

# 2023-24 Original Budget Summary

# WILLMAR PUBLIC SCHOOLS

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

June 26, 2023



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

# **WILLMAR PUBLIC SCHOOLS**

## **2023-2024 Original Budget Summary**

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# 2023-2024 ORIGINAL BUDGET SUMMARY

## General Overview

The 2023 Minnesota Legislative session began with some unusual components – a historic budget surplus, a DFL “trifecta,” and it was the first fully in-person session since before the COVID-19 pandemic. There were an unprecedented number of bills proposed in both legislative bodies, and the session was completed by the statutory deadline of May 22, 2023 with a budget in place.

There were many new pieces of enacted legislation that impacted school districts in Minnesota. On the revenue side, key components were a formula increase of 4% in FY 24 and 2% in FY 25, tying the formula allowance to inflation for FY 26 and beyond, an increase in special education cross-subsidy aid, an increase in English Learner cross subsidy aid, new student support personnel aid, and new school library aid. While some of this funding can be used for existing expenditures, there were also many new requirements for additional expenditures that school districts will need to incur. A few examples are summer unemployment insurance for hourly, unlicensed school employees, new literacy requirements for training and curriculum, and the requirement to make available menstrual products and opiate antagonists. We have attempted to incorporate the most significant of these impacts into the FY 24 Original Budget.

Student enrollment at Willmar Public Schools has not returned to pre-pandemic levels. A demographic study recently indicated that the district will continue to see declining enrollment for a few more years. This has a significant impact on the district’s revenue for the current year and beyond, as the number of students served drives a significant portion of the district’s revenue. The district has been using some federal COVID relief funds to maintain staffing levels for continuity of operations. However, these funds are only temporary. To make progress toward resolving the underlying deficit spending, Willmar Public Schools board approved \$2.0 million of budget reductions in April 2023, beginning in the 2023-24 school year. Those changes are incorporated into this budget document.

The greatest outstanding financial risks for our district at the time of the creation of this budget are enrollment and inflationary pressure on wages and many other categories of expenditures.

### **Key Assumptions in the FY 2022 Original Budget:**

- General Education formula increase of 4.0%
- Special Ed Cross-subsidy
- EL cross-subsidy
- Summer Unemployment Insurance estimate, based on new legislation
- K-12 Average Daily Membership held constant from 2020-21
- Estimates included for unsettled contracts
- Transportation 3.0% contract increase
- Federal COVID relief funds of \$0.98 million for new positions added during the pandemic (these funds will be depleted after 23-24)
- Federal COVID relief funds of \$1.57 million supplanting existing staff, to stabilize the budget for continuity of operations (these funds will be depleted after 23-24)

### **Federal COVID Relief Funds**

Recognizing the financial pressures created by the COVID-19 pandemic, the federal government passed legislation that provides funding to K-12 schools to help mitigate the additional expenses related to continuing to educate students during a pandemic. Three federal bills have been passed that include K-12 funding components:

- 1) Coronavirus Aid, Relief, and Economic Security (CARES) Act, passed March 27, 2020
- 2) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, passed December 27, 2020
- 3) American Rescue Plan Act, passed March 11, 2021

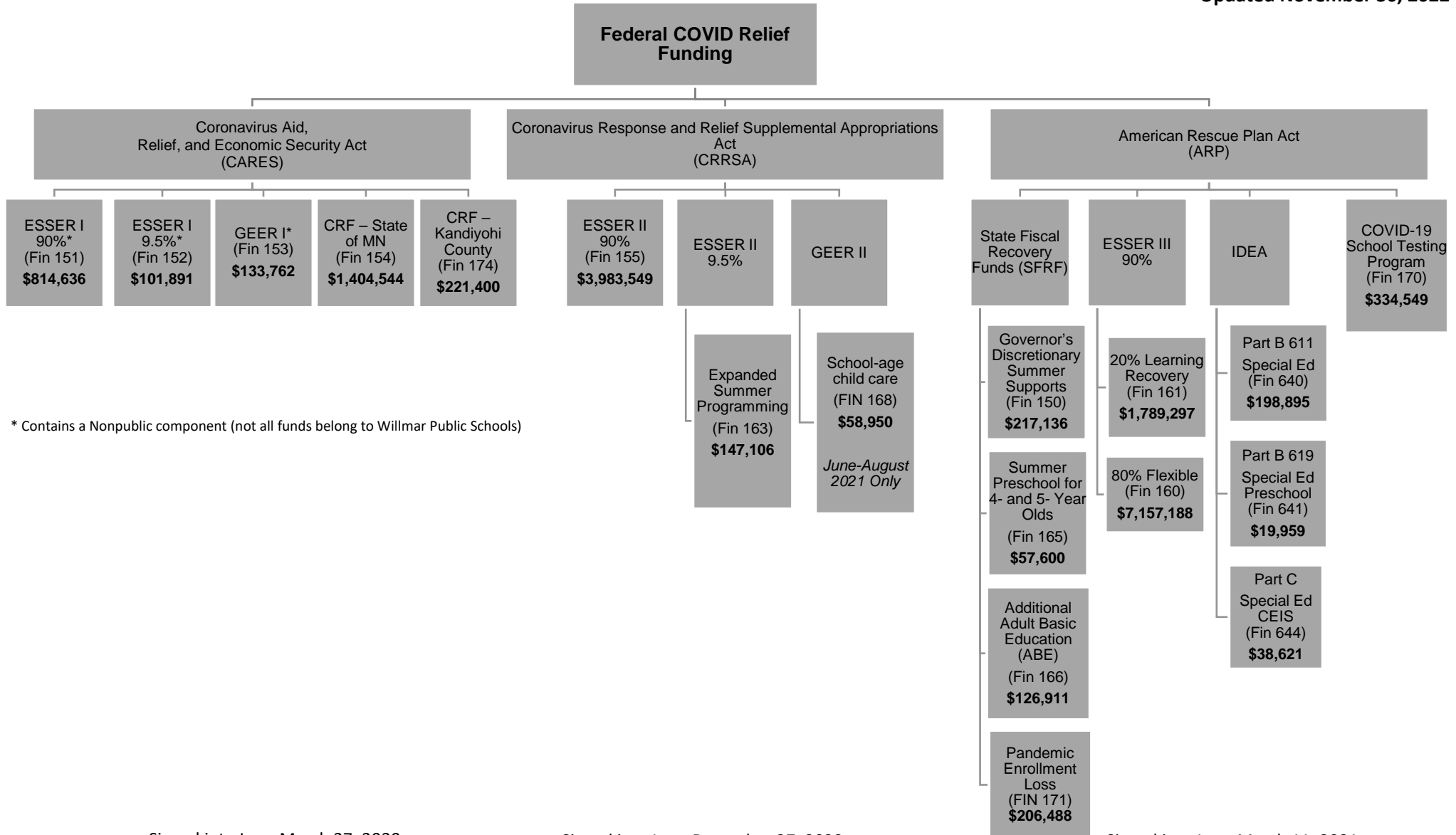
At the time of budget creation, Willmar Public Schools is aware of access to the federal COVID relief funds listed on the next page. Each has a unique set of allowable uses. These funds cannot simply replace lost revenue. They must be spent on allowable uses per statute and are reimbursed through a claims process. The district finished using the Round I funds in 2021-22. Round II funds will be fully expended by the end of 2022-23, and Round III funds will be fully spent by the end of the 2023-24 school year.

The district is committed to using these federal COVID relief funds in a thoughtful and responsible manner. These one-time revenues are best utilized on one-time expenditures to avoid a “funding cliff” that would lead to future budget cuts. To the extent that the district is able use these federal funds to preserve existing fund balance for continuity of operations, it will do so.



# Willmar Public Schools

Updated November 30, 2022



\* Contains a Nonpublic component (not all funds belong to Willmar Public Schools)

Signed into Law: March 27, 2020  
 Eligible through September 30, 2022  
 (CRF available through December 31, 2020)

Signed into Law: December 27, 2020  
 Eligible through September 30, 2023

Signed into Law: March 11, 2021  
 Eligible through September 30, 2024  
 (SFRF Funds only available through Summer 2022)

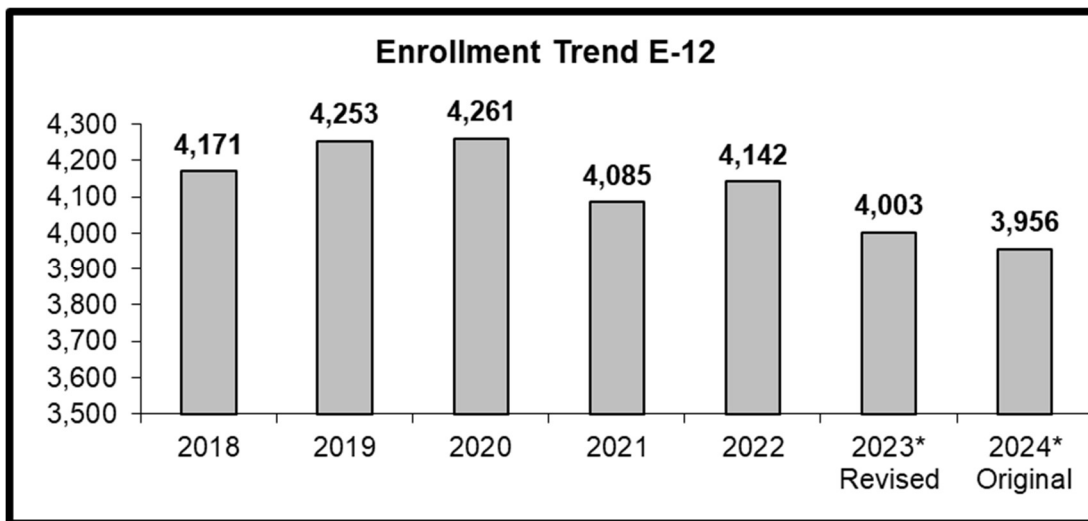
**Enrollment**

Student enrollment is extremely important, as it is the key component of the general education revenue funding formula, which is the major funding source for the District.

The enrollment projection for the FY 2023 revised budget included Average Daily Membership (ADM) of 4,003. The FY 2024 original budget projects enrollment at 3,956 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors. A sharp decrease in enrollment occurred in FY 21 is due to the unusual circumstances of the COVID-19 pandemic, which led some families to choose other enrollment options such as home schooling, online charter schools, or nonpublic education. While the District did recapture some enrollment in FY 22, it has not yet returned to pre-pandemic levels. This is due to a combination of declining birth rate and economic mobility (low unemployment causing families to move out of district to pursue job opportunities).

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

<b>Fiscal Year</b>	<b>Student ADM's</b>
2018	4,171
2019	4,253
2020	4,261
2021	4,085
2022	4,142
2023* Revised	4,003
2024* Original	3,956



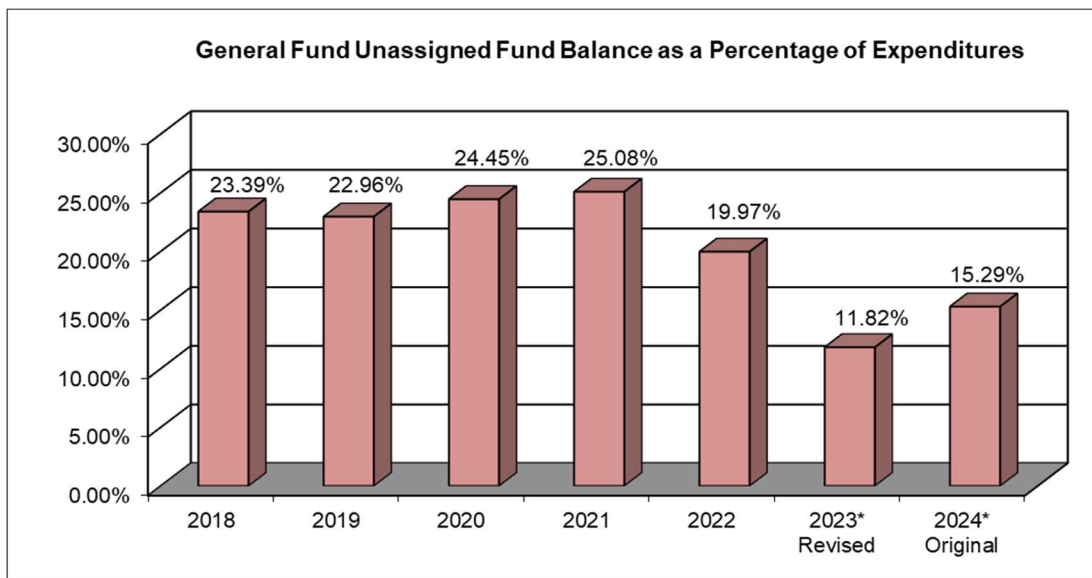
\* Projected

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

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

The fund balance is determined once a year when the financial statements are prepared. On June 30, 2022, the general fund unassigned fund balance was \$12,566,962 or 19.97% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2024 is \$10,297,030, or 15.29% of expenditures.



The District uses the Budget Projection Model from Ehlers as a tool to estimate future financial conditions and to make decisions related to future budget adjustments. The financial planning model was updated during 2022-23 year to provide data to help make decisions for FY 2024 and beyond. The model will continue to be updated to ensure that decisions are aligned with the District’s strategic direction, “Managing Our Resources Responsibly.”

The following pages present the FY 24 Original Revised Budget by fund and category, followed by an explanation of the change from the FY 23 Revised Budget to the FY 24 Original Budget.

**Willmar Public Schools**  
**Original Budget Projected Fund Balances**  
**FY 2023-2024**

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2023	2023-24	2023-24	2023-24	6/30/2024
<b>General Fund</b>					
<b>Unassigned</b>	<b>\$8,052,301.56</b>	\$51,564,166.12	(\$54,740,322.32)	\$5,420,885.07	<b>\$10,297,030.43</b>
<b>Committed:</b>					
Severance	\$1,200,000.00	\$0.00	(\$370,000.00)		\$830,000.00
Middle School Building Projects	\$4,000,000.00	\$0.00	\$0.00		\$4,000,000.00
Elementary ELA Curriculum	\$105,000.00	\$0.00	(\$105,000.00)		\$0.00
<b>Assigned:</b>					
Sr High Football Gifts & Grants	\$46,010.27	\$30,000.00	(\$23,500.00)		\$52,510.27
<b>Nonspendable:</b>					
Prepaid Items/Inventory	\$819,873.69	\$0.00	\$0.00		\$819,873.69
<b>Restricted/Reserved For:</b>					
Student Activity Funds	\$124,765.10	\$98,808.90	(\$83,409.42)		\$140,164.58
Scholarships	\$39,601.31	\$1,002.04	(\$10,250.00)		\$30,353.35
Staff Development	\$548,967.58	\$615,469.77	(\$558,512.77)		\$605,924.58
Operating Capital	\$229,188.80	\$983,664.24	(\$1,084,994.91)		\$127,858.13
Learning & Development	\$0.00	\$878,300.85	(\$707,347.77)	(\$170,953.08)	\$0.00
Area Learning Center/Targeted Services	\$0.00	\$1,358,106.86	(\$1,515,041.57)	\$156,934.71	\$0.00
Gifted & Talented	\$50,131.29	\$56,061.46	(\$93,137.74)		\$13,055.01
Basic Skills	\$0.00	\$10,208,487.66	(\$4,809,278.66)	(\$5,399,209.00)	\$0.00
Achievement and Integration	\$0.00	\$1,032,343.88	(\$1,020,870.14)	(\$11,473.74)	\$0.00
Safe Schools	\$0.00	\$151,632.72	(\$151,632.72)		\$0.00
Basic Skills Extended Time Programs	\$185,107.90	\$0.00	(\$21,594.36)		\$163,513.54
Long-Term Facility Maintenance	\$15,050.66	\$1,703,569.06	(\$1,618,500.00)		\$100,119.72
Medical Assistance/3rd Party Billing	\$510,112.03	\$535,380.62	(\$444,809.64)		\$600,683.01
Payments in Lieu of Taxes	\$0.00	(\$3,816.04)	\$0.00	\$3,816.04	\$0.00
<b>Total - General Fund</b>	<b>\$15,926,110.19</b>	<b>\$69,213,178.14</b>	<b>(\$67,358,202.02)</b>	<b>\$0.00</b>	<b>\$17,781,086.31</b>
<b>Food Service Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Restricted/Reserved	\$1,359,987.50	\$4,084,954.14	(\$4,581,374.29)	\$0.00	\$863,567.35
<b>Total - Food Service Fund</b>	<b>\$1,359,987.50</b>	<b>\$4,084,954.14</b>	<b>(\$4,581,374.29)</b>	<b>\$0.00</b>	<b>\$863,567.35</b>
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Restricted	\$0.00	\$74,358.44	(\$112,332.28)	\$37,973.84	\$0.00
<b>Restricted/Reserved For:</b>					
Community Education	\$259,343.48	\$1,027,789.36	(\$1,104,749.55)	(\$37,973.84)	\$144,409.45
Early Childhood Family Education	\$170,435.80	\$336,008.28	(\$316,375.61)		\$190,068.47
School Readiness	\$468,531.97	\$582,331.78	(\$535,131.17)		\$515,732.58
Adult Basic Education	\$118,138.65	\$689,555.50	(\$661,706.97)		\$145,987.18
<b>Total - Community Education Fund</b>	<b>\$1,016,449.90</b>	<b>\$2,710,043.36</b>	<b>(\$2,730,295.58)</b>	<b>\$0.00</b>	<b>\$996,197.68</b>
<b>Construction Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved/Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total - Construction Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Service Fund</b>					
Restricted	\$741,478.22	\$3,628,231.77	(\$3,616,065.00)		\$753,644.99
<b>Total - Debt Service Fund</b>	<b>\$741,478.22</b>	<b>\$3,628,231.77</b>	<b>(\$3,616,065.00)</b>	<b>\$0.00</b>	<b>\$753,644.99</b>
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$137,142.35	\$280,480.48	(\$263,031.62)		\$154,591.21
<b>Total - Propriety Fund</b>	<b>\$137,142.35</b>	<b>\$280,480.48</b>	<b>(\$263,031.62)</b>	<b>\$0.00</b>	<b>\$154,591.21</b>
<b>TOTALS - ALL FUNDS</b>	<b>\$19,181,168.16</b>	<b>\$79,916,887.89</b>	<b>(\$78,548,968.51)</b>	<b>\$0.00</b>	<b>\$20,549,087.54</b>



## FY 2024 Original Budget Compared to FY 2023 Revised Budget

### **General Fund Revenue increased \$1,905,684 from the FY 23 Revised Budget**

- Local Revenue decreased \$127,118. The decrease is partially due to one-time receipts flowing through the district in FY 23 for the band/choir trip to Hawaii (analogous cost also seen in the expenditures budget). These will not recur in FY 24. Donations for athletics and Student Activity Funds were budgeted using prior year averages, which were lower than FY 23 Revised Budget revenues. These decreases were offset by an increase in General Fund property tax revenues, which are driven by state-mandated formulas.
- State Revenue increased \$6,447,301. This increase is due to additional revenues provided through legislative action, as well as an increase in the percentage of students in the district that qualify for free and reduced meals. The FY 24 Original Budget includes a known increase in the basic education funding formula of 4.0%. It also includes an increase in special education cross-subsidy aid and an increase in English Learner cross subsidy aid. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, increased from 58.7% to 70.8%. This significant increase was mostly due to Minnesota's beginning participation in a program that allows families on other assistance programs to automatically to "direct certify" (automatically qualify) for free meals. These increases were offset by a decrease in anticipated enrollment. The FY 24 Original budget includes Adjusted Pupil Units (APU) at 4,312, compared to 4,368 APU in the FY 23 Revised Budget. There were other, smaller new state aid revenues passed by the 2023 Minnesota legislative session that were not included until it is determined what additional expenditures may be required that will offset these new revenues.
- Federal Revenue decreased \$4,440,489. This decrease is primarily due to the timing of receipts related to one-time federal COVID relief funds. Once the district spends those funds on allowable expenditures, a claim is submitted to the Minnesota Department of Education to receive the funds. The largest buckets of COVID relief funds were being spend in FY 23 and FY 24. These funds will only be available through the FY 24 school year.
- Other Revenue decreased \$14,010 the sale of building and grounds equipment in FY 23 that will not recur in FY 24.

### **General Fund Expenditures decreased \$783,995 from the FY 23 Revised Budget**

- Salaries & Wages increased \$106,510. This includes the decrease for positions that were in the budget reductions approved by the Willmar Public Schools board in April 2023, offset by both known and estimated contract settlements for bargaining groups.
- Employee Benefits increase \$460,518. The increase was primarily driven by the estimate for newly-enacted summer unemployment for hourly, unlicensed school staff. This new eligibility took effect on May 28, 2023. At the time of the creation of this budget, there are many outstanding questions about how many staff will apply and will be deemed eligible. The process of determining eligibility is handled by the Minnesota Department of Employment and Economic Development (DEED) - not the school district. There was \$135 million in one-time state funds appropriated in FY 24 to reimburse schools for this new expense, however it is unclear how far this reimbursement will go (it will be dependent upon statewide participation). This budget assumes a net impact to the district of 50% of the total potential cost of \$988,336. The assumption shown here in the benefits section assumes the net impact of both expenses and revenue related to this new requirement. (There is not a separate revenue line budgeted.) Other benefit lines fluctuate with payroll such as FICA, PERA, and TRA, and some, like health insurance, change due to employee benefit selections.
- Purchased Services decreased \$1,064,655. This decrease is partially due to lower building and grounds expenditures related to the board-approved budget reductions. It also reflects the end of some non-recurring contracted services related to training staff for the implementation of standards-based learning, which was completed with the use of federal COVID relief funds. FY 23 included some one-time receipts that will not recur in FY 24, including receipt flowing through the district for the band/choir trip to Hawaii, as well as a one-time fee for the district's portion of architect/engineering fees incurred for Middle School joint project with SWWC that was unable to proceed. These decreases are partially offset by increases in the costs of contracted transportation and liability insurance premiums.
- Supplies and Materials increased \$281,956. This increase is related to the purchase of elementary English Language Arts curriculum that was delayed until FY 24 to ensure it complies with new requirements in the READ Act legislation. There are also preliminary plans to use one-time carry forward dollars in Title IA on instructional supplies and materials.

- Capital Expenditures decreased \$569,918 due to a decrease in site projects and other equipment anticipated with Long Term Facility Maintenance funds and equipment purchases with Operating Capital funds.
- Other Expenditures increased \$1,595. This is primarily due to an increase in preschool tuition payments to the Community Services fund for preschool students that qualify for special education.

### **Food Service Fund Summary**

The Food Service fund is projected to have expenditures that exceed revenues by \$496,420 in the FY 24 Original Budget. There has been a lot of disruption in the Food Service Funds since the beginning of the pandemic, and FY 24 will represent the third year in a row under a completely different mode of receiving revenue. The Free School Meals for Kids was signed into Minnesota law by the governor on March 17, 2023. This program provides a free breakfast and lunch each school day to students. This will result in increased revenue for the Food Service program. However, inflation is causing food, milk and labor costs to increase rapidly. This budget assumes participation rates for both breakfast and lunch will remain similar to FY 23. It conservatively estimates expenditure increases, and we will continue to monitor both participation and input costs, with the intention to minimize this anticipated loss.

### **Community Service Fund Summary**

The FY 24 Original Budget projects that the Community Service fund expenditures will exceed revenues by \$20,252. Losses in Youth Enrichment and Cardinal Place school age child care are offset by revenues exceeding expenditures in School Readiness and Adult Basic Education. Adult and Youth Enrichment programming has slowly returned after significant disruption due to the pandemic. Participation in Cardinal Place school age child care has been strong. There are no child care stabilization grant revenues included in this budget, however it does sound likely that our program will continue to qualify for these funds.

### **Other Funds Summary**

The Debt Service fund pays for the District's outstanding bonds. In FY 16, the District issued 20-year bonds for Lakeland Elementary school building, science additions at the Middle School, an athletic addition at the Senior High, remodeling of the current schools and a large number of deferred maintenance projects. The District is required to levy 105% of the scheduled debt service payment so there are adequate funds available to make payments even if some taxpayers are delinquent in paying their taxes. Fund balance accumulates over time. The existing fund balance is to help meet these obligations.

The 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 2023-2024 Original Budget Comparison Summary  
General Fund**

<b>Source</b>	<b><u>FY 21-22</u> Actual Audited</b>	<b><u>FY 22-23</u> Revised Budget</b>	<b><u>FY 23-24</u> Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 6,183,781	\$ 6,227,025	\$ 6,099,906	\$ (127,118)	-2.04%
<b>State Revenue</b>	50,221,111	51,119,794	57,567,095	6,447,301	12.61%
<b>Federal Revenue</b>	4,212,780	9,872,844	5,472,355	(4,400,489)	-44.57%
<b>Other Revenues</b>	295,314	87,831	73,821	(14,010)	-15.95%
<b>TOTAL</b>	<b>\$ 60,912,986</b>	<b>\$ 67,307,494</b>	<b>\$ 69,213,178</b>	<b>\$ 1,905,684</b>	<b>2.83%</b>

**Willmar Public Schools  
REVENUES**

**FY 2023-2024 Original Budget Comparison Detail  
General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 4,227,312	\$ 4,082,524	\$ 4,410,784	\$ 328,260	8.04%	Levy revenue adjusts in a three-year cycle and this reflects the impact of prior year adjustments. See Truth in Taxation documentation for more details.
County Apportionment	88,201	88,201	88,201	0	0.00%	
Miscellaneous County Tax Revenue	10,203	13,939	13,939	0	0.00%	
Tuition From Minnesota School Dist	231,524	208,453	200,482	(7,971)	-3.82%	
Reimb Revenue from Special Ed Svcs Purch	0	18,565	19,122	557	3.00%	Revenue from special education services purchased by ACGC Public Schools.
Fees From Patrons	315,965	228,682	240,670	11,987	5.24%	
Admissions - Student activities	130,764	161,565	137,357	(24,209)	-14.98%	Gate receipts for regular season games planned similar to FY 23 actuals, but gate receipts for tournaments not included because unknown.
Med Assistance From Dept of HS	592,874	500,000	535,381	35,381	7.08%	Third party billing revenue has been trending higher than anticipated in the FY 23 Revised Budget.
Interest Earnings	10,546	67,034	93,122	26,089	38.92%	Interest rates projected to remain close to higher rates we've seen in the latter half of FY 23.
Rent	22,096	25,129	25,129	0	0.00%	
Tournaments	22,258	10,530	3,550	(6,980)	-66.29%	
Gifts & Bequests	286,645	350,071	187,797	(162,273)	-46.35%	Donations for athletics and student activity funds budgeted using prior year averages. Non-recurring, one-time donations in FY 23 not included in next year's budget.
Miscellaneous Local Revenue	245,393	472,332	144,374	(327,959)	-69.43%	FY 23 included non-recurring receipts flowing through the 2701 Student Activity Fund for the Hawaii trip.
	\$ 6,183,781	\$ 6,227,025	\$ 6,099,906	\$ (127,118)	-2.04%	

**Willmar Public Schools**

**REVENUES**

**FY 2023-2024 Original Budget Comparison Detail**

**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>State Revenues</b>						
Endowment Fund Apportionment	\$ 169,727	\$ 189,084	\$ 189,084	\$ -	0.00%	
General Education Aid	40,236,948	40,536,948	44,380,723	3,843,774	9.48%	General Education Aid is driven by the adjusted pupil units (APU), legislative action, and the percentage of students in the district that qualify for free and reduced meals. The FY 24 Original budget includes APU at 4,312 APU, compared to 4,368 APU in the FY 23 Revised Budget. The FY 23 Revised Budget includes a known increase in the basic education funding formula of 4.0%, established by the state legislature in spring 2023. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, increased from 58.7% to 70.8%.
Literacy Incentive Aid	192,728	184,103	184,103	0	0.00%	
Shared Time Aid	19,679	18,569	18,569	0	0.00%	
Abatement Aid	3,820	6,792	6,792	0	0.00%	
Disparity Reduction Aid	300	288	288	0	0.00%	
Homestead Market Value Credit	5,815	8,159	8,159	0	0.00%	
State Aids From MDE	858,395	914,181	920,601	6,420	0.70%	
Long Term Facilities Maintenance Aid	906,240	935,140	935,140	0	0.00%	
Special Education Aid	7,788,195	8,305,474	10,902,113	2,596,639	31.26%	Includes additional special ed cross-subsidy aid passed into law in spring 2023. Budgeting for special education remains extremely challenging for districts. MDE has created and continues to refine a What-If special education revenue projection model. The revised and original budgets include the best estimate based on the most current information from MDE.
Other Aid From MDE	39,265	21,057	21,524	467	2.22%	
TRA/PERA Spec Funding Rev	0	0	0	0	0.00%	In accordance with GASB 68, the District is required to record additional pension expense related to support it receives from the State of MN for TRA/PERA. The District does not actually pay this expense and there is an offsetting revenue recorded so that the net impact to fund balance is zero. Budgeted at last year's actual amounts.
	\$ 50,221,111	\$ 51,119,794	\$ 57,567,095	\$ 6,447,301	12.61%	

**Willmar Public Schools  
REVENUES**

**FY 2023-2024 Original Budget Comparison Detail  
General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 3,580,259	\$ 9,417,001	\$ 5,381,874	\$ (4,035,127)	-42.85%	Federal receipts through FY 24 will continue to include abnormal variations due to federal COVID relief funds, which are reimbursed after being spent on allowable expenditures. The volume of this activity will decrease in FY 24 vs. FY 23 as these funding sources become fully spent.
Federal Aids Received Through State	632,521	455,843	90,481	(365,362)	-80.15%	FY 22 & FY 23 included one-time COVID relief funds.
	<u>\$ 4,212,780</u>	<u>\$ 9,872,844</u>	<u>\$ 5,472,355</u>	<u>\$ (4,400,489)</u>	<u>-44.57%</u>	
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	\$ (78,330)	\$ (67,723)	\$ (69,928)	\$ (2,205)	3.26%	This is a contra revenue account meaning that it acts like an expense. These accounts are used mainly by the Student Activities Funds. The account contains the cost of the materials sold for fundraising.
Sale of Material - Rev Producing Act	171,437	145,098	151,249	6,151	4.24%	This account is the revenue or sales of fundraising items and is closely linked to the COM Rev Producing Act (Contra) line. These accounts are used mainly by the Student Activities Fund.
Sales Of Materials For Resale	(9,013)	(7,884)	(7,500)	384	-4.87%	These accounts hold the revenue and expense transactions for items purchased for resale to students for projects, such as lumber, flowers, metals, etc.
Sale of Equipment	211,220	18,340	0	(18,340)	-100.00%	FY 22 was sale of used iPads at the end of 3-year lease. These funds are used toward the next lease cycle for replacement iPads. FY 23 is sale of Building & Grounds equipment. No anticipated equipment sales in FY 24 at the time of budget creation.
Insurance Recovery	0	0	0	0	100.00%	
	<u>\$ 295,314</u>	<u>\$ 87,831</u>	<u>\$ 73,821</u>	<u>\$ (14,010)</u>	<u>-15.95%</u>	
<b>Total Revenues</b>	<b>\$ 60,912,986</b>	<b>\$ 67,307,494</b>	<b>\$ 69,213,178</b>	<b>\$ 1,905,684</b>	<b>2.83%</b>	



**Willmar Public Schools  
Expenditure Guideline By Object Code Group  
FY 2023-2024 Original Budget Comparison Summary  
General Fund**

<b>Object Code Groups</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Revised Budget</b>	<b>FY 23-24 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 36,359,256	\$ 38,784,458	\$ 38,890,968	\$ 106,510	0.27%
<b>Employee Benefits</b>	11,521,232	12,509,939	12,970,457	460,518	3.68%
<b>Purchased Services</b>	9,718,686	11,144,767	10,080,111	(1,064,655)	-9.55%
<b>Supplies and Materials</b>	2,781,752	2,471,807	2,753,762	281,956	11.41%
<b>Capital Expenditures</b>	2,298,427	2,899,190	2,329,272	(569,918)	-19.66%
<b>Other Expenditures</b>	238,249	332,037	333,632	1,595	0.48%
<b>TOTAL</b>	<b>\$ 62,917,602</b>	<b>\$ 68,142,197</b>	<b>\$ 67,358,202</b>	<b>\$ (783,995)</b>	<b>-1.15%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 2,177,225	\$ 2,445,718	\$ 2,565,538	\$ 119,820	4.90%	Increase due to wage increases related to contract settlements.
Early Childhood Admin/Supervision	38,944	41,576	44,333	2,756	6.63%	
Licensed Classroom Teacher	19,456,923	20,444,949	20,279,000	(165,949)	-0.81%	Budget reductions, offset by increases related to wage increases related to contract settlements.
Non-Licensed Classroom Paras	661,786	730,306	720,155	(10,151)	-1.39%	
Licensed Instructional Support	1,699,533	1,755,547	1,789,075	33,528	1.91%	Wage increases related to contract settlements
Non-Licensed Inst Support	21,651	32,832	24,309	(8,523)	-25.96%	
Substitute Salary	186,555	250,275	252,306	2,031	0.81%	
Substitute Non-Licensed	6,926	5,126	5,590	464	9.05%	
Occupational Therapist	37,317	0	0	-	100.00%	
Educ Speech/Lang Pathologist	366,716	430,213	436,459	6,246	1.45%	
School Nurse	192,919	121,875	113,916	(7,959)	-6.53%	
Licensed Nursing Services	193,675	235,644	213,623	(22,021)	-9.34%	
School Social Worker	588,423	619,927	603,928	(15,998)	-2.58%	See offset below School Counselors line.
School Psychologist	82,044	84,063	84,904	841	1.00%	
ParaProf/Personal Care Assist	1,433,388	1,565,537	1,641,666	76,129	4.86%	Wage increases related to contract settlements
1:1 Paraprofessional	1,375,979	1,410,835	1,421,581	10,746	0.76%	
Interpreter for the Deaf	91,263	83,380	94,227	10,846	13.01%	
School Counselor	461,148	601,711	687,036	85,325	14.18%	Partially offset above in Social Workers. Additional social worker/school counselor positions have been added with federal COVID relief funds, which will only be available through FY 24.
Non-Instructional Support	4,438,041	4,656,604	4,823,708	167,104	3.59%	Wage increases related to contract settlements
Therapeutic Rec Ser & DAPE	121,272	126,194	128,431	2,237	1.77%	
Cultural Liaison	543,353	593,525	644,049	50,525	8.51%	Wage increases related to contract settlements
Other Salary Payments	1,358,617	1,747,785	1,682,031	(65,754)	-3.76%	FY 23 & FY 24 include five extended contract days for licensed staff to complete standards-based learning work using federal COVID relief funds.
Other Sal Pay-Non Licensed / Certified	277,028	215,207	217,004	1,797	0.83%	
Severance/Early Retirement Pay	528,080	566,822	403,000	(163,822)	-28.90%	Severance/retirement payments fluctuate based on the number of people retiring and the amount of severance each retiring person has earned.
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	50,367	48,723	45,017	(3,706)	-7.61%	
	<b>\$ 36,359,256</b>	<b>\$ 38,784,458</b>	<b>\$ 38,890,968</b>	<b>\$ 106,510</b>	<b>0.27%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Employee Benefits</b>						
FICA/Medicare	\$ 2,626,617	\$ 2,923,612	\$ 2,945,909	\$ 22,297	0.76%	FICA/Medicare is a percentage of salaries but can be impacted by employee benefit choices that reduce their taxable wages, such as flex benefits.
PERA	691,137	718,865	730,047	11,181	1.56%	PERA is based on a percentage of non-certified staff salaries.
TRA	2,186,236	2,353,076	2,401,189	48,113	2.04%	TRA is based on a percentage of certified staff salaries. The employer contribution rate for TRA is increasing from 8.55% to 8.75% effective July 1, 2023.
Group Health Insurance	3,847,921	4,181,721	4,095,146	(86,575)	-2.07%	Health insurance cost is driven by employee insurance selection and premium rates. FY 24 also includes contracted health insurance contribution increases.
Group Life Insurance	37,548	35,881	35,056	(825)	-2.30%	
Group Dental Insurance	175,526	174,305	172,718	(1,587)	-0.91%	
Long Term Disability	6,648	22,119	20,071	(2,048)	-9.26%	
TSA - Employer Match	440,376	449,172	440,946	(8,227)	-1.83%	
VEBA/HSA	1,177,352	1,323,546	1,296,442	(27,103)	-2.05%	District contributions to Voluntary Employee Benefit Association (VEBA) accounts fluctuates with employee health insurance benefits elections.
Workers Compensation	258,681	319,382	326,375	6,993	2.19%	
Unemployment Compensation	78,424	13,494	17,625	4,131	30.61%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Summer Unemployment Compensation	0	0	494,168	494,168	100.00%	The 2023 Minnesota legislative session extended unemployment insurance to hourly, unlicensed school employees effective May 28, 2023. School districts operate on a pay-as-you-go for unemployment insurance, and this new summer eligibility cannot utilize levy for reimbursement. At the time of the creation of this budget, there are many outstanding questions about how many staff will apply and be deemed eligible for this new benefit. That process is handled through the Department of Employment and Economic Development, not the school district. There was \$135 million in one-time state funds appropriated in FY 24 to reimburse schools for this new expense, however it is unclear how far this reimbursement will go (it will be dependent on statewide participation). This budget assumes a net impact to the district of 50% of the total potential cost of \$988,336. This assumption includes the net impact of both expenses and revenue related to this new requirement. (There is not a separate revenue line budgeted)
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	<b>\$ 11,521,232</b>	<b>\$ 12,509,939</b>	<b>\$ 12,970,457</b>	<b>\$ 460,518</b>	<b>3.68%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b><u>Purchased Services</u></b>						
Federal Sub Awards < \$25,000	\$ 169,088	\$ 140,668	\$ 84,941	\$ (55,727)	-39.62%	FY 22 and FY 23 included contracted services related to standards-based learning that purchased with federal COVID relief funds that will not recur in FY 24. The portion of each contract over \$25,000 is required to be coded separately in the next line. Overall between the two lines, there is less expense anticipated in the FY 24 Original Budget, as the federal COVID relief funds get closer to being fully expended.
Federal Sub Awards > \$25,000	169,704	445,488	199,575	(245,913)	-55.20%	See previous line.
Fees for Services and Contracted Substitutes	1,225,798	1,710,028	1,397,915	(312,114)	-18.25%	FY 23 Revised Budget included one-time fee for this district's portion of architect/engineering incurred for Middle School joint project with SWWC that was unable to proceed, as well as a one-time implementation fee for Human Resource Position Management System. Neither of these will recur in FY 24.
Special Education Litigation Costs	10,821	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	95,023	79,913	91,133	11,220	14.04%	
School Resource Officer	221,466	225,895	232,672	6,777	3.00%	
Repairs & Maintenance for Technology	103,569	113,070	113,502	431	0.38%	
Svcs Purch frm MN Coops/Region	123,524	133,002	139,962	6,960	5.23%	
Data Processing/Data Entry Svc	4,300	4,117	6,257	2,140	51.97%	
Computer & Tech Services	54,805	52,971	36,745	(16,227)	-30.63%	
Communication Services	122,837	104,154	102,104	(2,050)	-1.97%	
Officials	46,998	51,165	57,075	5,910	11.55%	
Postage & Parcel Services	40,815	41,480	42,924	1,444	3.48%	
Utility Services	1,484,710	1,564,020	1,530,035	(33,985)	-2.17%	Utilities budgeted based on current usage and rate trends.
Short Term Lease	75,882	79,505	78,963	(542)	-0.68%	
Insurance	224,638	239,626	286,499	46,872	19.56%	Increase in cost of liability insurance, particularly cyber liability insurance.
Repairs & Maintenance Services	594,694	478,827	307,800	(171,027)	-35.72%	Reduced per board-approved budget reductions fo FY 24.
Foreign Language Interpreters	22,362	24,461	23,096	(1,365)	-5.58%	
Transportation Contracts	3,480,626	3,631,093	3,733,651	102,558	2.82%	Contracted increase in transportation agreements, as well as increased need for special education transportation.
Contracted Paraprofessional	15,347	23,061	13,439	(9,622)	-41.73%	
Travel, Conventions/Conference	154,640	203,595	204,430	835	0.41%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Entry Fees/Student Travel	91,258	442,408	78,228	(364,179)	-82.32%	Difference from FY 23 Revised Budget is related to flow-through payments for students for the band/choir trip to Hawaii that occurred in spring 2023 (revenues also increased for analogous offsetting receipts).
Staff Tuition Reimbursements	350	2,500	2,500	-	0.00%	
Payments To Other MN Districts	177,344	217,173	202,572	(14,601)	-6.72%	Tuition bills for resident students attending care and treatment facilities are unpredictable. FY 24 Original Budget is based on historical averages.
Payments To Out-Of-State Dist	1,690	14,048	13,548	(500)	-3.56%	
Special Education Contracted Services	84,614	118,671	137,664	18,993	16.00%	
Payments To Other Agencies	261,726	299,207	213,814	(85,393)	-28.54%	Virtual speech services will not be needed in FY 24 due to changes in student needs.
Sp Ed Salary Purchased	567,443	660,304	686,145	25,841	3.91%	Special education services purchased from the Southwest West Central Service Cooperative.
Sp Ed Benefits Purchased	38,149	26,273	33,885	7,612	28.97%	
Interdepartmental Services	(776)	(5,831)	(4,273)	1,558	-26.73%	
Purchase Serv Sp Ed Dist/Coop	55,240	18,873	28,310	9,437	50.00%	
	<b>\$ 9,718,686</b>	<b>\$ 11,144,767</b>	<b>\$ 10,080,111</b>	<b>\$ (1,064,655)</b>	<b>-9.55%</b>	
<b><u>Supplies And Materials</u></b>						
Supplies & Material-Non Inst	\$ 785,906	\$ 866,609	\$ 791,047	\$ (75,561)	-8.72%	FY 23 Revised budget included non-recurring supply purchases related to donations/grants received that are not in the FY 24 Original Budget.
Non-Instr Comptr Software/Licensing	187,206	229,146	221,174	(7,972)	-3.48%	
Instructional Software License	363,338	463,917	594,414	130,496	28.13%	FY 23 Elementary English Language Arts (ELA) curriculum purchase delayed until FY 24 due to new legislative requirements for reading curriculum as a part o the READ Act. Title IA preliminary plans include using one-time carry forward funds on instructional supplies in FY 24.
Instructional Supplies	429,115	304,952	472,156	167,204	54.83%	
Supplies & Materials-Ind Instruc	63,277	65,842	100,786	34,944	53.07%	Preliminary FY 24 budget includes more individualized instruction for special education needs.
Fuels	0	3,000	0	(3,000)	-100.00%	
Vehicle Fuel	64,034	77,357	66,054	(11,302)	-14.61%	Costs related the fuel clause of district's transportation contract (used historical averages).
Non-Instructional Tech Supplies	17,076	22,475	24,348	1,873	8.33%	
Instructional Tech Supplies	30,077	35,026	34,100	(926)	-2.64%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Textbooks	10,350	56,110	67,240	11,130	19.84%	FY 24 curriculum buy cycle includes more funds for textbooks than prior year (shift between other object codes).
Standardized Tests	42,459	60,798	60,358	(441)	-0.72%	
Non-Instructional Tech Devices	69,314	32,863	38,238	5,375	16.36%	
Instructional Tech Devices	668,800	213,528	241,853	28,325	13.27%	FY 22 actuals included SMART board purchases made with federal COVID relief funds.
Media Resources	22,690	17,189	20,794	3,605	20.97%	
Food	28,110	22,994	21,200	(1,794)	-7.80%	
	<b>\$ 2,781,752</b>	<b>\$ 2,471,807</b>	<b>\$ 2,753,762</b>	<b>\$ 281,956</b>	<b>11.41%</b>	
<b>Capital Expenditures</b>						
Site or Grounds Acquisition	\$ 20,418	\$ 5,000	\$ 10,000	\$ 5,000	100.00%	
Building Acquisition/Improvement	1,332,856	1,620,569	1,577,501	(43,068)	-2.66%	Site projects completed with Operating Capital and Long-term Facility Maintenance funds vary from year to year. Non-recurring purchases of furniture, playground equipment, and Roosevelt secure entry.
Other Equipment Purchases	702,889	1,014,530	488,334	(526,196)	-51.87%	
Equipment-Direct Instruction	1,922	1,475	1,475	-	0.00%	
Pupil Transportation Vehicles	0	0	0	-	0.00%	
Other Vehicles Purchased	0	0	0	-	0.00%	
Technology Equipment	6,150	15,382	10,000	(5,382)	-34.99%	
Principal on Long-Term Tech Lease	211,896	218,987	227,513	8,526	0.00%	
Interest on Long-Term Tech Lease	22,295	23,247	14,448	(8,799)	0.00%	
Principal on Capital Lease	0	0	0	-	0.00%	
Interest on Capital Lease	0	0	0	-	0.00%	
	<b>\$ 2,298,427</b>	<b>\$ 2,899,190</b>	<b>\$ 2,329,272</b>	<b>\$ (569,918)</b>	<b>-19.66%</b>	
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	\$ 68,651	\$ 75,257	\$ 70,766	\$ (4,491)	-5.97%	
TRA/PERA Special Funding	0	0	0	-	0.00%	In accordance with GASB 68, the District is required to record additional pension expense related to support it receives from the State of MN for TRA/PERA. The District does not actually pay this expense and there is an offsetting revenue recorded so that the net impact to fund balance is zero. Budgeted at last year's actual amounts.
Chargeback Federal & Non Pub	(2,551)	(2,551)	(2,551)	-	0.00%	
Taxes And Special Assessments	24,650	24,315	24,401	86	0.35%	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**General Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Scholarships	147,499	235,016	241,016	6,000	2.55%	Preschool tuition paid to Community Service Fund for preschool students that qualify for special education. The district has seen a significant increase in the number of preschool students qualifying for special education services since FY 22 actuals.
Miscellaneous Expense	0	0	0	-	100.00%	
	\$ 238,249	\$ 332,037	\$ 333,632	\$ 1,595	0.48%	
<b>Total Expenditures</b>	<b>\$ 62,917,602</b>	<b>\$ 68,142,197</b>	<b>\$ 67,358,202</b>	<b>\$ (783,995)</b>	<b>-1.15%</b>	



**Willmar Public Schools  
Revenues By Source  
FY 2023-2024 Original Budget Comparison Summary  
Food Service Fund**

<b>Source</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Revised Budget</b>	<b>FY 23-24 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 76,375	\$ 16,640	\$ 8,362	\$ (8,279)	-49.75%
<b>State Revenue</b>	133,719	158,493	823,738	665,245	419.73%
<b>Federal Revenue</b>	4,537,687	2,918,303	3,008,265	89,962	3.08%
<b>Other Revenues</b>	211,724	617,755	244,590	(373,165)	-60.41%
<b>TOTAL</b>	<b>\$ 4,959,506</b>	<b>\$ 3,711,190</b>	<b>\$ 4,084,954</b>	<b>\$ 373,764</b>	<b>10.07%</b>

**Willmar Public Schools**  
**Revenues By Source**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Food Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Interest Earnings	\$ 331	\$ 4,440	\$ 8,112	\$ 3,671	82.68%	
Gifts & Bequests	15,500	0	0	0	100.00%	
Miscellaneous Local Revenue	60,544	12,200	250	(11,950)	-97.95%	FY22 had a Shared Services agreement with Montevideo and New London-Spicer, which ended on June 30, 2022. FY23 receipts on rebates on combi ovens.
	<u>\$ 76,375</u>	<u>\$ 16,640</u>	<u>\$ 8,362</u>	<u>\$ (8,279)</u>	<u>-49.75%</u>	
<b>State Revenues</b>						
State Aids From CFL	\$ 133,719	\$ 158,493	\$ 823,738	\$ 665,245	419.73%	The Free School Meals for Kids bill was signed into Minnesota law on March 17, 2023. This permanent state program provides one free breakfast and one free lunch to students. As a result, there will be more revenue coming in FY 24 as state aid than in prior years.
	<u>\$ 133,719</u>	<u>\$ 158,493</u>	<u>\$ 823,738</u>	<u>\$ 665,245</u>	<u>419.73%</u>	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 171,884	\$ 173,453	\$ 180,250	\$ 6,797	3.92%	FY 24 Budget includes Fresh Fruits & Vegetable program at all three elementary sites (approved for FY 24 by MDE on 6/6/23) plus evening meal revenues through the Child and Adult Care Food Program.
Federal Aids Received Through Sta	0	\$ 3,135	\$ 25,000	\$ 21,865	697.45%	Estimated FY 24 portion of Farm to School grant.
School Lunch Program	126,724	538,345	532,537	(5,808)	-1.08%	In FY 22, meals were free to all students during the pandemic through the USDA's emergency use of the Summer Food Service Program, and federal revenues were received from this program rather than state aid or revenue from sales to pupils. FY23, food service returned to pre-pandemic revenue sources utilizing the National School Lunch and National School Breakfast programs. This meant more revenues for FY 23 came from Food Service Sales to Pupils and in FY 24, more will come as State Aid and less revenue comes from federal sources. Additional reimbursement received through the Keep Kids Fed Act in FY 23 only (will not recur in FY 24).
Free and Reduced Lunch Program	2,579,959	1,216,548	1,103,400	(113,148)	-9.30%	

**Willmar Public Schools**  
**Revenues By Source**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Food Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Commodity Distribution Program	257,173	232,799	312,877	80,079	34.40%	Commodity amounts from USDA are based on meals served, so the more meals we serve, the more reimbursement.
Special Milk Program	1,293	1,465	1,450	(15)	-1.02%	
School Breakfast Program	1,252,348	700,000	805,000	105,000	15.00%	Free School Meals for Kids law will provide additional federal reimbursement for the breakfast meals because students of all eligibility types will qualify for the highest level of reimbursement.
Cash In Lieu Of Commodities	1,890	1,500	1,750	250	16.67%	
Summer Food Service Program	146,416	51,058	46,000	(5,058)	-9.91%	In FY 23 and FY 24, Summer Food Service program returned to being utilized in June, July and August only. During FY21 and FY22, the USDA used this program to serve all children ages 18 and under during the school year due to the COVID-19 pandemic.
	\$ 4,537,687	\$ 2,918,303	\$ 3,008,265	\$ 89,962	3.08%	
<b>Other Revenues</b>						
Food Service Sales To Pupils	\$ 63,528	\$ 467,350	\$ 74,100	\$ (393,250)	-84.14%	In FY 22, USDA programs provided free meals to all children ages 18 and younger due to the COVID-19 pandemic. In FY 23, food services returned to the pre-pandemic model that required students who did not qualify for free or reduced meals to pay for meals. For FY 24, meals will be free for all students due to a new state-level law called Free Meals for Kids. Sales for pupils in FY 24 will only be for extra entrees or other a la carte items.
Food Service Milk Sales	1,685	1,400	1,000	(400)	-28.57%	
Food Service Sales To Adults	27,285	19,103	29,990	10,887	56.99%	Anticipating higher adult meal participation rates and prices.
Special Function Food Sales	119,227	125,000	137,000	12,000	9.60%	Food service has been focused on capturing more opportunities for special function sales in the future.
Sale of Equipment	0	4,902	2,500	(2,402)	-49.00%	
	\$ 211,724	\$ 617,755	\$ 244,590	\$ (373,165)	-60.41%	
<b>Total Revenues</b>	<b>\$ 4,959,506</b>	<b>\$ 3,711,190</b>	<b>\$ 4,084,954</b>	<b>\$ 373,764</b>	<b>10.07%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2023-2024 Original Budget Comparison Summary  
Food Service Fund**

<b>Object Code Groups</b>	<b><u>FY 21-22</u> Actual Audited</b>	<b><u>FY 22-23</u> Revised Budget</b>	<b><u>FY 23-24</u> Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,256,342	\$ 1,267,900	\$ 1,449,782	\$ 181,882	14.35%
<b>Employee Benefits</b>	432,465	463,820	502,280	38,460	8.29%
<b>Purchased Services</b>	118,897	152,787	162,178	9,391	6.15%
<b>Supplies and Materials</b>	2,030,196	2,260,450	2,423,994	163,543	7.23%
<b>Capital Expenditures</b>	132,691	126,361	38,141	(88,220)	-69.82%
<b>Other Expenditures</b>	4,698	4,500	5,000	500	11.11%
<b>TOTAL</b>	<b>\$ 3,975,289</b>	<b>\$ 4,275,818</b>	<b>\$ 4,581,374</b>	<b>\$ 305,556</b>	<b>7.15%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Food Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 209,923	\$ 137,837	\$ 146,795	\$ 8,958	6.50%	Contract settlement plus all open positions budgeted as filled.
Non-Instructional Support	981,472	1,091,624	1,264,296	172,673	15.82%	
Other Salary Payments - Non-Certified	6,716	7,972	8,023	51	0.63%	
Severance/Early Retirement Pay	27,564	0	0	0	0.00%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	751	551	751	200	36.33%	Non-recurring severance payment in FY 22.
	<b>\$ 1,256,342</b>	<b>\$ 1,267,900</b>	<b>\$ 1,449,782</b>	<b>\$ 181,882</b>	<b>14.35%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 87,336	\$ 93,989	\$ 107,470	\$ 13,481	14.34%	Benefits fluctuate with salaries and employee benefits choices.
PERA	82,862	89,953	103,232	13,279	14.76%	
Group Health Insurance	167,597	174,168	174,450	282	0.16%	
Group Life Insurance	672	627	627	(0.29)	-0.05%	
Group Dental Insurance	2,006	1,740	1,740	0	0.00%	
Long Term Disability	474	241	228	(13)	-5.38%	
TSA	5,342	7,953	7,942	(11)	-0.14%	
VEBA	22,683	20,724	20,697	(27)	-0.13%	
Workers Compensation	57,047	34,685	44,429	9,744	28.09%	
Cont. Employee Retiree Benefits	1,212	34,506	36,231	1,725	5.00%	
Chargeback	5,234	5,234	5,234	0	0.00%	
	<b>\$ 432,465</b>	<b>\$ 463,820</b>	<b>\$ 502,280</b>	<b>\$ 38,460</b>	<b>8.29%</b>	
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	\$ 8,606	\$ 25,750	\$ 21,000	\$ (4,750)	-18.45%	Conservatively planning for equipment repairs.
Repairs & Maint. For Technology	6,222	5,220	5,233	13	0.25%	
Communication Services	1,233	1,123	1,119	(4)	-0.37%	
Postage & Parcel Services	4,872	5,100	6,000	900	17.65%	
Utility Services	50,052	50,052	50,018	(34)	-0.07%	
Repairs & Maintenance Services	45,305	58,041	68,850	10,809	18.62%	
Travel, Conventions/Conference	2,111	4,500	9,400	4,900	108.89%	
Computer & Tech Hardware Rental	0	2,500	0	(2,500)	-100.00%	
Interdepartment Misc Svcs	496	500	558	58	11.60%	
	<b>\$ 118,897</b>	<b>\$ 152,787</b>	<b>\$ 162,178</b>	<b>\$ 9,391</b>	<b>6.15%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Food Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Supplies And Materials</u></b>						
Supplies & Material-Non Inst	\$ 122,947	\$ 161,286	\$ 133,109	\$ (28,177)	-17.47%	Used additional serving supplies in FY 23 due to staffing shortages and extended period of Middle School dishwasher not working due to supply chain delay in receiving a part.
Non-Instructional Software/Licenses	525	550	575	25	4.55%	
Non-Instructional Tech Supplies	830	0	250	250	100.00%	
Non-Instructional Tech Devices	4,582	3,373	700	(2,673)	-79.25%	
Food	1,361,826	1,578,745	1,594,221	15,475	0.98%	Actual food costs in FY 23 have not been as high as anticipated in the FY 23 Revised Budget. Used actual costs plus 8% for FY 24 Original Budget.
Commodities	257,173	232,799	312,877	80,079	34.40%	Commodity amounts from USDA are based on meals served, so the more meals we serve, the more commodity funds available to purchase food items at a significant discount through federal programs.
Milk	282,314	283,697	382,262	98,565	34.74%	Use actual costs YTD in FY 23 plus 10% anticipated price increase for the FY 24 Original Budget.
	<b>\$ 2,030,196</b>	<b>\$ 2,260,450</b>	<b>\$ 2,423,994</b>	<b>\$ 163,543</b>	<b>7.23%</b>	
<b><u>Capital Expenditures</u></b>						
Other Equipment Purchases	\$ 130,550	\$ 126,361	\$ 36,000	\$ (90,361)	-71.51%	FY 23 Revised Budget includes planned equipment purchases at all sites, including purchases made with MDE equipment grant funds. Fewer equipment purchases are planned for FY24 until it is determined that participation rates will generate enough revenue to cover these expenditures (or if equipment grants are received).
Principal on LT Tech Lease	1,932	0	1,932	1,932	100.00%	
Interest on LT Tech Lease	209	0	209	209	100.00%	
	<b>\$ 132,691</b>	<b>\$ 126,361</b>	<b>\$ 38,141</b>	<b>\$ (88,220)</b>	<b>-69.82%</b>	
<b><u>Other Expenditures</u></b>						
Dues & Memberships	\$ 4,698	\$ 4,500	\$ 5,000	\$ 500	11.11%	
	<b>\$ 4,698</b>	<b>\$ 4,500</b>	<b>\$ 5,000</b>	<b>\$ 500</b>	<b>11.11%</b>	
<b>Total Expenditures</b>	<b>\$3,975,289</b>	<b>\$4,275,818</b>	<b>\$4,581,374</b>	<b>\$305,556</b>	<b>7.15%</b>	

**Willmar Public Schools  
Revenues By Source Code  
FY 2023-2024 Original Budget Comparison Summary  
Community Service Fund**

<b>Source</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Revised Budget</b>	<b>FY 23-24 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,234,848	\$ 1,387,007	\$ 1,288,252	\$ (98,755)	-7.12%
<b>State Revenue</b>	1,354,294	1,389,530	1,375,386	(14,144)	-1.02%
<b>Federal Revenue</b>	339,610	130,557	41,000	(89,557)	-68.60%
<b>Other Revenues</b>	12,260	5,406	5,406	0	0.00%
<b>TOTAL</b>	<b>\$ 2,941,011</b>	<b>\$ 2,912,500</b>	<b>\$ 2,710,043</b>	<b>\$ (202,456)</b>	<b>-6.95%</b>

**Willmar Public Schools**  
**Revenues By Source Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 356,784	\$ 376,841	\$ 362,328	\$ (14,514)	-3.85%	Levy adjustment for School Age Care for students with disabilities.
Tuition from Patrons	193,256	221,520	215,500	(6,020)	-2.72%	
Fees from Patrons	577,593	607,202	600,300	(6,902)	-1.14%	
Interest Earnings	451	5,467	9,605	4,138	75.70%	
Rent	27,019	25,576	27,000	1,424	5.57%	
Gifts & Bequests	59,530	121,376	60,500	(60,876)	-50.16%	Fewer donations anticipated for Child Guide program in FY 24.
Miscellaneous Local Revenue	20,214	29,026	13,020	(16,006)	-55.14%	FY23 included non-recurring Adult Basic Education Workforce funding received from the Minnesota Department of Education.
	<b>\$ 1,234,848</b>	<b>\$ 1,387,007</b>	<b>\$ 1,288,252</b>	<b>\$ (98,755)</b>	<b>-7.12%</b>	
<b>State Revenues</b>						
Abatement Aid	\$ 38	\$ 271	\$ 271	-	0.00%	
Disparity Reduction Aid	59	63	63	0	0.00%	
Homestead Market Value Credit	3,766	1,769	4,141	2,372	134.08%	
State Aids From MDE	1,300,033	1,325,006	1,308,490	(16,516)	-1.25%	Our district's portion of the statewide allocation for School Readiness Aid was reduced due to higher statewide average free and reduced rates, partially offset by an increase in aid for Early Childhood and Family Education.
Nonpublic Aid	50,397	62,421	62,421	0	0.00%	
	<b>\$ 1,354,294</b>	<b>\$ 1,389,530</b>	<b>\$ 1,375,386</b>	<b>\$ (14,144)</b>	<b>-1.02%</b>	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 250,227	\$ 41,079	\$ 41,000	\$ (79)	-0.19%	FY22 included one-time COVID relief funding for strengthening Adult Basic Education programming, summer preschool, and child care stabilization for after-school care.
Federal Aids Received Through State	\$ 89,383	\$ 89,479	0	\$ (89,479)	-100.00%	Child care stabilization grants through MN Department of Human Services were received in FY 22 and FY 23. Amount available for FY 24 is uncertain at the time of budget creation.
	<b>\$ 339,610</b>	<b>\$ 130,557</b>	<b>\$ 41,000</b>	<b>\$ (89,557)</b>	<b>-68.60%</b>	



**Willmar Public Schools**  
**Revenues By Source Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	\$ (3,881)	\$ (3,881)	\$ (3,881)	\$ -	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	9,287	9,287	9,287	0	0.00%	Butter braid fundraiser sales.
Sale of Equipment	6,854	0	0	0	0.00%	FY 22 included sale of Driver's Education vehicle that was past its useful life.
	\$ 12,260	\$ 5,406	\$ 5,406	\$ -	100.00%	
<b>Total Revenues</b>	<b>\$ 2,941,011</b>	<b>\$ 2,912,500</b>	<b>\$ 2,710,043</b>	<b>\$ (202,456)</b>	<b>-6.95%</b>	

**Willmar Public Schools  
Expenditures By Object Code  
FY 2023-2024 Original Budget Comparison Summary  
Community Service Fund**

<b>Object Code Groups</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Revised Budget</b>	<b>FY 23-24 Original Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,752,060	\$ 1,939,606	\$ 1,883,632	\$ (55,974)	-2.89%
<b>Employee Benefits</b>	528,780	597,139	543,763	(53,376)	-8.94%
<b>Purchased Services</b>	354,278	224,112	207,549	(16,563)	-7.39%
<b>Supplies and Materials</b>	164,615	106,507	87,110	(19,398)	-18.21%
<b>Capital Expenditures</b>	30,947	3,250	1,500	(1,750)	-53.85%
<b>Other Expenditures</b>	7,118	4,961	6,741	1,780	35.88%
<b>TOTAL</b>	<b>\$ 2,837,799</b>	<b>\$ 2,875,576</b>	<b>\$ 2,730,296</b>	<b>\$ (145,280)</b>	<b>-5.05%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 143,657	\$ 133,122	\$ 143,715	\$ 10,593	7.96%	
EC/SR/ABE Admin/Supervision	214,908	233,783	247,226	13,442	5.75%	
Licensed Classroom Teacher	648,855	639,298	641,919	2,620	0.41%	
Non-Licensed Classroom Personnel	483,972	612,003	537,261	(74,742)	-12.21%	Reduction of 2.0 Child Guide positions in FY 24.
Licensed Instructional Support	20,251	23,352	23,352	0	0.00%	
Non-Licensed Instructional Support	31,441	46,918	36,837	(10,081)	-21.49%	Shift in percentage of FTE coded between Non-licensed Instructional Support and Cultural Liaison.
School Nurse	693	13,847	17,098	3,251	23.48%	
Licensed Nursing Services	8,653	10,289	11,023	734	7.13%	
Non-Instructional Support	81,834	88,652	92,753	4,101	4.63%	
Cultural Liaison	48,478	52,365	64,585	12,220	23.34%	Shift in percentage of FTE coded between Non-licensed Instructional Support and Cultural Liaison.
Other Salary Payments - Licens/Cert	24,097	20,330	11,717	(8,613)	-42.37%	FY 22 & FY 23 included pay for Summer Preschool with COVID relief funds that will not recur in the future.
Other Salary Pay - Non- Lic/Cert	43,722	62,699	54,647	(8,051)	-12.84%	FY 22 & FY 23 included pay for Summer Preschool with COVID relief funds that will not recur in the future.
Salary Adjustment	1,500	2,948	1,500	(1,448)	-49.12%	
	<b>\$ 1,752,060</b>	<b>\$ 1,939,606</b>	<b>\$ 1,883,632</b>	<b>\$ (55,974)</b>	<b>-2.89%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 130,658	\$ 148,373	\$ 144,099	\$ (4,275)	-2.88%	
PERA	54,394	65,626	58,664	(6,962)	-10.61%	
TRA	68,918	68,639	72,850	4,212	6.14%	
Group Health Insurance	166,429	198,370	184,026	(14,344)	-7.23%	
Group Life Insurance	1,451	1,634	1,544	(90)	-5.50%	
Group Dental Insur	5,898	7,721	7,220	(501)	-6.48%	
Long Term Disability	178	2,139	2,118	(21)	-0.96%	
TSA - Employer Match	13,086	9,762	9,752	(10)	-0.10%	
VEBA	49,984	69,023	50,742	(18,281)	-26.49%	
Workers Compensation	12,245	13,084	12,748	(335)	-2.56%	
Cont. Employee Retiree Benefits	25,539	12,770	0	(12,770)	-100.00%	This retiree benefit ended midyear in FY 23.
	<b>\$ 528,780</b>	<b>\$ 597,139</b>	<b>\$ 543,763</b>	<b>\$ (53,376)</b>	<b>-8.94%</b>	Benefits fluctuate with salaries and employee benefits choices.

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Purchased Services</b>						
Federal Sub Awards < \$25,000	\$ 33,120	\$ -	\$ -	\$ -	0.00%	One-time purchases for Adult Basic Education with COVID relief funds for expanded programming in FY 22.
Federal Sub Awards > \$25,000	60,179	0	0	0	0.00%	
Consulting Fee/Fee for Service	150,429	93,952	94,760	808	0.86%	
Repairs & Maintenance for Technology	4,164	8,505	8,101	(404)	-4.75%	
Svcs Purch-MN Joint Powers Agencies	2,100	2,100	2,100	0	0.00%	
Communication Services	3,653	6,163	5,905	(258)	-4.19%	
Postage & Parcel Services	6,336	6,575	6,450	(125)	-1.90%	
Utility Services	21,951	30,420	27,680	(2,740)	-9.01%	
Short Term Leases	2,423	1,718	1,718	0	0.00%	
Repairs & Maintenance Services	1,259	1,010	2,800	1,790	177.35%	
Foreign Language Interpreters	86	225	425	200	88.89%	
Transportation Contracts <\$25K	16,226	7,250	7,425	175	2.41%	Transportation to summer preschool (one time due to COVID relief funds) in FY 22.
Travel, Conventions/Conference	3,660	4,250	4,150	(100)	-2.35%	
In-Service	720	0	500	500	100.00%	
Entry Fees/Student Travel Allowances	7,725	12,905	7,200	(5,705)	-44.21%	Field trips for Cardinal Place School Age Care
Comp & Tech Hardware Rental	0	2,779	3,025	246	8.85%	
Staff Tuition	4,723	11,000	0	(11,000)	-100.00%	Tuition reimbursement payments in FY 22 & FY 23 to encourage acquisition of Parent and Family Educator licensure, which is now complete. Will not recur in FY 24.
Payments To Other MN Districts	35,243	35,000	35,000	0	0.00%	
Chargeback Offset Copy Charges	281	260	310	50	19.23%	
	<b>\$ 354,278</b>	<b>\$ 224,112</b>	<b>\$ 207,549</b>	<b>\$ (16,563)</b>	<b>-7.39%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 50,576	\$ 51,400	\$ 24,475	\$ (26,925)	-52.38%	FY 22 and FY 23 included non-recurring supply purchases for grants (Talking is Teaching).
Non-Instr Cmptwr/Lic	875	12,955	1,690	(11,265)	-86.96%	Shift between instructional/non-instructional licenses.
Instructional Software License	18,371	14,000	23,500	9,500	67.86%	
Supplies & Material-Non Indiv	4,537	2,400	2,000	(400)	-16.67%	
Gas/Oil Not For Bldg	643	2,400	1,900	(500)	-20.83%	
Instructional Tech Supplies	200	0	200	200	100.00%	
Textbooks & Workbooks	13,487	1,024	9,445	8,421	822.03%	
Standardized Tests	3,308	0	2,700	2,700	100.00%	
Non-Instructional Tech Devices	12,670	1,100	1,500	400	36.36%	One-time staff technology device purchases for school readiness and Adult Basic Education in FY 22.
Instructional Tech Devices	49,170	2,810	6,500	3,690	131.33%	Instructional devices purchased with one-time COVID relief funds for Adult Basic Education in FY 22.
Milk	1,101	1,300	1,000	(300)	-23.08%	
Food	9,678	17,118	12,200	(4,918)	-28.73%	Food for school readiness classrooms.
	<b>\$ 164,615</b>	<b>\$ 106,507</b>	<b>\$ 87,110</b>	<b>\$ (19,398)</b>	<b>-18.21%</b>	
<b>Capital Expenditures</b>						
Other Equipment Purchases	\$ 29,195	\$ 3,250	\$ 1,500	\$ (1,750)	-53.85%	One-time equipment purchases made by Adult Basic Education in FY 22.
Principal on LT Tech Lease	1,566	0	0	0	0.00%	
Interest on LT Tech Lease	186	0	0	0	0.00%	
	<b>\$ 30,947</b>	<b>\$ 3,250</b>	<b>\$ 1,500</b>	<b>\$ (1,750)</b>	<b>-53.85%</b>	
<b>Other Expenditures</b>						
Dues & Memberships	\$ 3,729	\$ 3,420	\$ 3,425	\$ 5	0.15%	
Federal And Nonpublic Indirect Costs	2,551	703	2,478	1,775	252.34%	
Taxes And Special Assessments	838	838	838	0	0.00%	
	<b>\$ 7,118</b>	<b>\$ 4,961</b>	<b>\$ 6,741</b>	<b>\$ 1,780</b>	<b>35.88%</b>	
<b>Total Expenditures</b>	<b>\$ 2,837,799</b>	<b>\$ 2,875,576</b>	<b>\$ 2,730,296</b>	<b>\$ (145,280)</b>	<b>-5.05%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2023-2024 Original Budget Comparison Summary  
Community Service Fund**

<b>Program</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Revised Budget</b>	<b>FY 23-24 Original Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 2,800,913	\$ 2,826,340	\$ 2,680,294	\$ (146,046)	-5.17%
<b>Pupil Support Services</b>	36,887	49,237	50,002	765	1.55%
<b>TOTAL</b>	<b>\$ 2,837,799</b>	<b>\$ 2,875,576</b>	<b>\$ 2,730,296</b>	<b>\$ (145,280)</b>	<b>-5.05%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2023-2024 Original Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Revised Budget	FY 23-24 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Community Education And Services</b>						
General Community Education	\$ 332,708	\$ 332,891	\$ 322,323	\$ (10,569)	-3.17%	FY 22 included one-time purchases for Adult Basic Education with COVID relief funds for expanded programming as well as intentional one-time spend-down of state ABE funds.
Adult Basic and Continuing Education	850,864	683,750	661,707	(22,043)	-3.22%	
Recreation	12,770	-	0	-	0.00%	
School Age Care	536,963	703,071	649,569	(53,502)	-7.61%	Cardinal Place staffing adjusted as needed to reflect needs based on student to staff ratios.
Classroom Engagement Model	1,633	57	57	0	0.16%	
Early Childhood And Family Education	295,132	332,785	316,376	(16,410)	-4.93%	Tuition payments for staff to secure Parent and Family Educator licensure are complete and will not recur in FY 24.
School Readiness	546,958	544,398	535,131	(9,267)	-1.70%	
Preschool Screening	8,757	44,938	49,911	4,972	11.06%	
Youth Development/Youth Services	198,438	184,125	132,801	(51,323)	-27.87%	Reduction of 2.0 Child Guide positions in FY 24, partially offset by contracted salary and benefit increases.
Other Community Programs	16,691	324	12,420	12,096	3729.15%	Nonpublic pupil expenditures related to nonpublic pupil aid flow through Fund 01.
	<b>\$ 2,800,913</b>	<b>\$ 2,826,340</b>	<b>\$ 2,680,294</b>	<b>\$ (146,046)</b>	<b>-5.17%</b>	
<b>Pupil Support Services</b>						
Secondary Counseling	\$ 23,621	\$ 27,284	\$ 27,331	\$ 47	0.17%	
Health Services	13,265	21,952	22,671	718	3.27%	
	<b>\$ 36,887</b>	<b>\$ 49,237</b>	<b>\$ 50,002</b>	<b>\$ 765</b>	<b>1.55%</b>	
<b>Total Expenditures</b>	<b>\$ 2,837,799</b>	<b>\$ 2,875,576</b>	<b>\$ 2,730,296</b>	<b>\$ (145,280)</b>	<b>-5.05%</b>	