

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
FY2025-26 Revised Budget & FY2026-27 - FY2027-28 Projected Budgets

General Fund	Actual 2024-25	Preliminary 2025-26	Revised 2025-26	Projected 2026-27	Projected 2027-28
1 Revenue					
2 Local sources					
3 Property taxes	28,650,250	30,134,662	30,134,662	32,077,162	33,174,535
4 Long Term Facilities Maintenance (LTFM) property taxes	6,470,399	4,615,613	4,615,613	5,254,236	5,254,236
5 Investment earnings	324,497	150,000	175,000	175,000	175,000
6 Other	3,811,625	2,384,545	3,184,216	3,184,216	3,184,216
7 State sources	78,442,716	78,230,995	79,733,172	81,855,649	83,865,588
8 Special Education	27,414,991	27,943,620	27,358,268	32,382,087	32,609,277
9 Federal sources	3,382,605	3,323,078	3,655,461	3,545,461	3,545,461
10 Federal COVID-19 relief funding	5,621	—	—	—	—
11 Revenues	148,502,704	146,782,513	148,856,392	158,473,811	161,808,313
12					
13 Expenditures					
14					
15 Administration	4,834,145	5,222,286	5,197,343	5,349,581	5,464,947
16 District support services	2,917,165	3,299,631	3,182,647	3,260,876	3,316,239
17 Elementary and secondary regular instruction	56,907,360	59,292,493	60,753,929	61,386,712	62,771,688
18 Vocational education instruction	2,042,772	1,251,870	1,529,583	1,568,011	1,594,882
19 Special education instruction	31,634,098	32,842,722	35,561,517	36,470,122	37,241,936
20 Instructional support services	10,975,406	9,618,871	10,458,270	10,731,262	10,932,692
21 Pupil support services	6,858,568	7,006,927	6,980,189	7,189,698	7,308,315
22 Transportation	11,602,059	11,159,721	12,908,526	13,418,779	14,002,943
23 Sites and buildings	9,888,621	10,099,849	9,568,867	9,890,776	10,137,748
24 Long Term Facilities Maintenance	7,023,120	4,615,613	4,614,317	5,252,898	5,254,242
25 Fiscal and other fixed cost programs	809,828	935,037	935,037	1,028,541	1,131,395
26 Debt service					
27 Principal	1,466,271	1,574,711	1,574,711	1,574,711	1,574,711
28 Interest and fiscal charges	169,220	130,350	130,350	130,350	130,350
29					
30 Targeted Budget Adjustments				(1,000,000)	
31					
32 Expenditures	147,128,633	147,050,081	153,395,286	156,252,317	160,862,088
33					
34 Excess (Deficiency) of Revenue over Expenditures	1,374,071	(267,568)	(4,538,894)	2,221,494	946,225
35					
36 Net Change in Fund Balance (Assigned for Student Activities)	37,150	—	—	—	—
37 Net Change in Fund Balance (Assigned for Subsequent Year Deficit)	205,413	—	(205,413)	—	—
38 Net Change in Fund Balance (Restricted for LTFM)	(552,721)	—	—	—	—
39 Net Change in Fund Balance (Restricted for Operating Capital)	(523,094)	(313,773)	(388,829)	245,393	220,639
40 Net Change in Fund Balance (Restricted for Capital Projects)	206,474	251,618	(561,382)	9,021	51,801
41 Net Change in Fund Balance (Restricted for Achievement & Integration)	(41,813)	—	—	—	—
42 Net Change in Fund Balance (Restricted for Literacy Aid)	307,907	—	(217,250)	(90,657)	—
43 Net Change in Fund Balance (Restricted for Student Support Personnel)	3,454	—	(3,454)	—	—
44 Net Change in Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	—	(145,597)	—	—
45 Net Change in Fund Balance (Nonspendable)	(624,269)	—	(57,463)	—	—
46 Net Change in Fund Balance (Unassigned)	2,209,974	(205,413)	(2,959,506)	2,057,737	673,785
47 Net Change in Fund Balances	1,374,071	(267,568)	(4,538,894)	2,221,494	946,225
48					
49 Fund balances					
50 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,599,487	15,973,558	15,973,558	11,434,664	13,656,158
51					
52 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,973,558	15,705,990	11,434,664	13,656,158	14,602,383
53					
54 Ending Fund Balance (Assigned for Student Activities)	413,153	376,003	413,153	413,153	413,153
55 Ending Fund Balance (Assigned for Subsequent Year Deficit)	205,413	—	—	—	—
56 Ending Fund Balance (Restricted for LTFM)	(552,721)	—	(552,721)	(552,721)	(552,721)
57 Ending Fund Balance (Restricted for Operating Capital)	1,569,680	1,779,001	1,180,851	1,426,244	1,646,883
58 Ending Fund Balance (Restricted for Capital Projects)	1,089,610	1,134,754	528,228	537,249	589,050
59 Ending Fund Balance (Restricted for Achievement & Integration)	20,304	62,117	20,304	20,304	20,304
60 Ending Fund Balance (Restricted for Literacy Aid)	307,907	—	90,657	—	—
61 Ending Fund Balance (Restricted for Student Support Personnel)	3,454	—	—	—	—
62 Ending Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	—	—	—	—
63 Ending Fund Balance (Nonspendable)	57,463	—	—	—	—
64 Ending Fund Balance (Unassigned)	12,713,699	12,354,115	9,754,193	11,811,930	12,485,715
65 Ending Fund Balance Percentage *	9.1%	8.7%	6.6%	7.8%	8.0%
66					

* 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
FY2025-26 Revised**

Nutritional Services Fund		Actual 2024-25	Preliminary 2025-26	Revised 2025-26
67	Revenues	7,250,712	7,212,413	7,856,380
68	Expenditures	7,681,911	8,043,813	8,082,469
69				
70	Excess (Deficiency) of Revenue over Expenditures	(431,199)	(831,400)	(226,089)
71	Ending Fund Balance	2,573,034	1,472,838	2,346,945
72	Ending Fund Balance (as % of expenditures)	33.5%	18.3%	29.0%

Community Services Fund		Actual 2024-25	Preliminary 2025-26	Revised 2025-26
73	Revenues	8,296,536	8,457,476	8,570,095
74	Expenditures	8,113,726	8,342,070	8,444,505
75				
76	Excess (Deficiency) of Revenue over Expenditures	182,810	115,406	125,590
77	Ending Fund Balance	(139,236)	(115,256)	(13,646)
78	Ending Fund Balance (as % of expenditures)	-1.7%	-1.4%	-0.2%

Debt Service Fund		Actual 2024-25	Preliminary 2025-26	Revised 2025-26
79	Revenues	30,640,403	35,214,967	35,214,967
80	Expenditures	31,214,885	34,402,556	34,402,556
81				
82	Excess (Deficiency) of Revenue over Expenditures	(574,482)	812,411	812,411
83	Ending Fund Balance	5,933,546	6,726,149	6,745,957
84	Ending Fund Balance (as % of expenditures)	19.0%	19.6%	19.6%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2025-26 Revised Budget & FY2026-27 - FY2027-28 Projected Budgets

	Actual 2024-25	Preliminary 2025-26	Revised 2025-26	Projected 2026-27	Projected 2027-28
1 Revenue					
2 Local sources					
3 Property taxes	28,650,250	30,134,662	30,134,662	32,077,162	33,174,535
4 Long Term Facilities Maintenance (LTFM) property taxes	6,470,399	4,615,613	4,615,613	5,254,236	5,254,236
5 Investment earnings	324,497	150,000	175,000	175,000	175,000
6 Other	3,811,625	2,384,545	3,184,216	3,184,216	3,184,216
7 State sources	78,442,716	78,230,995	79,733,172	81,855,649	83,865,588
8 Special Education	27,414,991	27,943,620	27,358,268	32,382,087	32,609,277
9 Federal sources	3,382,605	3,323,078	3,655,461	3,545,461	3,545,461
10 Federal COVID-19 relief funding	5,621	-	-	-	-
11 Total revenue	148,502,704	146,782,513	148,856,392	158,473,811	161,808,313
12					
13 Expenditures					
14 Administration					
15 Salaries	3,325,751	3,605,112	3,497,929	3,602,868	3,686,778
16 Employee benefits	1,239,771	1,322,999	1,389,928	1,437,227	1,470,699
17 Purchased services	172,775	216,670	216,670	216,670	215,258
18 Supplies and materials	28,755	16,321	16,321	16,321	16,215
19 Other expenditures	67,093	61,184	76,495	76,495	75,997
20 Total administration	4,834,145	5,222,286	5,197,343	5,349,581	5,464,947
21					
22 District support services					
23 Salaries	1,659,417	1,736,651	1,747,413	1,799,836	1,841,698
24 Employee benefits	652,739	680,034	748,137	773,943	791,941
25 Purchased services	451,500	662,673	462,673	462,673	459,645
26 Supplies and materials	136,272	194,730	194,730	194,730	193,456
27 Capital expenditures	-	-	-	-	-
28 Other expenditures	17,237	25,543	29,694	29,694	29,500
29 Total district support services	2,917,165	3,299,631	3,182,647	3,260,876	3,316,239
30					
31 Elementary and secondary regular					
32 instruction					
33 Salaries	38,279,895	40,472,429	39,198,268	40,298,543	41,227,021
34 Employee benefits	13,344,060	14,487,854	15,621,713	16,239,875	16,728,846
35 Purchased services	2,601,309	1,068,864	1,459,491	1,459,491	1,449,991
36 Supplies and materials	2,071,594	2,824,769	3,828,026	2,692,372	2,673,931
37 Capital expenditures	161,506	188,688	188,506	238,506	236,954
38 Other expenditures	448,996	249,889	457,925	457,925	454,944
39 Total elementary and secondary					
40 regular instruction	56,907,360	59,292,493	60,753,929	61,386,712	62,771,688
41					
42 Vocational education instruction					
43 Salaries	1,247,330	716,801	916,942	944,451	966,420
44 Employee benefits	427,973	237,716	290,477	301,396	308,406
45 Purchased services	293,354	251,143	251,143	251,143	249,500
46 Supplies and materials	66,871	46,210	64,117	64,117	63,697
47 Capital expenditures	-	-	-	-	-
48 Other expenditures	7,244	-	6,904	6,904	6,859
49 Total vocational education					
50 instruction	2,042,772	1,251,870	1,529,583	1,568,011	1,594,882
51					
52 Special education instruction					
53 Salaries	20,853,775	22,011,704	24,032,401	24,623,384	25,196,757
54 Employee benefits	8,219,871	8,861,721	9,125,197	9,437,819	9,646,745
55 Purchased services	2,291,891	1,825,398	2,163,373	2,168,373	2,159,456
56 Supplies and materials	168,233	113,346	112,346	112,346	111,614
57 Capital expenditures	-	-	-	-	-
58 Other expenditures	100,328	30,553	128,200	128,200	127,364
59 Total special education instruction	31,634,098	32,842,722	35,561,517	36,470,122	37,241,936
60					
61 Instructional support services					
62 Salaries	5,859,658	5,789,559	6,454,480	6,497,046	6,648,237
63 Employee benefits	1,850,963	1,955,138	2,185,680	2,245,753	2,297,987
64 Purchased services	800,573	623,019	550,750	581,103	588,302
65 Supplies and materials	2,345,539	1,242,562	1,236,519	1,376,519	1,367,526
66 Capital expenditures	39,582	-	-	-	-
67 Other expenditures	79,091	8,593	30,841	30,841	30,640
68 Total instructional support services	10,975,406	9,618,871	10,458,270	10,731,262	10,932,692

White Bear Lake Area Schools**General Fund Revenues and Expenditures Detail****FY2025-26 Revised Budget & FY2026-27 - FY2027-28 Projected Budgets**

	Actual 2024-25	Preliminary 2025-26	Revised 2025-26	Projected 2026-27	Projected 2027-28
69 Pupil support services					
70 Salaries	4,184,392	4,599,732	4,418,708	4,551,274	4,631,440
71 Employee benefits	1,748,856	1,914,467	1,912,228	1,977,541	2,020,320
72 Purchased services	705,123	450,667	580,087	591,717	587,843
73 Supplies and materials	196,946	42,061	46,288	46,288	45,985
74 Capital expenditures	—	—	—	—	—
75 Other expenditures	23,251	—	22,878	22,878	22,728
76 Total pupil support services	6,858,568	7,006,927	6,980,189	7,189,698	7,308,315
77					
78 Transportation					
79 Salaries	1,898,859	2,181,937	2,094,505	2,157,342	2,207,886
80 Employee benefits	650,080	708,074	705,849	725,371	740,725
81 Purchased services	8,527,432	7,422,138	9,260,600	9,816,494	10,339,350
82 Supplies and materials	391,776	469,572	469,572	469,572	466,577
83 Capital expenditures	133,183	378,000	378,000	250,000	248,405
84 Other expenditures	729	—	—	—	—
85 Total transportation	11,602,059	11,159,721	12,908,526	13,418,779	14,002,943
86					
87 Sites and buildings including LTFM					
88 Salaries	4,072,895	4,303,597	4,166,809	4,306,809	4,417,005
89 Employee benefits	1,801,068	2,059,216	1,842,256	1,903,787	1,952,493
90 Purchased services	5,377,761	6,957,716	6,766,361	7,525,320	7,620,768
91 Supplies and materials	1,024,992	1,081,867	1,081,867	1,081,867	1,077,229
92 Capital expenditures	4,593,281	280,836	280,836	280,836	279,632
93 Other expenditures	41,744	32,230	45,055	45,055	44,862
94 Total sites and buildings	16,911,741	14,715,462	14,183,184	15,143,674	15,391,990
95					
96 Fiscal and other fixed cost programs					
97 Purchased services	809,828	935,037	935,037	1,028,541	1,131,395
98					
99 Debt service					
100 Principal	1,466,271	1,574,711	1,574,711	1,574,711	1,574,711
101 Interest and fiscal charges	169,220	130,350	130,350	130,350	130,350
102 Total debt service	1,635,491	1,705,061	1,705,061	1,705,061	1,705,061
103					
104 Targeted Budget Adjustments				(1,000,000)	
105					
106 Total expenditures	147,128,633	147,050,081	153,395,286	156,252,317	160,862,088
107					
108 Excess (Deficiency) of Revenue over Expenditures	1,374,071	(267,568)	(4,538,894)	2,221,494	946,225
109					
110 Net Change in Fund Balance (Assigned for Student Activities)	37,150	—	—	—	—
111 Net Change in Fund Balance (Assigned for Subsequent Year Deficit)	205,413	—	(205,413)	—	—
112 Net Change in Fund Balance (Restricted for LTFM)	(552,721)	—	—	—	—
113 Net Change in Fund Balance (Restricted for Operating Capital)	(523,094)	(313,773)	(388,829)	245,393	220,639
114 Net Change in Fund Balance (Restricted for Capital Projects)	206,474	251,618	(561,382)	9,021	51,801
115 Net Change in Fund Balance (Restricted for Achievement & Integration)	(41,813)	—	—	—	—
116 Net Change in Fund Balance (Restricted for Literacy Aid)	307,907	—	(217,250)	(90,657)	—
117 Net Change in Fund Balance (Restricted for Student Support Personnel)	3,454	—	(3,454)	—	—
118 Net Change in Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	—	(145,597)	—	—
119 Net Change in Fund Balance (Nonspendable)	(624,269)	—	(57,463)	—	—
120 Net Change in Fund Balance (Unassigned)	2,209,974	(205,413)	(2,959,506)	2,057,737	673,785
121 Net Change in Fund Balances	1,374,071	(267,568)	(4,538,894)	2,221,494	946,225
122					
123 Fund balances					
124 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,599,487	15,973,558	15,973,558	11,434,664	13,656,158
125					
126 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,973,558	15,705,990	11,434,664	13,656,158	14,602,383
127					
128 Ending Fund Balance (Assigned for Student Activities)	413,153	376,003	413,153	413,153	413,153
129 Ending Fund Balance (Assigned for Subsequent Year Deficit)	205,413	—	—	—	—
130 Ending Fund Balance (Restricted for LTFM)	(552,721)	—	(552,721)	(552,721)	(552,721)
131 Ending Fund Balance (Restricted for Operating Capital)	1,569,680	1,779,001	1,180,851	1,426,244	1,646,883
132 Ending Fund Balance (Restricted for Capital Projects)	1,089,610	1,134,754	528,228	537,249	589,050
133 Ending Fund Balance (Restricted for Achievement & Integration)	20,304	62,117	20,304	20,304	20,304
134 Ending Fund Balance (Restricted for Literacy Aid)	307,907	—	90,657	—	—
135 Ending Fund Balance (Restricted for Student Support Personnel)	3,454	—	—	—	—
136 Ending Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	—	—	—	—
137 Ending Fund Balance (Nonspendable)	57,463	—	—	—	—
138 Ending Fund Balance (Unassigned)	12,713,699	11,650,473	9,754,193	11,811,930	12,485,715
139 Ending Fund Balance Percentage *	9.1%	8.2%	6.6%	7.8%	8.0%

140

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