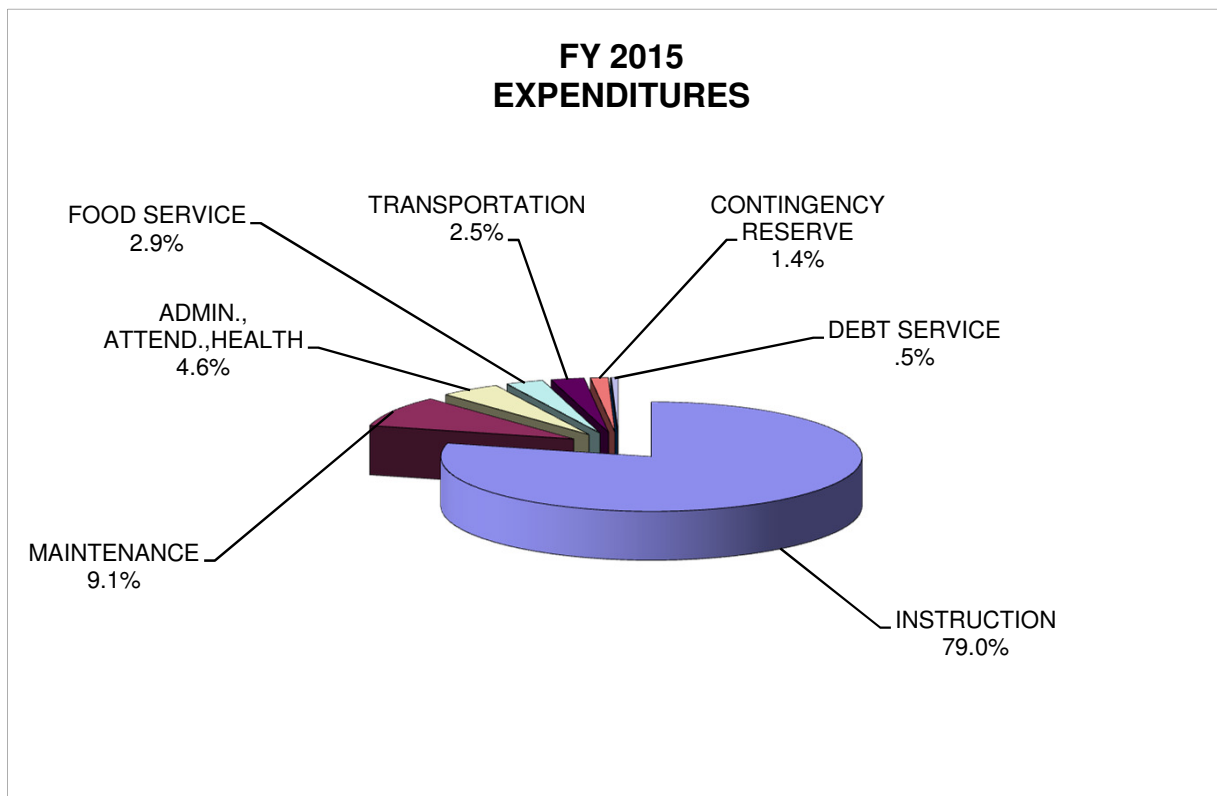


**COLONIAL HEIGHTS PUBLIC SCHOOLS
EXPENDITURES 2014-2015**

[Details](#)

	FY 2015 BUDGET	FY 2014 BUDGET	Increase (Decrease)	% CHANGE
INSTRUCTION	\$28,671,140	28,585,316	85,824	0.30%
MAINTENANCE	3,312,337	3,347,951	(35,614)	-1.06%
ADMIN., ATTEND., HEALTH	1,684,007	1,658,442	25,565	1.54%
FOOD SERVICE	1,052,958	1,069,921	(16,963)	-1.59%
TRANSPORTATION	918,479	992,903	(74,424)	-7.50%
CONTINGENCY RESERVE	491,672	388,424	103,248	26.58%
CIP RESERVE	0	0	0	0.00%
DEBT SERVICE	189,326	189,930	(604)	-0.32%
	\$36,319,920	36,232,887	87,033	0.24%



Approach to expenditure budgeting:

A line-item budget has been developed for analysis, authorization and control. Functions/objects are used to organize expenditures around the major functional categories or purposes of the district's activities. The major categories are instruction, administration/attendance/health, transportation, maintenance and operations, and food service. These functions are further divided into specific subfunctions, such as school level instruction, programs for physically handicapped, guidance services, school administration and fiscal services. Specific line-item expenditures are collected and presented under their related function. This provides budget information in two important dimensions--- the purpose of the expenditure (function or subfunction) and the specific items purchased (object).