

2021-22 Revised Budget Summary

WILLMAR PUBLIC SCHOOLS

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

May 9, 2022



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

WILLMAR PUBLIC SCHOOLS

2021-2022 Revised Budget Summary

Table of Contents

Revised Budget Summary	
General Overview	3
Federal COVID Relief Funds	3
Enrollment	5
Fund Balance and Long-term Financial Projection	6
Revised Budget Projected Fund Balances	8
FY 2022 Revised Budget Compared to FY 2022 Original Budget	
General Fund Summary	9
Food Service Fund Summary	10
Community Service Fund Summary	10
Other Funds Summary	11
General Fund Revenues Summary and Detail	12
General Fund Expenditures by Object Summary and Detail	16
Food Service Fund Revenues Summary and Detail	23
Food Service Fund Expenditures by Object Summary and Detail	26
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	37

2021-2022 REVISED BUDGET SUMMARY

General Overview

While less disruptive than 2020-21, the ongoing COVID-19 pandemic has continued to present challenges during the 2021-22 school year, including staffing shortages, supply chain disruptions, and a winter filled with COVID quarantines.

The Minnesota legislative session ended in June 2021 with results for K-12 schools that were better than anticipated. The FY 22 Original Budget for Willmar Public Schools assumed a General Education formula increase of 1.0%, and the actual increase ended up being 2.45%.

Student enrollment for the 2021-22 school year has also been better than anticipated in the FY 22 Original Budget. However, 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. The district is closely monitoring enrollment trends and will need to make budget reductions if enrollment does not return to pre-pandemic levels in the 2022-23 school year.

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:

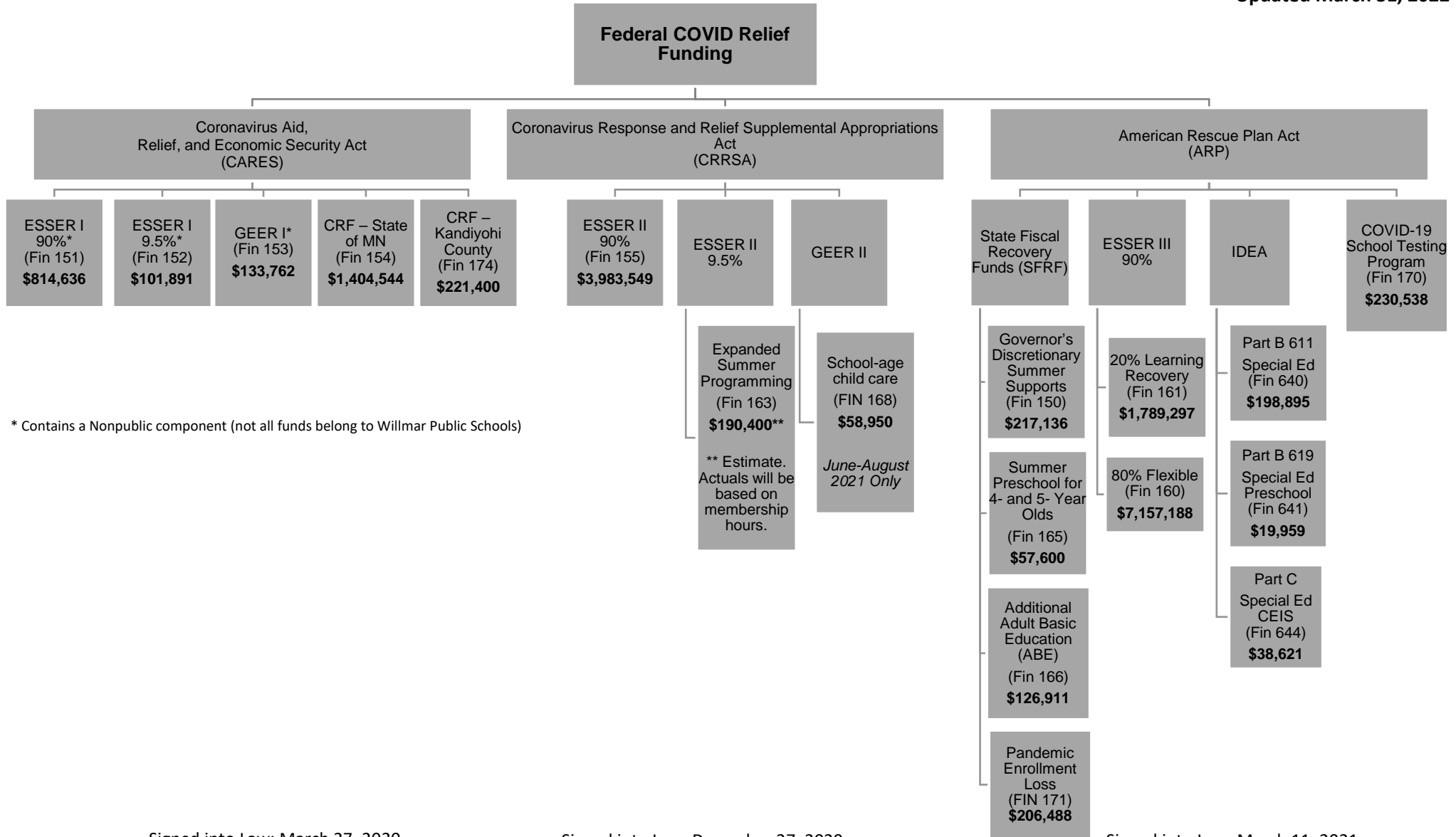
- 1) Coronavirus Aid, Relief, and Economic Security (CARES) Act, passed March 27, 2020
- 2) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, passed December 27, 2020
- 3) American Rescue Plan Act, passed March 11, 2021

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 plans to finish using the Round I funds and begin utilizing the Round II funds in the 2021-22 school year. Plans are continuing to be developed for the remaining Round II and III funds.



Willmar Public Schools

Updated March 31, 2022



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

** Estimate. Actuals will be based on membership hours.

June-August 2021 Only

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)

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, it will do so.

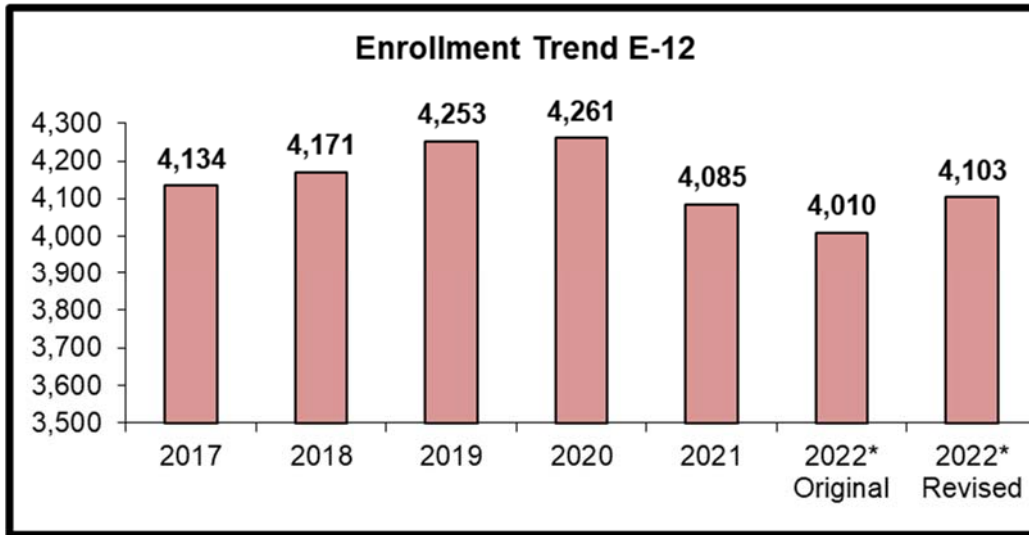
Enrollment

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 2022 original budget was 4,010 ADM. The FY 2022 revised budget projects enrollment at 4,103 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. The District has had higher enrollment in FY 22 than anticipated in the FY 22 original budget, which has had a positive impact on the district's finances.

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

Fiscal Year	Student ADM's
2017	4,134
2018	4,171
2019	4,253
2020	4,261
2021	4,085
2022* Original	4,010
2022* Revised	4,103



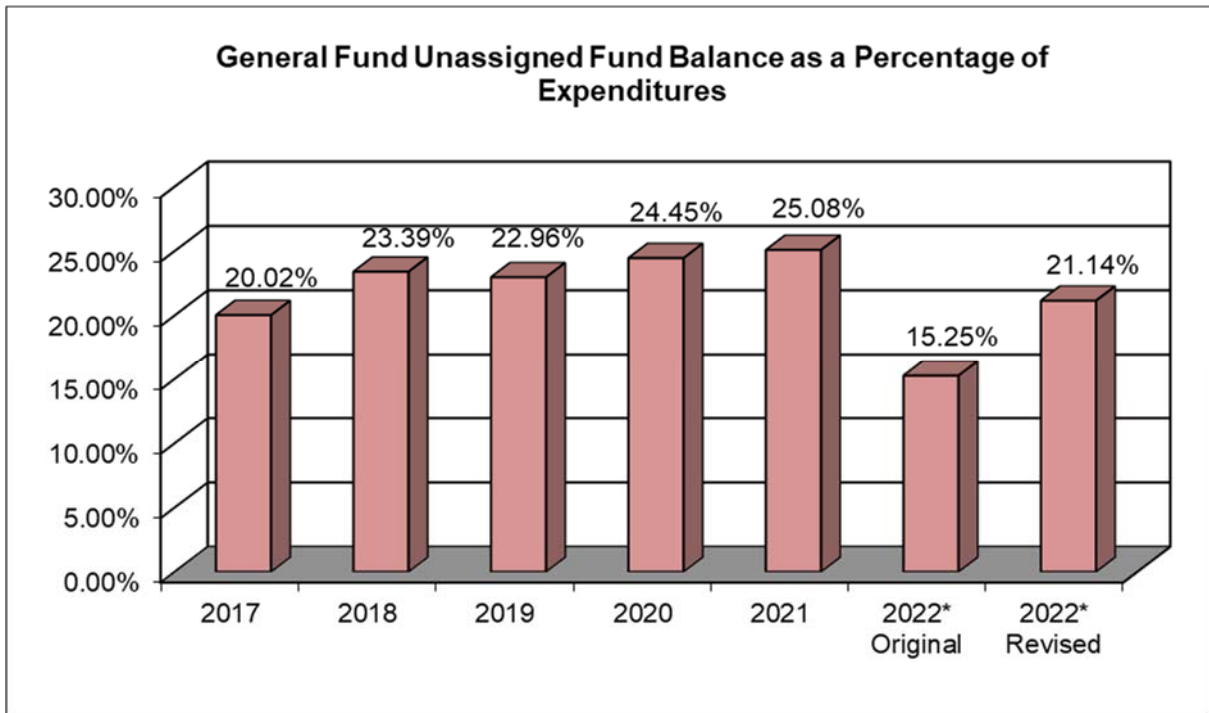
* Projected

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, 2021, the general fund unassigned fund balance was \$15,367,989 or 25.08% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2022 is \$13,393,455, or 21.14% 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 2021-22 year to provide data to help make decisions for FY 2022 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 2022 revised budget by fund and category, followed by an explanation of the change from the FY 2022 original budget to the FY 2022 revised budget.

Willmar Public Schools
Revised Budget Projected Fund Balances
FY 2021-2022

FUND DESCRIPTION	AUDITED	BUDGETED	BUDGETED		BUDGETED
	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2021	2021-2022	2021-2022	2021-2022	6/30/2022
General Fund					
Unassigned	\$15,367,991.44	\$48,004,208.76	(\$51,096,901.26)	\$1,118,156.24	\$13,393,455.18
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items/Inventory	\$709,339.66	\$0.00	\$0.00		\$709,339.66
Restricted/Reserved For:					
Student Activity Funds	\$128,246.81	\$67,197.90	(\$49,909.21)		\$145,535.50
Scholarships	\$39,050.65	\$143.25	(\$15,750.00)		\$23,443.90
Staff Development	\$352,083.27	\$601,798.07	(\$478,235.54)		\$475,645.80
Operating Capital	\$168,472.37	\$1,013,418.87	(\$1,018,331.27)		\$163,559.97
Learning & Development	\$0.00	\$899,363.55	(\$988,929.50)	\$89,565.95	\$0.00
Area Learning Center/Targeted Services	\$127,733.31	\$1,433,519.11	(\$1,373,148.98)		\$188,103.44
Gifted & Talented	\$13,143.12	\$58,261.45	(\$61,455.82)		\$9,948.75
Basic Skills	\$0.00	\$6,123,995.27	(\$4,902,754.63)	(\$1,221,240.64)	\$0.00
Achievement and Integration	\$0.00	\$1,008,276.62	(\$1,026,545.07)	\$18,268.45	\$0.00
Safe Schools	\$62,124.14	\$166,687.56	(\$221,465.87)		\$7,345.83
Basic Skills Extended Time Programs	\$281,281.42	\$0.00	(\$73,648.20)		\$207,633.22
Long-Term Facility Maintenance	\$11,202.55	\$1,720,533.18	(\$1,708,565.95)		\$23,169.78
Medical Assistance/3rd Party Billing	\$199,759.89	\$421,452.09	(\$346,683.89)		\$274,528.09
Payments in Lieu of Taxes	\$0.00	\$4,750.00	\$0.00	(\$4,750.00)	\$0.00
Total - General Fund	\$18,660,428.63	\$61,523,605.68	(\$63,362,325.19)	\$0.00	\$16,821,709.12
Food Service Fund					
Nonspendable (Prepaid Items)	\$1,570.31	\$0.00	\$0.00		\$1,570.31
Restricted/Reserved	\$938,828.34	\$4,584,074.69	(\$3,868,978.90)		\$1,653,924.13
Total - Food Service Fund	\$940,398.65	\$4,584,074.69	(\$3,868,978.90)	\$0.00	\$1,655,494.44
Community Education Fund					
Nonspendable (Prepaid Items)	\$2,545.37	\$0.00	\$0.00		\$2,545.37
Restricted	\$0.00	\$70,841.06	(\$103,025.29)		(\$32,184.23)
Restricted/Reserved For:					
Community Education	\$283,372.87	\$1,245,045.66	(\$1,171,542.99)	\$0.00	\$356,875.54
Early Childhood Family Education	\$131,058.08	\$318,436.26	(\$312,704.63)		\$136,789.71
School Readiness	\$319,807.10	\$520,219.16	(\$517,711.86)		\$322,314.40
Adult Basic Education	\$139,530.45	\$695,948.82	(\$748,988.71)		\$86,490.56
Total - Community Education Fund	\$876,313.87	\$2,850,490.96	(\$2,853,973.48)	\$0.00	\$872,831.35
Construction Fund					
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
Total - Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Fund					
Restricted	\$779,243.46	\$3,585,552.05	(\$3,614,115.00)		\$750,680.51
Total - Debt Service Fund	\$779,243.46	\$3,585,552.05	(\$3,614,115.00)	\$0.00	\$750,680.51
Propriety (Delta Dental) Fund					
Assigned	\$83,976.57	\$284,443.85	(\$242,905.36)		\$125,515.06
Total - Propriety Fund	\$83,976.57	\$284,443.85	(\$242,905.36)	\$0.00	\$125,515.06
TOTALS - ALL FUNDS	\$21,340,361.18	\$72,828,167.23	(\$73,942,297.93)	\$0.00	\$20,226,230.48

FY 2022 Revised Budget Compared to FY 2022 Original Budget

General Fund Revenue increased \$3,450,398 from the FY 22 Original Budget

- Local Revenue decreased \$47,868. The decrease is due to lower Student Activity Fund revenue and lower interest revenue due to lower interest rates. This was partially offset by an increase in Medical Assistance revenue.
- State Revenue increase \$1,631,063. This is mainly due to higher general education aid and special education aid. General education aid is largely driven by the adjusted pupil units (APU). Anticipated APU increased by 96 units to 4,482 in the FY 22 revised budget from 4,386 in the FY 22 original budget. FY 22 Original Budget included an estimated increase in basic education formula allowance of 1.0%, and actual legislation ended up with an increase of 2.45%. Special education aid estimates provided by the Minnesota Department of Education increased significantly from what was available at the time that the FY 22 original budget was created.
- Federal Revenue increased \$1,727,684. This significant increase was driven by the one-time federal funds received related to COVID-19 relief for schools. The FY 22 Revised Budget includes actual and anticipated reimbursements with federal COVID funding. Final FY 22 allocations for all Title programs were also higher than anticipated in original budget.
- Other Revenue increased \$139,520 mainly due to the sale of used iPads at the end of their three-year lease cycle, as has been the traditional replacement cycle in the district.

General Fund Expenditures increase \$1,406,680 from the FY 22 Original Budget

- Salaries & Wages increased \$336,912. This was primarily driven by nursing and social worker positions added with COVID relief funds, as well as the return of after school programming that was not able to occur last year due to the pandemic.
- Employee Benefits increased \$162,332, partially related to benefit lines that fluctuate with payroll such as FICA, PERA, and TRA. Also changes due to employee benefit selections.

- Purchased Services increased \$92,196. This increase was due to additional contracted services related to the pandemic purchased with federal COVID relief funds in FY22 (STARRS online academy, standards-based learning professional development, communications support, enhanced employee assistance program, online registration implementation). Offset by lower than anticipated repairs expense and lower staff development costs, as many conferences were still held in virtual format due to fluctuating pandemic conditions.
- Supplies and Materials decreased \$28,503. This small shift occurred as administrators chose to shift their spending to items other than supplies
- Capital Expenditures increased \$716,173 due to shifts from other supply and repair categories, as well as the one-time purchase of air filtration systems made with federal COVID relief funds.
- Other Expenditures increased \$127,570. This is partially due to increased 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. TRA/PERA special funding revenue and expenditures were increased to prior year actual amounts. This entry is required by GASB 68, and there is an offsetting revenue amount so that the overall impact to fund balance is zero.

Food Service Fund Summary

The Food Service fund is projected to have revenues exceeding expenditures by \$715,096 in the FY 22 Revised Budget. Emergency funding from the USDA made school breakfast and lunch free to all students for the entire 2021-22 school year with federal funds due to the COVID-19 pandemic. With students remaining in person for learning throughout the school year, meal participation rates were significantly better than the prior year. Reimbursement rates under the emergency pandemic funding for meals were higher than normal, and some one-time waivers allowed due to the pandemic provided opportunity to offer grab-and-go meals for free to other community entities that serve children 18 and under. Inflation became a significant concern for food, milk, and supplies throughout the year. However, one-time Supply Chain Assistance funds were provided to help offset these increased costs.

Community Service Fund Summary

The FY 22 Revised Budget projects that the Community Service fund expenditures will exceed revenues by \$3,483 this year. Child Care Stabilization grant funds were received in FY 22 from

the Minnesota Department of Education and Minnesota Department of Human Services. These funds helped offset prior losses when school age childcare was required to be offered for free for children of essential workers in the early stages of the COVID-19 pandemic, as well as prolonged periods where pandemic restrictions limited the number of paying families that school age care was able to serve. As the year progressed and pandemic restrictions continued to loosen, enrichment classes and facility rentals slowly began to return to more normal levels of activity. Adult Basic Education received one-time COVID relief funds to provide expanded programming.

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 2021-2022 Revised Budget Comparison Detail
General Fund**

Source	<u>FY 20-21</u> Actual Audited	<u>FY 21-22</u> Original Budget	<u>FY 21-22</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 5,599,787	\$ 5,705,271	\$ 5,657,402	\$ (47,868)	-0.84%
State Revenue	50,445,916	48,496,153	50,127,217	1,631,063	3.36%
Federal Revenue	5,415,306	3,781,151	5,508,835	1,727,684	45.69%
Other Revenues	131,824	90,633	230,152	139,520	153.94%
TOTAL	\$ 61,592,833	\$ 58,073,207	\$ 61,523,606	\$ 3,450,398	5.94%

Willmar Public Schools

REVENUES

FY 2021-2022 Revised Budget Comparison Detail

General Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 4,193,253	\$ 4,207,488	\$ 4,216,168	\$ 8,680	0.21%	
County Apportionment	62,784	60,467	62,784	2,317	3.83%	
Miscellaneous County Tax Revenue	16,169	8,650	8,650	0	0.00%	
Tuition From Minnesota School Dist	176,550	188,040	178,245	(9,794)	-5.21%	
Fees From Patrons	158,147	263,308	268,735	5,427	2.06%	Athletic fees rebounded in FY22 after being much lower in FY21.
Admissions - Student activities	47,463	130,820	131,335	515	0.39%	Gate receipts from spectators for activities were down significantly in FY21, but have returned to more normal levels in FY22.
Med Assistance From Dept of HS	496,571	382,806	421,452	38,646	10.10%	Medical Assistance revenue was budgeted conservatively in FY22 Original Budget, as it was unclear at that time how much students would be on site to receive services.
Interest Earnings	35,786	34,389	10,208	(24,181)	-70.32%	Interest rates have decreased since the FY22 Original Budget was created.
Rent	26,021	21,461	21,461	0	0.00%	
Tournaments	2,831	16,190	14,300	(1,890)	-11.67%	
Gifts & Bequests	289,218	288,711	202,253	(86,459)	-29.95%	Donations in FY22 Original Budget set to equal associated expenditures, netting to zero. FY22 Revised Budget includes actuals known at time of budget creation.
Miscellaneous Local Revenue	94,994	102,941	121,812	18,871	18.33%	
	\$ 5,599,787	\$ 5,705,271	\$ 5,657,402	\$ (47,868)	-0.84%	

Willmar Public Schools

REVENUES

FY 2021-2022 Revised Budget Comparison Detail

General Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes	
State Revenues							
Endowment Fund Apportionment	\$ 179,615	\$ 179,615	\$ 170,840	\$ (8,775)	-4.89%		
General Education Aid	40,404,541	39,068,750	40,134,694	1,065,944	2.73%	General Education Aid is largely driven by the adjusted pupil units (APU). Estimated APU increase by 96 units to 4,482 in the FY22 Revised Budget. The original estimated was 4,386 in the FY21 Original Budget. FY22 Original Budget included estimated increase in basic education formula allowance of 1.0%, and actual legislation ended up with an increase of 2.45%.	
Literacy Incentive Aid	192,510	192,510	192,510	0	0.00%		
Shared Time Aid	15,119	21,825	20,752	(1,073)	-4.92%		
Abatement Aid	1,290	1,290	1,835	545	42.26%		
Disparity Reduction Aid	294	294	300	6	1.92%		
Homestead Market Value Credit	9,361	9,361	8,853	(508)	-5.42%		
State Aids From MDE	822,914	874,918	863,263	(11,655)	-1.33%		
Long Term Facilities Maintenance Aid	897,471	892,877	904,844	11,967	1.34%		
Special Education Aid	7,670,879	7,064,746	7,570,327	505,581	7.16%		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	23,905	17,513	30,981	13,468	76.90%		
TRA/PERA Spec Funding Rev	228,017	172,454	228,017	55,563	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.	
	\$ 50,445,916	\$ 48,496,153	\$ 50,127,217	\$ 1,631,063	3.36%		

Willmar Public Schools

REVENUES

FY 2021-2022 Revised Budget Comparison Detail

General Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Federal Revenues						
Federal Aids & Grant	\$ 4,801,020	\$ 3,436,376	\$ 4,970,199	\$ 1,533,823	44.63%	FY22 Revised Budget includes actual and anticipated reimbursements with federal COVID funding. Final FY22 allocations for all Title programs were also higher than anticipated in original budget.
Federal Aids Received Through State	614,285	344,775	538,635	193,860	56.23%	FY22 Revised Budget includes actual and anticipated reimbursements with federal COVID funding specifically for special education that flow to the district through the Southwest West Central Service Cooperative. These funds were announced after the creation of the FY22 Original Budget.
	\$ 5,415,306	\$ 3,781,151	\$ 5,508,835	\$ 1,727,684	45.69%	
Other Revenues						
COM Rev Producing Act (Contra)	\$ (11,902)	\$ (78,394)	\$ (35,053)	\$ 43,341	-55.29%	This is a contra revenue account meaning that it acts like an expense. These accounts are used mainly by the Student Activities Fund which was brought under board control in FY 20. The account contains the cost of the materials sold for fundraising.
Sale of Material - Rev Producing Act	12,194	177,425	60,456	(116,969)	-65.93%	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 which was brought under board control in FY 20.
Sales Of Materials For Resale	1,544	(8,398)	(3,566)	4,833	-57.55%	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	122,998	0	208,314	208,314	100.00%	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	6,990	0	0	0	100.00%	
	\$ 131,824	\$ 90,633	\$ 230,152	\$ 139,520	153.94%	
Total Revenues	\$ 61,592,833	\$ 58,073,207	\$ 61,523,606	\$ 3,450,398	5.94%	

**Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2021-2022 Revised Budget Comparison Summary
General Fund**

Object Code Groups	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 34,636,064	\$ 35,636,605	\$ 35,973,517	\$ 336,912	0.95%
Employee Benefits	11,228,312	11,541,426	11,703,758	162,332	1.41%
Purchased Services	8,096,094	9,370,372	9,462,567	92,196	0.98%
Supplies and Materials	3,651,874	2,881,521	2,853,018	(28,503)	-0.99%
Capital Expenditures	2,582,421	2,179,838	2,896,011	716,173	32.85%
Other Expenditures	481,562	345,884	473,454	127,570	36.88%
TOTAL	\$ 60,676,328	\$ 61,955,645	\$ 63,362,325	\$ 1,406,680	2.27%

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	\$ 2,141,269	\$ 2,168,673	\$ 2,170,798	\$ 2,125	0.10%	
Early Childhood Admin/Supervision	33,486	33,757	38,944	5,187	15.37%	
Licensed Classroom Teacher	18,646,477	18,914,035	18,929,494	15,459	0.08%	
Non-Licensed Classroom Paras	668,960	738,738	702,851	(35,887)	-4.86%	Open positions have been hard to fill due to the pandemic.
Licensed Instructional Support	1,634,806	1,581,968	1,717,642	135,674	8.58%	
Non-Licensed Inst Support	24,457	27,191	25,284	(1,907)	-7.01%	
Substitute Salary	60,751	63,370	159,097	95,727	151.06%	Increase in internal subbing due to lack of external subs available during the pandemic. (External subs are paid as a contracted service purchased.)
Substitute Non-Licensed	12,650	2,298	4,433	2,134	92.87%	
Occupational Therapist	39,867	40,069	39,116	(953)	-2.38%	
Educ Speech/Lang Pathologist	398,562	459,009	328,084	(130,925)	-28.52%	
School Nurse	180,438	184,411	216,757	32,346	17.54%	Additional nursing support added with federal COVID relief funds.
Licensed Nursing Services	180,643	192,380	216,357	23,977	12.46%	Additional nursing support added with federal COVID relief funds.
School Social Worker	493,076	489,734	560,962	71,229	14.54%	Additional social workers added with federal COVID relief funds.
School Psychologist	78,963	80,147	79,753	(395)	-0.49%	
ParaProf/Personal Care Assist	1,628,569	1,741,572	1,454,453	(287,119)	-16.49%	Paraprofessionals salaries shift between these two lines depending on their assignments which can cause swings between the two lines.
1:1 Paraprofessional	1,054,616	1,129,379	1,408,409	279,031	24.71%	
Interpreter for the Deaf	150,407	209,109	92,229	(116,880)	-55.89%	Unable to hire Interpreters for the Deaf, so the district has been purchasing this as a contracted service instead.
School Counselor	428,288	443,121	447,204	4,083	0.92%	
Non-Instructional Support	4,243,693	4,440,735	4,446,268	5,534	0.12%	
Therapeutic Rec Ser & DAPE	115,313	117,043	117,995	952	0.81%	
Cultural Liaison	516,868	568,695	575,897	7,202	1.27%	
Other Salary Payments	1,169,118	1,136,636	1,259,619	122,983	10.82%	Elementary Targeted Services did not occur during the school year in FY21 due to the pandemic and was not in FY22 original budget.
Other Sal Pay-Non Licensed / Certified	204,688	172,868	256,631	83,763	48.46%	Elementary Targeted Services did not occur during the school year in FY21 due to the pandemic and was not in FY22 original budget.
Severance/Early Retirement Pay	502,905	700,000	701,051	1,051	0.15%	Severance/retirement payments fluctuate based on the number of people retiring and the amount of severance each retiring person has earned.

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	57,110	31,584	54,104	22,521	71.30%	
	\$ 34,636,064	\$ 35,636,605	\$ 35,973,517	\$ 336,912	0.95%	Contract settlement increases are estimated.
Employee Benefits						
FICA/Medicare	\$ 2,504,926	\$ 2,597,306	\$ 2,696,510	\$ 99,204	3.82%	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	669,406	714,675	708,711	(5,964)	-0.83%	PERA is based on a percentage of non-certified staff salaries.
TRA	2,014,683	2,079,393	2,117,241	37,848	1.82%	
Group Health Insurance	3,901,858	3,936,870	3,944,938	8,068	0.20%	Health insurance cost is driven by employee insurance selection and premium rates.
Group Life Insurance	45,142	44,935	36,972	(7,964)	-17.72%	
Group Dental Insurance	166,498	174,403	175,148	745	0.43%	
Long Term Disability	6,857	6,356	7,023	666	10.48%	
TSA - Employer Match	478,568	414,788	440,133	25,345	6.11%	
VEBA/HSA	1,194,427	1,185,117	1,188,172	3,055	0.26%	District contributions to Voluntary Employee Benefit Association (VEBA) accounts fluctuates with employee health insurance benefits elections.
Workers Compensation	251,181	312,969	314,298	1,329	0.42%	
Reemployment Compensation	0	79,845	79,845	-	0.00%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	\$ 11,228,312	\$ 11,541,426	\$ 11,703,758	\$ 162,332	1.41%	
Purchased Services						
Federal Sub Awards < \$25,000	\$ 130,305	\$ 77,862	\$ 176,831	\$ 98,969	127.11%	Additional contracted services related to the pandemic purchased with federal COVID relief funds in FY22 (STARRS online academy, standards-based learning professional development, communications support, enhanced employee assistance program, online registration implementation).
Federal Sub Awards > \$25,000	14,128	0	222,500	222,500	100.00%	Additional contracted services related to the pandemic purchased with federal COVID relief funds in FY22 (portion of each contract over \$25,000 is required to be coded separately; see list of items in previous line).
Fees for Services and Contracted Substitutes	768,879	1,221,055	1,112,353	(108,702)	-8.90%	Lower than anticipated services purchased for staff development (hard to fit in due to staffing challenges), also some one-time purchases were shifted to one-time federal COVID sub awards.

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Special Education Litigation Costs	0	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	84,794	90,095	95,070	4,975	5.52%	
School Resource Officer	216,064	221,466	221,466	-	0.00%	
Repairs & Maintenance for Technology	78,845	108,950	110,037	1,087	1.00%	
Svcs Purch frm MN Coops/Region	131,764	122,442	127,047	4,605	3.76%	
Data Processing/Data Entry Svc	4,302	7,300	6,300	(1,000)	-13.70%	
Computer & Tech Services	50,126	51,050	55,220	4,170	8.17%	
Communication Services	141,377	115,728	121,072	5,344	4.62%	
Officials	30,355	49,450	48,882	(569)	-1.15%	
Postage & Parcel Services	56,678	37,425	35,002	(2,423)	-6.47%	
Utility Services	1,197,384	1,252,610	1,239,370	(13,240)	-1.06%	
Short Term Lease	0	66,444	64,502	(1,941)	-2.92%	
Insurance	202,100	225,534	224,783	(751)	-0.33%	
Repairs & Maintenance Services	730,807	879,499	702,995	(176,504)	-20.07%	Placeholder in original budget for mechanical repairs using Long Term Facilities Maintenance was not needed - shifted to other meet other needs.
Foreign Language Interpreters	19,103	26,350	20,022	(6,328)	-24.01%	
Transportation Contracts	2,998,870	3,301,545	3,345,334	43,790	1.33%	Increased special ed transportation needs in FY22.
Contracted Paraprofessional	11,204	14,553	21,021	6,468	44.45%	
Transportation Chargeback	-	12,702	0	(12,702)	-100.00%	
Travel, Conventions/Conference	117,753	259,135	151,479	(107,657)	-41.54%	FY22 original budget anticipated that staff would be able to travel to in-person conferences, but many staff development opportunities were held virtually instead due to pandemic conditions.
Entry Fees/Student Travel	17,538	43,292	64,138	20,846	48.15%	Revised budget included anticipated enrichment field trips for students using federal COVID relief funds designated for that purpose.
Operating Leases & Rentals	71,967	0	0	-	100.00%	
Computer & Tech Hardware Rental	40,207	34,658	34,901	243	0.70%	
Staff Tuition Reimbursements	2,956	2,500	2,500	-	0.00%	
Payments To Other MN Districts	182,315	232,067	184,174	(47,893)	-20.64%	Original budget included purchasing social worker services from SWWC service cooperative, but the district instead hired a social worker directly.
Payments To Out-Of-State Dist	7,537	11,696	5,500	(6,196)	-52.97%	
Special Education Contracted Services	53,346	116,050	54,115	(61,935)	-53.37%	Tuition billing from care and treatment facilities has been lower compared to historical average used in original budget.
Payments To Other Agencies	128,134	137,115	282,305	145,190	105.89%	Contracted services from third parties used in places where we've been unable to hire directly for special education services.

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Sp Ed Salary Purchased	565,275	602,983	608,408	5,425	0.90%	
Sp Ed Benefits Purchased	42,587	37,445	40,708	3,263	8.71%	
Interdepartmental Services	(605)	6,371	4,314	(2,057)	-32.29%	
Purchase Serv Sp Ed Dist/Coop	0	0	75,220	75,220	100.00%	E-Therapy services purchased through Southwest West Central Service Cooperative (new this year).
	\$ 8,096,094	\$ 9,370,372	\$ 9,462,567	\$ 92,196	0.98%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 799,491	\$ 929,087	\$ 883,878	\$ (45,208)	-4.87%	Fewer supplies for staff development purchased than anticipated in FY22 original budget.
Non-Instr Comptr Software/Licensing	140,609	144,306	193,960	49,654	34.41%	Additional online subscriptions/licensing in FY22 to support staff and student needs, some with COVID relief funds.
Instructional Software License	362,084	480,676	484,887	4,211	0.88%	
Instructional Supplies	351,639	407,341	426,235	18,894	4.64%	One-time instructional supply purchases not in FY22 original budget were made with COVID relief funds.
Supplies & Materials-Ind Instruc	62,760	43,700	56,759	13,059	29.88%	
Fuels	0	3,000	3,000	-	0.00%	
Vehicle Fuel	14,849	15,875	25,607	9,732	61.30%	
Non-Instructional Tech Supplies	92,034	20,063	16,601	(3,462)	-17.26%	
Instructional Tech Supplies	181,367	99,182	36,410	(62,772)	-63.29%	Fewer technology supplies related to teaching and learning online were needed in FY22 than anticipated in original budget (headphones, microphones, monitors, etc.).
Textbooks	0	78,000	20,000	(58,000)	-74.36%	Curriculum purchases were shifted to items other than traditional hard copy textbooks in FY22.
Standardized Tests	50,798	67,668	69,351	1,683	2.49%	
Non-Instructional Tech Devices	114,213	36,150	75,406	39,256	108.59%	More non-instructional technology devices purchased with COVID relief funds than anticipated in FY22 original budget.

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Instructional Tech Devices	1,438,259	516,895	518,342	1,446	0.28%	
Media Resources	32,950	21,700	23,721	2,021	9.31%	
Food	10,821	17,878	18,861	983	5.50%	
	\$ 3,651,874	\$ 2,881,521	\$ 2,853,018	\$ (28,503)	-0.99%	
Capital Expenditures						
Site or Grounds Acquisition	\$ 11,593	\$ 115,000	\$ 19,981	\$ (95,019)	-82.63%	
Building Acquisition/Improvement	1,320,269	1,456,000	1,562,420	106,420	7.31%	Long-term Facility Maintenance funds not needed this year for repairs were shifted here for Sr High tuck-pointing project that will occur in summer 2022.
Other Equipment Purchases	1,006,631	390,275	985,974	595,699	152.64%	Revised budget includes shifts from other supply, repair, and building improvement categories as well as one-time purchase of air filtration systems made with federal COVID relief funds.
Equipment-Direct Instruction	427	0	1,922	1,922	100.00%	
Pupil Transportation Vehicles	0	0	0	-	0.00%	
Other Vehicles Purchased	0	0	0	-	0.00%	
Technology Equipment	29,853	19,000	6,150	(12,850)	-67.63%	
Principal on Long-Term Tech Lease	0	0	319,563	319,563	0.00%	Year one of three for iPad lease (budgeted in next line, but actuals will be here because of new coding required by MDE).
Principal on Capital Lease	210,513	199,563	0	(199,563)	-100.00%	iPad lease budgeted here for original budget, but MDE created a new code for long-term technology leases.
Interest on Capital Lease	3,137	0	0	-	0.00%	
	\$ 2,582,421	\$ 2,179,838	\$ 2,896,011	\$ 716,173	32.85%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	\$ 72,477	\$ 61,152	\$ 68,815	\$ 7,663	12.53%	
TRA/PERA Special Funding	228,017	172,454	228,017	55,563	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	(2,388)	(2,474)	(2,474)	-	0.00%	
Taxes And Special Assessments	54,860	24,086	24,468	382	1.59%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
General Fund						
	FY 20-21	FY 21-22	FY 21-22	Original vs.	Original vs.	
	Actual	Original	Revised	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Scholarships	108,596	90,467	154,429	63,962	70.70%	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	20,000	200	200	-	0.00%	
	\$ 481,562	\$ 345,884	\$ 473,454	\$ 127,570	36.88%	
Total Expenditures	\$ 60,676,328	\$ 61,955,645	\$ 63,362,325	\$ 1,406,680	2.27%	

**Willmar Public Schools
Revenues By Source
FY 2021-2022 Revised Budget Comparison Summary
Food Service Fund**

Source	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 64,085	\$ 60,953	\$ 75,392	\$ 14,439	23.69%
State Revenue	6,052	74,000	129,482	55,482	74.98%
Federal Revenue	3,183,789	2,880,669	4,209,963	1,329,294	46.15%
Other Revenues	67,736	277,400	169,237	(108,163)	-38.99%
TOTAL	\$ 3,321,661	\$ 3,293,023	\$ 4,584,075	\$ 1,291,052	39.21%

Willmar Public Schools
Revenues By Source
FY 2021-2022 Revised Budget Comparison Detail
Food Service Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	\$ 855	\$ 890	\$ 329	\$ (561)	-63.05%	
Gifts & Bequests	2,000	0	15,000	15,000	100.00%	No Kid Hungry grant received in 2021-22
Miscellaneous Local Revenue	61,229	60,063	60,063	-	0.00%	
	\$ 64,085	\$ 60,953	\$ 75,392	\$ 14,439	23.69%	
State Revenues						
State Aids From CFL	\$ 6,052	\$ 74,000	\$ 129,482	\$ 55,482	74.98%	FY22 revised budget includes one-time state Summer Food Service Program meal reimbursement based on meals claimed between May-September 2021, distributed to districts in December 2021.
	\$ 6,052	\$ 74,000	\$ 129,482	\$ 55,482	74.98%	
Federal Revenues						
Federal Aids & Grant	\$ 131,839	\$ 60,000	\$ 177,993	\$ 117,993	196.66%	FY22 revised budget includes Fresh Fruit & Vegetable grant for all three elementary sites. These grants had not yet been announced at the time of original budget.
School Lunch Program	14,022	268,500	122,001	(146,499)	-54.56%	Reimbursements for free students meals budgeted here in FY22 original budget all ended up coming instead through the Free and Reduce revenue line below. This was offset by one-time revenues received for Supply Chain Assistance and the Emergency Operating Cost reimbursement program.
Free and Reduced Lunch Program	0	1,525,893	2,416,840	890,948	58.39%	Meal participation has been better than anticipated in the 2021-22 school year. It helped significantly that the district was able to maintain in-person learning the entire year. Through an emergency program from the USDA related to the pandemic, meals were offered for free to all students during the 2021-22 school year using the Seamless Summer Option. A waiver of the requirement for congregate dining also allowed the district to serve door pick-up meals for children 18 years of age and younger for free (many daycares, preschools, and other entities serving children in our community took advantage of this opportunity).
Commodity Cash Rebate Program	3,789	0	0	-	0.00%	
Commodity Distribution Program	205,782	224,291	200,275	(24,016)	-10.71%	Eligibility for commodities is based on meal counts from the previous year, which were down due to the pandemic.
Special Milk Program	112	1,000	1,224	224	22.42%	

Willmar Public Schools
Revenues By Source
FY 2021-2022 Revised Budget Comparison Detail
Food Service Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
School Breakfast Program	0	747,986	1,143,527	395,541	52.88%	See explanation above for "Free and Reduced Lunch Program" - same applies here for breakfast.
Cash In Lieu Of Commodities	0	3,000	1,318	(1,682)	-56.07%	
Summer Food Service Program	2,828,245	50,000	146,784	96,784	193.57%	More meals were served in July-August 2021 than anticipated in the FY22 original budget.
	\$ 3,183,789	\$ 2,880,669	\$ 4,209,963	\$ 1,329,294	46.15%	
Other Revenues						
Food Service Sales To Pupils	\$ 12,099	\$ 105,500	\$ 66,745	\$ (38,755)	-36.73%	Staffing shortages made it difficult to offer as many a la carte options to students as anticipated in the original budget.
Food Service Milk Sales	206	2,500	1,100	(1,400)	-56.00%	
Food Service Sales To Adults	8,862	31,400	19,928	(11,472)	-36.54%	Adult food service sales did not return to pre-pandemic levels as anticipated in 2021-22.
Special Function Food Sales	46,099	138,000	81,464	(56,536)	-40.97%	While they did increase over prior year, special function food sales were not as strong as anticipated in original budget.
Sale of Equipment	470	0	0	-	100.00%	
	\$ 67,736	\$ 277,400	\$ 169,237	\$ (108,163)	-38.99%	
Total Revenues	\$ 3,321,661	\$ 3,293,023	\$ 4,584,075	\$ 1,291,052	39.21%	

Willmar Public Schools
Expenditures By Object Code
FY 2021-2022 Revised Budget Comparison Summary
Food Service Fund

Object Code Groups	<u>FY 20-21</u> Actual Audited	<u>FY 21-22</u> Original Budget	<u>FY 21-22</u> Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,124,148	\$ 1,190,825	\$ 1,265,429	\$ 74,604	6.26%
Employee Benefits	422,853	444,245	428,727	(15,518)	-3.49%
Purchased Services	132,598	124,504	132,434	7,931	6.37%
Supplies and Materials	1,470,629	1,530,241	1,894,795	364,554	23.82%
Capital Expenditures	13,264	0	143,093	143,093	N/A
Other Expenditures	2,856	2,500	4,500	2,000	80.00%
TOTAL	\$ 3,166,347	\$ 3,292,315	\$ 3,868,979	\$ 576,664	17.52%

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	\$ 177,220	\$ 182,159	\$ 193,583	\$ 11,424	6.27%	
Non-Instructional Support	888,458	961,055	997,094	36,038	3.75%	Pay increase for all food service staff per Memorandum of Understanding signed in January 2022 (new rates effective from that date forward).
Other Salary Payments - Non-Certified	16,696	13,087	4,348	(8,739)	-66.78%	
Severance/Early Retirement Pay	0	0	28,731	28,731	0.00%	One-time severance payment.
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	11,858	4,607	11,757	7,150	155.20%	
	\$ 1,124,148	\$ 1,190,825	\$ 1,265,429	\$ 74,604	6.26%	
Employee Benefits						
FICA/Medicare	\$ 80,170	\$ 85,951	\$ 92,320	\$ 6,369	7.41%	
PERA	78,828	84,519	85,681	1,162	1.37%	
Group Health Insurance	171,374	179,117	158,783	(20,334)	-11.35%	Health insurance based on employee benefit choices.
Group Life Insurance	880	860	469	(390)	-45.40%	
Group Dental Insurance	1,658	1,740	1,751	11	0.62%	
Long Term Disability	439	450	488	38	8.38%	
TSA	4,000	4,000	5,088	1,088	27.21%	
VEBA	27,972	26,934	21,466	(5,468)	-20.30%	
Workers Compensation	52,298	55,440	57,447	2,007	3.62%	
Chargeback	5,234	5,234	5,234	0	0.00%	
	\$ 422,853	\$ 444,245	\$ 428,727	\$ (15,518)	-3.49%	Benefit increases are typically linked to salary and wage increases and employee benefit choices.
Purchased Services						
Federal Sub Awards < \$25,000	\$ 474	0	0	\$ -	100.00%	
Consulting Fee/Fee for Service	\$ 43,165	\$ 5,000	\$ 10,000	\$ 5,000	100.00%	FY21 included bus cost to transport meals to students during the pandemic in July-August 2020 (non-recurring).
Repairs & Maint. For Technology	4,337	5,250	5,268	18	0.34%	
Communication Services	1,339	1,117	1,123	6	0.52%	
Postage & Parcel Services	4,560	5,400	5,400	0	0.00%	
Utility Services	46,859	43,342	46,886	3,544	8.18%	
Repairs & Maintenance Services	28,990	56,550	58,550	2,000	3.54%	
Travel, Conventions/Conference	862	5,400	1,707	(3,693)	-68.39%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Computer & Tech Hardware Rental	1,744	1,744	3,000	1,256	72.00%	
Interdepartment Misc Svcs	268	700	500	(200)	-28.57%	
	\$ 132,598	\$ 124,504	\$ 132,434	\$ 7,931	6.37%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 80,299	\$ 95,050	\$ 183,032	\$ 87,982	92.56%	FY22 revised budget accounts for rising cost of supplies, additional need for disposable supplies during the year due to staffing shortages, as well as anticipated supplies for kitchen office remodels.
Non-Instructional Software/Licenses	354	650	525	(125)	-19.23%	
Non-Instructional Tech Supplies	0	1,600	1,000	(600)	-37.50%	
Non-Instructional Tech Devices	6,238	11,500	4,582	(6,918)	-60.16%	
Food	960,432	1,013,700	1,258,682	244,982	24.17%	The cost of food has increased dramatically during the 2021-22 school year. Supply chain disruptions and staffing shortages have also caused food services to purchase prepared items or replacement items that were more expensive, to ensure continuity of food service to students.
Commodities	205,782	224,291	200,275	(24,016)	-10.71%	Eligibility for commodities is based on meal counts from the previous year, which were down due to the pandemic.
Milk	217,524	183,450	246,699	63,249	34.48%	
	\$ 1,470,629	\$ 1,530,241	\$ 1,894,795	\$ 364,554	23.82%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Revised Budget Comparison Detail						
Food Service Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Capital Expenditures						
Other Equipment Purchases	\$ 13,264	0	\$ 143,093	\$ 143,093	100.00%	Equipment purchases were not included in the FY22 original budget because there were many unknowns, which meant uncertainty about how much equipment the district could afford to purchase.
Other Vehicles Purchased	0	0	0	-	100.00%	
	\$ 13,264	\$ -	\$ 143,093	\$ 143,093	100.00%	
Other Expenditures						
Dues & Memberships	\$ 2,856	\$ 2,500	\$ 4,500	\$ 2,000	80.00%	
	\$ 2,856	\$ 2,500	\$ 4,500	\$ 2,000	80.00%	
Total Expenditures	\$3,166,347	\$3,292,315	\$3,868,979	\$576,664	17.52%	

**Willmar Public Schools
Revenues By Source Code
FY 2021-2022 Revised Budget Comparison Summary
Community Service Fund**

Source	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 1,091,796	\$ 1,234,593	\$ 1,153,318	\$ (81,274)	-6.58%
State Revenue	1,441,318	1,363,604	1,368,417	4,813	0.35%
Federal Revenue	193,755	66,000	318,821	252,821	383.06%
Other Revenues	6,388	3,081	9,935	6,854	222.50%
TOTAL	\$ 2,733,257	\$ 2,667,278	\$ 2,850,491	\$ 183,213	6.87%

**Willmar Public Schools
Revenues By Source Code**

**FY 2021-2022 Revised Budget Comparison Detail
Community Service Fund**

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Local Revenues</u>						
Property Tax Levy	\$ 394,890	\$ 354,855	\$ 356,695	\$ 1,840	0.52%	
Tuition from Patrons	133,634	280,900	126,493	(154,407)	-54.97%	Cardinal Kids Preschool Tuition has been lowered than anticipated in FY22 original budget due to a higher percentage of students qualifying for special education. Driver's education was not able to begin until spring due to staffing shortages (expense was also lower).
Fees from Patrons	384,120	439,250	529,680	90,430	20.59%	Cardinal Place after school care revenues have been greater than anticipated.
Interest Earnings	1,652	1,744	607	(1,137)	-65.20%	
Rent	15,436	30,000	21,406	(8,594)	-28.65%	
Gifts & Bequests	138,701	109,650	99,507	(10,144)	-9.25%	
Miscellaneous Local Revenue	23,363	18,194	18,930	736	4.05%	
	\$ 1,091,796	\$ 1,234,593	\$ 1,153,318	\$ (81,274)	-6.58%	
<u>State Revenues</u>						
Abatement Aid	\$ 72	\$ 72	\$ 38	\$ (33)	100.00%	
Disparity Reduction Aid	65	65	59	(6)	-9.26%	
Homestead Market Value Credit	2,069	2,069	1,742	(327)	-15.79%	
State Aids From MDE	1,376,592	1,296,504	1,299,985	3,481	0.27%	
Nonpublic Aid	54,832	58,593	58,904	311	0.53%	

**Willmar Public Schools
Revenues By Source Code**

FY 2021-2022 Revised Budget Comparison Detail

Community Service Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
TRA/PERA Special Funding Rev	7,688	6,302	7,688	1,386	21.99%	
	\$ 1,441,318	\$ 1,363,604	\$ 1,368,417	\$ 4,813	0.35%	
Federal Revenues						
Federal Aids & Grant	\$ 128,880	\$ 66,000	\$ 233,821	\$ 167,821	254.27%	COVID relief funding for strengthening Adult Basic Education programming, summer preschool, and child care stabilization for after-school care.
Federal Aids Received Through State	\$ 64,875	0	\$ 85,000	\$ 85,000	0.00%	Child care stabilization grant through MN Department of Human Services
	\$ 193,755	\$ 66,000	\$ 318,821	\$ 252,821	383.06%	
Other Revenues						
COM Rev Producing Act (Contra)	\$ (535)	\$ (4,866)	\$ (4,866)	\$ -	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	5,078	7,947	7,947	0	100.00%	Butter braid fundraiser sales.
Sale of Equipment	1,846	0	6,854	6,854	0.00%	Sale of Driver's Education vehicle that was past its useful life.
	\$ 6,388	\$ 3,081	\$ 9,935	\$ 6,854	100.00%	
Total Revenues	\$ 2,733,257	\$ 2,667,278	\$ 2,850,491	\$ 183,213	6.87%	

**Willmar Public Schools
Expenditures By Object Code
FY 2021-2022 Revised Budget Comparison Summary
Community Service Fund**

Object Code Groups	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	\$ 1,730,834	\$ 1,757,528	\$ 1,714,920	\$ (42,609)	-2.42%
Employee Benefits	531,716	533,618	527,885	(5,733)	-1.07%
Purchased Services	163,975	207,375	366,012	158,637	76.50%
Supplies and Materials	137,302	91,571	195,541	103,970	113.54%
Capital Expenditures	6,725	62,000	36,000	(26,000)	-41.94%
Other Expenditures	13,984	13,980	13,615	(365)	-2.61%
TOTAL	\$ 2,584,536	\$ 2,666,073	\$ 2,853,973	\$ 187,900	7.05%

Willmar Public Schools						
Expenditures By Object Code						
FY 2020-2021 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	\$ 146,562	\$ 143,657	\$ 143,657	\$ -	0.00%	
EC/SR/ABE Admin/Supervision	215,622	219,403	215,933	(3,470)	-1.58%	
Licensed Classroom Teacher	649,518	625,004	636,191	11,187	1.79%	
Non-Licensed Classroom Personnel	490,260	525,321	465,665	(59,655)	-11.36%	Multiple positions in FY22 original budget were not filled due to lack of qualified applicants.
Licensed Instructional Support	13,594	16,828	20,752	3,924	23.32%	
Non-Licensed Instructional Support	32,948	36,458	35,915	(543)	-1.49%	
Substitute Salary	0	0	0	0	0.00%	
Substitute Non-Licensed	0	0	0	0	0.00%	
School Nurse	2,238	1,169	1,467	298	25.52%	
Licensed Nursing Services	12,928	13,134	8,699	(4,435)	-33.77%	
Non-Instructional Support	82,482	88,178	81,801	(6,377)	-7.23%	
Cultural Liaison	56,721	64,021	50,365	(13,656)	-21.33%	Staff unpaid leave time.
Other Salary Payments - Licens/Cert	4,527	2,474	14,258	11,784	476.38%	Additional teacher time for expanded Adult Basic Education programming due to COVID relief funds.
Other Salary Pay - Non- Lic/Cert	19,569	21,377	38,717	17,340	81.12%	Additional time for non-certified staff for summer preschool (new due to COVID relief funding) and swimming classes (unable to be held prior year due to COVID).
Salary Adjustment	3,864	506	1,500	994	196.30%	
	\$ 1,730,834	\$ 1,757,528	\$ 1,714,920	\$ (42,609)	-2.42%	
Employee Benefits						
FICA/Medicare	\$ 128,295	\$ 131,218	\$ 131,101	\$ (117)	-0.09%	
PERA	55,977	58,246	56,774	(1,472)	-2.53%	
TRA	67,925	69,182	67,405	(1,777)	-2.57%	
Group Hospitalization	169,042	163,622	163,058	(565)	-0.35%	
Group Life Insurance	1,743	1,711	1,460	(251)	-14.68%	
Group Dental Insur	5,758	5,919	5,882	(37)	-0.63%	
Long Term Disability	251	244	194	(50)	-20.40%	
TSA - Employer Match	15,355	15,326	14,587	(739)	-4.82%	
VEBA	51,322	51,885	50,104	(1,780)	-3.43%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2020-2021 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Workers Compensation	11,578	11,876	11,935	59	0.50%	
Cont. Employee Retiree Benefits	24,471	24,388	25,384	996	4.08%	
	\$ 531,716	\$ 533,618	\$ 527,885	\$ (5,733)	-1.07%	Benefits fluctuate with salaries and employee benefits choices.
Purchased Services						
Federal Sub Awards < \$25,000	0	0	\$ 76,388	\$ 76,388	0.00%	One-time purchases for Adult Basic Education with COVID relief funds for expanded programming.
Consulting Fee/Fee for Service	\$ 75,599	\$ 92,835	\$ 161,988	\$ 69,153	74.49%	Adult Basic Education remodel in FY22 revised budget as a one-time spend down of state ABE funds.
Repairs & Maintenance for Technology	4,667	7,500	10,300	2,800	37.33%	
Svcs Purch-MN Joint Powers Agencies	2,100	2,200	2,200	0	0.00%	
Communication Services	4,311	6,205	6,455	250	4.03%	
Postage & Parcel Services	6,019	4,950	6,450	1,500	30.30%	
Utility Services	16,640	23,800	23,800	0	0.00%	
Short Term Leases	0	4,300	2,834	(1,466)	-34.09%	
Repairs & Maintenance Services	9,322	5,300	2,800	(2,500)	-47.17%	
Foreign Language Interpreters	50	1,925	975	(950)	-49.35%	
Transportation Contracts <\$25K	1,756	4,625	13,883	9,258	200.18%	Transportation to summer preschool (one time due to COVID relief funds)
Travel, Conventions/Conference	1,245	5,400	3,800	(1,600)	-29.63%	
In-Service	0	500	500	0	0.00%	
Entry Fees/Student Travel Allowances	2,655	6,500	9,500	3,000	46.15%	
Operating Leases & Rentals	1,087	0	0	0	0.00%	
Comp & Tech Hardware Rental	2,579	5,400	3,500	(1,900)	-35.19%	
Staff Tuition	0	0	4,723	4,723	0.00%	ECFE tuition expense for staff certifications.
Payments To Other MN Districts	35,609	35,000	35,000	0	0.00%	
Chargeback Offset Copy Charges	337	935	916	(19)	-1.99%	
	\$ 163,975	\$ 207,375	\$ 366,012	\$ 158,637	76.50%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 63,405	\$ 25,741	\$ 51,478	\$ 25,737	99.98%	Additional supply purchases for school readiness and ECFE (offset by lower equipment purchases).
Non-Instr Cmptwr/Lic	613	450	1,000	550	122.22%	

Willmar Public Schools
Expenditures By Object Code
FY 2020-2021 Revised Budget Comparison Detail
Community Service Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Instructional Software License	15,660	18,290	18,436	147	0.80%	
Supplies & Material-Non Indiv	3,006	2,000	3,657	1,657	82.83%	
Gas/Oil Not For Bldg	834	2,400	1,150	(1,250)	-52.08%	
Textbooks & Workbooks	14,155	14,691	15,462	772	5.25%	
Standardized Tests	3,625	3,000	4,000	1,000	33.33%	
Non-Instructional Tech Devices	2,594	3,500	13,625	10,125	289.29%	Staff technology device purchases for school readiness and Adult Basic Education.
Instructional Tech Devices	25,891	4,000	65,978	61,978	1549.44%	Instructional devices purchased with one-time COVID relief funds for Adult Basic Education, as well as some additional instruction tech device purchases for school readiness.
Milk	878	1,000	1,350	350	35.00%	
Food	5,829	15,500	10,405	(5,095)	-32.87%	
	\$ 137,302	\$ 91,571	\$ 195,541	\$ 103,970	113.54%	
Capital Expenditures						
Other Equipment Purchases	\$ 6,725	\$ 62,000	\$ 36,000	\$ (26,000)	-41.94%	School readiness equipment that was in FY22 original budget was purchased through another funding source.
	\$ 6,725	\$ 62,000	\$ 36,000	\$ (26,000)	-41.94%	
Other Expenditures						
Dues & Memberships	\$ 3,280	\$ 4,785	\$ 4,420	\$ (365)	-7.63%	
TRA/PERA Special Funding	7,688	\$ 6,302	\$ 6,302	0	0.00%	
Federal And Nonpublic Indirect Costs	2,388	2,474	2,474	0	0.00%	
Taxes And Special Assessments	629	419	419	0	0.00%	
	\$ 13,984	\$ 13,980	\$ 13,615	\$ (365)	-2.61%	
Total Expenditures	\$ 2,584,536	\$ 2,666,073	\$ 2,853,973	\$ 187,900	7.05%	

**Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Revised Budget Comparison Summary
Community Service Fund**

Program	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 2,551,235	\$ 2,629,687	\$ 2,815,526	\$ 185,839	7.07%
Pupil Support Services	33,301	36,386	38,447	2,061	5.66%
TOTAL	\$ 2,584,536	\$ 2,666,073	\$ 2,853,973	\$ 187,900	7.05%

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Revised Budget Comparison Detail
Community Service Fund

Description	FY 20-21 Actual Audited	FY 21-22 Original Budget	FY 21-22 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Community Education And Services						
General Community Education	\$ 291,218	\$ 317,849	\$ 314,437	\$ (3,412)	-1.07%	
Adult Basic and Continuing Education	637,554	575,359	876,628	301,269	52.36%	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	12,235	12,194	12,692	498	4.08%	
School Age Care	524,407	560,491	507,523	(52,968)	-9.45%	Multiple positions in FY22 original budget were not filled due to lack of qualified applicants.
Classroom Engagement Model	15,780	0	1,633	1,633	0.00%	
Early Childhood And Family Education	314,462	318,207	312,705	(5,503)	-1.73%	
Pre Kindergarten Programs	0	0	0	-	0.00%	
School Readiness	506,442	587,106	542,175	(44,930)	-7.65%	School readiness equipment that was in FY22 original budget was purchased through another funding source.
Preschool Screening	24,585	40,346	45,845	5,499	13.63%	
Youth Development/Youth Services	207,712	200,174	183,155	(17,018)	-8.50%	Driver's Education did not begin until spring due to staffing shortages.
Other Community Programs	16,841	17,961	18,733	772	4.30%	
	\$ 2,551,235	\$ 2,629,687	\$ 2,815,526	\$ 185,839	7.07%	
Pupil Support Services						
Secondary Counseling	\$ 15,826	\$ 19,744	\$ 24,203	\$ 4,459	22.58%	
Health Services	17,474	16,642	14,245	(2,398)	-14.41%	
	\$ 33,301	\$ 36,386	\$ 38,447	\$ 2,061	5.66%	
Total Expenditures	\$ 2,584,536	\$ 2,666,073	\$ 2,853,973	\$ 187,900	7.05%	