25-26 Detailed Expenditures - Budget to Actual Comparison

EXPENDITURES	Budget	Actual	$$ Difference (-Unfavorable)		Notes
Board Of Directors	$156,350.00	$104,662.00			Election costs, audit costs and legal fees all less
			$51,688.00	33.1%	than budgeted.
Superintendent'S Office	$491,981.00	$475,943.00	$16,038.00	3.3%	
Business Office	$531,084.00	$531,466.00	($382.00)	-0.1%	
Human Resources	$258,964.00	$252,398.00	$6,566.00	2.5%	
Public Relations	$28,560.00	$28,560.00	$0.00	0.0%	
Supervision - Instruction	$411,498.00	$364,305.00	$47,193.00	11.5%	
Learning Resources	$332,243.00	$288,231.00			Portion of CES position was not filled, libraries
			$44,012.00	13.2%	cut costs
Principal'S Office	$2,562,451.00	$2,368,826.00	$193,625.00	7.6%	Buildings cut costs,
Guidance - Counseling	$1,813,784.00	$1,719,452.00			WMS Counselor position left unfilled for part of
			$94,332.00	5.2%	the year
Safety	$59,704.00	$25,948.00	$33,756.00	56.5%	
Health Services	$1,702,200.00	$1,623,562.00	$78,638.00	4.6%	
Teaching					Benefits for capacity, KG teaching position unfilled, para positions budgeted, but not filled, buildings cut costs, ALE cert position left unfilled for part of the year, Add'l costs moved
	$27,037,587.00	$25,523,635.00	$1,513,952.00	5.6%	to Cert PD (more accurate)
Extracurricular	$797,674.00	$789,128.00	$8,546.00	1.1%	
Payments To Oth Districts	$15,000.00	$30,030.00			CTA payment greater than budgeted (estimated
			($15,030.00)	-100.2%	each year during budget)
Inst Prof Dev	$1,296,095.00	$1,362,149.00			AVID Travel and portion of contract not covered
			($66,054.00)	-5.1%	by grant
Instructional Technology	$176,450.00	$181,662.00	($5,212.00)	-3.0%	
Curriculum	$287,500.00	$261,399.00	$26,101.00	9.1%	Curriculum budgeted for capacity, not spent
State Funded Cert Pd Day	$244,185.00	$303,088.00	($58,903.00)	-24.1%	Cert State Funde PD corrections vs budget
Supervision - Food Serv	$9,500.00	$6,923.00	$2,577.00	27.1%	
Food	$86,132.00	$81,988.00	$4,144.00	4.8%	
Food Service Operations	$1,359,055.00	$1,343,695.00	$15,360.00	1.1%	
Kwrl Administration					
	$1,344,885.00	$1,296,747.00	$48,138.00	3.6%	
Operating Buses	$7,401,691.00	$7,664,029.00	($262,338.00)	-3.5%	Highland contract not budgeted for 25-26
Maint. Of School Buses/Garage	$1,206,994.00	$1,289,202.00	($82,208.00)	-6.8%	Tires/Parts/Repairs overspent
Transportation Transfer	($377,500.00)	($355,019.00)			KRL districts had less than budgeted
			($22,481.00)	-6.0%	extracurricular costs
Supervision - Plant	$383,473.00	$379,857.00	$3,616.00	0.9%	
Grounds Care - Maint	$300,643.00	$244,788.00	$55,855.00	18.6%	Budgeted part time position not hired
Operation Of Plant	$1,360,820.00	$1,394,752.00	($33,932.00)	-2.5%	
Maint Of Plant/Equip					Summer projects planned/started, but not
	$540,265.00	$488,198.00	$52,067.00	9.6%	completed/paid for
Utilities	$849,350.00	$838,011.00	$11,339.00	1.3%	Budget high to cover contingencies
Plant Security	$18,000.00	$4,582.00	$13,418.00	74.5%	Budget for contingencies
Insurance - Inc Transport	$667,266.00	$678,158.00	($10,892.00)	-1.6%	
Data Processing	$709,543.00	$657,282.00	$52,261.00	7.4%	
Fed'l Erate					Accounting change - used to be included in
	$0.00	$27,018.00	($27,018.00)	100.0%	instructional technology and utilities
Printing	$23,000.00	$23,641.00	($641.00)	-2.8%	
District Motor Pool	$34,000.00	$19,236.00	$14,764.00	43.4%	
Debt Principal/Interest	$113,500.00	$106,094.00	$7,406.00	6.5%	
Debt Related Exp	$0.00	$22,846.00			Accounting change-new coper contracts-offset
			($22,846.00)	100.0%	by Other Fin Sources
Public Activities	$75,742.00	$35,454.00	$40,288.00	53.2%	FCRC Sal/Ben and supplies less than budgeted
TOTAL EXPENDITURES	**$ 54,309,669**	**$ 52,481,926**	**$ 1,827,743**	3.4%	