

2017-18 Revised Budget Summary

WILLMAR PUBLIC SCHOOLS

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

June 11, 2018



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

WILLMAR PUBLIC SCHOOLS

2017-2018 Revised Budget Summary

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2017-18 REVISED BUDGET SUMMARY

General Overview

Lakeland Elementary students finished the school year at the new building. With a mid-winter move, students and staff settled into the new school in January. While it was a challenging project, it is wonderful to see the building filled with students eager to learn.

The 2018 regular legislative session looked like it was going to bring more money to schools even though it was a bonding year. 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 to 45 students and will increase to 105 students in 2018-19.

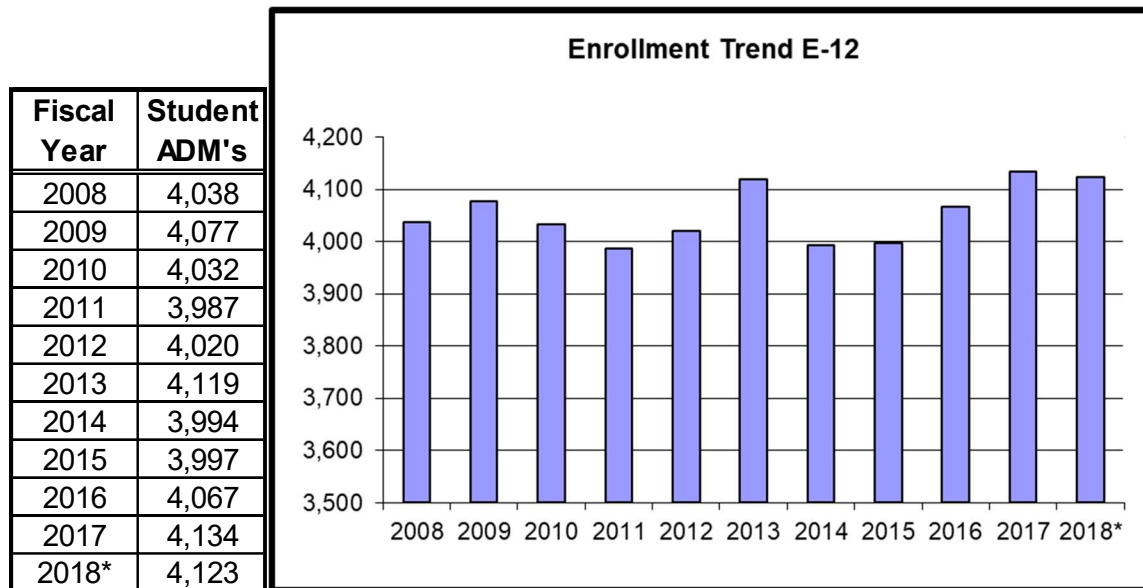
Contract negotiations occurred throughout the year with many contracts settled. The District and Education Minnesota tried interest-based bargaining with facilitation of the Bureau of Mediation Services. The team was able to agree to and settle a contract for 2017-18 and 2018-19. Many of the other groups 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.

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

The District received a number of grants including a Safe Routes to School Bike Fleet grant, a grant to explore Zones of Regulation, a Talking is Teaching grant, and a Promise Fellow grant to name a few. The Senior High is working to wrap up the media center remodel that was funded with the Elaine Adams donation received last year.

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

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.

The FY 2018 original budget had enrollment projected at 4,104 ADM. The enrollment projection for the FY 2018 revised budget is 4,123 ADM. The MDE approved additional Voluntary Pre-Kindergarten programming after the completion of the original budget, which caused an increase in the revised budget ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline and other external factors.

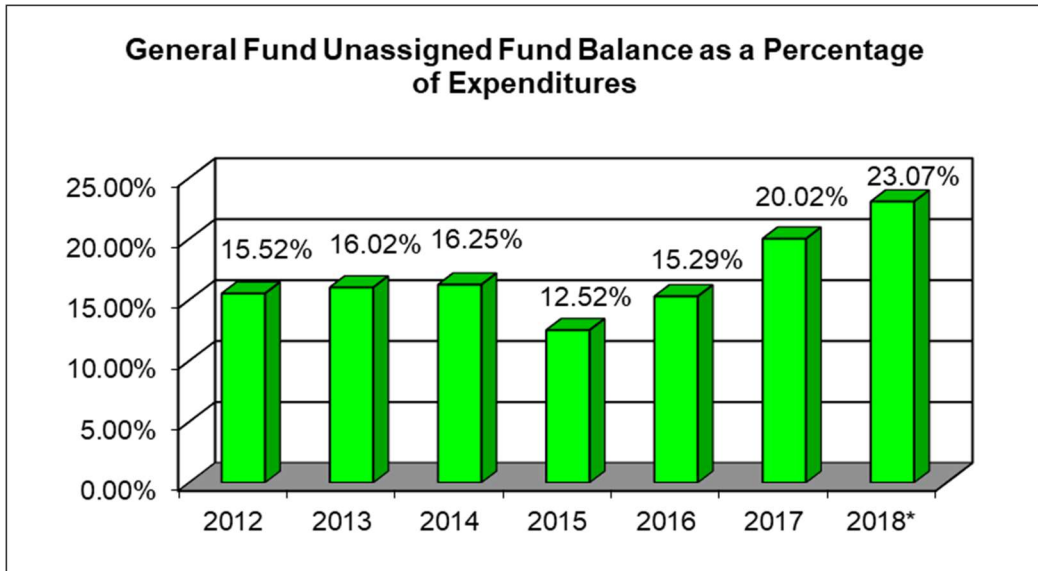
Fund Balance and Long-term Financial Projection

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 projected to be \$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 goal of the District for FY 2018 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. A stable fund balance allows the District to be prepared for unexpected costs with the opening of Lakeland Elementary, unpredictable federal funding and the ability to maintain aging facilities. The District will also 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 2016-17 in order to make financial decisions for FY 2018. The model was updated again during 2017-18 to help make decisions for FY 2018 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 2018 revised budget by fund and category, followed by an explanation of the change from the FY 2018 original budget to the FY 2018 revised budget.

Willmar Public Schools
Revised Budget Projected Fund Balances
FY 2017-2018

	ACTUAL	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2017	2017-2018	2017-2018	2017-2018	6/30/2018
General Fund					
Unassigned	\$10,836,133.59	\$41,614,724.27	(\$40,892,639.65)	\$790,811.10	\$12,349,029.31
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	\$694,835.13	\$558,293.74	(\$646,174.51)		\$606,954.36
Health & Safety	(\$514,274.82)	\$0.00	\$0.00	\$514,274.82	\$0.00
Operating Capital	\$452,839.02	\$1,013,633.62	(\$1,429,395.95)		\$37,076.69
Long-Term Facility Maintenance	(\$100,568.70)	\$1,528,678.31	(\$1,314,348.90)		\$113,760.71
Learning & Development	\$0.00	\$914,413.00	(\$165,250.38)	(\$749,162.62)	\$0.00
Area Learning Center/Targeted Services	\$25,705.61	\$1,290,364.96	(\$1,242,898.35)		\$73,172.22
Gifted & Talented	\$13,889.10	\$58,644.30	(\$61,988.61)		\$10,544.79
Basic Skills	\$0.00	\$6,593,947.56	(\$5,597,580.80)	(\$996,366.76)	\$0.00
Career and Tech Programs	\$0.00	\$134,431.34	(\$586,811.10)	\$452,379.76	\$0.00
Safe Schools	\$560.56	\$173,532.96	(\$174,093.52)		\$0.00
Achievement and Integration	\$0.00	\$938,257.67	(\$938,257.66)	(\$0.01)	\$0.00
3rd Party Billing	\$424,013.57	\$500,000.00	(\$343,602.41)		\$580,411.16
Payments in Lieu of Taxes	\$0.00	\$11,936.29	\$0.00	(\$11,936.29)	\$0.00
Assigned:					
Elaine Adams Media Center Remodel	\$166,811.34	\$0.00	(\$139,096.92)		\$27,714.42
Total - General Fund	\$13,475,349.07	\$55,330,858.02	(\$53,532,138.76)	\$0.00	\$15,274,068.33
Food Service Fund					
Nonspendable	\$37,911.23	\$0.00	\$0.00		\$37,911.23
Restricted/Reserved	\$1,333,258.12	\$3,366,384.33	(\$3,678,678.49)		\$1,020,963.96
Total - Food Service Fund	\$1,371,169.35	\$3,366,384.33	(\$3,678,678.49)	\$0.00	\$1,058,875.19
Community Education Fund					
Nonspendable (Prepaid Items)	\$37,717.21	\$0.00	\$0.00		\$37,717.21
Restricted	\$0.00	\$65,199.94	(\$72,170.94)	\$6,971.00	\$0.00
Restricted/Reserved For:					
Community Education	\$516,133.85	\$1,336,007.62	(\$1,351,019.87)		\$501,121.60
ECFE	\$130,741.01	\$327,788.39	(\$339,181.78)	(\$6,971.00)	\$112,376.62
School Readiness	\$275,576.07	\$436,016.57	(\$577,776.12)		\$133,816.52
Adult Basic Ed	\$108,064.07	\$747,416.58	(\$807,375.61)		\$48,105.04
Total - Community Education Fund	\$1,068,232.21	\$2,912,429.10	(\$3,147,524.32)	\$0.00	\$833,136.99
Construction Fund					
Nonspendable (Prepaid Items)	\$69.46	\$0.00	\$0.00	(\$69.46)	\$0.00
Unreserved/Undesignated	\$26,492,131.85	\$222,903.05	(\$16,474,557.87)	\$69.46	\$10,240,546.49
Total - Construction Fund	\$26,492,201.31	\$222,903.05	(\$16,474,557.87)	\$0.00	\$10,240,546.49
Debt Service Fund					
Restricted	\$183,040.47	\$3,644,726.51	(\$3,464,690.00)		\$363,076.98
Total - Debt Service Fund	\$183,040.47	\$3,644,726.51	(\$3,464,690.00)	\$0.00	\$363,076.98
Fiduciary (Scholarships) Fund					
Assigned	\$32,782.41	\$299.48	(\$750.00)		\$32,331.89
Total - Fiduciary Fund	\$32,782.41	\$299.48	(\$750.00)	\$0.00	\$32,331.89
Propriety (Delta Dental) Fund					
Assigned	\$99,053.09	\$207,749.94	(\$220,264.20)		\$86,538.83
Total - Propriety Fund	\$99,053.09	\$207,749.94	(\$220,264.20)	\$0.00	\$86,538.83
TOTALS - ALL FUNDS	\$42,721,827.91	\$65,685,350.43	(\$80,518,603.64)	\$0.00	\$27,888,574.70

FY 2018 Revised Budget Compared to FY 2018 Original Budget

General Fund Revenue increased \$1,747,665 from the FY 18 Original Budget

- Local Revenue increased \$300,667. Third party billing revenue is trending higher than was expected in the original budget. This funding source is driven by billable services to students and the billable rates as set by the Department of Human Services. Interest rates rebounding also contributed to the increased revenue. A number of grants were received during the year. The ALC secured a grant for the purchase of a van and a Promise Fellow grant. PACT IV granted the District funds for 21st Century bussing and Zones of Regulation work.
- State Revenue increased \$970,421. Budget estimates included an increase to enrollment of 13 adjusted pupil units, which increased the basic formula revenue. Estimated English Learners (EL) ADM increased 42 ADM from the original budget. The estimate is based on the prior year EL ADM that was not available at the time of the original budget. Targeted Services estimated revenue also increased based on the prior year enrollment and current year programming.

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 revised budget includes the best revenue estimate based on the most current information from MDE.

- Federal Revenue increased \$434,913. The original budget factored a 10% decrease in Title funding based on guidance from MDE. The reduction did not occur, so the actual entitlements are reflected in the revised budget. The revised budget also includes summer 2018 Migrant Education Program funding as the application for the funds was recently approved. The 21st Century grant was also continued which was not expected at the time of the original budget.
- Other Revenue increased \$41,664 due to the sale of outdated iPads. The proceeds will be used to purchase newer iPads.

General Fund Expenditures increased \$651,308 from the FY 18 Original Budget

- Salaries & Wages decreased \$234,054. Many items increased and decreased this section of the budget. The net result was a decrease. Some of the items that caused this section of the budget to increase were 21st Century grant was extended which added expense to the budget, additional seats for Voluntary Pre-K were approved by MDE, many positions had staff turnover and resulted in people being hired to fill the positions at a higher salary and substitute wages were raised. At the same time, some of the vacated positions were filled with people hired at a lower salary. The teacher salary settlement was slightly lower than originally budgeted because the teachers structured the settlement to be higher in year 2 (18-19) than in year 1 (17-18). Lakeland Elementary opened later than planned causing some new positions at Lakeland to be filled later than expected. Anticipated additions of Title I staff did not occur and the money was reallocated to purchasing classroom libraries, which is included in the Supplies and Materials section.
- Employee Benefits increased \$227,528. Employee health insurance/VEBA/HSA plan choices impact this area.
- Purchased Services increased \$284,567. Senior High media center remodel expenditures continued in 17-18. Utility expenditures at the Senior High and Middle School were higher than budgeted now that the additions are fully operational. Utility expenditures also increased in the general fund because of MDE requiring the District to account for Food and Nutrition Services utility costs based on square footage versus estimated usage. Classes that use drones are being offered at the Senior High, which requires the District to have drone insurance. Bussing for 21st Century was not included in the original budget. Many teachers attended PLC training.
- Supplies and Materials increased \$392,049. Anticipated additions of Title I staff did not occur as noted in the Salaries & Wages section. The money was reallocated to purchasing classroom libraries, which is included in this section. Uniforms and various athletic equipment was purchased with gifts and grants. These increases are partially offset by a decrease to curriculum expense as some of the money is being carried into 18-19 due to the timing of the purchase and delivery.
- Capital Expenditures increased \$35,776 due to the timing of capital projects and the purchase of a van for the ALC.

- Other Expenditures decreased \$54,557 due to ACA reinsurance fees being phased out, Rock Step did not claim their tax abatement and preschool scholarships paid for with federal special education funds was lower than expected.

Food Service Summary

Food Service revenue increased \$169,544 mainly due to an increase to federal reimbursement rates, participation and the free/reduced status of the student body.

Food Service expenditures increased \$109,572 overall. Salaries and benefits decreased \$19,484 due to the midyear opening of Lakeland Elementary which caused a delay in hiring some of the staff for that building. Employee benefits increased \$39,316 mainly due to the impact of employee health insurance/VEBA/HSA plan choices. Purchases services went up \$13,248 primarily due to some high cost equipment repairs. The increase is partially offset by a decrease to utility expense because MDE now requires the District to calculate Food and Nutrition Services utilities based on square footage versus estimated usage. Supplies and materials decreased \$75,934 based on actual costs of food and milk usage. Capital expenditures increased \$153,471. The District continues to update kitchens, replace equipment that is beyond its useful life and purchase some new pieces of equipment. Other expenditures went down slightly.

Community Education Summary

Community Education revenue increased \$9,140. The District received a Safe Routes to School Bike Fleet grant. Adult Basic Education aid also increased. Tuition from patrons decreased due to increased Pathways, School Readiness and Voluntary Pre-K funding which allowed the District to reduce the charge to parents for preschool.

Community Education expenditures increased \$53,238, primarily due to expenditures 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.

Building Construction Summary

The District issued bonds in FY 2016 for a new 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. The bond proceeds are invested and 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 is used to pay 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. Over time fund balance accumulates. The existing fund balance will be used 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 2017-2018 Revised Budget Comparison Summary
General Fund

Source	<u>FY 16-17</u> Actual Audited	<u>FY 17-18</u> Original Budget	<u>FY 17-18</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 5,827,492	\$ 6,281,063	\$ 6,581,731	\$ 300,667	4.79%
State Revenue	46,460,848	45,206,684	46,177,104	970,421	2.15%
Federal Revenue	2,415,835	2,078,566	2,513,479	434,913	20.92%
Other Revenues	42,953	16,880	58,544	41,664	246.82%
TOTAL	\$ 54,747,129	\$ 53,583,193	\$ 55,330,858	\$ 1,747,665	3.26%

Willmar Public Schools						
REVENUES						
FY 2017-2018 Revised Budget Comparison Detail						
General Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 3,709,459	\$ 4,721,949	\$ 4,731,335	\$ 9,386	0.20%	
County Apportionment	61,516	58,283	62,336	4,053	6.95%	
Miscellaneous County Tax Revenue	10,859	0	11,936	11,936	100.00%	
Tuition From Minnesota School Dist	172,430	153,040	178,253	25,213	16.47%	Revised Budget trends more closely in line with actual tuition received in FY 17.
Revenue From Sped Services to Others	14,262	19,132	15,161	(3,970)	-20.75%	
Fees From Patrons	378,326	371,312	363,471	(7,841)	-2.11%	
Admissions - Student activities	133,699	135,578	144,911	9,333	6.88%	
Med Assistance From Dept of HS	587,233	400,000	500,000	100,000	25.00%	Third party billing revenue is unpredictable as it is driven by student need for billable services and changes in billing rates set by the Department of Human Services.
Interest Earnings	38,096	74,110	132,064	57,954	78.20%	Interest rates started rebounding this year. It became advantageous for the District to use money market accounts and certificates of deposit to maximize earnings.
Rent	30,531	31,443	31,443	0	0.00%	
Tournaments	17,296	16,745	18,340	1,595	9.53%	
Gifts & Bequests	479,932	206,903	279,304	72,402	34.99%	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. The District is very grateful for each and every donation and grant.
Miscellaneous Local Revenue	193,853	92,570	113,177	20,607	22.26%	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 this year.
	\$ 5,827,492	\$ 6,281,063	\$ 6,581,731	\$ 300,667	4.79%	

Willmar Public Schools						
REVENUES						
FY 2017-2018 Revised Budget Comparison Detail						
General Fund						
	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
State Revenues						
Endowment Fund Apportionment	\$ 144,080	\$ 113,842	\$ 159,263	\$ 45,421	39.90%	Updated based on actual payments received.
						General Education Aid is partially driven by the adjusted pupil units (APU). APU increased from 4,498 in the original budget to 4,511 in the revised budget. A portion of the 13 APU increase relates to an expansion of the voluntary pre-k program which was not approved at the time of or included in the original budget. EL revenue is estimated based on the prior year EL average daily membership (ADM). The original budget was based on the 15-16 EL ADM of 818. The revised budget is based on the 16-17 EL ADM of 860. Targeted Services estimates also increased based on the prior year trend and current year programming.
General Education Aid	37,523,809	37,951,048	38,427,393	476,345	1.26%	
Literacy Incentive Aid	207,272	207,272	194,828	(12,444)	-6.00%	
Shared Time Aid	20,870	6,000	10,000	4,000	66.67%	
Abatement Aid	2,498	2,488	1,193	(1,294)	-52.03%	
Disparity Reduction Aid	257	257	357	100	38.76%	
Homestead Market Value Credit	10,516	10,516	15,578	5,062	48.14%	
State Aids From MDE	700,247	799,816	800,907	1,091	0.14%	
Long Term Facilities Maintenance Aid	385,342	598,316	602,092	3,776	0.63%	
						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 Budget includes the best estimate based on the most current information from MDE.
Special Education Aid	6,136,652	5,483,967	5,932,577	448,610	8.18%	
Other State Agency Revenue	4,260	3,735	3,000	(735)	-19.68%	
Other Aid From MDE	38,372	29,427	29,915	488	1.66%	
TRA/PERA Spec Funding Rev	1,286,673	0	0	0	100.00%	
	\$ 46,460,848	\$ 45,206,684	\$ 46,177,104	\$ 970,421	2.15%	

Willmar Public Schools						
REVENUES						
FY 2017-2018 Revised Budget Comparison Detail						
General Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Federal Revenues						
Federal Aids & Grant	\$ 1,389,139	\$ 1,518,170	\$ 1,718,334	\$ 200,164	13.18%	The Original Budget factored in a 10% decrease in Title funding based on guidance from MDE. The reduction to Title funding did not occur, so the actual Title entitlements are included in the Revised Budget. The Original Budget did not include Summer 2018 Migrant Education Program funding because the application and approval process did not occur until the spring of 2018. The Revised Budget includes the award of Summer 2018 Migrant Education Program funding to the District.
Federal Aids Received Through State	1,026,696	560,397	795,145	234,749	41.89%	FY 17 was supposed to be the last year for 21st Century program funding. There was a possibility that additional funding would be available for FY18 but at the time of the Original Budget the District had not received confirmation of additional funding. Additional 21st Century funding was awarded to the District and is reflected in the Revised Budget.
	\$ 2,415,835	\$ 2,078,566	\$ 2,513,479	\$ 434,913	20.92%	
Other Revenues						
Sale of Material - Rev Producing Act	\$ 755	\$ 630	\$ -	\$ (630)	-100.00%	The District sold outdated iPads and is using the funds to purchase new iPads. The District also sold an old gymnastics floor.
Sales Of Materials For Resale	16,423	16,250	12,950	(3,300)	-20.31%	
Sale of Equipment	0	0	45,594	45,594	100.00%	
Insurance Recovery	25,775	0	0	0	0.00%	
	\$ 42,953	\$ 16,880	\$ 58,544	\$ 41,664	246.82%	
Total Revenues	\$ 54,747,129	\$ 53,583,193	\$ 55,330,858	\$ 1,747,665	3.26%	

Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2017-2018 Revised Budget Comparison Summary
General Fund

Object Code Groups	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 29,437,964	\$ 31,057,604	\$ 30,823,550	\$ (234,054)	-0.75%
Employee Benefits	9,292,194	9,704,334	9,931,862	227,528	2.34%
Purchased Services	6,952,485	7,310,546	7,595,112	284,567	3.89%
Supplies and Materials	2,192,027	2,230,017	2,622,065	392,049	17.58%
Capital Expenditures	1,667,398	2,280,337	2,316,113	35,776	1.57%
Other Expenditures	1,506,352	297,993	243,436	(54,557)	-18.31%
TOTAL	\$ 51,048,419	\$ 52,880,830	\$ 53,532,139	\$ 651,308	1.23%

Willmar Public Schools
Expenditures By Object Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Salaries And Wages</u>						
Administration/Supervision	\$ 1,933,336	\$ 1,953,861	\$ 2,013,410	\$ 59,548	3.05%	The Original Budget did not factor in wages for 21st Century grant positions because it was unknown if the grant would be extended at the time of the Original Budget. The grant was extended and the expenditures are reflected in the Revised Budget. The Dean of Students position at the Middle School was vacated and refilled since at a higher salary.
Early Childhood Admin/Supervision	6,488	6,242	19,591	13,349	213.86%	Voluntary Pre-Kindergarten (VPK) program increased in size from 30 students in 16-17 to 75 students in 17-18. The Minnesota Department of Education (MDE) must approve the number of students in the program annually. 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.
Licensed Classroom Teacher	15,729,031	16,197,340	15,630,256	(567,084)	-3.50%	The 17-18 Revised Budget is less than the Original Budget due to the following reasons. Anticipated additions of Title I staff did not occur and the money was reallocated to purchasing classroom libraries in the Instructional Supplies line. An additional teacher to be hired and paid for with third party billing funds was not hired until mid-year. A number of staff hired to replace staff that left due to resignation or retirement received a lower salary due to their placement on the salary schedule. Many of the teachers that were on leave were granted pay deductions and their subs appear in the Substitute Salary line. A work experience teacher transitioned from full-time to part-time. The teacher salary settlement was slightly lower than projected because the teachers structured the settlement to be slightly higher in year 2 (18-19) than in year 1 (17-18).
Non-Licensed Classroom Paras	478,535	479,474	529,197	49,723	10.37%	Additional para support needed during the year through out the District.
Licensed Instructional Support	1,300,122	1,675,386	1,664,527	(10,859)	-0.65%	

Willmar Public Schools
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General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Non-Licensed Inst Support	29,286	20,654	72,842	52,189	252.68%	Voluntary Pre-Kindergarten (VPK) program increased in size from 30 students in 16-17 to 75 students in 17-18. The Minnesota Department of Education (MDE) must approve the number of students in the program annually. 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.
Substitute Salary	316,665	320,774	394,542	73,767	23.00%	Substitute salary fluctuates due to staff absences and is also larger in years with more long-term subs. The District also implemented a new substitute salary pay system which included raising the sub rate and creating a category of pay for retired Willmar Public Schools teachers who sub.
Substitute Non-Licensed	75,339	62,719	110,282	47,563	75.83%	Special education paraprofessionals largely drive this increase. These positions can experience high turnover and are filled with subs during the hiring process. The District also implemented a new substitute salary pay system which included raising the sub rate and creating a category of pay for retired Willmar Public Schools staff who sub.
Occupational Therapist	28,314	29,089	32,691	3,602	12.38%	
Educ Speech/Lang Pathologist	352,260	376,635	366,171	(10,464)	-2.78%	
School Nurse	169,677	161,447	162,336	890	0.55%	
Licensed Nursing Services	113,474	118,892	117,074	(1,818)	-1.53%	
School Social Worker	446,064	447,816	441,904	(5,912)	-1.32%	
School Psychologist	71,119	73,985	72,897	(1,088)	-1.47%	
ParaProf/Personal Care Assist	1,478,196	1,616,857	1,589,375	(27,482)	-1.70%	Anticipated additions of Title I staff did not occur and the money was reallocated to purchasing classroom libraries in the Instructional Supplies line.
1:1 Paraprofessional	581,084	635,438	682,224	46,786	7.36%	Staffing for 1:1 paraprofessionals is driven by the needs of the special education students.
Foreign Language Interpreters	281	226	361	135	59.42%	
Interpreter for the Deaf	150,064	156,427	125,076	(31,351)	-20.04%	The District was unable to fill a vacant Sign Language Interpreter position and ended up contracting out for the service. See the Payments to Other Agencies line in the purchased services section.

Willmar Public Schools
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	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
School Counselor	316,346	319,347	355,397	36,050	11.29%	There was a change to the agreement with PACT IV for school counselors/social workers resulting in the District holding an additional employment contract for one employee instead of PACT IV holding the contract and the District paying PACT IV through the Purchased Services section.
Non-Instructional Support	3,314,043	3,857,854	3,748,566	(109,288)	-2.83%	Additional custodial positions were planned for Lakeland Elementary and Senior High to accommodate the new addition. Since Lakeland opened later than anticipated, some of the positions were not hired as early in the year as expected. In addition, some custodial positions were vacated mid-year and remained empty for long periods of time as staff shifted between positions based on the union contract for filling vacated positions.
Therapeutic Rec Ser & DAPE	48,726	83,996	91,643	7,647	9.10%	
Cultural Liaison	431,443	530,587	513,973	(16,614)	-3.13%	
Other Salary Payments	1,250,860	1,070,993	1,068,973	(2,019)	-0.19%	
Oth Sal Pay-Non Licensed / Certified	207,105	150,958	247,711	96,754	64.09%	The Original Budget did not factor in wages for 21st Century grant positions because it was unknown if the grant would be extended at the time of the Original Budget. The grant was extended and the budget is reflected in the Revised Budget. As part of the teacher salary settlement increases were given to positions on Schedule C including coaching and activity pay. The increases are reflected in the Revised Budget.
Severance/Early Retirement Pay	610,688	700,000	754,277	54,277	7.75%	Severance is paid to those who retire as spelled out in their contracts. This line varies from year to year depending on the number of people retiring that are eligible for severance.
Interdepartmental Employee Salaries	(25,725)	0	(29,917)	(29,917)	0.00%	Custodial wages charged to Food and Nutrition Services.
Salary Adjustment	25,144	10,608	48,171	37,563	354.11%	Employees that retire are paid for their unused vacation time. There was a small number of employees that retired that had a substantial amount of unused vacation time. This line also includes buy back of personal leaves and attendance bonuses.
	\$ 29,437,964	\$ 31,057,604	\$ 30,823,550	\$ (234,054)	-0.75%	

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	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Employee Benefits</u>						
FICA/Medicare	\$ 2,148,463	\$ 2,280,528	\$ 2,239,398	\$ (41,130)	-1.80%	FICA/Medicare is a percentage of salaries.
PERA	530,217	589,834	592,956	3,122	0.53%	PERA is based on a percentage of non-certified staff salaries.
TRA	1,579,900	1,635,308	1,618,114	(17,194)	-1.05%	TRA is based on a percentage of teacher salaries.
Group Health Insurance	3,014,006	3,159,373	3,305,456	146,083	4.62%	Employee health insurance plan choices and contract language impact Group Health Insurance.
Group Life Insurance	39,394	39,646	42,725	3,079	7.77%	
Group Dental Insurance	125,522	126,397	130,635	4,238	3.35%	
Long Term Disability	5,806	6,039	7,210	1,171	19.39%	
TSA - Employer Match	274,971	258,751	277,246	18,495	7.15%	
VEBA	1,286,600	1,297,051	1,407,460	110,409	8.51%	Employee health insurance plan choices and contract language impact VEBA.
Workers Compensation	210,863	250,490	264,142	13,652	5.45%	
Reemployment Compensation	25,816	26,150	15,567	(10,583)	-40.47%	
Continuing Employee Retiree Benefits	55,135	34,767	36,187	1,420	4.08%	
Interdepartmental Employee Benefits	(4,501)	0	(5,234)	(5,234)	0.00%	
	<u>\$ 9,292,194</u>	<u>\$ 9,704,334</u>	<u>\$ 9,931,862</u>	<u>\$ 227,528</u>	<u>2.34%</u>	
<u>Purchased Services</u>						
Federal Sub Awards < \$25,000	\$ 9,933	\$ 1,384	\$ 19,638	\$ 18,254	1319.17%	
Consulting Fee/Fee for Service	617,148	690,281	741,016	50,734	7.35%	SH media center remodel expenditures paid for with a donation from Elaine Adams fund. Some custodial expenditures shifted from the Repairs & Maintenance Services line to Consulting Fee/Fee for Service line.
Special Education Litigation Costs	-	5,000	5,000	-	0.00%	
Repairs & Maintenance for Technology	76,264	103,637	80,572	(23,065)	-22.26%	The cost for Lakeland printer and copier maintenance was delayed with the delayed opening of the building.
Svcs Purch frm MN Coops/Region	138,580	128,937	133,345	4,408	3.42%	
Data Processing/Data Entry Svc	4,041	4,116	4,116	-	0.00%	
Computer & Tech Services	34,278	59,000	33,525	(25,475)	-43.18%	Cost for Viewpoint software license shifted to Instructional Software License line.
Communication Services	63,713	78,192	82,175	3,982	5.09%	
Officials	42,285	47,670	50,786	3,116	6.54%	
Postage & Parcel Services	34,192	37,430	32,835	(4,595)	-12.28%	

Willmar Public Schools
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	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Utility Services	801,155	911,323	1,003,853	92,530	10.15%	Utility costs for Senior High and Middle School were higher than budgeted now that the additions are fully operational. Also, as a result of the Food and Nutrition Services monitoring done by MDE the District is required to change the utility calculation to be based on square footage versus estimated usage.
Insurance	157,159	165,000	180,000	15,000	9.09%	Classes are being offered at the Senior High that use drones. Drone insurance is required.
Repairs & Maintenance Services	676,281	729,343	697,300	(32,043)	-4.39%	Some custodial expenditures shifted from the Repairs & Maintenance Services line to Consulting Fee/Fee for Service line.
Foreign Language Interpreters	13,792	13,900	19,729	5,829	41.94%	
Transportation Contracts	3,042,510	3,121,677	3,203,855	82,178	2.63%	Special education transportation increased and 21st Century transportation was not included in the Original Budget as grant was not awarded at that time.
Transportation Chargeback	(0)	(3,950)	150	4,100	-103.80%	
Travel, Conventions/Conference	228,807	226,307	274,200	47,893	21.16%	Many teachers attended PLC training.
Out-of-State Travel	-	100	0	(100)	-100.00%	
Entry Fees/Student Travel	77,772	58,880	67,130	8,251	14.01%	
Operating Leases & Rentals	81,616	82,467	84,575	2,108	2.56%	
Computer & Tech Hardware Rental	38,288	43,206	40,025	(3,181)	-7.36%	
Staff Tuition Reimbursements	0	0	1,891	1,891	100.00%	
Payments To Other MN Districts	109,349	109,786	70,916	(38,870)	-35.41%	Payments for resident students attending care and treatment in other districts seems to be lower this year.
Payments To MN Districts	0	0	0	-	0.00%	
Payments To Out-Of-State Dist	22,482	87,600	125,500	37,900	43.26%	This line contains the cost for resident students placed out of state for services. These are placements which are outside of the District's control.
Special Education Contracted Services	860	11,000	38,500	27,500	250.00%	The District is part of a contract with Goodwill/Easter Seals to provide work experience to special education students.
Payments To Other Agencies	65,057	143,028	156,035	13,007	9.09%	The District was unable to fill a vacant Sign Language Interpreter position and ended up contracting out for the service. See the Interpreter for the Deaf line in the Salaries & Wages section. The increase is partially offset by the District paying less to PACT IV for counselor/social work services as the District holds the employment contract. See the School Counselor line in the Salaries and Wages section.

Willmar Public Schools
Expenditures By Object Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Sp Ed Salary Purchased	501,051	451,004	438,804	(12,200)	-2.70%	Fewer services were purchased from SW/WC for special education services.
Sp Ed Benefits Purchased	117,521	21,737	21,737	(0)	0.00%	
Interdepartmental Services	(1,650)	(17,509)	(12,092)	5,416	-30.93%	
	\$ 6,952,485	\$ 7,310,546	\$ 7,595,112	\$ 284,567	3.89%	
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	\$ 632,193	\$ 648,759	\$ 763,844	\$ 115,085	17.74%	Uniforms and various athletic equipment was purchased with gifts and grants funds. Items were purchased for the remodeled SH media center with Elaine Adams funds.
Av Supplies	898	0	0	-	0.00%	
Non-Instr Comptr Software/Licensing	70,300	67,820	69,373	1,553	2.29%	
Instructional Software License	136,019	156,671	181,602	24,931	15.91%	Cost for Viewpoint software license shifted Computer & Tech Services line.
Instructional Supplies	353,298	342,182	676,883	334,702	97.81%	Anticipated additions of Title I staff did not occur and the money was reallocated to purchasing classroom libraries. Some math supplies were purchased with curriculum money.
Supplies & Materials-Ind Instruc	62,224	59,381	37,370	(22,010)	-37.07%	Special education individual instructional supply spending was down.
Fuels	76,937	77,000	80,750	3,750	4.87%	
Vehicle Fuel	12,909	14,375	11,075	(3,300)	-22.96%	
Mat Purch For Resale	29,251	32,600	32,600	-	0.00%	Miscellaneous tech supplies were purchased including iPad cases.
Non-Instructional Tech Supplies	9,068	5,053	12,990	7,936	157.04%	
Instructional Tech Supplies	48,679	25,005	51,864	26,859	107.41%	
Textbooks	90,965	213,054	96,646	(116,408)	-54.64%	Some curriculum purchases are carrying over into 18-19 due to the timing of the purchase and delivery.
Standardized Tests	48,840	58,500	67,253	8,753	14.96%	
Workbooks	36,016	35,993	20,233	(15,760)	-43.79%	The math curriculum is changing and there is less need for workbooks.
Non-Instructional Tech Devices	64,038	30,676	58,494	27,817	90.68%	Additional access points were added.
Instructional Tech Devices	468,791	414,686	413,165	(1,521)	-0.37%	
Media Resources	21,341	27,668	22,395	(5,273)	-19.06%	
Periodical & Newspaper	3,876	0	0	-	0.00%	
Food	26,384	20,595	25,527	4,933	23.95%	
	\$ 2,192,027	\$ 2,230,017	\$ 2,622,065	\$ 392,049	17.58%	

Willmar Public Schools
Expenditures By Object Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Capital Expenditures</u>						
Site or Grounds Acquisition	\$ 36,424	\$ 170,000	\$ 47,852	\$ (122,148)	-71.85%	As projects are completed during the year and other priority projects surface, the budget shifts between line items in this section. The overall budget increased only a small amount.
Building Acquisition/Improvement	1,058,066	1,899,785	1,671,302	(228,483)	-12.03%	As projects are completed during the year and other priority projects surface, the budget shifts between line items in this section. The overall budget increased only a small amount.
Other Equipment Purchases	208,909	173,052	547,020	373,968	216.10%	As projects are completed during the year and other priority projects surface, the budget shifts between line items in this section. The overall budget increased only a small amount.
Equipment-Direct Instruction	0	0	44	44	100.00%	
Pupil Transportation Vehicles	27,147	500	0	(500)	-100.00%	
Other Vehicles Purchased	0	0	22,331	22,331	100.00%	Purchase of a vehicle for the ALC partially offset with grant funds.
Technology Equipment	64,170	37,000	27,565	(9,435)	-25.50%	
Other Capital Expenditures	0	0	0	-	0.00%	
Principal on Capital Lease	265,720	0	0	-	0.00%	
Interest on Capital Lease	6,962	0	0	-	0.00%	
	\$ 1,667,398	\$ 2,280,337	\$ 2,316,113	\$ 35,776	1.57%	As projects are completed during the year and other priority projects surface, the budget shifts between line items in this section. The overall budget increased only a small amount.
<u>Other Expenditures</u>						
Dues, Memberships, Licenses & Fees	\$ 53,699	\$ 55,875	\$ 65,191	\$ 9,315	16.67%	AVID program membership.
TRA/PERA Special Funding	1,286,673	0	0	-	0.00%	
Chargeback Federal & Non Pub	(1,762)	(1,679)	(2,421)	(742)	44.23%	
Taxes And Special Assessments	108,015	174,190	134,579	(39,611)	-22.74%	Tax abatement for Rock Step was not claimed this year. ACA reinsurance fees are not payable this year.
Scholarships	59,727	69,606	46,087	(23,519)	-33.79%	Estimate of general funds used to pay for scholarships for special education preschool scholarships is expected to be lower than originally anticipated.
	\$ 1,506,352	\$ 297,993	\$ 243,436	\$ (54,557)	-18.31%	
Total Expenditures	\$ 51,048,419	\$ 52,880,830	\$ 53,532,139	\$ 651,308	1.23%	

**Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Summary
General Fund**

Program	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 2,033,506	\$ 2,162,155	\$ 2,317,008	\$ 154,853	7.16%
District Support Services	1,781,164	1,839,594	1,790,831	(48,763)	-2.65%
Elementary And Secondary Regular Inst	24,315,650	23,943,588	23,953,877	10,288	0.04%
Vocational Education Instruction	754,628	762,614	804,574	41,960	5.50%
Special Education Instruction	9,571,651	9,530,986	9,478,079	(52,907)	-0.56%
Instructional Support Services	2,851,131	3,052,142	3,451,578	399,436	13.09%
Pupil Support Services	4,151,063	4,392,740	4,417,496	24,756	0.56%
Sites And Buildings	5,432,468	7,032,011	7,138,695	106,685	1.52%
Fiscal And Other Fixed Costs Programs	157,159	165,000	180,000	15,000	9.09%
TOTAL	\$ 51,048,419	\$ 52,880,830	\$ 53,532,139	\$ 651,308	1.23%

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Administration</u>						
Board Of Education	\$ 51,208	\$ 53,745	\$ 53,421	\$ (325)	-0.60%	
Office Of The Superintendent	364,440	318,540	348,680	30,141	9.46%	FY 18 included the last severance to the prior superintendent.
Instructional Administration	296,952	261,266	335,241	73,975	28.31%	The Minnesota Department of Education (MDE) required a portion of the math coaches to be coded to this program line and the Staff Development line instead of the Education lines in the Elementary and Secondary Regular Instruction section for the portion of their work directly with teachers instead of students.
School Administration	1,320,907	1,528,604	1,579,666	51,063	3.34%	Severance payout for retiring secretary and increase in health insurance costs due to employee benefit selections.
	<u>\$ 2,033,506</u>	<u>\$ 2,162,155</u>	<u>\$ 2,317,008</u>	<u>\$ 154,853</u>	<u>7.16%</u>	
<u>District Support Services</u>						
General Administrative Support	\$ 3,790	\$ 3,822	\$ 3,822	\$ 0	0.00%	
Other Administrative Support	2,978	10,000	3,000	(7,000)	-70.00%	
Admin Technology Services	394,983	384,920	393,255	8,335	2.17%	
Business Support Services	690,194	671,060	669,061	(1,999)	-0.30%	
Unemployment Benefits	33,278	26,650	16,634	(10,016)	-37.58%	This line fluctuates based on unemployment claims.
Human Resources	540,355	575,293	580,594	5,301	0.92%	
Data Processing	80,213	81,792	74,109	(7,683)	-9.39%	
Legal Services	31,571	80,000	45,000	(35,000)	-43.75%	Legal fees are budgeted in the Revised Budget based on the trend of usage during the year.
School Elections	3,801	6,057	5,357	(700)	-11.56%	
	<u>\$ 1,781,164</u>	<u>\$ 1,839,594</u>	<u>\$ 1,790,831</u>	<u>\$ (48,763)</u>	<u>-2.65%</u>	

Willmar Public Schools						
Expenditures By Program Code						
FY 2017-2018 Revised Budget Comparison Detail						
General Fund						
	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Elementary and Secondary Regular Instruction						
Voluntary Pre-K	\$ 126,757	\$ 132,345	\$ 349,895	\$ 217,550	164.38%	Voluntary Pre-Kindergarten (VPK) program increased in size from 30 students in 16-17 to 75 students in 17-18. The Minnesota Department of Education (MDE) must approve the number of students in the program annually. The additional 45 students were not yet approved at the time of the Original Budget. 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	1,049,585	1,097,390	47,806	4.55%	Retirement severance for a kindergarten teacher is included in this line.
Education - Elementary General	6,719,789	6,700,770	6,259,406	(441,364)	-6.59%	In the Original Budget, retirement severance is budgeted in the Education - Elementary and Secondary General lines. In the Revised Budget, retirement severance is budgeted to the applicable program lines. The Minnesota Department of Education (MDE) required a portion of the math coaches to be coded to the Instructional Administration line and the Staff Development line instead of the Education-Elementary and Secondary General lines for the portion of their work directly with teachers instead of students.
Title II, Part A, Teacher Training	207,982	167,018	171,075	4,057	2.43%	
Title III, Part A, English Language Acq.	134,232	150,172	168,073	17,902	11.92%	The Original Budget included a 10% decrease in Title funding based on guidance from MDE. The decrease did not happen so the budget and program was adjusted.

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Education - Secondary General	3,537,124	2,928,206	2,881,610	(46,596)	-1.59%	In the Original Budget, retirement severance is budgeted in the Education - Elementary and Secondary General lines. In the Revised Budget, retirement severance is budgeted to the applicable program lines. The reduction to this line is partially offset by 21st Century grant expenditures. It was unknown if the grant would be extended at the time of the Original Budget. The grant was extended and the budgeted expenditures are reflected in the Revised Budget. In addition, a number of staff hired to replace staff that left due to resignation or retirement received a lower salary due to their placement on the salary schedule.
Visual Art	207,354	213,692	210,098	(3,594)	-1.68%	
Business	3,319	0	0	-	0.00%	
Title Programs	1,043,013	1,197,068	1,375,274	178,205	14.89%	The Original Budget included a 10% decrease in Title funding based on guidance from MDE. The decrease did not happen so the budget and program was adjusted.
Gifted And Talented	57,904	72,538	61,989	(10,550)	-14.54%	
Limited English Proficiency	2,115,816	2,195,425	2,202,339	6,914	0.31%	
English	1,177,637	1,115,707	1,071,045	(44,662)	-4.00%	A teacher shifted from English to Math. The staff replacing the teacher was hired at a lower step/lane on the salary schedule.
Foreign Language/Native Language	396,014	407,981	411,430	3,449	0.85%	
Health, Physical Education & Recreation	1,215,924	1,129,643	1,106,723	(22,920)	-2.03%	Some staff coding was shifted to adaptive physical education in the Special Education Instruction section.
Family Living Science	884	1,000	1,000	-	0.00%	
Welding	6,595	6,500	8,795	2,295	35.31%	
Industrial Education	277,932	203,129	200,383	(2,746)	-1.35%	
Mathematics	1,504,052	1,806,655	1,689,627	(117,028)	-6.48%	Some curriculum purchases are carrying over into 18-19 due to the timing of the purchase and delivery. A teacher shifted from English to Math but a higher paid teacher shifted from Math to Education-Elementary General.
Computer Science/Technology Education	89,282	90,727	89,835	(892)	-0.98%	
Music	1,070,313	1,109,398	1,110,278	879	0.08%	

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Natural Sciences	1,178,963	1,185,994	1,306,111	120,117	10.13%	Retirement severance is included in this line. In addition, some open positions were filled with higher paid staff.
Social Sciences/Social Studies	919,982	895,455	875,589	(19,866)	-2.22%	Staff shifts between programs and staff benefit choices.
Other Reg Instruction (Sec)	908	0	0	-	0.00%	
Co-Curricular Activities (Non-Athletics)	81,399	75,400	81,189	5,789	7.68%	
Boys/Girls Athletics	408,409	345,248	424,552	79,305	22.97%	Uniforms and various athletic equipment was purchased with gifts and grants funds. Also, many more teams went to state this year.
Boys Athletics	395,212	373,879	398,143	24,264	6.49%	Changes to athletics are driven by the number of coaches needed for the number of participants, the number of home games that require officials and the number of away games that require transportation. These factors change year by year, sport by sport and season by season.
Girls Athletics	333,429	338,213	352,716	14,503	4.29%	Changes to athletics are driven by the number of coaches needed for the number of participants, the number of home games that require officials and the number of away games that require transportation. These factors change year by year, sport by sport and season by season.
Extra-Curricular Activities	56,591	51,839	49,310	(2,529)	-4.88%	
	\$ 24,315,650	\$ 23,943,588	\$ 23,953,877	\$ 10,288	0.04%	
<u>Vocational Education Instruction</u>						
Agriculture Education	\$ 300,561	\$ 280,179	\$ 288,503	\$ 8,324	2.97%	
Personal Family Living Science	158,951	161,837	122,545	(39,292)	-24.28%	ALC FAC teacher retired mid-year. Program was only offered for half of the year.
Business And Office Education	146,007	157,014	155,358	(1,656)	-1.05%	
Trade And Industrial Education	90,810	102,679	89,525	(13,154)	-12.81%	
Special Needs	36,699	39,405	127,143	87,738	222.66%	The District is part of a contract with Goodwill/Easter Seals to provide work experience to special education students. Work experience teacher also added back to the program.
Vocational - General	21,600	21,500	21,500	0	0.00%	
	\$ 754,628	\$ 762,614	\$ 804,574	\$ 41,960	5.50%	

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Special Education Instruction</u>						
General Special Education	\$ 331,486	\$ 133,615	\$ 120,454	\$ (13,161)	-9.85%	There is a lot of shifting between program codes in special education based on the disability makeup of the special education students. See overall explanation for the Special Education Instruction section on the total line of this section.
Speech/Language Impaired	109,288	108,659	120,946	12,287	11.31%	
DCD : Mild-Moderate	805,263	863,292	778,501	(84,791)	-9.82%	
DCD: Severe-Profound	499,239	502,557	668,722	166,165	33.06%	
Physically Impaired	23,350	22,995	31,391	8,396	36.51%	
Deaf-Hard Of Hearing	462,615	490,145	504,799	14,654	2.99%	
Visually Impaired	192,305	183,577	136,353	(47,224)	-25.72%	
Specific Learning Disability	1,552,816	1,642,128	1,443,864	(198,264)	-12.07%	
Emotional/Behavioral Disorder	1,366,104	1,406,339	1,414,794	8,455	0.60%	
Deaf-Blind	11,514	5,307	0	(5,307)	-100.00%	
Other Health Disabilities	725,443	707,883	829,532	121,649	17.18%	
Autistic Spectrum Disorders	578,757	608,834	720,598	111,764	18.36%	
Developmentally Delayed	1,225,167	1,099,852	1,093,710	(6,142)	-0.56%	
Traumatic Brain Injury	19,203	16,921	49,795	32,874	194.28%	
Severely Multiple Impaired	409,466	397,049	254,517	(142,532)	-35.90%	
Special Education - Aggregate	1,122,442	1,088,386	1,058,685	(29,701)	-2.73%	
Early Intervention Services	136,568	252,012	250,000	(2,012)	-0.80%	
Motor -Ot Pe Adap Pe	627	1,435	1,417	(18)	-1.26%	
						Estimate of general funds used to pay for scholarships for special education preschool scholarships is expected to be lower than originally anticipated.
	\$ 9,571,651	\$ 9,530,986	\$ 9,478,079	\$ (52,907)	-0.56%	
<u>Instructional Support Services</u>						
General Instructional Support	\$ 1,259,957	\$ 1,124,920	\$ 1,154,322	\$ 29,401	2.61%	Dean position at the Middle School was vacated and refilled since the Original Budget at a higher salary.
Curriculum Consultant And Developmen	21,664	17,773	22,310	4,536	25.52%	
						The SH media center was remodeled with one-time Elaine Adams funding. Retirement severance is included in this line. Salary for positions added for Lakeland Elementary in this area where higher than initially budgeted.
Educational Media	530,831	569,840	803,610	233,770	41.02%	
						The cost for Lakeland printer and copier maintenance was delayed with the delayed opening of the building.
Instruction-Related Technology	605,633	676,516	637,674	(38,842)	-5.74%	

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

Description	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	Comments On Major Changes
	Actual Audited	Original Budget	Revised Budget	Revised Difference	Revised % Inc/Dec	
Staff Development	433,046	663,092	833,663	170,571	25.72%	The Minnesota Department of Education (MDE) required a portion of the math coaches to be coded to this program line and the Instructional Administration line instead of the Education lines in the Elementary and Secondary Regular Instruction section for the portion of their work directly with teachers instead of students. Many teachers also attended PLC training.
	\$ 2,851,131	\$ 3,052,142	\$ 3,451,578	\$ 399,436	13.09%	
<u>Pupil Support Services</u>						
Secondary Counseling & Guidance Services	\$ 536,310	\$ 522,559	\$ 592,999	\$ 70,440	13.48%	There was a change to the agreement with PACT IV for school counselors/social workers resulting in the District holding an additional employment contract for one employee instead of PACT IV holding the contract and the District paying PACT IV. This resulted in a shift between the Secondary Counseling & Guidance Services line and the Social Work Services line.
Health Services	236,073	242,937	247,730	4,793	1.97%	
Social Work Services	328,078	335,134	269,656	(65,478)	-19.54%	There was a change to the agreement with PACT IV for school counselors/social workers resulting in the District holding an additional employment contract for one employee instead of PACT IV holding the contract and the District paying PACT IV. This resulted in a shift between the Secondary Counseling & Guidance Services line and the Social Work Services line.
Pupil Transportation	2,853,877	3,048,366	3,068,520	20,154	0.66%	Special education transportation increased based on student needs.
Other Pupil Support Services	196,726	243,744	238,591	(5,153)	-2.11%	
	\$ 4,151,063	\$ 4,392,740	\$ 4,417,496	\$ 24,756	0.56%	
<u>Sites And Buildings</u>						
Operations And Maintenance	\$ 3,884,962	\$ 4,610,608	\$ 4,751,431	\$ 140,824	3.05%	Many custodial staff retired during the year and received retirement severance.

Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Detail
General Fund

Description	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	Comments On Major Changes
	Actual Audited	Original Budget	Revised Budget	Revised Difference	Revised % Inc/Dec	
Capital Facilities	578,463	1,107,472	1,072,915	(34,557)	-3.12%	Adjustments are made to the project schedule based on quotes and timing from contractors.
Long Term Facilities Maintenance	969,043	1,313,931	1,314,349	418	0.03%	
	\$ 5,432,468	\$ 7,032,011	\$ 7,138,695	\$ 106,685	1.52%	
<u>Fiscal And Other Fixed Costs Programs</u>						
Insurance	157,159	165,000	180,000	15,000	9.09%	Classes are being offered at the Senior High that use drones. Drone insurance is required.
	\$ 157,159	\$ 165,000	\$ 180,000	\$ 15,000	9.09%	
Total Expenditures	\$ 51,048,419	\$ 52,880,830	\$ 53,532,139	\$ 651,308	1.23%	

**Willmar Public Schools
Revenues By Source
FY 2017-2018 Revised Budget Comparison Summary
Food Service**

Source	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 77,867	\$ 57,734	\$ 49,003	\$ (8,731)	-15.12%
State Revenue	193,052	187,323	200,809	13,487	7.20%
Federal Revenue	2,310,198	2,207,079	2,389,619	182,539	8.27%
Other Revenues	724,310	744,704	726,953	(17,752)	-2.38%
TOTAL	\$ 3,305,427	\$ 3,196,841	\$ 3,366,384	\$ 169,544	5.30%

Willmar Public Schools
Revenues By Source
FY 2017-2018 Revised Budget Comparison Detail
Food Service

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
Description	Actual	Original	Revised	Revised	Revised	Comments on Major Changes
	Audited	Budget	Budget	Difference	% Inc/Dec	
<u>Local Revenues</u>						
Interest Earnings	\$ 2,810	\$ 3,785	\$ 9,197	5,412	143.00%	
Gifts & Bequests	12,100	5,000	5,850	850	17.00%	
Miscellaneous Local Revenue	62,957	48,949	33,956	(14,993)	-30.63%	Shared Services invoicing error was corrected in FY 18.
	\$ 77,867	\$ 57,734	\$ 49,003	\$ (8,731)	-15.12%	
<u>State Revenues</u>						
State Aids From CFL	\$ 193,052	\$ 187,323	\$ 200,809	\$ 13,487	7.20%	Voluntary Pre-K is included in estimate. Increase is based on participation as the state reimbursement rates remained flat.
	\$ 193,052	\$ 187,323	\$ 200,809	\$ 13,487	7.20%	
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 146,939	\$ 106,885	\$ 146,742	\$ 39,856	37.29%	
School Lunch Program	271,477	271,058	275,737	4,679	1.73%	
Free and Reduced Program	1,049,332	1,030,384	1,084,672	54,289	5.27%	
Commodity Cash Rebate Program	442	0	0	-	100.00%	
Commodity Distribution Program	215,133	200,320	215,133	14,814	7.39%	
Special Milk Program	1,092	1,137	1,303	166	14.57%	
School Breakfast Program	580,196	554,950	615,859	60,909	10.98%	
Cash In Lieu Of Commodities	2,548	2,058	2,431	374	18.16%	
Summer Food Service Program	43,039	40,288	47,741	7,453	18.50%	
						Federal revenue is based on participation, reimbursement rates and free/reduced status of the student body. Updated federal reimbursement rates were used in the Revised Budget.
	\$ 2,310,198	\$ 2,207,079	\$ 2,389,619	\$ 182,539	8.27%	
<u>Other Revenues</u>						
Food Service Sales To Pupils	\$ 508,313	\$ 537,804	\$ 515,517	\$ (22,287)	-4.14%	The Original Budget projected increased revenue but participation is trending closer to last year.
Food Service Milk Sales	3,649	3,637	3,311	(326)	-8.96%	
Food Service Sales To Adults	34,652	37,629	39,590	1,961	5.21%	
Special Function Food Sales	177,695	165,635	168,035	2,400	1.45%	
Sale of Equipment	0	0	500	500	100.00%	
	\$ 724,310	\$ 744,704	\$ 726,953	\$ (17,752)	-2.38%	
Total Revenues	\$ 3,305,427	\$ 3,196,841	\$ 3,366,384	\$ 169,544	5.30%	

Willmar Public Schools
Expenditures By Object Code
FY 2017-2018 Revised Budget Comparison Summary
Food Service Fund

Object Code Groups	<u>FY 16-17</u> Actual Audited	<u>FY 17-18</u> Original Budget	<u>FY 17-18</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 950,194	\$ 1,017,054	\$ 997,570	\$ (19,484)	-1.92%
Employee Benefits	324,261	337,495	376,811	39,316	11.65%
Purchased Services	144,440	166,150	179,398	13,248	7.97%
Supplies and Materials	1,562,478	1,740,808	1,664,874	(75,934)	-4.36%
Capital Expenditures	123,119	304,000	457,471	153,471	50.48%
Other Expenditures	2,449	3,600	2,555	(1,045)	-29.03%
TOTAL	\$ 3,106,942	\$ 3,569,107	\$ 3,678,678	\$ 109,572	3.07%

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	\$ 97,399	\$ 100,865	\$ 107,130	\$ 6,265	6.21%	Recoded a portion of salary from Other Salary Payments - Certified to this line.
Non-Instructional Support	787,212	857,438	834,207	(23,231)	-2.71%	Lakeland did not open until January. The Lakeland head cook trained at the other sites during the beginning part of the year but not full-time. A number of positions were vacated during the year and were empty during the process of rehiring for various lengths of time.
Other Salary Payments - Certified	25,646	27,407	0	(27,407)	-100.00%	Sub payments were moved from this line to Other Salary Payments - Non-Certified and Administration/Supervision.
Other Salary Payments - Non-Certified	0	0	24,140	24,140	100.00%	Sub payments were moved from Other Salary Payments - Certified to this line and were adjusted for the current year trend.
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	1,428	2,176	748	52.41%	
	\$ 950,194	\$ 1,017,054	\$ 997,570	\$ (19,484)	-1.92%	
Employee Benefits						
FICA/Medicare	\$ 67,964	\$ 74,537	\$ 72,709	\$ (1,829)	-2.45%	
PERA	66,564	72,952	69,793	(3,159)	-4.33%	
Group Health Insurance	114,459	120,106	155,684	35,578	29.62%	
Group Life Insurance	625	611	740	129	21.19%	
Group Dental Insurance	1,020	986	987	0	0.03%	
Long Term Disability	454	435	568	133	30.59%	
TSA	4,000	4,006	4,005	(1)	-0.03%	
VEBA	27,705	21,511	29,316	7,804	36.28%	
Workers Compensation	36,970	37,116	37,775	659	1.78%	
Chargeback	4,501	5,234	5,234	0	0.00%	
	\$ 324,261	\$ 337,495	\$ 376,811	\$ 39,316	11.65%	Benefits fluctuate based on employee benefit choices.

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Purchased Services						
Consulting Fee/Fee for Service	\$ 10,693	\$ 11,000	\$ 30,000	\$ 19,000	172.73%	Serving lines re-laminated.
Repairs & Maint. For Technology	\$ 4,667	\$ 3,010	\$ 4,130	\$ 1,120	37.21%	
Computer & Technology Services	\$ 380	\$ 380	0	\$ (380)	-100.00%	
Communication Services	811	955	1,108	153	16.04%	
Postage & Parcel Services	4,788	5,100	5,100	0	0.00%	
Utility Services	67,317	77,486	48,147	(29,339)	-37.86%	The Minnesota Department of Education monitored the District this year. They required the District to change the utility calculation to be based on square footage versus estimated usage.
Repairs & Maintenance Services	48,882	58,100	80,068	21,968	37.81%	There were quite a few high cost equipment repairs. The District is replacing older pieces of equipment.
Travel, Conventions/Conference	4,176	7,750	8,450	700	9.03%	
Computer & Tech Hardware Rental	2,102	1,744	1,744	0	0.00%	
Interdepartment Misc Svcs	624	625	650	25	4.00%	
	\$ 144,440	\$ 166,150	\$ 179,398	\$ 13,248	7.97%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 70,085	\$ 144,902	\$ 126,666	\$ (18,236)	-12.58%	Supply purchases are up from the prior year but not as high as expected.
Non-Instructional Software/Licenses	408	500	500	0	0.00%	
Non-Instructional Tech Supplies	6,679	8,520	2,000	(6,520)	-76.53%	
Non-Instructional Tech Devices	7,634	15,000	18,699	3,699	24.66%	
Food	1,089,157	1,176,180	1,122,006	(54,174)	-4.61%	Food was adjusted to reflect actual usage and food prices.
Commodities	215,133	200,320	227,349	27,030	13.49%	The District received a higher commodity entitlement than expected. There is an offsetting revenue for the same amount.
Milk	173,381	195,386	167,654	(27,732)	-14.19%	Milk consumption has been lower than projected.
	\$ 1,562,478	\$ 1,740,808	\$ 1,664,874	\$ (75,934)	-4.36%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Capital Expenditures</u>						
Other Equipment Purchases	\$ 123,119	\$ 304,000	\$ 457,471	\$ 153,471	50.48%	The District is updating kitchens and equipment. MDE requires the District to spend down the fund balance once it reaches a certain limit.
	\$ 123,119	\$ 304,000	\$ 457,471	\$ 153,471	50.48%	
<u>Other Expenditures</u>						
Dues & Memberships	\$ 2,449	\$ 3,600	\$ 2,555	(1,045)	-29.03%	
	\$ 2,449	\$ 3,600	\$ 2,555	\$ (1,045)	-29.03%	
Total Expenditures	\$3,106,942	\$3,569,107	\$3,678,678	\$109,572	3.07%	

**Willmar Public Schools
Revenues By Source Code
FY 2017-2018 Revised Budget Comparison Summary
Community Service Fund**

Source	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 1,764,046	\$ 1,548,345	\$ 1,496,262	\$ (52,084)	-3.36%
State Revenue	1,399,082	1,307,905	1,374,182	66,277	5.07%
Federal Revenue	205,012	47,038	41,986	(5,053)	-10.74%
TOTAL	\$ 3,368,140	\$ 2,903,289	\$ 2,912,429	\$ 9,140	0.31%

Willmar Public Schools
Revenues By Source Code
FY 2017-2018 Revised Budget Comparison Detail
Community Service Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Local Revenues</u>						
Property Tax Levy	\$ 446,480	\$ 408,448	\$ 405,012	\$ (3,437)	-0.84%	
Misc County Tax Rev	385	0	0	0	0.00%	
Tuition from Patrons	108,664	100,500	46,632	(53,868)	-53.60%	Given Pathways, School Readiness and Voluntary Pre-K funding, tuition was not charged to parents for preschool.
Fees from Patrons	859,104	884,441	669,254	(215,187)	-24.33%	Last year and in the Original Budget, money from the City to cover expenses incurred by the District on behalf of the City as part of agreement was recorded in the Fees from Patrons line. In an effort to be more transparent, the money is now budgeted and recorded in the Miscellaneous Local Revenue line.
Admission Revenue	638	1,000	1,000	0	0.00%	
Interest Earnings	2,828	3,756	9,598	5,842	155.51%	
Rent	19,795	20,000	24,000	4,000	20.00%	
Gifts & Bequests	192,828	127,200	117,888	(9,312)	-7.32%	
Miscellaneous Local Revenue	133,324	3,000	222,878	219,878	7329.26%	Last year and in the Original Budget, money from the City to cover expenses incurred by the District on behalf of the City as part of agreement was recorded in the Fees from Patrons line. In an effort to be more transparent, the money is now budgeted and recorded in the Miscellaneous Local Revenue line.
	<u>\$ 1,764,046</u>	<u>\$ 1,548,345</u>	<u>\$ 1,496,262</u>	<u>\$ (52,084)</u>	<u>-3.36%</u>	
<u>State Revenues</u>						
Abatement Aid	\$ 99	\$ 99	\$ 61	\$ (37)	-37.87%	
Disparity Reduction Aid	77	77	60	(17)	-22.26%	
Homestead Market Value Credit	3,147	3,147	2,612	(535)	-16.99%	
State Aids From MDE	1,306,536	1,259,313	1,289,733	30,420	2.42%	State Adult Basic Education aid increased. There is also a new home visiting state aid.
Nonpublic Aid	37,005	45,269	50,840	5,571	12.31%	
TRA/PERA Special Funding Rev	52,217	0	0	0	0.00%	
Other State Agency Revenue	0	0	30,875	30,875	100.00%	The District received a Safe Routes to School Bike Fleet grant.
	<u>\$ 1,399,082</u>	<u>\$ 1,307,905</u>	<u>\$ 1,374,182</u>	<u>\$ 66,277</u>	<u>5.07%</u>	

Willmar Public Schools
Revenues By Source Code
FY 2017-2018 Revised Budget Comparison Detail
Community Service Fund

	FY 16-17	FY 17-18	FY 17-18	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 205,012	\$ 47,038	\$ 41,986	\$ (5,053)	-10.74%	Federal Adult Basic Education decreased slightly.
	\$ 205,012	\$ 47,038	\$ 41,986	\$ (5,053)	-10.74%	
Total Revenues	\$ 3,368,140	\$ 2,903,289	\$ 2,912,429	\$ 9,140	0.31%	

**Willmar Public Schools
Expenditures By Object Code
FY 2017-2018 Revised Budget Comparison Summary
Community Service Fund**

Object Code Groups	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	\$ 1,969,613	\$ 2,044,488	\$ 2,063,814	\$ 19,326	0.95%
Employee Benefits	498,190	540,618	529,268	(11,350)	-2.10%
Purchased Services	388,147	381,794	358,332	(23,462)	-6.15%
Supplies and Materials	145,735	115,794	161,285	45,491	39.29%
Capital Expenditures	13,242	6,000	29,219	23,219	386.98%
Other Expenditures	57,969	5,593	5,606	13	0.24%
TOTAL	\$ 3,072,895	\$ 3,094,287	\$ 3,147,524	\$ 53,238	1.72%

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	\$ 109,946	\$ 111,539	\$ 111,791	\$ 252	0.23%	
EC/SR/ABE Admin/Supervision	402,850	403,325	436,323	32,998	8.18%	Community Engagement Specialist budgeted in the Licensed Classroom Teacher line in the Original Budget.
Licensed Classroom Teacher	659,526	717,632	663,060	(54,572)	-7.60%	Community Engagement Specialist budgeted in the EC/SR/ABE Admin/Supervision line in the Revised Budget. Also, Cardinal Kids teacher shifted to Voluntary Pre-K in the general fund to maximize funding.
Non-Licensed Classroom Teacher	399,125	412,049	380,973	(31,076)	-7.54%	Preschool paraprofessional and bilingual para shifted to Voluntary Pre-K in the general fund to maximize funding. This is partially offset by the addition of a Child Guide to accommodate the elementary schools going from two buildings to three buildings.
Licensed Instructional Support	6,184	10,757	13,376	2,619	24.35%	
Non-Licensed Instructional Support	66,519	69,380	53,150	(16,230)	-23.39%	Non-Licensed Instructional Support shifted to Voluntary Pre-K in the general fund to maximize funding.
Substitute Salary	15,029	14,310	3,600	(10,710)	-74.84%	Substitutes are coded to a similar code as the person they are replacing. The substitute coding shifted to Voluntary Pre-K in the general fund since the teacher shifted.
Substitute Non-Licensed	4,103	1,210	7,114	5,904	487.93%	
School Nurse	3,205	2,191	3,265	1,073	48.97%	
Licensed Nursing Services	8,929	10,654	10,675	22	0.20%	
Non-Instructional Support	141,428	148,503	137,849	(10,654)	-7.17%	A portion of a secretary shifted to Voluntary Pre-K in the general fund to maximize funding. A Cardinal Place employee shifted to special education in the general fund. The Cardinal Place opening was filled with a sub coded to the Other Salary Pay - Non-Lic/Cert line.
Cultural Liaison	40,792	42,408	46,802	4,394	10.36%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Other Salary Payments - Licens/Cert	55,481	48,994	45,136	(3,859)	-7.88%	
Other Salary Pay - Non- Lic/Cert	55,913	51,400	77,113	25,713	50.03%	A Cardinal Place employee shifted from the Non-Instructional Support line to special education in the general fund. The Cardinal Place opening was filled with a sub coded to this line. In addition, non-certified staff coding was properly shifted to this line from the certified staff line for Other Salary Payments.
Severance	0	0	73,586	73,586	100.00%	Retirement severance payments based on announced retirements.
Salary Adjustment	583	134	0	(134)	-100.00%	
	\$ 1,969,613	\$ 2,044,488	\$ 2,063,814	\$ 19,326	0.95%	
Employee Benefits						
FICA/Medicare	\$ 144,221	\$ 148,244	\$ 147,561	\$ (683)	-0.46%	
PERA	65,598	71,151	67,582	(3,569)	-5.02%	
TRA	64,143	65,757	66,521	764	1.16%	
Group Hospitalization	130,768	152,168	149,189	(2,978)	-1.96%	
Group Life Insurance	1,873	2,141	2,026	(115)	-5.37%	
Group Dental Insur	5,521	6,360	5,724	(636)	-9.99%	
Long Term Disability	206	204	175	(29)	-14.03%	
TSA - Employer Match	7,439	8,929	5,881	(3,049)	-34.14%	
VEBA	61,654	71,907	68,414	(3,493)	-4.86%	
Workers Compensation	16,769	13,757	16,194	2,437	17.71%	
	\$ 498,190	\$ 540,618	\$ 529,268	\$ (11,350)	-2.10%	Change in benefits is largely driven by employee benefit choices.
Purchased Services						
Consulting Fee/Fee for Service	\$ 173,727	\$ 164,173	\$ 138,872	\$ (25,301)	-15.41%	This line consisted of fees paid for WCER dance classes. Those payments did not occur in FY 18.
Repairs & Maintenance for Technology	6,338	5,850	6,497	647	11.06%	
Svcs Purch-MN Joint Powers Agencies	1,625	500	1,375	875	175.00%	
Computer & Tech Services	0	0	17,870	17,870	0.00%	
Communication Services	3,402	3,897	3,522	(375)	-9.63%	
Postage & Parcel Services	6,272	6,905	7,052	147	2.13%	
Utility Services	19,150	18,742	18,910	168	0.90%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Repairs & Maintenance Services	3,942	2,350	1,795	(555)	-23.62%	
Foreign Language Interpreters	1,528	1,100	500	(600)	-54.55%	
Transportation Contracts <\$25K	67,223	73,923	71,618	(2,305)	-3.12%	
Transportation Contracts over \$25K	7,233	0	0	0	0.00%	
Travel, Conventions/Conference	19,032	19,757	11,922	(7,835)	-39.66%	
In-Service	2,174	3,250	5,171	1,921	59.11%	
Entry Fees/Student Travel Allowances	7,981	7,100	3,778	(3,322)	-46.79%	
Operating Leases & Rentals	4,288	5,318	5,100	(218)	-4.10%	
Comp & Tech Hardware Rental	2,579	2,654	2,579	(75)	-2.84%	
Payments To Other MN Districts	60,628	65,500	60,072	(5,428)	-8.29%	
Chargeback Offset Copy Charges	1,025	775	1,700	925	119.35%	
	\$ 388,147	\$ 381,794	\$ 358,332	\$ (23,462)	-6.15%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 68,957	\$ 47,764	\$ 89,692	\$ 41,928	87.78%	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.
Instructional Software License	11,533	4,000	12,006	8,006	200.16%	
Supplies & Material-Non Indiv	14,372	7,500	8,486	986	13.15%	
Gas/Oil Not For Bldg	2,394	2,640	2,150	(490)	-18.56%	
Non-Instructional Tech Supplies	45	0	0	0	0.00%	
Instructional Tech Supplies	1,023	1,000	100	(900)	-90.00%	
Textbooks & Workbooks	9,064	16,730	16,864	134	0.80%	
Standardized Tests	3,363	3,528	3,390	(138)	-3.91%	
Non-Instructional Tech Devices	0	0	1,269	1,269	0.00%	
Instructional Tech Devices	13,765	15,432	14,086	(1,346)	-8.72%	
Milk	3,518	4,000	4,000	0	0.00%	
Food	17,702	13,200	9,241	(3,959)	-29.99%	
	\$ 145,735	\$ 115,794	\$ 161,285	\$ 45,491	39.29%	
Capital Expenditures						
Other Equipment Purchases	\$ 12,370	\$ 6,000	\$ 29,219	\$ 23,219	386.98%	The District was awarded a Safe Routes to School Bike Fleet grant. The majority of those grant expenditures flow through this line.

Willmar Public Schools						
Expenditures By Object Code						
FY 2017-2018 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Technology Equipment	871	0	0	0	0.00%	
	\$ 13,242	\$ 6,000	\$ 29,219	\$ 23,219	386.98%	
Other Expenditures						
Dues & Memberships	\$ 3,570	\$ 3,018	\$ 2,766	\$ (252)	-8.35%	
TRA/PERA Special Funding	\$ 52,217	0	0	0	0.00%	
Federal And Nonpublic Indirect Costs	1,762	2,156	2,421	265	12.31%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	\$ 57,969	\$ 5,593	\$ 5,606	\$ 13	0.24%	
Total Expenditures	\$ 3,072,895	\$ 3,094,287	\$ 3,147,524	\$ 53,238	1.72%	

**Willmar Public Schools
Expenditures By Program Code
FY 2017-2018 Revised Budget Comparison Summary
Community Service Fund**

Program	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 3,053,339	\$ 3,068,811	\$ 3,118,117	\$ 49,306	1.61%
Pupil Support Services	19,557	25,476	29,407	3,932	15.43%
TOTAL	\$ 3,072,895	\$ 3,094,287	\$ 3,147,524	\$ 53,238	1.72%

<p align="center">Willmar Public Schools</p> <p align="center">Expenditures By Program Code</p> <p align="center">FY 2017-2018 Revised Budget Comparison Detail</p> <p align="center">Community Service Fund</p>	
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	FY 16-17 Actual Audited	FY 17-18 Original Budget	FY 17-18 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Community Education And Services						
General Community Education	\$ 253,917	\$ 208,096	\$ 233,349	\$ 25,253	12.14%	Employee retirement severance payment will occur this year and is included in the Revised Budget.
Adult Basic And Continuing Education	767,168	755,986	807,376	51,390	6.80%	Additional ABE teacher time and employee benefit choices are driving the increase in this line.
Recreation	228,796	228,591	299,478	70,887	31.01%	Employee retirement severance, employee benefit choices are driving the increase in this line. Also, in an effort to be more transparent, money received from the City is recorded as revenue in the Miscellaneous Local Revenue line.
School Age Care	479,315	479,375	474,876	(4,499)	-0.94%	
Early Childhood And Family Education	284,851	370,420	339,122	(31,298)	-8.45%	Preschool teacher, paraprofessional and bilingual paraprofessional shifted to Voluntary Pre-K in the general fund to maximize funding.
Pre Kindergarten Programs	158,573	0	0	-	0.00%	
School Readiness	485,468	631,047	577,836	(53,211)	-8.43%	Preschool teacher, paraprofessional and bilingual paraprofessional shifted to Voluntary Pre-K in the general fund to maximize funding.
Preschool Screening	21,981	29,347	21,331	(8,016)	-27.31%	
Youth Development/Youth Services	355,820	346,155	343,318	(2,837)	-0.82%	
Other Community Programs	17,449	19,793	21,433	1,639	8.28%	
	\$ 3,053,339	\$ 3,068,811	\$ 3,118,117	\$ 49,306	1.61%	
Pupil Support Services						
Secondary Counseling	\$ 7,161	\$ 12,456	\$ 15,079	\$ 2,623	21.06%	
Health Services	12,396	13,020	14,329	1,308	10.05%	
	\$ 19,557	\$ 25,476	\$ 29,407	\$ 3,932	15.43%	
Total Expenditures	\$ 3,072,895	\$ 3,094,287	\$ 3,147,524	\$ 53,238	1.72%	