

**TOWN OF BOLTON
FINANCE COMMITTEE
SPECIAL MEETING
7:15 P.M., WEDNESDAY, APRIL 3, 2024
TOWN HALL/ZOOM***

Finance Commission Members Present at Town Hall and Via Zoom: Chair Ross Lally, Member Robert Munroe, Member Robert Morra, Member Amanda Gordon, Rhea Klein, Ashley Phelan. Chris Connelly was absent.

Staff Present Via Zoom: Finance Director Jill Collins, James Rupert (7:17 p.m.), Board of Education Kristen Heckt (7:38 p.m.) , Selectman Rodney Fornier

Staff Present Via Zoom: Board Clerk Mary Johnston

Others Present Via Zoom: Mistie C.

1. Call to Order

R. Lally called the meeting to order.

2. Public Participation

None.

3. Approval of Minutes

3a. March 21, 2024 Regular Meeting

R. Morra MOVED to approve the March 21, 2024, Regular Meeting Minutes. R. Munroe SECONDED. MOTION CARRIED 6:0:0.

4. New Business

4a. Discussion of FY2025 Budgets (expenditures, revenues & G/L before BAA).

J. Collins displayed the Change In Net Taxable Grand List after BAA (2018-2022) – Grand List before BAA (2023). A. Gordon asked about a comparison from 2017 to year 2018. It was determined it was up slightly. Discussion was held on the difference of property values/market value. R. Munroe felt it was an impressive increase and had trouble estimating it. Munroe would like a baseline to work from to determine the budget. Discussion was held on the difference of revenues, expenditures and interest generated. B. Morra pointed out that there will be \$400,000 to \$500,000 of interest to offset. R. Lally reported the Public Hearing is scheduled for April 30, 2024, so there is time to work on the numbers, get feedback after the Public Hearing, and then adjust the amounts for the proposed budget. R. Munroe disagreed with that approach and would like more information. R. Lally pointed out that approach would be directional. A. Phelan asked when the revised revenue for FY 2024 and next year’s budget. J. Collins replied it depends on the Finance Committee to review the list of revenues. R. Morra stated that after reviewing the numbers that nothing stood out that would be an issue to consider. R. Lally pointed out that the Committee must start somewhere, and all the information is not available yet. R. Munroe stated that the budget presented is professional and explained his approach by

reducing the mil rate to 0% so it funds last year's budget, then look at the other revenues and budget requests. A. Gordon replied the Committee must set/revise this year's revenues and set revenues for next year. R. Munroe pointed out it would be out of proportion. R. Lally replied that an understanding is needed between revenues and expenditures. R. Lally stated the Board of Education's increase of \$350,000 for next year. R. Morra pointed out that earned interest and surplus covers the increase in the budget with no mil increase. R. Munroe stated that is what he was getting at with his earlier questions. R. Lally recapped the increase revenue from interest, the monies being returned by the Board of Education's Board of Selectmen will pretty much cover the proposed increase, and then approach it the other way by plugging in the revenue and come up with the same answer. R. Lally stated it is an effective way to explain the budget. The Committee asked about the completion of the audit and having the information in time with the potential of lowering the mil rate. J. Collins pointed out to selectively realize all revenues. K. Heckt pointed out that staffing issues should be part of the presentation. R. Munroe resists the fact of having no information until the audit is received and is not helpful. R. Lally explained having a swag at what could change. R. Munroe stated there should be internal information provided. J. Collins replied it is something that is not prepared. R. Munroe stated that information would be helpful to the Committee. R. Lally explained the process and that he will talk offline with J. Collins. J. Rupert stated he is also working on responses to the auditors' questions and will find out when the audit will be completed. The Committee reviewed the revenues for FY 2024 Adopted versus Actual and made adjustments as necessary. The numbers are actual as of April 3, 2024. After the review, the FY 2024 Revised Revenue totaled \$24,279,023.4 with a difference of \$865,656.42.

4b. Transfers

Transfer of \$4,580 from Personnel Services to Capital Improvement-Category Workers' Compensation to Category Fire Truck /Additional Equipment; \$5,000 from Fire Commission to Capital Improvement-Category Payroll to Category Fire Truck-Additional Equipment; and \$8,853 from Personnel Services to Capital Improvement-Category Fire Fighter Retention to Category Fire Truck-Additional Equipment. This is to cover the cost of additional equipment being installed on the 2023 Pierce Velocity Custom Pumper.

R. Murro MOVED to approve the Transfers as presented. A. Gordon SECONDED. MOTION CARRIED 6:0:0.

5. Ongoing Business

5a. Discussion of FY2024 Budgets (expenditures & revenues)

K. Heckt stated there are no issues from the Board of Education. R. Lally stated there will be an increase in expenses due to elections this year. No comments were made on revenues.

5b. FY2025 Budget calendar

R. Lally reviewed the FY 2025 Budget calendar. No comments were received. R. Munroe asked for a copy of the year-end statements from the Board of Education and Board of

Selectmen. R. Lally asked that the year-end closed out statements be forwarded to the Finance Committee.

5c. Discussion of Public Communication/Outreach

R. Lally reported the sub-committee met this evening and reviewed the April 30, 2024, Public Hearing public communication. A. Gordon presented the Public Hearing presentation to the Committee. K. Heckt stated cyber security should be highlighted in the presentation. The Committee felt the presentation was informative and had no comments. R. Munroe asked K. Heckt about the estimate of the Board of Education's unspent cash through the end of the year went up and was the \$50,000 adjustment made for the now known insurance. K. Heckt replied some if it is being held for insurance monies should it be needed for personnel hiring. K. Heckt anticipates the Board of Education will return additional monies depending on special education not going sideways.

6. Adjournment: A. Gordon MOVED to adjourn the meeting at 8:44 p.m. A. Phelan SECONDED. MOTION CARRIED 6:0.0.

Respectfully submitted by Mary J. Johnston

Mary J. Johnston

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

SEE ATTACHMENTS UNDER SEPARATE COVER.

Report Commentary

FY2024

As of March 31, 2024, we have expended 63% of the appropriated budget or \$10,187,552 and 65% in the prior year. We are currently projecting budget expenditures of \$15,675,525 which is a decrease of \$85,141 from prior month's projection. This is a projected budget under expenditure of \$433,625. The BOE has committed an additional \$50,000 towards the FY25 budget for a total commitment of \$350,000. The revised projected under expenditure after the BOE's commitment is \$63,625.

Regular Instruction:

Increase in projection of \$4,366 to cover balance for Chromebook carts and to cover shortfalls in Computer Instruction, Social Studies, and Music program expenses.

Student Support Services:

Excess cost final reimbursement came in 1.4% less at 69.06%. This program will remain fully projected due to its volatility.

Administration, Support, & Central Services:

Additional projected savings of \$12,753. Savings projected in Fiscal on district supplies and Systems from online subscriptions, repairs & maintenance, and discontinued internet services on mobile hotspots no longer needed.

Salary and Benefits:

Additional projected savings of \$76,754 from unfilled vacancies and insurance.

Transfers:

The BOE approved all transfers at their April 3, 2024 meeting.

Transfers over \$10,000:

The BOE approved the transfer of \$20,000 from Personnel Benefits, Systems Management, and Fiscal Services to Instructional Technology & Systems Management. This was to purchase 5 Interactive boards for BCS classrooms that currently do not have them, but need them. In addition, another 1 was purchased for the BOE conference room, due to that board being relocated to BCS PE.

Attachments:

- Budget status - FY2024
- Budget status - FY2023
- Bid Waiver Notice: 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. Excess Cost Grant: Per CGS 10-76g, this grant reimburses districts for high cost special education students for cost exceeding 4.5 times the districts Net Current Expenditures per Pupil (NCEP) from the prior year. For Bolton the 4.5X cost to be exceeded is \$93,054 based on the January 2024 State 2022-2023 NCEP listing.

Beginning in FY23 per Public Act 23-1 Section 8 subsection (d): Excess Cost Grant reimbursement was modified to a 3 tiered funding structure. Bolton falls into the middle tier at 88% reimbursement (for towns ranked 59-114). The state applies the tiered reimbursement for all district, if the request from all the districts exceeds the capped/budget amount, then all districts would be reduced proportionally by the shortfall.

The state's final payment is 69.06% down 1.4% from February's estimate of 70.46%. This reduction is based on all district filings in March. The balance on the amount owed to Bolton will be paid in May.

The Excess Cost Reimbursement threshold is published by the state initially sometime in November and updated for audited figures during the year. Payments are made in February (December's preliminary filings) and May (March's filings) based on the net reimbursement percentage. Final reimbursement amounts are subject to change after the town's annual audit. Any adjustments are made in subsequent fiscal year to the Education Cost Sharing (ECS).

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

4. Payroll changes from new hires, vacancies, unpaid days, unfilled stipends, long term substitute coverage for staff out on FMLA, life events, and other payroll/benefit changes. Contractual payouts for benefits on retirements or resignation of unused earned time.

BOARD OF EDUCATION'S BUDGET

March

Function /Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected Budget Balance	Incr(decr) from prior month proj.	March Changes/Transfers
REGULAR INSTRUCTION										
Instructional Technology	52,492	61,455	3,948	65,403	28,610	44%	65,403	0	3,948	See Budget Transfer Listing / See Budget Transfer Request Below
Art	9,328	9,410	0	9,410	9,341	99%	9,410	0	0	
English Language Arts	27,946	23,448	0	23,448	19,514	83%	23,448	0	0	See Budget Transfer Listing
World Language	5,679	5,778	0	5,778	5,345	93%	5,778	0	0	See Budget Transfer Listing
Computer Instruction	10,864	14,000	143	14,143	11,618	82%	14,143	0	143	See Budget Transfer Listing
Mathematics	27,413	26,045	616	26,661	26,361	99%	26,661	0	0	
Science	12,685	16,010	0	16,010	9,085	57%	16,010	0	0	See Budget Transfer Listing
Health & Physical Education	2,441	5,080	212	5,292	3,625	68%	5,292	0	212	See Budget Transfer Listing
Social Studies	8,868	5,839	0	5,839	5,005	86%	5,839	0	0	See Budget Transfer Listing
Vocational Education	0	0	0	0	0	0%	0	0	0	
Business Education	3,437	308	0	308	300	98%	308	0	0	
Family & Consumer Science	10,211	10,100	9,973	20,073	16,466	82%	20,073	0	0	
Music	24,156	15,274	63	15,337	11,134	73%	15,337	0	63	See Budget Transfer Listing
Technology Education	12,981	10,466	0	10,466	5,978	57%	10,466	0	0	See Budget Transfer Listing
Continuing Education	15,336	15,336	0	15,336	15,336	100%	15,336	0	0	See Budget Transfer Listing
Library Media Center	40,076	35,708	0	35,708	33,102	93%	35,708	0	0	See Budget Transfer Listing
Athletics	61,391	61,750	0	61,750	31,420	51%	61,750	0	0	See Budget Transfer Listing
Subtotal	325,304	316,007	14,955	330,962	232,239	70%	330,962	0	4,366	
STUDENT SUPPORT SERVICES										
Special Education	424,055	513,161	1,922	515,083	307,584	60%	487,730	27,353	(686)	Revise projection for less excess cost grant reimbursement.
ESY Special Education	16,935	41,488	(1,922)	39,566	14,776	37%	14,776	24,790	0	
Tutorial & Homebound Instruction	0	3,800	0	3,800	0	0%	0	3,800	0	
Social Work	0	300	0	300	0	0%	300	0	0	
Guidance	5,557	6,037	0	6,037	5,636	93%	6,037	0	0	
Nursing & Medical	3,853	7,958	0	7,958	4,722	59%	7,217	741	0	
Psychological Services	1,736	2,949	0	2,949	1,435	49%	2,949	0	0	
Speech, Hearing & Language	1,176	639	0	639	548	86%	639	0	0	
Transportation - SY SPED	108,116	154,833	0	154,833	81,203	52%	149,701	5,132	0	State's final calculation based on the March 1st filing of all towns is 69.06%, down 1.4% from prior estimate of 70.46%.
Transportation - ESY SPED	17,010	27,279	0	27,279	16,074	59%	16,074	11,205	0	
Subtotal	578,438	758,444	0	758,444	431,978	57%	685,423	73,021	(686)	
Excess Costs Grant	(76,498)	(128,207)	0	(128,207)	(25,927)	20%	(33,883)	(94,324)	686	
Subtotal - Net of Excess Costs Grant	501,940	630,237	0	630,237	406,051	64%	651,540	(21,303)	0	

BOARD OF EDUCATION'S BUDGET

March

Function /Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adj./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected Budget Balance	Incr(decr) from prior month proj.	March Changes/Transfers
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	19,934	18,609	0	18,609	11,541	62%	18,609	0	0	
Central Administration	77,959	103,523	0	103,523	49,109	47%	103,523	0	0	
School Insurance	156,144	164,522	0	164,522	157,829	96%	158,329	6,193	0	
Building Administration	68,053	72,652	(1,034)	71,618	41,258	58%	71,618	0	(418)	See Budget Transfer Listing
Fiscal Services	80,221	88,253	0	88,253	61,782	70%	86,253	2,000	(2,000)	See Budget Transfer Listing / See Budget Transfer Request Below
Systems Management	242,233	285,540	16,052	301,592	222,680	74%	295,205	6,387	(10,335)	See Budget Transfer Listing / See Budget Transfer Request Below
Subtotal	644,544	733,099	15,018	748,117	544,198	73%	733,537	14,580	(12,753)	
OPERATIONS & TRANSPORTATION										
Operations & Maintenance	503,388	518,059	0	518,059	299,039	58%	518,059	0	0	
Transportation	571,781	612,905	0	612,905	398,089	65%	612,905	0	0	
Subtotal	1,075,169	1,130,964	0	1,130,964	697,128	62%	1,130,964	0	0	
SALARIES/WAGES & EMPLOYEE BENEFITS										
Salaries & Wages	9,648,117	10,189,307	0	10,189,307	6,320,259	62%	9,983,567	205,740	(12,431)	Unfilled vacancy savings.
Personnel Benefits	2,593,481	3,109,536	(29,973)	3,079,563	1,987,676	65%	2,844,955	234,608	(64,323)	Unfilled vacancy and insurance savings. See Budget Transfer Request Below
Subtotal	12,241,597	13,298,843	(29,973)	13,268,870	8,307,936	63%	12,828,522	440,348	(76,754)	

BOARD OF EDUCATION'S BUDGET

March

Function /Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 3/31/24	YTD % Expended	Projected Expenditures 2023-2024	Projected^ Budget Balance	Incr(decr) from prior month proj.	March Changes/Transfers
SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	325,304	316,007	14,955	330,962	232,239	70%	330,962	0	4,366	
STUDENT SUPPORT SERVICES	501,940	630,237	0	630,237	406,051	64%	651,540	(21,303)	0	
ADMIN/SUPPORT/CENTRAL SERVICES	644,544	733,099	15,018	748,117	544,198	73%	733,537	14,580	(12,753)	
OPERATIONS/TRANSPORTATION	1,075,169	1,130,964	0	1,130,964	697,128	62%	1,130,964	0	0	
SALARIES/EMPLOYEE BENEFITS	12,241,597	13,298,843	(29,973)	13,268,870	8,307,936	63%	12,828,522	440,348	(76,754)	
TOTAL EDUCATION BUDGET	14,788,554	16,109,150	0	16,109,150	10,187,552	63%	15,675,525	433,625	(85,141)	

TICKMARK NOTES:

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

Prior Year Comparative Expenditure %=> 65%

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

Transfers Requested (see below): (20,000)

PROJECTED Balance after transfer request: 413,625

BOE's Commitment toward FY25 Budget (3/14/24): (300,000)

Additional BOE Commitment toward FY25 Budget (4/3/24): (50,000)

REVISED PROJECTED Balance after transfers & FY25 Commitment: \$ 63,625

APPROVAL REQUIRED (Budget Transfers over \$10,000): See Below

- To purchase 6 Viewsonic boards. Transfer from Personnel Benefits, Systems Management, and Fiscal Services to Systems and Instructional Technology.
 - 5 for classrooms that do not have boards, but need them.
 - 1 for the BOE conference room because that board was relocated to BCS PE.

Budget	Amount	From Line Item	Amount	To Line Item
Personnel Benefits	11,612	Insurance		
Systems Management	6,388	Various		
Fiscal Services	2,000	Supplies		
Systems Management			3,260	Technology Related Hardware
Instructional Technology			16,740	Technology Related Hardware
Total:	20,000		20,000	

BOE TRANSFER LISTING - March

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
Transfer from Building Administration to Computer Instruction to cover the cost of Typing Agent subscription for Grade 2 - Grade 4 students.				
2410 / 000	BCS		General Supplies for Classrooms	(143.00)
1000 / 140		BCS	Online Subscription Services	143.00
Reclass: To cover Science increase in Clean Harbor chemical disposal charge.				
1000 / 170	BHS		Non-Tech Rep. and Maint.	(800.00)
1000 / 170		BHS	Professional Services	800.00
Reclass: To purchase LMC supplies.				
2220 / 440	BHS		Dues & Fees	(30.00)
2220 / 440		BHS	Other Supplies	30.00
Reclass: To purchase Music instructional supplies.				
1000 / 350	BHS		Non-Tech Rep. and Maint.	(222.03)
1000 / 350	BHS		Online Subscription Services	(141.00)
1000 / 350	BHS		Dues & Fees	(111.00)
1000 / 350		BHS	Instructional Supplies	474.03
Reclass: To purchase Library books.				
2220 / 440	BHS		Online Subscription Services	(119.59)
2220 / 440		BHS	Library Books	119.59
Reclass: To fund BHS Baseball & Softball facility and program improvements.				
3200 / 910	BHS		Professional Services	(9,000.00)
3200 / 910		BHS	Athletic Supplies	9,000.00
Reclass: To fund testing of new subscriptions (Quizlet, Blooklet, Quizalize, Wordwall Pro).				
1000 / 120	BHS		Textbooks	(16.31)
1000 / 120		BHS	Online Subscription Services	16.31
Reclass: To purchase ELA instructional supplies.				
1000 / 110	BCS		Online Subscription Services	(2,087.50)
1000 / 110	BCS		Textbooks	(307.79)
1000 / 110	BCS		Workbooks	(31.72)
1000 / 110		BCS	Instructional Supplies	2,427.01
Reclass: To purchase Social Studies instructional supplies.				
1000 / 190	BCS		Online Subscription Services	(283.29)
1000 / 190	BCS		Periodicals	(142.11)
1000 / 190		BCS	Instructional Supplies	425.40

Reclass: To purchase library books.				
2220 / 440	BCS	Online Subscription Services		(1,045.21)
2220 / 440	BCS	Other Supplies		(139.58)
2220 / 440	BCS	Dues & Fees		(33.52)
2220 / 440	BCS	Library Books		1,218.31

Transfer from Building Administration to Health/PE to cover increased cost of CPR certificates.				
2410 / 000	BHS	Other Supplies		(212.00)
1000 / 180	BHS	Certifications		212.00

Reclass: To purchase baseball & softball supplies.				
3200 / 910	BCS	Professional Services		(1,000.00)
3200 / 910	BCS	Athletic Trainer Supplies		(415.00)
3200 / 910	BCS	Online Subscription Services		(400.00)
3200 / 910	BCS	Athletic Supplies		1,815.00

Reclass: To cover 2024 Graduation lawn signs.				
2410 / 000	BHS	Travel Expense		(559.70)
2410 / 000	BHS	Printing & Binding		(540.30)
2410 / 920	BHS	Graduation		1,100.00

Transfer from Building Administration to Music to cover shortfall in instructional supplies.				
2410 / 000	BCS	General Supplies for Classrooms		(63.18)
1000 / 350	BCS	Online Subscription Services		(7.41)
1000 / 350	BCS	Instructional Supplies		70.59

Reclass: To cover shortfall Systems for PDQ inventory and smart deploy annual subscription.				
2580 / 000	BPS	Online Subscription Services		(675.00)
2580 / 000	BPS	Software		675.00

To purchase 12 chromebook carts for grades 5-8 for a total \$9,033 funded through reclasses within Instructional Technology with the balance from Systems.				
2580 / 000	BPS	Technology Supplies		(3,000.00)
1000 / 100	BCS	Technology Supplies		(1,250.00)
1000 / 100	BHS	Technology supplies		(1,250.00)
2580 / 000	BPS	Internet		(948.00)
1000 / 100	BHS	Online Subscription Services		(285.00)
1000 / 100	BCS	Technology Related Hardware -Instr.		6,733.00

Reclass: To cover shortfall in Tech Ed repairs & maintenance.				
1000 / 360	BHS	Software		(0.95)
1000 / 360	BHS	Non-Tech Rep. and Maint.		0.95

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
<u>REGULAR INSTRUCTION</u>										
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	
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 proj.	Incr(decr) from prior	March Changes/Transfers
STUDENT SUPPORT SERVICES										
Special Education	1000 / 200	218,776	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	1000 / 210	8,561	0	17,389	15,046	87%	17,389	0	0	
Tutorial & Homebound Instruction	1000 / Var	0	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	0	490	0	0%	490	0	0	
Guidance	2120 / 430	4,950	0	5,520	5,337	97%	5,520	0	0	
Nursing & Medical	2130 / 000	4,038	0	7,796	3,524	45%	7,796	0	0	
Psychological Services	2140 / 200	618	(793)	2,356	1,626	69%	2,356	0	0	
Speech, Hearing & Language	2150 / 200	0	405	1,573	1,176	75%	1,573	0	0	
Transportation - SY SPED	2700 / 200	27,162	0	56,900	74,269	131%	134,862	(77,962)	8,930	Projection increased to reflect IEP changes.
Transportation - ESY SPED	2700 / 210	11,013	0	15,550	17,010	109%	17,010	(1,460)	0	
Subtotal		275,119	(0)	330,983	385,861	117%	691,257	(360,274)	95,930	
Excess Costs Grant		0	0	(10,646)	(48,044)	451%	(75,176)	64,530	0	Projected Reimbursement for Excess Cost.
Subtotal - Net of Excess Costs Grant		275,119	(0)	320,337	337,817	105%	616,081	(295,744)	95,930	
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES										
Program Impr. & Evaluation	2210 / 100	18,507	(4,500)	17,185	8,054	47%	17,185	0	0	
Central Administration	2320 / 000	68,605	0	113,802	58,924	52%	113,802	0	0	
School Insurance	2330 / Var	148,024	0	153,545	143,270	93%	153,545	0	0	
Building Administration	2410 / Var	62,865	(3,757)	75,417	49,755	66%	75,417	0	0	See Budget Transfer Listing
Fiscal Services	2510 / 000	73,511	0	85,335	37,594	44%	85,335	0	0	
Systems Management	2580 / Var	226,523	0	263,662	149,537	57%	263,662	0	0	
Subtotal		598,034	(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
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%	9,698,181	202,000	(68,000)
Personnel Benefits	2,405,817	2,809,757	(30,000)	2,779,757	1,954,637	70%	2,643,757	136,000	(20,000)
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

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

Memorandum

TO: Bolton Finance Committee

FR: Kristin B. Heckt
Superintendent of Schools

DT: April 16, 2024

RE: Transfer of Funds over \$10,000

CC: Bolton Board of Education

The Bolton Board of Education approved the following transfer over \$10,000 at their meeting on April 3, 2024:

- A total of \$20,000 - \$11,612 from personnel benefits, \$6,388 from systems management, and \$2,000 from fiscal services to instructional technology to purchase the remaining six Viewsonic boards for education spaces that do not have one.

TAX COLLECTOR
3.31.24

	ADOPTED	COLLECTIONS YTD	REFUNDS	RETURNED PAYMENTS	Transfers	NET COLLECTION 3.31.24	PERCENTAGE COLLECTED FY 24 BUDGET
CURRENT YR.LEVY	\$ 17,614,056.00	\$ 17,842,477.52	\$ (9,166.12)	\$ (54,055.90)	\$ 855.12	\$ 17,780,110.62	100.94%
MOTOR VEHICLE	\$ 1,787,741.00	\$ 1,765,945.03	\$ (8,135.39)	\$ (638.17)	\$ 581.58	\$ 1,757,753.05	98.32%
SUPP.MV LEVY	\$ 195,000.00	\$ 179,472.35	\$ -	\$ -	\$ 389.37	\$ 179,861.72	92.24%
SUB TOTAL	\$ 19,596,797.00	\$ 19,787,894.90	\$ (17,301.51)	\$ (54,694.07)	\$ 1,826.07	\$ 19,717,725.39	100.62%
PRIOR YEARS	\$ 75,000.00	\$ 140,645.73	\$ (1,895.97)	\$ -	\$ (1,821.72)	\$ 136,928.04	182.57%
INTEREST & FEES	\$ 55,000.00	\$ 71,074.77	\$ (64.90)	\$ (12.74)	\$ (4.35)	\$ 70,992.78	129.08%
TOTAL	\$ 19,726,797.00	\$ 19,999,615.40	\$ (19,262.38)	\$ (54,706.81)	\$ 0.00	\$ 19,925,646.21	101.01%

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%	100.34%	100.45%	100.54%	100.77%
1.31.2024	2.29.2024	3.31.2024	4.30.2024	5.31.2024	6.30.2024
100.85%	100.92%	100.94%			
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 - FY2024 Revenue Statement - March 31, 2024

	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	\$17,780,110.62	\$166,054.62	\$166,054.62	100.94%
Motor Vehicle Tax	\$1,787,741.00	\$1,787,741.00	\$1,757,753.05	(\$29,987.95)	(\$29,987.95)	98.32%
Supplemental MV Levy	\$195,000.00	\$195,000.00	\$179,861.72	(\$15,138.28)	(\$15,138.28)	92.24%
Prior Year's Taxes	\$75,000.00	\$75,000.00	\$136,928.04	\$61,928.04	\$61,928.04	182.57%
Interest & Fees	\$55,000.00	\$55,000.00	\$70,992.78	\$15,992.78	\$15,992.78	129.08%
Total Taxes	\$19,726,797.00	\$19,726,797.00	\$19,925,646.21	\$198,849.21	\$198,849.21	101.01%
State of Connecticut Education Grants						
ECS	\$2,626,382.00	\$2,626,382.00	\$1,341,608.00	(\$1,284,774.00)	(\$1,284,774.00)	51.08%
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	\$1,345,445.00	(\$1,286,734.00)	(\$1,286,734.00)	51.12%
Other Grants						
Municipal Transition Grant	\$469,204.00	\$469,204.00	\$469,203.54	(\$0.46)	(\$0.46)	100.00%
Municipal Revenue Sharing	\$0.00	\$0.00	\$130,866.31	\$130,866.31	\$130,866.31	N/A
Pilot: New Tiered Reimb.	\$31,984.00	\$31,984.00	\$34,383.23	\$2,399.23	\$2,399.23	107.50%
Disabled	\$800.00	\$800.00	\$883.02	\$83.02	\$83.02	110.38%
Veterans Grant	\$2,500.00	\$2,500.00	\$2,760.66	\$260.66	\$260.66	110.43%
Pequot	\$3,244.00	\$3,244.00	\$2,162.66	(\$1,081.34)	(\$1,081.34)	66.67%
Misc. State Grants	\$5,000.00	\$5,000.00	\$5,020.00	\$20.00	\$20.00	100.40%
DOT Transportation Grant	\$11,825.00	\$11,825.00	\$11,825.00	\$0.00	\$0.00	100.00%
Municipal Projects	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Municipal Stabilization	\$11,053.00	\$11,053.00	\$11,053.00	\$0.00	\$0.00	100.00%
Law Enforcement	\$2,000.00	\$2,000.00	\$780.00	(\$1,220.00)	(\$1,220.00)	39.00%
Total Other Grants	\$562,469.00	\$562,469.00	\$668,937.42	\$106,468.42	\$106,468.42	118.93%
Other Town Revenue						
Tuition	\$94,839.00	\$94,839.00	\$66,649.20	(\$28,189.80)	(\$28,189.80)	70.28%
Town Clerk	\$85,000.00	\$85,000.00	\$60,515.92	(\$24,484.08)	(\$24,484.08)	71.20%
Selectmen Fees	\$12,745.00	\$12,745.00	\$6,443.50	(\$6,301.50)	(\$6,301.50)	50.56%
Building Official Fees	\$75,000.00	\$75,000.00	\$77,513.31	\$2,513.31	\$2,513.31	103.35%
Library	\$2,000.00	\$2,000.00	\$862.38	(\$1,137.62)	(\$1,137.62)	43.12%
Building Official Service	\$94,432.00	\$94,432.00	\$52,916.46	(\$41,515.54)	(\$41,515.54)	56.04%
Misc. Revenue	\$15,000.00	\$15,000.00	\$13,084.21	(\$1,915.79)	(\$1,915.79)	87.23%
Telephone	\$7,500.00	\$7,500.00	\$10,302.40	\$2,802.40	\$2,802.40	137.37%
Interest	\$15,000.00	\$15,000.00	\$430,609.22	\$415,609.22	\$415,609.22	2870.73%
Rental	\$31,824.00	\$31,824.00	\$29,036.00	(\$2,788.00)	(\$2,788.00)	91.24%
Shared Services-Assessor	\$58,582.00	\$58,582.00	\$29,291.00	(\$29,291.00)	(\$29,291.00)	50.00%
Senior Donations	\$0.00	\$0.00	\$665.00	\$665.00	\$665.00	100.00%
Total Other Town Revenue	\$491,922.00	\$491,922.00	\$777,888.60	\$285,966.60	\$285,966.60	158.13%
Revenue	\$491,922.00	\$491,922.00	\$777,888.60	\$285,966.60	\$285,966.60	158.13%
TOTAL GENERAL FUND	\$23,413,367.00	\$23,413,367.00	\$22,717,917.23	(\$695,449.77)	(\$695,449.77)	97.03%

	Adopted Budget	Revised Revenues	Actual to Date	Balance Due To Adopted Budget	Balance Due To Revised Forecast	% COLLECTION TO REVISED FORECAST
BOARD OF EDUCATION						
Excess Cost Grant	\$128,207.00	\$128,207.00	\$25,927.00	(\$102,280.00)	(\$102,280.00)	20.22%
Federal Grants	\$212,174.00	\$212,174.00	\$144,536.32	(\$67,637.68)	(\$67,637.68)	68.12%
SHEFF	\$60,150.00	\$60,150.00	\$32,898.90	(\$27,251.10)	(\$27,251.10)	54.69%
CHOICE Grant	\$350,000.00	\$350,000.00	\$288,119.00	(\$61,881.00)	(\$61,881.00)	82.32%
TEAM	\$750.00	\$750.00	\$0.00	(\$750.00)	(\$750.00)	0.00%
Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00%
Total Board of Education Grants	\$751,281.00	\$751,281.00	\$491,481.22	(\$259,799.78)	(\$259,799.78)	65.42%
ADDITIONAL TOWN						
Town Aid Roads	\$199,975.00	\$199,975.00	\$199,003.96	(\$971.04)	(\$971.04)	99.51%
Total Additional Town Grants	\$199,975.00	\$199,975.00	\$199,003.96	(\$971.04)	(\$971.04)	99.51%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$951,256.00	\$951,256.00	\$690,485.18	(\$260,770.82)	(\$260,770.82)	72.59%

INTEREST REPORT

Month Accumulative Monthly
Total interest
received

Month	Accumulative Total	Monthly interest received
July	\$ 21,938.15	\$ 21,938.15
August	\$ 85,714.54	\$ 63,776.39
September	\$ 143,835.75	\$ 58,121.21
October	\$ 207,751.98	\$ 63,916.23
November	\$ 259,602.22	\$ 51,850.24
December	\$ 311,494.86	\$ 51,892.64
January	\$ 358,563.68	\$ 47,068.82
February	\$ 396,648.77	\$ 38,085.09
March	\$ 430,609.22	\$ 33,960.45
April		
May		
June		

FY2024 March 31, 2024	Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	Expensed %	FY23	FY22	FY21
Administration	\$ 700,500.00	\$ 700,500.00	\$ 456,473.66	\$ 244,026.34	\$ 1,826.08	\$ 242,200.26	65.42%	53.68%	52.45%	57.73%
Board of Finance	\$ 2,450.00	\$ 2,450.00	\$ 650.00	\$ 1,800.00	\$ -	\$ 1,800.00	26.53%	38.98%	27.93%	19.09%
Financial Administration	\$ 240,308.00	\$ 240,308.00	\$ 174,446.62	\$ 65,861.38	\$ -	\$ 65,861.38	72.59%	71.56%	71.07%	69.34%
Auditing	\$ 45,000.00	\$ 45,000.00	\$ 8,000.00	\$ 37,000.00	\$ -	\$ 37,000.00	17.78%	79.31%	73.58%	77.63%
Assessor	\$ 160,971.00	\$ 160,971.00	\$ 112,275.57	\$ 48,695.43	\$ 628.24	\$ 48,067.19	70.14%	74.38%	62.24%	69.43%
Tax Collector	\$ 94,912.00	\$ 94,912.00	\$ 63,532.40	\$ 31,379.60	\$ 6,017.62	\$ 25,361.98	73.28%	68.99%	73.75%	69.34%
Fringe Benefits	\$ 1,071,100.00	\$ 1,071,100.00	\$ 823,489.17	\$ 247,610.83	\$ -	\$ 247,610.83	76.88%	70.55%	64.75%	63.79%
Town Clerk	\$ 141,440.00	\$ 141,440.00	\$ 104,821.72	\$ 36,618.28	\$ 4,049.24	\$ 32,569.04	76.97%	75.90%	64.75%	72.47%
Land Use	\$ 386,837.00	\$ 386,837.00	\$ 246,582.30	\$ 140,254.70	\$ 13,028.00	\$ 127,226.70	67.11%	71.17%	76.43%	72.47%
Planning & Zoning	\$ 4,205.00	\$ 4,205.00	\$ 1,041.52	\$ 3,163.48	\$ -	\$ 3,163.48	24.77%	54.81%	31.81%	12.57%
Zoning Board of Appeals	\$ 1,650.00	\$ 1,650.00	\$ 521.85	\$ 1,128.15	\$ -	\$ 1,128.15	31.63%	45.08%	38.20%	10.67%
Property Insurance	\$ 155,000.00	\$ 155,000.00	\$ 93,144.18	\$ 61,855.82	\$ -	\$ 61,855.82	60.09%	69.85%	65.25%	60.81%
Probate	\$ 7,258.00	\$ 7,258.00	\$ 6,059.00	\$ 1,199.00	\$ -	\$ 1,199.00	83.48%	94.92%	95.18%	0.00%
Inlands/Wetlands	\$ 2,235.00	\$ 2,235.00	\$ 585.77	\$ 1,649.23	\$ -	\$ 1,649.23	26.21%	27.04%	30.09%	17.23%
Economic Development	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 500.00	\$ -	\$ 500.00	80.00%			
Elections	\$ 67,830.00	\$ 67,830.00	\$ 24,218.94	\$ 43,611.06	\$ -	\$ 43,611.06	35.71%	65.04%	54.95%	66.00%
Police	\$ 311,300.00	\$ 311,300.00	\$ 1,336.81	\$ 309,963.19	\$ -	\$ 309,963.19	0.43%	0.39%	2.10%	1.12%
Fire Commission	\$ 257,981.00	\$ 257,981.00	\$ 128,022.22	\$ 129,958.78	\$ 57,533.04	\$ 72,425.74	71.93%	75.29%	62.54%	68.78%
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	\$ 15,868.87	\$ 16,131.13	\$ 305.03	\$ 15,826.10	50.54%	40.14%	43.28%	31.85%
Emergency Management	\$ 11,000.00	\$ 11,000.00	\$ 4,131.22	\$ 6,868.78	\$ -	\$ 6,868.78	37.56%	60.13%	59.80%	61.49%
Highways and Streets	\$ 1,067,767.00	\$ 1,067,767.00	\$ 634,172.87	\$ 433,594.13	\$ 92,006.85	\$ 341,587.28	68.01%	77.76%	80.61%	56.28%
Public Building Commission	\$ 4,100.00	\$ 4,100.00	\$ -	\$ 4,100.00	\$ -	\$ 4,100.00	0.00%	6.38%	6.09%	0.00%
Parks/Town Building Ops	\$ 826,719.00	\$ 826,719.00	\$ 562,072.26	\$ 264,646.74	\$ 13,833.43	\$ 250,813.31	69.66%	66.08%	65.78%	62.23%
Public Health Admin	\$ 28,409.00	\$ 28,534.00	\$ 21,531.03	\$ 7,002.97	\$ -	\$ 7,002.97	75.46%	73.75%	91.15%	70.56%
Veterans' Commission	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00	0.00%			
Seniors / Social Services	\$ 175,469.00	\$ 175,344.00	\$ 119,097.29	\$ 56,246.71	\$ 3,527.00	\$ 52,719.71	69.93%	68.48%	64.90%	57.65%
Library	\$ 307,561.00	\$ 307,561.00	\$ 222,087.61	\$ 85,473.39	\$ 6,557.88	\$ 78,915.51	74.34%	74.91%	76.01%	68.84%
Recreation	\$ 11,144.00	\$ 11,144.00	\$ -	\$ 11,144.00	\$ -	\$ 11,144.00	0.00%			
Conservation	\$ 2,105.00	\$ 2,105.00	\$ 1,320.00	\$ 785.00	\$ 100.00	\$ 685.00	67.46%	60.33%	53.57%	61.23%
Waste Collection	\$ 597,230.00	\$ 597,230.00	\$ 450,250.32	\$ 146,979.68	\$ 2,100.00	\$ 144,879.68	75.74%	73.23%	71.42%	71.92%
Totals	\$ 6,724,081.00	\$ 6,724,081.00	\$ 4,284,233.20	\$ 2,439,847.80	\$ 201,512.41	\$ 2,238,335.39	66.71%	51.06%	49.90%	55.16%

Department that will be underbudgeted

FY2024 Transfers for March

\$	15,000.00	To	Repair & Maint. Supplies - Highway <i>Replacing parts & repairing of trucks, machines and vehicles in house</i>	From	Repair & Maint. Serv. and Supplies - Highway
\$	1,276.92	To	Printing & Binding - Tax Collector <i>The amounts transferred were revised on previous transfer request</i>	From	Other Payroll - Tax Collector

**Town of Bolton, Connecticut
Finance Committee
Budget Calendar
FY2025 Budget Calendar**

- 3/15/24 Board of Education and Board of Selectmen Budgets Due to Finance Committee**
- 3/21/24 Finance Committee Regular Meeting – Including Board of Education presentation on FY2025 Budget and Board of Selectmen presentation FY2025 General Government, Capital & Debt Budgets Budget – Location Town Hall 7:15 PM
- 4/3/23 Finance Committee Special Meeting – Budget Discussion (If necessary) **(THIS IS A WEDNESDAY)**
Location: Town Hall 7:15 PM
- 4/8-4/12/24 Bolton Public Schools Spring Recess
- 4/18/24 Finance Committee Regular Meeting – Including Budget Discussion – Location: Town Hall 7:15 PM
- 4/22/24 Finance Committee Meeting (if needed) – Budget Discussion– Location: Town Hall 7:15 PM**
- 4/26/24 Budget Filed with Town Clerk (5 days prior to Public Hearing)**
- 4/26/24 Public Notice Issued (5 days prior to Public Hearing)**
- 4/30/24 Public Hearing/Finance Committee Special Meeting (if necessary)**
Time: 7:15 PM (THIS IS A TUESDAY) (Must be completed by May 1, 2024 by Charter)
Location: Town Hall
- 5/2/24 Finance Committee Special Meeting – Budget Adoption (Must adopt the budget on or before 5/10/24 by Charter)**
- 5/16/24 Finance Committee Regular Meeting
- 5/17/24 Budget Filed with Town Clerk (5 days Prior to Referendum)**
- 5/17/24 Budget Question Due to Town Clerk (5 days prior referendum)**
- 5/21/24 Budget Referendum**



Town of Bolton

=====

**Tax Collector's Office
222 Bolton Center Rd
Bolton, CT 06043
(860)649-8066 x6101**

March 27, 2024

TO: Ross Lally, Finance Committee, Chairman

FROM: Lori Bushnell, Tax Collector

SUBJECT: Suspense List for Fiscal Year 2023-2024

Section 12-165 of the Connecticut General Statutes requires that at least once in each year the Tax Collector shall deliver to the Board of Finance a list of taxes the Collector believes are uncollectable along with the name of the person against whom each tax was levied and the reason why the Collector believes each tax is uncollectable.

I hereby certify that to the best of my knowledge and belief each tax that is attached has not been paid, is uncollectable and should be transferred to the suspense tax book.

It is requested that personal property taxes totaling \$8.76 be transferred to suspense.

It is requested that motor vehicle and supplemental motor vehicle totaling \$22,472.12 be transferred to suspense (\$20,081.17 regular mv, \$2,390.95 supp. mv).

Any tax transferred to suspense is not considered an abatement. All suspended accounts will remain on the computerized records of the Town, and all delinquent motor vehicle bills continue to be reported to the State Motor Vehicle Department. Transferring accounts to suspense only removes the tax from the assets of the municipality for financial statement purposes.

Thank you for your attention and review of this information.

Respectfully Submitted,

Lori Bushnell, CCMC
Tax Collector

Suspense List for Fiscal year 2023-2024

ACTION TAKEN BY BOARD OF FINANCE:

TO: Lori Bushnell, Tax Collector of the Town of Bolton:

A detailed examination has been made of the suspense accounts, dated March 26, 2024, recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed:

1 Personal Property accounts totaling \$8.76

72 Motor Vehicle accounts including Supplemental totaling \$22,472.12

These accounts are believed to be uncollectable, and pursuant to section 12-165 of the General Statutes authority is hereby given to you to transfer such taxes, in accordance with law, to the suspense tax book.

Dated at Bolton, CT the _____ day of _____ 2024.

Board of Finance of the Town of Bolton,

by_____.

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 03/27/2024 Time: 15:28:34

Condition (s): Year: 2023, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
2008-03-0302445	HOOPER I JANE OR	44	BANKRUPTCY DISCHARGE03/27/2024		61.15		61.15
2008-03-0302446	HOOPER THOMAS D	44	BANKRUPTCY DISCHARGE03/27/2024		136.11		136.11
MOTOR VEHICLE	# Of Acct: 2				197.26		197.26
YR : 2008	TOTAL : 2				197.26		197.26
2009-03-0302466	HOOPER I JANE OR	44	BANKRUPTCY DISCHARGE03/27/2024		63.40		63.40
MOTOR VEHICLE	# Of Acct: 1				63.40		63.40
YR : 2009	TOTAL : 1				63.40		63.40
2018-04-0080118	CAROSIELLI ANTHONY R	41	DECEASED	03/27/2024	117.86		117.86
2018-04-0080455	LAROUX JEFFREY A	44	BANKRUPTCY DISCHARGE03/27/2024		460.20		460.20
MOTOR VEHICLE SUPP	# Of Acct: 2				578.06		578.06
YR : 2018	TOTAL : 2				578.06		578.06
2019-03-0052884	LAROUX JEFFREY A	44	BANKRUPTCY DISCHARGE03/27/2024		380.05		380.05
2019-03-0053637	MORRISON LYNNE A	44	BANKRUPTCY DISCHARGE03/27/2024		552.20		552.20
MOTOR VEHICLE	# Of Acct: 2				932.25		932.25
2019-04-0080501	NELLAN THOMAS P	43	UNABLE TO LOCATE	03/27/2024	63.54		63.54
MOTOR VEHICLE SUPP	# Of Acct: 1				63.54		63.54
YR : 2019	TOTAL : 3				995.79		995.79
2020-03-0050195	BAEZ CAROL D	43	UNABLE TO LOCATE	03/27/2024	158.90		158.90
2020-03-0050462	BRAGDON JOSHUA S	43	UNABLE TO LOCATE	03/27/2024	294.54		294.54
2020-03-0051796	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024	178.22		178.22
2020-03-0051797	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024	82.80		82.80
2020-03-0051801	GERARD DONNA E	42	MOVED OUT OF STATE	03/27/2024	284.29		284.29
2020-03-0052309	HUNTER KENYA J	42	MOVED OUT OF STATE	03/27/2024	1,393.06		1,393.06
2020-03-0052310	HUNTER KENYA J	42	MOVED OUT OF STATE	03/27/2024	298.09		298.09
2020-03-0052311	HUNTER KENYA J	42	MOVED OUT OF STATE	03/27/2024	352.50		352.50
2020-03-0052646	KRAWIC JEFFREY L	42	MOVED OUT OF STATE	03/27/2024	266.55		266.55
2020-03-0052927	LONNEMANN PAUL A	42	MOVED OUT OF STATE	03/27/2024	125.78		125.78
2020-03-0053320	MD WELDING AND FABRICATING LLC	42	MOVED OUT OF STATE	03/27/2024	766.12		766.12
2020-03-0053321	MD WELDING AND FABRICATING LLC	42	MOVED OUT OF STATE	03/27/2024	586.72		586.72
2020-03-0053971	PORN ANDREW L	42	MOVED OUT OF STATE	03/27/2024	193.21		193.21
2020-03-0054129	RILEY DENNIS A	41	DECEASED	03/27/2024	158.51		158.51
2020-03-0054130	RILEY DENNIS A	41	DECEASED	03/27/2024	288.61		288.61
2020-03-0054274	RUSO MATTHEW A	42	MOVED OUT OF STATE	03/27/2024	472.77		472.77
2020-03-0054557	SNOW EDWARD K	42	MOVED OUT OF STATE	03/27/2024	185.72		185.72
2020-03-0054627	SPURGAS ZACHARY S	41	DECEASED	03/27/2024	74.52		74.52
2020-03-0054790	TARRICONE JENNIFER C	42	MOVED OUT OF STATE	03/27/2024	960.51		960.51
MOTOR VEHICLE	# Of Acct: 19				7,121.42		7,121.42
2020-04-0080060	BARRIEAU STEVEN A	41	DECEASED	03/27/2024	10.25		10.25
2020-04-0080061	BARRIEAU STEVEN A	41	DECEASED	03/27/2024	102.91		102.91
2020-04-0080305	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024	47.12		47.12
2020-04-0080710	RILEY DENNIS A	41	DECEASED	03/27/2024	497.02		497.02
2020-04-0080739	RUSO MATTHEW A	42	MOVED OUT OF STATE	03/27/2024	313.03		313.03
2020-04-0080787	SNOW ALEXANDRA M	42	MOVED OUT OF STATE	03/27/2024	135.95		135.95
2020-04-0080788	SNOW EDWARD K	42	MOVED OUT OF STATE	03/27/2024	98.46		98.46
MOTOR VEHICLE SUPP	# Of Acct: 7				1,204.74		1,204.74

Process Suspense Report

TOWN OF BOLTON, TAX COLLECTOR Date: 03/27/2024 Time: 15:28:34

Page: 2

Condition (s): Year: 2023, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/SuspSewer Due/Susp	Total
YR : 2020	TOTAL : 26						8,326.16
2021-03-0050200	BAEZ CAROL D	43	UNABLE TO LOCATE	03/27/2024			148.34
2021-03-0050283	BARRIEAU STEVEN A	41	DECEASED	03/27/2024			7.47
2021-03-0051665	FOSTER BRETT K	42	MOVED OUT OF STATE	03/27/2024			104.52
2021-03-0051666	FOSTER BRETT K	42	MOVED OUT OF STATE	03/27/2024			110.36
2021-03-0051667	FOSTER BRETT K	42	MOVED OUT OF STATE	03/27/2024			1,193.55
2021-03-0051668	FOSTER BRETT K	42	MOVED OUT OF STATE	03/27/2024			7.47
2021-03-0051718	FUREY DAWN M	41	DECEASED	03/27/2024			138.60
2021-03-0051788	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024			171.71
2021-03-0051789	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024			79.53
2021-03-0051790	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024			183.07
2021-03-0051794	GERARD DONNA E	42	MOVED OUT OF STATE	03/27/2024			252.21
2021-03-0051950	GOUIN MICHELLE D	42	MOVED OUT OF STATE	03/27/2024			240.20
2021-03-0052642	KRAWIC JEFFREY L	42	MOVED OUT OF STATE	03/27/2024			258.38
2021-03-0053800	PARKER BRIAN D	42	MOVED OUT OF STATE	03/27/2024			20.45
2021-03-0053801	PARKER BRIAN D	42	MOVED OUT OF STATE	03/27/2024			327.20
2021-03-0053892	PETTINATO JOSEPH S	42	UNABLE TO LOCATE	03/27/2024			526.18
2021-03-0053967	PORN ANDREW L	43	MOVED OUT OF STATE	03/27/2024			159.05
2021-03-0054283	RUSSO MATTHEW A	42	MOVED OUT OF STATE	03/27/2024			846.88
2021-03-0054447	SHANNON RICHARD F	42	MOVED OUT OF STATE	03/27/2024			16.23
2021-03-0054561	SNOW EDWARD K	43	UNABLE TO LOCATE	03/27/2024			377.19
2021-03-0054790	TARRICONE JENNIFER C	42	MOVED OUT OF STATE	03/27/2024			879.34
	# Of Acct: 21						6,047.93
MOTOR VEHICLE							
2021-04-0080311	HOAR LORETTA G	40	UNCOLLECTIBLE	03/27/2024			113.61
2021-04-0080469	MCGRATH LIAM C	43	UNABLE TO LOCATE	03/27/2024			431.00
	# Of Acct: 2						544.61
YR : 2021	TOTAL : 23						6,592.54
PERSONAL PROPERTY							
2022-02-0040165	NORTHERN LEASING SYSTEMS INC	45	OUT OF BUSINESS	03/27/2024			8.76
	# Of Acct: 1						8.76
MOTOR VEHICLE SUPP							
2022-03-0050214	BAEZ CAROL D	43	UNABLE TO LOCATE	03/27/2024			141.53
2022-03-0051102	COUGHLAN THOMAS T JR	41	DECEASED	03/27/2024			262.28
2022-03-0051315	DEMORRO JOHN M	42	MOVED OUT OF STATE	03/27/2024			87.64
2022-03-0051707	FOSTER BRETT K	42	MOVED OUT OF STATE	03/27/2024			1,548.99
2022-03-0051830	GENTILE CARRIE L	42	MOVED OUT OF STATE	03/27/2024			178.53
2022-03-0052261	HOAR LORETTA G	40	UNCOLLECTIBLE	03/27/2024			28.99
2022-03-0052670	KRAWIC JEFFREY L	42	MOVED OUT OF STATE	03/27/2024			243.77
2022-03-0053108	MAINVILLE DAVID R	41	DECEASED	03/27/2024			224.95
2022-03-0053319	MCGRATH LIAM C	43	UNABLE TO LOCATE	03/27/2024			524.88
2022-03-0053854	PARKER BRIAN D	42	MOVED OUT OF STATE	03/27/2024			16.23
2022-03-0053855	PARKER BRIAN D	42	MOVED OUT OF STATE	03/27/2024			285.32
2022-03-0053969	PETTINATO JOSEPH S	43	UNABLE TO LOCATE	03/27/2024			477.81
2022-03-0054055	PORN ANDREW L	42	MOVED OUT OF STATE	03/27/2024			120.43
2022-03-0054392	RUSSO MATTHEW A	42	MOVED OUT OF STATE	03/27/2024			780.99
2022-03-0054899	TARRICONE JENNIFER C	42	MOVED OUT OF STATE	03/27/2024			796.57
	# Of Acct: 15						5,718.91
MOTOR VEHICLE							
YR : 2022	TOTAL : 16						5,727.67
Grand Total: 73							22,480.88