

# 2016-17 Revised 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 12, 2017



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

# **WILLMAR PUBLIC SCHOOLS**

## **2016-2017 Original Budget Summary**

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# 2016-17 REVISED BUDGET SUMMARY

## General Overview

The 2016-17 school year has been very exciting from a facility standpoint. Construction was completed on new science room additions and the courtyard at the Middle School. Students began using the new science classrooms in January, 2017. Construction began on the new elementary school. There have been a few bumps in the road and Lakeland Elementary is scheduled to open to students in January, 2018. Elementary attendance boundary reconfiguration work was completed late in 2016. Construction also began on an addition at the Senior High. Many deferred maintenance projects funded with referendum money are under way and will continue for the next few years. None of this would have been possible without the support of the community. Thank you!

The District went through a strategic planning processes facilitated by Teamworks International. The process took a classroom to boardroom approach. One of the results is a District Strategic Roadmap with a revised mission, vision, core values and strategic directions.

## **MISSION**

*Inspiring and preparing all learners for their future in our community and the world.*

## **VISION**

*Willmar Public School District 347 will be the District of Choice to learn and work where:*

- *I am inspired and valued,*
- *I am supported in a culture of respect, and*
- *I am engaged through partnerships between families, community and district.*

## **CORE VALUES**

*High Expectations:* *Committing to excellence and achievement*

*Respect:* *Working hard for self and being nice to others*

*Perseverance:* *Overcoming challenges and setbacks*

*Responsibility:* *Doing the right thing, in the right way*

*Relationships:* *Caring and connecting with others*

*Unity:* *Valuing our differences with shared goals and vision*

## **STRATEGIC DIRECTIONS**

- A. Strengthening Family and Stakeholders Engagement
- B. Aligning Academic Curriculum, Assessments and Delivery
  - C. Strengthening Instructional Design and Delivery
  - D. Strengthening School Climate and Relationships
- E. Refining Our Systems to Better Meet Unique Student Needs
- F. Managing Our Resources Responsibility and Innovatively

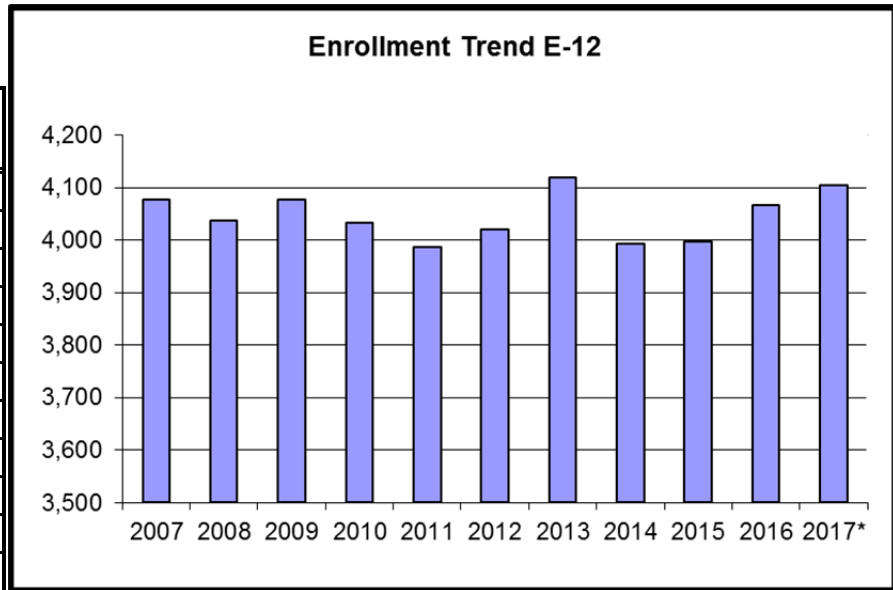
At the time of the Original Budget, the 2016 legislative session came to a close with Governor Dayton signing the supplemental budget bill but vetoing the omnibus tax and omnibus budget bills. A special session was not called. The supplemental budget bill contained a few items that financially benefited the schools. Voluntary Pre-Kindergarten is funded up to a capped amount. Funding is only sufficient for 6.2% of four year olds in the state. There was an application process and not all districts were funded. The District submitted an application to access these funds. The District's application was funded and the District implemented the Voluntary Pre-Kindergarten program. Equity revenue was also increased for rural districts.

Education Minnesota – Willmar settled their contracts for 2015-16 and 2016-17 and it was approved at the April board meeting. Most contract settlements came in close to 2% each year. Since the group did not settle prior to the end of FY 2016, the beginning fund balance for FY 2017 was higher than budgeted. As a result of the group settling in FY 2017, expenditures are higher than budgeted in the original budget to account for the retroactive salary payments related to 2015-16 that were paid in 2016-17. In addition, Memorandums of Understanding (MOU) are being worked on to bring groups that settled at a percentage lower than the teachers to have their settlement brought up to the same percentage as Education Minnesota-Willmar. The impact of the MOU's is included in this budget.

### **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.

Fiscal Year	Student ADM's
2007	4,077
2008	4,038
2009	4,077
2010	4,032
2011	3,987
2012	4,020
2013	4,119
2014	3,994
2015	3,997
2016	4,067
2017*	4,105



\* Projected

Enrollment has been fairly stable with a high of 4,119 ADM in FY 2013. Over the last few years, enrollment has been slowly creeping up towards the 2013 level.

The FY 2017 original budget had enrollment projected at 4,083 ADM. The enrollment projection for the FY 2017 revised budget is 4,105 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**

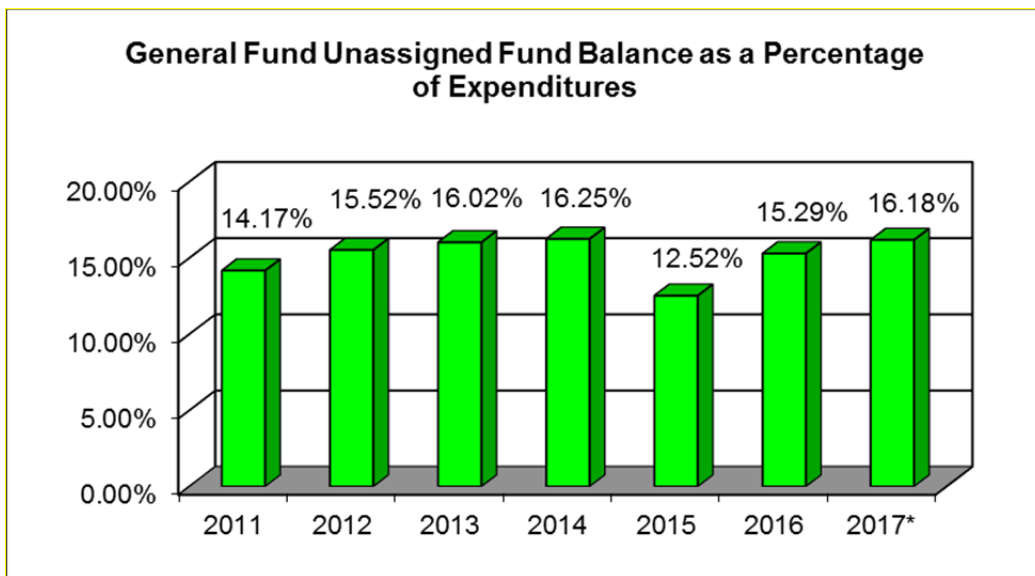
The District measures general fund unassigned fund balance as a percentage of general fund expenditures. Policy 740 – District General Fund Balance directs the District to maintain a 6% minimum fund balance. Fund balance assists the District in managing cash flow needs, being prepared for unfavorable legislative actions, unplanned expenditures or declines of enrollment. It is important that the District manages 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, 2016, general fund net unassigned fund balance was \$7,463,373 (general unassigned \$8,031,103 less Health & Safety negative fund balance \$567,730) or 15.29% of expenditures.

The budgeted general fund net unassigned fund balance for June 30, 2017 is projected to be \$8,166,215 (general unassigned \$8,282,611 less Long-Term Facility Maintenance negative fund

balance \$116,396) or 16.18% of expenditures. The goal of the District for FY 2017 was to get close to a balanced budget. Unassigned revenues are expected to be \$251,508 higher than unassigned expenditures. The District is no longer deficit spending or using part of its fund balance to meet its expenditures, and the District is still maintaining a fund balance above the 6% minimum of \$3,027,635.

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 in December, 2015 in order to make reduction decisions for FY 2017. Given the budget reductions made for FY 2017, the District did not need to make reductions for FY 2018.



The following page presents the FY 2017 revised budget by fund and category, followed by an explanation of the change from the FY 2017 original budget to the FY 2017 revised budget.

**Willmar Public Schools**  
**Revised Budget Projected Fund Balances**  
**FY 2016-2017**

FUND DESCRIPTION	AUDITED	BUDGETED	BUDGETED		BUDGETED
	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2016	2016-2017	2016-2017	2016-2017	6/30/2017
<b>General Fund</b>					
Unassigned	\$8,031,103.02	\$39,261,985.73	(\$39,640,490.76)	\$630,013.42	\$8,282,611.41
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items/Inventory	\$153,600.53	\$0.00	\$0.00		\$153,600.53
Restricted/Reserved For:					
Staff Development	\$467,096.52	\$544,496.26	(\$356,824.90)		\$654,767.88
Health & Safety	(\$567,729.83)	\$0.00	\$0.00	\$567,729.83	\$0.00
Deferred Maintenance	\$0.00	\$0.00	\$0.00		\$0.00
Operating Capital	\$252,126.51	\$1,064,872.29	(\$880,801.80)		\$436,197.00
Long-Term Facility Maintenance	\$0.00	\$873,583.63	(\$989,979.66)		(\$116,396.03)
Learning & Development	\$0.00	\$935,944.00	(\$224,273.81)	(\$711,670.19)	\$0.00
Area Learning Center/Targeted Services	\$0.00	\$1,173,218.36	(\$1,110,504.36)		\$62,714.00
Gifted & Talented	\$13,050.45	\$58,335.68	(\$57,755.10)		\$13,631.03
Basic Skills	\$0.00	\$6,172,940.66	(\$5,273,783.32)	(\$899,157.34)	\$0.00
Career and Tech Programs	\$0.00	\$111,930.01	(\$506,940.38)	\$395,010.37	\$0.00
Safe Schools	\$14.02	\$159,092.70	(\$159,106.72)		\$0.00
Teacher Development and Evaluation	\$48,311.84	\$0.00	(\$48,311.84)		\$0.00
Achievement and Integration	\$0.00	\$859,238.91	(\$877,312.82)	\$18,073.91	\$0.00
3rd Party Billing	\$0.00	\$425,000.00	(\$334,498.41)	\$179,066.11	\$269,567.70
Assigned:					
3rd Party Billing	\$179,066.11	\$0.00	\$0.00	(\$179,066.11)	\$0.00
Total - General Fund	\$9,776,639.17	\$51,640,638.23	(\$50,460,583.88)	\$0.00	\$10,956,693.52
<b>Food Service Fund</b>					
Nonspendable	\$16,856.72	\$0.00	\$0.00		\$16,856.72
Restricted/Reserved	\$1,155,827.76	\$3,226,685.67	(\$3,182,308.35)		\$1,200,205.08
Total - Food Service Fund	\$1,172,684.48	\$3,226,685.67	(\$3,182,308.35)	\$0.00	\$1,217,061.80
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$10,110.54	\$0.00	\$0.00		\$10,110.54
Restricted	\$908.44	\$61,864.24	(\$73,614.73)	\$10,842.05	\$0.00
Restricted/Reserved For:					
Community Education	\$414,870.17	\$1,463,250.86	(\$1,341,720.99)		\$536,400.04
ECFE	\$94,286.37	\$288,653.20	(\$277,562.45)	(\$10,842.05)	\$94,535.07
School Readiness	\$181,435.99	\$572,606.21	(\$487,017.78)		\$267,024.42
Adult Basic Ed	\$71,375.92	\$799,992.60	(\$760,496.90)		\$110,871.62
Total - Community Education Fund	\$772,987.43	\$3,186,367.11	(\$2,940,412.85)	\$0.00	\$1,018,941.69
<b>Construction Fund</b>					
Nonspendable (Prepaid Items)	\$7,945.43	\$0.00	\$0.00		\$7,945.43
Unreserved/Undesignated	\$48,949,854.70	\$348,448.05	(\$26,796,839.27)		\$22,501,463.48
Total - Construction Fund	\$48,957,800.13	\$348,448.05	(\$26,796,839.27)	\$0.00	\$22,509,408.91
<b>Debt Service Fund</b>					
Restricted	\$377,200.62	\$3,636,896.75	(\$3,816,531.75)		\$197,565.62
Total - Debt Service Fund	\$377,200.62	\$3,636,896.75	(\$3,816,531.75)	\$0.00	\$197,565.62
<b>Fiduciary (Scholarships) Fund</b>					
Assigned	\$33,342.46	\$177.08	(\$750.00)		\$32,769.54
Total - Fiduciary Fund	\$33,342.46	\$177.08	(\$750.00)	\$0.00	\$32,769.54
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$110,126.79	\$203,599.00	(\$217,957.55)		\$95,768.24
Total - Propriety Fund	\$110,126.79	\$203,599.00	(\$217,957.55)	\$0.00	\$95,768.24
<b>TOTALS - ALL FUNDS</b>	<b>\$61,200,781.08</b>	<b>\$62,242,811.89</b>	<b>(\$87,415,383.65)</b>	<b>\$0.00</b>	<b>\$36,028,209.32</b>

## **FY 2017 Revised Budget Compared to FY 2017 Original Budget**

### **General Fund Revenue increased \$1,362,082 from the FY 17 Original Budget**

- Local Revenue increased \$342,070. Third party billing revenue is very unpredictable and can vary based on services, students and rates. FY 17 saw a rebound of third party billing revenue. The Senior High received a large donation from the Elaine Adams fund for media center updates. The updates begin in June. Jennie-O donated to the Middle School for math technology. The Behm's donated money for the purchase of some early childhood playground equipment.
- State Revenue increased \$593,512. Budget estimates included an increase to enrollment of 31 Adjusted Pupil Units (APU), which increased the basic formula revenue. Half of the APU increase relates to the new Voluntary Pre-Kindergarten program and the funding flowing through as a component of the basic formula. English Learners revenue is estimated based on the prior year EL average daily membership (ADM). The original budget was based on the 14-15 EL ADM of 692. The revised budget was based on the 15-16 EL ADM of 818.
- Federal Revenue increased \$399,570. Title programs carried over allocation from the prior year to help stabilize revenue and programming. The 21<sup>st</sup> Century grant was awarded additional funds during the year, and federal special education revenue was higher than expected.

### **General Fund Expenditures increased \$801,919 from the FY 17 Original Budget**

- Salaries & Wages increased \$838,538. The 15-16 salary portion of the retro payments made based on the settlement of the Education Minnesota-Willmar contract is \$629,304. An ALC teacher and Senior High EL teacher were added.
- Employee Benefits increased \$106,269. The 15-16 benefit portion of the retro payments made based on the settlement of the Education Minnesota-Willmar contract is \$102,924.
- Purchased Services decreased \$119,897. A special education coach position paid for through the service cooperative was not filled. The District expected more staff



development expenditures. Orange Frog (Happiness Advantage) staff development was provided in the District which cost less than people traveling to many staff development events.

- Supplies and Materials increased \$775,322. The majority of this change is attributed to UFARS technology coding changes between the Capital Expenditures and Supplies and Materials sections.
- Capital Expenditures decreased \$802,454. The majority of this change is attributed to UFARS technology coding changes between the Capital Expenditures and Supplies and Materials sections.

### **Food Service Summary**

Food Service revenue increased \$161,492 overall. An increase in the free and reduced rate and increased lunch counts drove up federal revenue, and special function food sales have generated more revenue than anticipated. These items were partially offset by decreased breakfast revenue, as breakfast counts have been lower in 2016-17.

Food Service expenditures decreased \$198,460. Most of this difference was because the original budget included funds for a warehouse cooler that will be housed at Lakeland Elementary. This purchase was delayed until FY 18 due to the adjusted opening date for Lakeland, so it is not included in the FY 17 Revised Budget.

### **Community Education Summary**

Community Education revenue increased \$116,674 due to increased state aid for Adult Basic Education, program participation increases (especially in the areas of adult/youth enrichment and school readiness programs), and grants received for Early Childhood and Adult Basic Education.

Community Education expenditures decreased \$51,980 primarily because new funding for Voluntary Pre-Kindergarten shifted some preschool expense out of the Community Education fund and into the General Fund. This was partially offset by the addition of a Youth Development Administrator and the purchase of playground equipment for Lakeland Elementary.

### **Building Construction Summary**

The District issued bonds in FY 16 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 and the new elementary building are

expected to be complete and open in 2017-2018. The bond proceeds are invested and earn interest for the fund until they are needed to pay expenditures. Interest earnings are better than budgeted in the original budget. Expenditures for all of these projects will come out of this fund over the next few years as progress and completion of the projects occurs. Expenditures in the revised budget are lower than the original budget due to delays occurring at Lakeland Elementary and the shifting of some deferred maintenance projects to FY 18.

### **Other Funds Summary**

The Debt Service fund is used to pay for the District's outstanding bonds. In FY 16, the District issued 20 year bonds for a new 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 first principal and interest payments on the bonds occurred in FY 17.

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 2016-2017 Revised Budget Comparison Summary  
General Fund**

<b>Source</b>	<b><u>FY 15-16</u> Actual Audited</b>	<b><u>FY 16-17</u> Original Budget</b>	<b><u>FY 16-17</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 5,396,204	\$ 5,151,671	\$ 5,493,742	\$ 342,070	6.64%
<b>State Revenue</b>	42,294,338	42,958,097	43,551,610	593,512	1.38%
<b>Federal Revenue</b>	2,135,746	2,153,187	2,552,757	399,570	18.56%
<b>Other Revenues</b>	58,701	15,600	42,530	26,930	172.63%
<b>TOTAL</b>	<b>\$ 49,884,990</b>	<b>\$ 50,278,556</b>	<b>\$ 51,640,638</b>	<b>\$ 1,362,082</b>	<b>2.71%</b>

Willmar Public Schools						
REVENUES						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 3,826,288	\$ 3,671,282	\$ 3,658,021	\$ (13,261)	-0.36%	Original budget should have reduced levy by abatement, disparity and homestead aid. Properly reflected in revised budget.
County Apportionment	58,283	55,293	58,283	2,990	5.41%	
Miscellaneous County Tax Revenue	4,736	0	9,694	9,694	100.00%	
Tuition From Minnesota School Dist	149,171	228,721	153,040	(75,681)	-33.09%	Revised budget more accurately reflects tuition billing revenue for Prairie Lakes Education Center.
Revenue From Sped Services to Others	0	18,321	18,054	(267)	-1.46%	
Fees From Patrons	354,261	342,207	367,497	25,290	7.39%	MS and SH registration and iPad fees vary based on enrollment in a given year. In FY17, MS started accounting for yearbook revenue through registration instead of the student activity fund.
Admissions - Student activities	139,140	133,586	133,644	58	0.04%	
Med Assistance From Dept of HS	355,498	300,000	425,000	125,000	41.67%	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	6,522	4,684	41,181	36,497	779.24%	The District entered into a new money market program at Bremer Bank and exited the repurchase agreement program due to the opportunity to increase investment earnings.
Rent	31,193	31,120	31,120	0	0.00%	
Tournaments	26,647	18,832	16,545	(2,288)	-12.15%	
Gifts & Bequests	287,553	231,967	453,441	221,474	95.48%	SH received a large donation from the Elaine Adams Fund for media center workspace updates. Jennie-O donated to the MS for math technology. The Behm's donated money for the purchase of some early childhood playground equipment.
Miscellaneous Local Revenue	156,911	115,660	128,223	12,562	10.86%	
	\$ 5,396,204	\$ 5,151,671	\$ 5,493,742	\$ 342,070	6.64%	

Willmar Public Schools							
REVENUES							
FY 2016-2017 Revised Budget Comparison Detail							
General Fund							
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes	
<b>State Revenues</b>							
Endowment Fund Apportionment	\$ 131,893	\$ 131,893	\$ 144,080	\$ 12,187	9.24%		
General Education Aid	35,466,099	36,356,187	36,933,683	577,496	1.59%	General Education Aid is partially driven by the adjusted pupil units (APU). APU increased from 4,456 in the original budget to 4,487 in the revised budget. Half of the 31 APU increase relates to voluntary pre-k students which were not 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 14-15 EL ADM of 692. The revised budget is based on the 15-16 EL ADM of 818. Targeted Services and ALC ADM estimates also increased partially due to an adjustment in reporting student credits which impacts ADM.	
Literacy Incentive Aid	203,945	203,945	207,272	3,327	1.63%		
Shared Time Aid	11,063	5,656	6,000	344	6.08%		
Abatement Aid	78	88	2,488	2,399	2718.66%		
Disparity Reduction Aid	0	0	257	257	0.00%		
Homestead Market Value Credit	13,790	13,790	10,516	(3,274)	-23.74%		
State Aids From MDE	732,882	757,732	745,982	(11,750)	-1.55%		
Long Term Facilities Maintenance Aid	0	387,425	390,452	3,026	0.78%		
Special Education Aid	5,705,580	5,094,881	5,094,881	0	0.00%		
Other State Agency Revenue	3,795	1,500	3,735	2,235	149.00%		
Other Aid From MDE	25,213	5,000	12,264	7,264	145.29%		
	\$ 42,294,338	\$ 42,958,097	\$ 43,551,610	\$ 593,512	1.38%		
<b>Federal Revenues</b>							
Federal Aids & Grant	\$ 1,288,626	\$ 1,301,968	\$ 1,498,797	\$ 196,830	15.12%		Title programs carried over allocation from prior year to help stabilize revenue and programming. Approval of the summer migrant program was unknown at the time of the original budget and has now been awarded.
Federal Aids Received Through State	847,121	851,220	1,053,960	202,740	23.82%		The 21st Century grant was awarded additional funds during the year. Federal special education revenue also was higher than expected.
	\$ 2,135,746	\$ 2,153,187	\$ 2,552,757	\$ 399,570	18.56%		

**Willmar Public Schools**

**REVENUES**

**FY 2016-2017 Revised Budget Comparison Detail**

**General Fund**

<b>Description</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>	<b>Comments on Major Changes</b>
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	0	0	0	\$ 0	0.00%	
Sale of Material - Rev Producing Act	64	0	630	630	0.00%	
Sales Of Materials For Resale	16,176	15,600	16,125	525	3.37%	
Sale of Equipment	42,461	0	0	0	0.00%	
Insurance Recovery	0	0	25,775	25,775	0.00%	Insurance claim money received related to Jefferson flooding and Roosevelt water pipe break/sidewalk heave.
Health & Safety Other Rev	0	0	0	0	0.00%	
	\$ 58,701	\$ 15,600	\$ 42,530	\$ 26,930	172.63%	
<b>Total Revenues</b>	<b>\$ 49,884,990</b>	<b>\$ 50,278,556</b>	<b>\$ 51,640,638</b>	<b>\$ 1,362,082</b>	<b>2.71%</b>	

**Willmar Public Schools  
Expenditure Guideline By Object Code Group  
FY 2016-2017 Revised Budget Comparison Summary  
General Fund**

<b>Object Code Groups</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 28,131,264	\$ 28,806,310	\$ 29,644,848	\$ 838,538	2.91%
<b>Employee Benefits</b>	9,600,096	9,276,828	9,383,096	106,269	1.15%
<b>Purchased Services</b>	7,470,891	7,434,029	7,314,131	(119,897)	-1.61%
<b>Supplies and Materials</b>	1,428,502	1,467,825	2,243,147	775,322	52.82%
<b>Capital Expenditures</b>	1,969,653	2,446,851	1,644,397	(802,454)	-32.80%
<b>Other Expenditures</b>	218,393	226,823	230,965	4,142	1.83%
<b>TOTAL</b>	<b>\$ 48,818,799</b>	<b>\$ 49,658,664</b>	<b>\$ 50,460,584</b>	<b>\$ 801,919</b>	<b>1.61%</b>

Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 1,966,123	\$ 1,915,146	\$ 1,923,671	\$ 8,525	0.45%	
Early Childhood Admin/Supervision	0	0	6,310	6,310	100.00%	Voluntary Pre-Kindergarten staff.
Licensed Classroom Teacher	15,007,882	15,038,261	15,749,675	711,414	4.73%	Licensed Classroom Teacher coded as a Substitute in original budget moved to Licensed Classroom Teacher in revised budget. Added an ALC teacher and Senior High EL teacher. Also includes one Voluntary Pre-Kindergarten teacher. The 15-16 Education MN retro amount related to this line is \$468,707.
Non-Licensed Classroom Paras	481,679	477,507	498,786	21,279	4.46%	
Licensed Instructional Support	1,103,408	1,309,113	1,305,631	(3,482)	-0.27%	The 15-16 Education MN retro amount related to this line is \$24,217.
Non-Licensed Inst Support	4,358	0	27,536	27,536	100.00%	Voluntary Pre-Kindergarten staff.
Substitute Salary	372,584	361,652	306,029	(55,623)	-15.38%	Licensed Classroom Teacher coded as a Substitute in original budget moved to Licensed Classroom Teacher in revised budget.
Substitute Non-Licensed	105,365	95,208	64,678	(30,530)	-32.07%	The current year trend is fewer non-licensed substitutes were needed this year.
Occupational Therapist	26,771	27,800	27,962	162	0.58%	
Educ Speech/Lang Pathologist	365,221	352,041	351,429	(612)	-0.17%	
School Nurse	156,160	165,103	167,868	2,765	1.67%	The 15-16 Education MN retro amount related to this line is \$601.
Licensed Nursing Services	121,778	117,792	114,286	(3,506)	-2.98%	
School Social Worker	403,291	413,522	434,887	21,365	5.17%	The 15-16 Education MN retro amount related to this line is \$9,328.
School Psychologist	69,035	69,514	71,119	1,605	2.31%	
ParaProf/Personal Care Assist	1,202,384	1,190,111	1,515,665	325,553	27.35%	Paraprofessional staff shift coding between this line and the 1:1 Paraprofessional line depending on their assignment and the students they serve.
1:1 Paraprofessional	891,889	909,268	601,652	(307,616)	-33.83%	Paraprofessional staff shift coding between this line and the Para Prof/Personal Care Assist line depending on their assignment and the students they serve.
Foreign Language Interpreters	0	0	218	218	100.00%	
Interpreter for the Deaf	151,194	153,827	150,425	(3,402)	-2.21%	
School Counselor	269,815	284,632	314,258	29,625	10.41%	The 15-16 Education MN retro amount related to this line is \$14,777.
Non-Instructional Support	3,347,296	3,294,941	3,334,940	39,998	1.21%	Unexpected leave situations resulted in unexpected overtime.
Therapeutic Rec Ser & DAPE	32,289	34,780	45,304	10,524	30.26%	



Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Cultural Liaison	387,716	428,783	444,718	15,935	3.72%	
Other Salary Payments	1,145,340	1,261,997	1,289,565	27,568	2.18%	Expected more extended time pay for staff development in the original budget. Many coaches are coded to this line if they are licensed or to the Oth Sal Pay - Non Licensed Certified line depending on if they are licensed or not. The make up of the coaching staff changes annually. The 15-16 Education MN retro amount related to this line is \$111,674 because all retro pay for special education teachers from a prior year must fall in this category.
Oth Sal Pay-Non Licensed / Certified	167,393	170,879	212,475	41,597	24.34%	The make up of the coaching staff changes annually. Coaching staff that are licensed are coded to Other Salary Payments while non-licensed certified staff are coded to this line.
Severance/Early Retirement Pay	367,309	726,000	675,154	(50,846)	-7.00%	Revised budget reflects actual severance payments expected based on known retirements.
Interdepartmental Employee Salaries	(25,725)	0	0	-	0.00%	
Salary Adjustment	10,708	8,431	10,608	2,177	25.82%	
	\$ 28,131,264	\$ 28,806,310	\$ 29,644,848	\$ 838,538	2.91%	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 2,085,947	\$ 2,110,769	\$ 2,159,436	\$ 48,667	2.31%	
PERA	531,459	533,640	548,866	15,226	2.85%	
TRA	1,501,649	1,528,690	1,589,419	60,729	3.97%	
Group Health Insurance	3,045,501	3,082,984	3,045,802	(37,182)	-1.21%	
Group Life Insurance	44,289	42,597	39,296	(3,301)	-7.75%	
Group Dental Insurance	130,096	121,198	124,265	3,068	2.53%	
Long Term Disability	5,907	6,323	6,014	(309)	-4.89%	
TSA - Employer Match	264,670	243,214	260,771	17,557	7.22%	
VEBA	1,704,991	1,270,795	1,289,698	18,903	1.49%	
Workers Compensation	184,905	240,839	237,744	(3,096)	-1.29%	
Reemployment Compensation	31,071	39,228	26,150	(13,078)	-33.34%	
Continuing Employee Retiree Benefits	74,112	56,550	55,635	(915)	-1.62%	
Interdepartmental Employee Benefits	(4,501)	0	0	-	0.00%	
	\$ 9,600,096	\$ 9,276,828	\$ 9,383,096	\$ 106,269	1.15%	Overall variance is small. Categories vary by employee benefit choices. The 15-16 Education MN retro amount related to benefits is \$102,924.

Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Purchased Services</b>						
Federal Sub Awards < \$25,000	\$ 1,063	\$ 3,450	\$ 10,221	\$ 6,771	196.27%	
Federal Sub Awards > \$25,000	0	0	0	-	100.00%	
Consulting Fee/Fee for Service	861,921	783,274	688,726	(94,548)	-12.07%	UFARS technology coding changes caused some of this budget to shift to Repairs & Maintenance for Technology and Computer & Tech Services. In addition, one of the PACT IV social worker positions was not filled for a portion of the year.
Special Education Litigation Costs	62	26,000	5,000	(21,000)	-80.77%	Not many issues related to special education that required legal advice.
Repairs & Maintenance for Technology	0	0	81,977	81,977	100.00%	UFARS technology coding changes caused some of the Repairs & Maintenance Services and Fee for Service budgets to shift to this line.
Svcs Purch frm MN Coops/Region	76,670	77,659	127,883	50,224	64.67%	UFARS coding changes required services purchased from the service cooperative/region to be coded to this line. Budget clean up was still occurring in this line in FY17.
Data Processing/Data Entry Svc	4,037	4,041	4,041	-	0.00%	
Computer & Tech Services	45,299	0	30,238	30,238	100.00%	UFARS technology coding changes caused some of the Fee for Service budget to shift to this line.
Communication Services	56,234	67,102	67,329	227	0.34%	
Officials	0	46,260	45,295	(965)	-2.09%	
Postage & Parcel Services	37,164	34,007	35,038	1,031	3.03%	
Utility Services	757,095	815,217	789,563	(25,654)	-3.15%	Utility services are trending lower than originally budgeted.
Insurance	156,742	156,681	157,120	439	0.28%	
Repairs & Maintenance Services	1,046,755	859,796	804,365	(55,431)	-6.45%	UFARS technology coding changes caused some of this budget to shift to the Repairs & Maintenance for Technology line.
Foreign Language Interpreters	12,214	10,500	13,855	3,355	31.95%	
Transportation Contracts	2,805,556	3,022,513	3,092,597	70,083	2.32%	Voluntary Pre-Kindergarten transportation was added in FY17. Transportation for the 21st Century program also increased.
Transportation Chargeback	(28)	(2,382)	(3,950)	(1,568)	65.82%	
Travel, Conventions/Conference	229,440	342,055	250,011	(92,044)	-26.91%	Expected more staff development expenditures. However, Orange Frog staff development was provided and a large part of those expenditures were in the supply category for materials.
Out-of-State Travel	2,893	100	100	-	0.00%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Entry Fees/Student Travel	60,796	44,434	72,590	28,155	63.36%	Successful sports seasons caused more travel to state competitions.
Operating Leases & Rentals	194,038	116,082	82,535	(33,547)	-28.90%	UFARS technology coding changes caused some of this budget to shift to the Computer & Tech Hardware Rental line.
Computer & Tech Hardware Rental	0	0	38,288	38,288	100.00%	UFARS technology coding changes caused some of the Operating Leases & Rentals budgets to shift to this line.
Staff Tuition Reimbursements	10,000	0	0	-	100.00%	
Payments To Other MN Districts	121,681	174,501	149,475	(25,026)	-14.34%	
Payments To MN Districts	0	0	0	-	0.00%	
Payments To Out-Of-State Dist	70,559	87,600	87,600	-	0.00%	
Special Education Contracted Services	10,078	11,600	11,000	(600)	-5.17%	
Payments To Other Agencies	58,876	67,490	76,437	8,947	13.26%	
Sp Ed Salary Purchased	666,403	548,471	491,569	(56,902)	-10.37%	Special education coach position through cooperative not filled.
Sp Ed Benefits Purchased	186,765	153,586	114,297	(39,289)	-25.58%	Special education coach position through cooperative not filled.
Interdepartmental Services	(1,425)	(16,010)	(9,071)	6,939	-43.34%	
	\$ 7,470,891	\$ 7,434,029	\$ 7,314,131	\$ (119,897)	-1.61%	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 606,424	\$ 583,240	\$ 631,530	\$ 48,290	8.28%	Staff development Orange Frog materials.
Av Supplies	2,775	2,500	1,043	(1,457)	-58.30%	
Non-Instr Comptr Software/Licensing	50,640	52,965	67,214	14,249	26.90%	
Instructional Software License	13,726	16,239	136,340	120,101	739.56%	UFARS technology coding changes were still occurring in this line in FY17.
Instructional Supplies	302,948	438,498	392,566	(45,932)	-10.47%	UFARS technology coding changes caused some of this budget to shift to the Instructional Tech Supplies line.
Supplies & Materials-Ind Instruc	52,515	67,088	65,735	(1,352)	-2.02%	
Fuels	75,774	87,700	78,000	(9,700)	-11.06%	
Vehicle Fuel	12,312	14,375	14,375	-	0.00%	
Mat Purch For Resale	25,122	31,200	32,600	1,400	4.49%	
Non-Instructional Tech Supplies	0	0	7,120	7,120	100.00%	
Instructional Tech Supplies	0	0	40,864	40,864	100.00%	UFARS technology coding changes caused some of the Instructional Supplies budget to shift to this line.

Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Textbooks	183,961	63,571	93,015	29,444	46.32%	A portion of curriculum budget shifted to this line.
Standardized Tests	39,127	34,595	49,095	14,500	41.91%	
Workbooks	6,464	40,226	36,016	(4,210)	-10.47%	
Non-Instructional Tech Devices	0	0	68,000	68,000	100.00%	UFARS technology coding changes caused budget from the Technology Equipment line to shift to the this line and the Instructional Tech Devices line.
Instructional Tech Devices	0	0	477,440	477,440	100.00%	UFARS technology coding changes caused budget from the Technology Equipment line to shift to the this line and the Non-Instructional Tech Devices line.
Media Resources	29,481	22,000	21,452	(548)	-2.49%	
Periodical & Newspaper	643	1,250	3,876	2,626	210.09%	
Food	26,591	12,377	26,865	14,488	117.05%	
	\$ 1,428,502	\$ 1,467,825	\$ 2,243,147	\$ 775,322	52.82%	The majority of the change is attributed to UFARS technology coding changes between the Capital Expenditure and Supplies and Materials sections.
<b>Capital Expenditures</b>						
Site or Grounds Acquisition	\$ 23,743	\$ 15,000	\$ 35,262	\$ 20,262	135.08%	
Building Acquisition/Improvement	559,919	1,341,508	1,077,884	(263,625)	-19.65%	More of the Middle School project overages were able to be covered by unspent contingency funds in the Building Construction fund than what was previously expected. This will leave more operating capital funds available for next year to be spent adding boilers to Kennedy, WEAC and Garfield due to the City discontinuing the heating loop service.
Other Equipment Purchases	384,701	223,117	168,000	(55,118)	-24.70%	Some equipment budget was shifted to the Building Acquisition/Improvement line.
Equipment-Direct Instruction	9,553	0	0	-	100.00%	
Pupil Transportation Vehicles	0	0	27,147	27,147	100.00%	The special education van was replaced.

Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Other Vehicles Purchased	94,480	0	0	-	100.00%	
Technology Equipment	617,896	593,043	63,422	(529,621)	-89.31%	UFARS technology coding changes caused most of this budget line to shift to the Non-Instruction and Instructional Tech Devices lines.
Other Capital Expenditures	6,680	1,500	0	(1,500)	-100.00%	
Principal on Capital Lease	258,936	265,720	265,720	-	0.00%	
Interest on Capital Lease	13,746	6,962	6,962	-	0.00%	
	\$ 1,969,653	\$ 2,446,851	\$ 1,644,397	\$ (802,454)	-32.80%	The majority of the change is attributed to UFARS technology coding changes between the Capital Expenditure and Supplies and Materials sections.
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	\$ 45,609	\$ 45,203	\$ 53,934	\$ 8,730	19.31%	
Chargeback Federal & Non Pub	(2,577)	(1,679)	(1,679)	-	0.00%	
Taxes And Special Assessments	122,678	127,946	118,060	(9,886)	-7.73%	
Scholarships	52,683	55,353	60,650	5,297	9.57%	
	\$ 218,393	\$ 226,823	\$ 230,965	\$ 4,142	1.83%	
<b>Total Expenditures</b>	<b>\$ 48,818,799</b>	<b>\$ 49,658,664</b>	<b>\$ 50,460,584</b>	<b>\$ 801,919</b>	<b>1.61%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2016-2017 Revised Budget Comparison Summary  
General Fund**

<b>Program</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Administration</b>	\$ 1,985,007	\$ 1,973,856	\$ 1,974,500	\$ 644	0.03%
<b>District Support Services</b>	1,828,407	1,720,880	1,809,161	88,281	5.13%
<b>Elementary And Secondary Regular Inst</b>	22,629,114	23,190,157	23,759,867	569,711	2.46%
<b>Vocational Education Instruction</b>	699,262	627,910	659,337	31,426	5.00%
<b>Special Education Instruction</b>	9,238,304	9,071,936	9,477,042	405,106	4.47%
<b>Instructional Support Services</b>	2,909,853	3,156,704	2,841,449	(315,255)	-9.99%
<b>Pupil Support Services</b>	3,878,184	4,112,132	4,198,614	86,481	2.10%
<b>Sites And Buildings</b>	5,493,925	5,648,408	5,583,494	(64,914)	-1.15%
<b>Fiscal And Other Fixed Costs Programs</b>	156,742	156,681	157,120	439	0.28%
<b>TOTAL</b>	<b>\$ 48,818,799</b>	<b>\$ 49,658,664</b>	<b>\$ 50,460,584</b>	<b>\$ 801,919</b>	<b>1.61%</b>

Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Administration</b>						
Board Of Education	\$ 49,464	\$ 53,866	\$ 52,577	\$ (1,290)	-2.39%	
Office Of The Superintendent	398,492	357,603	356,436	(1,168)	-0.33%	
Instructional Administration	246,641	265,801	271,737	5,936	2.23%	
School Administration	1,290,411	1,296,585	1,293,751	(2,835)	-0.22%	
	\$ 1,985,007	\$ 1,973,856	\$ 1,974,500	\$ 644	0.03%	
<b>District Support Services</b>						
General Administrative Support	\$ 3,632	\$ 3,780	\$ 3,790	\$ 11	0.28%	
Other Administrative Support	66,787	10,500	10,000	(500)	-4.76%	
Admin Technology Services	337,583	344,869	393,269	48,399	14.03%	Telephone equipment leases/maintenance shifted from the Operations and Maintenance program to the Admin Technology Services program.
Business Support Services	683,059	603,527	648,459	44,932	7.44%	Unexpected leave situations resulted in unexpected overtime.
Unemployment Benefits	31,299	44,228	26,650	(17,578)	-39.74%	
Human Resources	577,990	552,295	565,409	13,115	2.37%	
Data Processing	74,191	78,581	78,483	(98)	-0.13%	
Legal Services	48,027	80,000	80,000	0	0.00%	
School Elections	5,838	3,100	3,100	0	0.00%	
	\$ 1,828,407	\$ 1,720,880	\$ 1,809,161	\$ 88,281	5.13%	
<b>Elementary And Secondary Regular Instruction</b>						
Voluntary Pre-K	\$ 0	\$ 0	\$ 125,217	\$ 125,217	100.00%	New Voluntary Pre-Kindergarten application based program started in 16-17. District was approved for funding.
Education - Kindergarten	905,507	976,351	1,059,753	83,403	8.54%	The 15-16 Education MN retro amount related to this line is \$34,457. An additional teacher was shifted to the Kindergarten grade level.

Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
	FY 15-16	FY 16-17	FY 16-17	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Education - Elementary General	6,406,236	6,550,445	6,331,273	(219,172)	-3.35%	In the original budget, severance is budgeted to the Education-Elementary and Secondary General lines since most of the severance occurs in the Elementary and Secondary Regular Instruction program area. In the revised budget, the severance is accounted for in the specific program lines of the actual people retiring. The 15-16 Education MN retro amount related to this line is \$208,031.
Title II, Part A, Teacher Training	167,435	189,215	207,995	18,780	9.93%	
Title III, Part A, English Language Acq.	126,555	128,542	156,252	27,709	21.56%	
Education - Secondary General	2,759,897	3,244,793	3,216,165	(28,627)	-0.88%	
Visual Art	218,490	229,667	207,065	(22,602)	-9.84%	
Business	111,572	67,844	68,271	427	0.63%	
Title I, Part A	990,947	980,298	1,130,639	150,341	15.34%	Title programs carried over allocation from prior year to help stabilize revenue and programming. Approval of the summer migrant program was unknown at the time of the original budget and has now been awarded.
Gifted And Talented	67,531	68,342	57,755	(10,587)	-15.49%	
Limited English Proficiency	2,151,733	1,984,539	2,129,477	144,938	7.30%	The 15-16 Education MN retro amount related to this line is \$50,930. Additional EL teachers were also added.
English	1,332,259	1,057,805	1,169,459	111,654	10.56%	The 15-16 Education MN retro amount related to this line is \$27,261. In the revised budget, severance is accounted for in the specific program lines of the actual people retiring
Foreign Language/Native Language	364,902	380,317	392,041	11,724	3.08%	
Health, Physical Education & Recreation	1,080,126	1,112,971	1,241,972	129,001	11.59%	In the original budget, severance is budgeted to the Education-Elementary and Secondary General lines. In this revised budget, the severance is budgeted more specifically in the program lines where the retirements will occur. The 15-16 Education MN retro amount related to this line is \$30,495.
Family Living Science	2,784	1,000	1,000	-	0.00%	



Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Welding	4,501	5,000	6,578	1,578	31.57%	
Industrial Education	186,642	279,400	282,346	2,946	1.05%	
Mathematics	1,149,044	1,359,842	1,508,094	148,252	10.90%	There was a need for more teachers in the mathematics program area than the social studies area. The 15-16 Education MN retro amount related to this line is \$37,532.
Computer Science/Technology Education	112,773	83,324	88,913	5,589	6.71%	
Music	1,056,726	1,049,032	1,067,974	18,942	1.81%	
Natural Sciences	1,209,348	1,292,820	1,180,268	(112,551)	-8.71%	In the original budget, some of the operating capital expenditures were coded to the Natural Sciences program code instead of the Capital Facilities program code. Operating capital funds were still used to support the Middle School science addition and improvements. The 15-16 Education MN retro amount related to this line is \$37,376.
Social Sciences/Social Studies	919,094	959,828	911,593	(48,235)	-5.03%	There was a need for more teachers in the mathematics program area than the social studies area. The 15-16 Education MN retro amount related to this line is \$27,261.
Other Reg Instruction (Sec)	53,830	2,835	908	(1,927)	-67.98%	
Co-Curricular Activities (Non-Athletics)	82,262	78,077	76,182	(1,895)	-2.43%	
Boys/Girls Athletics	386,831	332,568	371,436	38,869	11.69%	Many of Willmar's athletic teams made it to state this year.
Boys Athletics	391,692	396,230	380,407	(15,823)	-3.99%	
Girls Athletics	320,537	326,509	337,968	11,459	3.51%	
Extra-Curricular Activities	69,861	52,564	52,866	301	0.57%	
	\$ 22,629,114	\$ 23,190,157	\$ 23,759,867	\$ 569,711	2.46%	The 15-16 Education MN retro amount related to these lines is \$542,113.

Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Vocational Education Instruction</b>						
Agriculture Education	\$ 239,256	\$ 242,353	\$ 255,702	\$ 13,349	5.51%	
Personal Family Living Science	147,420	151,114	159,584	8,470	5.60%	
Business And Office Education	73,329	75,870	80,545	4,675	6.16%	
Trade And Industrial Education	93,504	97,943	101,544	3,601	3.68%	
Special Needs	126,796	38,129	39,462	1,333	3.50%	
Vocational - General	18,957	22,500	22,500	0	0.00%	
	\$ 699,262	\$ 627,910	\$ 659,337	\$ 31,426	5.00%	The 15-16 Education MN retro amount related to these lines is \$21,291.
<b>Special Education Instruction</b>						
General Special Education	\$ 61,748	\$ 127,605	\$ 131,716	\$ 4,111	3.22%	
Speech/Language Impaired	101,454	91,157	107,927	16,770	18.40%	
DCD : Mild-Moderate	977,375	968,069	828,458	(139,611)	-14.42%	The 15-16 Education MN retro amount related to these lines is \$129,623. Many special education staff retired in FY17 resulting in a large portion of the severance budget being shifted to this program area. Physical Therapist (PT) and Occupational Therapist (OT) services are no longer accounted for in the Physically Impaired line unless the primary disability of the student is physically impaired. The students receiving PT and OT services have other primary disability so the cost of the services provided to the students is shifted to the line of their primary disability.
DCD: Severe-Profound	644,755	537,394	509,017	(28,377)	-5.28%	
Physically Impaired	40,436	350,692	23,432	(327,259)	-93.32%	
Deaf-Hard Of Hearing	504,688	445,177	456,346	11,169	2.51%	
Visually Impaired	123,586	133,587	184,625	51,038	38.21%	
Specific Learning Disability	1,225,723	1,099,448	1,564,189	464,742	42.27%	
Emotional/Behavioral Disorder	1,458,551	1,369,339	1,430,952	61,614	4.50%	
Deaf-Blind	0	0	4,227	4,227	100.00%	
Other Health Disabilities	554,660	642,251	729,548	87,297	13.59%	
Autistic Spectrum Disorders	645,600	673,863	594,521	(79,342)	-11.77%	
Developmentally Delayed	1,082,632	887,233	1,209,334	322,100	36.30%	
Traumatic Brain Injury	3,426	5,419	18,756	13,337	246.10%	
Severely Multiple Impaired	423,581	405,396	405,409	13	0.00%	
Special Education - Aggregate	1,231,728	1,083,772	1,127,584	43,812	4.04%	
Early Intervention Services	156,166	250,489	150,448	(100,042)	-39.94%	The District planned to fill the ADSIS open positions and expend all the money allotted by the state for the program. The District was unable to fill all of the open positions.
Motor -Ot Pe Adap Pe	2,196	1,045	552	(493)	-47.14%	
	\$ 9,238,304	\$ 9,071,936	\$ 9,477,042	\$ 405,106	4.47%	

Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Instructional Support Services</b>						
General Instructional Support	\$ 1,180,924	\$ 1,198,836	\$ 1,198,307	\$ (529)	-0.04%	
Curriculum Consultant And Development	29,871	27,154	17,137	(10,017)	-36.89%	
Educational Media	603,660	504,212	531,161	26,950	5.34%	
Instruction-Related Technology	625,965	627,955	612,060	(15,895)	-2.53%	
Staff Development	469,434	798,547	482,783	(315,764)	-39.54%	Expected more staff development travel and registration expenditures. Orange Frog staff development was provided on-site so travel and registration costs were much lower.
	\$ 2,909,853	\$ 3,156,704	\$ 2,841,449	\$ (315,255)	-9.99%	The 15-16 Education MN retro amount related to these lines is \$11,871.
<b>Pupil Support Services</b>						
Secondary Counseling & Guidance Services	\$ 449,909	\$ 466,129	\$ 511,220	\$ 45,091	9.67%	
Health Services	218,100	241,604	233,553	(8,050)	-3.33%	
Social Work Services	331,971	309,709	314,161	4,452	1.44%	
Pupil Transportation	2,675,015	2,914,874	2,942,449	27,576	0.95%	
Other Pupil Support Services	203,190	179,817	197,229	17,412	9.68%	
	\$ 3,878,184	\$ 4,112,132	\$ 4,198,614	\$ 86,481	2.10%	The 15-16 Education MN retro amount related to these lines is \$27,331. The Senior High also implemented ASPIRE testing to compliment Ramp Up and ACT testing.
<b>Sites And Buildings</b>						
Operations And Maintenance	\$ 3,734,184	\$ 3,884,103	\$ 3,996,719	\$ 112,616	2.90%	In the original budget, severance is budgeted to the Education-Elementary and Secondary General lines since most of the severance occurs in the Elementary and Secondary Regular Instruction program area. This year quite a few custodians retired and were paid severance which is reflected in the revised budget in this line.

Willmar Public Schools						
Expenditures By Program Code						
FY 2016-2017 Revised Budget Comparison Detail						
General Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Capital Facilities	1,017,866	699,607	596,796	(102,812)	-14.70%	More of the Middle School project overages were able to be covered by unspent contingency funds in the Building Construction fund than what was previously expected. This will leave more operating capital funds available for next year to be spent adding boilers to Kennedy, WEAC and Garfield due to the City discontinuing the heating loop service.
Health & Safety	741,876	-	-	-	100.00%	
Long Term Facilities Maintenance	0	1,064,698	989,980	(74,718)	-7.02%	MS Fire Suppression project for existing space did not use contingency portion of budget.
	\$ 5,493,925	\$ 5,648,408	\$ 5,583,494	\$ (64,914)	-1.15%	
<b>Fiscal And Other Fixed Costs Programs</b>						
Insurance	156,742	156,681	157,120	439	0.28%	
	\$ 156,742	\$ 156,681	\$ 157,120	\$ 439	0.28%	
<b>Total Expenditures</b>	<b>\$ 48,818,799</b>	<b>\$ 49,658,664</b>	<b>\$ 50,460,584</b>	<b>\$ 801,919</b>	<b>1.61%</b>	

**Willmar Public Schools  
Revenues By Source  
FY 2016-2017 Revised Budget Comparison Summary  
Food Service**

<b>Source</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 58,664	\$ 47,973	\$ 59,732	\$ 11,759	24.51%
<b>State Revenue</b>	209,775	215,690	187,323	(28,367)	-13.15%
<b>Federal Revenue</b>	2,288,034	2,123,125	2,234,927	111,802	5.27%
<b>Other Revenues</b>	764,937	678,406	744,704	66,299	9.77%
<b>TOTAL</b>	<b>\$ 3,321,410</b>	<b>\$ 3,065,194</b>	<b>\$ 3,226,686</b>	<b>\$ 161,492</b>	<b>5.27%</b>

**Willmar Public Schools**  
**Revenues By Source**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Food Service**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Interest Earnings	\$ 380	\$ 350	\$ 1,008	659	188.39%	
Gifts & Bequests	610	100	11,100	11,000	11000.00%	Super School Breakfast Grant & Cardinal Care Fund donations were in FY 16-17 that were not in original budget.
Miscellaneous Local Revenue	57,674	47,524	47,624	100	0.21%	
	<b>\$ 58,664</b>	<b>\$ 47,973</b>	<b>\$ 59,732</b>	<b>\$ 11,759</b>	<b>24.51%</b>	
<b>State Revenues</b>						
State Aids From CFL	\$ 209,775	\$ 215,690	\$ 187,323	\$ (28,367)	-13.15%	Breakfast counts have been significantly lower in FY16-17.
	<b>\$ 209,775</b>	<b>\$ 215,690</b>	<b>\$ 187,323</b>	<b>\$ (28,367)</b>	<b>-13.15%</b>	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 131,200	\$ 132,894	\$ 142,969	\$ 10,075	7.58%	Expansion of the Child & Adult Food Program. Increased lunch counts in FY16-17 led to more federal lunch revenue.
School Lunch Program	246,353	220,000	271,058	51,058	23.21%	
Free and Reduced Program	1,010,432	910,000	1,030,384	120,384	13.23%	Free and Reduced Rate has increased this year.
Commodity Cash Rebate Program	389	0	0	-	100.00%	
Commodity Distribution Program	182,553	195,724	192,083	(3,641)	-1.86%	
Special Milk Program	1,053	872	1,137	265	30.36%	
School Breakfast Program	679,879	630,000	554,950	(75,050)	-11.91%	Breakfast counts have been significantly lower in FY16-17.
Cash In Lieu Of Commodities	1,287	1,635	2,058	423	25.87%	
Summer Food Service Program	34,886	32,000	40,288	8,288	25.90%	Expansion of the Summer Food Service Program led to greater revenue.
	<b>\$ 2,288,034</b>	<b>\$ 2,123,125</b>	<b>\$ 2,234,927</b>	<b>\$ 111,802</b>	<b>5.27%</b>	
<b>Other Revenues</b>						
Food Service Sales To Pupils	\$ 549,436	\$ 539,000	\$ 537,804	\$ (1,196)	-0.22%	
Food Service Milk Sales	4,561	3,500	3,637	137	3.92%	
Food Service Sales To Adults	36,591	26,856	37,629	10,773	40.11%	
Special Function Food Sales	173,544	109,050	165,635	56,585	51.89%	Special Function Food Sales have generated more revenue than anticipated.
Class Action/Litigation Claims	128	0	0	-	100.00%	
	<b>\$ 764,937</b>	<b>\$ 678,406</b>	<b>\$ 744,704</b>	<b>\$ 66,299</b>	<b>9.77%</b>	
<b>Total Revenues</b>	<b>\$ 3,321,410</b>	<b>\$ 3,065,194</b>	<b>\$ 3,226,686</b>	<b>\$ 161,492</b>	<b>5.27%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2016-2017 Revised Budget Comparison Summary  
Food Service Fund**

<b>Object Code Groups</b>	<b><u>FY 15-16</u> Actual Audited</b>	<b><u>FY 16-17</u> Original Budget</b>	<b><u>FY 16-17</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 893,197	\$ 922,966	\$ 958,375	\$ 35,409	3.84%
<b>Employee Benefits</b>	295,937	311,362	334,855	23,493	7.55%
<b>Purchased Services</b>	122,736	141,824	147,929	6,105	4.30%
<b>Supplies and Materials</b>	1,624,391	1,656,517	1,613,724	(42,793)	-2.58%
<b>Capital Expenditures</b>	119,055	344,000	123,825	(220,175)	-64.00%
<b>Other Expenditures</b>	3,555	4,100	3,600	(500)	-12.20%
<b>TOTAL</b>	<b>\$ 3,058,871</b>	<b>\$ 3,380,768</b>	<b>\$ 3,182,308</b>	<b>\$ (198,460)</b>	<b>-5.87%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Food Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 94,172	\$ 95,686	\$ 97,774	\$ 2,088	2.18%	
Non-Instructional Support	745,922	771,554	793,222	21,668	2.81%	Increased staffing at the elementary schools to accommodate space constraints.
Other Salary Payments	26,049	29,000	27,404	(1,596)	-5.50%	
Interdepartmental Salaries	25,725	25,725	25,725	0	0.00%	
Salary Adjustments	1,328	1,000	1,428	428	42.78%	
	<b>\$ 893,197</b>	<b>\$ 922,966</b>	<b>\$ 958,375</b>	<b>\$ 35,409</b>	<b>3.84%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 65,599	\$ 68,552	\$ 69,162	\$ 611	0.89%	
PERA	63,164	67,170	67,889	720	1.07%	
Group Health Insurance	89,642	101,196	121,974	20,778	20.53%	Changes in Food and Nutrition staff schedules led to changes in benefits eligibility.
Group Life Insurance	647	632	625	(7)	-1.11%	
Group Dental Insurance	1,020	1,022	985	(36)	-3.55%	
Long Term Disability	474	458	460	2	0.47%	
TSA	4,000	4,003	4,002	(1)	-0.02%	
VEBA	31,836	27,181	28,086	904	3.33%	
Workers Compensation	35,048	36,647	37,170	523	1.43%	
Chargeback	4,501	4,501	4,501	0	0.00%	
	<b>\$ 295,937</b>	<b>\$ 311,362</b>	<b>\$ 334,855</b>	<b>\$ 23,493</b>	<b>7.55%</b>	
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	\$ 13,931	\$ 10,000	\$ 10,000	\$ -	0.00%	
Repairs & Maint. For Technology	0	0	\$ 2,822	\$ 2,822	100.00%	UFARS technology coding changes caused some of the Repairs & Maintenance Services and Fee for Service budgets to shift to this line.
Computer & Technology Services	0	0	\$ 380	\$ 380	100.00%	
Communication Services	730	809	809	0	0.00%	
Postage & Parcel Services	4,128	5,250	5,200	(50)	-0.95%	
Utility Services	62,329	65,811	67,165	1,354	2.06%	
Repairs & Maintenance Services	32,252	49,000	54,100	5,100	10.41%	UFARS technology coding changes caused some of this budget to shift to the Repairs & Maintenance for Technology line.



**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Food Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Transportation Chargeback	0	0	0	0	100.00%	
Travel, Conventions/Conference	6,145	7,850	4,725	(3,125)	-39.81%	
Operating Leases & Rentals	2,604	2,604	0	(2,604)	-100.00%	
Computer & Tech Hardware Rental	0	0	2,102	2,102	100.00%	
Interdepartment Misc Svcs	616	500	625	125	25.00%	
	\$ 122,736	\$ 141,824	\$ 147,929	\$ 6,105	4.30%	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 80,162	\$ 99,225	\$ 94,979	\$ (4,247)	-4.28%	
Non-Instructional Software/Licenses	554	175	500	325	185.71%	
Non-Instructional Tech Supplies	0	0	6,679	6,679	100.00%	UFARS technology coding changes caused budget from the Technology Equipment line to shift to the this line and the Non-Instructional Tech Devices line.
Non-Instructional Tech Devices	0	0	7,634	7,634	100.00%	UFARS technology coding changes caused budget from the Technology Equipment line to shift to the this line and the Non-Instructional Tech Supplies line.
Food	1,184,778	1,140,763	1,121,507	(19,256)	-1.69%	Expense for breakfast food down due to decreased usage of the breakfast program.
Commodities	182,553	195,724	192,083	(3,641)	-1.86%	
Milk	176,345	220,630	190,343	(30,287)	-13.73%	Expense for breakfast milk down due to decreased usage of the breakfast program. Elementary milk expense was anticipated higher in original budget, but those additional expenses did not materialize. Revised budget reduced elementary milk expense to reflect actual trends this year.
	\$ 1,624,391	\$ 1,656,517	\$ 1,613,724	\$ (42,793)	-2.58%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Food Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Capital Expenditures</b>						
Other Equipment Purchases	\$ 87,865	\$ 334,000	\$ 123,825	\$ (210,175)	-62.93%	Original budget included funds for a warehouse cooler that will be housed at Lakeland Elementary. This purchase was delayed due to the adjusted opening date for Lakeland.
Other Vehicles Purchased	24,429	-	0	-	100.00%	
Technology Equipment	6,761	10,000	0	(10,000)	-100.00%	UFARS technology coding changes caused the items in this budget line to shift to Non-Instructional Tech Supplies and Non-Instructional Tech Devices.
	\$ 119,055	\$ 344,000	\$ 123,825	\$ (220,175)	-64.00%	
<b>Other Expenditures</b>						
Dues & Memberships	\$ 3,555	\$ 4,100	\$ 3,600	(500)	-12.20%	
	\$ 3,555	\$ 4,100	\$ 3,600	\$ (500)	-12.20%	
<b>Total Expenditures</b>	<b>\$3,058,871</b>	<b>\$3,380,768</b>	<b>\$3,182,308</b>	<b>(\$198,460)</b>	<b>-5.87%</b>	

**Willmar Public Schools  
Revenues By Source Code  
FY 2016-2017 Revised Budget Comparison Summary  
Community Service Fund**

<b>Source</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,812,211	\$ 1,705,970	\$ 1,638,678	\$ (67,292)	-3.94%
<b>State Revenue</b>	1,088,501	1,171,350	1,350,651	179,301	15.31%
<b>Federal Revenue</b>	403,156	192,374	197,038	4,664	2.42%
<b>TOTAL</b>	<b>\$ 3,303,868</b>	<b>\$ 3,069,693</b>	<b>\$ 3,186,367</b>	<b>\$ 116,674</b>	<b>3.80%</b>

Willmar Public Schools						
Revenues By Source Code						
FY 2016-2017 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 404,801	\$ 450,909	\$ 447,587	\$ (3,323)	-0.74%	
Misc County Tax Rev	907	0	36	36	0.00%	
Tuition from Patrons	267,121	248,000	110,535	(137,465)	-55.43%	Early Childhood scholarship funds through Pathway II used to come to the district via a third party fiscal host, but the funds now come directly from the State. These funds are now shown in the State Aids from MDE category.
Fees from Patrons	872,365	851,715	884,626	32,911	3.86%	Program participation increases especially in the areas of adult/youth enrichment and school readiness programs.
Admission Revenue	1,945	1,000	1,000	0	0.00%	
Interest Earnings	328	295	1,008	713	241.18%	
Rent	17,535	20,000	18,000	(2,000)	-10.00%	
Gifts & Bequests	137,972	130,750	169,304	38,554	29.49%	ABE Pathways to Prosperity Grant & Early Childhood SW Initiative Grant received this year were not in original budget.
Miscellaneous Local Revenue	109,237	3,300	6,582	3,282	99.45%	
	\$ 1,812,211	\$ 1,705,970	\$ 1,638,678	\$ (67,292)	-3.94%	
<b>State Revenues</b>						
Abatement Aid	\$ 2	\$ 2	\$ 99	\$ 96	4172.29%	
Disparity Reduction Aid	0	0	77	77	0.00%	
Homestead Market Value Credit	3,662	3,662	3,147	(515)	-14.05%	
State Aids From MDE	1,030,718	1,112,003	1,302,059	190,056	17.09%	Pathway II Early Childhood scholarships now come as State Aid rather than Tuition from Patrons. There was also increased state aid for Adult Basic Education.
Nonpublic Aid	54,120	55,683	45,269	(10,414)	-18.70%	These funds decreased due to lower enrollment at the nonpublic school in the district.
	\$ 1,088,501	\$ 1,171,350	\$ 1,350,651	\$ 179,301	15.31%	

Willmar Public Schools						
Revenues By Source Code						
FY 2016-2017 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 403,156	\$ 192,374	\$ 197,038	\$ 4,664	2.42%	
	\$ 403,156	\$ 192,374	\$ 197,038	\$ 4,664	2.42%	
<b>Total Revenues</b>	<b>\$ 3,303,868</b>	<b>\$ 3,069,693</b>	<b>\$ 3,186,367</b>	<b>\$ 116,674</b>	<b>3.80%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2016-2017 Revised Budget Comparison Summary  
Community Service Fund**

<b>Object Code Groups</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,901,698	\$ 2,003,776	\$ 1,944,308	\$ (59,468)	-2.97%
<b>Employee Benefits</b>	490,001	525,965	494,128	(31,837)	-6.05%
<b>Purchased Services</b>	412,244	350,058	359,135	9,078	2.59%
<b>Supplies and Materials</b>	110,745	96,733	124,606	27,872	28.81%
<b>Capital Expenditures</b>	25,230	11,500	12,082	582	5.06%
<b>Other Expenditures</b>	4,303	4,361	6,154	1,793	41.12%
<b>TOTAL</b>	<b>\$ 2,944,221</b>	<b>\$ 2,992,393</b>	<b>\$ 2,940,413</b>	<b>\$ (51,980)</b>	<b>-1.74%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Community Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 106,256	\$ 109,128	\$ 110,664	\$ 1,536	1.41%	
EC/SR/ABE Admin/Supervision	330,323	369,199	411,472	42,273	11.45%	Addition of Youth Development Administrator.
Licensed Classroom Teacher	672,603	721,535	661,162	(60,373)	-8.37%	Voluntary Pre-Kindergarten funding shifted some of this expense to Fund 01.
Non-Licensed Classroom Teacher	370,672	367,606	380,981	13,375	3.64%	
Licensed Instructional Support	30,341	14,119	10,757	(3,361)	-23.81%	
Non-Licensed Instructional Support	19,255	41,575	66,562	24,986	60.10%	Support staff paid through Title were moved here from the Paraprofessionals line.
Substitute Salary	2,778	0	13,660	13,660	0.00%	
Substitute Non-Licensed	1,003	67	1,650	1,583	2356.82%	
School Nurse	3,340	2,831	2,303	(528)	-18.65%	
Licensed Nursing Services	9,291	11,502	10,654	(848)	-7.37%	
Paraprofessionals	67,371	60,320	0	(60,320)	-100.00%	Support staff paid through Title were moved to the more appropriate Non-Licensed Instructional Support line above.
Non-Instructional Support	135,042	136,755	134,655	(2,100)	-1.54%	
Cultural Liaison	50,229	66,081	43,482	(22,599)	-34.20%	Voluntary Pre-Kindergarten funding shifted some of this expense to Fund 01.
Other Salary Payments - Licens/Cert	57,526	55,153	45,468	(9,685)	-17.56%	
Other Salary Pay - Non- Lic/Cert	45,524	47,846	50,739	2,893	6.05%	
Severance	0	0	0	0	0.00%	
Salary Adjustment	144	60	100	40	66.67%	
	<b>\$ 1,901,698</b>	<b>\$ 2,003,776</b>	<b>\$ 1,944,308</b>	<b>\$ (59,468)</b>	<b>-2.97%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 142,508	\$ 150,083	\$ 140,353	\$ (9,730)	-6.48%	
PERA	61,549	65,687	64,844	(843)	-1.28%	
TRA	65,498	70,996	62,276	(8,721)	-12.28%	
Group Hospitalization	132,971	143,911	130,905	(13,006)	-9.04%	
Group Life Insurance	2,119	2,181	1,916	(265)	-12.14%	
Group Dental Insur	6,109	6,573	5,607	(966)	-14.70%	
Long Term Disability	262	217	212	(5)	-2.10%	
TSA - Employer Match	9,523	10,517	9,199	(1,318)	-12.53%	
VEBA	53,216	58,744	62,606	3,862	6.58%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Community Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Workers Compensation	16,247	17,057	16,210	(847)	-4.96%	
	\$ 490,001	\$ 525,965	\$ 494,128	\$ (31,837)	-6.05%	Driven by shifting of some staff to Fund 01 due to Voluntary Pre-Kindergarten as well as employee benefit choices.
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	\$ 171,449	\$ 143,300	\$ 159,475	\$ 16,175	11.29%	
Repairs & Maintenance for Technology	0	0	6,459	6,459	0.00%	New UFARS Technology Code. These expenses used to be in the Repairs and Maintenance Services line.
Svcs Purch-MN Joint Powers Agencies	0	0	500	500	0.00%	
Communication Services	3,396	3,800	3,856	56	1.47%	
Postage & Parcel Services	6,398	7,080	6,357	(723)	-10.21%	
Utility Services	19,835	22,100	18,542	(3,558)	-16.10%	Some of these expenses have shifted to the new UFARS technology code, see Repairs & Maintenance for Technology line.
Repairs & Maintenance Services	5,715	3,710	2,743	(967)	-26.08%	
Foreign Language Interpreters	810	600	1,000	400	66.67%	
Transportation Contracts <\$25K	96,781	83,250	57,518	(25,732)	-30.91%	Voluntary Pre-Kindergarten funding shifted some of this expense to Fund 01.
Transportation Contracts over \$25K	30,951	0	0	0	0.00%	
Transportation Chargeback	28	100	0	(100)	-100.00%	
Travel, Conventions/Conference	11,346	10,250	18,558	8,308	81.05%	
In-Service	1,299	2,475	3,268	793	32.04%	
Entry Fees/Student Travel Allowances	3,810	4,400	6,750	2,350	53.41%	
Operating Leases & Rentals	6,566	3,133	5,106	1,973	63.00%	
Comp & Tech Hardware Rental	0	0	2,729	2,729	0.00%	
Payments To Other MN Districts	53,052	65,000	65,500	500	0.77%	
Chargeback Offset Copy Charges	809	860	775	(85)	-9.88%	
	\$ 412,244	\$ 350,058	\$ 359,135	\$ 9,078	2.59%	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 51,702	\$ 44,664	\$ 47,837	\$ 3,173	7.10%	
Instructional Software License	0	0	11,758	11,758	0.00%	New UFARS Technology Code. Rosetta Stone online subscription for Adult Basic Education.
Supplies & Material-Non Indiv	7,288	7,000	10,270	3,270	46.71%	



Willmar Public Schools						
Expenditures By Object Code						
FY 2016-2017 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 15-16	FY 16-17	FY 16-17	Original vs	Original vs	Comments on Major Changes
	Actual Audited	Original Budget	Revised Budget	Revised Difference	Revised % Inc/Dec	
Gas/Oil Not For Bldg	2,091	2,550	2,539	(11)	-0.44%	
Non-Instructional Tech Supplies	0	0	45	45	0.00%	New UFARS Technology Code.
Instructional Tech Supplies	0	0	1,100	1,100	0.00%	New UFARS Technology Code.
Textbooks & Workbooks	26,051	24,768	16,730	(8,038)	-32.45%	Lower budget for textbooks related to lower nonpublic aid.
Standardized Tests	3,530	3,451	3,528	77	2.22%	
Instructional Tech Devices	0	0	13,707	13,707	0.00%	New UFARS Technology Code. Original budget was in the Technology Equipment line.
Milk	4,452	4,000	4,000	0	0.00%	
Food	15,631	10,300	13,091	2,791	27.10%	
	\$ 110,745	\$ 96,733	\$ 124,606	\$ 27,872	28.81%	
<b>Capital Expenditures</b>						
Other Equipment Purchases	\$ 8,264	\$ 2,000	\$ 12,082	\$ 10,082	504.10%	Playground equipment for Lakeland Elementary School.
Other Vehicles Purchased	0	0	0	0	0.00%	
Technology Equipment	16,966	9,500	0	(9,500)	-100.00%	UFARS technology coding changes caused most of this budget line to shift to the Instructional Tech Devices lines.
	\$ 25,230	\$ 11,500	\$ 12,082	\$ 582	5.06%	
<b>Other Expenditures</b>						
Dues & Memberships	\$ 1,307	\$ 1,290	\$ 3,579	\$ 2,289	177.44%	
Federal And Nonpublic Indirect Costs	2,577	2,652	2,156	(496)	-18.70%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	\$ 4,303	\$ 4,361	\$ 6,154	\$ 1,793	41.12%	
<b>Total Expenditures</b>	<b>\$ 2,944,221</b>	<b>\$ 2,992,393</b>	<b>\$ 2,940,413</b>	<b>\$ (51,980)</b>	<b>-1.74%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2016-2017 Revised Budget Comparison Summary  
Community Service Fund**

<b>Program</b>	<b>FY 15-16 Actual Audited</b>	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 2,913,187	\$ 2,960,855	\$ 2,914,898	\$ (45,957)	-1.55%
<b>Pupil Support Services</b>	31,034	31,538	25,514	(6,023)	-19.10%
<b>TOTAL</b>	<b>\$ 2,944,221</b>	<b>\$ 2,992,393</b>	<b>\$ 2,940,413</b>	<b>\$ (51,980)</b>	<b>-1.74%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2016-2017 Revised Budget Comparison Detail**  
**Community Service Fund**

Description	FY 15-16 Actual Audited	FY 16-17 Original Budget	FY 16-17 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Community Education And Services</b>						
General Community Education	\$ 229,007	\$ 220,430	\$ 201,164	\$ (19,266)	-8.74%	Shifted portion of coordination salary to YDYS.
Adult Basic And Continuing Education	670,863	765,224	761,400	(3,825)	-0.50%	
Recreation	211,779	206,015	220,787	14,772	7.17%	Break even budget for the School District portion of budget.
School Age Care	463,315	460,122	448,462	(11,659)	-2.53%	
Early Childhood And Family Education	226,298	247,019	278,540	31,521	12.76%	More ECFE Classes are being held, increased PT instruction.
Pre Kindergarten Programs	365,846	153,537	150,000	(3,537)	-2.30%	
School Readiness	360,470	562,478	487,018	(75,460)	-13.42%	Voluntary Pre-Kindergarten funding moved expense to Fund 01.
Preschool Screening	25,552	27,341	28,307	966	3.53%	
Youth Development/Youth Services	336,972	294,545	319,427	24,882	8.45%	Shifted portion of CER Coordinator to this category.
Other Community Programs	23,086	24,145	19,793	(4,352)	-18.02%	
	<b>\$ 2,913,187</b>	<b>\$ 2,960,855</b>	<b>\$ 2,914,898</b>	<b>\$ (45,957)</b>	<b>-1.55%</b>	
<b>Pupil Support Services</b>						
Secondary Counseling	\$ 16,019	\$ 16,312	\$ 12,456	\$ (3,856)	-23.64%	
Health Services	15,016	15,226	13,059	(2,167)	-14.23%	
	<b>\$ 31,034</b>	<b>\$ 31,538</b>	<b>\$ 25,514</b>	<b>\$ (6,023)</b>	<b>-19.10%</b>	
<b>Total Expenditures</b>	<b>\$ 2,944,221</b>	<b>\$ 2,992,393</b>	<b>\$ 2,940,413</b>	<b>\$ (51,980)</b>	<b>-1.74%</b>	