

White Bear Lake Area Schools
General, Nutritional Services, and Community Services Funds--Revenues and Expenditures Summary
Revised FY17 and Projected FY18, FY19 & FY20 Budgets

	Actual 2015	Actual 2016	Preliminary 2017	Revised 2017	Projected 2018	Projected 2019	Projected 2020
1 General Fund							
2 Revenue							
3 Local sources							
4 Property taxes	\$ 23,587,670	\$ 23,170,610	\$ 23,656,597	\$ 23,436,477	\$ 23,670,842	\$ 23,907,550	\$ 24,146,626
5 Investment earnings	49,506	75,992	76,000	100,000	140,000	150,000	160,000
6 Other	1,309,465	3,637,559	1,660,682	3,261,178	3,360,000	3,300,000	3,300,000
7 State sources	55,952,733	61,295,757	61,022,425	60,964,418	62,423,706	64,032,180	65,312,824
8 Special Education	10,437,669	9,952,820	11,276,100	11,100,000	11,227,000	11,563,810	11,910,724
9 Federal sources	2,725,971	2,544,801	2,784,791	2,817,040	2,831,358	2,781,426	2,781,496
10 Total revenue	94,063,014	100,677,539	100,476,595	101,679,113	103,652,906	105,734,966	107,611,670
11							
12 Expenditures							
13 Current							
14 Administration	4,368,076	4,319,876	4,762,993	4,462,374	4,544,874	4,613,169	4,704,408
15 District support services	1,662,845	1,927,834	1,932,873	1,945,881	1,971,745	2,001,994	2,030,811
16 Elementary and secondary regular instruction	41,958,720	46,242,132	46,303,343	47,616,298	48,269,047	49,231,764	50,172,794
17 Vocational education instruction	951,749	880,860	959,050	923,201	912,474	924,332	936,449
18 Special education instruction	18,802,623	19,818,791	20,345,243	20,311,108	20,737,645	21,131,811	21,534,457
19 Instructional support services	7,784,273	8,247,943	7,280,347	7,686,047	7,766,396	7,898,295	8,022,254
20 Pupil support services	3,891,907	4,277,020	4,255,797	4,303,920	4,454,255	4,560,637	4,648,767
21 Transportation	4,987,958	6,212,524	5,506,304	6,206,930	6,107,030	6,240,260	6,364,207
22 Sites and buildings	9,129,257	8,619,133	8,946,492	8,549,127	8,632,531	8,125,995	8,218,521
23 Fiscal and other fixed cost programs	181,837	318,315	320,000	318,315	318,315	318,315	318,315
24 Debt service							
25 Principal	499,918	731,156	664,080	664,080	690,180	717,200	745,270
26 Interest and fiscal charges	483,178	434,999	406,880	406,880	381,000	353,900	325,780
27 Total expenditures	94,702,341	102,030,583	101,683,402	103,394,161	104,785,492	106,117,672	108,022,033
28							
29 Excess (deficiency) of revenue over expenditures	(639,327)	(1,353,044)	(1,206,807)	(1,715,048)	(1,132,586)	(382,706)	(410,363)
30							
31 Other financing sources (uses)							
36 District Reserves							
37 Assigned for Secondary Facilities			500,000	500,000	500,000		
38 Assigned for Construction & Capital Improvements			250,000	450,000	250,000	150,000	150,000
39 Assigned for Carryovers			250,000	610,000	350,000	350,000	350,000
40 Assigned for Strategic Priorities			250,000	250,000	50,000	50,000	50,000
41 Capital lease issued							
44 Proceeds from sale of assets	13,129	26,846					
45 Prior Period Adjustment							
46 Transfer In		1,340,000					
47 Transfer to Community Service Fund	(250,000)						
48 Total other financing sources (uses)	(236,871)	1,366,846	1,250,000	1,810,000	1,150,000	550,000	550,000
49							
50 Net change in fund balances	(876,198)	13,802	43,193	94,952	17,414	167,294	139,637
51							
52 Fund balances							
53 Beginning of year	28,367,540	27,491,342	27,505,144	27,505,144	27,600,096	27,617,510	27,784,804
54							
55 Ending Fund Balance (Assigned and Unassigned)	\$ 27,491,342	\$ 27,505,144	\$ 27,548,337	\$ 27,600,096	\$ 27,617,510	\$ 27,784,804	\$ 27,924,441
56 Ending Fund Balance (Unassigned)	\$ 14,670,122	\$ 15,779,571	\$ 15,822,764	\$ 15,874,523	\$ 15,840,178	\$ 16,007,472	\$ 16,147,109
57 Ending Fund Balance (Unassigned as % of expenditures)	15.5%	15.5%	15.6%	15.4%	15.1%	15.1%	14.9%
58							
59 Nutritional Services							
60 Revenues	4,208,560	4,435,030	4,434,266	4,434,266	4,479,619	4,524,415	4,569,659
61 Expenditures	4,245,505	4,347,742	4,425,682	4,425,682	4,553,176	4,684,239	4,817,924
62							
63 Excess (deficiency) of revenue over expenditures	(36,945)	87,288	8,584	8,584	(73,557)	(159,824)	(248,265)
64 Ending Fund Balance	233,152	320,440	329,024	329,024	255,467	95,643	(152,622)
65 Ending Fund Balance (as % of expenditures)	5.5%	7.4%	7.4%	7.4%	5.6%	2.0%	-3.2%
66							
67 Community Services							
68 Revenues	4,772,075	5,343,584	5,342,008	5,342,008	5,448,848	5,557,825	5,668,982
69 General Fund Transfer	250,000						
70 Expenditures	4,515,800	5,250,818	5,342,008	5,342,008	5,448,848	5,557,825	5,668,982
71							
72 Excess (deficiency) of revenue over expenditures	506,275	92,766	-	-	-	-	-
73 Ending Fund Balance	\$ 1,377,965	\$ 1,470,731	\$ 1,470,731	\$ 1,470,731	\$ 1,470,731	\$ 1,470,731	\$ 1,470,731
74 Ending Fund Balance (as % of expenditures)	30.5%	28.0%	27.5%	27.5%	27.0%	26.5%	25.9%

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

	Actual 2015	Actual 2016	Preliminary 2017 Budget	Revised 2017 Budget	Projected 2018 Budget	Projected 2019 Budget	Projected 2020 Budget
1 Revenue							
2 Local sources							
3 Property taxes	\$ 23,587,670	\$ 23,170,610	\$ 23,656,597	\$ 23,436,477	\$ 23,670,842	\$ 23,907,550	\$ 24,146,626
4 Investment earnings	49,506	75,992	76,000	100,000	140,000	150,000	160,000
5 Other	1,309,465	3,637,559	1,660,682	3,261,178	3,360,000	3,300,000	3,300,000
6 State sources	55,952,733	61,295,757	61,022,425	60,964,418	62,423,706	64,032,180	65,312,824
7 Special Education	10,437,669	9,952,820	11,276,100	11,100,000	11,227,000	11,563,810	11,910,724
8 Federal sources	2,725,971	2,544,801	2,784,791	2,817,040	2,831,358	2,781,426	2,781,496
9 Total revenue	94,063,014	100,677,539	100,476,595	101,679,113	103,652,906	105,734,966	107,611,670
10							
11 Expenditures							
12 Current							
13 Administration							
14 Salaries	3,082,025	3,012,814	3,231,522	3,101,181	3,163,207	3,226,475	3,291,006
15 Employee benefits	1,014,640	1,021,193	1,150,159	1,016,859	1,037,333	1,068,327	1,095,035
16 Purchased services	178,745	211,705	271,278	266,333	266,333	233,833	233,833
17 Supplies and materials	35,654	15,133	42,500	17,000	17,000	17,000	17,000
18 Other expenditures	57,012	59,031	67,534	61,001	61,001	67,534	67,534
19 Total administration	4,368,076	4,319,876	4,762,993	4,462,374	4,544,874	4,613,169	4,704,408
20							
21 District support services							
22 Salaries	821,313	923,550	956,340	943,693	962,566	981,818	1,001,455
23 Employee benefits	294,012	331,324	373,138	349,571	356,562	367,272	376,452
24 Purchased services	489,417	513,706	491,068	541,577	541,577	541,577	541,577
25 Supplies and materials	45,423	134,299	87,000	86,000	86,000	86,000	86,000
26 Capital expenditures	—	—	—	—	—	—	—
27 Other expenditures	12,680	24,955	25,327	25,040	25,040	25,327	25,327
28 Total district support services	1,662,845	1,927,834	1,932,873	1,945,881	1,971,745	2,001,994	2,030,811
29							
30 Elementary and secondary regular							
31 instruction							
32 Salaries	29,354,377	29,975,287	31,872,211	31,732,415	32,304,375	32,935,392	33,579,038
33 Employee benefits	10,232,305	11,476,043	11,217,720	11,227,568	11,470,575	11,803,264	12,092,712
34 Purchased services	1,172,408	1,380,751	1,269,952	1,467,901	1,326,385	1,326,385	1,326,385
35 Supplies and materials	834,607	2,992,430	1,527,085	2,231,406	2,689,484	2,689,484	2,689,484
36 Capital expenditures	188,815	224,133	231,178	406,500	281,178	281,178	281,178
37 Other expenditures	176,208	193,488	185,197	550,508	197,050	196,061	203,997
38 Total elementary and secondary							
39 regular instruction	41,958,720	46,242,132	46,303,343	47,616,298	48,269,047	49,231,764	50,172,794
40							
41 Vocational education instruction							
42 Salaries	367,893	421,732	408,701	374,083	381,563	389,193	396,976
43 Employee benefits	151,726	176,976	165,271	164,971	169,098	173,326	177,660
44 Purchased services	393,557	247,348	359,900	354,898	354,898	354,898	354,898
45 Supplies and materials	38,573	34,804	25,178	29,249	6,915	6,915	6,915
46 Capital expenditures	—	—	—	—	—	—	—
47 Other expenditures	—	—	—	—	—	—	—
48 Total vocational education							
49 instruction	951,749	880,860	959,050	923,201	912,474	924,332	936,449
50							
51 Special education instruction							
52 Salaries	12,948,975	13,374,974	13,858,678	13,845,714	14,096,524	14,359,964	14,628,683
53 Employee benefits	5,126,142	5,619,844	5,752,966	5,697,810	5,865,528	5,996,254	6,130,181
54 Purchased services	491,506	712,470	503,029	545,692	541,701	541,701	541,701
55 Supplies and materials	176,980	91,542	159,500	139,322	162,822	162,822	162,822
56 Capital expenditures	28,020	16,049	40,000	50,000	40,000	40,000	40,000
57 Other expenditures	31,000	3,912	31,070	32,570	31,070	31,070	31,070
58 Total special education instruction	18,802,623	19,818,791	20,345,243	20,311,108	20,737,645	21,131,811	21,534,457
59							
60 Instructional support services							
61 Salaries	3,738,896	4,158,098	3,969,949	4,198,238	4,282,198	4,367,841	4,455,198
62 Employee benefits	1,271,418	1,552,849	1,450,892	1,549,441	1,581,772	1,627,886	1,668,588
63 Purchased services	255,599	342,621	319,740	316,210	316,210	316,210	316,210
64 Supplies and materials	65,697	88,344	69,697	112,189	76,247	116,289	112,189
65 Capital expenditures	2,452,663	2,104,807	939,465	939,465	939,465	939,465	939,465
66 Other expenditures	—	1,224	530,604	570,504	570,504	530,604	530,604
67 Total instructional support service:	7,784,273	8,247,943	7,280,347	7,686,047	7,766,396	7,898,295	8,022,254
68							

		Actual 2015	Actual 2016	Preliminary 2017 Budget	Revised 2017 Budget	Projected 2018 Budget	Projected 2019 Budget	Projected 2020 Budget
69	Pupil support services							
70	Salaries	2,572,490	2,753,256	2,821,356	2,910,164	3,037,769	3,096,528	3,156,457
71	Employee benefits	957,646	1,082,104	1,052,467	1,073,241	1,095,971	1,127,594	1,155,795
72	Purchased services	77,348	213,534	242,853	183,917	183,917	183,917	183,917
73	Supplies and materials	40,013	130,676	29,610	43,087	43,087	43,087	43,087
74	Capital expenditures	—	—	—	—	—	—	—
75	Other expenditures	244,410	97,450	109,511	93,511	93,511	109,511	109,511
76	Total pupil support services	3,891,907	4,277,020	4,255,797	4,303,920	4,454,255	4,560,637	4,648,767
77								
78	Transportation							
79	Salaries	1,198,716	1,492,770	1,578,705	1,448,880	1,507,458	1,546,607	1,579,339
80	Employee benefits	342,090	446,108	424,271	528,600	561,818	577,364	588,473
81	Purchased services	3,048,663	3,463,776	2,871,908	3,503,250	3,503,250	3,573,315	3,644,781
82	Supplies and materials	398,489	423,160	520,200	415,200	423,504	431,974	440,614
83	Capital expenditures	—	386,470	110,200	310,000	110,000	110,000	110,000
84	Other expenditures	—	240	1,020	1,000	1,000	1,000	1,000
85	Total transportation	4,987,958	6,212,524	5,506,304	6,206,930	6,107,030	6,240,260	6,364,207
86								
87	Sites and buildings							
88	Salaries	2,921,098	2,970,988	3,020,452	3,025,565	3,086,074	3,147,797	3,210,754
89	Employee benefits	1,101,109	1,081,409	1,237,728	1,125,707	1,148,602	1,182,703	1,212,272
90	Purchased services	2,881,480	2,509,214	2,869,544	2,517,349	2,517,349	2,517,349	2,517,349
91	Supplies and materials	941,062	919,265	929,900	969,478	969,478	969,478	969,478
92	Capital expenditures	1,273,510	1,127,291	875,200	895,000	895,000	295,000	295,000
93	Other expenditures	10,998	10,966	13,668	16,028	16,028	13,668	13,668
94	Total sites and buildings	9,129,257	8,619,133	8,946,492	8,549,127	8,632,531	8,125,995	8,218,521
95								
96	Fiscal and other fixed cost programs							
97	Purchased services	181,837	318,315	320,000	318,315	318,315	318,315	318,315
98								
99	Debt service							
100	Principal	499,918	731,156	664,080	664,080	690,180	717,200	745,270
101	Interest and fiscal charges	483,178	434,999	406,880	406,880	381,000	353,900	325,780
102	Total debt service	983,096	1,166,155	1,070,960	1,070,960	1,071,180	1,071,100	1,071,050
103								
104	Total expenditures	94,702,341	102,030,583	101,683,402	103,394,161	104,785,492	106,117,672	108,022,033
105								
106	Excess (deficiency) of revenue over							
107	expenditures	(639,327)	(1,353,044)	(1,206,807)	(1,715,048)	(1,132,586)	(382,706)	(410,363)
108								
109	Other financing sources (uses)							
110	District Reserves							
111	Assigned for Secondary Facilities			500,000	500,000	500,000		
112	Assigned for Construction & Capital Improvements			250,000	450,000	250,000	150,000	150,000
113	Assigned for Carryovers			250,000	610,000	350,000	350,000	350,000
114	Assigned for Strategic Priorities			250,000	250,000	50,000	50,000	50,000
115	Capital lease issued							
119	Proceeds from sale of assets	13,129	26,846					
120	Transfers in		1,340,000					
121	Transfers (out)	(250,000)						
122	Total other financing sources (uses)	(236,871)	1,366,846	1,250,000	1,810,000	1,150,000	550,000	550,000
123								
124	Net change in fund balances	(876,198)	13,802	43,193	94,952	17,414	167,294	139,637
125								
126	Fund balances							
127	Beginning of year	28,367,540	27,491,342	27,505,144	27,505,144	27,600,096	27,617,510	27,784,804
128	Prior Period Adjustment							
129	End of year	\$ 27,491,342	\$ 27,505,144	\$ 27,548,337	\$ 27,600,096	\$ 27,617,510	\$ 27,784,804	\$ 27,924,441