

White Bear Lake Area Schools
General, Nutritional Services, and Community Services Funds--Revenues and Expenditures Summary
Revised FY18 and Projected FY19, FY20 & FY21 Budgets

	Actual 2016	Actual 2017	Preliminary 2018	Revised 2018	Projected 2019	Projected 2020	Projected 2021
1 General Fund							
2 Revenue							
3 Local sources							
4 Property taxes	\$ 23,170,610	\$ 23,808,740	\$ 23,390,625	\$ 23,390,625	\$ 23,624,531	\$ 23,860,776	\$ 24,099,384
5 Investment earnings	75,992	241,938	160,000	250,000	265,000	270,000	270,000
6 Other	3,637,559	3,233,704	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
7 State sources	61,295,757	61,758,255	62,519,295	65,019,295	67,519,681	69,732,476	71,378,463
8 Special Education	9,952,820	11,926,095	12,436,918	12,436,918	12,996,579	13,581,425	14,192,590
9 Federal sources	2,544,801	2,732,657	2,808,315	2,808,315	2,808,315	2,808,315	2,808,315
10 Total revenue	100,677,539	103,701,389	104,715,153	107,305,153	110,614,106	113,652,993	116,148,752
11							
12 Expenditures							
13 Current							
14 Administration	4,319,876	4,428,948	4,576,783	4,576,783	4,666,353	4,727,713	4,820,116
15 District support services	1,927,834	2,150,921	1,957,067	2,042,067	2,076,113	2,110,784	2,146,096
16 Elementary and secondary regular instruction	46,242,132	47,911,170	48,541,074	49,895,167	51,769,060	52,895,363	54,055,597
17 Vocational education instruction	880,860	1,534,004	929,441	929,441	947,050	965,050	983,453
18 Special education instruction	19,818,791	20,846,113	20,863,016	21,218,016	21,654,821	22,101,735	22,559,007
19 Instructional support services	8,247,943	7,901,076	7,799,475	7,874,475	7,912,451	8,041,211	8,176,706
20 Pupil support services	4,277,020	4,355,368	4,452,532	4,560,032	4,650,188	4,742,162	4,836,003
21 Transportation	6,212,524	7,270,171	6,877,658	7,627,658	7,729,435	7,778,566	7,958,243
22 Sites and buildings	8,619,133	8,382,462	8,688,529	8,688,529	8,217,153	8,342,956	8,470,991
23 Fiscal and other fixed cost programs	318,315	318,782	300,000	300,000	300,000	300,000	300,000
24 Debt service							
25 Principal	731,156	664,137	690,180	690,180	717,200	745,270	779,432
26 Interest and fiscal charges	434,999	406,164	381,000	381,000	353,900	325,780	296,547
27 Total expenditures	102,030,583	106,169,316	106,056,755	108,783,348	110,993,724	113,076,590	115,382,191
28							
29 Excess (deficiency) of revenue over expenditures	(1,353,044)	(2,467,927)	(1,341,602)	(1,478,195)	(379,618)	576,402	766,561
30							
31 Other financing sources (uses)							
36 District Reserves							
Assigned for Subsequent Years Budgets				1,300,000			
37 Assigned for Secondary Facilities		500,000	500,000	500,000			
38 Assigned for Construction & Capital Improvements		450,000	250,000	250,000	150,000	150,000	150,000
39 Assigned for Carryovers		610,000	350,000	560,000	550,000	550,000	550,000
40 Assigned for Strategic Priorities		250,000	50,000	50,000	50,000	20,000	20,000
41 Student Transportation Vehicles			300,000	300,000	130,000		
42							
43 Capital lease issued							
46 Proceeds from sale of assets	26,846	2,387					
47 Prior Period Adjustment							
48 Transfer In	1,340,000						
49 Transfer to Community Service Fund							
50 Total other financing sources (uses)	1,366,846	1,812,387	1,450,000	2,960,000	880,000	720,000	720,000
51							
52 Net change in fund balances	13,802	(655,540)	108,398	1,481,805	500,382	1,296,402	1,486,561
53							
54 Fund balances							
55 Beginning of year	27,491,342	27,505,144	25,039,604	25,039,604	23,561,409	23,181,791	23,758,194
56							
57 Ending Fund Balance (Assigned and Unassigned)	\$ 27,505,144	\$ 25,039,604	\$ 23,698,002	\$ 23,561,409	\$ 23,181,791	\$ 23,758,194	\$ 24,524,754
Ending Fund Balance (Assigned)	\$ 11,725,573	\$ 12,872,907	\$ 11,422,907	\$ 9,912,907	\$ 9,032,907	\$ 8,312,907	\$ 7,592,907
58 Ending Fund Balance (Unassigned)	\$ 15,779,571	\$ 12,166,697	\$ 12,275,095	\$ 13,648,502	\$ 14,148,884	\$ 15,445,287	\$ 16,931,847
59 Ending Fund Balance (Unassigned as % of expenditures)	15.5%	11.5%	11.6%	12.5%	12.7%	13.7%	14.7%
60							
61 Nutritional Services							
62 Revenues	4,435,030	4,607,261	4,567,275	4,567,275	4,635,784	4,705,321	4,775,901
63 Expenditures	4,347,742	4,426,363	4,555,196	4,555,196	4,646,300	4,739,226	4,834,010
64							
65 Excess (deficiency) of revenue over expenditures	87,288	180,898	12,079	12,079	(10,516)	(33,905)	(58,109)
66 Ending Fund Balance	\$ 320,440	\$ 501,338	\$ 513,417	\$ 513,417	\$ 502,901	\$ 468,996	\$ 410,887
67 Ending Fund Balance (as % of expenditures)	7.4%	11.3%	11.3%	11.3%	10.8%	9.9%	8.5%
68							
69 Community Services							
70 Revenues	5,343,584	5,647,653	5,224,627	5,231,877	5,362,674	5,496,741	5,634,159
71 General Fund Transfer							
72 Expenditures	5,250,818	5,470,711	5,303,400	5,383,250	5,477,457	5,573,312	5,670,845
73							
74 Excess (deficiency) of revenue over expenditures	92,766	176,942	(78,773)	(151,373)	(114,783)	(76,572)	(36,686)
75 Ending Fund Balance	\$ 1,470,731	\$ 1,647,673	\$ 1,568,900	\$ 1,496,300	\$ 1,381,517	\$ 1,304,945	\$ 1,268,259
76 Ending Fund Balance (as % of expenditures)	28.0%	30.1%	29.6%	27.8%	25.2%	23.4%	22.4%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Revised FY18 and Projected FY19, FY20 & FY21 Budgets

	Actual 2016	Actual 2017	Preliminary 2018 Budget	Revised 2018 Budget	Projected 2019 Budget	Projected 2020 Budget	Projected 2021 Budget
1 Revenue							
2 Local sources							
3 Property taxes	\$ 23,170,610	\$ 23,808,740	\$ 23,390,625	\$ 23,390,625	\$ 23,624,531	\$ 23,860,776	\$ 24,099,384
4 Investment earnings	75,992	241,938	160,000	250,000	265,000	270,000	270,000
5 Other	3,637,559	3,233,704	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
6 State sources	61,295,757	61,758,255	62,519,295	65,019,295	67,519,681	69,732,476	71,378,463
7 Special Education	9,952,820	11,926,095	12,436,918	12,436,918	12,996,579	13,581,425	14,192,590
8 Federal sources	2,544,801	2,732,657	2,808,315	2,808,315	2,808,315	2,808,315	2,808,315
9 Total revenue	100,677,539	103,701,389	104,715,153	107,305,153	110,614,107	113,652,992	116,148,752
10							
11 Expenditures							
12 Current							
13 Administration							
14 Salaries	3,012,814	3,077,757	3,162,697	3,162,697	3,225,955	3,290,476	3,356,284
15 Employee benefits	1,021,193	986,455	1,049,760	1,049,760	1,072,431	1,095,591	1,119,262
16 Purchased services	211,705	271,470	286,325	286,325	289,188	262,081	264,213
17 Supplies and materials	15,133	19,920	17,000	17,000	17,170	17,341	17,513
18 Other expenditures	59,031	73,346	61,001	61,001	61,609	62,224	62,844
19 Total administration	4,319,876	4,428,948	4,576,783	4,576,783	4,666,353	4,727,713	4,820,116
20							
21 District support services							
22 Salaries	923,550	1,031,028	962,566	992,566	1,012,418	1,032,667	1,053,320
23 Employee benefits	331,324	398,199	361,876	371,876	379,743	387,775	395,980
24 Purchased services	513,706	603,370	521,585	536,585	541,802	547,069	552,391
25 Supplies and materials	134,299	94,064	86,000	116,000	116,860	117,730	118,607
26 Capital expenditures	-	-	-	-	-	-	-
27 Other expenditures	24,955	24,260	25,040	25,040	25,290	25,543	25,798
28 Total district support services	1,927,834	2,150,921	1,957,067	2,042,067	2,076,113	2,110,784	2,146,096
29							
30 Elementary and secondary regular							
31 instruction							
32 Salaries	29,975,287	31,404,561	32,489,516	33,034,606	34,373,574	35,248,804	36,147,534
33 Employee benefits	11,476,043	11,465,610	11,498,490	11,732,100	11,969,791	12,212,524	12,460,452
34 Purchased services	1,380,751	1,675,599	1,463,642	1,463,642	1,472,996	1,482,442	1,491,985
35 Supplies and materials	2,992,430	2,640,768	2,657,970	3,233,363	3,520,300	3,517,356	3,519,532
36 Capital expenditures	224,133	241,582	235,395	235,395	234,518	234,518	234,518
37 Other expenditures	193,488	483,050	196,061	196,061	197,881	199,719	201,576
38 Total elementary and secondary							
39 regular instruction	46,242,132	47,911,170	48,541,074	49,895,167	51,769,060	52,895,363	54,055,597
40							
41 Vocational education instruction							
42 Salaries	421,732	873,828	383,887	383,887	393,953	404,288	414,899
43 Employee benefits	176,976	353,961	183,741	183,741	187,774	191,893	196,105
44 Purchased services	247,348	271,861	354,898	354,898	358,408	361,954	365,534
45 Supplies and materials	34,804	31,717	6,915	6,915	6,915	6,915	6,915
46 Capital expenditures	-	-	-	-	-	-	-
47 Other expenditures	-	2,637	-	-	-	-	-
48 Total vocational education							
49 instruction	880,860	1,534,004	929,441	929,441	947,050	965,050	983,453
50							
51 Special education instruction							
52 Salaries	13,374,974	14,192,479	14,145,911	14,390,911	14,703,171	15,022,866	15,350,169
53 Employee benefits	5,619,844	5,824,097	5,949,521	6,054,521	6,173,086	6,294,262	6,418,131
54 Purchased services	712,470	564,131	545,692	545,692	550,227	554,811	559,439
55 Supplies and materials	91,542	161,426	139,322	144,322	145,476	146,641	147,816
56 Capital expenditures	16,049	21,745	50,000	50,000	50,000	50,000	50,000
57 Other expenditures	3,912	82,235	32,570	32,570	32,861	33,155	33,452
58 Total special education instruc	19,818,791	20,846,113	20,863,016	21,218,016	21,654,821	22,101,735	22,559,007
59							
60 Instructional support services							
61 Salaries	4,158,098	4,423,144	4,282,198	4,282,198	4,367,841	4,455,198	4,544,297
62 Employee benefits	1,552,849	1,578,288	1,593,450	1,593,450	1,628,454	1,664,230	1,700,803
63 Purchased services	342,621	215,025	316,210	316,210	319,373	322,568	325,795
64 Supplies and materials	88,344	166,876	76,247	76,247	81,109	77,779	78,556
65 Capital expenditures	2,104,807	1,488,585	960,866	1,035,866	939,465	939,465	939,465
66 Other expenditures	1,224	29,158	570,504	570,504	576,209	581,971	587,790
67 Total instructional support ser	8,247,943	7,901,076	7,799,475	7,874,475	7,912,451	8,041,211	8,176,706
68							

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Revised FY18 and Projected FY19, FY20 & FY21 Budgets

69	Pupil support services							
70	Salaries	2,753,256	2,861,601	2,994,885	3,070,135	3,131,722	3,194,541	3,258,618
71	Employee benefits	1,082,104	1,054,558	1,118,245	1,150,495	1,175,668	1,201,395	1,227,698
72	Purchased services	213,534	218,139	221,365	221,365	223,579	225,816	228,075
73	Supplies and materials	130,676	112,692	57,437	57,437	58,013	58,592	59,176
74	Capital expenditures	-	-	-	-	-	-	-
75	Other expenditures	97,450	108,378	60,600	60,600	61,206	61,818	62,436
76	Total pupil support services	4,277,020	4,355,368	4,452,532	4,560,032	4,650,188	4,742,162	4,836,003
77								
78	Transportation							
79	Salaries	1,492,770	1,641,236	1,477,858	1,477,858	1,507,415	1,537,563	1,568,315
80	Employee benefits	446,108	530,663	542,046	542,046	555,598	567,922	580,525
81	Purchased services	3,463,776	4,316,234	4,003,250	4,753,250	4,873,348	4,997,048	5,124,460
82	Supplies and materials	423,160	505,008	423,504	423,504	431,974	444,933	453,832
83	Capital expenditures	386,470	277,030	430,000	430,000	360,000	230,000	230,000
84	Other expenditures	240	-	1,000	1,000	1,100	1,100	1,111
85	Total transportation	6,212,524	7,270,171	6,877,658	7,627,658	7,729,435	7,778,566	7,958,243
86								
87	Sites and buildings							
88	Salaries	2,970,988	3,090,721	3,086,074	3,086,074	3,147,797	3,210,754	3,274,968
89	Employee benefits	1,081,409	1,130,902	1,179,600	1,179,600	1,206,174	1,233,344	1,261,132
90	Purchased services	2,509,214	2,491,169	2,517,349	2,517,349	2,542,521	2,567,944	2,593,623
91	Supplies and materials	919,265	838,703	999,478	999,478	1,009,473	1,019,565	1,029,756
92	Capital expenditures	1,127,291	800,461	890,000	890,000	295,000	295,000	295,000
93	Other expenditures	10,966	30,506	16,028	16,028	16,188	16,349	16,512
94	Total sites and buildings	8,619,133	8,382,462	8,688,529	8,688,529	8,217,153	8,342,956	8,470,991
95								
96	Fiscal and other fixed cost programs							
97	Purchased services	318,315	318,782	300,000	300,000	300,000	300,000	300,000
98								
99	Debt service							
100	Principal	731,156	664,137	690,180	690,180	717,200	745,270	779,432
101	Interest and fiscal charges	434,999	406,164	381,000	381,000	353,900	325,780	296,547
102	Total debt service	1,166,155	1,070,301	1,071,180	1,071,180	1,071,100	1,071,050	1,075,979
103								
104	Total expenditures	102,030,583	106,169,316	106,056,755	108,783,348	110,993,724	113,076,590	115,382,191
105								
106	Excess (deficiency) of revenue over expenditures	(1,353,044)	(2,467,927)	(1,341,602)	(1,478,195)	(379,617)	576,402	766,561
107								
108								
109	Other financing sources (uses)							
110	District Reserves							
	Assigned for Subsequent Years Budgets				1,300,000			
111	Assigned for Secondary Facilities			500,000	500,000			
112	Assigned for Construction & Capital Improvments			250,000	250,000	150,000	150,000	150,000
113	Assigned for Carryovers			350,000	560,000	550,000	550,000	550,000
114	Assigned for Strategic Priorities			50,000	50,000	50,000	20,000	20,000
115	Transportation			300,000	300,000	130,000		
116	Capital lease issued							
120	Proceeds from sale of assets	26,846	2,387					
121	Transfers in	1,340,000						
122	Transfers (out)							
123	Total other financing sources	1,366,846	2,387	1,450,000	2,960,000	880,000	720,000	720,000
124								
125	Net change in fund balances	13,802	(2,465,540)	108,398	1,481,805	500,383	1,296,402	1,486,561
126								
127	Fund balances							
128	Beginning of year	27,491,342	27,505,144	25,039,604	25,039,604	23,561,409	23,181,792	23,758,194
129	Prior Period Adjustment							
130	End of year	\$ 27,505,144	\$ 25,039,604	\$ 23,698,002	\$ 23,561,409	\$ 23,181,792	\$ 23,758,194	\$ 24,524,755