

2012-2013 Original Budget Summary

WILLMAR PUBLIC SCHOOLS

Independent School District No. 347
Willmar, Minnesota 56201
www.willmar.k12.mn.us

June 11, 2012



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

WILLMAR PUBLIC SCHOOLS

2012-2013 Original Budget Summary

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2012-13 ORIGINAL BUDGET SUMMARY

Multiple Measurements Rating (MMR), Focus and Priority Schools

The Minnesota Department of Education (MDE) applied for a waiver of the No Child Left Behind requirements. MDE was granted the waiver but it required the state to move to a growth model measurement for evaluating student achievement. Prior to the waiver, MDE calculated whether a district and schools were making Adequate Yearly Progress. Post waiver, MDE calculates MMR and a Focus Rating (FR) to determine student achievement. MMR is the measurement of the school performance in proficiency, student growth, achievement gap reduction and graduation rates. FR is used to identify focus schools. Based on schools scores, the school can be rated as Reward School (the highest 15% of Title I schools in the state), Focus School (the 10% of Title I schools making the biggest contribution to the state's achievement gap) and Priority School (the 5% most-persistently low-performing Title I schools in the state).

Sadly, Kennedy Elementary was rated as a Priority School and Roosevelt Elementary was rated as a Focus School. The Middle School and the High School received scores but not ratings because they do not receive Title I money.

As a result of the Focus and Priority ratings, the schools will be required to complete and implement Comprehensive School Improvement Plans (CSIP) by September, 2012. The planning and future implementation of this instructional plan played a big role in the 2012-13 Original Budget. The District is proposing many strategic changes that will impact instruction:

- Addition of Director of Teaching and Learning in place of the Director of Curriculum and Instruction
- Addition of Curriculum and Assessment Coordinator
- Addition of 2 English Language Learner (ELL) teachers using the new Literacy Aid
- Addition of 2 instructional coaches/interventionists using the new Literacy Aid
- Addition of a 0.5 FTE Assistant Principal at each elementary school
- Maintaining current teacher staffing.

Another large impact on the budget was the salary settlements for 2011-2013. The majority of the labor contracts settled for around 3% over the two years. The teachers union settled for 7.63% over the two years and increased their work day by 30 minutes in 2012-13.

Technology has been a big focus. A community group formed to partner with the District by raising money to provide 1:1 iPads to 11th and 12th graders. In addition, the District began the

creation of the technology capital list similar to the capital facilities list used for planning the use of operating capital funds. The budget reflects a shift in spending more of the operating capital funds on technology while still continuing up-keep of the facilities.

Additional budget impacts relate to funding or money received in FY 12 that will not be received in FY 13. These items include SW/WC Cooperative VEBA grant (only for new participants), revenue from a building sale and lawsuit settlement proceeds.

The state aid payment shift is expected to remain at 64.3%/35.7%. The District borrowed \$3,438,321 through the aid anticipation borrowing program to fill the cash gap in 2011-12. The District will repay the aid anticipation certificates in September, 2012. At the time of this budget, the District is not anticipating needing to borrow money until the winter aid anticipation offering if at all. The cash position will be monitored throughout the year and the appropriate steps will be taken.

The general education formula increased \$50 to \$5,224 per student which resulted in a \$229,519 funding increase for the District. The District also received \$215,000 of the new Literacy Aid which will be used to fund ELL teachers and instructional coaches/interventionists.

The 2% staff development set-aside requirement was repealed through FY 2013. The District values staff development and continues to set-aside 0.5% for staff development purposes, however, instead of allocating it to the sites the plan is to keep final approval centralized with the Director of Teaching and Learning.

Enrollment

The District uses a combination of data sources and systems to estimate enrollment. Enrollment data is entered into the Schoolfinances.com Enpro system. Weekly seat count is reviewed. AMCPU's are calculated using the What-If system from the Minnesota Department of Education (MDE). The Minnesota Automated Reporting Student System (MARSS) data is reviewed.

The District is experiencing relatively flat enrollment with slight increases or decreases each year.

E-12 Student enrollment projection increased from 3,991 Average Daily Memberships (ADM) in the FY 2012 Revised Budget to 3,995 ADM's in the FY 2013 Original Budget. While ADM only increased 4 students, Adjusted Marginal Cost Pupil Units (AMCPU) increased 11 students resulting in increased general aid of \$59,138.

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 unassigned fund balance is projected at \$5,716,973 or 13.38% 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 \$4,303,018 or 9.76% 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 \$2,643,970.

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 planning to implement to help its struggling schools will not be able to be sustained for more than 2-3 years. The District finds itself in very challenging times instructionally. 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. In a year or two, the District will need to plan and implement financial changes to keep the District solvent.

The following page presents the FY 2013 Original Budget by fund and category followed by an explanation of the change from the FY 2012 revised budget to the FY 2013 original budget.

Willmar Public Schools
Original Budget Projected Fund Balances
FY 2012-2013

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2012	2012-2013	2012-2013	2012-2013	6/30/2013
General Fund					
Unassigned	\$5,716,972.93	\$34,163,042.51	(\$34,989,663.52)	(\$587,333.99)	\$4,303,017.93
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items	\$35,541.49	\$0.00	\$0.00		\$35,541.49
Inventory	\$50,749.97	\$0.00	\$0.00		\$50,749.97
Restricted/Reserved For:					
Staff Development	\$19,238.46	\$125,550.73	(\$144,789.19)		\$0.00
Health & Safety	\$0.00	\$399,272.30	(\$235,975.04)	(\$156,149.43)	\$7,147.83
Deferred Maintenance	(\$0.00)	\$276,816.63	(\$275,422.83)	(\$1,393.80)	(\$0.00)
Operating Capital	\$320,311.20	\$889,474.53	(\$1,239,332.81)	\$29,547.08	(\$0.00)
Learning & Development	\$0.00	\$944,738.79	(\$962,708.54)	\$17,969.75	\$0.00
Area Learning Center	\$0.00	\$933,335.17	(\$1,040,601.52)	\$107,266.35	\$0.00
Gifted & Talented	\$1,646.94	\$55,084.56	(\$56,731.50)		\$0.00
Basic Skills	\$0.00	\$4,313,447.62	(\$4,540,310.52)	\$226,862.90	\$0.00
Career and Tech Programs	\$0.00	\$79,216.80	(\$442,447.94)	\$363,231.14	\$0.00
Safe Schools	\$504.27	\$138,183.60	(\$138,183.60)		\$504.27
Total - General Fund	\$7,344,965.26	\$42,318,163.24	(\$44,066,167.01)	\$0.00	\$5,596,961.49
Food Service Fund					
Nonspendable	\$19,897.67	\$0.00	\$0.00		\$19,897.67
Restricted/Reserved	\$356,803.68	\$2,484,928.42	(\$2,609,992.59)		\$231,739.51
Total - Food Service Fund	\$376,701.35	\$2,484,928.42	(\$2,609,992.59)	\$0.00	\$251,637.18
Community Education Fund					
Nonspendable (Prepaid Items)	\$681.22	\$0.00	\$0.00		\$681.22
Restricted	\$61,000.87	\$58,592.18	(\$51,483.00)		\$68,110.05
Restricted/Reserved For:					
Community Education	\$287,922.43	\$1,013,968.41	(\$988,883.00)	(\$68,486.51)	\$244,521.33
ECFE	\$2,276.97	\$241,960.52	(\$299,454.00)	\$55,216.51	\$0.00
School Readiness	\$25,779.81	\$201,849.92	(\$240,899.73)	\$13,270.00	\$0.00
Adult Basic Ed	\$15,289.21	\$629,000.00	(\$637,797.00)		\$6,492.21
Total - Community Education Fund	\$392,950.51	\$2,145,371.03	(\$2,218,516.73)	\$0.00	\$319,804.81
Debt Service Fund					
Restricted	\$565,889.20	\$2,583,643.51	(\$2,598,200.00)		\$551,332.71
Total - Debt Service Fund	\$565,889.20	\$2,583,643.51	(\$2,598,200.00)	\$0.00	\$551,332.71
Fiduciary (Scholarships) Fund					
Assigned	\$34,417.41	\$396.41	(\$750.00)		\$34,063.82
Total - Fiduciary Fund	\$34,417.41	\$396.41	(\$750.00)	\$0.00	\$34,063.82
Propriety (Delta Dental) Fund					
Assigned	\$67,712.91	\$220,500.00	(\$219,204.63)		\$69,008.28
Total - Propriety Fund	\$67,712.91	\$220,500.00	(\$219,204.63)	\$0.00	\$69,008.28
TOTALS - ALL FUNDS	\$8,782,636.64	\$49,753,002.61	(\$51,712,830.96)	\$0.00	\$6,822,808.29

FY 2013 Original Budget Compared to FY 2012 Revised Budget

General Fund Revenue increased \$559,796 from FY 12 Revised Budget

- Local Revenue decreased \$57,786. The District received the SW/WC cooperative VEBA grant in FY 12 for employees totaling over \$200,000. This decrease is offset by an increase to the Health and Safety levy based on approved projects.
- State Revenue increased \$1,267,730. E-12 Student enrollment projection increased from 3,991 Average Daily Memberships (ADM) in the FY 2012 Revised Budget to 3,995 ADM's in the FY 2013 Original Budget. The increase and the student grade level pupil unit ratings caused an increase in Adjusted Marginal Cost Pupil Units (AMCPU) of 11.43 which increases aid \$59,138. In addition, 2011 legislation increased the formula \$50 per student resulting in an increase of \$229,519. Literacy Aid is a new aid starting in FY 13 in the amount of \$215,000. Compensatory revenue increased \$482,067 as the District's free and reduced percentage increased from 51.4% to 53.9% and the compensatory formula increased \$50 per compensatory pupil unit. Gifted and talented aid and operating capital aid experienced a small increase. There was an increase of \$29,587 to deferred maintenance and integration aid due to the aid/levy split. As federal entitlements are reduced and programs are evaluated the District is covering the lack of federal funding with state funding. State special education funding is driven by reimbursable special education expenditures. As those expenditures increase so does the revenue. The estimated increase to state special education aid is \$216,105.
- Federal Revenue and Other Revenues decreased \$650,148. Federal Title (NCLB) entitlements are expected to be reduced in FY 13 and prior year carryover entitlements are smaller. In addition, the Microsoft Settlement funding ended in FY 12.

General Fund Expenditures increased by \$1,326,556 from FY 12 Revised Budget

- Salaries & Wages increased \$1,745,959. The increases to salary and wages are two-fold. First, contracted salary settlements between 3% and 7.63% drove a large portion of the increase. Second, the plan to improve instruction of the District includes creating a Director of Teaching and Learning to replace the Director of Curriculum, adding a Curriculum and Assessment Coordinator, adding two ELL teachers, adding two

instructional coaches/interventionists and hiring a 0.5 FTE Assistant Principal at each elementary school. These increases are offset by retired staff being replaced with staff at a lesser salary.

- Employee Benefits increased \$320,511 due to the increase in salaries driving up trailing benefits and increases to the TRA contribution which is offset by a decrease to VEBA benefits since the District will not receive the SW/WC cooperative VEBA grant for employees to the same extent in FY 13.
- Purchased Services decreased \$496,651. Supplemental Education Services requirement through Title I was eliminated. The District still needs to set-aside money but is using it for interventionists in the Salary and Wages area. In FY 12, the District did additional capital projects as a result of proceeds from selling a building and the settlement of a lawsuit. The decrease is offset by the expected cost of leases for iPads.
- Supplies and Materials decreased \$137,117 due to the re-evaluation of gifted and talented spending, the end of the Microsoft settlement money and federal special education purchases being reduced due to a decrease of the entitlement. Also, some small textbook purchases are eliminated as a result of the move to iPads.
- Capital Expenditures decreased \$26,161. The decrease of capital facility spending was offset by an increase to technology replacement spending and the replacement of a District maintenance van.
- Other Expenditures decreased \$86,548 because indirect cost chargeback to Title programs may be eliminated to focus more money on instructional programming as federal funding is reduced. In FY 12, two years of assessments for the Roosevelt road were paid.

Food Service Budget Summary

Food Service revenue decreased \$157,481. At the time of this budget the District has applied for but not yet been awarded the Fresh Fruits and Veggies grant. The District also anticipates a slight reduction to food sales with the implementation of the new federal food mandates.

Food Service expenditures decreased \$264,506. At the time of this budget the District has applied for but not yet been awarded the Fresh Fruits and Veggies grant thus decreasing expenditures for salaries, benefits, supplies and food. Expenditures also decreased because the

cost for Phase II of the Middle School Remodel is less than the costs of the previous year's remodel at Roosevelt and Phase I at the Middle School.

Community Education Budget Summary

Community Education revenue decreased \$122,058 mainly due to the elimination of Supplemental Education Services and decreased participation of special education students in the early childhood programs.

Community Education expenditures decreased \$180,725 due to the elimination of Supplemental Education Services expenditures and a conscious decrease in spending in all other areas.

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 2012-2013 Original Budget Comparison Detail
General Fund**

Source	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Revised Budget	<u>FY 12-13</u> Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Local Revenue	\$ 6,710,491	\$ 5,159,297	\$ 5,101,511	\$ (57,786)	-1.13%
State Revenue	32,619,043	34,150,701	35,418,432	1,267,730	3.58%
Federal Revenue	3,583,236	2,377,911	1,768,020	(609,891)	-34.50%
Other Revenues	702,374	70,457	30,200	(40,257)	-133.30%
TOTAL	\$ 43,615,144	\$ 41,758,367	\$ 42,318,163	\$ 559,796	1.32%

Willmar Public Schools						
REVENUES						
FY 2012-2013 Original Budget Comparison Detail						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	3,855,015	3,952,926	4,165,745	212,819	5.11%	The Health and Safety levy increased based on approved projects.
County Apportionment	77,090	69,334	69,334	0	0.00%	
Miscellaneous County Tax Revenue	8,069	4,000	2,837	(1,163)	-41.00%	
Property Tax Shift Recognition Revenue	1,648,511	0	0	0	0.00%	
Tuition From Minnesota School Dist	21,620	20,000	20,000	0	0.00%	
Tuition From Patrons	5,654	5,550	5,650	100	1.77%	
Fees From Patrons	288,459	304,435	302,729	(1,707)	-0.56%	
Admissions - Student activities	109,135	121,978	121,978	0	0.00%	
Med Assistance From Dept of HS	156,220	100,000	100,000	0	0.00%	
Interest Earnings	23,574	1,612	1,612	0	0.00%	
Rent	32,855	35,643	35,800	157	0.44%	
Tournaments	17,590	11,456	11,456	0	0.00%	
Gifts & Bequests	257,705	374,454	111,638	(262,816)	-235.42%	The District received a VEBA grant from the SW/WC Service Cooperative in FY 12. The grant is a one-time per participant amount so future grant money received will be much lower than in FY 12.
Miscellaneous Local Revenue	208,995	157,908	152,732	(5,176)	-3.39%	
	6,710,491	5,159,297	5,101,511	(57,786)	-1.13%	
State Revenues						
Endowment Fund Apportionment	113,306	121,186	110,681	(10,505)	-9.49%	
General Education Aid	29,482,217	29,661,547	30,700,091	1,038,544	3.38%	Enrollment estimates increased from 3,991 average daily membership (ADM) in the FY 12 revised budget to 3,995 ADM in FY 13 original budget. This increase and the student grade level pupil unit ratings caused an increase in Adjusted Marginal Cost Pupil Units (AMCPU) of 11.43 which increases aid \$59,138. In addition, 2011 legislation increased the formula allowance \$50 per student resulting in an increase of \$229,519. Literacy Aid is a new aid starting in FY 13 in the amount of \$215,000. Compensatory revenue increased \$482,067 as the District's free and reduced percentage increased from 51.4% to 53.9% and the compensatory formula increased \$50 per compensatory pupil unit. The remaining increase is due to a small increase in operating capital aid and gifted and talented aid.
Shared Time Aid	11,529	11,529	11,529	0	0.00%	
Abatement Aid	106	0	0	0	0.00%	

Willmar Public Schools						
REVENUES						
FY 2012-2013 Original Budget Comparison Detail						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments on Major Changes
Disparity Reduction Aid	298	0	0	0	0.00%	
Homestead Market Value Credit	101,466	0	0	0	0.00%	
Other State Credits	92	0	0	0	0.00%	
State Aid Adjustments For Prop Taxes	(1,648,511)	0	0	0	0.00%	
State Aids From MDE	535,026	519,482	543,069	23,587	4.34%	Increase to deferred maintenance and integration aid due to the aid/levy split.
Special Education Aid	4,010,310	3,825,758	4,041,863	216,105	5.35%	As federal entitlements are reduced and programs are evaluated the District is covering a lack of federal funding with state funding. State special education funding is driven by reimbursable special education expenditures. As those expenditures increase so does the revenue.
Other State Agency Revenue	4,003	2,000	2,000	0	0.00%	
Other Aid From MDE	9,200	9,200	9,200	0	0.00%	
	32,619,043	34,150,701	35,418,432	1,267,730	3.58%	
Federal Revenues						
Federal Aids & Grant	2,500,248	1,701,428	1,355,838	(345,590)	-25.49%	Federal Title (NCLB) entitlements are expected to be reduced in FY 13 and prior year carryover of entitlements is lower.
Federal Aids Received Through State	1,082,988	676,483	412,182	(264,301)	-64.12%	Federal special education entitlements are expected to be reduced in FY 13 and prior year carryover of entitlements is lower.
	3,583,236	2,377,911	1,768,020	(609,891)	-34.50%	
Other Revenues						
COM Rev Producing Act (Contra)	(21,534)	(17,687)	(16,500)	1,187	-7.19%	
Sale of Material - Rev Producing Act	35,893	24,150	23,000	(1,150)	-5.00%	
Sales Of Materials For Resale	23,001	24,685	23,700	(985)	-4.15%	
Sale Of Real Property	280,114	0	0	0	0.00%	
Sale of Equipment	50	0	0	0	0.00%	
Insurance Recovery	2,779	5,690	0	(5,690)	-100.00%	
Health & Safety Other Rev	2,088	690	0	(690)	-100.00%	
Microsoft and Other Settlements	379,983	32,929	0	(32,929)	-100.00%	Microsoft settlement funding ended in FY 12.
	702,374	70,457	30,200	(40,257)	-133.30%	
Total Revenues	43,615,144	41,758,367	42,318,163	559,796	1.32%	

Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2012 - 2013 Original Budget Comparison Summary
General Fund

Object Code Groups	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Salaries and Wages	\$ 23,944,081	\$ 23,543,535	\$ 25,289,494	\$ 1,745,959	7.42%
Employee Benefits	7,554,842	7,912,514	8,233,025	320,511	4.05%
Purchased Services	7,417,357	8,122,687	7,626,036	(496,651)	-6.11%
Supplies and Materials	1,573,048	2,153,143	2,016,027	(137,117)	-6.37%
Capital Expenditures	902,541	713,164	687,003	(26,161)	-3.67%
Debt Service	0	8,076	14,638	6,563	81.26%
Other Expenditures	248,078	286,492	199,944	(86,548)	-30.21%
TOTAL	\$ 41,639,948	\$ 42,739,611	\$ 44,066,167	\$ 1,326,556	3.10%

Willmar Public Schools						
Expenditures By Object Code						
FY 2012 - 2013 Original Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	1,327,968	1,309,249	1,452,518	143,268	10.94%	Increase is \$28k for Director of Teaching and Learning, \$80k for Elementary Assistant Principal (0.5 FTE at Kennedy and 0.5 FTE at Roosevelt), \$39k estimated contract salary increases.
Licensed Classroom Teacher	14,286,705	13,709,076	15,074,465	1,365,390	9.96%	Contract increase for salary settlement which includes 30 minute addition to teacher work day. Addition of 2 ELL positions and 0.5 FTE interventionists at each elementary building funded with Literacy Aid (\$120k). Title I set-aside used for additional interventionists.
Non-Licensed Classroom Paras	378,794	367,337	355,282	(12,055)	-3.28%	EduJobs position eliminated when funding ended.
Licensed Instructional Support	640,798	568,598	665,189	96,591	16.99%	Instructional coaches at 0.5 FTE per elementary building covered with Literacy Aid (\$40k). Curriculum Coordinator new position (\$40k). Remaining increase is related to contract salary increases.
Substitute Salary	330,386	342,571	301,266	(41,305)	-12.06%	Federal Title funding is decreased which caused the budget for substitutes to be decreased. The Title substitute money was mainly used to cover substitute teachers when classroom teachers went for staff development. The district will need to look at a different model for teacher staff development.
Substitute Non-Licensed	57,460	59,296	54,236	(5,060)	-8.53%	
Occupational Therapist	81,608	81,648	65,405	(16,242)	-19.89%	Retired occupational therapist replaced at lesser salary.
Educ Speech/Lang Pathologist	330,438	330,330	350,291	19,961	6.04%	Contracted salary increases.
School Nurse	118,900	115,849	124,123	8,274	7.14%	
Licensed Nursing Services	90,449	94,835	95,681	845	0.89%	
School Social Worker	334,414	327,919	319,898	(8,021)	-2.45%	
School Psychologist	65,461	65,041	41,391	(23,650)	-36.36%	Retired psychologist replaced at lesser salary.
ParaProf/Personal Care Assist	815,662	1,016,819	1,046,729	29,911	2.94%	Contracted salary increases.
One-2-one Paraprofessional	530,944	383,194	400,998	17,805	4.65%	Contracted salary increases.
Foreign Language Interpreter	1,969	10,239	10,102	(137)	-1.34%	
Interpreter for the Deaf	207,178	230,762	233,763	3,001	1.30%	
School Counselor	247,102	247,526	269,906	22,380	9.04%	Contracted salary increases.
Non-Instructional Support	2,455,966	2,548,974	2,631,005	82,032	3.22%	Contracted salary increases.
Therapeutic Rec Ser & DAPE	48,303	43,412	46,382	2,970	6.84%	
Cultural Liaison	85,570	87,987	89,610	1,623	1.84%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2012 - 2013 Original Budget Comparison Summary						
General Fund						
	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
	Actual	Revised	Original	Original	Original	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Other Salary Payments	973,275	989,934	961,253	(28,681)	-2.90%	Gifted and Talented program is being re-evaluated and spending will increase \$13k but is offset by a decrease in Title funding.
Severance/Early Retirement Pay	560,456	612,941	700,000	87,059	14.20%	Severance is normally estimated at \$700,000 in the original budget. Actual retirement data is not usually available until the revised budget.
Interdepartmental Employee Salaries	(25,725)	0	0	0	0.00%	
	23,944,081	23,543,535	25,289,494	1,745,959	7.42%	
Employee Benefits						
FICA/Medicare	1,715,545	1,693,653	1,816,298	122,645	7.24%	Contract settlements and position additions.
PERA	340,487	356,966	366,246	9,280	2.60%	
TRA	1,012,914	1,053,114	1,249,441	196,327	18.64%	Rate increase from 6.0% to 6.5%, contract settlements and position additions.
Group Health Insurance	2,996,784	2,939,928	3,068,837	128,908	4.38%	Rate increase of 1.5% and position additions.
Group Life Insurance	55,123	59,460	61,232	1,772	2.98%	Positions added.
Group Dental Insurance	118,122	116,728	122,351	5,623	4.82%	Positions added.
Long Term Disability	6,248	6,395	6,306	(89)	-1.38%	
TSA - Employer Match	270,939	257,731	275,335	17,604	6.83%	TSA step increases and positions additions.
VEBA	835,694	1,041,229	859,255	(181,975)	-17.48%	In FY 12, SW/WC cooperative VEBA grants for employees.
Workers Compensation	115,364	225,233	236,931	11,698	5.19%	Contract settlements and position additions.
Reemployment Compensation	53,244	73,041	73,041	0	0.00%	
Continuing Employee Retiree Benefits	38,878	89,036	97,752	8,716	9.79%	Principal retirement offset by end of retirement benefit for past retiree.
Interdepartmental Employee Benefits	(4,501)	0	0	0	0.00%	
	7,554,842	7,912,514	8,233,025	320,511	4.05%	
Purchased Services						
Federal Sub Awards < \$25,000	94,836	91,320	25,960	(65,360)	-71.57%	Supplemental Education Services requirement through Title I was eliminated. District still needs to set-aside money but is using it for interventionists in the licensed classroom teacher line.
Federal Sub Awards > \$25,000	92,588	146,722	0	(146,722)	-100.00%	
Consulting Fee/Fee for Service	898,677	821,917	916,438	94,521	11.50%	In FY 12, moved savings on fees for services (snow plowing) to repairs & maintenance services (\$85k).
Litigation Costs	0	10,000	10,000	0	0.00%	
Officials	45,403	45,212	45,390	178	0.39%	
Communication Services	129,860	42,629	41,479	(1,150)	-2.70%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2012 - 2013 Original Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments On Major Changes
Postage & Parcel Services	41,272	45,055	51,419	6,364	14.13%	
Utility Services	680,098	691,990	692,890	900	0.13%	
Insurance	126,236	130,000	140,000	10,000	7.69%	Increase to property insurance premium.
Repairs & Maintenance Services	1,619,583	2,139,883	1,578,960	(560,922)	-26.21%	In FY 12, moved savings on fees for services (snow plowing) to repairs and maintenance services (\$84k). In FY 12, the District did additional projects with the money received from a building sale and lawsuit settlement. In addition, some operating capital funding was shifted to cover technology replacements/upgrades.
Trans-Contract/Priv	2,463,593	2,547,584	2,565,507	17,923	0.70%	Increase to transportation contracts of 1.54% offset by reduced activities transportation.
Travel, Conventions/Conference	129,748	156,645	132,075	(24,570)	-15.69%	Staff Development program is being re-evaluated. It is expected that staff development will be focused on improving school's performance.
Out-Of-State Travel	0	3,183	3,183	0	0.00%	
Entry Fees/Student Travel Allow	28,282	32,760	34,900	2,140	6.53%	
Operating Leases & Rentals	194,020	238,350	406,359	168,008	70.49%	Expected leases for iPads.
Payments To Other MN Districts	695,886	722,584	725,002	2,418	0.33%	
Payments To Out-Of-State Dist	10,241	12,300	12,300	0	0.00%	
Special Education Contracted Services	5,749	35,750	35,750	0	0.00%	
Payments To Other Agencies	9,614	16,628	14,309	(2,319)	-13.95%	
Sp Ed Salary Purchased	116,169	145,833	147,772	1,938	1.33%	
Sp Ed Benefits Purchased	35,501	46,342	46,343	1	0.00%	
	7,417,357	8,122,687	7,626,036	(496,651)	-6.11%	
Supplies And Materials						
Supplies & Material-Non Inst	589,467	626,603	582,399	(44,204)	-7.05%	Gifted and Talented program spending is being re-evaluated with less money spent on supplies. JH fundraising has been less profitable which means there is less profit to spend.
Av Supplies	8,358	17,230	12,450	(4,780)	-27.74%	
Supplies & Material-Non Indiv	461,413	987,891	946,954	(40,937)	-4.14%	Microsoft settlement money ended in FY 12 (\$31k).
Supplies & Materials-Ind Instruc	170,091	138,767	114,994	(23,773)	-17.13%	Federal special education supply purchases are reduced as a result of reduced federal funding.
Offset Copy Charges	325	(5,924)	(9,150)	(3,226)	54.46%	
Fuels	93,376	102,488	102,488	0	0.00%	
Gas/Oil Not For Bldg	53,953	75,512	75,512	0	0.00%	
Mat Purch For Resale	39,309	59,727	59,727	0	0.00%	
Textbooks	54,098	15,436	0	(15,436)	-100.00%	Small textbook purchases are eliminated as the district makes a shift to iPads.

Willmar Public Schools						
Expenditures By Object Code						
FY 2012 - 2013 Original Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments On Major Changes
Standardized Tests	20,280	53,012	53,012	0	0.00%	
Workbooks	29,547	38,980	38,980	0	0.00%	
Media Resources	38,308	29,624	29,050	(574)	-1.94%	
Periodical & Newspaper	3,926	4,300	3,500	(800)	-18.60%	
Food	10,599	9,497	6,111	(3,387)	-35.66%	
	1,573,048	2,153,143	2,016,027	(137,117)	-6.37%	
Capital Expenditures						
Building Acquisition/Improvement	7,011	14,656	0	(14,656)	-100.00%	In FY 12, Roosevelt garage project.
Other Equipment Purchases	222,873	264,975	117,058	(147,917)	-55.82%	In FY 12, other equipment purchases included the purchase of baseball field fencing, Kennedy dividing gym door, and Senior High sound shell among others which was above and beyond normal purchases.
Other Vehicles Purchased	13,327	0	18,000	18,000	100.00%	Expected replacement of maintenance van.
Technology Equipment	659,330	433,533	551,944	118,411	27.31%	Technology continues to be a strong focus in the district. A technology capital plan was put together to plan for yearly technology replacements/upgrades.
	902,541	713,164	687,003	(26,161)	-3.67%	
Debt Service						
Loan Interest	0	76	13,188	13,113	17285.21%	Aid anticipation certificates
Other Debt Service Expenditures	0	8,000	1,450	(6,550)	-81.88%	Aid anticipation certificates
	0	8,076	14,638	6,563	81.26%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	98,878	102,739	95,688	(7,051)	-6.86%	
Chargeback Federal & Non Pub	(1,679)	(1,679)	(12,379)	(10,700)	637.47%	Indirect cost chargeback to Title programs may be eliminated to focus more money on instructional programming as federal funding is reduced.
Taxes And Special Assessments	150,878	185,432	116,635	(68,797)	-37.10%	Two years worth of assessments for the Roosevelt road were paid in FY 12.
	248,078	286,492	199,944	(86,548)	-30.21%	
Total Expenditures	41,639,948	42,739,611	44,066,167	1,326,556	3.10%	

**Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
General Fund**

Program	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Administration	\$ 1,487,485	\$ 1,461,282	\$ 1,569,823	\$ 108,541	7.43%
District Support Services	1,107,463	1,209,118	1,291,509	82,391	6.81%
Elementary And Secondary Regular Inst	19,909,637	20,111,524	21,824,493	1,712,969	8.52%
Vocational Education Instruction	837,705	795,809	829,910	34,101	4.29%
Special Education Instruction	7,512,129	7,603,713	7,615,932	12,218	0.16%
Instructional Support Services	2,423,744	2,396,562	2,543,960	147,398	6.15%
Pupil Support Services	3,546,214	3,673,205	3,697,076	23,871	0.65%
Sites And Buildings	4,689,335	5,350,322	4,538,826	(811,496)	-15.17%
Fiscal And Other Fixed Costs Programs	126,236	138,076	154,638	16,563	12.00%
TOTAL	\$ 41,639,948	\$ 42,739,611	\$ 44,066,167	\$ 1,326,556	3.10%

Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
General Fund

	FY 10-11	FY 11-12	FY 12-13		Revised vs.	Revised vs.
Description	Actual	Revised	Original		Original	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Administration						
Board Of Education	47,402	54,146	53,234	(912)	-1.68%	
Office Of The Superintendent	302,454	297,941	300,700	2,758	0.93%	
Instructional Administration	123,580	131,566	223,964	92,399	70.23%	Director of Teaching and Learning position and restructuring of Curriculum and Assessment Coordinator.
School Administration	1,014,050	977,629	991,925	14,296	1.46%	Estimated salary settlement and staffing changes. Assistant Principal for elementary schools is shown on General Instructional Support line.
	1,487,485	1,461,282	1,569,823	108,541	7.43%	
District Support Services						
General Administrative Support	3,045	3,046	3,240	194	6.36%	
Other Administrative Support	5,073	10,000	11,000	1,000	10.00%	
Business Support Services	524,264	570,752	580,073	9,321	1.63%	
Unemployment Benefits	47,769	74,041	74,041	0	0.00%	
Human Resources	366,517	434,774	461,185	26,411	6.07%	Addition of Electronics Records Project person to coordinate and transition the district to electronic file-keeping.
Data Processing	58,893	57,258	57,330	71	0.12%	
Legal Services	77,019	30,000	80,000	50,000	166.67%	Legal fees were unusually low in FY 12. FY 13 estimates that legal fees will return to normal.
School Elections	24,882	29,246	24,640	(4,606)	-15.75%	Board member election in November should be less expensive than FY 12 referendum election.
	1,107,463	1,209,118	1,291,509	82,391	6.81%	
Elementary And Secondary Regular Instruction						
Education - Kindergarten	793,900	805,460	870,836	65,376	8.12%	Contract settlements.

Willmar Public Schools						
Expenditures By Program Code						
FY 2012-2013 Original Budget Comparison Summary						
General Fund						
	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
	Actual	Revised	Original	Original	Original	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Education - Elementary General	5,751,182	5,574,991	6,410,898	835,908	14.99%	Addition of 2 instructional coaches/interventionists, addition of two classroom teachers, severance increased for estimated retirements and contract settlement. Technology continues to be a strong focus in the district. A technology plan was put together to plan for yearly technology replacements/upgrades. As such, more capital funds are focused on technology.
Title II, Part A, Teacher Training	275,540	190,642	180,939	(9,703)	-5.09%	
Title III, Part A, English Language Acq.	85,487	108,570	72,051	(36,519)	-33.64%	Reduction in federal funding causes expenditures to be picked up in Limited English Proficiency line.
Safe & Drug-Free Schools	7,813	0	0	0	0.00%	
Education - Secondary General	1,625,819	1,735,403	2,308,956	573,554	33.05%	Technology continues to be a strong focus in the district. A technology plan was put together to plan for yearly technology replacements/upgrades. As such, more capital funds are focused on technology. In addition, there will be 1:1 iPad leases at the secondary. Contract settlements also contributed to the increase.
Visual Art	377,148	299,969	319,337	19,368	6.46%	
Business	61,260	62,100	66,619	4,519	7.28%	
Title I, Part A	1,406,589	1,232,554	1,098,909	(133,645)	-10.84%	Reduction in federal funding.
Gifted And Talented	58,185	86,802	56,732	(30,070)	-34.64%	Carryover funds were spent in FY 12. FY 13 budget reflects annual funding.
Limited English Proficiency	1,807,903	1,855,356	2,051,225	195,869	10.56%	Addition of 2 ELL positions (\$105k) covered by Literacy Aid. Title III expenditures reduced due to federal funding decrease is picked up by Limited English Proficiency. (\$36k).
English	831,647	941,445	928,403	(13,043)	-1.39%	FY 12 curriculum buy offset by contract settlements.

Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
General Fund

	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
Description	Actual	Revised	Original	Original	Original	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Foreign Language/Native Language	282,836	339,110	282,994	(56,115)	-16.55%	Retired teacher replaced at lesser cost and elimination of a partial position.
Health, Physical Education & Recreation	972,381	1,113,721	1,194,114	80,393	7.22%	Contract settlements.
Family Living Science	83,644	86,496	91,604	5,109	5.91%	
Welding	4,520	10,200	10,000	(200)	-1.96%	
Industrial Education	182,055	195,711	205,308	9,598	4.90%	
Mathematics	1,182,102	1,151,748	1,104,299	(47,449)	-4.12%	FY 12 severance payment reflected in this line but severance is reflected in Education-Elementary General and Education-Secondary General offset by salary increases.
Computer Science/Technology Education	157,283	159,050	171,065	12,015	7.55%	Contract settlements.
Music	1,007,305	917,593	972,570	54,978	5.99%	Contract settlements.
Natural Sciences	973,739	937,685	1,410,498	472,813	50.42%	Curriculum buy in FY 13.
Social Sciences/Social Studies	888,053	1,214,540	881,502	(333,038)	-27.42%	Curriculum buy in FY 12.
Other Reg Instruction (Sec)	76,553	77,331	82,912	5,581	7.22%	
Co-Curricular Activities (Non-Athletics)	75,217	75,175	76,335	1,160	1.54%	
Boys/Girls Athletics	261,188	262,967	289,831	26,865	10.22%	Football helmet repairs/replacements due to new regulations.
Boys Athletics	337,663	328,873	347,823	18,950	5.76%	Boys Golf not in FY 12 budget in error.
Girls Athletics	284,490	281,923	279,247	(2,676)	-0.95%	
Extra-Curricular Activities	58,134	66,113	59,487	(6,626)	-10.02%	
	19,909,637	20,111,524	21,824,493	1,712,969	8.52%	All lines are increased by salary settlements and reduced by SW/WC VEBA grant not budgeted for FY 13.
Vocational Education Instruction						
Agriculture Education	217,106	158,195	166,541	8,346	5.28%	Contract settlements.
Personal Family Living Science (In-Home)	129,987	130,004	138,126	8,122	6.25%	Contract settlements.
Business And Office Education	56,947	59,281	63,258	3,977	6.71%	Contract settlements.
Trade And Industrial Education	147,619	148,820	158,137	9,317	6.26%	Contract settlements.
Special Needs	256,795	262,165	276,848	14,683	5.60%	Contract settlements.
Vocational - General	29,250	37,343	27,000	(10,343)	-27.70%	Reduction of federal Carl Perkins funding.
	837,705	795,809	829,910	34,101	4.29%	

Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
General Fund

	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
Description	Actual	Revised	Original	Original	Original	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Special Education Instruction</u>						
Litigation Costs	46,913	85,577	90,758	5,182	6.05%	
Speech/Language Impaired	177,203	131,449	133,158	1,709	1.30%	
DCD : Mild-Moderate	673,448	777,245	788,894	11,649	1.50%	
DCD: Severe-Profound	452,949	559,388	561,255	1,867	0.33%	
Physically Impaired	328,682	437,963	387,553	(50,410)	-11.51%	
Deaf-Hard Of Hearing	571,304	663,049	610,578	(52,471)	-7.91%	
Visually Impaired	21,810	40,241	41,601	1,360	3.38%	
Specific Learning Disability	1,053,909	998,400	1,015,158	16,758	1.68%	
Emotional/Behavioral Disorder	1,121,124	1,162,032	1,291,038	129,005	11.10%	
Other Health Disabilities	521,434	522,607	546,589	23,982	4.59%	
Autistic Spectrum Disorders	514,490	301,511	313,205	11,694	3.88%	
Developmentally Delayed	797,837	837,578	855,486	17,908	2.14%	
Severly Multiply Impaired	305,086	284,826	310,196	25,370	8.91%	
Special Education - Aggregate	917,656	790,428	658,962	(131,466)	-16.63%	
Motor -Ot Pe Adap Pe	8,283	11,419	11,500	81	0.71%	
						The large differences by program category for special education is caused by the continued effort to code staff to the disabilities of the children they serve. The overall difference is caused by contract settlements offset by reduction of federal funding.
	7,512,129	7,603,713	7,615,932	12,218	0.16%	
<u>Instructional Support Services</u>						
General Instructional Support	638,473	690,526	798,193	107,667	15.59%	Assistant Principal at elementary schools and contract settlement estimate.
Curriculum Consultant And Development	58,299	101,226	129,476	28,250	27.91%	Curriculum dollars are being allocated for staff that are writing curriculum and that are part of the curriculum buy cycle.
Educational Media	596,211	604,974	610,702	5,728	0.95%	
Staff Development	141,779	177,767	144,789	(32,978)	-18.55%	Less carryover funds from prior year as the money is expected to be spent.
Computer Assist Inst	988,981	822,069	860,800	38,731	4.71%	Shifting to Director of Instructional Technology and estimated contract settlements.

Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
General Fund

Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments On Major Changes
	2,423,744	2,396,562	2,543,960	147,398	6.15%	
<u>Pupil Support Services</u>						
Secondary Counseling & Guidance Services	370,670	374,671	397,492	22,821	6.09%	Contract settlements.
Health Services	212,496	223,129	225,055	1,926	0.86%	
						Retired social worker replaced at lesser salary. Also, FY 12 severance payment for retired social worker does not appear in FY 13.
Social Work Services	351,005	381,636	336,787	(44,849)	-11.75%	
Pupil Transportation	2,451,602	2,533,348	2,576,839	43,491	1.72%	Increase to transportation contracts.
Other Pupil Support Services	160,441	160,420	160,902	482	0.30%	
	3,546,214	3,673,205	3,697,076	23,871	0.65%	
<u>Sites And Buildings</u>						
Operations And Maintenance	3,323,582	3,486,570	3,457,506	(29,064)	-0.83%	FY 12 includes severance payments for retiring custodian.
						In FY 12, the District did additional capital projects with the money received from a building sale and lawsuit settlement. In addition, some of the capital money is being used to fund technology equipment replacements.
Capital Facilities	1,094,897	1,573,894	845,346	(728,549)	-46.29%	
Health & Safety	270,856	289,858	235,975	(53,883)	-18.59%	Reflects anticipated MDE approved projects.
	4,689,335	5,350,322	4,538,826	(811,496)	-15.17%	
<u>Fiscal And Other Fixed Costs Programs</u>						
Retirement Of Nonbonded Obligations	0	8,076	14,638	6,563	81.26%	Aid anticipation certificates.
Insurance	126,236	130,000	140,000	10,000	7.69%	Increase to property insurance premium.
	126,236	138,076	154,638	16,563	12.00%	
Total Expenditures	41,639,948	42,739,611	44,066,167	1,326,556	3.10%	

**Willmar Public Schools
Revenues By Source
FY 2012-2013 Original Budget Comparison Summary
Food Service**

Source	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Revised Budget	<u>FY 12-13</u> Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Local Revenue	\$ 17,355	\$ 39,147	\$ 38,670	\$ (477)	-1.22%
State Revenue	175,246	180,835	180,835	-	0.00%
Federal Revenue	1,550,022	1,569,128	1,445,023	(124,105)	-7.91%
Other Revenues	797,883	853,300	820,400	(32,900)	-3.86%
TOTAL	\$ 2,540,506	\$ 2,642,410	\$ 2,484,928	\$ (157,481)	-5.96%

Willmar Public Schools						
Revenues By Source						
FY 2012-2013 Original Budget Comparison Summary						
Food Service						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	\$2,793.71	50.00	50.00	0.00	0.00%	
Gifts And Grants	9,544.50	6,338.09	287.62	(6,050.47)	-95.46%	FY 12 SW/WC cooperative VEBA grant and Midwest Dairy grant not expected in FY 13.
Miscellaneous Local Revenue	5,017.08	32,758.84	38,332.80	5,573.96	17.02%	Montevideo and NLS purchased additional shared service days.
	17,355.29	39,146.93	38,670.42	(476.51)	-1.22%	
State Revenues						
State Aids From CFL	175,246.23	180,835.00	180,835.00	0.00	0.00%	
	175,246.23	180,835.00	180,835.00	0.00	0.00%	
Federal Revenues						
Federal Aids & Grant	131,376	135,600	0.00	(135,600.00)	-100.00%	Fresh Fruits and Veggies grant not awarded at the time of this budget.
School Lunch Program	160,336.14	160,000.00	160,000.00	0.00	0.00%	
Free and Reduced Program	710,187.82	700,000.00	700,000.00	0.00	0.00%	
Commodity Cash Rebate Program	10,138.34	19,487.89	9,000.00	(10,487.89)	-53.82%	FY 12 included a large prior year rebate received late. FY 13 reflects commodities expected to be received.
Commodity Distribution Program	120,548.20	128,740.00	150,723.00	21,983.00	17.08%	FY 13 includes carryover money from prior year.
Special Milk Program	314.31	300.00	300.00	0.00	0.00%	
School Breakfast Program	417,121.10	425,000.00	425,000.00	0.00	0.00%	
	1,550,022.31	1,569,127.89	1,445,023.00	(124,104.89)	-7.91%	
Other Revenues						
Food Service Sales To Pupils	681,316.24	699,000.00	670,000.00	(29,000.00)	-4.15%	New food mandates may decrease food service sales.
Food Service Milk Sales	5,844.00	5,200.00	5,200.00	0.00	0.00%	
Food Service Sales To Adults	52,352.12	42,350.00	39,200.00	(3,150.00)	-7.44%	New food mandates may decrease food service sales.
Special Function Food Sales	58,370.29	106,000.00	106,000.00	0.00	0.00%	
Sale of Equipment	0.00	750.00	0.00	(750.00)	-100.00%	
	797,882.65	853,300.00	820,400.00	(32,900.00)	-3.86%	
Total Revenues	\$2,540,506.48	\$2,642,409.82	\$2,484,928.42	(\$157,481.40)	-5.96%	

**Willmar Public Schools
Expenditures By Object Code
FY 2012-2013 Original Budget Comparison Summary
Food Service Fund**

Object Code Groups	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Revised Budget	<u>FY 12-13</u> Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Salaries and Wages	\$ 719,454	\$ 780,798	\$ 762,178	\$ (18,619)	-2.38%
Employee Benefits	215,081	250,815	244,574	(6,241)	-2.49%
Purchased Services	197,973	509,662	361,430	(148,232)	-29.08%
Supplies and Materials	1,220,700	1,281,375	1,229,023	(52,352)	-4.09%
Capital Expenditures	71,161	49,849	10,288	(39,561)	-79.36%
Other Expenditures	1,056	2,000	2,500	500	25.00%
TOTAL	\$ 2,425,425	\$ 2,874,498	\$ 2,609,993	\$ (264,506)	-9.20%

Willmar Public Schools
Expenditures By Object Code
FY 2012-2013 Original Budget Comparison Summary
Food Service Fund

	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	
Description						Comments on Major Changes
Salaries And Wages						Salaries, wages and benefits experienced are lower due to Fresh Fruits and Veggies grant not being awarded at time of budget. SW/WC cooperative VEBA grant was received in FY 12 and will be lower in FY 13..
Administration/Supervision	70,891.13	78,231.40	79,578.34	\$1,346.94	1.72%	
Non-Instructional Support	597,310.70	663,719.99	643,753.91	(19,966.08)	-3.01%	
Other Salary Payments	17,993.03	13,120.97	13,120.97	0.00	0.00%	
Severence/Early Retirement Pay	7,533.60	0.00	0.00	0.00	0.00%	
Interdepartmental Salaries	25,725.22	25,725.22	25,725.22	0.00	0.00%	
	719,453.68	780,797.58	762,178.44	(18,619.14)	-2.38%	
Employee Benefits						
FICA/Medicare	51,906.55	57,424.21	56,004.87	(1,419.34)	-2.47%	
PERA	48,202.63	53,885.53	52,609.86	(1,275.67)	-2.37%	
Group Hospitalization	70,559.22	75,135.21	75,368.13	232.92	0.31%	
Group Life Insurance	938.00	1,174.01	1,179.98	5.97	0.51%	
Group Dental Insurance	935.00	1,021.77	1,020.00	(1.77)	-0.17%	
Long Term Disability	540.30	513.19	510.56	(2.63)	-0.51%	
TSA	4,000.00	3,959.18	4,000.00	40.82	1.03%	
VEBA	14,979.16	21,426.04	16,402.01	(5,024.03)	-23.45%	
Workers Compensation	18,519.38	31,774.99	32,977.50	1,202.51	3.78%	
Chargeback	4,500.62	4,500.62	4,500.62	0.00	0.00%	
	215,080.86	250,814.75	244,573.53	(6,241.22)	-2.49%	
Purchased Services						Phase III of Middle School Remodel to be planned in FY 13. Expect architect services to be less.
Consulting Fee/Fee for Service	50,007.74	35,000.00	15,500.00	(19,500.00)	-55.71%	
Communication Services	1,860.23	1,220.00	1,225.00	5.00	0.41%	
Postage & Parcel Services	2,797.49	4,062.00	4,105.00	43.00	1.06%	
Utility Services	55,996.11	49,460.00	50,000.00	540.00	1.09%	
Repairs & Maintenance Services	85,785.10	414,749.90	285,200.00	(129,549.90)	-31.24%	
Travel, Conventions/Conference	1,526.44	5,170.00	5,400.00	230.00	4.45%	
	197,973.11	509,661.90	361,430.00	(148,231.90)	-29.08%	Construction for Phase II Middle School Remodel.
Supplies And Materials						
Supplies & Material-Non Inst	49,195.78	65,987.28	64,475.00	(1,512.28)	-2.29%	Fresh Fruits and Veggies grant purchases.
Food	909,439.17	940,083.04	854,700.00	(85,383.04)	-9.08%	Fresh Fruits and Veggies grant purchases.
Commodities	120,548.20	128,740.00	150,723.00	21,983.00	17.08%	FY 13 includes carryover funding from prior year.
Milk	141,516.94	146,565.00	159,125.00	12,560.00	8.57%	Milk budget increased due to increased usage.
	1,220,700.09	1,281,375.32	1,229,023.00	(52,352.32)	-4.09%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2012-2013 Original Budget Comparison Summary						
Food Service Fund						
	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
Description	Actual	Revised	Original	Original	Original	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Capital Expenditures</u>						
Other Equipment Purchases	63,936.50	48,848.58	5,787.62	(43,060.96)	-88.15%	FY 12 equipment purchases completed Roosevelt remodel. Middle School remodel equipment purchases will not take place until Phase III in FY 14.
Technology Equipment	7,224.86	1,000.00	4,500.00	3,500.00	350.00%	FY 13 point of sale machines to be replaced.
	71,161.36	49,848.58	10,287.62	(39,560.96)	-79.36%	
<u>Other Exepnditures</u>						
Dues & Memberships	1,056.25	2,000.00	2,500.00	500.00	25.00%	
	1,056.25	2,000.00	2,500.00	500.00	25.00%	
Total Expenditures	\$2,425,425.35	\$2,874,498.13	\$2,609,992.59	-\$264,505.54	-9.20%	

**Willmar Public Schools
Revenues By Source Code
FY 2012-2013 Original Budget Comparison Summary
Community Service Fund**

Source	FY10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Local Revenue	\$ 1,350,880	\$ 1,363,665	\$ 1,250,937	\$ (112,728)	-8.27%
State Revenue	896,839	868,775	866,434	(2,341)	-0.27%
Federal Revenue	35,884	34,989	28,000	(6,989)	-19.98%
TOTAL	\$ 2,283,602	\$ 2,267,429	\$ 2,145,371	\$ (122,058)	-5.38%

Willmar Public Schools						
Revenues By Source Code						
FY 2012-2013 Original Budget Comparison Summary						
Community Service Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	Comments on Major Changes
<u>Local Revenues</u>						
Property Tax Levy	352,467.70	395,098.98	381,406.88	(13,692.10)	-3.47%	Levy decreased due to a population decrease in 2010 Census from 2008 estimate.
Misc County Tax Rev	1,102.66	0.00	0.00	0.00	0.00%	
SES Tuition From MN School Dist	92,301.00	80,000.00	0.00	(80,000.00)	-100.00%	Revenue eliminated due to states NCLB waiver thus in essence cancelling SES programming.
Tuition from Patrons	88,706.35	99,150.00	67,000.00	(32,150.00)	-32.43%	Anticipated decrease in the number of special education students in WCER early childhood programs.
Fees from Patrons	594,906.14	607,022.00	629,030.00	22,008.00	3.63%	Cardinal Place increased participation; overall increase in CER programs generally.
Admission Revenue	576.00	500.00	500.00	0.00	0.00%	
Interest Earnings	3,448.39	54.00	0.00	(54.00)	-100.00%	
Rent	17,944.50	16,000.00	16,000.00	0.00	0.00%	
Gifts & Bequests	184,309.47	132,715.65	136,000.00	3,284.35	2.47%	Child Guide program grants have offset expiring ABE/DEED grants.
Miscellaneous Local Revenue	15,117.55	33,124.00	21,000.00	(12,124.00)	-36.60%	Revenue from partnerships with ABE programming have not been renewed as of yet for 2013 school year.
	1,350,879.76	1,363,664.63	1,250,936.88	(112,727.75)	-8.27%	
<u>State Revenues</u>						
Abatement Aid	10.39	0.00	0.00	0.00	0.00%	
Disparity Reduction Aid	85.54	0.00	0.00	0.00	0.00%	
Homestead Market Value Credit	29,131.09	0.00	0.00	0.00	0.00%	
Other State Credits	26.38	0.00	0.00	0.00	0.00%	
State Aids From MDE	832,336.53	825,533.00	823,191.97	(2,341.03)	-0.28%	
Nonpublic Aid	35,248.78	43,242.18	43,242.18	0.00	0.00%	
	896,838.71	868,775.18	866,434.15	(2,341.03)	-0.27%	
<u>Federal Revenues</u>						
Federal Aids & Grant	35,883.79	34,989.20	28,000.00	(6,989.20)	-19.98%	Federal Adult Basic Education funding entitlement has been cut annually for a few years and anticipate trend continuing.
	35,883.79	34,989.20	28,000.00	(6,989.20)	-19.98%	
Total Revenues	2,283,602.26	2,267,429.01	2,145,371.03	(122,057.98)	-5.38%	

**Willmar Public Schools
Expenditures By Object Code
FY 2012-2013 Original Budget Comparison Summary
Community Service Fund**

Object Code Groups	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Salaries and Wages	\$ 1,467,956	\$ 1,521,316	\$ 1,514,790	\$ (6,526)	-0.43%
Employee Benefits	\$ 379,635	\$ 411,722	\$ 391,885	\$ (19,837)	-4.82%
Purchased Services	\$ 297,524	\$ 302,163	\$ 228,891	\$ (73,272)	-24.25%
Supplies and Materials	\$ 84,705	\$ 109,304	\$ 68,405	\$ (40,899)	-37.42%
Capital Expenditures	\$ 19,663	\$ 53,200	\$ 13,000	\$ (40,200)	-75.56%
Other Expenditures	\$ 3,258	\$ 1,537	\$ 1,546	\$ 9	0.59%
TOTAL	\$ 2,252,742	\$ 2,399,241	\$ 2,218,517	\$ (180,725)	-7.53%

Willmar Public Schools
Expenditures By Object Code
FY 2012-2013 Original Budget Comparison Summary
Community Service Fund

	FY 10-11	FY 11-12	FY 12-13	Revised vs.	Revised vs.	
Description	Actual Audited	Revised Budget	Original Budget	Original Difference	Original % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	88,175.01	88,410.15	93,822.00	5,411.85	6.12%	
EC/SR/ABE Admin/Supervision	254,504.12	255,807.17	254,237.00	(1,570.17)	-0.61%	
Licensed Classroom Teacher	576,525.14	607,229.11	635,604.00	28,374.89	4.67%	Increase due to contract adjustments.
Non-Licensed Classroom Teacher	284,021.94	315,104.91	308,456.00	(6,648.91)	-2.11%	
Licensed Instructional Support	10,831.08	9,850.66	9,850.00	(0.66)	-0.01%	
Substitute Salary	1,656.10	3,320.00	2,720.00	(600.00)	-18.07%	
Substitute Non-Licensed	452.64	600.00	500.00	(100.00)	-16.67%	
Licensed Nursing Services	9,024.07	10,455.23	10,455.00	(0.23)	0.00%	
Non-Instructional Support	108,870.33	106,305.15	107,046.00	740.85	0.70%	
Other Salary Payments	133,895.24	124,233.25	92,100.00	(32,133.25)	-25.87%	Reduction due to discontinuing Supplemental Education Services programming.
	1,467,955.67	1,521,315.63	1,514,790.00	(6,525.63)	-0.43%	
Employee Benefits						
FICA/Medicare	107,986.60	111,084.12	108,498.00	(2,586.12)	-2.33%	
PERA	37,182.07	37,833.88	37,928.00	94.12	0.25%	
TRA	41,446.33	45,159.35	44,835.00	(324.35)	-0.72%	
Group Hospitalization	129,704.27	139,818.55	139,344.00	(474.55)	-0.34%	
Group Life Insurance	2,322.31	2,681.56	2,624.00	(57.56)	-2.15%	
Group Dental Insur	5,536.66	5,942.67	5,879.00	(63.67)	-1.07%	
Long Term Disability	101.52	177.00	167.00	(10.00)	-5.65%	
TSA - Employer Match	11,136.60	11,202.36	11,121.00	(81.36)	-0.73%	
VEBA	35,107.46	44,371.20	28,201.00	(16,170.20)	-36.44%	In FY 12, SW/WC Cooperative Veba grant took place.
Workers Compensation	9,111.64	13,451.44	13,287.73	(163.71)	-1.22%	
	379,635.46	411,722.13	391,884.73	(19,837.40)	-4.82%	
Purchased Services						
Consulting Fee/Fee for Service	101,957.05	117,971.00	106,240.00	(11,731.00)	-9.94%	2012 fund balance spend down allows us to reduce expenses for 2013.
Communication Services	7,809.94	5,730.00	5,695.00	(35.00)	-0.61%	
Postage & Parcel Services	6,075.96	6,876.00	6,585.00	(291.00)	-4.23%	
Utility Services	25,406.24	18,260.00	19,800.00	1,540.00	8.43%	
Repairs & Maintenance Services	73,272.58	15,200.00	7,900.00	(7,300.00)	-48.03%	Work completed in 2012 on fields.
Trans-Contract/Priv	2,684.22	3,762.00	4,000.00	238.00	6.33%	

Willmar Public Schools
Expenditures By Object Code
FY 2012-2013 Original Budget Comparison Summary
Community Service Fund

	FY 10-11	FY 11-12	FY 12-13		Revised vs.	Revised vs.
Description	Actual Audited	Revised Budget	Original Budget		Original Difference	Original % Inc/Dec
						Comments on Major Changes
Travel, Conventions/Conference	8,146.60	8,317.00	9,367.00	1,050.00	12.62%	
In-Service	3,688.50	2,179.00	2,900.00	721.00	33.09%	
Operating Leases & Rentals	5,642.68	6,092.00	6,129.00	37.00	0.61%	
Print/Offset/Toner	1,272.17	1,200.00	1,275.00	75.00	6.25%	
Payments To Other MN Districts	61,568.52	116,576.00	59,000.00	(57,576.00)	-49.39%	In FY 12, each school district in the ABE consortium received an extra ABE payment.
	297,524.46	302,163.00	228,891.00	(73,272.00)	-24.25%	
Supplies And Materials						
Supplies & Material-Non Inst	52,940.96	77,607.50	38,269.00	(39,338.50)	-50.69%	2012 fund balance spend down allows us to reduce expenses for 2013.
Supplies & Material-Non Indiv	2,744.09	6,810.00	5,500.00	(1,310.00)	-19.24%	
Gas/Oil Not For Bldg	4,241.60	4,200.00	4,650.00	450.00	10.71%	
Textbooks & Workbooks	4,880.13	6,880.00	6,880.00	0.00	0.00%	
Standardized Tests	2,347.25	681.00	681.00	0.00	0.00%	
Milk	3,121.22	2,150.00	2,200.00	50.00	2.33%	
Food	14,430.02	10,975.00	10,225.00	(750.00)	-6.83%	
	84,705.27	109,303.50	68,405.00	(40,898.50)	-37.42%	
Capital Expenditures						
Other Equipment Purchases	5,099.94	25,000.00	3,000.00	(22,000.00)	-88.00%	Most of our capital needs were met in 2012 thus allowing a budget reduction in 2013.
Other Vehicles Purchased	484.99	9,503.00	0.00	(9,503.00)	-100.00%	Drivers Education car purchased in FY 12.
Technology Equipment	14,077.78	18,697.00	10,000.00	(8,697.00)	-46.52%	Most of our technology needs were met in 2012 thus allowing a budget reduction in 2013.
	19,662.71	53,200.00	13,000.00	(40,200.00)	-75.56%	
Other Expenditures						
Dues & Memberships	1,328.00	1,092.00	1,096.00	4.00	0.37%	
Federal And Nonpublic Indirect Costs	1,678.51	0.00	0.00	0.00	0.00%	
Taxes And Special Assessments	251.50	445.00	450.00	5.00	1.12%	
	3,258.01	1,537.00	1,546.00	9.00	0.59%	
Total Expenditures	\$ 2,252,741.58	\$ 2,399,241.26	\$ 2,218,516.73	\$ (180,724.53)	-7.53%	

**Willmar Public Schools
Expenditures By Program Code
FY 2012-2013 Original Budget Comparison Summary
Community Service Fund**

Program	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec
Community Education And Services	\$ 2,228,557	\$ 2,375,446	\$ 2,194,720	\$ (180,726)	-7.61%
Pupil Support Services	24,184	23,796	23,797	1	0.01%
TOTAL	\$ 2,252,742	\$ 2,399,241	\$ 2,218,517	\$ (180,725)	-7.53%

Willmar Public Schools						
Expenditures By Program Code						
FY 2012-2013 Original Budget Comparison Summary						
Community Service Fund						
	FY 10-11 Actual Audited	FY 11-12 Revised Budget	FY 12-13 Original Budget	Revised vs. Original Difference	Revised vs. Original % Inc/Dec	
Description						Comments on Major Changes
Community Education And Services						
General Community Education	299,127.40	265,087.58	214,193.00	(50,894.58)	-19.20%	Increased facility usage services, technology purchases, equipment purchases in FY 12.
Adult Basic And Continuing Education	623,398.94	718,560.27	637,797.00	(80,763.27)	-11.24%	In FY 12, each school district in the ABE consortium received an extra ABE payment.
Recreation	114,833.79	123,196.00	124,280.00	1,084.00	0.88%	
School Age Care	285,500.01	328,628.80	324,266.00	(4,362.80)	-1.33%	
Early Childhood And Family Education	308,972.66	282,151.62	299,454.00	17,302.38	6.13%	Contract settlements.
School Readiness	214,633.24	240,893.75	240,899.73	5.98	0.00%	
Preschool Screening	17,094.75	15,350.00	15,125.00	(225.00)	-1.47%	
Youth Development/Youth Services	353,932.01	389,016.62	326,144.00	(62,872.62)	-16.16%	In FY 12, Drivers Education vehicle and football helmet purchased and increased support of DARE program. In FY 13, Supplemental Education Services program is discontinued.
Other Community Programs	11,064.46	12,561.00	12,561.00	0.00	0.00%	
	2,228,557.26	2,375,445.64	2,194,719.73	(180,725.91)	-7.61%	
Pupil Support Services						
Secondary Counseling	12,307.34	11,316.24	11,317.00	0.76	0.01%	
Health Services	11,876.98	12,479.38	12,480.00	0.62	0.00%	
	24,184.32	23,795.62	23,797.00	1.38	0.01%	
Total Expenditures	\$ 2,252,741.58	\$ 2,399,241.26	\$ 2,218,516.73	\$ (180,724.53)	-7.53%	