

# 2013-2014 Original Budget Summary

# WILLMAR PUBLIC SCHOOLS

Independent School District No. 347  
Willmar, Minnesota 56201  
[www.willmar.k12.mn.us](http://www.willmar.k12.mn.us)

June 10, 2013



**SERVING THE COMMUNITIES OF BLOMKEST, KANDIYOHI,  
PENNOCK AND WILLMAR**

# **WILLMAR PUBLIC SCHOOLS**

## **2013-2014 Original Budget Summary**

### **Table of Contents**

Original Budget Summary	3
Good Things Are Happening	3
Enrollment	4
Fund Balance and Long-term Financial Projection	5
Original Budget Projected Fund Balances	7
FY 2014 Original Budget Compared to FY 2013 Revised Budget	
General Fund Comparison	8
Food Service Comparison	10
Community Education Comparison	10
Other Funds	10
General Fund Revenues Summary and Detail	11
General Fund Expenditures by Object Summary and Detail	15
General Fund Expenditures by Program Summary and Detail	21
Food Service Fund Revenues Summary and Detail	26
Food Service Fund Expenditures by Object Summary and Detail	28
Community Service Fund Revenues Summary and Detail	31
Community Service Fund Expenditures by Object Summary and Detail	33
Community Service Fund Expenditures by Program Summary and Detail	37

## 2013-14 ORIGINAL BUDGET SUMMARY

### Good Things are Happening

Some are calling the 2013 legislative session "The Education Session". The results of this session will impact schools in FY 14, FY 15 and FY 16. A few changes were made for FY 14. The general fund basic formula was increased \$78 (1.5%) to \$5,302. Compensatory revenue increased. Career and Technical Education (CTE) levy is converted to an aid and levy with an equalizing factor of \$7,612. The 2% staff development set aside was reinstated. Achievement and Integration revenue replaces the old Integration revenue. The new program will run similarly to the old program with maybe a few changes in FY 14. Special education aid will have a new formula in FY 16 with FY 14 and FY 15 as transitional years. In FY 14, there will be a new cross subsidy reduction aid. There will also be some excess cost aid changes. The impact for the District will be better known at revised budget time. School Lunch aid increased from 12.0 cents to 12.5 cents per lunch served.

A preview of the changes coming in FY 15 include funding for all day, every day kindergarten. The pupil unit weights will be simplified which will make the first year a little more complicated as many of the formulas are increased to offset the change in the pupil unit weights. It will look like many of the formulas are increasing when they are really just being adjusted to provide the same amount of revenue as under the old weighting system. There will be an \$80 (1.5%) increase to the general fund basic formula. The uniform general education levy will return but will be called the student achievement levy. The operating capital levy will be used to offset any levy increase. School boards will be allowed to convert \$300 per the new adjusted pupil unit weighting from a voter approved levy to a board approved levy. Action will need to be taken by September 30, 2013 but more information will become available as that time nears. There will be location equity revenue but there is a problem with the formula that the legislatures need to work through before the impact to districts will be known. Safe Schools levy will increase \$4 for new money per student and \$2 for the change in the pupil weighting. Tuition billing will be changed so that the resident district is responsible for 90% of the unfunded costs (vs. 100% currently) and the serving district will be responsible for 10% of the unfunded costs. Adult Basic Education growth factor increases from 1.02 to 1.025.

The District reapplied for and received the federal School Improvement Grant (SIG) for Kennedy Elementary with an increase of \$100,000. The District has the opportunity to apply for this grant for one more year.

The District is expected to receive the Rural and Low Income (RLIS) federal grant/entitlement again but the official word will not come until August. RLIS was used to fund cultural liaisons at Roosevelt Elementary.

The District added a number of staff to help meet the education needs of the students including: ELL/GT Coordinator, 4 ELL teachers, 0.5 high school teacher, a middle school instructional coach, a middle school special education teacher, a middle school dean of students, 2 elementary teachers, 2 elementary bilingual paraprofessionals, 0.5 physical education teacher and a 0.5 music teacher. The budget plans for the possible addition of instructional coaches with some of the 2% set-aside of staff development money from the general fund.

The District will be entering into contract negotiations for 2013-15 contracts. A modest increase was included in the budget for the contract negotiations.

The budget includes a 5-8% holdback of federal funding in anticipation of sequestration. The actual entitlement amounts were still being released at the time of this budget.

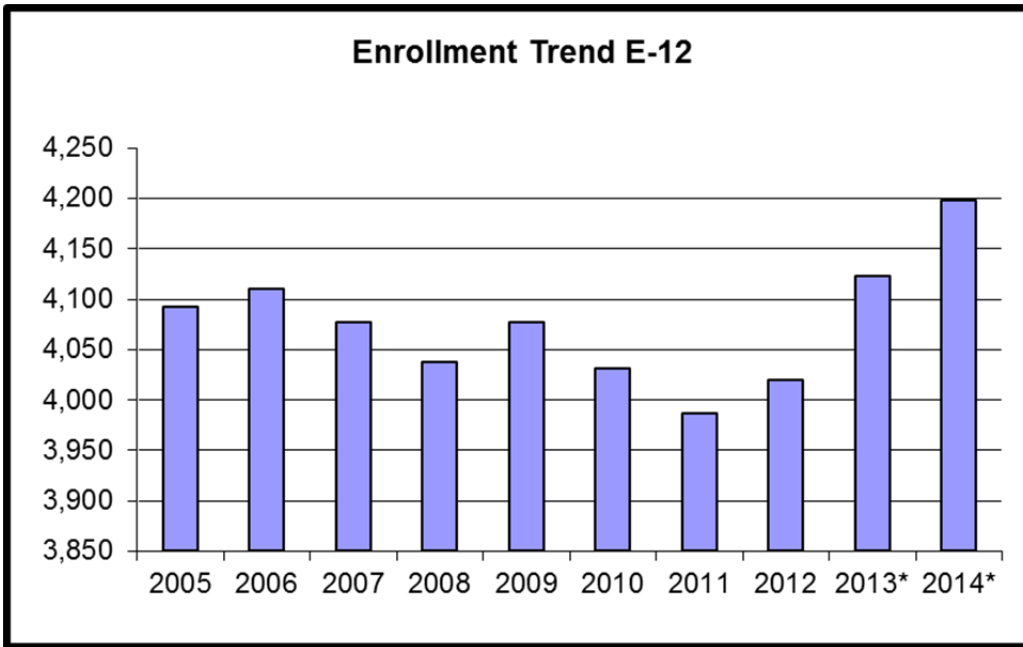
Technology continues to be a large focus. The district is receiving continued support from the iCardinal community group to provide 1:1 iPads to the 10<sup>th</sup> graders. The district is also able to implement 1:1 iPads with the 9<sup>th</sup> grade.

The state aid payment shift is expected to remain at 86.4%/13.6%. It is possible that the shift will be restored to 90%/10% by September.

### **Enrollment**

Student enrollment is extremely important as it not only drives staffing decisions but is also the key component of the general education revenue funding formula which is the major funding source of the district.

Enrollment for FY 2014 is projected to be 4,198 Average Daily Membership's (ADM's), an increase of 75 ADM's, or 1.8% from the FY 2013 projected ADM's. Enrollment is slowly growing as incoming Kindergarten classes are larger than exiting grade 12 classes. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline and other external factors. The District's enrollment history is presented in the following graph.



\* Projected

**Fund Balance and Long-term Financial Projection**

The District measures general fund unassigned fund balance as a percentage of general fund expenditures. The fund balance is determined once a year when the financial statements are prepared. At June 30, 2012, general fund net (includes negative health and safety fund balance) unassigned fund balance was \$6,559,698 or 15.52% of expenditures.

Policy 740 – District General Fund Balance directs the District to maintain a 6% minimum fund balance. The Board and policy committee along with the business office are considering the sufficiency of a 6% minimum fund balance. Fund balance assists the District in managing cash flow needs, being prepared for unfavorable legislative actions and unplanned expenditures. A District with a fund balance that is too healthy could indicate that it is passing up opportunities to further the education of its students.

The budgeted general fund unassigned fund balance for June 30, 2013 is \$6,336,753 or 14.13% of expenditures. The budgeted general fund unassigned fund balance for June 30, 2014 is \$4,988,399 or 10.53% of expenditures. The District is deficit spending or using part of its fund balance to meet its expenditures. However, the District is still maintaining a fund balance above the limit of 6% or \$2,842,754.

The District is able to deficit spend and use fund balance to positively impact the education of students but continued deficit spending is not sustainable. In other words, the changes the

District is implementing to help its struggling schools will not be able to be sustained for more than 1-2 years after the grants expire. The use of fund balance is an opportunity for the District to make meaningful, planned instructional changes that will build a foundation for all students to grow educationally and start to close the achievement gap.

The following page presents the FY 2014 Original Budget by fund and category followed by an explanation of the change from the FY 2013 Revised Budget to the FY 2014 Original Budget.

**Willmar Public Schools**  
**Original Budget Projected Fund Balances**  
**FY 2013-2014**

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2013	2013-2014	2013-2014	2013-2014	6/30/2014
<b>General Fund</b>					
Unassigned	\$6,336,753.13	\$36,994,342.43	(\$37,779,243.71)	(\$563,453.26)	\$4,988,398.59
<b>Committed For:</b>					
Severance	\$1,200,000.00	\$0.00	(\$350,000.00)		\$850,000.00
<b>Nonspendable:</b>					
Prepaid Items	\$79,814.00	\$0.00	\$0.00		\$79,814.00
Inventory	\$34,714.50	\$0.00	\$0.00		\$34,714.50
<b>Restricted/Reserved For:</b>					
Staff Development	(\$0.00)	\$511,176.42	(\$511,176.42)		\$0.00
Health & Safety	(\$18,335.40)	\$165,587.98	(\$276,839.98)	\$129,587.40	\$0.00
Deferred Maintenance	\$0.00	\$282,811.10	(\$289,235.90)	\$6,424.80	(\$0.00)
Operating Capital	\$38,267.49	\$1,044,945.35	(\$1,058,242.60)		\$24,970.24
Learning & Development	\$0.00	\$1,005,723.98	(\$544,027.62)	(\$461,696.36)	\$0.00
Area Learning Center	\$0.00	\$567,508.87	(\$721,768.90)	\$154,260.03	\$0.00
Gifted & Talented	\$18,456.24	\$57,847.20	(\$76,303.44)		\$0.00
Basic Skills	\$0.00	\$4,790,956.30	(\$5,176,810.28)	\$385,853.98	(\$0.00)
Career and Tech Programs	\$0.00	\$106,532.57	(\$455,555.98)	\$349,023.41	\$0.00
Safe Schools	\$0.00	\$140,027.40	(\$140,027.40)		\$0.00
Total - General Fund	\$7,689,669.96	\$45,667,459.60	(\$47,379,232.23)	\$0.00	\$5,977,897.33
<b>Food Service Fund</b>					
Nonspendable	\$18,343.21	\$0.00	\$0.00		\$18,343.21
Restricted/Reserved	\$356,850.55	\$2,898,384.00	(\$2,922,731.69)		\$332,502.86
Total - Food Service Fund	\$375,193.76	\$2,898,384.00	(\$2,922,731.69)	\$0.00	\$350,846.07
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$2,281.64	\$0.00	\$0.00		\$2,281.64
Restricted	\$56,958.15	\$54,926.33	(\$60,501.55)		\$51,382.93
<b>Restricted/Reserved For:</b>					
Community Education	\$203,435.37	\$1,071,655.19	(\$1,062,606.13)	(\$177,774.32)	\$34,710.11
ECFE	\$0.00	\$269,732.80	(\$376,060.51)	\$106,327.71	\$0.00
School Readiness	(\$0.00)	\$212,847.57	(\$284,294.18)	\$71,446.61	\$0.00
Adult Basic Ed	\$58,616.22	\$671,141.50	(\$663,278.36)		\$66,479.36
Total - Community Education Fund	\$321,291.38	\$2,280,303.39	(\$2,446,740.73)	\$0.00	\$154,854.04
<b>Debt Service Fund</b>					
Nonspendable (Prepaid Items)	\$400.00	\$0.00	\$0.00		\$400.00
Restricted	\$557,820.11	\$2,445,563.65	(\$2,488,050.00)		\$515,333.76
Total - Debt Service Fund	\$558,220.11	\$2,445,563.65	(\$2,488,050.00)	\$0.00	\$515,733.76
<b>Fiduciary (Scholarships) Fund</b>					
Assigned	\$34,716.07	\$92.07	(\$750.00)		\$34,058.14
Total - Fiduciary Fund	\$34,716.07	\$92.07	(\$750.00)	\$0.00	\$34,058.14
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$69,408.83	\$220,500.00	(\$219,204.63)		\$70,704.20
Total - Propriety Fund	\$69,408.83	\$220,500.00	(\$219,204.63)	\$0.00	\$70,704.20
<b>TOTALS - ALL FUNDS</b>	<b>\$9,048,500.11</b>	<b>\$53,512,302.71</b>	<b>(\$55,456,709.28)</b>	<b>\$0.00</b>	<b>\$7,104,093.54</b>

## **FY 2014 Original Budget Compared to FY 2013 Revised Budget**

### **General Fund Revenue increased \$1,443,349 from FY 13 Revised Budget**

- Local Revenue increased \$122,282. Prairie Lakes School was previously classified as an ALC which meant the District would directly receive the general education funding for non-resident students attending that school. Starting in FY 14, Prairie Lakes School is being classified as a care and treatment facility which means the general education funding goes to the resident district. The District will have to tuition bill the non-resident districts to receive the funding. The tuition revenue is classified in the local revenue category. This increase is offset by a decrease to the levy because the Health and Safety levy is lower than the prior year.
- State Revenue increased \$1,277,656. PreK-12 Student enrollment projection increased from 4,123 Average Daily Memberships (ADM) in the FY 2013 Revised Budget to 4,198 ADM's in the FY 2014 Original Budget. The increase and the student grade level pupil unit ratings caused an increase in Adjusted Marginal Cost Pupil Units (AMCPU) of 91.83 which increases aid \$479,720. In addition, 2013 legislation increased the formula allowance \$78 per student resulting in an increase of \$376,007. Compensatory revenue also increased as a result of enrollment and legislation \$486,059. The increases were offset by the reduction of Prairie Lakes School general education funding as explained above under Local Revenue. In FY 14, special education salaries that were previously coded to federal funding are moved to state funding and state funded benefits were moved to federal funding thus increasing the state special education aid and reducing the cross subsidy. The 2013 legislation also added Career and Technical Education aid.
- Federal Revenue increased \$69,618 due to the increase in the SIG grant offsetting some of the decrease due to sequestration. In addition, more of the District's federal funding is flowing to the district due to the accounting of state and federal special education expenses as explained above under State Revenue.
- Other Revenues decreased \$26,207 mainly due to the sale of Lincoln in FY 13 and no expected sales of buildings in FY 14.



### **General Fund Expenditures increased by \$2,548,376 from FY 13 Revised Budget**

- Salaries & Wages increased \$1,637,587. The increase mainly relates to the addition of an ELL/GT Coordinator, 4 ELL teachers, 0.5 high school teacher, a middle school instructional coach, a middle school special education teacher, a middle school dean of students, 2 elementary teachers, 2 elementary bilingual paraprofessionals, 0.5 physical education teacher and a 0.5 music teacher. The budget plans for the possible addition of instructional coaches with some of the 2% set-aside of staff development money from the general fund. There is also a modest increase included for contract negotiations.
- Employee Benefits increased \$534,463 due to the increased staffing which drives up trailing benefits. Changes to employee benefits are also driven by the benefit choices made by staff.
- Purchased Services increased \$621,796. Salaries and benefits of SW/WC cooperative staff previously withheld from the District's federal funds before the funds were sent to the District are now being expended by the District and those federal funds are flowing to the District. Leases for iPads and other equipment are categorized as purchased services. The District added a lease for the sophomore/freshman iPad implementation. Staff development conferences budgeted for using the 2% staff development set-aside of general fund money is located in this section. Due to increased enrollment there is a bit more funding for deferred maintenance and operating capital projects which are considered repairs and maintenance/purchased services.
- Supplies and Materials decreased \$21,034 mainly due to some of the FY 14 curriculum buy cycle expenditures being classified as Capital Expenditures.
- Capital Expenditures decreased \$224,075. Despite the fact that some of the curriculum buy cycle expenditures are coded to this category the overall category decreased. While technology continues to be the focus many large technology projects were completed in FY 13 which causes this category to have decreased expenditures in FY 14.
- Debt Service decreased \$13,188 because the final payment on the aid anticipation borrowing was paid in FY 13.
- Other Expenditures increased \$12,828 due to shifting of technology license fees to this category.

### **Food Service Budget Summary**

Food Service revenue increased \$98,167. The District was awarded the Fresh Fruits and Veggies grant for both Roosevelt and Kennedy in FY 14 but only received the grant for Roosevelt in FY 13. The state increased the reimbursement for lunches served from 12.0 cents to 12.5 cents per lunch. Federal reimbursement changes were not available at the time of this budget but will be included in the revised budget. With the increased enrollment there are also more meals served.

Food Service expenditures decreased \$79,067 which is mainly due to smaller kitchen remodeling projects planned for FY 14 than FY 13.

### **Community Education Budget Summary**

Community Education revenue decreased \$77,056 due to a levy adjustment in FY 13 related to School Age Care which was not in the FY 14 levy and the expiration of the Child Guide Bremer grant.

Community Education expenditures decreased \$7,117 due to less grant expenditures offset by increased participation and expenditures in other programs and investment in facilities and services.

### **Other Funds**

The Debt Service fund is used to pay for the District's outstanding bonds. This fund remains relatively steady as taxes are received and bond payments are made.

The Fiduciary Fund contains a small number of scholarships. The fund earns interest and awards a few scholarships each year.

The Proprietary Fund accounts for the District's Delta Dental program. The fund receives premium dollars and pays claims through a third party administrator.

**Willmar Public Schools  
REVENUES  
FY 2013-2014 Original Budget Comparison Summary  
General Fund**

<b>Source</b>	<b><u>FY 11-12</u> Actual Audited</b>	<b><u>FY 12-13</u> Revised Budget</b>	<b><u>FY 13-14</u> Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 5,328,592	\$ 5,230,352	\$ 5,352,634	\$ 122,282	2.28%
<b>State Revenue</b>	34,558,584	36,243,407	37,521,062	1,277,656	3.41%
<b>Federal Revenue</b>	2,252,465	2,697,635	2,767,253	69,618	2.52%
<b>Other Revenues</b>	86,095	52,717	26,510	(26,207)	-98.86%
<b>TOTAL</b>	<b>\$ 42,225,736</b>	<b>\$ 44,224,111</b>	<b>\$ 45,667,460</b>	<b>\$ 1,443,349</b>	<b>3.16%</b>

Willmar Public Schools						
REVENUES						
FY 2013-2014 Original Budget Comparison Detail						
General Fund						
Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	3,938,924	4,158,505	3,968,783	(189,722)	-4.78%	Health and Safety levy is lower than the prior year which is offset by the removal of the reduction to the general levy for the expired capital facility bonds.
County Apportionment	71,656	69,334	69,334	0	0.00%	
Miscellaneous County Tax Revenue	5,903	2,837	3,099	262	8.45%	
Property Tax Shift Recognition Revenue	99,820	0	0	0	0.00%	
Tuition From Minnesota School Dist	21,556	20,424	335,257	314,832	93.91%	Prairie Lakes School had previously been classified as an ALC which meant the district would directly receive the general education funding. Starting in FY 14, Prairie Lakes Schools is being classified as a Care and Treatment which means the general education funding goes to the resident district (which usually isn't Willmar) and Willmar tuition bills the resident district. This reclassification is causing this line to increase and will cause a partial decrease to the General Education Aid line.
Tuition From Patrons	3,373	0	0	0	0.00%	
Fees From Patrons	303,724	319,161	334,615	15,454	4.62%	1:1 iPad fees added for sophomores and freshman in FY 14.
Admissions - Student activities	125,570	124,585	112,352	(12,233)	-10.89%	Expected admission revenue based on actual and estimated admission in FY 13.
Med Assistance From Dept of HS	152,790	100,000	150,000	50,000	33.33%	Estimate increased based on trend of actual third party billing revenue received over the past few years.
Interest Earnings	1,574	1,612	1,612	0	0.00%	
Rent	35,643	37,120	37,282	161	0.43%	
Tournaments	19,862	12,681	8,885	(3,796)	-42.73%	
Gifts & Bequests	396,757	232,029	188,821	(43,209)	-22.88%	iCardinal donations for 1:1 iPads is lower in FY 14 because a portion of the donation for this year was received in FY 13.
Miscellaneous Local Revenue	151,441	152,064	142,595	(9,468)	-6.64%	The Music Matters grant ended in FY 13.
	5,328,592	5,230,352	5,352,634	122,282	2.28%	

Willmar Public Schools						
REVENUES						
FY 2013-2014 Original Budget Comparison Detail						
General Fund						
Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>State Revenues</b>						
Endowment Fund Apportionment	121,186	110,681	114,342	3,661	3.20%	
General Education Aid	29,904,636	31,351,375	32,377,084	1,025,709	3.17%	Enrollment estimates increased from 4,123 average daily membership (ADM) in the FY 13 revised budget to 4,198 ADM in FY 14 original budget. This increase and the student grade level pupil unit ratings caused an increase in Adjusted Marginal Cost Pupil Units (AMCPU) of 91.83 which increases aid \$479,720. In addition, 2013 legislation increased the formula allowance \$78 per student resulting in an increase of \$376,007. Compensatory revenue also increased as a result of enrollment and legislation in the amount of \$486,059. The increases were offset by the reduction of Prairie Lakes School general education funding as explained above on the Tuition from Minnesota School Dist line.
Literacy Incentive Aid	0	212,648	212,648	0	0.00%	
Shared Time Aid	16,660	11,529	11,529	0	0.00%	
Abatement Aid	0	1,879	1,879	0	0.00%	
Disparity Reduction Aid	301	328	328	0	0.00%	
Homestead Market Value Credit	99,126	6,913	6,913	(0)	0.00%	
Other State Credits	69	0	0	0	0.00%	
State Aid Adjustments For Prop Taxes	(99,820)	0	0	0	0.00%	
State Aids From MDE	519,897	548,197	547,501	(696)	-0.13%	
Special Education Aid	3,984,861	3,989,859	4,210,140	220,282	5.23%	
Other State Agency Revenue	3,600	2,000	3,500	1,500	42.86%	
Other Aid From MDE	8,068	8,000	35,199	27,199	77.27%	For FY 14, 2013 legislation added Career and Technical Aid.
	34,558,584	36,243,407	37,521,062	1,277,656	3.41%	

Willmar Public Schools						
REVENUES						
FY 2013-2014 Original Budget Comparison Detail						
General Fund						
Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Federal Revenues</b>						
Federal Aids & Grant	1,620,052	2,136,686	2,170,328	33,642	1.55%	The district was awarded the SIG grant again in FY 14 with an increase of \$100,000 which is offset by federal sequestration which reduces all federal entitlements.
Federal Aids Received Through State	632,413	560,949	596,925	35,977	6.03%	A portion of the district's federal funds stays with the SW/WC cooperative to cover contracted staff services. The staff salaries are now being coded to the District's state special education thus allowing more of the District's federal funds to flow to the district to cover the cost of benefits. Some of the flow through is offset by a reduction for sequestration.
	2,252,465	2,697,635	2,767,253	69,618	2.52%	
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	(17,620)	(19,973)	(15,500)	4,473	-28.86%	
Sale of Material - Rev Producing Act	24,250	31,517	25,000	(6,517)	-26.07%	
Sales Of Materials For Resale	30,563	21,969	17,010	(4,959)	-29.15%	
Sale Of Real Property	0	18,204	0	(18,204)	-100.00%	Sale of Lincoln in FY 13.
Sale of Equipment	0	1,000	0	(1,000)	0.00%	
Insurance Recovery	8,342	0	0	0	0.00%	
Health & Safety Other Rev	690	0	0	0	0.00%	
Microsoft and Other Settlements	39,870	0	0	0	0.00%	
	86,095	52,717	26,510	(26,207)	-98.86%	
<b>Total Revenues</b>	<b>42,225,736</b>	<b>44,224,111</b>	<b>45,667,460</b>	<b>1,443,349</b>	<b>3.16%</b>	

**Willmar Public Schools  
Expenditure Guideline By Object Code Group  
FY 2013-2014 Original Budget Comparison Summary  
General Fund**

<b>Object Code Groups</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Revised vs. Original Difference</b>	<b>Revised vs. Original % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 23,647,145	\$ 25,575,955	\$ 27,213,542	\$ 1,637,587	6.40%
<b>Employee Benefits</b>	7,824,972	8,287,533	8,821,995	534,463	6.45%
<b>Purchased Services</b>	7,907,368	7,768,437	8,390,232	621,796	8.00%
<b>Supplies and Materials</b>	1,649,506	2,099,283	2,078,249	(21,034)	-1.00%
<b>Capital Expenditures</b>	948,531	858,126	634,051	(224,075)	-26.11%
<b>Debt Service</b>	8,076	13,188	0	(13,188)	-100.00%
<b>Other Expenditures</b>	269,932	228,335	241,163	12,828	5.62%
<b>TOTAL</b>	<b>\$ 42,255,530</b>	<b>\$ 44,830,856</b>	<b>\$ 47,379,232</b>	<b>\$ 2,548,376</b>	<b>5.68%</b>

**Willmar Public Schools  
Expenditures By Object Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

<b>Description</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>	<b>Comments On Major Changes</b>
<b>Salaries And Wages</b>						
Administration/Supervision	1,325,459	1,583,555	1,749,188	165,634	10.46%	Addition of ELL Coordinator, Middle School Dean of Students, replacement of Roosevelt Principal, all Board seats are filled and modest increase for negotiations.
Licensed Classroom Teacher	13,693,628	14,823,984	15,542,208	718,224	4.85%	Addition of 4 ELL teachers, 2 elementary teachers, 0.5 high school teacher, 1 middle school special education teacher, 0.25 elem physical education teacher, 0.5 elementary music teacher, return of teacher from leave of absence and modest increase for negotiations.
Non-Licensed Classroom Paras	360,937	370,203	413,455	43,252	11.68%	Modest increase for negotiations and increase in playground supervision at Roosevelt.
Licensed Instructional Support	574,340	750,636	1,036,285	285,650	38.05%	The SIG funding increased allowing the addition of instructional coaches. Some of the required general education staff development set-aside is being planned for added instructional coaches. Modest increase for negotiations.
Non-Licensed Inst Support	0	97,508	261,412	163,905	168.09%	Intensive instructors added with Title funds, SIG and modest increase for negotiations.
Substitute Salary	351,106	317,205	295,603	(21,602)	-6.81%	In FY 13, an increased number of subs were being used as teachers were attending data retreats and instructional planning sessions.
Substitute Non-Licensed	62,349	52,580	54,402	1,822	3.47%	
Occupational Therapist	81,447	23,671	24,518	847	3.58%	
Educ Speech/Lang Pathologist	327,173	347,083	356,699	9,616	2.77%	
School Nurse	116,445	124,260	128,032	3,772	3.04%	
Licensed Nursing Services	95,543	103,405	108,903	5,498	5.32%	
School Social Worker	326,827	325,557	337,070	11,513	3.54%	Modest increase for negotiations and increased cost of Pact IV social workers.
School Psychologist	65,082	41,433	42,261	828	2.00%	
ParaProf/Personal Care Assist	1,007,924	1,078,974	1,143,387	64,413	5.97%	Staffing of special education Para Prof and modest increase for negotiations.
1:1 Paraprofessional	381,714	353,382	386,721	33,340	9.43%	Staffing of special education 1:1 Paraprofessionals and modest increase for negotiations.
Foreign Language Interpreter	13,120	11,276	7,921	(3,355)	-29.76%	
Interpreter for the Deaf	234,678	211,266	218,259	6,992	3.31%	
School Counselor	249,187	269,906	282,348	12,441	4.61%	Modest increase for negotiations and increased cost of Pact IV social workers.



**Willmar Public Schools**

**Expenditures By Object Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Comments On Major Changes</b>
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	
Non-Instructional Support	2,552,090	2,651,408	2,798,505	147,097	5.55%	Addition of third party billing clerical support, accounting clerk/assistant and a modest increase for negotiations.
Therapeutic Rec Ser & DAPE	43,175	46,006	66,031	20,025	43.53%	Addition of 0.25 DAPE teacher at elementary level and modest increase for negotiations.
Cultural Liaison	90,112	197,796	242,070	44,273	22.38%	RLIS grant anticipated for entire year instead of partial year. Addition of bilingual para at each elementary school and modest increase for negotiations.
Other Salary Payments	1,034,891	1,092,192	985,797	(106,395)	-9.74%	FY 13 had increase due to SIG funded activities, shifting Title I staff development funds from the licensed classroom teacher line to this line, 1:1 iPad equipment preparation work and writing of e-textbooks. FY 14 returns to more normal level of spending and continued shifting of non-licensed staff from this line to the new Oth Sal Pay-Non Licensed/Certified line.
Oth Sal Pay-Non Licensed / Certified	0	2,671	32,467	29,796	1115.46%	Non-licensed staff that were included in the Other Salary Payments line are being phased into this line.
Severance/Early Retirement Pay	685,642	700,000	700,000	0	0.00%	
Interdepartmental Employee Salaries	(25,725)	0	0	0	0.00%	
	23,647,145	25,575,955	27,213,542	1,637,587	6.40%	
<b>Employee Benefits</b>						
FICA/Medicare	1,694,367	1,839,837	1,970,616	130,779	7.11%	Directly related to increase in salaries and wages.
PERA	357,366	388,815	426,697	37,882	9.74%	Directly related to increase in salaries and wages that are eligible for PERA.
TRA	1,056,560	1,246,910	1,418,312	171,402	13.75%	Directly related to increase in salaries and wages that are eligible for TRA.
Group Health Insurance	2,929,427	3,097,291	3,259,981	162,690	5.25%	Changes relate to employees benefit choices and positions added.
Group Life Insurance	59,106	62,295	65,217	2,922	4.69%	
Group Dental Insurance	116,017	124,803	129,885	5,083	4.07%	
Long Term Disability	6,557	6,146	6,311	165	2.68%	
TSA - Employer Match	259,052	258,090	234,485	(23,605)	-9.15%	Changes relate to employee benefit choices.
VEBA	1,039,242	866,625	900,610	33,985	3.92%	Changes relate to employee benefit choices and are linked to Group Health Insurance.
Workers Compensation	157,514	240,284	254,674	14,389	5.99%	Directly related to increase in salaries and wages.
Reemployment Compensation	65,174	60,000	60,000	0	0.00%	
Continuing Employee Retiree Benefits	89,091	96,436	95,207	(1,228)	-1.27%	
Interdepartmental Employee Benefits	(4,501)	0	0	0	0.00%	
	7,824,972	8,287,533	8,821,995	534,463	6.45%	

**Willmar Public Schools**

**Expenditures By Object Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

<b>Description</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>	<b>Comments On Major Changes</b>
<b>Purchased Services</b>						
Federal Sub Awards < \$25,000	108,965	56,760	57,460	700	1.23%	
Federal Sub Awards > \$25,000	86,739	3,945	36,164	32,219	816.79%	Title funding for early childhood liaisons.
Consulting Fee/Fee for Service	770,001	918,005	897,308	(20,697)	-2.25%	FY 13 district portion of camera system upgrade for busses and bus monitor additions.
Litigation Costs	0	5,000	5,000	0	0.00%	
Officials	46,187	45,625	42,640	(2,985)	-6.54%	
Communication Services	54,719	53,877	51,516	(2,361)	-4.38%	
Postage & Parcel Services	44,631	40,014	37,175	(2,839)	-7.10%	
Utility Services	692,143	733,554	730,162	(3,391)	-0.46%	
Insurance	125,082	140,053	149,857	9,804	7.00%	
Repairs & Maintenance Services	2,172,545	1,610,193	1,797,559	187,366	11.64%	Due to enrollment there is a bit more funding for deferred maintenance and operating capital. In addition, fund balance is being spent down.
Trans-Contract/Priv	2,524,648	2,598,090	2,649,129	51,040	1.96%	Increase for activities transportation based on scheduled events. Budgeted increase for targeted services transportation.
Transportation Chargeback	0	3,271	(1,280)	(4,551)	-139.13%	
Travel, Conventions/Conference	125,494	148,405	204,191	55,786	37.59%	Some of the required general fund staff development set-aside is being budgeted for attendance at conferences.
Out-Of-State Travel	0	3,183	3,183	0	0.00%	
Entry Fees/Student Travel Allow	43,692	48,315	49,910	1,595	3.30%	
Operating Leases & Rentals	230,480	321,441	393,737	72,296	22.49%	1:1 iPad lease for sophomore/freshman implementation.
Payments To Other MN Districts	627,258	751,111	779,740	28,628	3.81%	Salaries of SW/WC staff previously withheld by SW/WC from federal funds before flowing to district now expensed through district and coded to state special education to increase funding and to help reduce the cross subsidy.
Payments To Out-Of-State Dist	5,972	12,300	10,375	(1,925)	-15.65%	
Special Education Contracted Services	1,530	3,000	1,600	(1,400)	-46.67%	
Payments To Other Agencies	45,347	22,962	22,250	(712)	-3.10%	

**Willmar Public Schools**

**Expenditures By Object Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Comments On Major Changes</b>
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	
Sp Ed Salary Purchased	153,249	207,875	365,684	157,809	75.92%	Salaries of SW/WC staff previously withheld by SW/WC from federal funds before flowing to district now expensed through district and coded to state special education to increase funding and to help reduce the cross subsidy.
Sp Ed Benefits Purchased	48,687	68,127	120,253	52,126	76.51%	
Interdepartmental Services	0	(26,669)	(13,380)	13,288	-49.83%	
	<b>7,907,368</b>	<b>7,768,437</b>	<b>8,390,232</b>	<b>621,796</b>	<b>8.00%</b>	Difference is due to FY 13 budget being coded in this line and Offset Copy Charges line.
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	591,658	618,900	645,181	26,281	4.25%	Additional spending of third party billing money.
Av Supplies	8,383	15,150	15,100	(50)	-0.33%	
Supplies & Material-Non Indiv	649,774	967,320	766,943	(200,377)	-20.71%	A portion of FY 14 curriculum buy cycle purchases are in the textbook line.
Supplies & Materials-Ind Instruc	65,370	135,860	143,096	7,236	5.33%	
Offset Copy Charges	1,078	16,855	0	(16,855)	-100.00%	All expenditures are coded to Interdepartmental Services line.
Fuels	84,786	102,488	99,488	(3,000)	-2.93%	
Gas/Oil Not For Bldg	78,975	75,512	77,420	1,908	2.53%	
Mat Purch For Resale	41,519	49,727	46,727	(3,000)	-6.03%	
Textbooks	6,600	0	165,500	165,500	100.00%	ELL, Agriculture and Foreign Language curriculum buy cycle.
Standardized Tests	48,660	37,888	38,400	512	1.35%	
Workbooks	34,737	35,769	38,173	2,404	6.72%	
Media Resources	26,927	29,050	29,050	0	0.00%	
Periodical & Newspaper	3,424	3,500	3,300	(200)	-5.71%	
Food	7,614	11,264	9,872	(1,392)	-12.36%	
	<b>1,649,506</b>	<b>2,099,283</b>	<b>2,078,249</b>	<b>(21,034)</b>	<b>-1.00%</b>	
<b>Capital Expenditures</b>						
Building Acquisition/Improvement	14,656	0	0	0	0.00%	
Other Equipment Purchases	256,967	194,588	285,396	90,809	46.67%	Curriculum buy cycle for Agriculture.
Other Vehicles Purchased	0	18,828	18,000	(828)	-4.40%	

**Willmar Public Schools**

**Expenditures By Object Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

	FY 11-12	FY 12-13	FY 13-14	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Technology Equipment	676,908	644,710	330,655	(314,055)	-48.71%	In FY 13, many technology operating capital projects were funded including upgrades to the server, network and wireless network. A portion of the computers throughout the district were upgraded and some iPads were purchased (in addition to the leases). In FY 14, the District continues it's support of technology but the expenditures will be less since some of the bigger projects were done in FY 13.
	948,531	858,126	634,051	(224,075)	-26.11%	
<b>Debt Service</b>						
Loan Interest	76	13,188	0	(13,188)	-100.00%	FY 13 final payment of aid anticipation certificates.
Other Debt Service Expenditures	8,000	0	0	0	0.00%	
	8,076	13,188	0	(13,188)	-100.00%	
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	86,124	113,372	126,132	12,760	11.25%	Some recording of licenses for technology is being shifted from supplies to this line.
Chargeback Federal & Non Pub	(1,624)	(1,679)	(1,679)	0	0.00%	
Taxes And Special Assessments	185,432	116,641	116,709	68	0.06%	
	269,932	228,335	241,163	12,828	5.62%	
<b>Total Expenditures</b>	<b>42,255,530</b>	<b>44,830,856</b>	<b>47,379,232</b>	<b>2,548,376</b>	<b>5.68%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2013-2014 Original Budget Comparison Summary  
General Fund**

<b>Program</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Administration</b>	\$ 1,457,917	\$ 1,503,704	\$ 1,579,175	\$ 75,471	5.02%
<b>District Support Services</b>	1,210,693	1,232,186	1,351,226	119,041	9.66%
<b>Elementary And Secondary Regular Inst</b>	19,774,296	22,308,778	23,354,630	1,045,852	4.69%
<b>Vocational Education Instruction</b>	772,922	755,975	925,560	169,584	22.43%
<b>Special Education Instruction</b>	7,579,392	7,865,611	8,437,890	572,278	7.28%
<b>Instructional Support Services</b>	2,392,222	2,595,117	2,981,611	386,495	14.89%
<b>Pupil Support Services</b>	3,564,614	3,690,806	3,704,149	13,343	0.36%
<b>Sites And Buildings</b>	5,370,317	4,725,437	4,895,134	169,697	3.59%
<b>Fiscal And Other Fixed Costs Programs</b>	133,158	153,242	149,857	(3,385)	-2.21%
<b>TOTAL</b>	<b>\$ 42,255,530</b>	<b>\$ 44,830,856</b>	<b>\$ 47,379,232</b>	<b>\$ 2,548,376</b>	<b>5.68%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**General Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b><u>Administration</u></b>						
Board Of Education	51,986	56,967	51,015	(5,952)	-10.45%	FY 13 board salary and benefits was lower because some board seats were empty for part of the year. FY 13 consulting fee budget was higher due to strategic planning sessions.
Office Of The Superintendent	295,130	306,400	313,170	6,770	2.21%	Modest increase for negotiations.
Instructional Administration	130,287	166,834	167,051	218	0.13%	
School Administration	980,514	973,503	1,047,939	74,436	7.65%	Replacement of Roosevelt Principal, modest increase for negotiations, increase in playground supervision at Roosevelt.
	<b>1,457,917</b>	<b>1,503,704</b>	<b>1,579,175</b>	<b>75,471</b>	<b>5.02%</b>	
<b><u>District Support Services</u></b>						
General Administrative Support	3,046	3,240	3,247	7	0.22%	
Other Administrative Support	10,168	10,000	10,000	0	0.00%	
Business Support Services	553,706	596,757	670,647	73,891	12.38%	Accounting Clerk/Assistant added. Modest increase for negotiations. Small increase for tax abatements.
Unemployment Benefits	74,203	62,000	65,000	3,000	4.84%	
Human Resources	460,944	418,330	436,914	18,584	4.44%	Reinstatement of EdMinn Release Time grant and modest increase for negotiations.
Data Processing	58,068	58,559	60,418	1,859	3.18%	
Legal Services	21,312	80,000	80,000	0	0.00%	
School Elections	29,246	3,300	25,000	21,700	657.58%	Possible bond referendum depending on outcome of facility study.
	<b>1,210,693</b>	<b>1,232,186</b>	<b>1,351,226</b>	<b>119,041</b>	<b>9.66%</b>	
<b><u>Elementary And Secondary Regular Instruction</u></b>						
Education - Kindergarten	842,565	885,822	887,420	1,598	0.18%	
Education - Elementary General	5,447,732	6,045,223	6,279,972	234,749	3.88%	Addition of an elementary teacher in each building and modest increase for negotiations. Offset by less supplies and materials budget due to different curriculum buy cycle in FY 14.
Title II, Part A, Teacher Training	185,724	191,424	195,792	4,368	2.28%	
Title III, Part A, English Language Acq.	95,667	87,169	85,488	(1,680)	-1.93%	
Education - Secondary General	1,690,654	2,330,485	2,332,121	1,636	0.07%	
Visual Art	299,616	267,942	255,671	(12,271)	-4.58%	
Business	62,098	66,619	69,393	2,774	4.16%	
Title I, Part A	1,168,992	1,854,155	1,892,973	38,818	2.09%	Increased SIG funding offset by sequestration of federal funding.
Gifted And Talented	51,968	75,958	76,303	345	0.45%	

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**General Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Limited English Proficiency	1,839,387	2,200,847	2,737,169	536,323	24.37%	ELL teacher added at SH, MS, Kennedy and Roosevelt. ELL Coordinator added. Bilingual para added at each elementary building. Modest increase for negotiations.
English	943,383	892,266	1,315,944	423,678	47.48%	Modest increase for negotiations and large increase for curriculum buy cycle.
Foreign Language/Native Language	338,880	282,105	367,354	85,249	30.22%	Modest increase for negotiations and increase for curriculum buy cycle.
Health, Physical Education & Recreation	1,109,666	1,180,975	1,085,977	(94,998)	-8.04%	Addition of 0.25 FTE teacher and modest increase for negotiations. FY 13 was greater due to curriculum buy cycle.
Family Living Science	82,033	91,983	93,149	1,166	1.27%	
Welding	10,423	10,000	10,000	0	0.00%	
Industrial Education	179,776	195,301	197,090	1,789	0.92%	
Mathematics	1,136,304	1,036,592	1,040,054	3,462	0.33%	
Computer Science/Technology Education	159,156	170,441	177,582	7,141	4.19%	
Music	923,640	962,709	1,061,089	98,380	10.22%	Return of teacher who had been on leave and modest increase for negotiations.
Natural Sciences	930,796	1,411,871	1,022,873	(388,998)	-27.55%	Modest increase for negotiations. In FY 13, budget was higher due to curriculum buy cycle.
Social Sciences/Social Studies	1,168,917	907,802	944,404	36,602	4.03%	Addition of 0.5 FTE teacher and modest increase for negotiations.
Other Reg Instruction (Sec)	77,117	82,701	84,394	1,693	2.05%	
Co-Curricular Activities (Non-Athletics)	77,584	73,059	80,517	7,458	10.21%	
Boys/Girls Athletics	252,435	329,299	367,649	38,350	11.65%	Increased budget to start to meet funding needs and trend of actual prior years spending.
Boys Athletics	351,880	344,096	353,043	8,947	2.60%	
Girls Athletics	286,390	271,597	277,310	5,713	2.10%	
Extra-Curricular Activities	61,515	60,336	63,897	3,561	5.90%	
	19,774,296	22,308,778	23,354,630	1,045,852	4.69%	
<b><u>Vocational Education Instruction</u></b>						
Agriculture Education	157,668	167,165	321,703	154,538	92.45%	Curriculum buy in FY 14.
Personal Family Living Science (In-Home)	128,089	136,952	142,663	5,711	4.17%	
Business And Office Education	56,449	63,256	65,677	2,421	3.83%	
Trade And Industrial Education	148,859	158,136	162,916	4,780	3.02%	
Special Needs	256,960	203,467	207,101	3,634	1.79%	
Vocational - General	24,896	27,000	25,500	(1,500)	-5.56%	
	772,922	755,975	925,560	169,584	22.43%	

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**General Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Special Education Instruction</b>						
General Special Education	66,118	120,316	138,145	17,830	14.82%	Addition of 1.25 FTE teacher, addition of para staff, modest increase for negotiations and increased third party billing spending.
Speech/Language Impaired	110,358	121,903	121,362	(542)	-0.44%	
DCD : Mild-Moderate	766,411	727,966	783,963	55,996	7.69%	
DCD: Severe-Profound	543,052	623,265	676,870	53,605	8.60%	
Physically Impaired	449,350	393,080	403,875	10,795	2.75%	
Deaf-Hard Of Hearing	657,007	592,629	614,567	21,939	3.70%	
Visually Impaired	42,936	53,592	54,529	937	1.75%	
Specific Learning Disability	997,513	1,114,024	1,114,869	846	0.08%	
Emotional/Behavioral Disorder	1,191,933	1,210,727	1,262,974	52,248	4.32%	
Other Health Disabilities	518,432	587,178	603,621	16,443	2.80%	
Autistic Spectrum Disorders	289,223	318,838	333,345	14,507	4.55%	
Developmentally Delayed	822,635	929,252	913,393	(15,859)	-1.71%	
Severly Multiply Impaired	286,168	320,229	342,514	22,285	6.96%	
Special Education - Aggregate	831,944	741,313	1,068,612	327,299	44.15%	Salaries of SW/WC staff previously withheld by SW/WC from federal funds before flowing to district now expensed through district and coded to state special education to increase funding and to help reduce the cross subsidy and modest increase for negotiations.
Motor -Ot Pe Adap Pe	6,312	11,300	5,250	(6,050)	-53.54%	
	7,579,392	7,865,611	8,437,890	572,278	7.28%	
<b>Instructional Support Services</b>						
General Instructional Support	690,415	765,093	841,880	76,787	10.04%	Addition of Dean at the Middle School and modest increase for negotiations.
Curriculum Consultant And Development	91,103	142,887	76,783	(66,104)	-46.26%	Recognized savings from using Aimsweb instead of NWEA and using the Director of Teaching and Learning for trainings instead of bringing in consultants.
Educational Media	592,935	596,253	593,419	(2,834)	-0.48%	
Staff Development	145,347	183,948	511,176	327,229	177.89%	State is requiring set aside of 2% of general education aid for staff development again starting in FY 14. Money will be used to fund an additional instructional coach at the Middle School and will probably be used to add additional instructional coaches in other buildings.
Computer Assist Inst	872,422	906,935	958,352	51,417	5.67%	Modest increase for negotiations and continued commitment to technology needs.
	2,392,222	2,595,117	2,981,611	386,495	14.89%	



**Willmar Public Schools  
Expenditures By Program Code**

**FY 2013-2014 Original Budget Comparison Summary**

**General Fund**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
<b><u>Pupil Support Services</u></b>						
Secondary Counseling & Guidance Services	373,379	398,982	420,590	21,607	5.42%	Modest increase for negotiations.
Health Services	174,591	196,517	199,692	3,175	1.62%	
Social Work Services	324,525	294,317	319,207	24,890	8.46%	Modest increase for negotiations and increased cost of Pact IV social workers.
Pupil Transportation	2,535,713	2,638,010	2,606,710	(31,300)	-1.19%	FY 13 district portion of camera system upgrade for busses and bus monitor additions.
Other Pupil Support Services	156,405	162,979	157,950	(5,029)	-3.09%	
	3,564,614	3,690,806	3,704,149	13,343	0.36%	
<b><u>Sites And Buildings</u></b>						
Operations And Maintenance	3,501,029	3,536,895	3,590,448	53,552	1.51%	Modest increase for negotiations. Utility budgets reflect estimated costs based on trends.
Capital Facilities	1,582,352	924,161	1,027,846	103,685	11.22%	Due to enrollment there is a bit more funding for deferred maintenance and operating capital. In addition, fund balance is being spent down.
Health & Safety	286,936	264,380	276,840	12,460	4.71%	Reflects additional MDE approved projects.
	5,370,317	4,725,437	4,895,134	169,697	3.59%	
<b><u>Fiscal And Other Fixed Costs Programs</u></b>						
Retirement Of Nonbonded Obligations	8,076	13,188	0	(13,188)	-100.00%	FY 13 final payment of aid anticipation certificates.
Insurance	125,082	140,053	149,857	9,804	7.00%	Expect increase of insurance premium.
	133,158	153,242	149,857	(3,385)	-2.21%	
<b>Total Expenditures</b>	<b>42,255,530</b>	<b>44,830,856</b>	<b>47,379,232</b>	<b>2,548,376</b>	<b>5.68%</b>	

**Willmar Public Schools  
Revenues By Source  
FY 2013-2014 Original Budget Comparison Summary  
Food Service**

<b>Source</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 39,504	\$ 43,111	\$ 40,160	\$ (2,951)	-6.84%
<b>State Revenue</b>	175,131	181,135	184,500	3,365	1.86%
<b>Federal Revenue</b>	1,687,422	1,763,371	1,827,374	64,003	3.63%
<b>Other Revenues</b>	871,039	812,600	846,350	33,750	4.15%
<b>TOTAL</b>	<b>\$ 2,773,095</b>	<b>\$ 2,800,217</b>	<b>\$ 2,898,384</b>	<b>\$ 98,167</b>	<b>3.51%</b>

Willmar Public Schools						
Revenues By Source						
FY 2013-2014 Original Budget Comparison Summary						
Food Service						
	FY 11-12	FY 12-13	FY 13-14	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	Comments on Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
<b>Local Revenues</b>						
Interest Earnings	\$184.30	50.00	10.00	(40.00)	-80.00%	Interest rates continue to be low.
Gifts And Grants	7,838.09	2,555.51	0.00	(2,555.51)	-100.00%	No known miscellaneous grants at this time.
Miscellaneous Local Revenue	31,481.59	40,505.10	40,150.00	(355.10)	-0.88%	
	39,503.98	43,110.61	40,160.00	(2,950.61)	-6.84%	
<b>State Revenues</b>						
State Aids From CFL	175,130.82	181,135.00	184,500.00	3,365.00	1.86%	State lunch reimbursement increased from 12.0 cents to 12.5 cents per lunch.
	175,130.82	181,135.00	184,500.00	3,365.00	1.86%	
<b>Federal Revenues</b>						
Federal Aids & Grant	135,306	62,696	122,240.00	59,544.00	100.00%	Fresh Fruits and Veggies grant awarded only to Roosevelt in FY 13. Awarded to both Kennedy and Roosevelt in FY 14.
School Lunch Program	166,057.88	196,000.00	197,000.00	1,000.00	0.51%	
Free and Reduced Program	767,224.53	825,000.00	825,000.00	0.00	0.00%	
Commodity Cash Rebate Program	20,400.67	9,060.43	0.00	(9,060.43)	-100.00%	Participating in fruit program instead of rebate program.
Commodity Distribution Program	118,612.26	145,315.00	152,834.00	7,519.00	5.17%	Commodity Entitlement increased.
Special Milk Program	366.93	300.00	300.00	0.00	0.00%	
School Breakfast Program	479,453.82	525,000.00	530,000.00	5,000.00	0.95%	Expected increase in meals to be served.
	1,687,421.60	1,763,371.43	1,827,374.00	64,002.57	3.63%	
<b>Other Revenues</b>						
Food Service Sales To Pupils	694,210.62	665,000.00	697,200.00	32,200.00	4.84%	Based on actual trends.
Food Service Milk Sales	5,863.50	5,200.00	5,200.00	0.00	0.00%	
Food Service Sales To Adults	45,031.58	35,250.00	37,250.00	2,000.00	5.67%	
Special Function Food Sales	125,183.13	106,000.00	106,200.00	200.00	0.19%	
Sale of Equipment	750.00	1,150.00	500.00	(650.00)	100.00%	
	871,038.83	812,600.00	846,350.00	33,750.00	4.15%	
<b>Total Revenues</b>	<b>\$2,773,095.23</b>	<b>\$2,800,217.04</b>	<b>\$2,898,384.00</b>	<b>\$98,166.96</b>	<b>3.51%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2013-2014 Original Budget Comparison Summary  
Food Service Fund**

<b>Object Code Groups</b>	<b><u>FY 11-12</u> Actual Audited</b>	<b><u>FY 12-13</u> Revised Budget</b>	<b><u>FY 13-14</u> Original Budget</b>	<b>Revised vs. Original Difference</b>	<b>Revised vs. Original % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 799,769	\$ 797,777	\$ 818,824	\$ 21,047	2.64%
<b>Employee Benefits</b>	257,951	253,599	256,362	2,763	1.09%
<b>Purchased Services</b>	471,880	532,430	307,755	(224,675)	-42.20%
<b>Supplies and Materials</b>	1,267,825	1,339,004	1,395,291	56,287	4.20%
<b>Capital Expenditures</b>	5,595	76,489	142,000	65,511	85.65%
<b>Other Expenditures</b>	2,089	2,500	2,500	0	0.00%
<b>TOTAL</b>	<b>\$ 2,805,110</b>	<b>\$ 3,001,799</b>	<b>\$ 2,922,732</b>	<b>\$ (79,067)</b>	<b>-2.63%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**Food Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes	
<b>Salaries And Wages</b>							
Administration/Supervision	81,721.83	80,899.35	82,512.58	\$1,613.23	1.99%	Salaries, wages and benefits are higher due to the award of the Fresh Fruits and Veggies grant for Roosevelt and Kennedy and a modest increase for negotiations.	
Non-Instructional Support	676,157.26	672,152.93	691,586.79	19,433.86	2.89%		
Other Salary Payments	16,165.07	19,000.00	19,000.00	0.00	0.00%		
Interdepartmental Salaries	25,725.22	25,724.72	25,724.72	0.00	0.00%		
	799,769.38	797,777.00	818,824.09	21,047.09	2.64%		
<b>Employee Benefits</b>							
FICA/Medicare	58,828.55	58,816.82	60,511.49	1,694.67	2.88%		
PERA	55,185.23	55,290.42	56,946.25	1,655.83	2.99%		
Group Hospitalization	76,336.52	76,567.90	76,058.90	(509.00)	-0.66%		
Group Life Insurance	1,165.93	1,190.59	1,249.26	58.67	4.93%		
Group Dental Insurance	1,020.00	1,025.07	1,020.00	(5.07)	-0.49%		
Long Term Disability	510.86	519.39	611.01	91.62	17.64%		
TSA	4,000.00	3,980.65	4,000.00	19.35	0.49%		
VEBA	21,588.22	16,822.40	16,471.14	(351.26)	-2.09%		
Workers Compensation	34,814.87	34,885.14	34,992.93	107.79	0.31%		
Chargeback	4,500.62	4,500.62	4,500.62	0.00	0.00%		
	257,950.80	253,599.00	256,361.60	2,762.60	1.09%		
<b>Purchased Services</b>							
Consulting Fee/Fee for Service	29,791.68	12,000.00	17,000.00	5,000.00	41.67%		
Communication Services	1,101.54	1,225.00	1,225.00	0.00	0.00%		
Postage & Parcel Services	4,112.12	4,225.00	4,225.00	0.00	0.00%		
Utility Services	53,619.33	48,350.00	48,975.00	625.00	1.29%		
Repairs & Maintenance Services	379,221.11	460,700.00	230,700.00	(230,000.00)	-49.92%	FY 13 had remodels for Middle School kitchen and part of Kennedy kitchen remodel. FY 14 includes Kennedy kitchen remodel and other smaller projects.	
Transportation Chargeback	0.00	730.00	730.00	0.00	100.00%		
Travel, Conventions/Conference	4,034.41	5,200.00	4,500.00	(700.00)	-13.46%		
Interdepartment Misc Svcs	0.00	0.00	400.00	400.00	0.00%		
	471,880.19	532,430.00	307,755.00	(224,675.00)	-42.20%		

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**Food Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Supplies And Materials</u></b>						
Supplies & Material-Non Inst	57,299.26	78,625.00	74,125.00	(4,500.00)	-5.72%	
Food	929,181.50	943,264.00	997,282.00	54,018.00	5.73%	Fresh Fruits and Veggies grant purchases includes both Roosevelt and Kennedy in FY 14.
Commodities	118,612.26	145,315.00	152,834.00	7,519.00	5.17%	
Milk	162,731.79	171,800.00	171,050.00	(750.00)	-0.44%	
	<u>1,267,824.81</u>	<u>1,339,004.00</u>	<u>1,395,291.00</u>	<u>56,287.00</u>	<u>4.20%</u>	
<b><u>Capital Expenditures</u></b>						
Other Equipment Purchases	5,006.78	70,988.67	135,500.00	64,511.33	90.88%	Includes equipment purchases throughout kitchens.
Technology Equipment	588.29	5,500.00	6,500.00	1,000.00	18.18%	
	<u>5,595.07</u>	<u>76,488.67</u>	<u>142,000.00</u>	<u>65,511.33</u>	<u>85.65%</u>	
<b><u>Other Expenditures</u></b>						
Dues & Memberships	2,089.25	2,500.00	2,500.00	0.00	0.00%	
	<u>2,089.25</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>0.00%</u>	
<b>Total Expenditures</b>	<b><u>\$2,805,109.50</u></b>	<b><u>\$3,001,798.67</u></b>	<b><u>\$2,922,731.69</u></b>	<b><u>-\$79,066.98</u></b>	<b><u>-2.63%</u></b>	

**Willmar Public Schools  
Revenues By Source Code  
FY 2013-2014 Original Budget Comparison Summary  
Community Service Fund**

<b>Source</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,405,742	\$ 1,428,658	\$ 1,352,619	\$ (76,039)	-5.32%
<b>State Revenue</b>	896,723	893,341	895,152	1,812	0.20%
<b>Federal Revenue</b>	34,989	35,360	32,532	(2,829)	-8.00%
<b>TOTAL</b>	<b>\$ 2,337,454</b>	<b>\$ 2,357,360</b>	<b>\$ 2,280,303</b>	<b>\$ (77,056)</b>	<b>-3.27%</b>

**Willmar Public Schools**  
**Revenues By Source Code**  
**FY 2013-2014 Revised Budget Comparison Summary**  
**Community Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Local Revenues</u></b>						
Property Tax Levy	366,992.05	379,706.77	350,191.55	(29,515.22)	-7.77%	FY 13 had a large levy adjustment for School Age Care which is not in the FY 12
Misc County Tax Rev	869.63	0.00	0.00	0.00	0.00%	
Prop Tax Shift Recog	(1,362.49)	0.00	0.00	0.00	0.00%	
SES Tuition From MN School Dist	75,801.25	0.00	0.00	0.00	0.00%	
Tuition from Patrons	113,649.31	78,750.00	80,850.00	2,100.00	2.67%	
Fees from Patrons	652,352.69	725,096.62	720,127.88	(4,968.74)	-0.69%	
Admission Revenue	465.00	800.00	400.00	(400.00)	-50.00%	
Interest Earnings	185.26	64.00	50.00	(14.00)	-21.88%	
Rent	14,368.80	15,000.00	16,000.00	1,000.00	6.67%	
Gifts & Bequests	144,344.48	179,400.00	138,500.00	(40,900.00)	-22.80%	Child Guides have an expiring Bremer Grant.
Miscellaneous Local Revenue	38,076.43	49,841.00	46,500.00	(3,341.00)	-6.70%	
	1,405,742.41	1,428,658.39	1,352,619.43	(76,038.96)	-5.32%	
<b><u>State Revenues</u></b>						
Abatement Aid	0.00	44.18	44.18	0.00	0.00%	
Disparity Reduction Aid	85.42	80.66	80.66	0.00	0.00%	
Homestead Market Value Credit	28,118.33	1,700.11	1,700.11	0.00	0.00%	
Other State Credits	19.63	0.00	0.00	0.00	0.00%	
State Aid Adjustment	1,362.49	0.00	0.00	0.00	0.00%	
State Aids From MDE	833,035.70	851,989.69	853,751.18	1,761.49	0.21%	
Nonpublic Aid	34,101.12	39,526.26	39,576.33	50.07	0.13%	
	896,722.69	893,340.90	895,152.46	1,811.56	0.20%	
<b><u>Federal Revenues</u></b>						
Federal Aids & Grant	34,989.20	35,360.33	32,531.50	(2,828.83)	-8.00%	
	34,989.20	35,360.33	32,531.50	(2,828.83)	-8.00%	
<b>Total Revenues</b>	<b>2,337,454.30</b>	<b>2,357,359.62</b>	<b>2,280,303.39</b>	<b>(77,056.23)</b>	<b>-3.27%</b>	



**Willmar Public Schools  
Expenditures By Object Code  
FY 2013-2014 Original Budget Comparison Summary  
Community Service Fund**

<b>Object Code Groups</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,557,843	\$ 1,624,406	\$ 1,619,046	\$ (5,360)	-0.33%
<b>Employee Benefits</b>	\$ 416,299	\$ 451,882	\$ 432,110	\$ (19,772)	-4.38%
<b>Purchased Services</b>	\$ 284,020	\$ 264,526	\$ 285,055	\$ 20,529	7.76%
<b>Supplies and Materials</b>	\$ 133,799	\$ 95,961	\$ 89,765	\$ (6,196)	-6.46%
<b>Capital Expenditures</b>	\$ 49,152	\$ 13,595	\$ 17,200	\$ 3,605	26.52%
<b>Other Expenditures</b>	\$ 3,315	\$ 3,488	\$ 3,566	\$ 77	2.21%
<b>TOTAL</b>	<b>\$ 2,444,428</b>	<b>\$ 2,453,857</b>	<b>\$ 2,446,741</b>	<b>\$ (7,117)</b>	<b>-0.29%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**Community Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	93,757.72	94,488.24	95,527.30	1,039.06	1.10%	
EC/SR/ABE Admin/Supervision	251,249.40	261,118.44	269,869.26	8,750.82	3.35%	ABE increased costs.
Licensed Classroom Teacher	617,184.39	714,416.13	683,496.38	(30,919.75)	-4.33%	One less Child Guide for 2014.
Non-Licensed Classroom Teacher	312,568.80	281,012.07	294,843.05	13,830.98	4.92%	Increased para support for ABE/ECFP.
Licensed Instructional Support	9,245.50	9,074.69	9,226.69	152.00	1.67%	
Substitute Salary	2,857.78	3,220.00	1,120.00	(2,100.00)	-65.22%	
Substitute Non-Licensed	590.78	500.00	0.00	(500.00)	-100.00%	
Licensed Nursing Services	9,027.01	8,163.36	7,740.36	(423.00)	-5.18%	
Non-Instructional Support	115,438.64	121,588.99	129,127.86	7,538.87	6.20%	Increased staffing to cover increased participation.
Oth Sal Pay-Non Lic/Cert.	0.00	14,802.07	9,769.86	(5,032.21)	-34.00%	
Other Salary Payments	145,923.09	116,021.92	118,324.85	2,302.93	1.98%	
	1,557,843.11	1,624,405.91	1,619,045.61	(5,360.30)	-0.33%	
<b>Employee Benefits</b>						
FICA/Medicare	115,688.09	122,301.41	119,669.98	(2,631.43)	-2.15%	
PERA	39,514.88	38,900.06	39,491.06	591.00	1.52%	
TRA	47,750.53	58,451.38	60,825.41	2,374.03	4.06%	
Group Hospitalization	135,264.23	148,916.59	142,291.71	(6,624.88)	-4.45%	
Group Life Insurance	2,606.64	2,965.07	2,839.96	(125.11)	-4.22%	
Group Dental Insur	6,005.20	6,658.56	6,341.26	(317.30)	-4.77%	
Long Term Disability	135.65	193.44	218.00	24.56	12.70%	
TSA - Employer Match	11,591.17	12,487.03	7,852.45	(4,634.58)	-37.12%	
VEBA	43,017.49	45,614.20	36,850.97	(8,763.23)	-19.21%	
Workers Compensation	14,724.71	15,393.86	15,729.17	335.31	2.18%	
	416,298.59	451,881.60	432,109.97	(19,771.63)	-4.38%	Decrease is driven by the decrease in the salary and wages section and employee benefit choices.

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**Community Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	109,353.78	141,253.00	145,565.00	4,312.00	3.05%	
Communication Services	2,715.00	4,883.00	5,850.00	967.00	19.80%	
Postage & Parcel Services	6,041.44	5,921.00	5,775.00	(146.00)	-2.47%	
Utility Services	15,536.11	20,750.00	15,350.00	(5,400.00)	-26.02%	
Repairs & Maintenance Services	18,538.40	6,379.00	20,500.00	14,121.00	221.37%	Field improvements WCER share.
Trans-Contract/Priv	4,993.35	6,139.00	5,450.00	(689.00)	-11.22%	
Transportation Chargeback	0.00	308.00	500.00	192.00	62.34%	
Travel, Conventions/Conference In-Service	10,254.77	9,919.77	10,010.00	90.23	0.91%	
Operating Leases & Rentals	2,271.00	3,478.00	8,245.00	4,767.00	137.06%	
Print/Offset/Toner	5,642.64	5,331.00	5,560.00	229.00	4.30%	
Payments To Other MN Districts	1,164.42	1,164.00	0.00	(1,164.00)	-100.00%	
Chargeback Offset Copy Charges	107,509.53	59,000.00	60,200.00	1,200.00	2.03%	
	0.00	0.00	700.00	700.00	0.00%	
	284,020.44	264,525.77	285,055.00	20,529.23	7.76%	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	98,999.55	56,257.14	50,325.72	(5,931.42)	-10.54%	Larger investments in 2013 thus able to reduce 2014.
Supplies & Material-Non Indiv	4,090.44	4,000.00	3,500.00	(500.00)	-12.50%	
Gas/Oil Not For Bldg	4,648.28	4,522.00	4,750.00	228.00	5.04%	
Textbooks & Workbooks	6,947.40	17,431.61	15,163.84	(2,267.77)	-13.01%	
Standardized Tests	2,567.97	0.00	375.00	375.00	100.00%	
Milk	2,128.35	2,500.00	2,800.00	300.00	12.00%	
Food	14,416.85	11,250.00	12,850.00	1,600.00	14.22%	
	133,798.84	95,960.75	89,764.56	(6,196.19)	-6.46%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2013-2014 Original Budget Comparison Summary**  
**Community Service Fund**

Description	FY 11-12 Actual Audited	FY 12-13 Revised Budget	FY 13-14 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Capital Expenditures</b>						
Other Equipment Purchases	21,088.04	2,807.00	2,200.00	(607.00)	-21.62%	
Other Vehicles Purchased	9,502.43	0.00	0.00	0.00	0.00%	
Technology Equipment	18,561.47	10,788.00	15,000.00	4,212.00	39.04%	Program and room changes have created the need to invest in more technology.
	49,151.94	13,595.00	17,200.00	3,605.00	26.52%	
<b>Other Expenditures</b>						
Dues & Memberships	1,247.00	1,156.00	1,231.00	75.00	6.49%	
Federal And Nonpublic Indirect Costs	1,623.86	1,882.35	1,884.59	2.24	0.12%	
Taxes And Special Assessments	444.14	450.00	450.00	0.00	0.00%	
	3,315.00	3,488.35	3,565.59	77.24	2.21%	
<b>Total Expenditures</b>	<b>\$ 2,444,427.92</b>	<b>\$ 2,453,857.38</b>	<b>\$ 2,446,740.73</b>	<b>\$ (7,116.65)</b>	<b>-0.29%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2013-2014 Original Budget Comparison Summary  
Community Service Fund**

<b>Program</b>	<b>FY 11-12 Actual Audited</b>	<b>FY 12-13 Revised Budget</b>	<b>FY 13-14 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 2,422,836	\$ 2,433,153	\$ 2,425,584	\$ (7,569)	-0.31%
<b>Pupil Support Services</b>	21,592	20,705	21,157	452	2.18%
<b>TOTAL</b>	<b>\$ 2,444,428</b>	<b>\$ 2,453,857</b>	<b>\$ 2,446,741</b>	<b>\$ (7,117)</b>	<b>-0.29%</b>

**Willmar Public Schools  
Expenditures By Program Code**

**FY 2013-2014 Original Budget Comparison Summary  
Community Service Fund**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments on Major Changes</b>
<b><u>Community Education And Services</u></b>						
General Community Education	442,684.94	241,637.19	254,738.05	13,100.86	5.42%	Investments in facilities and services increased.
Adult Basic And Continuing Education	647,693.82	712,156.39	663,278.36	(48,878.03)	-6.86%	Less grant resources creating reduction of costs.
Recreation	108,657.44	129,772.62	128,227.88	(1,544.74)	-1.19%	
School Age Care	340,488.19	323,831.45	346,315.95	22,484.50	6.94%	Participation increases creating more expenses.
Early Childhood And Family Education	253,822.91	377,307.70	376,060.51	(1,247.19)	-0.33%	
School Readiness	177,769.74	264,366.78	284,294.18	19,927.40	7.54%	New initiatives/investments in programming.
Preschool Screening	15,048.78	15,680.38	20,925.22	5,244.84	33.45%	
Youth Development/Youth Services	424,160.98	349,575.61	333,324.25	(16,251.36)	-4.65%	One less Child Guide for 2014.
Other Community Programs	12,509.31	18,824.44	18,419.63	(404.81)	-2.15%	
	2,422,836.11	2,433,152.56	2,425,584.03	(7,568.53)	-0.31%	
<b><u>Pupil Support Services</u></b>						
Secondary Counseling	10,575.00	10,425.00	10,577.00	152.00	1.46%	
Health Services	11,016.81	10,279.82	10,579.70	299.88	2.92%	
	21,591.81	20,704.82	21,156.70	451.88	2.18%	
<b>Total Expenditures</b>	<b>\$ 2,444,427.92</b>	<b>\$ 2,453,857.38</b>	<b>\$ 2,446,740.73</b>	<b>\$ (7,116.65)</b>	<b>-0.29%</b>	