

2010-2011 Original Budget Summary

WILLMAR PUBLIC SCHOOLS

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

NCA accredited

June 14, 2010



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

WILLMAR PUBLIC SCHOOLS

2010-2011 Original Budget Summary

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**Willmar Public Schools
Original Budget Projected Fund Balances
FY 2010-2011**

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2010	2010-2011	2010-2011	2010-2011	6/30/2011
General Fund					
Unreserved/Undesignated	\$3,802,584.71	\$34,729,021.32	(\$34,514,550.53)	\$539,640.20	\$4,556,695.70
Reserved For:					
Staff Development (1%)	\$0.00	\$120,614.30	(\$122,984.30)	\$2,370.00	\$0.00
Health & Safety	(\$58,118.21)	\$235,971.39	(\$215,432.54)		(\$37,579.36)
Deferred Maintenance	\$0.00	\$278,263.85	(\$278,263.85)		\$0.00
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Operating Capital	\$79,027.41	\$890,627.55	(\$529,654.96)		\$440,000.00
Learning & Development	\$0.00	\$902,127.73	(\$812,416.31)	(\$89,711.42)	\$0.00
Area Learning Center	\$0.00	\$885,599.09	(\$1,191,523.45)	\$305,924.36	\$0.00
Gifted & Talented	\$0.00	\$55,646.04	(\$55,748.04)	\$102.00	\$0.00
Basic Skills	\$0.00	\$3,686,541.90	(\$2,609,498.01)	(\$1,077,043.89)	\$0.00
Career and Tech Programs	\$0.00	\$78,320.00	(\$397,038.75)	\$318,718.75	\$0.00
Safe Schools	\$0.00	\$141,329.25	(\$141,329.25)		\$0.00
Total - General Fund	\$5,023,493.91	\$42,004,062.42	(\$40,868,439.99)	\$0.00	\$6,159,116.34
Food Service Fund					
Unreserved/Undesignated	\$306,750.66	\$2,181,815.22	(\$2,361,491.42)		\$127,074.46
Total - Food Service Fund	\$306,750.66	\$2,181,815.22	(\$2,361,491.42)	\$0.00	\$127,074.46
Community Education Fund					
Unreserved/Undesignated	\$46,964.33	\$42,872.50	(\$47,781.45)		\$42,055.38
Reserved For:					
Community Education	\$175,106.33	\$997,844.16	(\$891,671.80)		\$281,278.69
ECFE	\$29,562.70	\$244,551.20	(\$282,456.00)		(\$8,342.10)
School Readiness	\$38,521.99	\$194,322.87	(\$203,764.00)		\$29,080.86
Adult Basic Ed	\$16,040.29	\$632,500.00	(\$696,060.96)		(\$47,520.67)
Total - Community Education Fund	\$306,195.64	\$2,112,090.73	(\$2,121,734.21)	\$0.00	\$296,552.16
Construction Fund					
Unreserved/Undesignated	\$0.00	\$0.00	\$0.00		\$0.00
Total - Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Fund					
Unreserved/Undesignated	\$628,390.70	\$2,548,896.51	(\$2,596,050.00)		\$581,237.21
Total - Debt Service Fund	\$628,390.70	\$2,548,896.51	(\$2,596,050.00)	\$0.00	\$581,237.21
Fiduciary (Scholarships) Fund					
Unreserved/Undesignated	\$36,919.69	\$510.14	(\$750.00)		\$36,679.83
Total - Fiduciary Fund	\$36,919.69	\$510.14	(\$750.00)	\$0.00	\$36,679.83
Propriety (Delta Dental) Fund					
Retained Earnings	\$77,995.35	\$243,163.93	(\$244,080.00)		\$77,079.28
Total - Propriety Fund	\$77,995.35	\$243,163.93	(\$244,080.00)	\$0.00	\$77,079.28
TOTALS - ALL FUNDS	\$6,379,745.95	\$49,090,538.95	(\$48,192,545.62)	\$0.00	\$7,277,739.28

2010-11 ORIGINAL BUDGET SUMMARY

IS THE BIG STORM COMING? CAN THE DISTRICT WEATHER IT?

These are questions that keep many district administrators awake at night. With constantly changing variables, how does a district plan with any amount of certainty? They don't. Districts must constantly update the factors that go into the decision making process. With each update, districts must *adjust, adjust, adjust*. Willmar Public Schools plans and makes adjustments based on many changing variables including legislative actions, changes in enrollment, contract settlements, educational needs, etc.

Willmar Public Schools has put a lot of energy into budget reductions and balancing the budget in the midst of constant change. 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 made approximately \$1.7 million in budget reductions in the Spring of 2010 for the 2010-11 budget. These reductions were made given the best information available at that time and based on many conservative estimates. At the time, the district did not know if the state was going to pay back the aid payment that it withheld in March. The aid payment was paid back in May. The district did not know if the state or federal government was going to release the remaining American Reinvestment and Recovery Act (ARRA) stabilization money. The money was released in May. The district did not know at what level contracts would be settled. The final settlements are scheduled to be approved at the June board meeting. Enrollment was estimated for FY10 which is the base for the FY11 enrollment estimate. The enrollment reporting for FY10 will be finalized during the Summer. The first preliminary report shows that enrollment is within 0.5% of estimated enrollment. The district did not know if the legislature would shift aid payments even more than the 73/27 shift that was in place. Legislatures changed the shift to 70/30. The district did not know if the legislature would unallot money for FY10. The legislature ended the session without unallotting money for K-12 education.

The district is currently dealing with changing variables for the FY11 budget. Enrollment is projected to remain fairly steady moving from 4,039 average daily membership (ADM) in the FY10 Revised Budget to 4,016 ADM for the 2010-11 school year. In the 2009-10 school year, the

district lost 171 students from the first day of school to the last day of school. Contracts were conservatively settled at approximately 1.5% each year for 2009-10 and 2010-11.

Bottom Line: The General Fund's unreserved/undesignated Fund Balance is expected to increase from 9.14% of General Fund expenditures as budgeted for the end of FY 2010 to 11.15% at the end of FY 2011. This level of fund balance prepares the district for FY 2012 when the district will be impacted by the discontinuance of ARRA funding and the fund balance will decrease to 8.95% of expenditures. 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 \$700,000 to avoid going below the district's 6% fund balance limit. The above numbers assume that enrollment holds steady, the legislature does not cut funding to schools and the district continues to be fiscally responsible by conservatively spending.

FY 2011 Original Budget compared to FY 2010 Revised Budget

General Fund Revenue decreased \$18,652 from FY 10 Revised Budget

- Total Revenue remained fairly flat with a shifting between the categories.
- Local Revenue increased \$161,968. The increase in local revenue relates to increases to fees and admissions through the budget reduction/revenue enhancement process and an increase to the amount of levy covered by tax payers versus through state aid.
- State Revenue increased \$2,386,724. In FY 2010, a legislative decision was made to replace a portion of state aid with federal ARRA funding. In FY 2011, the funding is again taken up by the state.
- Federal Revenue shows a decrease of \$2,594,184. In FY 2010, a legislative decision was made to replace a portion of state aid with federal ARRA funding. In FY 2011, the funding is again taken up by the state. In addition, many of the federal entitlements have decreased.
- Other Revenues are up \$26,839 which reflects Microsoft Settlement estimated spending for the fiscal year.

General Fund Expenditures decreased by \$724,442 from FY 10 Revised Budget

- Total Expenditures – Total expenditures decreased mainly due to budget reductions and completion of the Roosevelt Elementary addition.
- Salaries & Benefits together decreased \$197,430. The decrease relates to budget reductions which were offset in part by the contract settlements 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 \$634,959. The increase is mainly due to a shifting in categories. In FY 2010, the majority of facility projects which would show up in the purchased services category were postponed to accommodate the building of an addition onto Roosevelt Elementary. The addition to the Roosevelt Elementary appears in the Capital Expenditures section. In FY 2011, facility projects will resume thus increasing purchased services and decreasing capital expenditures.
- Capital Expenditures decreased \$1,251,963. The decrease is mainly due to a shifting in categories. In FY 2010, the majority of facility projects which would show up in the purchased services category were postponed to accommodate the building of an addition onto Roosevelt Elementary. The addition to the Roosevelt Elementary appears in this Capital Expenditures section. In FY 2011, facility projects will resume thus increasing purchased services and decreasing capital expenditures.
- Other Expenditures increased \$89,992 due to assessments for road work to be done near Kennedy Elementary and a new road to be put in by Roosevelt Elementary.

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 4,039 Average Daily Memberships (ADM) in the FY 2010 Revised Budget to 4,016 ADM's in the FY 2011 Original Budget. Slight fluctuations up and down will be experienced as enrollment remains fairly steady.

Fund Balance Summary and Long-term Financial Projection

The estimating ending unreserved/undesignated fund balance for the year increased from \$3,802,585 in the FY 2010 Revised Budget to \$4,556,696 in the FY 2011 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 2010 Revised Budget, as well as, this FY 2011 Original Budget has been created using the best known information available at this time.

The General Fund's unreserved/undesignated Fund Balance is expected to increase from 9.14% of General Fund expenditures as budgeted for the end of FY 2010 to 11.15% at the end of FY 2011. This level of fund balance prepares the district for FY 2012 when the district will be impacted by the discontinuance of ARRA funding and the fund balance will decrease to 8.95% of expenditures. 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 \$700,000 to avoid going below the district's 6% fund balance limit. The above numbers assume that enrollment holds steady, the legislature does not cut funding to schools and the district continues to be fiscally responsible by conservatively spending.

Food Service Budget Summary

Food Service revenue decreased \$234,313. In FY 2010, the district received the federal Fresh Fruits and Veggies grant and the ARRA School Equipment funding. The Fresh Fruits and Veggies grant allowed the district to provide more fruits and vegetables to students throughout the day. The ARRA School Equipment grant was one-time funding. The district has applied for the Fresh Fruits and Veggies grant for FY 2011 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.

Food Service expenditures decreased \$30,728. Since the district has not received award notification for the Fresh Fruits and Vegetables grant, the expenditures are not included in this budget. 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 increased \$6,674 which is fairly close to the prior year budget.

Community Education expenditures increased \$42,473 mainly due to increased staffing in the Adult Basic Education program.

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.

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 2010-2011 Original Budget Comparison Detail
General Fund

Source	<u>FY 08-09</u> Actual Audited	<u>FY 09-10</u> Revised Budget	<u>FY 10-11</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 4,245,358	\$ 4,646,292	\$ 4,808,260	\$ 161,968	3.37%
State Revenue	35,233,235	31,985,015	34,371,739	2,386,724	6.94%
Federal Revenue	1,739,661	5,304,899	2,710,716	(2,594,184)	-95.70%
Other Revenues	53,913	86,508	113,347	26,839	23.68%
TOTAL	\$ 41,272,166	\$ 42,022,714	\$ 42,004,062	\$ (18,652)	-0.04%

Willmar Public Schools

REVENUES

FY 2010-2011 Original Budget Comparison Detail

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	2,962,164	3,689,000	3,773,153	84,153	2.23%	Increase to levy portion of the aid/levy ratio.
County Apportionment	54,072	55,830	55,830	0	0.00%	
Miscellaneous County Tax Revenue	2,583	2,500	2,500	0	0.00%	
Tuition From Minnesota School Dist	47,949	37,000	37,000	0	0.00%	
Tuition From Patrons	3,510	1,810	1,810	0	0.00%	
Fees From Patrons	177,953	217,424	262,914	45,490	17.30%	Budget enhancement with increase of fees.
Admissions - Student activities	100,496	109,900	145,430	35,530	24.43%	Budget enhancement with increase of admissions.
Med Assistance From Dept of HS	121,712	90,000	100,000	10,000	10.00%	Increased to reflect actual trend.
Interest Earnings	92,569	25,683	25,683	0	0.00%	
Rent	39,042	40,000	40,000	0	0.00%	
Tournaments	22,636	16,049	15,000	(1,049)	-6.99%	
Gifts & Bequests	253,227	171,612	149,563	(22,048)	-14.74%	Best estimate based on known grants and donations.
Miscellaneous Local Revenue	367,445	189,486	199,378	9,892	4.96%	
	4,245,358	4,646,292	4,808,260	161,968	3.37%	
State Revenues						
Endowment Fund Apportionment	134,653	116,163	116,308	145	0.12%	
General Education Aid	29,643,907	27,143,473	29,695,338	2,551,865	8.59%	The state replaced state funding with federal ARRA stabilization funding in FY10. State aid is used in FY11.
Shared Time Aid	8,778	8,778	8,778	0	0.00%	
Abatement Aid	13,096	1,660	1,660	0	0.00%	
Disparity Reduction Aid	323	309	309	0	0.00%	
Homestead Market Value Credit	110,439	104,828	104,828	0	0.00%	
Other State Credits	127	104	104	0	0.00%	
State Aids From MDE	788,713	557,517	545,302	(12,214)	-2.24%	
Special Education Aid	4,513,906	4,049,484	3,896,413	(153,071)	-3.93%	Reduction in special education expenditures causes a reduction in special education revenue.
Other State Agency Revenue	7,245	2,700	2,700	0	0.00%	
Other Aid From MDE	12,048	0	0	0	0.00%	
	35,233,235	31,985,015	34,371,739	2,386,724	6.94%	
Federal Revenues						
Federal Aids & Grant	1,260,981	4,317,991	1,710,995	(2,606,996)	-152.37%	ARRA funded approximately \$2.5 million of what was normally funded with state aid in FY10. The funding goes back to state aid in FY11.
Federal Aids Received Through State	424,850	946,939	999,721	52,782	5.28%	ARRA funding is the driving source of the increase.
Federal Aid Received Directly	53,829	39,970	0	(39,970)	0.00%	The FLAP grant expired.
	1,739,661	5,304,899	2,710,716	(2,594,184)	-95.70%	

Willmar Public Schools

REVENUES

FY 2010-2011 Original Budget Comparison Detail

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Other Revenues</u>						
COM Rev Producing Act (Contra)	0	(22,484)	(29,865)	(7,381)	24.71%	
Sale of Material - Rev Producing Act	0	34,056	31,865	(2,191)	-6.87%	
Sales Of Materials For Resale	33,756	20,000	20,000	0	0.00%	
Sale of Equipment	0	2,100	0	(2,100)	0.00%	
Insurance Recovery	0	2,500	0	(2,500)	0.00%	
Microsoft Settlement	20,156	50,336	91,347	41,011	44.90%	Reflects estimate of actual Microsoft Settlement revenue to be received based on actual spending.
	53,913	86,508	113,347	26,839	23.68%	
Total Revenues	41,272,166	42,022,714	42,004,062	(18,652)	-0.04%	

Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2010 - 2011 Original Budget Comparison Summary
General Fund

Object Code Groups	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 25,147,872	\$ 23,733,027	\$ 23,581,828	\$ (151,200)	-0.64%
Employee Benefits	7,571,188	7,486,448	7,440,218	(46,230)	-0.62%
Purchased Services	6,817,910	6,906,040	7,566,492	660,452	9.56%
Supplies and Materials	1,745,932	1,606,263	1,580,770	(25,493)	-1.59%
Capital Expenditures	1,343,764	1,688,879	436,916	(1,251,963)	-74.13%
Other Expenditures	167,326	172,225	262,216	89,992	52.25%
TOTAL	\$ 42,793,992	\$ 41,592,882	\$ 40,868,440	\$ (724,442)	-1.74%

**Willmar Public Schools
Expenditures By Object Code**

FY 2010 - 2011 Original Budget Comparison Summary

General Fund

	FY 08-09	FY 09-10	FY 10-11	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	Comments On Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Salaries And Wages						
Administration/Supervision	1,439,834	1,426,696	1,349,782	(76,914)	-5.39%	The district continues to move in the direction of complying with the MDE increased detail of the UFARS coding for salaries for certain positions. As a result, it is difficult to do a line by line comparison. See the explanation for the total salary line to understand the overall increase in this section.
Licensed Classroom Teacher	14,931,608	13,924,248	13,880,542	(43,706)		
Non-Licensed Classroom Teacher	2,038,577	433,221	349,524	(83,697)		
Licensed Instructional Support	1,778,841	1,139,497	623,664	(515,833)		
Substitute Salary	363,292	384,097	385,682	1,585		
Substitute Non-Licensed	80,111	83,410	77,108	(6,302)		
Occupational Therapist	0	81,057	81,368	311		
Educ Speech/Lang Pathologist	0	372,988	334,814	(38,174)		
School Nurse	0	72,410	116,233	43,824		
Licensed Nursing Services	0	0	85,389	85,389	-1.52%	
School Social Worker	0	184,390	342,952	158,562		
School Pathologist	0	65,391	65,461	70		
ParaProf/Personal Care Assist	0	621,616	590,474	(31,142)		
One-2-one Paraprofessional	0	718,016	687,013	(31,003)		
Foreign Language Interpreter	0	1,935	0	(1,935)		
Interpreter for the Deaf	0	251,702	228,300	(23,402)		
School Counselor	0	22,318	247,711	225,392		
Non-Instructional Support	2,416,611	2,385,726	2,363,939	(21,787)		
Therapeutic Rec Ser & DAPE	0	54,631	20,870	(33,761)		
Cultural Liaison	0	0	81,961	81,961	0.00%	
Other Salary Payments	1,123,542	1,009,680	969,043	(40,637)	-4.02%	
Severance/Early Retirement Pay	1,010,082	500,000	700,000	200,000	40.00%	Estimated severance due to possible retirements. Retirement information is usually not available until March.
Interdepartmental Employee Salaries	(34,625)	0	0	0	0.00%	
	25,147,872	23,733,027	23,581,828	(151,200)	-0.64%	The decrease relates to budget reductions offset by contract settlements and estimated severance.
Employee Benefits						
FICA/Medicare	1,783,055	1,744,509	1,706,903	(37,606)	-2.16%	
PERA	335,399	326,855	322,935	(3,921)	-1.20%	
TRA	1,021,393	1,000,749	990,631	(10,118)	-1.01%	
Group Health Insurance	3,000,551	2,956,084	3,030,306	74,223	2.51%	
Group Life Insurance	56,387	56,135	54,589	(1,546)	-2.75%	
Group Dental Insurance	121,442	119,149	115,033	(4,116)	-3.45%	
Long Term Disability	7,421	6,806	6,536	(270)	-3.97%	
TSA - Employer Match	280,799	259,629	266,404	6,775	2.61%	
VEBA	824,542	796,431	727,076	(69,354)	-8.71%	
Workers Compensation	73,239	89,529	86,998	(2,531)	-2.83%	
Reemployment Compensation	48,954	104,739	104,739	0	0.00%	
Continuing Employee Retiree Benefits	24,216	25,833	28,068	2,235	8.65%	
Interdepartmental Employee Benefits	(6,210)	0	(0)	(0)	0.00%	
	7,571,188	7,486,448	7,440,218	(46,230)	-0.62%	The decrease relates to budget reductions offset by contract settlements.

Willmar Public Schools
Expenditures By Object Code

FY 2010 - 2011 Original Budget Comparison Summary

General Fund

	FY 08-09	FY 09-10	FY 10-11	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Purchased Services						
Federal Sub Awards < \$25,000	0	146,124	130,963	(15,161)	0.00%	
Federal Sub Awards > \$25,000	0	98,242	119,661	21,419	0.00%	
Consulting Fee/Fee for Service	988,546	1,148,775	968,624	(180,152)	-15.68%	Reduction of Pact IV social worker service, health and safety project, staff development and other miscellaneous budget reductions.
Litigation Costs	3,340	10,000	10,000	0	0.00%	
Officials	46,535	44,234	43,550	(684)	-1.55%	
Communication Services	55,192	55,373	60,253	4,880	8.81%	
Postage & Parcel Services	53,930	46,238	55,232	8,994	19.45%	
Utility Services	809,334	719,365	708,428	(10,938)	-1.52%	
Insurance	130,010	130,010	150,000	19,990	15.38%	
Repairs & Maintenance Services	992,836	789,789	1,678,553	888,764	112.53%	FY10 capital money was mainly used for the Roosevelt building addition reflected in the Capital Expenditures section. The increase reflects the reinstatement of capital projects classified as repairs and maintenance.
Trans-Contract/Priv	2,417,039	2,549,817	2,514,099	(35,718)	-1.40%	
Snow Removal	51,751	0	0	0	0.00%	
Travel, Conventions/Conference	163,662	181,722	142,042	(39,680)	-21.84%	Mainly due to a decrease in staff development allocation.
Out-Of-State Travel	0	3,183	3,183	0	0.00%	
Entry Fees/Student Travel Allow	32,857	30,608	27,081	(3,527)	-11.52%	
Operating Leases & Rentals	141,339	178,210	194,067	15,857	8.90%	
Payments To Other MN Districts	662,171	674,571	670,774	(3,797)	-0.56%	
Payments To MN Districts	0	16,881	16,881	0	0.00%	
Payments To Out-Of-State Dist	4,490	26,500	26,500	0	0.00%	
Special Education Contracted Services	45,577	36,000	36,000	0	0.00%	
Payments To Other Agencies	219,302	20,398	10,602	(9,796)	-48.03%	
	6,817,910	6,906,040	7,566,492	660,452	9.56%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2010 - 2011 Original Budget Comparison Summary						
General Fund						
	FY 08-09	FY 09-10	FY 10-11	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	Comments On Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Supplies And Materials						
Supplies & Material-Non Inst	556,567	635,939	495,102	(140,837)	-22.15%	Budget reductions.
Av Supplies	15,819	19,600	18,530	(1,070)	-5.46%	
Supplies & Material-Non Indiv	624,124	478,328	439,616	(38,712)	-8.09%	Budget reductions.
Supplies/Materials-Ind Instruc	53,525	127,611	324,984	197,373	154.67%	Increase is due to a portion of ARRA special education money being used for individualized instructional supplies.
Offset Copy Charges	(3,529)	(9,865)	(8,689)	1,175	-11.92%	
Laundry & dry Cleaning	0	1,545	1,545	0	0.00%	
Fuels	100,614	94,430	94,800	370	0.39%	
Gas/Oil Not For Bldg	24,354	19,706	19,706	0	0.00%	
Mat Purch For Resale	43,753	45,063	46,738	1,675	3.72%	
Textbooks & Workbooks	174,128	58,067	51,280	(6,787)	-11.69%	
Standardized Tests	47,838	52,934	18,041	(34,893)	-65.92%	NWEA testing is being paid for with Microsoft Settlement dollars out of the Supplies & Material-Non Indiv line.
Workbooks	61,388	36,411	38,500	2,089	5.74%	
Media Resources	32,883	27,987	27,150	(837)	-2.99%	
Periodical & Newspaper	3,622	4,290	4,290	0	0.00%	
Food	10,844	14,218	9,178	(5,040)	-35.45%	
	1,745,932	1,606,263	1,580,770	(25,493)	-1.59%	
Capital Expenditures						
Site or Grounds Acquisition	99,510	0	0	0	0.00%	
Building Acquisition/Improvement	459,158	1,347,749	0	(1,347,749)	-100.00%	FY10 costs relate to Roosevelt building addition.
Other Equipment Purchases	275,427	91,237	128,129	36,892	40.43%	FY10 capital money was mainly used for the Roosevelt building addition reflected in the Building Acquisition/Improvement line. The increase reflects the reinstatement of capital purchases classified as Other Equipment Purchases.
Technology Equipment	509,668	249,893	308,787	58,894	23.57%	FY10 capital money was mainly used for the Roosevelt building addition reflected in the Building Acquisition/Improvement line. The increase reflects the reinstatement of a portion of capital purchases classified as technology equipment.
	1,343,764	1,688,879	436,916	(1,251,963)	-74.13%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	121,192	120,860	112,316	(8,544)	-7.07%	
Chargeback Federal & Non Pub	(1,754)	0	0	0	0.00%	
Taxes And Special Assessments	47,888	51,365	149,901	98,536	191.84%	Increase is due to assessments for road work to be done near Kennedy Elementary and for the road to be built by Roosevelt.
	167,326	172,225	262,216	89,992	52.25%	
Total Expenditures	42,793,992	41,592,882	40,868,440	(724,442)	-1.74%	

Willmar Public Schools
Expenditures By Program Code
FY 2010-2011 Original Budget Comparison Summary
General Fund

Program	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 1,746,387	\$ 1,560,561	\$ 1,475,350	\$ (85,211)	-5.46%
District Support Services	970,105	1,018,061	1,066,969	48,908	4.80%
Elementary And Secondary Regular Inst	19,997,204	19,512,124	19,686,017	173,893	0.89%
Vocational Education Instruction	910,246	828,251	748,366	(79,885)	-9.65%
Special Education Instruction	8,365,547	7,583,306	7,562,337	(20,969)	-0.28%
Instructional Support Services	2,320,396	2,323,662	2,129,219	(194,443)	-8.37%
Pupil Support Services	3,573,748	3,583,823	3,477,284	(106,539)	-2.97%
Sites And Buildings	4,780,348	5,053,085	4,572,898	(480,187)	-9.50%
Fiscal And Other Fixed Costs Programs	130,010	130,010	150,000	19,990	15.38%
TOTAL	\$ 42,793,992	\$ 41,592,882	\$ 40,868,440	\$ (724,442)	-1.74%

Willmar Public Schools
Expenditures By Program Code

FY 2010-2011 Original Budget Comparison Summary

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 09-10 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Administration</u>						
Board Of Education	51,935	72,695	64,955	(7,740)	-10.65%	
Office Of The Superintendent	475,187	280,674	288,253	7,579	2.70%	
Instructional Administration	116,878	117,049	120,542	3,493	2.98%	
School Administration	1,102,387	1,090,144	1,001,600	(88,544)	-8.12%	Budget reductions.
	1,746,387	1,560,561	1,475,350	(85,211)	-5.46%	
<u>District Support Services</u>						
General Administrative Support	3,073	3,057	3,045	(12)	-0.38%	
Other Administrative Support	11,156	16,500	16,500	0	0.00%	
Business Support Services	487,321	482,701	494,409	11,707	2.43%	Increase in tax abatement costs.
Benefits	85,434	109,739	109,739	0	0.00%	
Human Resources	257,250	258,269	268,699	10,431	4.04%	Increase due to employee benefit choices.
Data Processing	54,882	57,795	58,979	1,185	2.05%	
Legal Services	45,394	90,000	90,000	0	0.00%	
School Elections	25,597	0	25,597	25,597	0.00%	There will most likely be a levy referendum election in FY11.
	970,105	1,018,061	1,066,969	48,908	4.80%	
<u>Elementary And Secondary Regular Instruction</u>						
Education - Kindergarten	1,042,983	861,239	787,451	(73,788)	-8.57%	Staff reassigned to Title II and Elementary
Education - Elementary General	6,213,833	5,534,599	5,950,821	416,223	7.52%	Staff reassignments and severance estimates not broken out by program until revised budget.
Title II, Part A, Teacher Training	225,980	243,242	228,905	(14,337)	-5.89%	Decrease in entitlement.
Title III, Part A, English Language Acq.	69,163	89,937	86,984	(2,953)	-3.28%	
Safe & Drug-Free Schools	21,211	22,751	0	(22,751)	-100.00%	Title IV discontinued.
Title V, Part A, Innovative Programs	42,800	0	0	0	0.00%	
Title II, Part D, Enhance Ed/Technology	654	0	0	0	0.00%	

Willmar Public Schools
Expenditures By Program Code

FY 2010-2011 Original Budget Comparison Summary

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 09-10 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Education - Secondary General	1,505,334	1,766,165	2,070,451	304,286	17.23%	Staff reassignments and severance estimates not broken out by program until revised budget.
Visual Art	310,033	324,161	256,032	(68,129)	-21.02%	Budget reductions.
Business	98,027	98,798	75,828	(22,970)	-23.25%	Budget reductions.
Title I, Part A	899,147	1,403,604	1,391,165	(12,439)	-0.89%	Decrease in entitlement.
Gifted And Talented	78,005	70,668	55,748	(14,920)	-21.11%	gifted and talented fund balance. FY11 budget includes spending up to the amount of revenue received.
Limited English Proficiency	1,829,920	1,685,461	1,635,037	(50,423)	-2.99%	Budget reductions.
English	834,410	813,939	823,781	9,842	1.21%	
Foreign Language/Native Language	423,034	375,194	293,183	(82,011)	-21.86%	Budget reductions and FY10 will have unspent grant money that will be rolled over.
Health, Physical Education & Recreation	1,017,574	942,385	892,411	(49,974)	-5.30%	Reassignment between regular and special education.
Family Living Science	118,959	122,392	123,755	1,362	1.11%	
Welding	5,420	9,105	9,105	0	0.00%	
Industrial Education	181,284	182,787	186,576	3,789	2.07%	
Mathematics	1,201,559	996,677	1,019,264	22,587	2.27%	Due to budget reductions, a dean was put back in the classroom bumping a lower paid teacher causing an increase in this program while maintaining an overall budget reduction.
Computer Science/Technology Education	150,112	151,310	157,075	5,765	3.81%	
Music	927,258	910,604	843,486	(67,118)	-7.37%	Budget reductions.
Natural Sciences	845,314	988,296	937,466	(50,830)	-5.14%	FY10 has severance costs allocated by program where FY11 severance estimates not broken out by program until revised budget.
Social Sciences/Social Studies	787,795	836,651	859,918	23,267	2.78%	Contract settlement not offset by budget reductions.
Other Reg Instruction (Sec)	73,969	73,996	76,659	2,663	3.60%	
Co-Curricular Activities (Non-Athletics)	138,734	107,387	74,348	(33,039)	-30.77%	Budget reductions.
Boys/Girls Athletics	224,293	209,673	242,382	32,710	15.60%	Capital project-soccer field.
Boys Athletics	349,736	344,773	312,517	(32,256)	-9.36%	Budget reductions.
Girls Athletics	327,201	298,094	260,358	(37,736)	-12.66%	Budget reductions.
Extra-Curricular Activities	53,462	48,235	35,313	(12,922)	-26.79%	Budget reductions.
	19,997,204	19,512,124	19,686,017	173,893	0.89%	

Willmar Public Schools
Expenditures By Program Code

FY 2010-2011 Original Budget Comparison Summary

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 09-10 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Vocational Education Instruction</u>						
Agriculture Education	189,416	198,492	190,188	(8,305)	-4.18%	
Personal Family Living Science (In-Home)	111,134	113,690	41,854	(71,836)	-63.19%	Budget reduction in FY11 offset by severance payment in FY10.
Business And Office Education	58,034	57,121	57,947	826	1.45%	
Trade And Industrial Education	328,409	143,621	146,190	2,569	1.79%	
Special Needs	172,941	258,607	262,349	3,742	1.45%	
Vocational - General	50,312	56,720	49,838	(6,882)	-12.13%	
	910,246	828,251	748,366	(79,885)	-9.65%	
<u>Special Education Instruction</u>						
Litigation Costs	3,340	10,000	10,000	0	0.00%	
Speech/Language Impaired	541,808	170,503	177,051	6,548	3.84%	
DCD : Mild-Moderate	792,491	649,071	638,157	(10,914)	-1.68%	
DCD: Severe-Profound	948,616	372,299	333,572	(38,727)	-10.40%	
Physically Impaired	67,179	78,960	67,712	(11,248)	-14.25%	
Deaf-Hard Of Hearing	644,361	773,641	753,180	(20,460)	-2.64%	
Visually Impaired	0	0	0	0	0.00%	
Specific Learning Disability	1,218,265	1,057,490	994,777	(62,713)	-5.93%	
Emotional/Behavioral Disorder	1,880,446	1,122,156	1,098,799	(23,357)	-2.08%	
Other Health Disabilities	334,785	704,863	670,388	(34,476)	-4.89%	
Autistic Spectrum Disorders	294,404	524,964	569,526	44,562	8.49%	
Developmentally Delayed	513,085	752,829	754,548	1,719	0.23%	
Traumatic Brain Injury	13,098	0	0	0	0.00%	
Severly Multiply Impaired	119,471	323,765	316,528	(7,237)	-2.24%	
Special Education - Aggregate	993,172	1,039,165	1,163,008	123,843	11.92%	
Special Ed - Students W/out Disabilities	837	1,700	1,700	0	0.00%	
Motor -Ot Pe Adap Pe	190	1,900	13,390	11,490	604.74%	
	8,365,547	7,583,306	7,562,337	(20,969)	-0.28%	Budget reductions offset by contract settlements and ARRA sped funding for instructional supplies.
<u>Instructional Support Services</u>						
General Instructional Support	676,211	681,764	664,745	(17,018)	-2.50%	
Curriculum Consultant And Development	55,539	61,727	61,326	(401)	-0.65%	
Educational Media	679,176	591,203	587,959	(3,243)	-0.55%	
Staff Development	312,914	286,124	122,984	(163,140)	-57.02%	Allocation reduced.
Computer Assist Inst	596,556	702,845	692,205	(10,640)	-1.51%	
	2,320,396	2,323,662	2,129,219	(194,443)	-8.37%	

Willmar Public Schools
Expenditures By Program Code

FY 2010-2011 Original Budget Comparison Summary

General Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 09-10 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Pupil Support Services</u>						
Secondary Counseling & Guidance Services	411,922	407,721	370,360	(37,361)	-9.16%	
Health Services	229,511	183,929	199,223	15,295	8.32%	
Social Work Services	298,418	336,753	274,930	(61,823)	-18.36%	Reduction of Pact IV social worker.
Pupil Transportation	2,375,073	2,505,594	2,480,664	(24,931)	-0.99%	
Other Pupil Support Services	258,825	149,826	152,107	2,281	1.52%	
	3,573,748	3,583,823	3,477,284	(106,539)	-2.97%	
<u>Sites And Buildings</u>						
Operations And Maintenance	3,493,347	3,009,890	3,297,961	288,071	9.57%	Increase to repairs and maintenance to help meet the facility needs of the district.
Capital Facilities	980,603	1,792,525	1,059,504	(733,021)	-40.89%	FY10 was higher due to Roosevelt building addition.
Health & Safety	306,399	250,669	215,433	(35,237)	-14.06%	Increase during the year to the number of Health and Safety approved projects.
	4,780,348	5,053,085	4,572,898	(480,187)	-9.50%	
<u>Fiscal And Other Fixed Costs Programs</u>						
Insurance	130,010	130,010	150,000	19,990	15.38%	Estimated insurance increase.
	130,010	130,010	150,000	19,990	15.38%	
Total Expenditures	42,793,992	41,592,882	40,868,440	(724,442)	-1.74%	

Willmar Public Schools
Revenues By Source
FY 2010-2011 Original Budget Comparison Summary
Food Service

Source	<u>FY 08-09</u> Actual Audited	<u>FY 09-10</u> Revised Budget	<u>FY 10-11</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 6,281.36	\$ 16,955.58	\$ 1,455.58	\$ (15,500.00)	-91.42%
State Revenue	190,236.70	180,617.97	180,333.00	(284.97)	-0.16%
Federal Revenue	1,348,149.03	1,438,771.56	1,209,370.08	(229,401.48)	-15.94%
Other Revenues	778,165.60	779,782.82	790,656.56	10,873.74	1.39%
TOTAL	\$ 2,322,832.69	\$ 2,416,127.93	\$ 2,181,815.22	\$ (234,312.71)	-9.70%

Willmar Public Schools						
Revenues By Source						
FY 2010-2011 Original Budget Comparison Summary						
Food Service						
Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	\$1,701.36	1,455.58	1,455.58	0.00	0.00%	
Gifts And Grants	4,500.00	15,500.00	0.00	(15,500.00)	-100.00%	Received a legislative Farm to School grant in FY10.
Miscellaneous Local Revenue	80.00	0.00	0.00	0.00	0.00%	
	6,281.36	16,955.58	1,455.58	(15,500.00)	-91.42%	
State Revenues						
State Aids From CFL	190,236.70	180,617.97	180,333.00	(284.97)	-0.16%	
	190,236.70	180,617.97	180,333.00	(284.97)	-0.16%	
Federal Revenues						
Federal Aids & Grant	38,919	223,403	0.00	(223,402.92)	-574.02%	Received Fresh Fruits and Vegetables (FFV) grant and ARRA School Equipment funding in FY10. Applied for FFV grant for FY11.
School Lunch Program	146,664.11	141,436.08	141,436.08	0.00	0.00%	
Free and Reduced Program	632,192.33	590,295.52	595,000.00	4,704.48	0.80%	
Commodity Cash Rebate Program	3,989.99	13,703.04	3,000.00	(10,703.04)	-78.11%	
Commodity Distribution Program	120,913.46	109,784.00	109,784.00	0.00	0.00%	
Special Milk Program	230.46	150.00	150.00	0.00	0.00%	
School Breakfast Program	405,239.82	360,000.00	360,000.00	0.00	0.00%	
	1,348,149.03	1,438,771.56	1,209,370.08	(229,401.48)	-15.94%	
Other Revenues						
Food Service Sales To Pupils	645,541.14	648,018.77	661,669.35	13,650.58	2.11%	More students are qualifying for free and reduced meals.
Food Service Milk Sales	5,861.10	5,500.00	5,500.00	0.00	0.00%	
Food Service Concession Sales	66,129.45	70,612.89	70,612.89	0.00	0.00%	
Food Service Sales To Adults	31,580.01	33,874.32	33,874.32	0.00	0.00%	
Special Function Food Sales	19,660.63	21,776.84	19,000.00	(2,776.84)	-12.75%	
Sale of Equipment	0.00	0.00	0.00	0.00	0.00%	
Insurance Recovery	9,393.27	0.00	0.00	0.00	0.00%	
	778,165.60	779,782.82	790,656.56	10,873.74	1.39%	
Total Revenues	\$2,322,832.69	\$2,416,127.93	\$2,181,815.22	(\$234,312.71)	-9.70%	

Willmar Public Schools
Expenditures By Object Code
FY 2010-2011 Original Budget Comparison Summary
Food Service Fund

Object Code Groups	<u>FY 08-09</u> Actual Audited	<u>FY 09-10</u> Revised Budget	<u>FY 10-11</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 703,660.44	\$ 713,824.40	\$ 681,602.60	\$ (32,221.80)	-4.51%
Employee Benefits	196,460.69	177,372.67	182,494.82	5,122.15	2.89%
Purchased Services	115,659.75	88,410.00	88,710.00	300.00	0.34%
Supplies and Materials	1,196,521.52	1,272,327.08	1,160,384.00	(111,943.08)	-8.80%
Capital Expenditures	19,413.79	138,485.00	246,500.00	108,015.00	78.00%
Other Expenditures	1,573.00	1,800.00	1,800.00	0.00	0.00%
TOTAL	\$ 2,233,289.19	\$ 2,392,219.15	\$ 2,361,491.42	\$ (30,727.73)	-1.28%

Willmar Public Schools
Expenditures By Object Code
FY 2010-2011 Original Budget Comparison Summary
Food Service Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Salaries And Wages</u>						
Administration/Supervision	66,380.23	64,055.93	66,380.23	\$2,324.30	3.63%	
Non-Instructional Support	587,086.73	592,273.09	566,405.33	(25,867.76)	-4.37%	Decrease relates to the Fruits and Veggies grant expenditures not award for FY11, yet.
Other Salary Payments	15,568.85	18,580.20	18,571.20	(9.00)	-0.05%	
Severance/Early Retirement Pay	0.00	7,064.90	0.00	(7,064.90)	-100.00%	
Interdepartmental Salaries	34,624.63	31,850.28	30,245.84	(1,604.44)	-5.04%	
	703,660.44	713,824.40	681,602.60	(32,221.80)	-4.51%	
<u>Employee Benefits</u>						
FICA/Medicare	49,998.56	51,625.44	49,255.45	(2,369.99)	-4.59%	
PERA	43,469.91	46,014.19	45,309.75	(704.44)	-1.53%	
TRA	3.38	0.00	0.00	0.00	0.00%	
Group Hospitalization	57,670.23	53,333.17	60,254.72	6,921.55	12.98%	Due to employee benefit choices.
Group Life Insurance	1,071.07	1,066.14	1,010.13	(56.01)	-5.25%	
Group Dental Insurance	1,368.00	1,388.52	1,368.00	(20.52)	-1.48%	
Long Term Disability	445.13	407.36	369.83	(37.53)	-9.21%	
TSA	2,000.16	2,030.00	4,000.00	1,970.00	97.04%	
VEBA	13,752.69	12,108.47	11,499.60	(608.87)	-5.03%	
Workers Compensation	20,471.63	9,399.38	9,427.34	27.96	0.30%	
Chargeback	6,209.93	0.00	0.00			
	196,460.69	177,372.67	182,494.82	5,122.15	2.89%	
<u>Purchased Services</u>						
Consulting Fee/Fee for Service	1,761.48	5,000.00	5,000.00	0.00	0.00%	
Communication Services	870.81	1,000.00	1,000.00	0.00	0.00%	
Postage & Parcel Services	3,133.65	3,400.00	3,400.00	0.00	0.00%	
Utility Services	63,246.35	46,210.00	46,210.00	0.00	0.00%	
Repairs & Maintenance Services	41,198.78	27,800.00	28,100.00	300.00	1.08%	
Travel, Conventions/Conference	5,448.68	5,000.00	5,000.00	0.00	0.00%	
	115,659.75	88,410.00	88,710.00	300.00	0.34%	
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	49,983.28	85,869.24	53,250.00	(32,619.24)	-37.99%	Decrease relates to the Fruits and Veggies grant expenditures not award for FY11, yet.
Food	857,929.00	919,539.84	845,650.00	(73,889.84)	-8.04%	Decrease relates to the Fruits and Veggies grant expenditures not award for FY11, yet.
Commodities	120,913.46	109,784.00	109,784.00	0.00	0.00%	
Milk	167,695.78	157,134.00	151,700.00	(5,434.00)	-3.46%	
	1,196,521.52	1,272,327.08	1,160,384.00	(111,943.08)	-8.80%	

Willmar Public Schools
Expenditures By Object Code

FY 2010-2011 Original Budget Comparison Summary

Food Service Fund

	FY 08-09	FY 09-10	FY 10-11	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Capital Expenditures</u>						
Other Equipment Purchases	16,409.31	130,485.00	238,500.00	108,015.00	82.78%	Increase due to kitchen remodel projects.
Technology Equipment	3,004.48	8,000.00	8,000.00	0.00	0.00%	
	19,413.79	138,485.00	246,500.00	108,015.00	78.00%	
<u>Other Expenditures</u>						
Dues & Memberships	1,573.00	1,800.00	1,800.00	0.00	0.00%	
	1,573.00	1,800.00	1,800.00	0.00	0.00%	
Total Expenditures	\$2,233,289.19	\$2,392,219.15	\$2,361,491.42	-\$30,727.73	-1.28%	

Willmar Public Schools
Revenues By Source Code
FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Source	<u>FY 08-09</u> Actual Audited	<u>FY 09-10</u> Revised Budget	<u>FY 10-11</u> Original Budget	Original vs. Revised Difference	<u>Original vs.</u> <u>Revised</u> % Inc/Dec
Local Revenue	\$ 1,083,079.16	\$ 1,197,990.09	\$ 1,214,593.58	\$ 16,603.49	1.39%
State Revenue	894,150.50	870,944.45	867,497.15	(3,447)	-0.40%
Federal Revenue	50,785.16	36,482.00	30,000.00	(6,482)	-17.77%
TOTAL	\$ 2,028,014.82	\$ 2,105,416.54	\$ 2,112,090.73	\$ 6,674.19	0.32%

Willmar Public Schools
Revenues By Source Code

FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	278,710.47	288,913.80	354,412.29	65,498.49	22.67%	Increase in levy for school aged care to more accurately reflect costs.
SES Tuition From MN School Dist	68,250.00	108,000.00	110,000.00	2,000.00	1.85%	
Tuition from Patrons	97,925.41	78,743.00	68,700.00	(10,043.00)	-12.75%	Decrease in funding from agencies.
Fees from Patrons	515,364.14	447,937.00	507,517.00	59,580.00	13.30%	City revenue was budgeted in part to Misc Revenue for the revised budget. All City revenues are now in Fees from Patrons.
Concession Sales	40.60	0.00	0.00	0.00	0.00%	
Admission Revenue	0.00	3,365.00	3,400.00	35.00	1.04%	
Interest Earnings	4,779.37	2,424.29	2,364.29	(60.00)	-2.47%	
Rent	20,620.17	13,650.00	14,000.00	350.00	2.56%	
Gifts & Bequests	73,910.68	204,017.00	150,200.00	(53,817.00)	-26.38%	Decrease in grant funds as grants expire or are renewed at a lower amount.
Miscellaneous Local Revenue	23,478.32	50,940.00	4,000.00	(46,940.00)	-92.15%	City revenue was budgeted in part to Misc Revenue for the revised budget. All City revenues are now in Fees from Patrons.
	1,083,079.16	1,197,990.09	1,214,593.58	16,603.49	1.39%	
State Revenues						
Abatement Aid	1,670.14	184.94	184.94	0.00	0.00%	
Disparity Reduction Aid	75.36	74.74	74.74	0.00	0.00%	
Homestead Market Value Credit	25,767.69	25,379.71	25,379.71	0.00	0.00%	
Other State Credits	29.54	25.13	25.13	0.00	0.00%	
State Aids From MDE	830,311.77	816,829.93	811,960.13	(4,869.80)	-0.60%	
Nonpublic Aid	36,296.00	28,450.00	29,872.50	1,422.50	5.00%	
	894,150.50	870,944.45	867,497.15	(3,447.30)	-0.40%	
Federal Revenues						
Federal Aids & Grant	50,785.16	36,482.00	30,000.00	(6,482.00)	-17.77%	
	50,785.16	36,482.00	30,000.00	(6,482.00)	-17.77%	
Total Revenues	2,028,014.82	2,105,416.54	2,112,090.73	6,674.19	0.32%	

Willmar Public Schools
Expenditures By Object Code
FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Object Code Groups	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,355,046.49	\$ 1,395,030.00	\$ 1,453,354.43	\$ 58,324.43	4.18%
Employee Benefits	356,288.02	362,462.00	378,394.78	15,932.78	4.40%
Purchased Services	207,081.38	211,064.00	204,960.00	(6,104.00)	-2.89%
Supplies and Materials	90,825.14	81,127.00	76,510.00	(4,617.00)	-5.69%
Capital Expenditures	129.50	27,706.00	6,600.00	(21,106.00)	-76.18%
Other Expenditures	3,472.13	1,872.00	1,915.00	43.00	2.30%
TOTAL	\$ 2,012,842.66	\$ 2,079,261.00	\$ 2,121,734.21	\$ 42,473.21	2.04%

Willmar Public Schools
Expenditures By Object Code

FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	85,151.40	86,101.00	85,601.00	(500.00)	-0.58%	
EC/SR/ABE Admin/Supervision	0.00	0.00	248,641.35	248,641.35	0.00%	Account coding shift from Licensed Classroom Teacher and Non-Instructional Support lines and addition of ABE staff.
Licensed Classroom Teacher	810,602.59	778,328.00	630,113.83	(148,214.17)	-19.04%	Account coding shift to EC/SR/ABE Admin/Supervision line.
Non-Licensed Classroom Teacher	192,981.72	263,053.00	261,400.00	(1,653.00)	-0.63%	
Licensed Instructional Support	6,989.40	6,500.00	9,931.45	3,431.45	52.79%	
Substitute Salary	1,354.13	1,695.00	1,420.00	(275.00)	-16.22%	
Substitute Non-Licensed	399.51	100.00	100.00	0.00	0.00%	
Non-Instructional Support	137,926.20	137,876.00	99,246.80	(38,629.20)	-28.02%	Account coding shift to EC/SR/ABE Admin/Supervision line.
Other Salary Payments	119,641.54	111,377.00	106,900.00	(4,477.00)	-4.02%	
Severance	0.00	10,000.00	10,000.00	0.00	0.00%	
	1,355,046.49	1,395,030.00	1,453,354.43	58,324.43	4.18%	
Employee Benefits						
FICA/Medicare	101,609.39	101,608.00	104,011.42	2,403.42	2.37%	
PERA	28,304.91	33,262.00	33,590.00	328.00	0.99%	
TRA	42,926.45	39,995.00	41,702.93	1,707.93	4.27%	
Group Hospitalization	119,714.38	123,425.00	132,978.00	9,553.00	7.74%	
Group Life Insurance	2,462.21	2,336.00	2,468.00	132.00	5.65%	
Group Dental Insur	6,123.11	5,662.00	5,629.00	(33.00)	-0.58%	
Long Term Disability	67.34	122.00	111.00	(11.00)	-9.02%	
TSA - Employer Match	8,560.88	9,163.00	9,621.00	458.00	5.00%	
VEBA	35,064.19	34,497.00	36,032.00	1,535.00	4.45%	
Workers Compensation	11,455.16	5,892.00	5,751.43	(140.57)	-2.39%	
Interdepartmental Employee Benefits	0.00	6,500.00	6,500.00	0.00	0.00%	
	356,288.02	362,462.00	378,394.78	15,932.78	4.40%	Increase in benefits caused by the increase in the salary category.
Purchased Services						
Consulting Fee/Fee for Service	88,445.78	84,624.00	84,060.00	(564.00)	-0.67%	
Communication Services	4,802.05	7,356.00	7,440.00	84.00	1.14%	
Postage & Parcel Services	12,674.14	9,115.00	8,080.00	(1,035.00)	-11.35%	
Utility Services	22,792.52	24,200.00	22,210.00	(1,990.00)	-8.22%	

Willmar Public Schools
Expenditures By Object Code

FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Description	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Repairs & Maintenance Services	3,750.57	4,600.00	2,950.00	(1,650.00)	-35.87%	
Trans-Contract/Priv	2,900.43	2,525.00	2,350.00	(175.00)	-6.93%	
Snow Removal	2,213.50	3,900.00	0.00	(3,900.00)	-100.00%	
Travel, Conventions/Conference	5,273.02	7,749.00	7,450.00	(299.00)	-3.86%	
In-Service	3,827.00	3,319.00	2,550.00	(769.00)	-23.17%	
Entry Fees/Student Travel Allowances	0.00	0.00	0.00	0.00	0.00%	
Operating Leases & Rentals	3,739.00	6,666.00	6,800.00	134.00	2.01%	
Print/Offset/Toner	3,378.25	3,010.00	3,070.00	60.00	1.99%	
Payments To Other MN Districts	51,633.72	54,000.00	58,000.00	4,000.00	7.41%	
Payments To Other Agencies	1,651.40	0.00	0.00	0.00	0.00%	
	207,081.38	211,064.00	204,960.00	(6,104.00)	-2.89%	
Supplies And Materials						
Supplies & Material-Non Inst	47,846.97	43,931.00	40,675.00	(3,256.00)	-7.41%	
Supplies & Material-Non Div	9,988.27	7,417.00	7,300.00	(117.00)	-1.58%	
Gas/Oil Not For Bldg	3,804.91	3,470.00	3,310.00	(160.00)	-4.61%	
Textbooks & Workbooks	12,286.83	12,000.00	12,000.00	0.00	0.00%	
Standarized Tests	4,659.85	3,000.00	3,000.00	0.00	0.00%	
Workbooks	0.00	0.00	0.00	0.00	0.00%	
Food	12,238.31	11,309.00	10,225.00	(1,084.00)	-9.59%	
	90,825.14	81,127.00	76,510.00	(4,617.00)	-5.69%	
Capital Expenditures						
Site Or Grounds Acquisition	0.00	0.00	0.00	0.00	0.00%	
Other Equipment Purchases	0.00	5,000.00	0.00	(5,000.00)	-100.00%	
Other Vehicles Purchased	129.50	16,667.00	0.00	(16,667.00)	-100.00%	Drivers education vehicle purchase.
Technology Equipment	0.00	6,039.00	6,600.00	561.00	9.29%	
	129.50	27,706.00	6,600.00	(21,106.00)	-76.18%	
Other Expenditures						
Dues & Memberships	1,383.00	1,537.00	1,580.00	43.00	2.80%	
Federal And Nonpublic Indirect Costs	1,754.13	0.00	0.00	0.00	0.00%	
Taxes And Special Assessments	335.00	335.00	335.00	0.00	0.00%	
	3,472.13	1,872.00	1,915.00	43.00	2.30%	
Total Expenditures	\$ 2,012,842.66	\$ 2,079,261.00	\$ 2,121,734.21	\$ 42,473.21	2.04%	

Willmar Public Schools
Expenditures By Program Code
FY 2010-2011 Original Budget Comparison Summary
Community Service Fund

Program	FY 08-09 Actual Audited	FY 09-10 Revised Budget	FY 10-11 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 1,994,736.96	\$ 2,066,311.00	\$ 2,105,352.76	\$ 39,041.76	1.89%
Pupil Support Services	18,105.70	12,950.00	16,381.45	3,431.45	26.50%
TOTAL	\$ 2,012,842.66	\$ 2,079,261.00	\$ 2,121,734.21	\$ 42,473.21	2.04%

Willmar Public Schools
Expenditures By Program Code

FY 2010-2011 Original Budget Comparison Summary

Community Service Fund

	FY 08-09	FY 09-10	FY 10-11	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Community Education And Services</u>						
General Community Education	283,490.49	215,139.00	215,535.99	396.99	0.18%	
Adult Basic And Continuing Education	575,032.46	624,995.00	696,060.96	71,065.96	11.37%	Increase staffing.
Summer School Community Ed	0.00	0.00	0.00	0.00	0.00%	
Recreation	106,297.34	117,652.00	118,317.00	665.00	0.57%	
School Age Care	230,467.00	239,690.00	238,330.00	(1,360.00)	-0.57%	
Early Childhood And Family Education	218,832.95	295,727.00	282,456.00	(13,271.00)	-4.49%	
School Readiness	90,652.99	208,058.00	203,764.00	(4,294.00)	-2.06%	
Preschool Screening	18,400.00	16,430.00	15,900.00	(530.00)	-3.23%	
Youth Development/Youth Services	222,355.94	333,120.00	319,488.81	(13,631.19)	-4.09%	
Other Community Programs	249,207.79	15,500.00	15,500.00	0.00	0.00%	
	1,994,736.96	2,066,311.00	2,105,352.76	39,041.76	1.89%	
<u>Pupil Support Services</u>						
Secondary Counseling	7,954.64	4,680.00	8,111.45	3,431.45	73.32%	
Elementary Counseling	0.00	0.00	0.00	0.00	0.00%	
Health Services	10,151.06	8,270.00	8,270.00	0.00	0.00%	
	18,105.70	12,950.00	16,381.45	3,431.45	26.50%	
Total Expenditures	\$ 2,012,842.66	\$ 2,079,261.00	\$ 2,121,734.21	\$ 42,473.21	2.04%	