

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
Revised FY2024-25 & Projected FY2025-26 Budgets

General Fund	Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25	Projected 2025-26
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,716,759	28,904,497	\$ 30,134,662
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	6,470,399	4,615,613
5 Investment earnings	326,516	332,248	150,000	200,000	200,000
6 Other	3,037,439	4,259,832	2,355,230	2,192,586	2,196,577
7 State sources	67,971,854	74,670,118	75,507,680	76,247,588	76,560,718
8 Special Education	19,930,092	25,412,280	25,967,403	26,900,858	27,970,647
9 Federal sources	2,899,968	3,427,286	3,175,792	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—	—
11 Revenues	\$ 130,269,072	\$ 142,697,254	\$ 142,343,263	\$ 144,239,006	\$ 145,001,295
12					
13 Expenditures					
14					
15 Administration	4,949,923	5,212,280	5,130,558	5,062,022	5,194,729
16 District support services	2,717,002	2,931,238	2,960,586	2,987,475	2,960,215
17 Elementary and secondary regular instruction	54,452,123	57,337,876	53,462,837	56,404,163	58,709,106
18 Vocational education instruction	1,745,537	1,787,380	1,587,452	1,205,677	1,244,831
19 Special education instruction	27,970,665	30,118,015	31,630,350	31,802,868	32,710,290
20 Instructional support services	9,365,907	10,056,848	11,310,945	10,229,488	10,036,658
21 Pupil support services	6,023,376	6,426,638	6,516,205	6,655,045	6,841,151
22 Transportation	9,339,416	9,580,355	9,671,381	10,021,372	10,548,497
23 Sites and buildings	8,749,790	9,243,143	10,251,612	10,197,909	10,549,999
24 Long Term Facilities Maintenance	6,184,264	4,307,053	6,470,399	6,470,399	4,615,613
25 Fiscal and other fixed cost programs	600,003	681,258	772,261	772,261	888,100
26 Debt service					
27 Principal	817,244	1,427,516	1,516,548	1,516,548	1,516,548
28 Interest and fiscal charges	268,342	229,709	243,350	243,350	243,350
29					
30 Expenditures	\$ 133,183,592	\$ 139,339,310	\$ 141,524,484	\$ 143,568,577	\$ 146,059,087
31					
32 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	818,779	670,429	(1,057,792)
33					
34 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
35 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	—	(800,000)
36 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	—	—
37 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
38 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	(681,732)	—
39 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,500,511	1,352,161	(257,792)
40 Net Change in Fund Balances	(2,914,520)	3,357,944	818,779	670,429	(1,057,792)
41					
42 Fund balances					
43 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	14,599,487	15,269,916
44					
45 Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,418,266	15,269,916	14,212,124
46					
47 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
48 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	2,092,774	1,292,774
49 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	883,136	883,136
50 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
51 Ending Fund Balance (Nonspendable)	44,626	681,732	-	-	-
52 Ending Fund Balance (Unassigned)	\$ 7,830,688	\$ 10,503,725	\$ 12,004,236	\$ 11,855,886	\$ 11,598,094
53 Ending Fund Balance Percentage *	5.9%	7.8%	8.9%	8.6%	8.2%
54					

* Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses

White Bear Lake Area Schools**Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary
Revised FY2024-25 Budget**

Nutritional Services Fund		Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25
55	Revenues	5,310,011	7,143,964	6,571,360	7,161,931
56	Expenditures	6,140,663	6,404,127	6,933,975	7,861,926
57					
58	Excess (Deficiency) of Revenue over Expenditures	(830,652)	739,837	(362,615)	(699,995)
59	Ending Fund Balance	\$ 2,264,396	\$ 3,004,233	\$ 2,641,618	\$ 2,304,238
60	Ending Fund Balance (as % of expenditures)	36.9%	46.9%	38.1%	29.3%

Community Services Fund		Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25
61	Revenues	7,335,528	7,892,686	8,466,251	8,392,081
62	Expenditures	8,175,477	8,042,191	8,231,602	8,300,697
63					
64	Excess (Deficiency) of Revenue over Expenditures	(839,949)	(149,505)	234,649	91,384
65	Ending Fund Balance	\$ (172,541)	\$ (322,046)	\$ (87,397)	\$ (230,662)
66	Ending Fund Balance (as % of expenditures)	-2.1%	-4.0%	-1.1%	-2.8%

Debt Service Fund		Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25
67	Revenues	23,846,197	29,596,514	30,610,105	30,610,105
68	Expenditures	24,618,921	27,290,763	31,204,395	31,204,395
69					
70	Excess (Deficiency) of Revenue over Expenditures	(772,724)	2,305,751	(594,290)	(594,290)
71	Ending Fund Balance	\$ 4,202,277	\$ 6,508,028	\$ 5,913,738	\$ 5,913,738
72	Ending Fund Balance (as % of expenditures)	17.1%	23.8%	19.0%	19.0%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2024-25

	Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25
1 Revenue				
2 Local sources				
3 Property taxes	26,687,502	29,212,856	28,716,759	28,904,497
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	6,470,399
5 Investment earnings	326,516	332,248	150,000	200,000
6 Other	67,971,854	4,259,832	2,355,230	2,192,586
7 State sources	3,037,439	74,670,118	75,507,680	76,247,588
8 Special Education	19,930,092	25,412,280	25,967,403	26,900,858
9 Federal sources	2,899,968	3,427,286	3,175,792	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—
11 Total revenue	130,269,072	\$ 142,697,254	142,343,263	144,239,006
12				
13 Expenditures				
14 Administration				
15 Salaries	3,454,253	3,624,475	3,562,820	3,500,106
16 Employee benefits	1,215,915	1,279,519	1,273,563	1,257,703
17 Purchased services	182,227	214,369	216,670	226,708
18 Supplies and materials	24,294	25,087	16,321	16,321
19 Other expenditures	73,234	68,830	61,184	61,184
20 Total administration	4,949,923	5,212,280	5,130,558	5,062,022
21				
22 District support services				
23 Salaries	1,525,341	1,633,538	1,742,385	1,629,371
24 Employee benefits	558,970	602,250	601,471	645,857
25 Purchased services	464,465	640,977	473,457	473,457
26 Supplies and materials	155,652	113,835	117,730	213,247
27 Capital expenditures	4,038	—	—	—
28 Other expenditures	8,536	(59,363)	25,543	25,543
29 Total district support services	2,717,002	2,931,238	2,960,586	2,987,475
30				
31 Elementary and secondary regular				
32 instruction				
33 Salaries	36,980,820	37,228,407	36,575,978	38,772,355
34 Employee benefits	12,811,977	13,303,300	13,132,595	13,672,720
35 Purchased services	2,043,393	2,589,698	1,192,509	1,134,576
36 Supplies and materials	1,818,139	3,547,661	2,094,764	2,361,205
37 Capital expenditures	332,198	147,608	217,102	213,418
38 Other expenditures	465,596	521,201	249,889	249,889
39 Total elementary and secondary				
40 regular instruction	54,452,123	57,337,876	53,462,837	56,404,163
41				
42 Vocational education instruction				
43 Salaries	1,073,137	1,144,997	969,797	695,924
44 Employee benefits	382,302	266,170	327,586	223,957
45 Purchased services	234,208	310,868	243,859	242,796
46 Supplies and materials	44,910	45,098	46,210	43,000
47 Capital expenditures	6,970	14,380	—	—
48 Other expenditures	4,010	5,867	—	—
49 Total vocational education				
50 instruction	1,745,537	1,787,380	1,587,452	1,205,677
51				
52 Special education instruction				
53 Salaries	18,828,452	20,065,787	21,128,287	21,370,583
54 Employee benefits	7,232,011	7,905,145	8,531,619	8,454,989
55 Purchased services	1,596,475	1,831,335	1,806,545	1,806,545
56 Supplies and materials	208,054	115,406	113,346	120,198
57 Capital expenditures	7,545	98,457	20,000	20,000
58 Other expenditures	98,128	101,885	30,553	30,553
59 Total special education instruction	27,970,665	30,118,015	31,630,350	31,802,868
60				
61 Instructional support services				
62 Salaries	5,644,536	5,991,057	7,314,327	5,969,349
63 Employee benefits	1,961,456	1,909,651	1,680,219	1,862,489
64 Purchased services	403,718	554,510	578,216	586,133
65 Supplies and materials	954,877	1,494,482	1,229,590	1,302,924
66 Capital expenditures	345,714	45,414	500,000	500,000
67 Other expenditures	55,606	61,734	8,593	8,593
68 Total instructional support services	9,365,907	10,056,848	11,310,945	10,229,488

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2024-25

	Actual 2022-23	Actual 2023-24	Preliminary 2024-25	Revised 2024-25
69 Pupil support services				
70 Salaries	3,734,652	4,091,995	4,422,681	4,502,387
71 Employee benefits	1,370,503	1,565,867	1,731,212	1,791,320
72 Purchased services	451,382	590,978	335,251	335,251
73 Supplies and materials	231,976	155,235	27,061	26,087
74 Capital expenditures	94,343	—	—	—
75 Other expenditures	140,520	22,563	—	—
76 Total pupil support services	6,023,376	6,426,638	6,516,205	6,655,045
77				
78 Transportation				
79 Salaries	1,572,102	1,793,798	1,777,179	2,040,826
80 Employee benefits	533,812	591,264	578,186	664,530
81 Purchased services	6,298,333	6,497,625	6,336,444	6,336,444
82 Supplies and materials	471,624	424,355	469,572	469,572
83 Capital expenditures	463,545	273,313	510,000	510,000
84 Other expenditures	—	—	—	—
85 Total transportation	9,339,416	9,580,355	9,671,381	10,021,372
86				
87 Sites and buildings including LTFM				
88 Salaries	3,586,016	4,217,204	4,445,303	4,268,912
89 Employee benefits	1,524,493	1,577,421	1,979,641	2,102,329
90 Purchased services	7,870,414	6,375,403	8,637,228	8,637,228
91 Supplies and materials	903,635	908,195	1,131,463	1,131,463
92 Capital expenditures	1,012,135	455,888	499,191	499,191
93 Other expenditures	37,361	16,085	29,185	29,185
94 Total sites and buildings	14,934,054	13,550,196	16,722,011	16,668,308
95				
96 Fiscal and other fixed cost programs				
97 Purchased services	600,003	681,258	772,261	772,261
98				
99 Debt service				
100 Principal	817,244	1,427,516	1,516,548	1,516,548
101 Interest and fiscal charges	268,342	229,709	243,350	243,350
102 Total debt service	1,085,586	1,657,225	1,759,898	1,759,898
103				
104 Total expenditures	133,183,592	139,339,310	141,524,484	143,568,577
105				
106 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	818,779	670,429
107				
108 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—
109 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	—
110 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	—
111 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—
112 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	(681,732)
113 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,500,511	1,352,161
114 Net Change in Fund Balances	(2,914,520)	3,357,944	818,779	670,429
115				
116 Fund balances				
117 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	14,599,487
118				
119 Ending Fund Balance (Assigned, Restricted and Unassigned)	\$ 11,241,543	\$ 14,599,487	\$ 15,418,266	\$ 15,269,916
120				
121 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003
122 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	2,092,774
123 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	883,136
124 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117
125 Ending Fund Balance (Nonspendable)	44,626	681,732	—	—
126 Ending Fund Balance (Unassigned)	7,830,688	10,503,725	12,004,236	11,855,886
127 Ending Fund Balance Percentage *	5.9%	7.8%	8.9%	8.6%
128				
129 * Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses				