

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

	Actual 2016	Revised 2017	Preliminary 2018	Projected 2019	Projected 2020	Projected 2021
General Fund						
Revenue						
Local sources						
Property taxes	\$ 23,170,610	\$ 23,436,477	\$ 23,390,625	\$ 23,624,531	\$ 23,860,776	\$ 24,099,384
Investment earnings	75,992	100,000	160,000	175,000	180,000	180,000
Other	3,637,559	3,261,178	3,400,000	3,400,000	3,400,000	3,400,000
State sources	61,295,757	60,964,418	62,519,295	64,139,681	65,341,776	66,321,903
Special Education	9,952,820	11,100,000	12,436,918	12,996,579	13,613,917	14,226,543
Federal sources	2,544,801	2,817,040	2,808,315	2,808,315	2,808,315	2,808,315
Total revenue	100,677,539	101,679,113	104,715,153	107,144,107	109,204,784	111,036,145
Expenditures						
Current						
Administration	4,319,876	4,462,374	4,576,783	4,666,353	4,727,713	4,820,116
District support services	1,927,834	1,945,881	1,957,067	1,990,313	2,024,168	2,058,648
Elementary and secondary regular instruction	46,242,132	47,616,298	48,541,074	50,399,393	51,509,811	52,653,841
Vocational education instruction	880,860	923,201	929,441	947,050	965,050	983,453
Special education instruction	19,818,791	20,311,108	20,863,016	21,292,821	21,732,595	22,182,584
Instructional support services	8,247,943	7,686,047	7,799,475	7,912,451	8,041,211	8,176,706
Pupil support services	4,277,020	4,303,920	4,452,532	4,540,538	4,630,319	4,721,923
Transportation	6,212,524	6,206,930	6,877,658	6,979,435	7,028,566	7,208,243
Sites and buildings	8,619,133	8,549,127	8,688,529	8,217,153	8,342,956	8,470,991
Fiscal and other fixed cost programs	318,315	318,315	300,000	300,000	300,000	300,000
Debt service						
Principal	731,156	664,080	690,180	717,200	745,270	779,432
Interest and fiscal charges	434,999	406,880	381,000	353,900	325,780	296,547
Total expenditures	102,030,583	103,394,161	106,056,755	108,316,607	110,373,439	112,652,484
Excess (deficiency) of revenue over expenditures	(1,353,044)	(1,715,048)	(1,341,602)	(1,172,500)	(1,168,655)	(1,616,339)
Other financing sources (uses)						
District Reserves						
Assigned for Secondary Facilities		500,000	500,000			
Assigned for Construction & Capital Improvements		450,000	250,000	150,000	150,000	150,000
Assigned for Carryovers		610,000	350,000	350,000	350,000	350,000
Assigned for Strategic Priorities		250,000	50,000	50,000	20,000	20,000
Student Transportation Vehicles			300,000	130,000		
Capital lease issued						
Proceeds from sale of assets	26,846					
Prior Period Adjustment						
Transfer In	1,340,000					
Transfer to Community Service Fund						
Total other financing sources (uses)	1,366,846	1,810,000	1,450,000	680,000	520,000	520,000
Net change in fund balances	13,802	94,952	108,398	(492,500)	(648,655)	(1,096,339)
Fund balances						
Beginning of year	27,491,342	27,505,144	27,600,096	27,708,494	27,215,994	26,567,339
Ending Fund Balance (Assigned and Unassigned)	\$ 27,505,144	\$ 27,600,096	\$ 27,708,494	\$ 27,215,994	\$ 26,567,339	\$ 25,471,000
Ending Fund Balance (Unassigned)	\$ 15,779,571	\$ 15,874,523	\$ 15,931,162	\$ 15,438,662	\$ 14,790,007	\$ 13,693,668
Ending Fund Balance (Unassigned as % of expenditures)	15.5%	15.4%	15.0%	14.3%	13.4%	12.2%
Nutritional Services						
Revenues	4,435,030	4,434,266	4,567,275	4,635,784	4,705,321	4,775,901
Expenditures	4,347,742	4,425,682	4,555,196	4,646,300	4,739,226	4,834,010
Excess (deficiency) of revenue over expenditures	87,288	8,584	12,079	(10,516)	(33,905)	(58,109)
Ending Fund Balance	\$ 320,440	\$ 329,024	\$ 341,103	\$ 330,587	\$ 296,682	\$ 238,573
Ending Fund Balance (as % of expenditures)	7.4%	7.4%	7.5%	7.1%	6.3%	4.9%
Community Services						
Revenues	5,343,584	5,342,008	5,224,627	5,355,243	5,489,124	5,626,352
General Fund Transfer						
Expenditures	5,250,818	5,342,008	5,303,400	5,396,210	5,490,643	5,586,729
Excess (deficiency) of revenue over expenditures	92,766	-	(78,773)	(40,967)	(1,519)	39,622
Ending Fund Balance	\$ 1,470,731	\$ 1,470,731	\$ 1,391,958	\$ 1,350,991	\$ 1,349,472	\$ 1,389,094
Ending Fund Balance (as % of expenditures)	28.0%	27.5%	26.2%	25.0%	24.6%	24.9%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Revised FY17 and Projected FY18, FY19 & FY20 Budgets

	Actual 2015	Actual 2016	Revised 2017 Budget	Preliminary 2018 Budget	Projected 2019 Budget	Projected 2020 Budget	Projected 2021 Budget
<i>1</i> Revenue							
<i>2</i> Local sources							
<i>3</i> Property taxes	\$ 23,587,670	\$ 23,170,610	\$ 23,436,477	\$ 23,390,625	\$ 23,624,531	\$ 23,860,776	\$ 24,099,384
<i>4</i> Investment earnings	49,506	75,992	100,000	160,000	175,000	180,000	180,000
<i>5</i> Other	1,309,465	3,637,559	3,261,178	3,400,000	3,400,000	3,400,000	3,400,000
<i>6</i> State sources	55,952,733	61,295,757	60,964,418	62,519,295	64,139,681	65,341,776	66,321,903
<i>7</i> Special Education	10,437,669	9,952,820	11,100,000	12,436,918	12,996,579	13,613,917	14,226,543
<i>8</i> Federal sources	2,725,971	2,544,801	2,817,040	2,808,315	2,808,315	2,808,315	2,808,315
<i>9</i> Total revenue	94,063,014	100,677,539	101,679,113	104,715,153	107,144,107	109,204,784	111,036,145
<i>10</i>							
<i>11</i> Expenditures							
<i>12</i> Current							
<i>13</i> Administration							
<i>14</i> Salaries	3,082,025	3,012,814	3,101,181	3,162,697	3,225,955	3,290,476	3,356,284
<i>15</i> Employee benefits	1,014,640	1,021,193	1,016,859	1,049,760	1,072,431	1,095,591	1,119,262
<i>16</i> Purchased services	178,745	211,705	266,333	286,325	289,188	262,081	264,213
<i>17</i> Supplies and materials	35,654	15,133	17,000	17,000	17,170	17,341	17,513
<i>18</i> Other expenditures	57,012	59,031	61,001	61,001	61,609	62,224	62,844
<i>19</i> Total administration	4,368,076	4,319,876	4,462,374	4,576,783	4,666,353	4,727,713	4,820,116
<i>20</i>							
<i>21</i> District support services							
<i>22</i> Salaries	821,313	923,550	943,693	962,566	981,818	1,001,455	1,021,484
<i>23</i> Employee benefits	294,012	331,324	349,571	361,876	369,543	377,371	385,368
<i>24</i> Purchased services	489,417	513,706	541,577	521,585	526,802	532,069	537,391
<i>25</i> Supplies and materials	45,423	134,299	86,000	86,000	86,860	87,730	88,607
<i>26</i> Capital expenditures	-	-	-	-	-	-	-
<i>27</i> Other expenditures	12,680	24,955	25,040	25,040	25,290	25,543	25,798
<i>28</i> Total district support services	1,662,845	1,927,834	1,945,881	1,957,067	1,990,313	2,024,168	2,058,648
<i>29</i>							
<i>30</i> Elementary and secondary regular instruction							
<i>31</i> Salaries	29,354,377	29,975,287	31,732,415	32,489,516	33,817,582	34,681,692	35,569,080
<i>32</i> Employee benefits	10,232,305	11,476,043	11,227,568	11,498,490	11,731,509	11,969,477	12,212,543
<i>33</i> Purchased services	1,172,408	1,380,751	1,467,901	1,463,642	1,472,996	1,482,442	1,491,985
<i>34</i> Supplies and materials	834,607	2,992,430	2,231,406	2,657,970	2,944,907	2,941,963	2,944,139
<i>35</i> Capital expenditures	188,815	224,133	406,500	235,395	234,518	234,518	234,518
<i>36</i> Other expenditures	176,208	193,488	550,508	196,061	197,881	199,719	201,576
<i>37</i> Total elementary and secondary regular instruction	41,958,720	46,242,132	47,616,298	48,541,074	50,399,393	51,509,811	52,653,841
<i>38</i>							
<i>39</i> Vocational education instruction							
<i>40</i> Salaries	367,893	421,732	374,083	383,887	393,953	404,288	414,899
<i>41</i> Employee benefits	151,726	176,976	164,971	183,741	187,774	191,893	196,105
<i>42</i> Purchased services	393,557	247,348	354,898	354,898	358,408	361,954	365,534
<i>43</i> Supplies and materials	38,573	34,804	29,249	6,915	6,915	6,915	6,915
<i>44</i> Capital expenditures	-	-	-	-	-	-	-
<i>45</i> Other expenditures	-	-	-	-	-	-	-
<i>46</i> Total vocational education instruction	951,749	880,860	923,201	929,441	947,050	965,050	983,453
<i>47</i>							
<i>48</i> Special education instruction							
<i>49</i> Salaries	12,948,975	13,374,974	13,845,714	14,145,911	14,453,271	14,767,968	15,090,173
<i>50</i> Employee benefits	5,126,142	5,619,844	5,697,810	5,949,521	6,065,986	6,185,020	6,306,704
<i>51</i> Purchased services	491,506	712,470	545,692	545,692	550,227	554,811	559,439
<i>52</i> Supplies and materials	176,980	91,542	139,322	139,322	140,476	141,641	142,816
<i>53</i> Capital expenditures	28,020	16,049	50,000	50,000	50,000	50,000	50,000
<i>54</i> Other expenditures	31,000	3,912	32,570	32,570	32,861	33,155	33,452
<i>55</i> Total special education instruction	18,802,623	19,818,791	20,311,108	20,863,016	21,292,821	21,732,595	22,182,584
<i>56</i>							
<i>57</i> Instructional support services							
<i>58</i> Salaries	3,738,896	4,158,098	4,198,238	4,282,198	4,367,841	4,455,198	4,544,297
<i>59</i> Employee benefits	1,271,418	1,552,849	1,549,441	1,593,450	1,628,454	1,664,230	1,700,803
<i>60</i> Purchased services	255,599	342,621	316,210	316,210	319,373	322,568	325,795
<i>61</i> Supplies and materials	65,697	88,344	112,189	76,247	81,109	77,779	78,556
<i>62</i> Capital expenditures	2,452,663	2,104,807	939,465	960,866	939,465	939,465	939,465
<i>63</i> Other expenditures	-	1,224	570,504	570,504	576,209	581,971	587,790
<i>64</i> Total instructional support service	7,784,273	8,247,943	7,686,047	7,799,475	7,912,451	8,041,211	8,176,706
<i>65</i>							
<i>66</i> Pupil support services							
<i>67</i> Salaries	2,572,490	2,753,256	2,910,164	2,994,885	3,054,967	3,116,251	3,178,762
<i>68</i> Employee benefits	957,646	1,082,104	1,073,241	1,118,245	1,142,773	1,167,842	1,193,474
<i>69</i> Purchased services	77,348	213,534	183,917	221,365	223,579	225,816	228,075
<i>70</i> Supplies and materials	40,013	130,676	43,087	57,437	58,013	58,592	59,176
<i>71</i> Capital expenditures	-	-	-	-	-	-	-
<i>72</i> Other expenditures	244,410	97,450	93,511	60,600	61,206	61,818	62,436
<i>73</i> Total pupil support services	3,891,907	4,277,020	4,303,920	4,452,532	4,540,538	4,630,319	4,721,923

White Bear Lake Area Schools
Preliminary FY18 and Projected FY19, FY20 & FY21 Budgets
Nutritional Services Fund--Detailed Revenues and Expenditures

	Actual 2015	Actual 2016	Revised 2017	Preliminary 2018	Projected 2019	Projected 2020	Projected 2021
1 Revenue							
2 Local sources							
3 Investment earnings	65	309	100	100	100	100	100
4 Other	2,270,735	2,258,254	2,405,675	2,269,400	2,303,442	2,337,996	2,373,068
5 State sources	203,990	243,870	265,835	246,500	250,198	253,950	257,760
6 Federal Sources	1,733,770	1,929,903	1,762,656	2,051,275	2,082,044	2,113,275	2,144,974
7 Total revenue	4,208,560	4,432,336	4,434,266	4,567,275	4,635,784	4,705,321	4,775,901
8							
9 Expenditures							
10 Current							
11 Salaries	1,333,924	1,469,989	1,545,689	1,618,300	1,650,666	1,683,679	1,717,353
12 Employee Benefits	378,813	425,206	444,337	477,025	486,566	496,297	506,223
13 Purchased Services	424,737	345,991	358,975	351,150	358,173	365,336	372,643
14 Supplies and Materials	2,046,457	1,950,885	1,988,281	2,091,021	2,132,841	2,175,498	2,219,008
15 Other Expenditures	9,297	145,938	77,300	13,700	13,974	14,253	14,539
16 Capital Outlay	52,277	9,733	11,100	4,000	4,080	4,162	4,245
17 Total expenditures	4,245,505	4,347,742	4,425,682	4,555,196	4,646,300	4,739,226	4,834,010
18							
19 Excess (deficiency) of revenue over expenditures	(36,945)	84,594	8,584	12,079	(10,516)	(33,905)	(58,109)
20							
21 Other financing sources (uses)							
22 Proceeds from Sale of Assets		2,694					
23							
24 Net change in fund balances	(36,945)	87,288	8,584	12,079	(10,516)	(33,905)	(58,109)
25							
26 Fund balances							
27 Beginning of year	270,097	233,152	320,440	329,024	341,103	330,587	296,682
28							
29 Ending Fund Balance (Assigned and Unassigned)	\$ 233,152	\$ 320,440	329,024	\$ 341,103	\$ 330,587	\$ 296,682	\$ 238,573

White Bear Lake Area Schools
Preliminary FY18 and Projected FY19, FY20 & FY21 Budgets
Community Services Fund--Detailed Revenues and Expenditures

	Actual 2016	Revision 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021
1 Revenue						
2 Local sources						
3 Property taxes	\$ 1,042,443	\$ 999,957	\$ 912,785	\$ 935,605	\$ 958,995	\$ 982,970
4 Investment earnings	2,084	500	12,000	12,300	12,608	12,923
5 Other	3,681,104	3,787,352	3,623,481	3,714,068	3,806,920	3,902,093
6 State sources	597,719	554,199	676,361	693,270	710,602	728,367
7 Federal Sources	20,234					
8 Total revenue	5,343,584	5,342,008	5,224,627	5,355,243	5,489,124	5,626,352
9						
10 Expenditures						
11 Current						
12 Salaries	3,069,171	3,233,702	3,106,623	3,160,989	3,216,306	3,272,592
13 Employee Benefits	888,307	995,636	958,222	974,991	992,053	1,009,414
14 Purchased Services	851,560	822,820	850,857	865,747	880,898	896,313
15 Supplies and Materials	407,220	259,200	354,248	360,447	366,755	373,173
16 Other Expenditures	7,318	6,650	27,000	27,473	27,953	28,442
17 Capital Outlay	27,242	24,000	6,450	6,563	6,678	6,795
18 Total expenditures	5,250,818	5,342,008	5,303,400	5,396,210	5,490,643	5,586,729
19						
20 Excess (deficiency) of revenue over expenditures	92,766	-	(78,773)	(40,967)	(1,519)	39,622
21						
22 Other financing sources (uses)						
23 Transfer In	-					
24						
25 Net change in fund balances	92,766	-	(78,773)	(40,967)	(1,519)	39,622
26						
27 Fund balances						
28 Beginning of year	1,377,965	1,470,731	1,470,731	1,391,958	1,350,991	1,349,472
29						
30 Ending Fund Balance (Assigned and Unassigned)	\$ 1,470,731	\$ 1,470,731	\$ 1,391,958	\$ 1,350,991	\$ 1,349,472	\$ 1,389,094