

**PRELIMINARY  
FISCAL YEAR 2015-2016 BUDGET**



**INDEPENDENT SCHOOL DISTRICT 624  
WHITE BEAR LAKE AREA SCHOOLS**

**JUNE 8, 2015**

**White Bear Lake Area Schools**  
**Preliminary FY16 and Projected FY17, FY18 & FY19 Budgets**

|                                                                | Actual<br>2013 | Actual<br>2014 | Revised<br>2015 | Preliminary<br>2016 | Projected<br>2017 | Projected<br>2018 | Projected<br>2019 |
|----------------------------------------------------------------|----------------|----------------|-----------------|---------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>                                            |                |                |                 |                     |                   |                   |                   |
| Revenue                                                        |                |                |                 |                     |                   |                   |                   |
| Local sources                                                  |                |                |                 |                     |                   |                   |                   |
| Property taxes                                                 | \$ 21,280,073  | \$ 12,956,296  | \$ 23,516,362   | \$ 23,772,000       | \$ 24,000,000     | \$ 24,500,000     | \$ 24,750,000     |
| Investment earnings                                            | 21,332         | 20,131         | 15,000          | 20,000              | 20,000            | 20,000            | 20,000            |
| Other                                                          | 1,198,099      | 1,601,805      | 1,650,723       | 1,700,000           | 1,700,000         | 1,700,000         | 1,700,000         |
| State sources                                                  | 52,560,756     | 63,533,412     | 57,921,919      | 59,080,609          | 60,262,257        | 60,864,935        | 61,473,584        |
| Special Education                                              | 8,585,319      | 9,066,468      | 9,470,901       | 10,260,000          | 10,465,200        | 10,674,504        | 10,887,994        |
| Federal sources                                                | 2,798,778      | 2,844,272      | 2,822,068       | 3,012,563           | 2,984,531         | 3,074,068         | 3,163,798         |
| Total revenue                                                  | 86,444,357     | 90,022,384     | 95,396,973      | 97,845,172          | 99,431,988        | 100,833,507       | 101,995,376       |
| Expenditures                                                   |                |                |                 |                     |                   |                   |                   |
| Current                                                        |                |                |                 |                     |                   |                   |                   |
| Administration                                                 | 4,015,982      | 4,360,452      | 4,418,582       | 4,527,124           | 4,630,338         | 4,769,243         | 4,909,306         |
| District support services                                      | 2,193,489      | 1,642,913      | 1,648,481       | 1,683,720           | 1,719,745         | 1,771,339         | 1,818,876         |
| Elementary and secondary regular instruction                   | 39,629,298     | 41,901,372     | 43,593,870      | 45,400,110          | 45,947,848        | 46,937,636        | 48,312,498        |
| Vocational education instruction                               | 816,566        | 827,110        | 872,552         | 875,810             | 914,365           | 941,794           | 966,202           |
| Special education instruction                                  | 18,408,949     | 18,603,528     | 18,769,682      | 19,724,881          | 20,078,548        | 20,680,909        | 21,306,530        |
| Instructional support services                                 | 4,478,937      | 5,682,729      | 7,579,618       | 7,579,327           | 7,901,796         | 8,138,843         | 8,356,573         |
| Pupil support services                                         | 2,743,672      | 2,867,753      | 3,935,016       | 4,034,880           | 4,128,422         | 4,252,284         | 4,376,280         |
| Transportation                                                 | 5,231,629      | 4,937,462      | 5,279,364       | 4,941,250           | 5,091,808         | 5,414,566         | 5,540,297         |
| Sites and buildings                                            | 13,539,510     | 16,559,644     | 15,544,580      | 9,358,127           | 8,842,672         | 8,789,954         | 9,006,715         |
| Fiscal and other fixed cost programs                           | 366,519        | 383,556        | 278,000         | 283,560             | 289,231           | 297,908           | 303,866           |
| Debt service                                                   |                |                |                 |                     |                   |                   |                   |
| Principal                                                      | 134,839        | 293,817        | 499,918         | 734,130             | 664,080           | 690,180           | 717,120           |
| Interest and fiscal charges                                    | 16,077         | 142,506        | 483,475         | 435,090             | 406,880           | 381,000           | 353,840           |
| Total expenditures                                             | 91,575,467     | 98,202,842     | 102,903,138     | 99,578,009          | 100,615,733       | 103,065,656       | 105,968,103       |
| Excess (deficiency) of revenue over expenditures               | (5,131,110)    | (8,180,458)    | (7,506,165)     | (1,732,837)         | (1,183,745)       | (2,232,149)       | (3,972,727)       |
| Other financing sources (uses)                                 |                |                |                 |                     |                   |                   |                   |
| District Reserves                                              |                |                |                 |                     |                   |                   |                   |
| Assigned for Secondary Facilities                              |                |                | 1,500,000       | 1,125,000           | 250,000           |                   |                   |
| Assigned for Construction                                      |                |                | 600,000         | 100,000             | 250,000           | 200,000           | 200,000           |
| Assigned for Carryovers                                        |                |                | 475,213         | 500,000             | 250,000           | 125,000           | 125,000           |
| Assigned for Strategic Priorities                              |                |                |                 | 250,000             | 250,000           |                   |                   |
| Capital lease issued                                           | 3,900,000      | 8,000,000      |                 |                     |                   |                   |                   |
| Lease Levy Reimbursements                                      |                |                | 5,400,000       |                     |                   |                   |                   |
| Alternative Facilities Contribution                            |                |                | 531,676         |                     |                   |                   |                   |
| Proceeds from sale of assets                                   | 9,850          | 630            |                 |                     |                   |                   |                   |
| Prior Period Adjustment                                        | -              | 10,405,920     |                 |                     |                   |                   |                   |
| Transfer to Community Service Fund                             | (388,000)      | (388,000)      | (250,000)       | (175,000)           | (150,000)         | (125,000)         | -                 |
| Total other financing sources (uses)                           | 3,521,850      | 18,018,550     | 8,256,889       | 1,800,000           | 850,000           | 200,000           | 325,000           |
| Net change in fund balances                                    | (1,609,260)    | 9,838,092      | 750,724         | 67,163              | (333,745)         | (2,032,149)       | (3,647,727)       |
| Fund balances                                                  |                |                |                 |                     |                   |                   |                   |
| Beginning of year                                              | 20,138,708     | 18,529,448     | 28,367,540      | 29,118,264          | 29,185,427        | 28,851,682        | 26,819,533        |
| Ending Fund Balance (Assigned and Unassigned)                  | \$ 18,529,448  | \$ 28,367,540  | \$ 29,118,264   | \$ 29,185,427       | \$ 28,851,682     | \$ 26,819,533     | \$ 23,171,806     |
| Ending Fund Balance (Unassigned)                               | \$ 7,295,063   | \$ 12,888,284  | \$ 14,018,367   | \$ 14,085,530       | \$ 13,751,785     | \$ 11,719,636     | \$ 8,071,909      |
| Ending Fund Balance (Unassigned as percentage of expenditures) | 8.0%           | 13.1%          | 13.6%           | 14.1%               | 13.7%             | 11.4%             | 7.6%              |
| <b>Nutritional Services</b>                                    |                |                |                 |                     |                   |                   |                   |
| Revenues                                                       | 4,060,843      | 4,204,291      | 4,275,452       | 4,424,632           | 4,468,878         | 4,513,567         | 4,558,703         |
| Expenditures                                                   | 4,098,121      | 4,205,461      | 4,223,572       | 4,339,028           | 4,465,809         | 4,595,125         | 4,727,027         |
| Excess (deficiency) of revenue over expenditures               | (37,278)       | (1,170)        | 51,880          | 85,604              | 3,070             | (81,558)          | (168,324)         |
| Ending Fund Balance                                            | 271,267        | 270,097        | 321,977         | 407,581             | 410,651           | 329,093           | 160,769           |
| Ending Fund Balance (as percentage of expenditures)            | 6.6%           | 6.4%           | 7.6%            | 9.4%                | 9.2%              | 7.2%              | 3.4%              |
| <b>Community Services</b>                                      |                |                |                 |                     |                   |                   |                   |
| Revenues                                                       | 5,097,513      | 4,621,755      | 4,753,044       | 4,800,963           | 4,896,982         | 4,994,922         | 5,094,820         |
| General Fund Transfer                                          | 388,000        | 388,000        | 250,000         | 175,000             | 150,000           | 125,000           |                   |
| Expenditures                                                   | 5,443,742      | 4,445,004      | 4,717,907       | 4,975,515           | 5,075,025         | 5,176,526         | 5,280,056         |
| Excess (deficiency) of revenue over expenditures               | 41,771         | 564,751        | 285,137         | 448                 | (28,043)          | (56,604)          | (185,236)         |
| Ending Fund Balance                                            | \$ 306,939     | \$ 871,690     | \$ 1,156,827    | \$ 1,157,275        | \$ 1,129,232      | \$ 1,072,628      | \$ 887,392        |
| Ending Fund Balance (as percentage of expenditures)            | 5.6%           | 19.6%          | 24.5%           | 23.3%               | 22.3%             | 20.7%             | 16.8%             |

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

|                                                    | Actual<br>2013 | Actual<br>2014 | Revised<br>2015 Budget | Preliminary<br>2016 Budget | Projected<br>2017 Budget | Projected<br>2018 Budget | Projected<br>2019 Budget |
|----------------------------------------------------|----------------|----------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Revenue</b>                                     |                |                |                        |                            |                          |                          |                          |
| Local sources                                      |                |                |                        |                            |                          |                          |                          |
| Property taxes                                     | \$ 21,280,073  | \$ 12,956,296  | \$ 23,516,362          | \$ 23,772,000              | \$ 24,000,000            | \$ 24,500,000            | \$ 24,750,000            |
| Investment earnings                                | 21,332         | 20,131         | 15,000                 | 20,000                     | 20,000                   | 20,000                   | 20,000                   |
| Other                                              | 1,198,099      | 1,601,805      | 1,650,723              | 1,700,000                  | 1,700,000                | 1,700,000                | 1,700,000                |
| State sources                                      | 52,560,756     | 63,533,412     | 57,921,919             | 59,080,609                 | 60,262,257               | 60,864,935               | 61,473,584               |
| Special Education                                  | 8,585,319      | 9,066,468      | 9,470,901              | 10,260,000                 | 10,465,200               | 10,674,504               | 10,887,994               |
| Federal sources                                    | 2,798,778      | 2,844,272      | 2,822,068              | 3,012,563                  | 2,984,531                | 3,074,068                | 3,163,798                |
| Total revenue                                      | 86,444,357     | 90,022,384     | 95,396,973             | 97,845,172                 | 99,431,988               | 100,833,507              | 101,995,376              |
| <b>Expenditures</b>                                |                |                |                        |                            |                          |                          |                          |
| Current                                            |                |                |                        |                            |                          |                          |                          |
| Administration                                     |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 2,834,886      | 3,098,410      | 3,061,963              | 3,123,561                  | 3,186,031                | 3,281,613                | 3,380,061                |
| Employee benefits                                  | 914,618        | 1,001,674      | 1,074,979              | 1,118,347                  | 1,151,987                | 1,186,550                | 1,222,148                |
| Purchased services                                 | 175,530        | 175,651        | 181,130                | 183,376                    | 188,447                  | 194,093                  | 197,973                  |
| Supplies and materials                             | 43,220         | 28,676         | 34,010                 | 34,010                     | 34,690                   | 35,731                   | 36,447                   |
| Other expenditures                                 | 47,728         | 56,041         | 66,500                 | 67,830                     | 69,183                   | 71,256                   | 72,677                   |
| Total administration                               | 4,015,982      | 4,360,452      | 4,418,582              | 4,527,124                  | 4,630,338                | 4,769,243                | 4,909,306                |
| District support services                          |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 1,222,037      | 795,562        | 806,263                | 822,389                    | 838,837                  | 864,003                  | 889,923                  |
| Employee benefits                                  | 448,275        | 289,785        | 317,451                | 328,473                    | 337,394                  | 347,518                  | 357,942                  |
| Purchased services                                 | 394,825        | 466,211        | 426,560                | 435,091                    | 443,792                  | 457,104                  | 466,242                  |
| Supplies and materials                             | 49,803         | 59,936         | 67,677                 | 67,677                     | 69,030                   | 71,102                   | 72,525                   |
| Capital expenditures                               | 39,665         | 5,250          | 1,030                  | —                          | —                        | —                        | —                        |
| Other expenditures                                 | 38,884         | 26,169         | 29,500                 | 30,090                     | 30,692                   | 31,612                   | 32,244                   |
| Total district support services                    | 2,193,489      | 1,642,913      | 1,648,481              | 1,683,720                  | 1,719,745                | 1,771,339                | 1,818,876                |
| Elementary and secondary regular instruction       |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 27,112,501     | 28,505,825     | 29,949,387             | 30,831,245                 | 31,586,964               | 32,277,070               | 33,245,390               |
| Employee benefits                                  | 9,249,202      | 9,880,518      | 10,343,874             | 10,785,386                 | 11,093,488               | 11,427,783               | 11,772,159               |
| Purchased services                                 | 1,947,541      | 2,235,811      | 1,646,221              | 1,600,579                  | 1,702,859                | 1,753,945                | 1,789,022                |
| Supplies and materials                             | 1,086,106      | 1,087,560      | 1,212,897              | 1,762,231                  | 1,109,140                | 1,009,777                | 1,027,487                |
| Capital expenditures                               | 214,181        | 171,693        | 264,922                | 231,000                    | 270,220                  | 278,329                  | 283,894                  |
| Other expenditures                                 | 19,767         | 19,965         | 176,569                | 189,669                    | 185,177                  | 190,732                  | 194,546                  |
| Total elementary and secondary regular instruction | 39,629,298     | 41,901,372     | 43,593,870             | 45,400,110                 | 45,947,848               | 46,937,636               | 48,312,498               |
| Vocational education instruction                   |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 384,726        | 326,692        | 360,260                | 368,254                    | 376,425                  | 387,718                  | 399,349                  |
| Employee benefits                                  | 158,238        | 136,542        | 152,740                | 159,382                    | 164,425                  | 169,357                  | 174,440                  |
| Purchased services                                 | 248,100        | 340,954        | 332,000                | 338,640                    | 345,412                  | 355,774                  | 362,889                  |
| Supplies and materials                             | 25,502         | 22,922         | 27,552                 | 9,534                      | 28,103                   | 28,945                   | 29,524                   |
| Capital expenditures                               | —              | —              | —                      | —                          | —                        | —                        | —                        |
| Other expenditures                                 | —              | —              | —                      | —                          | —                        | —                        | —                        |
| Total vocational education instruction             | 816,566        | 827,110        | 872,552                | 875,810                    | 914,365                  | 941,794                  | 966,202                  |
| Special education instruction                      |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 12,392,306     | 12,518,354     | 12,774,825             | 13,153,345                 | 13,323,657               | 13,723,372               | 14,135,074               |
| Employee benefits                                  | 4,969,267      | 5,156,238      | 5,024,979              | 5,622,722                  | 5,757,750                | 5,930,487                | 6,123,872                |
| Purchased services                                 | 807,543        | 641,929        | 674,000                | 681,564                    | 695,192                  | 716,043                  | 730,359                  |
| Supplies and materials                             | 158,633        | 203,240        | 203,378                | 194,600                    | 207,446                  | 213,669                  | 217,941                  |
| Capital expenditures                               | 78,900         | 81,677         | 85,000                 | 65,000                     | 86,700                   | 89,301                   | 91,086                   |
| Other expenditures                                 | 2,300          | 2,090          | 7,500                  | 7,650                      | 7,803                    | 8,037                    | 8,198                    |
| Total special education instruction                | 18,408,949     | 18,603,528     | 18,769,682             | 19,724,881                 | 20,078,548               | 20,680,909               | 21,306,530               |
| Instructional support services                     |                |                |                        |                            |                          |                          |                          |
| Salaries                                           | 2,801,304      | 3,381,605      | 3,753,884              | 3,828,959                  | 3,905,538                | 4,022,699                | 4,143,383                |
| Employee benefits                                  | 917,575        | 1,126,055      | 1,332,701              | 1,386,975                  | 1,429,129                | 1,472,005                | 1,516,173                |
| Purchased services                                 | 257,720        | 246,372        | 325,427                | 342,135                    | 338,570                  | 348,726                  | 355,699                  |
| Supplies and materials                             | 127,847        | 64,922         | 110,005                | 60,918                     | 112,207                  | 115,569                  | 117,883                  |
| Capital expenditures                               | 374,456        | 863,585        | 1,546,601              | 1,439,120                  | 1,584,708                | 1,632,251                | 1,664,891                |
| Other expenditures                                 | 35             | 190            | 511,000                | 521,220                    | 531,644                  | 547,593                  | 558,544                  |
| Total instructional support service                | 4,478,937      | 5,682,729      | 7,579,618              | 7,579,327                  | 7,901,796                | 8,138,843                | 8,356,573                |

|                                                  | Actual<br>2013 | Actual<br>2014 | Revised<br>2015 Budget | Preliminary<br>2016 Budget | Projected<br>2017 Budget | Projected<br>2018 Budget | Projected<br>2019 Budget |
|--------------------------------------------------|----------------|----------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Pupil support services                           |                |                |                        |                            |                          |                          |                          |
| Salaries                                         | 1,954,207      | 2,048,985      | 2,623,659              | 2,676,353                  | 2,730,108                | 2,812,015                | 2,896,377                |
| Employee benefits                                | 767,062        | 801,332        | 976,452                | 1,018,436                  | 1,050,506                | 1,082,030                | 1,114,492                |
| Purchased services                               | 872            | —              | 59,760                 | 60,955                     | 62,174                   | 64,040                   | 65,320                   |
| Supplies and materials                           | 21,531         | 17,439         | 30,735                 | 29,838                     | 31,350                   | 32,286                   | 32,940                   |
| Capital expenditures                             | —              | —              | —                      | —                          | —                        | —                        | —                        |
| Other expenditures                               | —              | —              | 244,410                | 249,298                    | 254,284                  | 261,913                  | 267,151                  |
| Total pupil support services                     | 2,743,672      | 2,867,756      | 3,935,016              | 4,034,880                  | 4,128,422                | 4,252,284                | 4,376,280                |
| Transportation                                   |                |                |                        |                            |                          |                          |                          |
| Salaries                                         | 1,305,374      | 1,192,172      | 1,291,950              | 1,546,993                  | 1,590,511                | 1,638,227                | 1,687,374                |
| Employee benefits                                | 397,182        | 345,160        | 387,634                | 442,681                    | 490,910                  | 505,636                  | 520,806                  |
| Purchased services                               | 2,302,430      | 2,747,879      | 2,811,780              | 2,330,576                  | 2,377,187                | 2,424,729                | 2,473,223                |
| Supplies and materials                           | 807,147        | 651,845        | 777,000                | 610,000                    | 622,200                  | 634,644                  | 647,337                  |
| Capital expenditures                             | 419,496        | 403            | 10,000                 | 10,000                     | 10,000                   | 210,300                  | 210,506                  |
| Other expenditures                               | —              | —              | 1,000                  | 1,000                      | 1,000                    | 1,030                    | 1,051                    |
| Total transportation                             | 5,231,629      | 4,937,459      | 5,279,364              | 4,941,250                  | 5,091,808                | 5,414,566                | 5,540,297                |
| Sites and buildings                              |                |                |                        |                            |                          |                          |                          |
| Salaries                                         | 2,955,365      | 2,941,905      | 3,011,228              | 3,071,453                  | 3,132,878                | 3,226,865                | 3,323,667                |
| Employee benefits                                | 1,093,536      | 1,078,001      | 1,134,784              | 1,191,875                  | 1,234,004                | 1,271,024                | 1,309,156                |
| Purchased services                               | 2,759,755      | 2,955,188      | 2,968,602              | 2,863,069                  | 2,918,327                | 3,002,877                | 3,062,924                |
| Supplies and materials                           | 822,215        | 824,198        | 1,344,393              | 869,180                    | 876,362                  | 902,654                  | 920,704                  |
| Capital expenditures                             | 5,904,240      | 8,758,167      | 7,083,073              | 1,360,000                  | 678,500                  | 383,855                  | 387,531                  |
| Other expenditures                               | 4,399          | 2,185          | 2,500                  | 2,550                      | 2,601                    | 2,679                    | 2,733                    |
| Total sites and buildings                        | 13,539,510     | 16,559,644     | 15,544,580             | 9,358,127                  | 8,842,672                | 8,789,954                | 9,006,715                |
| Fiscal and other fixed cost programs             |                |                |                        |                            |                          |                          |                          |
| Purchased services                               | 366,519        | 383,556        | 278,000                | 283,560                    | 289,231                  | 297,908                  | 303,866                  |
| Debt service                                     |                |                |                        |                            |                          |                          |                          |
| Principal                                        | 134,839        | 293,817        | 499,918                | 734,130                    | 664,080                  | 690,180                  | 717,120                  |
| Interest and fiscal charges                      | 16,077         | 142,506        | 483,475                | 435,090                    | 406,880                  | 381,000                  | 353,840                  |
| Total debt service                               | 150,916        | 436,323        | 983,393                | 1,169,220                  | 1,070,960                | 1,071,180                | 1,070,960                |
| Total expenditures                               | 91,575,467     | 98,202,842     | 102,903,138            | 99,578,009                 | 100,615,733              | 103,065,656              | 105,968,103              |
| Excess (deficiency) of revenue over expenditures | (5,131,110)    | (8,180,458)    | (7,506,165)            | (1,732,837)                | (1,183,745)              | (2,232,149)              | (3,972,727)              |
| Other financing sources (uses)                   |                |                |                        |                            |                          |                          |                          |
| District Reserves                                |                |                |                        |                            |                          |                          |                          |
| Assigned for Secondary Facilities                |                |                | 1,500,000              | 1,125,000                  | 250,000                  |                          |                          |
| Assigned for Construction                        |                |                | 600,000                | 100,000                    | 250,000                  | 200,000                  | 200,000                  |
| Assigned for Carryovers                          |                |                | 475,213                | 500,000                    | 250,000                  | 125,000                  | 125,000                  |
| Assigned for Strategic Priorities                |                |                |                        | 250,000                    | 250,000                  |                          |                          |
| Capital lease issued                             | 3,900,000      | 8,000,000      |                        |                            |                          |                          |                          |
| Lease Levy Reimbursement                         |                |                | 5,400,000              |                            |                          |                          |                          |
| Alternative Facilities Contribution              |                |                | 531,676                |                            |                          |                          |                          |
| Issuance of Debt                                 |                |                |                        |                            |                          |                          |                          |
| Proceeds from sale of assets                     | 9,850          | 630            |                        |                            |                          |                          |                          |
| Transfers (out)                                  | (388,000)      | (388,000)      | (250,000)              | (175,000)                  | (150,000)                | (125,000)                |                          |
| Total other financing sources (uses):            | 3,521,850      | 7,612,630      | 8,256,889              | 1,800,000                  | 850,000                  | 200,000                  | 325,000                  |
| Net change in fund balances                      | (1,609,260)    | (567,828)      | 750,724                | 67,163                     | (333,745)                | (2,032,149)              | (3,647,727)              |
| Fund balances                                    |                |                |                        |                            |                          |                          |                          |
| Beginning of year                                | 20,138,708     | 18,529,448     | 28,367,540             | 29,118,264                 | 29,185,427               | 28,851,682               | 26,819,533               |
| Prior period adjustment                          |                | 10,405,920     |                        |                            |                          |                          |                          |
| End of year                                      | \$ 18,529,448  | \$ 28,367,540  | \$ 29,118,264          | \$ 29,185,427              | \$ 28,851,682            | \$ 26,819,533            | \$ 23,171,806            |

**White Bear Lake Area Schools**  
**Detail Revenues and Expenditures**  
**Nutritional Services**

|                              | Actual<br>2013 | Actual<br>2014 | Revised<br>2015 Budget | Preliminary<br>2016 Budget | Projected<br>2017 Budget | Projected<br>2018 Budget | Projected<br>2019 Budget |
|------------------------------|----------------|----------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Revenue                      |                |                |                        |                            |                          |                          |                          |
| Local sources                |                |                |                        |                            |                          |                          |                          |
| Investment earnings          | 80             | 99             | —                      | 100                        | 101                      | 102                      | 103                      |
| Other - primarily meal sales | 2,342,824      | 2,389,877      | 2,447,260              | 2,548,650                  | 2,574,137                | 2,599,878                | 2,625,877                |
| State sources                | 149,167        | 150,656        | 145,500                | 156,000                    | 157,560                  | 159,136                  | 160,727                  |
| Federal sources              | 1,568,772      | 1,663,659      | 1,682,692              | 1,719,882                  | 1,737,081                | 1,754,452                | 1,771,996                |
| Total revenue                | 4,060,843      | 4,204,291      | 4,275,452              | 4,424,632                  | 4,468,878                | 4,513,567                | 4,558,703                |
| Expenditures                 |                |                |                        |                            |                          |                          |                          |
| Current                      |                |                |                        |                            |                          |                          |                          |
| Salaries                     | 1,249,208      | 1,305,797      | 1,311,314              | 1,497,822                  | 1,527,778                | 1,558,334                | 1,589,501                |
| Employee benefits            | 341,629        | 369,666        | 354,543                | 446,825                    | 455,762                  | 464,877                  | 474,174                  |
| Purchased services           | 413,756        | 440,787        | 349,305                | 325,361                    | 331,868                  | 338,506                  | 345,276                  |
| Supplies and materials       | 1,975,875      | 2,009,007      | 2,074,544              | 1,940,157                  | 1,978,960                | 2,018,539                | 2,058,910                |
| Other expenditures           | 7,364          | 4,138          | 4,382                  | 7,137                      | 7,280                    | 7,425                    | 7,574                    |
| Capital Outlay               | 110,289        | 76,066         | 129,484                | 121,726                    | 164,161                  | 207,444                  | 251,593                  |
| Total expenditures           | 4,098,121      | 4,205,461      | 4,223,572              | 4,339,028                  | 4,465,809                | 4,595,125                | 4,727,027                |
| Net change in fund balance   | (37,278)       | (1,170)        | 51,880                 | 85,604                     | 3,070                    | (81,558)                 | (168,324)                |
| Fund balances                |                |                |                        |                            |                          |                          |                          |
| Beginning of year            | 308,545        | 271,267        | 270,097                | 321,977                    | 407,581                  | 410,651                  | 329,093                  |
| End of year                  | \$ 271,267     | \$ 270,097     | \$ 321,977             | \$ 407,581                 | \$ 410,651               | \$ 329,093               | \$ 160,769               |

**White Bear Lake Area Schools**  
**Detail Revenues and Expenditures**  
**Community Services**

|                                    | Actual<br>2013 | Actual<br>2014 | Revised<br>2015 Budget | Preliminary<br>2016 Budget | Projected<br>2017 Budget | Projected<br>2018 Budget | Projected<br>2019 Budget |
|------------------------------------|----------------|----------------|------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Revenue                            |                |                |                        |                            |                          |                          |                          |
| Local sources                      |                |                |                        |                            |                          |                          |                          |
| Property Taxes                     | 1,104,680      | 559,095        | 1,017,398              | 1,050,963                  | 1,071,982                | 1,093,422                | 1,115,290                |
| Investment earnings                | 42             | 74             | —                      | —                          | —                        | —                        | —                        |
| Other - primarily tuition and fees | 3,649,837      | 3,124,923      | 3,235,200              | 3,250,000                  | 3,315,000                | 3,381,300                | 3,448,926                |
| State sources                      | 342,954        | 937,663        | 500,446                | 500,000                    | 510,000                  | 520,200                  | 530,604                  |
| Federal sources                    | —              | —              | —                      | —                          | —                        | —                        | —                        |
| Total revenue                      | 5,097,513      | 4,621,755      | 4,753,044              | 4,800,963                  | 4,896,982                | 4,994,922                | 5,094,820                |
| Expenditures                       |                |                |                        |                            |                          |                          |                          |
| Current                            |                |                |                        |                            |                          |                          |                          |
| Salaries                           | 3,334,643      | 2,637,645      | 2,821,173              | 3,027,597                  | 3,088,149                | 3,149,912                | 3,212,910                |
| Employee benefits                  | 1,036,943      | 760,455        | 798,721                | 835,392                    | 852,100                  | 869,142                  | 886,525                  |
| Purchased services                 | 722,878        | 699,876        | 725,630                | 740,143                    | 754,946                  | 770,045                  | 785,446                  |
| Supplies and materials             | 324,889        | 313,938        | 338,023                | 338,023                    | 344,783                  | 351,679                  | 358,713                  |
| Other expenditures                 | 7,501          | 6,603          | 19,500                 | 19,500                     | 19,890                   | 20,288                   | 20,694                   |
| Capital Outlay                     | 16,888         | 26,487         | 14,860                 | 14,860                     | 15,157                   | 15,460                   | 15,770                   |
| Total expenditures                 | 5,443,742      | 4,445,004      | 4,717,907              | 4,975,515                  | 5,075,025                | 5,176,526                | 5,280,056                |
| Net change in fund balance         | (346,229)      | 176,751        | 35,137                 | (174,552)                  | (178,043)                | (181,604)                | (185,236)                |
| Fund balances                      |                |                |                        |                            |                          |                          |                          |
| Beginning of year                  | 265,168        | 306,939        | 871,690                | 1,156,827                  | 1,157,275                | 1,129,232                | 1,072,628                |
| Transfers In                       | 388,000        | 388,000        | 250,000                | 175,000                    | 150,000                  | 125,000                  | —                        |
| End of year                        | \$ 306,939     | \$ 871,690     | \$ 1,156,827           | \$ 1,157,275               | \$ 1,129,232             | \$ 1,072,628             | \$ 887,392               |

AGENDA ITEM: **Approval of Fiscal Year 2016 Preliminary Budget**  
MEETING DATE: **June 8, 2015**  
SUGGESTED DISPOSITION: **Operational Item**  
CONTACT PERSON(S): **Dr. Wayne A. Kazmierczak, Director of Finance and Operations**

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**BACKGROUND:**

Attached please find the District's Fiscal Year 2016 Preliminary Budget that will be presented for approval at the June 8, 2015 School Board meeting. The following is a summary of the preliminary budget:

|                                                     | Beginning<br>Fund Balance | Revenues and<br>Other Sources | Expenditures | Ending<br>Fund Balance |
|-----------------------------------------------------|---------------------------|-------------------------------|--------------|------------------------|
| General Fund (01, 03, 05)                           | 14,018,367                | 99,645,172                    | 99,578,009   | 14,085,530             |
| Food Service Fund (02)                              | 321,977                   | 4,424,632                     | 4,339,028    | 407,581                |
| Community Service Fund (04)                         | 1,156,827                 | 4,975,963                     | 4,975,515    | 1,157,275              |
| Debt Service (07)                                   | 1,493,000                 | 5,270,500                     | 5,353,746    | 1,409,754              |
| Other Post Employment Benefits<br>Debt Service (47) | 611,522                   | 5,826,948                     | 5,532,175    | 906,295                |

**RECOMMENDATION:**

Suggested Resolution: Move to approve the fiscal year 2016 budget as presented.