

White Bear Lake Area Schools
General, Nutritional Services, and Community Services Funds--Revenues and Expenditures Summary
Preliminary FY19 and Projected FY20, FY21 & FY22 Budgets

	Actual 2017	Revised 2018	Preliminary 2019	Projected 2020	Projected 2021	Projected 2022
1 General Fund						
2 Revenue						
3 Local sources						
4 Property taxes	23,808,740	23,390,625	25,491,799	25,746,717	26,004,184	26,264,226
5 Investment earnings	241,938	250,000	265,000	270,000	270,000	270,000
6 Other	3,233,704	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
7 State sources	61,758,255	65,019,295	67,464,722	68,439,369	69,423,763	70,418,001
8 Special Education	11,926,095	12,436,918	12,996,579	13,581,425	14,192,589	14,831,256
9 Federal sources	2,732,657	2,808,315	2,819,000	2,819,000	2,819,000	2,819,000
10 Total revenue	\$ 103,701,389	\$ 107,305,153	\$ 112,437,100	\$ 114,256,511	\$ 116,109,536	\$ 118,002,482
11						
12 Expenditures						
13 Current						
14 Administration	4,428,948	4,576,783	4,666,353	4,727,713	4,820,116	4,913,073
15 District support services	2,150,921	2,042,067	2,076,113	2,110,784	2,146,096	2,182,050
16 Elementary and secondary regular instruction	47,911,170	49,895,167	52,224,060	53,350,363	54,510,597	55,543,188
17 Vocational education instruction	1,534,004	929,441	947,050	965,050	983,453	999,398
18 Special education instruction	20,846,113	21,218,016	22,489,821	22,936,735	23,394,007	23,853,480
19 Instructional support services	7,901,076	7,874,475	8,337,451	8,116,211	8,251,706	8,386,529
20 Pupil support services	4,355,368	4,560,032	4,650,188	4,742,162	4,836,003	4,929,226
21 Transportation	7,270,171	7,627,658	7,729,435	7,778,566	7,958,243	8,159,503
22 Sites and buildings	8,382,462	8,688,529	8,217,153	8,342,956	8,470,991	8,598,112
23 Fiscal and other fixed cost programs	318,782	300,000	300,000	300,000	300,000	300,000
24 Debt service						
25 Principal	664,137	690,180	717,200	745,270	779,432	795,020
26 Interest and fiscal charges	406,164	381,000	353,900	325,780	296,547	281,720
27 Total expenditures	\$ 106,169,316	\$ 108,783,348	\$ 112,708,724	\$ 114,441,590	\$ 116,747,191	\$ 118,941,299
28						
29 Excess (deficiency) of revenue over expenditures	(2,467,927)	(1,478,195)	(271,624)	(185,079)	(637,654)	(938,817)
30						
31 Other financing sources (uses)						
36 District Reserves						
37 Assigned for Subsequent Years Budgets		1,300,000				
38 Assigned for Secondary Facilities	500,000	500,000				
39 Assigned for Construction & Capital Improvements	450,000	250,000	150,000	150,000	150,000	150,000
40 Assigned for Carryovers	610,000	560,000	550,000	550,000	550,000	550,000
41 Assigned for Strategic Priorities	250,000	50,000	50,000	20,000	20,000	20,000
42 Student Transportation Vehicles		300,000	130,000			
43						
44 Capital lease issued						
47 Proceeds from sale of assets	2,387					
48 Prior Period Adjustment						
49 Transfer In						
50 Transfer to Community Service Fund						
51 Total other financing sources (uses)	\$ 1,812,387	\$ 2,960,000	\$ 880,000	\$ 720,000	\$ 720,000	\$ 720,000
52						
53 Net change in fund balances	(655,540)	1,481,805	608,376	534,921	82,346	(218,817)
54						
55 Fund balances						
56 Beginning of year	27,505,144	25,039,604	23,561,409	23,289,785	23,104,706	22,467,051
57						
58 Ending Fund Balance (Assigned and Unassigned)	25,039,604	23,561,409	23,289,785	23,104,706	22,467,051	21,528,235
59 Ending Fund Balance (Assigned)	12,872,907	9,912,907	9,032,907	8,312,907	7,592,907	6,872,907
60 Ending Fund Balance (Unassigned)	\$ 12,166,697	\$ 13,648,502	\$ 14,256,878	\$ 14,791,799	\$ 14,874,144	\$ 14,655,328
61 Ending Fund Balance (Unassigned as % of expenditures)	11.5%	12.5%	12.6%	12.9%	12.7%	12.3%
62						
63 Nutritional Services						
64 Revenues	4,607,261	4,567,275	4,667,571	4,737,585	4,808,648	4,880,778
65 Expenditures	4,426,363	4,555,196	4,705,251	4,799,356	4,895,343	4,993,250
66						
67 Excess (deficiency) of revenue over expenditures	180,898	12,079	(37,680)	(61,771)	(86,694)	(112,471)
68 Ending Fund Balance	\$ 501,338	\$ 513,417	\$ 475,737	\$ 413,966	\$ 327,271	\$ 214,800
69 Ending Fund Balance (as % of expenditures)	11.3%	11.3%	10.1%	8.6%	6.7%	4.3%
70						
71 Community Services						
72 Revenues	5,647,653	5,231,877	5,751,119	5,894,897	6,042,269	6,193,326
73 General Fund Transfer						
74 Expenditures	5,470,711	5,383,250	6,018,649	6,123,975	6,231,145	6,340,190
75						
76 Excess (deficiency) of revenue over expenditures	176,942	(151,373)	(267,530)	(229,078)	(188,876)	(146,864)
77 Ending Fund Balance	\$ 1,647,673	\$ 1,496,300	\$ 1,228,770	\$ 999,692	\$ 810,816	\$ 663,952
78 Ending Fund Balance (as % of expenditures)	30.1%	27.8%	20.4%	16.3%	13.0%	10.5%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Preliminary FY19 and Projected FY20, FY21 & FY22 Budgets

	Actual 2017	Revised 2018 Budget	Preliminary 2019 Budget	Projected 2020 Budget	Projected 2021 Budget	Projected 2022 Budget
1 Revenue						
2 Local sources						
3 Property taxes	\$ 23,808,740	\$ 23,390,625	\$ 25,491,799	\$ 25,746,717	\$ 26,004,184	\$ 26,264,226
4 Investment earnings	241,938	250,000	265,000	270,000	270,000	270,000
5 Other	3,233,704	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
6 State sources	61,758,255	65,019,295	67,464,722	68,439,369	69,423,763	70,418,001
7 Special Education	11,926,095	12,436,918	12,996,579	13,581,425	14,192,590	14,831,256
8 Federal sources	2,732,657	2,808,315	2,819,000	2,819,000	2,819,000	2,819,000
9 Total revenue	103,701,389	107,305,153	112,437,100	114,256,511	116,109,537	118,002,483
10						
11 Expenditures						
12 Current						
13 Administration						
14 Salaries	3,077,757	3,162,697	3,225,955	3,290,476	3,356,284	3,423,410
15 Employee benefits	986,455	1,049,760	1,072,431	1,095,591	1,119,262	1,141,647
16 Purchased services	271,470	286,325	289,188	262,081	264,213	266,855
17 Supplies and materials	19,920	17,000	17,170	17,341	17,513	17,688
18 Other expenditures	73,346	61,001	61,609	62,224	62,844	63,472
19 Total administration	4,428,948	4,576,783	4,666,353	4,727,713	4,820,116	4,913,073
20						
21 District support services						
22 Salaries	1,031,028	992,566	1,012,418	1,032,667	1,053,320	1,074,386
23 Employee benefits	398,199	371,876	379,743	387,775	395,980	403,900
24 Purchased services	603,370	536,585	541,802	547,069	552,391	557,915
25 Supplies and materials	94,064	116,000	116,860	117,730	118,607	119,793
26 Capital expenditures	-	-	-	-	-	-
27 Other expenditures	24,260	25,040	25,290	25,543	25,798	26,056
28 Total district support services	2,150,921	2,042,067	2,076,113	2,110,784	2,146,096	2,182,050
29						
30 Elementary and secondary regular instruction						
31						
32 Salaries	31,404,561	33,034,606	34,748,574	35,623,804	36,522,534	37,252,985
33 Employee benefits	11,465,610	11,732,100	11,969,791	12,212,524	12,460,452	12,709,661
34 Purchased services	1,675,599	1,463,642	1,472,996	1,482,442	1,491,985	1,506,905
35 Supplies and materials	2,640,768	3,233,363	3,600,300	3,597,356	3,599,532	3,635,527
36 Capital expenditures	241,582	235,395	234,518	234,518	234,518	234,518
37 Other expenditures	483,050	196,061	197,881	199,719	201,576	203,592
38 Total elementary and secondary regular instruction	47,911,170	49,895,167	52,224,060	53,350,363	54,510,597	55,543,188
39						
40 Vocational education instruction						
41						
42 Salaries	873,828	383,887	393,953	404,288	414,899	423,197
43 Employee benefits	353,961	183,741	187,774	191,893	196,105	200,027
44 Purchased services	271,861	354,898	358,408	361,954	365,534	369,189
45 Supplies and materials	31,717	6,915	6,915	6,915	6,915	6,984
46 Capital expenditures	-	-	-	-	-	-
47 Other expenditures	2,637	-	-	-	-	-
48 Total vocational education instruction	1,534,004	929,441	947,050	965,050	983,453	999,398
49						
50 Special education instruction						
51						
52 Salaries	14,192,479	14,390,911	15,538,171	15,857,866	16,185,169	16,508,872
53 Employee benefits	5,824,097	6,054,521	6,173,086	6,294,262	6,418,131	6,546,494
54 Purchased services	564,131	545,692	550,227	554,811	559,439	565,033
55 Supplies and materials	161,426	144,322	145,476	146,641	147,816	149,294
56 Capital expenditures	21,745	50,000	50,000	50,000	50,000	50,000
57 Other expenditures	82,235	32,570	32,861	33,155	33,452	33,787
58 Total special education instruction	20,846,113	21,218,016	22,489,821	22,936,735	23,394,007	23,853,480
59						
60 Instructional support services						
61						
62 Salaries	4,423,144	4,282,198	4,367,841	4,455,198	4,544,297	4,635,183
63 Employee benefits	1,578,288	1,593,450	1,628,454	1,664,230	1,700,803	1,734,819
64 Purchased services	215,025	316,210	319,373	322,568	325,795	329,053
65 Supplies and materials	166,876	76,247	81,109	77,779	78,556	79,342
66 Capital expenditures	1,488,585	1,035,866	1,364,465	1,014,465	1,014,465	1,014,465
67 Other expenditures	29,158	570,504	576,209	581,971	587,790	593,668
68 Total instructional support services	7,901,076	7,874,475	8,337,451	8,116,211	8,251,706	8,386,529

**White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail**

Preliminary FY19 and Projected FY20, FY21 & FY22 Budgets

69	Pupil support services						
70	Salaries	2,861,601	3,070,135	3,131,722	3,194,541	3,258,618	3,323,790
71	Employee benefits	1,054,558	1,150,495	1,175,668	1,201,395	1,227,698	1,252,232
72	Purchased services	218,139	221,365	223,579	225,816	228,075	230,356
73	Supplies and materials	112,692	57,437	58,013	58,592	59,176	59,768
74	Capital expenditures	—	—	—	—	—	—
75	Other expenditures	108,378	60,600	61,206	61,818	62,436	63,060
76	Total pupil support services	4,355,368	4,560,032	4,650,188	4,742,162	4,836,003	4,929,226
77							
78	Transportation						
79	Salaries	1,641,236	1,477,858	1,507,415	1,537,563	1,568,315	1,599,681
80	Employee benefits	530,663	542,046	555,598	567,922	580,525	592,136
81	Purchased services	4,316,234	4,753,250	4,873,348	4,997,048	5,124,460	5,278,194
82	Supplies and materials	505,008	423,504	431,974	444,933	453,832	458,370
83	Capital expenditures	277,030	430,000	360,000	230,000	230,000	230,000
84	Other expenditures	—	1,000	1,100	1,100	1,111	1,122
85	Total transportation	7,270,171	7,627,658	7,729,435	7,778,566	7,958,243	8,159,503
86							
87	Sites and buildings						
88	Salaries	3,090,721	3,086,074	3,147,797	3,210,754	3,274,968	3,340,467
89	Employee benefits	1,130,902	1,179,600	1,206,174	1,233,344	1,261,132	1,286,355
90	Purchased services	2,491,169	2,517,349	2,542,521	2,567,944	2,593,623	2,619,559
91	Supplies and materials	838,703	999,478	1,009,473	1,019,565	1,029,756	1,040,054
92	Capital expenditures	800,461	890,000	295,000	295,000	295,000	295,000
93	Other expenditures	30,506	16,028	16,188	16,349	16,512	16,677
94	Total sites and buildings	8,382,462	8,688,529	8,217,153	8,342,956	8,470,991	8,598,112
95							
96	Fiscal and other fixed cost programs						
97	Purchased services	318,782	300,000	300,000	300,000	300,000	300,000
98							
99	Debt service						
100	Principal	664,137	690,180	717,200	745,270	779,432	795,021
101	Interest and fiscal charges	406,164	381,000	353,900	325,780	296,547	281,720
102	Total debt service	1,070,301	1,071,180	1,071,100	1,071,050	1,075,979	1,076,740
103							
104	Total expenditures	106,169,316	108,783,348	112,708,724	114,441,590	116,747,191	118,941,299
105							
106	Excess (deficiency) of revenue over						
107	expenditures	(2,467,927)	(1,478,195)	(271,624)	(185,079)	(637,654)	(938,816)
108							
109	Other financing sources (uses)						
110	District Reserves						
	Assigned for Subsequent Years Budgets		1,300,000				
111	Assigned for Secondary Facilities		500,000				
112	Assigned for Construction & Capital Improvments		250,000	150,000	150,000	150,000	150,000
113	Assigned for Carryovers		560,000	550,000	550,000	550,000	550,000
114	Assigned for Strategic Priorities		50,000	50,000	20,000	20,000	20,000
115	Transportation		300,000	130,000			
116	Capital lease issued						
120	Proceeds from sale of assets	2,387					
121	Transfers in						
122	Transfers (out)						
123	Total other financing sources	2,387	2,960,000	880,000	720,000	720,000	720,000
124							
125	Net change in fund balances	(2,465,540)	1,481,805	608,376	534,921	82,346	(218,816)
126							
127	Fund balances						
128	Beginning of year	27,505,144	25,039,604	23,561,409	23,289,785	23,104,706	22,467,052
129	Prior Period Adjustment						
130	End of year	\$ 25,039,604	\$ 23,561,409	\$ 23,289,785	\$ 23,104,706	\$ 22,467,052	\$ 21,528,236