

2011-2012 Original Budget Summary

WILLMAR PUBLIC SCHOOLS

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

June 13, 2011



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

WILLMAR PUBLIC SCHOOLS

2011-2012 Original Budget Summary

Table of Contents

Original Budget Projected Fund Balances Summary	3
Original Budget Summary	4
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

**Willmar Public Schools
Original Budget Projected Fund Balances
FY 2011-2012**

FUND DESCRIPTION	BUDGETED	BUDGETED	BUDGETED		BUDGETED
	BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2011	2011-2012	2011-2012	2011-2012	6/30/2012
General Fund					
Unassigned	\$5,137,510.99	\$33,839,803.61	(\$35,139,540.55)	\$724,879.22	\$4,562,653.27
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Restricted/Reserved For:					
Staff Development	\$64,139.62	\$122,905.48	(\$154,018.50)		\$33,026.60
Health & Safety	(\$48,722.58)	\$176,010.12	(\$268,932.54)		(\$141,645.00)
Deferred Maintenance	\$0.00	\$274,837.28	(\$274,837.28)		\$0.00
Operating Capital	\$703,269.25	\$884,583.97	(\$1,147,431.36)		\$440,421.86
Learning & Development	\$0.00	\$896,800.60	(\$728,554.71)	(\$168,245.89)	\$0.00
Area Learning Center	\$0.00	\$914,732.28	(\$1,314,736.22)	\$400,003.94	\$0.00
Gifted & Talented	\$14,851.95	\$54,967.44	(\$69,819.39)		\$0.00
Basic Skills	\$0.00	\$3,742,398.43	(\$2,446,176.84)	(\$1,296,221.59)	\$0.00
Career and Tech Programs	\$0.00	\$78,320.00	(\$417,904.32)	\$339,584.32	\$0.00
Safe Schools	\$0.00	\$138,998.10	(\$138,998.10)		\$0.00
Total - General Fund	\$7,071,049.23	\$41,124,357.31	(\$42,100,949.81)	\$0.00	\$6,094,456.73
Food Service Fund					
Restricted	\$510,056.47	\$2,415,099.89	(\$2,631,347.33)		\$293,809.03
Total - Food Service Fund	\$510,056.47	\$2,415,099.89	(\$2,631,347.33)	\$0.00	\$293,809.03
Community Education Fund					
Restricted	\$48,489.28	\$63,053.43	(\$62,914.21)		\$48,628.50
Restricted/Reserved For:					
Community Education	\$341,267.57	\$1,000,782.34	(\$934,018.00)	(\$11,723.71)	\$396,308.20
ECFE	\$57,507.84	\$237,855.46	(\$295,993.80)	\$630.50	\$0.00
School Readiness	\$37,656.79	\$191,866.00	(\$240,616.00)	\$11,093.21	\$0.00
Adult Basic Ed	\$75,013.19	\$632,100.00	(\$637,227.00)		\$69,886.19
Total - Community Education Fund	\$559,934.67	\$2,125,657.23	(\$2,170,769.01)	\$0.00	\$514,822.89
Debt Service Fund					
Restricted	\$583,385.55	\$2,564,639.75	(\$2,592,050.00)		\$555,975.30
Total - Debt Service Fund	\$583,385.55	\$2,564,639.75	(\$2,592,050.00)	\$0.00	\$555,975.30
Fiduciary (Scholarships) Fund					
Assigned	\$36,652.14	\$445.70	(\$750.00)		\$36,347.84
Total - Fiduciary Fund	\$36,652.14	\$445.70	(\$750.00)	\$0.00	\$36,347.84
Propriety (Delta Dental) Fund					
Assigned	\$72,698.52	\$220,500.00	(\$240,941.87)		\$52,256.65
Total - Propriety Fund	\$72,698.52	\$220,500.00	(\$240,941.87)	\$0.00	\$52,256.65
TOTALS - ALL FUNDS	\$8,833,776.58	\$48,450,699.88	(\$49,736,808.02)	\$0.00	\$7,547,668.44

2011-12 ORIGINAL BUDGET SUMMARY

WHAT IF THIS IS THE BEST IT GETS?

The theme of the last year's budget was "Is the big storm coming? Can the District weather it?" In anticipation of 2011-12, we ask ourselves "What if this is the best it gets?"

The legislature and governor ended the regular 2011 legislative session without a budget agreement. This has a huge impact on school district budgeting. By law, the District is required to adopt the 2011-12 Original Budget before July 1, 2011 otherwise the District is not allowed to spend a penny. Since the legislature did not reach a state budget agreement, the District built the 2011-12 budget under the assumption that all state funding will remain the same. This is a scary assumption considering there has been talk about eliminating the integration budget which brings almost \$600,000 of funding to the district. In addition, the American Recovery and Reinvestment Act (ARRA) funding has come to an end. This means the district loses teachers that were added to reduce class-sizes, intensive instructors and other initiatives aimed at impacting student learning and improving student achievement. The District has \$183,887 of Edu Jobs money remaining to spend in 2011-12.

There is a strong concern that the state government will shut down in early July. The last time the government shutdown was in 2005 and many government positions were deemed essential including the people that send state aid to school districts. This time districts are being warned that the government may not consider state aid to school districts essential. Districts are being encouraged to open line of credits with their banks (Willmar Public Schools has a \$750,000 line of credit) and apply for aid anticipation certificates which will help cash flow. The District will be looking into borrowing using aid anticipation certificates. It is also possible that the state will further shift aid payments from the current 70/30 split to something closer to 50/50 which could further impact cash flow.

The District is anticipating entering the 2011-12 fiscal year with an 11.15% fund balance which is expected to dwindle to 10.84% by the end of the year. The district has a 6% fund balance goal which translates into about 20 days of expenditures. This is a very small amount of money when there are so many variables that can impact the district including the state's cash flow problems and deficit spending. The 6% fund balance goal should be looked at less like a goal and more like a minimum limit.

The District is also dealing with uncertain changing variables within the District itself for the FY12 budget. Enrollment is projected to slightly decline moving from 4,011 average daily membership (ADM) in the FY11 Revised Budget to 3,964 ADM for the 2011-12 school year.

Employee Contracts remain unsettled for 2011-12 and 2012-13 at the time of this budget. This means that any contract settlements reached will have a negative impact on the budgeted fund balance presented.

Bottom Line: The General Fund's unassigned Fund Balance is expected to decrease from 11.15% of General Fund expenditures as budgeted for the end of FY 2011 to 10.84% at the end of FY 2012. This level of fund balance prepares the district for FY 2012 when the legislature's final budget bills may have a negative impact on Willmar Public Schools. Unfortunately, the District may be looking at significant reductions in FY 2013 that has the potential to impact every nook and cranny of the District's operations. FY 2012 is the last time the district will receive revenue for the \$498 operating referendum which generates approximately \$2.3 million of funding. If the operating referendum is not replaced the district will need to cut \$2.3 million for FY 2013 plus an additional amount between \$700,000 and \$1.5 million depending on the outcome of the legislature to avoid going below the district's 6% fund balance limit.

FY 2012 Original Budget compared to FY 2011 Revised Budget

General Fund Revenue decreased \$2,030,435 from FY 11 Revised Budget

- Local Revenue decreased \$115,780. The decrease in local revenue is due to many one-time donations received in FY 11 that are not anticipated to be received in FY 12. The Superintendent's Regional Study was completed in FY 11 with future activities uncertain at this time. The West Central Integration Collaborative has reduced its funding to the district. The decrease is offset in part by an increase to the amount of levy covered by tax payers versus through state aid.
- State Revenue decreased \$261,247. Enrollment estimates declined from 4,011 average daily membership (ADM) in FY 11 to 3,964 ADM in FY 12. In addition, the enrollment distribution by grade level shifted. Also, deferred maintenance aid is reduced while the levy for deferred maintenance increased as explained in the local revenue section above.
- Federal Revenue shows a decrease of \$1,315,048. Funding through the American Reinvestment and Recovery Act ended in FY 11. Edu Jobs funding budgeted in FY 11 was \$732,668. The Edu Jobs carryover budget for FY 12 is \$183,887. FY 12 is the last year Edu Jobs money can be spent.
- Other Revenues are down \$338,361. The Washington building was sold in FY 11. Microsoft Settlement estimated revenue for the fiscal year is for the remaining amount of the settlement as this is the last year settlement money can be accessed.

General Fund Expenditures decreased by \$333,806 from FY 11 Revised Budget

- Salaries & Benefits together decreased \$313,381. The decrease relates to the loss of the ARRA funding offset in part by steps and lanes budgeted for contract settlements, an increase in the Teacher's Retirement Association (TRA) benefit rates from 5.5% to 6.0% and an increase to the severance estimate. The majority of actual retirements occurring will not be known until March. A more accurate severance estimate will be available with the revised budget.

- Purchased Services and Supplies and Materials together increased \$414,793. The increase is due to an increase in the amount required to be spent on Supplemental Education Services through Title I due to not making Adequate Yearly Progress (AYP), an increase in the amount spent on capital projects from the funds restricted solely for the use of capital projects and preliminarily restoring the curriculum cycle purchases for one year. It is possible that some of the curriculum purchases will be shifted to the technology equipment line under Capital Expenditures in the revised budget as the District continues to strive to bring cutting edge education and curriculum to the students.
- Capital Expenditures decreased \$398,543. The decrease is mainly due to bringing technology purchases back to a normal level. In FY 11, the District did a project that strengthened the technology backbone and improved wireless service to accommodate the technology equipment that is being used and brought into the District to increase student learning and achievement.
- Other Expenditures decreased \$36,676 because one-time assessments for road work were higher in FY 11.

Enrollment Projection Summary

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.

E-12 Student enrollment projection decreased from 4,011 Average Daily Memberships (ADM) in the FY 2011 Revised Budget to 3,964 ADM's in the FY 2012 Original Budget. Slight fluctuations up and down will be experienced as enrollment remains fairly steady.

Fund Balance Summary and Long-term Financial Projection

The estimated ending unassigned general fund balance for the year decreased from \$5,137,511 in the FY 2011 Revised Budget to \$4,562,653 in the FY 2012 Original Budget. Fund balance is measured as a percentage of total general fund expenditures with 6% being the fund balance goal or lowest desired limit.

The budgets are based on the best known information available at the time they are created and assumptions and predictions about future events. As the events occur, the outcome can have a positive or negative impact on a budget. The FY 2011 Revised Budget, as well as, this FY 2012 Original Budget has been created using the best known information available at this time.

The General Fund's unassigned Fund Balance is expected to decrease from 11.15% of General Fund expenditures as budgeted for the end of FY 2011 to 10.84% at the end of FY 2012. This level of fund balance prepares the district for FY 2012 when the legislature's final budget bills may have a negative impact on Willmar Public Schools. Unfortunately, the District may be looking at significant reductions in FY 2013 that has the potential to impact every nook and cranny of the District's operations. FY 2012 is the last time the district will receive revenue for the \$498 operating referendum which generates approximately \$2.3 million of funding. If the operating referendum is not replaced the district will need to cut \$2.3 million for FY 2013 plus an additional amount between \$700,000 and \$1.5 million depending on the outcome of the legislature to avoid going below the district's 6% fund balance limit.

Food Service Budget Summary

Food Service revenue decreased \$89,385. In FY 2011, the district received the federal Fresh Fruits and Veggies grant. The Fresh Fruits and Veggies grant allowed the district to provide more fruits and vegetables to students throughout the day. The district has applied for the Fresh Fruits and Veggies grant for FY 2012 but has not received notification of award at the time of this budget. Therefore, the Fresh, Fruits and Veggies program revenue is not included in this budget. This decrease is offset by revenue generated by the district for participating in a Shared Services Agreement between Willmar, New London-Spicer and Montevideo School Districts and a catering agreement with Community Christian Schools.

Food Service expenditures increased \$143,210. Since the District has not received award notification for the Fresh Fruits and Vegetables grant, the expenditures are not included in this budget. However, this decrease is offset by the expenditures budgeted for kitchen remodel projects at Roosevelt Elementary and the Middle School.

Community Education Budget Summary

Community Education revenue decreased \$74,322 mainly due to the anticipation of less grant money to be received.

Community Education expenditures increased \$36,823 mainly due to increased staffing in the Adult Basic Education program to be covered with ABE carryover funds.

Other Funds

The Debt Service fund is used to pay for the districts 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 Original Budget Comparison Detail
General Fund

Source	<u>FY 09-10</u> Actual Audited	<u>FY 10-11</u> Revised Budget	<u>FY 11-12</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 4,810,753	\$ 4,868,802	\$ 4,753,022	\$ (115,780)	-2.44%
State Revenue	32,000,208	34,209,843	33,948,596	(261,247)	-0.77%
Federal Revenue	5,159,335	3,676,068	2,361,020	(1,315,048)	-55.70%
Other Revenues	100,156	400,080	61,719	(338,361)	-548.23%
TOTAL	\$ 42,070,452	\$ 43,154,793	\$ 41,124,357	\$ (2,030,435)	-4.94%

Willmar Public Schools

REVENUES

FY 2011-2012 Original Budget Comparison Detail

General Fund

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	3,668,961	3,776,537	3,851,070	74,533	1.94%	The increase is mainly due to a shift in the aid/levy ratio due to changes in Referendum Market Value, Resident Marginal Cost Pupil Units, Adjusted Marginal Cost Pupil Units and Adjusted Net Tax Capacity. See the levy page on the district's website for more information about the levy.
Fm Mun for Tax Incre	2,771	0	0	0	0.00%	
County Apportionment	62,992	54,256	54,256	0	0.00%	
Miscellaneous County Tax Revenue	5,722	4,206	4,000	(206)	-5.16%	
Tuition From Minnesota School Dist	37,996	37,000	33,000	(4,000)	-12.12%	
Tuition From Patrons	1,810	5,654	5,550	(104)	-1.87%	
Fees From Patrons	239,204	267,111	283,131	16,020	5.66%	
Admissions - Student activities	101,499	106,535	102,579	(3,956)	-3.86%	
Med Assistance From Dept of HS	147,174	100,000	100,000	0	0.00%	
Interest Earnings	26,867	23,884	23,884	0	0.00%	
Rent	57,534	30,280	31,460	1,180	3.75%	
Tournaments	16,714	18,570	7,923	(10,647)	-134.37%	
Gifts & Bequests	231,171	249,892	115,089	(134,803)	-117.13%	
Miscellaneous Local Revenue	210,338	194,878	141,080	(53,797)	-38.13%	Superintendent's Regional Study ended in FY 11, West Central Integration Collaborative has reduced its funding to the district, SH yearbook profit is more accurately projected for FY 12 and the settlement of workers compensation premium is unknown at the time of the budget.
	4,810,753	4,868,802	4,753,022	(115,780)	-2.44%	
State Revenues						
Endowment Fund Apportionment	113,554	113,306	116,120	2,813	2.42%	
General Education Aid	27,069,165	29,647,129	29,393,797	(253,331)	-0.86%	Enrollment estimates declined from 4,011 average daily membership (ADM) in FY 11 to 3,964 ADM in FY 12. In addition, the enrollment distribution by grade level shifted.
Shared Time Aid	30,744	20,547	20,547	0	0.00%	
Abatement Aid	1,660	106	106	0	0.00%	
Disparity Reduction Aid	309	298	298	0	0.00%	
Homestead Market Value Credit	104,828	101,466	101,466	0	0.00%	
Other State Credits	104	92	92	0	0.00%	
State Aids From MDE	551,811	541,142	522,477	(18,666)	-3.57%	Deferred Maintenance aid decreased while the levy increased due to a change to the aid/levy ratio.

Willmar Public Schools

REVENUES

FY 2011-2012 Original Budget Comparison Detail

General Fund

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Special Education Aid	4,110,414	3,783,056	3,782,493	(563)	-0.01%	
Other State Agency Revenue	7,653	2,700	2,000	(700)	-35.00%	
Other Aid From MDE	9,968	0	9,200	9,200	100.00%	
	32,000,208	34,209,843	33,948,596	(261,247)	-0.77%	
Federal Revenues						
Federal Aids & Grant	4,190,748	2,574,898	1,697,050	(877,847)	-51.73%	American Recovery and Reinvestment Act funding ended in FY 11. Edu Jobs funding budgeted for FY 11 was \$732,668. Edu Jobs carryover budget for FY 12 is \$183,887. FY 12 is the last year Edu Jobs money can be spent.
Federal Aids Received Through State	920,979	1,101,170	663,969	(437,201)	-65.85%	Special Education American Recovery and Reinvestment Act funding ended in FY 11.
Federal Aid Received Directly	47,608	0	0	0	0.00%	
	5,159,335	3,676,068	2,361,020	(1,315,048)	-55.70%	
Other Revenues						
COM Rev Producing Act (Contra)	(21,494)	(29,865)	(22,000)	7,865	-35.75%	
Sale of Material - Rev Producing Act	34,056	31,865	35,500	3,635	10.24%	
Sales Of Materials For Resale	25,398	22,112	15,290	(6,822)	-44.61%	
Sale Of Real Property	0	280,114	0	(280,114)	0.00%	Sale of Washington building in FY 11.
Sale of Equipment	2,100	50	0	(50)	0.00%	
Insurance Recovery	5,766	1,469	0	(1,469)	0.00%	
Health & Safety Other Rev	4,619	2,088	0	(2,088)	0.00%	
Microsoft Settlement	49,711	92,247	32,929	(59,318)	-180.14%	This is the remaining Microsoft Settlement money to spend. FY 12 is the last year to access the funds.
	100,156	400,080	61,719	(338,361)	-548.23%	
Total Revenues	42,070,452	43,154,793	41,124,357	(2,030,435)	-4.94%	

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

Object Code Groups	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 23,671,721	\$ 23,982,950	\$ 23,663,402	\$ (319,548)	-1.33%
Employee Benefits	7,429,186	7,641,547	7,647,714	6,167	0.08%
Purchased Services	6,426,372	7,878,340	8,003,130	124,789	1.58%
Supplies and Materials	1,282,197	1,782,396	2,072,400	290,004	16.27%
Capital Expenditures	1,341,055	887,444	488,902	(398,543)	-44.91%
Other Expenditures	162,571	262,079	225,403	(36,676)	-13.99%
TOTAL	\$ 40,313,101	\$ 42,434,756	\$ 42,100,950	\$ (333,806)	-0.79%

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Original Budget Comparison Summary						
General Fund						
Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	1,422,728	1,322,550	1,333,866	11,317	0.86%	
Licensed Classroom Teacher	13,817,000	14,312,959	13,798,046	(514,913)	-3.60%	Decrease due to reduction of staff funded with Edu Jobs and ARRA money offset by steps and lanes.
Non-Licensed Classroom Teacher	357,004	379,132	405,655	26,523	7.00%	
Licensed Instructional Support	638,806	636,298	641,863	5,564	0.87%	
Substitute Salary	396,309	305,008	319,578	14,570	4.78%	
Substitute Non-Licensed	72,587	55,033	59,110	4,077	7.41%	
Occupational Therapist	80,516	81,608	81,608	0	0.00%	
Educ Speech/Lang Pathologist	372,235	342,659	346,838	4,179	1.22%	
School Nurse	114,159	118,520	119,754	1,234	1.04%	
Licensed Nursing Services	81,891	88,844	90,810	1,966	2.21%	
School Social Worker	353,202	334,414	327,656	(6,758)	-2.02%	
School Pathologist	65,257	65,461	65,461	0	0.00%	
ParaProf/Personal Care Assist	629,475	761,465	768,170	6,705	0.88%	
One-2-one Paraprofessional	717,808	539,412	541,330	1,918	0.36%	
Foreign Language Interpreter	1,935	1,969	1,969	0	0.00%	
Interpreter for the Deaf	251,038	205,894	206,167	272	0.13%	
School Counselor	241,781	247,102	252,563	5,461	2.21%	
Non-Instructional Support	2,396,917	2,496,957	2,494,598	(2,359)	-0.09%	
Therapeutic Rec Ser & DAPE	54,631	42,301	42,795	495	1.17%	
Cultural Liaison	79,944	85,617	87,105	1,488	0.00%	
Other Salary Payments	1,078,963	943,559	978,459	34,900	3.70%	
Severance/Early Retirement Pay	474,643	616,188	700,000	83,812	13.60%	Estimated severance due to possible retirements. Retirement information is usually not available until March.
Interdepartmental Employee Salaries	(27,108)	0	0	0	0.00%	
	23,671,721	23,982,950	23,663,402	(319,548)	-1.33%	The decrease is primarily due to the reduction of staff funded with Edu Jobs and ARRA money offset by steps and lanes.
Employee Benefits						
FICA/Medicare	1,702,451	1,718,139	1,692,846	(25,293)	-1.47%	
PERA	328,886	345,478	351,171	5,693	1.65%	
TRA	987,968	1,009,059	1,071,365	62,307	6.17%	Increase in TRA contribution rate of 5.5% to 6.0%
Group Health Insurance	2,948,436	3,029,637	2,958,283	(71,354)	-2.36%	
Group Life Insurance	55,150	55,910	54,251	(1,659)	-2.97%	
Group Dental Insurance	118,277	118,763	115,450	(3,312)	-2.79%	
Long Term Disability	6,723	6,804	6,883	78	1.15%	
TSA - Employer Match	257,644	270,986	255,058	(15,928)	-5.88%	
VEBA	825,092	839,346	838,284	(1,062)	-0.13%	
Workers Compensation	94,498	146,519	142,521	(3,998)	-2.73%	
Reemployment Compensation	82,785	64,016	80,000	15,984	24.97%	Expected increase due to layoff of Edu Jobs and ARRA positions.
Continuing Employee Retiree Benefits	26,018	36,890	80,602	43,712	118.49%	Benefits for administrative retirees.
Interdepartmental Employee Benefits	(4,743)	0	1,000	1,000	0.00%	
	7,429,186	7,641,547	7,647,714	6,167	0.08%	Benefits would typically decrease in total when salary and benefits decrease except for the offset increases explained above.

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Original Budget Comparison Summary						
General Fund						
Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Purchased Services						
Federal Sub Awards < \$25,000	107,288	100,447	92,313	(8,134)	0.00%	
Federal Sub Awards > \$25,000	106,783	105,800	187,902	82,102	0.00%	Required increase for Supplemental Education Services through Title I due to not making Adequate Yearly Progress.
Consulting Fee/Fee for Service	938,018	944,811	949,610	4,798	0.51%	
Litigation Costs	500	10,000	10,000	0	0.00%	
Officials	44,754	45,241	47,550	2,309	5.10%	
Communication Services	54,487	55,215	47,670	(7,546)	-13.67%	
Postage & Parcel Services	38,382	45,078	45,604	526	1.17%	
Utility Services	701,773	705,451	692,640	(12,810)	-1.82%	
Insurance	129,459	130,000	130,000	0	0.00%	
Repairs & Maintenance Services	732,903	1,872,236	1,941,406	69,170	3.69%	Increase relates to the funding of operating capital projects as approved by the Board in May.
Trans-Contract/Priv	2,558,263	2,522,541	2,529,372	6,831	0.27%	
Travel, Conventions/Conference	135,532	151,474	146,178	(5,296)	-3.50%	
Out-Of-State Travel	0	3,183	3,183	0	0.00%	
Entry Fees/Student Travel Allow	26,127	28,146	29,420	1,274	4.52%	
Operating Leases & Rentals	172,206	194,044	192,216	(1,827)	-0.94%	
Payments To Other MN Districts	627,888	745,355	739,320	(6,036)	-0.81%	
Payments To Out-Of-State Dist	19,982	26,500	26,500	0	0.00%	
Special Education Contracted Services	20,606	36,000	36,000	0	0.00%	
Payments To Other Agencies	11,421	15,114	14,209	(905)	-5.99%	
Sp Ed Salary Purchased	0	108,536	108,869	333	0.31%	
Sp Ed Benefits Purchased	0	33,168	33,168	0	0.00%	
	6,426,372	7,878,340	8,003,130	124,789	1.58%	
Supplies And Materials						
Supplies & Material-Non Inst	547,736	610,580	577,283	(33,296)	-5.45%	Expenditures for Yearbook were coded here for the first time in FY 11. In FY 12, expenditures are more accurately reflected. In addition, some budgets were shifted between non-instructional supplies and materials and instructional supplies and materials.
Av Supplies	12,797	16,802	17,280	478	2.85%	
Supplies & Material-Non Indiv	379,766	597,704	958,684	360,980	60.39%	The increase is due to curriculum buy cycle money being classified on this line. It is possible that some of the curriculum buy expenditures will switch to the Technology Equipment line in the FY 12 Revised Budget depending upon curriculum purchasing decisions.
Supplies/Materials-Ind Instruc	66,049	203,613	170,011	(33,601)	-16.50%	ARRA Special Education funding ended in FY 11.
Offset Copy Charges	(1,621)	(11,021)	(10,130)	891	-8.08%	
Laundry & dry Cleaning	0	1,545	1,545	0	0.00%	
Fuels	82,826	94,800	95,000	200	0.21%	
Gas/Oil Not For Bldg	11,061	34,306	52,806	18,500	53.93%	Fuel prices for busses has increased. The district pays the price of fuel above \$2.60 per gallon.

Willmar Public Schools						
Expenditures By Object Code						
FY 2011 - 2012 Original Budget Comparison Summary						
General Fund						
Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Mat Purch For Resale	34,931	56,338	56,338	0	0.00%	
Textbooks & Workbooks	27,401	68,160	18,880	(49,280)	-72.30%	Textbooks were purchased in FY 11 for Music under the curriculum buy cycle. The majority of curriculum buy money for FY 12 is in the Supplies & Material-Non Indiv line.
Standardized Tests	48,866	22,528	51,870	29,341	130.24%	The majority of the NWEA test costs were paid for with Microsoft Settlement money in FY 11 in the Supplies & Material-Non Indiv line.
Workbooks	35,046	29,610	36,500	6,890	23.27%	
Media Resources	25,577	40,128	35,150	(4,978)	-12.41%	
Periodical & Newspaper	3,863	4,295	4,300	5	0.12%	
Food	7,899	13,008	6,882	(6,126)	-47.09%	
	1,282,197	1,782,396	2,072,400	290,004	16.27%	
Capital Expenditures						
Building Acquisition/Improvement	1,039,838	7,011	22,000	14,989	100.00%	Storage shed being built at Roosevelt Elementary as part of the operating capital projects.
Other Equipment Purchases	71,575	223,009	154,084	(68,925)	-30.91%	Grounds equipment and other items from the Jennie-O donation were purchased in FY 11.
Other Vehicles Purchased	0	13,327	0	(13,327)	-100.00%	No vehicle purchases scheduled for FY 12.
Technology Equipment	229,642	644,098	312,818	(331,280)	-51.43%	In FY 11, the district increased purchases of technology for use in the classrooms and strengthened the technology backbone of the district to increase student achievement and keep the students on the cutting edge.
	1,341,055	887,444	488,902	(398,543)	-44.91%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	111,818	111,117	111,504	388	0.35%	
Chargeback Federal & Non Pub	(1,656)	0	0	0	0.00%	
Taxes And Special Assessments	52,408	150,962	113,899	(37,064)	-24.55%	One-time street assessments were higher in FY 11.
	162,571	262,079	225,403	(36,676)	-13.99%	
Total Expenditures	40,313,101	42,434,756	42,100,950	(333,806)	-0.79%	

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

Program	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 1,557,761	\$ 1,521,705	\$ 1,445,731	\$ (75,974)	-4.99%
District Support Services	946,875	1,137,666	1,159,820	22,155	1.95%
Elementary And Secondary Regular Inst	18,978,157	20,294,583	20,290,683	(3,900)	-0.02%
Vocational Education Instruction	805,478	854,249	790,383	(63,866)	-7.48%
Special Education Instruction	7,517,777	7,626,937	7,467,621	(159,316)	-2.09%
Instructional Support Services	2,164,520	2,384,480	2,306,241	(78,239)	-3.28%
Pupil Support Services	3,554,541	3,617,573	3,598,825	(18,748)	-0.52%
Sites And Buildings	4,658,535	4,867,564	4,911,645	44,081	0.91%
Fiscal And Other Fixed Costs Programs	129,459	130,000	130,000	0	0.00%
TOTAL	\$ 40,313,101	\$ 42,434,756	\$ 42,100,950	\$ (333,806)	-0.79%

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Original Budget Comparison Summary						
General Fund						
	FY 09-10	FY 10-11	FY 11-12	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Administration						
Board Of Education	45,404	68,744	49,734	(19,010)	-27.65%	Amount budgeted for consulting fees decreased as the Board has not used that budget recently so it was shifted to Business Services.
Office Of The Superintendent	265,282	309,754	289,511	(20,242)	-6.54%	Expenditures related to regional study grant are in this line for FY 11.
Instructional Administration	119,612	124,015	124,179	165	0.13%	
School Administration	1,127,463	1,019,193	982,307	(36,886)	-3.62%	Principal retirement (severance) in FY 11.
	1,557,761	1,521,705	1,445,731	(75,974)	-4.99%	
District Support Services						
General Administrative Support	3,057	3,045	3,046	0	0.01%	
Other Administrative Support	4,999	16,500	16,500	0	0.00%	
Business Support Services	474,118	528,179	570,487	42,308	8.01%	Increase due to changing the district accountant position back to a 4 year degreed position and shifting the consulting fees budget from the Board.
Benefits	78,755	67,106	81,000	13,894	20.71%	Increase due to benefits for administrative retirees.
Human Resources	262,211	348,159	310,328	(37,830)	-10.87%	Director of Human Resources retirement (severance) in FY 11.
Data Processing	57,887	59,796	59,960	164	0.27%	
Legal Services	65,847	90,000	90,000	0	0.00%	
School Elections	0	24,882	28,500	3,618	0.00%	
	946,875	1,137,666	1,159,820	22,155	1.95%	
Elementary And Secondary Regular Instruction						
Education - Kindergarten	858,335	796,553	724,786	(71,767)	-9.01%	Edu Jobs funding ended in FY 11.
Education - Elementary General	5,460,465	5,836,134	5,738,574	(97,560)	-1.67%	Edu Jobs funding ended in FY 11.
Title II, Part A, Teacher Training	196,660	276,557	195,750	(80,807)	-29.22%	Edu Jobs funding ended in FY 11.
Title III, Part A, English Language Acq.	80,854	94,737	98,667	3,930	4.15%	
Safe & Drug-Free Schools	14,937	7,814	0	(7,814)	100.00%	

Willmar Public Schools
Expenditures By Program Code

FY 2011-2012 Original Budget Comparison Summary
General Fund

	FY 09-10	FY 10-11	FY 11-12	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	Comments On Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Education - Secondary General	1,456,444	1,796,521	1,998,042	201,521	11.22%	In the FY 12 budget, all severance payments for the Secondary are budgeted in this line until the actual retirements are known in March at which time the severance is allocated to the appropriate program.
Visual Art	344,624	395,017	304,780	(90,237)	-22.84%	Curriculum purchases occurred in FY 11.
Business	83,308	61,260	62,872	1,612	2.63%	
Title I, Part A	1,339,750	1,459,183	1,214,808	(244,374)	-16.75%	Title I ARRA money expired in FY 11.
Gifted And Talented	34,489	77,138	69,819	(7,318)	-9.49%	
Limited English Proficiency	1,714,510	1,814,560	1,809,189	(5,372)	-0.30%	
English	843,302	831,895	946,118	114,223	13.73%	Reading curriculum purchases are scheduled at the Middle School for FY 12.
Foreign Language/Native Language	356,142	288,570	324,549	35,979	12.47%	Integration Collaborative grant funding has decreased for FY 12.
Health, Physical Education & Recreation	966,359	975,405	1,109,679	134,274	13.77%	Curriculum purchases are budgeted for FY 12.
Family Living Science	119,468	88,250	88,386	136	0.15%	
Welding	6,174	9,105	9,105	0	0.00%	
Industrial Education	177,269	193,917	195,713	1,796	0.93%	
Mathematics	982,728	1,166,167	1,081,618	(84,549)	-7.25%	Edu Jobs funded position ended in FY 11.
Computer Science/Technology Education	150,765	157,151	160,983	3,832	2.44%	
Music	893,105	1,022,527	893,296	(129,231)	-12.64%	Curriculum purchases occurred in FY 11.
Natural Sciences	975,377	985,909	951,674	(34,235)	-3.47%	Edu Jobs funded position ended in FY 11.
Social Sciences/Social Studies	827,074	882,008	1,264,961	382,954	43.42%	Curriculum purchases are budgeted for FY 12.
Other Reg Instruction (Sec)	72,844	76,745	78,404	1,659	2.16%	
Co-Curricular Activities (Non-Athletics)	107,244	66,479	78,823	12,344	18.57%	
Boys/Girls Athletics	212,319	273,136	239,335	(33,801)	-12.38%	Many volunteer coaching positions were paid for
Boys Athletics	350,225	327,595	320,135	(7,460)	-2.28%	by outside organizations in FY 11. At this time, it
Girls Athletics	306,646	275,983	283,979	7,997	2.90%	is unclear if any outside organizations will make
Extra-Curricular Activities	46,740	58,268	46,638	(11,630)	-19.96%	the same donations in FY 12.
	18,978,157	20,294,583	20,290,683	(3,900)	-0.02%	

Willmar Public Schools						
Expenditures By Program Code						
FY 2011-2012 Original Budget Comparison Summary						
General Fund						
	FY 09-10	FY 10-11	FY 11-12	Original vs.	Original vs.	
Description	Actual Audited	Revised Budget	Original Budget	Revised Difference	Revised % Inc/Dec	Comments On Major Changes
Vocational Education Instruction						
Agriculture Education	191,395	226,596	157,490	(69,106)	-30.50%	FY 11 had retirement costs. FY 12 does not have retirement costs budgeted and the replacement cost for the new teacher is less than the cost of the retiring teacher.
Personal Family Living Science (In-Home)	111,289	130,376	130,220	(155)	-0.12%	
Business And Office Education	54,276	58,021	59,713	1,693	2.92%	
Trade And Industrial Education	143,664	147,564	149,654	2,089	1.42%	
Special Needs	253,657	262,030	264,306	2,277	0.87%	
Vocational - General	51,196	29,663	29,000	(663)	-2.24%	
	805,478	854,249	790,383	(63,866)	-7.48%	
Special Education Instruction						
Litigation Costs	32,695	53,377	75,866	22,490	42.13%	
Speech/Language Impaired	160,634	203,785	198,062	(5,722)	-2.81%	
DCD : Mild-Moderate	661,987	655,513	617,547	(37,966)	-5.79%	
DCD: Severe-Profound	334,543	490,391	464,206	(26,185)	-5.34%	
Physically Impaired	79,684	317,715	318,213	499	0.16%	
Deaf-Hard Of Hearing	762,022	578,008	572,594	(5,415)	-0.94%	
Visually Impaired	0	13,163	16,198	3,035	0.00%	
Specific Learning Disability	1,022,220	1,061,937	958,292	(103,645)	-9.76%	
Emotional/Behavioral Disorder	1,138,505	1,112,322	1,183,194	70,873	6.37%	
Other Health Disabilities	750,089	580,373	526,287	(54,086)	-9.32%	
Autistic Spectrum Disorders	536,424	535,088	549,703	14,615	2.73%	
Developmentally Delayed	742,311	802,698	825,424	22,726	2.83%	
Severly Multiply Impaired	330,907	303,557	300,846	(2,710)	-0.89%	
Special Education - Aggregate	965,070	905,671	847,788	(57,883)	-6.39%	
Special Ed - Students W/out Disabilities	267	0	0	0	0.00%	
Motor -Ot Pe Adap Pe	420	13,340	13,400	60	0.45%	
	7,517,777	7,626,937	7,467,621	(159,316)	-2.09%	ARRA special education funding ended in FY 11.
Instructional Support Services						
General Instructional Support	671,066	633,230	651,767	18,537	2.93%	As Title funding decreases more instructional support is being paid with general fund money in this section instead of the Elementary and Secondary Regular Instruction section.

Willmar Public Schools
Expenditures By Program Code

FY 2011-2012 Original Budget Comparison Summary
General Fund

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Curriculum Consultant And Development	48,871	61,326	101,226	39,900	65.06%	The majority of the NWEA test costs were paid for with Microsoft Settlement money in FY 11 in the Elementary and Secondary Regular Instruction section.
Educational Media	584,294	608,013	607,993	(20)	0.00%	
Staff Development	211,518	151,885	154,019	2,133	1.40%	
Computer Assist Inst	648,770	930,025	791,236	(138,789)	-14.92%	In FY 11, the district strengthened the technology backbone.
	2,164,520	2,384,480	2,306,241	(78,239)	-3.28%	
Pupil Support Services						
Secondary Counseling & Guidance Services	409,342	374,181	380,189	6,007	1.61%	
Health Services	183,350	215,936	212,995	(2,941)	-1.36%	
Social Work Services	322,297	358,090	315,394	(42,695)	-11.92%	In FY 11, retirement costs and higher PACT IV social workers costs.
Pupil Transportation	2,489,775	2,514,052	2,527,656	13,604	0.54%	
Other Pupil Support Services	149,776	155,314	162,592	7,277	4.69%	The price of fuel is expected to increase.
	3,554,541	3,617,573	3,598,825	(18,748)	-0.52%	
Sites And Buildings						
Operations And Maintenance	2,982,534	3,438,384	3,376,103	(62,281)	-1.81%	Additional capital and maintenance projects were approved as needed.
Capital Facilities	1,476,033	1,151,902	1,266,609	114,707	9.96%	
Health & Safety	199,968	277,278	268,933	(8,345)	-3.01%	
	4,658,535	4,867,564	4,911,645	44,081	0.91%	
Fiscal And Other Fixed Costs Programs						
Insurance	129,459	130,000	130,000	0	0.00%	
	129,459	130,000	130,000	0	0.00%	
Total Expenditures	40,313,101	42,434,756	42,100,950	(333,806)	-0.79%	

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

Source	<u>FY 09-10</u> Actual Audited	<u>FY 10-11</u> Revised Budget	<u>FY 11-12</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 17,823	\$ 7,939	\$ 31,049	\$ 23,110	291.09%
State Revenue	180,270	176,260	180,835	4,575	2.60%
Federal Revenue	1,578,266	1,516,314	1,389,930	(126,384)	-8.33%
Other Revenues	794,307	803,971	813,286	9,315	1.16%
TOTAL	\$ 2,570,666	\$ 2,504,485	\$ 2,415,100	\$ (89,385)	-3.57%

Willmar Public Schools						
Revenues By Source						
FY 2011-2012 Original Budget Comparison Summary						
Food Service						
	FY 09-10	FY 10-11	FY 11-12	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	Comments on Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Local Revenues						
Interest Earnings	\$2,308.31	1,455.58	2,947.73	1,492.15	102.51%	
Gifts And Grants	15,500.00	6,244.50	0.00	(6,244.50)	-100.00%	Midwest Dairy Council and Kandiyohi County grants relate to FY 11.
Miscellaneous Local Revenue	14.40	239.00	28,101.16	27,862.16	11657.81%	Revenue from the Shared Services agreement entered into with New London-Spicer and Montevideo School Districts in FY 12.
	17,822.71	7,939.08	31,048.89	23,109.81	291.09%	
State Revenues						
State Aids From CFL	180,270.07	176,260.00	180,835.00	4,575.00	2.60%	
	180,270.07	176,260.00	180,835.00	4,575.00	2.60%	
Federal Revenues						
Federal Aids & Grant	189,505	136,725	0.00	(136,725.00)	-72.15%	Fresh Fruits and Vegetables (FFV) grant has not been awarded for FY 12 at the time of this budget.
School Lunch Program	156,905.26	160,937.42	160,000.00	(937.42)	-0.58%	
Free and Reduced Program	689,151.50	690,000.00	692,000.00	2,000.00	0.29%	
Commodity Cash Rebate Program	15,907.73	9,600.00	9,000.00	(600.00)	-6.25%	
Commodity Distribution Program	118,378.39	109,784.00	128,740.00	18,956.00	17.27%	Commodity entitlement for FY 12 is expected to be larger than in FY 11.
Special Milk Program	191.68	268.03	190.00	(78.03)	-29.11%	
School Breakfast Program	408,226.80	409,000.00	400,000.00	(9,000.00)	-2.20%	Decrease based on expected participation of students eating breakfast given the enrollment decrease.
	1,578,266.25	1,516,314.45	1,389,930.00	(126,384.45)	-8.33%	
Other Revenues						
Food Service Sales To Pupils	645,106.50	698,820.00	695,000.00	(3,820.00)	-0.55%	
Food Service Milk Sales	5,655.30	3,783.60	5,000.00	1,216.40	32.15%	
Food Service Concession Sales	72,710.40	0.00	0.00	0.00	0.00%	Concession revenue now appears in the Food Service Sales to Pupils line and the Food Service Sales to Adults line.
Food Service Sales To Adults	35,891.50	59,789.70	56,632.00	(3,157.70)	-5.28%	
Special Function Food Sales	34,943.42	41,578.00	56,654.00	15,076.00	36.26%	Increase relates to catering agreement entered into with Community Christian School for FY 12.
	794,307.12	803,971.30	813,286.00	9,314.70	1.16%	
Total Revenues	\$2,570,666.15	\$2,504,484.83	\$2,415,099.89	(\$89,384.94)	-3.57%	

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

Object Code Groups	<u>FY 09-10</u> Actual Audited	<u>FY 10-11</u> Revised Budget	<u>FY 11-12</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 704,531	\$ 719,306	\$ 717,470	\$ (1,836)	-0.26%
Employee Benefits	181,909	216,881	226,227	9,346	4.31%
Purchased Services	93,386	198,852	437,360	238,508	119.94%
Supplies and Materials	1,265,413	1,216,871	1,175,290	(41,581)	-3.42%
Capital Expenditures	113,441	134,727	73,500	(61,227)	-45.45%
Other Expenditures	1,120	1,500	1,500	0	0.00%
TOTAL	\$ 2,359,800	\$ 2,488,137	\$ 2,631,347	\$ 143,210	5.76%

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

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes	
<u>Salaries And Wages</u>							
Administration/Supervision	71,152.78	72,452.80	72,346.27	(\$106.53)	-0.15%	Salaries, wages and benefits experienced a decrease caused by the Fresh Fruits and Vegetables grant not being awarded at the time of this budget which is offset by the increased cost of providing catering services to Community Christian School and shared services to New London-Spicer and Montevideo School Districts.	
Non-Instructional Support	582,689.92	615,507.52	618,673.12	3,165.60	0.51%		
Other Salary Payments	16,516.00	5,620.56	725.73	(4,894.83)	-87.09%		
Severance/Early Retirement Pay	7,064.90	0.00	0.00	0.00	0.00%		
Interdepartmental Salaries	27,107.78	25,725.22	25,725.22	0.00	0.00%		
	704,531.38	719,306.10	717,470.34	(1,835.76)	-0.26%		
<u>Employee Benefits</u>							
FICA/Medicare	50,302.59	52,231.73	52,531.22	299.49	0.57%		
PERA	45,582.60	48,844.27	49,856.86	1,012.59	2.07%		
Group Hospitalization	52,900.59	71,399.07	74,765.41	3,366.34	4.71%		
Group Life Insurance	1,026.49	1,013.12	1,042.10	28.98	2.86%		
Group Dental Insurance	1,368.00	1,019.89	1,008.05	(11.84)	-1.16%		
Long Term Disability	391.93	523.34	569.47	46.13	8.81%		
TSA	2,000.00	4,000.00	3,953.15	(46.85)	-1.17%		
VEBA	13,397.21	15,019.50	18,449.96	3,430.46	22.84%		
Workers Compensation	10,197.27	18,329.12	19,550.15	1,221.03	6.66%		
Chargeback	4,742.50	4,500.62	4,500.62	0.00	0.00%		
	181,909.18	216,880.66	226,226.99	9,346.33	4.31%		
<u>Purchased Services</u>							
Consulting Fee/Fee for Service	5,369.26	45,000.00	35,000.00	(10,000.00)	-22.22%	Many of the architect fees for the Middle School and Roosevelt kitchen remodel projects were paid in FY 11. The fees for FY 12 are expected to be lower.	
Communication Services	489.36	1,000.00	1,000.00	0.00	0.00%		
Postage & Parcel Services	3,231.83	3,400.00	3,400.00	0.00	0.00%		
Utility Services	50,008.95	49,210.00	46,710.00	(2,500.00)	-5.08%		
Repairs & Maintenance Services	31,987.86	96,242.00	347,200.00	250,958.00	260.76%	The increase relates to completing the Roosevelt kitchen remodel project and Phase I of the Middle School kitchen remodel project.	
Transportation Contracts	349.41	0.00	0.00	0.00	0.00%		
Travel, Conventions/Conference	1,949.09	4,000.00	4,050.00	50.00	1.25%		
	93,385.76	198,852.00	437,360.00	238,508.00	119.94%		
<u>Supplies And Materials</u>							
Supplies & Material-Non Inst	57,682.82	58,078.17	54,450.00	(3,628.17)	-6.25%	Decrease relates to the Fruits and Veggies grant expenditures awarded for FY11 not be included in FY 12 as the grant had not been awarded at the time of this budget.	

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

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Food	934,549.24	908,608.49	847,100.00	(61,508.49)	-6.77%	Decrease relates to the Fruits and Veggies grant expenditures awarded for FY11 not be included in FY 12 as the grant had not been awarded at the time of this budget.
Commodities	118,378.39	109,784.00	128,740.00	18,956.00	17.27%	Commodity entitlement is expected to increase in FY 12 thus increasing the expenditures.
Milk	154,802.34	140,400.00	145,000.00	4,600.00	3.28%	
	1,265,412.79	1,216,870.66	1,175,290.00	(41,580.66)	-3.42%	
<u>Capital Expenditures</u>						
Other Equipment Purchases	107,198.85	126,727.47	65,500.00	(61,227.47)	-48.31%	Less equipment will need to be purchased for the Roosevelt and Middle School remodel projects in FY 12. The majority of the cost of the projects is in construction/remodel.
Technology Equipment	6,241.79	8,000.00	8,000.00	0.00	0.00%	
	113,440.64	134,727.47	73,500.00	(61,227.47)	-45.45%	
<u>Other Expenditures</u>						
Dues & Memberships	1,119.75	1,500.00	1,500.00	0.00	0.00%	
	1,119.75	1,500.00	1,500.00	0.00	0.00%	
Total Expenditures	\$2,359,799.50	\$2,488,136.89	\$2,631,347.33	\$143,210.44	5.76%	

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

Source	<u>FY 09-10</u> Actual Audited	<u>FY 10-11</u> Revised Budget	<u>FY 11-12</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 1,324,872	\$ 1,257,539	\$ 1,202,760	\$ (54,779)	-4.36%
State Revenue	880,784	906,852	893,897	(12,955)	-1.43%
Federal Revenue	35,907	35,587	29,000	(6,587)	-18.51%
TOTAL	\$ 2,241,563	\$ 2,199,979	\$ 2,125,657	\$ (74,322)	-3.38%

Willmar Public Schools						
Revenues By Source Code						
FY 2011-2012 Original Budget Comparison Summary						
Community Service Fund						
Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	288,475.40	350,823.41	365,845.58	15,022.17	4.28%	Increase in levy is mainly due to a shift in the levy/aid funding ratio. Due to an increase in Adjusted Net Tax Capacity (ANTC) more of the community education revenue is funded with levy dollars.
Misc County Tax Rev	936.28	0.00	0.00	0.00	0.00%	
SES Tuition From MN School Dist	110,583.00	95,000.00	90,000.00	(5,000.00)	-5.26%	Decrease expected due to decline in usage.
Tuition from Patrons	100,353.69	57,812.00	71,400.00	13,588.00	23.50%	Increase in Cardinal Place and drivers education fees.
Fees from Patrons	539,991.92	555,608.41	550,600.00	(5,008.41)	-0.90%	Decrease in Cardinal Kids revenue.
Admission Revenue	3,365.00	2,000.00	500.00	(1,500.00)	-75.00%	
Interest Earnings	3,438.38	3,914.82	3,864.82	(50.00)	-1.28%	
Rent	19,958.92	16,000.00	17,000.00	1,000.00	6.25%	
Gifts & Bequests	224,360.46	170,548.78	100,850.00	(69,698.78)	-40.87%	Grant revenue is lower in FY 12. Community Service is going to cover the difference with fund balance for the Child Guide program, if necessary.
Miscellaneous Local Revenue	33,409.25	5,832.00	2,700.00	(3,132.00)	-53.70%	
	1,324,872.30	1,257,539.42	1,202,760.40	(54,779.02)	-4.36%	
State Revenues						
Abatement Aid	184.94	10.39	10.39	0.00	0.00%	
Disparity Reduction Aid	74.74	85.54	85.54	0.00	0.00%	
Homestead Market Value Credit	25,379.71	29,131.09	29,131.09	0.00	0.00%	
Other State Credits	25.13	26.38	26.38	0.00	0.00%	
State Aids From MDE	820,345.50	829,545.42	816,590.00	(12,955.42)	-1.56%	Decrease in aid is mainly due to a shift in the levy/aid funding ratio. Due to an increase in Adjusted Net Tax Capacity (ANTC) more of the community education revenue is funded with levy dollars.
Nonpublic Aid	34,773.61	48,053.43	48,053.43	0.00	0.00%	
	880,783.63	906,852.25	893,896.83	(12,955.42)	-1.43%	
Federal Revenues						
Federal Aids & Grant	35,906.88	35,587.09	29,000.00	(6,587.09)	-18.51%	Federal Adult Basic Education funding is reduced.
	35,906.88	35,587.09	29,000.00	(6,587.09)	-18.51%	
Total Revenues	2,241,562.81	2,199,978.76	2,125,657.23	(74,321.53)	-3.38%	

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

Object Code Groups	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,374,648.03	\$ 1,429,979.36	\$ 1,458,016.15	\$ 28,036.79	1.96%
Employee Benefits	354,884.23	382,263.61	405,245.72	22,982.11	6.01%
Purchased Services	172,201.37	227,921.58	224,415.00	(3,506.58)	-1.54%
Supplies and Materials	85,022.59	77,199.14	69,720.14	(7,479.00)	-9.69%
Capital Expenditures	37,402.72	14,919.48	11,700.00	(3,219.48)	-21.58%
Other Expenditures	3,541.89	1,663.00	1,672.00	9.00	0.54%
TOTAL	\$ 2,027,700.83	\$ 2,133,946.17	\$ 2,170,769.01	\$ 36,822.84	1.73%

Willmar Public Schools
Expenditures By Object Code

FY 2011-2012 Original Budget Comparison Summary
Community Service Fund

	FY 09-10	FY 10-11	FY 11-12	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	85,642.19	87,292.43	89,115.00	1,822.57	2.09%	
EC/SR/ABE Admin/Supervision	32,050.00	250,765.00	254,098.00	3,333.00	1.33%	
Licensed Classroom Teacher	718,589.25	562,031.78	589,329.00	27,297.22	4.86%	Increase to Adult Basic Education (ABE) staffing which will be covered with ABE carryover funding. Also, an increase to School Readiness salaries.
Non-Licensed Classroom Teacher	267,652.98	273,437.00	275,519.00	2,082.00	0.76%	
Licensed Instructional Support	5,162.84	12,980.80	12,980.80	0.00	0.00%	
Substitute Salary	1,332.35	1,631.00	1,531.00	(100.00)	-6.13%	
Substitute Non-Licensed	155.13	300.00	400.00	100.00	33.33%	
Licensed Nursing Services	5,904.98	8,543.35	8,543.35	0.00	0.00%	
Non-Instructional Support	140,181.97	102,124.00	105,400.00	3,276.00	3.21%	
Other Salary Payments	117,976.34	130,874.00	121,100.00	(9,774.00)	-7.47%	
	1,374,648.03	1,429,979.36	1,458,016.15	28,036.79	1.96%	
Employee Benefits						
FICA/Medicare	101,324.72	109,324.26	106,373.90	(2,950.36)	-2.70%	
PERA	34,316.12	37,646.56	36,312.56	(1,334.00)	-3.54%	
TRA	38,708.50	40,465.30	45,225.94	4,760.64	11.76%	
Group Hospitalization	124,014.60	128,673.42	145,202.00	16,528.58	12.85%	
Group Life Insurance	2,287.75	2,312.64	2,405.00	92.36	3.99%	
Group Dental Insur	5,479.60	5,535.94	5,854.00	318.06	5.75%	
Long Term Disability	94.10	118.00	118.00	0.00	0.00%	
TSA - Employer Match	9,081.58	11,123.00	11,587.00	464.00	4.17%	
VEBA	33,778.46	35,112.01	43,629.00	8,516.99	24.26%	
Workers Compensation	5,798.80	8,702.48	8,538.32	(164.16)	-1.89%	
Interdepartmental Employee Benefits	0.00	3,250.00	0.00	(3,250.00)	-100.00%	
	354,884.23	382,263.61	405,245.72	22,982.11	6.01%	Benefits normally increase when there is an increase to salaries and wages.
Purchased Services						
Consulting Fee/Fee for Service	70,319.24	97,026.50	91,350.00	(5,676.50)	-5.85%	
Communication Services	5,956.47	8,813.00	8,730.00	(83.00)	-0.94%	
Postage & Parcel Services	6,772.21	6,970.00	6,600.00	(370.00)	-5.31%	
Utility Services	16,961.40	19,400.00	18,150.00	(1,250.00)	-6.44%	
Repairs & Maintenance Services	3,767.78	3,611.88	3,100.00	(511.88)	-14.17%	
Trans-Contract/Priv	2,345.10	2,661.20	2,750.00	88.80	3.34%	

Willmar Public Schools
Expenditures By Object Code

FY 2011-2012 Original Budget Comparison Summary
Community Service Fund

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Travel, Conventions/Conference	7,150.32	7,309.00	7,550.00	241.00	3.30%	
In-Service	1,239.00	3,619.00	3,950.00	331.00	9.15%	
Operating Leases & Rentals	6,672.68	5,648.00	5,535.00	(113.00)	-2.00%	
Print/Offset/Toner	3,054.54	1,863.00	1,700.00	(163.00)	-8.75%	
Payments To Other MN Districts	47,962.63	71,000.00	75,000.00	4,000.00	5.63%	
	172,201.37	227,921.58	224,415.00	(3,506.58)	-1.54%	Small decreases across most community education programs.
Supplies And Materials						
Supplies & Material-Non Inst	44,127.19	36,189.00	30,650.00	(5,539.00)	-15.31%	
Supplies & Material-Non Indiv	8,220.95	5,820.00	5,000.00	(820.00)	-14.09%	
Gas/Oil Not For Bldg	3,762.18	3,900.00	3,800.00	(100.00)	-2.56%	
Textbooks & Workbooks	14,299.17	13,080.34	13,080.34	0.00	0.00%	
Standardized Tests	1,504.68	3,000.00	3,000.00	0.00	0.00%	
Milk	0.00	3,000.00	2,600.00	(400.00)	0.00%	
Food	13,108.42	12,209.80	11,589.80	(620.00)	-5.08%	
	85,022.59	77,199.14	69,720.14	(7,479.00)	-9.69%	Small decreases across supplies and materials helps to offset the increase to salaries and benefits.
Capital Expenditures						
Other Equipment Purchases	16,048.17	300.00	1,000.00	700.00	100.00%	
Other Vehicles Purchased	15,379.61	485.00	0.00	(485.00)	100.00%	
Technology Equipment	5,974.94	14,134.48	10,700.00	(3,434.48)	-24.30%	
	37,402.72	14,919.48	11,700.00	(3,219.48)	-21.58%	Small decreases of capital expenditures help to offset the increase to salaries and benefits.
Other Expenditures						
Dues & Memberships	1,551.00	1,328.00	1,420.00	92.00	6.93%	
Federal And Nonpublic Indirect Costs	1,655.89	0.00	0.00	0.00	0.00%	
Taxes And Special Assessments	335.00	335.00	252.00	(83.00)	-24.78%	
	3,541.89	1,663.00	1,672.00	9.00	0.54%	
Total Expenditures	\$ 2,027,700.83	\$ 2,133,946.17	\$ 2,170,769.01	\$ 36,822.84	1.73%	

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

Program	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 2,011,062	\$ 2,109,372	\$ 2,146,195	\$ 36,823	1.75%
Pupil Support Services	16,639	24,574	24,574	0	0.00%
TOTAL	\$ 2,027,701	\$ 2,133,946	\$ 2,170,769	\$ 36,823	1.73%

Willmar Public Schools
Expenditures By Program Code

FY 2011-2012 Original Budget Comparison Summary
Community Service Fund

Description	FY 09-10 Actual Audited	FY 10-11 Revised Budget	FY 11-12 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Community Education And Services						
General Community Education	204,413.92	202,286.00	199,344.00	(2,942.00)	-1.45%	
Adult Basic And Continuing Education	628,258.21	619,009.85	637,227.00	18,217.15	2.94%	Increase to salaries and benefits.
Summer School Community Ed	0.00	0.00	0.00	0.00	0.00%	
Recreation	105,486.12	124,010.00	124,828.00	818.00	0.66%	
School Age Care	243,051.06	270,735.00	268,797.00	(1,938.00)	-0.72%	
Early Childhood And Family Education	249,598.98	290,847.16	295,993.80	5,146.64	1.77%	
School Readiness	205,781.08	215,503.25	240,616.00	25,112.75	11.65%	Increase to salaries and benefits.
Preschool Screening	15,394.27	16,627.00	17,260.00	633.00	3.81%	
Youth Development/Youth Services	340,943.58	349,273.70	341,049.00	(8,224.70)	-2.35%	
Other Community Programs	18,134.85	21,080.34	21,080.34	0.00	0.00%	
	2,011,062.07	2,109,372.30	2,146,195.14	36,822.84	1.75%	
Pupil Support Services						
Secondary Counseling	5,808.17	14,723.38	14,723.38	0.00	0.00%	
Health Services	10,830.59	9,850.49	9,850.49	0.00	0.00%	
	16,638.76	24,573.87	24,573.87	0.00	0.00%	
Total Expenditures	\$ 2,027,700.83	\$ 2,133,946.17	\$ 2,170,769.01	\$ 36,822.84	1.73%	