

# **2018-19 Original Budget Summary**

# **WILLMAR PUBLIC SCHOOLS**

Independent School District No. 347  
Willmar, Minnesota 56201  
[www.willmar.k12.mn.us](http://www.willmar.k12.mn.us)

June 25, 2018



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

# **WILLMAR PUBLIC SCHOOLS**

## **2018-2019 Original Budget Summary**

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## **2018-19 ORIGINAL BUDGET SUMMARY**

### **General Overview**

The 2018 regular legislative session looked like it was going to bring more money to schools even though it was a bonding year. The Teacher's Retirement Association contribution rate for Districts increased from 7.5% to 7.71% starting July 2018. The Governor called for some one-time funding to help struggling Districts with budget shortfalls. Legislators passed bills that included increased funding to address school safety issues. Sadly, the session resulted in vetoed bills and little additional funding. Districts will be allowed to use Long-Term Facility Maintenance funds for school safety improvements but there is no additional funding. There is a first-come, first-served grant available to districts to increase building safety but the funding is limited. The District plans to submit an application to access these funds.

The Minnesota Department of Education (MDE) approved an expansion to the Voluntary Pre-K program and funding for the District. The program increased from 30 students in 2016-17 to 45 students in 2017-18 and will increase to 105 students in 2018-19.

Contract negotiations occurred throughout the prior year with many contracts settled. The District and Education Minnesota tried interest-based bargaining with facilitation of the Bureau of Mediation Services. The team was able to agree to and settle a contract for 2017-18 and 2018-19. Many of the other groups moved from two-year contracts to three-year contracts covering 2017-18, 2018-19 and 2019-20. Having contracts in place prior to the start of the year increases the ability of the District to plan and make fiscally responsible decisions. This budget contains updated projections for approved settlements and estimates for unsettled contracts.

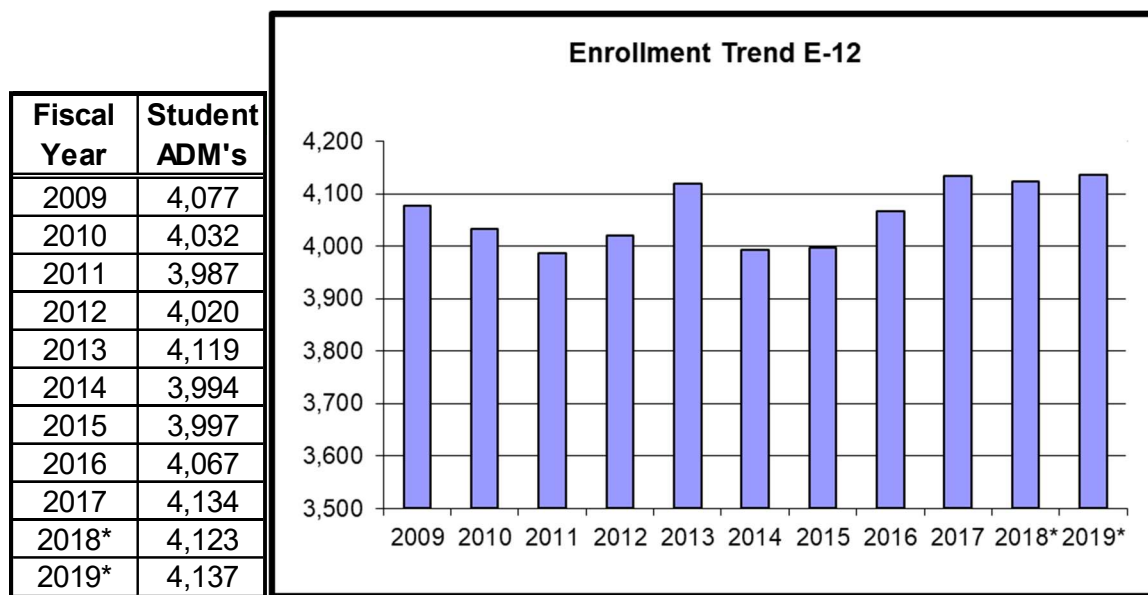
A number of positions were added for FY 19 including a SH social studies teacher, early childhood teacher for voluntary pre-kindergarten, 0.5 FTE SH math teacher, ALC math/science teacher, Middle School Read 180 teacher, 0.5 FTE speech/language pathologist, 0.22 FTE Kennedy physical education teacher, Roosevelt 5<sup>th</sup> grade teacher, Kennedy general paraprofessional, and five special education paraprofessionals.

The Alternative Learning Center (ALC) implemented a 4-day per week schedule in 2017-18 and will continue with the schedule for 2018-19. An ALC classroom was also housed at the Middle School and will remain at that building in 2018-19.

The District will be making a decision in the next two months about what to do about an expiring operating referendum. In order to keep operating referendum stable, an election would be needed in November 2018.

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



\* Projected

The FY 2018 revised budget had enrollment projected at 4,123 ADM. The enrollment projection for the FY 2019 original budget is 4,137 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline and other external factors.

Enrollment has been stable with recent enrollment surpassing the FY 2013 level. Enrollment for FY 2018 may vary from the projection because this is the first year the ALC went to a 4-day school week. The District will not know with certainty the impact on average daily membership (ADM) until the final ADM reporting occurs for FY 2018 in late summer. FY 2019 will also be impacted. Watch for actual FY 2018 enrollment and updated FY 2019 enrollment when the 2019 revised budget is released.

### **Fund Balance and Long-term Financial Projection**

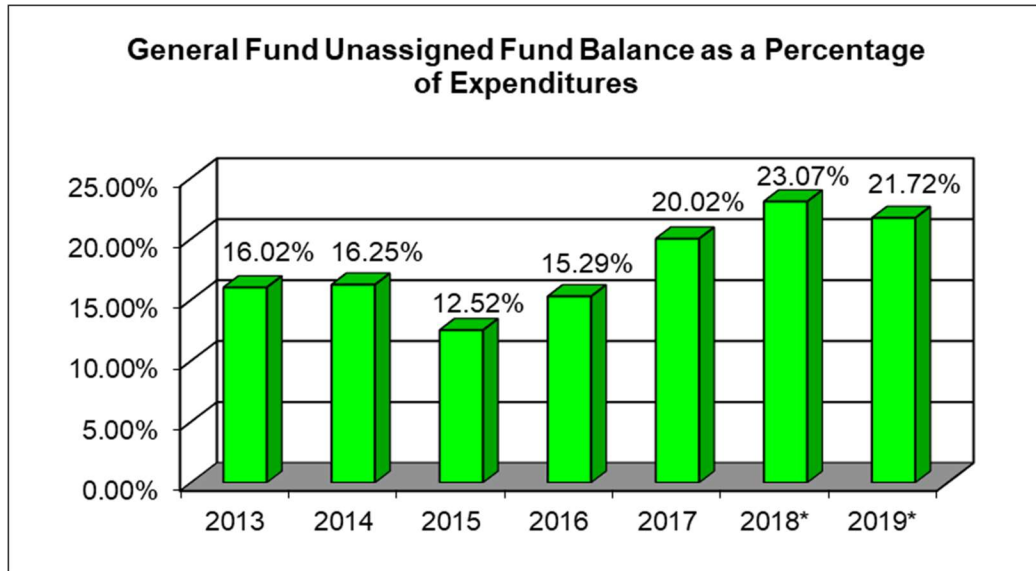
The District measures general fund unassigned fund balance as a percentage of general fund expenditures. Policy 740 – District General Fund Balance directs the District to maintain a 6% minimum fund balance. The policy committee intends to review this policy to determine if 6% minimum is still an appropriate level. Any changes made will be incorporated into future financial planning for the District. 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, 2017, general fund net unassigned fund balance was \$10,221,290 (general unassigned \$10,836,134 less Health & Safety negative fund balance \$514,275 and less Long-Term Facility Maintenance negative fund balance \$100,569) or 20.02% of expenditures.

The budgeted general fund net unassigned fund balance for June 30, 2018 is \$12,349,029 or 23.07% of expenditures. Long-Term Facility Maintenance is projected to have a positive fund balance at the end of FY 2018 so there is no need to net it against the unassigned fund balance.

The budgeted general fund net unassigned fund balance for June 30, 2019 is \$12,207,966 or 21.72% of expenditures. Long-Term Facility Maintenance is projected to have a positive fund balance at the end of FY 2019 so there is no need to net it against the unassigned fund balance.

The goal of the District for FY 2018 and FY 2019 was to get close to a balanced budget. As the fund balance policy is reviewed and decisions are made about the level of fund balance that is reasonable, changes to expenditures will be reflected in future budgets. The District will need to make some decisions about upcoming expiring operating referendums. The outcome of the decisions and any elections will have an impact on revenue and possibly the fund balance. 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 fund balance. As decisions are made, the financial impact of the decisions should 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 2017-18 to help make decisions for FY 2019 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 2019 original budget by fund and category, followed by an explanation of the change from the FY 2018 revised budget to the FY 2019 original budget.

**Willmar Public Schools**  
**Original Budget Projected Fund Balances**  
**FY 2018-2019**

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2018	2018-2019	2018-2019	2018-2019	6/30/2019
<b>General Fund</b>					
Unassigned	\$12,349,029.31	\$41,463,043.40	(\$43,063,435.46)	\$1,459,329.10	\$12,207,966.35
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items/Inventory	\$275,404.67	\$0.00	\$0.00		\$275,404.67
Restricted/Reserved For:					
Staff Development	\$606,954.36	\$572,059.08	(\$841,420.03)		\$337,593.41
Health & Safety	\$0.00	\$0.00	\$0.00		\$0.00
Operating Capital	\$37,076.69	\$1,031,198.91	(\$1,017,111.62)		\$51,163.98
Long-Term Facility Maintenance	\$113,760.71	\$1,764,481.75	(\$1,766,511.00)		\$111,731.46
Learning & Development	\$0.00	\$899,041.09	(\$116,332.07)	(\$782,709.02)	\$0.00
Area Learning Center/Targeted Services	\$73,172.22	\$1,296,726.50	(\$1,407,270.71)	\$37,371.99	\$0.00
Gifted & Talented	\$10,544.79	\$58,909.76	(\$69,189.09)		\$265.46
Basic Skills	\$0.00	\$6,878,504.70	(\$5,671,972.67)	(\$1,206,532.03)	\$0.00
Career and Tech Programs	\$0.00	\$126,621.68	(\$619,161.64)	\$492,539.96	\$0.00
Safe Schools	\$0.00	\$169,110.00	(\$169,110.00)		\$0.00
Achievement and Integration	\$0.00	\$953,054.63	(\$953,054.63)		\$0.00
3rd Party Billing	\$580,411.16	\$500,000.00	(\$484,573.15)		\$595,838.01
Payments in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00
Assigned:					
Elaine Adams Media Center Remodel	\$27,714.42	\$0.00	(\$27,714.42)		\$0.00
Total - General Fund	\$15,274,068.33	\$55,712,751.50	(\$56,206,856.49)	\$0.00	\$14,779,963.34
<b>Food Service Fund</b>					
Nonspendable	\$37,911.23	\$0.00	\$0.00		\$37,911.23
Restricted/Reserved	\$1,020,963.96	\$3,341,295.20	(\$3,649,005.03)		\$713,254.13
Total - Food Service Fund	\$1,058,875.19	\$3,341,295.20	(\$3,649,005.03)	\$0.00	\$751,165.36
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$37,717.21	\$0.00	\$0.00		\$37,717.21
Restricted	\$0.00	\$65,199.94	(\$72,062.18)	\$6,862.24	\$0.00
Restricted/Reserved For:					
Community Education	\$501,121.60	\$1,023,835.98	(\$1,145,739.62)	(\$6,862.24)	\$372,355.72
ECFE	\$112,376.62	\$301,724.18	(\$349,060.88)		\$65,039.92
School Readiness	\$133,816.52	\$444,206.12	(\$501,123.49)	(\$15,807.16)	\$61,091.99
Adult Basic Ed	\$48,105.04	\$718,485.75	(\$782,397.95)	\$15,807.16	(\$0.00)
Total - Community Education Fund	\$833,136.99	\$2,553,451.97	(\$2,850,384.12)	\$0.00	\$536,204.84
<b>Construction Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Unreserved/Undesignated	\$10,240,546.49	\$75,000.00	(\$10,315,546.49)		\$0.00
Total - Construction Fund	\$10,240,546.49	\$75,000.00	(\$10,315,546.49)	\$0.00	\$0.00
<b>Debt Service Fund</b>					
Restricted	\$363,076.98	\$3,645,732.83	(\$3,462,190.00)		\$546,619.81
Total - Debt Service Fund	\$363,076.98	\$3,645,732.83	(\$3,462,190.00)	\$0.00	\$546,619.81
<b>Fiduciary (Scholarships) Fund</b>					
Assigned	\$32,331.89	\$349.03	(\$750.00)		\$31,930.92
Total - Fiduciary Fund	\$32,331.89	\$349.03	(\$750.00)	\$0.00	\$31,930.92
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$86,538.83	\$207,749.94	(\$220,264.20)		\$74,024.57
Total - Propriety Fund	\$86,538.83	\$207,749.94	(\$220,264.20)	\$0.00	\$74,024.57
<b>TOTALS - ALL FUNDS</b>	<b>\$27,888,574.70</b>	<b>\$65,536,330.47</b>	<b>(\$76,704,996.33)</b>	<b>\$0.00</b>	<b>\$16,719,908.84</b>

## **FY 2019 Original Budget Compared to FY 2018 Revised Budget**

### **General Fund Revenue increased \$381,893 from the FY 18 Revised Budget**

- Local Revenue decreased \$829,792. The levy for FY 18 was higher because it included the revenue from the requirement to add a sprinkler system to the existing Middle School structure before additions could be built. Donors and grantors were very generous in FY 18. At the time of this budget, the District expects grants and donations to be lower for FY 19.
- State Revenue increased \$1,568,126. Budget estimates include an increase to enrollment of 21 adjusted pupil units. The basic formula allowance also increased \$124 per APU. Compensatory revenue also increased. FY 19 is the last year of a three-year phase-in of Long-Term Facilities Maintenance revenue.

Budgeting special education revenue remains extremely challenging for districts. The Minnesota Department of Education (MDE) has created and continues to refine a What-If special education revenue projection model. The original budget includes the best revenue estimate based on the most current information from MDE.

- Federal Revenue decreased \$310,846. The District normally carries over a portion of Title I funds from year to year. The District does not anticipate carrying over any funds from FY 18 to FY 19 which causes a decrease to this line as it more closely reflects the current year entitlement amount.
- Other Revenue decreased \$45,594. The sale of outdated iPads occurred in FY 18.

### **General Fund Expenditures increased \$2,674,718 from the FY 18 Revised Budget**

- Salaries & Wages increased \$1,864,283. Contract settlements included wage increases. The school board increased their wages and added pay for lengthy committee meetings. A number of positions were added for FY 19 including a SH social studies teacher, early childhood teacher for voluntary pre-kindergarten, 0.5 FTE SH math teacher, ALC math/science teacher, Middle School Read 180 teacher, 0.5 FTE speech/language pathologist, 0.22 FTE Kennedy physical education teacher, Roosevelt 5<sup>th</sup> grade teacher, Kennedy general paraprofessional, and five special education paraprofessionals.



- Employee Benefits increased \$798,625. Contract settlements included benefit increases. Benefits also increased due to the added positions. The TRA rate increased from 7.5% to 7.71%. Employee health insurance/VEBA/HSA plan choices also affect this area.
- Purchased Services increased \$305,951. Lakeland Elementary will have a full year of utility and maintenance expenditures. Boilers will be added to Garfield, Kennedy and WEAC. The utility costs will appear in this section. In the past, the heating costs for these buildings was in the Supplies and Materials section. Additional behavior analyst time is being purchased from the SW/WC cooperative.
- Supplies and Materials decreased \$456,797. There were many one-time expenditures that occurred in FY 18 that will not occur in FY 19 including various athletic equipment and SH media center purchases. Heating costs for Garfield, Kennedy and WEAC will appear in the Purchased Services section. iPad replacements are on a cycle. In FY 18, replacement iPads were purchased. In FY 19, the replacement is much larger so the District will make lease payments over three years with the same amount being paid each year. The lease payment is located in the Capital Expenditures section.
- Capital Expenditures increased \$177,383 due to the first of three lease payments for iPad replacements.

### **Food Service Summary**

Food Service revenue decreased \$36,582 mainly due to a decrease to the Fresh Fruits and Vegetables award. Food Service expenditures decreased \$29,673 overall. Salaries and benefits increased \$100,423 primarily due to wage and benefit increases related to the contract settlement. Capital expenditures decreased \$189,671. The District continues to update kitchens and replace equipment in FY 19 but on a slightly smaller scale than in FY 18.

### **Community Education Summary**

FY 19 will be a year of transition for Community Education. The Willmar Community Education and Recreation Director, Steve Brisendine, retired after many years of service to the District and the community. The Willmar Community Education and Recreation Partnership Agreement between the District and the City of Willmar will be ending during the year. The District is hiring a Director of Community Education who will lead the District through the transition.

Community Education revenue decreased \$358,977. The District will discontinue collecting revenue from patrons for City programs. The District will no longer receive payment covering the

City's portion of expenditures related to the Willmar Community Education and Recreation Partnership Agreement. The District received one-time money in FY 18 from a Safe Routes to School Bike Fleet grant.

Community Education expenditures decreased \$297,140, primarily due to the ending of the Willmar Community Education and Recreation Partnership agreement which will eliminate City expenditures related to the partnership running through Community Education. The District is not planning to have a special mid-day bus route for preschool students, as they will ride on the regular bus routes. There were also some one-time expenditures in FY 18 that will not occur in FY 19 related to the Safe Routes to School Bike Fleet grant along with expenditures for the Talking is Teaching program supported with grants from Blue Cross Blue Shield and PACT IV. Retirement severance payment was made in FY 18 to the retiring Director.

### **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 will 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 2018-2019 Original Budget Comparison Summary  
General Fund**

<b>Source</b>	<b><u>FY 16-17</u> Actual Audited</b>	<b><u>FY 17-18</u> Revised Budget</b>	<b><u>FY 18-19</u> Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 5,827,492	\$ 6,581,731	\$ 5,751,938	\$ (829,792)	-12.61%
<b>State Revenue</b>	46,460,848	46,177,104	47,745,230	1,568,126	3.40%
<b>Federal Revenue</b>	2,415,835	2,513,479	2,202,633	(310,846)	-12.37%
<b>Other Revenues</b>	42,953	58,544	12,950	(45,594)	-77.88%
<b>TOTAL</b>	<b>\$ 54,747,129</b>	<b>\$ 55,330,858</b>	<b>\$ 55,712,752</b>	<b>\$ 381,893</b>	<b>0.69%</b>

Willmar Public Schools						
REVENUES						
FY 2018-2019 Original Budget Comparison Detail						
General Fund						
	FY 16-17	FY 17-18	FY 18-19	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 3,709,459	\$ 4,731,335	\$ 4,102,958	\$ (628,377)	-13.28%	The levy for FY 18 was higher because it included the revenue from the requirement to add a sprinkler system to the existing Middle School structure before additions could be built.
County Apportionment	61,516	62,336	62,336	0	0.00%	
Miscellaneous County Tax Revenue	10,859	11,936	0	(11,936)	-100.00%	
Tuition From Minnesota School Dist	172,430	178,253	170,321	(7,932)	-4.45%	
Revenue From Sped Services to Others	14,262	15,161	20,175	5,014	33.07%	
Fees From Patrons	378,326	363,471	336,314	(27,157)	-7.47%	The District evaluated the use of registration fees and made some changes.
Admissions - Student activities	133,699	144,911	132,764	(12,147)	-8.38%	
Med Assistance From Dept of HS	587,233	500,000	500,000	0	0.00%	
Interest Earnings	38,096	132,064	170,165	38,102	28.85%	Interest rates continue to climb.
Rent	30,531	31,443	31,630	187	0.60%	
Tournaments	17,296	18,340	9,201	(9,139)	-49.83%	
Gifts & Bequests	479,932	279,304	127,822	(151,482)	-54.24%	FY 18 donations included many donations to support the District's extra-curricular activities from various groups. Music Matters provided donations for the purchase of musical instruments along with accompanists. The ALC received a donation toward the purchase of a van along with a Promise Fellow grant. The District received grants from PACT IV for 21st Century bussing and Zones of Regulation work. Many of the grants and donations were one-time only. In addition, the BCBS Healthy Learners grant expired. The District is very grateful for each and every donation and grant.
Miscellaneous Local Revenue	193,853	113,177	88,251	(24,926)	-22.02%	The District is part of a 2 year insurance retention program which returns a portion of workers compensation premium based on usage. The District received a payment in FY 18.
	\$ 5,827,492	\$ 6,581,731	\$ 5,751,938	\$ (829,792)	-12.61%	

Willmar Public Schools						
REVENUES						
FY 2018-2019 Original Budget Comparison Detail						
General Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>State Revenues</b>						
Endowment Fund Apportionment	\$ 144,080	\$ 159,263	\$ 159,263	\$ -	0.00%	
General Education Aid	37,523,809	38,427,393	39,467,114	1,039,721	2.71%	General Education Aid is partially driven by the adjusted pupil units (APU). APU increased from 4,511 in the FY 18 revised budget to 4,532 in the FY 19 original budget. The basic formula allowance increased \$124 per APU. The increase to the formula allowance and the increased enrollment resulted in an increase of \$692k. Compensatory revenue increased \$285k.
Literacy Incentive Aid	207,272	194,828	194,828	0	0.00%	
Shared Time Aid	20,870	10,000	10,000	0	0.00%	
Abatement Aid	2,498	1,193	1,193	0	0.00%	
Disparity Reduction Aid	257	357	357	0	0.00%	
Homestead Market Value Credit	10,516	15,578	15,578	0	0.00%	
State Aids From MDE	700,247	800,907	817,157	16,250	2.03%	
Long Term Facilities Maintenance Aid	385,342	602,092	854,261	252,169	41.88%	Last year of three year phase-in of LTFM revenue.
Special Education Aid	6,136,652	5,932,577	6,199,642	267,065	4.50%	Budgeting for special education remains extremely challenging for districts. MDE has created and continues to refine a What-If special education revenue projection model. The revised and original budgets include the best estimate based on the most current information from MDE.
Other State Agency Revenue	4,260	3,000	3,000	0	0.00%	
Other Aid From MDE	38,372	29,915	22,836	(7,079)	-23.66%	
TRA/PERA Spec Funding Rev	1,286,673	0	0	0	100.00%	
	\$ 46,460,848	\$ 46,177,104	\$ 47,745,230	\$ 1,568,126	3.40%	

Willmar Public Schools						
REVENUES						
FY 2018-2019 Original Budget Comparison Detail						
General Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 1,389,139	\$ 1,718,334	\$ 1,459,168	\$ (259,165)	-15.08%	The District normally carries over a portion of Title I funds from year to year. The District does not anticipate carrying over any funds from FY 18 to FY 19 which causes a decrease to this line as it more closely reflects the current year entitlement amount. Summer Migrant revenue includes programming for July 2018. The District will not know until the spring of 2019 if there will be funding available for June 2019.
Federal Aids Received Through State	1,026,696	795,145	743,465	(51,681)	-6.50%	The federal special education entitlement is expected to be lower than FY 18.
	<u>\$ 2,415,835</u>	<u>\$ 2,513,479</u>	<u>\$ 2,202,633</u>	<u>\$ (310,846)</u>	<u>-12.37%</u>	
<b>Other Revenues</b>						
Sale of Material - Rev Producing Act	\$ 755	\$ -	0	\$ -	100.00%	
Sales Of Materials For Resale	16,423	12,950	12,950	0	0.00%	
Sale of Equipment	0	45,594	0	(45,594)	-100.00%	The District sold outdated iPads in FY 18 and is using the funds to purchase new iPads
Insurance Recovery	25,775	0	0	0	0.00%	
	<u>\$ 42,953</u>	<u>\$ 58,544</u>	<u>\$ 12,950</u>	<u>\$ (45,594)</u>	<u>-77.88%</u>	
<b>Total Revenues</b>	<b>\$ 54,747,129</b>	<b>\$ 55,330,858</b>	<b>\$ 55,712,752</b>	<b>\$ 381,893</b>	<b>0.69%</b>	

**Willmar Public Schools**  
**Expenditure Guideline By Object Code Group**  
**FY 2018-2019 Original Budget Comparison Summary**  
**General Fund**

<b>Object Code Groups</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 29,437,964	\$ 30,823,550	\$ 32,687,833	\$ 1,864,283	6.05%
<b>Employee Benefits</b>	9,292,194	9,931,862	10,730,547	798,685	8.04%
<b>Purchased Services</b>	6,952,485	7,595,112	7,901,064	305,951	4.03%
<b>Supplies and Materials</b>	2,192,027	2,622,065	2,165,268	(456,797)	-17.42%
<b>Capital Expenditures</b>	1,667,398	2,316,113	2,493,496	177,383	7.66%
<b>Other Expenditures</b>	1,506,352	243,436	228,648	(14,788)	-6.07%
<b>TOTAL</b>	<b>\$ 51,048,419</b>	<b>\$ 53,532,139</b>	<b>\$ 56,206,856</b>	<b>\$ 2,674,718</b>	<b>5.00%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
<b>Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
<b><u>Salaries And Wages</u></b>						
Administration/Supervision	\$ 1,933,336	\$ 2,013,410	\$ 2,118,233	\$ 104,824	5.21%	Contract settlements included wage increases. The school board also increased their wages and added pay for lengthy committee meetings.
Early Childhood Admin/Supervision	6,488	19,591	20,374	784	4.00%	
Licensed Classroom Teacher	15,729,031	15,630,256	16,941,502	1,311,246	8.39%	Contract settlements included wage increases. The following positions were added for 18-19: SH social studies teacher, early childhood teacher for voluntary pre-kindergarten, 0.5 FTE SH math teacher, ALC math/science teacher, Middle School Read 180 teacher, 0.5 FTE speech/language pathologist, 0.22 FTE Kennedy phy ed teacher and Roosevelt 5th grade teacher. There was also a change in Title I which moved some teachers from the Licensed Instructional Support line to this line.
Non-Licensed Classroom Paras	478,535	529,197	593,783	64,587	12.20%	Contract settlements included wage increases. A paraprofessional was added at Kennedy. Many para positions did not remained filled during FY 18. The FY 19 budget assumes the positions will remain filled.
Licensed Instructional Support	1,300,122	1,664,527	1,627,121	(37,406)	-2.25%	A change in the Title I program moved some teachers from this line to the Licensed Classroom Teacher line.
Non-Licensed Inst Support	29,286	72,842	79,646	6,804	9.34%	
Substitute Salary	316,665	394,542	391,095	(3,446)	-0.87%	
Substitute Non-Licensed	75,339	110,282	109,382	(900)	-0.82%	
Occupational Therapist	28,314	32,691	34,020	1,329	4.07%	
Educ Speech/Lang Pathologist	352,260	366,171	378,305	12,134	3.31%	
School Nurse	169,677	162,336	169,835	7,499	4.62%	
Licensed Nursing Services	113,474	117,074	125,281	8,206	7.01%	
School Social Worker	446,064	441,904	457,186	15,281	3.46%	
School Psychologist	71,119	72,897	75,068	2,171	2.98%	
ParaProf/Personal Care Assist	1,478,196	1,589,375	1,680,755	91,380	5.75%	Contract settlement included wage increases. Five new positions are being added for FY 19. In addition, it is assumed that positions added mid-year in FY 18 will be full year positions in FY 19. Staffing is driven by the needs of the special education students.
1:1 Paraprofessional	581,084	682,224	810,768	128,544	18.84%	
Foreign Language Interpreters	281	361	95	(266)	-73.57%	
Interpreter for the Deaf	150,064	125,076	126,106	1,030	0.82%	
School Counselor	316,346	355,397	386,362	30,965	8.71%	Contract settlement included wage increases. In addition, one counselor was on leave part of FY 18.



**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
<b>Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Non-Instructional Support	3,314,043	3,748,566	3,954,926	206,360	5.51%	Contract settlements included wage increases. The custodial contract settlement is estimated as their contract was not settled at the time of this budget.
Therapeutic Rec Ser & DAPE	48,726	91,643	94,813	3,170	3.46%	
Cultural Liaison	431,443	513,973	550,498	36,525	7.11%	Contract settlement included wage increases. Positions are expected to remain fully staffed in FY 19.
Other Salary Payments	1,250,860	1,068,973	1,039,403	(29,571)	-2.77%	Summer Migrant expenditures for FY 19 include programming for July 2018. The District will not know until the spring of 2019 if there will be funding available for June 2019.
Oth Sal Pay-Non Licensed / Certified	207,105	247,711	242,781	(4,931)	-1.99%	
Severance/Early Retirement Pay	610,688	754,277	700,000	(54,277)	-7.20%	Severance payment estimates vary from budget to budget based on anticipated retirements and severance payout amounts.
Interdepartmental Employee Salaries	(25,725)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	25,144	48,171	10,412	(37,759)	-78.39%	In FY 18, there was a small number of employees that retired that had a substantial amount of unused vacation time paid to them upon retirement.
	<u>\$ 29,437,964</u>	<u>\$ 30,823,550</u>	<u>\$ 32,687,833</u>	<u>\$ 1,864,283</u>	<u>6.05%</u>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 2,148,463	\$ 2,239,398	\$ 2,388,603	\$ 149,205	6.66%	FICA/Medicare is a percentage of salaries.
PERA	530,217	592,956	627,201	34,245	5.78%	PERA is based on a percentage of non-certified staff salaries.
TRA	1,579,900	1,618,114	1,776,501	158,386	9.79%	TRA is based on a percentage of teacher salaries. The TRA rate increased from 7.5% to 7.71%.
Group Health Insurance	3,014,006	3,305,456	3,496,638	191,183	5.78%	Employee health insurance plan choices and contract language impact Group Health Insurance. Many groups chose to put increase the District's contribution to health insurance and VEBA as part of their contract settlement.
Group Life Insurance	39,394	42,725	43,557	833	1.95%	
Group Dental Insurance	125,522	130,635	136,052	5,417	4.15%	
Long Term Disability	5,806	7,210	7,210	(0)	0.00%	
TSA - Employer Match	274,971	277,246	403,098	125,851	45.39%	The teachers union negotiated a flat TSA match rate for members as part of the contract settlement versus having a tiered system based on number of years worked for the District. Teachers are eligible to participate once they reach continuing contract status.

**Willmar Public Schools**  
**Expenditures By Object Code**  
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**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
<b>Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
VEBA	1,286,600	1,407,460	1,527,006	119,546	8.49%	Employee health insurance plan choices and contract language impact VEBA. Many groups chose to put increase the District's contribution to health insurance and VEBA as part of their contract settlement.
Workers Compensation	210,863	264,142	280,627	16,486	6.24%	
Reemployment Compensation	25,816	15,567	17,026	1,459	9.37%	
Continuing Employee Retiree Benefits	55,135	36,187	32,262	(3,925)	-10.85%	
Interdepartmental Employee Benefits	(4,501)	(5,234)	(5,234)	-	0.00%	
	<u>\$ 9,292,194</u>	<u>\$ 9,931,862</u>	<u>\$ 10,730,547</u>	<u>\$ 798,685</u>	<u>8.04%</u>	
<b><u>Purchased Services</u></b>						
Federal Sub Awards < \$25,000	\$ 9,933	\$ 19,638	\$ 5,973	\$ (13,665)	-69.59%	
Consulting Fee/Fee for Service	617,148	741,016	740,046	(970)	-0.13%	
Special Education Litigation Costs	-	5,000	5,000	-	0.00%	
Repairs & Maintenance for Technology	76,264	80,572	84,860	4,288	5.32%	
Svcs Purch frm MN Coops/Region	138,580	133,345	136,578	3,234	2.42%	
Data Processing/Data Entry Svc	4,041	4,116	4,177	61	1.48%	
Computer & Tech Services	34,278	33,525	35,000	1,475	4.40%	
Communication Services	63,713	82,175	95,095	12,920	15.72%	
Officials	42,285	50,786	49,690	(1,096)	-2.16%	
Postage & Parcel Services	34,192	32,835	45,183	12,348	37.61%	
Utility Services	801,155	1,003,853	1,179,496	175,643	17.50%	Lakeland will have a full year of utility expenditures in FY 19. Also, boilers will be added to Garfield, Kennedy and WEAC. The utility cost for the boilers will run through this line. In the past, the heating cost for these buildings was in the Fuels line.
Insurance	157,159	180,000	193,135	13,135	7.30%	
Repairs & Maintenance Services	676,281	697,300	756,725	59,425	8.52%	Lakeland has a full year of repairs and maintenance budget for FY 19.
Foreign Language Interpreters	13,792	19,729	19,970	241	1.22%	
Transportation Contracts	3,042,510	3,203,855	3,201,690	(2,164)	-0.07%	
Transportation Chargeback	(0)	150	150	-	0.00%	
Travel, Conventions/Conference	228,807	274,200	294,837	20,637	7.53%	Staff development budgets are increased to be closer in line to staff development revenue and planned activities.
Entry Fees/Student Travel	77,772	67,130	64,503	(2,627)	-3.91%	
Operating Leases & Rentals	81,616	84,575	83,050	(1,525)	-1.80%	
Computer & Tech Hardware Rental	38,288	40,025	40,083	58	0.15%	
Staff Tuition Reimbursements	0	1,891	-	(1,891)	-100.00%	
Payments To Other MN Districts	109,349	70,916	71,360	444	0.63%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
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**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
<b>Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Payments To Out-Of-State Dist	22,482	125,500	125,500	-	0.00%	
Special Education Contracted Services	860	38,500	38,500	-	0.00%	
Payments To Other Agencies	65,057	156,035	113,723	(42,311)	-27.12%	In FY 18, the District was unable to fill a vacant Sign Language Interpreter position and ended up contracting out for the service. The District is hoping to fill the position in FY 19. In FY 18, the District contracted for nursing services for a special needs student. In FY 19, the District plans to hire an LPN paraprofessional to meet the need.
Sp Ed Salary Purchased	501,051	438,804	488,685	49,881	11.37%	Additional behavior analyst time is being purchased from the SW/WC cooperative.
Sp Ed Benefits Purchased	117,521	21,737	36,406	14,669	67.48%	
Interdepartmental Services	(1,650)	(12,092)	(8,350)	3,742	-30.95%	
	<b>\$ 6,952,485</b>	<b>\$ 7,595,112</b>	<b>\$ 7,901,064</b>	<b>\$ 305,951</b>	<b>4.03%</b>	
<b><u>Supplies And Materials</u></b>						
Supplies & Material-Non Inst	\$ 632,193	\$ 763,844	\$ 640,864	\$ (122,980)	-16.10%	There were many one-time expenditures in FY 18 that will not occur in FY 19 including various athletic equipment purchases made with gifts and grants funds and items purchased for the remodeled SH media center made with Elaine Adams funds.
Av Supplies	898	0	0	-	0.00%	
Non-Instr Comptr Software/Licensing	70,300	69,373	99,845	30,472	43.92%	Licensing for some staff development modules will be paid for in FY 19.
Instructional Software License	136,019	181,602	188,875	7,273	4.01%	
Instructional Supplies	353,298	676,883	628,955	(47,929)	-7.08%	The majority of curriculum cycle purchases for FY 19 will flow through this line. The increase is more than offset by the decrease related to classroom libraries that were purchased in FY 18 with Title I funds.
Supplies & Materials-Ind Instruc	62,224	37,370	97,866	60,496	161.88%	The increase is due to planned special education individual instructional supply purchases for FY 19.
Fuels	76,937	80,750	-	(80,750)	-100.00%	Boilers will be added to Garfield, Kennedy and WEAC. The utility cost for the boilers will run through the Utility Services line. In the past, the heating cost for these buildings was in this line.
Vehicle Fuel	12,909	11,075	15,075	4,000	36.12%	
Mat Purch For Resale	29,251	32,600	32,600	-	0.00%	
Non-Instructional Tech Supplies	9,068	12,990	21,400	8,410	64.75%	
Instructional Tech Supplies	48,679	51,864	39,435	(12,429)	-23.97%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
<b>Description</b>	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Textbooks	90,965	96,646	25,771	(70,875)	-73.34%	The majority of math curriculum purchases were done in FY 18 with a small amount occurring in FY 19. The majority of curriculum cycle purchases for FY 19 will flow through the Instructional Supplies line.
Standardized Tests	48,840	67,253	66,125	(1,128)	-1.68%	
Workbooks	36,016	20,233	-	(20,233)	-100.00%	
Non-Instructional Tech Devices	64,038	58,494	33,611	(24,883)	-42.54%	
Instructional Tech Devices	468,791	413,165	225,801	(187,364)	-45.35%	iPad replacement is done on a cycle. In FY 18, the replacement iPads were purchased. In FY 19, the replacement is much larger so the District will make lease payments over three years so that the same amount is paid every year. The lease payment is located in the Principal on Capital Lease line for FY 19.
Media Resources	21,341	22,395	23,200	805	3.59%	
Periodical & Newspaper	3,876	0	0	-	0.00%	
Food	26,384	25,527	25,845	317	1.24%	
	<b>\$ 2,192,027</b>	<b>\$ 2,622,065</b>	<b>\$ 2,165,268</b>	<b>\$ (456,797)</b>	<b>-17.42%</b>	
<b>Capital Expenditures</b>						
Site or Grounds Acquisition	\$ 36,424	\$ 47,852	\$ 153,500	\$ 105,648	220.78%	Capital projects are coded to the appropriate codes based on the specific projects done in a given year. This produces somewhat offsetting differences between capital expenditure lines.
Building Acquisition/Improvement	1,058,066	1,671,302	1,687,011	15,709	0.94%	
Other Equipment Purchases	208,909	547,020	422,691	(124,329)	-22.73%	Capital projects are coded to the appropriate codes based on the specific projects done in a given year. This produces somewhat offsetting differences between capital expenditure lines.
Equipment-Direct Instruction	0	44	-	(44)	-100.00%	
Pupil Transportation Vehicles	27,147	0	0	-	0.00%	
Other Vehicles Purchased	0	22,331	-	(22,331)	-100.00%	
Technology Equipment	64,170	27,565	16,000	(11,565)	-41.95%	
Principal on Capital Lease	265,720	0	214,295	214,295	100.00%	iPad replacement is done on a cycle. In FY 18, the replacement iPads were purchased through the Instructional Tech Devices line. In FY 19, the replacement is much larger so the District will make lease payments over three years so that the same amount is paid every year. The lease payment is located in the Principal on Capital Lease line for FY 19.

**Willmar Public Schools**  
**Expenditures By Object Code**  
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**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Interest on Capital Lease	6,962	0	0	-	0.00%	
	<b>\$ 1,667,398</b>	<b>\$ 2,316,113</b>	<b>\$ 2,493,496</b>	<b>\$ 177,383</b>	<b>7.66%</b>	
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	\$ 53,699	\$ 65,191	\$ 66,081	\$ 890	1.37%	
TRA/PERA Special Funding	1,286,673	0	0	-	0.00%	
Chargeback Federal & Non Pub	(1,762)	(2,421)	(2,421)	-	0.00%	
Taxes And Special Assessments	108,015	134,579	118,935	(15,645)	-11.63%	There were some one-time clean up assessment payments for the Lakeland property in FY 18.
Scholarships	59,727	46,087	46,053	(34)	-0.07%	
	<b>\$ 1,506,352</b>	<b>\$ 243,436</b>	<b>\$ 228,648</b>	<b>\$ (14,788)</b>	<b>-6.07%</b>	
<b>Total Expenditures</b>	<b>\$ 51,048,419</b>	<b>\$ 53,532,139</b>	<b>\$ 56,206,856</b>	<b>\$ 2,674,718</b>	<b>5.00%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2018-2019 Original Budget Comparison Summary  
General Fund**

<b>Program</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Administration</b>	\$ 2,033,506	\$ 2,317,008	\$ 2,356,539	\$ 39,531	1.71%
<b>District Support Services</b>	1,781,164	1,790,831	1,920,600	129,769	7.25%
<b>Elementary And Secondary Regular Inst</b>	24,315,650	23,953,877	25,543,965	1,590,088	6.64%
<b>Vocational Education Instruction</b>	754,628	804,574	790,821	(13,753)	-1.71%
<b>Special Education Instruction</b>	9,571,651	9,478,079	10,180,777	702,698	7.41%
<b>Instructional Support Services</b>	2,851,131	3,451,578	3,493,032	41,455	1.20%
<b>Pupil Support Services</b>	4,151,063	4,417,496	4,470,521	53,025	1.20%
<b>Sites And Buildings</b>	5,432,468	7,138,695	7,257,465	118,770	1.66%
<b>Fiscal And Other Fixed Costs Programs</b>	157,159	180,000	193,135	13,135	7.30%
<b>TOTAL</b>	<b>\$ 51,048,419</b>	<b>\$ 53,532,139</b>	<b>\$ 56,206,856</b>	<b>\$ 2,674,718</b>	<b>5.00%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
<b><u>Administration</u></b>						
Board Of Education	\$ 51,208	\$ 53,421	\$ 65,281	\$ 11,861	22.20%	The school board increased their wages and added pay for lengthy committee meetings.
Office Of The Superintendent	364,440	348,680	332,141	(16,539)	-4.74%	FY 18 included the last severance to the prior superintendent.
Instructional Administration	296,952	335,241	340,562	5,320	1.59%	
School Administration	1,320,907	1,579,666	1,618,555	38,889	2.46%	Contract settlements included wage increases.
	<b>\$ 2,033,506</b>	<b>\$ 2,317,008</b>	<b>\$ 2,356,539</b>	<b>\$ 39,531</b>	<b>1.71%</b>	
<b><u>District Support Services</u></b>						
General Administrative Support	\$ 3,790	\$ 3,822	\$ 4,126	\$ 304	7.95%	
Other Administrative Support	2,978	3,000	10,000	7,000	233.33%	
Admin Technology Services	394,983	393,255	404,211	10,955	2.79%	
Business Support Services	690,194	669,061	682,306	13,246	1.98%	
Unemployment Benefits	33,278	16,634	17,026	392	2.36%	
Human Resources	540,355	580,594	639,520	58,926	10.15%	Contract settlements included wage increases. The District is also paying to contract with an insurance consultant for one year.
Data Processing	80,213	74,109	76,434	2,326	3.14%	
Legal Services	31,571	45,000	50,000	5,000	11.11%	
School Elections	3,801	5,357	36,977	31,620	590.29%	There is a general election in November 2018. A few board member terms are expiring and will be on the ballot. There will likely also be an operating referendum question to address an expiring referendum.
	<b>\$ 1,781,164</b>	<b>\$ 1,790,831</b>	<b>\$ 1,920,600</b>	<b>\$ 129,769</b>	<b>7.25%</b>	
<b><u>Elementary and Secondary Regular Instruction</u></b>						
Voluntary Pre-K	\$ 126,757	\$ 349,895	\$ 535,154	\$ 185,259	52.95%	The Voluntary Pre-Kindergarten (VPK) program will increase another 30 students in 18-19 bringing the total to 105 students in the program. VPK is braided and blended with School Readiness and Pathways funding. School Readiness and Pathways funding is in Fund 04 Community Education. Expenditures are allocated between the funding sources to maximize opportunities for students.
Education - Kindergarten	1,048,834	1,097,390	1,111,911	14,521	1.32%	

**Willmar Public Schools**  
**Expenditures By Program Code**  
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**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Education - Elementary General	6,719,789	6,259,406	6,913,300	653,894	10.45%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. Roosevelt added a 5th grade teacher. Estimated severance is budgeted in the Education Elementary General line and the Education Secondary General line in the original budget versus in the various program codes because the District does not know who will be retiring at the time of this budget. It is expected that some paraprofessional positions that were open for part of FY 18 will remain filled for all of FY 19.
Title II, Part A, Teacher Training	207,982	171,075	170,453	(621)	-0.36%	
Title III, Part A, English Language Acq.	134,232	168,073	141,497	(26,576)	-15.81%	The District does not know if it will be eligible for Immigrant funding as of the time of this budget. So, those expenditures are excluded from this line.
Education - Secondary General	3,537,124	2,881,610	3,434,790	553,180	19.20%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. Estimated severance is budgeted in the Education Elementary General line and the Education Secondary General line in the original budget versus in the various program codes because the District does not know who will be retiring at the time of this budget. The ALC added a math/science teacher.
Visual Art	207,354	210,098	383,549	173,451	82.56%	
Business	3,319	0	0	-	0.00%	
Title Programs	1,043,013	1,375,274	1,143,306	(231,968)	-16.87%	The District normally carries over a portion of Title I funds from year to year. The District does not anticipate carrying over any funds from FY 18 to FY 19 which causes a decrease to this line as it more closely reflects the current year entitlement amount. Summer Migrant revenue includes programming for July 2018. The District will not know until the spring of 2019 if there will be funding available for June 2019.
Gifted And Talented	57,904	61,989	69,189	7,200	11.62%	



**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

Description	FY 16-17	FY 17-18	FY 18-19	Original vs.	Original vs.	Comments On Major Changes
	Actual Audited	Revised Budget	Original Budget	Revised Difference	Revised % Inc/Dec	
Limited English Proficiency	2,115,816	2,202,339	2,182,656	(19,683)	-0.89%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. The Middle School added a Read 180 teacher. The Senior High shifted a position from EL to English. Some curriculum purchases are planned for this program.
English	1,177,637	1,071,045	1,281,116	210,071	19.61%	
Foreign Language/Native Language	396,014	411,430	430,847	19,417	4.72%	
Health, Physical Education & Recreation	1,215,924	1,106,723	1,144,461	37,738	3.41%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. Kennedy increased a physical education teaching position from 0.78 FTE to 1.0 FTE.
Family Living Science	884	1,000	1,000	-	0.00%	
Welding	6,595	8,795	8,000	(795)	-9.04%	
Industrial Education	277,932	200,383	191,074	(9,310)	-4.65%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. SH added a 0.5 FTE math position. In FY 18, math curriculum was purchased which drove up expenditures in the revised budget.
Mathematics	1,504,052	1,689,627	1,556,846	(132,781)	-7.86%	
Computer Science/Technology Education	89,282	89,835	92,442	2,607	2.90%	
Music	1,070,313	1,110,278	1,333,449	223,171	20.10%	Music is in the curriculum buy cycle in FY 19.
Natural Sciences	1,178,963	1,306,111	1,198,223	(107,889)	-8.26%	Several retirements occurred in this line in FY 18. The severance payments were included in this line in the revised budget. The original budget has severance split between the Education Elementary General and Secondary General lines.
Social Sciences/Social Studies	919,982	875,589	987,081	111,492	12.73%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. SH added a social studies teacher.
Other Reg Instruction (Sec)	908	0	0	-	0.00%	
Co-Curricular Activities (Non-Athletics)	81,399	81,189	81,308	119	0.15%	
Boys/Girls Athletics	408,409	424,552	350,603	(73,950)	-17.42%	Uniforms and various athletic equipment was purchased with gifts and grants funds in FY 18.

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments On Major Changes</b>
Boys Athletics	395,212	398,143	397,716	(427)	-0.11%	
Girls Athletics	333,429	352,716	348,489	(4,227)	-1.20%	
Extra-Curricular Activities	56,591	49,310	55,503	6,193	12.56%	
	<b>\$ 24,315,650</b>	<b>\$ 23,953,877</b>	<b>\$ 25,543,965</b>	<b>\$ 1,590,088</b>	<b>6.64%</b>	
<b><u>Vocational Education Instruction</u></b>						
Agriculture Education	\$ 300,561	\$ 288,503	\$ 301,830	\$ 13,327	4.62%	
Personal Family Living Science	158,951	122,545	79,174	(43,372)	-35.39%	ALC FAC teacher retired mid-year in FY 18. The position was not replaced in this line for FY 19.
Business And Office Education	146,007	155,358	166,498	11,140	7.17%	
Trade And Industrial Education	90,810	89,525	92,096	2,571	2.87%	
Special Needs	36,699	127,143	130,224	3,081	2.42%	
Vocational - General	21,600	21,500	21,000	(500)	-2.33%	
	<b>\$ 754,628</b>	<b>\$ 804,574</b>	<b>\$ 790,821</b>	<b>\$ (13,753)</b>	<b>-1.71%</b>	
<b><u>Special Education Instruction</u></b>						
General Special Education	\$ 331,486	\$ 120,454	\$ 122,057	\$ 1,604	1.33%	
Speech/Language Impaired	109,288	120,946	153,954	33,008	27.29%	There is a lot of shifting between program codes in special education based on the disability makeup of the special education students. Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%. A half-time speech/language pathologist position is added along with five paraprofessional positions. Additional behavior analyst time is being purchased from the SW/WC cooperative. The District is hoping to fill a vacant sign language interpreter position. Additional individual instructional supply purchases are planned for FY 19.
DCD : Mild-Moderate	805,263	778,501	769,471	(9,030)	-1.16%	
DCD: Severe-Profound	499,239	668,722	731,617	62,895	9.41%	
Physically Impaired	23,350	31,391	40,180	8,788	28.00%	
Deaf-Hard Of Hearing	462,615	504,799	470,904	(33,895)	-6.71%	
Visually Impaired	192,305	136,353	149,491	13,138	9.64%	
Specific Learning Disability	1,552,816	1,443,864	1,562,537	118,673	8.22%	
Emotional/Behavioral Disorder	1,366,104	1,414,794	1,561,041	146,247	10.34%	
Deaf-Blind	11,514	0	0	-	0.00%	
Other Health Disabilities	725,443	829,532	928,285	98,753	11.90%	
Autistic Spectrum Disorders	578,757	720,598	746,907	26,309	3.65%	
Developmentally Delayed	1,225,167	1,093,710	1,119,900	26,190	2.39%	
Traumatic Brain Injury	19,203	49,795	51,611	1,817	3.65%	
Severely Multiple Impaired	409,466	254,517	258,599	4,082	1.60%	
Special Education - Aggregate	1,122,442	1,058,685	1,262,473	203,787	19.25%	
Early Intervention Services	136,568	250,000	250,000	-	0.00%	
Motor -Ot Pe Adap Pe	627	1,417	1,750	333	23.51%	
	<b>\$ 9,571,651</b>	<b>\$ 9,478,079</b>	<b>\$ 10,180,777</b>	<b>\$ 702,698</b>	<b>7.41%</b>	
<b><u>Instructional Support Services</u></b>						
General Instructional Support	\$ 1,259,957	\$ 1,154,322	\$ 1,201,967	\$ 47,645	4.13%	Contract settlements included wage increases and benefit increases. The TRA rate increased from 7.5% to 7.71%.
Curriculum Consultant And Developmen	21,664	22,310	26,292	3,982	17.85%	

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**General Fund**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Comments On Major Changes</b>
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	
Educational Media	530,831	803,610	704,397	(99,213)	-12.35%	The SH media center was remodeled with one-time Elaine Adams funding in FY 18.
Instruction-Related Technology	605,633	637,674	669,079	31,405	4.92%	Contract settlements include wage increases. Infinite Campus added features to their system at an increased cost to the District.
Staff Development	433,046	833,663	891,298	57,635	6.91%	Contract settlements for instructional coaches included wage and benefit increases. This line also includes licensing for some staff development modules.
	<b>\$ 2,851,131</b>	<b>\$ 3,451,578</b>	<b>\$ 3,493,032</b>	<b>\$ 41,455</b>	<b>1.20%</b>	
<b><u>Pupil Support Services</u></b>						
Secondary Counseling & Guidance Services	\$ 536,310	\$ 592,999	\$ 600,537	\$ 7,538	1.27%	
Health Services	236,073	247,730	257,105	9,375	3.78%	
Social Work Services	328,078	269,656	283,819	14,163	5.25%	
Pupil Transportation	2,853,877	3,068,520	3,102,070	33,550	1.09%	Negotiated increase in transportation rates.
Other Pupil Support Services	196,726	238,591	226,991	(11,600)	-4.86%	
	<b>\$ 4,151,063</b>	<b>\$ 4,417,496</b>	<b>\$ 4,470,521</b>	<b>\$ 53,025</b>	<b>1.20%</b>	
<b><u>Sites And Buildings</u></b>						
Operations And Maintenance	\$ 3,884,962	\$ 4,751,431	\$ 4,806,102	\$ 54,671	1.15%	Estimated custodial contract settlement.
Capital Facilities	578,463	1,072,915	684,852	(388,063)	-36.17%	Capital projects are coded to the appropriate codes based on the specific projects done in a given year. This produces somewhat offsetting differences between capital expenditure lines.
Long Term Facilities Maintenance	969,043	1,314,349	1,766,511	452,162	34.40%	Capital projects are coded to the appropriate codes based on the specific projects done in a given year. This produces somewhat offsetting differences between capital expenditure lines.
	<b>\$ 5,432,468</b>	<b>\$ 7,138,695</b>	<b>\$ 7,257,465</b>	<b>\$ 118,770</b>	<b>1.66%</b>	
<b><u>Fiscal And Other Fixed Costs Programs</u></b>						
Insurance	157,159	180,000	193,135	13,135	7.30%	Cost of insurance.
	<b>\$ 157,159</b>	<b>\$ 180,000</b>	<b>\$ 193,135</b>	<b>\$ 13,135</b>	<b>7.30%</b>	
<b>Total Expenditures</b>	<b>\$ 51,048,419</b>	<b>\$ 53,532,139</b>	<b>\$ 56,206,856</b>	<b>\$ 2,674,718</b>	<b>5.00%</b>	

**Willmar Public Schools  
Revenues By Source  
FY 2018-2019 Original Budget Comparison Summary  
Food Service**

<b>Source</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 77,867	\$ 49,003	\$ 60,657	\$ 11,653	23.78%
<b>State Revenue</b>	193,052	200,809	200,649	(160)	-0.08%
<b>Federal Revenue</b>	2,310,198	2,389,619	2,353,037	(36,582)	-1.53%
<b>Other Revenues</b>	724,310	726,953	726,953	-	0.00%
<b>TOTAL</b>	<b>\$ 3,305,427</b>	<b>\$ 3,366,384</b>	<b>\$ 3,341,295</b>	<b>\$ (25,089)</b>	<b>-0.75%</b>

**Willmar Public Schools**  
**Revenues By Source**  
**FY 2018-2019 Original Budget Comparison Detail**  
**Food Service**

	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Comments on Major Changes</b>
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	
<b><u>Local Revenues</u></b>						
Interest Earnings	\$ 2,810	\$ 9,197	\$ 10,843	1,645	17.89%	
Gifts & Bequests	12,100	5,850	500	(5,350)	-91.45%	
Miscellaneous Local Revenue	62,957	33,956	49,314	15,358	45.23%	Shared Services invoicing error from FY 17 was corrected in FY 18 making the FY 18 revenue appear lower.
	\$ 77,867	\$ 49,003	\$ 60,657	\$ 11,653	23.78%	
<b><u>State Revenues</u></b>						
State Aids From CFL	\$ 193,052	\$ 200,809	\$ 200,649	\$ (160)	-0.08%	
	\$ 193,052	\$ 200,809	\$ 200,649	\$ (160)	-0.08%	
<b><u>Federal Revenues</u></b>						
Federal Aids & Grant	\$ 146,939	\$ 146,742	\$ 114,660	\$ (32,082)	-21.86%	In FY 18, Roosevelt and Kennedy received Fresh Fruits and Vegetable Program grants. In FY 19, Kennedy and Lakeland received Fresh Fruits and Vegetable Program grants and the awards were much lower than in FY 18.
School Lunch Program	271,477	275,737	275,443	(294)	-0.11%	
Free and Reduced Program	1,049,332	1,084,672	1,083,289	(1,383)	-0.13%	
Commodity Cash Rebate Program	442	0	0	-	0.00%	
Commodity Distribution Program	215,133	215,133	215,133	-	0.00%	
Special Milk Program	1,092	1,303	1,304	1	0.09%	
School Breakfast Program	580,196	615,859	612,295	(3,564)	-0.58%	
Cash In Lieu Of Commodities	2,548	2,431	2,438	7	0.28%	
Summer Food Service Program	43,039	47,741	48,474	733	1.54%	
	\$ 2,310,198	\$ 2,389,619	\$ 2,353,037	\$ (36,582)	-1.53%	
<b><u>Other Revenues</u></b>						
Food Service Sales To Pupils	\$ 508,313	\$ 515,517	\$ 515,517	\$ -	0.00%	
Food Service Milk Sales	3,649	3,311	3,311	-	0.00%	
Food Service Sales To Adults	34,652	39,590	39,590	-	0.00%	
Special Function Food Sales	177,695	168,035	168,035	-	0.00%	
Sale of Equipment	0	500	500	-	0.00%	
	\$ 724,310	\$ 726,953	\$ 726,953	\$ -	0.00%	
<b>Total Revenues</b>	<b>\$ 3,305,427</b>	<b>\$ 3,366,384</b>	<b>\$ 3,341,295</b>	<b>\$ (25,089)</b>	<b>-0.75%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2018-2019 Original Budget Comparison Summary  
Food Service Fund**

<b>Object Code Groups</b>	<b><u>FY 16-17</u> Actual Audited</b>	<b><u>FY 17-18</u> Revised Budget</b>	<b><u>FY 18-19</u> Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 950,194	\$ 997,570	\$ 1,061,971	\$ 64,400	6.46%
<b>Employee Benefits</b>	324,261	376,811	412,834	36,023	9.56%
<b>Purchased Services</b>	144,440	179,398	236,587	57,190	31.88%
<b>Supplies and Materials</b>	1,562,478	1,664,874	1,666,213	1,339	0.08%
<b>Capital Expenditures</b>	123,119	457,471	267,800	(189,671)	-41.46%
<b>Other Expenditures</b>	2,449	2,555	3,600	1,045	40.90%
<b>TOTAL</b>	<b>\$ 3,106,942</b>	<b>\$ 3,678,678</b>	<b>\$ 3,649,005</b>	<b>\$ (29,673)</b>	<b>-0.81%</b>

<p align="center"><b>Willmar Public Schools</b></p> <p align="center"><b>Expenditures By Object Code</b></p> <p align="center"><b>FY 2018-2019 Original Budget Comparison Detail</b></p> <p align="center"><b>Food Service Fund</b></p>									
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	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	
Description						Comments on Major Changes
<b><u>Salaries And Wages</u></b>						
Administration/Supervision	\$ 97,399	\$ 107,130	\$ 111,415	\$ 4,285	4.00%	
						In FY 18, a number of positions were vacated during the year and were empty during the process of rehiring for various lengths of time. FY 19 assumes the positions will remain filled. Part-time staff received a \$0.25 per hour raise and full-time staff received a \$0.50 per hour raise. The longevity plan was also restructured.
Non-Instructional Support	787,212	834,207	887,059	52,852	6.34%	
Other Salary Payments - Certified	25,646	0	0	0	0.00%	
						In the FY 18 Revised Budget, there were still some subs in the Non-Instructional Support line. The FY 19 Original Budget has all subs in this line.
Other Salary Payments - Non-Certified	0	24,140	31,779	7,639	31.65%	
Severance/Early Retirement Pay	12,312	0	0	0	0.00%	
Interdepartmental Salaries	25,725	29,917	29,917	0	0.00%	
Salary Adjustments	1,900	2,176	1,800	(376)	-17.28%	
	<b>\$ 950,194</b>	<b>\$ 997,570</b>	<b>\$ 1,061,971</b>	<b>\$ 64,400</b>	<b>6.46%</b>	
<b><u>Employee Benefits</u></b>						
FICA/Medicare	\$ 67,964	\$ 72,709	\$ 77,735	\$ 5,026	6.91%	
PERA	66,564	69,793	74,090	4,297	6.16%	
						The health insurance contribution was increased as part of the contract settlement.
Group Health Insurance	114,459	155,684	164,393	8,709	5.59%	
Group Life Insurance	625	740	677	(63)	-8.51%	
Group Dental Insurance	1,020	987	1,020	33	3.38%	
Long Term Disability	454	568	511	(57)	-10.05%	
TSA	4,000	4,005	4,000	(5)	-0.13%	
						The VEBA contribution was increased as part of the contract settlement.
VEBA	27,705	29,316	45,405	16,089	54.88%	
Workers Compensation	36,970	37,775	39,769	1,994	5.28%	
Chargeback	4,501	5,234	5,234	0	0.00%	
	<b>\$ 324,261</b>	<b>\$ 376,811</b>	<b>\$ 412,834</b>	<b>\$ 36,023</b>	<b>9.56%</b>	Benefits fluctuate based on employee benefit choices.

<p align="center"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2018-2019 Original Budget Comparison Detail</b>  <b>Food Service Fund</b> </p>									
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	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	
Description						Comments on Major Changes
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	\$ 10,693	\$ 30,000	\$ 20,000	\$ (10,000)	-33.33%	Serving lines re-laminated in FY 18.
Repairs & Maint. For Technology	\$ 4,667	\$ 4,130	\$ 4,100	\$ (30)	-0.73%	
Computer & Technology Services	\$ 380	0	0	\$ -	0.00%	
Communication Services	811	1,108	1,355	247	22.31%	
Postage & Parcel Services	4,788	5,100	5,100	0	0.00%	
Utility Services	67,317	48,147	55,288	7,140	14.83%	The utility budget reflects a full year of utility costs for Lakeland Elementary.
Repairs & Maintenance Services	48,882	80,068	140,600	60,532	75.60%	Roosevelt kitchen floor and walls will be retiled.
Travel, Conventions/Conference	4,176	8,450	7,750	(700)	-8.28%	
Computer & Tech Hardware Rental	2,102	1,744	1,744	0	0.00%	
Interdepartment Misc Svcs	624	650	650	0	0.00%	
	<b>\$ 144,440</b>	<b>\$ 179,398</b>	<b>\$ 236,587</b>	<b>\$ 57,190</b>	<b>31.88%</b>	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 70,085	\$ 126,666	\$ 112,049	\$ (14,617)	-11.54%	Supplies were higher in FY 18 due to the stocking of the Lakeland Elementary kitchen.
Non-Instructional Software/Licenses	408	500	500	0	0.00%	
Non-Instructional Tech Supplies	6,679	2,000	2,000	0	0.00%	
Non-Instructional Tech Devices	7,634	18,699	14,916	(3,783)	-20.23%	
Food	1,089,157	1,122,006	1,126,162	4,157	0.37%	
Commodities	215,133	227,349	225,576	(1,773)	-0.78%	
Milk	173,381	167,654	185,009	17,355	10.35%	Anticipating increase to milk prices.
	<b>\$ 1,562,478</b>	<b>\$ 1,664,874</b>	<b>\$ 1,666,213</b>	<b>\$ 1,339</b>	<b>0.08%</b>	
<b>Capital Expenditures</b>						
						The District is updating kitchens and equipment. MDE requires the District to spend down the fund balance once it reaches a certain limit. The District continues to update kitchens and replace equipment in FY 19 but on a slightly smaller scale.
Other Equipment Purchases	\$ 123,119	\$ 457,471	\$ 267,800	\$ (189,671)	-41.46%	
	<b>\$ 123,119</b>	<b>\$ 457,471</b>	<b>\$ 267,800</b>	<b>\$ (189,671)</b>	<b>-41.46%</b>	



<b>Willmar Public Schools</b> <b>Expenditures By Object Code</b> <b>FY 2018-2019 Original Budget Comparison Detail</b> <b>Food Service Fund</b>									
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Description	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Other Expenditures</b>						
Dues & Memberships	\$ 2,449	\$ 2,555	\$ 3,600	1,045	40.90%	
	\$ 2,449	\$ 2,555	\$ 3,600	\$ 1,045	40.90%	
<b>Total Expenditures</b>	<b>\$3,106,942</b>	<b>\$3,678,678</b>	<b>\$3,649,005</b>	<b>(\$29,673)</b>	<b>-0.81%</b>	

**Willmar Public Schools  
Revenues By Source Code  
FY 2018-2019 Original Budget Comparison Summary  
Community Service Fund**

<b>Source</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,764,046	\$ 1,496,262	\$ 1,170,142	\$ (326,119)	-21.80%
<b>State Revenue</b>	1,399,082	1,374,182	1,341,324	(32,858)	-2.39%
<b>Federal Revenue</b>	205,012	41,986	41,986	0	0.00%
<b>TOTAL</b>	<b>\$ 3,368,140</b>	<b>\$ 2,912,429</b>	<b>\$ 2,553,452</b>	<b>\$ (358,977)</b>	<b>-12.33%</b>

Willmar Public Schools						
Revenues By Source Code						
FY 2018-2019 Original Budget Comparison Detail						
Community Service Fund						
	FY 16-17	FY 17-18	FY 18-19	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 446,480	\$ 405,012	\$ 371,356	\$ (33,655)	-8.31%	Levy adjustment between estimated and actual expenditures for prior year school age care.
Misc County Tax Rev	385	0	0	0	0.00%	
Tuition from Patrons	108,664	46,632	77,500	30,868	66.19%	In FY 19, preschool tuition for special education covered with federal funds is in the Tuition from Patrons line instead of the Fees from Patrons line.
Fees from Patrons	859,104	669,254	565,774	(103,480)	-15.46%	Revenue collected from patrons related to City activities subject to the Willmar Community Education & Recreation Partnership Agreement were recorded in this line. The agreement will be ending and the District is not expecting to continue to collect fees for the City programs. In FY 19, preschool tuition for special education covered with federal funds is in the Tuition from Patrons line instead of the Fees from Patrons line.
Admission Revenue	638	1,000	1,500	500	50.00%	
Interest Earnings	2,828	9,598	10,878	1,280	13.34%	
Rent	19,795	24,000	25,000	1,000	4.17%	
Gifts & Bequests	192,828	117,888	107,634	(10,254)	-8.70%	
Miscellaneous Local Revenue	133,324	222,878	10,500	(212,378)	-95.29%	Community Education and the City of Willmar will be discontinuing the Willmar Community Education & Recreation Partnership Agreement . This line is down because money collected from the City to offset the City's portion of the expenditures related to the agreement was recorded in this line.
	\$ 1,764,046	\$ 1,496,262	\$ 1,170,142	\$ (326,119)	-21.80%	
<b>State Revenues</b>						
Abatement Aid	\$ 99	\$ 61	\$ 61	\$ -	0.00%	
Disparity Reduction Aid	77	60	60	0	0.00%	
Homestead Market Value Credit	3,147	2,612	2,612	0	0.00%	
State Aids From MDE	1,306,536	1,289,733	1,287,750	(1,983)	-0.15%	
Nonpublic Aid	37,005	50,840	50,840	0	0.00%	
TRA/PERA Special Funding Rev	52,217	0	0	0	0.00%	
Other State Agency Revenue	0	30,875	0	(30,875)	-100.00%	The District received a Safe Routes to School Bike Fleet grant in FY 18.
	\$ 1,399,082	\$ 1,374,182	\$ 1,341,324	\$ (32,858)	-2.39%	

Willmar Public Schools						
Revenues By Source Code						
FY 2018-2019 Original Budget Comparison Detail						
Community Service Fund						
	FY 16-17	FY 17-18	FY 18-19	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Description						
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 205,012	\$ 41,986	\$ 41,986	\$ -	0.00%	
	\$ 205,012	\$ 41,986	\$ 41,986	\$ -	0.00%	
<b>Total Revenues</b>	<b>\$ 3,368,140</b>	<b>\$ 2,912,429</b>	<b>\$ 2,553,452</b>	<b>\$ (358,977)</b>	<b>-12.33%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2018-2019 Original Budget Comparison Summary  
Community Service Fund**

<b>Object Code Groups</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,969,613	\$ 2,063,814	\$ 1,953,978	\$ (109,836)	-5.32%
<b>Employee Benefits</b>	498,190	529,268	534,798	5,530	1.04%
<b>Purchased Services</b>	388,147	358,332	258,620	(99,712)	-27.83%
<b>Supplies and Materials</b>	145,735	161,285	96,881	(64,405)	-39.93%
<b>Capital Expenditures</b>	13,242	29,219	1,000	(28,219)	-96.58%
<b>Other Expenditures</b>	57,969	5,606	5,107	(499)	-8.90%
<b>TOTAL</b>	<b>\$ 3,072,895</b>	<b>\$ 3,147,524</b>	<b>\$ 2,850,384</b>	<b>\$ (297,140)</b>	<b>-9.44%</b>

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2018-2019 Original Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
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	FY 16-17	FY 17-18	FY 18-19	Original vs Revised Difference	Original vs Revised % Inc/Dec	
Description	Actual Audited	Revised Budget	Original Budget			Comments on Major Changes
<b><u>Salaries And Wages</u></b>						
Administration/Supervision	\$ 109,946	\$ 111,791	\$ 113,905	\$ 2,114	1.89%	
						The Willmar Community Education & Recreation Partnership Agreement will be ending. City expenditures related to the agreement for staffing will no longer be paid for through the District.
EC/SR/ABE Admin/Supervision	402,850	436,323	361,244	(75,079)	-17.21%	
Licensed Classroom Teacher	659,526	663,060	651,626	(11,434)	-1.72%	
						In FY 18, a youth enrichment staff person left mid-year. The position is expected to be restructured and be filled for the entire year.
Non-Licensed Classroom Teacher	399,125	380,973	400,968	19,995	5.25%	
Licensed Instructional Support	6,184	13,376	13,391	14	0.11%	
						Contract settlements and planned addition of School Readiness staff is driving the increase.
Non-Licensed Instructional Support	66,519	53,150	87,263	34,112	64.18%	
Substitute Salary	15,029	3,600	3,744	144	4.00%	
Substitute Non-Licensed	4,103	7,114	7,399	285	4.00%	
School Nurse	3,205	3,265	3,356	91	2.80%	
Licensed Nursing Services	8,929	10,675	10,675	0	0.00%	
Non-Instructional Support	141,428	137,849	137,299	(550)	-0.40%	
Cultural Liaison	40,792	46,802	48,674	1,872	4.00%	
Other Salary Payments - Licens/Cert	55,481	45,136	34,980	(10,156)	-22.50%	
Other Salary Pay - Non- Lic/Cert	55,913	77,113	79,455	2,342	3.04%	
						Retirement severance payments based on announced retirements.
Severance	0	73,586	0	(73,586)	-100.00%	
Salary Adjustment	583	0	0	0	0.00%	
	<b>\$ 1,969,613</b>	<b>\$ 2,063,814</b>	<b>\$ 1,953,978</b>	<b>\$ (109,836)</b>	<b>-5.32%</b>	
<b><u>Employee Benefits</u></b>						
FICA/Medicare	\$ 144,221	\$ 147,561	\$ 147,640	\$ 79	0.05%	
PERA	65,598	67,582	66,178	(1,404)	-2.08%	
TRA	64,143	66,521	71,856	5,334	8.02%	
Group Hospitalization	130,768	149,189	151,383	2,194	1.47%	
Group Life Insurance	1,873	2,026	1,919	(108)	-5.31%	
Group Dental Insur	5,521	5,724	5,207	(517)	-9.04%	
Long Term Disability	206	175	182	7	4.00%	
TSA - Employer Match	7,439	5,881	7,775	1,894	32.21%	

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2018-2019 Original Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
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	FY 16-17	FY 17-18	FY 18-19	Original vs	Original vs	
Description	Actual Audited	Revised Budget	Original Budget	Revised Difference	Revised % Inc/Dec	Comments on Major Changes
VEBA	61,654	68,414	66,573	(1,842)	-2.69%	
Workers Compensation	16,769	16,194	16,085	(109)	-0.67%	
	\$ 498,190	\$ 529,268	\$ 534,798	\$ 5,530	1.04%	
<b>Purchased Services</b>						
						The Willmar Community Education & Recreation Partnership Agreement will be ending. City expenditures related to the agreement for marketing will no longer be paid for through the District.
Consulting Fee/Fee for Service	\$ 173,727	\$ 138,872	\$ 123,683	\$ (15,189)	-10.94%	
Repairs & Maintenance for Technology	6,338	6,497	5,400	(1,097)	-16.89%	
Svcs Purch-MN Joint Powers Agencies	1,625	1,375	1,500	125	9.09%	
Computer & Tech Services	0	17,870	8,315	(9,555)	-53.47%	
Communication Services	3,402	3,522	2,905	(616)	-17.50%	
Postage & Parcel Services	6,272	7,052	5,175	(1,877)	-26.62%	
Utility Services	19,150	18,910	18,858	(51)	-0.27%	
Repairs & Maintenance Services	3,942	1,795	1,800	5	0.28%	
Foreign Language Interpreters	1,528	500	700	200	40.00%	
						Preschool students will ride on the regular bus routes. There is not expected to be a special mid-day bus route.
Transportation Contracts <\$25K	67,223	71,618	7,550	(64,068)	-89.46%	
Transportation Contracts over \$25K	7,233	0	0	0	0.00%	
Travel, Conventions/Conference	19,032	11,922	11,150	(772)	-6.47%	
In-Service	2,174	5,171	4,655	(516)	-9.98%	
Entry Fees/Student Travel Allowances	7,981	3,778	5,750	1,972	52.20%	
Operating Leases & Rentals	4,288	5,100	5,100	0	0.00%	
Comp & Tech Hardware Rental	2,579	2,579	2,579	0	0.00%	
Payments To Other MN Districts	60,628	60,072	52,000	(8,072)	-13.44%	
Chargeback Offset Copy Charges	1,025	1,700	1,500	(200)	-11.76%	
	\$ 388,147	\$ 358,332	\$ 258,620	\$ (99,712)	-27.83%	
<b>Supplies And Materials</b>						
						In FY 18, the District received funding from PACT IV and BCBS for the Talking is Teaching program. A large portion of those expenditures flow through this line.
Supplies & Material-Non Inst	\$ 68,957	\$ 89,692	\$ 56,951	\$ (32,741)	-36.50%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2018-2019 Original Budget Comparison Detail						
Community Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Instructional Software License	11,533	12,006	2,000	(10,006)	-83.34%	Rosetta Stone language lesson license purchased in FY 18.
Supplies & Material-Non Indiv	14,372	8,486	1,800	(6,686)	-78.79%	
Gas/Oil Not For Bldg	2,394	2,150	2,400	250	11.63%	
Non-Instructional Tech Supplies	45	0	0	0	0.00%	
Instructional Tech Supplies	1,023	100	0	(100)	-100.00%	
Textbooks & Workbooks	9,064	16,864	16,804	(60)	-0.36%	
Standardized Tests	3,363	3,390	3,390	0	0.00%	
Non-Instructional Tech Devices	0	1,269	0	(1,269)	-100.00%	
Instructional Tech Devices	13,765	14,086	1,485	(12,601)	-89.45%	Fewer technology devices are planned to be purchased in FY 19.
Milk	3,518	4,000	4,000	0	0.00%	
Food	17,702	9,241	8,050	(1,191)	-12.89%	
	\$ 145,735	\$ 161,285	\$ 96,881	\$ (64,405)	-39.93%	
Capital Expenditures						
						In FY 18, the District was awarded a Safe Routes to School Bike Fleet grant. The majority of those grant expenditures flow through this line. A similar award is not expected in FY 19.
Other Equipment Purchases	\$ 12,370	\$ 29,219	\$ 1,000	\$ (28,219)	-96.58%	
Technology Equipment	871	0	0	0	0.00%	
	\$ 13,242	\$ 29,219	\$ 1,000	\$ (28,219)	-96.58%	
Other Expenditures						
Dues & Memberships	\$ 3,570	\$ 2,766	\$ 2,267	\$ (499)	-18.04%	
TRA/PERA Special Funding	\$ 52,217	0	0	0	0.00%	
Federal And Nonpublic Indirect Costs	1,762	2,421	2,421	0	0.00%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	\$ 57,969	\$ 5,606	\$ 5,107	\$ (499)	-8.90%	
Total Expenditures	\$ 3,072,895	\$ 3,147,524	\$ 2,850,384	\$ (297,140)	-9.44%	



**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Summary**  
**Community Service Fund**

<b>Program</b>	<b>FY 16-17 Actual Audited</b>	<b>FY 17-18 Revised Budget</b>	<b>FY 18-19 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 3,053,339	\$ 3,118,117	\$ 2,820,977	\$ (297,140)	-9.53%
<b>Pupil Support Services</b>	19,557	29,407	29,407	-	0.00%
<b>TOTAL</b>	<b>\$ 3,072,895</b>	<b>\$ 3,147,524</b>	<b>\$ 2,850,384</b>	<b>\$ (297,140)</b>	<b>-9.44%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2018-2019 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 16-17 Actual Audited	FY 17-18 Revised Budget	FY 18-19 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Community Education And Services</u></b>						
General Community Education	\$ 253,917	\$ 233,349	\$ 316,491	\$ 83,142	35.63%	Contract settlement and the District no longer sharing the half the cost of a 1.0 FTE Director with the City caused the increase in this program area. Rosetta Stone language lesson license purchased in FY 18. Retirement severance payment occurred in FY 18.
Adult Basic And Continuing Education	767,168	807,376	782,398	(24,978)	-3.09%	
Recreation	228,796	299,478	0	(299,478)	-100.00%	The Willmar Community Education & Recreation Partnership Agreement will be ending. City expenditures related to the agreement will no longer be paid for through the District.
School Age Care	479,315	474,876	486,768	11,892	2.50%	
Early Childhood And Family Education	284,851	339,122	348,961	9,839	2.90%	Preschool students will ride on the regular bus routes. There is not expected to be a special mid-day bus route. Fewer Talking is Teaching grant expenditures expected.
Pre Kindergarten Programs	158,573	0	0	-	0.00%	
School Readiness	485,468	577,836	501,223	(76,613)	-13.26%	
Preschool Screening	21,981	21,331	21,222	(109)	-0.51%	
Youth Development/Youth Services	355,820	343,318	342,481	(837)	-0.24%	
Other Community Programs	17,449	21,433	21,433	-	0.00%	
	\$ 3,053,339	\$ 3,118,117	\$ 2,820,977	\$ (297,140)	-9.53%	
<b><u>Pupil Support Services</u></b>						
Secondary Counseling	\$ 7,161	\$ 15,079	\$ 15,079	\$ -	0.00%	
Health Services	12,396	14,329	14,329	-	0.00%	
	\$ 19,557	\$ 29,407	\$ 29,407	\$ -	0.00%	
<b>Total Expenditures</b>	<b>\$ 3,072,895</b>	<b>\$ 3,147,524</b>	<b>\$ 2,850,384</b>	<b>\$ (297,140)</b>	<b>-9.44%</b>	