

# **2023-24 Revised Budget Summary**

# **WILLMAR PUBLIC SCHOOLS**

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

April 8, 2024



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

# **WILLMAR PUBLIC SCHOOLS**

## **2023-2024 Revised Budget Summary**

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## **2023-2024 REVISED BUDGET SUMMARY**

### **General Overview**

The FY 24 budgets for Minnesota school districts were impacted significantly by changes made during the 2023 Minnesota Legislative session, which had some unusual characteristics – a historic budget surplus, a DFL “trifecta,” and it was the first fully in-person session since before the COVID-19 pandemic. There were an unprecedented number of bills proposed in both legislative bodies, and the session was completed by the statutory deadline of May 22, 2023 with a budget in place.

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

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

Coming into the 2023-24 school year, the district faced the choice of making additional cuts, asking the voters for additional operating funds, or a combination of both. Surveys were conducted and a community task force met multiple times to provide input. In November 2023, the district’s voters approved an operating referendum that provided additional \$704.90 per pupil. Those revenues will begin in the 2024-25 school year.

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

**Key Assumptions in the FY 2024 Revised Budget:**

- General Education formula increase of 4.0%
- Special Ed Cross-subsidy, based on new legislation
- EL cross-subsidy, based on new legislation
- Summer Unemployment Insurance, based on new legislation
- K-12 Average Daily Membership updated to reflect current enrollment
- Estimate included for unsettled contracts (3.0% plus steps for unsettled teacher contract)
- Transportation 3.0% contract increase
- Federal COVID relief funds of \$2.45 million supplanting existing staff, to stabilize the budget for continuity of operations (these funds will be depleted after 23-24)

**Federal COVID Relief Funds**

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

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

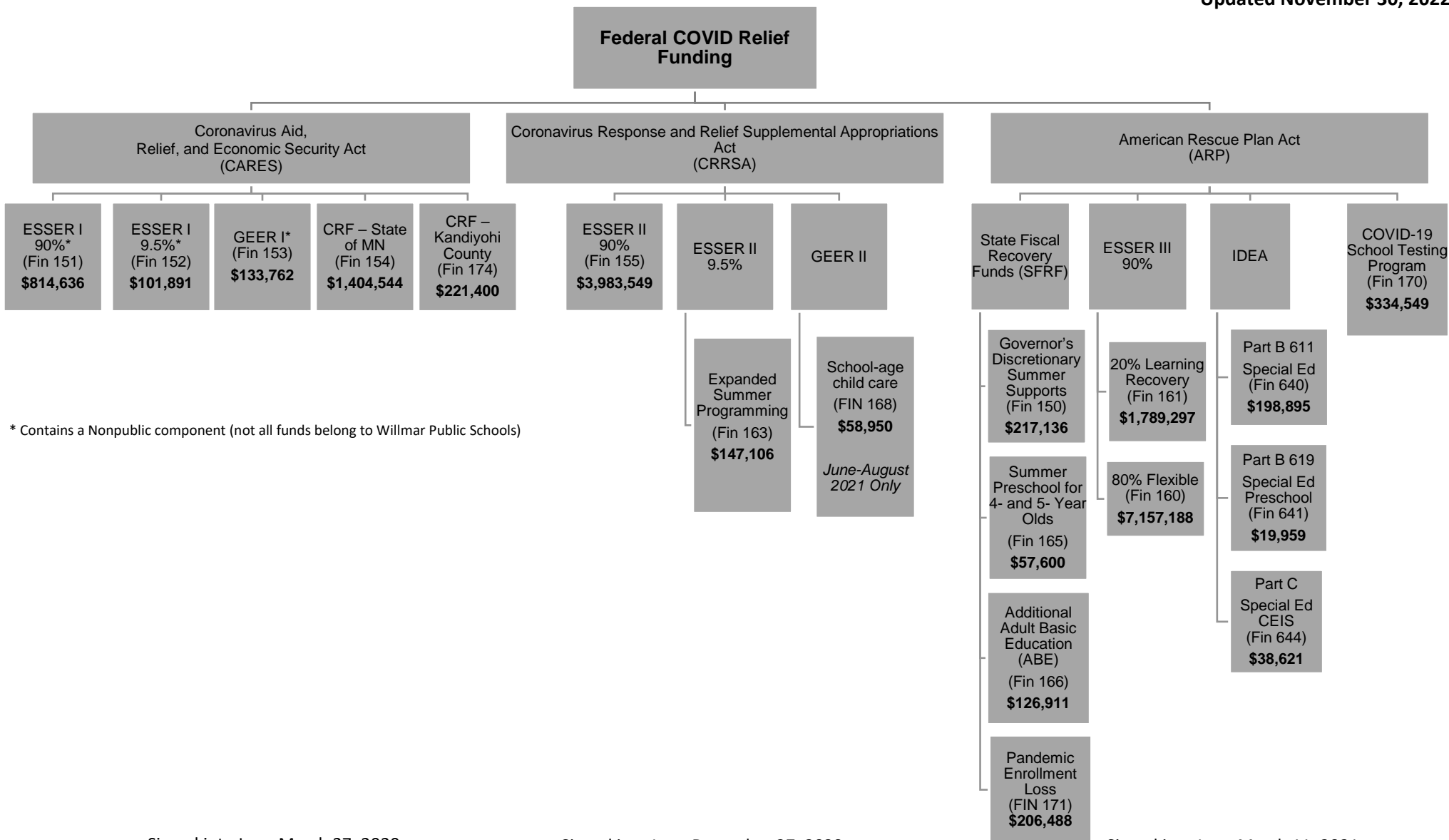
At the time of budget creation, Willmar Public Schools is aware of access to the federal COVID relief funds listed on the next page. Each has a unique set of allowable uses. These funds cannot simply replace lost revenue. They must be spent on allowable uses per statute and are reimbursed through a claims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

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



# Willmar Public Schools

Updated November 30, 2022



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

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

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

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

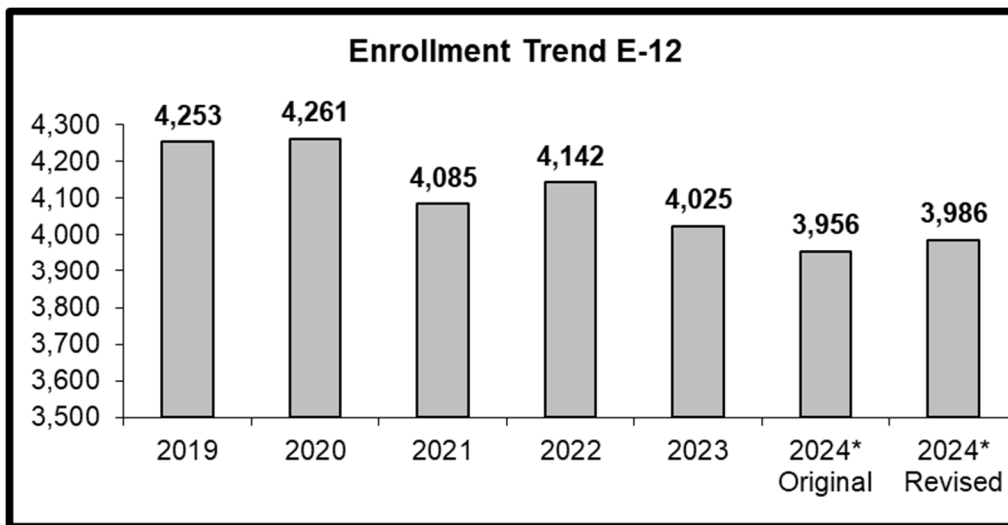
**Enrollment**

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

The enrollment projection for the FY 2024 original budget included Average Daily Membership (ADM) of 3,956. The FY 2024 revised budget projects enrollment at 3,986 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors. A sharp decrease in enrollment occurred in FY 21 is due to the unusual circumstances of the COVID-19 pandemic, which led some families to choose other enrollment options such as home schooling, online charter schools, or nonpublic education. While the District did recapture some enrollment in FY 22, it dropped again in FY 23 and has not returned to pre-pandemic levels. This is due to a combination of declining birth rate and economic mobility (low unemployment causing families to move out of district to pursue job opportunities).

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

<b>Fiscal Year</b>	<b>Student ADM's</b>
2019	4,253
2020	4,261
2021	4,085
2022	4,142
2023	4,025
2024* Original	3,956
2024* Revised	3,986



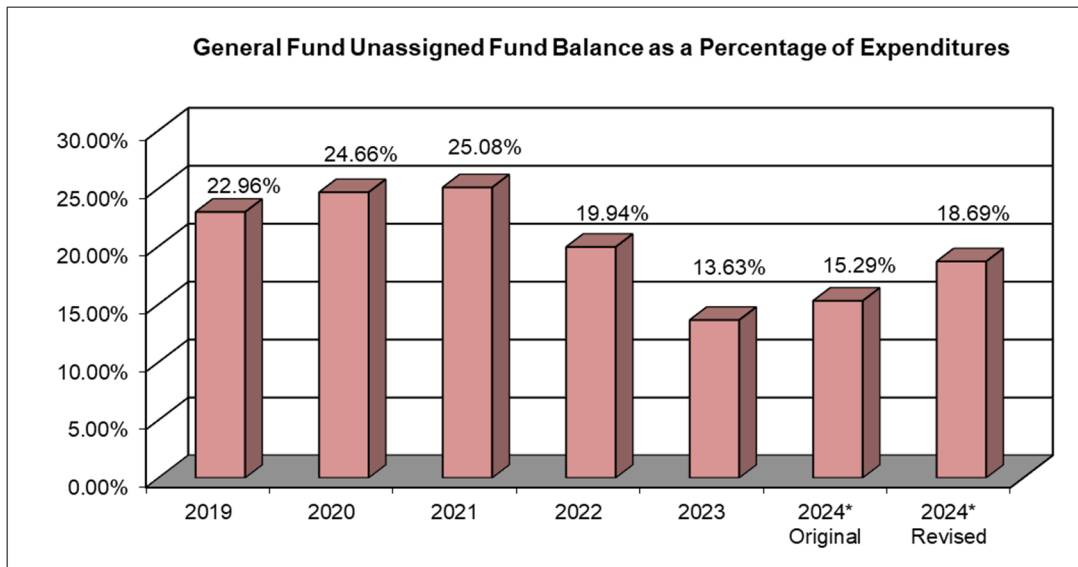
\* Projected

**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, 2023, the general fund unassigned fund balance was \$9,338,924 or 13.63% of expenditures.

The budgeted general fund unassigned fund balance for June 30, 2024 is \$13,036,217, or 18.69% of expenditures.



The District uses the Budget Projection Model from Ehlers as a tool to estimate future financial conditions and to make decisions related to future budget adjustments. The financial planning model was updated during 2023-24 year to provide data to help make decisions for FY 2024 and beyond. The model will continue to be updated to ensure that decisions are aligned with the District’s strategic direction, “Managing Our Resources Responsibly.”

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

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

FUND DESCRIPTION	ACTUAL	BUDGETED	BUDGETED		BUDGETED
	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2023	2023-24	2023-24	2023-24	6/30/2024
<b>General Fund</b>					
<b>Unassigned</b>	<b>\$9,338,922.78</b>	\$53,547,412.39	(\$55,015,018.65)	\$5,164,900.89	<b>\$13,036,217.41</b>
<b>Committed:</b>					
Severance	\$1,200,000.00	\$0.00	(\$400,000.00)		\$800,000.00
Middle School Building Projects	\$3,549,671.95	\$136,041.83	(\$1,255,020.58)		\$2,430,693.20
Elementary ELC Curriculum	\$105,000.00	\$0.00	(\$105,000.00)		\$0.00
<b>Assigned:</b>					
Sr High Football Gifts & Grants	\$75,538.57	\$17,500.00	(\$50,652.66)		\$42,385.91
<b>Nonspendable:</b>					
Prepaid Items/Inventory	\$702,901.44	\$0.00	\$0.00		\$702,901.44
<b>Restricted/Reserved For:</b>					
Student Activity Funds	\$125,779.31	\$69,177.88	(\$85,675.53)		\$109,281.66
Scholarships	\$40,639.21	\$1,251.13	(\$10,250.00)		\$31,640.34
Staff Development	\$437,984.23	\$620,430.68	(\$810,553.63)		\$247,861.28
Literacy Incentive Aid	\$0.00	\$164,468.15	(\$164,468.15)		\$0.00
Operating Capital	\$312,504.11	\$993,841.65	(\$1,242,036.11)		\$64,309.65
Learning & Development	\$0.00	\$896,882.63	(\$622,089.32)	(\$274,793.31)	\$0.00
Area Learning Center/Targeted Services	\$0.00	\$1,067,780.07	(\$1,509,847.56)	\$442,067.49	\$0.00
Gifted & Talented	\$56,501.58	\$56,497.61	(\$93,771.13)		\$19,228.06
English Learner	\$0.00	\$0.00	\$0.00		\$0.00
Basic Skills	\$0.00	\$10,083,885.35	(\$4,746,774.08)	(\$5,337,111.27)	\$0.00
School Library Aid	\$0.00	\$69,808.03	(\$63,196.85)		\$6,611.18
Achievement and Integration	\$0.00	\$1,012,720.88	(\$1,021,948.08)	\$9,227.20	\$0.00
Safe Schools	\$0.00	\$151,632.72	(\$151,632.72)		\$0.00
Basic Skills Extended Time Programs	\$179,095.99	\$0.00	(\$13,677.86)		\$165,418.13
Long-Term Facility Maintenance	\$209,284.95	\$1,661,221.39	(\$1,819,835.00)		\$50,671.34
Medical Assistance/3rd Party Billing	\$281,391.09	\$618,234.98	(\$555,981.70)		\$343,644.37
Payments in Lieu of Taxes	\$0.00	\$4,291.00	\$0.00	(\$4,291.00)	\$0.00
<b>Total - General Fund</b>	<b>\$16,615,215.21</b>	<b>\$71,173,078.37</b>	<b>(\$69,737,429.61)</b>	<b>\$0.00</b>	<b>\$18,050,863.97</b>
<b>Food Service Fund</b>					
Nonspendable (Prepaid Items)	\$0.00	\$0.00	\$0.00		\$0.00
Restricted/Reserved	\$2,125,451.82	\$4,877,925.30	(\$4,636,379.15)		\$2,366,997.97
<b>Total - Food Service Fund</b>	<b>\$2,125,451.82</b>	<b>\$4,877,925.30</b>	<b>(\$4,636,379.15)</b>	<b>\$0.00</b>	<b>\$2,366,997.97</b>



	ACTUAL	BUDGETED	BUDGETED		BUDGETED
FUND DESCRIPTION	FUND BALANCE	REVENUES	EXPENDITURES	TRANSFERS	FUND BALANCE
	6/30/2023	2023-24	2023-24	2023-24	6/30/2024
<b>Community Education Fund</b>					
Nonspendable (Prepaid Items)	\$11,841.67	\$0.00	\$0.00		\$11,841.67
Restricted	\$0.00	\$76,174.38	(\$110,816.81)	\$34,642.43	\$0.00
<b>Restricted/Reserved For:</b>					
Community Education	\$366,098.05	\$1,093,006.75	(\$1,139,654.78)	(\$34,642.43)	\$284,807.59
Early Childhood Family Education	\$185,558.95	\$339,885.52	(\$324,454.46)		\$200,990.01
School Readiness	\$499,052.47	\$590,831.78	(\$610,937.69)		\$478,946.56
Adult Basic Education	\$130,552.09	\$691,337.30	(\$600,886.07)		\$221,003.32
<b>Total - Community Education Fund</b>	<b>\$1,193,103.23</b>	<b>\$2,791,235.73</b>	<b>(\$2,786,749.81)</b>	<b>\$0.00</b>	<b>\$1,197,589.15</b>
<b>Construction Fund</b>					
Unreserved/Undesignated	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total - Construction Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Service Fund</b>					
Restricted	\$756,616.14	\$3,677,711.05	(\$3,616,065.00)		\$818,262.19
<b>Total - Debt Service Fund</b>	<b>\$756,616.14</b>	<b>\$3,677,711.05</b>	<b>(\$3,616,065.00)</b>	<b>\$0.00</b>	<b>\$818,262.19</b>
<b>Custodial Fund (WC A&amp;I Collaborative)</b>					
Restricted	\$0.00	\$0.00	\$0.00		\$0.00
<b>Total - Debt Service Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Propriety (Delta Dental) Fund</b>					
Assigned	\$113,232.84	\$281,778.83	(\$270,450.74)		\$124,560.93
<b>Total - Propriety Fund</b>	<b>\$113,232.84</b>	<b>\$281,778.83</b>	<b>(\$270,450.74)</b>	<b>\$0.00</b>	<b>\$124,560.93</b>
<b>TOTALS - ALL FUNDS</b>	<b>\$20,803,619.24</b>	<b>\$82,801,729.28</b>	<b>(\$81,047,074.31)</b>	<b>\$0.00</b>	<b>\$22,558,274.21</b>

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

### **General Fund Revenue increased \$1,959,900 from the FY 24 Original Budget**

- Local Revenue increased \$854,805. The increase is primarily driven by an increase in interest earnings due to rising interest rates and the addition of \$250,000 receipt from Blue Cross Blue Shield (BCBS) for staff wellness incentives. Offsetting staff wellness expenditures cause a net zero impact for the BCBS revenue. The senior high school also received an unanticipated estate donation of about \$92,000 that will not be fully spend in the current school year. The district increased the revenues expected from the Department of Human Services for third party billing related to services provided to students.
  
- State Revenue increased \$951,294. The largest component of this increase is reimbursement for the new summer Unemployment Insurance (UI) program, which was created by the 2023 legislative session for hourly, unlicensed school employees. The 2023 legislative session set aside \$135 million of one-time funds to reimburse school districts for this new program. At the time of creation of the original budget, it was assumed that any reimbursement received by the district for expenses incurred during FY 24 would not be reimbursed until FY 25 due to the timing of when the MN Department of Education (MDE) would have the relevant data to distribute these funds to schools. Due to significant impact to schools' finances, MDE developed a midyear process to allow for the early distribution of this aid. Based on a survey by MDE, the new program cost about \$40 million statewide for Summer 2023, or about 30% of the one-time funds set aside by the legislature. Special education revenues were increased to reflect amounts shown on the current MDE Special Education Comprehensive Aid report. General Education Aid also increased from the FY 24 Original Budget due to better-than-anticipated enrollment, though enrollment is still projected to be lower than FY 23 actual enrollment.
  
- Federal Revenue increased \$149,021. This decrease is primarily due to additional federal special education revenue. FY 24 is the last year the district will have receipts related to one-time federal COVID relief funds. Once the district spends those funds on allowable expenditures, a claim is submitted to the Minnesota Department of Education to receive the funds.

- Other Revenue increased \$4,781. This is due to a combination of insurance recovery revenue for damage incurred, offset by changes in revenues anticipated in Student Activity Funds.

**General Fund Expenditures increased \$2,379,228 from the FY 24 Original Budget**

- Salaries & Wages increased \$279,107. This includes the addition of a partial year of 5.0 FTE new security liaisons after the termination of the School Resource Officer contract by the City of Willmar, as well as 1.0 FTE addition of a Literacy Lead related to the newly-passed READ Act. It also includes estimates for unsettled contracts noted earlier in this document.
- Employee Benefits increased \$274,827. The increase is primarily driven by the staff wellness expenditures anticipated related to the receipt from Blue Cross Blue Shield described in the Local Revenue section above. A significant portion of that staff wellness programming in FY 24 will be deposited into staff VEBA accounts for their participation in staff wellness activities. Other benefit lines fluctuate with payroll such as FICA, PERA, and TRA, and some, like health insurance, change due to employee benefit selections.
- Purchased Services increased \$265,411. The largest components driving this increase are the use of federal special education revenues to pay directly for special education tuition billing (a new process that was not in the FY 24 Original Budget), increased trends in usage of contracted substitutes through Teachers on Call and additional special education services purchased from the Southwest West Central (SWWC) service cooperative due to student needs. This is offset by reductions due to the termination of the School Resource Officer contract by the City of Willmar due to legislative changes and staffing challenges. (The district instead added 5.0 new security liaison positions). Lower costs for snow removal and utilities due to the mild winter were also incorporated into the FY 24 Revised Budget. A change in UFAR coding shifted the lease payments made to SWWC service cooperative for level IV setting facilities out of Purchased Services and into Capital Expenditures.
- Supplies and Materials decreased \$20,328. This is essentially flat compared to the FY 24 Original Budget.
- Capital Expenditures increased \$1,638,926. Most of this increase is related to the addition of the actual and anticipated expenditures for FY 24 related to the Middle School Addition and Remodel projects with the Committed Fund Balance. At the time of the

creation of the FY 24 Original Budget, the plan for the Middle School was not yet finalized. The passage of Question #2 by voters in the November 2023 provided \$6.1 million of additional funds, allowing the district to proceed with the middle school addition. The bond sale is expected to take place in Fall 2024. Bids for the middle school addition were approved by the school board at their meeting on March 11, 2024 and work will begin in June 2024. In addition to the changes related to the Middle School Building Projects Committed Fund Balance, the FY 24 Revised Budget includes additional equipment purchases related to Operating Capital funds rolled over from the prior year and the shift of the SWWC lease payment for level IV facilities from Purchased Services to this category.

- Other Expenditures decreased \$58,715. This is primarily due to an decrease in preschool tuition payments to the Community Services fund for preschool students that qualify for special education.

### **Food Service Fund Summary**

The Food Service fund is projected to have revenues that exceed expenditures by \$241,546 in the FY 24 Revised Budget. There has been a lot of disruption in the Food Service Funds since the beginning of the pandemic, and FY 24 is the third year in a row under a completely different mode of receiving revenue. The Free School Meals for Kids was signed into Minnesota law by the governor on March 17, 2023. This program provides a free breakfast and lunch each school day to students. This has resulted in increased participation and revenue for the Food Service program.

### **Community Service Fund Summary**

The FY 24 Revised Budget projects that the Community Service fund revenues will exceed expenditures by \$4,486. Losses in Cardinal Place school age child care and Adult Basic Education are offset by revenues exceeding expenditures in School Readiness and Youth Development. Adult and Youth Enrichment programming has slowly returned after significant disruption due to the pandemic. Participation in Cardinal Place school age child care has been strong.

### **Other Funds Summary**

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

taxpayers are delinquent in paying their taxes. Fund balance accumulates over time. The existing fund balance is to help meet these obligations.

The Proprietary Fund accounts for the District's Delta Dental program. The fund receives premium dollars and pays claims through a third-party administrator.

**Willmar Public Schools  
REVENUES  
FY 2023-2024 Revised Budget Comparison Summary  
General Fund**

<b>Source</b>	<b><u>FY 22-23</u> Actual Audited</b>	<b><u>FY 23-24</u> Original Budget</b>	<b><u>FY 23-24</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 6,730,287	\$ 6,099,906	\$ 6,954,711	\$ 854,805	14.01%
<b>State Revenue</b>	51,854,485	57,567,095	58,518,389	951,294	1.65%
<b>Federal Revenue</b>	9,762,653	5,472,355	5,621,376	149,021	2.72%
<b>Other Revenues</b>	105,081	73,821	78,602	4,781	6.48%
<b>TOTAL</b>	<b>\$ 68,452,505</b>	<b>\$ 69,213,178</b>	<b>\$ 71,173,078</b>	<b>\$ 1,959,900</b>	<b>2.83%</b>

**Willmar Public Schools**

**REVENUES**

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

**General Fund**

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 4,091,590	\$ 4,410,784	\$ 4,483,199	\$ 72,415	1.64%	Levy revenue adjusts in a three-year cycle and this reflects the impact of prior year adjustments. See Truth in Taxation documentation for more details.
County Apportionment	92,590	88,201	88,201	0	0.00%	
Miscellaneous County Tax Revenue	13,939	13,939	14,414	475	3.41%	
Tuition From Minnesota School Dist	232,367	200,482	220,356	19,874	9.91%	Updated to reflect tuition billing for Prairie Lakes/Lake Park closer to FY 23.
Reimb Revenue from Special Ed Svcs Purch	18,424	19,122	57,547	38,425	200.94%	Portion of special education teacher time purchased by SWWC Service Cooperative increased from 0.2 FTE in FY 23 to 0.6 FTE in FY24.
Fees From Patrons	249,813	240,670	231,232	(9,438)	-3.92%	
Admissions - Student activities	148,531	137,357	171,438	34,082	24.81%	Stronger than anticipated sales of activity passes and attendance events has led to higher gate receipts in FY 24.
Med Assistance From Dept of HS	643,596	535,381	618,235	82,854	15.48%	Third party billing revenue has been updated to the average of the most recent two years of actuals receipts.
Interest Earnings	124,028	93,122	394,174	301,051	323.29%	Interest rates have increased significantly since last year when the original budget was created. This also includes interest on the \$4.0 million committed fund balance for the middle school addition, which was not included in the original budget.
Rent	22,471	25,129	25,129	0	0.00%	
Tournaments	19,058	3,550	10,001	6,451	181.72%	
Gifts & Bequests	455,658	187,797	260,686	72,888	38.81%	Donations includes those known and received through February 2024. FY23 actuals included some non-recurring, one-time donations.
Miscellaneous Local Revenue	618,220	144,374	380,101	235,727	163.28%	FY 23 included non-recurring receipts of \$312K flowing through the "2701" Music Student Activity Fund for the Hawaii trip. FY24 includes a receipt of \$250K from Blue Cross Blue Shield for the staff wellness program, per the district's new health insurance contract this year. Offsetting staff wellness expenditures cause a net zero impact to overall finances.
	\$ 6,730,287	\$ 6,099,906	\$ 6,954,711	\$ 854,805	14.01%	

**Willmar Public Schools**

**REVENUES**

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

**General Fund**

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>State Revenues</b>						
Endowment Fund Apportionment	\$ 198,930	\$ 189,084	\$ 232,294	\$ 43,210	22.85%	
General Education Aid	40,498,389	44,380,723	44,556,672	175,949	0.40%	General Education Aid is driven by the adjusted pupil units (APU), legislative action, and the percentage of students in the district that qualify for free and reduced meals. The FY 24 Revised budget includes APU at 4,346 APU, compared to 4,312 APU in the FY 24 Original Budget. The FY 24 Revised Budget includes a known increase in the basic education funding formula of 4.0% as well as an increase in the revenue for English Learners from \$704/pupil to \$1,228/pupil, established by the state legislature in spring 2023. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, decreased slightly from 70.8% to 69.3%.
Literacy Incentive Aid	184,103	184,103	0	(184,103)	-100.00%	The 2023 legislative session led to new UFARS coding for Literacy Incentive Aid. It has now shifted to UFARS source code 300, "State Aids from MDE."
Shared Time Aid	18,405	18,569	28,687	10,118	54.49%	
Abatement Aid	6,790	6,792	725	(6,066)	-89.32%	
Disparity Reduction Aid	288	288	293	5	1.65%	
Homestead Market Value Credit	8,159	8,159	8,035	(123)	-1.51%	
State Aids From MDE	897,163	920,601	1,143,335	222,734	24.19%	The 2023 legislative session led to new UFARS coding for Literacy Incentive Aid. It has now shifted to this UFARS code instead of its historical location above in source 212 "Literacy Incentive Aid."
Long Term Facilities Maintenance Aid	947,289	935,140	892,972	(42,168)	-4.51%	Long Term Facilities Maintenance (LTFM) revenue is a per pupil formula-driven revenue source that is a combination of aid and levy Adjustments due to prior year enrollment cycles being lower than originally anticipated decreased the amount of FY 24 LTFM revenue.
Special Education Aid	8,738,109	10,902,113	11,149,693	247,580	2.27%	For FY 24 Revised Budget, used the Net State Special Education Aid shown on the 01/30/2024 State Special Education Comprehensive Aid Report from the Minnesota Department of Education. This calculation includes the additional special education cross-subsidy funding that was passed by the legislature in spring 2023.



**Willmar Public Schools**

**REVENUES**

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

**General Fund**

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Other Aid From MDE	0	0	481,888	481,888	100.00%	Reimbursement for new summer Unemployment Insurance (UI) program, which was created by the 2023 legislative session for hourly, unlicensed school employees. The legislature set aside \$135 million of one-time funds to reimburse schools for this new program, and it has been unclear how long these funds will last. Based on a survey by the Minnesota Department of Education, the new program cost about \$40 million statewide for Summer 2023, or about 30% of the one-time funds set aside by the legislature.
Other Aid From MDE	28,425	21,524	23,793	2,269	10.54%	
TRA/PERA Spec Funding Rev	328,435	0	0	0	0.00%	This non-cash, accounting entry is required by GASB 68 and amounts that vary each year. There is an offsetting expenditure recorded so that the net impact to fund balance is zero, so this was budgeted at zero on both the revenue or the expense side.
	\$ 51,854,485	\$ 57,567,095	\$ 58,518,389	\$ 951,294	1.65%	

**Willmar Public Schools**

**REVENUES**

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

**General Fund**

<b>Description</b>	<b>FY 22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>	<b>Comments on Major Changes</b>
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 9,294,773	\$ 5,381,874	\$ 5,347,458	\$ (34,416)	-0.64%	Federal receipts through FY 24 will continue to include abnormal variations due to federal COVID relief funds, which are reimbursed after being spent on allowable expenditures. The volume of this activity decreased in FY 24 vs. FY 23 as the funds are spent down, and these funds will be fully spent by the end of FY 24.
Federal Aids Received Through State	467,880	90,481	273,918	183,436	202.73%	FY 23 included one-time COVID relief funds. FY24 Revised Budget includes an increase in federal special education revenue.
	<u>\$ 9,762,653</u>	<u>\$ 5,472,355</u>	<u>\$ 5,621,376</u>	<u>\$ 149,021</u>	<u>2.72%</u>	
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	\$ (76,341)	\$ (69,928)	\$ (70,724)	\$ (796)	1.14%	This is a contra revenue account meaning that it acts like an expense. These accounts are used mainly by the Student Activities Funds. The account contains the cost of the materials sold for fundraising.
Sale of Material - Rev Producing Act	168,114	151,249	118,705	(32,544)	-21.52%	This account is the revenue or sales of fundraising items and is closely linked to the COM Rev Producing Act (Contra) line. These accounts are used mainly by the Student Activities Fund.
Sales Of Materials For Resale	(5,142)	(7,500)	(7,159)	341	-4.55%	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	18,450	0	753	753	100.00%	FY 23 is sale of Building & Grounds equipment. No major equipment sales anticipated in FY 24 at the time of budget creation.
Insurance Recovery	0	0	37,027	37,027	100.00%	Revenue from insurance claims for senior high tennis court wind damage and a totaled vehicle.
	<u>\$ 105,081</u>	<u>\$ 73,821</u>	<u>\$ 78,602</u>	<u>\$ 4,781</u>	<u>6.48%</u>	
<b>Total Revenues</b>	<b>\$ 68,452,505</b>	<b>\$ 69,213,178</b>	<b>\$ 71,173,078</b>	<b>\$ 1,959,900</b>	<b>2.83%</b>	

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

<b>Object Code Groups</b>	<b>22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 38,298,982	\$ 38,890,968	\$ 39,170,075	\$ 279,107	0.72%
<b>Employee Benefits</b>	12,554,997	12,970,457	13,245,284	274,827	2.12%
<b>Purchased Services</b>	11,616,141	10,080,111	10,345,522	265,411	2.63%
<b>Supplies and Materials</b>	2,164,252	2,753,762	2,733,434	(20,328)	-0.74%
<b>Capital Expenditures</b>	3,236,291	2,329,272	3,968,198	1,638,926	70.36%
<b>Other Expenditures</b>	622,439	333,632	274,917	(58,715)	-17.60%
<b>TOTAL</b>	<b>\$ 68,493,103</b>	<b>\$ 67,358,202</b>	<b>\$ 69,737,430</b>	<b>\$ 2,379,228</b>	<b>3.53%</b>

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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 2,449,597	\$ 2,565,538	\$ 2,620,614	\$ 55,075	2.15%	1.0 FTE shift from Non-Instructional Support, offset below.
Early Childhood Admin/Supervision	41,576	44,333	38,791	(5,542)	-12.50%	
Licensed Classroom Teacher	20,237,928	20,279,000	20,341,785	62,785	0.31%	Open positions and 1.0 FTE teacher position at Prairie Lakes that was unfilled was shifted to School Counselor
Non-Licensed Classroom Paras	716,398	720,155	737,448	17,293	2.40%	Preschool general education paraprofessional related to Voluntary Pre-K students
Licensed Instructional Support	1,823,772	1,789,075	1,957,799	168,725	9.43%	Addition of 1.0 FTE Literacy Lead for implementation of the READ Act, also 1.0 FTE ongoing Instructional Coach was erroneously not included in the FY 24 Original Budget.
Non-Licensed Inst Support	24,018	24,309	25,634	1,325	5.45%	
Substitute Salary	291,059	252,306	218,700	(33,606)	-13.32%	Substitute teachers paid directly by the district has decreased compared to FY 23 actual and FY 24 Original Budget, offset by increase in contracted subs through Teachers on Call (see below in purchased services).
Substitute Non-Licensed	4,708	5,590	4,025	(1,566)	-28.01%	
Occupational Therapist	0	0	0	-	100.00%	
Educ Speech/Lang Pathologist	420,556	436,459	428,840	(7,619)	-1.75%	
School Nurse	121,848	113,916	98,722	(15,193)	-13.34%	Partial year open nursing positions in FY 24.
Licensed Nursing Services	188,488	213,623	202,890	(10,733)	-5.02%	Partial year open nursing positions in FY 24.
School Social Worker	617,268	603,928	620,569	16,641	2.76%	
School Psychologist	84,063	84,904	86,586	1,682	1.98%	
ParaProf/Personal Care Assist	1,373,289	1,641,666	1,404,412	(237,253)	-14.45%	Special education paraprofessionals are differently if they work with multiple students vs. one-to-one with individual students. The FY 24 Revised Budget reflects the current utilization, with a net impact close to the FY 24 Original Budget.
1:1 Paraprofessional	1,337,769	1,421,581	1,662,988	241,407	16.98%	
Interpreter for the Deaf	55,074	94,227	51,512	(42,715)	-45.33%	Lower need for Interpreter for the Deaf services needed in FY 24 than was anticipated in the FY 24 Original Budget.
School Counselor	664,191	687,036	799,437	112,401	16.36%	1.0 FTE School Counselor position added at Prairie Lakes in lieu of unfilled teacher position.
Non-Instructional Support	4,582,770	4,823,708	4,731,249	(92,459)	-1.92%	1.0 FTE shift to Administration/Supervision, offset by partial year of 5.0 new security liaison positions, which were added by the district when the City of Willmar terminated the School Resource Officer contract (expense offset below in purchased services).

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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Therapeutic Rec Ser & DAPE	104,960	128,431	108,988	(19,443)	-15.14%	
Cultural Liaison	569,738	644,049	628,612	(15,438)	-2.40%	
Other Salary Payments	1,891,407	1,682,031	1,744,329	62,298	3.70%	FY 23 & FY 24 include five extended contract days for licensed staff to complete standards-based learning work using federal COVID relief funds. More pay for Targeted Services extended time in FY 24 Revised Budget compared to FY 24 Original Budget, updated to reflect current usage.
Other Sal Pay-Non Licensed / Certified	254,832	217,004	227,042	10,039	4.63%	
Severance/Early Retirement Pay	414,572	403,000	400,000	(3,000)	-0.74%	
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	59,020	45,017	59,020	14,003	31.11%	
	<b>\$ 38,298,982</b>	<b>\$ 38,890,968</b>	<b>\$ 39,170,075</b>	<b>\$ 279,107</b>	<b>0.72%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 2,776,680	\$ 2,945,909	\$ 2,962,079	\$ 16,170	0.55%	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	687,044	730,047	733,011	2,965	0.41%	PERA is based on a percentage of non-certified staff salaries. TRA is based on a percentage of certified staff salaries. The employer contribution rate for TRA increased from 8.55% to 8.75% effective July 1, 2023.
TRA	2,456,918	2,401,189	2,479,181	77,992	3.25%	
Group Health Insurance	4,340,738	4,095,146	4,103,257	8,111	0.20%	Health insurance cost is driven by employee insurance selection and premium rates.
Group Life Insurance	36,675	35,056	35,908	852	2.43%	
Group Dental Insurance	175,946	172,718	168,507	(4,210)	-2.44%	
Long Term Disability	845	20,071	1,827	(18,244)	-90.90%	
TSA - Employer Match	440,577	440,946	464,082	23,136	5.25%	
VEBA/HSA	1,299,574	1,296,442	1,477,936	181,494	14.00%	New staff wellness funds from Blue Cross Blue Shield in FY24 that will be deposited into staff VEBA accounts for their participation in staff wellness activities. See also new revenue, this activity nets to a zero-dollar impact.
Workers Compensation	267,029	326,375	337,842	11,467	3.51%	
Unemployment Compensation	18,415	17,625	5,000	(12,625)	-71.63%	
Summer Unemployment Compensation	59,790	494,168	481,888	(12,280)	-2.48%	
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	<b>\$ 12,554,997</b>	<b>\$ 12,970,457</b>	<b>\$ 13,245,284</b>	<b>\$ 274,827</b>	<b>2.12%</b>	

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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
<b><u>Purchased Services</u></b>						
Federal Sub Awards < \$25,000	\$ 178,212	\$ 84,941	\$ 144,870	\$ 59,929	70.55%	FY 23 included contracted services related to standards-based learning that purchased with federal COVID relief funds that will not recur in FY 24.
Federal Sub Awards > \$25,000	515,058	199,575	212,224	12,649	6.34%	FY 23 included contracted services related to standards-based learning that purchased with federal COVID relief funds that will not recur in FY 24.
Fees for Services and Contracted Substitutes	1,737,355	1,397,915	1,380,401	(17,514)	-1.25%	FY 23 included a one-time fee for the district's portion of architect/engineering incurred for Middle School joint project with SWWC that was unable to proceed, as well as a one-time implementation fee for Human Resource Position Management System. Neither of these will recur in FY 24.
Special Education Litigation Costs	0	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	123,270	91,133	208,494	117,361	128.78%	Contracted substitutes from Teachers on Call for special education teachers and paraprofessionals has trending upward significantly compared to FY 23 actual and FY 24 Original Budget.
Federal Tuition Billing Payments (up to \$25K)	25,000	0	25,000	25,000	100.00%	After the FY24 Original Budget was created, the district moved forward in participating in a program that allows the use of federal special education revenues to pay for tuition billing. This process is used to generate additional state special education revenue.
Federal Tuition Billing Payments (>\$25K)	250,000	0	170,000	170,000	100.00%	
School Resource Officer	225,895	232,672	0	(232,672)	-100.00%	The City of Willmar terminated the School Resource Officer contract with Willmar Public Schools due to concerns related to legislative changes and staff issues. Instead, the district create new district-paid security liaison positions.
Repairs & Maintenance for Technology	102,771	113,502	125,527	12,025	10.59%	FY24 includes one-time charges related to maintenance of districtwide phone system .
Svcs Purch frmn MN Coops/Region	126,379	139,962	136,035	(3,927)	-2.81%	
Data Processing/Data Entry Svc	4,117	6,257	6,257	-	0.00%	
Computer & Tech Services	56,381	36,745	51,945	15,200	41.37%	FY24 Revised Budget includes one-time charges related to fiber internet data cabling.
Communication Services	102,378	102,104	102,282	178	0.17%	
Officials	49,688	57,075	44,970	(12,105)	-21.21%	FY 24 Revised Budget updated to reflect current year expenditure trends for athletic officials.
Postage & Parcel Services	46,658	42,924	44,907	1,983	4.62%	

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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Utility Services	1,592,757	1,530,035	1,485,801	(44,234)	-2.89%	Utilities budgeted based on current usage and rate trends. Winter was much warmer than average in FY24.
Short Term Lease	63,759	78,963	69,371	(9,593)	-12.15%	
Insurance	239,626	286,499	270,381	(16,117)	-5.63%	
Repairs & Maintenance Services	402,586	307,800	321,939	14,139	4.59%	
Foreign Language Interpreters	21,952	23,096	23,077	(19)	-0.08%	
Transportation Contracts	3,656,372	3,733,651	3,743,894	10,243	0.27%	Contracted increase in transportation agreements, as well as increased need for special education transportation.
Contracted Paraprofessional	22,952	13,439	22,952	9,513	70.79%	
Travel, Conventions/Conference	214,631	204,430	234,297	29,867	14.61%	
Entry Fees/Student Travel	476,987	78,228	74,280	(3,949)	-5.05%	FY 23 included non-recurring expense flowing through the "2701" Music Student Activity Fund for the Hawaii trip.
Short-Term Lease on Technology	42,671	0	0	-	100.00%	
Staff Tuition Reimbursements	0	2,500	2,500	-	0.00%	
Payments To Other MN Districts	118,472	202,572	116,166	(86,406)	-42.65%	UFARS coding change for the lease payments to SWWC for level IV setting facilities. FY 24 Revised Budget shifts those payments to the "Long-Term Capital Building Land Lease" codes in the Capital Expenditures section.
Payments To Out-Of-State Dist	14,515	13,548	14,515	967	7.14%	
Special Education Contracted Services	116,694	137,664	89,043	(48,621)	-35.32%	Reduced special education contracted services in FY 24 Revised Budget to reflect current year trend.
Payments To Other Agencies	281,741	213,814	220,268	6,454	3.02%	
Sp Ed Salary Purchased	763,371	686,145	952,743	266,598	38.85%	Special education services purchased from the Southwest West Central Service Cooperative.
Sp Ed Benefits Purchased	43,530	33,885	47,759	13,874	40.94%	
Interdepartmental Services	(792)	(4,273)	(8,769)	(4,496)	105.22%	
Purchase Serv Sp Ed Dist/Coop	1,155	28,310	7,394	(20,916)	-73.88%	
	<b>\$ 11,616,141</b>	<b>\$ 10,080,111</b>	<b>\$ 10,345,522</b>	<b>\$ 265,411</b>	<b>2.63%</b>	
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 795,023	\$ 791,047	\$ 825,601	\$ 34,554	4.37%	
Non-Instr Comptr Software/Licensing	196,729	221,174	216,651	(4,523)	-2.05%	
Instructional Software License	377,306	594,414	566,340	(28,074)	-4.72%	
Instructional Supplies	288,517	472,156	408,939	(63,217)	-13.39%	

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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Supplies & Materials-Ind Instruc	73,599	100,786	87,404	(13,382)	-13.28%	Changes in supplies compared to FY 24 Original Budget largely represent shifts between supply categories based on need. Overall not a significant difference from FY 24 Original Budget.
Fuels	0	0	4,749	4,749	100.00%	
Vehicle Fuel	69,900	66,054	53,748	(12,306)	-18.63%	
Non-Instructional Tech Supplies	14,955	24,348	9,020	(15,327)	-62.95%	
Instructional Tech Supplies	39,529	34,100	26,404	(7,696)	-22.57%	
Textbooks	370	67,240	50,740	(16,500)	-24.54%	
Standardized Tests	49,899	60,358	65,495	5,138	8.51%	
Non-Instructional Tech Devices	27,985	38,238	167,506	129,268	338.06%	
Instructional Tech Devices	186,647	241,853	216,311	(25,542)	-10.56%	
Media Resources	15,337	20,794	18,484	(2,310)	-11.11%	
Food	28,455	21,200	16,041	(5,159)	-24.33%	
	<b>\$ 2,164,252</b>	<b>\$ 2,753,762</b>	<b>\$ 2,733,434</b>	<b>\$ (20,328)</b>	<b>-0.74%</b>	
<b>Capital Expenditures</b>						
Site or Grounds Acquisition	0	\$ 10,000	\$ 24,500	\$ 14,500	145.00%	
Building Acquisition/Improvement	1,950,180	1,577,501	2,610,286	1,032,785	65.47%	FY24 Revised Budget updated to include actual and anticipated expenditures for the Middle School Addition and Remodel projects with the Committed Fund Balance.
Other Equipment Purchases	960,626	488,334	1,029,119	540,784	110.74%	Operating Capital funds rolled forward from prior years used to fund more projects than anticipated in the FY 24 Original Budget.
Equipment-Direct Instruction	1,475	1,475	0	(1,475)	-100.00%	
Equipment-Direct Instruction (SPED)	62,731	0	0	-	0.00%	
Pupil Transportation Vehicles	0	0	0	-	0.00%	
Other Vehicles Purchased	0	0	0	-	0.00%	
Technology Equipment	15,435	10,000	10,000	-	0.00%	
Principal on Long-Term Tech Lease	199,563	227,513	241,961	14,448	0.00%	FY 24 Revised Budget reflects that interest on Long-Term Tech Lease will not need to be broken out separately due to immateriality.
Interest on Long-Term Tech Lease	-	14,448	0	(14,448)	0.00%	
Principal on Long-Term Subscription Lease	34,304	0	0	-	0.00%	
Interest on Long-Term Subscription Lease	3,936	0	0	-	0.00%	
Principal on Long-Term Subscription Lease	21,888	0	0	-	0.00%	



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

Description	22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Principal on LT Building/Land Lease	48,885	0	46,565	46,565	0.00%	UFARS coding change for the lease payments to SWWC for level IV setting facilities. These lease payments were previously coded to "Payments to Other MN School Districts" in Purchased Services.
Interest on LT Building/Land Lease	0	0	5,767	5,767	0.00%	
Principal on Capital Lease	0	0	0	-	0.00%	
Interest on Capital Lease	0	0	0	-	0.00%	
Financed Purchases	(62,731)	0	0	-	0.00%	
	<b>\$ 3,236,291</b>	<b>\$ 2,329,272</b>	<b>\$ 3,968,198</b>	<b>\$ 1,638,926</b>	<b>70.36%</b>	
<b>Other Expenditures</b>						
Dues, Memberships, Licenses & Fees	\$ 66,408	\$ 70,766	\$ 65,424	\$ (5,342)	-7.55%	This non-cash, accounting entry is required by GASB 68 and amounts that vary each year. There is an offsetting revenue recorded so that the net impact to fund balance is zero, so this was budgeted at zero on both the revenue or the expense side.
TRA/PERA Special Funding	328,435	0	0	-	0.00%	
Chargeback Federal & Non Pub	(2,863)	(2,551)	(2,863)	(312)	12.22%	
Taxes And Special Assessments	24,428	24,401	24,591	190	0.78%	
Scholarships	206,031	241,016	187,678	(53,339)	-22.13%	Preschool tuition paid to Community Service Fund for preschool students that qualify for special education has trended lower than was anticipated in FY 24 Original Budget.
Miscellaneous Expense	0	0	88	88	100.00%	
	<b>\$ 622,439</b>	<b>\$ 333,632</b>	<b>\$ 274,917</b>	<b>\$ (58,715)</b>	<b>-17.60%</b>	
<b>Total Expenditures</b>	<b>\$ 68,493,103</b>	<b>\$ 67,358,202</b>	<b>\$ 69,737,430</b>	<b>\$ 2,379,228</b>	<b>3.53%</b>	

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

<b>Source</b>	<b>FY 22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 25,467	\$ 8,362	\$ 54,259	\$ 45,897	548.91%
<b>State Revenue</b>	202,174	823,738	1,148,304	324,566	39.40%
<b>Federal Revenue</b>	3,365,831	3,008,265	3,320,223	311,958	10.37%
<b>Other Revenues</b>	622,227	244,590	355,140	110,550	45.20%
<b>TOTAL</b>	<b>\$ 4,215,698</b>	<b>\$ 4,084,954</b>	<b>\$ 4,877,925</b>	<b>\$ 792,971</b>	<b>19.41%</b>

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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Interest Earnings	\$ 12,856	\$ 8,112	\$ 29,366	\$ 21,254	262.03%	
Gifts & Bequests	380	0	24,863	24,863	100.00%	
Miscellaneous Local Revenue	12,230	250	30	(220)	-88.00%	FY23 receipts on rebates on combi oven
	<u>\$ 25,467</u>	<u>\$ 8,362</u>	<u>\$ 54,259</u>	<u>\$ 45,897</u>	<u>548.91%</u>	
<b>State Revenues</b>						
State Aids From CFL	\$ 192,174	\$ 823,738	\$ 1,123,304	\$ 299,566	36.37%	The Free School Meals for Kids bill was signed into Minnesota law on March 17, 2023. This permanent state program provides one free breakfast and one free lunch to students. As a result, more revenue has come as state aid in FY 24 than in prior years.
Other State Agency Revenue	10,000	0	25,000	25,000	100.00%	
	<u>\$ 202,174</u>	<u>\$ 823,738</u>	<u>\$ 1,148,304</u>	<u>\$ 324,566</u>	<u>39.40%</u>	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 188,037	\$ 180,250	\$ 191,988	\$ 11,738	6.51%	FY 24 Budget includes Fresh Fruits & Vegetable program at all three elementary sites (approved for FY 24 by MDE on 6/6/23) plus evening meal revenues through the Child and Adult Care Food Program.
Federal Aids Received Through State	\$ 5,327	\$ 25,000	\$ 28,256	\$ 3,256	13.02%	Actual FY 24 portion of Farm to School grant.
School Lunch Program	620,528	532,537	441,090	(91,448)	-17.17%	In FY23, food service returned to pre-pandemic revenue sources utilizing the National School Lunch and National School Breakfast programs. This meant more revenues for FY 23 came from Food Service Sales to Pupils. In FY 24, more revenue has come as State Aid and less revenue comes from federal sources. Additional reimbursement received through the Keep Kids Fed Act in FY 23 only (will not recur in FY 24).
Free and Reduced Lunch Program	1,296,665	1,103,400	1,467,332	363,932	32.98%	Commodity amounts from USDA are based on meals served, so the more meals we serve, the more reimbursement.
Commodity Distribution Program	265,116	312,877	312,877	-	0.00%	
Special Milk Program	1,733	1,450	1,450	-	0.00%	
School Breakfast Program	909,660	805,000	805,000	-	0.00%	
Cash In Lieu Of Commodities	1,473	1,750	1,750	-	0.00%	
Summer Food Service Program	77,293	46,000	70,479	24,479	53.22%	FY 24 Revised Budget assumes the Summer Food Service Program in Summer 2024 will be similar to the prior year.

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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
	\$ 3,365,831	\$ 3,008,265	\$ 3,320,223	\$ 311,958	10.37%	
<b>Other Revenues</b>						
Food Service Sales To Pupils	\$ 398,050	\$ 74,100	\$ 150,450	\$ 76,350	103.04%	In FY 23, food services returned to the pre-pandemic model that required students who did not qualify for free or reduced meals to pay for meals. For FY 24, meals are free for all students due to a new state-level law called Free Meals for Kids. Sales for pupils in FY 24 will only be for extra entrees or other a la carte items.
Food Service Milk Sales	1,791	1,000	2,250	1,250	125.00%	
Food Service Sales To Adults	29,925	29,990	27,540	(2,450)	-8.17%	
Special Function Food Sales	187,559	137,000	174,900	37,900	27.66%	Food service has been focused on capturing more opportunities for special function sales in the future.
Sale of Equipment	4,902	2,500	0	(2,500)	-100.00%	
	\$ 622,227	\$ 244,590	\$ 355,140	\$ 110,550	45.20%	
<b>Total Revenues</b>	<b>\$ 4,215,698</b>	<b>\$ 4,084,954</b>	<b>\$ 4,877,925</b>	<b>\$ 792,971</b>	<b>19.41%</b>	

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

<b>Object Code Groups</b>	<b><u>FY 22-23</u> Actual Audited</b>	<b><u>FY 23-24</u> Original Budget</b>	<b><u>FY 23-24</u> Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,228,301	\$ 1,449,782	\$ 1,371,472	\$ (78,310)	-5.40%
<b>Employee Benefits</b>	483,839	502,280	514,197	11,917	2.37%
<b>Purchased Services</b>	143,934	162,178	181,661	19,483	12.01%
<b>Supplies and Materials</b>	2,034,123	2,423,994	2,492,254	68,261	2.82%
<b>Capital Expenditures</b>	121,586	38,141	71,795	33,654	88.24%
<b>Other Expenditures</b>	3,079	5,000	5,000	0	0.00%
<b>TOTAL</b>	<b>\$ 4,014,862</b>	<b>\$ 4,581,374</b>	<b>\$ 4,636,379</b>	<b>\$ 55,005</b>	<b>1.20%</b>

**Willmar Public Schools**  
**Expenditures By Object Code**  
**FY 2023-2024 Revised Budget Comparison Detail**

**Food Service Fund**

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 137,837	\$ 146,795	\$ 141,948	\$ (4,847)	-3.30%	
Non-Instructional Support	1,044,431	1,264,296	1,176,100	(88,196)	-6.98%	Open positions have led to lower actual pay in FY 24 Revised Budget.
Other Salary Payments - Non-Certified	10,748	8,023	18,139	10,116	126.09%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	5,368	751	5,368	4,617	615.25%	
	<b>\$ 1,228,301</b>	<b>\$ 1,449,782</b>	<b>\$ 1,371,472</b>	<b>\$ (78,310)</b>	<b>-5.40%</b>	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 88,199	\$ 107,470	\$ 101,702	\$ (5,768)	-5.37%	
PERA	86,065	103,232	96,379	(6,853)	-6.64%	
Group Health Insurance	187,951	174,450	187,613	13,163	7.55%	
Group Life Insurance	643	627	767	140	22.34%	
Group Dental Insurance	1,705	1,740	1,740	0	0.00%	
Long Term Disability	(87)	228	20	(208)	-91.18%	
TSA	7,156	7,942	8,343	401	5.05%	
VEBA	22,165	20,697	17,687	(3,010)	-14.54%	
Workers Compensation	57,487	44,429	63,715	19,286	43.41%	
Cont. Employee Retiree Benefits	27,321	36,231	36,231	0	0.00%	Retiree health benefits started in FY 23.
Chargeback	5,234	5,234	0	(5,234)	-100.00%	
	<b>\$ 483,839</b>	<b>\$ 502,280</b>	<b>\$ 514,197</b>	<b>\$ 11,917</b>	<b>2.37%</b>	Benefits fluctuate with salaries and employee benefits choices.
<b>Purchased Services</b>						
Consulting Fee/Fee for Service	\$ 15,050	\$ 21,000	\$ 26,700	\$ 5,700	27.14%	
Repairs & Maint. For Technology	4,644	5,233	5,250	18	0.34%	
Communication Services	1,085	1,119	1,119	0	0.00%	
Postage & Parcel Services	3,207	6,000	6,000	0	0.00%	
Utility Services	53,643	50,018	52,483	2,465	4.93%	
Repairs & Maintenance Services	59,211	68,850	80,850	12,000	17.43%	More repairs have been needed than anticipated.
Travel, Conventions/Conference	4,153	9,400	8,700	(700)	-7.45%	
Computer & Tech Hardware Rental	2,424	0	0	0	100.00%	
Interdepartment Misc Svcs	516	558	558	0	0.00%	
	<b>\$ 143,934</b>	<b>\$ 162,178</b>	<b>\$ 181,661</b>	<b>\$ 19,483</b>	<b>12.01%</b>	

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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b><u>Supplies And Materials</u></b>						
Supplies & Material-Non Inst	\$ 110,961	\$ 133,109	\$ 138,389	\$ 5,281	3.97%	
Non-Instructional Software/Licenses	550	575	575	0	0.00%	
Non-Instructional Tech Supplies	0	250	250	0	0.00%	
Non-Instructional Tech Devices	2,661	700	4,000	3,300	471.43%	
Food	1,376,353	1,594,221	1,600,849	6,628	0.42%	
Commodities	265,116	312,877	312,877	0	0.00%	
Milk	278,482	382,262	435,313	53,052	13.88%	Adjusted Milk expenses to follow the average cost per month.
	<b>\$ 2,034,123</b>	<b>\$ 2,423,994</b>	<b>\$ 2,492,254</b>	<b>\$ 68,261</b>	<b>2.82%</b>	
<b><u>Capital Expenditures</u></b>						
Other Equipment Purchases	\$ 121,586	\$ 36,000	\$ 68,586	\$ 32,586	90.52%	FY 23 includes planned equipment purchases at all sites, including purchases made with MDE equipment grant funds. Two equipment grants were recieved in FY 24 for CCS breakfast program.
Principal on LT Tech Lease	0	1,932	3,000	1,068	100.00%	
Interest on LT Tech Lease	0	209	209	-	100.00%	
	<b>\$ 121,586</b>	<b>\$ 38,141</b>	<b>\$ 71,795</b>	<b>\$ 33,654</b>	<b>88.24%</b>	
<b><u>Other Expenditures</u></b>						
Dues & Memberships	\$ 3,079	\$ 5,000	\$ 5,000	\$ -	0.00%	
	<b>\$ 3,079</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Total Expenditures</b>	<b>\$4,014,862</b>	<b>\$4,581,374</b>	<b>\$4,636,379</b>	<b>\$55,005</b>	<b>1.20%</b>	

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

<b>Source</b>	<b>FY 22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Local Revenue</b>	\$ 1,566,539	\$ 1,288,252	\$ 1,301,649	\$ 13,396	1.04%
<b>State Revenue</b>	1,440,182	1,375,386	1,446,305	70,920	5.16%
<b>Federal Revenue</b>	113,820	41,000	38,282	(2,718)	-6.63%
<b>Other Revenues</b>	5,367	5,406	5,000	(406)	-7.50%
<b>TOTAL</b>	<b>\$ 3,125,908</b>	<b>\$ 2,710,043</b>	<b>\$ 2,791,236</b>	<b>\$ 81,192</b>	<b>3.00%</b>



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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Local Revenues</b>						
Property Tax Levy	\$ 373,720	\$ 362,328	\$ 362,293	\$ (34)	-0.01%	
Tuition from Patrons	244,431	215,500	238,654	23,154	10.74%	
Fees from Patrons	662,434	600,300	658,298	57,998	9.66%	Cardinal Place revenues have been higher than anticipated in FY 24 Original Budget.
Interest Earnings	9,197	9,605	9,605	0	0.00%	
Rent	53,156	27,000	19,797	(7,203)	-26.68%	
Gifts & Bequests	197,519	60,500	4,648	(55,852)	-92.32%	Fewer donations for Child Guide program in FY 24.
Miscellaneous Local Revenue	26,081	13,020	7,950	(5,070)	-38.94%	FY23 included non-recurring Adult Basic Education Workforce funding received from the Minnesota Department of Education.
	<b>\$ 1,566,539</b>	<b>\$ 1,288,252</b>	<b>\$ 1,301,649</b>	<b>\$ 13,396</b>	<b>1.04%</b>	
<b>State Revenues</b>						
Abatement Aid	\$ 271	\$ 271	\$ 271	\$ -	0.00%	
Disparity Reduction Aid	63	63	90	27	43.55%	
Homestead Market Value Credit	4,317	4,141	4,141	0	0.00%	
State Aids From MDE	1,335,431	1,308,490	1,308,263	(227)	-0.02%	Our district's portion of the statewide allocation for School Readiness Aid was reduced due to higher statewide average free and reduced rates, partially offset by an increase in aid for Early Childhood and Family Education.
Nonpublic Aid	62,742	62,421	64,237	1,816	2.91%	
Other State Agency Revenue	10,447	0	69,303	69,303	0.00%	Increase due to the Great Start Grant received at the elementary schools for early childhood educators
Other Aid from CFL	17,609	0	0	0	0.00%	
TRA/PERA Spec Funding Rev	9,303	0	0	0	0.00%	
	<b>\$ 1,440,182</b>	<b>\$ 1,375,386</b>	<b>\$ 1,446,305</b>	<b>\$ 70,920</b>	<b>5.16%</b>	
<b>Federal Revenues</b>						
Federal Aids & Grant	\$ 57,537	\$ 41,000	\$ 38,282	\$ (2,718)	-6.63%	
Federal Aids Received Through State	\$ 56,284	0	0	\$ -	0.00%	Child care stabilization grants through MN Department of Human Services were received in FY 23.
	<b>\$ 113,820</b>	<b>\$ 41,000</b>	<b>\$ 38,282</b>	<b>\$ (2,718)</b>	<b>-6.63%</b>	

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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Other Revenues</b>						
COM Rev Producing Act (Contra)	\$ (2,367)	\$ (3,881)	\$ (3,000)	\$ 881	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	7,734	9,287	8,000	(1,287)	0.00%	Butter braid fundraiser sales.
	\$ 5,367	\$ 5,406	\$ 5,000	\$ (406)	100.00%	
<b>Total Revenues</b>	<b>\$ 3,125,908</b>	<b>\$ 2,710,043</b>	<b>\$ 2,791,236</b>	<b>\$ 81,192</b>	<b>3.00%</b>	

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

<b>Object Code Groups</b>	<b>FY 22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs Revised Difference</b>	<b>Original vs Revised % Inc/Dec</b>
<b>Salaries and Wages</b>	\$ 1,966,009	\$ 1,883,632	\$ 1,831,877	\$ (51,755)	-2.75%
<b>Employee Benefits</b>	555,039	543,763	530,843	(12,920)	-2.38%
<b>Purchased Services</b>	244,632	207,549	264,757	57,208	27.56%
<b>Supplies and Materials</b>	129,305	87,110	104,139	17,029	19.55%
<b>Capital Expenditures</b>	1,289	1,500	48,255	46,755	3117.01%
<b>Other Expenditures</b>	16,057	6,741	6,878	137	2.03%
<b>TOTAL</b>	<b>\$ 2,912,331</b>	<b>\$ 2,730,296</b>	<b>\$ 2,786,750</b>	<b>\$ 56,454</b>	<b>2.07%</b>

Willmar Public Schools						
Expenditures By Object Code						
FY 2023-2024 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Salaries And Wages</b>						
Administration/Supervision	\$ 133,336	\$ 143,715	\$ 141,386	\$ (2,330)	-1.62%	
EC/SR/ABE Admin/Supervision	233,918	247,226	271,883	24,657	9.97%	Increase due to two new positions added in Community Ed
Licensed Classroom Teacher	635,790	641,919	577,336	(64,583)	-10.06%	Fewer Adult Basic Education teacher hours used in FY 24.
Non-Licensed Classroom Personnel	572,047	537,261	577,417	40,156	7.47%	Reduction of 2.0 Child Guide positions in FY 24.
Licensed Instructional Support	23,045	23,352	26,910	3,558	15.24%	
Non-Licensed Instructional Support	36,197	36,837	37,921	1,085	2.95%	
School Nurse	12,850	17,098	7,281	(9,818)	-57.42%	
Licensed Nursing Services	7,852	11,023	7,783	(3,239)	-29.39%	
Non-Instructional Support	108,047	92,753	90,324	(2,430)	-2.62%	
Cultural Liaison	50,085	64,585	59,752	(4,833)	-7.48%	
Other Salary Payments - Licens/Cert	23,309	11,717	23,066	11,349	96.86%	FY 23 included pay for Summer Preschool with COVID relief funds that will not recur in the future.
Other Salary Pay - Non- Lic/Cert	59,565	54,647	10,425	(44,222)	-80.92%	FY 23 included pay for Summer Preschool with COVID relief funds that will not recur in the future.
Other Salary Pay - Non- Lic/Cert	67,675	0	0	0	0.00%	FY 23 included severance pay for a retiring staff member that will not recur in FY 24.
Salary Adjustment	2,173	1,500	214	(1,286)	-85.71%	
	\$ 1,966,009	\$ 1,883,632	\$ 1,831,877	\$ (51,755)	-2.75%	
<b>Employee Benefits</b>						
FICA/Medicare	\$ 141,842	\$ 144,099	\$ 138,140	\$ (5,958)	-4.13%	
PERA	61,322	58,664	56,385	(2,279)	-3.88%	
TRA	69,635	72,850	71,970	(880)	-1.21%	
Group Health Insurance	181,541	184,026	170,535	(13,491)	-7.33%	Health insurance cost fluctuates with employee benefit choices.
Group Life Insurance	1,427	1,544	1,344	(200)	-12.95%	
Group Dental Insur	6,144	7,220	6,143	(1,077)	-14.92%	
Long Term Disability	152	2,118	100	(2,018)	-95.27%	
TSA - Employer Match	10,792	9,752	11,200	1,449	14.86%	
VEBA	54,009	50,742	60,412	9,670	19.06%	
Workers Compensation	13,492	12,748	14,613	1,865	14.63%	
Cont. Employee Retiree Benefits	14,682	0	0	0	0.00%	This retiree benefit ended midyear in FY 23.
	\$ 555,039	\$ 543,763	\$ 530,843	\$ (12,920)	-2.38%	Benefits fluctuate with salaries and employee benefits choices.

Willmar Public Schools						
Expenditures By Object Code						
FY 2023-2024 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Purchased Services</b>						
Federal Sub Awards < \$25,000	\$ 900	0	\$ -	\$ -	0.00%	
Consulting Fee/Fee for Service	116,379	94,760	144,094	49,334	52.06%	Increase in adult and youth enrichment class participation as well as Adult Basic Education expenditures in FY 24.
Repairs & Maintenance for Technology	4,888	8,101	8,659	558	6.88%	
Svcs Purch-MN Joint Powers Agencies	2,100	2,100	2,100	0	0.00%	
Communication Services	3,996	5,905	4,174	(1,731)	-29.32%	
Postage & Parcel Services	4,836	6,450	1,924	(4,527)	-70.18%	
Utility Services	26,659	27,680	23,544	(4,136)	-14.94%	
Short Term Leases	15,799	1,718	2,331	613	35.69%	
Repairs & Maintenance Services	2,195	2,800	3,300	500	17.86%	
Foreign Language Interpreters	50	425	125	(300)	-70.59%	
Transportation Contracts <\$25K	7,969	7,425	11,161	3,736	50.32%	
Travel, Conventions/Conference	10,151	4,150	10,081	5,931	142.92%	
In-Service	0	500	49	(451)	100.00%	
Entry Fees/Student Travel Allowances	7,432	7,200	10,246	3,046	42.31%	Field trips for Cardinal Place School Age Care
Comp & Tech Hardware Rental	1,752	3,025	1,752	(1,273)	-42.09%	
Staff Tuition	9,277	0	615	615	0.00%	Tuition reimbursement payments in FY 23 to encourage acquisition of Parent and Family Educator licensure, which will not recur in FY 24.
Payments To Other MN Districts	29,972	35,000	40,000	5,000	14.29%	
Chargeback Offset Copy Charges	277	310	603	293	94.56%	
	\$ 244,632	\$ 207,549	\$ 264,757	\$ 57,208	27.56%	

Willmar Public Schools						
Expenditures By Object Code						
FY 2023-2024 Revised Budget Comparison Detail						
Community Service Fund						
Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
<b>Supplies And Materials</b>						
Supplies & Material-Non Inst	\$ 70,639	\$ 24,475	\$ 28,313	\$ 3,838	15.68%	FY 23 included non-recurring supply purchases for grants (Talking is Teaching).
Non-Instr Cmptr Sftwr/Lic	957	1,690	1,375	(315)	-18.64%	
Instructional Software License	17,544	23,500	13,305	(10,195)	-43.38%	Nonpublic purchases shifted to textbook line below.
Supplies & Material-Non Indiv	1,135	2,000	2,181	181	9.05%	
Gas/Oil Not For Bldg	1,814	1,900	2,351	451	23.74%	
Instructional Tech Supplies	897	200	5,962	5,762	100.00%	
Textbooks & Workbooks	6,651	9,445	21,582	12,137	128.50%	Shift between lines for nonpublic expenditures, textbooks were purchased instead of Instructional Software Licenses line above.
Standardized Tests	8,221	2,700	8,300	5,600	100.00%	
Non-Instructional Tech Devices	0	1,500	750	(750)	-50.00%	
Instructional Tech Devices	5,171	6,500	12,496	5,996	92.25%	Upgraded laptops and desktops in FY24
Milk	446	1,000	500	(500)	-50.00%	
Food	15,830	12,200	7,024	(5,176)	-42.43%	Food for school readiness classrooms.
	\$ 129,305	\$ 87,110	\$ 104,139	\$ 17,029	19.55%	
<b>Capital Expenditures</b>						
Other Equipment Purchases	\$ 1,289	\$ 1,500	\$ 48,255	\$ 46,755	3117.01%	One-time purchase of a Driver's Ed vehicle in FY24
Principal on LT Tech Lease	0	0	0	0	0.00%	
Interest on LT Tech Lease	0	0	0	0	0.00%	
	\$ 1,289	\$ 1,500	\$ 48,255	\$ 46,755	3117.01%	
<b>Other Expenditures</b>						
Dues & Memberships	\$ 3,052	\$ 3,425	\$ 3,562	\$ 137	3.99%	
TRA/PERA Special Funding	9,303	0	0	0	0.00%	
Federal And Nonpublic Indirect Costs	2,863	2,478	2,478	0	0.00%	
Taxes And Special Assessments	838	838	838	0	0.00%	
	\$ 16,057	\$ 6,741	\$ 6,878	\$ 137	2.03%	
<b>Total Expenditures</b>	<b>\$ 2,912,331</b>	<b>\$ 2,730,296</b>	<b>\$ 2,786,750</b>	<b>\$ 56,454</b>	<b>2.07%</b>	

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

<b>Program</b>	<b>FY 22-23 Actual Audited</b>	<b>FY 23-24 Original Budget</b>	<b>FY 23-24 Revised Budget</b>	<b>Original vs. Revised Difference</b>	<b>Original vs. Revised % Inc/Dec</b>
<b>Community Education And Services</b>	\$ 2,868,051	\$ 2,680,294	\$ 2,743,110	\$ 62,816	2.34%
<b>Pupil Support Services</b>	44,280	50,002	43,640	(6,362)	-12.72%
<b>TOTAL</b>	<b>\$ 2,912,331</b>	<b>\$ 2,730,296</b>	<b>\$ 2,786,750</b>	<b>\$ 56,454</b>	<b>2.07%</b>

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

Description	FY 22-23 Actual Audited	FY 23-24 Original Budget	FY 23-24 Revised Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
<b>Community Education And Services</b>						
General Community Education	\$ 424,573	\$ 322,323	\$ 375,545	\$ 53,222	16.51%	Increase due to new positions added in Community Ed
Adult Basic and Continuing Education	664,877	661,707	600,886	(60,821)	-9.19%	Decrease due to ABE wanting to roll over the maximum amount for FY24
Recreation	7,341	0	0	-	0.00%	
School Age Care	635,861	649,569	605,324	(44,245)	-6.81%	Cardinal Place staffing adjusted as needed to reflect needs based on student to staff ratios.
Classroom Engagement Model	-	57	0	(57)	-100.00%	
Early Childhood And Family Education	333,074	316,376	324,454	8,079	2.55%	Tuition payments for staff to secure Parent and Family Educator licensure are complete and will not recur in FY 24.
School Readiness	557,513	535,131	610,938	75,807	14.17%	
Preschool Screening	24,155	49,911	42,620	(7,290)	-14.61%	
Youth Development/Youth Services	203,467	132,801	158,786	25,985	19.57%	Reduction of 2.0 Child Guide positions in FY 24, partially offset by contracted salary and benefit increases.
Other Community Programs	17,189	12,420	24,557	12,137	97.72%	
	<b>\$ 2,868,051</b>	<b>\$ 2,680,294</b>	<b>\$ 2,743,110</b>	<b>\$ 62,816</b>	<b>2.34%</b>	
<b>Pupil Support Services</b>						
Secondary Counseling	\$ 26,926	\$ 27,331	\$ 31,495	\$ 4,165	15.24%	
Health Services	17,354	22,671	12,145	(10,526)	-46.43%	
	\$ 44,280	\$ 50,002	\$ 43,640	\$ (6,362)	-12.72%	
<b>Total Expenditures</b>	<b>\$ 2,912,331</b>	<b>\$ 2,730,296</b>	<b>\$ 2,786,750</b>	<b>\$ 56,454</b>	<b>2.07%</b>	