

2011-2012 Revised Budget Summary

WILLMAR PUBLIC SCHOOLS

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

May 12, 2012



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

WILLMAR PUBLIC SCHOOLS

2011-2012 Revised Budget Summary

Table of Contents

Revised Budget Summary	3
The Shutdown and Legislation	3
Enrollment	4
Fund Balance and Long-term Financial Projection	4
Revised Budget Projected Fund Balances	6
FY 2012 Revised Budget Compared to FY 2012 Original Budget	
General Fund Comparison	7
Food Service Comparison	8
Community Education Comparison	8
Other Funds	8
General Fund Revenues Summary and Detail	10
General Fund Expenditures by Object Summary and Detail	13
General Fund Expenditures by Program Summary and Detail	17
Food Service Fund Revenues Summary and Detail	22
Food Service Fund Expenditures by Object Summary and Detail	24
Community Service Fund Revenues Summary and Detail	27
Community Service Fund Expenditures by Object Summary and Detail	29
Community Service Fund Expenditures by Program Summary and Detail	32

2011-12 REVISED BUDGET SUMMARY

The Shutdown and Legislation

The legislature and governor ended the regular 2011 legislative session without a budget agreement. The Minnesota government shut down July 1st remaining closed until July 20th. This had a huge impact on school district budgeting. The District built the 2011-12 original budget under the assumption that all state funding would remain the same. The American Recovery and Reinvestment Act (ARRA) funding ended. The District had a small amount of Edu Jobs money remaining to spend in 2011-12.

Once the shutdown ended, education legislation was passed. The state aid payment shift was 60/40 meaning the District would receive 60% of current year revenue this year and 40% of current year revenue next year. The prior year shift was 70/30 leaving the District with a 10% cash gap for 2011-12. The District borrowed \$3,438,321 through the aid anticipation borrowing program to fill the cash gap. In March 2012, the legislature changed the shift to 64.3/35.7 as a result of the positive February state budget forecast. The impact to the District was the receipt of an additional \$1,289,955 of cash in the current year.

The general education formula increased \$50 to \$5,174 per student which resulted in a \$225,000 funding increase for the District. The legislators were hoping to offset the District's cost of borrowing. Willmar Public Schools net cost of borrowing totaled \$21,264. Legislation maintained integration funding through FY 2013 which provides funding of \$593,738 to the District annually.

The January 15th teacher contract deadline and penalty was eliminated. At the time this budget was prepared, the District and teachers union had not settled the contract. The parties had entered into mediation which resulted in a tentative agreement. The teachers were in the process of voting on the contract. Other unsettled contracts include administration (not including the Superintendent), confidential and miscellaneous employees.

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.

Legislation also repealed the homestead market value credit. The credit reduced taxpayer's property tax bills. The District would levy the taxpayers. The taxpayers would pay the levy less the credit amount. The state would then pay the credit amount to the District with state money thus allowing the District to receive the full amount of the levy. The repeal of the homestead

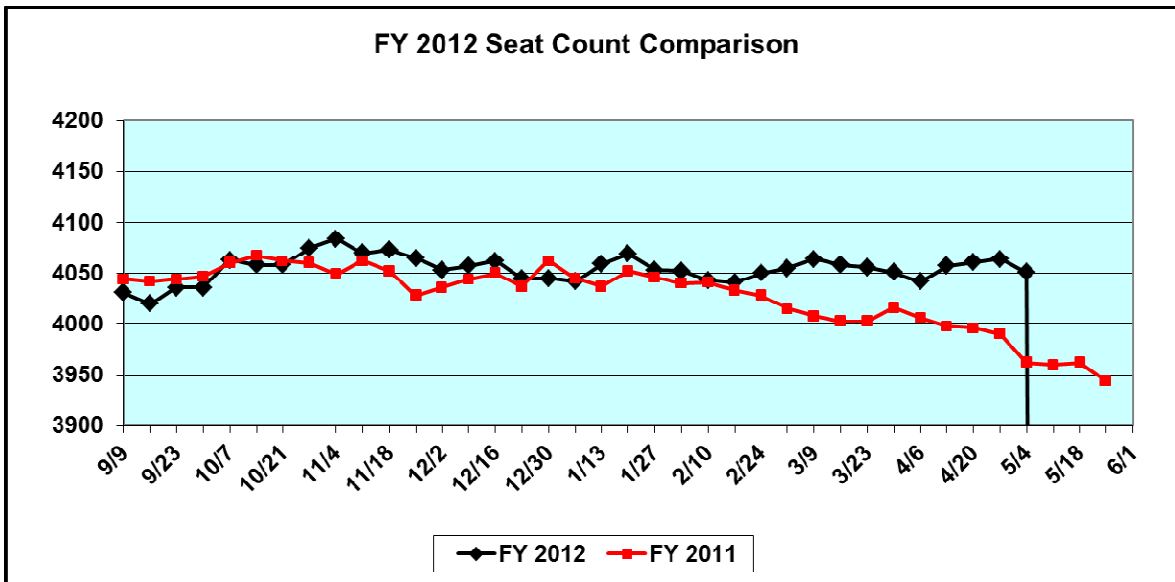
market value credit did not change the amount of levy received but it did change the source. Where levy had been paid by the taxpayers and the state, it would only be paid by the taxpayers.

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 3,964 Average Daily Memberships (ADM) in the FY 2012 Original Budget to 3,991 ADM's in the FY 2012 Revised Budget. Below is the week by week enrollment chart showing prior year enrollment and current year enrollment through May 4th. Enrollment was fairly consistent to last year until mid-February where enrollment remained steady instead of declining which is normal for the mid to end of the school year.



Fund Balance and Long-term Financial Projection

The District measures general fund unassigned fund balance reduced by the negative Health & Safety 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, 2011, general fund net unassigned fund balance was \$5,900,273 or 14.17% 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 pondering 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. Fiscal responsibility related to the fund balance is a lot like the story of Goldilocks and the Three Bears. The District does not want to have a fund balance that is too high or too low but is just right.

The budgeted general fund unassigned fund balance net of Health & Safety fund balance for June 30, 2012 is \$5,716,973 or 13.38% 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 \$2,564,377.

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. FY 2013 will bring many changes to the way the District looks at educating students from the addition of Literacy Incentive Aid to the restructuring of the Gifted and Talented program. The FY 2013 budget will be presented to the Board at the June Regular Board Meeting.

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

Willmar Public Schools
Revised Budget Projected Fund Balances
FY 2011-2012

	AUDITED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2011	2011-2012	2011-2012	2011-2012	6/30/2012
General Fund					
Unassigned	\$5,942,574.59	\$34,366,337.09	(\$35,256,393.21)	\$664,454.46	\$5,716,972.93
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	\$72,998.05	\$124,007.44	(\$177,767.03)		\$19,238.46
Health & Safety	(\$42,301.27)	\$176,010.12	(\$289,858.28)	\$156,149.43	\$0.00
Deferred Maintenance	\$0.00	\$273,593.42	(\$274,737.08)	\$1,143.66	(\$0.00)
Operating Capital	\$1,032,641.19	\$873,101.61	(\$1,584,287.94)	(\$1,143.66)	\$320,311.20
Learning & Development	\$0.00	\$927,636.59	(\$672,710.49)	(\$254,926.10)	\$0.00
Area Learning Center	\$0.00	\$937,785.21	(\$1,261,835.33)	\$324,050.12	\$0.00
Gifted & Talented	\$33,501.05	\$54,947.40	(\$86,801.51)		\$1,646.94
Basic Skills	\$0.00	\$3,807,629.93	(\$2,580,977.10)	(\$1,226,652.83)	\$0.00
Career and Tech Programs	\$0.00	\$78,320.00	(\$415,244.92)	\$336,924.92	\$0.00
Safe Schools	\$504.27	\$138,998.10	(\$138,998.10)		\$504.27
Total - General Fund	\$8,326,209.34	\$41,758,366.91	(\$42,739,610.99)	\$0.00	\$7,344,965.26
Food Service Fund					
Nonspendable	\$19,897.67	\$0.00	\$0.00		\$19,897.67
Restricted/Reserved	\$588,891.99	\$2,642,409.82	(\$2,874,498.13)		\$356,803.68
Total - Food Service Fund	\$608,789.66	\$2,642,409.82	(\$2,874,498.13)	\$0.00	\$376,701.35
Community Education Fund					
Nonspendable (Prepaid Items)	\$681.22	\$0.00	\$0.00		\$681.22
Restricted	\$54,115.31	\$58,592.18	(\$51,706.62)		\$61,000.87
Restricted/Reserved For:					
Community Education	\$286,486.97	\$1,119,088.17	(\$1,105,929.00)	(\$11,723.71)	\$287,922.43
ECFE	\$41,121.63	\$242,676.46	(\$282,151.62)	\$630.50	\$2,276.97
School Readiness	\$45,699.35	\$209,881.00	(\$240,893.75)	\$11,093.21	\$25,779.81
Adult Basic Ed	\$96,658.28	\$637,191.20	(\$718,560.27)		\$15,289.21
Total - Community Education Fund	\$524,762.76	\$2,267,429.01	(\$2,399,241.26)	\$0.00	\$392,950.51
Debt Service Fund					
Restricted	\$603,864.22	\$2,554,024.98	(\$2,592,000.00)		\$565,889.20
Total - Debt Service Fund	\$603,864.22	\$2,554,024.98	(\$2,592,000.00)	\$0.00	\$565,889.20
Fiduciary (Scholarships) Fund					
Assigned	\$35,102.54	\$414.87	(\$1,100.00)		\$34,417.41
Total - Fiduciary Fund	\$35,102.54	\$414.87	(\$1,100.00)	\$0.00	\$34,417.41
Propriety (Delta Dental) Fund					
Assigned	\$66,417.54	\$220,500.00	(\$219,204.63)		\$67,712.91
Total - Propriety Fund	\$66,417.54	\$220,500.00	(\$219,204.63)	\$0.00	\$67,712.91
TOTALS - ALL FUNDS	\$10,165,146.06	\$49,443,145.59	(\$50,825,655.01)	\$0.00	\$8,782,636.64

FY 2012 Revised Budget Compared to FY 2012 Original Budget

General Fund Revenue increased \$634,010 from FY 12 Original Budget

- Local Revenue increased \$406,275. The property tax levy became 100% paid with local dollars when 2011 legislation eliminated the homestead market value credits paid to districts by the state causing local revenue to increase \$101,856. The District received many grants including the SW/WC cooperative VEBA grant for employees totaling over \$200,000 and the Education Minnesota President Release grant. The District also experienced increased participation fee revenue and admissions revenue.

- State Revenue increased \$202,105. E-12 Student enrollment projection increased from 3,964 Average Daily Memberships (ADM) in the FY 2012 Original Budget to 3,991 ADM's in the FY 2012 Revised Budget. The special education statewide adjustment factor which impacts special education funding increased from 87% to 88%. These increases were offset in part by the elimination of the homestead market value credit payments from the state.

- Federal Revenue and Other Revenues remained fairly flat.

General Fund Expenditures increased by \$638,661 from FY 12 Original Budget

- Salaries & Wages decreased \$119,866. While there were many changes to coding category, salaries and wages decreased as a result of actual severance payments for retirements being less than originally budgeted and some retired staff being replaced with employees on contract with the SW/WC cooperative.

- Employee Benefits increased \$264,800 due to the receipt of the SW/WC cooperative VEBA grant for employees. The grant allowed an additional contribution to the VEBA accounts of participating employees.

- Purchased Services increased \$119,558. The increase is mainly due to the lease of iPads and replacing a retired employee with staff from the SW/WC cooperative.

- Supplies and Materials increased \$80,744 due to the increased cost of custodial supplies and the increased cost of fuel.
- Capital Expenditures increased \$224,262. The increase was expected as the proceeds from the sale of the Washington building were spent. Purchases included iPads, baseball field fencing, a dividing gym door at Kennedy, a sound shell at the Senior High and other items.
- Other Expenditures increased \$61,089 because assessments for road work were higher than budgeted and two years of payments were made for the Roosevelt road.

Food Service Budget Summary

Food Service revenue increased \$227,310. The District has applied for and received the Fresh Fruits and Veggies grant for \$135,600. The District is experiencing an increase in revenue from summer Salvation Army meal sales, Community Christian School catering and the Shared Services agreement with Montevideo and New London-Spicer Schools.

Food Service expenditures increased \$243,151. The District received the Fresh Fruits and Veggies grant thus increasing expenditures for salaries, benefits, supplies and food. Expenditures also increased for the continued remodel work being done at Roosevelt and the Middle School.

Community Education Budget Summary

Community Education revenue increased \$141,772 due to increased participation in Cardinal Place and Community Education programs, increased grant funding for Adult Learning programs and other partnerships with Adult Basic Education.

Community Education expenditures increased \$228,472 due to increased staffing based on increased participation in programs, technology and equipment purchases and increased support of the DARE program.

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 2011-2012 Revised Budget Comparison Detail
General Fund**

Source	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Original Budget	<u>FY 11-12</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 6,710,491	\$ 4,753,022	\$ 5,159,297	\$ 406,275	7.87%
State Revenue	32,619,043	33,948,596	34,150,701	202,105	0.59%
Federal Revenue	3,583,236	2,361,020	2,377,911	16,891	0.71%
Other Revenues	702,374	61,719	70,457	8,738	12.40%
TOTAL	\$ 43,615,144	\$ 41,124,357	\$ 41,758,367	\$ 634,010	1.52%

Willmar Public Schools						
REVENUES						
FY 2011-2012 Revised Budget Comparison Detail						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	3,855,015	3,851,070	3,952,926	101,856	2.58%	The increase is due to the 2011 legislation that eliminated the homestead market value credits that were previously paid by the state. The amount of the state paid credits are now paid for by taxpayers thus increasing the levy line.
County Apportionment	77,090	54,256	69,334	15,079	21.75%	Varies by year based on delinquent taxes paid by taxpayers.
Miscellaneous County Tax Revenue	8,069	4,000	4,000	0	0.00%	
Property Tax Shift Recognition Revenue	1,648,511	0	0	0	0.00%	
Tuition From Minnesota School Dist	21,620	33,000	20,000	(13,000)	-65.00%	Expecting less non-special education tuition from non-resident students.
Tuition From Patrons	5,654	5,550	5,550	0	0.00%	
Fees From Patrons	288,459	283,131	304,435	21,304	7.00%	Increase based on participation in activities.
Admissions - Student activities	109,135	102,579	121,978	19,399	15.90%	Increase based on attendance at events.
Med Assistance From Dept of HS	156,220	100,000	100,000	0	0.00%	
Interest Earnings	23,574	23,884	1,612	(22,272)	-1381.59%	Interest rates are very low.
Rent	32,855	31,460	35,643	4,183	11.74%	
Tournaments	17,590	7,923	11,456	3,533	30.84%	
Gifts & Bequests	257,705	115,089	374,454	259,365	69.26%	SW/WC cooperative VEBA grants for employees and Education Minnesota President Release grant were not in the original budget.
Miscellaneous Local Revenue	208,995	141,080	157,908	16,827	10.66%	Yearbook revenues instead of just profit are reflected.
	6,710,491	4,753,022	5,159,297	406,275	7.87%	
State Revenues						
Endowment Fund Apportionment	113,306	116,120	121,186	5,066	4.18%	
General Education Aid	29,482,217	29,393,797	29,661,547	267,750	0.90%	Enrollment estimates increased from 3,964 average daily membership (ADM) in the original budget to 3,991 ADM in revised budget due to weekly enrollment being better than expected. In addition, 2011 legislation increased the formula allowance \$50.
Shared Time Aid	11,529	20,547	11,529	(9,018)	-78.22%	
Abatement Aid	106	106	0	(106)	0.00%	
Disparity Reduction Aid	298	298	0	(298)	0.00%	Eliminated by 2011 legislation
Homestead Market Value Credit	101,466	101,466	0	(101,466)	0.00%	Eliminated by 2011 legislation
Other State Credits	92	92	0	(92)	0.00%	Eliminated by 2011 legislation
State Aid Adjustments For Prop Taxes	(1,648,511)	0	0	0	0.00%	
State Aids From MDE	535,026	522,477	519,482	(2,995)	-0.58%	

Willmar Public Schools						
REVENUES						
FY 2011-2012 Revised Budget Comparison Detail						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Special Education Aid	4,010,310	3,782,493	3,825,758	43,265	1.13%	The special education statewide adjustment factor increased from 87% to 88% allowing the district to receive more funding.
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	33,948,596	34,150,701	202,105	0.59%	
Federal Revenues						
Federal Aids & Grant	2,500,248	1,697,050	1,701,428	4,378	0.26%	
Federal Aids Received Through State	1,082,988	663,969	676,483	12,514	1.85%	Federal special education carryover and entitlement higher than expected.
Federal Aid Received Directly	0	0	0	0	0.00%	
	3,583,236	2,361,020	2,377,911	16,891	0.71%	
Other Revenues						
COM Rev Producing Act (Contra)	(21,534)	(22,000)	(17,687)	4,313	-24.38%	Middle School fundraiser was not as successful as expected.
Sale of Material - Rev Producing Act	35,893	35,500	24,150	(11,350)	-47.00%	Middle School fundraiser was not as successful as expected.
Sales Of Materials For Resale	23,001	15,290	24,685	9,395	38.06%	Sales of materials for use in class (ex. wood for shop project).
Sale Of Real Property	280,114	0	0	0	0.00%	
Sale of Equipment	50	0	0	0	0.00%	
Insurance Recovery	2,779	0	5,690	5,690	100.00%	Van and light pole insurance claims.
Health & Safety Other Rev	2,088	0	690	690	100.00%	
Microsoft and Other Settlements	379,983	32,929	32,929	0	0.00%	
	702,374	61,719	70,457	8,738	12.40%	
Total Revenues	43,615,144	41,124,357	41,758,367	634,010	1.52%	

**Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2011 - 2012 Revised Budget Comparison Summary
General Fund**

Object Code Groups	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 23,944,081	\$ 23,663,402	\$ 23,543,535	\$ (119,866)	-0.51%
Employee Benefits	7,554,842	7,647,714	7,912,514	264,800	3.46%
Purchased Services	7,417,357	8,003,130	8,122,687	119,558	1.49%
Supplies and Materials	1,573,048	2,072,400	2,153,143	80,744	3.90%
Capital Expenditures	902,541	488,902	713,164	224,262	45.87%
Other Expenditures	248,078	225,403	286,492	61,089	27.10%
TOTAL	\$ 41,639,948	\$ 42,100,950	\$ 42,739,611	\$ 638,661	1.52%

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Revised Budget Comparison Summary						
General Fund						
	FY 10-11	FY 11-12	FY 11-12	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	1,327,968	1,333,866	1,309,249	(24,617)	-1.85%	Savings from replacing retired staff with new staff.
Licensed Classroom Teacher	14,286,705	13,798,046	13,709,076	(88,971)	-0.64%	Revised budget does not include steps for the certified staff.
Non-Licensed Classroom Paras	378,794	405,655	367,337	(38,318)	-9.45%	Shifting staff coding to Para Prof/Personal Care Assist.
Licensed Instructional Support	640,798	641,863	568,598	(73,265)	-11.41%	Revised budget does not include steps for the certified staff.
Substitute Salary	330,386	319,578	342,571	22,993	7.19%	
Substitute Non-Licensed	57,460	59,110	59,296	186	0.32%	
Occupational Therapist	81,608	81,608	81,648	39	0.05%	
Educ Speech/Lang Pathologist	330,438	346,838	330,330	(16,508)	-4.76%	Revised budget does not include steps for the certified staff.
School Nurse	118,900	119,754	115,849	(3,905)	-3.26%	
Licensed Nursing Services	90,449	90,810	94,835	4,025	4.43%	
School Social Worker	334,414	327,656	327,919	263	0.08%	
School Pathologist	65,461	65,461	65,041	(420)	-0.64%	
ParaProf/Personal Care Assist	815,662	768,170	1,016,819	248,649	32.37%	Shifting staff coding to Para Prof/Personal Care Assist along with new hires and salary settlements
One-2-one Paraprofessional	530,944	541,330	383,194	(158,136)	-29.21%	Shifting staff coding to Para Prof/Personal Care Assist.
Foreign Language Interpreter	1,969	1,969	10,239	8,270	419.92%	
Interpreter for the Deaf	207,178	206,167	230,762	24,595	11.93%	
School Counselor	247,102	252,563	247,526	(5,037)	-1.99%	
Non-Instructional Support	2,455,966	2,494,598	2,548,974	54,376	2.18%	
Therapeutic Rec Ser & DAPE	48,303	42,795	43,412	617	1.44%	
Cultural Liaison	85,570	87,105	87,987	882	0.00%	
Other Salary Payments	973,275	978,459	989,934	11,475	1.17%	
Severance/Early Retirement Pay	560,456	700,000	612,941	(87,059)	-12.44%	Retirements slightly less than expected.
Interdepartmental Employee Salaries	(25,725)	0	0	0	0.00%	
	23,944,081	23,663,402	23,543,535	(119,866)	-0.51%	
Employee Benefits						
FICA/Medicare	1,715,545	1,692,846	1,693,653	807	0.05%	
PERA	340,487	351,171	356,966	5,794	1.65%	
TRA	1,012,914	1,071,365	1,053,114	(18,252)	-1.70%	
Group Health Insurance	2,996,784	2,958,283	2,939,928	(18,354)	-0.62%	
Group Life Insurance	55,123	54,251	59,460	5,209	9.60%	
Group Dental Insurance	118,122	115,450	116,728	1,277	1.11%	
Long Term Disability	6,248	6,883	6,395	(488)	-7.08%	
TSA - Employer Match	270,939	255,058	257,731	2,673	1.05%	
VEBA	835,694	838,284	1,041,229	202,946	24.21%	SW/WC cooperative VEBA grants for employees.
Workers Compensation	115,364	142,521	225,233	82,712	58.04%	Rates increased from prior year.
Reemployment Compensation	53,244	80,000	73,041	(6,959)	-8.70%	
Continuing Employee Retiree Benefits	38,878	80,602	89,036	8,434	10.46%	
Interdepartmental Employee Benefits	(4,501)	1,000	0	(1,000)	-100.00%	
	7,554,842	7,647,714	7,912,514	264,800	3.46%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Revised Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Purchased Services						
Federal Sub Awards < \$25,000	94,836	92,313	91,320	(993)	0.00%	
Federal Sub Awards > \$25,000	92,588	187,902	146,722	(41,180)	0.00%	Supplemental Education Services through Title I due to not making Adequate Yearly Progress was reduced based on usage.
Consulting Fee/Fee for Service	898,677	949,610	821,917	(127,693)	-13.45%	Moved savings on fees for services (snow plowing) to repairs & maintenance services
Litigation Costs	0	10,000	10,000	0	0.00%	
Officials	45,403	47,550	45,212	(2,338)	-4.92%	
Communication Services	129,860	47,670	42,629	(5,041)	-10.57%	
Postage & Parcel Services	41,272	45,604	45,055	(549)	-1.20%	
Utility Services	680,098	692,640	691,990	(651)	-0.09%	
Insurance	126,236	130,000	130,000	0	0.00%	
Repairs & Maintenance Services	1,619,583	1,941,406	2,139,883	198,477	10.22%	Moved savings on fees for services (snow plowing) to repairs and maintenance services. Also, Senior High Parking Lot project cost more than expected.
Trans-Contract/Priv	2,463,593	2,529,372	2,547,584	18,212	0.72%	
Travel, Conventions/Conference	129,748	146,178	156,645	10,466	7.16%	
Out-Of-State Travel	0	3,183	3,183	0	0.00%	
Entry Fees/Student Travel Allow	28,282	29,420	32,760	3,340	11.35%	
Operating Leases & Rentals	194,020	192,216	238,350	46,134	24.00%	Leases for classroom sets of iPads.
Payments To Other MN Districts	695,886	739,320	722,584	(16,735)	-2.26%	Expect lower tuition bills for resident students served in other MN districts.
Payments To Out-Of-State Dist	10,241	26,500	12,300	(14,200)	-53.58%	Expect lower tuition bills for resident students served out of state.
Special Education Contracted Services	5,749	36,000	35,750	(250)	-0.69%	
Payments To Other Agencies	9,614	14,209	16,628	2,419	17.02%	
Sp Ed Salary Purchased	116,169	108,869	145,833	36,965	33.95%	Actual purchased salaries from SW/WC cooperative for special education services such as occupational therapy.
Sp Ed Benefits Purchased	35,501	33,168	46,342	13,174	39.72%	Actual purchased benefits from SW/WC cooperative for special education services such as occupational therapy.
	7,417,357	8,003,130	8,122,687	119,558	1.49%	
Supplies And Materials						
Supplies & Material-Non Inst	589,467	577,413	626,603	49,190	8.52%	Increased custodial supply budget to reflect actual costs and spending. Yearbook expenditures without offsetting revenue are reflected.
Av Supplies	8,358	17,280	17,230	(50)	-0.29%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Revised Budget Comparison Summary						
General Fund						
	FY 10-11	FY 11-12	FY 11-12	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	Comments On Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Supplies & Material-Non Indiv	461,413	958,684	987,891	29,207	3.05%	Shifted budget from Supplies & Materials-Ind Instruc
Supplies & Materials-Ind Instruc	170,091	170,011	138,767	(31,245)	-18.38%	Shifted budget to Supplies & Materials-Non Indiv
Offset Copy Charges	325	(10,130)	(5,924)	4,206	-41.52%	
Laundry & dry Cleaning	0	1,545	0	(1,545)	-100.00%	
Fuels	93,376	95,000	102,488	7,488	7.88%	
Gas/Oil Not For Bldg	53,953	52,806	75,512	22,706	43.00%	Fuel prices for busses has increased. The district pays the price of fuel above \$2.60 per gallon.
Mat Purch For Resale	39,309	56,338	59,727	3,388	6.01%	
Textbooks & Workbooks	54,098	18,880	15,436	(3,444)	-18.24%	
Standardized Tests	20,280	51,870	53,012	1,142	2.20%	
Workbooks	29,547	36,500	38,980	2,480	6.79%	
Media Resources	38,308	35,150	29,624	(5,526)	-15.72%	
Periodical & Newspaper	3,926	4,300	4,300	0	0.00%	
Food	10,599	6,752	9,497	2,745	40.66%	
	1,573,048	2,072,400	2,153,143	80,744	3.90%	
Capital Expenditures						
Building Acquisition/Improvement	7,011	22,000	14,656	(7,344)	100.00%	Shifted budget to repairs and maintenance services line.
Other Equipment Purchases	222,873	154,084	264,975	110,891	71.97%	This amount was originally budgeted in the repairs & maintenance services line. It was moved to other equipment purchases to accommodate the purchase of baseball field fencing, Kennedy dividing gym door, and Senior High sound shell among others.
Other Vehicles Purchased	13,327	0	0	0	0.00%	No vehicle purchases scheduled for FY 12.
Technology Equipment	659,330	312,818	433,533	120,715	38.59%	Technology has been a strong focus of the district in FY 12. iPads have been leased and purchased district-wide in classroom sets. There is an iPad initiative in the community with the goal of providing 1:1 iPads for grades 11 and 12 in FY 13.
	902,541	488,902	713,164	224,262	45.87%	
Debt Service						
Loan Interest	0	0	76	76	100.00%	Aid anticipation certificates
Other Debt Service Expenditures	0	0	8,000	8,000	100.00%	Aid anticipation certificates
	0	0	8,076	8,076	0.00%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	98,878	111,504	102,739	(8,766)	-7.86%	
Chargeback Federal & Non Pub	(1,679)	0	(1,679)	(1,679)	0.00%	
Taxes And Special Assessments	150,878	113,899	185,432	71,533	62.80%	Special Assessments are based on projects done by the City typically on roads. Two years worth of assessments for the Roosevelt road were paid in FY 12.
	248,078	225,403	286,492	61,089	27.10%	
Total Expenditures	41,639,948	42,100,950	42,739,611	638,661	1.52%	

**Willmar Public Schools
Expenditures By Program Code
FY 2011-2012 Revised Budget Comparison Summary
General Fund**

Program	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 1,487,485	\$ 1,445,731	\$ 1,461,282	\$ 15,551	1.08%
District Support Services	1,107,463	1,159,820	1,209,118	49,298	4.25%
Elementary And Secondary Regular Inst	19,909,637	20,290,683	20,111,524	(179,159)	-0.88%
Vocational Education Instruction	837,705	790,383	795,809	5,425	0.69%
Special Education Instruction	7,512,129	7,467,621	7,603,713	136,092	1.82%
Instructional Support Services	2,423,744	2,306,241	2,396,562	90,321	3.92%
Pupil Support Services	3,546,214	3,598,825	3,673,205	74,380	2.07%
Sites And Buildings	4,689,335	4,911,645	5,350,322	438,677	8.93%
Fiscal And Other Fixed Costs Programs	126,236	130,000	138,076	8,076	6.21%
TOTAL	\$ 41,639,948	\$ 42,100,950	\$ 42,739,611	\$ 638,661	1.52%

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Revised Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Administration						
Board Of Education	47,402	49,734	54,146	4,412	8.87%	Purchase of iPads for board members.
Office Of The Superintendent	302,454	289,511	297,941	8,430	2.91%	Cardinal Pride publications and SW/WC cooperative VEBA grant.
Instructional Administration	123,580	124,179	131,566	7,386	5.95%	Director of Curriculum retirement payment.
School Administration	1,014,050	982,307	977,629	(4,678)	-0.48%	Reduced extra days put in by clerical staff.
	1,487,485	1,445,731	1,461,282	15,551	1.08%	
District Support Services						
General Administrative Support	3,045	3,046	3,046	0	0.00%	
Other Administrative Support	5,073	16,500	10,000	(6,500)	-39.39%	Reduced budget to accurately reflect cost of more efficient back-to-school Reminder.
Business Support Services	524,264	570,487	570,752	266	0.05%	
Benefits	47,769	81,000	74,041	(6,959)	-8.59%	Estimate of unemployment payments reduced.
Human Resources	366,517	310,328	434,774	124,446	40.10%	Education Minnesota President Release Time grant expenditures. Implementation of time clocks system and new sub-calling system.
Data Processing	58,893	59,960	57,258	(2,701)	-4.51%	
Legal Services	77,019	90,000	30,000	(60,000)	-66.67%	Actual legal fees lower than budgeted. SH lawsuit was completed in FY 11.
School Elections	24,882	28,500	29,246	746	0.00%	
	1,107,463	1,159,820	1,209,118	49,298	4.25%	
Elementary And Secondary Regular Instruction						
Education - Kindergarten	793,900	724,786	805,460	80,674	11.13%	Assignment of teachers, additional hires in August offset by removal of steps in the teacher salary budget.
Education - Elementary General	5,751,182	5,738,574	5,574,991	(163,583)	-2.85%	Assignment of teachers, additional hires in August offset by removal of steps in the teacher salary budget.
Title II, Part A, Teacher Training	275,540	195,750	190,642	(5,108)	-2.61%	
Title III, Part A, English Language Acq.	85,487	98,667	108,570	9,903	10.04%	
Safe & Drug-Free Schools	7,813	0	0	0	100.00%	

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Revised Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Education - Secondary General	1,625,819	1,998,042	1,735,403	(262,639)	-13.14%	Allocation of severance to actual program areas and removal of steps in the teacher salary budget.
Visual Art	377,148	304,780	299,969	(4,811)	-1.58%	Curriculum purchases occurred in FY 11.
Business	61,260	62,872	62,100	(772)	-1.23%	
Title I, Part A	1,406,589	1,214,808	1,232,554	17,746	1.46%	Budget based on entitlement and carryover. iPad purchases for Title I.
Gifted And Talented	58,185	69,819	86,802	16,982	24.32%	Plan to spend carryover funds from FY 11.
Limited English Proficiency	1,807,903	1,809,189	1,855,356	46,168	2.55%	Actual retirements in this area.
English	831,647	946,118	941,445	(4,673)	-0.49%	
Foreign Language/Native Language	282,836	324,549	339,110	14,561	4.49%	Actual retirements in this area.
Health, Physical Education & Recreation	972,381	1,109,679	1,113,721	4,042	0.36%	
Family Living Science	83,644	88,386	86,496	(1,890)	-2.14%	
Welding	4,520	9,105	10,200	1,095	12.03%	
Industrial Education	182,055	195,713	195,711	(2)	0.00%	
Mathematics	1,182,102	1,081,618	1,151,748	70,130	6.48%	Actual retirements in this area.
Computer Science/Technology Education	157,283	160,983	159,050	(1,933)	-1.20%	
Music	1,007,305	893,296	917,593	24,296	2.72%	Increase teacher time and SW/WC cooperative VEBA grant.
Natural Sciences	973,739	951,674	937,685	(13,989)	-1.47%	Removal of steps in the teacher salary budget.
Social Sciences/Social Studies	888,053	1,264,961	1,214,540	(50,422)	-3.99%	Budget savings on teacher replacement and removal of steps in the teacher salary budget.
Other Reg Instruction (Sec)	76,553	78,404	77,331	(1,073)	-1.37%	
Co-Curricular Activities (Non-Athletics)	75,217	78,823	75,175	(3,648)	-4.63%	
Boys/Girls Athletics	261,188	239,335	262,967	23,632	9.87%	Increased budget for equipment purchases with gifts and grants.
Boys Athletics	337,663	320,135	328,873	8,738	2.73%	
Girls Athletics	284,490	283,979	281,923	(2,057)	-0.72%	
Extra-Curricular Activities	58,134	46,638	66,113	19,475	41.76%	Yearbook expenditures without offsetting revenue.
	19,909,637	20,290,683	20,111,524	(179,159)	-0.88%	

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Revised Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Vocational Education Instruction						
Agriculture Education	217,106	157,490	158,195	706	0.45%	
Personal Family Living Science (In-Home	129,987	130,220	130,004	(216)	-0.17%	
Business And Office Education	56,947	59,713	59,281	(432)	-0.72%	
Trade And Industrial Education	147,619	149,654	148,820	(833)	-0.56%	
Special Needs	256,795	264,306	262,165	(2,141)	-0.81%	
Vocational - General	29,250	29,000	37,343	8,343	28.77%	
	837,705	790,383	795,809	5,425	0.69%	
Special Education Instruction						
Litigation Costs	46,913	75,866	85,577	9,710	12.80%	
Speech/Language Impaired	177,203	198,062	131,449	(66,613)	-33.63%	
DCD : Mild-Moderate	673,448	617,547	777,245	159,698	25.86%	
DCD: Severe-Profound	452,949	464,206	559,388	95,182	20.50%	
Physically Impaired	328,682	318,213	437,963	119,750	37.63%	
Deaf-Hard Of Hearing	571,304	572,594	663,049	90,455	15.80%	
Visually Impaired	21,810	16,198	40,241	24,043	0.00%	
Specific Learning Disability	1,053,909	958,292	998,400	40,108	4.19%	
Emotional/Behavioral Disorder	1,121,124	1,183,194	1,162,032	(21,162)	-1.79%	
Other Health Disabilities	521,434	526,287	522,607	(3,680)	-0.70%	
Autistic Spectrum Disorders	514,490	549,703	301,511	(248,192)	-45.15%	
Developmentally Delayed	797,837	825,424	837,578	12,153	1.47%	
Severly Multiply Impaired	305,086	300,846	284,826	(16,020)	-5.33%	
Special Education - Aggregate	917,656	847,788	790,428	(57,360)	-6.77%	
Special Ed - Students W/out Disabilities	0	0	0	0	0.00%	
Motor -Ot Pe Adap Pe	8,283	13,400	11,419	(1,981)	-14.78%	
	7,512,129	7,467,621	7,603,713	136,092	1.82%	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 a result of para contract settlements and the hiring of staff for the Level III EBD program offset by the removal of steps in the teacher salary budget.

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Revised Budget Comparison Summary						
General Fund						
Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Instructional Support Services						
General Instructional Support	638,473	651,767	690,526	38,759	5.95%	Severance payment to former dean.
Curriculum Consultant And Development	58,299	101,226	101,226	0	0.00%	
Educational Media	596,211	607,993	604,974	(3,019)	-0.50%	
Staff Development	141,779	154,019	177,767	23,749	15.42%	Budgeting of carryover funds from prior year.
Computer Assist Inst	988,981	791,236	822,069	30,833	3.90%	iPad purchases.
	2,423,744	2,306,241	2,396,562	90,321	3.92%	
Pupil Support Services						
Secondary Counseling & Guidance Serv	370,670	380,189	374,671	(5,517)	-1.45%	
Health Services	212,496	212,995	223,129	10,134	4.76%	Nursing services as required by students needs.
Social Work Services	351,005	315,394	381,636	66,242	21.00%	Social Worker retirement and less time coded to special education.
Pupil Transportation	2,451,602	2,527,656	2,533,348	5,693	0.23%	
Other Pupil Support Services	160,441	162,592	160,420	(2,171)	-1.34%	
	3,546,214	3,598,825	3,673,205	74,380	2.07%	
Sites And Buildings						
Operations And Maintenance	3,323,582	3,376,103	3,486,570	110,467	3.27%	Contract settlements, retirement and increased workers compensation rates.
Capital Facilities	1,094,897	1,266,609	1,573,894	307,285	24.26%	iPad purchases/leases. Equipment purchases including baseball field fencing, Kennedy dividing gym door and Senior High sound shell. Two years worth of assessments paid for the Roosevelt road.
Health & Safety	270,856	268,933	289,858	20,926	7.78%	Reflects actual MDE approved projects.
	4,689,335	4,911,645	5,350,322	438,677	8.93%	
Fiscal And Other Fixed Costs Programs						
Retirement Of Nonbonded Obligations	0	0	8,076	8,076	0.00%	Aid anticipation certificates.
Insurance	126,236	130,000	130,000	0	0.00%	
	126,236	130,000	138,076	8,076	6.21%	
Total Expenditures	41,639,948	42,100,950	42,739,611	638,661	1.52%	

**Willmar Public Schools
Revenues By Source
FY 2011-2012 Revised Budget Comparison Summary
Food Service**

Source	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Original Budget	<u>FY 11-12</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 17,355	\$ 31,049	\$ 39,147	\$ 8,098	26.08%
State Revenue	175,246	180,835	180,835	-	0.00%
Federal Revenue	1,550,022	1,389,930	1,569,128	179,198	12.89%
Other Revenues	797,883	813,286	853,300	40,014	4.92%
TOTAL	\$ 2,540,506	\$ 2,415,100	\$ 2,642,410	\$ 227,310	9.41%

Willmar Public Schools
Revenues By Source
FY 2011-2012 Revised Budget Comparison Summary
Food Service

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	\$2,793.71	2,947.73	50.00	(2,897.73)	-98.30%	Interest rates are very low.
Gifts And Grants	9,544.50	0.00	6,338.09	6,338.09	0.00%	SW/WC cooperative VEBA grant and Midwest Dairy grant.
Miscellaneous Local Revenue	5,017.08	28,101.16	32,758.84	4,657.68	16.57%	Montevideo and NLS purchased additional shared services during the year.
	<u>17,355.29</u>	<u>31,048.89</u>	<u>39,146.93</u>	<u>8,098.04</u>	<u>26.08%</u>	
State Revenues						
State Aids From CFL	175,246.23	180,835.00	180,835.00	0.00	0.00%	
	<u>175,246.23</u>	<u>180,835.00</u>	<u>180,835.00</u>	<u>0.00</u>	<u>0.00%</u>	
Federal Revenues						
Federal Aids & Grant	131,376	0.00	135,600.00	135,600.00	103.21%	Fresh Fruits and Veggies grant awarded.
School Lunch Program	160,336.14	160,000.00	160,000.00	0.00	0.00%	
Free and Reduced Program	710,187.82	692,000.00	700,000.00	8,000.00	1.16%	Increased enrollment and students qualified for free and reduced meals.
Commodity Cash Rebate Program	10,138.34	9,000.00	19,487.89	10,487.89	116.53%	Increase due to prior year commodity rebates received this year.
Commodity Distribution Program	120,548.20	128,740.00	128,740.00	0.00	0.00%	
Special Milk Program	314.31	190.00	300.00	110.00	57.89%	
School Breakfast Program	417,121.10	400,000.00	425,000.00	25,000.00	6.25%	Increased student participation in breakfast program.
	<u>1,550,022.31</u>	<u>1,389,930.00</u>	<u>1,569,127.89</u>	<u>179,197.89</u>	<u>12.89%</u>	
Other Revenues						
Food Service Sales To Pupils	681,316.24	695,000.00	699,000.00	4,000.00	0.58%	
Food Service Milk Sales	5,844.00	5,000.00	5,200.00	200.00	4.00%	
Food Service Concession Sales	0.00	0.00	0.00	0.00	0.00%	
Food Service Sales To Adults	52,352.12	56,632.00	42,350.00	(14,282.00)	-25.22%	Sales to adults are lower than expected.
Special Function Food Sales	58,370.29	56,654.00	106,000.00	49,346.00	87.10%	Summer Salvation Army meals, Community Christian meals and meals to athletes.
	<u>797,882.65</u>	<u>813,286.00</u>	<u>853,300.00</u>	<u>40,014.00</u>	<u>4.92%</u>	
Total Revenues	\$2,540,506.48	\$2,415,099.89	\$2,642,409.82	\$227,309.93	9.41%	

**Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Food Service Fund**

Object Code Groups	<u>FY 10-11</u> Actual Audited	<u>FY 11-12</u> Original Budget	<u>FY 11-12</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 719,454	\$ 717,470	\$ 780,798	\$ 63,327	8.83%
Employee Benefits	215,081	226,227	250,815	24,588	10.87%
Purchased Services	197,973	437,360	509,662	72,302	16.53%
Supplies and Materials	1,220,700	1,175,290	1,281,375	106,085	9.03%
Capital Expenditures	71,161	73,500	49,849	(23,651)	-32.18%
Other Expenditures	1,056	1,500	2,000	500	33.33%
TOTAL	\$ 2,425,425	\$ 2,631,347	\$ 2,874,498	\$ 243,151	9.24%

Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Food Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes	
Salaries And Wages							
Administration/Supervision	70,891.13	72,346.27	78,231.40	\$5,885.13	8.13%	Salaries, wages and benefits experienced an increase caused by the Fresh Fruits and Vegetables grant being awarded and contract settlement. SW/WC cooperative VEBA grant was received. Workers compensation rates increased.	
Non-Instructional Support	597,310.70	618,673.12	663,719.99	45,046.87	7.28%		
Other Salary Payments	17,993.03	725.73	13,120.97	12,395.24	1707.97%		
Severance/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	717,470.34	780,797.58	63,327.24	8.83%		
Employee Benefits							
FICA/Medicare	51,906.55	52,531.22	57,424.21	4,892.99	9.31%		
PERA	48,202.63	49,856.86	53,885.53	4,028.67	8.08%		
Group Hospitalization	70,559.22	74,765.41	75,135.21	369.80	0.49%		
Group Life Insurance	938.00	1,042.10	1,174.01	131.91	12.66%		
Group Dental Insurance	935.00	1,008.05	1,021.77	13.72	1.36%		
Long Term Disability	540.30	569.47	513.19	(56.28)	-9.88%		
TSA	4,000.00	3,953.15	3,959.18	6.03	0.15%		
VEBA	14,979.16	18,449.96	21,426.04	2,976.08	16.13%		
Workers Compensation	18,519.38	19,550.15	31,774.99	12,224.84	62.53%		
Chargeback	4,500.62	4,500.62	4,500.62	0.00	0.00%		
	215,080.86	226,226.99	250,814.75	24,587.76	10.87%		
Purchased Services							
Consulting Fee/Fee for Service	50,007.74	35,000.00	35,000.00	0.00	0.00%	Roosevelt kitchen remodel and Phase 1 and beginning of Phase 2 of Middle School remodel projects.	
Communication Services	1,860.23	1,000.00	1,220.00	220.00	22.00%		
Postage & Parcel Services	2,797.49	3,400.00	4,062.00	662.00	19.47%		
Utility Services	55,996.11	46,710.00	49,460.00	2,750.00	5.89%		
Repairs & Maintenance Services	85,785.10	347,200.00	414,749.90	67,549.90	19.46%		
Transportation Contracts	0.00	0.00	0.00	0.00	0.00%		
Travel, Conventions/Conference	1,526.44	4,050.00	5,170.00	1,120.00	27.65%		
	197,973.11	437,360.00	509,661.90	72,301.90	16.53%		

Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Food Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	49,195.78	54,450.00	65,987.28	11,537.28	21.19%	Fresh Fruits and Veggies grant purchases.
Food	909,439.17	847,100.00	940,083.04	92,983.04	10.98%	Fresh Fruits and Veggies grant purchases.
Commodities	120,548.20	128,740.00	128,740.00	0.00	0.00%	
Milk	141,516.94	145,000.00	146,565.00	1,565.00	1.08%	
	1,220,700.09	1,175,290.00	1,281,375.32	106,085.32	9.03%	
<u>Capital Expenditures</u>						
Other Equipment Purchases	63,936.50	65,500.00	48,848.58	(16,651.42)	-25.42%	Equipment purchases related to the remodel was delayed while other equipment configurations are tested at the sites.
Technology Equipment	7,224.86	8,000.00	1,000.00	(7,000.00)	-87.50%	Less point of sale machines were needed to be replaced.
	71,161.36	73,500.00	49,848.58	(23,651.42)	-32.18%	
<u>Other Expenditures</u>						
Dues & Memberships	1,056.25	1,500.00	2,000.00	500.00	33.33%	
	1,056.25	1,500.00	2,000.00	500.00	33.33%	
Total Expenditures	\$2,425,425.35	\$2,631,347.33	\$2,874,498.13	\$243,150.80	9.24%	

**Willmar Public Schools
Revenues By Source Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund**

Source	<u>FY10-11</u> Actual Audited	<u>FY 11-12</u> Original Budget	<u>FY 11-12</u> Revised Budget	Original vs. Revised Difference	<u>Original vs.</u> Revised % Inc/Dec
Local Revenue	\$ 1,350,880	\$ 1,202,760	\$ 1,363,665	\$ 160,904	13.38%
State Revenue	896,839	893,897	868,775	(25,122)	-2.81%
Federal Revenue	35,884	29,000	34,989	5,989	20.65%
TOTAL	\$ 2,283,602	\$ 2,125,657	\$ 2,267,429	\$ 141,772	6.67%

Willmar Public Schools
Revenues By Source Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	352,467.70	365,845.58	395,098.98	29,253.40	8.00%	The increase is due to the 2011 legislation that eliminated the homestead market value credits that were previously paid by the state. The amount of the state paid credits are now paid for by taxpayers thus increasing the levy line.
Misc County Tax Rev	1,102.66	0.00	0.00	0.00	0.00%	
SES Tuition From MN School Dist	92,301.00	90,000.00	80,000.00	(10,000.00)	-11.11%	Decrease expected due to decline in usage.
Tuition from Patrons	88,706.35	71,400.00	99,150.00	27,750.00	38.87%	Increase in Cardinal Kids and drivers education fees; more SE students in CER Preschool programs.
Fees from Patrons	594,906.14	550,600.00	607,022.00	56,422.00	10.25%	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	3,864.82	54.00	(3,810.82)	-98.60%	
Rent	17,944.50	17,000.00	16,000.00	(1,000.00)	-5.88%	
Gifts & Bequests	184,309.47	100,850.00	132,715.65	31,865.65	31.60%	Increased grant funding for Adult Learning programs.
Miscellaneous Local Revenue	15,117.55	2,700.00	33,124.00	30,424.00	1126.81%	Revenue from partnerships with ABE programming
	1,350,879.76	1,202,760.40	1,363,664.63	160,904.23	13.38%	
State Revenues						
Abatement Aid	10.39	10.39	0.00	(10.39)	-100.00%	
Disparity Reduction Aid	85.54	85.54	0.00	(85.54)	-100.00%	Eliminated by 2011 legislation
Homestead Market Value Credit	29,131.09	29,131.09	0.00	(29,131.09)	-100.00%	Eliminated by 2011 legislation
Other State Credits	26.38	26.38	0.00	(26.38)	-100.00%	Eliminated by 2011 legislation
State Aids From MDE	832,336.53	816,590.00	825,533.00	8,943.00	1.10%	
Nonpublic Aid	35,248.78	48,053.43	43,242.18	(4,811.25)	-10.01%	
	896,838.71	893,896.83	868,775.18	(25,121.65)	-2.81%	
Federal Revenues						
Federal Aids & Grant	35,883.79	29,000.00	34,989.20	5,989.20	20.65%	Federal Adult Basic Education funding entitlement and carryover.
	35,883.79	29,000.00	34,989.20	5,989.20	20.65%	
Total Revenues	2,283,602.26	2,125,657.23	2,267,429.01	141,771.78	6.67%	

**Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund**

Object Code Groups	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,467,956	\$ 1,458,016	\$ 1,521,316	\$ 63,299	4.34%
Employee Benefits	\$ 379,635	\$ 405,246	\$ 411,722	\$ 6,476	1.60%
Purchased Services	\$ 297,524	\$ 224,415	\$ 302,163	\$ 77,748	34.64%
Supplies and Materials	\$ 84,705	\$ 69,720	\$ 109,304	\$ 39,583	56.77%
Capital Expenditures	\$ 19,663	\$ 11,700	\$ 53,200	\$ 41,500	354.70%
Other Expenditures	\$ 3,258	\$ 1,672	\$ 1,537	\$ (135)	-8.07%
TOTAL	\$ 2,252,742	\$ 2,170,769	\$ 2,399,241	\$ 228,472	10.52%

Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	88,175.01	89,115.00	88,410.15	(704.85)	-0.79%	
EC/SR/ABE Admin/Supervision	254,504.12	254,098.00	255,807.17	1,709.17	0.67%	
Licensed Classroom Teacher	576,525.14	589,329.00	607,229.11	17,900.11	3.04%	School Readiness teacher salary moved from ARRA funds to Fund 04
Non-Licensed Classroom Teacher	284,021.94	275,519.00	315,104.91	39,585.91	14.37%	Increase Cardinal Place staff due to enrollment increases along with increase in ABE support time - para and child care.
Licensed Instructional Support	10,831.08	12,980.80	9,850.66	(3,130.14)	-24.11%	
Substitute Salary	1,656.10	1,531.00	3,320.00	1,789.00	116.85%	
Substitute Non-Licensed	452.64	400.00	600.00	200.00	50.00%	
Licensed Nursing Services	9,024.07	8,543.35	10,455.23	1,911.88	22.38%	
Non-Instructional Support	108,870.33	105,400.00	106,305.15	905.15	0.86%	
Other Salary Payments	133,895.24	121,100.00	124,233.25	3,133.25	2.59%	
	1,467,955.67	1,458,016.15	1,521,315.63	63,299.48	4.34%	
Employee Benefits						
FICA/Medicare	107,986.60	106,373.90	111,084.12	4,710.22	4.43%	
PERA	37,182.07	36,312.56	37,833.88	1,521.32	4.19%	
TRA	41,446.33	45,225.94	45,159.35	(66.59)	-0.15%	
Group Hospitalization	129,704.27	145,202.00	139,818.55	(5,383.45)	-3.71%	
Group Life Insurance	2,322.31	2,405.00	2,681.56	276.56	11.50%	
Group Dental Insur	5,536.66	5,854.00	5,942.67	88.67	1.51%	
Long Term Disability	101.52	118.00	177.00	59.00	50.00%	
TSA - Employer Match	11,136.60	11,587.00	11,202.36	(384.64)	-3.32%	
VEBA	35,107.46	43,629.00	44,371.20	742.20	1.70%	
Workers Compensation	9,111.64	8,538.32	13,451.44	4,913.12	57.54%	
Interdepartmental Employee Benefits	0.00	0.00	0.00	0.00	0.00%	
	379,635.46	405,245.72	411,722.13	6,476.41	1.60%	
Purchased Services						
Consulting Fee/Fee for Service	101,957.05	91,350.00	117,971.00	26,621.00	29.14%	Professional services related to field enhancements.
Communication Services	7,809.94	8,730.00	5,730.00	(3,000.00)	-34.36%	
Postage & Parcel Services	6,075.96	6,600.00	6,876.00	276.00	4.18%	
Utility Services	25,406.24	18,150.00	18,260.00	110.00	0.61%	
Repairs & Maintenance Services	73,272.58	3,100.00	15,200.00	12,100.00	390.32%	Football and soccer fields top dressing, seeding and fertilizer
Trans-Contract/Priv	2,684.22	2,750.00	3,762.00	1,012.00	36.80%	

Willmar Public Schools
Expenditures By Object Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Travel, Conventions/Conference	8,146.60	7,550.00	8,317.00	767.00	10.16%	
In-Service	3,688.50	3,950.00	2,179.00	(1,771.00)	-44.84%	
Operating Leases & Rentals	5,642.68	5,535.00	6,092.00	557.00	10.06%	
Print/Offset/Toner	1,272.17	1,700.00	1,200.00	(500.00)	-29.41%	
Payments To Other MN Districts	61,568.52	75,000.00	116,576.00	41,576.00	55.43%	Adult basic education funding paid to other districts because Willmar is the fiscal host.
	297,524.46	224,415.00	302,163.00	77,748.00	34.64%	
Supplies And Materials						
Supplies & Material-Non Inst	52,940.96	30,650.00	77,607.50	46,957.50	153.21%	Adult basic education supplies and football helmets, as well as supplies for many activities.
Supplies & Material-Non Indiv	2,744.09	5,000.00	6,810.00	1,810.00	36.20%	
Gas/Oil Not For Bldg	4,241.60	3,800.00	4,200.00	400.00	10.53%	
Textbooks & Workbooks	4,880.13	13,080.34	6,880.00	(6,200.34)	-47.40%	
Standardized Tests	2,347.25	3,000.00	681.00	(2,319.00)	-77.30%	
Milk	3,121.22	2,600.00	2,150.00	(450.00)	0.00%	
Food	14,430.02	11,589.80	10,975.00	(614.80)	-5.30%	
	84,705.27	69,720.14	109,303.50	39,583.36	56.77%	
Capital Expenditures						
Other Equipment Purchases	5,099.94	1,000.00	25,000.00	24,000.00	100.00%	Baseball field fence and other smaller purchases.
Other Vehicles Purchased	484.99	0.00	9,503.00	9,503.00	100.00%	Drivers education vehicle.
Technology Equipment	14,077.78	10,700.00	18,697.00	7,997.00	74.74%	Computer and iPad purchases.
	19,662.71	11,700.00	53,200.00	41,500.00	354.70%	
Other Expenditures						
Dues & Memberships	1,328.00	1,420.00	1,092.00	(328.00)	-23.10%	
Federal And Nonpublic Indirect Costs	1,678.51	0.00	0.00	0.00	0.00%	
Taxes And Special Assessments	251.50	252.00	445.00	193.00	76.59%	
	3,258.01	1,672.00	1,537.00	(135.00)	-8.07%	
Total Expenditures	\$ 2,252,741.58	\$ 2,170,769.01	\$ 2,399,241.26	\$ 228,472.25	10.52%	

**Willmar Public Schools
Expenditures By Program Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund**

Program	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 2,228,557	\$ 2,146,195	\$ 2,375,446	\$ 229,251	10.68%
Pupil Support Services	24,184	24,574	23,796	(778)	-3.17%
TOTAL	\$ 2,252,742	\$ 2,170,769	\$ 2,399,241	\$ 228,472	10.52%

Willmar Public Schools
Expenditures By Program Code
FY 2011-2012 Revised Budget Comparison Summary
Community Service Fund

Description	FY 10-11 Actual Audited	FY 11-12 Original Budget	FY 11-12 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Community Education And Services						
General Community Education	299,127.40	199,344.00	265,087.58	65,743.58	32.98%	Increased facility usage services, technology purchases, equipment purchases.
Adult Basic And Continuing Education	623,398.94	637,227.00	718,560.27	81,333.27	12.76%	Increase staffing and payments to other districts as the fiscal host.
Summer School Community Ed	0.00	0.00	0.00	0.00	0.00%	
Recreation	114,833.79	124,828.00	123,196.00	(1,632.00)	-1.31%	
School Age Care	285,500.01	268,797.00	328,628.80	59,831.80	22.26%	Increase staffing as participation increases.
Early Childhood And Family Education	308,972.66	295,993.80	282,151.62	(13,842.18)	-4.68%	Staffing adjustments.
School Readiness	214,633.24	240,616.00	240,893.75	277.75	0.12%	
Preschool Screening	17,094.75	17,260.00	15,350.00	(1,910.00)	-11.07%	
Youth Development/Youth Services	353,932.01	341,049.00	389,016.62	47,967.62	14.06%	Drivers Education vehicle and football helmet purchases. Increases support of DARE program.
Other Community Programs	11,064.46	21,080.34	12,561.00	(8,519.34)	-40.41%	
	2,228,557.26	2,146,195.14	2,375,445.64	229,250.50	10.68%	
Pupil Support Services						
Secondary Counseling	12,307.34	14,723.38	11,316.24	(3,407.14)	-23.14%	
Health Services	11,876.98	9,850.49	12,479.38	2,628.89	26.69%	
	24,184.32	24,573.87	23,795.62	(778.25)	-3.17%	
Total Expenditures	\$ 2,252,741.58	\$ 2,170,769.01	\$ 2,399,241.26	\$ 228,472.25	10.52%	