

EXPENDITURE COMPARISONS - 18-19 BUDGET TO 19-20 BUDGET

EXPENDITURE BY OBJECT	<u>18-19 BUDGET</u> <u>EXPENDITURES</u>	<u>19-20 BUDGET</u> <u>EXPENDITURES</u>	<u>VARIANCE</u>	
CERTIFICATED SALARIES	12,345,573	13,254,341	908,768	7.4%
CLASSIFIED SALARIES	8,672,328	9,428,009	755,681	8.7%
EMPLOYEE BENEFITS	9,694,883	10,246,546	551,663	5.7%
SUPPLIES & MATERIALS	1,951,776	2,261,124	309,348	15.8%
CONTRACTUAL SERVICES	4,647,766	4,852,788	205,022	4.4%
TRAVEL	70,250	71,400	1,150	1.6%
CAPITAL OUTLAY	25,000	-	(25,000)	-100.0%
TFR FOR BUS/DEBT/CPF SINKING	185,375	142,238	(43,137)	-23.3%
TOTAL EXPENDITURES	\$ 37,592,951	\$ 40,256,446	\$ 2,663,495	7.1%
EXPENDITURE BY ACTIVITY				
BOARD OF DIRECTORS	142,250.00	154,250.00	12,000.00	8.4%
SUPERINTENDENT'S OFFICE	413,322.00	430,013.00	16,691.00	4.0%
BUSINESS OFFICE	442,676.00	477,129.00	34,453.00	7.8%
HUMAN RESOURCES	215,845.00	216,699.00	854.00	0.4%
COMMUNICATIONS	60,000.00	60,000.00	-	0.0%
SUPERVISION/CURRICULUM	951,007.00	951,242.00	235.00	0.0%
MEDIA/LEARNING RES	315,421.00	327,530.00	12,109.00	3.8%
PRINCIPAL'S OFFICE	1,732,003.00	2,107,178.00	375,175.00	21.7%
GUIDANCE - COUNSELING	772,297.00	799,983.00	27,686.00	3.6%
SAFETY	23,726.00	22,783.00	(943.00)	-4.0%
HEALTH/PSYCH	966,976.00	1,131,192.00	164,216.00	17.0%
TEACHING	18,875,680.00	19,927,354.00	1,051,674.00	5.6%
EXTRACURRICULAR	591,012.00	707,528.00	116,516.00	19.7%
PTYMT TO OTHER DISTRICTS	205,000.00	369,000.00	164,000.00	80.0%
INSTRUCTIONAL PROF DEV	641,150.00	718,717.00	77,567.00	12.1%
INSTRUCTIONAL TECHNOLOGY	139,250.00	220,500.00	81,250.00	58.3%
CURRICULUM	340,926.00	321,463.00	(19,463.00)	-5.7%
FOOD SERVICE - SUPERVISION	8,500.00	9,700.00	1,200.00	14.1%
FOOD SERVICE - FOOD	54,112.00	65,807.00	11,695.00	0.0%
FOOD SERVICE OPERATIONS	1,015,915.00	1,087,474.00	71,559.00	7.0%
KWRL ADMINISTRATION	717,598.00	850,876.00	133,278.00	18.6%
OPERATING BUSES	4,134,291.00	4,545,459.00	411,168.00	9.9%
MAINT OF SCHOOL BUSES	662,773.00	697,397.00	34,624.00	5.2%
TRANSPORTATION - INSURANCE	96,559.00	100,000.00	3,441.00	3.6%
TRANSPORTATION TRANSFER	(246,000.00)	(255,000.00)	(9,000.00)	3.7%
MAINT/CUST - SUPERVISION	217,401.00	230,007.00	12,606.00	5.8%
GROUND CARE/MAINT	209,560.00	188,108.00	(21,452.00)	-10.2%
OPERATION OF PLANT	1,438,087.00	1,440,479.00	2,392.00	0.2%
MAINT OF PLANT	516,810.00	518,562.00	1,752.00	0.3%
UTILITIES/SECURITY/INSURANCE	975,169.00	992,300.00	17,131.00	1.8%
INFORMATION SYSTEMS	486,236.00	505,238.00	19,002.00	3.9%
PRINTING	110,000.00	120,000.00	10,000.00	9.1%
MOTOR POOL	24,500.00	28,500.00	4,000.00	16.3%
PUBLIC ACTIVITIES	82,623.00	46,740.00	(35,883.00)	-43.4%
TRANSFER TO CPF/DSF/TVF	185,375.00	142,238.00	(43,137.00)	-23.3%
TOTAL EXPENDITURES	\$ 37,518,050.00	\$ 40,256,446.00	\$ 2,738,396.00	7.3%

Many activity areas are increased due to the salary and benefit increases discussed in the powerpoint. Here are some explanations that are not salary and benefit related.

- 1 Increase in the projected number of students attending Fir Grove (Vancouver SD).
- 2 Increases for WHS going to one to one Chromebooks for all students.
- 3 New K-4 Math Curriculum purchase of \$193,000 is actually for 6 years and only a portion will be expended in 19-20.
- 4 Increasing KWRL supervisory staff to have coverage at the Paradise Point location.
- 5 The grounds contract for WHS is ending and will not be renewed. The grounds will be maintained by district staff.
- 6 Decrease in staffing for FCRC.

REVENUE COMPARISON - 18-19 BUDGET TO 19-20 BUDGET

2016-2017 <u>ACTUAL AVG FTE 2363</u> <u>AVG FTE</u>	<u>18-19 BDGT</u> <u>REVENUES</u> <u>2460</u>	<u>19-20 BDGT</u> <u>REVENUES</u> <u>2474</u>	<u>DOLLAR</u> <u>VARIANCE</u>	<u>PERCENT</u> <u>VARIANCE</u>	
LOCAL MONIES:					
LOCAL PROPERTY TAX	\$3,527,616	\$4,032,530	\$504,914	14.3%	1
MISC TUITION & FEES	\$53,000	\$65,000	\$12,000	22.6%	
DAYCARE/FAC USE	\$164,500	\$211,000	\$46,500	28.3%	2
FOOD SERVICE FEES	\$264,019	\$223,237	(\$40,782)	-15.4%	
INVESTMENT EARNINGS	\$20,000	\$25,000	\$5,000	25.0%	
GIFTS/DONATIONS	\$63,500	\$70,000	\$6,500	10.2%	
MISC OTHER	\$45,000	\$79,500	\$34,500	76.7%	
TOTAL LOCAL MONIES	\$4,137,635	\$4,706,267	\$568,632	13.7%	
STATE MONIES:					
APPORTIONMENT	\$19,480,767	\$20,483,398	\$1,002,631	5.1%	
BEA ALLOC TO SPECIAL ED	\$536,446	\$577,923	\$41,477	7.7%	
LEVY EQUALIZATION	\$1,042,355	\$820,569	(\$221,786)	-21.3%	3
SPECIAL ED	\$3,021,507	\$3,442,531	\$421,024	13.9%	
LAP	\$655,289	\$732,448	\$77,159	11.8%	
MISC STATE	\$165,800	\$186,400	\$20,600	12.4%	
BILINGUAL EDUCATION	\$255,202	\$289,395	\$34,193	13.4%	
HIGHLY CAPABLE	\$64,526	\$67,913	\$3,387	5.2%	
FOOD SERVICES	\$14,500	\$13,000	(\$1,500)	-10.3%	
KWRL	\$4,800,000	\$5,400,000	\$600,000	12.5%	
TOTAL STATE MONIES	\$30,036,392	\$32,013,577	\$1,977,185	6.6%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	\$544,000	\$520,000	(\$24,000)	-4.4%	
TITLE II - SCHOOL IMP	\$147,499	\$122,601	(\$24,898)	-16.9%	
FEDERAL SPECIAL ED	\$416,411	\$448,509	\$32,098	7.7%	
VOC ED	\$14,000	\$14,000	\$0	0.0%	
TITLE ONE	\$552,000	\$491,500	(\$60,500)	-11.0%	
TITLE III - LEP	\$23,533	\$23,651	\$118	0.5%	
FOOD SERVICES	\$542,000	\$636,219	\$94,219	17.4%	
E-RATE	\$35,000	\$40,000	\$5,000	14.3%	
USDA COMMODITIES	\$54,112	\$65,807	\$11,695	21.6%	
TOTAL FEDERAL MONIES	\$2,328,555	\$2,362,287	\$33,732	1.4%	
REV FROM OTH DISTRICTS/AGENCIES:					
KWRL	\$665,766	\$456,675	(\$209,091)	-31.4%	4
FROM RSD/LCSD FOR SPED PGMS	\$65,901	\$85,271	\$19,370	29.4%	
NON-HIGH(GREEN MTN)	\$35,000	\$30,000	(\$5,000)	-14.3%	
FROM ESD/PRIVATE FOUNDATIONS	\$68,700	\$62,100	(\$6,600)	-9.6%	
TOTAL FROM OTHER DISTRICTS	\$835,367	\$634,046	(\$201,321)	-24.1%	
OTHER FINANCING SOURCES	\$250,000	\$300,000	\$50,000	20%	
TOTAL DISTRICT REVENUE	\$37,587,949	\$40,016,177	\$2,428,228	6%	

% INCREASE - BUDGETED REVENUE FROM 2018-19 TO 2019-20

6.5%

FURTHER INFORMATION ON LARGE DOLLAR OR PERCENTAGE REVENUE CHANGES:

- 1 Increases due to changed legislation and levy changes for calendar year 2020.
- 2 Expected increase in participation for WCC when we open the North Fork Elementary location.
- 3 18-19 LEA budget was overestimated. The actual decrease between years is only about \$40,000.
- 4 Total KWRL unfunded costs down approximately \$250,000 resulting in decrease in budgeted dollars owed by other districts.