

**REVISED  
FISCAL YEAR 2015-2016 BUDGET**



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

**DECEMBER 14, 2015**

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

	Actual 2013	Actual 2014	Actual 2015	Preliminary 2016	Revised 2016	Projected 2017	Projected 2018	Projected 2019
<b>1 General Fund</b>								
2 Revenue								
3 Local sources								
4 Property taxes	\$ 21,280,073	\$ 12,956,296	\$ 23,587,670	\$ 23,772,000	\$ 23,772,000	\$ 23,970,000	\$ 24,500,000	\$ 24,750,000
5 Investment earnings	21,332	20,131	49,506	20,000	50,000	50,000	60,000	60,000
6 Other	1,198,099	1,601,805	1,309,465	1,700,000	3,291,845	1,700,000	1,700,000	1,700,000
7 State sources	52,560,756	63,533,412	55,952,733	59,080,609	60,118,609	60,262,256	61,316,846	62,389,890
8 Special Education	8,585,319	9,066,468	10,437,669	10,260,000	11,055,000	11,386,650	11,728,250	12,080,097
9 Federal sources	2,798,778	2,844,272	2,725,971	3,012,563	2,698,078	2,700,000	2,700,000	2,700,000
10 Total revenue	86,444,357	90,022,384	94,063,014	97,845,172	100,985,532	100,068,906	102,005,095	103,679,987
11								
12 Expenditures								
13 Current								
14 Administration	4,015,982	4,360,452	4,368,076	4,527,124	4,602,104	4,692,153	4,824,957	4,933,853
15 District support services	2,193,489	1,642,913	1,662,845	1,683,720	1,880,134	1,905,388	1,943,307	1,970,400
16 Elementary and secondary regular instruction	39,629,298	41,901,372	41,958,720	45,400,110	45,843,632	45,850,951	46,991,809	48,052,385
17 Vocational education instruction	816,566	827,110	951,749	937,010	1,004,140	1,013,253	1,030,574	1,044,681
18 Special education instruction	18,408,949	18,603,528	18,802,623	19,663,681	19,872,893	20,458,003	21,054,218	21,550,355
19 Instructional support services	4,478,937	5,682,729	7,784,273	7,579,327	7,665,794	7,797,517	7,968,204	8,109,633
20 Pupil support services	2,743,672	2,867,753	3,891,907	4,034,880	4,161,823	4,244,249	4,363,622	4,461,407
21 Transportation	5,231,629	4,937,462	4,987,958	4,941,250	5,400,052	5,302,054	5,406,096	5,541,317
22 Sites and buildings	13,539,510	16,559,644	9,129,257	9,358,127	9,406,084	9,305,932	9,433,956	9,537,835
23 Fiscal and other fixed cost programs	366,519	383,556	181,837	283,560	200,000	200,000	200,000	200,000
24 Debt service								
25 Principal	134,839	293,817	499,918	734,130	734,130	664,080	690,180	717,120
26 Interest and fiscal charges	16,077	142,506	483,178	435,090	435,090	406,880	381,000	353,840
27 Total expenditures	91,575,467	98,202,842	94,702,341	99,578,009	101,205,876	101,840,460	104,287,923	106,472,826
28								
29 Excess (deficiency) of revenue over expenditures	(5,131,110)	(8,180,458)	(639,327)	(1,732,837)	(220,344)	(1,771,554)	(2,282,828)	(2,792,839)
30								
31 Other financing sources (uses)								
36 District Reserves								
37 Assigned for Secondary Facilities				1,125,000	1,000,000	500,000	500,000	
38 Assigned for Construction & Capital Improvements				100,000	197,595	500,000	500,000	500,000
39 Assigned for Carryovers				500,000	500,000	250,000	125,000	125,000
40 Assigned for Strategic Priorities				250,000	250,000	250,000		
41 Capital lease issued	3,900,000	8,000,000						
44 Proceeds from sale of assets	9,850	630	13,129					
45 Prior Period Adjustment	—	10,405,920						
46 Transfer to Community Service Fund	(388,000)	(388,000)	(250,000)	(175,000)	(75,000)	(75,000)	(50,000)	—
47 Total other financing sources (uses)	3,521,850	18,018,550	(236,871)	1,800,000	1,872,595	1,425,000	1,075,000	625,000
48								
49 Net change in fund balances	(1,609,260)	9,838,092	(876,198)	67,163	1,652,251	(346,554)	(1,207,828)	(2,167,839)
50								
51 Fund balances								
52 Beginning of year	20,138,708	18,529,448	28,367,540	27,491,342	27,491,342	29,143,593	28,797,040	27,589,212
53								
54 Ending Fund Balance (Assigned and Unassigned)	\$ 18,529,448	\$ 28,367,540	\$ 27,491,342	\$ 27,558,505	\$ 29,143,593	\$ 28,797,040	\$ 27,589,212	\$ 25,421,373
55 Ending Fund Balance (Unassigned)	\$ 7,295,063	\$ 12,888,284	\$ 14,670,122	\$ 14,737,285	\$ 16,322,373	\$ 15,975,819	\$ 14,767,991	\$ 12,600,153
56 Ending Fund Balance (Unassigned as % of expenditures)	8.0%	13.1%	15.5%	14.8%	16.1%	15.7%	14.2%	11.8%
57								
58 <b>Nutritional Services</b>								
59 Revenues	4,060,843	4,204,291	4,208,560	4,424,632	4,424,632	4,468,878	4,513,567	4,558,703
60 Expenditures	4,098,121	4,205,461	4,245,505	4,339,028	4,339,028	4,465,809	4,595,125	4,727,027
61								
62 Excess (deficiency) of revenue over expenditures	(37,278)	(1,170)	(36,945)	85,604	85,604	3,070	(81,558)	(168,324)
63 Ending Fund Balance	271,267	270,097	233,152	318,756	318,756	321,826	240,268	71,944
64 Ending Fund Balance (as % of expenditures)	6.6%	6.4%	5.5%	7.3%	7.3%	7.2%	5.2%	1.5%
65								
66 <b>Community Services</b>								
67 Revenues	5,097,513	4,621,755	4,772,075	4,800,963	4,921,313	4,896,982	4,994,922	5,094,820
68 General Fund Transfer	388,000	388,000	250,000	175,000	75,000	75,000	50,000	
69 Expenditures	5,443,742	4,445,004	4,515,800	4,975,515	4,885,215	5,075,025	5,176,526	5,280,056
70								
71 Excess (deficiency) of revenue over expenditures	41,771	564,751	506,275	448	111,098	(103,043)	(131,604)	(185,236)
72 Ending Fund Balance	\$ 306,939	\$ 871,690	\$ 1,377,965	\$ 1,378,413	\$ 1,489,063	\$ 1,275,370	\$ 1,143,766	\$ 958,530
73 Ending Fund Balance (as % of expenditures)	5.6%	19.6%	30.5%	27.7%	30.5%	25.1%	22.1%	18.2%

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

	Actual 2013	Actual 2014	Actual 2015	Preliminary 2016 Budget	Revised 2016 Budget	Projected 2017 Budget	Projected 2018 Budget	Projected 2019 Budget
<b>Revenue</b>								
Local sources								
Property taxes	\$ 21,280,073	\$ 12,956,296	\$ 23,587,670	\$ 23,772,000	\$ 23,772,000	\$ 23,970,000	\$ 24,500,000	\$ 24,750,000
Investment earnings	21,332	20,131	49,506	20,000	50,000	50,000	60,000	60,000
Other	1,198,099	1,601,805	1,309,465	1,700,000	3,291,845	1,700,000	1,700,000	1,700,000
State sources	52,560,756	63,533,412	55,952,733	59,080,609	60,118,609	60,262,256	61,316,845	62,389,890
Special Education	8,585,319	9,066,468	10,437,669	10,260,000	11,055,000	11,386,650	11,728,250	12,080,097
Federal sources	2,798,778	2,844,272	2,725,971	3,012,563	2,698,078	2,700,000	2,700,000	2,700,000
Total revenue	86,444,357	90,022,384	94,063,014	97,845,172	100,985,532	100,068,906	102,005,095	103,679,987
<b>Expenditures</b>								
Current								
Administration								
Salaries	2,834,886	3,098,410	3,082,025	3,123,561	3,168,159	3,231,522	3,328,468	3,411,680
Employee benefits	914,618	1,001,674	1,014,640	1,118,347	1,124,797	1,150,159	1,184,669	1,208,974
Purchased services	175,530	175,651	178,745	183,376	200,438	200,438	200,438	200,438
Supplies and materials	43,220	28,676	35,654	34,010	42,500	42,500	42,500	42,500
Other expenditures	47,728	56,041	57,012	67,830	66,210	67,534	68,882	70,261
Total administration	4,015,982	4,360,452	4,368,076	4,527,124	4,602,104	4,692,153	4,824,957	4,933,853
District support services								
Salaries	1,222,037	795,562	821,313	822,389	882,686	900,340	927,351	946,588
Employee benefits	448,275	289,785	294,012	328,473	339,550	346,653	357,054	364,393
Purchased services	394,825	466,211	489,417	435,091	571,068	571,068	571,068	571,068
Supplies and materials	49,803	59,936	45,423	67,677	62,000	62,000	62,000	62,000
Capital expenditures	39,665	5,250	—	—	—	—	—	—
Other expenditures	38,884	26,169	12,680	30,090	24,830	25,327	25,834	26,351
Total district support services	2,193,489	1,642,913	1,662,845	1,683,720	1,880,134	1,905,388	1,943,307	1,970,400
Elementary and secondary regular instruction								
Salaries	27,112,501	28,505,825	29,354,377	30,831,245	30,765,429	31,516,129	32,461,618	33,294,276
Employee benefits	9,249,202	9,880,518	10,232,305	10,785,386	10,909,045	11,130,765	11,445,197	11,667,804
Purchased services	1,947,541	2,235,811	1,172,408	1,600,579	1,332,734	1,330,285	1,331,504	1,332,341
Supplies and materials	1,086,106	1,087,560	834,607	1,762,231	1,760,246	1,427,594	1,303,150	1,303,532
Capital expenditures	214,181	171,693	188,815	231,000	510,681	260,981	261,440	261,755
Other expenditures	19,767	19,965	176,208	189,669	565,497	185,197	188,900	192,677
Total elementary and secondary regular instruction	39,629,298	41,901,372	41,958,720	45,400,110	45,843,632	45,850,951	46,991,809	48,052,385
Vocational education instruction								
Salaries	384,726	326,692	367,893	368,254	392,669	407,732	419,965	430,475
Employee benefits	158,238	136,542	151,726	159,382	161,925	165,249	170,205	173,712
Purchased services	248,100	340,954	393,557	399,840	409,900	408,280	408,342	408,384
Supplies and materials	25,502	22,922	38,573	9,534	39,646	31,992	32,062	32,110
Capital expenditures	—	—	—	—	—	—	—	—
Other expenditures	—	—	—	—	—	—	—	—
Total vocational education instruction	816,566	827,110	951,749	937,010	1,004,140	1,013,253	1,030,574	1,044,681
Special education instruction								
Salaries	12,392,306	12,518,354	12,948,975	13,153,345	13,530,404	13,735,634	14,147,705	14,505,649
Employee benefits	4,969,267	5,156,238	5,126,142	5,622,722	5,601,742	5,950,253	6,128,767	6,262,899
Purchased services	807,543	641,929	491,506	620,364	509,969	526,365	529,497	531,649
Supplies and materials	158,633	203,240	176,980	194,600	165,278	173,980	175,666	176,823
Capital expenditures	78,900	81,677	28,020	65,000	35,000	40,100	40,253	40,358
Other expenditures	2,300	2,090	31,000	7,650	30,500	31,671	32,330	32,977
Total special education instruction	18,408,949	18,603,528	18,802,623	19,663,681	19,872,893	20,458,003	21,054,218	21,550,355
Instructional support services								
Salaries	2,801,304	3,381,605	3,738,896	3,828,959	3,833,872	3,910,549	4,027,861	4,128,555
Employee benefits	917,575	1,126,055	1,271,418	1,386,975	1,393,310	1,425,292	1,468,055	1,497,966
Purchased services	257,720	246,372	255,599	342,135	398,540	398,540	398,540	398,540
Supplies and materials	127,847	64,922	65,697	60,918	82,452	95,112	95,112	95,112
Capital expenditures	374,456	863,585	2,452,663	1,439,120	1,437,420	1,437,420	1,437,420	1,437,420
Other expenditures	35	190	—	521,220	520,200	530,604	541,216	552,040
Total instructional support service	4,478,937	5,682,729	7,784,273	7,579,327	7,665,794	7,797,517	7,968,204	8,109,633

	Actual 2013	Actual 2014	Actual 2015	Preliminary 2016 Budget	Revised 2016 Budget	Projected 2017 Budget	Projected 2018 Budget	Projected 2019 Budget
Pupil support services								
Salaries	1,954,207	2,048,982	2,572,490	2,676,353	2,817,482	2,874,884	2,961,135	3,035,164
Employee benefits	767,062	801,332	957,646	1,018,436	1,026,093	1,049,523	1,081,020	1,103,118
Purchased services	872	—	77,348	60,955	198,406	198,406	198,406	198,406
Supplies and materials	21,531	17,439	40,013	29,838	40,167	40,167	40,167	40,167
Capital expenditures	—	—	—	—	—	—	—	—
Other expenditures	—	—	244,410	249,298	79,675	81,269	82,894	84,552
Total pupil support services	2,743,672	2,867,753	3,891,907	4,034,880	4,161,823	4,244,249	4,363,622	4,461,407
Transportation								
Salaries	1,305,374	1,192,175	1,198,716	1,546,993	1,547,750	1,578,705	1,610,280	1,658,588
Employee benefits	397,182	345,160	342,090	442,681	415,951	424,271	432,757	448,288
Purchased services	2,302,430	2,747,879	3,048,663	2,330,576	2,615,351	2,667,658	2,721,011	2,775,431
Supplies and materials	807,147	651,845	398,489	610,000	510,000	520,200	530,604	541,216
Capital expenditures	419,496	403	—	10,000	310,000	110,200	110,404	116,733
Other expenditures	—	—	—	1,000	1,000	1,020	1,040	1,061
Total transportation	5,231,629	4,937,462	4,987,958	4,941,250	5,400,052	5,302,054	5,406,096	5,541,317
Sites and buildings								
Salaries	2,955,365	2,941,905	2,921,098	3,071,453	2,961,230	3,020,452	3,111,070	3,188,845
Employee benefits	1,093,536	1,078,001	1,101,109	1,191,875	1,199,775	1,237,728	1,274,861	1,300,687
Purchased services	2,759,755	2,955,188	2,881,480	2,863,069	2,978,984	2,978,984	2,978,984	2,978,984
Supplies and materials	822,215	824,198	941,062	869,180	929,900	929,900	929,900	929,900
Capital expenditures	5,904,240	8,758,167	1,273,510	1,360,000	1,322,795	1,125,200	1,125,200	1,125,200
Other expenditures	4,399	2,185	10,998	2,550	13,400	13,668	13,941	14,219
Total sites and buildings	13,539,510	16,559,644	9,129,257	9,358,127	9,406,084	9,305,932	9,433,956	9,537,835
Fiscal and other fixed cost programs								
Purchased services	366,519	383,556	181,837	283,560	200,000	200,000	200,000	200,000
Debt service								
Principal	134,839	293,817	499,918	734,130	734,130	664,080	690,180	717,120
Interest and fiscal charges	16,077	142,506	483,178	435,090	435,090	406,880	381,000	353,840
Total debt service	150,916	436,323	983,096	1,169,220	1,169,220	1,070,960	1,071,180	1,070,960
Total expenditures	91,575,467	98,202,842	94,702,341	99,578,009	101,205,876	101,840,460	104,287,923	106,472,826
Excess (deficiency) of revenue over expenditures	(5,131,110)	(8,180,458)	(639,327)	(1,732,837)	(220,344)	(1,771,554)	(2,282,828)	(2,792,839)
Other financing sources (uses)								
District Reserves								
Assigned for Secondary Facilities				1,125,000	1,000,000	500,000	500,000	
Assigned for Construction				100,000	197,595	500,000	500,000	500,000
Assigned for Carryovers				500,000	500,000	250,000	125,000	125,000
Assigned for Strategic Priorities				250,000	250,000	250,000		
Capital lease issued	3,900,000	8,000,000						
Lease Levy Reimbursement								
Alternative Facilities Contribution								
Issuance of Debt								
Proceeds from sale of assets	9,850	630	13,129					
Transfers (out)	(388,000)	(388,000)	(250,000)	(175,000)	(75,000)	(75,000)	(50,000)	—
Total other financing sources (uses)	3,521,850	7,612,630	(236,871)	1,800,000	1,872,595	1,425,000	1,075,000	625,000
Net change in fund balances	(1,609,260)	(567,828)	(876,198)	67,163	1,652,251	(346,554)	(1,207,828)	(2,167,839)
Fund balances								
Beginning of year	20,138,708	18,529,448	28,367,540	27,491,342	27,491,342	29,143,593	28,797,040	27,589,212
Prior period adjustment		10,405,920						
End of year	\$ 18,529,448	\$ 28,367,540	\$ 27,491,342	\$ 27,558,505	\$ 29,143,593	\$ 28,797,040	\$ 27,589,212	\$ 25,421,373