

14-15 BUDGET SUMMARY FOR ALL FUNDS

	General	Capital Projects	Debt Service	ASB Fund	Transp Vehicle
09/01/14 EST. FUND BAL	\$ 2,800,000	\$ 21,330,000	\$ 2,682,000	\$ 133,255	\$ 4,019,287
BUDGETED REVENUES	\$ 25,274,523	\$ 27,043,750	\$ 2,889,201	\$ 335,600	\$ 690,000
BUDGETED EXPENDITURES	\$ 25,274,523	\$ 23,045,000	\$ 4,002,402	\$ 344,100	\$ 2,000,000
8/31/2015 EST. FUND BAL	\$ 2,800,000	\$ 25,328,750	\$ 1,568,799	\$ 124,755	\$ 2,709,287

2014-15 BUDGET HIGHLIGHTS			
REVENUE INCREASES/(DECREASES)			
PROPERTY TAX INCREASE			\$ 337,000
APPORTIONMENT INCREASES (NEW MONEY):			
MSOCS (INC OF \$111.00/FTE + \$164 ENH FOR 9-12)			\$ 301,000
HIGH SCHOOL GUIDANCE/COUNSELING			\$ 34,000
LAB SCIENCE CLASS SIZE (CLASS SIZE DEC TO 19.98)			\$ 78,000
APPMT INC FOR ENROLLMENT INCREASE			\$ 123,000
LEVY EQUALIZATION INCREASE			\$ 187,000
SPECIAL ED (4121 REV INC FOR APPMT INC)			\$ 46,000
SPECIAL ED INCR FOR INCREASE IN STUDENTS			\$ 125,000
SPECIAL ED SAFETY NET INC FOR HI-COST STUDENTS			\$ 55,000
TITLE ONE REGULAR ALLOCATION/PY CARRYOVER			\$ 40,000
LAP INCREASE			\$ 69,000
TRANSPORTATION ALLOCATION INCREASE			\$ 541,000
INC IN FEDERAL FOOD SERVICE REVENUES			\$ 66,000
DECREASE IN ADMIN MATCH (DISCONTINUING PROGRAM)			\$ (50,000)
DECREASE IN FOOD SERVICE REVENUES (4-12 RED LUNCH)			\$ (4,800)
DECREASE IN KRL UNFUNDED REVENUES			\$ (254,000)
DECREASE IN REV FROM ESD/OTHER DIST (PIT CREW)			\$ (45,000)
			\$ 1,648,200
EXPENDITURE INCREASES/(DECREASES)			
BEA INCREASES FOR ADD'L STAFF			\$ 700,000
EMPLOYEE ON ADMINISTRATIVE LEAVE			\$ 128,000
TECHNOLOGY FOR CLASSROOM ASSESSMENTS			\$ 50,000
LAP PROGRAM INCREASE			\$ 78,000
TITLE ONE AYP REQUIREMENTS (PROF DEV/SUPP ED SVS)			\$ 110,000
MANAGEMENT REVIEW (GROUNDS/MAINT/CUSTODIAL)			\$ 155,000
SPECIAL PROGRAMS STAFFING INCREASES			\$ 250,000
SPECIAL ED OUT OF DISTRICT STUDENTS			\$ 110,000
SPECIAL ED WHEELCHAIR VAN			\$ 12,000
KWRL ROUTING SOFTWARE PURCHASE			\$ 57,000
PARADISE POINT UTILITIES			\$ 14,000
			\$ 1,664,000
OTHER INFORMATION			
ENROLLMENT INCREASE (2119 TO 2141)			1.0%
APPORTIONMENT INCREASE			5.0%
STAFFING CHANGES - SEE FTE COMPARISON FOR DETAILS			
CERTIFICATED STAFF INCREASE			4.92
CLASSIFIED STAFF INCREASE			11.82
ALTERNATIVE LEARNING PROGRAM PROFIT/LOSS			
TEAM HIGH (\$460,400 REV/\$245,956 EXP)			\$214,544
LEWIS RIVER ACADEMY (\$287,750 REV/\$264,951 EXP)			\$22,799

14-15 BUDGET SUMMARY

ENROLLMENT HISTORY

GRADE MONTH	08-09 MAY	09-10 MAY	10-11 MAY	11-12 JUNE	12-13 JUNE	13-14 JUNE	14-15 BUDGET
Kindergarten	76.50	68.50	78.00	69.50	89.00	154.50	159.00
1st	186.00	138.00	153.00	172.00	137.00	181.00	157.00
2nd	143.15	179.00	144.00	151.00	177.00	150.00	182.00
3rd	147.00	138.00	175.00	161.00	157.00	181.00	148.00
4th	162.00	144.00	154.00	179.00	165.00	169.60	180.00
5th	167.00	155.00	153.00	147.00	171.00	174.60	166.00
6th	169.15	160.00	156.16	158.00	154.00	177.00	178.00
7th	166.12	178.50	162.20	162.79	155.00	166.60	175.00
8th	182.98	168.17	179.00	167.50	168.20	157.88	160.00
9th	187.03	190.42	176.36	193.00	194.80	179.80	166.00
10th	177.81	181.19	185.00	174.40	183.80	175.20	181.00
11th	142.85	139.08	137.60	118.95	141.00	161.10	143.00
12th	173.04	142.74	140.95	134.65	133.45	155.55	146.00
Total	2,080.63	1,982.60	1,994.27	1,988.79	2,026.25	2,183.83	2,141.00
Running Start	39.13	32.54	32.10	40.80	40.00	45.70	43.00
Total w/RS	2,119.76	2,015.14	2,026.37	2,029.59	2,066.25	2,229.53	2,184.00

14-15 BUDGET SUMMARY

FTE COMPARISON - 14-15 BUDGET AND 13-14 BUDGET

CERT/ADMIN STAFFING

<u>PROGRAM</u>	<u>BUDGETED 13-14</u>	<u>BUDGETED 14-15</u>	<u>DIFFERENCE</u>
BASIC ED/ALT ED	108.90	113.28	4.37
SPECIAL ED	15.00	15.40	0.40
CTE - WHS	3.65	3.55	(0.10)
CTE - WMS	1.35	1.15	(0.20)
TITLE ONE	4.00	4.00	-
LAP	1.90	2.40	0.50
STATE BILINGUAL	0.40	0.35	(0.05)
HIGHLY CAPABLE	0.20	0.20	-
DISTRICTWIDE SUPPORT	1.00	1.00	-
TOTAL CERTIFICATED/ADMIN STAFF	136.40	141.33	4.92

CLASSIFIED STAFFING

<u>PROGRAM</u>	<u>BUDGETED 13-14</u>	<u>BUDGETED 14-15</u>	<u>DIFFERENCE</u>
BASIC ED/ALT ED	19.85	24.15	4.30
SPECIAL ED	12.76	15.81	3.05
CTE	0.55	0.56	0.01
TITLE ONE	3.49	1.78	(1.71)
LAP	3.62	4.66	1.04
STATE BILINGUAL	1.69	2.36	0.67
DAYCARE	2.05	1.98	(0.07)
SUPT OFFICE/BUSINESS/HR	4.78	4.82	0.03
GROUND/CUSTODIAL/MAINTENANCE	13.50	17.84	4.35
TECHNOLOGY	4.00	4.00	-
FOOD SERVICE	6.02	6.27	0.25
TRANSPORTATION/ADMIN	4.89	4.89	-
TRANSPORTATION/DRIVERS	32.41	32.33	(0.08)
TRANSPORTATION/MECHANICS	4.43	4.43	-
TOTAL CLASSIFIED STAFF	114.04	125.86	11.82

CERTIFICATED

Overall increase in certificated staff based upon various increases and decreases. Increases include 1.0 Admin budgeted for WPS Principal on administrative leave, 1.0 Art Teacher at WPS hired, but not budgeted last year, 1.0 increase at WMS, 1.0 increase for WIS teacher budgeted if class sizes increase over maximum, .60 Psychologist in Special Ed, .50 Reading teacher at Yale and .40 ELL teacher at WPS.

CLASSIFIED

Overall increase in classified staff based on various increases and decreases and moving staff from one program to another based upon funding. Increased the hours of most paras who had worked a shorter day on Mondays and longer days the rest of the week. The Monday hours were increased to meet the rest of the week to allow for Monday morning professional development and also to give them time for prep and to aid with assessments. Added locker room supervision at WMS and WHS and Paras to work in KG Reading, which were hired last year, but not budgeted. Added 3 hour accompanist at WHS/WMS for choir program. Added a total of 3 Special Ed positions, due to large case loads in CBL, WMS Resource and WPS Resource Rooms. Increase of 4 Grounds/Csutodial/Maintenance positions as a result of the management review recommendations.

14-15 BUDGET - SUMMARY OF SOURCES AND USES OF FUNDS

	BUDGTD 14-15 FUNDING	BUDGTD 14-15 EXPENDITURES	Levy/Misc Revenue Req'd to Fund Pgms
	<u>DOLLARS</u>	<u>DOLLARS</u>	
Apportionment/BEA/CTE/DWS	12,428,066	16,262,433	(3,834,367)
Subtract Sped Appmt	(284,384)		
TOTAL BEA/CTE/DWS	12,143,682		
TOTAL APPORTIONMENT	12,143,682	16,262,433	(3,834,367)
STATE/FEDERAL FUNDED PROGRAMS			
State/Local Special Ed	1,749,814	2,045,924	(296,110)
Federal Special Ed	373,968	363,646	10,322
Fed'l Vocational Ed	17,803	17,803	-
Learning Assistance	499,386	484,602	14,784
Title 1	655,136	637,220	17,916
Other State Grants	104,104	105,681	(1,577)
Bilingual	115,853	110,328	5,525
Highly Capable	20,674	41,767	(21,093)
Title II	53,500	51,897	1,603
Other Federal Programs	438,570	421,073	17,497
State Forests	0	0	-
Federal Forest	0	0	-
E-Rate	21,000	0	21,000
To/From Transp-KWRL	3,506,119	3,658,834	(152,715)
Operating Transfers In/Out	0	177,651	(177,651)
STATE/FED'L FUNDED PGMS	7,555,927	8,116,426	(560,499)
PROGRAMS GENERATING LOCAL REVENUE			
Daycare/Facilities	102,200	105,353	(3,153)
Food Services	767,673	770,311	(2,638)
LEVY/LEVY EQUALIZATION	4,402,041		4,402,041
MISC REVENUES			
Tuition/Gifts/Fines	62,500	20,000	42,500
Inv Earnings	3,500		3,500
Rentals	0		-
Local Non-Tax	21,000		21,000
Insurance Recoveries	5,000		5,000
KRL Ft/Ext	196,000		196,000
Non-High	15,000		15,000
TOTALS	25,274,523	25,274,523	-
FUND BALANCE 9/1/14	2,400,000		
PROJ REVENUES	25,274,523		
PROJ EXPENDITURES	(25,274,523)		
PROJ FUND BAL 8/31/15	2,400,000		
PROJ INC/(DEC) IN FB	-		

14-15 BUDGET - DETAIL REVENUE SUMMARY

2013-14 ACTUAL AVG FTE 2183	13-14 BDGT REVENUES	14-15 BDGT REVENUES	DOLLAR VARIANCE	PERCENT VARIANCE	
BUDGETED ENROLLMENT FTE	2119	2141			
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,250,082	\$3,587,708	\$337,626	10%	1
MISC TUITION & FEES	\$38,000	\$42,000	\$4,000	11%	
DAYCARE/FAC USE	\$93,768	\$102,200	\$8,432	9%	2
FOOD SERVICE FEES	\$183,940	\$179,149	(\$4,791)	-3%	3
INVESTMENT EARNINGS	\$3,500	\$3,500	\$0	0%	
FINES & DAMAGES	\$500	\$500	\$0	0%	
GIFTS/DONATIONS	\$20,000	\$20,000	\$0	0%	
MISC OTHER	\$19,000	\$26,000	\$7,000	37%	
TOTAL LOCAL MONIES	\$3,608,790	\$3,961,057	\$352,267	10%	
STATE MONIES:					
APPORTIONMENT	\$11,611,248	\$12,143,682	\$532,434	5%	4
BEA ALLOC TO SPECIAL ED	\$238,198	\$284,384	\$46,186	19%	4
LEVY EQUALIZATION	\$627,000	\$814,333	\$187,333	30%	5
SPECIAL ED	\$1,094,383	\$1,362,977	\$268,594	25%	
LAP	\$430,076	\$499,386	\$69,310	16%	5
MISC STATE	\$67,800	\$104,104	\$36,304	54%	6
BILINGUAL EDUCATION	\$121,738	\$115,853	(\$5,885)	-5%	
HIGHLY CAPABLE	\$20,558	\$20,674	\$116	1%	
FOOD SERVICES	\$6,984	\$8,693	\$1,709	24%	
KWRL	\$2,544,000	\$3,085,000	\$541,000	21%	7
TOTAL STATE MONIES	\$16,761,985	\$18,439,086	\$1,677,101	10%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$400,000	\$400,000	\$0	0%	
TITLE II - SCHOOL IMP	\$58,748	\$53,500	(\$5,248)	-9%	
FEDERAL SPECIAL ED	\$361,580	\$373,968	\$12,388	3%	
VOC ED	\$17,803	\$17,803	\$0	0%	
TITLE ONE	\$615,000	\$655,136	\$40,136	7%	8
TITLE III - LEP	\$23,650	\$21,570	(\$2,080)	-9%	
FOOD SERVICES	\$468,055	\$534,187	\$66,132	14%	9
E-RATE	\$34,700	\$21,000	(\$13,700)	-39%	10
USDA COMMODITIES	\$44,350	\$45,644	\$1,294	3%	
TOTAL FEDERAL MONIES	\$2,023,886	\$2,122,808	\$98,922	4.9%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$829,280	\$617,119	(\$212,161)	-26%	11
FROM THE ESD	\$164,500	\$119,453	(\$45,047)	-27%	12
NON-HIGH(GREEN MTN)	\$6,500	\$15,000	\$8,500	131%	
TOTAL FROM OTHER DISTRICTS	\$1,000,280	\$751,572	(\$248,708)	-25%	
TOTAL DISTRICT REVENUE	\$23,394,941	\$25,274,523	\$1,879,582	-	
% INCREASE - BUDGETED REVENUE FROM 2013-14 TO 2014-15			8.0%		

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- 1 First half of first year with new higher levy to support new high school.
- 2 Underestimated revenue decrease from PY when added full-day KG. More kids b/4 and after than KG all day.
- 3 Decrease due to district covering reduced lunch price for grades 4-12.
- 4 There are many reasons for the increased apportionment. See the Highlights page for more detail.
- 5 Increase to LEA due to legislative changes.
- 5 Increase to LAP due to legislative changes. Will have reporting repercussions and K-4 changes in the future.
- 6 Increased budget for 9 new National Board Certified teachers
- 7 Increase due to Legislature getting closer to fully funding Transportation.
- 8 No allocation increase, but carrying over approx \$85,000 from prior year. No longer have state waiver, so will need to use funds on supplemental education services (tutoring) at WIS.
- 9 Increase in Federal per meal amounts and participation has picked up over prior year budgeted.
- 10 Receive about 65% back on telephone and date payments. Were paying Eman approx \$1,350 per month for fiber loop to WIS, but now paying Cascade Networks approx \$348 per month, decreasing amount paid and amount received in Erate.
- 11 KWRL unfunded amount decreased dramatically with the increased allocation, resulting in much lower amounts rec'd from KRL.
- 12 Represents amounts from ESD/Hockinson SD for Partners in Transition program. The total number of students decreased from 11 budgeted last year to 7 budgeted this year.

14-15 BUDGET - DETAIL EXPENDITURE SUMMARY

	13-14 BUDGT EXPEND	13-14 STAFF FTE	14-15 BUDGET EXPEND	14-15 STAFF FTE	VARIANCE	% INC/(DEC)	
BASIC EDUCATION							
DB/CR TRANS	\$231,500		\$192,000		(\$39,500)	-17%	1
CERT SALARIES	\$6,516,634	107.904	\$7,024,756	112.276	\$508,122	8%	2
CERT SAL EXTRACURR	\$72,078	1.000	\$75,032	1.000	\$2,954	4%	
CLASS SALARIES	\$696,408	19.853	\$835,100	24.149	\$138,692	20%	3
CLASS SAL EXTRACURR	\$189,440		\$193,965		\$4,525	2%	
BENEFITS	\$2,892,814		\$3,093,147		\$200,333	7%	2/3
SUPPLIES/MATERIALS	\$471,211		\$513,601		\$42,390	9%	4
CONTRACTUAL SERVICES	\$353,899		\$415,328		\$61,429	17%	5
SUPPLIES/SVS EXTRACURR	\$39,400		\$32,900		(\$6,500)	-16%	
TRAVEL	\$4,500		\$6,000		\$1,500	33%	
TOTAL BASIC EDUCATION	\$11,467,884	128.757	\$12,381,829	137.425	\$913,945	8%	
SPECIAL EDUCATION							
CERT SALARIES	\$901,563	15.000	\$924,471	15.400	\$22,908	3%	
CLASS SALARIES	\$404,194	12.763	\$496,094	15.808	\$91,900	23%	
BENEFITS	\$618,559		\$674,572		\$56,013	9%	6
SUPPLIES/MATERIALS	\$45,700		\$54,962		\$9,262	20%	
CONTRACTUAL	\$111,673		\$243,221		\$131,548	118%	7
TRAVEL	\$8,769		\$4,250		(\$4,519)	-52%	
CAPITAL OUTLAY	\$0		\$12,000		\$12,000	100%	8
TOTAL SPECIAL ED	\$2,090,458	27.763	\$2,409,570	31.208	\$319,112	15%	
CAREER AND TECHNICAL EDUCATION (CTE)							
CERT SALARIES	\$391,933	5.000	\$351,646	4.700	(\$40,287)	-10%	9
CLASS SALARIES	\$15,983	0.548	\$16,196	0.560	\$213	1%	
BENEFITS	\$138,714		\$128,334		(\$10,380)	-7%	9
SUPPLIES/MATERIALS	\$71,600		\$64,600		(\$7,000)	-10%	9
CONTRACTUAL	\$17,500		\$18,100		\$600	3%	
TRAVEL	\$3,000		\$1,500		(\$1,500)	-50%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL CTE	\$638,730	5.548	\$580,376	5.260	(\$58,354)	-9%	
FEDERAL CTE	\$17,803		\$17,803		\$0	0%	
TITLE ONE	\$603,935	7.492	\$637,220	5.782	\$33,285	6%	10
TITLE II	\$57,097		\$51,897		(\$5,200)	-9%	
LAP	\$406,922	5.518	\$484,602	7.055	\$77,680	19%	11
MISC STATE PGMS	\$73,763		\$105,681		\$31,918	43%	12
TITLE III - LEP	\$23,200		\$21,073		(\$2,127)	-9%	
BILINGUAL EDUCATION	\$110,591	2.086	\$110,328	2.707	(\$263)	0%	
HIGHLY CAPABLE	\$37,436		\$41,767		\$4,331	12%	
MISC GRANTS/PGMS	\$370,000		\$420,000		\$50,000	14%	
DAYCARE	\$108,305	2.052	\$105,353	1.978	(\$2,952)	-3%	12
DISTRICT-WIDE SUPPORT							
CERT SALARIES	\$125,436	1.000	\$132,436	1.000	\$7,000	6%	
CLASS SALARIES	\$994,008	22.278	\$1,160,628	26.657	\$166,620	17%	13
BENEFITS	\$506,433		\$604,429		\$97,996	19%	13
SUPPLIES	\$212,200		\$231,950		\$19,750	9%	
CONTRACTUAL	\$1,158,950		\$1,125,185		(\$33,765)	-3%	14
TRAVEL	\$19,100		\$16,600		(\$2,500)	-13%	
CAPITAL OUTLAY	\$20,000		\$29,000		\$9,000	45%	15
TOTAL DISTRICT SUPPORT	\$3,036,127	23.278	\$3,300,228	27.657	\$264,101	8.7%	
FOOD SERVICES							
CLASS SALARIES	\$201,713	6.018	\$205,001	6.265	\$3,288	2%	
BENEFITS	\$138,287		\$144,010		\$5,723	4%	
SUPPLIES	\$0		\$0		\$0	0%	
CONTRACTUAL	\$384,080		\$421,300		\$37,220	10%	
TRAVEL	\$0		\$0		\$0	0%	
CAPITAL OUTLAY	\$0		\$0		\$0	0%	
TOTAL FOOD SERVICES	\$724,080	6.018	\$770,311	6.265	\$46,231	6.4%	
TRANSPORTATION							
DB/CR TRANSFERS	(\$237,000)		(\$197,162)		\$39,838	-17%	1
CLASS SALARIES	\$1,848,935	41.732	\$1,844,940	41.653	(\$3,995)	0%	
BENEFITS	\$1,035,899		\$1,066,306		\$30,407	3%	
SUPPLIES	\$606,337		\$639,000		\$32,663	5%	
CONTRACTUAL	\$205,100		\$304,250		\$99,150	48%	16
TRAVEL	\$1,500		\$1,500		\$0	0%	
TOTAL TRANSPORTATION	\$3,460,771	41.732	\$3,658,834	41.653	\$198,063	6%	
BUS/NON-VOTED DEBT TFR	\$217,385		\$177,651		(\$39,734)	-18%	
TOTAL EXPENDITURES	\$23,444,487	250.24	\$25,274,523	266.99	\$1,830,036	7.81%	
% EXP INCREASE FROM 2012-13 TO 2013-14:					7.81%		
CERTIFICATED FTE TOTAL		136.40		141.33			
CLASSIFIED FTE TOTAL		114.04		125.86			

14-15 BUDGET - DETAIL EXPENDITURE SUMMARY

13-14 BUDGT EXPEND	13-14 STAFF FTE	14-15 BUDGET EXPEND	14-15 STAFF FTE	VARIANCE	% INC/(DEC)
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FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES:

- 1 Change in accounting policy in accounting for KWRL expenditures for other districts/ESD112.
- 2 Increase due to increase in staffing, budgeted position for administrative leave and movement on LEAP schedule.
- 3 Increase mainly due to increased staffing (WMS/WHS locker room supervision and accompanist, KG Reading).
- 4 Increase mainly due to adding budget to purchase technology to be prepared for upcoming classroom assessments.
- 5 Majority of increase to cover increased Running Start payments to CWU (new program started in 13-14, but not budgeted).
- 6 Increase caused by increased para hours and new para positions to cover large caseloads.
- 7 Increase for projected high cost students sent out of district for next year (1 to 49th St Academy and 3 to Fir Grove)
- 8 New PIT program student needs van with wheelchair lift so budgeting to purchase for the program
- 9 Decreased staff, based upon decreased enrollment projections in CTE programs
- 10 Large carryover expected from 13-14, to be used to offset cost of supplemental ed services required again at WIS
- 11 Increase due legislative increase to allocation, resulting in increased expenditures.
- 12 Increased budget to cover current and 9 newly certified National Board teachers.
- 13 Increased mainly due to additional positions added in custodial, grounds and maintenance as a result of management review recommendations
- 14 See Activity detail on Expenditure and Revenue Summary for details on increases and decreases affecting this total
- 15 Includes purchase of second van for motor pool (one budgeted in 13-14) and increase for budgeted grounds equipment
- 16 Majority of increase to cover cost of new routing software and training and also to cover utilities and Paradise Point location. Also increased legal fees to reflect current year expenditures

14-15 BUDGET - REV BY CATEGORY/EXP BY OBJECT AND ACTIVITY SUMMARY

REVENUE BY CATEGORY	13-14 BUDGET REVENUES	14-15 BUDGET REVENUES	VARIANCE	% INC/ DEC)
LOCAL TAXES	3,250,082	3,587,708	337,626	10.4%
LOCAL, NON-TAX	358,708	373,349	14,641	4.1%
STATE, GENERAL PURPOSE	12,238,248	13,242,399	1,004,151	8.2%
STATE, SPECIAL PURPOSE	4,523,737	5,196,687	672,950	14.9%
FEDERAL, SPECIAL PURPOSE	2,023,886	2,122,808	98,922	4.9%
REVENUE FROM OTH DIST/ENT	1,000,280	751,572	(248,708)	-24.9%
TOTAL REVENUES	\$ 23,394,941	\$ 25,274,523	\$ 1,879,582	8.0%

EXPENDITURE BY OBJECT	13-14 BUDGET EXPENDITURES	14-15 BUDGET EXPENDITURES	VARIANCE	% INC/ DEC)
CERTIFICATED SALARIES	8,583,905	9,176,444	592,539	6.9%
CLASSIFIED SALARIES	4,678,262	5,074,217	395,955	8.5%
EMPLOYEE BENEFITS	5,722,387	6,117,373	394,986	6.9%
SUPPLIES & MATERIALS	1,515,973	1,636,003	120,030	7.9%
CONTRACTUAL SERVICES	2,668,612	3,020,984	352,372	13.2%
TRAVEL	37,969	30,850	(7,119)	-18.7%
CAPITAL OUTLAY	20,000	41,000	21,000	105.0%
TRANSFER FOR BUS/DEBT	217,385	177,651	(39,734)	-18.3%
TOTAL EXPENDITURES	\$ 23,444,493	\$ 25,274,522	\$ 1,830,029	7.8%

EXPENDITURE BY ACTIVITY	13-14 BUDGET EXPENDITURES	14-15 BUDGET EXPENDITURES	VARIANCE	% INC/ DEC)	
BOARD OF DIRECTORS	78,400.00	85,591.00	7,191.00	9.2%	
SUPERINTENDENT'S OFFICE	258,186.00	274,026.00	15,840.00	6.1%	
BUSINESS OFFICE	304,580.00	316,662.00	12,082.00	4.0%	
HUMAN RESOURCES	44,109.00	69,608.00	25,499.00	57.8%	1
COMMUNICATIONS	18,000.00	19,800.00	1,800.00	10.0%	
SUPERVISION/ASSESSMENT	538,923.00	608,958.00	70,035.00	13.0%	2
MEDIA/LEARNING RES	220,798.00	228,692.00	7,894.00	3.6%	
PRINCIPAL'S OFFICE	1,153,539.00	1,372,360.00	218,821.00	19.0%	3
GUIDANCE - COUNSELING	466,192.00	442,474.00	(23,718.00)	-5.1%	
SAFETY	20,045.00	18,577.00	(1,468.00)	-7.3%	
HEALTH/PSYCH	560,405.00	607,655.00	47,250.00	8.4%	
TEACHING	12,263,938.00	12,804,619.00	540,681.00	4.4%	
EXTRACURRICULAR	414,302.00	437,944.00	23,642.00	5.7%	
PTYMT TO OTHER DISTRICTS	31,637.00	156,219.00	124,582.00	393.8%	4
INSTRUCTIONAL PROF DEV	240,851.00	404,119.00	163,268.00	67.8%	5
INSTRUCTIONAL TECHNOLOGY CURRICULUM	95,500.00	121,831.00	26,331.00	27.6%	
	-	164,050.00	164,050.00	100.0%	6
FOOD SERVICE - SUPERVISION	7,742.00	8,484.00	742.00	9.6%	
FOOD SERVICE - FOOD	-	-	-	0.0%	
FOOD SERVICE OPERATIONS	716,338.00	761,827.00	45,489.00	6.4%	
KWRL ADMINISTRATION	409,342.00	506,031.00	96,689.00	23.6%	
OPERATING BUSES	2,737,202.00	2,775,631.00	38,429.00	1.4%	
MAINT OF SCHOOL BUSES	447,227.00	465,334.00	18,107.00	4.0%	
TRANSPORTATION - INSURANCE	104,000.00	109,000.00	5,000.00	4.8%	
TRANSPORTATION TRANSFER	(237,000.00)	(197,162.00)	39,838.00	-16.8%	
BLDG/MAINT SUPERVISION	76,569.00	90,674.00	14,105.00	18.4%	7
GROUPS CARE/MAINT	86,749.00	142,939.00	56,190.00	64.8%	7
OPERATION OF PLANT	790,446.00	882,891.00	92,445.00	11.7%	7
MAINT OF PLANT	180,723.00	290,816.00	110,093.00	60.9%	7
UTILITIES/SECURITY/INSURANCE	704,000.00	584,500.00	(119,500.00)	-17.0%	8
INFORMATION SYSTEMS	367,865.00	392,721.00	24,856.00	6.8%	
PRINTING	82,000.00	103,000.00	21,000.00	25.6%	9
MOTOR POOL	44,500.00	47,000.00	2,500.00	5.6%	
TRANSFER TO CPF/DSF	217,385.00	177,651.00	(39,734.00)	-18.3%	10
TOTAL EXPENDITURES	\$ 23,444,493.00	\$ 25,274,522.00	\$ 1,830,029.00	7.8%	

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE EXPENDITURE CHANGES, NOT IDENTIFIED ON THE DETAILED REVENUE COMPARISON AND DETAILED EXPENDITURE COMPARISON:

- 1 Changes made to where staff is coded to better reflect actual (between Supt Office/BS/HR/Assmt Curric)
- 2 Increase to purchase technology for classroom assessments
- 3 Position paid for administrative leave, budgeted for vacation/sick pay out that was previously included in act 27, prior year Admin increases not in 13-14 budget and increase to secretary salaries.
- 4 Increases to out of district special education placements
- 5 Increases for accounting changes and also required professional development set-asides for Title One
- 6 Accounting Manual change - new account set up to track curriculum expenditures (mostly taken from Activity 27)
- 7 Increases as a result of management review. Added some clerical time for supervisor, added 1 grounds position, 2 custodial positions and 1 maintenance position. Also decreased some of the purchased services from past years.
- 8 Decrease due to Yale Water System budgeted in prior year.
- 9 Added 4 new copiers to buildings during last school year and increased per copy allocation.
- 10 Majority of our share of Paradise Point site paid during 13-14. Only paying what is remaining (\$50,000 instead of \$110,000 in comparison with prior year.