2024-25 ORIGINAL BUDGET

WILLMAR PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT #347

WILLMAR PUBLIC SCHOOLS ISD #347
2024-2025 ORIGINAL BUDGET

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WILLMAR PUBLIC SCHOOLS ISD #347
2024-2025 ORIGINAL BUDGET

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

Title	Name	Term Expiration
Chairperson	Justin Bos	Jan. 2025
Vice Chairperson	Mike Reynolds	Jan. 2025
Clerk	Mary Amon	Jan. 2027
Treasurer	Tammy Barnes	Jan. 2025
Director	Randy Frederickson	Jan. 2027
Director	Jay Lawton	Jan. 2027
Director	Scott Thaden	Jan. 2025

ADMINISTRATION

Dr. Bill Adams	Superintendent of Schools
Kathryn Haase	Director of Business & Finance
Carrie Thomas	Director of Teaching & Learning
Liz Windingstad	Director of Human Resources
TBD	Director of Special Education
Jason Hulstein	Director of Technology
Alex Wolter	Director of Community Education
Danaca Jensen	Director of Food Services

BUILDING PRINCIPALS

Paul Schmitz	Willmar Senior High/ALC/Prairie Lakes
Mark Miley	Willmar Middle School
Lori Lockhart	Roosevelt Elementary
Michelle Boelter	Kennedy Elementary
Gretchen Baumgarn	Lakeland Elementary

MISSION STATEMENT & STRATEGIC DIRECTION

MISSION STATEMENT

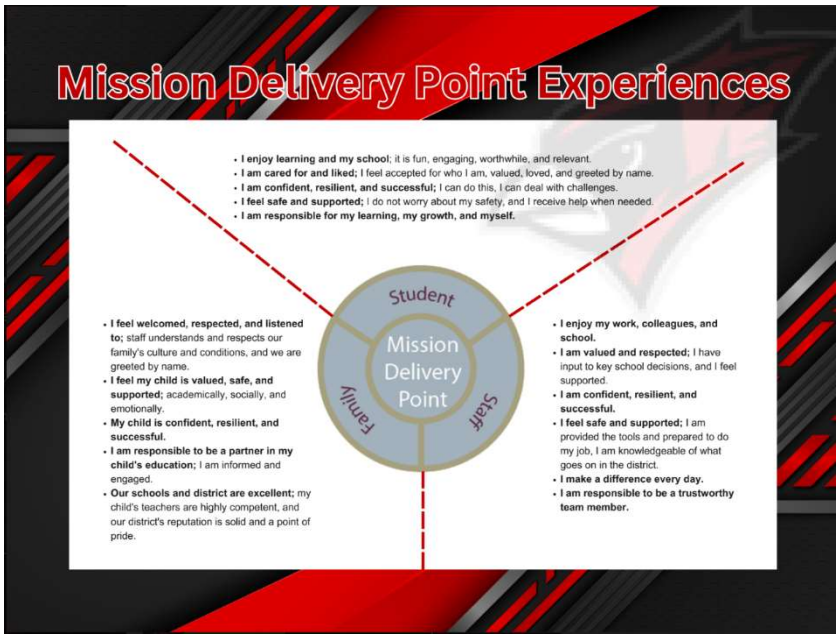
Inspiring and preparing all learners for their future in our community and the world.

CORE VALUES

High Expectations	Committing to excellence in achievement
Respect	Working hard for self and being nice to others
Perseverance	Overcoming challenges and setbacks
Responsibility	Doing the right thing, in the right way
Relationships	Caring and connecting with others
Unity	Valuing our differences with shared goals and vision

STRATEGIC DIRECTIONS

- Strengthening Family and Stakeholder Engagement
- Aligning Academic Curriculum, Assessments, and Delivery
- Strengthening Instructional Design and Delivery
- Strengthening School Climate and Relationships
- Refining Our Systems to Better Meet Unique Student Needs
- Managing Our Resources Responsibly and Innovatively



SITE LIST

District Office
Independent School District 347
611 5th St SW
Willmar, MN 56201
www.willmar.k12.mn.us
(320) 231-8500

Pre K – Grade 5
Jefferson Learning Center
Kennedy Elementary
Roosevelt Elementary
Lakeland Elementary

Grades 6-8
Willmar Middle School

Grades 9-12
Willmar Senior High

Alternative Education Sites
Area Learning Center
Prairie Lakes Education Center
Lake Park
Lakeview

BUDGET OVERVIEW

PURPOSE OF THE BUDGET

The purpose of the budget is to provide a financial plan with estimates of proposed expenditures for a given period and purpose, along with the proposed means of financing the plan. To achieve this basic objective, a comprehensive budget system is integrated within the financial accounting system.

The budget reflects the school district's priorities and expectations and is a guide for future activities, both financial and program. The structure and format provided by a well-designed budget promotes sound decision making when allocating resources and prioritizing the importance of school district services.

KEY OBJECTIVES OF THE BUDGET PROCESS

- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.
- Utilize historical data for budget preparation and related monitoring, assessment and planning decisions.
- Achieve consistent budgeting and reporting.

SIGNIFICANT STATE STATUTE REQUIREMENTS

- Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year.
- The school district shall maintain separate accounts to identify general fund expenditures for each school building.
- The budget and supporting data shall be maintained and made available for public review.

DISTRICT FINANCIAL TIMELINE

September	School Board adopts the preliminary property tax levy.
November	The school district's prior year audit is presented for approval to the School Board.
December	School Board holds Truth in Taxation hearing and adopts the final property tax levy.
January	Revised Budget worksheets are given to each building principal and department administrator with an area of responsibility. Principals/department administrators, with the help of their staff, evaluate their needs and revise their current year budget as needed.
Jan/February	Principals/department administrators evaluate their personnel needs for next year and submit requests for additions or deletions in positions with rationale to the Superintendent, Director of Business and Finance, Director of Teaching and Learning, and the Director of Human Resources for review.
February	Principals/department administrators submit their current year Revised Budget worksheets to the District Office.
March/April	Current year Revised Budget is presented to School Board for approval.
March/April	Superintendent, Director of Business and Finance, Director of Teaching and Learning, and Director of Human Resources finalize staffing ratios and staffing levels for next year for teaching positions and non-certified positions.
April	Original budget worksheets for the next fiscal year are given to each building principal and department administrator with an area of responsibility. Principals/department administrators, with the help of their staff, evaluate their needs and create their next year budget.
May	Principals/department administrators submit their next year Original Budget worksheets to the District Office.
June	Next year Original Budget is presented to School Board for approval.

FUND ACCOUNTING STRUCTURE

A school district's budget is comprised of categories called "funds". Each fund maintains its own separate revenues, expenses and fund balances.

Fund Number	Fund Title	Common Purpose
01	General	To account for all revenues and expenditures of the school district not accounted for elsewhere, i.e. educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operation and maintenance, pupil transportation and capital expenditures.
02	Food Service	To record financial activities of a school district's food service program.
04	Community Service	To record all financial activities of the Community Service program.
06	Building Construction	To record all operation of a district's building construction program that are funded by the sale of bonds, capital loans or major capital projects costing $2,000,000 or more.
07	Debt Service	To record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operation capital and whether for initial or refunding bonds.
18	Custodial Fund	To record the flow-through revenues and expenditures in which the school district receives funds and dispenses those funds, with no financial benefit to the school district. Willmar Public Schools uses this fund for the activity of the West Central Achievement and Integration Collaborative, of which Willmar is the fiscal host.
20	Internal Service Fund	To record all financing of goods or services provided by one department to another within a school district on a cost-reimbursement basis. Willmar Public Schools uses this fund for a self-insured dental program.

Willmar Public Schools
Original Budget Projected Fund Balances
FY 2024-2025

FUND DESCRIPTION	BUDGETED FUND BALANCE 6/30/2024	BUDGETED REVENUES 2024-25	BUDGETED EXPENDITURES 2024-25	TRANSFERS 2024-25	BUDGETED FUND BALANCE 6/30/2025
General Fund					
Unassigned	**$13,036,217.41**	$53,666,763.21	($57,282,450.56)	$4,858,474.54	**$14,279,004.60**
Committed:					
Severance	**$800,000.00**	$0.00	($450,000.00)		**$350,000.00**
Middle School Building Projects	**$2,430,693.20**	$30,452.87	($2,461,146.07)		**$0.00**
Assigned:					
Sr High Football Gifts & Grants	**$42,385.91**	$0.00	($7,821.74)		**$34,564.17**
Nonspendable:					
Prepaid Items/Inventory	**$702,901.44**	$0.00	$0.00		**$702,901.44**
Restricted/Reserved For:					
Student Activity Funds	**$109,281.66**	$83,610.18	($86,612.17)		**$106,279.67**
Scholarships	**$31,640.34**	$1,491.12	($3,250.00)		**$29,881.46**
Staff Development	**$247,861.28**	$625,183.06	($785,852.05)		**$87,192.29**
Literacy Incentive Aid	**$0.00**	$164,468.15	($195,215.50)	$30,747.35	**$0.00**
Operating Capital	**$64,309.65**	$984,636.56	($1,048,946.21)		**$0.00**
Learning & Development	**$0.00**	$895,990.15	($614,881.56)	($281,108.59)	**$0.00**
Area Learning Center/Targeted Services	**$0.00**	$1,101,990.91	($1,295,582.30)	$193,591.39	**$0.00**
Gifted & Talented	**$19,228.06**	$55,812.25	($75,040.31)		**$0.00**
English Learner	**$0.00**	$0.00	$0.00		**$0.00**
Basic Skills	**$0.00**	$10,405,048.22	($5,483,673.71)	($4,921,374.51)	**$0.00**
School Library Aid	**$6,611.18**	$69,808.03	($65,063.30)		**$11,355.91**
Achievement and Integration	**$0.00**	$1,013,851.59	($1,012,119.48)		**$1,732.11**
Safe Schools	**$0.00**	$152,287.56	($276,068.38)	$123,780.82	**$0.00**
Basic Skills Extended Time Programs	**$165,418.13**	$0.00	($18,805.78)		**$146,612.35**
Long-Term Facility Maintenance	**$50,671.34**	$1,634,928.52	($1,685,779.86)	$180.00	**$0.00**
Medical Assistance/3rd Party Billing	**$343,644.37**	$649,146.73	($443,602.64)		**$549,188.46**
Payments in Lieu of Taxes	**$0.00**	$4,291.00	$0.00	($4,291.00)	**$0.00**
Total - General Fund	**$18,050,863.97**	**$71,539,760.11**	**($73,291,911.62)**	**($0.00)**	**$16,298,712.46**
Food Service Fund					
Nonspendable (Prepaid Items)	**$0.00**	$0.00	$0.00		**$0.00**
Restricted/Reserved	**$2,366,997.97**	$4,502,985.55	($5,286,252.46)		**$1,583,731.06**
Total - Food Service Fund	**$2,366,997.97**	**$4,502,985.55**	**($5,286,252.46)**	**$0.00**	**$1,583,731.06**

FUND DESCRIPTION	BUDGETED FUND BALANCE 6/30/2024	BUDGETED REVENUES 2024-25	BUDGETED EXPENDITURES 2024-25	TRANSFERS 2024-25	BUDGETED FUND BALANCE 6/30/2025
Community Education Fund					
Nonspendable (Prepaid Items)	**$11,841.67**	$0.00	$0.00		**$11,841.67**
Restricted	**$0.00**	$84,118.00	($106,943.74)	$22,825.74	**$0.00**
Restricted/Reserved For:					
Community Education	**$284,807.59**	$1,328,991.60	($1,293,747.06)	($22,825.74)	**$297,226.39**
Early Childhood Family Education	**$200,990.01**	$333,159.17	($348,224.70)		**$185,924.48**
School Readiness	**$478,946.56**	$592,574.44	($674,160.22)		**$397,360.78**
Adult Basic Education	**$221,003.32**	$665,947.00	($592,333.18)		**$294,617.14**
Total - Community Education Fund	**$1,197,589.15**	**$3,004,790.21**	**($3,015,408.90)**	**$0.00**	**$1,186,970.46**
Construction Fund					
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	**$818,262.19**	$4,507,975.48	($4,383,740.00)		**$942,497.67**
Total - Debt Service Fund	**$818,262.19**	**$4,507,975.48**	**($4,383,740.00)**	**$0.00**	**$942,497.67**
Custodial Fund (WC A&I Collaborative)					
Restricted	**$0.00**	$0.00	$0.00		**$0.00**
Total - Debt Service Fund	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Propriety (Delta Dental) Fund					
Assigned	**$124,560.93**	$285,699.03	($272,454.05)		**$137,805.91**
Total - Propriety Fund	**$124,560.93**	**$285,699.03**	**($272,454.05)**	**$0.00**	**$137,805.91**
TOTALS - ALL FUNDS	**$22,558,274.21**	**$83,841,210.38**	**($86,249,767.03)**	**($0.00)**	**$20,149,717.56**

GENERAL FUND SUMMARY

FUND 01 – GENERAL FUND

The General Fund accounts for the primary operations of the district, including educational and instructional support services to students from Kindergarten through twelfth grade, pupil transportation, and capital expenditures.

The General Fund accounts for a majority of the district's revenue and expenditures. The following pages provide information about enrollment, fund balance policy, long-term projections, and variances explanations.

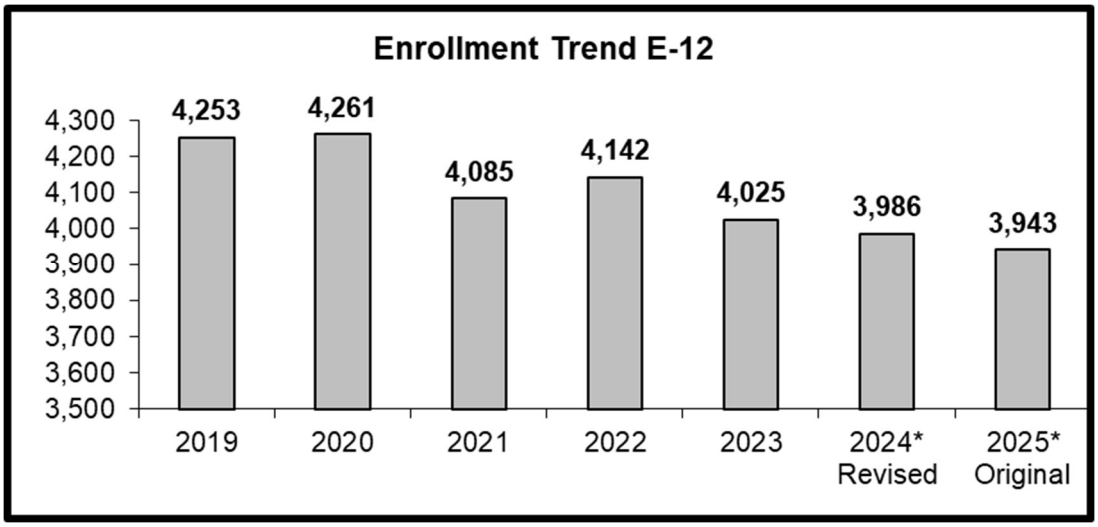
ENROLLMENT

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 revised budget included Average Daily Membership (ADM) of 3,986. The FY 2025 original budget projects enrollment at 3,943 ADM. The District constantly monitors enrollment for changes caused by mobility, local economic development or decline, and other external factors.

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

Fiscal Year	Student ADM's
2019	4,253
2020	4,261
2021	4,085
2022	4,142
2023	4,025
2024* Revised	3,986
2025* Original	3,943



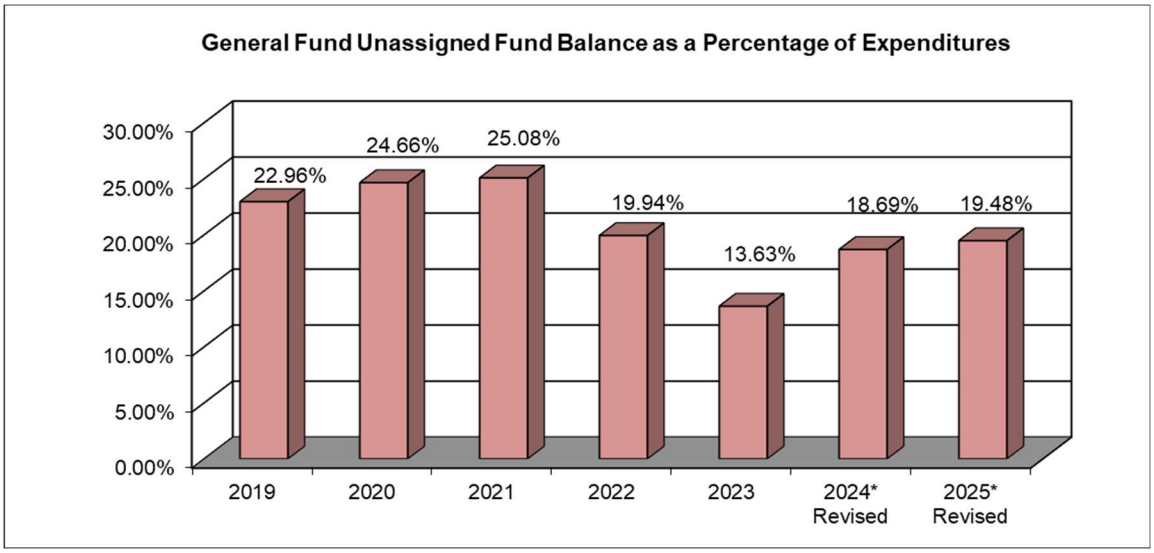
* Projected

FUND BALANCE POLICY AND LONG-TERM FINANCIAL PROJECTIONS

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, 2025 is $14,279,005, or 19.48% 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 2025 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 2025 Original Budget by fund and category, with an explanation of the change from the FY 2025 Original Budget to the FY 2024 Revised Budget.

FY 2025 Original Budget Compared to FY 2024 Revised Budget

General Fund Revenue increased $366,682 from the FY 2024 Revised Budget

- Local Revenue increased $2,491,817. The increase is primarily driven by an increase in levy revenue due to the passage of voter-approved operating referendum in November 2023. Fiscal year 2025 will be the first year these additional voter-apprvoed funds are received. This is partially offset by lower anticipated interest earnings once the Middle School Committed Fund Balance is fully expended on the middle school projects that will be starting in June 2024. There were some large, non-recurring donations that occurred in FY 2024.

- State Revenue increased $957,629. The largest component of this increase is General Education Aid, due partially to a 2.0% increase in the basic education funding formula as well as a significant increase in referendum aid that the district qualified for with the passage of the November 2023 operating referendum. Special education revenues were increased to reflect amounts shown on the current MDE Special Education Revenue Projection Model.

- Federal Revenue decreased $3,129,673. This decrease is primarily due to the ending of the one-time federal COVID relief funds.

- Other Revenue increased $46,910. This is due to the anticipated sale of older iPads when the lease of new devices begins in FY 2025.

General Fund Expenditures increased $3,554,482 from the FY 2024 Revised Budget

- Salaries & Wages increased $1,875,659. This is primarily driven by estimated wage increases across all employee groups. It includes staffing changes as listed in the General Fund detailed comparison by object code listed later in this document. The five extended contract days for licensed staff to complete standards-based learning work using federal COVID relief funds ended in FY 2024 and will not recur.

- Employee Benefits increased $138,110. Some benefit lines fluctuate with payroll such as FICA, PERA, and TRA, and some, like health insurance, change due to employee benefit selections. The year over year increase in benefits would be higher if not for the one-time VEBA payments to staff that participated in staff wellness activities in FY 2024 using the $250,000 receipt from Blue Cross Blue Shield for wellness incenties. In FY 2025, those funds will most be spent instead in the Purchased Services section (see notes below).

- Purchased Services increased $674,877. The largest components driving this increase are the anticipated purchase of speech therapy services from an outside vendor (offset by lower pay/benefits), the new contract with Kavira in-home/virtual health resource for staff using staff wellness funds, and increase in rates for items like transportation and insurance premiums.

- Supplies and Materials decreased $135,191. This is primarily due to one-time purchases in FY 2024 that will not recur in FY 2025.

- Capital Expenditures increased $1,011,227. Most of this increase is related to the anticipated expenditures for FY 2025 related to the Middle School Addition and Remodel projects with the Committed Fund Balance. 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.

- Other Expenditures decreased $10,201. This is primarily due to street improvement special assessments at a number of sites that ended in FY 2024.

Willmar Public Schools
REVENUES
FY 2024-2025 Original Budget Comparison Summary
General Fund

Source	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 6,730,287	$ 6,954,711	$ 9,446,528	$ 2,491,817	35.83%
State Revenue	51,854,485	58,518,389	59,476,017	957,629	1.64%
Federal Revenue	9,762,653	5,621,376	2,491,703	(3,129,673)	-55.67%
Other Revenues	105,081	78,602	125,512	46,910	59.68%
TOTAL	**$ 68,452,505**	**$ 71,173,078**	**$ 71,539,760**	**$ 366,682**	**0.52%**

Willmar Public Schools
REVENUES
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	$ 4,091,590	$ 4,483,199	$ 7,214,024	$ 2,730,826	60.91%	Increase in levy revenue starting in FY 25 due to new voter-approved funds. In November 2023, the District's voters approved an operating referendum of $704.90 per Adjusted Pupil Unit (APU). When combined with the $45.10/APU that was previously passed in November 2018, the District now has a total voter-approved operating referendum revenue of $750.00/APU.
County Apportionment	92,590	88,201	88,201	0	0.00%	
Miscellaneous County Tax Revenue	13,939	14,414	14,414	0	0.00%	
Tuition From Minnesota School Dist	232,367	220,356	220,356	0	0.00%	Tuition billing revenue from residents districts of students attending Prairie Lakes Education Center and Lake Park.
Reimb Revenue from Special Ed Svcs Purch	18,424	57,547	19,437	(38,109)	-66.22%	Portion of special education teacher time purchased by SWWC Service Cooperative will decrease from 0.6 FTE in FY24 to 0.2 FTE in FY25.
Fees From Patrons	249,813	231,232	230,400	(833)	-0.36%	
Admissions - Student activities	148,531	171,438	160,333	(11,106)	-6.48%	FY 25 sales of activity passes and attendance at events were budgeted at a three-year average.
Med Assistance From Dept of HS	643,596	618,235	649,147	30,912	5.00%	Third party billing revenue has been updated to reflect recent trends.
Interest Earnings	124,028	394,174	323,371	(70,802)	-17.96%	Decrease in anticipated interest revenue in FY25 is a result of the spend-down of the funds held for the Middle School Committed Fund balance. Rates on remaining funds are expected to remain similar to FY 24.
Rent	22,471	25,129	25,129	0	0.00%	
Tournaments	19,058	10,001	14,367	4,366	43.65%	
Gifts & Bequests	455,658	260,686	116,600	(144,086)	-55.27%	FY 24 actuals included some non-recurring, one-time donations.
Miscellaneous Local Revenue	618,220	380,101	370,750	(9,351)	-2.46%	FY 23 included non-recurring receipts of $312K flowing through the "2701" Music Student Activity Fund for the Hawaii trip. FY 24 & FY25 each include a receipt of $250K from Blue Cross Blue Shield for the staff wellness program, new in FY 24 per the district's health insurance contract.
	$ 6,730,287	$ 6,954,711	$ 9,446,528	$ 2,491,817	35.83%	

Willmar Public Schools
REVENUES
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
State Revenues						
Endowment Fund Apportionment	$ 198,930	$ 232,294	$ 232,294	$ -	0.00%	
General Education Aid	40,498,389	44,556,672	45,327,638	770,966	1.73%	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 25 Original budget includes APU at 4,293 APU, compared to 4,346 APU in the FY 24 Revised Budget. The FY 25 Original Budget includes a known increase in the basic education funding formula of 2.0%, established by the state legislature in spring 2023. The district's percentage of free and reduced students, which drives the compensatory revenue component of general education aid, decreased slightly from 70.8% to 69.4%. $422K of this increase is related to additional Referendum Aid that the district qualified for with the passage of the November 2023 operating referendum.
Literacy Incentive Aid	184,103	0	0	0	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	28,687	28,687	0	0.00%	
Abatement Aid	6,790	725	725	0	0.00%	
Disparity Reduction Aid	288	293	293	0	0.00%	
Homestead Market Value Credit	8,159	8,035	8,035	0	0.00%	
State Aids From MDE	897,163	1,143,335	1,180,698	37,362	3.27%	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	892,972	893,676	704	0.08%	
Special Education Aid	8,738,109	11,149,693	11,274,195	124,502	1.12%	For FY 25 Original Budget, used the Net State Special Education Aid shown on the Revenue Projection Model from the Minnesota Department of Education.
Other Aid From MDE	0	481,888	505,983	24,094	5.00%	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.
Other Aid From MDE	28,425	23,793	23,793	0	0.00%	
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	$ 58,518,389	$ 59,476,017	$ 957,629	1.64%	

Willmar Public Schools
REVENUES
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Federal Revenues						
Federal Aids & Grant	$ 9,294,773	$ 5,347,458	$ 2,148,008	$ (3,199,450)	-59.83%	Federal receipts in FY 23 and FY 24 include one-time federal COVID relief funds. Those funds will be depleted by the end of FY 24.
Federal Aids Received Through State	467,880	273,918	343,694	69,777	25.47%	FY 23 included one-time COVID relief funds. FY25 Original Budget includes an anticipated increase in federal special education revenue over FY 24.
	$ 9,762,653	$ 5,621,376	$ 2,491,703	$ (3,129,673)	-55.67%	
Other Revenues						
COM Rev Producing Act (Contra)	$ (76,341)	$ (70,724)	$ (75,070)	$ (4,346)	6.15%	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	118,705	159,967	41,262	34.76%	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)	(7,159)	(9,385)	(2,226)	31.09%	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	753	50,000	49,247	6537.46%	FY 23 is sale of Building & Grounds equipment. FY 25 includes the anticpated sale of older iPads when lease of new devices begins.
Insurance Recovery	0	37,027	0	(37,027)	-100.00%	FY 24 includes revenue from insurance claims for senior high tennis court wind damage and a totaled vehicle.
	$ 105,081	$ 78,602	$ 125,512	$ 46,910	59.68%	
Total Revenues	**$ 68,452,505**	**$ 71,173,078**	**$ 71,539,760**	**$ 366,682**	**0.52%**	

Willmar Public Schools
Expenditure Guideline By Object Code Group
FY 2024-2025 Original Budget Comparison Summary
General Fund

Object Code Groups	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	$ 38,298,982	$ 39,170,075	$ 41,045,734	$ 1,875,659	4.79%
Employee Benefits	12,554,997	13,245,284	13,383,395	138,110	1.04%
Purchased Services	11,616,141	10,345,522	11,020,399	674,877	6.52%
Supplies and Materials	2,164,252	2,733,434	2,598,243	(135,191)	-4.95%
Capital Expenditures	3,236,291	3,968,198	4,979,425	1,011,227	25.48%
Other Expenditures	622,439	274,917	264,716	(10,201)	-3.71%
TOTAL	**$ 68,493,103**	**$ 69,737,430**	**$ 73,291,912**	**$ 3,554,482**	**5.10%**

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Salaries And Wages						
Administration/Supervision	$ 2,449,597	$ 2,620,614	$ 2,791,579	$ 170,965	6.52%	Middle School Athletic Director, 2.0 Alternatives Assistant Principals, offset by the reduction of 1.0 Alternatives Principal.
Early Childhood Admin/Supervision	41,576	38,791	40,731	1,940	5.00%	
Licensed Classroom Teacher	20,237,928	20,341,785	22,067,360	1,725,575	8.48%	Increase in contracted rates per collective bargaining agreements. Addition of 1.0 Special Education Teacher. Reduction of 2.0 FTE Speech Language Pathologist positions unable to be filled, replaced by purchased services for speech therapy.
Non-Licensed Classroom Paras	716,398	737,448	789,363	51,915	7.04%	Additional preschool general education paraprofessional related to Voluntary Pre-K students.
Licensed Instructional Support	1,823,772	1,957,799	1,992,586	34,787	1.78%	
Non-Licensed Inst Support	24,018	25,634	25,634	-	0.00%	
Substitute Salary	291,059	218,700	225,323	6,623	3.03%	
Substitute Non-Licensed	4,708	4,025	4,230	205	5.10%	
Occupational Therapist	0	0	0	-	100.00%	
Educ Speech/Lang Pathologist	420,556	428,840	285,317	(143,523)	-33.47%	Speech Language Pathologist positions unable to fill, so the district will purchase virtual speech therapy services from a third party vendor for FY 25.
School Nurse	121,848	98,722	241,028	142,305	144.15%	Health & Wellness Coordinator coded to Non-Instructional Support line in FY 24 Revised Budget. Also a partial year open position Licensed School Nurse in FY 24.
Licensed Nursing Services	188,488	202,890	254,560	51,669	25.47%	Partial year open nursing positions in FY 24.
School Social Worker	617,268	620,569	642,739	22,170	3.57%	
School Psychologist	84,063	86,586	89,949	3,363	3.88%	
ParaProf/Personal Care Assist	1,373,289	1,404,412	1,393,218	(11,195)	-0.80%	Special education paraprofessionals are differently if they work with multiple students vs. one-to-one with individual students. The FY 25 Original Budget reflects the current utilization.
1:1 Paraprofessional	1,337,769	1,662,988	1,801,268	138,279	8.32%	
Interpreter for the Deaf	55,074	51,512	54,510	2,999	5.82%	
School Counselor	664,191	799,437	899,696	100,259	12.54%	1.0 School Counselor/Social Worker position hired directly by district rather than contracted through PACT for Families.
Non-Instructional Support	4,582,770	4,731,249	4,976,797	245,547	5.19%	5.0 FTE new security liaison positions were added midyear in FY 24 by the district when the City of Willmar terminated the School Resource Officer contract (expense offset below in purchased services). FY 25 includes the addition of 1.0 Registar position at Prairie Lakes.
Therapeutic Rec Ser & DAPE	104,960	108,988	113,988	5,000	4.59%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Cultural Liaison	569,738	628,612	650,689	22,078	3.51%	
Other Salary Payments	1,891,407	1,744,329	979,654	(764,675)	-43.84%	FY 23 & FY 24 include five extended contract days for licensed staff to complete standards-based learning work using federal COVID relief funds. Those federal funds will be depleted and these additional five days will not occur in FY 25.
Other Sal Pay-Non Licensed / Certified	254,832	227,042	246,413	19,370	8.53%	
Severance/Early Retirement Pay	414,572	400,000	450,000	50,000	12.50%	FY 25 severance estimates based on projected usage.
Interdepartmental Employee Salaries	(29,917)	(29,917)	(29,917)	-	0.00%	
Salary Adjustment	59,020	59,020	59,020	-	0.00%	
	$ 38,298,982	$ 39,170,075	$ 41,045,734	$ 1,875,659	4.79%	All pay lines include estimated increases due to contract settlements
Employee Benefits						
FICA/Medicare	$ 2,776,680	$ 2,962,079	$ 2,988,507	$ 26,427	0.89%	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	733,011	778,706	45,694	6.23%	PERA is based on a percentage of non-certified staff salaries.
TRA	2,456,918	2,479,181	2,592,497	113,316	4.57%	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.
Group Health Insurance	4,340,738	4,103,257	3,957,722	(145,535)	-3.55%	Health insurance cost is driven by employee insurance selection and premium rates.
Group Life Insurance	36,675	35,908	33,853	(2,054)	-5.72%	
Group Dental Insurance	175,946	168,507	162,446	(6,062)	-3.60%	
Long Term Disability	845	1,827	971	(856)	-46.87%	
TSA - Employer Match	440,577	464,082	454,086	(9,995)	-2.15%	
VEBA/HSA	1,299,574	1,477,936	1,489,591	11,655	0.79%	Increased health insurance/VEBA contribution by district per teacher contract, offset by FY 24 staff wellness payments into VEBA accounts for wellness activity participation shifting to purchased services section for FY 25 to pay for Kavira (in-house/virtual health services).
Workers Compensation	267,029	337,842	351,589	13,747	4.07%	
Unemployment Compensation	18,415	5,000	18,415	13,415	268.29%	
Summer Unemployment Compensation	59,790	481,888	505,983	24,094	5.00%	Estimate for summer unemployment compensation increased to account for pay rate increases.
Other Postemployment Benefits	0	0	54,264	54,264	100.00%	Retiree health benefits starting in FY 25.
Interdepartmental Employee Benefits	(5,234)	(5,234)	(5,234)	-	0.00%	
	$ 12,554,997	$ 13,245,284	$ 13,383,395	$ 138,110	1.04%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Purchased Services						
Federal Sub Awards < $25,000	$ 178,212	$ 144,870	$ 117,891	$ (26,980)	-18.62%	FY 23 & FY 24 included contracted services related to standards-based learning that purchased with federal COVID relief funds and Title funds that will not recur in FY 25.
Federal Sub Awards > $25,000	515,058	212,224	63,014	(149,210)	-70.31%	
Fees for Services and Contracted Substitutes	1,737,355	1,380,401	1,546,525	166,124	12.03%	FY 25 includes a new contract with Kavira, an in-home/virtual health resource for staff, using staff wellness incentive revenue.
Special Education Litigation Costs	0	5,000	5,000	-	0.00%	
Special Education Contracted Substitutes	123,270	208,494	238,090	29,595	14.19%	Contracted substitutes from Teachers on Call updated to reflect recent trends.
Federal Tuition Billing Payments (up to $25K)	25,000	25,000	25,000	-	0.00%	
Federal Tuition Billing Payments (>$25K)	250,000	170,000	235,000	65,000	38.24%	
School Resource Officer	225,895	0	0	-	100.00%	The City of Willmar terminated the School Resource Officer contract with Willmar Public Schools after FY 23. Instead, the district create new district-paid security liaison positions.
Repairs & Maintenance for Technology	102,771	125,527	111,206	(14,320)	-11.41%	FY24 includes one-time charges related to maintenance of districtwide phone system .
Svcs Purch frm MN Coops/Region	126,379	136,035	173,575	37,540	27.60%	FY 25 includes pass-along of Student Support Aid Cooperative funds to SWWC Service Cooperative. Revenues are also budgeted, with a net overall impact of zero to the district. SWWC will use these pass-through funds to hire staff that benefits all coop members.
Data Processing/Data Entry Svc	4,117	6,257	6,084	(173)	-2.76%	
Computer & Tech Services	56,381	51,945	28,647	(23,298)	-44.85%	FY24 Revised Budget includes one-time charges related to fiber internet data cabling that will not recur in FY 25.
Communication Services	102,378	102,282	98,734	(3,549)	-3.47%	
Officials	49,688	44,970	48,990	4,020	8.94%	
Postage & Parcel Services	46,658	44,907	52,504	7,597	16.92%	FY 25 includes postage for new quarterly mailing to residents.
Utility Services	1,592,757	1,485,801	1,490,557	4,756	0.32%	FY 25 utilities budgeted based on three-year historical data.
Short Term Lease	63,759	69,371	71,967	2,597	3.74%	
Insurance	239,626	270,381	325,053	54,672	20.22%	FY 25 increases in insurance premiums driven primarily by increased assessed value of district property.

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Repairs & Maintenance Services	402,586	321,939	346,675	24,736	7.68%	FY 25 facilities budget includes placeholder in case of unexpected repairs. If not needed, this will shift elsewhere.
Foreign Language Interpreters	21,952	23,077	26,596	3,519	15.25%	
Transportation Contracts	3,656,372	3,743,894	3,876,227	132,333	3.53%	Contracted increase in transportation agreements, as well as increased need for special education transportation.
Contracted Paraprofessional	22,952	22,952	13,608	(9,343)	-40.71%	
Travel, Conventions/Conference	214,631	234,297	188,854	(45,443)	-19.40%	Less staff travel for professional development anticipated in FY 25 with the increase in on-site professional development occurring related to the READ Act.
Entry Fees/Student Travel	476,987	74,280	87,556	13,277	17.87%	Volume of student travel fluctuates with amount of fundraising for student trips in Student Activity Funds.
Short-Term Lease on Technology	42,671	0	0	-	100.00%	
Staff Tuition Reimbursements	0	2,500	5,000	2,500	100.00%	
Payments To Other MN Districts	118,472	116,166	265,222	149,056	128.31%	Payments to SWWC for STARRS Online Academy will be paid with general fund dollars starting in FY 25 rather than with one-time federal COVID relief funds. (Shift to this code from the Federal Sub Awards code above)
Payments To Out-Of-State Dist	14,515	14,515	14,515	-	0.00%	
Special Education Contracted Services	116,694	89,043	89,043	-	0.00%	
Payments To Other Agencies	281,741	220,268	470,600	250,332	113.65%	School social worker/counselor previously contracted through PACT for Families will be hired directly by the district starting in FY 25. Also an increase in speech therapy services purchased from Dotcom Therapy due to lack of applicants to replace two Speech Language Pathologists that are leaving the district.
Sp Ed Salary Purchased	763,371	952,743	957,196	4,453	0.47%	Special education services purchased from the Southwest West Central Service Cooperative.
Sp Ed Benefits Purchased	43,530	47,759	42,386	(5,373)	-11.25%	
Interdepartmental Services	(792)	(8,769)	(8,604)	164	-1.87%	
Purchase Serv Sp Ed Dist/Coop	1,155	7,394	7,690	296	4.00%	
	$ 11,616,141	$ 10,345,522	$ 11,020,399	$ 674,877	6.52%	
Supplies And Materials						
Supplies & Material-Non Inst	$ 795,023	$ 825,601	$ 797,677	$ (27,924)	-3.38%	FY 24 included non-recurring football supply purchases made with donations from football booster club.
Non-Instr Comptr Software/Licensing	196,729	216,651	218,935	2,284	1.05%	
Instructional Software License	377,306	566,340	547,788	(18,552)	-3.28%	
Instructional Supplies	288,517	408,939	413,650	4,710	1.15%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
Supplies & Materials-Ind Instruc	73,599	87,404	73,000	(14,404)	-16.48%	
Fuels	0	4,749	7,075	2,326	48.98%	
Vehicle Fuel	69,900	53,748	53,398	(350)	-0.65%	
Non-Instructional Tech Supplies	14,955	9,020	8,329	(691)	-7.67%	
Instructional Tech Supplies	39,529	26,404	26,205	(199)	-0.76%	
Textbooks	370	50,740	2,600	(48,140)	-94.88%	FY 24 Revised Budget for Elementary English Language Arts curriculum included a one-time purchase of books.
Standardized Tests	49,899	65,495	75,850	10,355	15.81%	
Non-Instructional Tech Devices	27,985	167,506	95,282	(72,224)	-43.12%	FY 24 Revised Budget included one-time purchase of replacement security cameras.
Instructional Tech Devices	186,647	216,311	237,099	20,789	9.61%	Technology budget in FY 25 will update iPads based on student needs.
Media Resources	15,337	18,484	21,050	2,566	13.88%	
Food	28,455	16,041	20,305	4,264	26.58%	
	$ 2,164,252	$ 2,733,434	$ 2,598,243	$ (135,191)	-4.95%	
Capital Expenditures						
Site or Grounds Acquisition	0	$ 24,500	$ 15,500	$ (9,000)	-36.73%	
Building Acquisition/Improvement	1,950,180	2,610,286	3,757,426	1,147,140	43.95%	FY24 Revised Budget & FY 25 Original Budget include actual and anticipated expenditures for the Middle School Addition and Remodel projects with the Committed Fund Balance.
Other Equipment Purchases	960,626	1,029,119	844,002	(185,117)	-17.99%	FY 24 Revised Budget included Operating Capital funds rolled forward from prior years (non-recurring).
Equipment-Direct Instruction	1,475	0	0	-	100.00%	
Equipment-Direct Instruction (SPED)	62,731	0	0	-	0.00%	
Technology Equipment	15,435	10,000	30,628	20,628	206.28%	Districtwide technology needs planned for in FY 25.
Principal on Long-Term Tech Lease	199,563	241,961	279,537	37,575	0.00%	FY 25 includes increased cost related to new iPad lease.
Interest on Long-Term Tech Lease	-	0	0	-	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%	
Principal on LT Building/Land Lease	48,885	46,565	46,565	-	0.00%	
Interest on LT Building/Land Lease	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%	
	$ 3,236,291	$ 3,968,198	$ 4,979,425	$ 1,011,227	25.48%	
Other Expenditures						
Dues, Memberships, Licenses & Fees	$ 66,408	$ 65,424	$ 60,471	$ (4,952)	-7.57%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
General Fund

Description	22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments On Major Changes
TRA/PERA Special Funding	328,435	0	0	-	0.00%	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.
Chargeback Federal & Non Pub	(2,863)	(2,863)	(2,863)	-	0.00%	
Taxes And Special Assessments	24,428	24,591	14,253	(10,338)	-42.04%	Street improvement special assessments at a number of sites ended in FY 24.
Scholarships	206,031	187,678	192,854	5,177	2.76%	
Miscellaneous Expense	0	88	0	(88)	-100.00%	
	$ 622,439	$ 274,917	$ 264,716	$ (10,201)	-3.71%	
Total Expenditures	**$ 68,493,103**	**$ 69,737,430**	**$ 73,291,912**	**$ 3,554,482**	**5.10%**	

FOOD SERVICE FUND SUMMARY

FUND 02 – FOOD SERVICE FUND

The Food Service Fund is a self-sustaining fund whose mission is to provide quality, nutritious meals and snacks that support the growth and development of our students to fuel their learning. Revenue comes from a variety of sources including state and federal funding, student and adult purchases, federal commodities, and grant dollars. The majority of the expenditure budget is accounted for in labor, food and milk costs.

The Food Service fund is projected to have expenditures that exceed revenues by $783,267 in the FY 2025 Original Budget. This is a result of an intentional spend-down of Food Service fund balance on equipment purchases. There has been a lot of disruption in the Food Service Funds since the beginning of the pandemic, operating under many different operating models. Supply Chain Assistance funds and other programs generated unanticipated revenue that increased Food Service fund balances throughout the state. The Minnesota Department of Education made a temporary change to increase the maximum allowable Food Service fund balance to six months of operating expenses. Our understanding is that this temporary change will end at the end of FY 2025, when the maximum allowable fund balance will return to three months of operating expenses. Food Services is planning to purchase equipment to ensure they are below this threshold by the end of FY 2025. 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 program exists in perpetuity unless there is a legislative change.

Willmar Public Schools
Revenues By Source
FY 2024-2025 Original Budget Comparison Summary
Food Service Fund

Source	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 25,467	$ 54,259	$ 67,926	$ 13,668	25.19%
State Revenue	202,174	1,148,304	1,090,600	(57,704)	-5.03%
Federal Revenue	3,365,831	3,320,223	2,964,167	(356,055)	-10.72%
Other Revenues	622,227	355,140	380,292	25,152	7.08%
TOTAL	**$ 4,215,698**	**$ 4,877,925**	**$ 4,502,986**	**$ (374,940)**	**-7.69%**

Willmar Public Schools
Revenues By Source
FY 2024-2025 Original Budget Comparison Detail
Food Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Interest Earnings	$ 12,856	$ 29,366	$ 50,852	$ 21,487	73.17%	
Gifts & Bequests	380	24,863	16,824	(8,039)	-32.33%	
Miscellaneous Local Revenue	12,230	30	250	220	733.33%	FY23 receipts on rebates on combi ovens.
	$ 25,467	$ 54,259	$ 67,926	$ 13,668	25.19%	
State Revenues						
State Aids From CFL	$ 192,174	$ 1,123,304	$ 1,090,600	$ (32,704)	-2.91%	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 and FY25 than in prior years.
Other State Agency Revenue	10,000	25,000	-	(25,000)	-100.00%	Decrease due to no miscellaneous grants applied for in FY 25
	$ 202,174	$ 1,148,304	$ 1,090,600	$ (57,704)	-5.03%	
Federal Revenues						
Federal Aids & Grant	$ 188,037	$ 191,988	$ 188,737	$ (3,251)	-1.69%	
Federal Aids Received Through Stat	$ 5,327	$ 28,256	$ -	$ (28,256)	-100.00%	Did not apply for the farm to school grant in FY 25
School Lunch Program	620,528	441,090	239,000	(202,090)	-45.82%	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. Decrease in FY25 to reflect closer to FY24 actuals
Free and Reduced Lunch Program	1,296,665	1,467,332	1,300,000	(167,332)	-11.40%	
Commodity Distribution Program	265,116	312,877	235,430	(77,447)	-24.75%	Commodities estimates are based on meals served in the prior year. FY 24 reflected outdated COVID numbers from the state
Special Milk Program	1,733	1,450	1,400	(50)	-3.45%	
School Breakfast Program	909,660	805,000	910,000	105,000	13.04%	With MN Free School meals, all students receive one free breakfast per day. We have seen slight increases in our reimbursements due to higher participation in our breakfast program.
Cash In Lieu Of Commodities	1,473	1,750	1,600	(150)	-8.57%	
Summer Food Service Program	77,293	70,479	88,000	17,521	24.86%	FY 24 Revised Budget assumes the Summer Food Service Program in Summer 2024 will be similar to the prior year with a 3% increase.
	$ 3,365,831	$ 3,320,223	$ 2,964,167	$ (356,055)	-10.72%	

Willmar Public Schools
Revenues By Source
FY 2024-2025 Original Budget Comparison Detail
Food Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Other Revenues						
Food Service Sales To Pupils	$ 398,050	$ 150,450	$ 166,200	$ 15,750	10.47%	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. Increased FY 25 revenue from actuals with a slight increase
Food Service Milk Sales	1,791	2,250	2,500	250	11.11%	
Food Service Sales To Adults	29,925	27,540	30,740	3,200	11.62%	
Special Function Food Sales	187,559	174,900	178,352	3,452	1.97%	Food service has been focused on capturing more opportunities for special function sales in the future.
Sale of Equipment	4,902	0	2,500	2,500	100.00%	
	$ 622,227	$ 355,140	$ 380,292	$ 25,152	7.08%	
Total Revenues	**$ 4,215,698**	**$ 4,877,925**	**$ 4,502,986**	**$ (374,940)**	**-7.69%**	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Summary
Food Service Fund

Object Code Groups	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Salaries and Wages	$ 1,228,301	$ 1,371,472	$ 1,437,249	$ 65,778	4.80%
Employee Benefits	483,839	514,197	510,246	(3,951)	-0.77%
Purchased Services	143,934	181,661	306,690	125,029	68.83%
Supplies and Materials	2,034,123	2,492,254	2,417,769	(74,485)	-2.99%
Capital Expenditures	121,586	71,795	609,798	538,003	749.36%
Other Expenditures	3,079	5,000	4,500	(500)	-10.00%
TOTAL	**$ 4,014,862**	**$ 4,636,379**	**$ 5,286,252**	**$ 649,873**	**14.02%**

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
Food Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	$ 137,837	$ 141,948	$ 177,769	$ 35,821	25.24%	Increase due to salaries increases
Non-Instructional Support	1,044,431	1,176,100	1,214,264	38,163	3.24%	Increase due to budgeting to fill the open positions from FY 24
Other Salary Payments - Non-Certified	10,748	18,139	15,300	(2,839)	-15.65%	
Interdepartmental Salaries	29,917	29,917	29,917	0	0.00%	
Salary Adjustments	5,368	5,368	0	(5,368)	-100.00%	
	$ 1,228,301	$ 1,371,472	$ 1,437,249	$ 65,778	4.80%	
Employee Benefits						
FICA/Medicare	$ 88,199	$ 101,702	$ 105,230	$ 3,527	3.47%	
PERA	86,065	96,379	101,586	5,207	5.40%	
Group Health Insurance	187,951	187,613	178,005	(9,608)	-5.12%	
Group Life Insurance	643	767	743	(25)	-3.21%	
Group Dental Insurance	1,705	1,740	1,740	0	0.00%	
Long Term Disability	(87)	20	14	(6)	-31.40%	
TSA	7,156	8,343	7,787	(556)	-6.66%	
VEBA	22,165	17,687	17,687	0	0.00%	
Workers Compensation	57,487	63,715	68,242	4,527	7.11%	
Cont. Employee Retiree Benefits	27,321	36,231	29,213	(7,019)	-19.37%	Retiree health benefits started in FY 23 and will end in FY 25.
Chargeback	5,234	0	0	0	100.00%	
	$ 483,839	$ 514,197	$ 510,246	$ (3,951)	-0.77%	Benefits fluctuate with salaries and employee benefits choices.
Purchased Services						
Consulting Fee/Fee for Service	$ 15,050	$ 26,700	$ 72,500	$ 45,800	171.54%	Increase due to the senior high cooler/freezer, middle school addition, and paying for serve safe and food protection manager license renewals
Repairs & Maint. For Technology	4,644	5,250	5,807	557	10.60%	
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	52,483	52,914	430	0.82%	
Repairs & Maintenance Services	59,211	80,850	152,650	71,800	88.81%	Increase due to installation of new equipment hoping to purchase and install over summer of 2024
Travel, Conventions/Conference	4,153	8,700	4,700	(4,000)	-45.98%	
Computer & Tech Hardware Rental	2,424	0	0	0	100.00%	
Interdepartment Misc Svcs	516	558	600	42	7.53%	
	$ 143,934	$ 181,661	$ 306,690	$ 125,029	68.83%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
Food Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Supplies And Materials						
Supplies & Material-Non Inst	$ 110,961	$ 138,389	$ 133,018	$ (5,371)	-3.88%	
Non-Instructional Software/Licenses	550	575	575	0	0.00%	
Non-Instructional Tech Supplies	0	250	200	(50)	-20.00%	
Non-Instructional Tech Devices	2,661	4,000	5,635	1,635	40.88%	
Food	1,376,353	1,600,849	1,651,785	50,936	3.18%	
Commodities	265,116	312,877	235,430	(77,447)	-24.75%	Commodities estimates are based on meals served in the prior year. FY 24 reflected outdated COVID numbers from the state
Milk	278,482	435,313	391,126	(44,188)	-10.15%	Adjusted Milk expenses to follow the actuals from FY 24 plus a 3% increase.
	$ 2,034,123	$ 2,492,254	$ 2,417,769	$ (74,485)	-2.99%	
Capital Expenditures						
Other Equipment Purchases	$ 121,586	$ 68,586	$ 607,374	$ 538,788	785.57%	Large amounts of equipment on the lists this year to purchase. Largest purchase is our senior high walk-in cooler/freezer replacement. We are hoping to add an additional walk-in freezer at the middle school as well. Additional equipment will be purchased to replace faulty and high-serviced equipment.
Principal on LT Tech Lease	0	3,000	2,424	(576)	100.00%	
Interest on LT Tech Lease	0	209	0	(209)	100.00%	
	$ 121,586	$ 71,795	$ 609,798	$ 538,003	749.36%	
Other Expenditures						
Dues & Memberships	$ 3,079	$ 5,000	$ 4,500	$ (500)	-10.00%	
	$ 3,079	$ 5,000	$ 4,500	$ (500)	-10.00%	
Total Expenditures	**$4,014,862**	**$4,636,379**	**$5,286,252**	**$649,873**	**14.02%**	

COMMUNITY SERVICE FUND SUMMARY

FUND 04 – COMMUNITY SERVICE FUND

The Community Services Fund is comprised of five components, each with its own fund balance:

- General Community Education
- Early Childhood Family Education (ECFE)
- School Readiness
- Adult Basic Education
- Restricted

General Community Education includes programming such as youth and adult enrichment programs, driver's education, aquatics, and Cardinal Place school age child care.

Early Childhood Family Education activities are to improve parenting skills of new and expectant parents and to provide learnings experiences for parents and children.

School Readiness provides comprehensive early childhood education that will prepare children to enter kindergarten.

Adult Basic Education provides adults with education opportunities to acquire and improve literacy skills in order to become self-sufficient employees, family members, and citizens. This includes English language learning classes, high school equivalency preparation, citizenship preparation courses, and basic skills courses.

Restricted includes other community programs such as early childhood screening and nonpublic pupil aid programs.

The FY 2025 Original Budget projects that the Community Service fund expenditures will exceed revenues by $10,619. Revenues are projected to increase compared to the prior year, mostly due to qualifying for additional property tax levy and aid for school age child care and general community education. Expenditures are also increasing as a result of anticipated increases in wages and benefits and the addition of some new positions. School Readiness has hired additional staff to support students and spend down its fund balance. They have also hired a new Youth Enrichment Coordinator and a Marketing and Community Coordinator.

Willmar Public Schools
Revenues By Source Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Source	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec
Local Revenue	$ 1,566,539	$ 1,301,649	$ 1,450,191	$ 148,543	11.41%
State Revenue	1,440,182	1,446,305	1,512,817	66,512	4.60%
Federal Revenue	113,820	38,282	38,282	0	0.00%
Other Revenues	5,367	5,000	3,500	(1,500)	-30.00%
TOTAL	**$ 3,125,908**	**$ 2,791,236**	**$ 3,004,790**	**$ 213,554**	**7.65%**

Willmar Public Schools
Revenues By Source Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Local Revenues						
Property Tax Levy	$ 373,720	$ 362,293	$ 460,287	$ 97,994	27.05%	
Tuition from Patrons	244,431	238,654	248,000	9,347	3.92%	
Fees from Patrons	662,434	658,298	696,500	38,202	5.80%	
Interest Earnings	9,197	9,605	10,000	395	4.11%	
Rent	53,156	19,797	30,000	10,203	51.54%	
Gifts & Bequests	197,519	4,648	0	(4,648)	-100.00%	No known gifts or grants expected for FY 25
Miscellaneous Local Revenue	26,081	7,950	5,000	(2,950)	-37.11%	FY23 included non-recurring Adult Basic Education Workforce funding received from the Minnesota Department of Education.
	$ 1,566,539	$ 1,301,649	$ 1,450,191	$ 148,543	11.41%	
State Revenues						
Abatement Aid	$ 271	$ 271	$ 271	$ 0	0.00%	
Disparity Reduction Aid	63	90	100	10	11.46%	
Homestead Market Value Credit	4,317	4,141	4,200	59	1.44%	
State Aids From MDE	1,335,431	1,308,263	1,394,246	85,982	6.57%	Increase in aid is due to Community Ed hitting the net tax capacity limit and the state providing additional aid to make up for the difference over the net tax capacity.
Nonpublic Aid	62,742	64,237	66,000	1,763	2.74%	
Other State Agency Revenue	10,447	69,303	48,000	(21,303)	-30.74%	Decrease to adjust for expected revenues from the Great Start Grant received at the elementary schools for early childhood
Other Aid from CFL	17,609	0	0	0	0.00%	
TRA/PERA Spec Funding Rev	9,303	0	0	0	0.00%	
	$ 1,440,182	$ 1,446,305	$ 1,512,817	$ 66,512	4.60%	
Federal Revenues						
Federal Aids & Grant	$ 57,537	$ 38,282	$ 38,282	$ -	0.00%	
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.
	$ 113,820	$ 38,282	$ 38,282	$ -	0.00%	

Willmar Public Schools
Revenues By Source Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs. Revised Difference	Original vs. Revised % Inc/Dec	Comments on Major Changes
Other Revenues						
COM Rev Producing Act (Contra)	$ (2,367)	$ (3,000)	$ (3,000)	$ -	0.00%	Butter braid fundraiser cost.
Sale of Material - Rev Producing Act	7,734	8,000	6,500	(1,500)	-18.75%	Butter braid fundraiser sales.
	$ 5,367	$ 5,000	$ 3,500	$ (1,500)	100.00%	
Total Revenues	**$ 3,125,908**	**$ 2,791,236**	**$ 3,004,790**	**$ 213,554**	**7.65%**	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Summary
Community Service Fund

Object Code Groups	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec
Salaries and Wages	$ 1,966,009	$ 1,831,877	$ 2,019,171	$ 187,294	10.22%
Employee Benefits	555,039	530,843	610,808	79,965	15.06%
Purchased Services	244,632	264,757	256,615	(8,142)	-3.08%
Supplies and Materials	129,305	104,139	107,705	3,566	3.42%
Capital Expenditures	1,289	48,255	12,960	(35,295)	-73.14%
Other Expenditures	16,057	6,878	8,150	1,272	18.49%
TOTAL	**$ 2,912,331**	**$ 2,786,750**	**$ 3,015,409**	**$ 228,659**	**8.21%**

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Salaries And Wages						
Administration/Supervision	$ 133,336	$ 141,386	$ 185,196	$ 43,810	30.99%	Increase due to salary increases in FY 25
EC/SR/ABE Admin/Supervision	233,918	271,883	326,797	54,914	20.20%	Increase due to new marketing position added
Licensed Classroom Teacher	635,790	577,336	684,331	106,995	18.53%	Increase due to new positions and coding corrections of teachers
Non-Licensed Classroom Personnel	572,047	577,417	571,783	(5,634)	-0.98%	
Licensed Instructional Support	23,045	26,910	29,128	2,218	8.24%	
Non-Licensed Instructional Support	36,197	37,921	6,908	(31,013)	-81.78%	FY 25 budget adjusted for coding of a teacher that should have been in Obj 140
School Nurse	12,850	7,281	6,163	(1,118)	-15.35%	
Licensed Nursing Services	7,852	7,783	8,890	1,107	14.22%	
Non-Instructional Support	108,047	90,324	94,846	4,522	5.01%	
Cultural Liaison	50,085	59,752	66,444	6,692	11.20%	
Other Salary Payments - Licens/Cert	23,309	23,066	22,248	(818)	-3.55%	
Other Salary Pay - Non- Lic/Cert	59,565	10,425	16,379	5,954	57.11%	Increased hours for facility rentals anticipated in FY25.
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	214	0	(214)	-100.00%	
	$ 1,966,009	$ 1,831,877	$ 2,019,171	$ 187,294	10.22%	
Employee Benefits						
FICA/Medicare	$ 141,842	$ 138,140	$ 151,707	$ 13,567	9.82%	
PERA	61,322	56,385	63,308	6,923	12.28%	
TRA	69,635	71,970	80,572	8,602	11.95%	
Group Health Insurance	181,541	170,535	197,990	27,454	16.10%	Health insurance cost fluctuates with employee benefit choices.
Group Life Insurance	1,427	1,344	1,419	74	5.54%	
Group Dental Insur	6,144	6,143	6,748	605	9.84%	
Long Term Disability	152	100	100	(0)	-0.11%	
TSA - Employer Match	10,792	11,200	11,506	306	2.73%	
VEBA	54,009	60,412	82,824	22,412	37.10%	Increase due to FY 2025 teacher Health/VEBA contributions with new teacher settlement
Workers Compensation	13,492	14,613	14,635	22	0.15%	
Cont. Employee Retiree Benefits	14,682	0	0	0	0.00%	This retiree benefit ended midyear in FY 23.
	$ 555,039	$ 530,843	$ 610,808	$ 79,965	15.06%	Benefits fluctuate with salaries and employee benefits choices.

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Purchased Services						
Federal Sub Awards < $25,000	$ 900	$ -	$ -	$ -	0.00%	
Consulting Fee/Fee for Service	116,379	144,094	137,805	(6,289)	-4.36%	
Repairs & Maintenance for Technology	4,888	8,659	8,541	(117)	-1.36%	
Svcs Purch-MN Joint Powers Agencies	2,100	2,100	2,100	0	0.00%	
Communication Services	3,996	4,174	4,225	51	1.23%	
Postage & Parcel Services	4,836	1,924	2,000	77	3.98%	
Utility Services	26,659	23,544	24,650	1,106	4.70%	
Short Term Leases	15,799	2,331	7,000	4,669	200.27%	
Repairs & Maintenance Services	2,195	3,300	1,800	(1,500)	-45.45%	
Foreign Language Interpreters	50	125	125	0	0.00%	
Transportation Contracts <$25K	7,969	11,161	8,500	(2,661)	-23.84%	
Travel, Conventions/Conference	10,151	10,081	13,500	3,419	33.91%	
In-Service	0	49	49	0	100.00%	
Entry Fees/Student Travel Allowances	7,432	10,246	10,700	454	4.43%	Field trips for Cardinal Place School Age Care
Comp & Tech Hardware Rental	1,752	1,752	0	(1,752)	-100.00%	
Staff Tuition	9,277	615	0	(615)	-100.00%	Tuition reimbursement payments in FY 23 to encourage acquisition of Parent and Family Educator licensure, which will not recur in FY 25.
Payments To Other MN Districts	29,972	40,000	35,000	(5,000)	-12.50%	
Chargeback Offset Copy Charges	277	603	620	17	2.79%	
	$ 244,632	$ 264,757	$ 256,615	$ (8,142)	-3.08%	

Willmar Public Schools
Expenditures By Object Code
FY 2024-2025 Original Budget Comparison Detail
Community Service Fund

Description	FY 22-23 Actual Audited	FY 23-24 Revised Budget	FY 24-25 Original Budget	Original vs Revised Difference	Original vs Revised % Inc/Dec	Comments on Major Changes
Supplies And Materials						
Supplies & Material-Non Inst	$ 70,639	$ 28,313	$ 53,075	$ 24,762	87.46%	Increased plans for supplies in School Readiness and ECFE.
Non-Instr Cmptr Sftwr/Lic	957	1,375	1,375	0	0.00%	
Instructional Software License	17,544	13,305	15,400	2,095	15.74%	
Supplies & Material-Non Indiv	1,135	2,181	1,500	(681)	-31.22%	
Gas/Oil Not For Bldg	1,814	2,351	2,350	(1)	-0.05%	
Instructional Tech Supplies	897	5,962	200	(5,762)	100.00%	
Textbooks & Workbooks	6,651	21,582	11,325	(10,257)	-47.52%	Large amounts of textbooks purchased in FY24 not expeceted to purchase as much in FY 25
Standardized Tests	8,221	8,300	3,200	(5,100)	-61.45%	
Non-Instructional Tech Devices	0	750	500	(250)	-33.33%	
Instructional Tech Devices	5,171	12,496	9,630	(2,866)	-22.94%	Upgraded laptops and desktops in FY24
Milk	446	500	1,000	500	100.00%	
Food	15,830	7,024	8,150	1,126	16.03%	Food for school readiness classrooms.
	$ 129,305	$ 104,139	$ 107,705	$ 3,566	3.42%	
Capital Expenditures						
Other Equipment Purchases	$ 1,289	$ 48,255	$ 11,500	$ (36,755)	-76.17%	One-time purchase of a Driver's Ed vehicle in FY24
Principal on LT Tech Lease	0	0	1,460	1,460	0.00%	
Interest on LT Tech Lease	0	0	0	0	0.00%	
	$ 1,289	$ 48,255	$ 12,960	$ (35,295)	-73.14%	
Other Expenditures						
Dues & Memberships	$ 3,052	$ 3,562	$ 3,562	$ -	0.00%	
TRA/PERA Special Funding	9,303	0	0	0	0.00%	
Federal And Nonpublic Indirect Costs	2,863	2,478	3,750	1,272	51.31%	
Taxes And Special Assessments	838	838	838	0	0.00%	
	$ 16,057	$ 6,878	$ 8,150	$ 1,272	18.49%	
Total Expenditures	**$ 2,912,331**	**$ 2,786,750**	**$ 3,015,409**	**$ 228,659**	**8.21%**	

OTHER FUNDS SUMMARY

FUND 06 – BUILDING CONSTRUCTION FUND

The Building Construction Fund is used to record all operation's of a district's building construction program that are funded by the sale of bonds or by capital loans.

Construction costs for building and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts of construction, installations of plumbing, heating, lighting, ventilating, and electrical systems; expenditures for lockers, elevators, and other equipment; architechrual and engineering services; travel expenses; paint and decorating expenses; and any other related costs.

FUND 07 – DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bond indebtedness.

In FY 2016, 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.

There will be a new bond issuance in Fall 2024 as a result of the voter approval of a November 2023 bond referendum for $6.1 million for middle school building projects. This new bond issuance will be accounted for in the next budget cycle.

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.

OTHER FUNDS SUMMARY

FUND 18 – CUSTODIAL FUND

The Custodial Fund is used to record the flow-through revenues and expenditures in which the school district receives funds and dispenses those funds, with no financial benefit to the school district. Willmar Public Schools uses this fund for the activity of the West Central Achievement and Integration Collaborative, of which Willmar is the fiscal host.

FUND 20 – INTERNAL SERVICE FUND

The Internal Service Fund is used to record all financing of goods or services provided by one department to another within a school district on a cost-reimbursement basis. Willmar Public Schools uses this fund for a self-insured dental program. The fund receives premium dollars and pays claims through a third-party administrator.

BOND AMORTIZATION SCHEDULE

$51,615,000 General Obligation School Building Bonds, Series 2015A			
Due Date	**Principal**	**Interest**	**Total P&I**
8/1/2024	-	576,345.00	576,345.00
2/1/2025	2,460,000.00	576,345.00	3,036,345.00
8/1/2025	-	527,145.00	527,145.00
2/1/2026	2,555,000.00	527,145.00	3,082,145.00
8/1/2026	-	488,820.00	488,820.00
2/1/2027	2,635,000.00	488,820.00	3,123,820.00
8/1/2027	-	449,295.00	449,295.00
2/1/2028	2,710,000.00	449,295.00	3,159,295.00
8/1/2028	-	408,645.00	408,645.00
2/1/2029	2,795,000.00	408,645.00	3,203,645.00
8/1/2029	-	366,720.00	366,720.00
2/1/2030	2,880,000.00	366,720.00	3,246,720.00
8/1/2030	-	321,720.00	321,720.00
2/1/2031	2,970,000.00	321,720.00	3,291,720.00
8/1/2031	-	274,200.00	274,200.00
2/1/2032	3,060,000.00	274,200.00	3,334,200.00
8/1/2032	-	224,475.00	224,475.00
2/1/2033	3,160,000.00	224,475.00	3,384,475.00
8/1/2033	-	173,125.00	173,125.00
2/1/2034	3,265,000.00	173,125.00	3,438,125.00
8/1/2034	-	118,028.13	118,028.13
2/1/2035	3,375,000.00	118,028.13	3,493,028.13
8/1/2035	-	61,075.00	61,075.00
2/1/2036	3,490,000.00	61,075.00	3,551,075.00
TOTAL	**35,355,000.00**	**7,979,186.26**	**43,334,186.26**