

White Bear Lake Area Schools
General, Nutritional Services, and Community Services Funds--Revenues and Expenditures Summary
Revised FY21 and Projected FY 22, FY23, FY24 & FY25 Budgets

General Fund		Actual 2018	Actual 2019	Actual 2020	Preliminary 2021	Revised 2021	Projected 2022	Projected 2023	Projected 2024
1	Revenue								
2	Local sources								
3	Property taxes	23,936,695	25,808,561	26,104,301	28,738,956	28,700,245	31,826,330	32,766,390	33,212,349
4	Investment earnings	340,801	447,891	260,057	192,500	10,000	10,000	10,000	10,000
5	Other	3,523,717	3,608,643	3,398,967	3,400,000	2,667,408	2,902,219	2,902,219	2,902,219
6	State sources	65,052,830	67,373,177	68,399,641	71,735,494	67,225,237	67,881,352	70,069,174	71,757,630
7	Special Education	12,046,280	13,687,904	14,483,294	16,937,382	16,202,245	16,526,289	16,856,815	17,193,951
8	Federal sources	2,693,184	3,378,693	2,996,975	3,003,723	2,920,287	2,920,287	2,920,287	2,920,287
9	CARES funding			287,160		5,390,142			
10	Total revenue	\$ 107,593,507	\$ 114,304,869	\$ 115,930,395	\$ 124,008,055	\$ 123,115,564	\$ 122,066,477	\$ 125,524,885	\$ 127,996,436
11									
12	Expenditures								
13	Current								
14	Administration	4,439,908	4,767,244	4,754,277	4,921,460	4,894,424	4,974,207	4,934,654	4,909,061
15	District support services	2,296,538	2,486,960	2,483,170	2,240,146	2,626,613	2,669,429	2,648,203	2,634,468
16	Elementary and secondary regular instruction	50,957,421	51,578,338	52,396,676	57,466,256	56,693,067	57,227,279	56,772,235	56,477,793
17	Vocational education instruction	1,466,873	1,781,712	1,571,516	1,601,029	1,453,089	1,476,776	1,465,033	1,457,434
18	Special education instruction	22,539,238	23,855,666	24,454,143	25,252,659	24,585,260	24,986,020	24,787,342	24,658,786
19	Instructional support services	8,697,268	8,842,082	8,399,035	8,748,593	7,805,727	7,607,518	7,547,027	7,507,886
20	Pupil support services	4,734,570	4,833,643	5,582,457	5,217,065	6,169,194	5,744,441	5,698,763	5,669,207
21	Transportation	7,988,841	8,259,630	7,346,783	7,851,526	6,938,108	7,093,205	7,036,803	7,000,308
22	Sites and buildings	8,272,213	9,332,455	8,369,839	8,994,971	9,869,731	15,212,092	15,091,132	15,012,864
23	Fiscal and other fixed cost programs	295,206	293,113	796,848	314,750	853,034	866,939	860,045	855,585
24	Debt service								
25	Principal	690,181	717,193	745,262	745,270	915,382	930,303	922,906	918,119
26	Interest and fiscal charges	380,524	353,548	325,494	325,780	151,848	154,323	153,096	152,302
27									
28	Budget Reductions						(4,000,000)	(3,600,000)	(650,000)
29									
30	Total expenditures	\$ 112,758,781	\$ 117,101,584	\$ 117,225,500	\$ 123,679,505	\$ 122,955,477	\$ 124,942,532	\$ 124,317,239	\$ 126,603,813
31									
32	Net change in fund balances	(5,165,274)	(2,796,715)	(1,295,105)	328,550	160,087	(2,876,055)	1,207,646	1,392,623
33									
34	Fund balances								
35	Beginning of year	25,039,604	19,874,330	17,077,615	15,782,510	15,782,510	15,942,597	13,066,542	14,274,188
36									
37	Ending Fund Balance (Assigned, Restricted and Unassigned)	19,874,330	17,077,615	15,782,510	16,111,060	15,942,597	13,066,542	14,274,188	15,666,811
38									
39	Ending Fund Balance (Assigned)	5,572,835	3,344,748	2,294,880	2,044,880	2,294,880	294,879	294,879	294,879
40	Ending Fund Balance (Restricted)	1,875,814	4,131,570	6,260,238	4,131,570	6,260,238	5,260,238	5,260,238	5,260,238
41	Ending Fund Balance (Unassigned)	\$ 12,425,681	\$ 9,601,297	\$ 7,227,392	\$ 9,934,610	\$ 7,387,479	\$ 7,511,425	\$ 8,719,071	\$ 10,111,694
42	Ending Fund Balance (Unassigned as % of expenditures)	11.0%	8.2%	6.2%	8.0%	6.0%	6.0%	7.0%	8.0%
43	Nutritional Services Fund								
44	Revenues	4,563,172	4,610,762	3,982,047	4,668,697	3,902,779			
45	Expenditures	4,375,549	4,552,813	4,148,747	4,699,251	4,798,638			
46									
47	Excess (deficiency) of revenue over expenditures	187,623	57,949	(166,700)	(30,554)	(895,859)			
48	Ending Fund Balance	\$ 688,961	\$ 746,910	\$ 580,210	\$ 549,656	\$ (315,649)			
49	Ending Fund Balance (as % of expenditures)	15.7%	16.4%	14.0%	11.7%	-6.6%			
50	Community Services Fund								
51	Revenues	6,081,836	6,544,785	6,390,641	6,261,817	5,604,067			
52	General Fund Transfer								
53	Expenditures	6,147,818	6,905,050	6,908,649	6,409,756	5,874,223			
54									
55	Excess (deficiency) of revenue over expenditures	(65,982)	(360,265)	(518,008)	(147,939)	(270,156)			
56	Ending Fund Balance	\$ 1,581,691	\$ 1,221,426	\$ 703,418	\$ 555,479	\$ 433,262			
57	Ending Fund Balance (as % of expenditures)	25.7%	17.7%	10.2%	8.7%	7.4%			

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Nutritional Services & Community Services Summary
FY2018 - FY2021

	Actual 2018	Actual 2019	Actual 2020	Preliminary 2021	Revised 2021
General Fund					
1 Revenue					
2 Local sources					
3 Property taxes	\$ 23,936,695	\$ 25,808,561	\$ 26,104,301	\$ 28,738,956	\$ 28,700,245
4 Investment earnings	340,801	447,891	260,057	192,500	10,000
5 Other	3,523,717	3,608,643	3,398,967	3,400,000	2,667,408
6 State sources	65,052,830	67,373,177	68,399,641	71,735,494	67,225,237
7 Special Education	12,046,280	13,687,904	14,483,294	16,937,382	16,202,245
8 Federal sources	2,693,184	3,378,693	2,996,975	3,003,723	2,920,287
9 CARES funding			287,160		5,390,142
10 Total revenue	107,593,507	114,304,869	115,930,395	124,008,055	123,115,564
11					
12 Expenditures					
13 Current					
14 Administration					
15 Salaries	3,053,974	3,286,260	3,298,410	3,428,557	3,372,088
16 Employee benefits	989,215	1,042,186	1,032,364	1,151,257	1,180,690
17 Purchased services	309,811	272,612	217,652	262,081	262,081
18 Supplies and materials	19,050	75,980	116,338	17,341	17,341
19 Other expenditures	67,858	90,206	89,513	62,224	62,224
20 Total administration	4,439,908	4,767,244	4,754,277	4,921,460	4,894,424
21					
22 District support services					
23 Salaries	1,151,865	1,228,247	1,451,409	1,209,737	1,343,359
24 Employee benefits	422,004	486,333	507,709	398,659	547,329
25 Purchased services	622,080	687,074	428,608	592,652	592,652
26 Supplies and materials	75,077	67,525	59,635	117,730	117,730
27 Capital expenditures	14,754	5,948	39,334	—	—
28 Other expenditures	10,758	12,329	(3,523)	25,543	25,543
29 Total district support services	2,296,538	2,487,456	2,483,172	2,344,321	2,626,613
30					
31 Elementary and secondary regular					
32 instruction					
33 Salaries	33,392,818	34,588,444	35,254,730	38,004,541	37,566,683
34 Employee benefits	11,774,811	12,129,929	12,531,474	12,396,555	13,776,505
35 Purchased services	1,622,585	1,534,360	1,683,903	1,552,371	1,504,070
36 Supplies and materials	2,902,791	2,941,319	2,172,337	3,858,238	2,885,431
37 Capital expenditures	207,859	198,618	291,403	685,358	685,358
38 Other expenditures	389,694	497,244	462,828	275,018	275,018
39 Total elementary and secondary					
40 regular instruction	50,290,558	51,889,914	52,396,675	56,772,081	56,693,065
41					
42 Vocational education instruction					
43 Salaries	792,286	1,029,123	915,782	865,834	705,905
44 Employee benefits	322,314	420,691	387,208	350,826	353,315
45 Purchased services	310,230	288,868	229,248	361,954	361,954
46 Supplies and materials	36,259	37,743	28,419	22,415	31,915
47 Capital expenditures	—	—	5,000	—	—
48 Other expenditures	5,783	5,351	5,858	—	—
49 Total vocational education					
50 instruction	1,466,872	1,781,776	1,571,515	1,601,029	1,453,089
51					
52 Special education instruction					
53 Salaries	15,595,900	16,515,974	16,662,992	17,297,140	16,841,550
54 Employee benefits	6,249,105	6,474,057	6,575,246	7,109,493	6,901,213
55 Purchased services	458,366	574,189	767,675	612,519	612,519
56 Supplies and materials	135,487	136,877	160,156	150,352	146,823
57 Capital expenditures	16,960	54,996	184,939	50,000	50,000
58 Other expenditures	83,420	99,509	103,135	33,155	33,155
59 Total special education instruction	22,539,238	23,855,602	24,454,143	25,252,659	24,585,260
60					
61 Instructional support services					
62 Salaries	4,770,273	4,930,056	4,659,325	4,847,510	3,807,808
63 Employee benefits	1,681,356	1,707,635	1,392,706	1,748,927	1,536,600
64 Purchased services	310,533	186,257	120,634	332,614	317,126
65 Supplies and materials	92,903	79,310	85,300	93,431	368,334
66 Capital expenditures	1,090,544	1,161,810	1,551,843	1,100,180	1,149,929
67 Other expenditures	751,659	776,518	589,227	625,931	625,931
68 Total instructional support services	8,697,268	8,841,586	8,399,035	8,748,593	7,805,728
69					
70 Pupil support services					
71 Salaries	3,178,936	3,215,522	3,665,743	3,406,429	4,086,231
72 Employee benefits	1,209,373	1,248,112	1,274,613	1,317,773	1,394,010
73 Purchased services	146,719	139,150	134,959	316,009	316,009
74 Supplies and materials	122,244	146,709	152,370	82,165	78,254
75 Capital expenditures	—	—	—	—	—
76 Other expenditures	77,297	84,151	214,647	94,690	94,690
77 Total pupil support services	4,734,569	4,833,644	5,442,332	5,217,066	5,969,194

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
Nutritional Services & Community Services Summary
FY2018 - FY2021

		Actual 2018	Actual 2019	Actual 2020	Preliminary 2021	Revised 2021
78	General Fund					
79	Transportation					
80	Salaries	1,577,461	1,609,263	1,599,323	1,664,675	1,226,420
81	Employee benefits	507,364	538,788	555,974	587,361	460,693
82	Purchased services	5,052,525	5,274,727	4,761,087	4,923,456	4,773,456
83	Supplies and materials	448,076	517,781	423,400	444,933	446,439
84	Capital expenditures	403,415	317,626	147,123	230,000	230,000
85	Other expenditures	—	1,445	—	1,100	1,100
86	Total transportation	7,988,841	8,259,630	7,486,907	7,851,525	7,138,108
87						
88	Sites and buildings					
89	Salaries	3,164,143	3,347,590	3,347,067	3,661,725	3,426,797
90	Employee benefits	1,127,629	1,256,907	1,236,025	1,331,598	1,366,454
91	Purchased services	2,512,189	2,914,016	2,396,482	2,517,164	2,627,059
92	Supplies and materials	941,568	1,010,790	1,011,974	1,019,565	1,849,023
93	Capital expenditures	490,736	774,000	342,987	448,570	584,050
94	Other expenditures	36,308	29,152	35,305	16,349	16,349
95	Total sites and buildings	8,272,573	9,332,455	8,369,840	8,994,971	9,869,732
96						
97	Fiscal and other fixed cost programs					
98	Purchased services	961,711	(18,464)	796,848	904,750	853,034
99						
100	Debt service					
101	Principal	690,181	717,193	745,262	745,270	915,382
102	Interest and fiscal charges	380,524	353,548	325,494	325,780	151,848
103	Total debt service	1,070,705	1,070,741	1,070,756	1,071,050	1,067,230
104						
105	Total expenditures	112,758,781	117,101,584	117,225,500	123,679,505	122,955,477
106						
107	Net change in fund balances	(5,165,274)	(2,796,715)	(1,295,105)	328,550	160,087
108						
109	Fund balances					
110	Beginning of year	25,039,604	19,874,330	17,077,615	15,782,510	15,782,510
111	Prior Period Adjustment					
112	End of year	\$ 19,874,330	\$ 17,077,615	\$ 15,782,510	\$ 16,111,060	\$ 15,942,597
113						
114	Ending Fund Balance (Assigned)	5,572,835	3,344,748	2,294,880	2,044,880	2,294,880
115	Ending Fund Balance (Restricted)	1,875,814	4,131,570	6,260,238	4,131,570	6,260,238
116	Ending Fund Balance (Unassigned)	12,425,681	9,601,297	7,227,392	9,934,610	7,387,479
117	Ending Fund Balance (Unassigned as % of expenditures)	11.0%	8.2%	6.2%	8.0%	6.0%
118	Nutritional Services Fund	Actual 2018	Actual 2019	Actual 2020	Preliminary 2021	Revised 2021
119	Revenues	4,563,172	4,610,762	3,982,047	4,668,697	3,902,779
120	Expenditures	4,375,549	4,552,813	4,148,747	4,699,251	4,798,638
121						
122	Excess (deficiency) of revenue over expenditures	187,623	57,949	(166,700)	(30,554)	(895,859)
123	Ending Fund Balance	\$ 688,961	\$ 746,910	\$ 580,210	\$ 549,656	\$ (315,649)
124	Ending Fund Balance (as % of expenditures)	15.7%	16.4%	14.0%	11.7%	-6.6%
125	Community Services Fund	Actual 2018	Actual 2019	Actual 2020	Preliminary 2021	Revised 2021
126	Revenues	6,081,836	6,544,785	6,390,641	6,261,817	5,604,067
127	General Fund Transfer					
128	Expenditures	6,147,818	6,905,050	6,908,649	6,409,756	5,874,223
129						
130	Excess (deficiency) of revenue over expenditures	(65,982)	(360,265)	(518,008)	(147,939)	(270,156)
131	Ending Fund Balance	\$ 1,581,691	\$ 1,221,426	\$ 703,418	\$ 555,479	\$ 433,262
132	Ending Fund Balance (as % of expenditures)	25.7%	17.7%	10.2%	8.7%	7.4%