

WHITE BEAR LAKE AREA SCHOOLS ANNUAL OPERATING PLAN



FISCAL YEAR 2023-24

School Board Approved June 12, 2023

SCHOOL BOARD

	Term Expires
Jessica Ellison, Chairperson	2026
Scott Arcand, Vice Chairperson	2024
Deb Beloyed, Treasurer	2026
Angela Thompson, Clerk	2024
Kathleen Daniels, Director	2026
Margaret Newmaster, Director	2024
Chris Streiff Oji, Director	2026

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 Educational Equity & Achievement	Brenton Shavers
Director of Finance	Andi Johnson
Director of Human Resources and General Counsel	Matt Mons
Director of Student Support Services	Lisa Ouren
Director of Teaching & Learning	Jennifer Babiash
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	Julian Stanke
Lakeaires Elementary School	Cary Krusemark
Lincoln Elementary School	Brian Morris
Matoska Elementary School	John Leininger
Oneka Elementary School	Lori Mosser
Otter Lake Elementary School	Angela Nelson
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	Dr. Christina Pierre
White Bear Lake Area High School North Campus	Carrie Barth
White Bear Lake Area High School South Campus	Don Bosch
White Bear Lake Area Learning Center	Gretchen Harriman
Transition Education Center	Sara Derby
Unified High School Principal on Special Assignment	Russell Reetz
Principal on Special Assignment – District Literacy Specialist	Cynthia Mueller

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 8,232 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

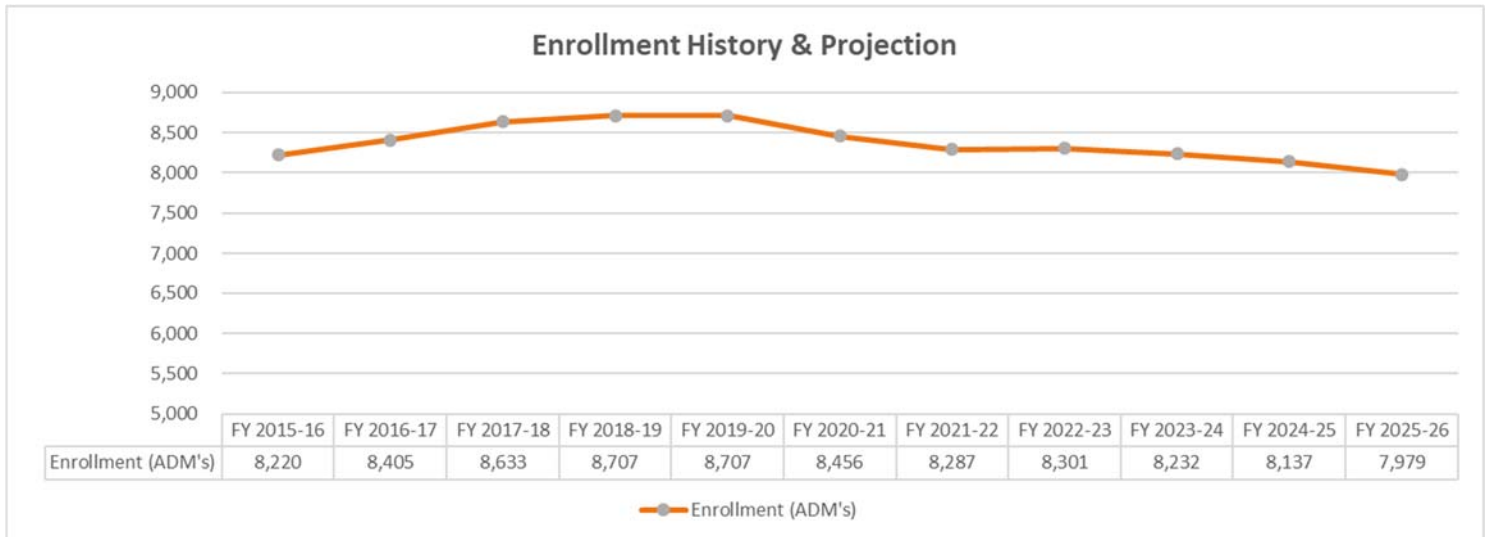


ENROLLMENT

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 historical resident birth rate data received from Ramsey, Washington, and Anoka Counties as well as the Minnesota Department of Health. 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 2023-24 budget reflects an estimated 8,232 Average Daily Membership (ADM). Enrollment projections are calculated based on recent years' cohort survival rate (for example, the number of 1st grade students who returned to 2nd grade in the following school year). COVID-19 had a larger impact at the elementary level than at the secondary level, and as larger secondary cohorts graduate, the impact of smaller elementary grade levels moving through the system suggests a decline in enrollment will continue for several years.

In late 2022, Teamworks International completed a comprehensive study of demographic, enrollment, and housing trends for White Bear Lake Area Schools. The study reports that while birth rates indicate a decline, resulting enrollment from future development and targeted market share gains will positively impact enrollment over the next decade. The district will continue to closely monitor enrollment and adjust operations accordingly.



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, administration, operations and maintenance, transportation, and capital expenditures.

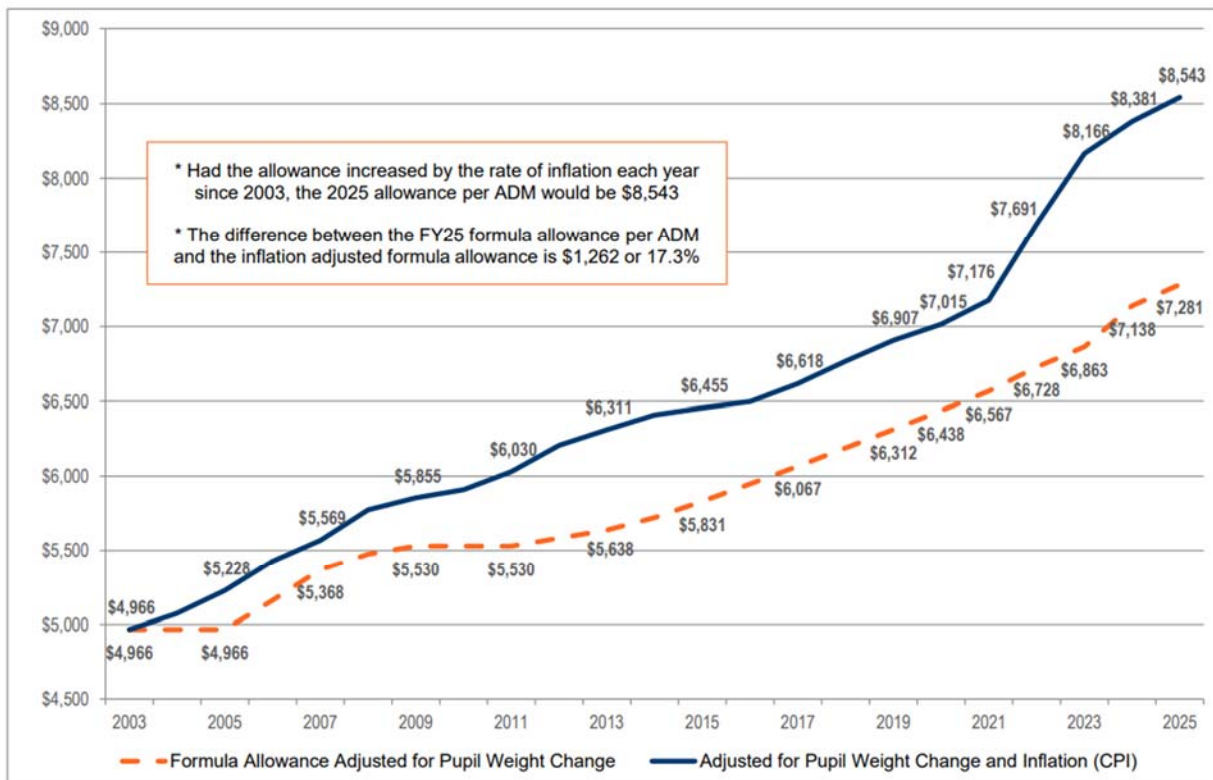
KEY BUDGET ASSUMPTIONS

The 2023 Legislature passed the final K-12 education finance budget in May, 2023. The 2023-24 Preliminary Budget includes initial estimates from the legislative session, including increases linked to the General Education Formula Allowance, Special Education Cross Subsidy Aid, and new programs including School Library Aid and Student Support Personnel Aid.

Although the Legislature approved an historic 4% increase to the general education formula allowance for the 2023-24 school year, the formula allowance continues to drastically lag behind the rate of inflation over the last 20 years. If the formula allowance had kept pace with inflation since 2003, White Bear Lake Area Schools would have an additional \$10,000,000 in state revenue available for student programming during the 2023-24 school year.

General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2022 Inflation Estimates and Minnesota Laws 2023

On March 27, 2023 the School Board approved the following budget adjustments, which have been incorporated into the 2023-24 Preliminary Budget:

Program	Description	Amount
Elementary Education	Align staffing to projected enrollment; maintains FY17-18 target staffing ratio	585,000
Elementary Education	Discontinue MacPhail partnership; begin Orchestra in 6th grade	149,000
Secondary Education	Align staffing to projected enrollment; increase staffing ratio by .5 students/FTE	780,000
Teaching & Learning	Reorganize department; reduce instructional coaches	272,500
Buildings & Grounds	Shift head enginners additional 25% to long-term facility maintenance	152,000
All areas	10% supplies reduction	70,000
Utilities	Reduce electricity increase assumption from 10% to 5%	91,438
		2,099,938

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.

	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
1 Revenue				
2 Local Sources				
3 Property Taxes	\$ 28,038,747	24,780,915	\$ 26,120,034	28,490,442
4 Long Term Facilities Maintenance (LTFM)	854,853	6,970,358	6,184,264	4,332,868
5 Investment Earnings	24,595	16,139	150,000	50,000
6 Other	2,811,275	3,328,586	2,622,288	2,709,840
7 State Sources	67,242,262	68,410,781	68,196,524	72,864,442
8 Special Education	17,794,518	17,925,284	18,569,607	24,014,930
9 Federal Sources	3,010,422	2,962,256	3,224,548	3,170,182
10 Federal COVID-19 Relief Funding	5,508,846	6,237,923	3,926,094	—
11 Total Revenue	125,285,518	130,632,242	128,993,359	135,632,704

PROPERTY TAXES

LINE 3

Property taxes account for 24% 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 operating referendum in November 2017 and a 10-year capital projects levy in November 2022. The district's capital projects levy is equal to 2.2% of the district's net tax capacity and generates approximately \$2.6 million for FY2023-24. The operating referendum is annually adjusted by an inflation factor provided by the Minnesota Department of Education; the operating referendum is equal to \$1,497.21 per pupil unit for 2023-24 and generates approximately \$14.4 million.

LONG TERM FACILITIES MAINTENANCE (LTFM) PROPERTY TAXES

LINE 4

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

INVESTMENT EARNINGS

LINE 5

Interest rates have been volatile the last few years as a result of the COVID-19 pandemic but are expected to stabilize in the future.

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 71% 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:

	2020-21	2021-22	2022-23	2023-24	2024-25
General Education Formula Allowance per Pupil Unit	\$ 6,567	\$ 6,728	\$ 6,863	\$ 7,138	\$ 7,281

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 1,700 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 estimated increases have been incorporated into the 2023-24 preliminary 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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
14	Administration				
15	Salaries	3,374,702	3,389,532	3,439,759	3,445,024
16	Employee Benefits	1,118,731	1,197,999	1,241,355	1,237,083
17	Purchased Services	103,061	157,116	219,324	219,324
18	Supplies and Materials	27,627	26,560	16,321	16,321
19	Other Expenditures	56,814	88,154	62,224	62,224
20	Total Administration	4,680,936	4,859,361	4,978,983	4,979,976

DISTRICT SUPPORT SERVICES

LINES 22-29

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

		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
22	District Support Services				
23	Salaries	1,343,518	1,503,680	1,516,819	1,634,910
24	Employee Benefits	467,733	552,559	541,198	590,149
25	Purchased Services	406,588	407,989	383,759	383,759
26	Supplies and Materials	19,997	92,011	117,730	117,730
27	Capital Expenditures	2,764	–	–	–
28	Other Expenditures	19,169	15,854	25,543	25,543
29	Total District Support Services	2,259,768	2,572,093	2,585,049	2,752,091

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
31	Elementary and Secondary Regular				
32	Instruction				
33	Salaries	37,816,381	37,552,901	37,609,547	36,911,157
34	Employee Benefits	14,034,935	13,028,805	12,770,976	12,865,850
35	Purchased Services	1,478,500	2,296,262	1,408,601	1,087,301
36	Supplies and Materials	1,690,521	1,628,063	2,463,393	2,373,766
37	Capital Expenditures	179,975	375,825	229,873	229,873
38	Other Expenditures	488,259	491,640	271,330	249,889
39	Total Elementary and Secondary				
40	Regular Instruction	55,688,571	55,373,496	54,753,720	53,717,836

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
42	Vocational Education Instruction				
43	Salaries	594,459	644,013	779,847	807,144
44	Employee Benefits	235,895	242,884	271,572	281,079
45	Purchased Services	238,728	284,698	231,063	231,063
46	Supplies and Materials	26,945	46,215	24,000	24,000
47	Capital Expenditures	—	—	—	—
48	Other Expenditures	5,178	7,316	—	—
49	Total Vocational Education				
50	Instruction	1,101,205	1,225,126	1,306,482	1,343,286

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
52	Special Education Instruction				
53	Salaries	17,092,770	17,781,022	19,074,647	19,656,625
54	Employee Benefits	6,763,380	6,962,383	7,293,141	7,493,188
55	Purchased Services	1,899,078	1,584,610	1,645,439	1,621,603
56	Supplies and Materials	107,788	168,736	180,641	111,556
57	Capital Expenditures	2,244	165,291	70,000	20,000
58	Other Expenditures	98,673	103,532	30,553	30,553
59	Total Special Education Instruction	25,963,934	26,765,574	28,294,421	28,933,525

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
61	Instructional Support Services				
62	Salaries	4,322,235	5,643,875	5,746,628	5,721,848
63	Employee Benefits	1,441,330	1,860,814	2,020,087	2,116,608
64	Purchased Services	263,940	555,932	716,329	547,357
65	Supplies and Materials	636,395	2,323,753	1,872,097	1,766,097
66	Capital Expenditures	1,193,781	112,704	9,530	9,530
67	Other Expenditures	25,884	97,197	8,593	8,593
68	Total Instructional Support Services	7,883,564	10,594,275	10,373,264	10,170,033

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
69	Pupil Support Services				
70	Salaries	3,467,489	3,978,260	3,819,772	3,938,517
71	Employee Benefits	1,248,468	1,544,850	1,568,230	1,481,749
72	Purchased Services	579,205	956,342	275,084	270,084
73	Supplies and Materials	145,735	161,890	88,371	24,336
74	Capital Expenditures	1,425	—	—	—
75	Other Expenditures	25,352	29,898	—	—
76	Total Pupil Support Services	5,467,674	6,671,241	5,751,457	5,714,686

TRANSPORTATION**LINES 78-85**

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

		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
78	Transportation				
79	Salaries	1,385,814	1,486,023	1,608,423	1,664,717
80	Employee Benefits	485,879	518,231	544,619	563,684
81	Purchased Services	4,947,334	5,928,031	6,309,071	6,941,463
82	Supplies and Materials	327,974	389,439	469,572	469,572
83	Capital Expenditures	80,029	—	500,000	306,000
84	Other Expenditures	—	—	—	—
85	Total Transportation	7,227,030	8,321,723	9,431,685	9,945,436

SITES AND BUILDINGS**LINES 87-94**

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
87	Sites and Buildings				
88	Salaries	3,549,403	3,777,660	3,519,951	3,638,877
89	Employee Benefits	1,323,077	1,435,253	1,547,353	1,600,371
90	Purchased Services	5,620,832	9,726,551	8,083,606	6,233,306
91	Supplies and Materials	1,561,724	897,775	1,131,463	1,131,463
92	Capital Expenditures	349,673	109,783	1,365,689	1,245,739
93	Other Expenditures	30,256	38,457	29,185	29,185
94	Total Sites and Buildings	12,434,965	15,985,479	15,677,247	13,878,941

FISCAL AND OTHER FIXED COST PROGRAMS**LINES 96-97**

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

		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
96	Fiscal and other fixed cost programs				
97	Purchased Services	489,542	(166,473)	475,473	639,470

DEBT SERVICE**LINES 99-102**

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

		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
99	Debt Service				
100	Principal	718,499	785,406	715,000	715,000
101	Interest and Fiscal Charges	348,731	293,382	243,350	243,350
102	Total Debt Service	1,067,230	1,078,788	958,350	958,350

FUND BALANCES

LINES 108-122

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 is reported in 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 7.0% for 2023-24 and 8.1% for 2024-25, in keeping with the district policy.

		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
11	Total Revenue	125,285,518	130,632,242	128,993,359	135,632,704
104	Total Expenditures	124,264,419	133,280,683	134,586,131	133,033,630
105					
106	Net Increase/(Decrease) in Fund Balances	1,021,099	(2,648,441)	(5,592,772)	2,599,074
107					
108	Fund Balances				
109	Beginning Fund Balances	15,782,510	16,804,504	14,156,063	8,563,291
110					
111	Ending Fund Balances	\$ 16,804,504	\$ 14,156,063	\$ 8,563,291	\$ 11,162,365
112					
113	Ending Fund Balance (Assigned - General Fund)	2,000,000	—	—	—
114	Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281
115	Ending Fund Balance (Restricted for Medical Assistance)	730,553	—	—	—
116	Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,659	860,745
117	Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236
118	Ending Fund Balance (Restricted for LTFM)	—	—	—	—
119	Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219
120	Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000
121	Ending Fund Balance (Unassigned)	10,235,873	9,912,960	6,296,155	\$ 9,374,884
122	Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%
123					
124	Fund Balance Policy 714 Minimum: 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 had on families, the U.S. Department of Agriculture (USDA) approved free meals for students for the 2020-21 and 2021-22 school years. Families were responsible for the cost of meals during 2022-23. During 2023, legislation was passed to provide free meals for students beginning in 2023-24 with the State of Minnesota reimbursing school districts for meals served. Details regarding the reimbursement rate have not yet been provided, so estimates have been used to develop the 2023-24 budget. Due to the uncertainty surrounding the increased cost of food and supplies, coupled with the uncertainty regarding meal participation and reimbursement rate, the Nutrition Services Fund is projecting a deficit for the 2023-24 fiscal year. Administration will carefully monitor the Nutrition Services Fund to ensure it returns to cost-neutral operations.

	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
125 Nutritional Services Fund				
126 Revenues	5,397,288	6,998,355	4,911,848	6,031,474
127 Expenditures	4,572,349	5,308,456	6,245,096	6,525,717
128				
129 Increase/(Decrease) in Fund Balances	824,939	1,689,899	(1,333,248)	(494,243)
130 Ending Fund Balance	\$ 1,405,149	\$ 3,095,048	\$ 1,761,800	\$ 1,267,557
131 Ending Fund Balance (as % of expenditures)	30.7%	58.3%	28.2%	19.4%

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 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
134 Community Services Fund				
135 Revenues	6,491,551	7,159,633	7,067,784	7,882,249
136 Expenditures	6,399,792	7,287,402	7,254,281	7,855,053
137				
138 Increase/(Decrease) in Fund Balances	91,759	(127,769)	(186,497)	27,196
139 Ending Fund Balance	\$ 795,177	\$ 667,408	\$ 480,911	\$ 508,107
140 Ending Fund Balance (as % of expenditures)	12.4%	9.2%	6.6%	6.5%

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
		2020-21	2021-22	2022-23	2023-24
141	Debt Service Fund				
142	Revenues	35,451,016	33,644,221	23,681,761	28,217,881
143	Expenditures	32,843,739	32,381,772	24,600,520	27,280,110
144					
145	Increase/(Decrease) in Fund Balances	2,607,277	1,262,449	(918,759)	937,771
146	Ending Fund Balance	\$ 3,712,552	\$ 4,975,001	\$ 4,056,242	\$ 4,994,013
147	Ending Fund Balance (as % of expenditures)	11.3%	15.4%	16.5%	18.3%

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
Preliminary FY2023-24 and Projected FY2024-25 Budgets

General Fund	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24	Projected 2024-25
1 Revenue					
2 Local Sources					
3 Property Taxes	28,038,747	24,780,915	26,120,034	28,490,442	29,118,915
4 Long Term Facilities Maintenance (LTFM)	854,853	6,970,358	6,184,264	4,332,868	4,332,868
5 Investment Earnings	24,595	16,139	150,000	50,000	50,000
6 Other	2,811,275	3,328,586	2,622,288	2,709,840	2,723,795
7 State Sources	67,242,262	68,410,781	68,196,524	72,864,442	74,559,381
8 Special Education	17,794,518	17,925,284	18,569,607	24,014,930	25,307,202
9 Federal Sources	3,010,422	2,962,256	3,224,548	3,170,182	3,170,182
10 Federal COVID-19 Relief Funding	5,508,846	6,237,923	3,926,094	—	—
11 Total Revenue	\$ 125,285,518	\$ 130,632,242	\$ 128,993,359	\$ 135,632,704	\$ 139,262,343
12					
13 Expenditures					
14					
15 Administration	4,680,936	4,859,361	4,978,983	4,979,976	5,147,826
16 District Support Services	2,259,768	2,572,093	2,585,049	2,752,091	2,825,019
17 Elementary and Secondary Regular Instruction	55,688,572	55,373,496	54,753,720	53,717,836	55,490,353
18 Vocational Education Instruction	1,101,205	1,225,126	1,306,482	1,343,286	1,381,191
19 Special Education Instruction	25,963,934	26,765,574	28,294,421	28,933,525	29,838,032
20 Instructional Support Services	7,883,564	10,594,275	10,373,264	10,170,033	10,427,525
21 Pupil Support Services	5,467,674	6,671,241	5,751,457	5,714,686	5,919,356
22 Transportation	7,227,030	8,321,723	9,431,685	9,945,436	10,721,214
23 Sites and Buildings	9,374,529	9,015,121	9,492,983	9,546,073	9,991,303
24 Long Term Facilities Maintenance	3,060,436	6,970,358	6,184,264	4,332,868	4,332,868
25 Fiscal and Other Fixed Cost Programs	489,541	(166,473)	475,473	639,470	682,132
26 Debt Service					
27 Principal	718,499	785,406	715,000	715,000	715,000
28 Interest and Fiscal Charges	348,731	293,382	243,350	243,350	243,350
29					
30 Total Expenditures	\$ 124,264,419	\$ 133,280,683	\$ 134,586,131	\$ 133,033,630	\$ 137,715,169
31					
32 Increase/(Decrease) in Fund Balances Before Adjustments	1,021,099	(2,648,441)	(5,592,772)	2,599,074	1,547,174
33					
34 Budget Adjustments					
35					
36 Net Increase/(Decrease) in Fund Balances	1,021,099	(2,648,441)	(5,592,772)	2,599,074	1,547,174
37					
38 Fund Balances					
39 Beginning Fund Balance (Assigned, Restricted and Unassigned)	15,782,510	16,804,504	14,156,063	8,563,291	11,162,365
40					
41 Ending Fund Balance (Assigned, Restricted and Unassigned)	16,804,504	14,156,063	8,563,291	11,162,365	12,709,539
42					
43 Ending Fund Balance (Assigned - General Fund)	2,000,000	-	-	-	-
44 Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281	440,281
45 Ending Fund Balance (Restricted for Medical Assistance)	730,553	-	-	-	-
46 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,689	860,745	665,178
47 Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236	359,351
48 Ending Fund Balance (Restricted for LTFM)	-	-	-	-	-
49 Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219	84,219
50 Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000	50,000
51 Ending Fund Balance (Unassigned)	\$ 10,235,873	\$ 9,912,960	\$ 6,296,155	\$ 9,374,884	\$ 11,110,510
52 Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%	8.1%
53					
54 Fund Balance Policy 714 Minimum: 8%					

White Bear Lake Area Schools
Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary
Preliminary 2023-24 Budget

Nutritional Services Fund		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
55	Revenues	5,397,288	6,998,355	4,911,848	6,031,474
56	Expenditures	4,572,349	5,308,456	6,245,096	6,525,717
57					
58	Increase/(Decrease) in Fund Balances	824,939	1,689,899	(1,333,248)	(494,243)
59	Ending Fund Balance	\$ 1,405,149	\$ 3,095,048	\$ 1,761,800	\$ 1,267,557
60	Ending Fund Balance (as % of expenditures)	30.7%	58.3%	28.2%	19.4%

Community Services Fund		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
61	Revenues	6,491,551	7,159,633	7,067,784	7,882,249
62	Expenditures	6,399,792	7,287,402	7,254,281	7,855,053
63					
64	Increase/(Decrease) in Fund Balances	91,759	(127,769)	(186,497)	27,196
65	Ending Fund Balance	\$ 795,177	\$ 667,408	\$ 480,911	\$ 508,107
66	Ending Fund Balance (as % of expenditures)	12.4%	9.2%	6.6%	6.5%

Debt Service Fund		Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
67	Revenues	35,451,016	33,644,221	23,681,761	28,217,881
68	Expenditures	32,843,739	32,381,772	24,600,520	27,280,110
69					
70	Increase/(Decrease) in Fund Balances	2,607,277	1,262,449	(918,759)	937,771
71	Ending Fund Balance	\$ 3,712,552	\$ 4,975,001	\$ 4,056,242	\$ 4,994,013
72	Ending Fund Balance (as % of expenditures)	11.3%	15.4%	16.5%	18.3%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2020-21 - FY2023-24

	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
1 Revenue				
2 Local Sources				
3 Property Taxes	\$ 28,038,747	24,780,915	\$ 26,120,034	28,490,442
4 Long Term Facilities Maintenance (LTFM)	854,853	6,970,358	6,184,264	4,332,868
5 Investment Earnings	24,595	16,139	150,000	50,000
6 Other	2,811,275	3,328,586	2,622,288	2,709,840
7 State Sources	67,242,262	68,410,781	68,196,524	72,864,442
8 Special Education	17,794,518	17,925,284	18,569,607	24,014,930
9 Federal Sources	3,010,422	2,962,256	3,224,548	3,170,182
10 Federal COVID-19 Relief Funding	5,508,846	6,237,923	3,926,094	—
11 Total Revenue	125,285,518	130,632,242	128,993,359	135,632,704
12				
13 Expenditures				
14 Administration				
15 Salaries	3,374,702	3,389,532	3,439,759	3,445,024
16 Employee Benefits	1,118,731	1,197,999	1,241,355	1,237,083
17 Purchased Services	103,061	157,116	219,324	219,324
18 Supplies and Materials	27,627	26,560	16,321	16,321
19 Other Expenditures	56,814	88,154	62,224	62,224
20 Total Administration	4,680,936	4,859,361	4,978,983	4,979,976
21				
22 District Support Services				
23 Salaries	1,343,518	1,503,680	1,516,819	1,634,910
24 Employee Benefits	467,733	552,559	541,198	590,149
25 Purchased Services	406,588	407,989	383,759	383,759
26 Supplies and Materials	19,997	92,011	117,730	117,730
27 Capital Expenditures	2,764	—	—	—
28 Other Expenditures	19,169	15,854	25,543	25,543
29 Total District Support Services	2,259,768	2,572,093	2,585,049	2,752,091
30				
31 Elementary and Secondary Regular				
32 Instruction				
33 Salaries	37,816,381	37,552,901	37,609,547	36,911,157
34 Employee Benefits	14,034,935	13,028,805	12,770,976	12,865,850
35 Purchased Services	1,478,500	2,296,262	1,408,601	1,087,301
36 Supplies and Materials	1,690,521	1,628,063	2,463,393	2,373,766
37 Capital Expenditures	179,975	375,825	229,873	229,873
38 Other Expenditures	488,259	491,640	271,330	249,889
39 Total Elementary and Secondary				
40 Regular Instruction	55,688,571	55,373,496	54,753,720	53,717,836
41				
42 Vocational Education Instruction				
43 Salaries	594,459	644,013	779,847	807,144
44 Employee Benefits	235,895	242,884	271,572	281,079
45 Purchased Services	238,728	284,698	231,063	231,063
46 Supplies and Materials	26,945	46,215	24,000	24,000
47 Capital Expenditures	—	—	—	—
48 Other Expenditures	5,178	7,316	—	—
49 Total Vocational Education				
50 Instruction	1,101,205	1,225,126	1,306,482	1,343,286
51				
52 Special Education Instruction				
53 Salaries	17,092,770	17,781,022	19,074,647	19,656,625
54 Employee Benefits	6,763,380	6,962,383	7,293,141	7,493,188
55 Purchased Services	1,899,078	1,584,610	1,645,439	1,621,603
56 Supplies and Materials	107,788	168,736	180,641	111,556
57 Capital Expenditures	2,244	165,291	70,000	20,000
58 Other Expenditures	98,673	103,532	30,553	30,553
59 Total Special Education Instruction	25,963,934	26,765,574	28,294,421	28,933,525
60				
61 Instructional Support Services				
62 Salaries	4,322,235	5,643,875	5,746,628	5,721,848
63 Employee Benefits	1,441,330	1,860,814	2,020,087	2,116,608
64 Purchased Services	263,940	555,932	716,329	547,357
65 Supplies and Materials	636,395	2,323,753	1,872,097	1,766,097
66 Capital Expenditures	1,193,781	112,704	9,530	9,530
67 Other Expenditures	25,884	97,197	8,593	8,593
68 Total Instructional Support Services	7,883,564	10,594,275	10,373,264	10,170,033

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2020-21 - FY2023-24

	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
69 Pupil Support Services				
70 Salaries	3,467,489	3,978,260	3,819,772	3,938,517
71 Employee Benefits	1,248,468	1,544,850	1,568,230	1,481,749
72 Purchased Services	579,205	956,342	275,084	270,084
73 Supplies and Materials	145,735	161,890	88,371	24,336
74 Capital Expenditures	1,425	—	—	—
75 Other Expenditures	25,352	29,898	—	—
76 Total Pupil Support Services	5,467,674	6,671,241	5,751,457	5,714,686
77				
78 Transportation				
79 Salaries	1,385,814	1,486,023	1,608,423	1,664,717
80 Employee Benefits	485,879	518,231	544,619	563,684
81 Purchased Services	4,947,334	5,928,031	6,309,071	6,941,463
82 Supplies and Materials	327,974	389,439	469,572	469,572
83 Capital Expenditures	80,029	—	500,000	306,000
84 Other Expenditures	—	—	—	—
85 Total Transportation	7,227,030	8,321,723	9,431,685	9,945,436
86				
87 Sites and Buildings				
88 Salaries	3,549,403	3,777,660	3,519,951	3,638,877
89 Employee Benefits	1,323,077	1,435,253	1,547,353	1,600,371
90 Purchased Services	5,620,832	9,726,551	8,083,606	6,233,306
91 Supplies and Materials	1,561,724	897,775	1,131,463	1,131,463
92 Capital Expenditures	349,673	109,783	1,365,689	1,245,739
93 Other Expenditures	30,256	38,457	29,185	29,185
94 Total Sites and Buildings	12,434,965	15,985,479	15,677,247	13,878,941
95				
96 Fiscal and other fixed cost programs				
97 Purchased Services	489,542	(166,473)	475,473	639,470
98				
99 Debt Service				
100 Principal	718,499	785,406	715,000	715,000
101 Interest and Fiscal Charges	348,731	293,382	243,350	243,350
102 Total Debt Service	1,067,230	1,078,788	958,350	958,350
103				
104 Total Expenditures	124,264,419	133,280,683	134,586,131	133,033,630
105				
106 Net Increase/(Decrease) in Fund Balances	1,021,099	(2,648,441)	(5,592,772)	2,599,074
107				
108 Fund Balances				
109 Beginning Fund Balances	15,782,510	16,804,504	14,156,063	8,563,291
110				
111 Ending Fund Balances	\$ 16,804,504	\$ 14,156,063	\$ 8,563,291	\$ 11,162,365
112				
113 Ending Fund Balance (Assigned - General Fund)	2,000,000	—	—	—
114 Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281
115 Ending Fund Balance (Restricted for Medical Assistance)	730,553	—	—	—
116 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,659	860,745
117 Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236
118 Ending Fund Balance (Restricted for LTFM)	—	—	—	—
119 Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219
120 Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000
121 Ending Fund Balance (Unassigned)	10,235,873	9,912,960	6,296,155	\$ 9,374,884
122 Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%
123				
124 Fund Balance Policy 714 Minimum: 8%				