

2019-20 Revised Budget Summary

WILLMAR PUBLIC SCHOOLS

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

April 27, 2020



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

WILLMAR PUBLIC SCHOOLS

2019-2020 Revised Budget Summary

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2019-2020 REVISED BUDGET SUMMARY

General Overview

This school year took a dramatic turn caused by the COVID-19 worldwide pandemic. In March 2020, schools closed for on-site learning. Distance learning plans were implemented for the remainder of the school year. The District continued to feed students through partnership with the bus companies by running routes to deliver meals in the community while still having onsite pick up at the schools. Many staff were called to work in areas that was not part of their normal jobs. School aged childcare was only open to essential workers in a tiered system with no funding stream. Financial resources will be shifted to cover the costs. Many employees worked at home as part of the Governor's Stay at Home order. "Normal" vanished and a "new normal" did not stick around as the situation continued to and still continues to evolve. Gratitude is expressed at all levels for the great effort to serve students.

The Government Accounting Standards Board issued GASB 84 requiring student activity funds to come under board control. Minnesota also passed legislation requiring the same. The board passed a resolution bringing the student activity funds under board control. The District has always overseen the funds and they are included in the District's financial statement book but not the actual District financial statements. The funds will largely be able to be spent in the same way as when they were not under board control. There are no longer separate checking accounts and the activity runs through the District's financial system. These changes are reflected in the FY 20 revised budget.

A contract agreement with the teachers for 2019-20 and 2020-21 passed. It was exciting to have a contract in place before the contract period began. Thank you to all of the people involved in getting to the tentative agreement.

Staffing continued to be a challenge throughout the year and then COVID-19 hit. Prior to COVID-19, the unemployment rate was so low and there were so many open jobs that retaining and/or replacing employees was difficult. The Governor closed non-essential businesses and changed the way the essential businesses function. Unemployment skyrocketed. Distance learning left the District in a position to find work or training for paraprofessionals that had worked directly with students. Laws were passed to protect worker's pay who were impacted by COVID-19.

The deferred maintenance work from the building bond referendum funds continues to move forward. Operating capital and long-term facility maintenance funds are also being used to improve facilities, parking lots, fields and tennis courts.

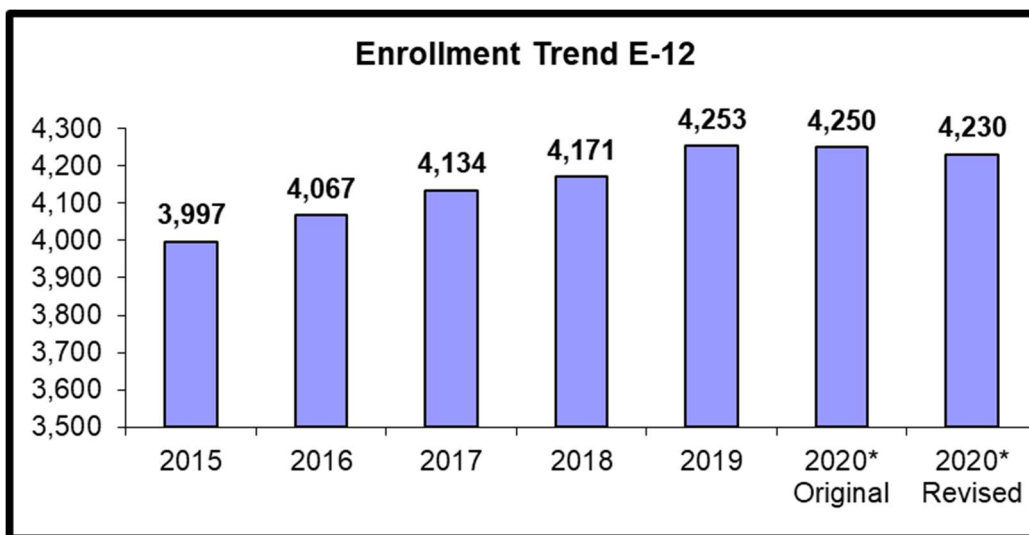
Enrollment

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

The enrollment projection for the FY 2020 original budget was 4,250 ADM. The FY 2020 revised budget projects enrollment at 4,230 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors. The District appears to be maintaining enrollment during distance learning. Due to COVID-19, Jennie-O Turkey Store will be pausing meat processing for a period of time. Jennie-O employs many of our students family members. The effect the pause will have on enrollment for the remainder of the current year and into next year is not yet know.

The District's enrollment history is presented in the following chart and graph.

Fiscal Year	Student ADM's
2015	3,997
2016	4,067
2017	4,134
2018	4,171
2019	4,253
2020* Original	4,250
2020* Revised	4,230



* Projected

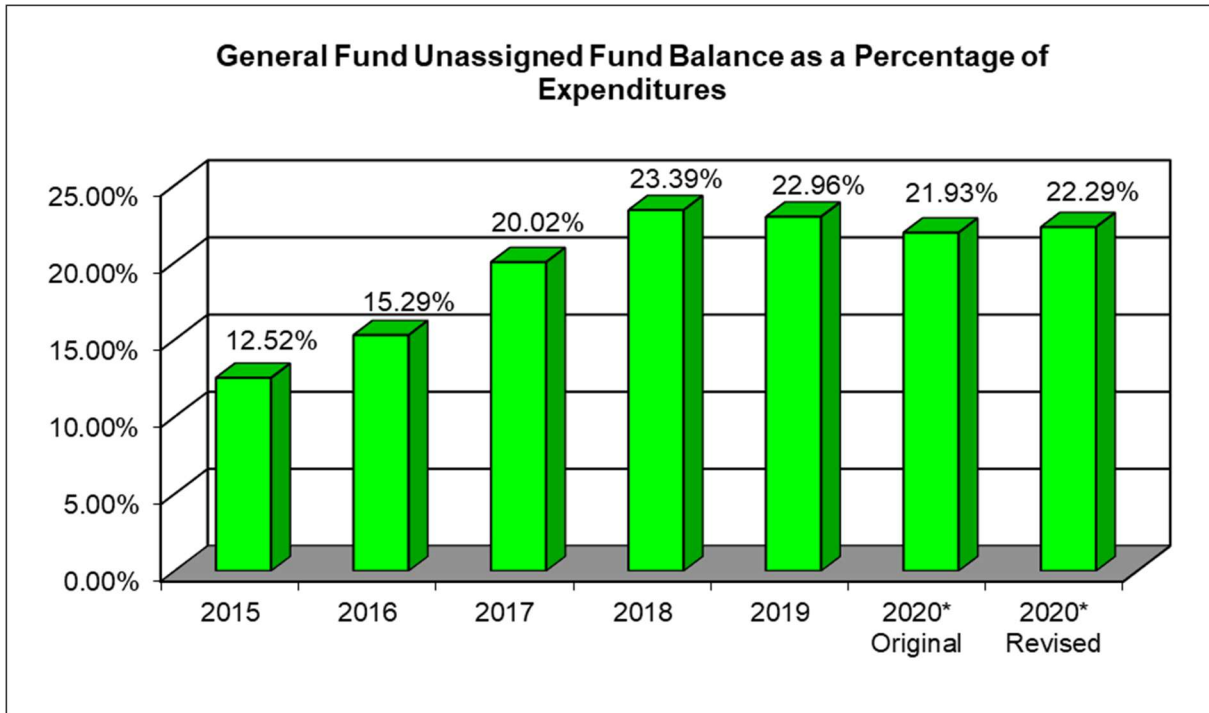
Fund Balance and Long-term Financial Projection

The District measures general fund unassigned fund balance as a percentage of general fund expenditures. Policy 740 – District General Fund Balance directs the District to maintain a 6% minimum fund balance. Fund balance assists the District in managing cash flow needs, being prepared for unfavorable legislative actions, worldwide pandemics, unplanned expenditures or declines of enrollment. It is important that the District manage its fund balance to maximize the use of its resources, while maintaining adequate funds to address unforeseen circumstances without sliding into Statutory Operating Debt.

The fund balance is determined once a year when the financial statements are prepared. On June 30, 2019, the general fund unassigned fund balance was \$13,579,382 or 22.96% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2020 is \$13,588,763 or 22.29% of expenditures.

One goal of the District for FY 2020 and beyond was to slowly spend down the fund balance while determining what a reasonable fund balance is given the current environment. The fund balance calculation and policy will be reviewed. Consideration will be given to aligning the fund balance calculation with MDE's calculation. It is best to spend down fund balance on one-time expenses. If the fund balance is spent down using on-going expenses it will quickly diminish and could put the District in a budget reduction position. The District was looking at the one-time expense with some on-going costs of an addition to the Middle School that would include a gymnasium, MS ALC and space for the SW/WC Service Cooperative Learning Center. Sadly, COVID-19 has at the very least paused many of the plans. The federal and state government has been called to lead the country through the pandemic. Unemployment has skyrocketed. Stimulus, payment delays and loan programs have been implemented. Minnesota is spending down much of its reserve to get the state through the pandemic from both a health and safety perspective and an economic perspective. There is speculation that schools will not see increases in funding for some time. The District will likely need to spend fund balance on continuing operations and maybe even look at some reductions in the future. It has been a challenge to produce this revised budget as the COVID-19 pandemic continues to impact all aspects of normal life.



The District uses SchoolFinances.Com's Financial Planning Model (FPM) as a tool to estimate future financial conditions and to make decisions related to future budget adjustments. The FPM was updated during 2019-20 year to provide data to help make decisions for FY 2020 and beyond. The model will continue to be updated to ensure that decisions are aligned with the District's strategic direction, "Managing Our Resources Responsibly."

The following pages present the FY 2020 revised budget by fund and category, followed by an explanation of the change from the FY 2020 original budget to the FY 2020 revised budget.

Willmar Public Schools
Revised Budget Projected Fund Balances
FY 2019-2020

	ACTUAL	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2019	2019-2020	2019-2020	2019-2020	6/30/2020
General Fund					
Unassigned	\$13,579,382.96	\$44,999,919.33	(\$46,920,048.73)	\$1,929,509.29	\$13,588,762.85
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items/Inventory	\$246,893.52	\$0.00	\$0.00		\$246,893.52
Restricted/Reserved For:					
Student Activity Funds	\$119,958.57	\$163,099.08	(\$152,388.15)	\$0.00	\$130,669.50
Scholarships	\$0.00	\$627.41	(\$1,100.00)	\$32,452.71	\$31,980.12
Staff Development	\$475,512.67	\$594,772.05	(\$815,387.75)		\$254,896.97
Operating Capital	\$95,379.12	\$1,056,553.51	(\$1,089,860.25)		\$62,072.38
Long-Term Facility Maintenance	\$184,526.94	\$1,683,697.43	(\$1,856,863.00)		\$11,361.37
Learning & Development	\$0.00	\$939,873.00	(\$999,542.27)	\$59,669.27	\$0.00
Area Learning Center/Targeted Services	\$397,129.10	\$1,493,431.45	(\$1,485,333.63)		\$405,226.92
Gifted & Talented	\$3,360.02	\$60,065.59	(\$62,312.93)		\$1,112.68
Basic Skills	\$0.00	\$7,280,286.45	(\$5,291,107.89)	(\$1,989,178.56)	\$0.00
Safe Schools	\$16,238.08	\$311,340.98	(\$217,980.77)		\$109,598.29
Achievement and Integration	\$0.00	\$973,614.25	(\$968,329.17)		\$5,285.08
Basic Skills Extended Time Programs	\$222,897.98	\$357,813.61	(\$106,957.74)		\$473,753.85
Medical Assistance/3rd Party Billing	\$716,327.09	\$450,000.00	(\$992,340.33)		\$173,986.76
Payments in Lieu of Taxes	\$0.00	\$5,052.75	\$0.00		\$5,052.75
Total - General Fund	\$17,257,606.05	\$60,370,146.89	(\$60,959,552.61)	\$32,452.71	\$16,700,653.04
Food Service Fund					
Nonspendable (Prepaid Items)	\$2,008.13	\$0.00	\$0.00		\$2,008.13
Restricted/Reserved	\$790,424.61	\$3,575,332.55	(\$3,794,439.56)		\$571,317.60
Total - Food Service Fund	\$792,432.74	\$3,575,332.55	(\$3,794,439.56)	\$0.00	\$573,325.73
Community Education Fund					
Nonspendable (Prepaid Items)	\$4,716.63	\$0.00	\$0.00		\$4,716.63
Restricted	\$14,092.77	\$72,265.76	(\$97,086.92)	\$10,728.39	\$0.00
Restricted/Reserved For:					
Community Education	\$406,782.31	\$987,598.95	(\$1,286,604.93)	(\$37,438.27)	\$70,338.06
Early Childhood Family Education	\$123,032.51	\$355,949.02	(\$362,409.77)		\$116,571.76
School Readiness	\$199,847.52	\$526,085.87	(\$522,162.89)		\$203,770.50
Adult Basic Education	\$51,820.55	\$662,604.56	(\$741,134.99)	\$26,709.88	\$0.00
Total - Community Education Fund	\$800,292.29	\$2,604,504.16	(\$3,009,399.50)	\$0.00	\$395,396.95
Construction Fund					
Nonspendable (Prepaid Items)	\$3,710.09	\$0.00	\$0.00		\$3,710.09
Unreserved/Undesignated	\$6,130,606.93	\$65,340.90	(\$4,141,569.45)		\$2,054,378.38
Total - Construction Fund	\$6,134,317.02	\$65,340.90	(\$4,141,569.45)	\$0.00	\$2,058,088.47
Debt Service Fund					
Restricted	\$572,264.39	\$3,824,199.45	(\$3,614,015.00)		\$782,448.84
Total - Debt Service Fund	\$572,264.39	\$3,824,199.45	(\$3,614,015.00)	\$0.00	\$782,448.84
Fiduciary (Scholarships) Fund					
Assigned	\$32,452.71	\$0.00	\$0.00	(\$32,452.71)	\$0.00
Total - Fiduciary Fund	\$32,452.71	\$0.00	\$0.00	(\$32,452.71)	\$0.00
Proprietary (Delta Dental) Fund					
Assigned	\$59,114.44	\$224,959.42	(\$254,939.92)		\$29,133.94
Total - Proprietary Fund	\$59,114.44	\$224,959.42	(\$254,939.92)	\$0.00	\$29,133.94
TOTALS - ALL FUNDS	\$25,648,479.64	\$70,664,483.37	(\$75,773,916.04)	(\$0.00)	\$20,539,046.97

Willmar Public Schools
Revised Budget Projected Fund Balances
FY 2019-2020

	ACTUAL	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2019	2019-2020	2019-2020	2019-2020	6/30/2020
General Fund - Student Activity Fund					
Senior High Student Activity Funds					
Culinary Club	\$5,138.28	\$55.76	(\$1,335.00)		\$3,859.04
National Honor Society	\$1,175.24	\$1,112.11	(\$1,100.00)		\$1,187.35
Culture Club	\$168.05	\$1.85	(\$168.00)		\$1.90
Concessions	\$6,046.74	\$17,837.75	(\$17,794.19)		\$6,090.30
Seventh Rendition ("2701" Club)	\$924.60	\$22,230.36	(\$2,368.89)		\$20,786.07
Orchestra	\$3,144.74	\$64.37	(\$500.00)		\$2,709.11
High Mileage	\$923.58	\$512.39	(\$500.00)		\$935.97
Special Needs	\$324.38	\$267.13	(\$200.00)		\$391.51
Gymnastics	\$3,333.46	\$4,574.46	(\$4,160.50)		\$3,747.42
Willmar Athletics	\$6,074.63	\$51,026.87	(\$53,484.75)		\$3,616.75
Football	\$2,904.57	\$6,780.79	(\$8,411.10)		\$1,274.26
Boys Basketball	\$1,369.29	\$2,324.98	(\$2,300.00)		\$1,394.27
Baseball	\$1,569.74	\$4,030.27	(\$4,000.00)		\$1,600.01
Boys Swim	\$2,686.59	\$1,464.80	(\$1,769.34)		\$2,382.05
Nordic Ski	\$662.46	\$839.89	(\$891.97)		\$610.38
Track	\$9,475.57	\$4,311.34	(\$3,000.00)		\$10,786.91
Boys Soccer	\$1,461.34	\$1,322.69	(\$1,627.83)		\$1,156.20
Wrestling	\$1,135.53	\$2,065.74	(\$2,000.00)		\$1,201.27
Boys Hockey	\$799.39	\$1,311.91	(\$1,500.00)		\$611.30
Boys Tennis	\$208.00	\$240.82	(\$400.00)		\$48.82
Boys Golf	\$2,303.38	\$1,009.12	(\$970.00)		\$2,342.50
Cross Country	\$10,204.00	\$567.56	(\$4,000.00)		\$6,771.56
Fastpitch Softball	\$899.51	\$1,820.57	(\$1,800.00)		\$920.08
Volleyball	\$11,823.57	\$4,033.88	(\$3,147.39)		\$12,710.06
Cardettes	\$4,755.97	\$2,157.77	(\$4,532.10)		\$2,381.64
Speech	\$2,638.48	\$772.77	(\$1,014.74)		\$2,396.51
Student Council	\$6,763.43	\$1,514.84	(\$1,629.04)		\$6,649.23
"W" Fund (Weight Room Club)	\$6,215.98	\$956.25	(\$2,000.00)		\$5,172.23
Girls Basketball	\$1,258.24	\$1,622.13	(\$1,600.00)		\$1,280.37
Girls Swim	\$9,401.10	\$3,510.77	(\$4,159.87)		\$8,752.00
Girls Soccer	\$2,348.19	\$1,371.00	\$0.00		\$3,719.19
Girls Hockey	\$2,616.82	\$2,522.55	(\$2,500.00)		\$2,639.37
Girls Tennis	\$3,329.57	\$1,647.48	(\$1,241.99)		\$3,735.06
Girls Golf	\$1,924.58	\$639.12	(\$600.00)		\$1,963.70
Whisean (Yearbook)	\$104.56	\$2,233.64	(\$2,473.31)		(\$135.11)
Knowledge Bowl	\$176.55	\$370.42	(\$368.00)		\$178.97
Key Club	\$1,133.91	\$988.01	(\$1,385.08)		\$736.84
Art Club	\$594.51	\$134.42	(\$600.00)		\$128.93
First Robotics	\$790.92	\$9,496.90	(\$8,700.00)		\$1,587.82
F.F.A	\$123.05	\$317.43	(\$310.00)		\$130.48
Total - Senior High SAF	\$118,932.50	\$160,062.91	(\$150,543.09)	\$0.00	\$128,452.32
Middle School Student Activity Funds					
Pop Concert T-Shirts	\$147.10	\$5.02	\$0.00		\$152.12
Student Council	\$318.97	\$2,746.09	(\$1,000.00)		\$2,065.06
Robotics	\$560.00	\$285.06	(\$845.06)		\$0.00
Total - Middle School SAF	\$1,026.07	\$3,036.17	(\$1,845.06)	\$0.00	\$2,217.18
TOTALS - Student Activity Funds	\$119,958.57	\$163,099.08	(\$152,388.15)	\$0.00	\$130,669.50

FY 2020 Original Budget Compared to FY 2020 Revised Budget

General Fund Revenue increased \$2,020,989 from the FY 20 Original Budget

- Local Revenue increased \$115,548. The increase is mainly due to bringing Student Activity Funds (SAF) under board control. The District also received some generous donations. The increase was partially offset by the cancellation of most spring activities due to COVID-19.
- State Revenue increased \$2,000,599. The District is required to account for TRA/PERA Special Funding revenue and offsetting expenditures related to the state's contribution to post employment benefits. The amount varies from year to year and has not been budgeted in the past since it has no impact on fund balance. The TRA/PERA Special Funding revenue and expenditures were included in this Revised Budget and will be going forward since it impacts the total amount of revenue and expenditures separately. The District also received one-time Safe Schools Supplemental Aid for FY 20. General education aid is largely driven by the adjusted pupil units (APU). Anticipated APU decreased to 4,620 in the FY 20 revised budget from 4,654 in the FY 20 original budget. However, increased English Learner revenue more than offsets the decrease in APU.
- Federal Revenue decreased \$150,475. The District did not receive Title III, Part C immigrant funds and the Title I, Part D allocation was lower than expected.
- Other Revenue increased \$55,317 mainly due to Student Activity Funds coming under board control and the fundraising activity being included in the budget.

General Fund Expenditures increased \$2,512,846 from the FY 20 Original Budget

- Salaries & Wages decreased \$721,376. The District started using Teachers on Call to fill substitute openings for teachers and paraprofessionals. The cost for those services is included in the Purchased Services section. The estimate for severance payments is down based on the number of people that have notified the District of their upcoming retirement.
- Employee Benefits increased \$270,977 related to health insurance and VEBA/HSA. The cost is driven by premium rates and employee insurance selection.

- Purchased Services increased \$765,064. The District started using Teachers on Call to fill substitute openings for teachers and paraprofessionals. This reduces the cost of substitutes in the Salaries and Wages section. The District also required more services from SW/WC Cooperative to meet the needs of special education students.
- Supplies and Materials increased \$340,467. The increase is driven by the replenishment of staff development materials and Student Activity Funds coming under board control and being part of the budget.
- Capital Expenditures decreased \$260,532. Equipment was purchased for the ALC Science Lab and Art Room along with SH outdoor seating.
- Other Expenditures increased \$1,597,180. TRA/PERA special funding revenue and expenditures have been recorded at year-end but not budgeted since the revenue and expenditures offset. The amount of these revenue and expenditures changes yearly. The FY 20 Revised Budget includes an estimate for both revenue and expenditures based on the prior year actual amounts.

Food Service Summary

Food Service revenue increased \$72,221. The District received a grant from BCBS to help fight food insecurity during the COVID-19 pandemic. Food sales decreased once schools closed at the end of March and distance learning began. The Food Service Department partnered with Willmar Bus Service and Palmer Bus Service to provide meals to students throughout the community. While federal aid for the normal food service programs ceased, aid for the distance feeding took its place. Expenditures remained fairly stable as staff continued to work to meet the needs of distance feeding. Kitchen and serving line equipment purchases and upgrades continue.

Community Education Summary

Community Education was extremely difficult to budget. COVID-19 resulted in the closure of the school aged care program starting in March except for essential workers but no fee could be collected for the services. With the Stay at Home order, Community Education classes were canceled. Some staff were shifted to help provide child care while maintaining social distancing. The true impact to the Community Education programs will not be clear until after the close of the fiscal year. At this point, a significant decrease to Community Education fund balance is projected.

Building Construction Summary

The District issued bonds in FY 2016 for Lakeland Elementary school building, a science addition at the Middle School, an athletic addition at the Senior High, remodeling of the current schools and a large number of deferred maintenance projects. The Middle School additions were completed and opened in January 2017. The Senior High addition was completed and opened at the beginning of the 2017-18 school year. Lakeland Elementary building opened in January 2018. Bond proceeds earn interest for the fund until they are needed to pay expenditures. Expenditures for all of these projects come out of this fund as the continuation and completion of the projects occur.

Other Funds Summary

The Debt Service fund pays for the District's outstanding bonds. In FY 2016, the District issued 20-year bonds for Lakeland Elementary school building, science additions at the Middle School, an athletic addition at the Senior High, remodeling of the current schools and a large number of deferred maintenance projects. The District is required to levy 105% of the scheduled debt service payment so there are adequate funds available to make payments even if some taxpayers are delinquent in paying their taxes. Fund balance accumulates over time. The existing fund balance is to help meet these obligations.

The Fiduciary Fund no longer contains a small number of scholarships. The scholarships were moved to the general fund as part of the GASB 84 implementation.

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 2019-2020 Revised Budget Comparison Summary
General Fund

Source	<u>FY 18-19</u> Actual Audited	<u>FY 19-20</u> Original Budget	<u>FY 19-20</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 6,186,497	\$ 5,766,401	\$ 5,881,949	\$ 115,548	2.00%
State Revenue	50,477,193	50,321,434	52,322,033	2,000,599	3.98%
Federal Revenue	2,308,406	2,245,723	2,095,247	(150,475)	-6.70%
Other Revenues	98,474	15,600	70,917	55,317	354.60%
TOTAL	\$ 59,070,571	\$ 58,349,158	\$ 60,370,147	\$ 2,020,989	3.46%

Willmar Public Schools						
REVENUES						
FY 2019-2020 Revised Budget Comparison Detail						
General Fund						
	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 4,142,790	\$ 4,043,032	\$ 4,037,868	\$ (5,164)	-0.13%	
County Apportionment	66,986	68,790	66,499	(2,291)	-3.33%	
Miscellaneous County Tax Revenue	9,338	4,400	9,053	4,653	105.74%	
Tuition From Minnesota School Dist	216,437	159,575	178,062	18,487	11.59%	The increase is based on actual prior year revenue being higher.
Revenue From Sped Services to Others	20,334	21,261	0	(21,261)	-100.00%	A portion of a special education teachers contract was sold to SW/WC Service Cooperative. This did not occur in FY 20.
Fees From Patrons	370,475	360,645	273,307	(87,338)	-24.22%	Due to COVID-19, many spring activities were canceled and revenue was either not collected or refunded.
Admissions - Student activities	133,997	129,630	147,582	17,952	13.85%	The increase mainly relates to Student Activity Funds coming under board control.
Med Assistance From Dept of HS	562,462	450,000	450,000	0	0.00%	
Interest Earnings	208,287	187,043	202,246	15,204	8.13%	Even though interest rates started to fall during the year, more money was placed in CD's causing interest income to increase.
Rent	31,630	31,823	31,823	0	0.00%	
Tournaments	24,140	13,450	16,190	2,740	20.37%	
Gifts & Bequests	259,803	193,282	347,608	154,326	79.85%	Student Activity Funds came under board control in FY 20 which accounts for approximately \$70k of the increase. There was also a generous donation for a grand piano, as well as, many athletic/activity donations.
Miscellaneous Local Revenue	139,818	103,470	121,712	18,242	17.63%	Student Activity Funds came under board control in FY 20 which accounts for approximately \$12k of the increase. A fee was received from Ridgewater College for Orange Frog training.
	\$ 6,186,497	\$ 5,766,401	\$ 5,881,949	\$ 115,548	2.00%	

Willmar Public Schools
REVENUES
FY 2019-2020 Revised Budget Comparison Detail
General Fund

Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
State Revenues						
Endowment Fund Apportionment	\$ 173,792	\$ 173,792	\$ 190,133	\$ 16,341	9.40%	
General Education Aid	40,419,084	41,529,855	41,616,006	86,151	0.21%	General Education Aid is largely driven by the adjusted pupil units (APU). Estimated APU decreased to 34 units to 4,620 in the FY 20 revised budget. The original estimated was 4,654 in the FY 20 original budget. The decreased enrollment resulted in decreased of \$162k. The decreased revenue is more than offset by an increase to English Learners (EL) revenue due to more students being served.
Literacy Incentive Aid	180,588	180,588	185,310	4,722	2.62%	
Shared Time Aid	28,530	42,388	28,530	(13,858)	-32.69%	
Abatement Aid	1,518	1,101	0	(1,101)	-100.00%	
Disparity Reduction Aid	291	291	275	(15)	-5.30%	
Homestead Market Value Credit	11,000	11,000	10,286	(714)	-6.49%	
State Aids From MDE	798,543	828,960	1,011,635	182,675	22.04%	One-time Safe Schools Supplemental Aid of \$145k was received in FY 20. Achievement and Integration aid also increased.
Long Term Facilities Maintenance Aid	854,718	896,408	904,702	8,294	0.93%	
Special Education Aid	6,380,464	6,633,004	6,755,849	122,844	1.85%	The special education funding formula is going through more changes. There will be a new cross subsidy aid but tuition billing for non-resident students will go down. This revenue category is estimated to increase as a result.
Other State Agency Revenue	850	1,400	800	(600)	-42.86%	
Other Aid From MDE	33,059	22,648	23,751	1,103	4.87%	
TRA/PERA Spec Funding Rev	1,594,756	0	1,594,756	1,594,756	0.00%	TRA/PERA special funding revenue and expenses have been recorded at year-end but not budgeted since the revenue and expenses offset. The amount of these revenue and expenses changes yearly. The FY 20 revised budget includes an estimate for both revenue and expenses based on the prior year actual amounts.
	\$ 50,477,193	\$ 50,321,434	\$ 52,322,033	\$ 2,000,599	3.98%	

Willmar Public Schools
REVENUES
FY 2019-2020 Revised Budget Comparison Detail
General Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 1,404,205	\$ 1,692,629	\$ 1,620,771	\$ (71,858)	-4.25%	The District did not receive Title III, Part C Immigrant funding this year. Title I, Part D revenue was also lower this year.
Federal Aids Received Through State	904,201	553,094	474,477	(78,617)	-14.21%	The federal special education entitlement was lower for FY 20 than originally estimated.
	<u>\$ 2,308,406</u>	<u>\$ 2,245,723</u>	<u>\$ 2,095,247</u>	<u>\$ (150,475)</u>	<u>-6.70%</u>	
<u>Other Revenues</u>						
COM Rev Producing Act (Contra)	\$ 0	\$ 0	\$ (63,592)	\$ (63,592)	0.00%	This is a contra revenue account meaning that it acts like an expense. These accounts are used mainly by the Student Activities Fund which was brought under board control in FY 20. The account contains the cost of the materials sold for fundraising.
Sale of Material - Rev Producing Act	168	170	135,557	135,387	79639.69%	This account is the revenue or sales of fundraising items and is closely linked to the COM Rev Producing Act (Contra) line. These accounts are used mainly by the Student Activities Fund which was brought under board control in FY 20.
Sales Of Materials For Resale	16,599	14,630	(5,629)	(20,259)	-138.48%	These accounts hold the revenue and expense transactions for items purchased for resale to students for projects, such as, lumber, flowers, metals, etc. Due to COVID-19, supplies for spring classes were purchased but not sold to students due to distance learning. The supplies will be sold to students in the future when face-to-face classes resume.
Sale of Equipment	75,873	800	3,403	2,603	325.41%	
Insurance Recovery	5,834	0	1,178	1,178	100.00%	
	<u>\$ 98,474</u>	<u>\$ 15,600</u>	<u>\$ 70,917</u>	<u>\$ 55,317</u>	<u>354.60%</u>	
Total Revenues	\$ 59,070,571	\$ 58,349,158	\$ 60,370,147	\$ 2,020,989	3.46%	

Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2019-2020 Revised Budget Comparison Summary
General Fund

Object Code Groups	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 32,535,231	\$ 34,138,696	\$ 33,417,320	\$ (721,376)	-2.11%
Employee Benefits	10,356,277	10,664,677	10,935,654	270,977	2.54%
Purchased Services	8,390,147	8,764,426	9,529,490	765,064	8.73%
Supplies and Materials	2,141,995	2,305,725	2,646,192	340,467	14.77%
Capital Expenditures	3,265,037	2,300,581	2,561,113	260,532	11.32%
Other Expenditures	1,825,458	272,604	1,869,784	1,597,180	585.90%
TOTAL	\$ 58,514,144	\$ 58,446,707	\$ 60,959,553	\$ 2,512,846	4.30%

Willmar Public Schools						
Expenditures By Object Code						
FY 2019-2020 Revised Budget Comparison Detail						
General Fund						
Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Salaries And Wages</u>						
Administration/Supervision	\$ 2,117,739	\$ 2,106,070	\$ 2,105,745	\$ (325)	-0.02%	
Early Childhood Admin/Supervision	26,848	27,737	32,599	4,862	17.53%	
Licensed Classroom Teacher	16,882,644	17,836,165	17,765,559	(70,606)	-0.40%	
Non-Licensed Classroom Paras	637,589	660,001	710,383	50,381	7.63%	
Licensed Instructional Support	1,602,141	1,619,784	1,591,559	(28,225)	-1.74%	
Non-Licensed Inst Support	14,447	14,210	29,535	15,325	107.85%	
						The District started using Teachers on Call to fill substitute openings for teachers and paraprofessionals. The cost for those services is included in the Purchased Services section.
Substitute Salary	425,011	351,506	33,192	(318,314)	-90.56%	
Substitute Non-Licensed	97,312	96,114	4,349	(91,765)	-95.48%	
Occupational Therapist	35,735	35,736	37,025	1,290	3.61%	
Educ Speech/Lang Pathologist	327,385	343,234	331,011	(12,223)	-3.56%	
School Nurse	168,878	174,959	175,374	415	0.24%	
Licensed Nursing Services	132,406	134,606	142,304	7,698	5.72%	
School Social Worker	456,186	472,630	473,199	569	0.12%	
School Psychologist	75,068	77,415	77,415	-	0.00%	
ParaProf/Personal Care Assist	1,663,791	1,953,964	1,685,238	(268,726)	-13.75%	Paraprofessionals salaries shift between these two lines depending on their assignments which can cause swings between the two lines.
1:1 Paraprofessional	684,662	838,902	1,116,689	277,787	33.11%	
Foreign Language Interpreters	791	664	0	(664)	-100.00%	
Interpreter for the Deaf	77,317	86,889	154,824	67,934	78.18%	
School Counselor	384,840	410,206	405,266	(4,940)	-1.20%	
Non-Instructional Support	4,039,037	4,180,166	4,152,675	(27,490)	-0.66%	
Therapeutic Rec Ser & DAPE	92,913	98,052	94,266	(3,786)	-3.86%	
Cultural Liaison	511,255	561,836	526,986	(34,850)	-6.20%	
Other Salary Payments	1,219,707	1,080,010	1,125,736	45,726	4.23%	
Other Sal Pay-Non Licensed / Certified	227,001	259,158	195,801	(63,357)	-24.45%	
						Severance/retirement payments fluctuate based on the number of people retiring and the amount of severance each retiring person has earned.
Severance/Early Retirement Pay	605,274	726,655	476,172	(250,483)	-34.47%	
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	59,172	21,946	4,336	(17,610)	-80.24%	
	\$ 32,535,231	\$ 34,138,696	\$ 33,417,320	\$ (721,376)	-2.11%	
<u>Employee Benefits</u>						
						FICA/Medicare is a percentage of salaries but can be impacted by employee benefit choices that reduce their taxable wages, such as, flex benefits.
FICA/Medicare	\$ 2,370,927	\$ 2,562,428	\$ 2,513,778	\$ (48,649)	-1.90%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2019-2020 Revised Budget Comparison Detail						
General Fund						
Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
PERA	623,504	681,415	667,007	(14,407)	-2.11%	PERA is based on a percentage of non-certified staff salaries.
TRA	1,778,123	1,900,834	1,861,771	(39,064)	-2.06%	TRA is based on a percentage of licensed admin/teacher salaries and increased 0.21% for FY 20.
Group Health Insurance	3,306,009	3,429,506	3,659,038	229,533	6.69%	Health insurance cost is driven by premium rates and employee insurance selection.
Group Life Insurance	43,408	43,742	44,394	652	1.49%	
Group Dental Insurance	133,865	135,198	147,806	12,608	9.33%	
Long Term Disability	6,029	6,301	6,172	(129)	-2.05%	
TSA - Employer Match	394,692	391,910	393,371	1,461	0.37%	
VEBA/HSA	1,379,599	1,180,016	1,283,612	103,596	8.78%	VEBA/HSA is connected to health insurance and tends to fluctuate as health insurance fluctuates.
Workers Compensation	277,169	299,653	292,696	(6,957)	-2.32%	
Reemployment Compensation	16,989	18,471	30,723	12,252	66.33%	
Continuing Employee Retiree Benefits	31,198	20,438	40,521	20,083	98.26%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	\$ 10,356,277	\$ 10,664,677	\$ 10,935,654	\$ 270,977	2.54%	
Purchased Services						
Federal Sub Awards < \$25,000	\$ 0	\$ 27,285	\$ 67,052	\$ 39,766	145.74%	
Federal Sub Awards > \$25,000	0	5,000	15,400	10,400	208.00%	
Fees for Services and Contracted Substitutes	879,127	948,496	1,477,339	528,842	55.76%	The District started using Teachers on Call to fill substitute openings for teachers and paraprofessionals. This reduces the cost of substitutes in the Salaries and Wages section. Student Activity Funds coming under board control also increased the expenses in this line as many SAF expenses flow through here.
Special Education Litigation Costs	0	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	0	0	89,963	89,963	100.00%	The District started using Teachers on Call to fill substitute openings. This line includes the cost for special education subs for paraprofessionals or special education teacher subs that have a special education teaching license.
Repairs & Maintenance for Technology	82,153	142,939	185,833	42,894	30.01%	
Svcs Purch from MN Coops/Region	135,183	137,858	138,449	591	0.43%	
Data Processing/Data Entry Svc	4,177	8,725	8,725	-	0.00%	
Computer & Tech Services	43,530	35,274	35,966	692	1.96%	
Communication Services	101,819	98,297	92,577	(5,720)	-5.82%	
Officials	40,063	48,900	48,109	(791)	-1.62%	
Postage & Parcel Services	40,925	36,600	34,806	(1,794)	-4.90%	

Willmar Public Schools
Expenditures By Object Code
FY 2019-2020 Revised Budget Comparison Detail
General Fund

Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Utility Services	1,240,778	1,277,629	1,283,729	6,100	0.48%	
Insurance	194,847	202,800	196,000	(6,800)	-3.35%	
Repairs & Maintenance Services	702,661	779,549	757,886	(21,663)	-2.78%	
Foreign Language Interpreters	10,358	17,850	20,150	2,300	12.89%	
Transportation Contracts	3,268,467	3,266,040	3,272,727	6,687	0.20%	
Contracted Paraprofessional	15,068	-	15,068	15,068	100.00%	
Transportation Chargeback	0	3,650	100	(3,550)	-97.26%	
Travel, Conventions/Conference	261,967	325,766	244,304	(81,462)	-25.01%	There is expected to be more onsite trainings versus travel. Expenses for onsite trainers appears in the Consulting Fee/Fee for Service line.
Entry Fees/Student Travel	76,096	48,576	63,040	14,464	29.78%	
Operating Leases & Rentals	80,045	88,359	84,061	(4,298)	-4.86%	
Computer & Tech Hardware Rental	39,957	39,370	40,001	631	1.60%	
Staff Tuition Reimbursements	810	810	25	(785)	-96.91%	
Payments To Other MN Districts	125,609	114,748	188,032	73,284	63.87%	
Payments To MN Districts	0	0	43,475	43,475	0.00%	
Payments To Out-Of-State Dist	24,542	31,000	11,000	(20,000)	-64.52%	
Special Education Contracted Services	75,459	82,500	104,000	21,500	26.06%	
Payments To Other Agencies	386,485	427,662	342,603	(85,059)	-19.89%	The District was able to hire a speech language pathologist paid through the Salary and Wages section and was able to reduce the contracted services in this area. The increase relates to services purchased from the SW/WC Cooperative.
Sp Ed Salary Purchased	519,256	536,395	637,872	101,477	18.92%	
Sp Ed Benefits Purchased	43,222	40,577	31,185	(9,392)	-23.15%	
Interdepartmental Services	(2,459)	(13,230)	(4,985)	8,245	-62.32%	
	\$ 8,390,147	\$ 8,764,426	\$ 9,529,490	\$ 765,064	8.73%	
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	\$ 644,311	\$ 644,200	\$ 927,829	\$ 283,629	44.03%	The increase is driven by the replenishment of Orange Frog books and supplies, Student Activity Funds and athletic gifts and grants spending.
Non-Instr Comptr Software/Licensing	107,555	143,224	134,711	(8,513)	-5.94%	
Instructional Software License	283,240	359,181	312,226	(46,955)	-13.07%	
Instructional Supplies	432,048	542,229	639,522	97,293	17.94%	The increase is primarily driven by Student Activity Funds spending.
Supplies & Materials-Ind Instruc	102,006	42,670	73,429	30,759	72.09%	
Fuels	4,707	4,707	4,000	(707)	-15.02%	
Vehicle Fuel	18,176	15,164	15,799	635	4.19%	
Mat Purch For Resale	24,989	32,600	0	(32,600)	-100.00%	

Willmar Public Schools
Expenditures By Object Code
FY 2019-2020 Revised Budget Comparison Detail
General Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	Comments On Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
Non-Instructional Tech Supplies	8,296	8,950	11,637	2,687	30.02%	
Instructional Tech Supplies	14,631	13,330	26,215	12,885	96.66%	
Textbooks	32,991	12,129	9,974	(2,155)	-17.76%	
Standardized Tests	57,563	65,823	80,602	14,779	22.45%	
Non-Instructional Tech Devices	61,370	60,362	75,143	14,781	24.49%	
Instructional Tech Devices	286,615	303,493	265,060	(38,432)	-12.66%	
Media Resources	22,215	28,200	27,747	(453)	-1.61%	
Food	41,281	29,463	42,297	12,834	43.56%	
	\$ 2,141,995	\$ 2,305,725	\$ 2,646,192	\$ 340,467	14.77%	
Capital Expenditures						
Site or Grounds Acquisition	\$ 371,209	\$ 1,190,000	\$ 1,181,000	\$ (9,000)	-0.76%	
Building Acquisition/Improvement	2,075,269	633,210	553,733	(79,477)	-12.55%	
Other Equipment Purchases	581,968	233,722	602,059	368,337	157.60%	ALC Science Lab and Art Room equipment and SH outdoor seating are driving the increase in this line.
Equipment-Direct Instruction	2,072	-	4,277	4,277	100.00%	
Pupil Transportation Vehicles	0	0	0	-	0.00%	
Other Vehicles Purchased	0	23,000	0	(23,000)	0.00%	
Technology Equipment	20,870	7,000	6,395	(605)	-8.64%	
Other Capital Expenditures	0	0	0	-	100.00%	
Principal on Capital Lease	213,649	207,422	207,422	-	0.00%	
Interest on Capital Lease	0	6,227	6,227	-	0.00%	
	\$ 3,265,037	\$ 2,300,581	\$ 2,561,113	\$ 260,532	11.32%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	\$ 61,821	\$ 69,162	\$ 60,988	\$ (8,175)	-11.82%	
TRA/PERA Special Funding	1,594,756	0	1,594,756	1,594,756	0.00%	TRA/PERA special funding revenue and expenses have been recorded at year-end but not budgeted since the revenue and expenses offset. The amount of these revenue and expenses changes yearly. The FY 20 revised budget includes an estimate for both revenue and expenses based on the prior year actual amounts.
Chargeback Federal & Non Pub	(2,227)	(2,320)	(2,653)	(333)	14.37%	
Taxes And Special Assessments	105,987	142,467	140,677	(1,790)	-1.26%	
Scholarships	65,120	63,294	75,817	12,522	19.78%	
Miscellaneous Expense	0	0	200	200	100.00%	
	\$ 1,825,458	\$ 272,604	\$ 1,869,784	\$ 1,597,180	585.90%	
Total Expenditures	\$ 58,514,144	\$ 58,446,707	\$ 60,959,553	\$ 2,512,846	4.30%	

**Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Revised Budget Comparison Summary
General Fund**

Program	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 2,479,666	\$ 2,428,519	\$ 2,585,197	\$ 156,678	6.45%
District Support Services	1,973,591	1,942,100	1,968,352	26,252	1.35%
Elementary And Secondary Regular Inst	26,088,511	26,482,721	27,254,846	772,126	2.92%
Vocational Education Instruction	938,906	992,433	1,021,875	29,443	2.97%
Special Education Instruction	10,441,123	10,646,311	11,562,568	916,257	8.61%
Instructional Support Services	3,488,950	3,523,022	3,555,223	32,200	0.91%
Pupil Support Services	4,594,715	4,630,953	4,918,220	287,268	6.20%
Sites And Buildings	8,313,836	7,597,849	7,896,170	298,321	3.93%
Fiscal And Other Fixed Costs Programs	194,847	202,800	197,100	(5,700)	-2.81%
TOTAL	\$ 58,514,144	\$ 58,446,707	\$ 60,959,553	\$ 2,512,846	4.30%

Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Revised Budget Comparison Detail
General Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Administration						
Board Of Education	\$ 58,220	\$ 63,094	\$ 58,643	\$ (4,451)	-7.05%	
Office Of The Superintendent	371,973	320,718	337,206	16,487	5.14%	
Instructional Administration	368,242	369,194	399,338	30,145	8.16%	
School Administration	1,681,231	1,675,513	1,790,010	114,497	6.83%	
	\$ 2,479,666	\$ 2,428,519	\$ 2,585,197	\$ 156,678	6.45%	See comments on Expenditure by Object Code report.
District Support Services						
General Administrative Support	\$ 4,126	\$ 3,848	\$ 3,848	\$ -	0.00%	
Other Administrative Support	2,886	3,000	6,130	3,130	104.34%	
Admin Technology Services	384,140	396,362	382,962	(13,400)	-3.38%	
Business Support Services	722,352	709,913	705,261	(4,652)	-0.66%	
Unemployment Benefits	16,989	18,471	30,723	12,252	66.33%	
Human Resources	660,477	680,396	691,749	11,353	1.67%	
Data Processing	102,223	80,111	87,679	7,569	9.45%	
Legal Services	60,008	50,000	60,000	10,000	20.00%	
School Elections	20,389	-	0	0	0.00%	
	\$ 1,973,591	\$ 1,942,100	\$ 1,968,352	\$ 26,252	1.35%	
Elementary and Secondary Regular Instruction						
Voluntary Pre-K	\$ 486,250	\$ 516,848	\$ 562,823	\$ 45,975	8.90%	
Education - Kindergarten	1,185,282	1,101,271	938,042	(163,230)	-14.82%	
Education - Elementary General	7,135,274	7,084,824	7,533,519	448,695	6.33%	
Title II, Part A, Teacher Training	156,615	160,655	167,651	6,997	4.36%	
Title III, Part A, English Language Acq.	197,758	209,203	154,496	(54,707)	-26.15%	
Title IV Part A, Student Sup. /Acad. Enrich	0	139,350	0	(139,350)	-100.00%	
Education - Secondary General	3,747,118	3,338,724	3,815,308	476,584	14.27%	
Visual Art	272,066	282,786	261,402	(21,384)	-7.56%	
Business	0	0	844	844	100.00%	
Title Programs	1,013,869	1,178,267	1,293,469	115,202	9.78%	
Gifted And Talented	67,428	59,867	62,313	2,446	4.09%	
Limited English Proficiency	2,123,603	2,163,180	2,180,076	16,897	0.78%	
English	1,225,897	1,519,171	1,364,569	(154,602)	-10.18%	
Foreign Language/Native Language	413,197	430,202	446,352	16,150	3.75%	
Health, Physical Education & Recreation	1,155,821	1,387,586	1,377,317	(10,269)	-0.74%	
Family Living Science	834	94,709	67,604	(27,105)	-28.62%	
Welding	7,887	9,500	8,300	(1,200)	-12.63%	
Industrial Education	220,668	182,519	157,569	(24,950)	-13.67%	
Mathematics	1,553,682	1,611,598	1,622,870	11,272	0.70%	
Computer Science/Technology Education	92,585	95,396	97,109	1,713	1.80%	
Music	1,379,531	1,197,462	1,329,913	132,451	11.06%	

Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Revised Budget Comparison Detail
General Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Natural Sciences	1,195,128	1,198,441	1,192,440	(6,001)	-0.50%	
Social Sciences/Social Studies	1,053,165	1,187,891	1,042,832	(145,059)	-12.21%	
Co-Curricular Activities (Non-Athletics)	91,231	93,155	91,989	(1,166)	-1.25%	
Boys/Girls Athletics	443,737	372,050	516,777	144,727	38.90%	
Boys Athletics	442,510	441,646	461,577	19,932	4.51%	
Girls Athletics	367,702	380,439	397,184	16,744	4.40%	
Extra-Curricular Activities	59,673	45,983	110,503	64,520	140.31%	
	\$ 26,088,511	\$ 26,482,721	\$ 27,254,846	\$ 772,126	2.92%	See comments on Expenditure by Object Code report.
<u>Vocational Education Instruction</u>						
Agriculture Education	\$ 342,706	\$ 378,378	\$ 423,390	\$ 45,012	11.90%	
Personal Family Living Science	105,486	115,656	92,531	(23,125)	-19.99%	
Business and Office Education	167,995	179,676	182,803	3,127	1.74%	
Trade and Industrial Education	93,549	96,199	96,226	27	0.03%	
Diversified and Interrelated Occupations	48,959	0	51,355	51,355	100.00%	
Special Needs	158,217	150,619	154,524	3,905	2.59%	
Vocational - General	21,994	71,904	21,047	(50,857)	-70.73%	
	\$ 938,906	\$ 992,433	\$ 1,021,875	\$ 29,443	2.97%	
<u>Special Education Instruction</u>						
General Special Education	\$ 375,244	\$ 101,661	\$ 350,239	\$ 248,578	244.52%	
Speech/Language Impaired	130,124	135,428	135,976	548	0.40%	
DCD : Mild-Moderate	765,857	810,088	703,430	(106,658)	-13.17%	
DCD: Severe-Profound	629,719	662,312	483,378	(178,934)	-27.02%	
Physically Impaired	25,575	24,716	54,057	29,341	118.72%	
Deaf-Hard Of Hearing	505,848	489,387	466,230	(23,157)	-4.73%	
Visually Impaired	103,117	107,867	149,903	42,036	38.97%	
Specific Learning Disability	1,772,963	1,666,751	1,926,251	259,499	15.57%	
Emotional/Behavioral Disorder	1,558,185	1,794,449	1,608,296	(186,153)	-10.37%	
Deaf-Blind	0	0	44,132	44,132	0.00%	
Other Health Disabilities	761,205	808,734	885,483	76,749	9.49%	
Autistic Spectrum Disorders	651,355	748,427	1,182,091	433,664	57.94%	
Developmentally Delayed	1,362,444	1,372,680	1,432,277	59,597	4.34%	
Traumatic Brain Injury	39,004	40,153	34,197	(5,956)	-14.83%	
Severely Multiple Impaired	283,919	295,383	572,874	277,491	93.94%	
Special Education - Aggregate	1,290,164	1,337,226	1,356,624	19,398	1.45%	
Early Intervention Services	186,173	250,000	177,130	(72,870)	-29.15%	
Motor -Ot Pe Adap Pe	228	1,050	0	(1,050)	-100.00%	
	\$ 10,441,123	\$ 10,646,311	\$ 11,562,568	\$ 916,257	8.61%	See comments on Expenditure by Object Code report.

Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Revised Budget Comparison Detail
General Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Instructional Support Services</u>						
General Instructional Support	\$ 1,249,147	\$ 1,223,425	\$ 1,308,346	\$ 84,921	6.94%	
Curriculum Consultant And Development	22,671	22,615	25,710	3,095	13.68%	
Educational Media	699,120	632,351	565,835	(66,515)	-10.52%	
Instruction-Related Technology	687,186	714,843	727,656	12,813	1.79%	
Staff Development	830,825	929,789	927,675	(2,113)	-0.23%	
	\$ 3,488,950	\$ 3,523,022	\$ 3,555,223	\$ 32,200	0.91%	
<u>Pupil Support Services</u>						
Secondary Counseling & Guidance Services	\$ 625,600	\$ 633,787	\$ 674,129	\$ 40,342	6.37%	
Health Services	254,819	267,741	268,875	1,133	0.42%	
Social Work Services	301,543	294,110	337,174	43,065	14.64%	
Pupil Transportation	3,142,071	3,176,882	3,233,492	56,610	1.78%	
Food Services	0	0	200	200	100.00%	
Other Pupil Support Services	270,682	258,433	404,351	145,918	56.46%	
	\$ 4,594,715	\$ 4,630,953	\$ 4,918,220	\$ 287,268	6.20%	See comments on Expenditure by Object Code report.
<u>Sites And Buildings</u>						
Operations And Maintenance	\$ 5,150,789	\$ 5,213,562	\$ 5,233,820	\$ 20,257	0.39%	
Capital Facilities	958,496	713,062	805,487	92,425	12.96%	
Long Term Facilities Maintenance	2,204,551	1,671,224	1,856,863	185,639	11.11%	
	\$ 8,313,836	\$ 7,597,849	\$ 7,896,170	\$ 298,321	3.93%	See comments on Expenditure by Object Code report.
<u>Fiscal And Other Fixed Costs Programs</u>						
Insurance	\$ 194,847	\$ 202,800	\$ 196,000	(6,800)	-3.35%	
Other Non-Recurring Items	0	0	1,100	1,100	100.00%	
	\$ 194,847	\$ 202,800	\$ 197,100	\$ (5,700)	-2.81%	
Total Expenditures	\$ 58,514,144	\$ 58,446,707	\$ 60,959,553	\$ 2,512,846	4.30%	

**Willmar Public Schools
Revenues By Source
FY 2019-2020 Revised Budget Comparison Summary
Food Service**

Source	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 65,535	\$ 63,966	\$ 139,426	\$ 75,460	117.97%
State Revenue	191,821	200,435	158,165	(42,269)	-21.09%
Federal Revenue	2,386,150	2,495,201	2,675,744	180,543	7.24%
Other Revenues	689,268	743,509	601,997	(141,512)	-19.03%
TOTAL	\$ 3,332,774	\$ 3,503,111	\$ 3,575,333	\$ 72,221	2.06%

Willmar Public Schools						
Revenues By Source						
FY 2019-2020 Revised Budget Comparison Detail						
Food Service						
Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Local Revenues</u>						
Interest Earnings	\$ 11,076	\$ 9,844	\$ 6,799	\$ (3,044.34)	-30.93%	BCBS donated \$75k to help with food insecurity due to COVID-19. There was also a donation to the Orange Frog program.
Gifts & Bequests	1,515	-	76,650	76,650	100.00%	
Miscellaneous Local Revenue	52,944	54,122	55,976	1,854	3.43%	
	\$ 65,535	\$ 63,966	\$ 139,426	\$ 75,460	117.97%	
<u>State Revenues</u>						
State Aids From CFL	\$ 191,821	\$ 200,435	\$ 158,165	\$ (42,269)	-21.09%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
	\$ 191,821	\$ 200,435	\$ 158,165	\$ (42,269)	-21.09%	
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 139,078	\$ 187,760	\$ 174,081	\$ (13,679)	-7.29%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
School Lunch Program	266,939	286,204	213,845	(72,359)	-25.28%	
Free and Reduced Program	1,070,693	1,144,429	832,652	(311,776)	-27.24%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
Commodity Cash Rebate Program	6,271	-	0	-	0.00%	
Commodity Distribution Program	220,411	168,562	204,725	36,163	21.45%	Commodity funding was supposed to be lower this year. In the revised budget, the estimate is still lower than the prior year but higher than what was originally budgeted.
Special Milk Program	1,802	1,842	815	(1,028)	-55.78%	
School Breakfast Program	620,155	653,866	511,491	(142,375)	-21.77%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.

Willmar Public Schools
Revenues By Source
FY 2019-2020 Revised Budget Comparison Detail
Food Service

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Cash In Lieu Of Commodities	4,200	4,733	3,630	(1,104)	-23.32%	
Summer Food Service Program	56,600	47,805	734,506	686,701	1436.46%	Due to COVID-19, the Summer Food Service Program was used to feed students off site from the end of March through the end of the school year. This results in a large increase in this line.
	\$ 2,386,150	\$ 2,495,201	\$ 2,675,744	\$ 180,543	7.24%	
Other Revenues						
Food Service Sales To Pupils	\$ 481,598	\$ 502,454	\$ 432,047	\$ (70,407)	-14.01%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
Food Service Milk Sales	2,906	2,929	1,805	(1,124)	-38.36%	
Food Service Sales To Adults	33,272	43,558	27,281	(16,277)	-37.37%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
Special Function Food Sales	162,655	191,952	140,864	(51,088)	-26.61%	Due to COVID-19, revenue for regular programming is budgeted for September through mid-March.
Sale of Equipment	8,837	2,617	0	(2,617)	-100.00%	
	\$ 689,268	\$ 743,509	\$ 601,997	\$ (141,512)	-19.03%	
Total Revenues	\$ 3,332,774	\$ 3,503,111	\$ 3,575,333	\$ 72,221	2.06%	

Willmar Public Schools
Expenditures By Object Code
FY 2019-2020 Revised Budget Comparison Summary
Food Service Fund

Object Code Groups	<u>FY 18-19</u> Actual Audited	<u>FY 19-20</u> Original Budget	<u>FY 19-20</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,089,677	\$ 1,139,191	\$ 1,171,574	\$ 32,383	2.84%
Employee Benefits	418,462	442,932	454,646	11,714	2.64%
Purchased Services	223,983	299,111	310,194	11,084	3.71%
Supplies and Materials	1,527,916	1,593,164	1,596,056	2,891	0.18%
Capital Expenditures	387,033	221,700	258,370	36,670	16.54%
Other Expenditures	2,526	3,600	3,600	0	0.00%
TOTAL	\$ 3,649,598	\$ 3,699,699	\$ 3,794,440	\$ 94,741	2.56%

<p align="center">Willmar Public Schools</p> <p align="center">Expenditures By Object Code</p> <p align="center">FY 2019-2020 Revised Budget Comparison Detail</p> <p align="center">Food Service Fund</p>									
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	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	
Description						Comments on Major Changes
<u>Salaries And Wages</u>						
Administration/Supervision	\$ 158,033	\$ 172,387	\$ 172,387	\$ (0)	0.00%	
Non-Instructional Support	871,218	911,207	942,689	31,482	3.45%	Staff hours vary throughout the year. In addition, most positions remained filled during the year.
Other Salary Payments - Non-Certified	28,537	23,980	26,156	2,176	9.07%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	1,973	1,700	425	(1,275)	-74.99%	
	\$ 1,089,677	\$ 1,139,191	\$ 1,171,574	\$ 32,383	2.84%	
<u>Employee Benefits</u>						
FICA/Medicare	\$ 78,469	\$ 84,556	\$ 86,975	\$ 2,419	2.86%	
PERA	75,736	80,089	83,000	2,911	3.63%	
Group Health Insurance	174,649	179,775	183,870	4,094	2.28%	
Group Life Insurance	736	727	907	180	24.68%	
Group Dental Insurance	1,281	1,368	1,463	95	6.94%	
Long Term Disability	458	448	466	18	3.99%	
TSA	4,006	4,000	4,000	0	0.00%	
VEBA	37,204	38,223	36,801	(1,422)	-3.72%	
Workers Compensation	40,688	48,511	51,930	3,419	7.05%	
Chargeback	5,234	5,234	5,234	0	0.00%	
	\$ 418,462	\$ 442,932	\$ 454,646	\$ 11,714	2.64%	
<u>Purchased Services</u>						
Consulting Fee/Fee for Service	\$ 21,339	\$ 18,000	\$ 16,850	\$ (1,150)	-6.39%	
Repairs & Maint. For Technology	5,393	6,940	7,250	310	4.47%	
Communication Services	1,864	1,391	1,400	9	0.63%	
Postage & Parcel Services	5,208	5,400	5,400	0	0.00%	
Utility Services	42,626	41,585	46,825	5,240	12.60%	
Repairs & Maintenance Services	141,454	212,050	218,675	6,625	3.12%	
Travel, Conventions/Conference	3,368	11,200	11,250	50	0.45%	
Computer & Tech Hardware Rental	1,744	1,744	1,744	0	0.00%	
Interdepartment Misc Svcs	986	800	800	0	0.00%	
	\$ 223,983	\$ 299,111	\$ 310,194	\$ 11,084	3.71%	

<p align="center">Willmar Public Schools</p> <p align="center">Expenditures By Object Code</p> <p align="center">FY 2019-2020 Revised Budget Comparison Detail</p> <p align="center">Food Service Fund</p>									
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	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	
Description						Comments on Major Changes
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	\$ 87,199	\$ 102,000	\$ 117,525	\$ 15,525	15.22%	
Non-Instructional Software/Licenses	442	500	587	87	17.40%	
Non-Instructional Tech Supplies	3,368	3,368	1,500	(1,868)	-55.46%	
Non-Instructional Tech Devices	17,589	22,916	22,916	0	0.00%	
Food	1,037,043	1,117,743	1,072,803	(44,941)	-4.02%	Food was purchased through the Commodity line due to the increased Commodity allocation.
						Commodity funding was supposed to be lower this year. In the revised budget, the estimate is still lower than the prior year but higher than what was originally budgeted.
Commodities	220,411	168,562	204,725	36,163	21.45%	
Milk	161,864	178,075	176,000	(2,075)	-1.17%	
	\$ 1,527,916	\$ 1,593,164	\$ 1,596,056	\$ 2,891	0.18%	
<u>Capital Expenditures</u>						
Other Equipment Purchases	\$ 387,033	\$ 171,700	\$ 226,393	\$ 54,693	31.85%	Kitchen and serving line equipment purchases and upgrades continues.
Other Vehicles Purchased	0	50,000	31,977	(18,023)	-36.05%	A vehicle was purchased at a lower cost than originally budgeted.
	\$ 387,033	\$ 221,700	\$ 258,370	\$ 36,670	16.54%	
<u>Other Expenditures</u>						
Dues & Memberships	\$ 2,526	\$ 3,600	\$ 3,600	\$ -	0.00%	
	\$ 2,526	\$ 3,600	\$ 3,600	\$ -	0.00%	
Total Expenditures	\$3,649,598	\$3,699,699	\$3,794,440	\$94,741	2.56%	

**Willmar Public Schools
Revenues By Source Code
FY 2019-2020 Revised Budget Comparison Summary
Community Service Fund**

Source	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 1,324,216	\$ 1,207,169	\$ 1,114,237	\$ (92,932)	-7.70%
State Revenue	1,407,616	1,289,019	1,449,154	160,134	12.42%
Federal Revenue	42,024	35,935	38,076	2,141	5.96%
Other Revenues	0	0	3,038	3,038	100.00%
TOTAL	\$ 2,773,857	\$ 2,532,124	\$ 2,604,504	\$ 72,381	2.86%

Willmar Public Schools
Revenues By Source Code
FY 2019-2020 Revised Budget Comparison Detail
Community Service Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 374,100	\$ 380,389	\$ 380,410	\$ 21	0.01%	
Misc County Tax Rev	385	0	349	349	0.00%	
Tuition from Patrons	136,299	132,800	81,795	(51,005)	-38.41%	COVID-19 resulted in the cancelation of some preschool programs.
Fees from Patrons	581,463	505,600	412,421	(93,179)	-18.43%	COVID-19 resulted in the closure of the school aged care program starting in March except for essential workers and no fee could be charged.
Interest Earnings	13,030	11,389	9,971	(1,417)	-12.45%	
Rent	33,164	28,000	32,000	4,000	14.29%	
Gifts & Bequests	132,982	121,781	169,638	47,857	39.30%	Grants were received to support Talking is Teaching and other early childhood focused projects.
Miscellaneous Local Revenue	52,792	27,211	27,652	441	1.62%	
	\$ 1,324,216	\$ 1,207,169	\$ 1,114,237	\$ (92,932)	-7.70%	
State Revenues						
Abatement Aid	\$ 89	\$ 83	\$ 83	\$ -	0.00%	
Disparity Reduction Aid	62	62	62	0	0.34%	
Homestead Market Value Credit	2,336	2,336	2,315	(21)	-0.92%	
State Aids From MDE	1,298,828	1,237,817	1,331,444	93,627	7.56%	Additional Pathway II state aid was awarded for school readiness programming.
Nonpublic Aid	46,771	48,721	55,720	6,999	14.37%	
TRA/PERA Special Funding Rev	59,530	0	59,530	59,530	0.00%	TRA/PERA special funding revenue and expenses have been recorded at year-end but not budgeted since the revenue and expenses offset. The amount of these revenue and expenses changes yearly. The FY 20 revised budget includes an estimate for both revenue and expenses based on the prior year actual amounts.
Other State Agency Revenue	0	0	0	0	0.00%	
	\$ 1,407,616	\$ 1,289,019	\$ 1,449,154	\$ 160,134	12.42%	

Willmar Public Schools
Revenues By Source Code
FY 2019-2020 Revised Budget Comparison Detail
Community Service Fund

	FY 18-19	FY 19-20	FY 19-20	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 42,024	\$ 35,935	\$ 38,076	\$ 2,141	5.96%	
	\$ 42,024	\$ 35,935	\$ 38,076	\$ 2,141	5.96%	
<u>Other Revenues</u>						
COM Rev Producing Act (Contra)	\$ 0	\$ 0	\$ (4,866)	\$ (4,866)	-100.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	0	0	7,904	7,904	100.00%	Butter braid fundraiser sales.
	\$ 0	\$ 0	\$ 3,038	\$ 3,038	100.00%	
Total Revenues	\$ 2,773,857	\$ 2,532,124	\$ 2,604,504	\$ 72,381	2.86%	

Willmar Public Schools
Expenditures By Object Code
FY 2019-2020 Revised Budget Comparison Summary
Community Service Fund

Object Code Groups	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	\$ 1,863,387	\$ 1,860,659	\$ 1,923,785	\$ 63,125	3.39%
Employee Benefits	547,569	539,984	553,586	13,601	2.52%
Purchased Services	273,128	242,465	274,771	32,306	13.32%
Supplies and Materials	115,329	120,619	188,918	68,298	56.62%
Capital Expenditures	10,079	1,000	1,816	816	81.62%
Other Expenditures	65,611	5,755	66,525	60,770	1055.94%
TOTAL	\$ 2,875,103	\$ 2,770,483	\$ 3,009,400	\$ 238,917	8.62%

<p style="text-align: center;"> Willmar Public Schools Expenditures By Object Code FY 2019-2020 Revised Budget Comparison Detail Community Service Fund </p>

	FY 18-19	FY 19-20	FY 19-20	Original vs	Original vs	
Description	Actual Audited	Original Budget	Revised Budget	Revised Difference	Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	\$ 126,543	\$ 158,934	\$ 160,164	\$ 1,229	0.77%	
EC/SR/ABE Admin/Supervision	243,567	218,593	221,152	2,558	1.17%	
Licensed Classroom Teacher	652,025	658,104	699,038	40,934	6.22%	
Non-Licensed Classroom Personnel	493,597	503,427	573,232	69,805	13.87%	
Licensed Instructional Support	12,041	12,227	16,155	3,927	32.12%	
Non-Licensed Instructional Support	55,671	39,057	43,594	4,537	11.62%	
Substitute Salary	4,985	3,590	0	(3,590)	-100.00%	
Substitute Non-Licensed	5,657	3,735	0	(3,735)	-100.00%	
School Nurse	1,486	1,514	1,568	55	3.61%	
Licensed Nursing Services	11,161	11,053	12,361	1,308	11.83%	
Non-Instructional Support	131,274	114,721	96,833	(17,888)	-15.59%	
Cultural Liaison	52,833	54,718	58,070	3,352	6.13%	
Other Salary Payments - Licens/Cert	19,473	42,919	7,742	(35,177)	-81.96%	
Other Salary Pay - Non- Lic/Cert	39,602	37,066	33,877	(3,189)	-8.60%	
Salary Adjustment	13,472	1,000	0	(1,000)	-100.00%	
	\$ 1,863,387	\$ 1,860,659	\$ 1,923,785	\$ 63,125	3.39%	
Employee Benefits						
FICA/Medicare	\$ 139,096	\$ 141,962	\$ 146,146	\$ 4,185	2.95%	
PERA	59,541	57,472	63,020	5,549	9.65%	
TRA	66,375	71,147	72,100	954	1.34%	
Group Hospitalization	148,632	154,431	157,031	2,600	1.68%	
Group Life Insurance	1,744	1,662	1,778	116	6.95%	
Group Dental Insur	4,890	5,153	5,447	295	5.72%	
Long Term Disability	192	175	187	12	6.90%	
TSA - Employer Match	15,041	15,940	15,968	28	0.18%	
VEBA	60,165	55,807	55,221	(586)	-1.05%	
Workers Compensation	13,965	12,815	13,265	450	3.51%	
Reemployment Compensation	15,057	0	0	0	0.00%	
Cont.Employee Retiree Benefits	22,872	23,422	23,422	0	0.00%	
	\$ 547,569	\$ 539,984	\$ 553,586	\$ 13,601	2.52%	

<p style="text-align: center;"> Willmar Public Schools Expenditures By Object Code FY 2019-2020 Revised Budget Comparison Detail Community Service Fund </p>

	FY 18-19	FY 19-20	FY 19-20	Original vs	Original vs	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Purchased Services						
Consulting Fee/Fee for Service	\$ 167,062	\$ 122,374	\$ 135,293	\$ 12,919	10.56%	
Repairs & Maintenance for Technology	5,681	7,700	8,706	1,006	13.07%	
Svcs Purch-MN Joint Powers Agencies	1,250	1,500	2,000	500	33.33%	
Computer & Tech Services	0	0	0	0	0.00%	
Communication Services	3,435	3,148	4,400	1,253	39.80%	
Postage & Parcel Services	5,589	5,050	5,642	592	11.73%	
Utility Services	16,888	21,400	23,316	1,916	8.95%	
Repairs & Maintenance Services	3,358	8,250	10,550	2,300	27.88%	
Foreign Language Interpreters	565	350	2,425	2,075	592.86%	
Transportation Contracts <\$25K	7,314	2,725	12,258	9,533	349.82%	
Transportation Chargeback	0	1,500	0	(1,500)	-100.00%	
Travel, Conventions/Conference	8,417	8,525	10,213	1,688	19.80%	
In-Service	2,505	2,500	2,250	(250)	-10.00%	
Entry Fees/Student Travel Allowances	5,359	3,700	11,768	8,068	218.04%	
Operating Leases & Rentals	6,476	4,700	7,251	2,551	54.27%	
Comp & Tech Hardware Rental	2,579	2,579	2,654	75	2.92%	
Payments To Other MN Districts	35,179	45,250	35,000	(10,250)	-22.65%	
Chargeback Offset Copy Charges	1,472	1,215	1,045	(170)	-13.99%	
	\$ 273,128	\$ 242,465	\$ 274,771	\$ 32,306	13.32%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 53,447	\$ 47,200	\$ 96,859	\$ 49,658	105.21%	
Non-Instr Cmptr Sftwr/Lic	332	350	350	0	0.00%	
Instructional Software License	14,679	14,860	23,763	8,903	59.91%	
Supplies & Material-Non Indiv	1,761	4,100	4,624	524	12.78%	
Gas/Oil Not For Bldg	2,728	2,500	2,450	(50)	-2.00%	
Textbooks & Workbooks	14,395	15,610	9,879	(5,730)	-36.71%	
Standardized Tests	4,639	3,150	3,536	386	12.25%	
Non-Instructional Tech Devices	2,730	3,000	6,000	3,000	100.00%	
Instructional Tech Devices	4,847	10,500	19,875	9,375	89.28%	
Milk	1,749	1,800	2,222	422	23.45%	
Food	14,023	17,550	19,360	1,810	10.32%	
	\$ 115,329	\$ 120,619	\$ 188,918	\$ 68,298	56.62%	

<p style="text-align: center;"> Willmar Public Schools Expenditures By Object Code FY 2019-2020 Revised Budget Comparison Detail Community Service Fund </p>

	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Capital Expenditures						
Other Equipment Purchases	\$ 10,079	\$ 1,000	\$ 1,816	\$ 816	81.62%	
	\$ 10,079	\$ 1,000	\$ 1,816	\$ 816	81.62%	
Other Expenditures						
Dues & Memberships	\$ 3,435	\$ 3,016	\$ 3,923	\$ 907	30.06%	
TRA/PERA Special Funding	59,530	0	\$ 59,530	59,530	100.00%	
Federal And Nonpublic Indirect Costs	2,227	2,320	2,653	333	14.37%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	\$ 65,611	\$ 5,755	\$ 66,525	\$ 60,770	1055.94%	
Total Expenditures	\$ 2,875,103	\$ 2,770,483	\$ 3,009,400	\$ 238,917	8.62%	See narrative for comments.

**Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Revised Budget Comparison Summary
Community Service Fund**

Program	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 2,846,113	\$ 2,741,277	\$ 2,973,917	\$ 232,640	8.49%
Pupil Support Services	28,990	29,206	35,482	6,276	21.49%
TOTAL	\$ 2,875,103	\$ 2,770,483	\$ 3,009,400	\$ 238,917	8.62%

Willmar Public Schools						
Expenditures By Program Code						
FY 2019-2020 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 18-19 Actual Audited	FY 19-20 Original Budget	FY 19-20 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Community Education And Services</u>						
General Community Education	\$ 417,167	\$ 390,734	\$ 411,719	\$ 20,985	5.37%	
Adult Basic and Continuing Education	732,863	732,851	741,135	8,284	1.13%	
Recreation	75,612	12,211	20,704	8,493	69.55%	
School Age Care	486,361	492,406	586,947	94,540	19.20%	
Early Childhood And Family Education	353,672	338,883	362,410	23,526	6.94%	
School Readiness	439,171	450,747	522,163	71,415	15.84%	
Preschool Screening	8,507	8,067	41,367	33,300	412.78%	
Youth Development/Youth Services	314,979	295,863	267,235	(28,628)	-9.68%	
Other Community Programs	17,781	19,514	20,237	723	3.70%	
	\$ 2,846,113	\$ 2,741,277	\$ 2,973,917	\$ 232,640	8.49%	
<u>Pupil Support Services</u>						
Secondary Counseling	\$ 13,968	\$ 14,184	\$ 18,774	\$ 4,590	32.36%	
Health Services	15,022	15,022	16,709	1,687	11.23%	
	\$ 28,990	\$ 29,206	\$ 35,482	\$ 6,276	21.49%	
Total Expenditures	\$ 2,875,103	\$ 2,770,483	\$ 3,009,400	\$ 238,917	8.62%	See narrative for comments.