

# 2026-2027 Town of Bolton Budget



# Our Commitment to Bolton Residents

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Bolton’s budget is designed to deliver high-quality services, strong schools, and a community environment that make our town a great place to live, while maintaining a responsible and reasonable tax level. We work to meet today’s needs while planning carefully for the town’s future.

## Reliable Town Services

*Reliable, responsive services that residents count on every day*

- Public safety → Protecting residents and property
- Public works → Maintaining roads and infrastructure residents rely on daily
- Refuse services
- Essential municipal services residents rely on every day

## Quality Education

*Strong schools that attract families and support property values*

- Category 1 high school designation (top-tier academic performance)
- High Quality Tier 1 core instruction
- Robust MTSS framework ensuring early support for all learners
- Strong student achievement and academic growth
- Well-rounded educational experience with access to athletics, arts, and extracurricular activities
- Emphasis on social-emotional learning and whole-child development

## Quality of Life in Bolton

*Preserving Bolton’s character, safety, and small-town feel*

- Recreation and community programming for all ages
- Library, senior, and social services supporting lifelong engagement
- Parks, facilities, and services that support residents and family

## Responsible Financial Stewardship

*Thoughtful budgeting to avoid unnecessary tax burden*

- Securing grants to minimize taxpayer spending
- Bond refunding to reduce costs
- Balancing current needs with long-term financial sustainability

**Together, these investments make Bolton a desirable place to live, raise a family, and invest in the future.**



# TOWN OF BOLTON, CONNECTICUT

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## ADOPTED EXPENDITURE BUDGET FOR FISCAL YEAR ENDING June 30, 2027

Adopted by the Finance Committee  
At a special meeting on xxxxxx  
Ross Lally, Chairman

|                            |                     |
|----------------------------|---------------------|
| Total Capital Improvements | \$764,448           |
| Total Debt Service         | \$1,421,514         |
| Total Contingency Fund     | \$TBD               |
| Total Town Proper          | \$7,585,519         |
| Total Board of Education   | \$17,613,666        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$27,385,147</b> |



# Year-over-Year Expenditure Budget Comparison

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|                            | <b>FY2026</b>       | <b>Proposed FY2027</b> | <b>\$ Change</b>   | <b>% Change</b> |  |
|----------------------------|---------------------|------------------------|--------------------|-----------------|--|
| Total Capital Improvements | \$784,016           | \$764,448              | -\$19,568          | -2.50%          | } Total Board of<br>Selectmen<br>Budget +3.06% |
| Total Debt Service         | \$1,423,321         | \$1,421,514            | -\$1,807           | -.13%           |  |
| Total Town Proper          | \$7,274,278         | \$7,585,519            | \$311,241          | +4.28%          |  |
| Total Board of Education   | \$16,800,367        | \$17,613,666           | \$813,299          | +4.84%          |  |
| Total Contingency Fund     | \$50,000            | \$TBD                  | \$TBD              | TBD%            |  |
| <b>Total Expenditures</b>  | <b>\$26,331,982</b> | <b>\$27,385,147</b>    | <b>\$1,053,165</b> | <b>+4.00%</b>   |  |

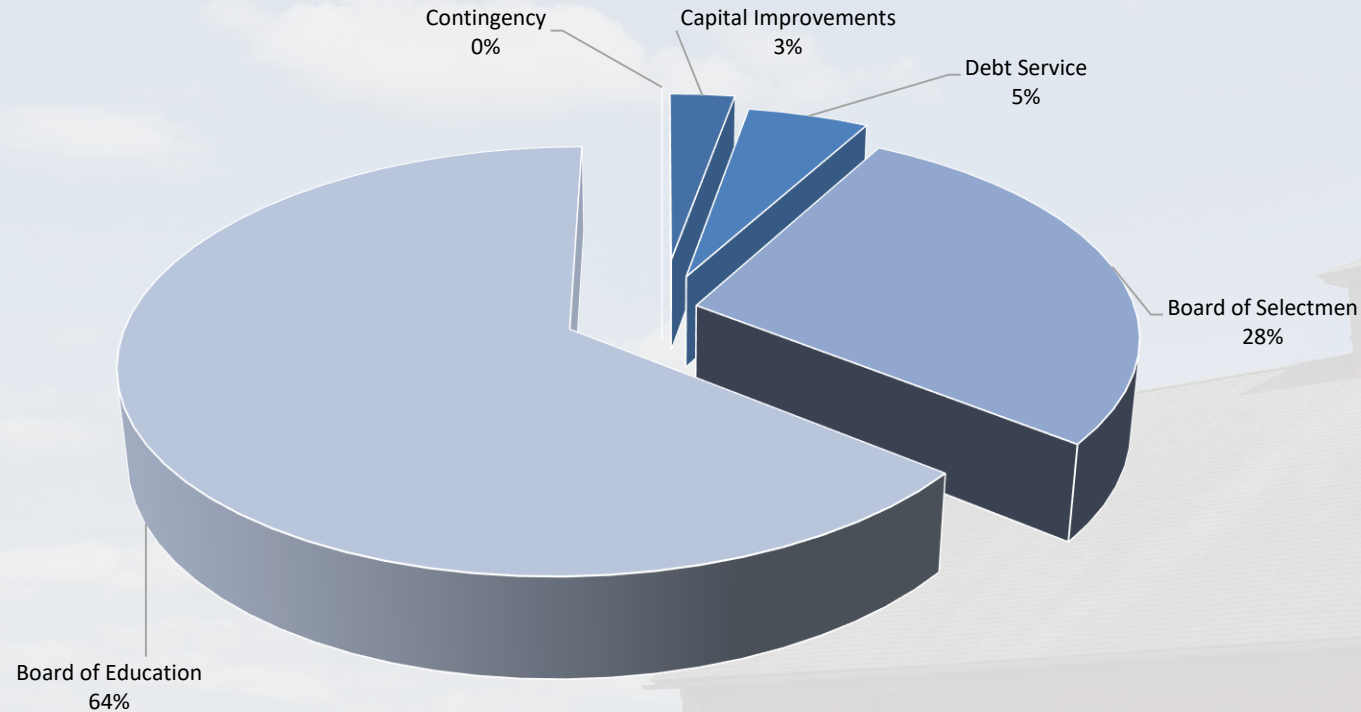
**NOTE: 4.00% reflects \$0 contingency fund for FY27. If we assume the same contingency fund for FY27, increase will be 4.19%**



# How the Expenditure Budget is Allocated

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The majority of the town's budget (64%) supports education, with 28% covering administrative services overseen by the Board of Selectmen, and 3% dedicated to capital improvements



# Board of Selectmen Budget Summary

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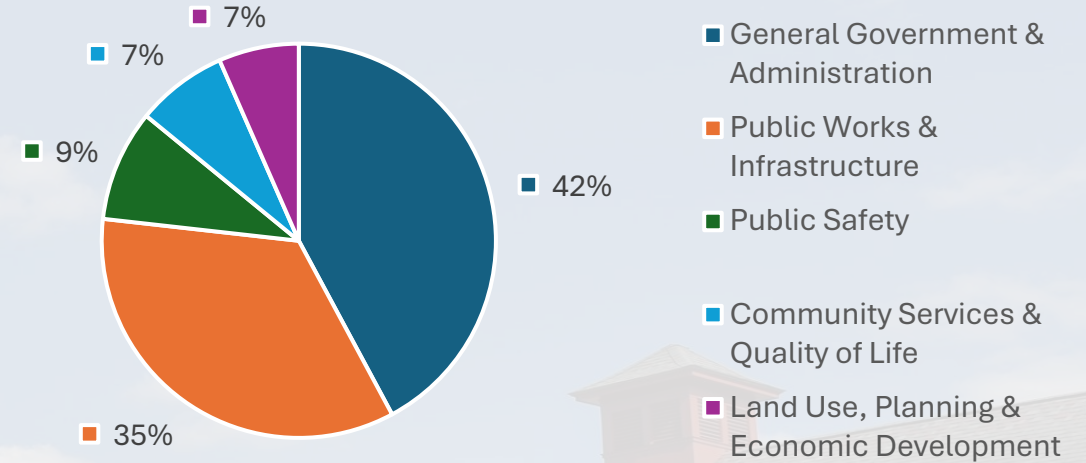


Total Proposed Budget  
\$7,585,519



Increase from FY2026  
+\$311,241,  
or 4.28%

## Where the Money Is Going



## Significant Budget Drivers

- Payroll (contractual and cost-of-living adjustments) +\$200,022
- Personnel Services (Medical, Dental, Payroll Taxes, Pension) +\$128,287
- Cost of software used by Assessor's Office +\$32,110
- Cost of police protection +\$30,000
- Offset by reductions in out-of-state board clerk usage, reduction in Property & Liability premiums, and movement of BLRWPCA budget out of Town Proper -\$104,363

## Town Comparison

| Town      | Population* | Total Grand List | FY2027 Budget (excl BOE) | Percent Increase | Per Capita | Adjusted for Inflation (2.4%) |
|-----------|-------------|------------------|--------------------------|------------------|------------|-------------------------------|
| Bolton    | 4,858       | 612,555,679      | \$9,771,481              | 3.06%            | \$2,011    | 0.66%                         |
| Andover   | 3,151       | 316,646,080      | \$4,363,022              | 3.90%            | \$1,385    | 1.50%                         |
| Ellington | 16,426      | 1,555,246,040    | \$28,286,701             | 11.60%           | \$1,722    | 9.20%                         |
| Hebron    | 9,098       | 932,202,795      | \$13,080,636             | 12.70%           | \$1,438    | 10.30%                        |
| Columbia  | 5,272       | 587,385,914      | \$7,766,474              | 13.48%           | \$1,473    | 11.08%                        |



# Board of Education Budget Summary

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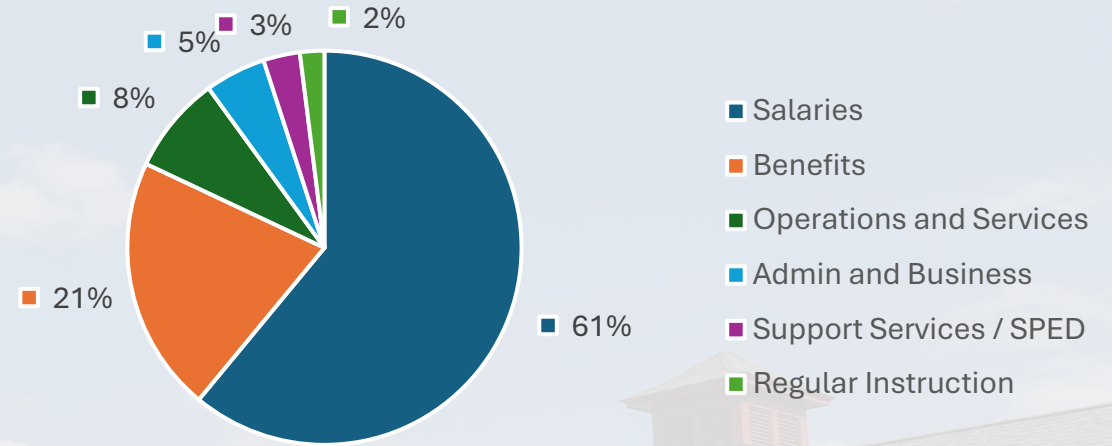


Total Proposed Budget  
\$17,613,666



Increase from FY2026  
+\$813,299, or  
4.84%

## Where the Money Is Going



## Significant Budget Drivers

- Contractual Salary and Healthcare Increases +\$707,174
- Increased maintenance and service costs +\$110,901
- Special Education +\$7,699
- Offset by reductions in regular instruction and administration and business -\$12,475

## Town Comparison

| District      | Percentage | District      | Percentage   |
|---------------|------------|---------------|--------------|
| Tolland       | 9.90%      | Coventry      | 5.22%        |
| Andover       | 9.50%      | <b>Bolton</b> | <b>4.84%</b> |
| South Windsor | 7.91%      | Manchester    | 4.99%        |
| Suffield      | 6.28%      | Somers        | 3.68%        |
| Hebron        | 5.90%      | Ellington     | 2.96%        |
| Glastonbury   | 5.84%      | Vernon        | 2.88%        |



# Debt Service & Contingency Summary

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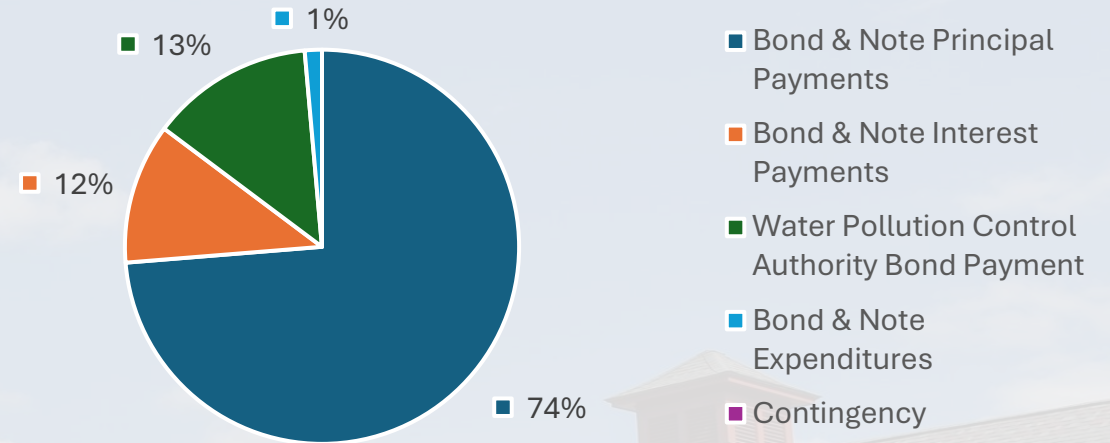


Total Proposed Budget  
\$1,421,514



Decrease from FY2026  
-\$1,807, or 3.50%

## Where the Money Is Going



## What are we paying off?

- Bolton High School Bonds
- BCS Capital Projects
- Fire Truck Loan
- Bolton Lakes Regional WPCA Debt

## Future Debt Schedule/TBD

- XXXX



# Capital Budget Summary

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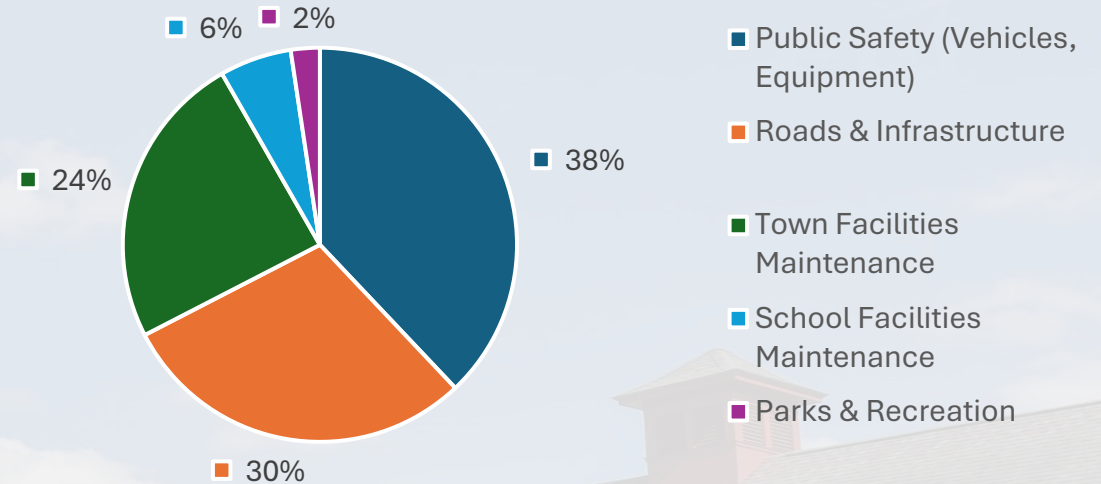


Total Proposed Budget  
\$764,447



Decrease from FY2026  
-\$19,568, or  
2.50%

## Where the Money Is Going



## Top Projects

- Lyman Road Bridge Replacement
- School & Town Vehicle Replacements
- BHS Heat Pump Replacement

## Future Projects (Not in This Year's Budget)

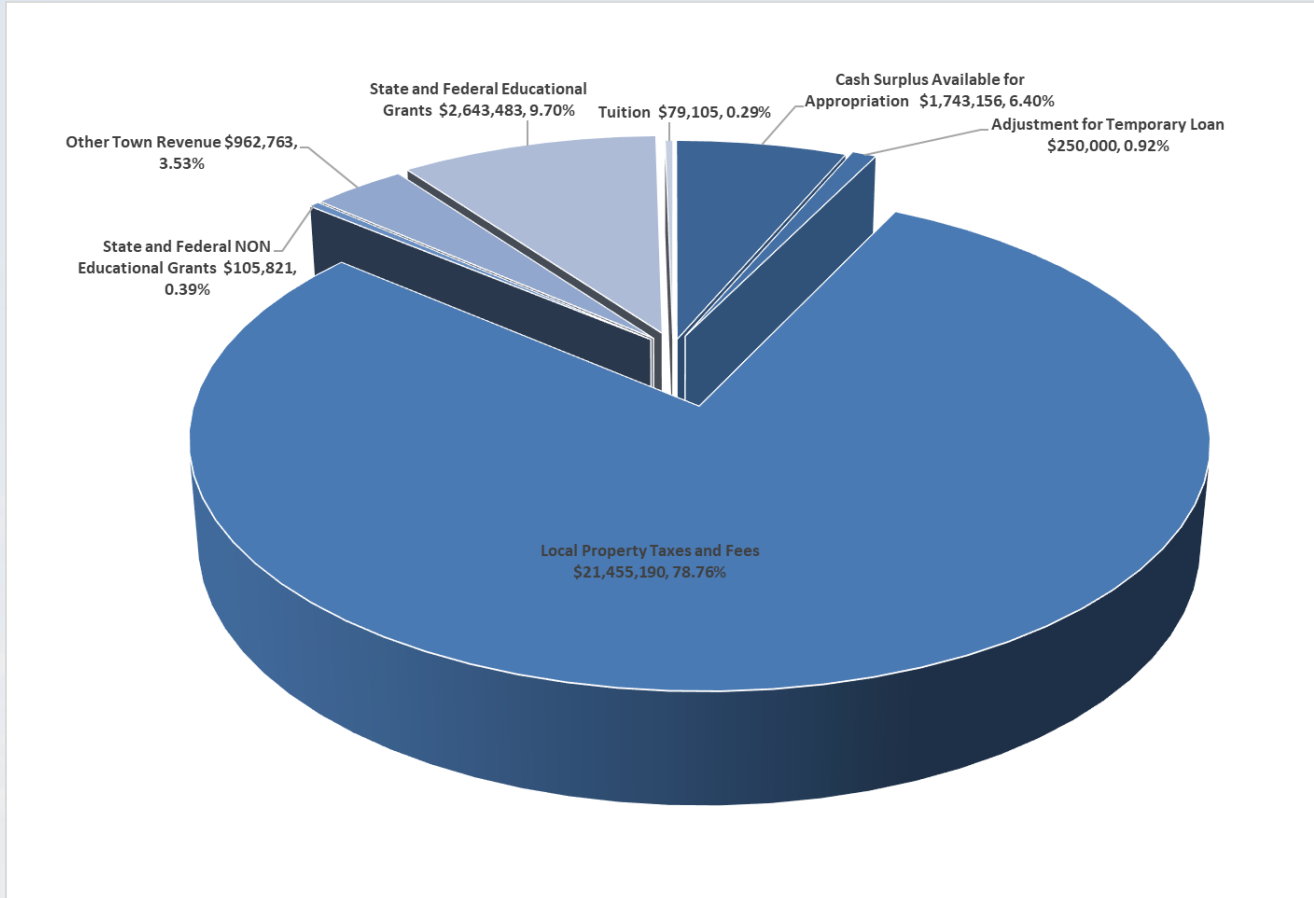
- Heritage Farm Restoration
- Herrick Park Addition & Renovations
- Highway Vehicle Replacement
- Library Roof & Emergency Generator
- Firehouse Roof & Equipment



# How the Town is Funded

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Bolton prioritizes grant funding, state aid, and other revenues first to minimize the impact on local taxpayers



# What This Means for Your Tax Bill

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## Step 1: Start with Last Year's Bill

Find your total taxes (real estate + personal property + motor vehicle)

Example:  $\$7,000 + \$2,000 + \$4,000 = \$13,000$

## Step 2: Apply the Estimated Increase in the Mill Rate

Multiply by 1.013 (about 1.3% increase)

Example:  $\$13,000 \times 1.013 = \$13,169$

## Step 3: That's your estimated new total

Example: New Estimated Total Taxes =  $\$13,169$

That's an increase of  $\$169$  for the year, or about  $\$14$  per month

*This example is for illustration purposes. Actual tax changes will vary based on individual property assessments.*



# APPENDIX



# Referendum History

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| Calendar Year | 2018  | 2019  | 2020 | 2021  | 2022  | 2023  | 2024  | 2025  | 2026 |
|---------------|-------|-------|------|-------|-------|-------|-------|-------|------|
| Referendum 1  | Y-417 | Y-451 | N/A  | Y-267 | Y-267 | Y-579 | Y-453 | Y-267 |      |
|               | N-391 | N-362 | N/A  | N-461 | N-386 | N-556 | N-502 | N-738 |      |
| Referendum 2  |       |       |      | Y-267 | Y-300 |       | Y-488 | Y-347 |      |
|               |       |       |      | N-457 | N-398 |       | N-480 | N-759 |      |
| Referendum 3  |       |       |      | Y-378 | Y-359 |       |       | Y-424 |      |
|               |       |       |      | N-428 | N-406 |       |       | N-672 |      |
| Referendum 4  |       |       |      | Y-408 | Y-438 |       |       | Y-522 |      |
|               |       |       |      | N-379 | N-415 |       |       | N-625 |      |
| Referendum 5  |       |       |      |       |       |       |       | Y-581 |      |
|               |       |       |      |       |       |       |       | N-593 |      |
| Referendum 6  |       |       |      |       |       |       |       | Y-650 |      |
|               |       |       |      |       |       |       |       | N-593 |      |



# Mill Rate Calculation

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**EXPENDITURES:**

|                           |                      |
|---------------------------|----------------------|
| Capital Improvements      | \$ 764,448           |
| Debt Services             | \$ 1,421,514         |
| Contingency Fund          | \$ -                 |
| Board of Selectmen        | \$ 7,585,519         |
| Board of Education        | \$ 17,668,433        |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 27,439,914</b> |

**REVENUES:**

|                                 |                      |
|---------------------------------|----------------------|
| Property Taxes, Interest & Fees | \$ 20,790,268        |
| Other Town Revenue              | \$ 1,291,868         |
| State & Federal Grants          | \$ 2,794,723         |
| FY2026 Surplus                  | \$ 2,563,055         |
| <b>TOTAL REVENUES</b>           | <b>\$ 27,439,914</b> |

|  |                 |
|--|-----------------|
| Real Estate/Property Tax (Adopted FY2025)                                    | \$ 32.74        |
| Motor Vehicle Tax FY2025 (State Cap)   | \$ 32.46        |
| Real Estate/Property (Adopted FY2026)  | \$ 32.30        |
| Motor Vehicle Tax FY2026 (Adopted FY2026)                                    | \$ 32.30        |
| <b>Effective mil Rate used to calculate returned excess revenue (FY2025)</b> | <b>\$ 30.84</b> |

|  |           |
|--|-----------|
| Real Estate/Personal Property Tax Mil Rate Decrease (Adopted)            | \$ (0.44) |
| Real Estate/Personal Property Tax Mil Rate Percentage Decrease (Adopted) | -1.34%    |

|  |                |
|--|----------------|
| <b>Compared to Effective Mil Rate used to calculate returned excess revenue FY2025</b> |                |
| <b>Real Estate/Personal Property Tax Mil Rate increase(Adopted)</b>                    | <b>\$ 1.46</b> |
| <b>Real Estate/Personal Property Tax Mil Rate Percentage Increase (Adopted)</b>        | <b>4.73%</b>   |

Historical Mil Rate





# TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026 STATEMENT A

# DRAFT

|   | Unaudited<br><u>FY2024</u> | Adopted<br>Budget<br><u>FY2025</u> | Revised<br>Budget<br><u>FY2025</u> | Proposed<br>Budget<br><u>FY2026</u> |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------------------|
| <b><i>REVENUES</i></b>                  |                            |                                    |                                    |                                     |
| <b><i>PROPERTY TAXES &amp; FEES</i></b> |                            |                                    |                                    |                                     |
| Property Tax Current Year-Levy          | 17,826,837                 | 16,848,510                         | 17,072,229                         | 19,484,779                          |
| Motor Vehicle - Levy                    | 1,783,125                  | 1,689,405                          | 1,689,405                          | 1,645,411                           |
| Supplemental M.V. Levy                  | 190,312                    | 175,000                            | 192,840                            | 175,000                             |
| Adjusted Current Year's Levy            | <b>19,800,274</b>          | <b>18,712,915</b>                  | <b>18,954,474</b>                  | <b>21,305,190</b>                   |
| Prior Year Taxes                        | 161,472                    | 75,000                             | 128,605                            | 85,000                              |
| Interest & Fees on Property Tax         | 92,438                     | 65,000                             | 87,025                             | 65,000                              |
| <b>TOTAL</b>                            | <b>20,054,184</b>          | <b>18,852,915</b>                  | <b>19,170,104</b>                  | <b>21,455,190</b>                   |
| <b><i>OTHER TOWN REVENUE</i></b>        |                            |                                    |                                    |                                     |
| Building Official Fees                  | 117,151                    | 75,000                             | 85,000                             | 75,000                              |
| Library                                 | 1,314                      | 1,000                              | 1,000                              | 1,000                               |
| Building Official Services              | 105,833                    | 95,000                             | 173,640                            | 231,742                             |
| Selectmen's Fees                        | 18,776                     | 13,500                             | 13,500                             | 13,500                              |
| Telephone                               | 10,684                     | 10,500                             | 69,861                             | 70,000                              |
| Town Clerk                              | 95,017                     | 75,000                             | 100,000                            | 85,000                              |
| Tuition                                 | 90,986                     | 92,020                             | 130,000                            | 79,105                              |
| Miscellaneous Revenue                   | 26,517                     | 12,000                             | 21,000                             | 12,000                              |
| Interest                                | 506,212                    | 460,000                            | 480,000                            | 375,000                             |
| Rental                                  | 35,174                     | 34,574                             | 34,574                             | 34,574                              |
| Senior Donations                        | 745                        | 0                                  | 240                                | 0                                   |
| Shared Services-Assessor                | 58,582                     | 60,339                             | 60,339                             | 64,947                              |
| Unexpended FY25 Town Budget             | 0                          | 0                                  | 100000                             | 0                                   |
| Unexpended FY25 BOE Budget              | 0                          | 0                                  | 150000                             | 0                                   |
| Unexpended FY25 Contingency             | 0                          | 0                                  | 25000                              | 0                                   |
| <b>TOTAL</b>                            | <b>1,066,991</b>           | <b>928,933</b>                     | <b>1,444,154</b>                   | <b>1,041,868</b>                    |
| <b><i>STATE &amp; FEDERAL</i></b>       |                            |                                    |                                    |                                     |
| <b><i>EDUCATION GRANTS</i></b>          |                            |                                    |                                    |                                     |
| Educational Cost Sharing (ECS)          | 2,675,373                  | 2,683,216                          | 2,683,216                          | 2,637,797                           |
| Adult Education                         | 5,756                      | 5,756                              | 5,993                              | 5,686                               |
| <b>TOTAL</b>                            | <b>2,681,129</b>           | <b>2,688,972</b>                   | <b>2,689,209</b>                   | <b>2,643,483</b>                    |



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026  
STATEMENT A (CONTINUED)

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|   | Unaudited<br><u>FY2024</u> | Adopted<br>Budget<br><u>FY2025</u> | Revised<br>Budget<br><u>FY2025</u> | Proposed<br>Budget<br><u>FY2026</u> |
|---|----------------------------|------------------------------------|------------------------------------|-------------------------------------|
| <b><u>STATE &amp; FEDERAL GRANTS</u></b>                              |                            |                                    |                                    |                                     |
| <b><u>EXCLUDING EDUCATION</u></b>                                     |                            |                                    |                                    |                                     |
| Municipal Transition Grant  | 469,204                    | 729,620                            | 729,620                            | 17,094                              |
| PILOT: New Tiered Reimbursement                                       | 34,383                     | 37,676                             | 37,676                             | 28,746                              |
| Municipal Revenue Sharing   | 130,866                    | 0                                  | 0                                  | 0                                   |
| Veteran's Grant   | 2,761                      | 2,750                              | 1,866                              | 2,000                               |
| Disabled  | 883                        | 883                                | 662                                | 500                                 |
| Miscellaneous State/Federal Grants                                    | 5,619                      | 5,000                              | 5,041                              | 5,000                               |
| Mash. Pequot  | 3,244                      | 3,244                              | 3,244                              | 3,244                               |
| DOT Transportation Grant  | 11,825                     | 11,825                             | 11,825                             | 11,825                              |
| Municipal Projects  | 24,859                     | 24,859                             | 24,859                             | 24,859                              |
| Municipal Stabilization   | 11,053                     | 11,053                             | 11,053                             | 11,053                              |
| Law Enforcement   | 1,660                      | 1,500                              | 1,500                              | 1,500                               |
| <b><i>TOTAL</i></b>   | <b>696,357</b>             | <b>828,410</b>                     | <b>827,346</b>                     | <b>105,821</b>                      |
| <br><b><u>TOTAL REVENUES EXCLUDING TAXES, INTEREST &amp; FEES</u></b> |                            |                                    |                                    |                                     |
|   | <b>4,444,477</b>           | <b>4,446,315</b>                   | <b>4,960,709</b>                   | <b>3,791,172</b>                    |
| <br><b><u>GRAND TOTAL EXCLUDING CURRENT TAX LEVY COLLECTION</u></b>   |                            |                                    |                                    |                                     |
|   | <b>4,698,387</b>           | <b>4,586,315</b>                   | <b>5,176,339</b>                   | <b>3,941,172</b>                    |
| <br><b><u>GRAND TOTAL REVENUES</u></b>                                |                            |                                    |                                    |                                     |
|   | <b>24,498,661</b>          | <b>23,299,230</b>                  | <b>24,130,813</b>                  | <b>25,246,362</b>                   |



# TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026 STATEMENT B

# DRAFT

|                                  | Unaudited<br>FY2024 | Adopted<br>Budget<br>FY2025 | Revised<br>Budget<br>FY2025 | Proposed<br>Budget<br>FY2026 | \$<br>Change   | %<br>Change  |
|----------------------------------|---------------------|-----------------------------|-----------------------------|------------------------------|----------------|--------------|
| <b>Government</b>                |                     |                             |                             |                              |                |              |
| 1 Administration                 | 671,985             | 754,500                     | 754,500                     | 779,208                      | 24,708         | 3.27%        |
| 2 Board of Finance               | 1,621               | 2,700                       | 2,700                       | 3,000                        | 300            | 11.11%       |
| 3 Finance Department             | 233,824             | 262,074                     | 262,074                     | 250,595                      | (11,479)       | -4.38%       |
| 4 Auditing Services              | 30,500              | 45,000                      | 45,000                      | 45,000                       | 0              | 0.00%        |
| 5 Assessor                       | 152,494             | 164,721                     | 164,721                     | 168,832                      | 4,111          | 2.50%        |
| 6 Tax Collector                  | 88,050              | 96,534                      | 96,534                      | 106,010                      | 9,476          | 9.82%        |
| 7 Personnel Services             | 956,637             | 1,051,480                   | 1,051,480                   | 1,166,875                    | 115,395        | 10.97%       |
| 9 Town Clerk                     | 141,177             | 146,209                     | 146,209                     | 150,756                      | 4,547          | 3.11%        |
| 10 Building & Land Use           | 351,498             | 382,844                     | 382,844                     | 477,150                      | 94,306         | 24.63%       |
| 11 Planning & Zoning Commission  | 2,322               | 4,000                       | 4,000                       | 4,000                        | 0              | 0.00%        |
| 12 Zoning Board of Appeals       | 782                 | 1,650                       | 1,650                       | 1,650                        | 0              | 0.00%        |
| 13 Insurance                     | 112,389             | 159,450                     | 159,450                     | 177,363                      | 17,913         | 11.23%       |
| 14 Probate Court                 | 6,059               | 7,476                       | 7,476                       | 7,000                        | (476)          | -6.37%       |
| 15 Inland/Wetland Commission     | 1,089               | 2,235                       | 2,235                       | 2,235                        | 0              | 0.00%        |
| 16 Economic Development          | 2,500               | 5,000                       | 5,000                       | 5,000                        | 0              | 0.00%        |
| 17 Elections                     | 57,177              | 138,878                     | 138,878                     | 119,329                      | (19,549)       | -14.08%      |
| 19 Police Protection             | 275,378             | 301,300                     | 301,300                     | 301,300                      | 0              | 0.00%        |
| 20 Fire Commission               | 249,743             | 287,514                     | 287,514                     | 296,089                      | 8,575          | 2.98%        |
| 21 Animal Control                | 6,500               | 10,000                      | 10,000                      | 10,000                       | 0              | 0.00%        |
| 22 Fire Marshal                  | 25,314              | 29,900                      | 29,900                      | 31,990                       | 2,090          | 6.99%        |
| 23 Emergency Management          | 5,854               | 11,165                      | 11,165                      | 11,320                       | 155            | 1.39%        |
| 24 Highway Department            | 1,027,069           | 1,073,967                   | 1,073,967                   | 1,073,967                    | 0              | 0.00%        |
| 26 Town Building Operations      | 777,637             | 826,308                     | 826,308                     | 866,019                      | 39,711         | 4.81%        |
| 27 Public Health                 | 28,533              | 28,409                      | 28,409                      | 29,730                       | 1,321          | 4.65%        |
| 28 Veterans' Commission          | 0                   | 600                         | 600                         | 600                          | 0              | 0.00%        |
| 29 Senior & Social Services      | 162,711             | 184,642                     | 184,642                     | 197,643                      | 13,001         | 7.04%        |
| 30 Library                       | 292,473             | 313,067                     | 313,067                     | 320,647                      | 7,580          | 2.42%        |
| 31 Recreation Services           | 11,144              | 6,000                       | 6,000                       | 0                            | (6,000)        | -100.00%     |
| 32 Conservation Commission       | 2,035               | 2,305                       | 2,305                       | 3,140                        | 835            | 36.23%       |
| 33 Refuse Services               | 648,931             | 727,830                     | 727,830                     | 727,830                      | 0              | 0.00%        |
| 70 Transfer Out- Separation Fund | 50,000              | 50,000                      | 50,000                      | 50,000                       | 0              | 0.00%        |
| <b>Total Town Government</b>     | <b>6,373,426</b>    | <b>7,077,758</b>            | <b>7,077,758</b>            | <b>7,384,278</b>             | <b>306,520</b> | <b>4.33%</b> |



**TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026  
STATEMENT B (CONTINUED)**

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|   | Unaudited<br>FY2024 | Adopted<br>Budget<br>FY2025 | Revised<br>Budget<br>FY2025 | Proposed<br>Budget<br>FY2026 | \$<br>Change   | %<br>Change   |
|---|---------------------|-----------------------------|-----------------------------|------------------------------|----------------|---------------|
| <b>Contingency</b>                        | <b>0</b>            | <b>50,000</b>               | <b>50,000</b>               | <b>50,000</b>                | <b>0</b>       | <b>0.00%</b>  |
| <b>55 Capital Reserve</b>                 |                     |                             |                             |                              |                |               |
| Equipment (BOS)                           | 16,000              | 27,000                      | 27,000                      | 40,100                       | 13,100         | 48.52%        |
| Vehicle Replacements (BOS)                | 32,000              | 20,000                      | 20,000                      | 212,000                      | 192,000        | 960.00%       |
| Vehicle Replacements (BOE)                | 0                   | 80,000                      | 80,000                      | 70,000                       | (10,000)       | -12.50%       |
| Natural Gas Infrastructure                | 31,000              | 30,000                      | 30,000                      | 0                            | (30,000)       | -100.00%      |
| Demolition NRMC                           | 0                   | 174,577                     | 174,577                     | 0                            | (174,577)      | -100.00%      |
| BOE HVAC Assessment                       | 33,000              | 16,000                      | 16,000                      | 12,000                       | (4,000)        | -25.00%       |
| Reevaluation                              | 11,000              | 11,000                      | 11,000                      | 11,600                       | 600            | 5.45%         |
| Herrick Park Soccer Fields                | 30,000              | 12,000                      | 12,000                      | 0                            | (12,000)       | -100.00%      |
| High School Garage                        | 105,000             | 0                           | 0                           | 0                            | 0              | N/A           |
| Modular Office                            | 42,780              | 18,223                      | 18,223                      | 53,000                       | 34,777         | 190.84%       |
| Town Wide Facility Study                  | 75,000              | 0                           | 0                           | 0                            | 0              | N/A           |
| Grant Match                               | 0                   | 50,000                      | 50,000                      | 0                            | (50,000)       | -100.00%      |
| BCS Fire Alarm System Upgrade             | 40,000              | 0                           | 0                           | 0                            | 0              | N/A           |
| High School Fire Alarm System Upgrade     | 55,000              | 0                           | 0                           | 0                            | 0              | N/A           |
| High School Geothermal Pump               | 21,600              | 0                           | 0                           | 0                            | 0              | N/A           |
| Indian Notch Reclaim Basketball           | 0                   | 29,325                      | 29,325                      | 0                            | (29,325)       | -100.00%      |
| Fire Commission Strategic Plan            | 0                   | 25,000                      | 25,000                      | 0                            | (25,000)       | -100.00%      |
| High School ADA Transition Pads           | 0                   | 108,125                     | 108,125                     | 0                            | (108,125)      | -100.00%      |
| BCS Phase #2 Energy Management System     | 0                   | 0                           | 0                           | 410,000                      | 410,000        | N/A           |
| Facilities, Infrastructure and Operations | 0                   | 225,000                     | 225,000                     | 0                            | (225,000)      | -100.00%      |
| Bolton Heritage Farm Building Restoration | 0                   | 0                           | 0                           | 0                            | 0              | N/A           |
| Firehouse Roof                            | 0                   | 0                           | 0                           | 38,000                       | 38,000         | 100.00%       |
| Town Hall Doors                           | 0                   | 0                           | 0                           | 20,000                       | 20,000         | 100.00%       |
| Town Hall Exterior Painting               | 0                   | 0                           | 0                           | 0                            | 0              | N/A           |
| Bolton Heritage Trail Grant               | 0                   | 0                           | 0                           | 50,000                       | 50,000         | 100.00%       |
| Lyman Road Bridge Construction            | 0                   | 0                           | 0                           | 170,000                      | 170,000        | 100.00%       |
| Fire Commission Ehyraulic Equipment       | 0                   | 0                           | 0                           | 32,000                       | 32,000         | 100.00%       |
| Reallocated Past Capital Reserve          | 0                   | 0                           | 0                           | (49,684)                     | (49,684)       | N/A           |
| <b>Total Capital Reserve Fund</b>         | <b>492,380</b>      | <b>826,250</b>              | <b>826,250</b>              | <b>1,069,016</b>             | <b>242,766</b> | <b>29.38%</b> |
| <b>56 Capital Improvements - Current</b>  |                     |                             |                             |                              |                |               |
| <b>Total Capital Improvements</b>         | <b>18,433</b>       | <b>0</b>                    | <b>0</b>                    | <b>0</b>                     | <b>0</b>       | <b>N/A</b>    |
| <b>Capital Totals</b>                     | <b>510,813</b>      | <b>826,250</b>              | <b>826,250</b>              | <b>1,069,016</b>             | <b>242,766</b> | <b>29.38%</b> |



**TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026  
STATEMENT B (CONTINUED)**

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|  | Unaudited<br>FY2024 | Adopted<br>Budget<br>FY2025 | Revised<br>Budget<br>FY2025 | Proposed<br>Budget<br>FY2026 | \$<br>Change    | %<br>Change    |
|--|---------------------|-----------------------------|-----------------------------|------------------------------|-----------------|----------------|
| <b>59 Loans/Notes/Bonds/Expenses</b>           |                     |                             |                             |                              |                 |                |
| Expenditures                                   | 14,294              | 20,000                      | 20,000                      | 20,000                       | 0               | 0.00%          |
| <b>60 Temporary Loans</b>                      |                     |                             |                             |                              |                 |                |
| Temp. Loans in Anticip. of Taxes               | 0                   | 250,000                     | 250,000                     | 250,000                      | 0               | N/A            |
| <b>61 Outstanding Short Term Notes</b>         | 0                   | 10                          | 10                          | 10                           | 0               | N/A            |
| <b>62 Redemption of Bonds - Long Term Debt</b> |                     |                             |                             |                              |                 |                |
| Bolton High School Bond I/Refunded             | 445,000             | 460,000                     | 460,000                     | 475,000                      | 15,000          | 3.26%          |
| Bolton High School Bond II/Refunded            | 230,000             | 235,000                     | 235,000                     | 240,000                      | 5,000           | 2.13%          |
| BCS Projects/Fire Truck/ Barn                  | 170,000             | 170,000                     | 170,000                     | 170,000                      | 0               | 0.00%          |
| Fire Truck Loan                                | 0                   | 0                           | 0                           | 35,000                       | 35,000          | 100.00%        |
| Bond I (School Capital)                        | (155,345)           | (182,154)                   | (182,154)                   | (153,180)                    | 28,974          | -15.91%        |
| <b>Totals</b>                                  | <b>689,655</b>      | <b>682,846</b>              | <b>682,846</b>              | <b>766,820</b>               | <b>83,974</b>   | <b>12.30%</b>  |
| <b>65 Interest Pymt-Temporary Loans</b>        | 0                   | 10                          | 10                          | 10                           | 0               | N/A            |
| <b>66 Interest - Short Term Notes</b>          | 0                   | 10                          | 10                          | 10                           | 0               | N/A            |
| <b>67 Interest Payment - Long Term Debt</b>    |                     |                             |                             |                              |                 |                |
| Bolton High School Bond I/Refunded             | 155,300             | 139,425                     | 139,425                     | 121,913                      | (17,512)        | -12.56%        |
| Bolton High School Bond II/Refund              | 42,383              | 37,783                      | 37,783                      | 33,083                       | (4,700)         | -12.44%        |
| BCS Projects/Fire Truck/ Barn                  | 23,800              | 17,850                      | 17,850                      | 11,475                       | (6,375)         | -35.71%        |
| Fire Truck Loan/Interest                       | 0                   | 35,000                      | 35,000                      | 30,000                       | (5,000)         | 100.00%        |
| <b>Totals</b>                                  | <b>221,483</b>      | <b>230,058</b>              | <b>230,058</b>              | <b>196,471</b>               | <b>(33,587)</b> | <b>-14.60%</b> |
| <b>68 BLRWPCA</b>                              | 190,000             | 190,000                     | 190,000                     | 190,000                      | 0               | 0.00%          |
| <b>DEBT SERVICE TOTALS</b>                     | <b>1,115,432</b>    | <b>1,372,934</b>            | <b>1,372,934</b>            | <b>1,423,321</b>             | <b>50,387</b>   | <b>3.67%</b>   |



**TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026  
STATEMENT B (CONTINUED)**

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| <b>BOARD OF EDUCATION<br/>1 Salaries and Wages</b> | <u>Unaudited<br/>FY2024</u> | <u>Adopted<br/>Budget<br/>FY2025</u> | <u>Revised<br/>Budget<br/>FY2025</u> | <u>Proposed<br/>Budget<br/>FY2026</u> | <u>\$<br/>Change</u> | <u>%<br/>Change</u> |
|--|-----------------------------|--------------------------------------|--------------------------------------|---------------------------------------|----------------------|---------------------|
| Administration                                     |                             | 1,853,218                            | 1,853,218                            |                                       | (1,853,218)          | -100.00%            |
| Census   |                             | 18.0                                 | 18.0                                 |                                       |                      |                     |
| Teacher  |                             | 6,624,299                            | 6,624,299                            |                                       | (6,624,299)          | -100.00%            |
| Census   |                             | 82.1                                 | 82.1                                 |                                       |                      |                     |
| Instructional Assistant                            |                             | 632,139                              | 632,139                              |                                       | (632,139)            | -100.00%            |
| Census   |                             | 21.0                                 | 21.0                                 |                                       |                      |                     |
| Operation & Maintenance                            |                             | 584,598                              | 584,598                              |                                       | (584,598)            | -100.00%            |
| Census   |                             | 10.0                                 | 10.0                                 |                                       |                      |                     |
| Nurse-OT-PT/BCBA                                   |                             | 243,328                              | 243,328                              |                                       | (243,328)            | -100.00%            |
| Census   |                             | 3.4                                  | 3.4                                  |                                       |                      |                     |
| Extra Curricular                                   |                             | 352,422                              | 352,422                              |                                       | (352,422)            | -100.00%            |
| Substitutes  |                             | 173,627                              | 173,627                              |                                       | (173,627)            | -100.00%            |
| Special Education                                  |                             |                                      |                                      |                                       |                      |                     |
| Extended School Year                               |                             | 54,228                               | 54,228                               |                                       | (54,228)             | -100.00%            |
| <b>Subtotal</b>                                    | -                           | <b>10,517,859</b>                    | <b>10,517,859</b>                    | -                                     | <b>(10,517,859)</b>  | <b>-100.00%</b>     |
| <b>2 Employee Benefits</b>                         |                             |                                      |                                      |                                       |                      |                     |
| Health Insurance                                   |                             | 2,658,375                            | 2,658,375                            |                                       | (2,658,375)          | -100.00%            |
| All Other Benefits                                 |                             | 461,086                              | 461,086                              |                                       | (461,086)            | -100.00%            |
| <b>Subtotal</b>                                    | -                           | <b>3,119,461</b>                     | <b>3,119,461</b>                     | -                                     | <b>(3,119,461)</b>   | <b>-100.00%</b>     |

**\*INFORMATION NOT PROVIDED BY BOE**



# TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2026 STATEMENT B (CONTINUED)

# DRAFT

|  | Unaudited<br>FY2024 | Adopted<br>Budget<br>FY2025 | Revised<br>Budget<br>FY2025 | Proposed<br>Budget<br>FY2026 | \$<br>Change        | %<br>Change     |
|--|---------------------|-----------------------------|-----------------------------|------------------------------|---------------------|-----------------|
| <b>3 Instructional and Professional Services</b> |                     | <b>485,892</b>              | <b>485,892</b>              |                              | <b>(485,892)</b>    | <b>-100.00%</b> |
| <b>4 Property Services</b>                       |                     | <b>174,526</b>              | <b>174,526</b>              |                              | <b>(174,526)</b>    | <b>-100.00%</b> |
| <b>5 Purchased Services</b>                      |                     |                             |                             |                              |                     |                 |
| Special Education                                |                     | 607,713                     | 607,713                     |                              | (607,713)           | -100.00%        |
| Transportation                                   |                     | 586,159                     | 586,159                     |                              | (586,159)           | -100.00%        |
| Insurance  |                     | 162,364                     | 162,364                     |                              | (162,364)           | -100.00%        |
| Other  |                     | 240,454                     | 240,454                     |                              | (240,454)           | -100.00%        |
| <b>Subtotal</b>                                  | -                   | <b>1,596,690</b>            | <b>1,596,690</b>            | -                            | <b>(1,596,690)</b>  | <b>-100.00%</b> |
| <b>6 Materials &amp; Supplies</b>                |                     |                             |                             |                              |                     |                 |
| Utilities  |                     | 346,382                     | 346,382                     |                              | (346,382)           | -100.00%        |
| Instructional supplies, books & software         |                     | 187,097                     | 187,097                     |                              | (187,097)           | -100.00%        |
| Maintenance                                      |                     | 89,840                      | 89,840                      |                              | (89,840)            | -100.00%        |
| <b>Subtotal</b>                                  | -                   | <b>623,319</b>              | <b>623,319</b>              | -                            | <b>(623,319)</b>    | <b>-100.00%</b> |
| <b>7 Equipment Purchases</b>                     |                     | <b>56,250</b>               | <b>56,250</b>               |                              | <b>(56,250)</b>     | <b>-100.00%</b> |
| <b>8 Other Educational Expenses</b>              |                     | <b>45,914</b>               | <b>45,914</b>               |                              | <b>(45,914)</b>     | <b>-100.00%</b> |
| Excess Cost Reimbursement                        |                     | (73,754)                    | (73,754)                    |                              | 73,754              | -100.00%        |
| <b>TOTAL BOARD OF EDUCATION</b>                  | -                   | <b>16,546,157</b>           | <b>16,546,157</b>           | -                            | <b>(16,546,157)</b> | <b>-100.00%</b> |

**\*INFORMATION NOT PROVIDED BY BOE**

