25-26 Detailed Revenues - Budget to Actual Comparison

REVENUES	Budget	Actual	$$ Difference (Unfavorable)		Notes
Local Property Tax	$ 7,151,379	$ 7,107,203	$ (44,176)	-0.6%	Rec'd more than budget in PY
Timber Excise Tax	$ 170,967	$ 150,709	$ (20,258)	-11.8%	
Participation Fees/WCC Fees	$ 237,000	$ 212,417	$ (24,583)	-10.4%	WCC Fees less than budgeted
Yearbooks/Book Fairs/Fac Use	$ 22,000	$ 57,186	$ 35,186	159.9%	Yearbooks, Book Fairs not budgeted (revenues returned to buildings to offset exp)
Food Service Meal Fees	$ 132,322	$ 177,214	$ 44,892	33.9%	Increased participation at WHS and WMS
Investment Earnings	$ 90,000	$ 86,173	$ (3,827)	-4.3%	Interest rates still up, but lower balance Sept-Mar, due to not rec'g taxes until then
Gifts, Grants, and Don (Local)	$ 120,000	$ 61,415	$ (58,585)	-48.8%	Bdgt inflated for capacity of donations ($110,000 budget vs. $61,000 actual)
Fines/Pcard Rebate/Misc	$ 66,000	$ 113,740	$ 47,740	72.3%	Blue Cross unexpected settlement
State Apportionment	$ 25,101,920	$ 23,915,572	$ (1,186,348)	-4.73%	Actual student FTE almost 90 less than budget
Local Effort Assistance (LEA)	$ -	$ 120,621	$ 120,621	100.00%	Did not expect any LEA during budget, per OSPI estimates
State Misc	$ 199,000	$ 127,564	$ (71,436)	-35.9%	$75,000 added for capacity
State Special Education	$ 6,047,527	$ 5,972,221	$ (75,306)	-1.2%	Special Ed Enrollment less than budget, Safety Net rec'd greater than budget
State Remediation (LAP)	$ 903,168	$ 902,947	$ (221)	0.0%	
State ML/Hi-C	$ 436,732	$ 406,631	$ (30,101)	-6.9%	ML enrollment less than budgeted
State Food Svc (K-4 Free Meals)	$ 227,656	$ 268,599	$ 40,943	18.0%	Increased participation at NFES, Yale and CES
State Transportation	$ 9,167,000	$ 9,469,295	$ 302,295	3.3%	
State from Other Agencies	$ 145,000	$ 115,108	$ (29,892)	-20.6%	WCC DSHS fees less than budget
Federal Special Education	$ 482,233	$ 532,372	$ 50,139	10.4%	Portion of Safety Net rec'd were Federal funds (State or Fed'l decided by OSPI)
Fed'l Rem (TI, MV, OSSI, Migrant)	$ 455,000	$ 463,341	$ 8,341	1.8%	
Fed'l Other (CTE, ML, TIV, Other)	$ 917,020	$ 181,663	$ (735,357)	-80.2%	$750,000 added in budget for capacity
Fed'l School Meals	$ 655,170	$ 682,965	$ 27,795	4.2%	Increased participation at all buildings
Fed'l Grants - Other Entities	$ 137,196	$ 123,928	$ (13,268)	-9.7%	
USDA Commodities	$ 86,132	$ 81,988	$ (4,144)	-4.8%	
Rev from Other Dists (KWRL, PIT)	$ 765,435	$ 854,057	$ 88,622	11.6%	Unfunded approx $100K more than buget; KRL Extracurricular approx $25K more than budgeted
Nonhigh Participation	$ 12,000	$ 16,060	$ 4,060	33.8%	
Private Foundation	$ 48,000	$ 31,099	$ (16,901)	-35.2%	
From ESD's (BEST Pgm, Rebate)	$ 145,897	$ 143,897	$ (2,000)	-1.4%	
Other fin Sourves (Copiers)	$ -	$ 22,846	$ 22,846	100.0%	Acct change-new copier contracts-offset by Debt-Related Exp (Act 85)
Operating Transfers	$ 100,000	$ -	$ (100,000)	-100.0%	Decided not to transfer. May need for 26-27.
TOTAL REVENUES	**$ 54,021,754**	**$ 52,398,831**	**$ (1,622,923)**	-3.0%	Total revenues 3% less than budgeted