

**BOLTON BOARD OF FINANCE
SPECIAL MEETING
MARCH 30, 2023 – 7:15 P.M.
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, Kristen Gourley, Mather Clarke, Ashley Phelan, Amanda Gordon, and Charles Danna Jr.

Board of Selectmen Members Present: Pam Sawyer – First Selectman

Board of Education Members Present: Rhea Klein, Christopher Davey, Susan Pike, and Andrew Broneill

Staff Present: James Rupert – Town Administrator, Kristin Heckt – Superintendent, Jill Collins – Chief Financial Officer, and Ashleigh Johnson – Board Clerk

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

2) Public Participation:

Denay Johnson explained she moved to Bolton for the school system and said she was particularly interested due to the Elementary School World Language classes. She is hoping no more cuts will be made to World Language, but also hoping there will not be any cuts to sports and others, saying it could reduce growth in Bolton.

3) Approval of Minutes:

C. Danna MOVED to approve all of the minutes as presented. K. Gourley SECONDED.

C. Danna AMENDED this motion to go through each meeting minutes and approve separately.

a) March 16, 2023 Regular Meeting:

R. Munroe MOVED to approve the March 16, 2023 Regular Meeting minutes as presented. C. Danna SECONDED. By roll call vote, PASSES 6:0:1.

b) March 21, 2023 Special Meeting:

R. Munroe MOVED to approve the March 21, 2023 Special Meeting minutes as presented. A. Gordon SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

c) March 23, 2023 Special Meeting:

K. Gourley MOVED to approve the March 23, 2023 Special Meeting minutes as presented. M. Clarke SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

4) New Business:

a) Discussion and possible action on BOS Resolution for Appropriation of \$100,000 from FY2022 surplus to Capital Reserve Fund for Grant Matches to go to Town Meeting on April 18, 2023

J. Collins explained the need to bring this subject to the public for a vote at the next town meeting. A. Gordon asked if this money can be used for other things or if it is only allowed for the grant matches. J. Collins said it will be used for grant matches unless it is taken back to a town meeting for approval.

K. Gourley MOVED to approve the BOS resolution for appropriation of \$100,000 from FY2022 surplus to Capital Reserve Fund for grant matches to go to Town Meeting on April 18, 2023. C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

b) Discussion and possible action on BOS Transfer of \$60,000 from Administration Professional Tech. Services line to Separation Fund to go on to Town Meeting on April 18, 2023

R. Munroe MOVED to approve the BOS transfer of \$60,000 from Administration Professional Tech. Services line to Separation Fund to go on to Town Meeting on April 18, 2023. K. Gourley SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

5) Ongoing Business:

a) Discussion of FY2023 Budgets (expenditures & revenues):

J. Collins discussed FY2023 budget details with the Board. She explained that we are doing well currently. She also explained that we should lower the motor vehicle collection rate to 96 or 94% due to the motor vehicle mill rate cap.

K. Gourley asked if we should expect any curveballs. J. Collins suspects we will get what we have expected to get.

J. Collins presented other town revenues and the Board deliberated each line item to go over whether the amounts should increase, decrease, or keep the projected amounts the same. After deliberations, R. Lally estimated that the adopted numbers of \$21,682,525 increased approximately \$250,000, but that doesn't include possible surplus from BOS or BOE.

K. Heckt announced that at the moment the BOE isn't in the position to commit any monies with continued issues in Special Education, including legal fees. K. Gourley asked for clarification as to whether the BOE is going to need funding from the BOF or if they just are expecting to not be able to give back any monies. K. Heckt said they are still figuring it out themselves, but they are hopeful that they won't require any monies from BOF.

R. Lally and J. Collins said potential surplus could be available to use in FY24 from FY22 and FY23.

b) Discussion of FY2024 Budgets (expenditures & revenues):

R. Lally explained that fully funding the budget goes from 39.99 mills to 44.9 mills. If we want to keep the mill rate the same there will be cuts needed, close to \$1 million. The surplus from FY23 isn't included in the 44.9 mills estimate.

C. Danna MOVED to adopt the budget as presented with no increases or decreases. R. Munroe SECONDED.

C. Danna began discussion by stating he doesn't believe we should be decreasing the budget simply because it would be short changing the community. He stated that he has heard the budgets proposed and he believes they are fair asks for this economy.

Explaining how we shouldn't cut the budget when we have so much support for this budget this year, and he believes we should let this go to referendum and let people vote. R. Munroe does not believe the people of Bolton will vote for this increase in the mill rate. He stated we also should be careful with our wording as far as saying cuts versus reductions, since there will more likely be reductions, but that sometimes does lead to cuts. K. Gourley said we need to start thinking about how reductions do mean cuts. A. Gordon explained that neither BOE nor BOS are requesting new items on the

budget, the raise in the budgets are to keep things going and the increase in the cost of living and the union contract costs. With this, any reduction would result in cuts to services.

R. Munroe states he isn't ready to put the full budget forward without getting more feedback from the BOS and BOE. R. Lally suggested waiting and deciding at a later meeting once we receive more information.

C. Danna WITHDREW his motion to adopt the budget as presented with no increases or decreases.

c) Discussion on Public Communication/Outreach:

The Board discussed changes to the budget documents to make everything more simplified for voters.

d) FY2024 Budget Calendar:

A. Gordon MOVED to cancel the Special Meeting on April 4, 2023. K. Gourley SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

6) Adjournment: R. Lally adjourned this meeting at 9:40 PM.

Next Meetings:

April 4, 2023 – Special Meeting (THIS IS A TUESDAY) (if necessary) - CANCELLED

April 6, 2023 – Special Meeting (if necessary)

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
SPECIAL MEETING
APRIL 6, 2023 – 7:15 P.M.
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, Kristen Gourley, Mather Clarke, Ashley Phelan, Amanda Gordon, and Charles Danna Jr.

Board of Education Members Present: Susan Pike & Scott Rich

Staff Present: James Rupert – Town Administrator, Kristin Heckt – Superintendent, Jill Collins – Chief Financial Officer, and Ashleigh Johnson – Board Clerk

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

2) Public Participation: Patrick Kelly says our budget is not easily accessible unlike surrounding towns and would like to see line items, etc. for the proposed budget. He wants to know where the money is going. K. Heckt said BOE budget is on the BOE website. P. Kelly stated that he would like for everything to be on the same website so it's easily accessible. J. Rupert said this is a great suggestion and he will make sure it is put on the website however possible.

3) Consider and possibly act on: Resolutions to go to Town Meeting on April 18, 2023:

C. Danna MOVED to approve the resolution: "Resolved that the Town of Bolton hereby approves the allocation of \$100,000 from FY2022 surplus funds within the General Fund to the Capital Reserve account to be used for grant matches for capital projects". R. Munroe SECONDED. The Board agrees this is a good investment for the town. By roll call vote, passes UNANIMOUSLY 7:0:0.

4) Ongoing Business:

a) Discussion of FY2023 Budgets (expenditures & revenues):

J. Collins presented the budget numbers thus far and what she believes we could expect for each line item. The Board discussed what they are estimating to receive in revenues.

K. Gourley WITHDREW motion to transfer numbers from FY23 to FY24.

K. Gourley MOVED to approve amendments to FY24 budget numbers. A. Gordon SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

R. Munroe MOVED to approve the reduction of the BOE budget by \$92,910. K. Gourley SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

A. Gordon MOVED to accept the BOE budget and BOS budget and contingency fund. C. Danna SECONDED. By roll call vote, passes UNANIMOUSLY 7:0:0.

c) Discussion on Public Communication/Outreach:

A. Gordon and A. Phelan made suggestions for the public communication/outreach for everyone to consider. The Board shared ideas on what to remove and what to add to and change in these presentations. A. Gordon asked if BOS had what they would cut to include in the presentation like BOS presentation had, if cuts were necessary. J. Rupert said BOS is not willing to provide this information and that it's difficult to say what would be cut without an actual number, but it would probably be from services and personnel.

d) FY2024 Budget calendar:

R. Lally said our next meeting is on the 18th of April. K. Gourley reminded everyone that K. Heckt and herself will not be at the public hearing on the 25th of April.

5) Adjournment: R. Lally adjourned this meeting at 10:15 PM.

Next Meetings:

April 18, 2023 – Special Meeting (THIS IS A TUESDAY) (if necessary)

April 20, 2023 – Regular Meeting

Respectfully submitted by Ashleigh N. Johnson, Board Clerk

Ashleigh N. Johnson

Report Commentary FY2022

As of March 31, 2022, we have expended 63% of the appropriated budget or \$9,383,164 and in 2021, we expended 64%. We are currently projecting expenditures of \$14,746,414 which is an under expenditure of \$122,500. This is a decrease of \$77,500 from the prior month under expenditure projection. The BOE at their March 24, 2022 special meeting reduced the BOE's commitment of \$140,000 towards the FY23 budget down to \$50,000. The decrease in the committed balance is to cover projected student support service costs. The revised under expenditure is \$72,500 net of this budget commitment and approved budget transfers.

Student Support Services: \$98,443 increase to cover projected known & pending outplacements and legal fees for due process hearing.

Administration, Support, & Central Services: \$643 decrease due to cyber insurance under expenditure.

Operations & Transportation: \$50,700 increase due to transfer in from Benefits.

The BOE approved a transfer of \$35,000 from Benefits to Operation on March 10th as follows:

\$25,000 to cover approximately 25% of cost to replace failing blinds in the district.

\$10,000 to provide BHS additional funds to repair bleachers and refinish gym floor.

Emergency transfer:

\$15,700 Emergency transfer to cover BHS septic repairs phase 1 and 2.

Salaries/Wages & Employee Benefits: \$71,000 decrease as a result of \$50,700 transfer out to fund to Operations and \$20,300 revised projection on new hires, life events changes, and unfilled positions.

Transfers:

The BOE approved all transfers presented at their April 7, 2022 meeting.

Transfers over \$10,000:

Emergency transfer:

\$15,700 Emergency transfer to cover BHS septic repairs phase 1 and 2.

Attachments:

- Budget status - FY2022
- BOE Transfers Listing – February
- Memo to BOF 4-8-22 - Transfer of Funds over \$10,000

Factors That May Impact the Budget

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

2. 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.

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS:

March

Function /Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	March		YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior	March Changes/Transfers
					YTD Expended	YTD % Expended						
REGULAR INSTRUCTION												
Instructional Technology	112,625	54,146	37,838	91,984	45,905	50%	91,984	0	0	0	0	See March BOE Transfer Listing
Art	10,270	10,571	(500)	10,071	8,393	83%	10,071	0	(500)	0	(500)	See March BOE Transfer Listing
English Language Arts	19,695	19,924	61	19,985	18,958	95%	19,985	0	61	0	61	See March BOE Transfer Listing
World Language	14,111	5,734	(652)	5,082	3,892	77%	5,082	0	(652)	0	(652)	See March BOE Transfer Listing
Computer Instruction	13,536	14,143	(2,560)	11,583	11,583	100%	11,583	0	(2,632)	0	(2,632)	See March BOE Transfer Listing
Mathematics	24,541	16,703	(5,854)	10,849	6,714	62%	10,849	0	(25)	0	(25)	See March BOE Transfer Listing
Science	7,668	17,239	2,641	19,880	14,980	75%	19,880	0	0	0	0	See March BOE Transfer Listing
Health & Physical Education	7,984	3,509	2,662	6,171	2,785	45%	6,171	0	1,452	0	1,452	See March BOE Transfer Listing
Social Studies	4,271	9,830	7,051	16,881	15,573	92%	16,881	0	(361)	0	(361)	See March BOE Transfer Listing
Vocational Education	0	0	0	0	0	0%	0	0	0	0	0	
Business Education	149	1,853	(1,583)	270	270	100%	270	0	(1,583)	0	(1,583)	See March BOE Transfer Listing
Family & Consumer Science	9,680	9,050	3,439	12,489	6,282	50%	12,489	0	3,439	0	3,439	See March BOE Transfer Listing
Music	16,800	16,678	8,423	25,101	16,029	64%	25,101	0	0	0	0	See March BOE Transfer Listing
Technology Education	4,614	12,106	0	12,106	5,132	42%	12,106	0	0	0	0	See March BOE Transfer Listing
Continuing Education	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	0	0	
Library Media Center	27,027	34,542	0	34,542	29,268	85%	34,542	0	0	0	0	See March BOE Transfer Listing
Athletics	52,592	60,500	800	61,300	47,749	78%	61,300	0	800	0	800	See March BOE Transfer Listing
Subtotal	341,335	301,871	51,767	353,638	248,857	70%	353,638	0	0	0	0	

BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS: March

Function / Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	March		YTD % Expended	Projected Expenditures 2021-2022	Projected^ Balance +/- month proj.	Incr(decr) from prior	March Changes/Transfers
					YTD Expended 3/31/22	YTD Expended					
STUDENT SUPPORT SERVICES											
Special Education	326,269	288,841	(23,890)	264,951	117,512	44%	387,389	(122,438)	126,443	Increase projection to cover new projected outplacements and due process hearing. / See March BOE Transfer Listing.	
ESY Special Education	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	See March BOE Transfer Listing	
Tutorial & Homebound Instruction	398	3,800	0	3,800	0	0%	3,800	0	0		
Social Work	0	445	0	445	0	0%	445	0	0		
Guidance	4,727	5,392	0	5,392	4,950	92%	5,392	0	0		
Nursing & Medical	2,297	5,920	0	5,920	2,550	43%	5,920	0	0		
Psychological Services	1,456	2,554	0	2,554	517	20%	2,554	0	0		
Speech, Hearing & Language	0	314	0	314	0	0%	314	0	0		
Transportation - SY SPED	30,010	105,876	(43,476)	62,400	14,700	24%	62,400	0	(28,000)	See March BOE Transfer Listing	
Transportation - ESY SPED	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	See March BOE Transfer Listing	
Subtotal	388,133	456,712	(67,366)	389,346	159,803	41%	487,789	(98,443)	98,443		
Excess Costs Grant	(22,565)	(51,890)	51,890	0	0	N/A	0	0	0	We are not projecting any excess cost grant reimbursement. Currently there are no students exceeding the current state projected excess cost threshold of \$88,507.	
Subtotal - Net of Excess Costs Grant	365,568	404,822	(15,476)	389,346	159,803	41%	487,789	(98,443)	98,443		
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES											
Program Impr. & Evaluation	25,988	21,563	0	21,563	12,181	56%	21,563	0	0		
Central Administration	97,554	110,596	0	110,596	47,007	43%	110,596	0	0		
School Insurance	133,532	148,672	0	148,672	106,779	72%	148,029	643	(643)	Insurance underexpenditures	
Building Administration	61,209	76,511	(2,348)	74,163	42,177	57%	74,163	0	0		
Fiscal Services	49,325	86,059	(4,097)	81,962	46,965	57%	81,962	0	0		
Systems Management	155,448	240,989	8,000	248,989	131,819	53%	248,989	0	0	See March BOE Transfer Listing	
Subtotal	523,057	684,390	1,555	685,945	386,928	56%	685,302	643	(643)		

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

BUDGET STATUS: March

Function / Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	March		YTD Expended %	Projected Expenditures 2021-2022	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior month proj.	March Changes/Transfers
					YTD Expended 3/31/22	YTD Expended					
OPERATIONS & TRANSPORTATION											
Operations & Maintenance	461,147	503,861	87,840	591,701	345,560	58%	591,701	0	50,700		See March BOE Transfer Listing
Transportation	522,854	576,795	15,476	592,271	394,974	67%	592,271	0	0		
Subtotal	984,001	1,080,656	103,316	1,183,972	740,534	63%	1,183,972	0	50,700		
SALARIES/WAGES & EMPLOYEE BENEFITS											
Salaries & Wages	9,136,214	9,752,021	(45,412)	9,706,609	6,039,727	62%	9,588,609	118,000	(48,000)		Unfilled position & stipends and new hire savings. / See March BOE Transfer Listing
Personnel Benefits	2,495,227	2,645,154	(95,750)	2,549,404	1,807,316	71%	2,447,104	102,300	(23,000)		Unfilled positions, new hire, and life event benefit changes. / See March BOE Transfer Listing
Subtotal	11,631,441	12,397,175	(141,162)	12,256,013	7,847,043	64%	12,035,713	220,300	(71,000)		
SUMMARY OF ALL PROGRAMS											
REGULAR INSTRUCTION	341,335	301,871	51,767	353,638	248,857	70%	353,638	0	0		
STUDENT SUPPORT SERVICES	365,568	404,822	(15,476)	389,346	159,803	41%	487,789	(98,443)	98,443		
ADMIN/SUPPORT/CENTRAL SERVICES	523,057	684,390	1,555	685,945	386,928	56%	685,302	643	(643)		
OPERATIONS/TRANSPORTATION	984,001	1,080,656	103,316	1,183,972	740,534	63%	1,183,972	0	50,700		
SALARIES/EMPLOYEE BENEFITS	11,631,441	12,397,175	(141,162)	12,256,013	7,847,043	64%	12,035,713	220,300	(71,000)		
TOTAL EDUCATION BUDGET	13,845,402	14,868,914	0	14,868,914	9,383,164	63%	14,746,414	122,500	77,500		

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.

FY2021 Comparative Expenditure %=> 64%

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 122,500

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

REVISED PROJECTED BALANCE: 72,500

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

BUDGET STATUS: March

Function / Program	Audited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 3/31/22	YTD % Expended	Projected Expenditures 2021-2022	Projected Budget Balance +/- month proj.	Incr(decr) from prior	March Changes/Transfers
APPROVAL REQUIRED (Budget Transfers over \$10,000): None										

Announcement of Emergency Interdepartmental Transfer over \$10,000:

To cover BHS Septic Repairs: Phase 1 repairs & Phase 2 investigation and mapping of leaching fields. Additional transfer may be needed as a result of phase 2 findings to make additional repairs in addition to those already done in phase 1.

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	15,700	Benefits	15,700	Non-Tech Rep. and Maint.
Operations & Maintenance	15,700		15,700	
Total:				

BOE TRANSFER LISTING - March

FUNCTION / PGM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To cover shortfall in electrical supplies, actual in higher than estimate.				
2600 / 0	BCS		Electricity	(\$15.38)
2600 / 0		BHS	Operation and Maint. Supplies	\$15.38
Reclass: BHS To cover replacement tool expenses.				
1000 / 360	BHS		Non-Tech Rep. and Maint.	(\$500.00)
1000 / 360	BHS		Online Subscription Services	(\$500.00)
1000 / 360	BHS		Software	(\$16.00)
1000 / 360		BHS	Instructional Supplies	\$16.00
1000 / 360		BHS	Instructional Supplies	\$500.00
1000 / 360		BHS	Instructional Supplies	\$500.00
Reclass: To cover shortfall in BHS Propane account.				
2600 / 0	BHS		Purchased Property Services	(\$1,260.00)
2600 / 0		BHS	Propane	\$1,260.00
Reclass: To cover instructional supply order				
1000 / 160	BHS		Online Subscription Services	(\$300.00)
1000 / 160		BHS	Instructional Supplies	\$300.00
Reclass: To reallocated Sped budget accounts and realign to current actual outplacements and record no excess cost reimbursement offset to the budget.				
1000 / 200	BPS		Tuition To Ed Agencies	(\$165,155.00)
2700 / 200	BPS		Student Transport-SpEd Out Of Town	(\$28,000.00)
1000 / 200		BPS	Tuition To Other Districts	\$35,000.00
1000 / 200		BPS	Tuition To Private Schools	\$56,265.00
2100 / 200		BPS	Out of District SY Pupil Services	\$50,000.00
1000 / 200		BPS	ECG-Tuition To Ed Agencies	\$51,890.00
Transfer \$35K from Benefits to Operations: 25K replace failing blinds and 10K provide additional funds for BHS bleacher repairs and gym floor refinish. [BOE approved 3/10/22]				
1000 / 200	BCS		Health Insurance	(\$35,000.00)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$10,000.00
2600 / 0		BHS	Furniture and Fixtures	\$10,000.00
2600 / 0		BCS	Furniture and Fixtures	\$15,000.00
Reclass: To cover special education tests at the BCS.				
1000 / 200	BHS		Instructional Supplies	(\$635.00)
1000 / 200		BCS	Tests	\$635.00

Reclass: To cover price increase for BCS ACs rental in May/June.				
2600 / 0	BCS	Electricity		(\$195.00)
2600 / 0	BCS	Rental Of Equipment And Vehicles		\$195.00

Reclass: To cover PDQ Deploy software program shortfall.				
2580 / 0	BPS	Technology Supplies		(\$6.57)
2580 / 0	BPS	Software		\$6.57

Reclass: To cover Science textbook: Environment: The Science Behind the Stories AP Edition, Test Prep Workbook for AP & Modified Mastering Environmental.				
1000 / 170	BHS	Instructional Supplies		(\$3,388.71)
1000 / 170	BHS	Non-Tech Rep. and Maint.		(\$170.30)
1000 / 170	BHS	Online Subscription Services		(\$150.36)
1000 / 170	BHS	Textbooks		\$3,709.37

Reclass: To purchase additional library books.				
2220 / 440	BCS	Online Subscription Services		(\$742.07)
2220 / 440	BCS	Library Books		\$742.07

Reclass: To purchase additional Science instructional supply needs.				
1000 / 170	BHS	Non-Tech Rep. and Maint.		(\$379.70)
1000 / 170	BHS	Dues & Fees		(\$75.00)
1000 / 170	BHS	Instructional Supplies		\$454.70

Transfer from Social Studies to English Language Arts to cover shortfalls.				
1000 / 190	BHS	Textbooks		(\$61.06)
1000 / 110	BHS	Textbooks		\$11.06
1000 / 110	BHS	Dues & Fees		\$50.00

Transfer from Art, Foreign Language, and Social Studies to PE/Health to cover new teacher supply request.				
1000 / 120	BHS	Online Subscription Services		(\$651.80)
1000 / 105	BHS	Online Subscription Services		(\$500.00)
1000 / 190	BHS	Textbooks		(\$300.00)
1000 / 180	BHS	Instructional Supplies		\$1,451.80

Reclass: To cover performance masks for band.				
1000 / 350	BHS	Professional Services		(\$270.00)
1000 / 350	BHS	Instructional Supplies		\$270.00

Reclass: To cover cost of BCS gym floor screen clean & apply 2 coats of water base finish.				
2600 / 0	BCS	Electricity		(\$3,800.00)
2600 / 0	BCS	Non-Tech Rep. and Maint.		\$3,800.00

Reclass: Transfer to Library Books to purchase award winning books and collection development and clear negative balances on other supplies and dues & fees.

2220 / 440	BHS	Online Subscription Services	(\$909.52)
2220 / 440	BHS	Periodicals	(\$322.00)
2220 / 440	BHS	Dues & Fees	\$1.00
2220 / 440	BHS	Other Supplies	\$4.70
2220 / 440	BHS	Library Books	\$1,225.82

Reclass: To purchase athletic supplies and cover projected travel for athletic director.

3200 / 910	BHS	Coaching Clinics	(\$1,000.00)
3200 / 910	BHS	Athletic Trainer Supplies	(\$39.39)
3200 / 910	BHS	Travel Expense	\$200.00
3200 / 910	BHS	Athletic Supplies	\$839.39

Reclass: Additional funds to cover FCS grocery store trips.

1000 / 320	BHS	Non-Tech Rep. and Maint.	(\$63.00)
1000 / 320	BHS	Travel Expense	\$63.00

Reclass: To purchase Math classroom instructional supplies.

1000 / 160	BHS	Online Subscription Services	(\$159.00)
1000 / 160	BHS	Dues & Fees	(\$101.00)
1000 / 160	BHS	Instructional Supplies	\$260.00

Reclass: To cover Music purchase for AKG Pro Audio K240 STUDIO Over-Ear, Semi-Open, Professional Studio Headphones.

1000 / 350	BHS	Online Subscription Services	(\$453.01)
1000 / 350	BHS	Instructional Supplies	\$453.01

Emergency transfer to cover BHS Septic inspection, pumping, and phase 1 repairs as of 3/23/22.

1000 / 110	BHS	Health Insurance	(\$9,700.00)
2600 / 0	BHS	Non-Tech Rep. and Maint.	\$9,700.00

Emergency transfer for BHS Septic phase 2 estimate to inspect, locate, record & diagram leaching system beyond repairs made in Phase 1 (est cost 5,000-6000).

1000 / 110	BHS	Health Insurance	(\$6,000.00)
2600 / 0	BHS	Non-Tech Rep. and Maint.	\$6,000.00

Reclass: To purchase Social Studies instructional supplies

1000 / 190	BHS	Textbooks	(\$216.88)
1000 / 190	BHS	Periodicals	(\$75.71)
1000 / 190	BHS	Dues & Fees	(\$12.00)
1000 / 190	BHS	Instructional Supplies	\$304.59

Reclass: To purchase Physical Ed instructional supplies for new teacher.

1000 / 180	BHS	Dues & Fees	(\$110.00)
1000 / 180	BHS	Instructional Supplies	\$110.00

Reclass: To purchase Arts instructional supplies.

1000 / 105	BHS	Art Dues & Fees	(\$8.11)
1000 / 105	BHS	Instructional Supplies	\$8.11

Transfer from Business to Athletic Supplies to purchase athletic supplies and pitching machine.

310 / 1000	BHS	Online Subscription Services	(\$800.00)
910 / 3200	BHS	Athletic Supplies	\$800.00

Transfer from Computer Instruction, Math, and Business to FCS to purchase Convection Oven.

160 / 1000	BHS	Instructional Supplies	(\$24.88)
310 / 1000	BHS	Instructional Supplies	(\$9.70)
320 / 1000	BHS	Instructional Supplies	\$3,439.08
140 / 1000	BHS	Online Subscription Services	(\$2,631.50)
310 / 1000	BHS	Online Subscription Services	(\$690.00)
310 / 1000	BHS	Periodicals	(\$83.00)

Memorandum

TO: Bolton Board of Finance

FR: Kristin B. Heckt
Superintendent of Schools

DT: April 8, 2022

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

The Bolton Board of Education approved the following emergency transfer over \$10,000 at their meeting on April 7, 2022.

1. \$15,700 from Benefits to Operations to cover phases 1 and 2 of the BHS septic repair. These phases included the investigation and mapping of the leaching fields.

Please note it is likely there will be further transfers needed to address the findings and needed repairs determined in phase 2.

Report Commentary FY2023

As of March 31, 2023, we have expended 65% of the appropriated budget or \$9,841,403 and in 2022, we expended 63%. We are currently projecting a budget expenditure of \$15,116,410, which is an under expenditure of \$42,256. This is an expenditure increase of \$37,930 from the prior month's estimate.

Changes from the prior month:

Student Support Services: \$95,930 projected increase from prior month to reflect IEP changes and legal projection for due process hearings.

Salaries/Wages & Employee Benefits: \$88,000 projected decrease as a result of revised projections for unpaid days, unfilled positions and stipends, no retirements, and tax savings.

Operations & Maintenance: \$30,000 increase due to transfer of estimated CAPA shortfall of \$30,000 for BCS Fire Curtains from Benefits to Operations. BOE approved at their 3/9/23 meeting.

Transfers: The BOE approved all transfers at their April 5, 2023 meeting.

Transfers over \$10,000: BOE approved the BCS Fire Curtain transfer at their March 9, 2023 meeting.

Attachments:

- FY2023 Budget status - March
- FY2022 Budget status - March
- 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, the Excess Cost Grant reimbursement was modified to a 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: 76.25% (ranked 150 to 169) 73% (ranked 59-149) 70% (ranked 1-58). Currently we are projecting that Bolton will fall in the 73% based the 2023 & 2024 state ranking of 102 and 98, respectively. 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:

March

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 3/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr(decr) from prior	March Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology	91,521	44,450	0	44,450	7,525	17%	44,450	0	0	
Art	9,191	9,326	164	9,490	6,244	66%	9,490	0	164	See Budget Transfer Listing
English Language Arts	19,731	24,840	3,056	27,896	26,228	94%	27,896	0	(2,128)	See Budget Transfer Listing
World Language	5,059	5,724	0	5,724	5,627	98%	5,724	0	0	
Computer Instruction	11,583	14,065	0	14,065	10,864	77%	14,065	0	0	
Mathematics	10,846	24,691	2,724	27,415	27,273	99%	27,415	0	0	
Science	16,520	14,630	(1,945)	12,685	7,273	57%	12,685	0	(1,550)	See Budget Transfer Listing
Health & Physical Education	5,175	2,445	158	2,603	2,416	93%	2,603	0	158	See Budget Transfer Listing
Social Studies	16,886	6,774	2,769	9,543	6,032	63%	9,543	0	2,769	See Budget Transfer Listing
Vocational Education	0	0	0	0	0	0%	0	0	0	
Business Education	270	3,438	0	3,438	3,415	99%	3,438	0	0	
Family & Consumer Science	12,082	9,050	587	9,637	6,917	72%	9,637	0	587	See Budget Transfer Listing
Music	23,883	15,817	745	16,562	11,262	68%	16,562	0	0	See Budget Transfer Listing
Technology Education	9,281	13,099	0	13,099	8,846	68%	13,099	0	0	See Budget Transfer Listing
Continuing Education	15,343	15,336	0	15,336	15,336	100%	15,336	0	0	
Library Media Center	33,551	40,071	0	40,071	35,118	88%	40,071	0	0	See Budget Transfer Listing
Athletics	56,386	61,500	0	61,500	43,060	70%	61,500	0	0	
Subtotal	337,306	305,256	8,257	313,513	223,435	71%	313,513	0	(0)	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS:

March

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 3/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month prof.	Incr(decr) from prior	March Changes/Transfers
STUDENT SUPPORT SERVICES										
Special Education	218,776	219,221	388	219,609	267,873	122%	500,461	(280,852)	87,000	Projected increase to reflect IEP changes and legal projection for due process hearings. / See Budget Transfer Listing
ESY Special Education	8,561	17,389	0	17,389	15,046	87%	17,389	0	0	
Tutorial & Homebound Instruction	0	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	0	490	0	490	0	0%	490	0	0	
Guidance	4,950	5,520	0	5,520	5,337	97%	5,520	0	0	
Nursing & Medical	4,038	7,796	0	7,796	3,524	45%	7,796	0	0	
Psychological Services	618	3,149	(793)	2,356	1,626	69%	2,356	0	0	
Speech, Hearing & Language	0	1,168	405	1,573	1,176	75%	1,573	0	0	
Transportation - SY SPED	27,162	56,900	0	56,900	74,269	131%	134,862	(77,962)	8,930	Projection increased to reflect IEP changes.
Transportation - ESY SPED	11,013	15,550	0	15,550	17,010	109%	17,010	(1,460)	0	
Subtotal	275,119	330,983	(0)	330,983	385,861	117%	691,257	(360,274)	95,930	
Excess Costs Grant	0	(10,646)	0	(10,646)	(48,044)	451%	(75,176)	64,530	0	Projected Reimbursement for Excess Cost.
Subtotal - Net of Excess Costs Grant	275,119	320,337	(0)	320,337	337,817	105%	616,081	(295,744)	95,930	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	18,507	21,685	(4,500)	17,185	8,054	47%	17,185	0	0	
Central Administration	68,605	113,802	0	113,802	58,924	52%	113,802	0	0	
School Insurance	148,024	153,545	0	153,545	143,270	93%	153,545	0	0	
Building Administration	62,865	79,174	(3,757)	75,417	49,755	66%	75,417	0	0	See Budget Transfer Listing
Fiscal Services	73,511	85,335	0	85,335	37,594	44%	85,335	0	0	
Systems Management	226,523	263,662	0	263,662	149,537	57%	263,662	0	0	
Subtotal	598,034	717,203	(8,257)	708,946	447,134	63%	708,946	0	0	

BOARD OF EDUCATION'S APPROVED BUDGET

BUDGET STATUS: March

Function /Program	Unaudited Expenditures 2021-2022	Approved Budget 2022-2023	Budget Adjust./ Transfers	Revised Budget 2022-2023	YTD Expended 3/31/23	YTD % Expended	Approved Budget 2022-2023	Projected^ Budget Balance +/- month proj.	Incr/(decr) from prior	March Changes/Transfers
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	620,458	503,439	30,000	533,439	349,424	66%	533,439	0	30,000	See Budget Transfer Listing
Transportation	581,151	602,493	0	602,493	407,277	68%	602,493	0	0	
Subtotal	1,201,609	1,105,932	30,000	1,135,932	756,701	67%	1,135,932	0	30,000	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	9,425,260	9,900,181	0	9,900,181	6,121,679	62%	9,698,431	202,000	(68,000)	Projected savings from unpaid days, unfilled vacancies & stipends, & no retirements received.
Personnel Benefits	2,405,817	2,809,757	(30,000)	2,779,757	1,954,637	70%	2,643,757	136,000	(20,000)	Projected tax savings. / See Budget Transfer Listing
Subtotal	11,831,077	12,709,938	(30,000)	12,679,938	8,076,317	64%	12,341,938	338,000	(88,000)	
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	337,306	305,256	8,257	313,513	223,435	71%	313,513	0	(0)	
STUDENT SUPPORT SERVICES	275,119	320,337	(0)	320,337	337,817	105%	616,081	(295,744)	95,930	
ADMIN/SUPPORT/CENTRAL SERVICES	598,034	717,203	(8,257)	708,946	447,134	63%	708,946	0	0	
OPERATIONS/TRANSPORTATION	1,201,609	1,105,932	30,000	1,135,932	756,701	67%	1,135,932	0	30,000	
SALARIES/EMPLOYEE BENEFITS	11,831,077	12,709,938	(30,000)	12,679,938	8,076,317	64%	12,341,938	338,000	(88,000)	
TOTAL EDUCATION BUDGET	14,243,145	15,158,666	0	15,158,666	9,841,403	65%	15,116,410	42,256	37,930	

TICKMARK NOTES:

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

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

Transfers Requested (see below): 0

PROJECTED BALANCE BOE: 42,256

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

FY2022 Comparative Expenditure %=> **63%**

BOE TRANSFER LISTING - MARCH

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Reclass: To purchase additional library books for middle school nonfiction. Replace damage/update/improve collection.				
2220 / 440	BCS		Online Subscription Services	-\$2,019.90
2220 / 440		BCS	Library Books	\$2,019.90
Reclass: To purchase semester 2 music instructional supplies.				
1000 / 350	BHS		Online Subscription Services	-\$106.78
1000 / 350	BHS		Dues & Fees	-\$75.00
1000 / 350	BHS		Workbooks	-\$23.10
1000 / 350		BHS	Instructional Supplies	\$204.88
Reclass: Transfer Sped instructional supplies from BHS to BCS.				
1000 / 200	BHS		Instructional Supplies	-\$20.21
1000 / 200		BCS	Instructional Supplies	\$20.21
Reclass: Transfer from Sped supplies to online subscription.				
1000 / 200	BHS		Instructional Supplies	-\$300.00
1000 / 200		BCS	Online Subscription Services	\$300.00
Transfer from Social Studies supplies to PE/Health non-technology repairs & maintenance to cover Fitness Room repairs shortfall due additional repair time.				
1000 / 190	BHS		Instructional Supplies	-\$79.00
1000 / 180		BHS	Non-Technology Related Repairs	\$79.00
Reclass: To cover Music instrument repairs.				
1000 / 350	BCS		Instructional Supplies	-\$201.40
1000 / 350	BCS		Dues & Fees	-\$21.00
1000 / 350		BCS	Non-Tech Rep. and Maint.	\$222.40
Reclass: Transfer from district evaluations & other services to BCS in-district pupil services to cover remainder of teacher of the deaf services.				
2100 / 200	BPS		Evaluations and Other Services	-\$15,418.94
2100 / 200		BCS	In District SY Pupil Services	\$15,418.94
To cover shortfall in Town CAPA budget for BCS Fire Curtains projected at +/- 50K. BOE approved transfer at 3/9/23 meeting.				
2410 / 0	BCS		Health Insurance	-\$30,000.00
2600 / 0		BCS	BOE Capital Equipment	\$30,000.00
Reclass: ELA transfer from Dues & Fees to Textbooks to purchase books for classroom libraries.				
1000 / 110	BHS		Dues & Fees	-\$75.00
1000 / 110		BHS	Textbooks	\$75.00

Transfer from Science repair & maintenance to PE and FCS to cover their repair costs.				
1000 / 170	BHS		Non-Tech Rep. and Maint.	-\$486.77
1000 / 180		BHS	Non-Technology Related Repairs	\$78.77
1000 / 320		BHS	Non-Tech Rep. and Maint.	\$408.00

To purchase Social Studies 4th & 5th grade Journals and TCI teacher licenses to current.				
1000 / 110	BCS		Online Subscription Services	-\$2,127.72
1000 / 170	BCS		Online Subscription Services	-\$813.91
1000 / 170	BCS		Instructional Supplies	-\$10.37
1000 / 190		BCS	Textbooks	\$916.95
1000 / 190		BCS	Online Subscription Services	\$2,035.05

Reclass: To purchase additional ELA books and supplies.				
1000 / 110	BCS		Online Subscription Services	-\$944.77
1000 / 110	BCS		Textbooks	-\$80.82
1000 / 110		BCS	Instructional Supplies	\$1,025.59

To cover FCS quarter 4 travel. Transfer from Science dues & fees and Social Studies periodical.				
1000 / 190	BHS		Periodicals	-\$103.93
1000 / 170	BHS		Dues & Fees	-\$75.00
1000 / 320		BHS	Travel Expense	\$178.93

To cover Art ceramic supplies for course added. Transfer from Science Non-Technical Repairs & Maintenance and Science Instructional Supplies to Art Instructional Supplies.				
1000 / 170	BHS		Non-Tech Rep. and Maint.	-\$100.03
1000 / 170	BHS		Instructional Supplies	-\$64.07
1000 / 105		BHS	Instructional Supplies	\$164.10

Reclass: To pay for juice for homework club and potatoes for potato bar for teacher appreciation.				
2410 / 0	BCS		Professional Development	-\$78.97
2410 / 0		BCS	Food	\$78.97

Reclass: To pay for Spanish interpreter for Student Lead Conferences.				
2410 / 0	BCS		Travel Expense	-\$150.00
2410 / 0		BCS	Professional Services	\$150.00

**TAX COLLECTOR
3.31.23**

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	TAX COLL. TRANSFERS	NET COLLECTION 3.31.23	PERCENTAGE COLLECTED FY 23 BUDGET
CURRENT YR.LEVY	\$ 15,953,417.00	\$ 16,233,377.74	\$ (47,577.84)	\$ (14,577.84)	\$ 1,771.72	\$ 16,172,993.78	101.38%
MOTOR VEHICLE	\$ 1,737,991.00	\$ 1,686,093.85	\$ (11,327.08)	\$ (5,120.34)	\$ (232.24)	\$ 1,669,414.19	96.05%
SUPP.MV LEVY	\$ 175,000.00	\$ 191,441.35	\$ (814.58)	\$ (595.34)	\$ 602.99	\$ 190,634.42	108.93%
SUB TOTAL	\$ 17,866,408.00	\$ 18,110,912.94	\$ (59,719.50)	\$ (20,293.52)	\$ 2,142.47	\$ 18,033,042.39	100.93%
PRIOR YEARS	\$ 70,000.00	\$ 98,754.68	\$ (3,150.96)	\$ -	\$ (2,703.25)	\$ 92,900.47	132.71%
INTEREST & FEES	\$ 55,000.00	\$ 67,071.02	\$ (17.39)	\$ (255.01)	\$ 560.78	\$ 67,359.40	122.47%
TOTAL	\$ 17,991,408.00	\$ 18,276,738.64	\$ (62,887.85)	\$ (20,548.53)	\$ -	\$ 18,193,302.26	101.12%

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%			
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%

Town of Bolton - FY2023 Revenue Statement - March 31, 2023

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,953,417.00	\$15,953,417.00	\$16,172,993.78	\$219,576.78	\$219,576.78	101.38%
Motor Vehicle Tax	\$1,737,991.00	\$1,737,991.00	\$1,669,414.19	(\$68,576.81)	(\$68,576.81)	96.05%
Supplemental MV Lev	\$175,000.00	\$175,000.00	\$190,634.42	\$15,634.42	\$15,634.42	108.93%
Prior Year's Taxes	\$70,000.00	\$70,000.00	\$92,900.47	\$22,900.47	\$22,900.47	132.71%
Interest & Fees	\$55,000.00	\$55,000.00	\$67,359.40	\$12,359.40	\$12,359.40	122.47%
Total Taxes	\$17,991,408.00	\$17,991,408.00	\$18,193,302.26	\$201,894.26	\$201,894.26	101.12%
State of Connecticut Education Grants						
ECS	\$2,683,216.00	\$2,661,000.00	\$1,341,608.00	(\$1,341,608.00)	(\$1,319,392.00)	50.42%
Adult Education	\$5,599.00	\$5,432.00	\$3,995.00	(\$1,604.00)	(\$1,437.00)	73.55%
Total State of CT Ed Other Grants	\$2,688,815.00	\$2,666,432.00	\$1,345,603.00	(\$1,343,212.00)	(\$1,320,829.00)	50.46%
Municipal Transition Grant						
Pilot: New Tiered Reimb. Disabled	\$336,552.00	\$336,552.00	\$336,552.00	\$0.00	\$0.00	100.00%
Veterans Grant	\$31,536.00	\$31,536.00	\$31,536.40	\$0.40	\$0.40	100.00%
Pequot	\$750.00	\$750.00	\$799.09	\$49.09	\$49.09	106.55%
Misc. State Grants	\$1,893.00	\$1,893.00	\$2,519.37	\$626.37	\$626.37	133.09%
DOT Transportation Grant	\$3,244.00	\$3,244.00	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
Municipal Projects	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	(\$5,000.00)	0.00%
Municipal Stabilization	\$11,494.00	\$11,494.00	\$7,883.34	(\$3,610.66)	(\$3,610.66)	68.59%
Municipal Revenue Sharing	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Law Enforcement	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Total Other Grants	\$1,000.00	\$1,000.00	\$102,728.10	\$102,728.10	\$102,728.10	100.00%
Other Town Revenue	\$427,381.00	\$427,381.00	\$496,968.96	\$69,587.96	\$69,587.96	116.28%
Tuition	\$116,517.00	\$116,517.00	\$90,710.19	(\$25,806.81)	(\$25,806.81)	77.85%
Town Clerk	\$85,000.00	\$85,000.00	\$66,295.55	(\$18,704.45)	(\$18,704.45)	77.99%
Selectmen Fees	\$12,745.00	\$12,745.00	\$6,291.00	(\$6,454.00)	(\$6,454.00)	49.36%
Building Official Fees	\$75,000.00	\$75,000.00	\$65,172.14	(\$9,827.86)	(\$9,827.86)	86.90%
Library	\$2,000.00	\$2,000.00	\$1,020.55	(\$979.45)	(\$979.45)	51.03%
Building Official Service	\$88,081.00	\$88,081.00	\$45,840.66	(\$42,240.34)	(\$42,240.34)	52.04%
Misc. Revenue	\$15,000.00	\$15,000.00	\$32,578.27	\$17,578.27	\$17,578.27	217.19%
Telephone	\$6,000.00	\$6,000.00	\$7,733.19	\$1,733.19	\$1,733.19	128.89%
Interest	\$80,000.00	\$80,000.00	\$12,776.30	(\$67,223.70)	(\$67,223.70)	15.97%
Seniors	\$0.00	\$0.00	\$870.00	\$870.00	\$870.00	100.00%
Rental	\$33,684.00	\$33,684.00	\$24,462.00	(\$9,222.00)	(\$9,222.00)	72.62%
Shared Services-Assessor	\$60,894.00	\$60,894.00	\$0.00	(\$60,894.00)	(\$60,894.00)	100.00%
Total Other Town	\$574,921.00	\$574,921.00	\$353,749.85	(\$221,171.15)	(\$221,171.15)	61.53%
TOTAL GENERAL FUND	\$21,682,525.00	\$21,660,142.00	\$20,389,624.07	(\$1,292,900.93)	(\$1,270,517.93)	94.13%

	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	\$48,044.00	(\$3,846.00)	(\$3,846.00)	92.59%
Federal Grants	\$206,485.00	\$206,485.00	\$143,211.70	(\$63,273.30)	(\$63,273.30)	69.36%
SHEFF	\$58,400.00	\$58,400.00	\$41,721.00	(\$16,679.00)	(\$16,679.00)	71.44%
CHOICE Grant	\$376,000.00	\$376,000.00	\$84,042.00	(\$291,958.00)	(\$291,958.00)	22.35%
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	\$0.00	\$0.00	\$0.00	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	\$338,325.70	(\$524,959.30)	(\$524,959.30)	39.19%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$	199,975.00	\$199,419.98	(\$555.02)	(\$555.02)	99.72%
Total Additional	\$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	\$537,745.68	(\$525,514.32)	(\$525,514.32)	50.58%

FY2023 March 31, 2023										
	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended	FY22	FY21	FY20
Administration	\$ 708,256.00	\$ 708,256.00	\$ 367,134.33	\$ 341,121.67	\$ 13,054.00	\$ 328,067.67	53.68%	52.45%	57.73%	61.12%
Board of Finance	\$ 2,200.00	\$ 2,200.00	\$ 857.50	\$ 1,342.50	\$ -	\$ 1,342.50	38.98%	27.93%	19.09%	39.68%
Financial Administration	\$ 237,546.00	\$ 237,546.00	\$ 169,982.72	\$ 67,563.28	\$ -	\$ 67,563.28	71.56%	71.07%	69.34%	67.54%
Auditing	\$ 29,000.00	\$ 29,000.00	\$ 23,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	79.31%	73.58%	77.63%	92.45%
Assessor	\$ 131,112.00	\$ 131,112.00	\$ 96,948.51	\$ 34,163.49	\$ 575.00	\$ 33,588.49	74.38%	62.24%	69.43%	70.60%
Tax Collector	\$ 91,208.00	\$ 91,208.00	\$ 62,923.38	\$ 28,284.62	\$ -	\$ 28,284.62	68.99%	73.75%	69.34%	63.63%
Fringe Benefits	\$ 1,036,526.00	\$ 1,036,526.00	\$ 731,231.70	\$ 305,294.30	\$ -	\$ 305,294.30	70.55%	64.75%	63.79%	68.89%
Town Clerk	\$ 137,760.00	\$ 137,760.00	\$ 102,404.37	\$ 35,355.63	\$ 2,153.89	\$ 33,201.74	75.90%	76.43%	72.47%	73.82%
Land Use	\$ 342,653.00	\$ 342,653.00	\$ 196,130.18	\$ 146,522.82	\$ 47,731.00	\$ 98,791.82	71.17%	61.58%	75.27%	74.20%
Planning & Zoning	\$ 4,250.00	\$ 4,250.00	\$ 2,329.23	\$ 1,920.77	\$ -	\$ 1,920.77	54.81%	31.81%	12.57%	13.14%
Zoning Board of Appeals	\$ 1,640.00	\$ 1,640.00	\$ 514.24	\$ 1,125.76	\$ 225.00	\$ 900.76	45.08%	38.20%	10.67%	36.20%
Property Insurance	\$ 145,400.00	\$ 145,400.00	\$ 101,562.75	\$ 43,837.25	\$ -	\$ 43,837.25	69.85%	65.25%	60.81%	76.72%
Probate	\$ 6,258.00	\$ 6,258.00	\$ 5,940.00	\$ 318.00	\$ -	\$ 318.00	94.92%	95.18%	0.00%	100.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 604.35	\$ 1,630.65	\$ -	\$ 1,630.65	27.04%	30.09%	17.23%	34.08%
Elections	\$ 65,613.00	\$ 65,613.00	\$ 42,206.41	\$ 23,406.59	\$ 470.45	\$ 22,936.14	65.04%	54.95%	66.00%	28.46%
Police	\$ 331,050.00	\$ 331,050.00	\$ 1,281.72	\$ 329,768.28	\$ -	\$ 329,768.28	0.39%	2.10%	1.12%	1.21%
Fire Commission	\$ 241,385.00	\$ 241,385.00	\$ 109,903.86	\$ 131,481.14	\$ 71,836.88	\$ 59,644.26	75.29%	62.54%	68.78%	83.67%
Animal Control	\$ 3,100.00	\$ 3,100.00	\$ 3,000.00	\$ 100.00	\$ -	\$ 100.00	96.77%	0.00%	100.00%	85.71%
Fire Marshal	\$ 32,000.00	\$ 32,000.00	\$ 12,753.39	\$ 19,246.61	\$ 89.99	\$ 19,156.62	40.14%	43.28%	31.85%	14.70%
Emergency Management	\$ 14,693.00	\$ 14,693.00	\$ 8,834.85	\$ 5,858.15	\$ -	\$ 5,858.15	60.13%	59.80%	61.49%	
Highways and Streets	\$ 1,002,817.00	\$ 1,002,817.00	\$ 680,331.08	\$ 322,485.92	\$ 99,431.62	\$ 223,054.30	77.76%	80.61%	56.28%	72.35%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ 261.50	\$ 3,838.50	\$ -	\$ 3,838.50	6.38%	6.09%	0.00%	0.00%
Parks/Town Building Ops	\$ 803,646.00	\$ 803,646.00	\$ 508,557.86	\$ 295,088.14	\$ 22,524.55	\$ 272,563.59	66.08%	65.78%	62.23%	63.30%
Public Health Admin	\$ 28,878.00	\$ 28,878.00	\$ 21,296.74	\$ 7,581.26	\$ -	\$ 7,581.26	73.75%	91.15%	70.56%	62.80%
Seniors / Social Services	\$ 159,498.00	\$ 159,498.00	\$ 106,063.42	\$ 53,434.58	\$ 3,155.00	\$ 50,279.58	68.48%	64.90%	57.65%	74.30%
Library	\$ 295,408.00	\$ 295,408.00	\$ 216,618.74	\$ 78,789.26	\$ 4,675.80	\$ 74,113.46	74.91%	76.01%	68.84%	71.88%
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 1,269.88	\$ 835.12	\$ -	\$ 835.12	60.33%	53.57%	61.23%	76.62%
Waste Collection	\$ 572,454.00	\$ 572,454.00	\$ 418,299.94	\$ 154,154.06	\$ 900.00	\$ 153,254.06	73.23%			
Totals	\$ 6,432,791.00	\$ 6,432,791.00	\$ 3,074,766.08	\$ 2,440,548.35	\$ 266,823.18	\$ 2,173,725.17	66.21%	52.45%	57.73%	61.12%

Departments that we feel will not have enough money in their budgets.

FY2023 Transfers for March 2023

\$	3,000.00	To	Postage - Town Building Oper.	From	Supplies - Town Building Oper.
<i>Rationale: due to mailings by the Registrar of Voter and Tax Collector not budgeted for</i>					
\$	2,525.00	To	Other Payroll - Building & Land Use	From	Payroll - Building & Land Use
<i>Rationale: funds are needed to pay temporary building inspectors</i>					
\$	6,900.00	To	Equipment - Highway	From	Tree Trimming - Highway
<i>Rationale: for the purchase of rubber tracks to fit new skid steer</i>					
\$	45.00	To	Professional Training - Finance	Fom	Due & Fees - Finance
<i>Rationale: to cover unplanned training with Tyler for 2 Finance employees</i>					

**Town of Bolton, Connecticut
Board of Finance
Budget Calendar
FY2024 Budget Review**

- 3/15/23 Board of Selectmen Budget Due to Board of Finance**
- 3/15/23 Board of Education Budget Due to Board of Finance**
- 3/16/23 Board of Finance Regular Meeting – with Board of Education re: FY2024 Budget
7:15 PM
- 3/21/23 Board of Finance Special Meeting – with Board of Selectmen re: FY2024 General Government,
Capital & Debt Budgets – Location Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 3/23/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 3/28/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 3/30/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 4/04/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: **NRMC Room B** 7:15 PM **(THIS IS A TUESDAY)**
- 4/06/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM
- 4/10-4/14/23 Bolton Public Schools Spring Recess
- 4/18/23 Board of Finance Special Meeting - Budget Deliberations (if necessary)
Location: Town Hall 7:15 PM **(THIS IS A TUESDAY)**
- 4/20/23 Board of Finance Regular
7:15 PM
- 4/21/23 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/21/23 Public Notice Issued (5 days prior to Public Hearing)**
- 4/25/23 Public Hearing/Board of Finance Special Meeting (if necessary)**
Time: 7:15 PM (THIS IS A TUESDAY)
Location: Town Hall
- 5/04/23 Board of Finance Special Meeting (if necessary)
Location: Town Hall 7:15 PM
- 5/10/23 Board of Finance – Must adopt the budget on or before this date
- 5/18/23 Board of Finance Regular Meeting
7:15 PM
- 5/19/23 Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/19/23 Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/23/23 Budget Referendum**