

# **2022-23 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)

March 13, 2023



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

# **WILLMAR PUBLIC SCHOOLS**

## **2022-2023 Revised Budget Summary**

### **Table of Contents**

Revised Budget Summary	
General Overview	3
Federal COVID Relief Funds	4
Enrollment	6
Fund Balance and Long-term Financial Projection	7
Revised Budget Projected Fund Balances	9
FY 2023 Revised Budget Compared to FY 2023 Original Budget	
General Fund Summary	10
Food Service Fund Summary	11
Community Service Fund Summary	12
Other Funds Summary	12
General Fund Revenues Summary and Detail	13
General Fund Expenditures by Object Summary and Detail	17
Food Service Fund Revenues Summary and Detail	24
Food Service Fund Expenditures by Object Summary and Detail	27
Community Service Fund Revenues Summary and Detail	30
Community Service Fund Expenditures by Object Summary and Detail	33
Community Service Fund Expenditures by Program Summary and Detail	38

## 2022-2023 REVISED BUDGET SUMMARY

### General Overview

For the first time since the COVID-19 pandemic began in March 2020, school has finally been back to consistent operation in the 2022-23 school year. While pandemic-related closures and attendance disruptions have subsided, the challenges the pandemic left in its wake continue to affect Willmar Public Schools and other schools around the state and nation. The greatest outstanding financial risks for our district at the time of the creation of this budget are enrollment, staffing shortages, and inflationary pressure on wages and many other categories of expenditures.

Student enrollment for the 2022-23 school year has decreased from the previous year. Enrollment has not returned to pre-pandemic levels. 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 and do not resolve the underlying problem that the district is deficit spending, meaning that expenditures are exceeding revenues. To address this, the district will need to make budget reductions for the 2023-24 school year.

One significant change from the 2022-23 Original Budget to this Revised Budget is that the district will be pulling in \$4.0 million of federal COVID relief funds (called ESSER funds) this year to be used for Middle School renovation projects in the future. Addressing the need for more instructional space at the Middle School has been discussed publicly in our community for a number of years. These funds will be set aside in a committed fund balance, to be utilized once the plans have been approved by the school board. Pulling in the funds now with no offsetting expense makes the overall General Fund results appear better than they are. This chart shows the 2022-23 Revised Budget, both in total and excluding the \$4.0 million of revenue for the Middle School project:

	2021-22 Actual	2022-23 Original Budget	2022-23 Revised Budget Total	2022-23 Revised Budget Net of \$4.0M ESSER for MS
Revenues	\$ 60,912,987	\$ 62,530,821	\$ 67,307,494	\$ 63,307,494
Expenditures	62,917,598	67,559,235	68,142,197	68,142,197
Difference	\$ (2,004,611)	\$ (5,028,414)	\$ (834,703)	\$ (4,834,703)

### **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

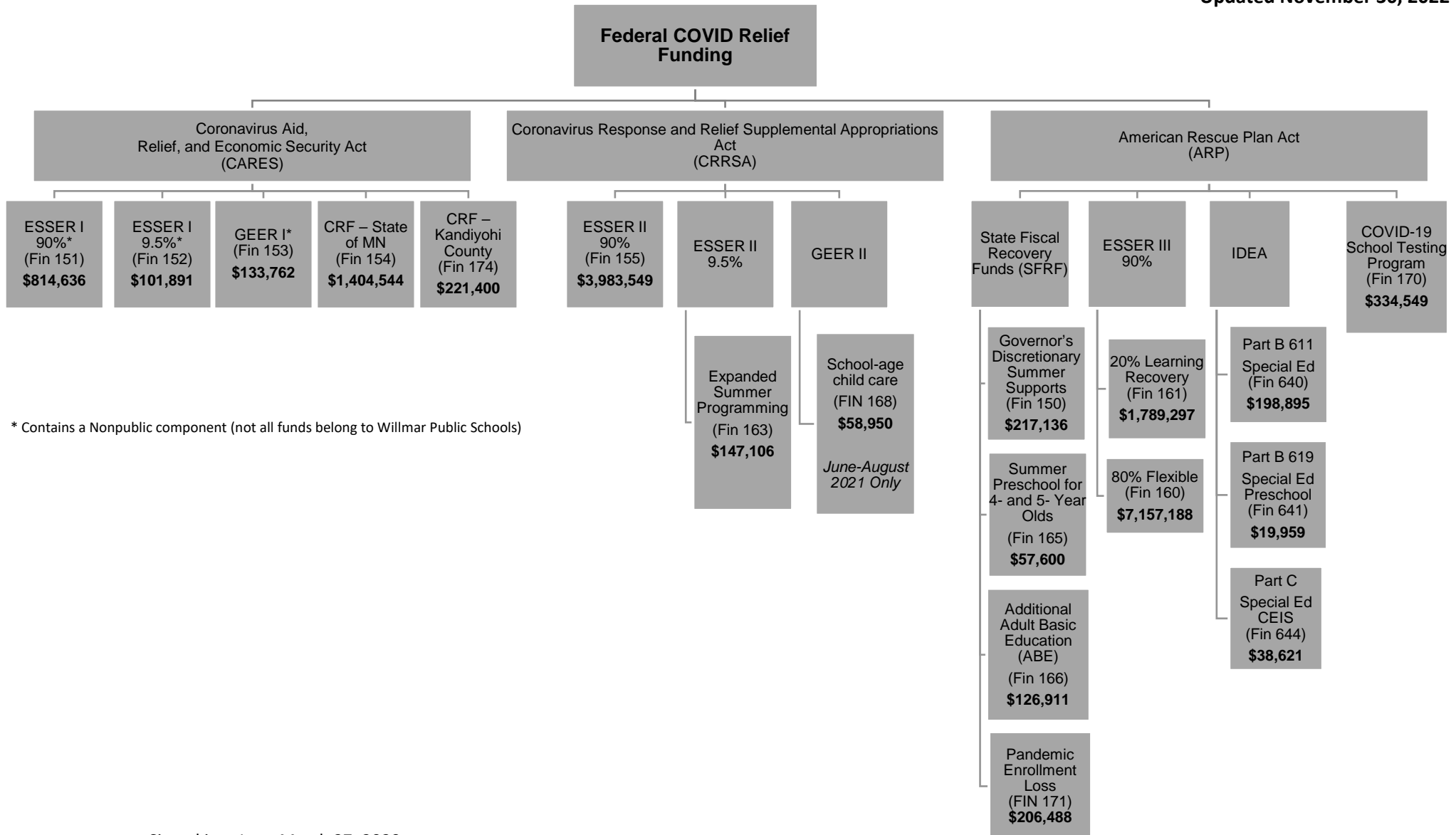
At the time of budget creation, Willmar Public Schools is aware of access to the federal COVID relief funds listed on the next page. Each has a unique set of allowable uses. These funds cannot simply replace lost revenue. They must be spent on allowable uses per statute and are reimbursed through a claims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

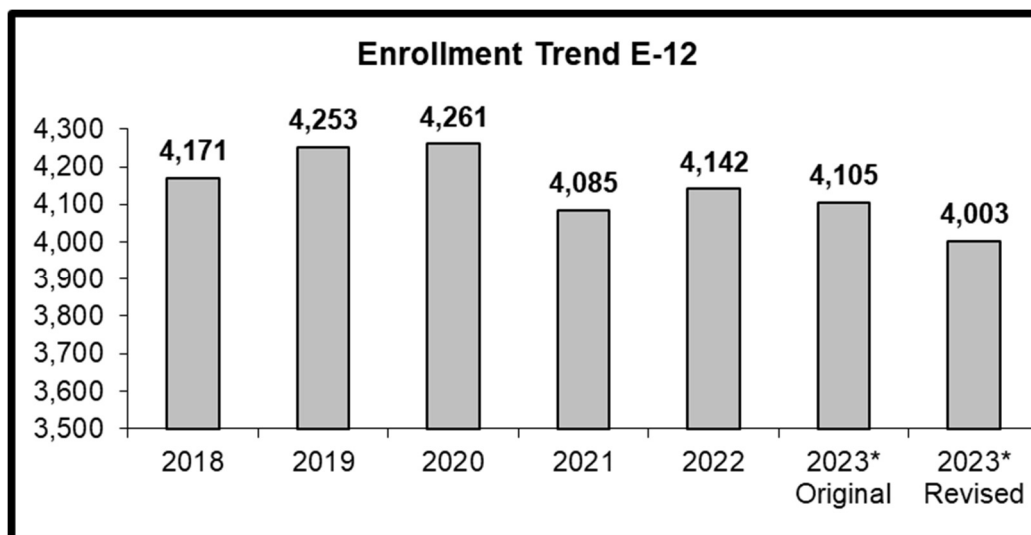
## **Enrollment**

Student enrollment is extremely important, as it not only drives staffing decisions, but it is also the key component of the general education revenue funding formula, which is the major funding source for the District.

The enrollment projection for the FY 2023 original budget was 4,105 ADM. The FY 2023 revised budget projects enrollment at 4,003 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors. This sharp decrease in enrollment starting 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). Net loss in open enrollment has remained stable since FY 21.

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* Original	4,105
2023* Revised	4,003



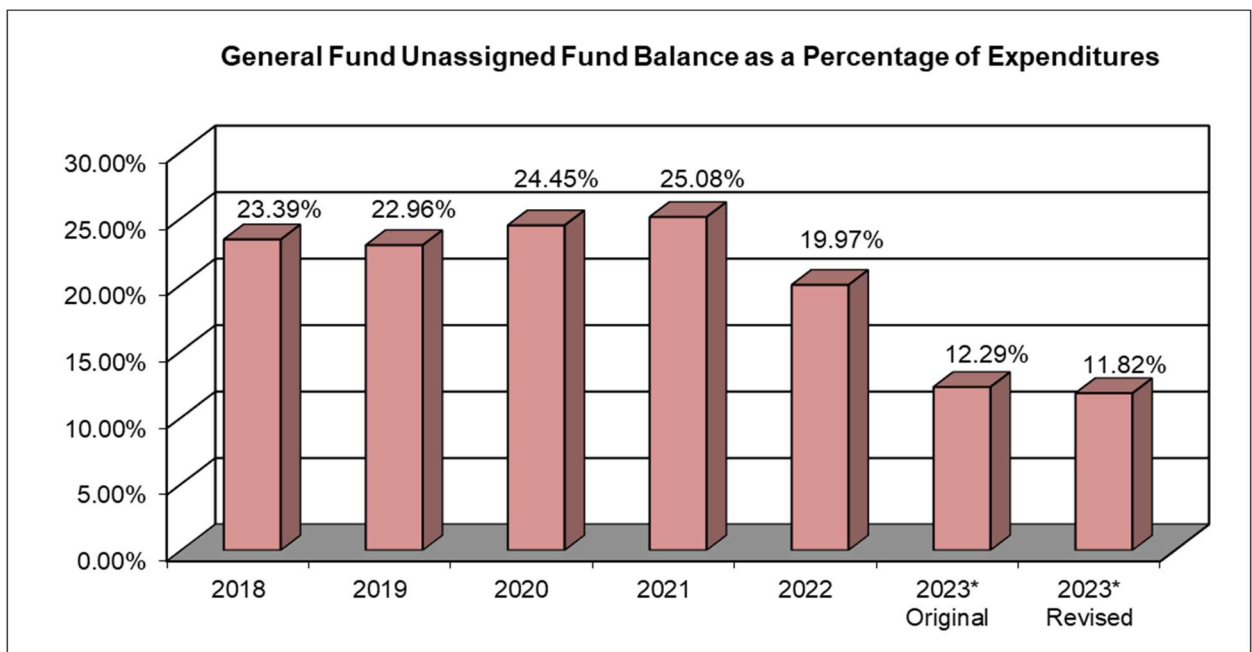
\* Projected

### **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, 2023 is \$8,052,302, or 11.82% of expenditures.



The District uses a financial planning model called Financial Planning Analytics from Frontline Education 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 23 Revised Budget by fund and category, followed by an explanation of the change from the FY 23 Original Budget to the FY 23 Revised Budget.



**Willmar Public Schools**  
**Revised Budget Projected Fund Balances**  
**FY 2022-2023**

	AUDITED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2022	2022-2023	2022-2023	2022-2023	6/30/2023
<b>General Fund</b>					
Unassigned	\$12,566,960.12	\$53,374,174.32	(\$55,300,277.80)	(\$2,588,555.08)	\$8,052,301.56
Committed:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Middle School Building Projects	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$4,000,000.00
Assigned:					
Sr High Football Gifts & Grants	\$22,010.27	\$44,000.00	(\$20,000.00)		\$46,010.27
Nonspendable:					
Prepaid Items/Inventory	\$819,873.69	\$0.00	\$0.00		\$819,873.69
Restricted/Reserved For:					
Student Activity Funds	\$171,997.50	\$389,261.98	(\$436,494.38)		\$124,765.10
Scholarships	\$43,364.02	\$487.29	(\$4,250.00)		\$39,601.31
Staff Development	\$460,066.27	\$599,487.17	(\$510,585.86)		\$548,967.58
Operating Capital	\$313,109.06	\$1,001,074.65	(\$1,084,994.91)		\$229,188.80
Learning & Development	\$0.00	\$872,431.02	(\$689,717.53)	(\$182,713.49)	\$0.00
Area Learning Center/Targeted Services	\$43,002.76	\$1,015,954.99	(\$1,538,420.39)	\$479,462.64	\$0.00
Gifted & Talented	\$15,853.40	\$56,777.89	(\$22,500.00)		\$50,131.29
Basic Skills	\$0.00	\$6,625,819.70	(\$4,906,437.07)	(\$1,719,382.63)	\$0.00
Achievement and Integration	\$0.00	\$1,023,381.55	(\$1,038,386.15)	\$15,004.60	\$0.00
Safe Schools	\$7,345.83	\$163,408.32	(\$170,754.15)		\$0.00
Basic Skills Extended Time Programs	\$206,750.65	\$0.00	(\$21,642.75)		\$185,107.90
Long-Term Facility Maintenance	\$338,751.25	\$1,637,419.41	(\$1,961,120.00)		\$15,050.66
Medical Assistance/3rd Party Billing	\$446,728.30	\$500,000.00	(\$436,616.27)		\$510,112.03
Payments in Lieu of Taxes	\$0.00	\$3,816.04	\$0.00	(\$3,816.04)	\$0.00
<b>Total - General Fund</b>	<b>\$16,655,813.12</b>	<b>\$67,307,494.33</b>	<b>(\$68,142,197.26)</b>	<b>\$0.00</b>	<b>\$15,821,110.19</b>
<b>Food Service Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Restricted/Reserved	\$1,924,615.45	\$3,711,190.20	(\$4,275,818.15)	\$0.00	\$1,359,987.50
<b>Total - Food Service Fund</b>	<b>\$1,924,615.45</b>	<b>\$3,711,190.20</b>	<b>(\$4,275,818.15)</b>	<b>\$0.00</b>	<b>\$1,359,987.50</b>
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Restricted	\$0.00	\$74,358.44	(\$94,499.35)	\$20,140.91	\$0.00
Restricted/Reserved For:					
Community Education	\$330,109.73	\$1,169,517.91	(\$1,220,143.25)	(\$20,140.91)	\$259,343.48
Early Childhood Family Education	\$153,916.29	\$349,304.99	(\$332,785.48)		\$170,435.80
School Readiness	\$389,245.40	\$623,684.41	(\$544,397.84)		\$468,531.97
Adult Basic Education	\$106,254.77	\$695,634.00	(\$683,750.12)		\$118,138.65
<b>Total - Community Education Fund</b>	<b>\$979,526.19</b>	<b>\$2,912,499.75</b>	<b>(\$2,875,576.04)</b>	<b>\$0.00</b>	<b>\$1,016,449.90</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	\$753,805.55	\$3,604,387.67	(\$3,616,715.00)		\$741,478.22
<b>Total - Debt Service Fund</b>	<b>\$753,805.55</b>	<b>\$3,604,387.67</b>	<b>(\$3,616,715.00)</b>	<b>\$0.00</b>	<b>\$741,478.22</b>
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$106,027.88	\$282,842.37	(\$251,727.90)		\$137,142.35
<b>Total - Propriety Fund</b>	<b>\$106,027.88</b>	<b>\$282,842.37</b>	<b>(\$251,727.90)</b>	<b>\$0.00</b>	<b>\$137,142.35</b>
<b>TOTALS - ALL FUNDS</b>	<b>\$20,419,788.19</b>	<b>\$77,818,414.32</b>	<b>(\$79,162,034.35)</b>	<b>\$0.00</b>	<b>\$19,076,168.16</b>

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

### **General Fund Revenue increased \$4,776,674 from the FY 23 Original Budget**

- Local Revenue increased \$813,572. The increase is partially due to one-time receipts flowing through the district for the band/choir trip to Hawaii (analogous cost also seen in the expenditures budget). Donations for athletics and Student Activity Funds have exceeded the prior year averages that were used in creating the FY 23 Original Budget. Third party billing receipts and gate receipts from spectators for activities are trending higher than anticipated.
- State Revenue decreased \$713,145. This is mainly due to lower general education aid. General education aid is driven by the number of adjusted pupil units (APU) served, legislative action, and the percentage of students in the district that qualify for free and reduced meals. The FY 23 Revised budget includes APU at 4,368 APU, compared to 4,482 APU in the FY 23 Original Budget. The FY 23 Revised Budget includes a known increase in the basic education funding formula of 2.0%, established by the state legislature in spring 2021. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, increased from 56.3% to 58.9%. Special education aid estimates provided by the Minnesota Department of Education increased compared to the estimates included in the FY 23 Original Budget.
- Federal Revenue increased \$4,594,088. FY 23 Revised Budget includes pulling in \$4.0 million of ESSER (federal COVID relief funds) that will be put in a committed fund balance for Middle School building projects, to be used at a future date. The district received one-time COVID testing grant funds that were not known about at the time FY 23 Original Budget was created. There is also some difference in the timing of when ESSER federal COVID relief funds will be utilized compared to what was anticipated in the FY 23 Original Budget.
- Other Revenue increased \$82,158 mainly due to greater fundraiser sales in Student Activity Funds than anticipated in the FY 23 Original Budget.

### **General Fund Expenditures increased \$582,962 from the FY 23 Original Budget**

- Salaries & Wages decreased \$431,938. This was open positions and a reduction in anticipated severance payments for retirements, offset by higher wages due to contracted settlements. All bargaining units have settled current year contracts at the time that this revised budget was created, so wages are included at known rates.
- Employee Benefits decreased \$229,973 related to benefit lines that fluctuate with payroll such as FICA, PERA, and TRA. Also due to changes in employee benefit selections.
- Purchased Services increased \$936,878. The increase is partially due to one-time receipts flowing through the district for the band/choir trip to Hawaii (analogous receipts also seen in the revenues budget). Rates increased to current trends for utilities. It also includes 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.
- Supplies and Materials decreased \$217,765. This decrease is related to SMART board purchases planned with COVID relief funds that arrived in FY 22 instead of FY 23. This is partially offset by increases in supply purchases related to new donations/grants received.
- Capital Expenditures increased \$677,054 due to an increase in site projects anticipated with Long Term Facility Maintenance funds and equipment purchases with Operating Capital funds.
- Other Expenditures decreased \$161,294. This increase is primarily due to bringing the GASB 68 entry amount down to the prior year actual. (There is both a revenue and expense side to this journal entry, which makes it net to zero) This is offset by an increase in preschool tuition payments to the Community Services 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.

### **Food Service Fund Summary**

The Food Service fund is projected to have expenditures that exceed revenues by \$564,628 in the FY 23 Revised Budget. This represents an intentional spend down of excess fund balance that accumulated during the pandemic due to temporarily higher meal reimbursement rates as well as one-time funds received for Supply Chain Assistance and Emergency Operation. The emergency funding from the USDA that made school breakfast and lunch free to all students during the 2022-23 school year with federal funds has ended. For the 2022-23 school year,

families must pay for lunch unless they qualify for free or reduced meals, either through direct certification or by completing an Application for Educational Benefits form. Participation rates for both breakfast and lunch have been up in 2022-23 compared to the prior year. However, inflation continues to impact the cost of food, milk, and supplies.

### **Community Service Fund Summary**

The FY 23 Revised Budget projects that the Community Service fund revenues will exceed expenditures by \$36,924. 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. School Readiness opened one additional preschool classroom at Roosevelt Elementary in FY 23 due to waitlist needs.

### **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 2022-2023 Revised Budget Comparison Summary**  
**General Fund**

<b>Source</b>	<b><u>FY 21-22</u> Actual Audited</b>	<b><u>FY 21-22</u> Original Budget</b>	<b><u>FY 22-23</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 6,183,781	\$ 5,413,453	\$ 6,227,025	\$ 813,572	15.03%
<b>State Revenue</b>	50,221,111	51,832,939	51,119,794	(713,145)	-1.38%
<b>Federal Revenue</b>	4,212,780	5,278,756	9,872,844	4,594,088	87.03%
<b>Other Revenues</b>	295,314	5,673	87,831	82,158	1448.25%
<b>TOTAL</b>	<b>\$ 60,912,986</b>	<b>\$ 62,530,821</b>	<b>\$ 67,307,494</b>	<b>\$ 4,776,674</b>	<b>7.64%</b>

Willmar Public Schools						
REVENUES						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 21-22 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 4,227,312	\$ 4,016,409	\$ 4,082,524	\$ 66,115	1.65%	Levy revenue adjusts in a three-year cycle and this reflects the impact of prior year adjustments.
County Apportionment	88,201	62,784	88,201	25,417	40.48%	
Miscellaneous County Tax Revenue	10,203	15,965	13,939	(2,026)	-12.69%	
Tuition From Minnesota School Dist	231,524	178,245	208,453	30,208	16.95%	
Reimb Revenue from Special Ed Svcs Purch	0	0	18,565	18,565	100.00%	Revenue from special education services purchased by ACGC Public Schools.
Fees From Patrons	315,965	226,925	228,682	1,758	0.77%	In FY23, the district transitioned from a technology fee for iPads to an optional technology insurance because devices are now used as a textbook substitute, for which fees are not allowed.
Admissions - Student activities	130,764	112,384	161,565	49,182	43.76%	Gate receipts from spectators for activities has been greater than anticipated.
Med Assistance From Dept of HS	592,874	414,818	500,000	85,182	20.53%	Third party billing revenue is trending higher than anticipated in the FY 23 Original Budget.
Interest Earnings	10,546	38,836	67,034	28,198	72.61%	Interest rates have been increasing in FY 23.
Rent	22,096	21,461	25,129	3,668	17.09%	
Tournaments	22,258	2,775	10,530	7,755	279.45%	
Gifts & Bequests	286,645	223,289	350,071	126,782	56.78%	Donations for athletics and student activity funds in FY 23 have exceeding the prior year averages that were used in creating the FY 23 Original Budget.
Miscellaneous Local Revenue	245,393	99,562	472,332	372,770	374.41%	FY 23 includes non-recurring receipts flowing through the 2701 Student Activity Fund for the Hawaii trip (analagous expenditures also budgeted).
	\$ 6,183,781	\$ 5,413,453	\$ 6,227,025	\$ 813,572	15.03%	

Willmar Public Schools						
REVENUES						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 21-22 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>State Revenues</b>						
Endowment Fund Apportionment	\$ 169,727	\$ 170,840	\$ 189,084	\$ 18,244	10.68%	
General Education Aid	40,236,948	41,445,133	40,536,948	(908,185)	-2.19%	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 23 Revised budget includes APU at 4,368 APU, compared to 4,482 APU in the FY 23 Original Budget. The FY 23 Revised Budget includes a known increase in the basic education funding formula of 2.0%, established by the state legislature in spring 2021. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, increased from 56.3% to 58.9%.
Literacy Incentive Aid	192,728	192,510	184,103	(8,407)	-4.37%	
Shared Time Aid	19,679	20,752	18,569	(2,182)	-10.52%	
Abatement Aid	3,820	1,835	6,792	4,957	270.10%	
Disparity Reduction Aid	300	300	288	(12)	-3.88%	
Homestead Market Value Credit	5,815	5,815	8,159	2,343	40.30%	
State Aids From MDE	858,395	869,124	914,181	45,057	5.18%	Increases in state aid vs. FY 23 Original Budget in Achievement & Integration aid, Nonpublic Pupil Transportation aid, and Career & Technical Education aid.
Long Term Facilities Maintenance Aid	906,240	906,868	935,140	28,272	3.12%	
Special Education Aid	7,788,195	7,970,224	8,305,474	335,251	4.21%	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	21,521	21,057	(464)	-2.16%	
TRA/PERA Spec Funding Rev	0	228,017	0	(228,017)	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	\$ 51,832,939	\$ 51,119,794	\$ (713,145)	-1.38%	

Willmar Public Schools						
REVENUES						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 21-22 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Federal Revenues</u></b>						
Federal Aids & Grant	\$ 3,580,259	\$ 4,848,760	\$ 9,417,001	\$ 4,568,241	94.21%	FY 23 Revised Budget includes pulling in \$4.0 million of ESSER (federal COVID relief funds) that will be put in a committed fund balance for Middle School building projects. The district received one-time COVID testing grant funds that were not known about at the time FY 23 Original Budget was created. There is also some difference in the timing of when ESSER federal COVID relief funds will be utilized compared to what was anticipated in the FY 23 Original Budget.
Federal Aids Received Through State	632,521	429,996	455,843	25,847	6.01%	FY 22 included one-time COVID relief funds. Difference from FY 23 Original Budget to FY 23 Revised Budget is increased anticipated amount of Perkins grant funding for Career & Technical Education purchases.
	<b>\$ 4,212,780</b>	<b>\$ 5,278,756</b>	<b>\$ 9,872,844</b>	<b>\$ 4,594,088</b>	<b>87.03%</b>	
<b><u>Other Revenues</u></b>						
COM Rev Producing Act (Contra)	\$ (78,330)	\$ (17,407)	\$ (67,723)	\$ (50,316)	289.05%	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. More fundraisers have occurred than were in FY 23 Original Budget.
Sale of Material - Rev Producing Act	171,437	27,043	145,098	118,055	436.54%	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. More fundraisers have occurred than were in FY 23 Original Budget.
Sales Of Materials For Resale	(9,013)	(3,963)	(7,884)	(3,921)	98.93%	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	0	18,340	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.
Insurance Recovery	0	0	0	0	100.00%	FY 23 is sale of Building & Grounds equipment.
	<b>\$ 295,314</b>	<b>\$ 5,673</b>	<b>\$ 87,831</b>	<b>\$ 82,158</b>	<b>1448.25%</b>	
<b>Total Revenues</b>	<b>\$ 60,912,986</b>	<b>\$ 62,530,821</b>	<b>\$ 67,307,494</b>	<b>\$ 4,776,674</b>	<b>7.64%</b>	



**Willmar Public Schools**  
**Expenditure Guideline By Object Code Group**  
**FY 2022-2023 Revised Budget Comparison Summary**  
**General Fund**

<b>Object Code Groups</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 36,359,256	\$ 39,206,396	\$ 38,784,458	\$ (421,938)	-1.08%
<b>Employee Benefits</b>	11,521,232	12,739,911	12,509,939	(229,973)	-1.81%
<b>Purchased Services</b>	9,718,686	10,207,889	11,144,767	936,878	9.18%
<b>Supplies and Materials</b>	2,781,752	2,689,572	2,471,807	(217,765)	-8.10%
<b>Capital Expenditures</b>	2,298,427	2,222,137	2,899,190	677,054	30.47%
<b>Other Expenditures</b>	238,249	493,331	332,037	(161,294)	-32.69%
<b>TOTAL</b>	<b>\$ 62,917,602</b>	<b>\$ 67,559,235</b>	<b>\$ 68,142,197</b>	<b>\$ 582,962</b>	<b>0.86%</b>

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 2,177,225	\$ 2,369,252	\$ 2,445,718	\$ 76,466	3.23%	Increase related to wage increases related to contract settlements.
Early Childhood Admin/Supervision	38,944	39,707	41,576	1,869	4.71%	
Licensed Classroom Teacher	19,456,923	20,336,744	20,444,949	108,205	0.53%	Increase related to wage increases related to contract settlements.
Non-Licensed Classroom Paras	661,786	752,805	730,306	(22,499)	-2.99%	Increase related to wage increases related to contract settlements, offset by open positions.
Licensed Instructional Support	1,699,533	1,855,895	1,755,547	(100,348)	-5.41%	Increase related to wage increases related to contract settlements, offset by open positions.
Non-Licensed Inst Support	21,651	25,789	32,832	7,043	27.31%	
Substitute Salary	186,555	150,997	250,275	99,278	65.75%	Subs paid directly by the district have been trending higher than last year.
Substitute Non-Licensed	6,926	4,735	5,126	391	8.26%	
Occupational Therapist	37,317	39,898	0	(39,898)	-100.00%	The district is contracting for this service in FY 23.
Educ Speech/Lang Pathologist	366,716	355,035	430,213	75,178	21.17%	
School Nurse	192,919	177,098	121,875	(55,223)	-31.18%	Open positions led to lower anticipated expenditures in nursing services in FY 23.
Licensed Nursing Services	193,675	287,346	235,644	(51,702)	-17.99%	
School Social Worker	588,423	855,585	619,927	(235,659)	-27.54%	Additional social workers/school counselors added with federal COVID relief funds. FY 23 Original Budget included them as School Social Workers, but some hired were licensed as School Counselors (see offset below)
School Psychologist	82,044	84,063	84,063	-	0.00%	
ParaProf/Personal Care Assist	1,433,388	1,603,085	1,565,537	(37,548)	-2.34%	Increase related to wage increases related to contract settlements, offset by open positions.
1:1 Paraprofessional	1,375,979	1,624,841	1,410,835	(214,006)	-13.17%	
Interpreter for the Deaf	91,263	94,023	83,380	(10,643)	-11.32%	
School Counselor	461,148	490,801	601,711	110,910	22.60%	Additional social workers/school counselors added with federal COVID relief funds. FY 23 Original Budget included them as School Social Workers, but some hired were licensed as School Counselors (see offset above).
Non-Instructional Support	4,438,041	4,697,647	4,656,604	(41,042)	-0.87%	Increase related to wage increases related to contract settlements, offset by open positions.
Therapeutic Rec Ser & DAPE	121,272	125,830	126,194	364	0.29%	
Cultural Liaison	543,353	616,071	593,525	(22,546)	-3.66%	Increase related to wage increases related to contract settlements, offset by open positions.

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Other Salary Payments	1,358,617	1,742,659	1,747,785	5,127	0.29%	FY 23 includes 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	154,631	215,207	60,576	39.17%	FY 21 and FY 22 included one-time extended time for non-licensed staff for various tasks related to COVID-19 response that are not anticipated to recur in FY 23.
Severance/Early Retirement Pay	528,080	700,000	566,822	(133,178)	-19.03%	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	51,778	48,723	(3,055)	-5.90%	
	\$ 36,359,256	\$ 39,206,396	\$ 38,784,458	\$ (421,938)	-1.08%	
<b><u>Employee Benefits</u></b>						
FICA/Medicare	\$ 2,626,617	\$ 2,941,860	\$ 2,923,612	\$ (18,248)	-0.62%	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	751,895	718,865	(33,030)	-4.39%	PERA is based on a percentage of non-certified staff salaries.
TRA	2,186,236	2,394,610	2,353,076	(41,534)	-1.73%	TRA is based on a percentage of certified staff salaries. The employer contribution rate for TRA is increasing from 8.34% to 8.55% effective July 1, 2022.
Group Health Insurance	3,847,921	4,368,536	4,181,721	(186,815)	-4.28%	Health insurance cost is driven by employee insurance selection and premium rates. FY 23 also includes contracted health insurance contribution increases.
Group Life Insurance	37,548	37,232	35,881	(1,351)	-3.63%	
Group Dental Insurance	175,526	178,501	174,305	(4,196)	-2.35%	
Long Term Disability	6,648	6,891	22,119	15,228	220.98%	
TSA - Employer Match	440,376	450,794	449,172	(1,621)	-0.36%	
VEBA/HSA	1,177,352	1,192,598	1,323,546	130,948	10.98%	District contributions to Voluntary Employee Benefit Association (VEBA) accounts fluctuates with employee health insurance benefits elections.
Workers Compensation	258,681	342,384	319,382	(23,002)	-6.72%	
Reemployment Compensation	78,424	79,845	13,494	(66,351)	-83.10%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	\$ 11,521,232	\$ 12,739,911	\$ 12,509,939	\$ (229,973)	-1.81%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b><u>Purchased Services</u></b>						
						Additional contracted services related to the pandemic purchased with federal COVID relief funds (STARRS online academy, standards-based learning professional development, communications support, enhanced employee assistance program, online registration implementation). 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 more expense anticipated in the FY 23 Revised Budget.
Federal Sub Awards < \$25,000	\$ 169,088	\$ 295,007	\$ 140,668	\$ (154,339)	-52.32%	
Federal Sub Awards > \$25,000	169,704	194,300	445,488	251,188	129.28%	See previous line.
Fees for Services and Contracted Substitutes	1,225,798	1,280,736	1,710,028	429,292	33.52%	FY 23 Revised Budget includes 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.
Special Education Litigation Costs	10,821	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	95,023	102,981	79,913	(23,068)	-22.40%	Substitutes contracted through Teachers on Call have not been trending as high as anticipated in FY 23 Original Budget.
School Resource Officer	221,466	225,895	225,895	-	0.00%	
Repairs & Maintenance for Technology	103,569	107,282	113,070	5,789	5.40%	
Svcs Purch frmn MN Coops/Region	123,524	131,948	133,002	1,054	0.80%	
Data Processing/Data Entry Svc	4,300	4,117	4,117	-	0.00%	
Computer & Tech Services	54,805	49,521	52,971	3,450	6.97%	
Communication Services	122,837	121,072	104,154	(16,918)	-13.97%	Have not needed the hot spots for students that were anticipated as potentially necessary in the FY 23 Original Budget.
Officials	46,998	43,240	51,165	7,925	18.33%	
Postage & Parcel Services	40,815	38,520	41,480	2,960	7.68%	
Utility Services	1,484,710	1,370,920	1,564,020	193,100	14.09%	Utilities were budgeted too low in the FY 23 Original Budget. Actual expenditures trending higher than prior year.
Short Term Lease	75,882	78,611	79,505	894	1.14%	
Insurance	224,638	236,022	239,626	3,604	1.53%	
Repairs & Maintenance Services	594,694	611,485	478,827	(132,658)	-21.69%	Reducing the amount of unnecessary building repairs due to deficit spending.
Foreign Language Interpreters	22,362	9,597	24,461	14,864	154.88%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Transportation Contracts	3,480,626	3,615,236	3,631,093	15,857	0.44%	Increased usage of special education transportation in FY 23.
Contracted Paraprofessional	15,347	22,282	23,061	779	3.50%	
Transportation Chargeback	-	0	0	-	0.00%	
Travel, Conventions/Conference	154,640	181,330	203,595	22,266	12.28%	Difference from FY 23 Original Budget is related to flow-through payments for adults for the band/choir trip to Hawaii (revenues also increased for analagous offsetting receipts).
Entry Fees/Student Travel	91,258	95,983	442,408	346,425	360.92%	Difference from FY 23 Original Budget is related to flow-through payments for students for the band/choir trip to Hawaii (revenues also increased for analagous offsetting receipts).
Operating Leases & Rentals	0	0	0	-	0.00%	
Computer & Tech Hardware Rental	0	42,778	0	(42,778)	-100.00%	Due to a coding change from the Minnesota Department of Education, these items are now being budgeted below under Capital Expenditures, in Principal/Interest on Long Term Tech Leases.
Staff Tuition Reimbursements	350	2,500	2,500	-	0.00%	
Payments To Other MN Districts	177,344	186,299	217,173	30,873	16.57%	FY 23 has seen more tuition bills for resident students attending care and treatment facilities than anticiapted in the FY 23 Original Budget.
Payments To Out-Of-State Dist	1,690	5,500	14,048	8,548	155.41%	
Special Education Contracted Services	84,614	72,980	118,671	45,691	62.61%	FY 23 has seen more tuition bills for resident students attending care and treatment facilities than anticiapted in the FY 23 Original Budget.
Payments To Other Agencies	261,726	344,007	299,207	(44,800)	-13.02%	Lower trends in contracted services from third parties for special education services.
Sp Ed Salary Purchased	567,443	608,408	660,304	51,896	8.53%	Special education services purchased from the Southwest West Central Service Cooperative have shifted between lines.
Sp Ed Benefits Purchased	38,149	40,708	26,273	(14,435)	-35.46%	
Interdepartmental Services	(776)	8,403	(5,831)	(14,234)	-169.39%	
Purchase Serv Sp Ed Dist/Coop	55,240	75,220	18,873	(56,347)	-74.91%	
	\$ 9,718,686	\$ 10,207,889	\$ 11,144,767	\$ 936,878	9.18%	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 785,906	\$ 796,474	\$ 866,609	\$ 70,135	8.81%	Increased supply purchases related to donations/grants received that were not in the FY 23 Original Budget.

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Non-Instr Comptr Software/Licensing	187,206	170,252	229,146	58,895	34.59%	Additional costs for software license purchases made with federal COVID relief funds.
Instructional Software License	363,338	484,421	463,917	(20,504)	-4.23%	Curriculum buy shifted anticipated spending from instructional software licenses to instructional supplies.
Instructional Supplies	429,115	287,049	304,952	17,903	6.24%	
Supplies & Materials-Ind Instruc	63,277	53,500	65,842	12,342	23.07%	
Fuels	0	8,000	3,000	(5,000)	-62.50%	
Vehicle Fuel	64,034	37,515	77,357	39,842	106.20%	Impact of increasing fuel prices on the fuel clause of district's transportation contract.
Non-Instructional Tech Supplies	17,076	16,225	22,475	6,250	38.52%	
Instructional Tech Supplies	30,077	34,650	35,026	376	1.09%	
Textbooks	10,350	85,471	56,110	(29,361)	-34.35%	Shifting of types of purchases in the FY 23 curriculum buy for English Language Arts and English Learners.
Standardized Tests	42,459	61,610	60,798	(812)	-1.32%	
Non-Instructional Tech Devices	69,314	28,024	32,863	4,839	17.27%	
Instructional Tech Devices	668,800	579,290	213,528	(365,762)	-63.14%	SMART board purchases planned with federal COVID relief funds arrived in FY 22 instead of FY 23.
Media Resources	22,690	24,200	17,189	(7,011)	-28.97%	
Food	28,110	22,891	22,994	103	0.45%	
	\$ 2,781,752	\$ 2,689,572	\$ 2,471,807	\$ (217,765)	-8.10%	
<b>Capital Expenditures</b>						
Site or Grounds Acquisition	\$ 20,418	\$ 17,000	\$ 5,000	\$ (12,000)	-70.59%	
Building Acquisition/Improvement	1,332,856	1,245,000	1,620,569	375,569	30.17%	Site projects completed with Long-term Facility Maintenance funds vary from year to year.
Other Equipment Purchases	702,889	752,574	1,014,530	261,956	34.81%	
Equipment-Direct Instruction	1,922	-	1,475	1,475	100.00%	
Pupil Transportation Vehicles	0	0	0	-	0.00%	
Other Vehicles Purchased	0	0	0	-	0.00%	
Technology Equipment	6,150	8,000	15,382	7,382	92.27%	
Principal on Long-Term Tech Lease	211,896	199,563	218,987	19,424	0.00%	Due to a coding change from the Minnesota Department of Education, these items are now being budgeted here, rather than above in Purchased Services under Computer & Tech Hardware Rental.
Interest on Long-Term Tech Lease	22,295	0	23,247	23,247	0.00%	
Principal on Capital Lease	0	0	0	-	0.00%	
Interest on Capital Lease	0	0	0	-	0.00%	
	\$ 2,298,427	\$ 2,222,137	\$ 2,899,190	\$ 677,054	30.47%	
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	\$ 68,651	\$ 70,084	\$ 75,257	\$ 5,173	7.38%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2022-2023 Revised Budget Comparison Detail						
General Fund						
	FY 21-22	FY 22-23	FY 22-23	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
TRA/PERA Special Funding	0	228,017	0	(228,017)	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)	(2,388)	(2,551)	(164)	6.85%	
Taxes And Special Assessments	24,650	24,753	24,315	(438)	-1.77%	
Scholarships	147,499	172,665	235,016	62,352	36.11%	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.
Miscellaneous Expense	0	200	0	(200)	-100.00%	
	\$ 238,249	\$ 493,331	\$ 332,037	\$ (161,294)	-32.69%	
<b>Total Expenditures</b>	<b>\$ 62,917,602</b>	<b>\$ 67,559,235</b>	<b>\$ 68,142,197</b>	<b>\$ 582,962</b>	<b>0.86%</b>	

**Willmar Public Schools  
Revenues By Source  
FY 2022-2023 Revised Budget Comparison Summary  
Food Service Fund**

<b>Source</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 76,375	\$ 28,355	\$ 16,640	\$ (11,714)	-41.31%
<b>State Revenue</b>	133,719	181,284	158,493	(22,791)	-12.57%
<b>Federal Revenue</b>	4,537,687	2,547,338	2,918,303	370,965	14.56%
<b>Other Revenues</b>	211,724	505,158	617,755	112,597	22.29%
<b>TOTAL</b>	<b>\$ 4,959,506</b>	<b>\$ 3,262,134</b>	<b>\$ 3,711,190</b>	<b>\$ 449,056</b>	<b>13.77%</b>





**Willmar Public Schools**  
**Revenues By Source**  
**FY 2022-2023 Original Budget Comparison Detail**  
**Food Service Fund**

	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
School Breakfast Program	1,252,348	505,065	700,000	194,935	38.60%	In FY23, food service returned to pre-pandemic revenue sources utilizing the National School Lunch and National School Breakfast programs. This meant more revenues now come from Food Service Sales to Pupils and State Aid and less revenue comes from federal sources.
Cash In Lieu Of Commodities	1,890	1,888	1,500	(388)	-20.57%	
Summer Food Service Program	146,416	51,058	51,058	-	0.00%	In FY 23, 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.
	<u>\$ 4,537,687</u>	<u>\$ 2,547,338</u>	<u>\$ 2,918,303</u>	<u>\$ 370,965</u>	<u>14.56%</u>	
<b><u>Other Revenues</u></b>						
Food Service Sales To Pupils	\$ 63,528	\$ 401,863	\$ 467,350	\$ 65,487	16.30%	USDA programs that provided free meals to all children ages 18 and younger due to the pandemic ended at the conclusion of the 21-22 school year. Students that do not qualify for free or reduced meals will need to pay for meals (as they did pre-pandemic) in the 22-23 school year. Participation has been better than anticipated in FY23 Original Budget.
Food Service Milk Sales	1,685	1,100	1,400	300	27.27%	
Food Service Sales To Adults	27,285	21,050	19,103	(1,947)	-9.25%	
Special Function Food Sales	119,227	81,144	125,000	43,856	54.05%	Food service has been utilized for special functions more than anticipated during the 2022-23 school year.
Sale of Equipment	0	0	4,902	4,902	100.00%	
	<u>\$ 211,724</u>	<u>\$ 505,158</u>	<u>\$ 617,755</u>	<u>\$ 112,597</u>	<u>22.29%</u>	
<b>Total Revenues</b>	<b>\$ 4,959,506</b>	<b>\$ 3,262,134</b>	<b>\$ 3,711,190</b>	<b>\$ 449,056</b>	<b>13.77%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2022-2023 Revised 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> Original Budget</b>	<b><u>FY 22-23</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,256,342	\$ 1,194,611	\$ 1,267,900	\$ 73,289	6.14%
<b>Employee Benefits</b>	432,465	436,556	463,820	27,264	6.25%
<b>Purchased Services</b>	118,897	135,921	152,787	16,865	12.41%
<b>Supplies and Materials</b>	2,030,196	1,967,304	2,260,450	293,146	14.90%
<b>Capital Expenditures</b>	132,691	103,773	126,361	22,588	21.77%
<b>Other Expenditures</b>	4,698	4,500	4,500	0	0.00%
<b>TOTAL</b>	<b>\$ 3,975,289</b>	<b>\$ 3,842,665</b>	<b>\$ 4,275,818</b>	<b>\$ 433,153</b>	<b>11.27%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2022-2023 Original Budget Comparison Detail**  
**Food Service Fund**

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments on Major Changes</b>
<b><u>Salaries And Wages</u></b>						
Administration/Supervision	\$ 209,923	\$ 141,337	\$ 137,837	\$ (3,500)	-2.48%	Transition to new Food Service Director and Assistant Director in FY 23.
Non-Instructional Support	981,472	1,011,253	1,091,624	80,370	7.95%	Contract settlement greater than Original Budget.
Other Salary Payments - Non-Certified	6,716	447	7,972	7,525	1681.94%	
Severance/Early Retirement Pay	27,564	0	0	0	100.00%	Non-recurring severance payment in FY 22.
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	751	11,657	551	(11,106)	-95.28%	
	<b>\$ 1,256,342</b>	<b>\$ 1,194,611</b>	<b>\$ 1,267,900</b>	<b>\$ 73,289</b>	<b>6.14%</b>	
<b><u>Employee Benefits</u></b>						
FICA/Medicare	\$ 87,336	\$ 89,095	\$ 93,989	\$ 4,894	5.49%	
PERA	82,862	82,691	89,953	7,262	8.78%	
Group Health Insurance	167,597	156,212	174,168	17,956	11.49%	
Group Life Insurance	672	488	627	140	28.66%	
Group Dental Insurance	2,006	840	1,740	900	107.14%	
Long Term Disability	474	381	241	(140)	-36.76%	
TSA	5,342	1,223	7,953	6,730	550.12%	
VEBA	22,683	8,622	20,724	12,102	140.36%	
Workers Compensation	57,047	57,265	34,685	(22,580)	-39.43%	
Cont. Employee Retiree Benefits	1,212	34,506	34,506	0	0.00%	Retiree health benefits starting in FY 23.
Chargeback	5,234	5,234	5,234	0	0.00%	
	<b>\$ 432,465</b>	<b>\$ 436,556</b>	<b>\$ 463,820</b>	<b>\$ 27,264</b>	<b>6.25%</b>	
<b><u>Purchased Services</u></b>						
Federal Sub Awards < \$25,000	0	0	0	\$ -	0.00%	
Consulting Fee/Fee for Service	\$ 8,606	\$ 15,000	\$ 25,750	\$ 10,750	71.67%	
Repairs & Maint. For Technology	6,222	5,012	5,220	208	4.15%	
Communication Services	1,233	1,123	1,123	0	0.00%	
Postage & Parcel Services	4,872	5,400	5,100	(300)	-5.56%	
Utility Services	50,052	46,886	50,052	3,166	6.75%	
Repairs & Maintenance Services	45,305	56,250	58,041	1,791	3.18%	
Travel, Conventions/Conference	2,111	3,150	4,500	1,350	42.86%	
Computer & Tech Hardware Rental	0	2,600	2,500	(100)	-3.85%	
Interdepartment Misc Svcs	496	500	500	0	0.00%	
	<b>\$ 118,897</b>	<b>\$ 135,921</b>	<b>\$ 152,787</b>	<b>\$ 16,865</b>	<b>12.41%</b>	

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2022-2023 Original Budget Comparison Detail**  
**Food Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised 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	\$ 154,706	\$ 161,286	\$ 6,580	4.25%	
Non-Instructional Software/Licenses	525	550	550	0	0.00%	
Non-Instructional Tech Supplies	830	500	0	(500)	-100.00%	
Non-Instructional Tech Devices	4,582	5,000	3,373	(1,627)	-32.53%	
Food	1,361,826	1,342,240	1,578,745	236,506	17.62%	Increasing food expense, due partially to inflation and partially to increased participation rates compared to prior year.
Commodities	257,173	232,799	232,799	0	0.00%	
Milk	282,314	231,510	283,697	52,187	22.54%	Increasing milk expense, due partially to inflation and partially to increased participation rates compared to prior year.
	<b>\$ 2,030,196</b>	<b>\$ 1,967,304</b>	<b>\$ 2,260,450</b>	<b>\$ 293,146</b>	<b>14.90%</b>	
<b><u>Capital Expenditures</u></b>						
Other Equipment Purchases	\$ 130,550	\$ 103,773	\$ 126,361	\$ 22,588	21.77%	FY 23 Revised Budget includes planned equipment purchases at all sites. Also includes a mixer for Roosevelt that will be purchased with MDE equipment grant funds.
Principal on LT Tech Lease	1,932	0	0	-	0.00%	
Interest on LT Tech Lease	209	0	0	-	0.00%	
	<b>\$ 132,691</b>	<b>\$ 103,773</b>	<b>\$ 126,361</b>	<b>\$ 22,588</b>	<b>21.77%</b>	
<b><u>Other Expenditures</u></b>						
Dues & Memberships	\$ 4,698	\$ 4,500	\$ 4,500	\$ -	0.00%	
	<b>\$ 4,698</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenditures</b>	<b>\$3,975,289</b>	<b>\$3,842,665</b>	<b>\$4,275,818</b>	<b>\$433,153</b>	<b>11.27%</b>	

**Willmar Public Schools  
Revenues By Source Code  
FY 2022-2023 Revised Budget Comparison Summary  
Community Service Fund**

<b>Source</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,234,848	\$ 1,250,201	\$ 1,387,007	\$ 136,807	10.94%
<b>State Revenue</b>	1,354,294	1,382,413	1,389,530	7,116	0.51%
<b>Federal Revenue</b>	339,610	41,000	130,557	89,557	218.43%
<b>Other Revenues</b>	12,260	3,081	5,406	2,325	75.47%
<b>TOTAL</b>	<b>\$ 2,941,011</b>	<b>\$ 2,676,695</b>	<b>\$ 2,912,500</b>	<b>\$ 235,805</b>	<b>8.81%</b>

**Willmar Public Schools  
Revenues By Source Code**

**FY 2022-2023 Original Budget Comparison Detail  
Community Service Fund**

	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>	<b>Original vs.</b>	<b>Original vs.</b>	
<b>Description</b>	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Revised</b>	<b>Revised</b>	
	<b>Audited</b>	<b>Budget</b>	<b>Budget</b>	<b>Difference</b>	<b>% Inc/Dec</b>	<b>Comments on Major Changes</b>
<b><u>Local Revenues</u></b>						
Property Tax Levy	\$ 356,784	\$ 374,835	\$ 376,841	\$ 2,006	0.54%	
Tuition from Patrons	193,256	191,615	221,520	29,905	15.61%	Cardinal Kids Preschool Tuition trending higher, includes the addition of one new classroom at Roosevelt.
Fees from Patrons	577,593	601,833	607,202	5,369	0.89%	
Interest Earnings	451	2,417	5,467	3,050	126.18%	
Rent	27,019	20,500	25,576	5,076	24.76%	
Gifts & Bequests	59,530	52,750	121,376	68,626	130.10%	Additional donations received for Child Guide program.
Miscellaneous Local Revenue	20,214	6,250	29,026	22,776	364.41%	Adult Basic Education Workforce funding received from the Minnesota Department of Education.
	<b>\$ 1,234,848</b>	<b>\$ 1,250,201</b>	<b>\$ 1,387,007</b>	<b>\$ 136,807</b>	<b>10.94%</b>	
<b><u>State Revenues</u></b>						
Abatement Aid	\$ 38	\$ 38	\$ 271	\$ 233	0.00%	
Disparity Reduction Aid	59	59	63	3	5.91%	
Homestead Market Value Credit	3,766	1,144	1,769	625	54.58%	
State Aids From MDE	1,300,033	1,314,579	1,325,006	10,427	0.79%	Increase in state aid for Early Childhood Family Education.
Nonpublic Aid	50,397	58,905	62,421	3,517	5.97%	

**Willmar Public Schools  
Revenues By Source Code**

**FY 2022-2023 Original Budget Comparison Detail  
Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
TRA/PERA Special Funding Rev	0	7,688	0	(7,688)	-100.00%	
	\$ 1,354,294	\$ 1,382,413	\$ 1,389,530	\$ 7,116	0.51%	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 250,227	\$ 41,000	\$ 41,079	\$ 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. These items will not recur in FY 23.
Federal Aids Received Through State	\$ 89,383	\$ -	\$ 89,479	\$ 89,479	0.00%	Child care stabilization grants through MN Department of Human Services have continued into FY 23 (this was not expected at the time the FY 23 Original Budget was created).
	\$ 339,610	\$ 41,000	\$ 130,557	\$ 89,557	218.43%	
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	\$ (3,881)	\$ (4,866)	\$ (3,881)	\$ 985	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	9,287	7,947	9,287	1,340	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	\$ 3,081	\$ 5,406	\$ 2,325	100.00%	
<b>Total Revenues</b>	<b>\$ 2,941,011</b>	<b>\$ 2,676,695</b>	<b>\$ 2,912,500</b>	<b>\$ 235,805</b>	<b>8.81%</b>	



**Willmar Public Schools  
Expenditures By Object Code  
FY 2022-2023 Revised Budget Comparison Summary  
Community Service Fund**

<b>Object Code Groups</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Revised Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,752,060	\$ 1,884,932	\$ 1,939,606	\$ 54,674	2.90%
<b>Employee Benefits</b>	528,780	529,906	597,139	67,233	12.69%
<b>Purchased Services</b>	354,278	200,293	224,112	23,819	11.89%
<b>Supplies and Materials</b>	164,615	101,837	106,507	4,670	4.59%
<b>Capital Expenditures</b>	30,947	19,000	3,250	(15,750)	-82.89%
<b>Other Expenditures</b>	7,118	12,915	4,961	(7,954)	-61.58%
<b>TOTAL</b>	<b>\$ 2,837,799</b>	<b>\$ 2,748,884</b>	<b>\$ 2,875,576</b>	<b>\$ 126,693</b>	<b>4.61%</b>

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2022-2023 Revised Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
---

	FY 21-22	FY 22-23	FY 22-23	Original vs	Original vs	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 143,657	\$ 146,530	\$ 133,122	\$ (13,408)	-9.15%	
EC/SR/ABE Admin/Supervision	214,908	224,483	233,783	9,300	4.14%	
Licensed Classroom Teacher	648,855	686,612	639,298	(47,314)	-6.89%	FY 23 Original Budget had additional time for Adult Basic Education teachers that will not occur.
						FY23 addition of 1.0 FTE general education paraprofessional for new preschool room at Roosevelt. A 1.0 Child Guide position was not in FY 23 Original Budget due to lack of funding. Grant funds received, allowing this position to continue.
Non-Licensed Classroom Personnel	483,972	584,698	612,003	27,304	4.67%	
Licensed Instructional Support	20,251	13,594	23,352	9,758	71.78%	
Non-Licensed Instructional Support	31,441	37,532	46,918	9,386	25.01%	
Substitute Salary	0	0	0	0	0.00%	
Substitute Non-Licensed	0	0	0	0	0.00%	
School Nurse	693	610	13,847	13,237	2169.42%	
Licensed Nursing Services	8,653	12,742	10,289	(2,453)	-19.25%	
Non-Instructional Support	81,834	87,340	88,652	1,312	1.50%	
Cultural Liaison	48,478	56,925	52,365	(4,560)	-8.01%	
Other Salary Payments - Licens/Cert	24,097	2,104	20,330	18,227	866.41%	FY 22 included one-time additional teacher time for expanded Adult Basic Education programming due to COVID relief funds.
						FY 22 included one-time additional time for non-certified staff for summer preschool (new due to COVID relief funding). FY 23 Revised Budget increased due to additional time for non-certified staff to work with students with disabilities in school age child care.
Other Salary Pay - Non- Lic/Cert	43,722	30,261	62,699	32,438	107.19%	
Salary Adjustment	1,500	1,500	2,948	1,448	96.52%	
	\$ 1,752,060	\$ 1,884,932	\$ 1,939,606	\$ 54,674	2.90%	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 130,658	\$ 144,201	\$ 148,373	\$ 4,173	2.89%	
PERA	54,394	59,603	65,626	6,022	10.10%	

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2022-2023 Revised Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
---

	FY 21-22	FY 22-23	FY 22-23	Original vs	Original vs	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
TRA	68,918	71,902	68,639	(3,263)	-4.54%	
Group Hospitalization	166,429	162,125	198,370	36,245	22.36%	
Group Life Insurance	1,451	1,292	1,634	342	26.46%	
Group Dental Insur	5,898	5,955	7,721	1,766	29.66%	
Long Term Disability	178	187	2,139	1,952	1046.68%	
TSA - Employer Match	13,086	15,148	9,762	(5,387)	-35.56%	
VEBA	49,984	49,180	69,023	19,843	40.35%	
Workers Compensation	12,245	12,972	13,084	111	0.86%	
Cont. Employee Retiree Benefits	25,539	7,341	12,770	5,429	73.95%	
	\$ 528,780	\$ 529,906	\$ 597,139	\$ 67,233	12.69%	Benefits fluctuate with salaries and employee benefits choices.
<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	\$ -	0.00%	
Consulting Fee/Fee for Service	\$ 150,429	\$ 87,405	\$ 93,952	\$ 6,547	7.49%	Adult Basic Education remodel in FY22 revised budget as a one-time spend down of state ABE funds.
Repairs & Maintenance for Technology	4,164	6,100	8,505	2,405	39.43%	
Svcs Purch-MN Joint Powers Agencies	2,100	2,200	2,100	(100)	-4.55%	
Communication Services	3,653	6,350	6,163	(187)	-2.94%	
Postage & Parcel Services	6,336	6,900	6,575	(325)	-4.71%	
Utility Services	21,951	26,300	30,420	4,120	15.67%	
Short Term Leases	2,423	700	1,718	1,018	145.43%	
Repairs & Maintenance Services	1,259	1,300	1,010	(290)	-22.34%	
Foreign Language Interpreters	86	975	225	(750)	-76.92%	
Transportation Contracts <\$25K	16,226	6,300	7,250	950	15.08%	Transportation to summer preschool (one time due to COVID relief funds) in FY 22.
Travel, Conventions/Conference	3,660	4,550	4,250	(300)	-6.59%	
In-Service	720	500	0	(500)	-100.00%	
Entry Fees/Student Travel Allowances	7,725	7,800	12,905	5,105	65.45%	
Operating Leases & Rentals	0	0	0	0	0.00%	
Comp & Tech Hardware Rental	0	2,515	2,779	264	10.50%	
Staff Tuition	4,723	4,723	11,000	6,277	132.90%	

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2022-2023 Revised Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
---

	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	
Description						Comments on Major Changes
Payments To Other MN Districts	35,243	35,000	35,000	0	0.00%	
Chargeback Offset Copy Charges	281	675	260	(415)	-61.48%	
	\$ 354,278	\$ 200,293	\$ 224,112	\$ 23,819	11.89%	
<b>Supplies And Materials</b>						
						One-time supply purchases for Talking is Teaching grant and Adult Basic Education in FY 22. Another Talking is Teaching grant received in FY 23 to purchase one-time supplies.
Supplies & Material-Non Inst	\$ 50,576	\$ 33,350	\$ 51,400	\$ 18,050	54.12%	
Non-Instr Cmptr Sftwr/Lic	875	1,050	12,955	11,905	1133.80%	
Instructional Software License	18,371	9,000	14,000	5,000	55.56%	
Supplies & Material-Non Indiv	4,537	4,550	2,400	(2,150)	-47.25%	
Gas/Oil Not For Bldg	643	4,950	2,400	(2,550)	-51.52%	
Textbooks & Workbooks	13,487	15,962	1,024	(14,938)	-93.58%	
Standardized Tests	3,308	3,000	0	(3,000)	-100.00%	
Non-Instructional Tech Devices	12,670	3,100	1,100	(2,000)	-64.52%	One-time staff technology device purchases for school readiness and Adult Basic Education in FY 22.
Instructional Tech Devices	49,170	13,500	2,810	(10,690)	-79.19%	Instructional devices purchased with one-time COVID relief funds for Adult Basic Education in FY 22.
Milk	1,101	1,375	1,300	(75)	-5.45%	
Food	9,678	11,000	17,118	6,118	55.62%	
	\$ 164,615	\$ 101,837	\$ 106,507	\$ 4,670	4.59%	

<p style="text-align: center;"> <b>Willmar Public Schools</b>  <b>Expenditures By Object Code</b>  <b>FY 2022-2023 Revised Budget Comparison Detail</b>  <b>Community Service Fund</b> </p>
---

	FY 21-22	FY 22-23	FY 22-23	Original vs	Original vs	
Description	Actual	Original	Revised	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<b>Capital Expenditures</b>						
Other Equipment Purchases	\$ 29,195	\$ 19,000	\$ 3,250	\$ (15,750)	-82.89%	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>\$ 19,000</b>	<b>\$ 3,250</b>	<b>\$ (15,750)</b>	<b>-82.89%</b>	
<b>Other Expenditures</b>						
Dues & Memberships	\$ 3,729	\$ 3,720	\$ 3,420	\$ (300)	-8.06%	
TRA/PERA Special Funding	0	\$ 6,302	0	(6,302)	-100.00%	
Federal And Nonpublic Indirect Costs	2,551	2,474	703	(1,771)	-71.57%	
Taxes And Special Assessments	838	419	838	419	100.00%	
	<b>\$ 7,118</b>	<b>\$ 12,915</b>	<b>\$ 4,961</b>	<b>\$ (7,954)</b>	<b>-61.58%</b>	
<b>Total Expenditures</b>	<b>\$ 2,837,799</b>	<b>\$ 2,748,884</b>	<b>\$ 2,875,576</b>	<b>\$ 126,693</b>	<b>4.61%</b>	

**Willmar Public Schools  
Expenditures By Program Code  
FY 2022-2023 Revised Budget Comparison Summary  
Community Service Fund**

<b>Program</b>	<b>FY 21-22 Actual Audited</b>	<b>FY 22-23 Original Budget</b>	<b>FY 22-23 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 2,800,913	\$ 2,715,100	\$ 2,826,340	\$ 111,240	4.10%
<b>Pupil Support Services</b>	36,887	33,784	49,237	15,453	45.74%
<b>TOTAL</b>	<b>\$ 2,837,799</b>	<b>\$ 2,748,884</b>	<b>\$ 2,875,576</b>	<b>\$ 126,693</b>	<b>4.61%</b>

**Willmar Public Schools**  
**Expenditures By Program Code**  
**FY 2022-2023 Revised Budget Comparison Detail**  
**Community Service Fund**

Description	FY 21-22 Actual Audited	FY 22-23 Original Budget	FY 22-23 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Community Education And Services</u></b>						
General Community Education	\$ 332,708	\$ 307,113	\$ 332,891	\$ 25,778	8.39%	
Adult Basic and Continuing Education	850,864	664,471	683,750	19,279	2.90%	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.
Recreation	12,770	3,670	-	(3,670)	-100.00%	
School Age Care	536,963	666,516	703,071	36,554	5.48%	Multiple Cardinal Place school age care positions in FY22 original budget were not filled due to lack of qualified applicants. FY 23 Revised Budget includes pay increase and return to full staffing.
Classroom Engagement Model	1,633	-	57	57	0.00%	
Early Childhood And Family Education	295,132	308,578	332,785	24,208	7.84%	
Pre Kindergarten Programs	0	0	0	-	0.00%	
School Readiness	546,958	543,978	544,398	419	0.08%	
Preschool Screening	8,757	50,904	44,938	(5,966)	-11.72%	
Youth Development/Youth Services	198,438	151,135	184,125	32,989	21.83%	1.0 Child Guide position not included in FY 23 Original Budget due to lack of grant funding. However, position was added when grant funds received and is included in the FY 23 Revised Budget.
Other Community Programs	16,691	18,733	324	(18,409)	-98.27%	
	\$ 2,800,913	\$ 2,715,100	\$ 2,826,340	\$ 111,240	4.10%	
<b><u>Pupil Support Services</u></b>						
Secondary Counseling	\$ 23,621	\$ 15,826	\$ 27,284	\$ 11,458	72.40%	
Health Services	13,265	17,957	21,952	3,995	22.25%	
	\$ 36,887	\$ 33,784	\$ 49,237	\$ 15,453	45.74%	
<b>Total Expenditures</b>	<b>\$ 2,837,799</b>	<b>\$ 2,748,884</b>	<b>\$ 2,875,576</b>	<b>\$ 126,693</b>	<b>4.61%</b>	