

White Bear Lake Area Schools
Fiscal Year 2015 Preliminary Budget
Detail Revenues and Expenditures

	Actual 2012	Actual 2013	Adopted 2014 Budget	Preliminary 2015 Budget
Revenue				
Local sources				
Property taxes	\$ 20,720,513	\$ 21,280,073	\$ 21,000,101	\$ 23,545,473
Investment earnings	14,507	21,332	15,150	15,000
Other	1,022,281	1,198,099	820,071	896,700
State sources	51,136,014	52,560,756	53,279,155	57,951,083
Special Education	7,398,312	8,585,319	7,931,776	7,770,901
Federal sources	3,624,916	2,798,778	2,902,747	2,650,000
Total revenue	83,916,543	86,444,357	85,949,000	92,829,157
Expenditures				
Current				
Administration				
Salaries	2,800,769	2,834,886	2,900,694	3,082,053
Employee benefits	876,434	914,618	1,045,312	1,066,222
Purchased services	192,180	175,530	181,445	185,800
Supplies and materials	33,087	43,220	48,000	32,600
Other expenditures	56,382	47,728	41,000	61,000
Total administration	3,958,852	4,015,982	4,216,451	4,427,675
District support services				
Salaries	1,083,103	1,222,037	810,361	869,546
Employee benefits	443,556	448,275	375,571	350,763
Purchased services	448,242	394,825	465,150	439,400
Supplies and materials	67,249	49,803	72,750	66,550
Capital expenditures	28,907	39,665	—	1,030
Other expenditures	7,211	38,884	19,000	29,020
Total district support services	2,078,268	2,193,489	1,742,832	1,756,309
Elementary and secondary regular instruction				
Salaries	26,080,666	27,112,501	27,842,402	28,340,121
Employee benefits	8,955,130	9,249,202	9,995,271	10,505,838
Purchased services	2,051,887	1,947,541	1,775,784	1,812,445
Supplies and materials	1,061,973	1,086,106	1,541,456	879,122
Capital expenditures	491,143	214,181	196,756	241,623
Other expenditures	9,490	19,767	344,086	40,564
Total elementary and secondary regular instruction	38,650,289	39,629,298	41,695,755	41,819,713
Vocational education instruction				
Salaries	403,713	384,726	398,764	408,738
Employee benefits	170,691	158,238	184,587	188,978
Purchased services	308,154	248,100	285,000	291,100
Supplies and materials	39,974	25,502	25,342	2,300
Capital expenditures	997	—	—	—
Other expenditures	—	—	—	—
Total vocational education instruction	923,529	816,566	893,693	891,116
Special education instruction				
Salaries	11,315,733	12,392,306	12,427,401	12,670,895
Employee benefits	4,566,417	4,969,267	4,807,347	5,280,233
Purchased services	951,116	807,543	679,370	688,749
Supplies and materials	185,097	158,633	66,475	130,564
Capital expenditures	105,330	78,900	41,000	94,000
Other expenditures	1,594	2,300	2,000	2,000

Total special education instruction	17,125,287	18,408,949	18,023,593	18,866,441
Instructional support services				
Salaries	3,340,292	2,801,304	3,339,709	3,337,391
Employee benefits	872,577	917,575	1,244,490	1,244,267
Purchased services	134,766	257,720	224,790	223,120
Supplies and materials	85,937	127,847	148,687	68,937
Capital expenditures	478,704	374,456	468,455	1,542,667
Other expenditures	810	35	669,700	511,000
Total instructional support service	4,913,086	4,478,937	6,095,831	6,927,382
Pupil support services				
Salaries	1,798,378	1,954,207	2,096,117	2,201,822
Employee benefits	729,949	767,062	886,324	896,591
Purchased services	—	872	300	306
Supplies and materials	14,384	21,531	12,238	17,020
Capital expenditures	—	—	—	—
Other expenditures	—	—	—	—
Total pupil support services	2,542,711	2,743,672	2,994,979	3,115,739
Transportation				
Salaries	1,469,105	1,305,374	1,304,500	1,299,300
Employee benefits	466,762	397,182	402,100	388,134
Purchased services	1,791,246	2,302,430	2,607,700	2,768,780
Supplies and materials	676,006	807,147	809,000	777,000
Capital expenditures	592,969	419,496	10,000	10,000
Other expenditures	—	—	1,000	1,000
Total pupil support services	4,996,088	5,231,629	5,134,300	5,244,214
Sites and buildings				
Salaries	2,815,542	2,955,365	2,874,039	3,172,241
Employee benefits	1,074,811	1,093,536	1,217,059	1,286,117
Purchased services	2,695,694	2,759,755	2,336,100	2,839,342
Supplies and materials	779,571	822,215	894,400	857,752
Capital expenditures	1,680,440	5,904,240	3,245,468	6,765,000
Other expenditures	3,084	4,399	2,500	2,500
Total sites and buildings	9,049,142	13,539,510	10,569,566	14,922,952
Fiscal and other fixed cost programs				
Purchased services	336,468	366,519	480,000	278,000
Debt service				
Principal	181,237	134,839	280,000	608,562
Interest and fiscal charges	25,511	16,077	105,000	474,757
Total debt service	206,748	150,916	385,000	1,083,319
Total expenditures	84,780,468	91,575,467	92,232,000	99,332,860
Excess (deficiency) of revenue over expenditures	(863,925)	(5,131,110)	(6,283,000)	(6,503,703)
Other financing sources (uses)				
Capital lease issued		3,900,000		
Lease Levy Reimbursement			1,400,000	6,600,000
Alternative Facilities Contribution				671,062
Issuance of Debt				
Proceeds from sale of assets	4,095	9,850		
Transfers (out)	(388,000)	(388,000)	(388,000)	(388,000)
Total other financing sources (uses)	(383,905)	3,521,850	1,012,000	6,883,062
Net change in fund balances	(1,247,830)	(1,609,260)	(5,271,000)	379,359
Fund balances				
Beginning of year	20,436,538	20,138,708	18,529,448	13,258,448
Prior period adjustment	950,000			
End of year	\$ 20,138,708	\$ 18,529,448	\$ 13,258,448	\$ 13,637,807