

**WHITE BEAR LAKE AREA SCHOOLS  
ANNUAL OPERATING PLAN**



**FISCAL YEAR 2022-23**

## SCHOOL BOARD

|                                      | Term Expires |
|--------------------------------------|--------------|
| Jessica Ellison, Chairperson .....   | 2025         |
| Scott Arcand, Vice Chairperson ..... | 2023         |
| Deb Beloyed, Treasurer .....         | 2025         |
| Angela Thompson, Clerk .....         | 2023         |
| Kathleen Daniels, Director .....     | 2025         |
| Margaret Newmaster, Director .....   | 2023         |
| Chris Streiff Oji, Director .....    | 2025         |

## DISTRICT ADMINISTRATION

|                                                         |                          |
|---------------------------------------------------------|--------------------------|
| Superintendent .....                                    | Dr. Wayne A. Kazmierczak |
| Assistant Superintendent for Finance & Operations ..... | Timothy Wald             |
| Assistant Superintendent for Teaching & Learning .....  | Dr. Alison Gillespie     |
| Director of Communications & Community Relations .....  | Marisa Vette             |
| Director of Community Services & Recreation .....       | Timothy Maurer           |
| Director of Curriculum & Instruction .....              | Jennifer Babiash         |
| Director of Educational Equity & Achievement .....      | Dr. Martina Wagner       |
| Director of Finance .....                               | Andi Johnson             |
| Director of Human Resources and General Counsel .....   | Matt Mons                |
| Director of Student Support Services .....              | Lisa Ouren               |
| Director of Technology & Innovation .....               | Steve Asper              |

## SCHOOL ADMINISTRATION

|                                                                          |                   |
|--------------------------------------------------------------------------|-------------------|
| Normandy Park Education Center – Early Childhood Programs .....          | Darcy Rodriguez   |
| Normandy Park Education Center – Early Childhood Special Education ..... | Angela Drange     |
| Birch Lake Elementary School .....                                       | Jonathan Luknic   |
| Lakeaires Elementary School .....                                        | Cary Krusemark    |
| Lincoln Elementary School .....                                          | Brian Morris      |
| Matoska Elementary School .....                                          | John Leininger    |
| Oneka Elementary School .....                                            | Lori Mosser       |
| Otter Lake Elementary School .....                                       | Cynthia Mueller   |
| North Star Elementary School .....                                       | Dan Schmidt       |
| Vadnais Heights Elementary School .....                                  | Sara Svir         |
| Willow Lane Elementary School .....                                      | Matthew Menier    |
| Central Middle School .....                                              | Cathryn Peterson  |
| Sunrise Park Middle School .....                                         | Christina Pierre  |
| White Bear Lake Area High School North Campus .....                      | Angela Nelson     |
| White Bear Lake Area High School South Campus .....                      | Don Bosch         |
| White Bear Lake Area Learning Center .....                               | Gretchen Harriman |
| Transition Education Center .....                                        | Sara Derby        |

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

## **MISSION STATEMENT**

The mission of the White Bear Lake Area School District, the community at the forefront of educational excellence, honoring our legacy and courageously building the future, is to ensure each student realizes their unique talents and abilities, and makes meaningful contributions with local and global impact through a vital system distinguished by:

- Students who design and create their own future
- A culture that respects diverse people and ideas
- Safe, nurturing and inspiring experiences
- Exceptional staff and families committed to student success
- Abundant and engaged community partners

## **EQUITY COMMITMENT**

To nurture the whole student, we disrupt systemic inequities by recognizing, honoring, and embracing all cultures with humility and respect.

4-Way Equity Decision Making Protocol:

1. How does this help to provide opportunities to students who have been marginalized within the system in the past?
2. How does this help to ensure equitable access for all?
3. How does this help to eliminate barriers based on race/ethnicity, gender, disability, age, or other protected groups?
4. How does this ensure that the same rigorous standards for academic performance exist for all students?

## **THE SCHOOL ENTITY**

In January 1857, James F. Murray and other White Bear Lake settlers decided to establish their own school district. Upon approval from the county for this new district, Murray donated property along Bald Eagle Lake for a new school. At a cost of \$100, and with the help of community labor, the first schoolhouse in White Bear Lake was opened in 1857, a year before Minnesota became the 32nd state in the Union.

The District, which is located about 15 miles northeast of St. Paul, Minnesota, the state capital, was officially formed in its current structure through legislative action in 1957. The governing body consists of a seven-member Board of Education elected from within the District's boundaries. The District serves about 8,707 students in pre-kindergarten through Grade 12. Geographically, the District's boundaries include portions of Anoka, Ramsey, and Washington counties, and serves all or part of the following municipalities: Birchwood, Gem Lake, Hugo,

Lino Lakes, Little Canada, North Oaks, Vadnais Heights, White Bear Lake, and White Bear Township.

The District provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through Grade 12. This includes regular and enriched academic education and special education for exceptional children. Nutrition services and transportation are provided as support programs. The District's community education program includes early childhood and extended day programs, along with a myriad of classes for lifelong learning experiences for children and adults.

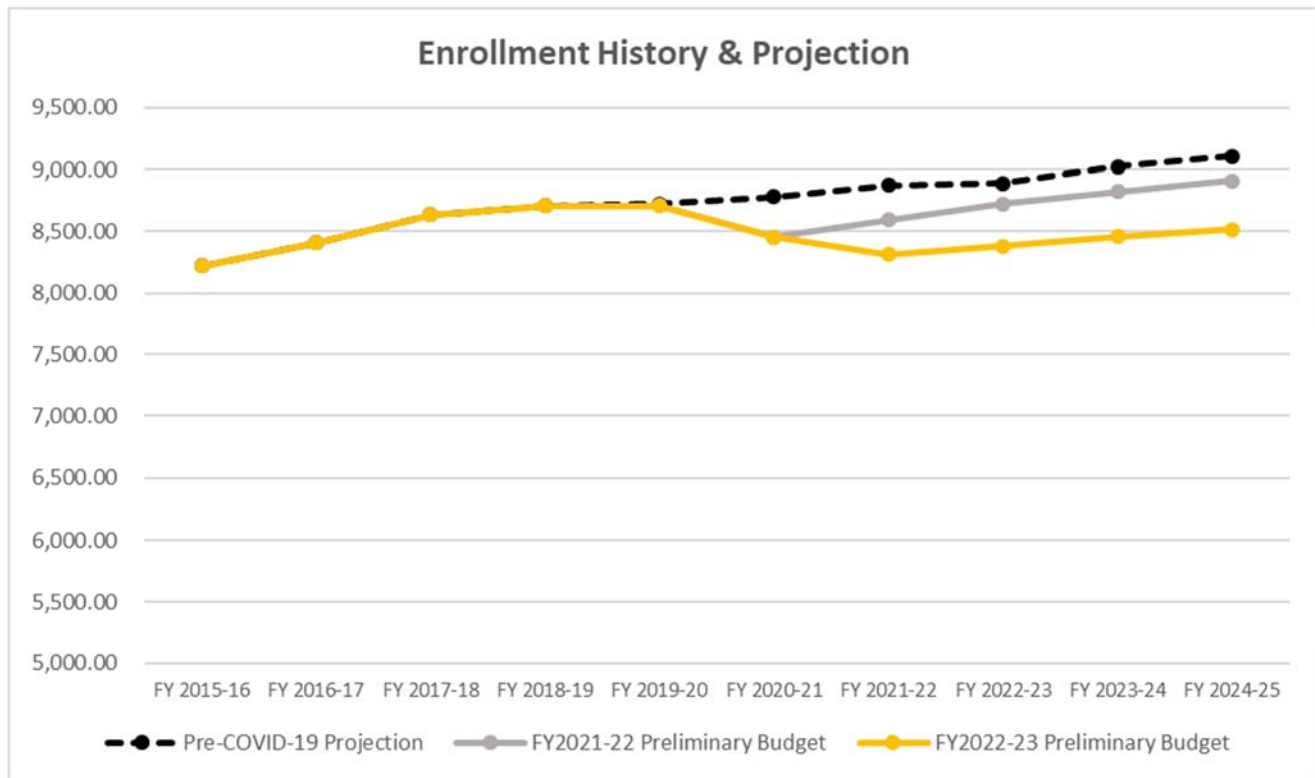
## BUDGET PROCESS



## ENROLLMENT

Enrollment is a key variable in calculating school district revenue. Enrollment projections are determined using a variety of methods, including analyzing historical trends and known growth in new construction throughout the district. Kindergarten projections are based on birth rate data received from Ramsey, Washington, and Anoka Counties. The birth rates are then analyzed based on historical trends in capture rates in the district to project the number of kindergarteners expected to enroll.

White Bear Lake Area Schools, like most schools nationwide, felt the impact of the COVID-19 pandemic on student enrollment, as can be seen in the figure below. The current projection forecasts a gradual increase in enrollment over the next several years towards pre-pandemic levels. The 2022-23 budget reflects an estimated 8,382 Average Daily Membership (ADM). The district will continue to closely monitor enrollment and adjust operations accordingly.



**Enrollment History & Projection**

|                              | Actual<br>FY 2015-16 | Actual<br>FY 2016-17 | Actual<br>FY 2017-18 | Actual<br>FY 2018-19 | Actual<br>FY 2019-20 | Actual<br>FY 2020-21 | Projected<br>FY 2021-22 | Projected<br>FY 2022-23 | Projected<br>FY 2023-24 | Projected<br>FY 2024-25 |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Pre-COVID-19 Projection      | 8,219.50             | 8,405.27             | 8,633.04             | 8,707.45             | 8,720.70             | 8,781.60             | 8,873.80                | 8,887.30                | 9,023.90                | 9,104.00                |
| FY2021-22 Preliminary Budget | 8,219.50             | 8,405.27             | 8,633.04             | 8,707.45             | 8,706.83             | 8,455.90             | 8,595.26                | 8,723.48                | 8,822.88                | 8,907.69                |
| FY2022-23 Preliminary Budget | 8,219.50             | 8,405.27             | 8,633.04             | 8,707.45             | 8,706.83             | 8,455.90             | 8,314.00                | 8,382.00                | 8,457.00                | 8,514.00                |

## GENERAL FUND

The General Fund is used to account for all revenue and expenses related to the general day-to-day operations of the school district. This includes instructional and student support programs, district administration, operations and maintenance, transportation, and capital expenditures.

### REVENUE

The General Fund receives its revenue from three broad sources: local sources, state aids and federal aids. More information on each of these revenue sources can be found below. Detailed information can be found in [Minnesota School Finance: A Guide for Legislators](#), a document provided by the Minnesota House Research Department.

| General Fund |                                                        | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|--------------|--------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 1            | Revenue                                                |                   |                   |                    |                        |
| 2            | Local sources                                          |                   |                   |                    |                        |
| 3            | Property taxes                                         | \$ 25,374,518     | \$ 28,038,747     | \$ 25,043,912      | \$ 26,359,612          |
| 4            | Long Term Facilities Maintenance (LTFM) property taxes | 729,783           | 854,853           | 6,970,358          | 6,184,264              |
| 5            | Investment earnings                                    | 260,057           | 24,595            | 10,000             | 10,000                 |
| 6            | Other                                                  | 3,398,967         | 2,811,275         | 2,186,953          | 2,226,953              |
| 7            | State sources                                          | 68,399,641        | 67,242,262        | 67,760,437         | 68,471,869             |
| 8            | Special Education                                      | 14,483,294        | 17,794,518        | 18,301,772         | 18,850,825             |
| 9            | Federal sources                                        | 2,996,975         | 3,010,422         | 2,482,660          | 2,482,660              |
| 10           | Federal COVID-19 relief funding                        | 287,160           | 5,508,846         | 5,781,361          | 2,638,247              |
| 11           | Total revenue                                          | 115,930,395       | 125,285,518       | 128,537,453        | 127,224,430            |

### PROPERTY TAXES

LINE 3

Property taxes account for 26% of the revenue in the general fund. There are several components of property taxes including voter-approved operating referendum, voter-approved capital projects levy, operating capital, and Long-Term Facilities Maintenance (LTFM). Taxpayers approved a 10-year capital projects levy in November 2013 and a 10-year operating referendum in November 2017. The district's capital projects levy is equal to 2.2% of the district's net tax capacity and generates approximately \$2.29 million for FY2022-23. The operating referendum is annually adjusted by an inflation factor provided by the Minnesota Department of Education; the operating referendum is equal to \$1,326.45 per pupil unit for FY2022-23 and generates approximately \$12.2 million.

### LONG TERM FACILITIES MAINTENANCE (LTFM) PROPERTY TAXES

LINE 4

This revenue is available to school districts to address the ongoing maintenance needs of the district facilities. This program requires school boards to annually approve a 10-year LTFM plan.

### INVESTMENT EARNINGS

LINE 5

Interest rates were favorable for the last several years but have drastically fallen as a result of the COVID-19 pandemic.

### OTHER

LINE 6

Other revenue includes donations, participation fees for extracurricular activities, ticket sales from activity events, concessions, and other miscellaneous sources.

### STATE SOURCES

LINE 7

State sources (including Special Education) account for approximately 69% of total revenue.

This aid is comprised of several components, each with its own formula to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year. The state general education aid is the single largest source of revenue for the school district; it is calculated by multiplying the district's pupil units by the general education formula allowance:

|                                                    | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|----------------------------------------------------|---------|---------|---------|---------|
| General Education Formula Allowance per Pupil Unit | \$6,438 | \$6,567 | \$6,728 | \$6,863 |

### **SPECIAL EDUCATION**

**LINE 8**

This state aid is provided to Districts to partially fund the costs associated with providing required services to students with disabilities. White Bear Lake Area Schools serves approximately 1,600 students with disabilities.

### **FEDERAL SOURCES**

**LINE 9**

The district receives several federal grants, both directly and through the State of Minnesota, the largest of which help to fund the district's Title I and Special Education programs.

### **FEDERAL COVID-19 RELIEF FUNDING**

**LINE 10**

This category is comprised of one-time relief afforded to school districts by the federal government to reduce the impact of the COVID-19 pandemic on school operations.

## **EXPENDITURES**

The majority of general fund expenditures are salaries and benefits, which account for 80% of the budget. All district employment agreements expire on June 30, 2023 and associated increases have been incorporated into the 2022-23 preliminary budget.

Due to the decrease in enrollment as a result of the COVID-19 pandemic referenced above, the school board has approved \$3.7 million of budget reductions that have been incorporated into the 2022-23 budget.

The district records expenses in the following six sub-categories:

- **SALARIES** – Expenditures in this category include salary payments to board members, administrators, teachers, paraprofessionals, clerical support, maintenance employees, bus drivers or any individual who is deemed to be an employee of the school district.
- **EMPLOYEE BENEFITS** – Benefit expenditures include employer portions of payroll taxes, retirement contributions, employer paid insurance premiums, and all benefits agreed to within negotiated union contracts and labor policies.
- **PURCHASED SERVICES** – This category includes payments to individuals or organizations for professional services such as auditors, attorneys, contracted service providers, or consultants. This category also includes postage, communication services, utilities, travel and training costs, operating leases, tuition payments, chargebacks, and transportation contracts.
- **SUPPLIES AND MATERIALS** – This category includes supplies purchased for both instructional and non-instructional purposes. This category includes items such as classroom and office supplies, textbooks, standardized tests, media resources, and electronic replacements of instructional resources (such as applications for electronic devices).

- **CAPITAL EXPENDITURES** – Expenditures in this category would include the purchase of land, improvements made to buildings, vehicles, machinery, equipment, and all other assets that are used in operations that have lives extending beyond a single reporting period.
- **OTHER EXPENDITURES** – The Minnesota Department of Education provides for a miscellaneous category of expenditure for those items that do not fit within the other categories. Examples of this type of expenditure are dues, memberships, licenses, debt service, transfers, and other miscellaneous expenditures.

## ADMINISTRATION

**LINES 14-20**

This includes all costs for general administration, instructional administration and school site administration for the school district, including activities of the school board, superintendent, assistant superintendents and building principals.

|    |                        | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|------------------------|-------------------|-------------------|--------------------|------------------------|
| 14 | Administration         |                   |                   |                    |                        |
| 15 | Salaries               | 3,298,410         | 3,374,702         | 3,379,113          | 3,401,486              |
| 16 | Employee benefits      | 1,032,364         | 1,118,731         | 1,213,539          | 1,220,348              |
| 17 | Purchased services     | 217,652           | 103,061           | 259,239            | 219,324                |
| 18 | Supplies and materials | 116,338           | 27,627            | 16,321             | 16,321                 |
| 19 | Other expenditures     | 89,513            | 56,814            | 62,224             | 62,224                 |
| 20 | Total administration   | 4,754,277         | 4,680,936         | 4,930,436          | 4,919,703              |

## DISTRICT SUPPORT SERVICES

**LINES 22-29**

This includes all district-level support services including business office, human resources, communications and technology.

|    |                                 | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|---------------------------------|-------------------|-------------------|--------------------|------------------------|
| 22 | District support services       |                   |                   |                    |                        |
| 23 | Salaries                        | 1,451,409         | 1,343,518         | 1,401,080          | 1,427,942              |
| 24 | Employee benefits               | 507,709           | 467,733           | 521,107            | 522,916                |
| 25 | Purchased services              | 428,608           | 406,588           | 564,152            | 433,152                |
| 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         | 2,629,612          | 2,527,283              |

## ELEMENTARY AND SECONDARY REGULAR INSTRUCTION

**LINES 31-40**

Regular instruction includes all activities dealing directly with the teaching of students, interaction between teachers and students in the classroom and co-curricular activities and athletics.

|    |                                  | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|----------------------------------|-------------------|-------------------|--------------------|------------------------|
| 31 | Elementary and secondary regular |                   |                   |                    |                        |
| 32 | instruction                      |                   |                   |                    |                        |
| 33 | Salaries                         | 35,254,730        | 37,816,381        | 38,852,285         | 37,465,030             |
| 34 | Employee benefits                | 12,531,474        | 14,034,935        | 13,449,254         | 13,694,077             |
| 35 | Purchased services               | 1,683,903         | 1,478,500         | 2,178,362          | 1,966,520              |
| 36 | Supplies and materials           | 2,172,337         | 1,690,521         | 2,365,513          | 2,175,751              |
| 37 | Capital expenditures             | 291,403           | 179,975           | 721,484            | 539,451                |
| 38 | Other expenditures               | 462,828           | 488,259           | 265,889            | 249,889                |
| 39 | Total elementary and secondary   |                   |                   |                    |                        |
| 40 | regular instruction              | 52,396,675        | 55,688,571        | 57,832,787         | 56,090,718             |

**VOCATIONAL EDUCATION INSTRUCTION****LINES 42-50**

This includes courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability.

|    |                                  | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|----------------------------------|-------------------|-------------------|--------------------|------------------------|
| 42 | Vocational education instruction |                   |                   |                    |                        |
| 43 | Salaries                         | 915,782           | 594,459           | 676,013            | 696,293                |
| 44 | Employee benefits                | 387,208           | 235,895           | 237,347            | 244,469                |
| 45 | Purchased services               | 229,248           | 238,728           | 358,099            | 358,099                |
| 46 | Supplies and materials           | 28,419            | 26,945            | 27,225             | 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         | 1,298,684          | 1,326,086              |

**SPECIAL EDUCATION INSTRUCTION****LINES 52-59**

This includes activities providing learning experiences for any student with a disability who would benefit by educational programs differentiated from those provided for students in regular or vocational instruction.

|    |                                     | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|-------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 52 | Special education instruction       |                   |                   |                    |                        |
| 53 | Salaries                            | 16,662,992        | 17,092,770        | 17,429,976         | 17,804,714             |
| 54 | Employee benefits                   | 6,575,246         | 6,763,380         | 6,963,057          | 7,142,209              |
| 55 | Purchased services                  | 767,675           | 1,899,078         | 612,519            | 612,519                |
| 56 | Supplies and materials              | 160,156           | 107,788           | 170,735            | 107,840                |
| 57 | Capital expenditures                | 184,939           | 2,244             | 256,163            | 20,000                 |
| 58 | Other expenditures                  | 103,135           | 98,673            | 30,553             | 30,553                 |
| 59 | Total special education instruction | 24,454,143        | 25,963,934        | 25,463,003         | 25,717,835             |

**INSTRUCTIONAL SUPPORT SERVICES****LINES 61-68**

This includes instructional support services for assisting teachers with the content and process of providing learning experiences for students. This includes curriculum and instruction support, media centers, instruction-related technology and professional development.

|    |                                      | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|--------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 61 | Instructional support services       |                   |                   |                    |                        |
| 62 | Salaries                             | 4,659,325         | 4,322,235         | 4,531,100          | 4,390,897              |
| 63 | Employee benefits                    | 1,392,706         | 1,441,330         | 1,423,368          | 1,444,078              |
| 64 | Purchased services                   | 120,634           | 263,940           | 594,537            | 518,454                |
| 65 | Supplies and materials               | 85,300            | 636,395           | 424,684            | 924,684                |
| 66 | Capital expenditures                 | 1,551,843         | 1,193,781         | 1,608,167          | 924,883                |
| 67 | Other expenditures                   | 589,227           | 25,884            | 8,593              | 8,593                  |
| 68 | Total instructional support services | 8,399,035         | 7,883,564         | 8,590,449          | 8,211,589              |

**PUPIL SUPPORT SERVICES****LINES 69-76**

This includes all services provided to students which do not qualify as instruction services, including school counselors, nursing/health services, and social workers.

|    |                              | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|------------------------------|-------------------|-------------------|--------------------|------------------------|
| 69 | Pupil support services       |                   |                   |                    |                        |
| 70 | Salaries                     | 3,665,743         | 3,467,489         | 3,977,765          | 3,928,787              |
| 71 | Employee benefits            | 1,274,613         | 1,248,468         | 1,430,646          | 1,436,420              |
| 72 | Purchased services           | 134,959           | 579,205           | 840,670            | 170,006                |
| 73 | Supplies and materials       | 152,370           | 145,735           | 257,120            | 37,347                 |
| 74 | Capital expenditures         | –                 | 1,425             | –                  | –                      |
| 75 | Other expenditures           | 214,647           | 25,352            | –                  | –                      |
| 76 | Total pupil support services | 5,442,332         | 5,467,674         | 6,506,201          | 5,572,560              |

## TRANSPORTATION

## LINES 78-84

This includes all costs to transport students to and from school.

|    |                        | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|------------------------|-------------------|-------------------|--------------------|------------------------|
| 78 | Transportation         |                   |                   |                    |                        |
| 79 | Salaries               | 1,599,323         | 1,385,814         | 1,484,483          | 1,529,017              |
| 80 | Employee benefits      | 555,974           | 485,879           | 562,391            | 579,263                |
| 81 | Purchased services     | 4,761,087         | 4,947,334         | 4,539,150          | 4,494,014              |
| 82 | Supplies and materials | 423,400           | 327,974           | 451,367            | 471,268                |
| 83 | Capital expenditures   | 147,123           | 80,029            | 200,000            | 200,000                |
| 84 | Total transportation   | 7,486,907         | 7,227,030         | 7,237,391          | 7,273,562              |

## SITES AND BUILDINGS

## LINES 86-93

This includes all costs related to the maintenance of district buildings and grounds, including custodial costs as well as utilities such as electricity, water, sewer, trash, etc. This includes costs related to the district's Long Term Facilities Maintenance (LTFM) program.

|    |                           | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|---------------------------|-------------------|-------------------|--------------------|------------------------|
| 86 | Sites and buildings       |                   |                   |                    |                        |
| 87 | Salaries                  | 3,347,067         | 3,549,403         | 3,806,436          | 3,793,196              |
| 88 | Employee benefits         | 1,236,025         | 1,323,077         | 1,528,979          | 1,605,357              |
| 89 | Purchased services        | 2,396,482         | 5,620,832         | 4,647,737          | 5,139,162              |
| 90 | Supplies and materials    | 1,011,974         | 1,561,724         | 1,044,991          | 1,056,313              |
| 91 | Capital expenditures      | 342,987           | 349,673           | 4,086,234          | 3,277,579              |
| 92 | Other expenditures        | 35,305            | 30,256            | 16,349             | 16,349                 |
| 93 | Total sites and buildings | 8,369,840         | 12,434,965        | 15,130,726         | 14,887,956             |

## FISCAL AND OTHER FIXED COST PROGRAMS

## LINES 95-96

This includes costs related to the district's property and liability and workers' compensation insurance programs.

|    |                                      | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----|--------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 95 | Fiscal and other fixed cost programs |                   |                   |                    |                        |
| 96 | Purchased services                   | 796,848           | 489,542           | 489,541            | 489,541                |

## DEBT SERVICE

## LINES 98-101

This includes costs related to the district's general fund portion of debt issued to finance building additions funded through lease levy revenue.

|     |                             | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|-----|-----------------------------|-------------------|-------------------|--------------------|------------------------|
| 98  | Debt service                |                   |                   |                    |                        |
| 99  | Principal                   | 745,262           | 718,499           | 680,000            | 715,000                |
| 100 | Interest and fiscal charges | 325,494           | 348,731           | 277,350            | 243,350                |
| 101 | Total debt service          | 1,070,756         | 1,067,230         | 957,350            | 958,350                |

## FUND BALANCES

**LINES 107-124**

The district has several fund balance categories as required by state statute and Governmental Accounting Standards Board (GASB) Statement No. 54. The majority of General Fund activity closes to the Unassigned Fund Balance. The School Board has adopted School Board Policy 714 – Fund Balances to ensure the financial stability of the district. Policy 714 requires a minimum Unassigned General Fund balance of 8%. The district is projecting an Unassigned General Fund Balance of 8.0% for 2022-23, in keeping with the district policy.

|     |                                                                  | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|-----|------------------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 11  | Total revenue                                                    | 115,930,395       | 125,285,518       | 128,537,453        | 127,224,430            |
| 103 | Total expenditures                                               | 117,225,500       | 124,264,419       | 131,066,180        | 127,975,183            |
| 104 |                                                                  |                   |                   |                    |                        |
| 105 | Excess (deficiency) of revenue over expenditures                 | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              |
| 106 |                                                                  |                   |                   |                    |                        |
| 107 | Transfer out of Fund Balance (Assigned - General Fund)           |                   |                   | (2,000,000)        | –                      |
| 108 | Transfer out of Fund Balance (Restricted for Medical Assistance) |                   |                   | (730,553)          | –                      |
| 109 | Transfer in to Fund Balance (Unassigned)                         |                   |                   | 2,730,553          | –                      |
| 110 | Total other financing sources (uses)                             | \$ –              | \$ –              | \$ –               | \$ –                   |
| 111 |                                                                  |                   |                   |                    |                        |
| 112 | Net change in fund balances                                      | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              |
| 113 |                                                                  |                   |                   |                    |                        |
| 114 | Fund balances                                                    |                   |                   |                    |                        |
| 115 | Beginning of year                                                | 17,077,615        | 15,782,510        | 16,803,609         | 14,274,882             |
| 116 |                                                                  |                   |                   |                    |                        |
| 117 | End of year                                                      | \$ 15,782,510     | \$ 16,803,609     | \$ 14,274,882      | \$ 13,524,129          |
| 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          | 2,597,143              |
| 123 | Ending Fund Balance (Restricted for Capital Projects)            | 243,739           | 243,739           | 243,739            | 243,739                |
| 124 | Ending Fund Balance (Restricted for LTFM)                        | 2,205,584         | –                 | –                  | –                      |
| 125 | Ending Fund Balance (Restricted for Achievement & Integrati      | –                 | 106,821           | 611                | 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        | 10,812,461         | 10,260,907             |
| 128 | Ending Fund Balance (Unassigned as % of expenditures)            | 6.2%              | 8.2%              | 8.2%               | 8.0%                   |
| 129 |                                                                  |                   |                   |                    |                        |
| 130 | Fund Balance Policy 714 Minimum                                  |                   |                   | 8%                 | 8%                     |

## NUTRITION SERVICES FUND

The Nutrition Services Fund is used to record financial activities of the district's food service program.

### MISSION STATEMENT

The mission of the WBLAS Nutrition Services, an exceptional team vital to our district dedicated to the nutritional needs of our students, is to ensure nutritionally enticing meals in a safe and welcoming environment that acknowledges and values each student through a system distinguished by:

- A student driven menu
- Sustainable and locally sourced foods
- Innovative equipment and technology
- Knowledgeable staff; and
- Students with life-long healthy eating habits

### NUTRITION SERVICES SUMMARY

Only costs related to food preparation and service, application processing, meal accountability, kitchen and lunchroom custodial service and lunchroom supervision may be accounted for in this fund.

Due to the impact that the COVID-19 pandemic has had on families, the U.S. Department of Agriculture (USDA) approved free meals for students for the 2020-21 and 2021-22 school years. The district will be back to pre-COVID-19 operations for 2022-23 and will charge students for meals unless they qualify for free or reduced-price meals. Meal prices for 2022-23 are as follows:

| MEAL             | 2022-2023 Price |
|------------------|-----------------|
| Breakfast        | \$1.70          |
| Adult Breakfast  | \$2.25          |
| Elementary Lunch | \$2.95          |
| Secondary Lunch  | \$3.25          |
| Adult Lunch      | \$4.25          |

Due to the uncertainty surrounding the increased cost of food and supplies, coupled with the uncertainty regarding anticipated meal participation by students who no longer qualify for free meals due to the federal COVID-19 waivers, the Nutrition Services Fund is projecting a deficit for the 2022-23 fiscal year. Administration will carefully monitor the Nutrition Services Fund to ensure it returns to cost-neutral operations.

|                                                      | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 131 <b>Nutritional Services Fund</b>                 |                   |                   |                    |                        |
| 132 Revenues                                         | 3,982,047         | 5,397,288         | 6,177,045          | 5,744,437              |
| 133 Expenditures                                     | 4,148,747         | 4,572,349         | 6,018,825          | 6,539,079              |
| 134                                                  |                   |                   |                    |                        |
| 135 Excess (deficiency) of revenue over expenditures | (166,700)         | 824,939           | 158,220            | (794,642)              |
| 136 Ending Fund Balance                              | \$ 580,210        | \$ 1,405,149      | \$ 1,563,369       | \$ 768,727             |
| 137 Ending Fund Balance (as % of expenditures)       | 14.0%             | 30.7%             | 26.0%              | 11.8%                  |

## COMMUNITY SERVICES FUND

Community Services programs offer opportunities for youth and adults throughout the district to connect and engage in lifelong learning.

### MISSION STATEMENT

The mission of Community Services & Recreation, a dynamic department at the leading edge of community programming, is to connect and engage individuals and the community in lifelong learning and enrichment through a vital system distinguished by:

- Safe, nurturing environments and accessible spaces
- Inclusive, varied programs and experiences
- Participants, volunteers, and staff who reflect and embrace the diversity of our community
- Synergistic partnerships and meaningful relationships
- Dedicated, qualified, and supported staff and volunteers

### COMMUNITY SERVICES SUMMARY

Community Services and Recreation offers a wide variety of programs including adult enrichment classes, adult recreation, Adult Basic Education, adults with disabilities programming, senior programs, youth enrichment and development, youth recreation, driver education, middle school athletics, Early Childhood programs, Extended Day School Age Care and provides facility reservation options for community members and organizations.

|                                                      | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 138 <b>Community Services Fund</b>                   |                   |                   |                    |                        |
| 139 Revenues                                         | 6,390,641         | 6,491,551         | 7,130,870          | 7,169,398              |
| 140 Expenditures                                     | 6,908,649         | 6,399,792         | 6,898,521          | 7,034,512              |
| 141                                                  |                   |                   |                    |                        |
| 142 Excess (deficiency) of revenue over expenditures | (518,008)         | 91,759            | 232,349            | 134,886                |
| 143 Ending Fund Balance                              | \$ 703,418        | \$ 795,177        | \$ 1,027,526       | \$ 1,162,412           |
| 144 Ending Fund Balance (as % of expenditures)       | 10.2%             | 12.4%             | 14.9%              | 16.5%                  |

## DEBT SERVICE FUND

The Debt Service Fund is used to record the financial activity related to the school district's outstanding bonded indebtedness. The revenue in the Debt Service Fund reflects the required levies for ongoing debt service payments. Expenses are related to scheduled principal and interest payments on voter-approved bonded projects and associated costs.

|     |                                                  | Actual       | Actual       | Revised      | Preliminary  |
|-----|--------------------------------------------------|--------------|--------------|--------------|--------------|
|     |                                                  | 2019-20      | 2020-21      | 2021-22      | 2022-23      |
| 145 | <b>Debt Service Fund</b>                         |              |              |              |              |
| 146 | Revenues                                         | 5,145,708    | 35,451,016   | 24,210,591   | 23,681,761   |
| 147 | Expenditures                                     | 5,184,329    | 32,843,739   | 23,447,788   | 24,600,520   |
| 148 |                                                  |              |              |              |              |
| 149 | Excess (deficiency) of revenue over expenditures | (38,621)     | 2,607,277    | 762,803      | (918,759)    |
| 150 | Ending Fund Balance                              | \$ 1,105,275 | \$ 3,712,552 | \$ 4,475,355 | \$ 3,556,596 |
| 151 | Ending Fund Balance (as % of expenditures)       | 21.3%        | 11.3%        | 19.1%        | 14.5%        |

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

| General Fund                                                        | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 | Projected<br>2023-24 |
|---------------------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|----------------------|
| 1 Revenue                                                           |                   |                   |                    |                        |                      |
| 2 Local sources                                                     |                   |                   |                    |                        |                      |
| 3 Property taxes                                                    | 25,374,518        | 28,038,747        | 25,043,912         | 26,359,612             | 26,558,962           |
| 4 Long Term Facilities Maintenance (LTFM) property taxes            | 729,783           | 854,853           | 6,970,358          | 6,184,264              | 6,184,264            |
| 5 Investment earnings                                               | 260,057           | 24,595            | 10,000             | 10,000                 | 10,000               |
| 6 Other                                                             | 3,398,967         | 2,811,275         | 2,186,953          | 2,226,953              | 2,226,953            |
| 7 State sources                                                     | 68,399,641        | 67,242,262        | 67,760,437         | 68,471,869             | 70,275,531           |
| 8 Special Education                                                 | 14,483,294        | 17,794,518        | 18,301,772         | 18,850,825             | 19,416,350           |
| 9 Federal sources                                                   | 2,996,975         | 3,010,422         | 2,482,660          | 2,482,660              | 2,482,660            |
| 10 Federal COVID-19 relief funding                                  | 287,160           | 5,508,846         | 5,781,361          | 2,638,247              | 803,581              |
| 11 Total revenue                                                    | \$ 115,930,395    | \$ 125,285,518    | \$ 128,537,453     | \$ 127,224,430         | \$ 127,958,301       |
| 12                                                                  |                   |                   |                    |                        |                      |
| 13 Expenditures                                                     |                   |                   |                    |                        |                      |
| 14 Administration                                                   | 4,754,277         | 4,680,936         | 4,930,437          | 4,919,703              | 5,058,358            |
| 15 District support services                                        | 2,483,170         | 2,259,768         | 2,629,612          | 2,527,283              | 2,585,809            |
| 16 Elementary and secondary regular instruction                     | 52,396,676        | 55,688,572        | 57,832,787         | 56,090,718             | 56,175,769           |
| 17 Vocational education instruction                                 | 1,571,516         | 1,101,205         | 1,298,684          | 1,326,086              | 1,354,308            |
| 18 Special education instruction                                    | 24,454,143        | 25,963,934        | 25,463,003         | 25,717,835             | 26,466,242           |
| 19 Instructional support services                                   | 8,399,035         | 7,883,564         | 8,590,449          | 8,211,589              | 8,397,168            |
| 20 Pupil support services                                           | 5,442,334         | 5,467,674         | 6,506,200          | 5,572,560              | 5,711,250            |
| 21 Transportation                                                   | 7,486,906         | 7,227,030         | 7,237,391          | 7,273,562              | 7,493,832            |
| 22 Sites and buildings                                              | 7,639,164         | 9,374,529         | 8,160,368          | 8,703,692              | 8,959,273            |
| 23 Long Term Facilities Maintenance                                 | 730,675           | 3,060,436         | 6,970,358          | 6,184,264              | 6,184,264            |
| 24 Fiscal and other fixed cost programs                             | 796,848           | 489,541           | 489,541            | 489,541                | 489,541              |
| 25 Debt service                                                     |                   |                   |                    |                        |                      |
| 26 Principal                                                        | 745,262           | 718,499           | 680,000            | 715,000                | 745,000              |
| 27 Interest and fiscal charges                                      | 325,494           | 348,731           | 277,350            | 243,350                | 207,600              |
| 28                                                                  |                   |                   |                    |                        |                      |
| 29 Budget Reductions                                                |                   |                   |                    |                        | (1,400,000)          |
| 30                                                                  |                   |                   |                    |                        |                      |
| 31 Total expenditures                                               | \$ 117,225,500    | \$ 124,264,419    | \$ 131,066,180     | \$ 127,975,183         | \$ 128,428,414       |
| 32                                                                  |                   |                   |                    |                        |                      |
| 33 Excess (deficiency) of revenue over expenditures                 | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              | (470,113)            |
| 34                                                                  |                   |                   |                    |                        |                      |
| 35 Transfer out of Fund Balance (Assigned - General Fund)           |                   |                   | (2,000,000)        |                        |                      |
| 36 Transfer out of Fund Balance (Restricted for Medical Assistance) |                   |                   | (730,553)          |                        |                      |
| 37 Transfer in to Fund Balance (Unassigned)                         |                   |                   | 2,730,553          |                        |                      |
| 38 Total other financing sources (uses)                             | \$ -              | \$ -              | \$ -               |                        | \$ -                 |
| 39                                                                  |                   |                   |                    |                        |                      |
| 40 Net change in fund balances                                      | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              | (470,113)            |
| 41                                                                  |                   |                   |                    |                        |                      |
| 42 Fund balances                                                    |                   |                   |                    |                        |                      |
| 43 Beginning of year                                                | 17,077,615        | 15,782,510        | 16,803,609         | 14,274,882             | 13,524,129           |
| 44                                                                  |                   |                   |                    |                        |                      |
| 45 Ending Fund Balance (Assigned, Restricted and Unassigned)        | 15,782,510        | 16,803,609        | 14,274,882         | 13,524,129             | 13,054,015           |
| 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              |
| 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          | 2,597,143              | 2,387,468            |
| 51 Ending Fund Balance (Restricted for Capital Projects)            | 243,739           | 243,739           | 243,739            | 243,739                | 243,739              |
| 52 Ending Fund Balance (Restricted for LTFM)                        | 2,205,584         | -                 | -                  | -                      | -                    |
| 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               |
| 55 Ending Fund Balance (Unassigned)                                 | \$ 7,227,392      | \$ 10,234,978     | \$ 10,812,461      | \$ 10,260,907          | \$ 10,000,469        |
| 56 Ending Fund Balance (Unassigned as % of expenditures)            | 6.2%              | 8.2%              | 8.2%               | 8.0%                   | 7.8%                 |
| 57                                                                  |                   |                   |                    |                        |                      |
| 58 Fund Balance Policy 714 Minimum                                  |                   |                   |                    | 8.0%                   | 8.0%                 |

**White Bear Lake Area Schools**  
**Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary**  
**Preliminary 2022-23 Budget**

| <b>Nutritional Services Fund</b> |                                                  | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Revised<br/>2021-22</b> | <b>Preliminary<br/>2022-23</b> |
|----------------------------------|--------------------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| 59                               | Revenues                                         | 3,982,047                 | 5,397,288                 | 6,177,045                  | 5,744,437                      |
| 60                               | Expenditures                                     | 4,148,747                 | 4,572,349                 | 6,018,825                  | 6,539,079                      |
| 61                               |                                                  |                           |                           |                            |                                |
| 62                               | Excess (deficiency) of revenue over expenditures | (166,700)                 | 824,939                   | 158,220                    | (794,642)                      |
| 63                               | Ending Fund Balance                              | \$ 580,210                | \$ 1,405,149              | \$ 1,563,369               | \$ 768,727                     |
| 64                               | Ending Fund Balance (as % of expenditures)       | 14.0%                     | 30.7%                     | 26.0%                      | 11.8%                          |

| <b>Community Services Fund</b> |                                                  | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Revised<br/>2021-22</b> | <b>Preliminary<br/>2022-23</b> |
|--------------------------------|--------------------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| 65                             | Revenues                                         | 6,390,641                 | 6,491,551                 | 7,130,870                  | 7,169,398                      |
| 66                             | Expenditures                                     | 6,908,649                 | 6,399,792                 | 6,898,521                  | 7,034,512                      |
| 67                             |                                                  |                           |                           |                            |                                |
| 68                             | Excess (deficiency) of revenue over expenditures | (518,008)                 | 91,759                    | 232,349                    | 134,886                        |
| 69                             | Ending Fund Balance                              | \$ 703,418                | \$ 795,177                | \$ 1,027,526               | \$ 1,162,412                   |
| 70                             | Ending Fund Balance (as % of expenditures)       | 10.2%                     | 12.4%                     | 14.9%                      | 16.5%                          |

| <b>Debt Service Fund</b> |                                                  | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Revised<br/>2021-22</b> | <b>Preliminary<br/>2022-23</b> |
|--------------------------|--------------------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| 71                       | Revenues                                         | 5,145,708                 | 35,451,016                | 24,210,591                 | 23,681,761                     |
| 72                       | Expenditures                                     | 5,184,329                 | 32,843,739                | 23,447,788                 | 24,600,520                     |
| 73                       |                                                  |                           |                           |                            |                                |
| 74                       | Excess (deficiency) of revenue over expenditures | (38,621)                  | 2,607,277                 | 762,803                    | (918,759)                      |
| 75                       | Ending Fund Balance                              | \$ 1,105,275              | \$ 3,712,552              | \$ 4,475,355               | \$ 3,556,596                   |
| 76                       | Ending Fund Balance (as % of expenditures)       | 21.3%                     | 11.3%                     | 19.1%                      | 14.5%                          |

**White Bear Lake Area Schools**  
**General Fund Revenues and Expenditures Detail**  
**FY2019-20 - FY2022-23**

| <b>General Fund</b>                                      | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Revised<br/>2021-22</b> | <b>Preliminary<br/>2022-23</b> |
|----------------------------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| 1 Revenue                                                |                           |                           |                            |                                |
| 2 Local sources                                          |                           |                           |                            |                                |
| 3 Property taxes                                         | \$ 25,374,518             | \$ 28,038,747             | \$ 25,043,912              | \$ 26,359,612                  |
| 4 Long Term Facilities Maintenance (LTFM) property taxes | 729,783                   | 854,853                   | 6,970,358                  | 6,184,264                      |
| 5 Investment earnings                                    | 260,057                   | 24,595                    | 10,000                     | 10,000                         |
| 6 Other                                                  | 3,398,967                 | 2,811,275                 | 2,186,953                  | 2,226,953                      |
| 7 State sources                                          | 68,399,641                | 67,242,262                | 67,760,437                 | 68,471,869                     |
| 8 Special Education                                      | 14,483,294                | 17,794,518                | 18,301,772                 | 18,850,825                     |
| 9 Federal sources                                        | 2,996,975                 | 3,010,422                 | 2,482,660                  | 2,482,660                      |
| 10 Federal COVID-19 relief funding                       | 287,160                   | 5,508,846                 | 5,781,361                  | 2,638,247                      |
| 11 Total revenue                                         | 115,930,395               | 125,285,518               | 128,537,453                | 127,224,430                    |
| 12                                                       |                           |                           |                            |                                |
| 13 Expenditures                                          |                           |                           |                            |                                |
| 14 Administration                                        |                           |                           |                            |                                |
| 15 Salaries                                              | 3,298,410                 | 3,374,702                 | 3,379,113                  | 3,401,486                      |
| 16 Employee benefits                                     | 1,032,364                 | 1,118,731                 | 1,213,539                  | 1,220,348                      |
| 17 Purchased services                                    | 217,652                   | 103,061                   | 259,239                    | 219,324                        |
| 18 Supplies and materials                                | 116,338                   | 27,627                    | 16,321                     | 16,321                         |
| 19 Other expenditures                                    | 89,513                    | 56,814                    | 62,224                     | 62,224                         |
| 20 Total administration                                  | 4,754,277                 | 4,680,936                 | 4,930,436                  | 4,919,703                      |
| 21                                                       |                           |                           |                            |                                |
| 22 District support services                             |                           |                           |                            |                                |
| 23 Salaries                                              | 1,451,409                 | 1,343,518                 | 1,401,080                  | 1,427,942                      |
| 24 Employee benefits                                     | 507,709                   | 467,733                   | 521,107                    | 522,916                        |
| 25 Purchased services                                    | 428,608                   | 406,588                   | 564,152                    | 433,152                        |
| 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                 | 2,629,612                  | 2,527,283                      |
| 30                                                       |                           |                           |                            |                                |
| 31 Elementary and secondary regular                      |                           |                           |                            |                                |
| 32 instruction                                           |                           |                           |                            |                                |
| 33 Salaries                                              | 35,254,730                | 37,816,381                | 38,852,285                 | 37,465,030                     |
| 34 Employee benefits                                     | 12,531,474                | 14,034,935                | 13,449,254                 | 13,694,077                     |
| 35 Purchased services                                    | 1,683,903                 | 1,478,500                 | 2,178,362                  | 1,966,520                      |
| 36 Supplies and materials                                | 2,172,337                 | 1,690,521                 | 2,365,513                  | 2,175,751                      |
| 37 Capital expenditures                                  | 291,403                   | 179,975                   | 721,484                    | 539,451                        |
| 38 Other expenditures                                    | 462,828                   | 488,259                   | 265,889                    | 249,889                        |
| 39 Total elementary and secondary                        |                           |                           |                            |                                |
| 40 regular instruction                                   | 52,396,675                | 55,688,571                | 57,832,787                 | 56,090,718                     |
| 41                                                       |                           |                           |                            |                                |
| 42 Vocational education instruction                      |                           |                           |                            |                                |
| 43 Salaries                                              | 915,782                   | 594,459                   | 676,013                    | 696,293                        |
| 44 Employee benefits                                     | 387,208                   | 235,895                   | 237,347                    | 244,469                        |
| 45 Purchased services                                    | 229,248                   | 238,728                   | 358,099                    | 358,099                        |
| 46 Supplies and materials                                | 28,419                    | 26,945                    | 27,225                     | 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                 | 1,298,684                  | 1,326,086                      |
| 51                                                       |                           |                           |                            |                                |
| 52 Special education instruction                         |                           |                           |                            |                                |
| 53 Salaries                                              | 16,662,992                | 17,092,770                | 17,429,976                 | 17,804,714                     |
| 54 Employee benefits                                     | 6,575,246                 | 6,763,380                 | 6,963,057                  | 7,142,209                      |
| 55 Purchased services                                    | 767,675                   | 1,899,078                 | 612,519                    | 612,519                        |
| 56 Supplies and materials                                | 160,156                   | 107,788                   | 170,735                    | 107,840                        |
| 57 Capital expenditures                                  | 184,939                   | 2,244                     | 256,163                    | 20,000                         |
| 58 Other expenditures                                    | 103,135                   | 98,673                    | 30,553                     | 30,553                         |
| 59 Total special education instruction                   | 24,454,143                | 25,963,934                | 25,463,003                 | 25,717,835                     |
| 60                                                       |                           |                           |                            |                                |
| 61 Instructional support services                        |                           |                           |                            |                                |
| 62 Salaries                                              | 4,659,325                 | 4,322,235                 | 4,531,100                  | 4,390,897                      |
| 63 Employee benefits                                     | 1,392,706                 | 1,441,330                 | 1,423,368                  | 1,444,078                      |
| 64 Purchased services                                    | 120,634                   | 263,940                   | 594,537                    | 518,454                        |
| 65 Supplies and materials                                | 85,300                    | 636,395                   | 424,684                    | 924,684                        |
| 66 Capital expenditures                                  | 1,551,843                 | 1,193,781                 | 1,608,167                  | 924,883                        |
| 67 Other expenditures                                    | 589,227                   | 25,884                    | 8,593                      | 8,593                          |
| 68 Total instructional support services                  | 8,399,035                 | 7,883,564                 | 8,590,449                  | 8,211,589                      |

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

|                                                                      | Actual<br>2019-20 | Actual<br>2020-21 | Revised<br>2021-22 | Preliminary<br>2022-23 |
|----------------------------------------------------------------------|-------------------|-------------------|--------------------|------------------------|
| 69 Pupil support services                                            |                   |                   |                    |                        |
| 70 Salaries                                                          | 3,665,743         | 3,467,489         | 3,977,765          | 3,928,787              |
| 71 Employee benefits                                                 | 1,274,613         | 1,248,468         | 1,430,646          | 1,436,420              |
| 72 Purchased services                                                | 134,959           | 579,205           | 840,670            | 170,006                |
| 73 Supplies and materials                                            | 152,370           | 145,735           | 257,120            | 37,347                 |
| 74 Capital expenditures                                              | —                 | 1,425             | —                  | —                      |
| 75 Other expenditures                                                | 214,647           | 25,352            | —                  | —                      |
| 76 Total pupil support services                                      | 5,442,332         | 5,467,674         | 6,506,201          | 5,572,560              |
| 77                                                                   |                   |                   |                    |                        |
| 78 Transportation                                                    |                   |                   |                    |                        |
| 79 Salaries                                                          | 1,599,323         | 1,385,814         | 1,484,483          | 1,529,017              |
| 80 Employee benefits                                                 | 555,974           | 485,879           | 562,391            | 579,263                |
| 81 Purchased services                                                | 4,761,087         | 4,947,334         | 4,539,150          | 4,494,014              |
| 82 Supplies and materials                                            | 423,400           | 327,974           | 451,367            | 471,268                |
| 83 Capital expenditures                                              | 147,123           | 80,029            | 200,000            | 200,000                |
| 84 Total transportation                                              | 7,486,907         | 7,227,030         | 7,237,391          | 7,273,562              |
| 85                                                                   |                   |                   |                    |                        |
| 86 Sites and buildings                                               |                   |                   |                    |                        |
| 87 Salaries                                                          | 3,347,067         | 3,549,403         | 3,806,436          | 3,793,196              |
| 88 Employee benefits                                                 | 1,236,025         | 1,323,077         | 1,528,979          | 1,605,357              |
| 89 Purchased services                                                | 2,396,482         | 5,620,832         | 4,647,737          | 5,139,162              |
| 90 Supplies and materials                                            | 1,011,974         | 1,561,724         | 1,044,991          | 1,056,313              |
| 91 Capital expenditures                                              | 342,987           | 349,673           | 4,086,234          | 3,277,579              |
| 92 Other expenditures                                                | 35,305            | 30,256            | 16,349             | 16,349                 |
| 93 Total sites and buildings                                         | 8,369,840         | 12,434,965        | 15,130,726         | 14,887,956             |
| 94                                                                   |                   |                   |                    |                        |
| 95 Fiscal and other fixed cost programs                              |                   |                   |                    |                        |
| 96 Purchased services                                                | 796,848           | 489,542           | 489,541            | 489,541                |
| 97                                                                   |                   |                   |                    |                        |
| 98 Debt service                                                      |                   |                   |                    |                        |
| 99 Principal                                                         | 745,262           | 718,499           | 680,000            | 715,000                |
| 100 Interest and fiscal charges                                      | 325,494           | 348,731           | 277,350            | 243,350                |
| 101 Total debt service                                               | 1,070,756         | 1,067,230         | 957,350            | 958,350                |
| 102                                                                  |                   |                   |                    |                        |
| 103 Total expenditures                                               | 117,225,500       | 124,264,419       | 131,066,180        | 127,975,183            |
| 104                                                                  |                   |                   |                    |                        |
| 105 Excess (deficiency) of revenue over expenditures                 | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              |
| 106                                                                  |                   |                   |                    |                        |
| 107 Transfer out of Fund Balance (Assigned - General Fund)           |                   |                   | (2,000,000)        | —                      |
| 108 Transfer out of Fund Balance (Restricted for Medical Assistance) |                   |                   | (730,553)          | —                      |
| 109 Transfer in to Fund Balance (Unassigned)                         |                   |                   | 2,730,553          | —                      |
| 110 Total other financing sources (uses)                             | \$ —              | \$ —              | \$ —               | \$ —                   |
| 111                                                                  |                   |                   |                    |                        |
| 112 Net change in fund balances                                      | (1,295,105)       | 1,021,099         | (2,528,727)        | (750,753)              |
| 113                                                                  |                   |                   |                    |                        |
| 114 Fund balances                                                    |                   |                   |                    |                        |
| 115 Beginning of year                                                | 17,077,615        | 15,782,510        | 16,803,609         | 14,274,882             |
| 116                                                                  |                   |                   |                    |                        |
| 117 End of year                                                      | \$ 15,782,510     | \$ 16,803,609     | \$ 14,274,882      | \$ 13,524,129          |
| 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          | 2,597,143              |
| 123 Ending Fund Balance (Restricted for Capital Projects)            | 243,739           | 243,739           | 243,739            | 243,739                |
| 124 Ending Fund Balance (Restricted for LTFM)                        | 2,205,584         | —                 | —                  | —                      |
| 125 Ending Fund Balance (Restricted for Achievement & Integration)   | —                 | 106,821           | 611                | 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        | 10,812,461         | 10,260,907             |
| 128 Ending Fund Balance (Unassigned as % of expenditures)            | 6.2%              | 8.2%              | 8.2%               | 8.0%                   |
| 129                                                                  |                   |                   |                    |                        |
| 130 Fund Balance Policy 714 Minimum                                  |                   |                   | 8%                 | 8%                     |