

2021-22 Original Budget Summary

WILLMAR PUBLIC SCHOOLS

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

June 28, 2021



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

WILLMAR PUBLIC SCHOOLS

2021-2022 Original Budget Summary

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2021-2022 ORIGINAL BUDGET SUMMARY

General Overview

The COVID-19 pandemic has dramatically affected school operations since March 2020. As we approach the summer of 2021, signs of hope are appearing that the worst of the pandemic may be behind us. Pandemic restrictions are being rescinded, and the district is cautiously optimistic that the 2021-22 school year will look more “normal.”

The greatest outstanding financial risks for the district in the 2021-22 school year at the time of the creation of this budget are enrollment and legislative action.

Student enrollment at Willmar Public Schools has decreased during the pandemic. 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. Families have had to make hard choices about what works best for their student(s) in continuing their education throughout a pandemic. Some families chose other enrollment options, such as home schooling, online charter schools, or nonpublic schools. Full time distance learning was an option for any student at Willmar Public Schools during the 2020-21 school year. At this time, it is unknown whether school districts in Minnesota will be able to, or required to, offer distance learning for 2021-22.

The regular session of the Minnesota legislature ended on May 17, 2021 without passing a budget for E-12 education. Special session convened on June 14, and legislators will continue their work until they reach a budget deal for the next two years.

Key Assumptions in the FY 2022 Original Budget:

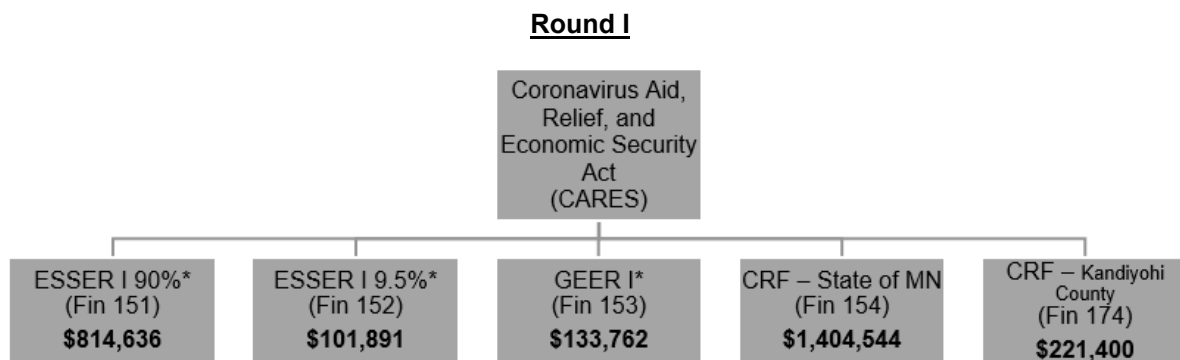
- K-12 Average Daily Membership held constant from 2020-21
- Excluded Voluntary Prekindergarten (VPK) slots that are at risk of non-renewal
- Return to pre-pandemic extended time ADM, extra-curriculars, and student/staff travel
- Estimates included for unsettled contracts
- Transportation 3.0% contract increase
- General liability insurance 10% increase
- Includes \$1,831,619 in federal COVID relief funds, including recoding staff pay and benefits to maintain operations despite \$1,441,165 in lost compensatory revenue
- General Education formula increase estimated at 1.0%

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:

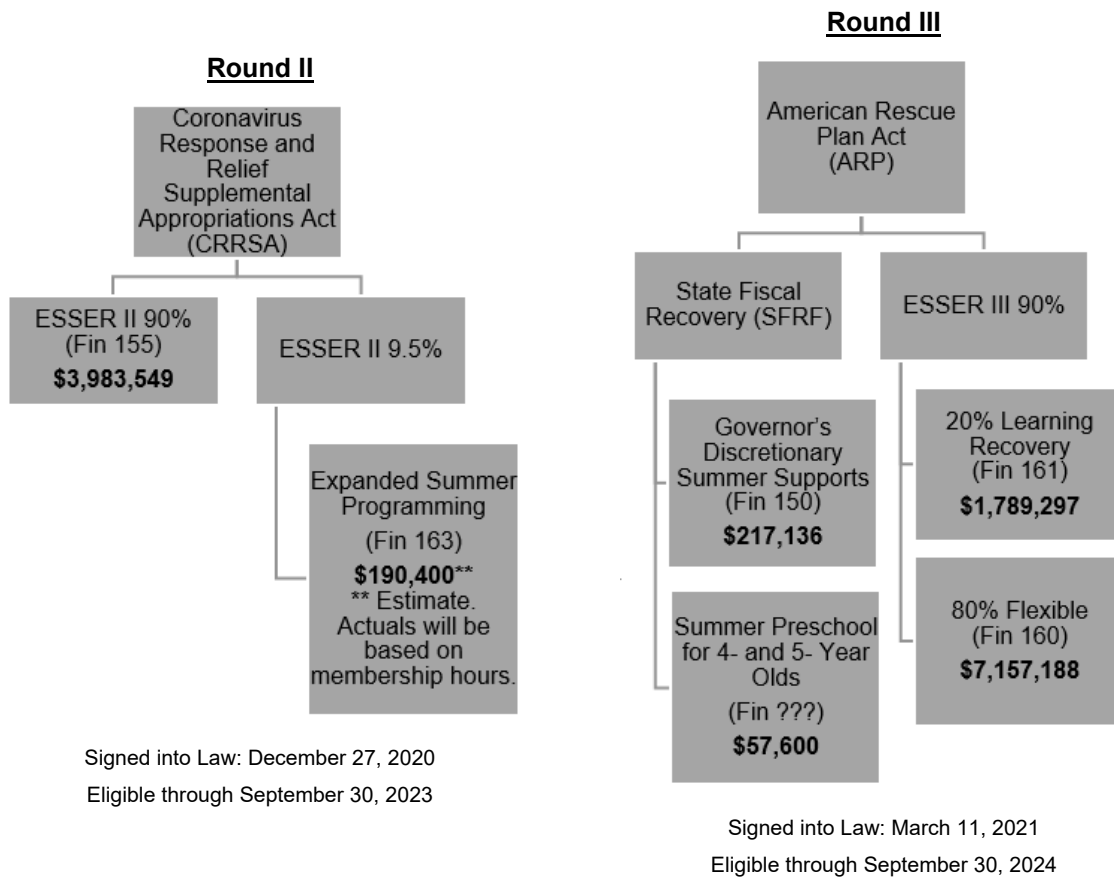
- 1) Coronavirus Aid, Relief, and Economic Security (CARES) Act, passed March 27, 2020
- 2) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, passed December 27, 2020
- 3) American Rescue Plan Act, passed March 11, 2021

At the time of budget creation, Willmar Public Schools is aware of access to the following federal COVID relief funds. 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 utilize most of the Round I funds in the 2020-21 school year, and plans are continuing to be developed for the Round II and III funds.



* 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)



Federal COVID Relief Funds included in the 2021-22 Original Budget are limited to a \$1,831,619 of known needs, including the recoding of \$1,441,165 in staff pay and benefits to maintain operations despite significant loss of compensatory revenue. More of these funds will be utilized in the 2021-22 school year as plans are developed, and they will be included in revised budget.

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

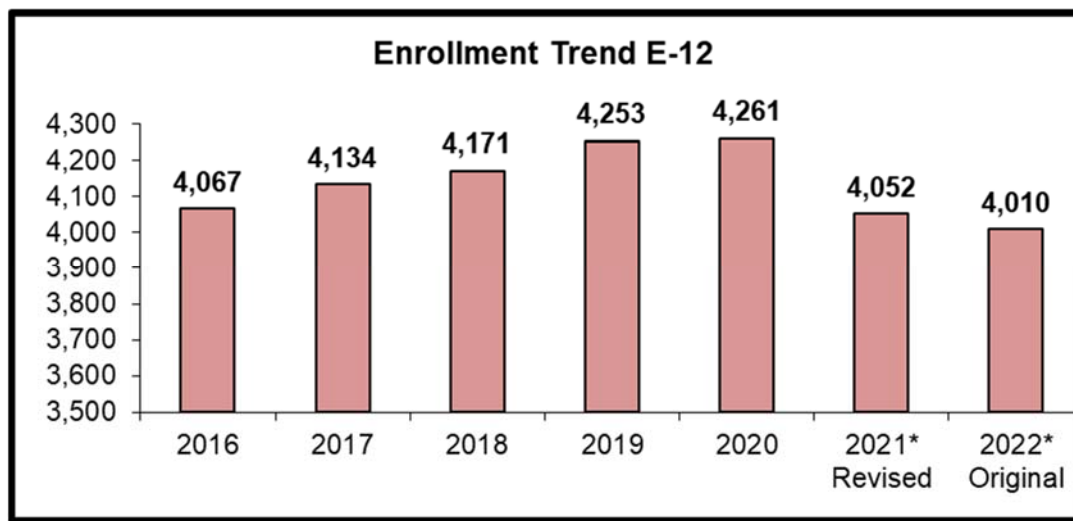
Student enrollment is extremely important, as it not only drives staffing decisions, but it is also the key component of the general education revenue funding formula, which is the major funding source for the District.

The enrollment projection for the FY 2021 revised budget was 4,052 Average Daily Membership (ADM). The FY 2022 original budget projects enrollment at 4,010 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors.

The sharp decrease in enrollment beginning in FY 2021 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. It is uncertain at this time how many of those students will return to the district for FY 2022. In addition to the students that left the district during the pandemic, the district also had about 600 students that chose to continue with full time distance learning even when the district returned to in-person learning in February 2021. There is a possibility that a new charter school may be opening within the district's boundaries as early as fall 2021. All of these uncertainties led to conservative estimates for enrollment for the FY 2022 Original Budget.

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

Fiscal Year	Student ADM's
2016	4,067
2017	4,134
2018	4,171
2019	4,253
2020	4,261
2021* Revised	4,052
2022* Original	4,010



* Projected

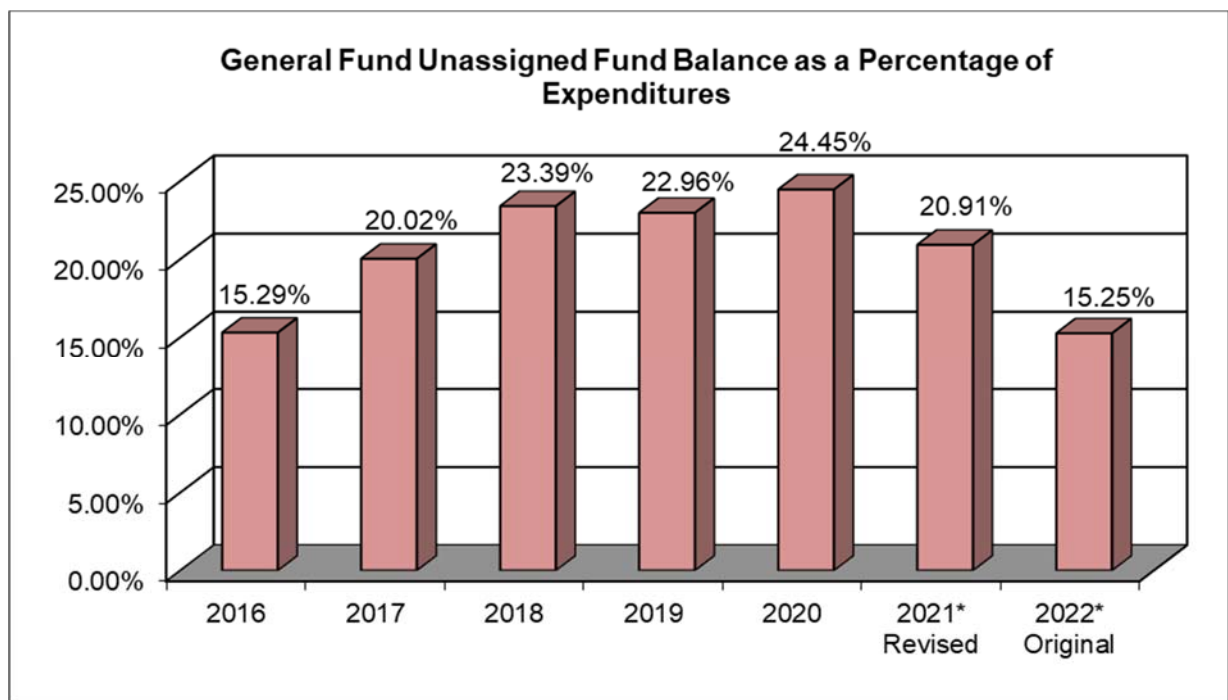
Fund Balance and Long-term Financial Projection

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, 2020, the general fund unassigned fund balance was \$14,242,298 or 24.45% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2021 is \$12,958,798 or 20.91% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2022 is \$9,448,382 or 15.25% of expenditures.



The District uses a financial planning model called 5Cast from Forecast5 Analytics as a tool to estimate future financial conditions and to make decisions related to future budget adjustments. The financial planning model was updated during 2020-21 year to provide data to help make decisions for FY 2021 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 original budget by fund and category, followed by an explanation of the change from the FY 2021 revised budget to the FY 2022 original budget.

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

	BUDGETED	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2021	2021-2022	2021-2022	2021-2022	6/30/2022
General Fund					
Unassigned	\$12,958,797.53	\$44,336,205.67	(\$48,812,016.74)	\$965,395.44	\$9,448,381.90
Committed For:					
Severance	\$1,200,000.00	\$0.00	\$0.00		\$1,200,000.00
Nonspendable:					
Prepaid Items/Inventory	\$541,897.54	\$0.00	\$0.00		\$541,897.54
Restricted/Reserved For:					
Student Activity Funds	\$101,059.86	\$220,298.21	(\$187,829.92)		\$133,528.15
Scholarships	\$31,551.92	\$5,216.42	(\$15,750.00)		\$21,018.34
Staff Development	\$374,687.70	\$604,665.63	(\$787,230.09)		\$192,123.24
Operating Capital	\$115,943.30	\$987,239.93	(\$1,020,004.92)		\$83,178.31
Learning & Development	\$0.00	\$895,183.26	(\$949,613.08)	\$54,429.82	\$0.00
Area Learning Center/Targeted Services	\$276,350.92	\$1,505,202.02	(\$1,622,118.35)		\$159,434.59
Gifted & Talented	\$3,378.58	\$57,012.02	(\$61,455.82)	\$1,065.22	\$0.00
Basic Skills	\$0.00	\$6,168,724.96	(\$5,152,584.48)	(\$1,016,140.48)	\$0.00
Achievement and Integration	\$0.00	\$1,030,649.82	(\$1,030,649.82)		\$0.00
Safe Schools	\$62,124.14	\$166,687.56	(\$226,487.37)		\$2,324.33
Basic Skills Extended Time Programs	\$290,510.27	\$0.00	(\$30,034.74)		\$260,475.53
Long-Term Facility Maintenance	\$15,673.13	\$1,708,565.95	(\$1,708,565.95)		\$15,673.13
Medical Assistance/3rd Party Billing	\$92,125.59	\$382,805.87	(\$351,304.03)		\$123,627.43
Payments in Lieu of Taxes	\$0.00	\$4,750.00	\$0.00	(\$4,750.00)	\$0.00
Total - General Fund	\$16,064,100.48	\$58,073,207.32	(\$61,955,645.31)	(\$0.00)	\$12,181,662.49
Food Service Fund					
Nonspendable (Prepaid Items)	\$1,702.31	\$0.00	\$0.00		\$1,702.31
Restricted/Reserved	\$852,943.70	\$3,293,022.62	(\$3,292,315.04)		\$853,651.28
Total - Food Service Fund	\$854,646.01	\$3,293,022.62	(\$3,292,315.04)	\$0.00	\$855,353.59
Community Education Fund					
Nonspendable (Prepaid Items)	\$9,495.69	\$0.00	\$0.00		\$9,495.69
Restricted	\$0.00	\$78,487.57	(\$94,693.45)	\$16,205.88	\$0.00
Restricted/Reserved For:					
Community Education	\$82,416.32	\$943,916.33	(\$1,090,707.65)	(\$16,205.88)	(\$80,580.88)
Early Childhood Family Education	\$119,226.83	\$304,149.87	(\$318,207.18)		\$105,169.52
School Readiness	\$297,942.89	\$650,990.71	(\$587,105.69)		\$361,827.91
Adult Basic Education	\$170,655.22	\$689,733.13	(\$575,359.10)		\$285,029.25
Total - Community Education Fund	\$679,736.95	\$2,667,277.61	(\$2,666,073.07)	\$0.00	\$680,941.49
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	\$788,549.72	\$3,587,378.44	(\$3,614,115.00)		\$761,813.16
Total - Debt Service Fund	\$788,549.72	\$3,587,378.44	(\$3,614,115.00)	\$0.00	\$761,813.16
Propriety (Delta Dental) Fund					
Assigned	\$90,288.77	\$270,087.10	(\$256,089.05)		\$104,286.82
Total - Propriety Fund	\$90,288.77	\$270,087.10	(\$256,089.05)	\$0.00	\$104,286.82
TOTALS - ALL FUNDS	\$18,477,321.93	\$67,890,973.09	(\$71,784,237.47)	(\$0.00)	\$14,584,057.55

FY 2022 Original Budget Compared to FY 2021 Revised Budget

General Fund Revenue decreased \$2,211,895 from the FY 21 Revised Budget

- Local Revenue increased \$369,563. The increase is due to higher anticipated revenue from athletic fees, technology fees, and gate receipts from event spectators, as events return to pre-pandemic levels.
- State Revenue decreased \$1,586,210. This is mainly due to lower compensatory revenue, which is driven by the prior year's student counts, as well as the percentage of students that qualify for free and reduced meals. Since meals were free to all students through emergency federal funding in the 2020-21 school year, schools throughout the nation had difficulty getting families to complete the required forms for free and reduced meals. This had unintended consequences, as some funding sources are tied to a school's free and reduced rate. General education aid is largely driven by the adjusted pupil units (APU). Anticipated APU decreased by 46 units to 4,386 in the FY 22 original budget from 4,432 in the FY 21 revised budget. One factor in this APU decrease was that the Voluntary Pre-Kindergarten (VPK) slots that are at risk of non-renewal by the state legislature are not included. Declining enrollment aid that is received in the first year of an enrollment drop was received in FY 21 but would not recur in FY 22. These decreases were partially offset by revenue from the return of school year Targeted Services and an estimated 1.0% increase in the general education formula.
- Federal Revenue decreased \$934,953. This decrease is driven by the one-time federal funds received related to COVID-19 relief for schools. The FY 21 Revised Budget included actual and anticipated reimbursements with federal COVID funding including ESSER I 90%, ESSER Part I 9.5%, GEER Part I, and Coronavirus Relief Funds (CRF) received through the State of MN. The FY 22 Original Budget included anticipated reimbursements through ESSER II 90%, ESSER I 9.5%, and GEER I.
- Other Revenue decreased \$60,295 mainly due to the sale in FY 21 of used iPads at the end of their three-year lease cycle. This revenue will not recur in FY 22. This was partially offset by higher anticipated fundraising sales by Student Activity Funds in FY 22.

General Fund Expenditures decreased \$9,281 from the FY 21 Revised Budget

- Salaries & Wages increased \$1,018,749. This includes the anticipated return of extended pay for programs outside the school day that were not able to occur due to the pandemic. It also assumes the return to full staffing levels, as some positions were hard to fill during the pandemic. The budget includes both known and estimated contract settlements for bargaining groups.
- Employee Benefits increased \$272,894. Some benefits trail salaries and wages while the employees choose others. Employer contributions to Teacher Retirement Association (TRA) increased its required contribution 0.21%.
- Purchased Services increased \$614,430. This is driven primarily by the anticipated return to pre-pandemic for a variety of purchased services including student and staff travel, sub costs (lower in FY 2021 due to challenges finding external subs during the pandemic), and transportation costs (after school programming occurred in a virtual format in FY 2021).
- Supplies and Materials decreased \$1,427,016. The decrease is driven by the significant number of technology devices purchased with federal COVID funds in FY 2021 to support online teaching and learning during the pandemic. These will not recur in FY 2022.
- Capital Expenditures decreased \$455,137 due to one-time equipment purchases made in FY 2021 with federal COVID funds to support operating in-person learning during the pandemic.
- Other Expenditures decreased \$33,201 because the final payment for the MinnWest property tax abatement was made in FY 2021.

Food Service Fund Summary

The Food Service fund is projected to be very close to break-even in the FY 22 Original Budget. In April 2021, the United State Department of Agriculture (USDA) announced that it would extend free meals for all students through the 2021-22 school year. This emergency funding from the USDA made school breakfast and lunch free to all students during the 2020-21 school year with federal funds due to the COVID-19 pandemic. Despite efforts to serve as many meals as possible to students in as many places as possible, meal counts were down significantly in FY 21. The FY 22 Original Budget assumes a return to meal counts closer to pre-pandemic levels during the school year.

Community Service Fund Summary

The FY 22 Original Budget projects that the Community Service fund revenues will exceed expenditures by \$1,205. Local revenues are projected to increase, as pandemic restrictions in FY 21 led to significant revenue losses in Cardinal Place school age child care, enrichment classes, and facility rentals. The FY 22 Original budget assumes these activities will be able to return to their pre-pandemic levels. State funding for preschool through the Voluntary Pre-Kindergarten (VPK) program is subject to current legislative renewal and is not guaranteed. VPK revenue and expenditures run through the General Fund.

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 Original Budget Comparison Summary
General Fund

Source	<u>FY 19-20</u> Actual Audited	<u>FY 20-21</u> Revised Budget	<u>FY 21-22</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 5,851,935	\$ 5,335,708	\$ 5,705,271	\$ 369,563	6.93%
State Revenue	50,759,361	50,082,364	48,496,153	(1,586,210)	-3.17%
Federal Revenue	2,095,744	4,716,104	3,781,151	(934,953)	-19.82%
Other Revenues	78,021	150,927	90,633	(60,295)	-39.95%
TOTAL	\$ 58,785,061	\$ 60,285,102	\$ 58,073,207	\$ (2,211,895)	-3.67%

Willmar Public Schools						
REVENUES						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 4,026,112	\$ 4,188,342	\$ 4,207,488	\$ 19,146	0.46%	
County Apportionment	60,467	60,467	60,467	0	0.00%	
Miscellaneous County Tax Revenue	13,193	8,650	8,650	0	0.00%	
Tuition From Minnesota School Dist	217,526	188,040	188,040	0	0.00%	
Fees From Patrons	321,149	112,710	263,308	150,598	133.62%	FY21 included lower revenue from athletic fees and technology fees due to the COVID-19 pandemic. Refunds issued to families for deposits paid in FY20 for Spring 2021 music trip that did not occur due to the pandemic. FY22 Original Budget assumes return to pre-pandemic operations and associated revenues.
Admissions - Student activities	132,343	46,349	130,820	84,471	182.25%	Gate receipts from spectators for activities were down significantly in FY21, as the pandemic severely restricted the number of spectators allowed at events. FY22 Original budget assumes activities will be able to return to pre-pandemic attendance.
Med Assistance From Dept of HS	333,065	382,806	382,806	0	0.00%	
Interest Earnings	190,509	42,703	34,389	(8,314)	-19.47%	
Rent	31,823	22,681	21,461	(1,220)	-5.38%	
Tournaments	16,190	0	16,190	16,190	100.00%	Tournaments did not occur in FY21 due to the pandemic. FY22 Original Budget assumes that will return.
Gifts & Bequests	350,769	211,236	288,711	77,475	36.68%	FY22 budget assumes that Student Activity Funds will be able to return to normal fundraising activities.
Miscellaneous Local Revenue	158,788	71,724	102,941	31,218	43.52%	FY22 budget assumes that senior high parking passes and other miscellaneous local revenues will return to pre-pandemic levels.
	\$ 5,851,935	\$ 5,335,708	\$ 5,705,271	\$ 369,563	6.93%	

Willmar Public Schools						
REVENUES						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
State Revenues						
Endowment Fund Apportionment	\$ 191,562	\$ 181,134	\$ 179,615	\$ (1,518)	-0.84%	
General Education Aid	41,511,747	40,630,829	39,068,750	(1,562,079)	-3.84%	General Education Aid includes compensatory revenue, which is driven by the prior year's student counts as well as the percentage of students that qualify for free and reduced meals. FY21 student enrollment decreased due to the pandemic and free meals for all students provided by the federal government led to fewer families completing the required forms for free and reduced meals. The impact of these changes is felt on a one-year lag, impacting revenues in FY22. General education aid is also driven by the adjusted pupil units (APU). Estimated APU decreased by 46 units to 4,386 in the FY22 Original Budget. The FY21 Revised Budget included 4,432 APU. Voluntary Pre-Kindergarten slots that are up for renewal by the legislature are not included. Declining enrollment aid received in FY21 would not recur in FY22. These decreases are offset by revenue from the return of school year Targeted Services and an estimated 1.0% increase in the general education formula.
Literacy Incentive Aid	185,310	185,310	192,510	7,199	3.88%	
Shared Time Aid	28,530	21,825	21,825	0	0.00%	
Abatement Aid	0	1,290	1,290	0	0.00%	
Disparity Reduction Aid	275	294	294	0	0.00%	
Homestead Market Value Credit	10,286	9,361	9,361	0	0.00%	
State Aids From MDE	998,476	848,088	874,918	26,830	3.16%	One-time Safe Schools Supplemental Aid of \$145k was received in FY20.
Long Term Facilities Maintenance Aid	904,776	935,726	892,877	(42,848)	-4.58%	
Special Education Aid	6,731,276	7,066,624	7,064,746	(1,878)	-0.03%	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	24,669	29,429	17,513	(11,916)	-40.49%	
TRA/PERA Spec Funding Rev	172,454	172,454	172,454	0	0.00%	
	\$ 50,759,361	\$ 50,082,364	\$ 48,496,153	\$ (1,586,210)	-3.17%	

Willmar Public Schools						
REVENUES						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 1,542,111	\$ 4,152,973	\$ 3,436,376	\$ (716,597)	-17.26%	Federal COVID relief funding significantly impacts this line. FY21 Revised Budget included actual and anticipated reimbursements with federal COVID funding including ESSER Part I 90%, ESSER Part I 9.5%, GEER Part I, and Coronavirus Relief Funds (CRF) received through the State of MN. FY 22 Original Budget includes anticipated reimbursements with ESSER II 90%, ESSER I 9.5%, GEER I.
Federal Aids Received Through State	553,633	563,131	344,775	(218,356)	-38.78%	FY 21 Revised Budget includes Coronavirus Relief Funds received through Kandiyohi County, which will not recur in FY 22.
	<u>\$ 2,095,744</u>	<u>\$ 4,716,104</u>	<u>\$ 3,781,151</u>	<u>\$ (934,953)</u>	<u>-19.82%</u>	
<u>Other Revenues</u>						
COM Rev Producing Act (Contra)	\$ (62,545)	\$ (11,902)	\$ (78,394)	\$ (66,492)		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. FY 21 had significantly lower activity in these accounts due to COVID.
Sale of Material - Rev Producing Act	144,050	11,993	177,425	165,432		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. FY 21 had significantly lower activity in these accounts due to COVID.
Sales Of Materials For Resale	(8,065)	27	(8,398)	(8,425)		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	3,403	143,820	0	(143,820)	-100.00%	FY 21 Revised budget included the sale of used iPads at the end of 3-year lease. These funds are used toward the next lease cycle for replacement iPads. This only occurs every three years and will not recur in FY 22.
Insurance Recovery	1,178	6,990	0	(6,990)	-100.00%	
	<u>\$ 78,021</u>	<u>\$ 150,927</u>	<u>\$ 90,633</u>	<u>\$ (60,295)</u>	<u>-39.95%</u>	
Total Revenues	\$ 58,785,061	\$ 60,285,102	\$ 58,073,207	\$ (2,211,895)	-3.67%	

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

Object Code Groups	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 33,009,730	\$ 34,617,856	\$ 35,636,605	\$ 1,018,749	2.94%
Employee Benefits	10,793,970	11,268,531	11,541,426	272,894	2.42%
Purchased Services	8,935,801	8,755,942	9,370,372	614,430	7.02%
Supplies and Materials	2,358,494	4,308,537	2,881,521	(1,427,016)	-33.12%
Capital Expenditures	2,729,205	2,634,975	2,179,838	(455,137)	-17.27%
Other Expenditures	504,000	379,086	345,884	(33,201)	-8.76%
TOTAL	\$ 58,331,201	\$ 61,964,926	\$ 61,955,645	\$ (9,281)	-0.01%

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	\$ 2,109,077	\$ 2,138,330	\$ 2,168,673	\$ 30,344	1.42%	
Early Childhood Admin/Supervision	32,625	33,757	33,757	-	0.00%	
Licensed Classroom Teacher	17,771,601	18,604,478	18,914,035	309,557	1.66%	
Non-Licensed Classroom Paras	692,066	694,289	738,738	44,449	6.40%	
Licensed Instructional Support	1,594,143	1,633,454	1,581,968	(51,487)	-3.15%	
Non-Licensed Inst Support	23,647	26,661	27,191	531	1.99%	
Substitute Salary	29,596	61,842	63,370	1,529	2.47%	
Substitute Non-Licensed	3,975	2,311	2,298	(12)	-0.54%	
Occupational Therapist	36,899	39,994	40,069	75	0.19%	
Educ Speech/Lang Pathologist	331,011	398,809	459,009	60,200	15.09%	
School Nurse	175,903	181,708	184,411	2,703	1.49%	
Licensed Nursing Services	138,864	183,526	192,380	8,855	4.82%	
School Social Worker	473,199	494,611	489,734	(4,877)	-0.99%	
School Psychologist	77,415	78,963	80,147	1,185	1.50%	
ParaProf/Personal Care Assist	1,641,262	1,647,156	1,741,572	94,416	5.73%	
1:1 Paraprofessional	1,081,132	1,083,618	1,129,379	45,760	4.22%	
Interpreter for the Deaf	151,523	157,385	209,109	51,724	32.86%	
School Counselor	405,266	428,288	443,121	14,833	3.46%	
Non-Instructional Support	4,111,762	4,324,009	4,440,735	116,726	2.70%	
Therapeutic Rec Ser & DAPE	94,266	115,313	117,043	1,730	1.50%	
Cultural Liaison	497,362	543,636	568,695	25,059	4.61%	
Other Salary Payments	1,037,612	1,034,159	1,136,636	102,477	9.91%	Targeted Services budgeted to return to pre-pandemic levels in FY22 for school year and summer.
Other Sal Pay-Non Licensed / Certified	183,871	152,578	172,868	20,289	13.30%	Targeted Services budgeted to return to pre-pandemic levels in FY22 for school year and summer.
Severance/Early Retirement Pay	292,321	552,528	700,000	147,472	26.69%	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	53,250	36,371	31,584	(4,787)	-13.16%	
	\$ 33,009,730	\$ 34,617,856	\$ 35,636,605	\$ 1,018,749	2.94%	Contract settlement increases are estimated.

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<u>Employee Benefits</u>						
FICA/Medicare	\$ 2,427,272	\$ 2,517,207	\$ 2,597,306	\$ 80,099	3.18%	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	656,912	677,690	714,675	36,985	5.46%	PERA is based on a percentage of non-certified staff salaries.
TRA	1,856,786	1,991,725	2,079,393	87,668	4.40%	TRA is based on a percentage of certified staff salaries.
Group Health Insurance	3,686,566	3,906,593	3,936,870	30,277	0.78%	Health insurance cost is driven by employee insurance selection and premium rates.
Group Life Insurance	44,583	44,806	44,935	130	0.29%	
Group Dental Insurance	149,010	165,336	174,403	9,067	5.48%	
Long Term Disability	5,462	6,451	6,356	(94)	-1.46%	
TSA - Employer Match	393,244	417,408	414,788	(2,619)	-0.63%	
VEBA/HSA	1,281,852	1,192,433	1,185,117	(7,316)	-0.61%	District contributions to Voluntary Employee Benefit Association (VEBA) accounts fluctuates with employee health insurance benefit elections.
Workers Compensation	244,597	304,117	312,969	8,853	2.91%	
Reemployment Compensation	13,411	50,000	79,845	29,845	59.69%	While the District did not reduce staff during the pandemic, more seasonal personnel qualified for unemployment compensation due to pandemic-related legislation. The district anticipates all unemployment bills for the period since March 2020 to come in FY22 (state has processed them on a significant lag, as federal relief funds are applied before being released to districts).
Continuing Employee Retiree Benefits	39,507	0	0	-	100.00%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	\$ 10,793,970	\$ 11,268,531	\$ 11,541,426	\$ 272,894	2.42%	
<u>Purchased Services</u>						
Federal Sub Awards < \$25,000	\$ 58,720	\$ 134,464	\$ 77,862	\$ (56,602)	-42.09%	Contracted services related to the pandemic purchased with federal funds in FY21 (rag cleaning services, website support). FY22 includes staff Marzano training.
Federal Sub Awards > \$25,000	8,330	30,000	0	(30,000)	-100.00%	Contracted services related to the pandemic purchased with federal funds in FY21. Not expected to recur in FY22.
Fees for Services and Contracted Substitutes	1,223,646	925,648	1,221,055	295,407	31.91%	Purchased services expected to return to pre-pandemic levels for items like staff development, student activity funds, and substitutes contracted through Teachers on Call
Special Education Litigation Costs	-	5,000	5,000	-	0.00%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Special Education Contracted Substitutes	87,797	65,796	90,095	24,299	36.93%	External subs are contracted through Teachers on Call. It was very challenging to find subs during the pandemic, and many sub positions went unfilled. FY22 budget assumes return to pre-pandemic levels.
School Resource Officer	0	216,064	221,466	5,402	2.50%	
Repairs & Maintenance for Technology	168,976	115,525	108,950	(6,575)	-5.69%	
Svcs Purch frm MN Coops/Region	136,824	121,804	122,442	638	0.52%	
Data Processing/Data Entry Svc	8,725	7,302	7,300	(2)	-0.03%	
Computer & Tech Services	38,429	50,943	51,050	107	0.21%	Hot spots and other communication services purchased related to the pandemic in FY21. FY22 Original Budget assumes athletic events will return to pre-pandemic levels.
Communication Services	99,862	126,838	115,728	(11,109)	-8.76%	
Officials	43,069	36,065	49,450	13,385	37.11%	
Postage & Parcel Services	59,313	51,424	37,425	(13,999)	-27.22%	
Utility Services	1,145,299	1,257,985	1,252,610	(5,375)	-0.43%	
Insurance	195,739	205,000	225,534	20,534	10.02%	Property insurance rates increasing due to hardening insurance market.
Repairs & Maintenance Services	802,971	828,181	879,499	51,317	6.20%	
Foreign Language Interpreters	21,331	20,300	26,350	6,050	29.80%	
Transportation Contracts	3,263,532	3,169,473	3,301,545	132,071	4.17%	FY21 transportation expense was lower due to no Targeted Services transportation (Middle School Targeted Services will all virtual and there was no Elementary Targeted Services), fewer Special Ed transportation routes due the changes in student needs. FY22 includes 3% contracted rate increase as well as the return of in-person programming to pre-pandemic levels.
Contracted Paraprofessional	14,267	14,267	14,553	285	2.00%	
Transportation Chargeback	-	-	12,702	12,702	100.00%	
Travel, Conventions/Conference	194,420	107,951	259,135	151,184	140.05%	Staff travel for conferences was significantly reduced due to the pandemic in FY21. Many staff development opportunities were held virtually instead, at a lower cost. FY22 assumes staff development travel will return.
Entry Fees/Student Travel	52,269	35,921	43,292	7,371	20.52%	
Operating Leases & Rentals	81,997	72,638	66,444	(6,194)	-8.53%	
Computer & Tech Hardware Rental	40,001	39,855	34,658	(5,197)	-13.04%	
Staff Tuition Reimbursements	-	2,500	2,500	-	0.00%	
Payments To Other MN Districts	136,484	228,071	232,067	3,996	1.75%	
Payments To MN Districts	43,475	0	0	-	100.00%	
Payments To Out-Of-State Dist	-	11,696	11,696	-	0.00%	
Special Education Contracted Services	80,938	116,050	116,050	-	0.00%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2021-2022 Original Budget Comparison Detail						
General Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Payments To Other Agencies	264,241	168,650	137,115	(31,535)	-18.70%	
Sp Ed Salary Purchased	630,616	552,717	602,983	50,266	9.09%	
Sp Ed Benefits Purchased	35,352	39,004	37,445	(1,559)	-4.00%	
Interdepartmental Services	(823)	(1,190)	6,371	7,562		
	\$ 8,935,801	\$ 8,755,942	\$ 9,370,372	\$ 614,430	7.02%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 866,635	\$ 899,123	\$ 929,087	\$ 29,964	3.33%	FY22 includes staff training materials to be purchased with Title funds.
Non-Instr Compr Software/Licensing	111,297	159,085	144,306	(14,780)	-9.29%	
Instructional Software License	290,504	565,214	480,676	(84,538)	-14.96%	More curriculum has shifted to online licensing rather the hard copy textbooks. This trend was accelerated due to the pandemic.
Instructional Supplies	548,866	409,356	407,341	(2,015)	-0.49%	In FY 20, Title I funds and curriculum buy purchases occurred in this category. FY21 included one-time instructional supply purchases made with federal relief funds due to the pandemic.
Supplies & Materials-Ind Instruc	47,526	51,622	43,700	(7,922)	-15.35%	
Fuels	-	3,000	3,000	-	0.00%	
Vehicle Fuel	15,273	13,875	15,875	2,000	14.41%	
Non-Instructional Tech Supplies	12,328	93,739	20,063	(73,676)	-78.60%	Additional technology supplies purchased in FY21 for staff needs related to teaching and working remotely during the pandemic.
Instructional Tech Supplies	33,455	213,325	99,182	(114,143)	-53.51%	FY21 included technology supplies purchased with federal relief funds related to teaching and learning online as needed due to the pandemic (headphones, microphones, monitors, etc.).
Textbooks	6,954	0	78,000	78,000	100.00%	FY22 curriculum buy cycle includes purchase of science textbooks.
Standardized Tests	55,687	77,625	67,668	(9,957)	-12.83%	
Non-Instructional Tech Devices	72,973	117,528	36,150	(81,378)	-69.24%	Additional staff technology devices purchased in FY21 with federal relief funds due to the need to work remotely as pandemic conditions required.
Instructional Tech Devices	247,708	1,656,397	516,895	(1,139,501)	-68.79%	FY21 included technology devices purchased with federal relief funds due to the pandemic, including the purchase of iPads for all elementary students.

Willmar Public Schools
Expenditures By Object Code
FY 2021-2022 Original Budget Comparison Detail
General Fund

Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Media Resources	25,940	35,743	21,700	(14,043)	-39.29%	
Food	23,346	12,904	17,878	4,974	38.55%	
	\$ 2,358,494	\$ 4,308,537	\$ 2,881,521	\$ (1,427,016)	-33.12%	
Capital Expenditures						
Site or Grounds Acquisition	\$ 1,307,729	\$ 3,000	\$ 115,000	\$ 112,000	3733.33%	
Building Acquisition/Improvement	607,545	1,388,771	1,456,000	67,229	4.84%	
Other Equipment Purchases	589,610	985,349	390,275	(595,074)	-60.39%	ALC Science Lab and Art Room equipment purchases took place in FY 20. FY21 Revised Budget included one-time equipment purchases related to operating in a pandemic that were purchased with federal funds.
Equipment-Direct Instruction	4,277	5,000	0	(5,000)	-100.00%	
Technology Equipment	6,395	39,206	19,000	(20,206)	-51.54%	
Principal on Capital Lease	207,422	210,513	199,563	(10,950)	-5.20%	
Interest on Capital Lease	6,227	3,137	0	(3,137)	-100.00%	
	\$ 2,729,205	\$ 2,634,975	\$ 2,179,838	\$ (455,137)	-17.27%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	\$ 55,401	\$ 74,648	\$ 61,152	\$ (13,496)	-18.08%	FY21 included an exceptional MN State High School League additional membership fees due to COVID
TRA/PERA Special Funding	172,454	172,454	172,454	-	0.00%	
Chargeback Federal & Non Pub	(2,474)	(2,474)	(2,474)	-	0.00%	
Taxes And Special Assessments	140,592	54,291	24,086	(30,205)	-55.64%	In FY20, some street assessments were paid outright instead of spread over 10 years. The final abatement payment for MinnWest was made in FY21.
Scholarships	58,244	79,967	90,467	10,500	13.13%	
Miscellaneous Expense	159	200	200	-	0.00%	
COVID - Fund Transfer	79,624	0	0	-	100.00%	FY20 was a transfer to Fund 04 to help cover the cost of providing free school age child care to children of critical sector workers from March-June 2020. It is unknown at this time whether a similar fund balance transfer will be required in FY21.
	\$ 504,000	\$ 379,086	\$ 345,884	\$ (33,201)	-8.76%	
Total Expenditures	\$ 58,331,201	\$ 61,964,926	\$ 61,955,645	\$ (9,281)	-0.01%	

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Original Budget Comparison Summary
General Fund

Program	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Administration	\$ 2,472,280	\$ 2,458,443	\$ 2,511,777	\$ 53,334	2.17%
District Support Services	1,913,679	2,189,205	2,153,685	(35,520)	-1.62%
Elementary And Secondary Regular Inst	25,632,283	27,241,877	27,779,011	537,134	1.97%
Vocational Education Instruction	982,242	1,116,494	902,519	(213,975)	-19.16%
Special Education Instruction	11,092,034	11,586,111	12,148,390	562,279	4.85%
Instructional Support Services	3,525,896	4,186,271	3,504,190	(682,081)	-16.29%
Pupil Support Services	4,829,706	5,052,499	5,063,350	10,851	0.21%
Sites And Buildings	7,686,242	7,923,776	7,651,439	(272,337)	-3.44%
Fiscal And Other Fixed Costs Programs	196,839	210,250	241,284	31,034	14.76%
TOTAL	\$ 58,331,201	\$ 61,964,926	\$ 61,955,645	\$ (9,281)	-0.01%

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Original Budget Comparison Detail
General Fund

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
<u>Administration</u>						
Board Of Education	\$ 55,041	\$ 51,601	\$ 60,099	\$ 8,498	16.47%	
Office Of The Superintendent	315,758	312,854	326,516	13,662	4.37%	
Instructional Administration	364,973	397,706	396,651	(1,054)	-0.27%	
School Administration	1,736,508	1,696,282	1,728,511	32,229	1.90%	
	<u>\$ 2,472,280</u>	<u>\$ 2,458,443</u>	<u>\$ 2,511,777</u>	<u>\$ 53,334</u>	<u>2.17%</u>	
<u>District Support Services</u>						
General Administrative Support	\$ 3,848	\$ 4,170	\$ 4,179	\$ 9	0.22%	
Other Administrative Support	6,086	24,138	60,000	35,862	148.57%	
						Additional technology devices and software licenses purchased in FY21 using federal funds to support staff and students during the pandemic.
Admin Technology Services	389,353	582,922	492,450	(90,471)	-15.52%	
Business Support Services	711,167	709,652	691,702	(17,951)	-2.53%	
Unemployment Benefits	13,411	50,000	79,845	29,845	59.69%	
Human Resources	655,799	669,332	683,791	14,460	2.16%	
Data Processing	85,943	80,238	81,718	1,480	1.84%	
Legal Services	48,072	60,000	60,000	-	0.00%	
School Elections	0	8,754	0	(8,754)	-100.00%	
	<u>\$ 1,913,679</u>	<u>\$ 2,189,205</u>	<u>\$ 2,153,685</u>	<u>\$ (35,520)</u>	<u>-1.62%</u>	
<u>Elementary and Secondary Regular Instruction</u>						
Voluntary Pre-K	\$ 551,316	\$ 612,298	\$ 626,263	\$ 13,965	2.28%	
Education - Kindergarten	950,587	959,107	1,050,028	90,921	9.48%	
Education - Elementary General	6,772,397	6,543,096	6,880,228	337,132	5.15%	
Title II, Part A, Teacher Training	167,434	183,805	169,916	(13,889)	-7.56%	
Title III, Part A, English Language Acq.	128,081	136,298	136,499	201	0.15%	
Education - Secondary General	3,108,907	3,435,625	3,178,926	(256,698)	-7.47%	
Visual Art	261,566	253,906	262,018	8,112	3.19%	
Business	844	70,000	6,554	(63,446)	-90.64%	FY21 was a curriculum buy year for business.
						FY21 Title allocations included prior year carry-forward.
Title Programs	1,246,596	1,418,676	1,298,342	(120,334)	-8.48%	
Gifted And Talented	56,604	61,456	61,456	-	0.00%	
Limited English Proficiency	2,152,098	2,201,737	2,226,046	24,309	1.10%	
English	1,357,477	1,104,186	1,140,509	36,324	3.29%	
Foreign Language/Native Language	445,430	539,564	495,051	(44,513)	-8.25%	
Health, Physical Education & Recreation	1,374,924	1,309,438	1,156,045	(153,394)	-11.71%	
Family Living Science	67,072	92,545	123,852	31,308	33.83%	
Welding	6,436	6,900	9,700	2,800	40.58%	
Industrial Education	155,473	159,990	136,532	(23,458)	-14.66%	
Mathematics	1,619,455	1,367,965	1,393,092	25,127	1.84%	

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Original Budget Comparison Detail
General Fund

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Computer Science/Technology Education	96,989	0	100,394	100,394	100.00%	For FY21, this position shifted to Elementary General to support students and families with technology during distance learning.
Music	1,314,818	1,268,491	1,208,283	(60,208)	-4.75%	
Natural Sciences	1,187,643	1,255,991	1,574,991	319,000	25.40%	
Social Sciences/Social Studies	1,052,949	1,056,420	1,216,436	160,016	15.15%	
Remedial Reading and Language Arts	0	260,764	264,725	3,961	1.52%	
Remedial Mathematics	0	344,465	349,636	5,171	1.50%	
Elementary Individualized Instruction	0	930,710	901,142	(29,568)	-3.18%	
Secondary Individualized Instruction	0	303,620	308,386	4,766	1.57%	
Co-Curricular Activities (Non-Athletics)	87,714	13,435	24,456	11,022	82.04%	
Boys/Girls Athletics	551,822	465,805	487,236	21,431	4.60%	Activities were significantly reduced in FY21 due to pandemic restrictions. Student Activity Funds had lower expenditures as many of their regular events were not able to take place. FY22 Original Budget assumes a return to pre-pandemic normal activities.
Boys Athletics	450,347	407,579	430,602	23,023	5.65%	
Girls Athletics	366,687	385,697	404,864	19,167	4.97%	
Extra-Curricular Activities	100,620	92,308	156,802	64,495	69.87%	
	\$ 25,632,283	\$ 27,241,877	\$ 27,779,011	\$ 537,134	1.97%	See comments on Expenditure by Object Code report.
<u>Vocational Education Instruction</u>						
Agriculture Education	\$ 378,044	\$ 539,605	\$ 417,023	\$ (122,582)	-22.72%	
Personal Family Living Science	89,683	95,736	0	(95,736)	-100.00%	
Business and Office Education	181,118	190,327	193,147	2,820	1.48%	
Trade and Industrial Education	96,723	98,528	99,988	1,460	1.48%	
Diversified and Interrelated Occupations	51,282	53,366	54,176	809	1.52%	
Special Needs	164,345	117,829	120,185	2,355	2.00%	
Vocational - General	21,047	21,102	18,000	(3,102)	-14.70%	
	\$ 982,242	\$ 1,116,494	\$ 902,519	\$ (213,975)	-19.16%	See comments on Expenditure by Object Code report.
<u>Special Education Instruction</u>						
General Special Education	\$ 157,229	\$ 336,149	\$ 190,649	\$ (145,499)	-43.28%	
Speech/Language Impaired	127,287	161,124	288,294	127,170	78.93%	
DCD : Mild-Moderate	681,894	616,758	688,226	71,469	11.59%	
DCD: Severe-Profound	483,923	401,943	429,080	27,137	6.75%	
Physically Impaired	70,667	399,786	438,915	39,129	9.79%	
Deaf-Hard Of Hearing	437,239	356,326	383,743	27,417	7.69%	
Visually Impaired	144,963	150,830	214,223	63,393	42.03%	

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Original Budget Comparison Detail
General Fund

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Specific Learning Disability	1,917,786	1,885,770	1,980,918	95,148	5.05%	
Emotional/Behavioral Disorder	1,549,629	1,594,139	1,723,031	128,892	8.09%	
Deaf-Blind	43,697	133,854	135,743	1,889	1.41%	
Other Health Disabilities	864,564	847,824	850,039	2,215	0.26%	
Autistic Spectrum Disorders	1,162,995	1,228,821	1,241,589	12,768	1.04%	
Developmentally Delayed	1,332,054	1,314,425	1,424,688	110,264	8.39%	
Traumatic Brain Injury	33,510	77,571	78,904	1,333	1.72%	
Severely Multiple Impaired	560,915	395,043	392,503	(2,540)	-0.64%	
Special Education - Aggregate	1,348,134	1,450,180	1,450,858	678	0.05%	
Early Intervention Services	175,437	235,244	236,584	1,340	0.57%	
Motor -Ot Pe Adap Pe	110	323	400	77	23.75%	
	\$ 11,092,034	\$ 11,586,111	\$ 12,148,390	\$ 562,279	4.85%	See comments on Expenditure by Object Code report.
<u>Instructional Support Services</u>						
General Instructional Support	\$ 1,350,608	\$ 1,259,947	\$ 1,273,540	\$ 13,593	1.08%	
Curriculum Consultant And Development	25,707	30,298	22,325	\$ (7,973)	-26.32%	
Educational Media	560,076	330,809	322,481	(8,329)	-2.52%	
Instruction-Related Technology	731,421	1,934,689	992,551	(942,138)	-48.70%	Significant purchases of technology made in FY21 with federal funds to support teaching and learning during a pandemic.
Staff Development	858,083	630,528	893,294	262,766	41.67%	Staff travel to conferences decreased significantly due to the pandemic, as restrictions moved professional development online instead. FY22 original budget assumes normal staff development activity will return.
	\$ 3,525,896	\$ 4,186,271	\$ 3,504,190	\$ (682,081)	-16.29%	
<u>Pupil Support Services</u>						
Secondary Counseling & Guidance Services	\$ 629,716	\$ 686,272	\$ 702,762	\$ 16,490	2.40%	
School Security	0	217,734	222,963	5,229	2.40%	
Health Services	260,883	387,135	352,715	(34,421)	-8.89%	
Social Work Services	322,836	278,248	274,311	(3,937)	-1.41%	
Pupil Transportation	3,249,816	3,252,604	3,298,695	46,091	1.42%	
Food Services	159	200	200	-	0.00%	
Other Pupil Support Services	366,296	230,305	211,704	(18,601)	-8.08%	
	\$ 4,829,706	\$ 5,052,499	\$ 5,063,350	\$ 10,851	0.21%	See comments on Expenditure by Object Code report.
<u>Sites And Buildings</u>						
Operations And Maintenance	\$ 4,960,020	\$ 5,535,055	\$ 5,166,447	\$ (368,609)	-6.66%	
Capital Facilities	734,571	740,340	776,427	36,086	4.87%	

Willmar Public Schools
Expenditures By Program Code
FY 2021-2022 Original Budget Comparison Detail
General Fund

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments On Major Changes
Long Term Facilities Maintenance	1,991,650	1,648,381	1,708,566	60,185	3.65%	
	\$ 7,686,242	\$ 7,923,776	\$ 7,651,439	\$ (272,337)	-3.44%	
<u>Fiscal And Other Fixed Costs Programs</u>						
Insurance	\$ 195,739	\$ 205,000	\$ 225,534	\$ 20,534	10.02%	Property insurance rates increasing due to hardening insurance market.
Other Non-Recurring Items	1,100	5,250	15,750	10,500	200.00%	
	\$ 196,839	\$ 210,250	\$ 241,284	\$ 31,034	14.76%	
Total Expenditures	\$ 58,331,201	\$ 61,964,926	\$ 61,955,645	\$ (9,281)	-0.01%	

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

Source	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 149,909	\$ 60,926	\$ 60,953	\$ 28	0.05%
State Revenue	221,271	5,395	74,000	68,605	1271.69%
Federal Revenue	2,817,780	3,149,241	2,880,669	(268,572)	-8.53%
Other Revenues	523,130	129,245	277,400	148,155	114.63%
TOTAL	\$ 3,712,089	\$ 3,344,806	\$ 3,293,023	\$ (51,783)	-1.55%

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

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
<u>Local Revenues</u>						
Interest Earnings	\$ 5,461	\$ 890	\$ 890	\$ -	0.00%	
Gifts & Bequests	87,650	2,000	0	(2,000)	-100.00%	FY20 included a \$75K donation from BCBS to help with food insecurity due to COVID-19.
Miscellaneous Local Revenue	56,797	58,036	60,063	2,028	3.49%	
	\$ 149,909	\$ 60,926	\$ 60,953	\$ 28	0.05%	
<u>State Revenues</u>						
						Emergency funding from the USDA due to the COVID-19 pandemic made school breakfast and lunch free to all students for FY21 with federal funds, so the state has not needed to provide this additional aid per meal. The only state aid for food service in FY21 is a small amount for the state special milk program. Per current MDE guidance, there will be some state meal aid in FY22.
State Aids From CFL	\$ 221,271	\$ 5,395	\$ 74,000	\$ 68,605	1271.69%	
	\$ 221,271	\$ 5,395	\$ 74,000	\$ 68,605	1271.69%	
<u>Federal Revenues</u>						
						Fresh Fruit and Vegetable program funds were not awarded prior to the creation of the FY22 Original Budget.
Federal Aids & Grant	\$ 204,578	\$ 168,461	\$ 60,000	\$ (108,461)	-64.38%	
						Emergency funding from the USDA due to the COVID-19 pandemic made school breakfast and lunch free to all students for the entire 2020-21 school year with federal funds under the Summer Food Service model. For 2021-22, meals will be free to students, but through a different program that will run through the "normal" school lunch and breakfast revenue codes.
School Lunch Program	211,738	0	268,500	268,500	100.00%	
						Emergency funding from the USDA due to the COVID-19 pandemic made school breakfast and lunch free to all students for the entire 2020-21 school year with federal funds under the Summer Food Service model. For 2021-22, meals will be free to students, but through a different program that will run through the "normal" school lunch and breakfast revenue codes.
Free and Reduced Program	827,567	0	1,525,893	1,525,893	100.00%	
Commodity Distribution Program	206,645	192,051	224,291	32,240	16.79%	
Special Milk Program	807	171	1,000	829	485.17%	

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

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
	Actual	Revised	Original	Revised	Revised	
Description	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
School Breakfast Program	510,403	0	747,986	747,986	100.00%	Emergency funding from the USDA due to the COVID-19 pandemic made school breakfast and lunch free to all students for the entire 2020-21 school year with federal funds under the Summer Food Service model. For 2021-22, meals will be free to students, but through a different program that will run through the "normal" school lunch and breakfast revenue codes.
Cash In Lieu Of Commodities	3,512	0	3,000	3,000	100.00%	
Summer Food Service Program	852,530	2,788,558	50,000	(2,738,558)	-98.21%	Emergency funding from the USDA due to the COVID-19 pandemic made school breakfast and lunch free to all students for the entire 2020-21 school year with federal funds under the Summer Food Service model. This replaced the "normal" operations during the school year that have previously occurred under the School Lunch Program, School Breakfast Program, and the Free and Reduced Program. For 2021-22, meals will be free to students using the Summer Seamless Option meal pattern, which utilizes the "normal" lunch and breakfast codes.
	\$ 2,817,780	\$ 3,149,241	\$ 2,880,669	\$ (268,572)	-8.53%	
<u>Other Revenues</u>						
Food Service Sales To Pupils	\$ 367,087	\$ 94,335	\$ 105,500	\$ 11,165	11.84%	All meals were free to students starting in March 2020 due to the emergency expansion of school meal programs by the USDA. Some families did still pay into their school meal accounts to purchase a la carte items or for future use. Free meals to students through the USDA will continue in the 2021-22 school year, so revenue budgeted here is for a la carte.
Food Service Milk Sales	1,789	100	2,500	2,400	2400.00%	
Food Service Sales To Adults	26,420	4,010	31,400	27,390	683.04%	Significantly fewer adult meals were purchased in FY21 during the pandemic.
Special Function Food Sales	127,834	30,000	138,000	108,000	360.00%	Due to COVID-19, the number of special functions in FY21 decreased significantly.
Sale of Equipment	0	800	0	(800)	100.00%	
	\$ 523,130	\$ 129,245	\$ 277,400	\$ 148,155	114.63%	
Total Revenues	\$ 3,712,089	\$ 3,344,806	\$ 3,293,023	\$ (51,783)	-1.55%	

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

Object Code Groups	<u>FY 19-20</u> Actual Audited	<u>FY 20-21</u> Revised Budget	<u>FY 21-22</u> Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	\$ 1,162,232	\$ 1,157,577	\$ 1,190,825	\$ 33,249	2.87%
Employee Benefits	441,814	427,591	444,245	16,654	3.89%
Purchased Services	371,149	153,734	124,504	(29,231)	-19.01%
Supplies and Materials	1,638,325	1,519,556	1,530,241	10,685	0.70%
Capital Expenditures	102,886	14,287	0	(14,287)	-100.00%
Other Expenditures	3,031	2,500	2,500	0	0.00%
TOTAL	\$ 3,719,437	\$ 3,275,245	\$ 3,292,315	\$ 17,070	0.52%

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

Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Salaries And Wages</u>						
Administration/Supervision	\$ 172,387	\$ 176,625	\$ 182,159	\$ 5,533	3.13%	
Non-Instructional Support	933,000	932,593	961,055	28,463	3.05%	Hiring has been challenging during the ongoing COVID-19 pandemic, and open positions and sub slots often remained unfilled in FY20 and FY21. FY22 original budget expects return to full staffing.
Other Salary Payments - Non-Certified	21,896	13,833	13,087	(746)	-5.39%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	5,032	4,608	4,607	(1)	-0.03%	
	<u>\$ 1,162,232</u>	<u>\$ 1,157,577</u>	<u>\$ 1,190,825</u>	<u>\$ 33,249</u>	<u>2.87%</u>	
<u>Employee Benefits</u>						
FICA/Medicare	\$ 83,524	\$ 82,995	\$ 85,951	\$ 2,956	3.56%	
PERA	82,124	81,947	84,519	2,572	3.14%	
Group Health Insurance	175,800	165,542	179,117	13,575	8.20%	
Group Life Insurance	868	875	860	(15)	-1.69%	
Group Dental Insurance	1,461	1,660	1,740	80	4.84%	
Long Term Disability	410	418	450	32	7.70%	
TSA	4,000	4,000	4,000	0	0.00%	
VEBA	37,062	31,391	26,934	(4,457)	-14.20%	
Workers Compensation	51,331	53,530	55,440	1,910	3.57%	
Chargeback	5,234	5,234	5,234	0	0.00%	
	<u>\$ 441,814</u>	<u>\$ 427,591</u>	<u>\$ 444,245</u>	<u>\$ 16,654</u>	<u>3.89%</u>	Benefit increases are typically linked to salary and wage increases and employee benefit choices.
<u>Purchased Services</u>						
Consulting Fee/Fee for Service	\$ 35,441	\$ 49,015	\$ 5,000	\$ (44,015)	-89.80%	FY20 and FY21 included bus cost to transport meals to students during the pandemic in June-August 2020 (non-recurring).
Repairs & Maint. For Technology	5,296	6,750	5,250	(1,500)	-22.22%	
Communication Services	1,399	1,400	1,117	(283)	-20.19%	
Postage & Parcel Services	5,732	5,300	5,400	100	1.89%	
Utility Services	43,342	45,850	43,342	(2,508)	-5.47%	
Repairs & Maintenance Services	272,709	41,800	56,550	14,750	35.29%	Kitchen remodeling and repairs have been slowed as the financial impact of the pandemic is pending.
Travel, Conventions/Conference	5,063	1,450	5,400	3,950	272.41%	

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

	FY 19-20	FY 20-21	FY 21-22	Original vs.	Original vs.	
Description	Actual	Revised	Original	Revised	Revised	
	Audited	Budget	Budget	Difference	% Inc/Dec	Comments on Major Changes
Computer & Tech Hardware Rental	1,744	1,744	1,744	0	0.00%	
Interdepartment Misc Svcs	422	425	700	275	64.71%	
	\$ 371,149	\$ 153,734	\$ 124,504	\$ (29,231)	-19.01%	
<u>Supplies And Materials</u>						
Supplies & Material-Non Inst	\$ 101,911	\$ 135,438	\$ 95,050	\$ (40,388)	-29.82%	Exceptional amounts of disposable supplies were needed in FY20 and FY21 to serve meals during the pandemic.
Non-Instructional Software/Licenses	1,157	354	650	296	83.53%	
Non-Instructional Tech Supplies	129	0	1,600	1,600	100.00%	
Non-Instructional Tech Devices	15,553	5,385	11,500	6,115	113.56%	
Food	1,099,551	970,228	1,013,700	43,472	4.48%	Fewer meals were served in FY21 due to the COVID 19 pandemic. Assume meal participation will return to pre-pandemic levels in FY22.
Commodities	206,645	192,051	224,291	32,240	16.79%	
Milk	213,380	216,100	183,450	(32,650)	-15.11%	
	\$ 1,638,325	\$ 1,519,556	\$ 1,530,241	\$ 10,685	0.70%	
<u>Capital Expenditures</u>						
Other Equipment Purchases	\$ 70,909	\$ 14,287	0	\$ (14,287)	-100.00%	Kitchen remodeling and repairs have been slowed as the financial impact of the pandemic is pending. A vehicle was purchased in FY 20.
Other Vehicles Purchased	31,977	0	0	-	0.00%	
	\$ 102,886	\$ 14,287	\$ -	\$ (14,287)	-100.00%	
<u>Other Expenditures</u>						
Dues & Memberships	\$ 3,031	\$ 2,500	\$ 2,500	\$ -	0.00%	
	\$ 3,031	\$ 2,500	\$ 2,500	\$ -	0.00%	
Total Expenditures	\$3,719,437	\$3,275,245	\$3,292,315	\$17,070	0.52%	

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

Source	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	\$ 1,148,122	\$ 978,991	\$ 1,234,593	\$ 255,602	26.11%
State Revenue	1,398,545	1,440,615	1,363,604	(77,010)	-5.35%
Federal Revenue	38,076	87,083	66,000	(21,083)	-24.21%
Other Revenues	82,705	5,078	3,081	(1,997)	-39.33%
TOTAL	\$ 2,667,447	\$ 2,511,765	\$ 2,667,278	\$ 155,512	6.19%

Willmar Public Schools						
Revenues By Source Code						
FY 2021-2022 Original Budget Comparison Detail						
Community Service Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	\$ 380,547	\$ 395,714	\$ 354,855	\$ (40,859)	-10.33%	
Misc County Tax Rev	349	0	0	0	0.00%	
Tuition from Patrons	98,242	135,219	280,900	145,681	107.74%	State funding for preschool through the Voluntary Pre-Kindergarten (VPK) program is subject to current legislative renewal and is not guaranteed. VPK revenue and expenditures run through the General Fund. FY22 budget does not include uncertain VPK slots and assumes additional tuition would need to be collected from families for preschool programming.
Fees from Patrons	431,005	339,385	439,250	99,865	29.43%	School age child care (Cardinal Place) was required to be provided for free to children of essential workers for portions of both FY20 and FY21. At various times during both years, it was also required to be closed for all other paying families due to pandemic conditions, resulting in lost revenue. Revenue from enrichment classes also decreased in FY21 due to the inability to hold in-person classes for much of the year. Facility rental revenue was also down in FY21 due to pandemic restrictions. A more normal year with higher revenue is expected in FY22.
Interest Earnings	9,724	1,995	1,744	(252)	-12.61%	
Rent	30,542	12,000	30,000	18,000	150.00%	Pandemic restrictions did not allow school districts to rent facilities for public use at various times during FY21. Assumed return to normal for FY22.
Gifts & Bequests	169,368	67,809	109,650	41,841	61.71%	Donations for the Child Guide program in FY21 were uncertain at the time the revised budget was created. Child Guide donations are anticipated to return to normal levels in FY22.
Miscellaneous Local Revenue	28,343	26,868	18,194	(8,674)	-32.28%	
	\$ 1,148,122	\$ 978,991	\$ 1,234,593	\$ 255,602	26.11%	

Willmar Public Schools Revenues By Source Code FY 2021-2022 Original Budget Comparison Detail Community Service Fund						
Description	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>State Revenues</u>						
Abatement Aid	\$ -	\$ 72	\$ 72	\$ -	0.00%	
Disparity Reduction Aid	62	65	65	0	0.00%	
Homestead Market Value Credit	2,315	2,069	2,069	0	0.00%	
State Aids From MDE	1,334,147	1,373,515	1,296,504	(77,010)	-5.61%	Pathway II received an additional allocation in FY20 and FY21 that expires. It will not recur in FY22.
Nonpublic Aid	55,720	58,593	58,593	0	0.00%	
TRA/PERA Special Funding Rev	6,302	6,302	6,302	0	0.00%	
	\$ 1,398,545	\$ 1,440,615	\$ 1,363,604	\$ (77,010)	-5.35%	
<u>Federal Revenues</u>						
Federal Aids & Grant	\$ 38,076	\$ 87,083	\$ 66,000	\$ (21,083)	-24.21%	One-time COVID relief for School Age Child Care from State of MN-Minnesota Management and Budget received in FY21. Additional relief from MDE known for July-September 2021 included in FY22 budget.
	\$ 38,076	\$ 87,083	\$ 66,000	\$ (21,083)	-24.21%	
<u>Other Revenues</u>						
COM Rev Producing Act (Contra)	\$ (4,866)	\$ -	\$ (4,866)	\$ (4,866)	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	7,947	5,078	7,947	2,869	56.50%	Butter braid fundraiser sales.
COVID Transfer	79,624	0	0	0	0.00%	FY20 included a transfer to Fund 04 from the General Fund to help cover the cost of providing free school age child care to children of critical sector workers from March-June 2020.
	\$ 82,705	\$ 5,078	\$ 3,081	\$ (1,997)	100.00%	
Total Revenues	\$ 2,667,447	\$ 2,511,765	\$ 2,667,278	\$ 155,512	6.19%	

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

Object Code Groups	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	\$ 1,827,992	\$ 1,710,134	\$ 1,757,528	\$ 47,394	2.77%
Employee Benefits	525,071	523,819	533,618	9,799	1.87%
Purchased Services	208,147	183,448	207,375	23,927	13.04%
Supplies and Materials	163,868	122,600	91,571	(31,029)	-25.31%
Capital Expenditures	1,816	5,789	62,000	56,211	971.00%
Other Expenditures	13,253	13,830	13,980	150	1.08%
TOTAL	\$ 2,740,146	\$ 2,559,621	\$ 2,666,073	\$ 106,452	4.16%

<p align="center"> Willmar Public Schools Expenditures By Object Code FY 2021-2022 Original Budget Comparison Detail Community Service Fund </p>									
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	FY 19-20	FY 20-21	FY 21-22		Original vs	Original vs	
Description	Actual	Revised	Original		Revised	Revised	
	Audited	Budget	Budget		Difference	% Inc/Dec	Comments on Major Changes
<u>Salaries And Wages</u>							
Administration/Supervision	\$ 159,314	\$ 144,166	\$ 143,657	\$	(509)	-0.35%	
EC/SR/ABE Admin/Supervision	213,030	214,813	219,403		4,589	2.14%	
Licensed Classroom Teacher	660,725	620,604	625,004		4,400	0.71%	
Non-Licensed Classroom Personnel	549,356	482,668	525,321		42,653	8.84%	Some positions held open in FY21 due to uncertainty caused by the pandemic. Plan to return to increased staffing levels in FY22.
Licensed Instructional Support	13,455	17,757	16,828		(929)	-5.23%	
Non-Licensed Instructional Support	31,236	37,599	36,458		(1,141)	-3.04%	
School Nurse	1,599	1,160	1,169		8	0.71%	
Licensed Nursing Services	9,524	13,837	13,134		(703)	-5.08%	
Non-Instructional Support	97,410	87,874	88,178		304	0.35%	
Cultural Liaison	55,706	66,127	64,021		(2,107)	-3.19%	
Other Salary Payments - Licens/Cert	7,759	3,303	2,474		(830)	-25.11%	
Other Salary Pay - Non- Lic/Cert	28,293	17,354	21,377		4,023	23.18%	
Salary Adjustment	584	2,870	506		(2,364)	-82.36%	
	\$ 1,827,992	\$ 1,710,134	\$ 1,757,528	\$	47,394	2.77%	
<u>Employee Benefits</u>							
FICA/Medicare	\$ 135,884	\$ 126,974	\$ 131,218	\$	4,245	3.34%	
PERA	57,995	55,638	58,246		2,608	4.69%	
TRA	67,855	66,651	69,182		2,531	3.80%	
Group Hospitalization	151,031	163,681	163,622		(58)	-0.04%	
Group Life Insurance	1,719	1,712	1,711		(1)	-0.04%	
Group Dental Insur	5,266	5,744	5,919		176	3.06%	
Long Term Disability	156	244	244		0	0.00%	
TSA - Employer Match	15,623	15,332	15,326		(6)	-0.04%	
VEBA	53,345	51,895	51,885		(10)	-0.02%	

<p align="center"> Willmar Public Schools Expenditures By Object Code FY 2021-2022 Original Budget Comparison Detail Community Service Fund </p>									
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	FY 19-20	FY 20-21	FY 21-22			
Description	Actual Audited	Revised Budget	Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Workers Compensation	12,695	11,562	11,876	314	2.72%	
Cont. Employee Retiree Benefits	23,503	24,388	24,388	0	0.00%	
	\$ 525,071	\$ 523,819	\$ 533,618	\$ 9,799	1.87%	
Purchased Services						
						Enrichment classes were held in mostly virtual format in FY21 due to the pandemic. Many classes were offered but cancelled due to low enrollment, resulting in lower payments to vendors for hosting classes. FY22 budget assumes more in-person classes will be held.
Consulting Fee/Fee for Service	\$ 108,265	\$ 76,424	\$ 92,835	\$ 16,411	21.47%	
Repairs & Maintenance for Technology	4,991	8,842	7,500	(1,342)	-15.18%	
Svcs Purch-MN Joint Powers Agencies	1,550	2,100	2,200	100	4.76%	
Communication Services	4,659	5,318	6,205	887	16.68%	
Postage & Parcel Services	4,772	5,401	4,950	(451)	-8.35%	
Utility Services	14,961	22,800	23,800	1,000	4.39%	
Repairs & Maintenance Services	6,221	5,300	5,300	0	0.00%	
Foreign Language Interpreters	1,475	975	1,925	950	97.44%	
Transportation Contracts <\$25K	6,651	4,080	4,625	545	13.36%	
Travel, Conventions/Conference	2,083	3,899	5,400	1,501	38.50%	
In-Service	0	500	500	0	0.00%	
Entry Fees/Student Travel Allowances	7,943	4,200	6,500	2,300	54.76%	
Operating Leases & Rentals	6,978	1,300	4,300	3,000	230.77%	
Comp & Tech Hardware Rental	2,579	6,250	5,400	(850)	-13.61%	
Payments To Other MN Districts	34,618	35,000	35,000	0	0.00%	
Chargeback Offset Copy Charges	401	1,059	935	(124)	-11.69%	
	\$ 208,147	\$ 183,448	\$ 207,375	\$ 23,927	13.04%	
Supplies And Materials						
Supplies & Material-Non Inst	\$ 90,980	\$ 44,193	\$ 25,741	\$ (18,452)	-41.75%	FY20 included a significant amount of supplies purchased through one-time grants.
Non-Instr Cmptwr Sftwr/Lic	119	833	450	(383)	-46.00%	
Instructional Software License	15,236	24,379	18,290	(6,090)	-24.98%	Additional instructional software licenses were purchased in FY21 by Adult Basic Education to shift to online instruction.

<p style="text-align: center;"> Willmar Public Schools Expenditures By Object Code FY 2021-2022 Original Budget Comparison Detail Community Service Fund </p>
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	FY 19-20	FY 20-21	FY 21-22	Original vs Revised Difference	Original vs Revised % Inc/Dec	
Description	Actual Audited	Revised Budget	Original Budget			Comments on Major Changes
Supplies & Material-Non Indiv	4,024	2,000	2,000	0	0.00%	
Gas/Oil Not For Bldg	1,875	2,200	2,400	200	9.09%	
Instructional Tech Supplies	0	380	1,000	620	163.44%	
Textbooks & Workbooks	5,947	16,032	14,691	(1,342)	-8.37%	
Standardized Tests	3,642	3,000	3,000	0	0.00%	
Non-Instructional Tech Devices	6,415	3,000	3,500	500	16.67%	
Instructional Tech Devices	20,409	18,820	4,000	(14,820)	-78.75%	One-time instructional device purchases in FY20 and FY21 will not recur in FY22.
Milk	1,600	1,213	1,000	(213)	-17.55%	
Food	13,620	6,550	15,500	8,950	136.64%	Food purchases minimized due to the COVID-19 pandemic. FY22 budget assumes return to normal.
	\$ 163,868	\$ 122,600	\$ 91,571	\$ (31,029)	-25.31%	
Capital Expenditures						
Other Equipment Purchases	\$ 1,816	\$ 5,789	\$ 62,000	\$ 56,211	971.00%	FY22 includes equipment purchases for Jefferson indoor playground update.
	\$ 1,816	\$ 5,789	\$ 62,000	\$ 56,211	971.00%	
Other Expenditures						
Dues & Memberships	\$ 4,058	\$ 4,635	\$ 4,785	\$ 150	3.24%	
TRA/PERA Special Funding	6,302	\$ 6,302	\$ 6,302	0	0.00%	
Federal And Nonpublic Indirect Costs	2,474	2,474	2,474	0	0.00%	
Taxes And Special Assessments	419	419	419	0	0.00%	
	\$ 13,253	\$ 13,830	\$ 13,980	\$ 150	1.08%	
Total Expenditures	\$ 2,740,146	\$ 2,559,621	\$ 2,666,073	\$ 106,452	4.16%	

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

Program	FY 19-20 Actual Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Community Education And Services	\$ 2,706,796	\$ 2,521,603	\$ 2,629,687	\$ 108,084	4.29%
Pupil Support Services	33,350	38,018	36,386	(1,632)	-4.29%
TOTAL	\$ 2,740,146	\$ 2,559,621	\$ 2,666,073	\$ 106,452	4.16%

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

Description	FY 19-20 Original Audited	FY 20-21 Revised Budget	FY 21-22 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<u>Community Education And Services</u>						
General Community Education	\$ 339,171	\$ 297,637	\$ 317,849	\$ 20,212	6.79%	Fewer enrichment classes could be offered due to COVID-19 in FY21. FY22 budget assumes those classes and associated expenditures will return.
Adult Basic and Continuing Education	642,320	602,808	575,359	(27,449)	-4.55%	Consolidation of ABE positions.
Recreation	17,149	12,194	12,194	-	0.00%	
School Age Care	564,100	509,355	560,491	51,135	10.04%	Open positions were hard to fill in FY21 due to COVID-19. FY22 budget assumes a return to normal levels of staffing for Cardinal Place.
Classroom Engagement Model	0	1,268	0	(1,268)	-100.00%	
Early Childhood And Family Education	340,842	322,336	318,207	(4,129)	-1.28%	
School Readiness	506,689	517,189	587,106	69,916	13.52%	FY22 includes equipment purchases for Jefferson indoor playground update.
Preschool Screening	37,748	36,672	40,346	3,674	10.02%	
Youth Development/Youth Services	240,168	203,339	200,174	(3,166)	-1.56%	Adult and youth enrichment functions were combined in FY21, resulting in cost savings. Those functions will remain combined for FY22.
Other Community Programs	18,609	18,803	17,961	(842)	-4.48%	
	\$ 2,706,796	\$ 2,521,603	\$ 2,629,687	\$ 108,084	4.29%	
<u>Pupil Support Services</u>						
Secondary Counseling	\$ 18,578	\$ 20,673	\$ 19,744	\$ (929)	-4.49%	
Health Services	14,772	17,346	16,642	(703)	-4.06%	
	\$ 33,350	\$ 38,018	\$ 36,386	\$ (1,632)	-4.29%	
Total Expenditures	\$ 2,740,146	\$ 2,559,621	\$ 2,666,073	\$ 106,452	4.16%	