

SUMMARY REVENUE/EXPENDITURE COMPARISON 2009-10 BUDGET TO 2010-11 BUDGET

REVENUE BY CATEGORY	09-10 BUDGET	10-11 BUDGET	VARIANCE	% INC/ DEC)	
	REVENUES	REVENUES			
LOCAL TAXES	2,638,427	2,856,663	218,236	8.3%	
LOCAL, NON-TAX	480,998	442,000	(38,998)	-8.1%	1
STATE, GENERAL PURPOSE	10,415,513	10,615,953	200,440	1.9%	2
STATE, SPECIAL PURPOSE	3,445,330	3,817,777	372,447	10.8%	3
FEDERAL, SPECIAL PURPOSE	2,635,202	1,814,328	(820,874)	-31.2%	4
REVENUES FROM OTHER DIST	929,547	925,797	(3,750)	-0.4%	
TFR FROM CAPITAL PROJ	-	235,000	235,000	100.0%	5
TOTAL REVENUES	\$ 20,545,017	\$ 20,707,518	\$ (72,499)	-0.4%	
EXPENDITURE BY OBJECT	09-10 BUDGET	10-11 BUDGET	VARIANCE		
	EXPENDITURES	EXPENDITURES			
CERTIFICATED SALARIES	7,944,380	7,781,245	(163,135)	-2.1%	6
CLASSIFIED SALARIES	4,165,953	4,301,814	135,861	3.3%	7
EMPLOYEE BENEFITS	4,552,040	4,614,461	62,421	1.4%	7
SUPPLIES & MATERIALS	1,625,421	1,697,027	71,606	4.4%	7
CONTRACTUAL SERVICES	2,094,596	2,096,730	2,134	0.1%	
TRAVEL	28,068	27,058	(1,010)	-3.6%	
CAPITAL OUTLAY	8,000	8,000	-	0.0%	
TRANSFER TO TVF	186,559	181,183	(5,376)	-2.9%	
TOTAL EXPENDITURES	\$ 20,605,017	\$ 20,707,518	\$ 102,501	0.5%	
EXPENDITURE BY ACTIVITY					
BOARD OF DIRECTORS	83,850.00	76,850.00	(7,000.00)	-8.3%	
SUPERINTENDENT'S OFFICE	243,884.00	246,793.00	2,909.00	1.2%	
BUSINESS OFFICE	264,161.00	263,198.00	(963.00)	-0.4%	
HUMAN RESOURCES	53,208.00	50,929.00	(2,279.00)	-4.3%	
SUPERVISION/CURRICULUM	296,274.00	290,103.00	(6,171.00)	-2.1%	
MEDIA/LEARNING RES	243,290.00	240,096.00	(3,194.00)	-1.3%	
PRINCIPAL'S OFFICE	1,032,843.00	1,068,939.00	36,096.00	3.5%	8
GUIDANCE - COUNSELING	370,688.00	371,123.00	435.00	0.1%	
SAFETY	45,881.00	56,699.00	10,818.00	23.6%	
HEALTH/PSYCH	475,312.00	472,664.00	(2,648.00)	-0.6%	
TEACHING	11,113,818.00	10,803,882.00	(309,936.00)	-2.8%	6
EXTRACURRICULAR	319,298.00	309,741.00	(9,557.00)	-3.0%	
PTYMT TO OTHER DISTRICTS	74,800.00	82,045.00	7,245.00	9.7%	
FOOD SERVICE - SUPERVISION	32,151.00	33,646.00	1,495.00	4.6%	
FOOD SERVICE - FOOD	316,000.00	321,000.00	5,000.00	1.6%	
FOOD SERVICE OPERATIONS	342,239.00	341,933.00	(306.00)	-0.1%	
KWRL ADMINISTRATION	330,436.00	337,435.00	6,999.00	2.1%	
OPERATING BUSES	2,350,461.00	2,710,710.00	360,249.00	15.3%	7
MAINT OF SCHOOL BUSES	410,204.00	444,205.00	34,001.00	8.3%	9
TRANSPORTATION - INSURANCE	75,700.00	98,000.00	22,300.00	29.5%	9
TRANSPORTATION TRANSFER	(185,500.00)	(225,350.00)	(39,850.00)	21.5%	10
GROUND CARE/MAINT	77,602.00	102,824.00	25,222.00	32.5%	11
OPERATION OF PLANT	728,284.00	699,539.00	(28,745.00)	-3.9%	11
MAINT OF PLANT	154,149.00	166,066.00	11,917.00	7.7%	
UTILITIES/SECURITY/INSURANCE	670,318.00	673,318.00	3,000.00	0.4%	
INFORMATION SYSTEMS	408,478.00	395,947.00	(12,531.00)	-3.1%	12
PRINTING	77,000.00	84,000.00	7,000.00	9.1%	
MOTOR POOL	10,000.00	10,000.00	-	0.0%	
TRANSFER TO TVF	186,559.00	181,183.00	(5,376.00)	-2.9%	
TOTAL EXPENDITURES	\$ 20,601,388.00	\$ 20,707,518.00	\$ 106,130.00	0.5%	
FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:					
1	The majority of the decrease is in food service local revenue which was adjusted based upon 09-10 and expectation of free/reduced percentages to continue to increase resulting in lower local revenues.				
2	Overall increase in State apportionment, with a decrease in the general apportionment, but an offsetting increase in Levy Equalization, which was funded with stimulus funds in 09-10, but funded with state funds in 10-11.				
3	Large increase in transportation allocation with the addition of the out of district special ed routes and an increase over prior year's budget for the in-district special ed routes that KWRL took over in 09-10.				
4	Decrease in Federal program revenue due to the loss of Stimulus funds.				
5	Per the Budget Advisory Team recommendations, the board agreed that a transfer from capital projects to cover tech costs would be appropriate if cuts from the state were deep enough to warrant.				

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6	Decrease due to decreased staff of 4.0 FTE.				
7	Increases due to KWRL added routes and unemployment rates tripling.				
8	Increase to Principal office due to hire of .60 Athletic Director. In 09-10, a portion of the WHS Principal salary was charged to Extracurricular. This has been moved back to the Principal activity code for 10-11.				
9	Increases due to increase of .50 mechanic, hired in 09-10, but not budgeted until 10-11 to help with the new routes and buses. Also increases in parts and tires to cover the increased number of buses. Insurance rates also increased dramatically as we have added 10 new buses in the past year.				
10	Last year I thought additional special ed routes would affect the debit/credit transfers for the fuel and repairs we were billing to ESD and Green Mountain. I was incorrect in my prior year assumption and increased to have a more accurate estimate for 10-11.				
11	There are offsetting increases and decreases to Grounds and Custodial. The prior year budget was incorrect in the split of the part time grounds person who works outside only part of the year. This was corrected.				
12	The fee for WesPac decreased considerably due to decreased fees and decreased enrollment (fee based on FTE).				