

2026-2027 Town of Bolton Budget



Summary of Budget Movements & Adjustments

Since Public Hearing on April 21, 2026:

Proposed Changes Currently Under Review:

- Reduce total expenditures \$512,986 to reduce mil rate increase from 9.78% to 7%
 - \$72,000 reduction in capital improvements
 - \$132,747 reduction in Town budget
 - \$308,239 reduction in Board of Education budget
- Shift \$30,000 expenditure reduction to unexpended FY25 town budget

Presentation Changes:

- Updated town comparisons to reflect latest budget activity (slide 9 and 10)
- Updated town funding slide for updated figures (slide 11)
- Updated labels to reflect surplus used for FY26 from \$1.5M to \$2.5M (slide 12)
- Updated last year's motor vehicle rate (slide 13)
- Modified tax bill example to exclude motor vehicle (slide 14)



Our Commitment to Bolton Residents

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 intervention 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
PROPOSED EXPENDITURE BUDGET FOR FISCAL YEAR ENDING
June 30, 2027

Total Capital Improvements	\$764,448
Total Debt Service	\$1,421,514
Total Contingency Fund	\$50,000
Total Town Proper	\$7,585,519
Total Board of Education	\$17,613,666
Finance Committee Reduction	(\$30,000)
TOTAL EXPENDITURES	\$27,405,147



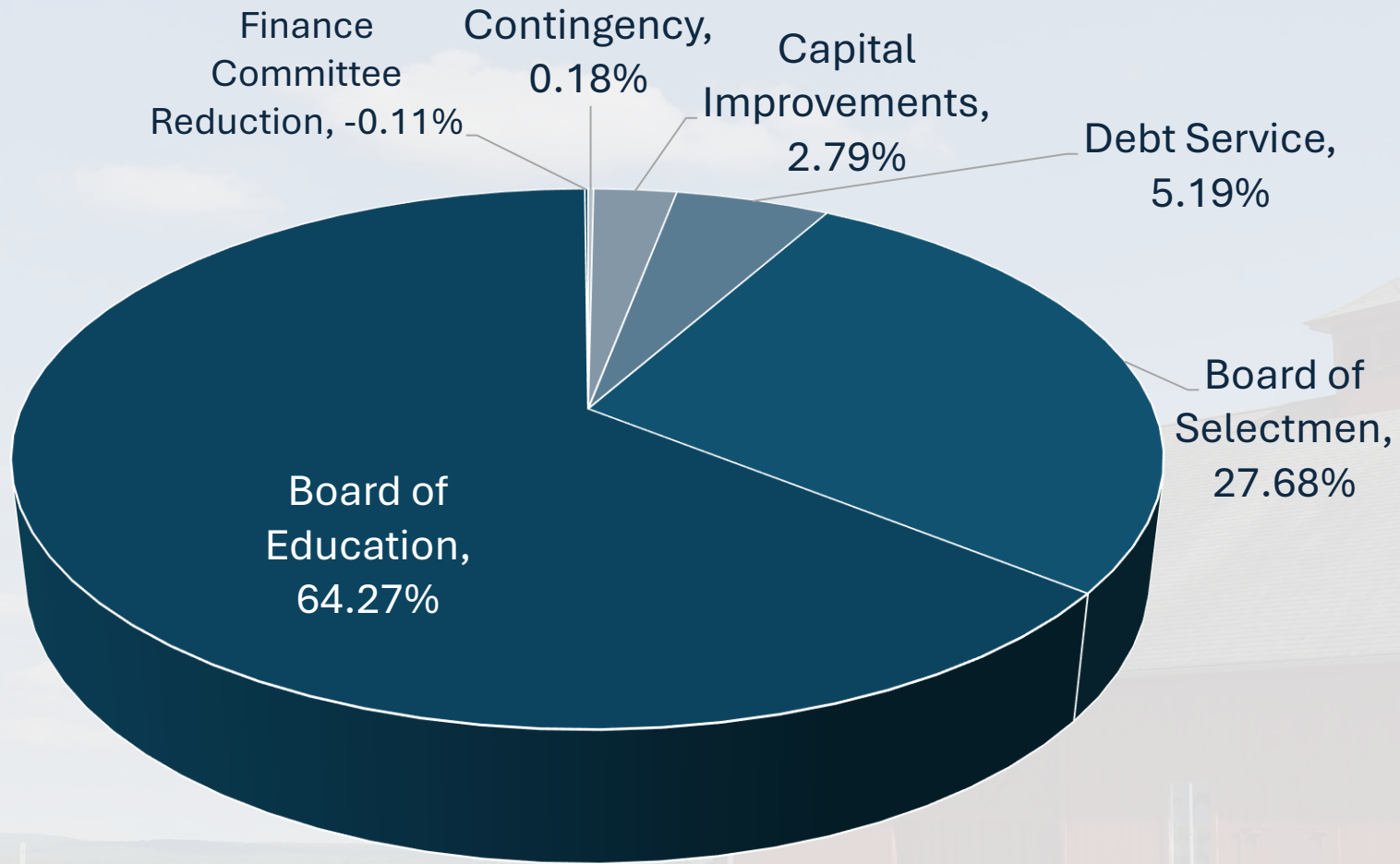
Year-over-Year Expenditure Budget Comparison

	FY2026	Proposed FY2027	\$ Change	% Change
Total Capital Improvements	\$784,016	\$764,448	-\$19,568	-2.50%
Total Debt Service	\$1,423,321	\$1,421,514	-\$1,807	-.13%
Total Contingency Fund	\$50,000	\$50,000	\$0	0%
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%
Finance Committee Reduction		-\$30,000	-\$30,000	N/A
Total Expenditures	\$26,331,982	\$27,405,147	\$1,073,165	+4.08%



How the Expenditure Budget is Allocated

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



Capital Budget Summary

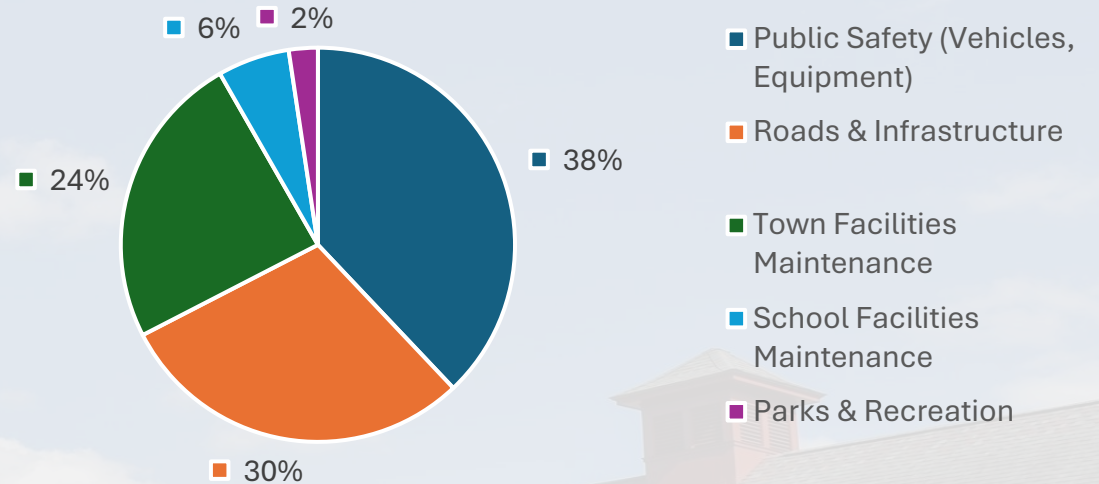


Total Proposed Budget
\$764,447



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

Where the Money Is Going



Top Projects

- Lyman Road Bridge Replacement
- School & Town Vehicle Replacements
- Bolton High School 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
- Bolton Center School Roof Replacement



Debt Service & Contingency Summary

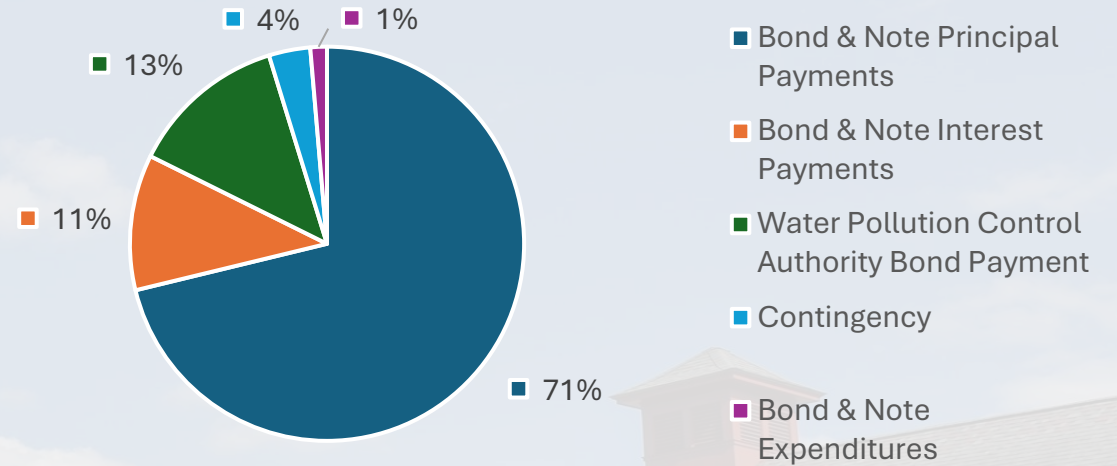


Total Proposed Budget
\$1,421,514



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

Where the Money Is Going



What are we paying down?

Category	FY27 Proposed Budget		Year Issued	Balance after FY27 payments	Debt Retirement Date
	Principal Payment	Interest Payment			
Bolton High School Bond I/Refunded	\$ 500,000	\$ 101,100	6/21/2017	\$ 2,215,000	6/30/2031
Bolton High School Bond II/Refunded	\$ 245,000	\$ 28,283	2/26/2021	\$ 1,540,000	6/30/2032
Bolton Center School Capital Projects/FireTruck/Barn	\$ 170,000	\$ 4,250	6/21/2017	\$ -	6/30/2026
Fire Truck Loan	\$ 35,000	\$ 30,000	8/1/2024	\$ 560,000	Year-to-year
Bolton Lakes Water Pollution Control Authority Loan	\$ 190,000	\$ -	6/1/2016	\$ 1,520,000	4/30/2035
	\$ 1,390,000	\$ 163,663			



Board of Selectmen Budget Summary

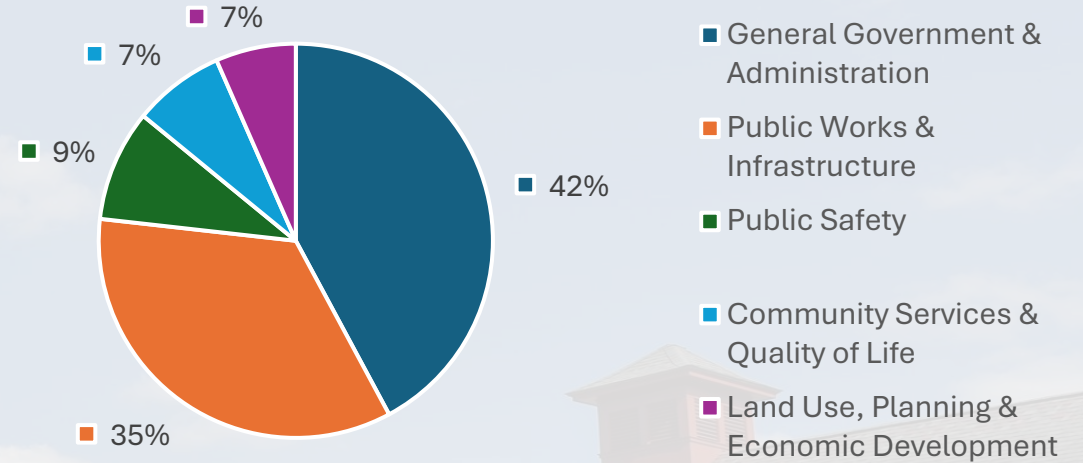


Total Proposed Budget
\$7,585,519



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 Proposed Budget (excl BOE)	Percent Increase	Adjusted for Inflation (2.4%)	Per Capita Expenditure
Columbia	5,272	587,385,914	\$5,960,142	5.57%	3.17%	\$1,131
Hebron	9,098	932,202,795	\$12,180,792	4.94%	2.54%	\$1,339
Ellington	16,426	1,555,246,040	\$28,147,684	11.60%	9.20%	\$1,714
Marlborough	6,404	628,982,328	\$8,944,258	5.11%	2.71%	\$1,397
South Windsor	26,918	3,820,053,295	\$63,032,770	6.12%	3.72%	\$2,342
East Windsor	11,190	1,510,648,381	\$19,720,397	5.31%	2.91%	\$1,762
Coventry	12,235	1,577,371,519	\$17,102,622	4.47%	2.07%	\$1,398
Andover	3,151	316,646,080	\$4,363,022	3.90%	1.50%	\$1,385
Bolton	4,858	612,555,679	\$9,771,481	3.06%	0.66%	\$2,011
Tolland	14,563	1,882,755,592	\$20,376,099	1.28%	-1.12%	\$1,399



Board of Education Budget Summary

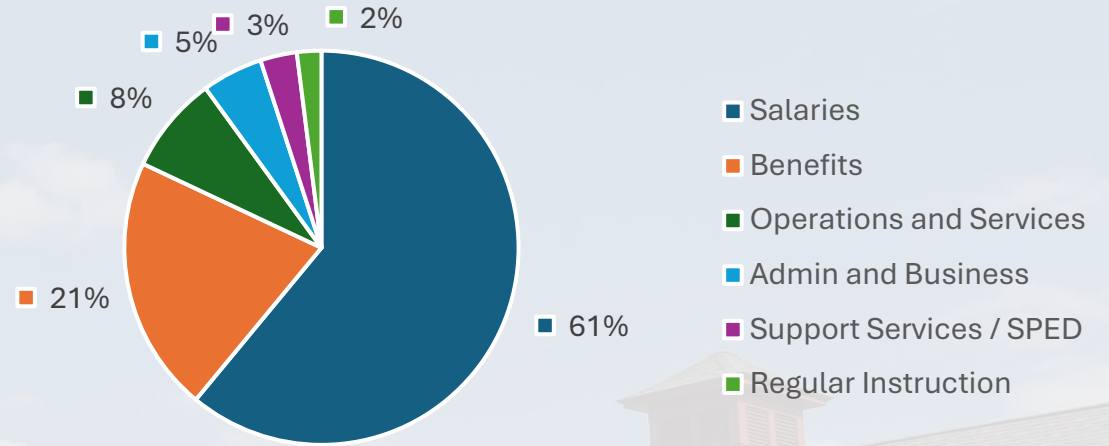


Total Proposed Budget
\$17,613,666



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

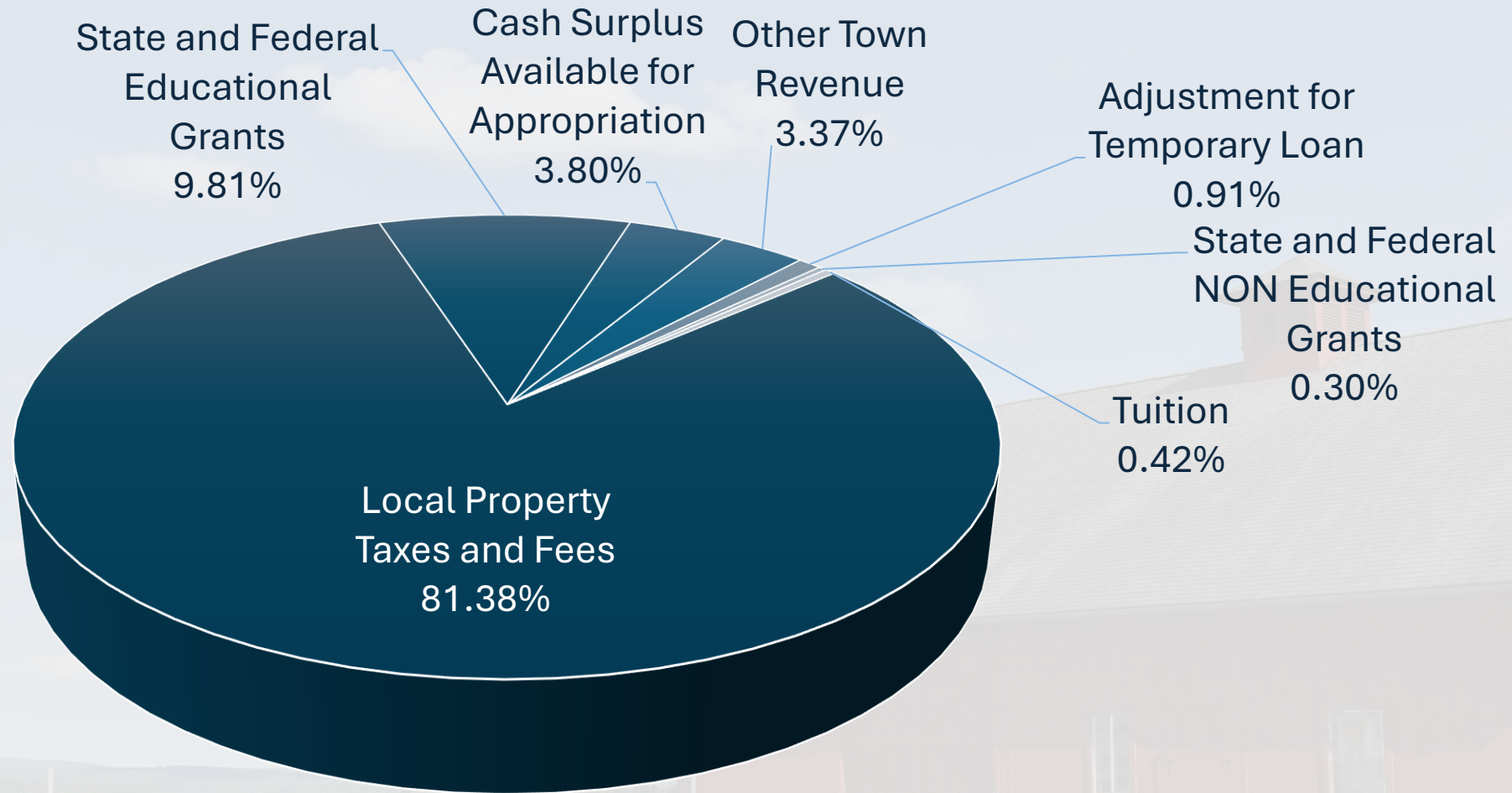
Town Comparison

District	FY2027 Budget	Percentage Increase	Adjusted for Inflation (2.4%)	% of Total Town Budget
Andover (K-8)	\$ 5,063,651	10.91%	8.51%	25.33%
Hebron (K-8)	\$ 15,623,930	8.98%	6.58%	35.94%
South Windsor	\$ 106,949,445	8.16%	5.76%	62.92%
Manchester	\$ 135,799,344	6.13%	3.73%	34.06%
Somers	\$ 31,292,381	2.68%	0.28%	42.80%
Glastonbury	\$ 133,733,253	3.38%	0.98%	39.78%
Coventry	\$ 33,000,696	4.90%	2.50%	65.87%
Bolton	\$ 17,613,666	4.84%	2.44%	64.32%
Suffield	\$ 44,665,997	6.28%	3.88%	70.39%
Tolland	\$ 46,014,811	3.40%	1.00%	69.31%
Vernon	\$ 62,175,741	2.91%	0.51%	35.86%
Ellington	\$ 49,031,841	2.82%	0.42%	54.28%



How the Town is Funded

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



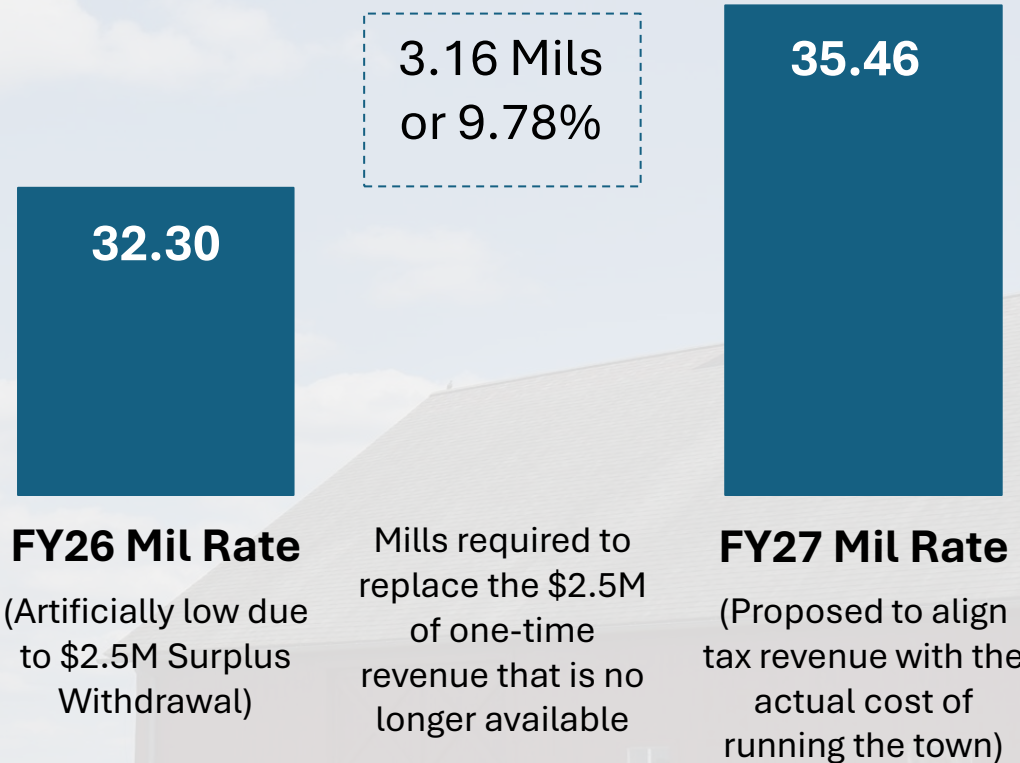
Budget Stabilization & The Surplus

Context: The One-Time Offset (FY26)

Last year, we deliberately used **\$2.5M of the town surplus** to absorb rising costs. This allowed us to maintain services without passing those costs to the taxpayer immediately.

The FY27 Transition

Because that \$2.5M was a one-time “savings” withdrawal, it is no longer available to offset recurring operating costs this year.



FY26 Mil Rate
(Artificially low due to \$2.5M Surplus Withdrawal)

Mills required to replace the \$2.5M of one-time revenue that is no longer available

FY27 Mil Rate
(Proposed to align tax revenue with the actual cost of running the town)



FY2027 Mil Rate

EXPENDITURES:

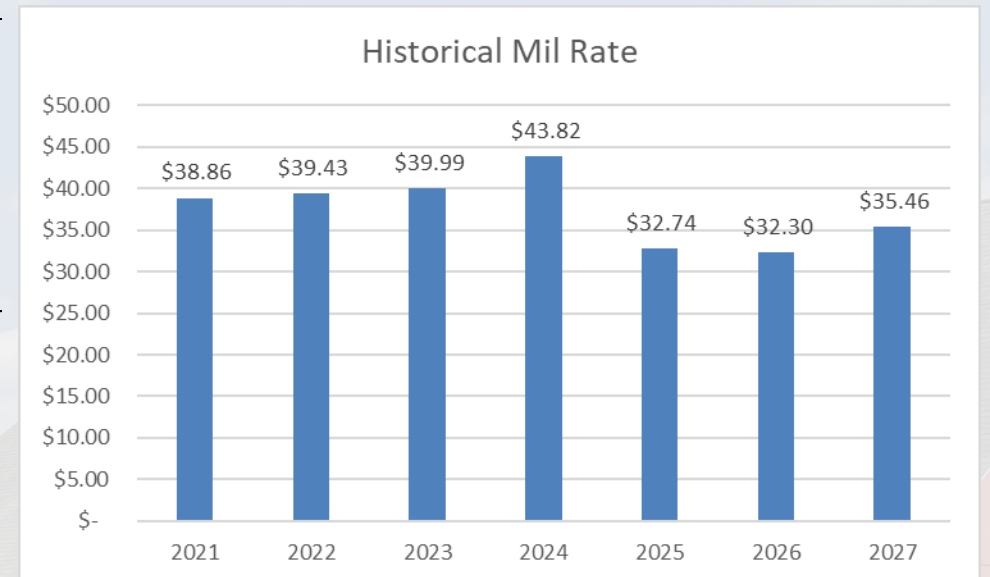
Capital Improvements	\$ 764,448
Debt Services	\$ 1,421,514
Contingency Fund	\$ 50,000
Board of Selectmen	\$ 7,555,519
Board of Education	\$ 17,613,666
TOTAL EXPENDITURES	\$ 27,405,147

REVENUES:

Property Taxes, Interest & Fees	\$ 22,301,335
Other Town Revenue	\$ 1,289,446
State & Federal Grants	\$ 2,771,723
Surplus	\$ 1,042,643
TOTAL REVENUES	\$ 27,405,147

Last Year's Real Estate & Personal Property Mil Rate	\$ 32.30
Proposed Real Estate & Personal Property Mil Rate	\$ 35.46
Mil Change	\$ 3.16
Mil % Change	9.78%

Last Year's Motor Vehicle Mil Rate	\$ 32.30
Proposed Motor Vehicle Mil Rate	\$ 32.46
Mil Change	\$ 0.16
Mil % Change	0.50%



What This Means for Your Real Estate Tax Bill

Step 1: Start with Last Year's Bill

Find your total taxes (real estate + personal property)

Example: $\$7,000 + \$1,000 + \$2,000 = \$10,000$

Step 2: Apply the Estimated Increase in the Mill Rate

Multiply by 1.098 (about 9.8% increase)

Example: $\$10,000 \times 1.098 = \$10,980$

Step 3: That's your estimated new total

Example: New Estimated Total Taxes = $\$10,980$

That's an increase of $\$980$ for the year, or about $\$82$ per month

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



APPENDIX



Referendum History

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-293	Y-300		Y-488	Y-347	
				N-457	N-398		N-480	N-759	
Referendum 3				Y-408	Y-359			Y-424	
				N-379	N-406			N-672	
Referendum 4				Y - 371	Y-438			Y-522	
				N - 423	N-415			N-625	
Referendum 5								Y-581	
								N-593	
Referendum 6								Y-650	
								N-593	



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027

STATEMENT A

	Unaudited FY2025	Adopted Budget FY2026	Revised Budget FY2026	Proposed Budget FY2027
REVENUES				
<u>PROPERTY TAXES & FEES</u>				
Property Tax Current Year-Levy	17,096,677	17,650,363	17,869,416	20,269,100
Motor Vehicle - Levy	1,698,247	1,706,973	1,617,508	1,687,235
Supplemental M.V. Levy	197,518	175,000	217,088	200,000
Adjusted Current Year's Levy	18,992,442	19,532,336	19,704,012	22,156,335
Prior Year Taxes	140,912	85,000	115,426	85,000
Interest & Fees on Property Tax	95,870	65,000	67,599	60,000
TOTAL	19,229,224	19,682,336	19,887,037	22,301,335
<u>OTHER TOWN REVENUE</u>				
Building Official Fees	132,395	75,000	92,411	75,000
Library	1,204	1,000	1,000	500
Building Official Services	186,393	231,742	231,742	234,769
Selectmen's Fees	17,991	13,500	13,500	15,000
Telephone	69,861	70,000	129,014	100,000
Town Clerk	121,051	85,000	86,140	92,000
Tuition	148,140	79,105	144,704	115,449
Miscellaneous Revenue	24,233	12,000	25,150	15,000
Interest	522,468	375,000	340,000	300,000
Rental	34,170	34,574	34,574	25,000
Senior Donations	305	-	165	0
Shared Services-Assessor	60,339	64,947	64,947	66,728
Unexpended FY25 Town Budget	-	-	-	0
Unexpended FY25 BOE Budget	-	-	75,000	0
Unexpended FY25 Contingency	-	-	25,000	0
TOTAL	1,318,550	1,041,868	1,263,347	1,039,446
<u>STATE & FEDERAL</u>				
<u>EDUCATION GRANTS</u>				
Educational Cost Sharing (ECS)	2,675,373	2,683,216	2,683,216	2,683,216
Adult Education	5,756	5,686	5,269	5,269
TOTAL	2,681,129	2,688,902	2,688,485	2,688,485



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT A (CONTINUED)

	Unaudited FY2025	Adopted Budget FY2026	Revised Budget FY2026	Proposed Budget FY2027
<u>STATE & FEDERAL GRANTS</u>				
<u>EXCLUDING EDUCATION</u>				
Municipal Transition Grant	729,620	17,094	17,094	0
PILOT: New Tiered Reimbursement	37,676	28,746	24,360	24,288
Veteran's Grant	1,866	2,000	969	969
Disabled	662	500	614	500
Miscellaneous State/Federal Grants	11,713	5,000	5,000	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	24,869	24,859	24,859	24,859
Municipal Stabilization	11,053	11,053	11,053	11,053
Law Enforcement	1,635	1,500	1,500	1,500
TOTAL	834,163	105,821	100,518	83,238
 <u>TOTAL REVENUES EXCLUDING</u>				
<u>TAXES, INTEREST & FEES</u>				
	4,833,842	3,836,591	4,052,350	3,811,169
 <u>GRAND TOTAL EXCLUDING CURRENT</u>				
<u>TAX LEVY COLLECTION</u>				
	5,070,624	3,986,591	4,235,375	3,956,169
 <u>GRAND TOTAL REVENUES</u>				
	24,063,066	23,518,927	23,939,387	26,112,504



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT B

	Unaudited FY2025	Adopted Budget FY2026	Revised Budget FY2026	Proposed Budget FY2027	\$ Change	% Change
Government						
1 Administration	631,204	779,208	773,208	739,628	(39,580)	-5.08%
2 Board of Finance	1,807	3,000	3,000	4,800	1,800	60.00%
3 Finance Department	241,702	250,595	250,595	342,497	91,902	36.67%
4 Auditing Services	25,000	45,000	45,000	45,000	0	0.00%
5 Assessor	162,090	168,832	168,832	197,641	28,809	17.06%
6 Tax Collector	92,202	106,010	106,010	109,311	3,301	3.11%
7 Personnel Services	945,389	1,166,875	1,166,875	1,295,162	128,287	10.99%
9 Town Clerk	144,789	150,756	150,756	156,349	5,593	3.71%
10 Building & Land Use	387,125	477,150	457,650	486,906	9,756	2.04%
11 Planning & Zoning Commission	3,522	4,000	4,000	3,700	(300)	-7.50%
12 Zoning Board of Appeals	891	1,650	1,650	1,650	0	0.00%
13 Insurance	108,653	167,363	167,363	113,000	(54,363)	-32.48%
14 Probate Court	6,180	7,000	7,000	7,000	0	0.00%
15 Inland/Wetland Commission	1,641	2,235	2,235	2,235	0	0.00%
16 Economic Development	4,988	5,000	5,000	5,000	0	0.00%
17 Elections	86,700	119,329	119,329	162,037	42,708	35.79%
19 Police Protection	274,478	301,300	301,300	331,300	30,000	9.96%
20 Fire Commission	258,899	296,089	296,089	311,610	15,521	5.24%
21 Animal Control	6,500	10,000	10,000	7,000	(3,000)	-30.00%
22 Fire Marshal	26,989	31,990	31,990	31,990	0	0.00%
23 Emergency Management	5,447	11,320	11,320	11,510	190	1.68%
24 Highway Department	1,034,307	973,967	973,967	1,004,196	30,229	3.10%
25 Public Building Commission	-	-	-	4,100	4,100	N/A
26 Town Building Operations	805,811	866,019	891,519	889,632	23,613	2.73%
27 Public Health	28,702	29,730	29,730	30,692	962	3.24%
28 Veterans' Commission	219	600	600	1,400	800	133.33%
29 Senior & Social Services	178,712	197,643	197,643	199,903	2,260	1.14%
30 Library	308,809	320,647	320,647	333,400	12,753	3.98%
31 Recreation Services	6,000	0	0	0	0	N/A
32 Conservation Commission	2,070	3,140	3,140	3,140	0	0.00%
33 Refuse Services	649,295	727,830	727,830	728,730	900	0.12%
70 Transfer Out- Separation Fund	50,000	50,000	50,000	25,000	(25,000)	-50.00%
Total Town Government	6,480,121	7,274,278	7,274,278	7,585,519	311,241	4.28%



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT B (CONTINUED)

	Unaudited FY2025	Adopted Budget FY2026	Revised Budget FY2026	Proposed Budget FY2027	\$ Change	% Change
Contingency	0	50,000	50,000	50,000	0	0.00%
55 Capital Reserve						
Equipment (BOS)	27,000	40,100	40,100	113,100	73,000	182.04%
Vehicle Replacements (BOS)	20,000	55,000	55,000	47,000	(8,000)	-14.55%
Vehicle Replacements (BOE)	80,000	0	0	114,500	114,500	N/A
Natural Gas Infrastructure	30,000	-	-	0	0	N/A
Demolition NRMC	174,577	0	0	0	0	N/A
BOE HVAC Assessment	16,000	12,000	12,000	12,000	0	0.00%
Reevaluation	11,000	11,600	11,600	13,000	1,400	12.07%
Herrick Park Soccer Field	12,000	0	0	0	0	N/A
Heritage Farm Restoration	0	0	0	25,000	25,000	N/A
Modular Office	18,223	53,000	53,000	44,000	(9,000)	-16.98%
Grant Match	50,000	0	0	0	0	N/A
Highway 1 Ton Cab & Chassis w/utility body	0	0	0	45,000	45,000	N/A
Highway Topcon Machine Control (SPDI)	0	0	0	17,500	17,500	N/A
BHS Heat Pumps	0	0	0	50,000	50,000	N/A
Indian Notch Reclaim Basketball Court	29,325	0	0	0	0	N/A
Fire Commission Strategic Plan	25,000	0	0	0	0	N/A
High School ADA Transition Pads	108,125	0	0	0	0	N/A
BCS Phase #2 Energy Management System	0	410,000	410,000	0	(410,000)	-100.00%
Facilities, Infrastructure and Operations	225,000	0	0	145,000	145,000	N/A
Bolton Heritage Farm Grant	0	50,000	50,000	0	(50,000)	-100.00%
Lyman Road Bridge Construction	0	170,000	170,000	140,000	(30,000)	-17.65%
Fire Commission Ehydraulic Equipment	0	32,000	32,000	0	(32,000)	-100.00%
Trooper's Building Exterior Painting	0	0	0	18,000	18,000	N/A
Lyman Road Bridge Construction	0	0	0	170,000	170,000	N/A
Town Hall Exterior Painting	0	0	0	25,000	25,000	N/A
Firehouse Radio Communication	0	0	0	49,290	49,290	N/A
Reallocated Past Capital Reserve		(49,684)	(49,684)	(287,067)	(237,383)	477.79%
Total Capital Reserve Fund	826,250	784,016	784,016	741,323	(42,693)	-5.45%
56 Capital Improvements - Current	0	0	0	23,125	23,125	N/A
Total Capital Improvements	0	0	0	23,125	23,125	N/A
Capital Totals	826,250	784,016	784,016	764,448	(19,568)	-2.50%



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT B (CONTINUED)

	Unaudited FY2025	Adopted Budget FY2026	Revised Budget FY2026	Proposed Budget FY2027	\$ Change	% Change
59 Loans/Notes/Bonds/Expenses						
Expenditures	12,600	20,000	20,000	20,000	0	0.00%
60 Temporary Loans						
Temp. Loans in Anticip. of Taxes	0	250,000	250,000	250,000	0	0.00%
61 Outstanding Short Term Notes	0	10	10	10	0	0.00%
62 Redemption of Bonds - Long Term Debt						
Bolton High School Bond I/Refunded	460,000	475,000	475,000	500,000	25,000	5.26%
Bolton High School Bond II/Refunded	235,000	240,000	240,000	245,000	5,000	2.08%
BCS Projects/Fire Truck/ Barn	170,000	170,000	170,000	170,000	0	0.00%
Fire Truck Loan	0	35,000	35,000	35,000	0	0.00%
Bond I (School Capital)	(182,154)	(153,180)	(153,180)	(152,149)	1,031	-0.67%
Totals	682,846	766,820	766,820	797,851	31,031	4.05%
65 Interest Pymt-Temporary Loans	0	10	10	10	0	0.00%
66 Interest - Short Term Notes	0	10	10	10	0	0.00%
67 Interest Payment - Long Term Debt						
Bolton High School Bond I/Refunded	155,300	121,913	121,913	101,100	(20,813)	-17.07%
Bolton High School Bond II/Refund	42,383	33,083	33,083	28,283	(4,800)	-14.51%
BCS Projects/Fire Truck/ Barn	23,800	11,475	11,475	4,250	(7,225)	-62.96%
Fire Truck Loan/Interest	0	30,000	30,000	30,000	0	0.00%
Totals	221,483	196,471	196,471	163,633	(32,838)	-16.71%
68 BLRWPCA	190,000	190,000	190,000	190,000	0	0.00%
DEBT SERVICE TOTALS	1,106,929	1,423,321	1,423,321	1,421,514	(1,807)	-0.13%



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT B (CONTINUED)

BOARD OF EDUCATION 1 Salaries and Wages	Unaudited FY2025	Adopted Budget FY2026	Adopted Budget FY2026	Proposed Budget FY2027	\$ Change	% Change
Administration	1,810,389	1,775,087	1,775,087	1,784,459	9,372	0.53%
Census	17.7	16.7	16.7	16.2		
Teacher	6,500,236	6,705,087	6,705,087	6,988,588	283,501	4.23%
Census	81.5	81.5	81.5	81.4		
Instructional Assistant	551,707	613,739	613,739	600,404	(13,335)	-2.17%
Census	21.0	20.0	20.0	18.5		
Operation & Maintenance	563,513	599,388	599,388	626,734	27,346	4.56%
Census	10.0	10.0	10.0	10.0		
Nurse-OT-PT/BCBA	217,938	247,865	247,865	256,223	8,358	3.37%
Census	3.4	3.4	3.4	3.4		
Extra Curricular	342,311	362,540	362,540	354,970	(7,570)	-2.09%
Substitutes	144,263	188,905	188,905	164,725	(24,180)	-12.80%
Special Education						
Extended School Year	34,438	54,674	54,674	48,850	(5,824)	-10.65%
Subtotal	10,164,795	10,547,285	10,547,285	10,824,953	277,668	2.63%
2 Employee Benefits						
Health Insurance	2,337,731	2,749,462	2,749,462	3,171,688	422,226	15.36%
All Other Benefits	427,726	478,706	478,706	485,986	7,280	1.52%
Subtotal	2,765,457	3,228,168	3,228,168	3,657,674	429,506	13.30%



TOWN OF BOLTON'S PROPOSED BUDGET FOR FY2027 STATEMENT B (CONTINUED)

	Unaudited FY2025	Adopted Budget FY2026	Adopted Budget FY2026	Proposed Budget FY2027	\$ Change	% Change
3 Instructional and Professional Services	445,563	599,595	599,595	573,845	(25,750)	-4.29%
4 Property Services	235,398	196,687	196,687	197,099	412	0.21%
5 Purchased Services						
Special Education	496,051	450,024	450,024	473,569	23,545	5.23%
Transportation	573,051	603,337	603,337	715,624	112,287	18.61%
Insurance	150,857	172,555	172,555	161,744	(10,811)	-6.27%
Other	237,666	239,730	239,730	247,214	7,484	3.12%
Subtotal	1,457,625	1,465,646	1,465,646	1,598,151	132,505	9.04%
6 Materials & Supplies						
Utilities	346,637	414,526	414,526	410,672	(3,854)	-0.93%
Instructional supplies, books & software	186,677	193,189	193,189	195,851	2,662	1.38%
Maintenance	86,390	97,940	97,940	94,300	(3,640)	-3.72%
Subtotal	619,704	705,655	705,655	700,823	(4,832)	-0.68%
7 Equipment Purchases	207,522	61,525	61,525	60,020	(1,505)	-2.45%
8 Other Educational Expenses	41,758	49,704	49,704	44,171	(5,533)	-11.13%
9 Transfer Out	31,004	0	0	0	0	N/A
Excess Cost Reimbursement	(58,966)	(53,898)	(53,898)	(43,070)	10,828	-20.09%
TOTAL BOARD OF EDUCATION	15,878,856	16,800,367	16,800,367	17,613,666	813,299	4.84%

