2025-26 ACTUAL AVG FTE 2305 BUDGETED FTE	25-26 BUDGET REVENUES 2413	26-27 BUDGET REVENUES 2294	DOLLAR VARIANCE	PERCENT VARIANCE -4.93%	
LOCAL MONIES:					
LOCAL PROPERTY TAX	$7,322,346	$7,664,987	$342,641	4.7%	Levy increase
MISC TUITION & FEES	$57,000	$61,000	$4,000	7.0%	Inc participation fees (numbers not price)
DAYCARE/FAC USE	$202,000	$191,000	($11,000)	-5.4%	Facility use fee decreases
FOOD SERVICE FEES	$132,322	$197,694	$65,372	49.4%	Updated based on PY actual
INVESTMENT EARNINGS	$90,000	$80,000	($10,000)	-11.1%	Updated based on PY actual
GIFTS/DONATIONS	$120,000	$123,000	$3,000	2.5%	
MISC OTHER	$66,000	$60,000	($6,000)	-9.1%	
TOTAL LOCAL MONIES	$7,989,668	$8,377,681	$388,013	4.9%	
STATE MONIES:					
APPORTIONMENT	$24,200,461	$23,532,323	($668,138)	-2.8%	Enrollment decrease
BEA ALLOC TO SPECIAL ED	$901,459	$911,947	$10,488	1.2%	
LEA (LEVY EQUALIZATION)	$0	$259,252	$259,252	100.0%	Statewide change results in funding
SPECIAL ED	$6,047,527	$6,450,338	$402,811	6.7%	Inflationary increases, Safety Net increased to offset increased outside placement costs
LAP	$903,168	$842,448	($60,720)	-6.7%	Funding decrease (based on formula)
DAYCARE	$135,000	$140,000	$5,000	3.7%	Inc in DCYF students
MISC STATE	$209,000	$201,800	($7,200)	-3.4%	TPEP decrease
BILINGUAL EDUCATION	$360,132	$336,236	($23,896)	-6.6%	Inflationary inc/enrollment decrease
HIGHLY CAPABLE	$76,600	$74,538	($2,062)	-2.7%	Enrollment decrease
FOOD SERVICES	$227,656	$193,065	($34,591)	-15.2%	Updated based on PY actual
KWRL (TRANSPORTATION)	$9,167,000	$10,383,000	$1,216,000	13.3%	Funding based on PY Exp, which had major increases due to staff growth, Highland contract, fuel prices
TOTAL STATE MONIES	$42,228,003	$43,324,947	$1,096,944	2.6%	
FEDERAL MONIES:					
MISC FEDERAL GRANTS	$750,000	$750,000	$0	0.0%	For capacity
TITLE II - SCHOOL IMP	$94,020	$95,462	$1,442	1.5%	
FEDERAL SPECIAL ED	$497,233	$488,233	($9,000)	-1.8%	
VOC ED	$13,000	$13,169	$169	1.3%	
TITLE ONE	$455,000	$418,365	($36,635)	-8.1%	25-26 budget included large 24-25 carryover
TITLE III/MIGRANT	$60,000	$24,499	($35,501)	-59.2%	Rec'd Migrant 24-25, budgeted for 25-26
FOOD SERVICES	$741,302	$873,149	$131,847	17.8%	Updated based on PY actual
E-RATE/ADMIN MATCH	$122,196	$157,196	$35,000	28.6%	Admin Match increase
TOTAL FEDERAL MONIES	$2,732,751	$2,820,073	$87,322	3.2%	
REV FROM OTH DIST/AGENCIES:					
KWRL	$765,435	$672,710	($92,725)	-12.1%	Unfunded decrease (large allocation inc)
FROM RSD/LCSD FOR SPED PGMS	$0	$0	$0	0.0%	No out of district PIT students
NON-HIGH(GREEN MTN)	$12,000	$14,000	$2,000	16.7%	Slight dollar increase
FROM ESD/PRIVATE FOUND	$193,897	$127,754	($66,143)	-34.1%	PY included JUUL settlement
OPERATING TRANSFER	$100,000	$0	($100,000)	-100.0%	State forest funds no longer available for tfr
TOTAL FROM OTHER DIST/TFRS	$1,071,332	$814,464	($156,868)	-14.6%	
TOTAL DISTRICT REVENUE	$54,021,754	$55,337,165	$1,415,411	2.6%	

EXPENDITURE BY ACTIVITY

	25-26 BUDGET	26-27 BUDGET	$ DIFF	% DIFF	NOTES
BOARD OF DIRECTORS	156,350.0	140,350.0	(16,000.0)	-10.2%	Inc to audit, decrease to election costs
SUPERINTENDENT'S OFFICE	491,980.0	481,843.0	(10,137.0)	-2.1%	Secretary decrease, misc decreases
BUSINESS OFFICE	531,083.0	547,576.0	16,493.0	3.1%	Sal/Ben increases
HUMAN RESOURCES	258,965.0	265,768.0	6,803.0	2.6%	Sal/Ben increases
COMMUNICATIONS	28,560.0	34,000.0	5,440.0	19.0%	Inc to ESD112 contract (add'l services added)
SUPERVISION	411,499.0	404,873.0	(6,626.0)	-1.6%	
MEDIA/LEARNING RES	332,243.0	344,854.0	12,611.0	3.8%	Sal/Ben increases
PRINCIPAL'S OFFICE	2,562,452.0	2,616,636.0	54,184.0	2.1%	Sal/Ben increases, decrease due to moving part of WHS Asst Princ FTE to CTE
GUIDANCE - COUNSELING	1,803,340.0	1,879,142.0	75,802.0	4.2%	Sal/Ben increases, Moved portion of WMS Student Adv from Inst Coach
SAFETY	59,704.0	44,000.0	(15,704.0)	-26.3%	JUUL settlement exp budgeted and spent in 25-26
HEALTH/PSYCH	1,712,928.0	1,752,638.0	39,710.0	2.3%	Sal/Ben inc
TEACHING	27,097,393.0	27,516,037.0	418,644.0	1.5%	Staff decrease offset part of sal/ben increase
EXTRACURRICULAR	797,674.0	819,660.0	21,986.0	2.8%	Sal/Ben inc, decrease WHS/WMS district funded equipment and supplies budget
PROF DEVELOPMENT	1,511,182.0	1,448,557.0	(62,625.0)	-4.1%	Decrease of WMS Inst Coach (to Student Advocate)
CURRICULUM	287,500.0	251,000.0	(36,500.0)	-12.7%	Decrease to curriculum, no new curriculum budgeted
FOOD SERVICE	1,454,686.0	1,563,209.0	108,523.0	7.5%	Sal/ben increases, Sodexo contract increase
TRANSPORTATION	9,820,819.0	10,792,832.0	972,013.0	9.9%	Sal/Ben increases, added 5 add'l routes, parts and tires increase, added Highland contract, insurance inc $106,000
MAINTENANCE/CUSTODIAL	2,585,203.0	2,581,615.0	(3,588.0)	-0.1%	Decreased custodial and grounds positions that were in 25-26 budget, but not filled
UTILITIES/SECURITY	867,350.0	813,600.0	(53,750.0)	-6.2%	Adjusted closer to actual, less capacity
INSURANCE	422,517.0	524,856.0	102,339.0	24.2%	Inflationary increase (before rebate)
TECHNOLOGY	885,994.0	875,876.0	(10,118.0)	-1.1%	Decrease in supplies/equipment
PRINT/MOTOR POOL/PUB ACT	230,251.0	240,365.0	10,114.0	4.4%	Inc printing costs (new copier usage policy)
TOTAL EXPENDITURES	$ 54,309,673	$ 55,939,287	$ 1,629,614		