2019-20 Original Budget Summary

WILLMAR PUBLIC SCHOOLS

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

June 10, 2019

SERVING THE COMMUNITIES OF BLOMKEST, KANDIYOHI, PENNOCK AND WILLMAR

WILLMAR PUBLIC SCHOOLS
2019-2020 Original Budget Summary

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2019-2020 ORIGINAL BUDGET SUMMARY

General Overview

The 2019 legislative session ended with very few bills passed. Thankfully, a quick special session that took care of business. The outcome wasn't as good as hoped for but not as bad as it could have been. The general education formula allowance was increased 2% for FY 20 and 2% for FY 21. Since the compensatory formula is tied to the general education formula, that revenue also increased. At one point, there was a bill that if passed would freeze the compensatory extended time set-aside percentage which is 3.5% plus the percentage increase to the general education formula allowance. Unfortunately, the freeze did not make it to the final legislation, which partially limits the use of the compensatory revenue increase. Board-approved referendum authority is eliminated. However, an additional $300 per pupil unit is transferred to local optional revenue. This will allow districts to access up to $724 of local optional revenue. Willmar Public Schools will likely access the $724 of local optional revenue and the $45.10 operating referendum revenue that passed in 2018 will continue and then expires after FY 29. This law change allows the District to keep the revenue previously generated by operating referendums ***flat*** through FY 29 without going to the voters to renew the expiring operating referendum. There were some changes made to the special education formula and a cross subsidy reduction aid was added to keep cross subsidy levels flat. At the same time, there were some changes made to special education tuition billing. Until all of the calculations are revised and released by the Minnesota Department of Education, it is difficult to predict the full impact of the special education funding changes. A one-time safe schools supplemental aid was enacted for FY 20 but is dependent upon the State's closing balance exceeding projections. The District will not find out if this aid will be available until at least October 1, 2019. Voluntary PreKindergarten seats will be funded for FY 20 and FY 21.

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 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 board is expected to pass a resolution bringing the student activity funds under board control. The funds will largely be able to be spent in the same way as when they were not under board control. There will no longer be separate checking accounts and the activity will run through the District's financial system. These changes will be reflected in the FY 20 revised budget.

At the time of this budget, there is a tentative contract agreement with the teachers for 2019-20 and 2020-21. If the contract passes, it will be so exciting to have a contract in place before the

contract period begins. Thank you to all of the people involved in getting to the tentative agreement.

Staffing continues to be a challenge. The unemployment rate is so low and there are so many open jobs that retaining and/or replacing employees can be difficult. In FY 19, the District implemented a separation bonus for certified staff that notified the District by a January or March deadline that they would not be returning next year. This allowed teaching positions to be posted and filled during the prime hiring season. Interviews continue and job offers continue to be made to fill open positions before the school year begins.

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.

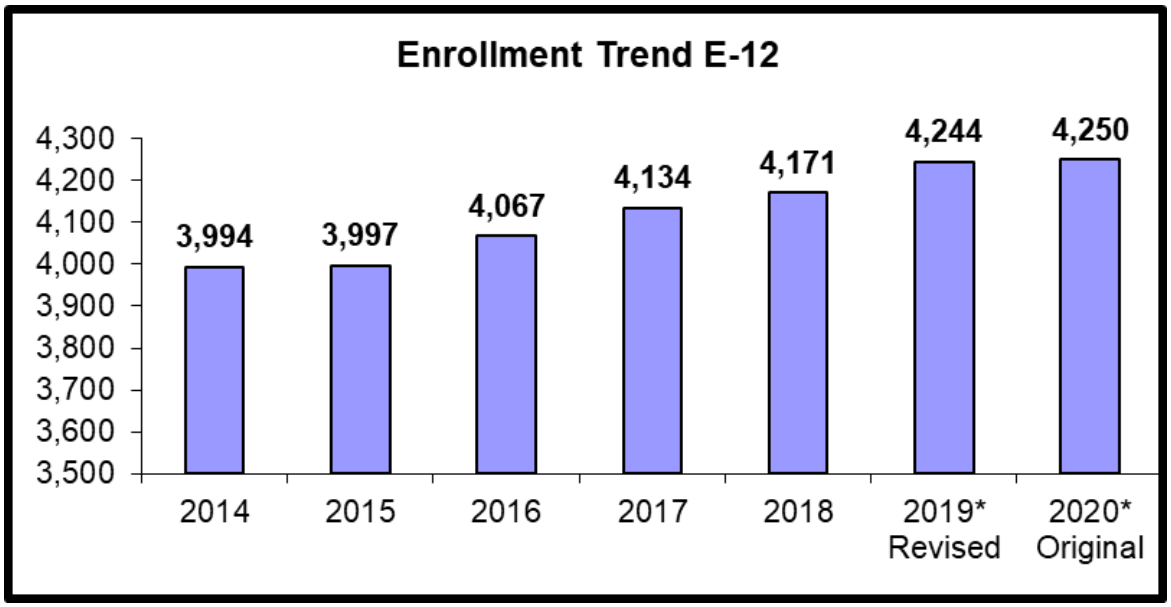
Enrollment

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 2019 revised budget is 4,244 ADM. The FY 2020 original budget projects enrollment at 4,250 ADM. Enrollment seems to be slowly but steadily growing. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors.

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

Fiscal Year	Student ADM's
2014	3,994
2015	3,997
2016	4,067
2017	4,134
2018	4,171
2019* Revised	4,244
2020* Original	4,250



* Projected

Fund Balance and Long-term Financial Projection

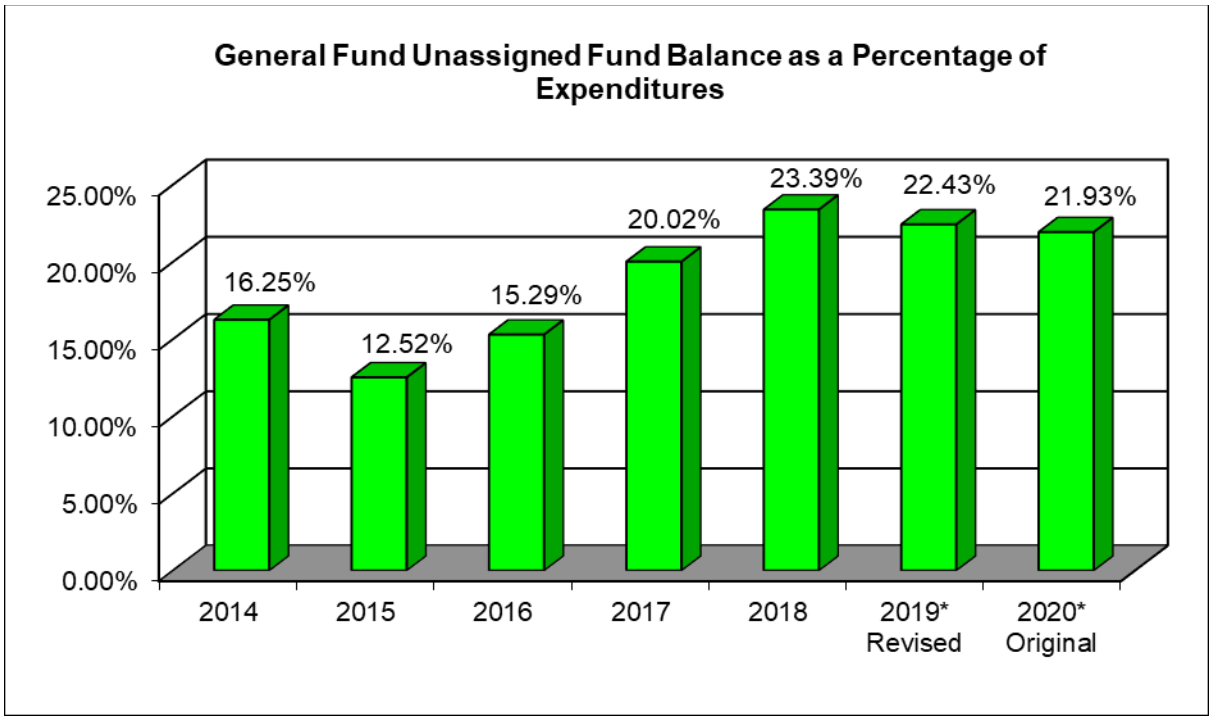
The District measures general fund unassigned fund balance as a percentage of general fund expenditures. Policy 740 – District General Fund Balance directs the District to maintain a 6% minimum fund balance. Fund balance assists the District in managing cash flow needs, being prepared for unfavorable legislative actions, 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, 2018, the general fund unassigned fund balance was $12,316,090 or 23.39% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2019 is $12,912,417 or 22.43% of expenditures. The budgeted general fund unassigned fund balance for June 30, 2020 is $12,820,113 or 21.93% of expenditures.

One goal of the District for FY 2020 and beyond is 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. However, there is some flexibility for decision makers to make spending decisions that will positively impact the students. The District also wants to be competitive with salaries and benefits to retain and attract the best employees for our students. At the same time, the District is aware that additional spending for on-going items such as salaries and benefits or additional staffing will have a multi-year impact on the fund balance. As decisions are made, the financial impact of the decisions will be run through the financial planning model to ensure long-term viability.



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 2018-19 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 page presents the FY 2020 original budget by fund and category, followed by an explanation of the change from the FY 2019 revised budget to the FY 2020 original budget.

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

FUND DESCRIPTION	BUDGETED FUND BALANCE 6/30/2019	BUDGETED REVENUES 2019-2020	BUDGETED EXPENDITURES 2019-2020	TRANSFERS 2019-2020	BUDGETED FUND BALANCE 6/30/2020
General Fund					
Unassigned	**$12,912,416.56**	$43,394,350.21	($43,809,408.96)	$322,754.72	**$12,820,112.53**
Committed For:					
Severance	**$1,200,000.00**	$0.00	$0.00		**$1,200,000.00**
Nonspendable:					
Prepaid Items/Inventory	**$335,132.27**	$0.00	$0.00		**$335,132.27**
Restricted/Reserved For:					
Staff Development	**$341,544.80**	$599,214.27	($843,396.16)		**$97,362.91**
Health & Safety	**$25,901.07**	$0.00	$0.00	($25,901.07)	**$0.00**
Operating Capital	**$28,897.74**	$1,068,749.15	($1,068,749.15)		**$28,897.74**
Long-Term Facility Maintenance	**($4,178.83)**	$1,675,403.23	($1,671,224.40)		**$0.00**
Learning & Development	**$0.00**	$922,084.84	($991,105.56)	$69,020.72	**$0.00**
Area Learning Center/Targeted Service	**$343,764.43**	$1,467,988.25	($1,433,617.37)		**$378,135.31**
Gifted & Talented	**$607.10**	$60,498.49	($59,866.72)		**$1,238.87**
Basic Skills	**$0.00**	$7,007,537.85	($5,502,628.01)	($1,000,000.00)	**$504,909.84**
Career and Tech Programs	**$0.00**	$238,146.70	($802,565.80)	$564,419.10	**$0.00**
Safe Schools	**$20,331.77**	$166,496.76	($181,706.57)		**$5,121.96**
Achievement and Integration	**$0.00**	$936,474.23	($1,006,180.76)	$69,706.53	**$0.00**
Basic Skills Extended Time Programs	**$246,906.39**	$357,813.61	($73,034.55)		**$531,685.45**
Medical Assistance/3rd Party Billing	**$687,658.35**	$450,000.00	($1,003,223.09)		**$134,435.26**
Payments in Lieu of Taxes	**$0.00**	$4,400.00	$0.00		**$4,400.00**
Assigned:					
Elaine Adams Media Center Remodel	**$0.00**	$0.00	$0.00		**$0.00**
Total - General Fund	**$16,138,981.65**	**$58,349,157.59**	**($58,446,707.10)**	**$0.00**	**$16,041,432.14**
Food Service Fund					
Nonspendable	**$46,263.49**	$0.00	$0.00		**$46,263.49**
Restricted/Reserved	**$784,139.44**	$3,503,111.24	($3,699,698.54)		**$587,552.14**
Total - Food Service Fund	**$830,402.93**	**$3,503,111.24**	**($3,699,698.54)**	**$0.00**	**$633,815.63**
Community Education Fund					
Nonspendable (Prepaid Items)	**$10,184.19**	$0.00	$0.00		**$10,184.19**
Restricted	**$10,680.30**	$65,266.80	($56,787.88)		**$19,159.22**
Restricted/Reserved For:					
Community Education	**$394,283.01**	$1,009,434.03	($1,191,213.69)	($76,866.69)	**$135,636.66**
Early Childhood Family Education	**$122,529.21**	$320,436.89	($338,883.32)		**$104,082.78**
School Readiness	**$184,486.92**	$487,123.91	($450,747.44)		**$220,863.39**
Adult Basic Education	**$6,122.08**	$649,861.88	($732,850.65)	$76,866.69	**$0.00**
Total - Community Education Fund	**$728,285.71**	**$2,532,123.51**	**($2,770,482.98)**	**$0.00**	**$489,926.24**
Construction Fund					
Nonspendable (Prepaid Items)	**$1,894.39**	$0.00	$0.00		**$1,894.39**
Unreserved/Undesignated	**$5,550,196.49**	$100,000.00	($5,650,196.49)		**$0.00**
Total - Construction Fund	**$5,552,090.88**	**$100,000.00**	**($5,650,196.49)**	**$0.00**	**$1,894.39**
Debt Service Fund					
Restricted	**$552,292.51**	$3,813,608.05	($3,614,265.00)		**$751,635.56**
Total - Debt Service Fund	**$552,292.51**	**$3,813,608.05**	**($3,614,265.00)**	**$0.00**	**$751,635.56**
Fiduciary (Scholarships) Fund					
Assigned	**$32,099.29**	$728.99	($750.00)		**$32,078.28**
Total - Fuduciary Fund	**$32,099.29**	**$728.99**	**($750.00)**	**$0.00**	**$32,078.28**
Propriety (Delta Dental) Fund					
Assigned	**$57,064.03**	$214,479.24	($246,470.52)		**$25,072.75**
Total - Propriety Fund	**$57,064.03**	**$214,479.24**	**($246,470.52)**	**$0.00**	**$25,072.75**
TOTALS - ALL FUNDS	**$23,891,217.00**	**$68,513,208.62**	**($74,428,570.63)**	**$0.00**	**$17,975,854.99**

FY 2020 Original Budget Compared to FY 2019 Revised Budget

General Fund Revenue increased $1,218,528 from the FY 19 Revised Budget

- Local Revenue decreased $129,509. There was a negative levy adjustment to Long-Term Facility Maintenance that is partially offset by an increase to the Career and Tech levy. Grants and donations are expected to be down with the end of the Confucius grant and a one-time tech grant for the CEO program.

- State Revenue increased $1,653,823. General education aid is largely driven by the adjusted pupil units (APU). Anticipated APU increased to 4,654 for FY 20 from 4,643 in FY 19 resulting in an increase of $69,000. The basic formula allowance increases 2% in FY 20 or $126 per APU resulting in an increase of $586,000. Compensatory revenue increased $448,000 being impacted by the basic formula increase and an increase to the District's free and reduced rate moving from 61.9% to 63.1%.

- Federal Revenue decreased $227,050 even though the District was awarded Title IV funds. The 21st Century grant ended. The District is awaiting notification on the status of the new application.

- Other Revenue decreased $78,735. The sale of outdated iPads occurred in FY 19 but there is no plan to sell iPads in FY 20. The District also started utilizing the State of Minnesota Surplus Services online auction site (MinnBid.org) to sell obsolete items and equipment. It is unknown how much might be sold in FY 20.

General Fund Expenditures increased $873,838 from the FY 19 Revised Budget

- Salaries & Wages increased $1,532,725. Salary and wage increases occurred for all groups. Paraprofessionals were given the option to increase their workday to 7 hours per day. The additional cost is being funded, in part, by the 3rd party billing fund balance.

- Employee Benefits increased $301,975. Some benefits trail salaries and wages while the employees choose others. TRA increased its required contribution 0.21%.

- Purchased Services increased $213,491. The District continues to be unable to fill a number of positions related to special education. The District is required to provide these

services to students to meet the requirements of their IEPs. Since the positions remained unfilled, the District had to contract with agencies for the services. Title IV activities and staff development opportunities will also be occurring this year.

- Supplies and Materials increased $134,600. The sites were allocated an increased amount to spend on instructional supplies. In addition, many of the curriculum buy purchases are expected to be in this category instead of the Capital Expenditures category.

- Capital Expenditures decreased $1,347,812. There was a lot of carryover money from FY 18 that was budgeted to be spent in FY 19 for capital projects including boiler installation at three buildings. This makes FY 20 expenditures look low. In addition, many of the curriculum cycle purchases are anticipated to be in the Supplies and Materials category.

Food Service Summary

Food Service revenue increased $122,945 mainly due to budgeting for a full school year versus a year filled with snow days. As this budget was being put together, the District was notified that all three elementary schools received Fresh Fruit and Vegetable funding. In FY 19, Roosevelt did not receive the funding so the program was run through the general fund for one year. Food Service expenditures increased $40,678 overall. The hope is that there will be no snow days this year so food and milk purchases will increase compared to FY 19 which had many days of schools closed due to snow. There are also some additional expenditures budgeted as a result of Roosevelt being awarded Fresh Fruits and Vegetable funding. The District continues to update kitchens and replace equipment.

Community Education Summary

Community Education revenue decreased $119,923. Adult Basic Education (ABE) aid is expected to be lower. Fees from Patrons is down because the recreation programs shifted to the City of Willmar. Many small grants received in FY 19 are not expected to continue.

Community Education expenditures decreased $54,816. A number of staff positions were restructured as the department is reorganized without the recreation piece that moved to the City of Willmar. Payments expected to be made to ABE consortium members is lower since revenue is expected to be lower. Expenses related to some of the one-time grants received in FY 19 are not expected to continue.

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 contains a small number of scholarships. The fund earns interest and awards a few scholarships each year.

The Proprietary Fund accounts for the District's Delta Dental program. The fund receives premium dollars and pays claims through a third party administrator.

Willmar Public Schools
REVENUES
FY 2019-2020 Original Budget Comparison Summary
General Fund

Source	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 6,733,001	$ 5,895,910	$ 5,766,401	$ (129,509)	-2.20%
State Revenue	46,527,411	48,667,611	50,321,434	1,653,823	3.40%
Federal Revenue	2,429,625	2,472,773	2,245,723	(227,050)	-9.18%
Other Revenues	62,530	94,335	15,600	(78,735)	-83.46%
TOTAL	**$ 55,752,567**	**$ 57,130,630**	**$ 58,349,158**	**$ 1,218,528**	**2.13%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	$ 4,662,174	$ 4,126,353	$ 4,043,032	$ (83,321)	-2.02%	A negative levy adjustment to Long-term Facility Maintenance is partially offset by an increase to the Career and Tech levy.
County Apportionment	63,613	63,613	68,790	5,177	8.14%	
Miscellaneous County Tax Revenue	11,772	9,338	4,400	(4,938)	-52.88%	
Tuition From Minnesota School Dist	175,819	152,800	159,575	6,775	4.43%	
Revenue From Sped Services to Others	15,161	20,171	21,261	1,090	5.40%	
Fees From Patrons	381,633	363,450	360,645	(2,805)	-0.77%	
Admissions - Student activities	154,115	145,568	129,630	(15,938)	-10.95%	The District hosted many sectional and championship events in FY 19.
Med Assistance From Dept of HS	648,489	450,000	450,000	0	0.00%	
Interest Earnings	135,975	186,903	187,043	140	0.07%	
Rent	31,443	31,630	31,823	193	0.61%	
Tournaments	20,998	17,412	13,450	(3,962)	-22.75%	
Gifts & Bequests	303,857	239,617	193,282	(46,335)	-19.34%	In FY 19, the KCEO program received a one-time grant for the purchase of technology items. FY 19 was also the last year for the Confucius grant.
Miscellaneous Local Revenue	127,953	89,055	103,470	14,415	16.19%	The Achievement and Integration collaborative is returning the fiscal hosting fee to an appropriate level for the services provided.
	$ 6,733,001	$ 5,895,910	$ 5,766,401	$ (129,509)	-2.20%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
State Revenues						
Endowment Fund Apportionment	$ 159,263	$ 173,792	$ 173,792	$ -	0.00%	
General Education Aid	38,775,582	40,382,234	41,529,855	1,147,620	2.84%	General Education Aid is largely driven by the adjusted pupil units (APU). APU increased to 4,654 in the FY 20 original budget from 4,643 in the FY 19 revised budget. The increased enrollment resulted in an increase of $69k. The basic formula allowance increased 2% or $126 per APU resulting in an increase of $586k. Compensatory revenue increased $448k due to an increase in the basic formula and an increase to the District's free and reduced rate from 61.9% to 63.1%.
Literacy Incentive Aid	194,828	180,588	180,588	0	0.00%	
Shared Time Aid	42,388	42,388	42,388	0	0.00%	
Abatement Aid	1,085	1,410	1,101	(309)	-21.93%	
Disparity Reduction Aid	357	291	291	0	0.00%	
Homestead Market Value Credit	15,578	11,000	11,000	0	0.00%	
State Aids From MDE	778,904	812,214	828,960	16,746	2.06%	
Long Term Facilities Maintenance Aid	609,553	850,082	896,408	46,326	5.45%	
Special Education Aid	5,757,136	6,192,108	6,633,004	440,896	7.12%	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 could swing drastically during the year. As the laws are implemented additional guidance should become available.
Other State Agency Revenue	1,410	1,400	1,400	0	0.00%	
Other Aid From MDE	47,208	20,104	22,648	2,544	12.66%	
TRA/PERA Spec Funding Rev	144,119	0	0	0	0.00%	
	$ 46,527,411	$ 48,667,611	$ 50,321,434	$ 1,653,823	3.40%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Federal Revenues						
Federal Aids & Grant	$ 1,653,988	$ 1,537,907	$ 1,692,629	$ 154,721	10.06%	The District was awarded Title IV funding.
Federal Aids Received Through State	775,637	934,866	553,094	(381,772)	-40.84%	The 21st Century grant ended. The District is awaiting notification as to the status of the new application.
	$ 2,429,625	$ 2,472,773	$ 2,245,723	$ (227,050)	-9.18%	
Other Revenues						
Sale of Material - Rev Producing Act	$ 98	$ 170	$ 170	$ -	0.00%	
Sales Of Materials For Resale	15,115	13,130	14,630	1,500	11.42%	
Sale of Equipment	47,317	75,201	800	(74,401)	-98.94%	The District sold outdated iPads again in FY 19. The District also started utilizing the State of Minnesota Surplus Services online auction site (MinnBid.org) to sell obsolete items and equipment. There is no plan to sell iPads in FY 20.
Insurance Recovery	0	5,834	0	(5,834)	-100.00%	
	$ 62,530	$ 94,335	$ 15,600	$ (78,735)	-83.46%	
Total Revenues	**$ 55,752,567**	**$ 57,130,630**	**$ 58,349,158**	**$ 1,218,528**	**2.13%**	

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

Object Code Groups	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	$ 30,802,517	$ 32,605,971	$ 34,138,696	$ 1,532,725	4.70%
Employee Benefits	9,754,981	10,362,701	10,664,677	301,975	2.91%
Purchased Services	7,700,329	8,550,934	8,764,426	213,491	2.50%
Supplies and Materials	2,598,037	2,171,125	2,305,725	134,600	6.20%
Capital Expenditures	1,406,352	3,648,393	2,300,581	(1,347,812)	-36.94%
Other Expenditures	384,479	233,745	272,604	38,858	16.62%
TOTAL	**$ 52,646,695**	**$ 57,572,869**	**$ 58,446,707**	**$ 873,838**	**1.52%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	$ 2,034,273	$ 2,130,802	$ 2,106,070	$ (24,733)	-1.16%	Salaries and wages increased but are offset by the savings related to the retirement/replacement of a Secondary Assistant Principal. Also, it is unclear at the time of this budget if the District will be awarded a new grant for 21st Century so those expenses were not budgeted.
Early Childhood Admin/Supervision	20,259	26,449	27,737	1,288	4.87%	
Licensed Classroom Teacher	15,609,522	16,961,125	17,836,165	875,040	5.16%	Anticipated contract settlement was budgeted along with changes to staffing that were known at the time of the budget.
Non-Licensed Classroom Paras	500,388	655,233	660,001	4,768	0.73%	
Licensed Instructional Support	1,680,920	1,609,930	1,619,784	9,854	0.61%	
Non-Licensed Inst Support	72,057	13,882	14,210	328	2.36%	
Substitute Salary	426,966	366,712	351,506	(15,206)	-4.15%	
Substitute Non-Licensed	112,038	107,117	96,114	(11,002)	-10.27%	
Occupational Therapist	33,556	34,673	35,736	1,063	3.06%	
Educ Speech/Lang Pathologist	366,059	327,570	343,234	15,663	4.78%	
School Nurse	162,028	169,835	174,959	5,125	3.02%	
Licensed Nursing Services	117,085	127,630	134,606	6,976	5.47%	
School Social Worker	441,795	456,355	472,630	16,275	3.57%	
School Psychologist	72,897	75,068	77,415	2,347	3.13%	
ParaProf/Personal Care Assist	1,577,071	1,622,509	1,953,964	331,455	20.43%	Paraprofessionals were given the option to increase the number of hours they work per day to 7 hours. Most of the paraprofessionals took advantage of this option. The additional cost is being funded, in part, by the 3rd party billing fund balance.
1:1 Paraprofessional	669,506	668,879	838,902	170,023	25.42%	
Foreign Language Interpreters	402	944	664	(280)	-29.70%	
Interpreter for the Deaf	123,888	71,804	86,889	15,086	21.01%	
School Counselor	355,397	384,840	410,206	25,366	6.59%	
Non-Instructional Support	3,703,717	4,048,105	4,180,166	132,060	3.26%	Salary and wage increases.
Therapeutic Rec Ser & DAPE	91,659	92,978	98,052	5,074	5.46%	
Cultural Liaison	492,629	520,011	561,836	41,824	8.04%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Other Salary Payments	1,080,902	1,157,686	1,080,010	(77,677)	-6.71%	The 21st Century grant expenses were not budgeted as it is unclear at the time of this budget if the District will be awarded a new grant.
Other Sal Pay-Non Licensed / Certified	253,130	241,254	259,158	17,904	7.42%	
Severance/Early Retirement Pay	741,324	727,712	726,655	(1,057)	-0.15%	
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	92,967	36,784	21,946	(14,838)	-40.34%	
	$ 30,802,517	$ 32,605,971	$ 34,138,696	$ 1,532,725	4.70%	Salary and wage increases occurred for all groups. Some of the increases are offset by decreases due to staff changes. For instance, when someone quits or retires and their position is refilled, it is almost never for the same salary amount.
Employee Benefits						
FICA/Medicare	$ 2,237,845	$ 2,432,483	$ 2,562,428	$ 129,945	5.34%	FICA/Medicare is a percentage of salaries but can be impacted by employee benefit choices that reduce their taxable wages, such as, flex benefits.
PERA	579,474	619,300	681,415	62,115	10.03%	PERA is based on a percentage of non-certified staff salaries.
TRA	1,622,504	1,781,767	1,900,834	119,067	6.68%	TRA is based on a percentage of licensed admin/teacher salaries and increased 0.21% for FY 20.
Group Health Insurance	3,170,118	3,229,241	3,429,506	200,264	6.20%	Many groups negotiated changes to their health insurance, VEBA and HSA contributions. This causes almost offsetting differences between this line and the VEBA/HSA line.
Group Life Insurance	41,424	43,810	43,742	(68)	-0.16%	
Group Dental Insurance	128,647	133,844	135,198	1,353	1.01%	
Long Term Disability	6,769	6,332	6,301	(31)	-0.49%	
TSA - Employer Match	366,072	398,311	391,910	(6,401)	-1.61%	
VEBA/HSA	1,333,035	1,399,101	1,180,016	(219,085)	-15.66%	Many groups negotiated changes to their health insurance, VEBA and HSA contributions. This causes almost offsetting differences between this line and the Group Health Insurance line.
Workers Compensation	227,520	279,975	299,653	19,678	7.03%	
Reemployment Compensation	10,620	12,571	18,471	5,899	46.92%	
Continuing Employee Retiree Benefits	36,187	31,200	20,438	(10,762)	-34.49%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	$ 9,754,981	$ 10,362,701	$ 10,664,677	$ 301,975	2.91%	

Willmar Public Schools
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General Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Purchased Services						
Federal Sub Awards < $25,000	$ 19,581	$ 3,681	$ 27,285	$ 23,605	641.30%	The increase relates to activities related to the new Title IV funding.
Federal Sub Awards > $25,000	0	0	5,000	5,000	100.00%	The increase relates to activities related to the new Title IV funding.
Consulting Fee/Fee for Service	872,089	874,565	948,496	73,931	8.45%	The Middle School is using staff development funds to bring trainers in to train teachers in the use of Read 180 with students.
Special Education Litigation Costs	-	5,000	5,000	-	0.00%	
Repairs & Maintenance for Technology	70,540	101,649	142,939	41,290	40.62%	Maintenance and upgrades for phone system.
Svcs Purch frm MN Coops/Region	128,282	135,868	137,858	1,990	1.46%	
Data Processing/Data Entry Svc	4,116	4,177	8,725	4,548	108.88%	
Computer & Tech Services	33,810	44,250	35,274	(8,976)	-20.29%	
Communication Services	84,523	93,147	98,297	5,150	5.53%	
Officials	46,606	86,567	48,900	(37,667)	-43.51%	The revised budget contained an error. While there was an increase to this line it was not as much as what was budgeted which is causing the original budget to look lower.
Postage & Parcel Services	36,199	39,995	36,600	(3,395)	-8.49%	
Utility Services	1,007,121	1,277,629	1,277,629	-	0.00%	
Insurance	179,586	195,000	202,800	7,800	4.00%	
Repairs & Maintenance Services	675,573	710,369	779,549	69,180	9.74%	Long-Term Facility Maintenance budget related to sprinklers at Garfield is driving this increase.
Foreign Language Interpreters	14,768	17,850	17,850	-	0.00%	
Transportation Contracts	3,272,903	3,264,440	3,266,040	1,600	0.05%	
Transportation Chargeback	(0)	150	3,650	3,500	2333.33%	
Travel, Conventions/Conference	283,558	352,687	325,766	(26,922)	-7.63%	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	70,309	83,671	48,576	(35,095)	-41.94%	It is hard to predict how many athletic teams will advance to state. The budget will be revised to reflect results later in the year.
Operating Leases & Rentals	83,363	80,117	88,359	8,243	10.29%	
Computer & Tech Hardware Rental	40,025	39,957	39,370	(586)	-1.47%	
Staff Tuition Reimbursements	1,891	810	810	-	0.00%	
Payments To Other MN Districts	51,428	96,967	114,748	17,781	18.34%	
Payments To Out-Of-State Dist	72,528	41,003	31,000	(10,003)	-24.40%	
Special Education Contracted Services	42,128	82,500	82,500	-	0.00%	

Willmar Public Schools
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General Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Payments To Other Agencies	136,944	388,064	427,662	39,598	10.20%	The District continues to struggle to fill a number of positions including a special education nurse, a speech language pathologist and sign language interpreters. The District is required to provide these services to students to meet the requirements of their IEPs. The District contracts with agencies to come in and provide the services when we are unable to fill positions.
Sp Ed Salary Purchased	449,211	507,702	536,395	28,694	5.65%	The increase relates to services purchased from the SW/WC Cooperative.
Sp Ed Benefits Purchased	25,275	39,293	40,577	1,284	3.27%	
Interdepartmental Services	(2,029)	(16,172)	(13,230)	2,942	-18.19%	
	$ 7,700,329	$ 8,550,934	$ 8,764,426	$ 213,491	2.50%	
Supplies And Materials						
Supplies & Material-Non Inst	$ 759,107	$ 661,846	$ 644,200	$ (17,646)	-2.67%	
Non-Instr Comptr Software/Licensing	75,680	122,446	143,224	20,778	16.97%	The District is automating more processes.
Instructional Software License	177,799	267,345	359,181	91,836	34.35%	The Read 180 program is being expanded at the Middle School.
Instructional Supplies	663,132	394,751	542,229	147,479	37.36%	Curriculum cycle purchases are expected in art, physical education and social studies this year and fall into the instructional supplies category.
Supplies & Materials-Ind Instruc	35,794	110,438	42,670	(67,768)	-61.36%	There was a large one-time purchase of special education supplies in FY 19 related to career development, life skills and job preparation. In addition, other special education supply purchases are expected to be lower this year.
Fuels	80,996	4,707	4,707	-	0.00%	
Vehicle Fuel	14,023	15,119	15,164	45	0.30%	
Mat Purch For Resale	25,000	32,600	32,600	-	0.00%	
Non-Instructional Tech Supplies	11,872	12,690	8,950	(3,740)	-29.47%	
Instructional Tech Supplies	49,816	13,408	13,330	(78)	-0.59%	
Textbooks	94,724	35,620	12,129	(23,490)	-65.95%	Curriculum cycle purchases are expected to focus more on instructional supplies rather than on textbooks.

Willmar Public Schools
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General Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Standardized Tests	58,906	60,010	65,823	5,813	9.69%	
Workbooks	20,233	0	0	-	0.00%	
Non-Instructional Tech Devices	60,797	55,836	60,362	4,526	8.10%	
Instructional Tech Devices	418,998	308,264	303,493	(4,772)	-1.55%	
Media Resources	22,041	23,138	28,200	5,062	21.88%	
Food	29,120	52,906	29,463	(23,443)	-44.31%	In FY 19, only two elementary schools received the Fresh Fruits and Vegetables grant. For one year only, the District decided to fund the program for the remaining site with general funds. Fortunately, all three elementary schools were awarded the grant for FY 20.
	$ 2,598,037	$ 2,171,125	$ 2,305,725	$ 134,600	6.20%	
Capital Expenditures						
Site or Grounds Acquisition	$ 48,316	$ 405,319	$ 1,190,000	$ 784,681	193.60%	Tennis courts and parking lot projects are planned for FY 20.
Building Acquisition/Improvement	753,001	2,250,803	633,210	(1,617,593)	-71.87%	The District boiler projects were planned to have more of the work completed and invoiced in FY 18. It turns out that most of the work took place after July 1st causing the funding to be carried over in fund balance and the related expenses occurring in FY 19. This make FY 19 expenses look much higher than FY 20 expenses. In addition, more of the projects planned for FY 20 relate to parking lots and tennis courts which appears in the Site or Grounds Acquisition line.
Other Equipment Purchases	554,287	756,097	233,722	(522,375)	-69.09%	Some of the materials and equipment for the remodeling projects throughout the District were charged to this line in FY 19. In addition, a portion of curriculum cycle purchases for music and art were also coded here. There will be fewer purchases in this category in FY 20.
Equipment-Direct Instruction	853	2,072	-	(2,072)	-100.00%	
Other Vehicles Purchased	22,331	0	23,000	23,000	0.00%	
Technology Equipment	27,565	20,453	7,000	(13,453)	-65.77%	
Principal on Capital Lease	0	213,649	207,422	(6,227)	-2.91%	
Interest on Capital Lease	0	0	6,227	6,227	0.00%	
	$ 1,406,352	$ 3,648,393	$ 2,300,581	$ (1,347,812)	-36.94%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Other Expenditures						
Dues, Memberships, Licenses & Fees	$ 62,971	$ 66,583	$ 69,162	$ 2,579	3.87%	
Chargeback Federal & Non Pub	(2,327)	(2,320)	(2,320)	-	0.00%	
Taxes And Special Assessments	134,544	104,151	142,467	38,316	36.79%	Street improvement assessments were added to a number of the District's properties.
Scholarships	45,171	65,331	63,294	(2,037)	-3.12%	
	$ 384,479	$ 233,745	$ 272,604	$ 38,858	16.62%	
Total Expenditures	**$ 52,646,695**	**$ 57,572,869**	**$ 58,446,707**	**$ 873,838**	**1.52%**	

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

Program	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	$ 2,353,460	$ 2,473,816	$ 2,428,519	$ (45,297)	-1.83%
District Support Services	1,795,820	1,976,050	1,942,100	(33,950)	-1.72%
Elementary And Secondary Regular Inst	24,009,459	25,332,852	26,482,721	1,149,868	4.54%
Vocational Education Instruction	812,001	776,082	992,433	216,351	27.88%
Special Education Instruction	9,316,765	10,155,319	10,646,311	490,992	4.83%
Instructional Support Services	3,456,708	3,573,390	3,523,022	(50,368)	-1.41%
Pupil Support Services	4,470,179	4,535,330	4,630,953	95,623	2.11%
Sites And Buildings	6,252,717	8,555,031	7,597,849	(957,182)	-11.19%
Fiscal And Other Fixed Costs Programs	179,586	195,000	202,800	7,800	4.00%
TOTAL	**$ 52,646,695**	**$ 57,572,869**	**$ 58,446,707**	**$ 873,838**	**1.52%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Administration						
Board Of Education	$ 52,107	$ 61,005	$ 63,094	$ 2,088	3.42%	
Office Of The Superintendent	346,396	362,226	320,718	(41,508)	-11.46%	There was a severance payment to a retiring employee in FY 19. Some savings was recognized when replacing the position.
Instructional Administration	336,268	352,359	369,194	16,835	4.78%	Fiscal hosting fees for the Achievement and Integration collaborative increased.
School Administration	1,618,690	1,698,226	1,675,513	(22,713)	-1.34%	Severance payment to retiring administrator in FY 19.
	$ 2,353,460	$ 2,473,816	$ 2,428,519	$ (45,297)	-1.83%	
District Support Services						
General Administrative Support	$ 3,822	$ 4,126	$ 3,848	$ (278)	-6.73%	
Other Administrative Support	2,525	2,900	3,000	100	3.45%	
Admin Technology Services	397,921	385,302	396,362	11,060	2.87%	The technology department was short staffed with an open position for most of FY 19. The plan is to be fully staffed for FY 20.
Business Support Services	675,183	753,754	709,913	(43,841)	-5.82%	Several severance payments were made to retiring employees in FY 19.
Unemployment Benefits	4,602	12,571	18,471	5,899	46.92%	
Human Resources	598,018	667,969	680,396	12,427	1.86%	This line includes a severance payment to a retiring employee.
Data Processing	72,530	88,978	80,111	(8,868)	-9.97%	
Legal Services	35,698	40,000	50,000	10,000	25.00%	
School Elections	5,522	20,450	-	(20,450)	-100.00%	There is no election planned for FY 20.
	$ 1,795,820	$ 1,976,050	$ 1,942,100	$ (33,950)	-1.72%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Elementary and Secondary Regular Instruction						
Voluntary Pre-K	$ 384,780	$ 477,421	$ 516,848	$ 39,427	8.26%	Salary and wage increases are factored into the budget along with reorganizing offerings.
Education - Kindergarten	1,102,822	1,181,793	1,101,271	(80,522)	-6.81%	Staff have been shifted to accommodate enrollment by grade level.
Education - Elementary General	6,305,831	6,669,561	7,084,824	415,262	6.23%	Salary and wage increases are factored into the budget in anticipation of a contract settlement along with staff being shuffled between grade levels to accommodate enrollment.
Title II, Part A, Teacher Training	169,666	162,064	160,655	(1,409)	-0.87%	
Title III, Part A, English Language Acq.	150,625	214,920	209,203	(5,717)	-2.66%	
Title IV Part A, Student Sup. /Acad. Enrich	0	0	139,350	139,350	100.00%	The District was granted Title IV funds to provided academic enrichment to students.
Education - Secondary General	2,838,025	3,213,342	3,338,724	125,383	3.90%	Salary and wage increases are factored into the budget in anticipation of a contract settlement.
Visual Art	212,822	288,220	282,786	(5,434)	-1.89%	
Title Programs	1,329,786	1,124,960	1,178,267	53,307	4.74%	It is anticipated that some revenue from FY 19 will carry into FY 20.
Gifted And Talented	62,929	70,075	59,867	(10,208)	-14.57%	
Limited English Proficiency	2,191,984	2,144,108	2,163,180	19,072	0.89%	Staff shift to meet programming needs.
English	1,076,441	1,224,896	1,519,171	294,275	24.02%	Read 180 is being expanded at the Middle School. Salary and wage increases also contribute to this line.
Foreign Language/Native Language	415,512	415,995	430,202	14,207	3.42%	
Health, Physical Education & Recreation	1,107,483	1,152,530	1,387,586	235,056	20.39%	It is a curriculum buy year for Health and Physical Education.
Family Living Science	521	17,898	94,709	76,811	429.15%	The FACS program is expanding.
Welding	6,909	8,333	9,500	1,167	14.00%	
Industrial Education	194,162	228,033	182,519	(45,514)	-19.96%	This line includes a severance payment to a retiring employee in FY 19.
Mathematics	1,698,972	1,571,527	1,611,598	40,071	2.55%	Salaries and wages increased in anticipation of the contract settlement.
Computer Science/Technology Education	90,016	92,660	95,396	2,735	2.95%	
Music	1,113,165	1,443,119	1,197,462	(245,657)	-17.02%	It was a curriculum buy year for Music in FY 19.
Natural Sciences	1,295,686	1,195,130	1,198,441	3,311	0.28%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Social Sciences/Social Studies	888,846	1,043,959	1,187,891	143,932	13.79%	It is a curriculum buy year for Social Studies.
Co-Curricular Activities (Non-Athletics)	85,604	93,271	93,155	(116)	-0.12%	
Boys/Girls Athletics	474,905	452,235	372,050	(80,185)	-17.73%	The revised budget contained an error with the budget for officials. While there was an increase to this line it was not as much as what was budgeted which is causing the original budget to look lower.
Boys Athletics	405,529	422,715	441,646	18,930	4.48%	
Girls Athletics	354,106	369,619	380,439	10,820	2.93%	
Extra-Curricular Activities	52,333	54,468	45,983	(8,485)	-15.58%	
	$ 24,009,459	$ 25,332,852	$ 26,482,721	$ 1,149,868	4.54%	
Vocational Education Instruction						
Agriculture Education	$ 295,209	$ 300,540	$ 378,378	$ 77,838	25.90%	A teacher was added to this department for FY 20.
Personal Family Living Science	116,580	84,271	115,656	31,385	37.24%	
Business And Office Education	156,939	168,957	179,676	10,719	6.34%	
Trade And Industrial Education	89,545	92,147	96,199	4,052	4.40%	
Special Needs	132,473	108,172	150,619	42,447	39.24%	The transition disabled position will be fully staffed this year.
Vocational - General	21,256	21,994	71,904	49,910	226.93%	The teacher in this position was working part-time after retirement. The position is being filled.
	$ 812,001	$ 776,082	$ 992,433	$ 216,351	27.88%	Career and Technical Education programs went through the approval cycle that is good for five years. We have many more appropriately licensed teachers that are able to access this funding based on their licensure. In addition, salaries and wages increased in anticipation of the contract settlement.

Willmar Public Schools
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General Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Special Education Instruction						
General Special Education	$ 119,310	$ 97,381	$ 101,661	$ 4,279	4.39%	
Speech/Language Impaired	97,490	138,365	135,428	(2,937)	-2.12%	
DCD : Mild-Moderate	779,163	783,132	810,088	26,956	3.44%	
DCD: Severe-Profound	655,445	626,309	662,312	36,003	5.75%	There is a lot of shifting between program
Physically Impaired	31,246	25,723	24,716	(1,007)	-3.91%	codes in special education based on the
Deaf-Hard Of Hearing	494,099	494,051	489,387	(4,664)	-0.94%	disability makeup of the special education
Visually Impaired	139,147	102,033	107,867	5,834	5.72%	students. The overall increase occurred
Specific Learning Disability	1,434,447	1,773,960	1,666,751	(107,208)	-6.04%	because paras were given the opportunity to
Emotional/Behavioral Disorder	1,389,033	1,565,810	1,794,449	228,638	14.60%	move from however many hours they were
Other Health Disabilities	784,515	777,311	808,734	31,423	4.04%	working in a day to 7 hour days. The increased
Autistic Spectrum Disorders	723,465	662,033	748,427	86,394	13.05%	hours is being funded with 3rd party billing
Developmentally Delayed	1,105,867	1,311,820	1,372,680	60,860	4.64%	dollars.
Traumatic Brain Injury	49,568	38,761	40,153	1,392	3.59%	
Severely Multiple Impaired	250,190	285,487	295,383	9,897	3.47%	
Special Education - Aggregate	1,102,511	1,285,836	1,337,226	51,389	4.00%	
Early Intervention Services	159,851	187,080	250,000	62,920	33.63%	
Motor -Ot Pe Adap Pe	1,417	228	1,050	822	360.45%	
	$ 9,316,765	$ 10,155,319	$ 10,646,311	$ 490,992	4.83%	
Instructional Support Services						
General Instructional Support	$ 1,166,017	$ 1,255,189	$ 1,223,425	$ (31,765)	-2.53%	This line included a severance payment to a retiring employee in FY 19.
Curriculum Consultant And Development	22,318	22,735	22,615	(120)	-0.53%	
Educational Media	803,424	676,595	632,351	(44,245)	-6.54%	The remainder of purchases for the Elaine Adams grant occurred in FY 19.
Instruction-Related Technology	630,405	680,653	714,843	34,190	5.02%	The technology department was short staffed with an open position for most of FY 19. The plan is to be fully staffed for FY 20.
Staff Development	834,544	938,217	929,789	(8,429)	-0.90%	
	$ 3,456,708	$ 3,573,390	$ 3,523,022	$ (50,368)	-1.41%	

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General Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Pupil Support Services						
Secondary Counseling & Guidance Services	$ 587,367	$ 595,034	$ 633,787	$ 38,753	6.51%	Salaries and benefits increased in anticipation of the contract settlement.
Health Services	238,627	256,050	267,741	11,691	4.57%	Salaries and benefits increased.
Social Work Services	275,357	300,652	294,110	(6,542)	-2.18%	
Pupil Transportation	3,129,528	3,122,564	3,176,882	54,318	1.74%	Transportation costs increase annually per the contract.
Other Pupil Support Services	239,300	261,030	258,433	(2,597)	-0.99%	
	$ 4,470,179	$ 4,535,330	$ 4,630,953	$ 95,623	2.11%	
Sites And Buildings						
Operations And Maintenance	$ 4,671,705	$ 5,138,562	$ 5,213,562	$ 75,000	1.46%	
Capital Facilities	769,580	1,027,848	713,062	(314,786)	-30.63%	The District boiler projects were planned to be started and have more of the work completed and invoiced in FY 18. It turns out that most of the work took place after July 1st causing the funding to be carried over in fund balance and the related expenses occurred in FY 19. Parking lot and tennis court projects are expected in FY 20 and there are no carryover funds from the prior year at the time of this budget.
Long Term Facilities Maintenance	811,432	2,388,620	1,671,224	(717,396)	-30.03%	
	$ 6,252,717	$ 8,555,031	$ 7,597,849	$ (957,182)	-11.19%	
Fiscal And Other Fixed Costs Programs						
Insurance	$ 179,586	$ 195,000	$ 202,800	7,800	4.00%	
	$ 179,586	$ 195,000	$ 202,800	$ 7,800	4.00%	
Total Expenditures	**$ 52,646,695**	**$ 57,572,869**	**$ 58,446,707**	**$ 873,838**	**1.52%**	

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

Source	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 56,334	$ 62,587	$ 63,966	$ 1,379	2.20%
State Revenue	196,131	194,797	200,435	5,637	2.89%
Federal Revenue	2,311,821	2,437,756	2,495,201	57,446	2.36%
Other Revenues	719,166	685,026	743,509	58,483	8.54%
TOTAL	**$ 3,283,452**	**$ 3,380,167**	**$ 3,503,111**	**$ 122,945**	**3.64%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	$ 9,389	$ 9,844	$ 9,844	$ -	0.00%	
Gifts & Bequests	5,850	15	-	(15)	-100.00%	
Miscellaneous Local Revenue	41,094	52,729	54,122	1,394	2.64%	
	$ 56,334	$ 62,587	$ 63,966	$ 1,379	2.20%	
State Revenues						
State Aids From CFL	$ 196,131	$ 194,797	$ 200,435	$ 5,637	2.89%	State reimbursement rates are not known at budgeting time so FY19 rates were used. There were many snow days in FY 19. FY 20 assumes there will be no snow days.
	$ 196,131	$ 194,797	$ 200,435	$ 5,637	2.89%	
Federal Revenues						
Federal Aids & Grant	$ 141,517	$ 145,372	$ 187,760	$ 42,388	29.16%	Roosevelt Elementary did not qualify for the Fresh Fruit and Vegetables program in FY 19. All three elementary schools were awarded Fresh Fruits and Vegetables funding for FY 20.
School Lunch Program	266,787	276,785	286,204	9,418	3.40%	
Free and Reduced Program	1,053,976	1,109,015	1,144,429	35,413	3.19%	Federal reimbursement rates are not known at budgeting time so FY19 rates were used. There were many snow days in FY 19. FY 20 assumes there will be no snow days.
Commodity Cash Rebate Program	915	0	-	-	0.00%	
Commodity Distribution Program	196,785	220,408	168,562	(51,846)	-23.52%	Thru an MDE/USDA reconciliation process, MN was awarded less funding from the USDA so our portion was also decreased.
Special Milk Program	1,322	1,765	1,842	78	4.39%	
School Breakfast Program	602,855	631,315	653,866	22,551	3.57%	Federal reimbursement rates are not known at budgeting time so FY19 rates were used. There were many snow days in FY 19. FY 20 assumes there will be no snow days.
Cash In Lieu Of Commodities	2,148	4,585	4,733	148	3.23%	
Summer Food Service Program	45,516	48,510	47,805	(705)	-1.45%	
	$ 2,311,821	$ 2,437,756	$ 2,495,201	$ 57,446	2.36%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Other Revenues						
Food Service Sales To Pupils	$ 502,454	$ 470,653	$ 502,454	$ 31,801	6.76%	Projected a full year of serving as FY19 included 5 missed serving days due to snow days.
Food Service Milk Sales	2,929	2,246	2,929	683	30.39%	
Food Service Sales To Adults	43,277	32,447	43,558	11,111	34.24%	Projected a full year of serving as FY19 included 5 missed serving days due to snow days.
Special Function Food Sales	169,316	177,062	191,952	14,890	8.41%	Projected a full year of serving as FY19 included 5 missed serving days due to snow days.
Sale of Equipment	1,190	2,618	2,617	(0)	-0.01%	
	$ 719,166	$ 685,026	$ 743,509	$ 58,483	8.54%	
Total Revenues	**$ 3,283,452**	**$ 3,380,167**	**$ 3,503,111**	**$ 122,945**	**3.64%**	

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

Object Code Groups	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	$ 1,017,558	$ 1,073,477	$ 1,139,191	$ 65,714	6.12%
Employee Benefits	363,593	417,403	442,932	25,529	6.12%
Purchased Services	181,058	233,392	299,111	65,718	28.16%
Supplies and Materials	1,542,236	1,569,837	1,593,164	23,327	1.49%
Capital Expenditures	439,018	361,310	221,700	(139,610)	-38.64%
Other Expenditures	1,901	3,600	3,600	0	0.00%
TOTAL	**$ 3,545,364**	**$ 3,659,020**	**$ 3,699,699**	**$ 40,678**	**1.11%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	$ 107,935	$ 158,033	$ 172,387	$ 14,354	9.08%	In addition to the salary increases for FY 20, this line also increased because it includes a full year salary for the assistant food service director who started mid year in FY19.
Non-Instructional Support	853,868	852,587	911,207	58,620	6.88%	Salaries and wages increased and Roosevelt received Fresh Fruits and Vegetables funding for FY 20.
Other Salary Payments - Non-Certified	23,347	30,740	23,980	(6,760)	-21.99%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	2,491	2,200	1,700	(500)	-22.73%	
	$ 1,017,558	$ 1,073,477	$ 1,139,191	$ 65,714	6.12%	
Employee Benefits						
FICA/Medicare	$ 73,738	$ 79,470	$ 84,556	$ 5,086	6.40%	
PERA	71,066	74,578	80,089	5,511	7.39%	
Group Health Insurance	146,618	174,346	179,775	5,429	3.11%	
Group Life Insurance	672	738	727	(11)	-1.46%	
Group Dental Insurance	1,020	1,341	1,368	27	2.03%	
Long Term Disability	469	462	448	(14)	-2.94%	
TSA	4,000	4,006	4,000	(6)	-0.16%	
VEBA	22,468	37,829	38,223	395	1.04%	
Workers Compensation	38,307	39,399	48,511	9,112	23.13%	There were some increases to the workers compensation rate for certain staff who inadvertently were charged at a lower rate.
Chargeback	5,234	5,234	5,234	0	0.00%	
	$ 363,593	$ 417,403	$ 442,932	$ 25,529	6.12%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Purchased Services						
Consulting Fee/Fee for Service	$ 18,019	$ 27,480	$ 18,000	$ (9,480)	-34.50%	In FY19, a consultant designed and produced the new signage on the serving lines. That expense is not expected in FY20
Repairs & Maint. For Technology	5,072	6,891	6,940	50	0.72%	
Communication Services	1,086	1,759	1,391	(368)	-20.92%	
Postage & Parcel Services	5,283	5,300	5,400	100	1.89%	
Utility Services	45,215	45,545	41,585	(3,960)	-8.69%	The utility budget reflects a change to the allocation of utilities to the Food Service fund. The allocation is now based on square footage.
Repairs & Maintenance Services	96,649	135,023	212,050	77,027	57.05%	Remodeling projects continue with some kitchen ceilings scheduled to be replaced.
Travel, Conventions/Conference	7,329	8,850	11,200	2,350	26.55%	
Computer & Tech Hardware Rental	1,744	1,744	1,744	0	0.00%	
Interdepartment Misc Svcs	660	800	800	0	0.00%	
	$ 181,058	$ 233,392	$ 299,111	$ 65,718	28.16%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Supplies And Materials						
Supplies & Material-Non Inst	$ 100,121	$ 106,008	$ 102,000	$ (4,008)	-3.78%	
Non-Instructional Software/Licenses	463	500	500	0	0.00%	
Non-Instructional Tech Supplies	1,418	3,393	3,368	(25)	-0.74%	
Non-Instructional Tech Devices	17,875	20,505	22,916	2,411	11.76%	
Food	1,061,247	1,049,942	1,117,743	67,801	6.46%	The food budget is increased with the expectation of no snow days for FY 20. In addition, Roosevelt elementary received Fresh Fruits and Vegetables funding for FY 20 thus increasing food costs.
Commodities	196,785	220,408	168,562	(51,846)	-23.52%	Thru an MDE/USDA reconciliation process, MN was awarded less funding from the USDA so our portion was also decreased.
Milk	164,327	169,081	178,075	8,994	5.32%	The milk budget is increased with the expectation of no snow days for FY 20. There may also be a slight increase to milk prices.
	$ 1,542,236	$ 1,569,837	$ 1,593,164	$ 23,327	1.49%	
Capital Expenditures						
Other Equipment Purchases	$ 439,018	$ 361,310	$ 171,700	$ (189,610)	-52.48%	While there will continue to be some equipment replacement and upgrades it is expected to be on a smaller scale than in FY 19.
Other Vehicles Purchased	0	0	50,000	50,000	100.00%	Consideration is being given to purchasing a 4 wheel drive vehicle providing additional safety when traveling in bad weather to accept truck deliveries at the sites and when traveling for shared services.
	$ 439,018	$ 361,310	$ 221,700	$ (139,610)	-38.64%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Other Expenditures						
Dues & Memberships	$ 1,901	$ 3,600	$ 3,600	$ -	0.00%	
	$ 1,901	$ 3,600	$ 3,600	$ -	0.00%	
Total Expenditures	**$3,545,364**	**$3,659,020**	**$3,699,699**	**$40,678**	**1.11%**	

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

Source	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 1,612,221	$ 1,263,355	$ 1,207,169	$ (56,186)	-4.45%
State Revenue	1,383,309	1,346,667	1,289,019	(57,648)	-4.28%
Federal Revenue	41,986	42,024	35,935	(6,089)	-14.49%
TOTAL	**$ 3,037,515**	**$ 2,652,046**	**$ 2,532,124**	**$ (119,923)**	**-4.52%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	$ 404,915	$ 371,608	$ 380,389	$ 8,780	2.36%	
Misc County Tax Rev	17	385	0	(385)	-100.00%	
Tuition from Patrons	74,708	112,500	132,800	20,300	18.04%	Preschool tuition costs for special education students covered with federal special education funds increased.
Fees from Patrons	717,985	561,479	505,600	(55,879)	-9.95%	With the agreement between WPS and the City ending, the City fees we once received are now going directly to the City.
Admission Revenue	642	0	0	0	0.00%	
Interest Earnings	10,139	11,389	11,389	0	0.00%	
Rent	22,418	25,000	28,000	3,000	12.00%	
Gifts & Bequests	145,577	145,456	121,781	(23,675)	-16.28%	Many small one-time grants were received in FY 19 that are not expected to continue.
Miscellaneous Local Revenue	235,820	35,538	27,211	(8,327)	-23.43%	
	$ 1,612,221	$ 1,263,355	$ 1,207,169	$ (56,186)	-4.45%	
State Revenues						
Abatement Aid	$ 56	$ 83	$ 83	$ -	0.00%	
Disparity Reduction Aid	60	62	62	0	0.00%	
Homestead Market Value Credit	2,612	2,336	2,336	0	0.00%	
State Aids From MDE	1,295,061	1,295,465	1,237,817	(57,648)	-4.45%	State aid for Adult Basic Education programs is expected to be lower.
Nonpublic Aid	48,859	48,721	48,721	0	0.00%	
TRA/PERA Special Funding Rev	5,785	0	0	0	0.00%	
Other State Agency Revenue	30,875	0	0	0	0.00%	
	$ 1,383,309	$ 1,346,667	$ 1,289,019	$ (57,648)	-4.28%	
Federal Revenues						
Federal Aids & Grant	$ 41,986	$ 42,024	$ 35,935	$ (6,089)	-14.49%	Federal entitlement for Adult Basic Education programs is expected to be lower.
	$ 41,986	$ 42,024	$ 35,935	$ (6,089)	-14.49%	
Total Revenues	**$ 3,037,515**	**$ 2,652,046**	**$ 2,532,124**	**$ (119,923)**	**-4.52%**	

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

Object Code Groups	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	$ 2,084,956	$ 1,863,532	$ 1,860,659	$ (2,873)	-0.15%
Employee Benefits	539,183	532,451	539,984	7,534	1.41%
Purchased Services	369,483	286,524	242,465	(44,059)	-15.38%
Supplies and Materials	170,065	127,515	120,619	(6,895)	-5.41%
Capital Expenditures	29,218	10,079	1,000	(9,079)	-90.08%
Other Expenditures	11,305	5,198	5,755	557	10.71%
TOTAL	**$ 3,204,209**	**$ 2,825,299**	**$ 2,770,483**	**$ (54,816)**	**-1.94%**

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	$ 112,040	$ 124,045	$ 158,934	$ 34,889	28.13%	
EC/SR/ABE Admin/Supervision	438,179	240,537	218,593	(21,944)	-9.12%	
Licensed Classroom Teacher	632,999	645,685	658,104	12,419	1.92%	
Non-Licensed Classroom Personnel	389,390	450,372	503,427	53,055	11.78%	
Licensed Instructional Support	13,376	12,227	12,227	0	0.00%	
Non-Licensed Instructional Support	53,865	67,403	39,057	(28,346)	-42.05%	
Substitute Salary	3,203	3,606	3,590	(15)	-0.43%	
Substitute Non-Licensed	6,978	3,735	3,735	0	0.00%	
School Nurse	1,132	1,486	1,514	28	1.87%	
Licensed Nursing Services	10,592	11,053	11,053	0	0.00%	
Non-Instructional Support	138,540	136,902	114,721	(22,181)	-16.20%	
Cultural Liaison	46,189	52,159	54,718	2,559	4.91%	
Other Salary Payments - Licens/Cert	62,043	43,792	42,919	(873)	-1.99%	
Other Salary Pay - Non- Lic/Cert	78,040	61,941	37,066	(24,875)	-40.16%	
Severance	81,414	0	0	0	0.00%	
Salary Adjustment	16,976	8,588	1,000	(7,588)	-88.36%	
	$ 2,084,956	$ 1,863,532	$ 1,860,659	$ (2,873)	-0.15%	
Employee Benefits						
FICA/Medicare	$ 145,466	$ 142,151	$ 141,962	$ (190)	-0.13%	
PERA	65,994	59,291	57,472	(1,820)	-3.07%	
TRA	65,130	66,498	71,147	4,648	6.99%	
Group Hospitalization	162,123	142,588	154,431	11,842	8.31%	
Group Life Insurance	1,942	1,768	1,662	(106)	-6.00%	
Group Dental Insur	5,746	4,795	5,153	358	7.46%	
Long Term Disability	186	175	175	0	0.00%	
TSA - Employer Match	7,931	15,514	15,940	426	2.75%	
VEBA	67,703	63,076	55,807	(7,269)	-11.52%	
Workers Compensation	16,118	13,721	12,815	(906)	-6.60%	
Cont.Employee Retiree Benefits	844	22,872	23,422	550	2.40%	
	$ 539,183	$ 532,451	$ 539,984	$ 7,534	1.41%	

The Willmar Community Education and Recreation Partnership agreement between Willmar Public Schools and the City of Willmar was supposed to end in FY 18. The transition continued well into FY 19. The new Director of Community Education has been reorganizing and realigning the community education department, activities and personnel. There has also been a realignment to the UFARS account coding which resulted in shifts between lines. This realignment will continue and is better reflected in the FY 20 original budget. However, these changes are making comparisons between the years challenging.

Benefits often trail salary changes. There was also a shift between the health insurance and VEBA contributions.

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Purchased Services						
Consulting Fee/Fee for Service	$ 160,192	$ 158,611	$ 122,374	$ (36,238)	-22.85%	Many recreation expenses moved to the City thus reducing this line for sports related items.
Repairs & Maintenance for Technology	6,603	8,902	7,700	(1,202)	-13.50%	
Svcs Purch-MN Joint Powers Agencies	1,375	1,500	1,500	0	0.00%	
Computer & Tech Services	17,870	0	0	0	0.00%	
Communication Services	3,367	6,407	3,148	(3,259)	-50.87%	
Postage & Parcel Services	6,743	5,515	5,050	(465)	-8.43%	
Utility Services	19,807	18,813	21,400	2,587	13.75%	
Repairs & Maintenance Services	1,718	2,975	8,250	5,275	177.31%	
Foreign Language Interpreters	533	400	350	(50)	-12.50%	
Transportation Contracts <$25K	76,697	3,498	2,725	(773)	-22.09%	
Transportation Chargeback	0	1,500	1,500	0	0.00%	
Travel, Conventions/Conference	11,926	7,180	8,525	1,345	18.73%	
In-Service	5,061	3,405	2,500	(905)	-26.58%	
Entry Fees/Student Travel Allowances	2,494	6,140	3,700	(2,440)	-39.74%	
Operating Leases & Rentals	5,275	5,100	4,700	(400)	-7.84%	
Comp & Tech Hardware Rental	2,579	3,028	2,579	(449)	-14.83%	
Payments To Other MN Districts	45,876	52,250	45,250	(7,000)	-13.40%	There will be lower payments to member districts of the ABE consortium since ABE funding is down.
Chargeback Offset Copy Charges	1,369	1,300	1,215	(85)	-6.54%	
	$ 369,483	$ 286,524	$ 242,465	$ (44,059)	-15.38%	
Supplies And Materials						
Supplies & Material-Non Inst	$ 91,279	$ 63,065	$ 47,200	$ (15,865)	-25.16%	Expenses for some one-time grants received in FY 19 flowed through this line. Those grants are not expected to continue.
Non-Instr Cmptr Sftwr/Lic	0	350	350	0	0.00%	
Instructional Software License	11,999	14,679	14,860	181	1.23%	
Supplies & Material-Non Indiv	13,425	2,300	4,100	1,800	78.26%	
Gas/Oil Not For Bldg	2,141	2,400	2,500	100	4.17%	
Instructional Tech Supplies	32	0	0	0	0.00%	
Textbooks & Workbooks	10,597	16,566	15,610	(956)	-5.77%	
Standardized Tests	444	3,536	3,150	(386)	-10.92%	
Non-Instructional Tech Devices	1,269	2,500	3,000	500	20.00%	

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

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Instructional Tech Devices	20,935	8,939	10,500	1,561	17.46%	
Milk	3,866	2,330	1,800	(530)	-22.75%	
Food	14,078	10,850	17,550	6,700	61.75%	Shifting of some Pre K students to all day programs will require additional food for meals.
	$ 170,065	$ 127,515	$ 120,619	$ (6,895)	-5.41%	
Capital Expenditures						
Other Equipment Purchases	$ 29,218	$ 10,079	$ 1,000	$ (9,079)	-90.08%	Bike Share Program commitment with the City of Willmar was paid in FY19 and no additional financial commitment needed in FY20
	$ 29,218	$ 10,079	$ 1,000	$ (9,079)	-90.08%	
Other Expenditures						
Dues & Memberships	$ 2,774	$ 2,459	$ 3,016	$ 557	22.64%	
TRA/PERA Special Funding	5,785	0	0	0	0.00%	
Federal And Nonpublic Indirect Costs	2,327	2,320	2,320	0	0.00%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	$ 11,305	$ 5,198	$ 5,755	$ 557	10.71%	
Total Expenditures	**$ 3,204,209**	**$ 2,825,299**	**$ 2,770,483**	**$ (54,816)**	**-1.94%**	

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

Program	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	$ 3,174,802	$ 2,796,093	$ 2,741,277	$ (54,816)	-1.96%
Pupil Support Services	29,407	29,206	29,206	-	0.00%
TOTAL	**$ 3,204,209**	**$ 2,825,299**	**$ 2,770,483**	**$ (54,816)**	**-1.94%**

Willmar Public Schools
Expenditures By Program Code
FY 2019-2020 Original Budget Comparison Detail
Community Service Fund

Description	FY 17-18 Actual Audited	FY 18-19 Revised Budget	FY 19-20 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Community Education And Services						
General Community Education	$ 259,494	$ 339,198	$ 390,734	$ 51,536	15.19%	Staffing adjustments along with salary and wage increases impact this program.
Adult Basic and Continuing Education	797,543	777,159	732,851	(44,309)	-5.70%	ABE revenues are expected to be down in FY 20 due to contract hours. Expenditures must follow.
Recreation	321,649	60,527	12,211	(48,316)	-79.83%	The Willmar Community Education & Recreation Partnership Agreement scheduled to end in FY 18 continued into FY 19 for a few months. FY 20 expenditures relate to ongoing other post employment benefits for a former Director and the electric cost for Garfield ice area.
School Age Care	495,966	468,086	492,406	24,321	5.20%	Focus will be put on enhancing this program in FY 20.
Early Childhood And Family Education	341,095	367,845	338,883	(28,962)	-7.87%	There were many one-time grants in this program in FY 19 that are not expected in FY 20.
School Readiness	549,863	442,905	450,747	7,842	1.77%	
Preschool Screening	17,030	8,571	8,067	(504)	-5.88%	
Youth Development/Youth Services	372,710	312,288	295,863	(16,425)	-5.26%	Expenses are down because some programs moved to the City of Willmar as Recreation programs.
Other Community Programs	19,452	19,514	19,514	-	0.00%	
	$ 3,174,802	$ 2,796,093	$ 2,741,277	$ (54,816)	-1.96%	
Pupil Support Services						
Secondary Counseling	$ 15,079	$ 14,184	$ 14,184	$ -	0.00%	
Health Services	14,329	15,022	15,022	-	0.00%	
	$ 29,407	$ 29,206	$ 29,206	$ -	0.00%	
Total Expenditures	**$ 3,204,209**	**$ 2,825,299**	**$ 2,770,483**	**$ (54,816)**	**-1.94%**	