

**White Bear Lake Area Schools**  
**General Fund - Revenues and Expenditures Summary**  
**Revised FY2021-22 and Projected FY2022-23 & FY2023-24 Budgets**

General Fund	Actual 2019-20	Actual 2020-21	Preliminary 2021-22	Revised 2021-22	Projected 2022-23	Projected 2023-24
1 Revenue						
2 Local sources						
3 Property taxes	25,374,518	28,038,747	25,197,876	25,043,912	26,359,612	26,558,962
4 Long Term Facilities Maintenance (LTFM) property taxes	729,783	854,853	7,387,058	6,970,358	6,184,264	6,184,264
5 Investment earnings	260,057	24,595	10,000	10,000	10,000	10,000
6 Other	3,398,967	2,811,275	2,774,000	2,186,953	2,186,953	2,186,953
7 State sources	68,399,641	67,242,262	67,855,114	67,760,437	68,471,869	70,275,531
8 Special Education	14,483,294	17,794,518	16,479,370	18,301,772	18,850,825	19,416,350
9 Federal sources	2,996,975	3,010,422	2,927,287	2,482,660	2,482,660	2,482,660
10 Federal COVID-19 relief funding	287,160	5,508,846	2,901,965	5,781,361	2,163,247	803,581
11 Total revenue	\$ 115,930,395	\$ 125,285,518	\$ 125,532,670	\$ 128,537,453	\$ 126,709,430	\$ 127,918,301
12						
13 Expenditures						
14 Administration	4,754,277	4,680,936	4,885,000	4,930,437	5,068,219	5,060,279
15 District support services	2,483,170	2,259,768	2,642,445	2,629,612	2,687,283	2,667,679
16 Elementary and secondary regular instruction	52,396,676	55,688,572	55,663,965	57,832,787	58,110,921	56,581,008
17 Vocational education instruction	1,571,516	1,101,205	1,479,564	1,298,684	1,326,086	1,315,356
18 Special education instruction	24,454,143	25,963,934	24,787,700	25,463,003	25,846,992	25,834,229
19 Instructional support services	8,399,035	7,883,564	7,542,306	8,590,449	8,521,590	8,461,396
20 Pupil support services	5,442,334	5,547,703	5,772,958	6,633,237	5,699,596	5,670,368
21 Transportation	7,486,906	7,147,001	7,466,017	7,110,354	7,341,525	7,349,984
22 Sites and buildings	7,639,164	9,374,529	7,993,035	8,160,368	8,896,687	8,719,207
23 Long Term Facilities Maintenance	730,675	3,060,436	4,700,000	6,970,358	6,184,264	6,184,264
24 Fiscal and other fixed cost programs	796,848	489,541	847,372	489,541	489,541	475,461
25 Debt service						
26 Principal	745,262	718,499	915,382	680,000	715,000	745,000
27 Interest and fiscal charges	325,494	348,731	151,847	277,350	243,350	207,600
28						
29 Budget Reductions					(3,800,000)	(1,400,000)
30						
31 Total expenditures	\$ 117,225,500	\$ 124,264,419	\$ 124,847,591	\$ 131,066,180	\$ 127,331,054	\$ 127,871,830
32						
33 Excess (deficiency) of revenue over expenditures	(1,295,105)	1,021,099	685,079	(2,528,727)	(621,624)	46,470
34						
35 Transfer out of Fund Balance (Assigned - General Fund)			(2,000,000)	(2,000,000)		
36 Transfer out of Fund Balance (Restricted for Medical Assistance)			(730,553)	(730,553)		
37 Transfer in to Fund Balance (Unassigned)			2,730,553	2,730,553		
38 Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39						
40 Net change in fund balances	(1,295,105)	1,021,099	685,079	(2,528,727)	(621,624)	46,470
41						
42 Fund balances						
43 Beginning of year	17,077,615	15,782,510	16,803,609	16,803,609	14,274,882	13,653,258
44						
45 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,782,510	16,803,609	17,488,688	14,274,882	13,653,258	13,699,728
46						
47 Ending Fund Balance (Assigned - General Fund)	2,000,000	2,000,000	-	-	-	-
48 Ending Fund Balance (Assigned for Student Activities)	294,880	358,880	358,880	358,880	358,880	358,880
49 Ending Fund Balance (Restricted for Medical Assistance)	730,553	730,553	-	-	-	-
50 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	3,065,789	2,796,342	2,796,342	2,796,342	2,796,342
51 Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	279,262	243,739	243,739	243,739
52 Ending Fund Balance (Restricted for LTFM)	2,205,584	-	4,892,642	-	-	-
53 Ending Fund Balance (Restricted for Achievement & Integration)		106,821	-	611	611	611
54 Ending Fund Balance (Nonspendable)	14,573	62,849	62,849	62,849	62,849	62,849
55 Ending Fund Balance (Unassigned)	\$ 7,227,392	\$ 10,234,978	\$ 9,098,713	\$ 10,812,461	\$ 10,190,837	\$ 10,237,307
56 Ending Fund Balance (Unassigned as % of expenditures)	6.2%	8.2%	7.3%	8.2%	8.0%	8.0%
57						
58 Fund Balance Policy 714 Minimum			8.0%	8.0%	8.0%	8.0%

**White Bear Lake Area Schools**  
**Nutritional Services, Community Services, and Debt Services Funds - Revenues and Expenditures Summary**  
**Revised FY2021-22 Budget**

<b>Nutritional Services Fund</b>		<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Preliminary 2021-22</b>	<b>Revised 2021-22</b>
59	Revenues	3,982,047	5,397,288	5,842,854	6,177,045
60	Expenditures	4,148,747	4,572,349	5,520,000	6,018,825
61					
62	Excess (deficiency) of revenue over expenditures	(166,700)	824,939	322,854	158,220
63	Ending Fund Balance	\$ 580,210	\$ 1,405,149	\$ 1,728,003	\$ 1,563,369
64	Ending Fund Balance (as % of expenditures)	14.0%	30.7%	31.3%	26.0%

<b>Community Services Fund</b>		<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Preliminary 2021-22</b>	<b>Revised 2021-22</b>
65	Revenues	6,390,641	6,491,551	6,729,637	7,130,870
66	Expenditures	6,908,649	6,399,792	6,840,866	6,898,521
67					
68	Excess (deficiency) of revenue over expenditures	(518,008)	91,759	(111,229)	232,349
69	Ending Fund Balance	\$ 703,418	\$ 795,177	\$ 683,948	\$ 1,027,526
70	Ending Fund Balance (as % of expenditures)	10.2%	12.4%	10.0%	14.9%

<b>Debt Services Fund</b>		<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Preliminary 2021-22</b>	<b>Revised 2021-22</b>
71	Revenues	5,145,708	35,451,016	24,210,591	24,210,591
72	Expenditures	5,184,329	32,843,739	23,447,788	23,447,788
73					
74	Excess (deficiency) of revenue over expenditures	(38,621)	2,607,277	762,803	762,803
75	Ending Fund Balance	\$ 1,105,275	\$ 3,712,552	\$ 4,475,355	\$ 4,475,355
76	Ending Fund Balance (as % of expenditures)	21.3%	11.3%	19.1%	19.1%

**White Bear Lake Area Schools**  
**General Fund Revenues and Expenditures Detail**  
**FY2019-20 - FY2021-22**

<b>General Fund</b>	<b>Actual 2019-20</b>	<b>Actual 2020-21</b>	<b>Preliminary 2021-22</b>	<b>Revised 2021-22</b>
1 Revenue				
2 Local sources				
3 Property taxes	\$ 25,374,518	\$ 28,038,747	\$ 25,197,876	\$ 25,043,912
4 Long Term Facilities Maintenance (LTFM) property taxes	\$ 729,783	\$ 854,853	\$ 7,387,058	\$ 6,970,358
5 Investment earnings	260,057	24,595	10,000	10,000
6 Other	3,398,967	2,811,275	2,774,000	2,186,953
7 State sources	68,399,641	67,242,262	67,855,114	67,760,437
8 Special Education	14,483,294	17,794,518	16,479,370	18,301,772
9 Federal sources	2,996,975	3,010,422	2,927,287	2,482,660
10 Federal COVID-19 relief funding	287,160	5,508,846	2,901,965	5,781,361
11 Total revenue	115,930,395	125,285,518	125,532,670	128,537,453
12				
13 Expenditures				
14 Administration				
15 Salaries	3,298,410	3,374,702	3,343,044	3,379,113
16 Employee benefits	1,032,364	1,118,731	1,200,310	1,213,539
17 Purchased services	217,652	103,061	262,081	259,239
18 Supplies and materials	116,338	27,627	17,341	16,321
19 Other expenditures	89,513	56,814	62,224	62,224
20 Total administration	4,754,277	4,680,936	4,885,000	4,930,436
21				
22 District support services				
23 Salaries	1,451,409	1,343,518	1,374,009	1,401,080
24 Employee benefits	507,709	467,733	561,011	521,107
25 Purchased services	428,608	406,588	564,152	564,152
26 Supplies and materials	59,635	19,997	117,730	117,730
27 Capital expenditures	39,334	2,764	—	—
28 Other expenditures	(3,523)	19,169	25,543	25,543
29 Total district support services	2,483,172	2,259,768	2,642,445	2,629,612
30				
31 Elementary and secondary regular				
32 instruction				
33 Salaries	35,254,730	37,816,381	36,152,150	38,852,285
34 Employee benefits	12,531,474	14,034,935	13,886,334	13,449,254
35 Purchased services	1,683,903	1,478,500	1,913,877	2,178,362
36 Supplies and materials	2,172,337	1,690,521	2,777,195	2,365,513
37 Capital expenditures	291,403	179,975	684,520	721,484
38 Other expenditures	462,828	488,259	249,889	265,889
39 Total elementary and secondary				
40 regular instruction	52,396,675	55,688,571	55,663,965	57,832,787
41				
42 Vocational education instruction				
43 Salaries	915,782	594,459	723,551	676,013
44 Employee benefits	387,208	235,895	362,144	237,347
45 Purchased services	229,248	238,728	361,954	358,099
46 Supplies and materials	28,419	26,945	31,915	27,225
47 Capital expenditures	5,000	—	—	—
48 Other expenditures	5,858	5,178	—	—
49 Total vocational education				
50 instruction	1,571,515	1,101,205	1,479,564	1,298,684
51				
52 Special education instruction				
53 Salaries	16,662,992	17,092,770	16,962,705	17,429,976
54 Employee benefits	6,575,246	6,763,380	6,982,498	6,963,057
55 Purchased services	767,675	1,899,078	612,519	612,519
56 Supplies and materials	160,156	107,788	146,823	170,735
57 Capital expenditures	184,939	2,244	50,000	256,163
58 Other expenditures	103,135	98,673	33,155	30,553
59 Total special education instruction	24,454,143	25,963,934	24,787,700	25,463,003
60				
61 Instructional support services				
62 Salaries	4,659,325	4,322,235	3,829,177	4,531,100
63 Employee benefits	1,392,706	1,441,330	1,580,877	1,423,368
64 Purchased services	120,634	263,940	402,543	594,537
65 Supplies and materials	85,300	636,395	112,748	424,684
66 Capital expenditures	1,551,843	1,193,781	1,100,180	1,608,167
67 Other expenditures	589,227	25,884	516,781	8,593
68 Total instructional support services	8,399,035	7,883,564	7,542,306	8,590,449

**White Bear Lake Area Schools**  
**General Fund Revenues and Expenditures Detail**  
**FY2019-20 - FY2021-22**

	Actual 2019-20	Actual 2020-21	Preliminary 2021-22	Revised 2021-22
69 Pupil support services				
70 Salaries	3,665,743	3,467,489	3,726,933	3,977,765
71 Employee benefits	1,274,613	1,248,468	1,357,072	1,430,646
72 Purchased services	134,959	579,205	516,009	840,670
73 Supplies and materials	152,370	145,735	78,254	257,120
74 Capital expenditures	—	1,425	—	—
75 Other expenditures	214,647	25,352	94,690	—
76 Total pupil support services	5,442,332	5,467,674	5,772,958	6,506,201
77				
78 Transportation				
79 Salaries	1,599,323	1,385,814	1,688,500	1,484,483
80 Employee benefits	555,974	485,879	587,000	562,391
81 Purchased services	4,761,087	4,947,334	4,539,150	4,539,150
82 Supplies and materials	423,400	327,974	451,367	451,367
83 Capital expenditures	147,123	80,029	200,000	200,000
84 Total transportation	7,486,907	7,227,030	7,466,017	7,237,391
85				
86 Sites and buildings				
87 Salaries	3,347,067	3,549,403	3,507,680	3,806,436
88 Employee benefits	1,236,025	1,323,077	1,399,878	1,528,979
89 Purchased services	2,396,482	5,620,832	2,620,963	4,647,737
90 Supplies and materials	1,011,974	1,561,724	1,119,055	1,044,991
91 Capital expenditures	342,987	349,673	4,029,109	4,086,234
92 Other expenditures	35,305	30,256	16,349	16,349
93 Total sites and buildings	8,369,840	12,434,965	12,693,034	15,130,726
94				
95 Fiscal and other fixed cost programs				
96 Purchased services	796,848	489,542	847,372	489,541
97				
98 Debt service				
99 Principal	745,262	718,499	915,382	680,000
100 Interest and fiscal charges	325,494	348,731	151,848	277,350
101 Total debt service	1,070,756	1,067,230	1,067,230	957,350
102				
103 Total expenditures	117,225,500	124,264,419	124,847,591	131,066,180
104				
105 Excess (deficiency) of revenue over expenditures	(1,295,105)	1,021,099	685,079	(2,528,727)
106				
107 Transfer out of Fund Balance (Assigned - General Fund)			(2,000,000)	(2,000,000)
108 Transfer out of Fund Balance (Restricted for Medical Assistance)			(730,553)	(730,553)
109 Transfer in to Fund Balance (Unassigned)			2,730,553	2,730,553
110 Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
111				
112 Net change in fund balances	(1,295,105)	1,021,099	685,079	(2,528,727)
113				
114 Fund balances				
115 Beginning of year	17,077,615	15,782,510	16,803,609	16,803,609
116				
117 End of year	\$ 15,782,510	\$ 16,803,609	\$ 17,488,688	\$ 14,274,882
118				
119 Ending Fund Balance (Assigned - General Fund)	2,000,000	2,000,000	—	—
120 Ending Fund Balance (Assigned for Student Activities)	294,880	358,880	358,880	358,880
121 Ending Fund Balance (Restricted for Medical Assistance)	730,553	730,553	—	—
122 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	3,065,789	2,796,342	2,796,342
123 Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	279,262	243,739
124 Ending Fund Balance (Restricted for LTFM)	2,205,584	—	4,892,642	—
125 Ending Fund Balance (Restricted for Achievement & Integration)	—	106,821	—	611
126 Ending Fund Balance (Nonspendable)	14,573	62,849	62,849	62,849
127 Ending Fund Balance (Unassigned)	7,227,392	10,234,978	9,098,713	10,812,461
128 Ending Fund Balance (Unassigned as % of expenditures)	6.2%	8.2%	7.3%	8.2%
129				
130 Fund Balance Policy 714 Minimum			8%	8%

**White Bear Lake Area Schools**  
**Nutritional Services, Community Services, & Debt Services Fund Summary**  
**FY2019-20 - FY2021-22**

		<b>Actual</b>	<b>Actual</b>	<b>Preliminary</b>	<b>Revised</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>
<i>131</i>	<b>Nutritional Services Fund</b>				
<i>132</i>	Revenues	3,982,047	5,397,288	5,842,854	6,177,045
<i>133</i>	Expenditures	4,148,747	4,572,349	5,520,000	6,018,825
<i>134</i>					
<i>135</i>	Excess (deficiency) of revenue over expenditures	(166,700)	824,939	322,854	158,220
<i>136</i>	Ending Fund Balance	<u>\$ 580,210</u>	<u>\$ 1,405,149</u>	<u>\$ 1,728,003</u>	<u>\$ 1,563,369</u>
<i>137</i>	Ending Fund Balance (as % of expenditures)	14.0%	30.7%	31.3%	26.0%
		<b>Actual</b>	<b>Actual</b>	<b>Preliminary</b>	<b>Revised</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>
<i>138</i>	<b>Community Services Fund</b>				
<i>139</i>	Revenues	6,390,641	6,491,551	6,729,637	7,130,870
<i>140</i>	Expenditures	6,908,649	6,399,792	6,840,866	6,898,521
<i>141</i>					
<i>142</i>	Excess (deficiency) of revenue over expenditures	(518,008)	91,759	(111,229)	232,349
<i>143</i>	Ending Fund Balance	<u>\$ 703,418</u>	<u>\$ 795,177</u>	<u>\$ 683,948</u>	<u>\$ 1,027,526</u>
<i>144</i>	Ending Fund Balance (as % of expenditures)	10.2%	12.4%	10.0%	14.9%
		<b>Actual</b>	<b>Actual</b>	<b>Preliminary</b>	<b>Revised</b>
		<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>
<i>145</i>	<b>Debt Services Fund</b>				
<i>146</i>	Revenues	5,145,708	35,451,016	24,210,591	24,210,591
<i>147</i>	Expenditures	5,184,329	32,843,739	23,447,788	23,447,788
<i>148</i>					
<i>149</i>	Excess (deficiency) of revenue over expenditures	(38,621)	2,607,277	762,803	762,803
<i>150</i>	Ending Fund Balance	<u>\$ 1,105,275</u>	<u>\$ 3,712,552</u>	<u>\$ 4,475,355</u>	<u>\$ 4,475,355</u>
<i>151</i>	Ending Fund Balance (as % of expenditures)	21.3%	11.3%	19.1%	19.1%