								
Operations & Maintenance	2600 / 000 620,458	503,439	0	503,439	44,242	9%	503,439	0
Transportation	2700 / Var 581,151	602,493	0	602,493	0	0%	602,493	0
Subtotal	1,201,609	1,105,932	0	1,105,932	44,242	4%	1,105,932	0
SALARIES/WAGES & EMPLOYEE BENEFITS								
Salaries & Wages	Var / Var 9,425,260	9,900,181	0	9,900,181	397,628	4%	9,900,181	0
Personnel Benefits	2570 / Var 2,405,817	2,809,757	0	2,809,757	127,811	5%	2,809,757	0
Subtotal	11,831,077	12,709,938	0	12,709,938	525,439	4%	12,709,938	0
SUMMARY OF ALL PROGRAMS								
REGULAR INSTRUCTION	337,306	305,256	0	305,256	76,323	25%	305,256	0
STUDENT SUPPORT SERVICES	275,119	320,337	0	320,337	32,438	10%	320,337	0
ADMIN/SUPPORT/CENTRAL SERVICES	598,034	717,203	0	717,203	100,530	14%	717,203	0
OPERATIONS/TRANSPORTATION	1,201,609	1,105,932	0	1,105,932	44,242	4%	1,105,932	0
SALARIES/EMPLOYEE BENEFITS	11,831,077	12,709,938	0	12,709,938	525,439	4%	12,709,938	0
TOTAL EDUCATION BUDGET	14,243,145	15,158,666	0	15,158,666	778,972	5%	15,158,666	0

FY2022 Comparative Expenditure %=>

5%

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.

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

BOE TRANSFER LISTING: July-Aug

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
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NO TRANSFERS MADE IN JULY/AUGUST

**TAX COLLECTOR
6.30.23**

	ADOPTED	REVISED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 6.30.23	PERCENTAGE COLLECTED FY 23 BUDGET
CURRENT YR. LEVY	\$ 15,953,417.00	\$ 16,175,000.00	\$ 16,257,365.06	\$ (51,626.62)	\$ (14,577.84)	\$ 1,771.72	\$ 16,192,932.32	100.11%
MOTOR VEHICLE	\$ 1,737,991.00	\$ 1,680,000.00	\$ 1,706,690.29	\$ (12,108.22)	\$ (5,120.34)	\$ (232.24)	\$ 1,689,229.49	100.55%
SUPP. MV LEVY	\$ 175,000.00	\$ 200,000.00	\$ 206,335.23	\$ (839.90)	\$ (595.34)	\$ 602.99	\$ 205,502.98	102.75%
SUB TOTAL	\$ 17,866,408.00	\$ 18,055,000.00	\$ 18,170,390.58	\$ (64,574.74)	\$ (20,293.52)	\$ 2,142.47	\$ 18,087,664.79	100.18%
PRIOR YEARS	\$ 70,000.00	\$ 98,000.00	\$ 109,481.96	\$ (3,252.75)	\$ -	\$ (2,703.25)	\$ 103,525.96	105.64%
INTEREST & FEES	\$ 55,000.00	\$ 73,000.00	\$ 80,049.31	\$ (23.43)	\$ (255.01)	\$ 560.78	\$ 80,331.65	110.04%
TOTAL	\$ 17,991,408.00	\$ 18,226,000.00	\$ 18,359,921.85	\$ (67,850.92)	\$ (20,548.53)	\$ -	\$ 18,271,522.40	100.25%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2022	8.31.2022	9.30.2022	10.31.2022	11.30.2022	12.31.2022
86.13%	99.24%	99.63%	100.92%	101.10%	101.25%
1.31.2023	2.28.2023	3.30.2023	4.30.2023	5.31.2023	6.30.2023
101.23%	101.29%	101.38%	99.98%	100.11%	100.11%
7.31.2021	8.31.2021	9.30.2021	10.31.2021	11.30.2021	12.31.2021
19.07%	90.94%	98.67%	99.09%	99.52%	99.95%
1.31.2022	2.28.2022	3.30.2022	4.30.2022	5.31.2022	6.30.2022
100.98%	101.06%	101.12%	101.24%	100.18%	100.39%

TAX COLLECTOR
7.31.23

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	Transfers	NET COLLECTION 7.31.23	PERCENTAGE COLLECTED FY 24 BUDGET
CURRENT YR.LEVY	\$ 17,614,056.00	\$ 14,274,339.00	\$ -	\$ (54,055.90)		\$ 14,220,283.10	80.73%
MOTOR VEHICLE	\$ 1,787,741.00	\$ 1,129,755.72	\$ -	\$ (496.64)		\$ 1,129,259.08	63.17%
SUPP.MV LEVY	\$ 195,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUB TOTAL	\$ 19,596,797.00	\$ 15,404,094.72	\$ -	\$ (54,552.54)	\$ -	\$ 15,349,542.18	78.33%
PRIOR YEARS	\$ 75,000.00	\$ 13,275.64	\$ -	\$ -		\$ 13,275.64	17.70%
INTEREST & FEES	\$ 55,000.00	\$ 4,609.79	\$ -	\$ -		\$ 4,609.79	8.38%
TOTAL	\$ 19,726,797.00	\$ 15,421,980.15	\$ -	\$ (54,552.54)	\$ -	\$ 15,367,427.61	77.90%

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2023	8.31.2023	9.30.23	10.31.2023	11.30.2023	12.31.2023
80.73%					
1.31.2024	2.28.2024	3.31.2024	4.30.2024	5.31.2024	6.30.2024
7.31.2022	8.31.2022	9.30.2022	10.31.2022	11.30.2022	12.31.2022
86.13%	99.24%	99.63%	100.92%	101.10%	101.25%
1.31.2023	2.28.2023	3.31.2023	4.30.2023	5.31.2023	6.30.2023
101.23%	101.29%	101.38%	99.98%	100.11%	100.11%

TAX COLLECTOR
8.31.23

	ADOPTED	COLLECTIONS		REFUNDS	RETURNED PAYMENTS	Transfers	NET COLLECTION		PERCENTAGE COLLECTED FY 24 BUDGET
		YTD					8.31.23		
CURRENT YR.LEVY	\$ 17,614,056.00	\$ 17,666,097.38	\$ (61.35)	\$ (54,055.90)	\$ 855.12	\$ 17,612,835.25		99.99%	
MOTOR VEHICLE	\$ 1,787,741.00	\$ 1,615,129.27	\$ (1,273.74)	\$ (496.64)	\$ 1,145.43	\$ 1,614,504.32		90.31%	
SUPP.MV LEVY	\$ 195,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%	
SUB TOTAL	\$ 19,596,797.00	\$ 19,281,226.65	\$ (1,335.09)	\$ (54,552.54)	\$ 2,000.55	\$ 19,227,339.57		98.11%	
PRIOR YEARS	\$ 75,000.00	\$ 49,772.56	\$ (1,329.23)	\$ -	\$ (2,000.55)	\$ 46,442.78		61.92%	
INTEREST & FEES	\$ 55,000.00	\$ 24,764.69	\$ -	\$ -	\$ -	\$ 24,764.69		45.03%	
TOTAL	\$ 19,726,797.00	\$ 19,355,763.90	\$ (2,664.32)	\$ (54,552.54)	\$ -	\$ 19,298,547.04		97.83%	

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

	7.31.2023	8.31.2023	9.30.23	10.31.2023	11.30.2023	12.31.2023
	80.73%	99.99%				
	1.31.2024	2.28.2024	3.31.2024	4.30.2024	5.31.2024	6.30.2024
	7.31.2022	8.31.2022	9.30.2022	10.31.2022	11.30.2022	12.31.2022
	86.13%	99.24%	99.63%	100.92%	101.10%	101.25%
	1.31.2023	2.28.2023	3.31.2023	4.30.2023	5.31.2023	6.30.2023
	101.23%	101.29%	101.38%	99.98%	100.11%	100.11%

Town of Bolton - FY2023 Revenue Statement - June 30, 2023

FINAL UNAUDITED

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
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General Fund Revenue

Property Taxes

Current Property Tax	\$15,953,417.00	\$16,175,000.00	\$16,192,932.32	\$239,515.32	\$17,932.32	100.11%
Motor Vehicle Tax	\$1,737,991.00	\$1,680,000.00	\$1,689,229.49	(\$48,761.51)	\$9,229.49	100.55%
Supplemental MV Levy	\$175,000.00	\$200,000.00	\$205,502.98	\$30,502.98	\$5,502.98	102.75%
Prior Year's Taxes	\$70,000.00	\$98,000.00	\$103,525.96	\$33,525.96	\$5,525.96	105.64%
Interest & Fees	\$55,000.00	\$73,000.00	\$80,331.65	\$25,331.65	\$7,331.65	110.04%
Total Taxes	\$17,991,408.00	\$18,226,000.00	\$18,271,522.40	\$280,114.40	\$45,522.40	100.259%

State of Connecticut

Education Grants

ECS	\$2,683,216.00	\$2,683,216.00	\$2,683,216.00	\$0.00	\$0.00	100.00%
Adult Education	\$5,599.00	\$5,993.00	\$6,050.00	\$451.00	\$57.00	100.95%
Total State of CT Ed	\$2,688,815.00	\$2,689,209.00	\$2,689,266.00	\$451.00	\$57.00	100.009%

Other Grants

Municipal Transition Grant	\$336,552.00	\$336,552.00	\$336,552.00	\$0.00	\$0.00	100.00%
Pilot: New Tiered Reimb.	\$31,536.00	\$31,536.00	\$31,536.40	\$0.40	\$0.40	100.00%
Disabled	\$750.00	\$799.00	\$799.09	\$49.09	\$0.09	100.01%
Veterans Grant	\$1,893.00	\$2,519.00	\$2,519.37	\$626.37	\$0.37	100.01%
Pequot	\$3,244.00	\$3,244.00	\$3,244.00	\$0.00	\$0.00	100.00%
Misc. State Grants	\$5,000.00	\$0.00	\$6,407.88	\$1,407.88	\$6,407.88	#DIV/0!
DOT Transportation Grant	\$11,494.00	\$11,494.00	\$11,825.00	\$331.00	\$331.00	102.88%
Municipal Projects	\$24,859.00	\$24,859.00	\$24,859.00	\$0.00	\$0.00	100.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Municipal Revenue Sharing	\$0.00	\$102,728.00	\$102,728.10	\$102,728.10	\$0.10	100.00%
Law Enforcement	\$1,000.00	\$2,500.00	\$3,120.00	\$2,120.00	\$620.00	124.80%
Total Other Grants	\$427,381.00	\$527,284.00	\$534,643.84	\$107,262.84	\$7,359.84	101.409%

Other Town Revenue

Tuition	\$116,517.00	\$116,517.00	\$128,358.22	\$11,841.22	\$11,841.22	110.16%
Town Clerk	\$85,000.00	\$85,000.00	\$96,996.35	\$11,996.35	\$11,996.35	114.11%
Selectmen Fees	\$12,745.00	\$12,745.00	\$17,058.00	\$4,313.00	\$4,313.00	133.84%
Building Official Fees	\$75,000.00	\$80,000.00	\$121,028.87	\$46,028.87	\$41,028.87	151.29%
Library	\$2,000.00	\$1,500.00	\$1,557.65	(\$442.35)	\$57.65	103.84%
Building Official Service	\$88,081.00	\$91,681.00	\$91,681.32	\$3,600.32	\$0.32	100.00%
Misc. Revenue	\$15,000.00	\$33,000.00	\$34,501.69	\$19,501.69	\$1,501.69	104.55%
Telephone	\$6,000.00	\$7,733.00	\$7,733.19	\$1,733.19	\$0.19	100.00%
Interest	\$80,000.00	\$15,000.00	\$20,393.76	(\$59,606.24)	\$5,393.76	135.96%
Seniors	\$0.00	\$870.00	\$950.00	\$950.00	\$80.00	100.00%
Rental	\$33,684.00	\$31,824.00	\$31,824.00	(\$1,860.00)	\$0.00	100.00%
Shared Services-Assessor	\$60,894.00	\$50,000.00	\$43,805.48	(\$17,088.52)	(\$6,194.52)	100.00%
Total Other Town	\$574,921.00	\$525,870.00	\$595,888.53	\$20,967.53	\$70,018.53	113.31%

TOTAL GENERAL FUND	\$21,682,525.00	\$21,968,363.00	\$22,091,320.77	\$408,795.77	\$122,957.77	100.56%
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	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
BOARD OF EDUCATION						
Excess Cost Grant	\$51,890.00	\$51,890.00	\$76,498.00	\$24,608.00	\$24,608.00	147.42%
Federal Grants	\$206,485.00	\$206,485.00	\$228,228.95	\$21,743.95	\$21,743.95	110.53%
SHEFF	\$58,400.00	\$58,400.00	\$67,350.00	\$8,950.00	\$8,950.00	115.33%
CHOICE Grant	\$376,000.00	\$376,000.00	\$441,457.00	\$65,457.00	\$65,457.00	117.41%
TEAM	\$1,000.00	\$1,000.00	\$828.00	(\$172.00)	(\$172.00)	82.80%
Donations	\$0.00	\$0.00	\$2,498.00	\$2,498.00	\$2,498.00	100.00%
ESSER II	\$0.00	\$0.00	\$14,017.50	\$14,017.50	\$14,017.50	100.00%
Amplify Grant	\$0.00	\$0.00	\$7,801.00	\$7,801.00	\$7,801.00	100.00%
ARP ESSER Grant	\$169,510.00	\$169,510.00	\$17,981.00	(\$151,529.00)	(\$151,529.00)	10.61%
Total Board of Education Grants	\$863,285.00	\$863,285.00	\$856,659.45	(\$6,625.55)	(\$6,625.55)	99.23%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$ 199,975.00	\$ 199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$1,063,260.00	\$1,063,260.00	\$1,056,079.43	(\$7,180.57)	(\$7,180.57)	99.32%

Town of Bolton - FY2024 Revenue Statement - July 31, 2023

	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	\$17,614,056.00	\$17,614,056.00	\$14,220,283.10	(\$3,393,772.90)	(\$3,393,772.90)	80.73%
Motor Vehicle Tax	\$1,787,741.00	\$1,787,741.00	\$1,129,259.08	(\$658,481.92)	(\$658,481.92)	63.17%
Supplemental MV Lev	\$195,000.00	\$195,000.00	\$0.00	(\$195,000.00)	(\$195,000.00)	0.00%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$13,275.64	(\$61,724.36)	(\$61,724.36)	17.70%
Interest & Fees	\$55,000.00	\$55,000.00	\$4,609.79	(\$50,390.21)	(\$50,390.21)	8.38%
Total Taxes	\$19,726,797.00	\$19,726,797.00	\$15,367,427.61	(\$4,359,369.39)	(\$4,359,369.39)	77.90%
State of Connecticut						
Education Grants						
ECS	\$2,626,382.00	\$2,626,382.00	\$0.00	(\$2,626,382.00)	(\$2,626,382.00)	0.00%
Adult Education	\$5,797.00	\$5,797.00	\$0.00	(\$5,797.00)	(\$5,797.00)	0.00%
Total State of CT Ed	\$2,632,179.00	\$2,632,179.00	\$0.00	(\$2,632,179.00)	(\$2,632,179.00)	0.00%
Other Grants						
Municipal Transition Grant	\$469,204.00	\$469,204.00	\$0.00	(\$469,204.00)	(\$469,204.00)	0.00%
Pilot: New Tiered Reimb.	\$31,984.00	\$31,984.00	\$0.00	(\$31,984.00)	(\$31,984.00)	0.00%
Disabled	\$800.00	\$800.00	\$0.00	(\$800.00)	(\$800.00)	0.00%
Veterans Grant	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	(\$2,500.00)	0.00%
Pequot	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
Misc. State Grants	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.00%
DOT Transportation Grant	\$11,825.00	\$11,825.00	\$0.00	(\$11,825.00)	(\$11,825.00)	0.00%
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	\$0.00	(\$11,053.00)	(\$11,053.00)	0.00%
Municipal Revenue Sharing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
Total Other Grants	\$562,469.00	\$562,469.00	\$0.00	(\$93,265.00)	(\$93,265.00)	0.00%
Other Town Revenue						
Tuition	\$94,839.00	\$94,839.00	\$1,300.00	(\$93,539.00)	(\$93,539.00)	1.37%
Town Clerk	\$85,000.00	\$85,000.00	\$5,375.50	(\$79,624.50)	(\$79,624.50)	6.32%
Selectmen Fees	\$12,745.00	\$12,745.00	\$577.00	(\$12,168.00)	(\$12,168.00)	4.53%
Building Official Fees	\$75,000.00	\$75,000.00	\$13,762.76	(\$61,237.24)	(\$61,237.24)	18.35%
Library	\$2,000.00	\$2,000.00	\$2.10	(\$1,997.90)	(\$1,997.90)	0.11%
Building Official Service	\$94,432.00	\$94,432.00	\$0.00	(\$94,432.00)	(\$94,432.00)	0.00%
Misc. Revenue	\$15,000.00	\$15,000.00	\$1,918.00	(\$13,082.00)	(\$13,082.00)	12.79%
Telephone	\$7,500.00	\$7,500.00	\$0.00	(\$7,500.00)	(\$7,500.00)	0.00%
Interest	\$15,000.00	\$15,000.00	\$21,938.15	\$6,938.15	\$6,938.15	146.25%
Seniors	\$0.00	\$0.00	\$180.00	\$180.00	\$180.00	100.00%
Rental	\$31,824.00	\$31,824.00	\$3,678.00	(\$28,146.00)	(\$28,146.00)	11.56%
Shared Services-Assessor	\$58,582.00	\$58,582.00	\$0.00	(\$58,582.00)	(\$58,582.00)	100.00%
Total Other Town Revenue	\$491,922.00	\$491,922.00	\$48,731.51	(\$443,190.49)	(\$443,190.49)	9.91%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	COLLECTION TO REVISED FORECAST	%
TOTAL GENERAL FUND REVENUE	\$23,413,367.00	\$23,413,367.00	\$15,416,159.12	(\$7,528,003.88)	(\$7,528,003.88)		65.84%
Board of Education Grants							
Excess Cost Grant	\$128,207.00	\$51,890.00	\$0.00	(\$128,207.00)	(\$51,890.00)		0.00%
Federal Grants	\$212,174.00	\$206,485.00	\$0.00	(\$212,174.00)	(\$206,485.00)		0.00%
SHEFF	\$60,150.00	\$58,400.00	\$0.00	(\$60,150.00)	(\$58,400.00)		0.00%
CHOICE Grant	\$350,000.00	\$376,000.00	\$0.00	(\$350,000.00)	(\$376,000.00)		0.00%
TEAM	\$750.00	\$1,000.00	\$0.00	(\$750.00)	(\$1,000.00)		0.00%
Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		100.00%
Total Board of Education and Other Grants	\$751,281.00	\$693,775.00	\$0.00	(\$751,281.00)	(\$693,775.00)		0.00%
Additional Town Grants							
Town Aid Roads	\$ 199,975.00	199,975.00	\$99,501.98	(\$100,473.02)	(\$100,473.02)		49.76%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$99,501.98	(\$100,473.02)	(\$100,473.02)		49.76%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$951,256.00	\$893,750.00	\$99,501.98	(\$851,754.02)	(\$794,248.02)		11.13%

Town of Bolton - FY2024 Revenue Statement - August 31, 2023

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	COLLECTION TO REVISED FORECAST
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General Fund Revenue

Property Taxes						
Current Property Tax	\$17,614,056.00	\$17,614,056.00	\$17,612,835.25	(\$1,220.75)	(\$1,220.75)	99.99%
Motor Vehicle Tax	\$1,787,741.00	\$1,787,741.00	\$1,614,504.32	(\$173,236.68)	(\$173,236.68)	90.31%
Supplemental MV Lev	\$195,000.00	\$195,000.00	\$0.00	(\$195,000.00)	(\$195,000.00)	0.00%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$46,442.78	(\$28,557.22)	(\$28,557.22)	61.92%
Interest & Fees	\$55,000.00	\$55,000.00	\$24,764.69	(\$30,235.31)	(\$30,235.31)	45.03%
Total Taxes	\$19,726,797.00	\$19,726,797.00	\$19,298,547.04	(\$428,249.96)	(\$428,249.96)	97.83%

State of Connecticut

Education Grants						
ECS	\$2,626,382.00	\$2,626,382.00	\$0.00	(\$2,626,382.00)	(\$2,626,382.00)	0.00%
Adult Education	\$5,797.00	\$5,797.00	\$3,837.00	(\$1,960.00)	(\$1,960.00)	66.19%
Total State of CT Ed	\$2,632,179.00	\$2,632,179.00	\$3,837.00	(\$2,628,342.00)	(\$2,628,342.00)	0.15%

Other Grants

Municipal Transition Grant	\$469,204.00	\$469,204.00	\$469,203.54	(\$0.46)	(\$0.46)	100.00%
Pilot: New Tiered Reimb.	\$31,984.00	\$31,984.00	\$0.00	(\$31,984.00)	(\$31,984.00)	0.00%
Disabled	\$800.00	\$800.00	\$0.00	(\$800.00)	(\$800.00)	0.00%
Veterans Grant	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	(\$2,500.00)	0.00%
Pequot	\$3,244.00	\$3,244.00	\$0.00	(\$3,244.00)	(\$3,244.00)	0.00%
Misc: State Grants	\$5,000.00	\$5,000.00	\$20.00	(\$4,980.00)	(\$4,980.00)	0.40%
DOT Transportation Grant	\$11,825.00	\$11,825.00	\$0.00	(\$11,825.00)	(\$11,825.00)	0.00%
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	\$0.00	(\$11,053.00)	(\$11,053.00)	0.00%
Municipal Revenue Sharing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	(\$2,000.00)	0.00%
Total Other Grants	\$562,469.00	\$562,469.00	\$469,223.54	(\$93,245.00)	(\$93,245.00)	83.42%

Other Town Revenue

Tuition	\$94,839.00	\$94,839.00	\$3,400.00	(\$91,439.00)	(\$91,439.00)	3.59%
Town Clerk	\$85,000.00	\$85,000.00	\$11,377.75	(\$73,622.25)	(\$73,622.25)	13.39%
Selectmen Fees	\$12,745.00	\$12,745.00	\$1,923.00	(\$10,822.00)	(\$10,822.00)	15.09%
Building Official Fees	\$75,000.00	\$75,000.00	\$28,177.20	(\$46,822.80)	(\$46,822.80)	37.57%
Library	\$2,000.00	\$2,000.00	\$121.05	(\$1,878.95)	(\$1,878.95)	6.05%
Building Official Service	\$94,432.00	\$94,432.00	\$0.00	(\$94,432.00)	(\$94,432.00)	0.00%
Misc. Revenue	\$15,000.00	\$15,000.00	\$7,402.89	(\$7,597.11)	(\$7,597.11)	49.35%
Telephone	\$7,500.00	\$7,500.00	\$0.00	(\$7,500.00)	(\$7,500.00)	0.00%
Interest	\$15,000.00	\$15,000.00	\$85,714.54	\$70,714.54	\$70,714.54	571.43%
Seniors	\$0.00	\$0.00	\$180.00	\$180.00	\$180.00	100.00%
Rental	\$31,824.00	\$31,824.00	\$4,908.00	(\$26,916.00)	(\$26,916.00)	15.42%
Shared Services-Assessor	\$58,582.00	\$58,582.00	\$0.00	(\$58,582.00)	(\$58,582.00)	100.00%
Total Other Town Revenue	\$491,922.00	\$491,922.00	\$143,204.43	(\$348,717.57)	(\$348,717.57)	29.11%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	COLLECTION TO REVISED FORECAST	%
TOTAL GENERAL FUND REVENUE	\$23,413,367.00	\$23,413,367.00	\$19,914,812.01	(\$3,498,554.53)	(\$3,498,554.53)		85.06%
Board of Education Grants							
Excess Cost Grant	\$128,207.00	\$51,890.00	\$0.00	(\$128,207.00)	(\$51,890.00)		0.00%
Federal Grants	\$212,174.00	\$206,485.00	\$0.00	(\$212,174.00)	(\$206,485.00)		0.00%
SHEFF	\$60,150.00	\$58,400.00	\$0.00	(\$60,150.00)	(\$58,400.00)		0.00%
CHOICE Grant	\$350,000.00	\$376,000.00	\$0.00	(\$350,000.00)	(\$376,000.00)		0.00%
TEAM	\$750.00	\$1,000.00	\$0.00	(\$750.00)	(\$1,000.00)		0.00%
Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		100.00%
Total Board of Education and Other Grants	\$751,281.00	\$693,775.00	\$0.00	(\$751,281.00)	(\$693,775.00)		0.00%
Additional Town Grants							
Town Aid Roads	\$199,975.00	\$199,975.00	\$99,501.98	(\$100,473.02)	(\$100,473.02)		49.76%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$99,501.98	(\$100,473.02)	(\$100,473.02)		49.76%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS	\$951,256.00	\$893,750.00	\$99,501.98	(\$851,754.02)	(\$794,248.02)		11.13%

FY2023	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	%
Administration	\$ 708,256.00	\$ 642,956.00	\$ 555,233.00	\$ 87,723.00	\$ -	\$ 87,723.00	86.36%
Board of Finance	\$ 2,200.00	\$ 2,400.00	\$ 2,398.99	\$ 1.01	\$ -	\$ 1.01	99.96%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 226,432.12	\$ 11,113.88	\$ -	\$ 11,113.88	95.32%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ 28,500.00	\$ 500.00	\$ -	\$ 500.00	98.28%
Assessor	\$ 131,112.00	\$ 136,926.00	\$ 136,557.59	\$ 368.41	\$ -	\$ 368.41	99.73%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 86,510.08	\$ 4,697.92	\$ -	\$ 4,697.92	94.85%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 844,828.22	\$ 191,697.78	\$ -	\$ 191,697.78	81.51%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 136,577.53	\$ 1,182.47	\$ -	\$ 1,182.47	99.14%
Land Use	\$ 342,653.00	\$ 313,839.00	\$ 291,979.04	\$ 21,859.96	\$ -	\$ 21,859.96	93.03%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 2,698.06	\$ 1,551.94	\$ -	\$ 1,551.94	63.48%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 1,159.15	\$ 480.85	\$ -	\$ 480.85	70.68%
Property Insurance	\$ 145,400.00	\$ 145,400.00	\$ 110,842.75	\$ 34,557.25	\$ -	\$ 34,557.25	76.23%
Probate	\$ 6,258.00	\$ 6,258.00	\$ 5,940.00	\$ 318.00	\$ -	\$ 318.00	94.92%
Inlands/Wetlands	\$ 2,235.00	\$ 2,035.00	\$ 679.35	\$ 1,355.65	\$ -	\$ 1,355.65	33.38%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 58,587.92	\$ 7,025.08	\$ -	\$ 7,025.08	89.29%
Police	\$ 331,050.00	\$ 331,050.00	\$ 279,481.22	\$ 51,568.78	\$ -	\$ 51,568.78	84.42%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 230,523.89	\$ 10,861.11	\$ 3,466.22	\$ 7,394.89	96.94%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00	\$ -	\$ 100.00	96.77%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 20,544.34	\$ 11,455.66	\$ -	\$ 11,455.66	64.20%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 10,330.83	\$ 4,362.17	\$ -	\$ 4,362.17	70.31%
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 965,463.03	\$ 37,353.97	\$ 400.00	\$ 36,953.97	96.31%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 336.50	\$ 3,763.50	\$ -	\$ 3,763.50	8.21%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 734,429.49	\$ 69,216.51	\$ -	\$ 69,216.51	91.39%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 28,014.58	\$ 863.42	\$ -	\$ 863.42	97.01%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 144,855.31	\$ 14,642.69	\$ -	\$ 14,642.69	90.82%
Library	\$ 295,408.00	\$ 295,408.00	\$ 286,381.20	\$ 9,026.80	\$ -	\$ 9,026.80	96.94%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 1,871.88	\$ 233.12	\$ -	\$ 233.12	88.93%
Waste Collection	\$ 572,454.00	\$ 600,754.00	\$ 598,622.27	\$ 2,131.73	\$ -	\$ 2,131.73	99.65%
Totals	\$ 6,432,791.00	\$ 6,372,791.00	\$ 307,476.08	\$ 580,012.66	\$ 3,866.22	\$ 576,146.44	91.04%

FY2024 July 31, 2023										
	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY23	FY22	FY21
Administration	\$ 700,500.00	\$ 700,500.00	\$ 76,425.81	\$ 624,074.19	\$ 562.36	\$ 623,511.83	10.99%	4.52%	5.12%	7.11%
Board of Finance	\$ 2,450.00	\$ 2,450.00	\$ -	\$ 2,450.00	\$ -	\$ 2,450.00	0.00%	0.00%	0.00%	0.00%
Financial Administration	\$ 240,308.00	\$ 240,308.00	\$ 13,176.18	\$ 227,131.82	\$ 700.00	\$ 226,431.82	5.77%	5.44%	5.78%	6.15%
Auditing	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	0.00%	0.00%	0.00%	0.00%
Assessor	\$ 160,971.00	\$ 160,971.00	\$ 10,696.10	\$ 150,274.90	\$ 426.00	\$ 149,848.90	6.91%	3.98%	5.41%	6.72%
Tax Collector	\$ 94,912.00	\$ 94,912.00	\$ 6,768.50	\$ 88,143.50	\$ -	\$ 88,143.50	7.13%	7.13%	7.98%	7.80%
Fringe Benefits	\$ 1,071,100.00	\$ 1,071,100.00	\$ 84,977.38	\$ 986,122.62	\$ -	\$ 986,122.62	7.93%	5.42%	7.17%	10.42%
Town Clerk	\$ 141,440.00	\$ 141,440.00	\$ 8,610.04	\$ 132,829.96	\$ 8,510.00	\$ 124,319.96	12.10%	11.20%	6.33%	12.30%
Land Use	\$ 386,837.00	\$ 386,837.00	\$ 14,710.50	\$ 372,126.50	\$ 38,606.00	\$ 333,520.50	13.78%	13.15%	4.04%	9.80%
Planning & Zoning	\$ 4,205.00	\$ 4,205.00	\$ 100.00	\$ 4,105.00	\$ -	\$ 4,105.00	2.38%	2.05%	0.00%	1.29%
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 75.00	\$ 1,575.00	\$ -	\$ 1,575.00	4.55%	0.00%	0.00%	0.00%
Property Insurance	\$ 155,000.00	\$ 155,000.00	\$ 21,162.79	\$ 133,837.21	\$ -	\$ 133,837.21	13.65%	5.56%	20.29%	18.85%
Probate	\$ 7,258.00	\$ 7,258.00	\$ -	\$ 7,258.00	\$ -	\$ 7,258.00	0.00%	0.00%	0.00%	0.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ -	\$ 2,235.00	\$ -	\$ 2,235.00	0.00%	0.00%	0.00%	0.00%
Economic Development	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%	0.00%	0.00%	0.00%
Elections	\$ 67,830.00	\$ 67,830.00	\$ 1,236.46	\$ 66,593.54	\$ -	\$ 66,593.54	1.82%	8.36%	7.56%	3.18%
Police	\$ 311,300.00	\$ 311,300.00	\$ -	\$ 311,300.00	\$ -	\$ 311,300.00	0.00%	0.00%	0.00%	0.00%
Fire Commission	\$ 257,981.00	\$ 257,981.00	\$ 2,241.97	\$ 255,739.03	\$ 80,901.00	\$ 174,838.03	32.23%	9.81%	1.21%	24.00%
Animal Control	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	\$ -	\$ -	100.00%	0.00%	0.00%	0.00%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 110.40	\$ 31,889.60	\$ -	\$ 31,889.60	0.35%	0.41%	0.00%	6.83%
Emergency Management	\$ 11,000.00	\$ 11,000.00	\$ 192.66	\$ 10,807.34	\$ -	\$ 10,807.34	1.75%	8.28%	5.81%	0.00%
Highways and Streets	\$ 1,067,767.00	\$ 1,067,767.00	\$ 24,926.26	\$ 1,042,840.74	\$ 5,169.00	\$ 1,037,671.74	2.82%	3.70%	10.97%	23.79%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ -	\$ 4,100.00	\$ -	\$ 4,100.00	0.00%	1.63%	0.00%	0.00%
Parks/Town Building Ops	\$ 826,719.00	\$ 826,719.00	\$ 34,500.10	\$ 792,218.90	\$ 21,297.50	\$ 770,921.40	6.75%	4.90%	4.18%	5.58%
Public Health Admin	\$ 28,409.00	\$ 28,409.00	\$ 7,002.01	\$ 21,406.99	\$ -	\$ 21,406.99	24.65%	0.00%	0.00%	1.20%
Veterans' Commission	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	0.00%			
Seniors / Social Services	\$ 175,469.00	\$ 175,469.00	\$ 8,300.29	\$ 167,168.71	\$ 9,600.00	\$ 157,568.71	10.20%	6.03%	4.43%	10.25%
Library	\$ 307,561.00	\$ 307,561.00	\$ 12,772.42	\$ 294,788.58	\$ 44,086.61	\$ 250,701.97	18.49%	14.47%	12.30%	22.46%
Recreation	\$ 11,144.00	\$ 11,144.00	\$ -	\$ 11,144.00	\$ -	\$ 11,144.00	0.00%			
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 100.00	\$ 2,005.00	\$ -	\$ 2,005.00	4.75%	3.06%	4.82%	5.40%
Waste Collection	\$ 597,230.00	\$ 597,230.00	\$ 34,246.54	\$ 562,983.46	\$ -	\$ 562,983.46	5.73%	5.94%	5.58%	5.59%
Totals	\$ 6,724,081.00	\$ 6,724,081.00	\$ 368,831.41	\$ 6,355,249.59	\$ 209,858.47	\$ 6,145,391.12	8.61%	4.31%	4.92%	6.91%

FY2024 August 30, 2023											
	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	%		FY23	FY22	FY21
Administration	\$ 700,500.00	\$ 700,500.00	\$ 129,541.55	\$ 570,958.45	\$ 562.36	\$ 570,396.09	18.57%	11.02%	12.64%	11.98%	
Board of Finance	\$ 2,450.00	\$ 2,450.00	\$ -	\$ 2,450.00	\$ -	\$ 2,450.00	0.00%	3.11%	3.05%	0.00%	
Financial Administration	\$ 240,308.00	\$ 240,308.00	\$ 39,683.43	\$ 200,624.57	\$ 700.00	\$ 199,924.57	16.80%	12.83%	13.06%	13.37%	
Auditing	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -	\$ 45,000.00	0.00%	0.00%	0.00%	0.00%	
Assessor	\$ 160,971.00	\$ 160,971.00	\$ 25,461.14	\$ 135,509.86	\$ 200.00	\$ 135,309.86	15.94%	8.99%	13.75%	13.85%	
Tax Collector	\$ 94,912.00	\$ 94,912.00	\$ 15,882.19	\$ 79,029.81	\$ 300.00	\$ 78,729.81	17.05%	14.15%	17.14%	14.64%	
Fringe Benefits	\$ 1,071,100.00	\$ 1,071,100.00	\$ 164,879.07	\$ 906,220.93	\$ -	\$ 906,220.93	15.39%	13.48%	12.32%	14.25%	
Town Clerk	\$ 141,440.00	\$ 141,440.00	\$ 25,031.67	\$ 116,408.33	\$ 7,150.00	\$ 109,258.33	22.75%	18.77%	18.92%	18.97%	
Land Use	\$ 386,837.00	\$ 386,837.00	\$ 52,045.35	\$ 334,791.65	\$ 34,570.00	\$ 300,221.65	22.39%	18.73%	17.62%	20.83%	
Planning & Zoning	\$ 4,205.00	\$ 4,205.00	\$ 202.23	\$ 4,002.77	\$ -	\$ 4,002.77	4.81%	8.00%	3.31%	2.25%	
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 141.85	\$ 1,508.15	\$ -	\$ 1,508.15	8.60%	0.00%	2.10%	0.00%	
Property Insurance	\$ 155,000.00	\$ 155,000.00	\$ 21,162.79	\$ 133,837.21	\$ -	\$ 133,837.21	13.65%	19.69%	27.85%	31.05%	
Probate	\$ 7,258.00	\$ 7,258.00	\$ -	\$ 7,258.00	\$ -	\$ 7,258.00	0.00%	0.00%	0.00%	0.00%	
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 100.00	\$ 2,135.00	\$ -	\$ 2,135.00	4.47%	6.87%	3.00%	3.36%	
Economic Development	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	0.00%				
Elections	\$ 67,830.00	\$ 67,830.00	\$ 2,316.67	\$ 65,513.33	\$ 1,250.00	\$ 64,263.33	5.26%	23.95%	15.86%	19.90%	
Police	\$ 311,300.00	\$ 311,300.00	\$ -	\$ 311,300.00	\$ -	\$ 311,300.00	0.00%	0.00%	0.00%	0.00%	
Fire Commission	\$ 257,981.00	\$ 257,981.00	\$ 26,150.07	\$ 231,830.93	\$ 67,710.33	\$ 164,120.60	36.38%	25.03%	21.76%	19.96%	
Animal Control	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ -	\$ -	\$ -	100.00%	96.77%	0.00%	100.00%	
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 2,007.19	\$ 29,992.81	\$ -	\$ 29,992.81	6.27%	2.06%	2.15%	5.05%	
Emergency Management	\$ 11,000.00	\$ 11,000.00	\$ 770.64	\$ 10,229.36	\$ -	\$ 10,229.36	7.01%	16.56%	12.03%	11.68%	
Highways and Streets	\$ 1,067,767.00	\$ 1,067,767.00	\$ 72,965.03	\$ 994,801.97	\$ 15,931.27	\$ 978,870.70	8.33%	33.67%	18.31%	27.94%	
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ -	\$ 4,100.00	\$ -	\$ 4,100.00	0.00%	1.63%	0.00%	0.00%	
Parks/Town Building Ops	\$ 826,719.00	\$ 826,719.00	\$ 113,256.41	\$ 713,462.59	\$ 13,698.63	\$ 699,763.96	15.36%	11.29%	11.35%	13.08%	
Public Health Admin	\$ 28,409.00	\$ 28,409.00	\$ 7,002.01	\$ 21,406.99	\$ -	\$ 21,406.99	24.65%	24.65%	23.27%	22.97%	
Veterans' Commission	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	0.00%				
Seniors / Social Services	\$ 175,469.00	\$ 175,469.00	\$ 26,299.16	\$ 149,169.84	\$ 8,890.62	\$ 140,279.22	20.05%	18.19%	10.15%	10.53%	
Library	\$ 307,561.00	\$ 307,561.00	\$ 63,237.39	\$ 244,323.61	\$ 25,283.91	\$ 219,039.70	28.78%	20.93%	24.66%	20.57%	
Recreation	\$ 11,144.00	\$ 11,144.00	\$ -	\$ 11,144.00	\$ -	\$ 11,144.00	0.00%		4.82%	10.46%	
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 200.00	\$ 1,905.00	\$ -	\$ 1,905.00	9.50%	13.42%	8.72%	14.32%	
Waste Collection	\$ 597,230.00	\$ 597,230.00	\$ 89,050.16	\$ 508,179.84	\$ 300.00	\$ 507,879.84	14.96%	13.61%		14.32%	
Totals	\$ 6,724,081.00	\$ 6,724,081.00	\$ 883,886.00	\$ 5,840,195.00	\$ 176,547.12	\$ 5,663,647.88	15.77%	10.53%	12.33%	11.47%	

FY2023 Transfers for June 2023

\$ 1,500.00	To	Other Supplies - Admin	From	Prof/Tech Services - Admin
\$ 22,591.00	To	Prof. Tech. Services - Building & Land Use	From	Payroll - Building & Land Use
\$ 4,916.00	To	Road Repair - Highway	From	Sand & Salt - Highway
\$ 20.00	To	Other Supplies - Highway	From	Repairs & Maint. Supplies - Highway
\$ 100.00	To	Shared Services - Refuse	From	Dues & Fees - Refuse
\$ 107.00	To	Payroll - Zoning BOA	From	Advertising - Zoning BOA
\$ 41.00	To	Other Supplies - Highway	From	Sand & Salt - Highway
\$ 326.00	To	Payroll - Emergency Management	From	Other Supplies - Emergency Management
\$ 500.00	To	Library Materials - Library	From	Office Oper. Supplies - Library
\$ 65.00	To	Office Oper. Supplies - Seniors	From	Dues & Fees - Seniors
\$ 250.00	To	Payroll - Town Building Oper.	From	Prof. Ed. Training - Town Building Oper.
\$ 265.81	To	Payroll - Town Clerk	From	Office Oper. Supplies - Town Clerk (\$232.42)
			From	Advertising - Town Clerk (\$33.39)
\$ 1,000.00	To	Uniforms - Fire Comm.	From	Payroll - Fire Comm.
\$ 5,000.00	To	Fire/Security Maint. - Fire Comm.	From	Payroll - Fire Comm.
\$ 1,000.00	To	Fire/Security Maint. - Fire Comm.	From	Medical Supplies - Fire Comm.

\$	150.00	To	Library Materials - Library	From	Equipment - Library
\$	250.00	To	Library Materials - Library	From	Other Prof. Services - Library
\$	350.00	To	Library Materials - Library	From	Tech. Services - Library
\$	400.00	To	Library Materials - Library	From	Office Oper Supplies - Library
\$	500.00	To	Library Materials - Library	From	Prof. Educational Training - Library
\$	1,000.00	To	Repair & Maint. Supplies - Highway	From	Overtime - Highway
\$	5,000.00	To	Repair & Maint. Supplies - Highway	From	Sand & Salt - Highway
\$	2,000.00	To	Equipment - Highway	From	Sand & Salt - Highway
\$	2,200.00	To	Fire/Security Maint. - Fire Comm.	From	Prof. Educational Training - Fire Comm.
\$	2,500.00	To	Fire/Security Maint. - Fire Comm.	From	Payroll - Fire Comm.
\$	4,000.00	To	Road Repair - Highway	From	Tree Trimming - Highway
\$	4,000.00	To	Equipment - Highway	From	Tree Trimming - Highway
\$	1,000.00	To	Road Repair - Highway	From	Overtime - Highway
\$	4,000.00	To	Equipment - Highway	From	Overtime - Highway
\$	100.00	To	Other Supplies - Highway	From	Waste Water Removal - Highway
\$	700.00	To	Office Oper. Supplies - Fire Comm.	From	Prof. Educational Training - Fire Comm.
\$	545.00	To	Insurance Waiver - Empl Benefits	From	Health/Major Med. Insurance - Empl. Benefits

\$	6,200.00	To	Office Oper. Supplies - Elections	From	Payroll - Elections
\$	800.00	To	Road Sweeping - Hghighway	From	Sand & Salt - Highway
\$	1,800.00	To	Equipment - Fire Comm.	From	Other Prof. Services - Fire Comm.
\$	1,000.00	To	Prof. Educational Training - Elections	From	Payroll - Elections
\$	2,500.00	To	Equipment - Fire Comm.	From	Fire/Security Maint. - Fire Comm.
\$	700.00	To	Repair & Maint. Supplies - Highway	From	Repair & Maint. Services - Highway
\$	850.00	To	Repair & Maint. Supplies - Highway	From	Repair & Maint. Services - Highway
\$	7,500.00	To	Road Repair - Highway	From	Repair & Maint. Services - Highway
\$	11.80	To	Printing & Binding - Tax Collector	From	Office Oper. Supplies - Tax Collector
\$	850.00	To	Equipment - Fire Marshal	From	Other Prof/Tech Serv. - Fire Marshal
\$	265.00	To	Heating - Town Building Oper.	From	Electricity - Town Building Oper.
\$	3,721.18	To	Tipping Fees - Refuse Services	From	Refuse Removal - Refuse Services
\$	26.70	To	Payroll - Town Clerk	From	Office Oper. Supplies - Town Clerk
\$	41.14	To	Advertising - Assessor	From	Office Oper. Supplies - Assessor

FY2023 Transfers for July 2023

\$	126.55	To	Technical Services - Library	From	Library Materials - Library
\$	255.00	To	Technical Services - Library	From	Dues & Fees - Library

FY2024 Transfers for August 2023

\$	676.00	To	Payroll - Town Clerk	From	Office Oper. Supplies - Town Clerk
\$	350.00	To	Technical Services - Library	From	Office Oper. Supplies - Library