

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



FISCAL YEAR 2024-25

School Board Approved June 10, 2024

SCHOOL BOARD

	Term Expires
Jessica Ellison, Chairperson	2026
Angela Thompson, Vice Chairperson	2024
Deb Beloyed, Treasurer	2026
Scott Arcand, 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	TBD

SCHOOL ADMINISTRATION

Normandy Park Education Center – Early Childhood Programs	Kristen Nelson
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	Russell Reetz
White Bear Lake Area Learning Center	Jenni Sjosten
Transition Education Center	Sara Derby
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 8,258 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

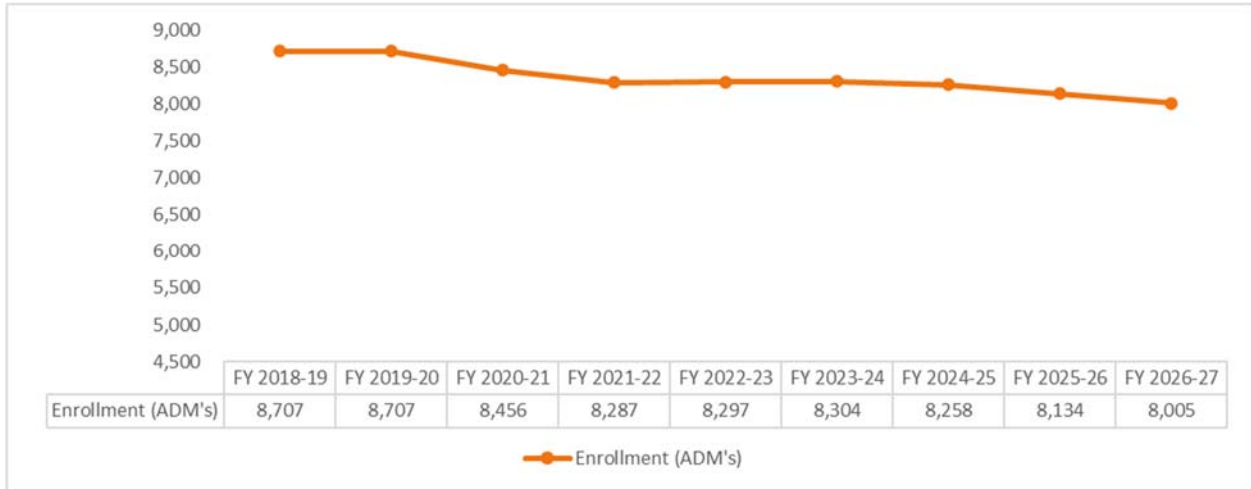


ENROLLMENT

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 2024-25 budget reflects an estimated 8,258 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.

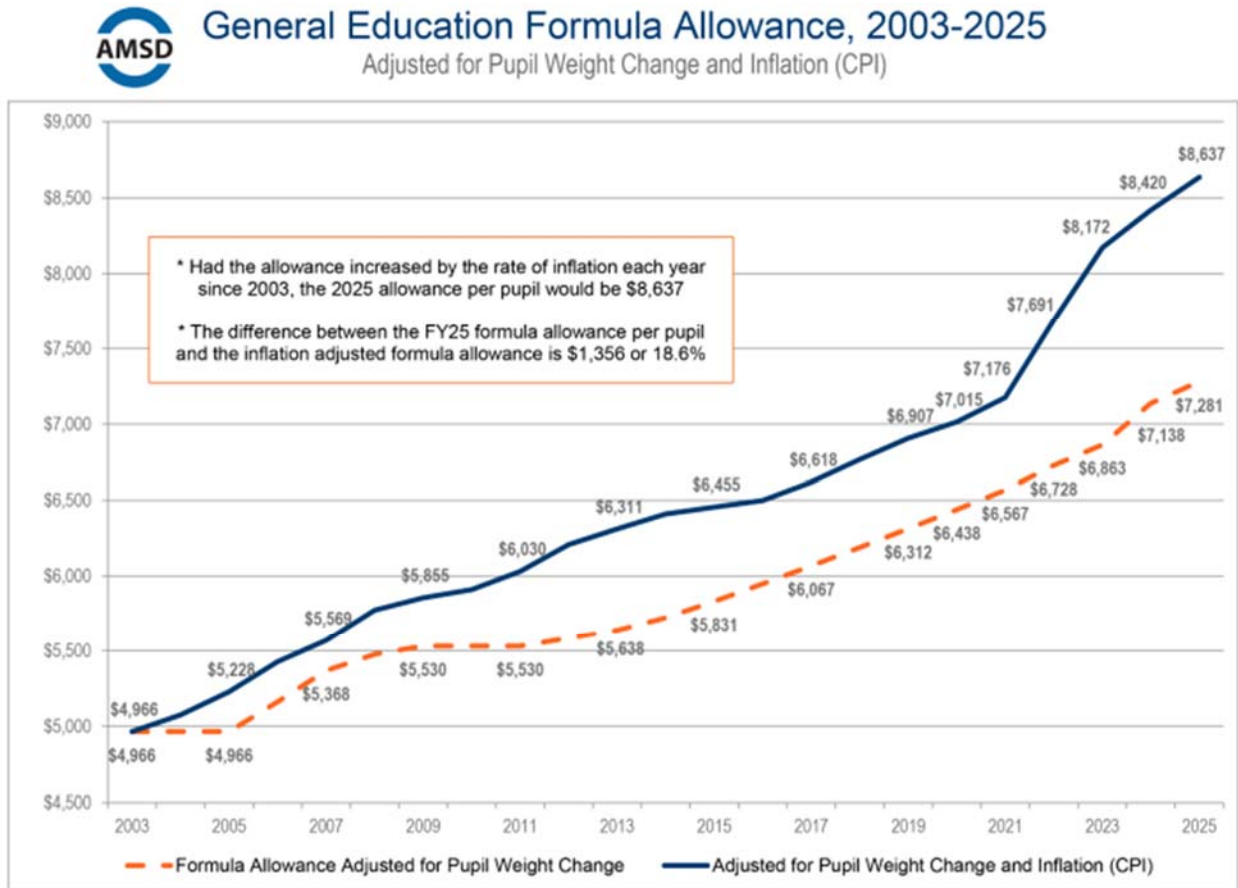


GENERAL FUND

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 general education formula allowance is the largest funding source for Minnesota school districts. For the 2024-25 school year, the allowance is \$7,281 per adjusted pupil unit. Over the last 20 years, the formula allowance has continued to lag behind the rate of inflation; if the formula allowance had kept pace with inflation since 2003, White Bear Lake Area Schools would have an additional \$11,000,000 in state revenue available for student programming during the 2024-25 school year.



Source: MDE June 2023 Inflation Estimates and Minnesota Laws 2023

On March 26, 2024 the School Board approved the following budget adjustments, which have been incorporated into the 2024-25 Preliminary Budget:

Program	Description	Amount
Transportation	Reduced reliance on contracted student transportation routes	419,000
Special Education Revenue	Revised assumption based on updated MDE calculation	300,000
Secondary Education	Align staffing to projected enrollment	300,000
Elementary Education	Align staffing to projected enrollment; maintains target staffing ratio	262,500
Buildings & Grounds	Revised assumptions for utilities expenses	235,000
Investment Revenue	Revised assumption based on anticipated market conditions	100,000
Elementary & Secondary Education	Clerical/Paraprofessional reduction	65,000
		1,681,500

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
1 Revenue				
2 Local sources				
3 Property taxes	\$ 24,780,915	\$ 26,687,502	\$ 28,477,369	\$ 28,716,759
4 Long Term Facilities Maintenance (LTFM) property taxes	6,970,358	3,231,437	4,332,868	6,470,399
5 Investment earnings	16,139	326,516	150,000	150,000
6 Other	3,328,586	3,037,439	2,451,726	2,355,230
7 State sources	68,410,781	67,971,854	74,032,110	75,507,680
8 Special Education	17,925,284	19,930,092	25,088,944	25,967,403
9 Federal sources	2,962,256	2,899,968	3,346,565	3,175,792
10 Federal COVID-19 relief funding	6,237,923	6,184,264	753,820	–
11 Total revenue	130,632,242	130,269,072	138,633,402	142,343,263

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 \$2.7 million for FY2024-25. The operating referendum is annually adjusted by an inflation factor provided by the Minnesota Department of Education; the operating referendum is equal to \$1,565.81 per pupil unit for 2024-25 and generates approximately \$14.0 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 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 Minnesota 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:

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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 1,750 students with disabilities.

FEDERAL SOURCES

LINE 9

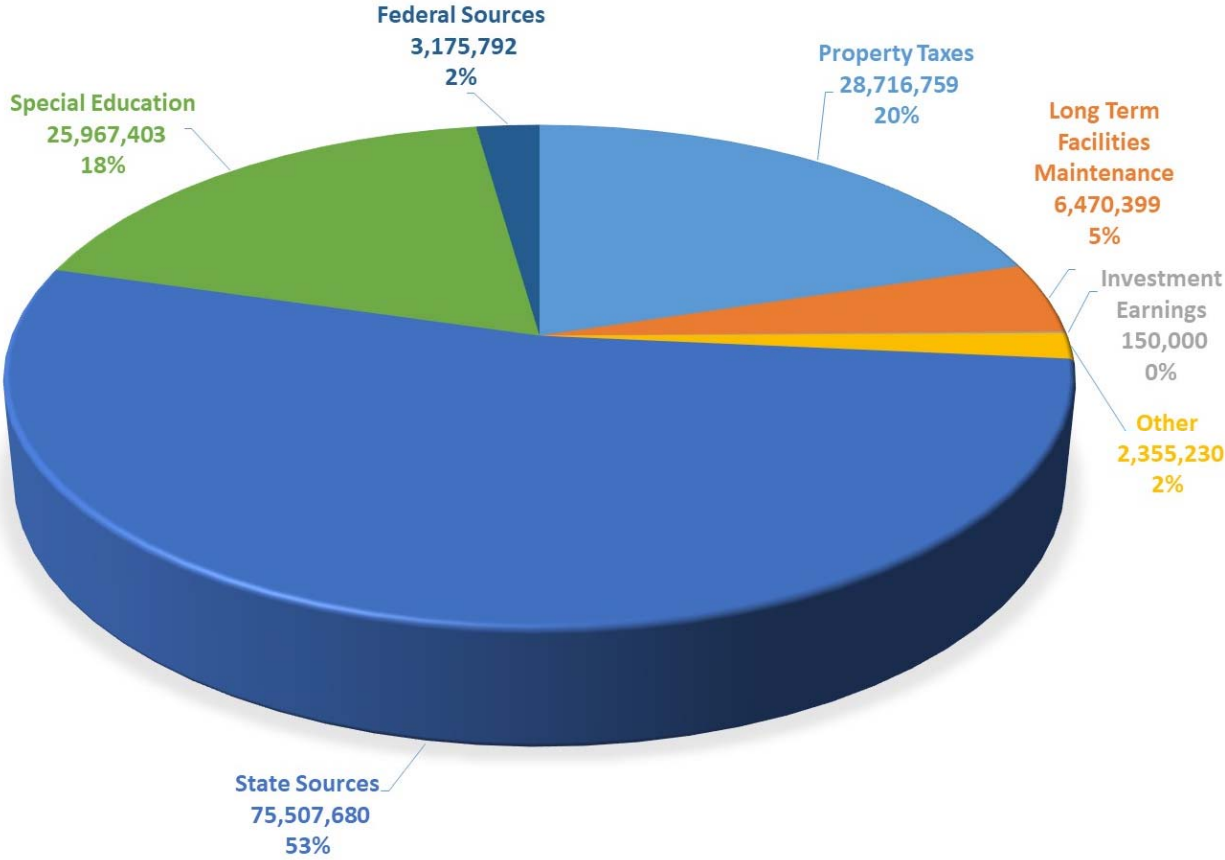
The district receives several federal grants, both directly and through the State of Minnesota, the largest of which help to fund the district’s Title I and Special Education programs.

FEDERAL COVID-19 RELIEF FUNDING

LINE 10

This category was 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. White Bear Lake Area Schools is not anticipating any such revenue going forward.

GENERAL FUND REVENUE BY SOURCE



EXPENDITURES

The majority of general fund expenditures are salaries and benefits, which account for 79% of the budget. All district employment agreements expire on June 30, 2025 and appropriate increases have been incorporated into the 2024-25 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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
14	Administration				
15	Salaries	3,389,532	3,454,253	3,600,436	3,562,820
16	Employee benefits	1,197,999	1,215,915	1,287,059	1,273,563
17	Purchased services	157,116	182,227	216,670	216,670
18	Supplies and materials	26,560	24,294	16,321	16,321
19	Other expenditures	88,154	73,234	61,184	61,184
20	Total administration	4,859,361	4,949,923	5,181,670	5,130,558

DISTRICT SUPPORT SERVICES**LINES 22-29**

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

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
22	District support services			
23	1,503,680	1,525,341	1,678,760	1,742,385
24	552,559	558,970	579,505	601,471
25	407,989	464,465	473,457	473,457
26	92,011	155,652	117,730	117,730
27	–	4,038	–	–
28	15,854	8,536	25,543	25,543
29	2,572,093	2,717,002	2,874,995	2,960,586

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
31	Elementary and secondary regular			
32	instruction			
33	37,552,901	36,980,820	35,728,368	36,575,978
34	13,028,805	12,811,977	12,670,220	13,132,595
35	2,296,262	2,043,393	1,934,422	1,192,509
36	1,628,063	1,818,139	2,094,764	2,094,764
37	375,825	332,198	217,102	217,102
38	491,640	465,596	249,889	249,889
39	Total elementary and secondary			
40	55,373,496	54,452,123	52,894,765	53,462,837

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
42	Vocational education instruction			
43	644,013	1,073,137	934,384	969,797
44	242,884	382,302	315,625	327,586
45	284,698	234,208	236,787	243,859
46	46,215	44,910	46,210	46,210
47	–	6,970	–	–
48	7,316	4,010	–	–
49	Total vocational education			
50	1,225,126	1,745,537	1,533,006	1,587,452

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
52	Special education instruction			
53	17,781,022	18,828,452	20,356,757	21,128,287
54	6,962,383	7,232,011	8,229,781	8,531,619
55	1,584,610	1,596,475	1,779,324	1,806,545
56	168,736	208,054	113,346	113,346
57	165,291	7,545	20,000	20,000
58	103,532	98,128	30,553	30,553
59	26,765,574	27,970,665	30,529,761	31,630,350

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
61	Instructional support services			
62	5,643,875	5,644,536	7,075,711	7,314,327
63	1,860,814	1,961,456	1,618,863	1,680,219
64	555,932	403,718	559,813	578,216
65	2,323,753	954,877	1,229,590	1,229,590
66	112,704	345,714	500,000	500,000
67	97,197	55,606	8,593	8,593
68	10,594,275	9,365,907	10,992,570	11,310,945

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
69	Pupil support services			
70	3,978,260	3,734,652	4,213,906	4,422,681
71	1,544,850	1,370,503	1,672,710	1,731,212
72	956,342	451,382	309,081	335,251
73	161,890	231,976	27,061	27,061
74	–	94,343	–	–
75	29,898	140,520	–	–
76	6,671,241	6,023,376	6,222,758	6,516,205

TRANSPORTATION**LINES 78-85**

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

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
78	Transportation			
79	1,486,023	1,572,102	1,712,283	1,777,179
80	518,231	533,812	557,071	578,186
81	5,928,031	6,298,333	6,433,076	6,336,444
82	389,439	471,624	469,572	469,572
83	–	463,545	510,000	510,000
84	–	–	–	–
85	8,321,723	9,339,416	9,682,002	9,671,381

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
87	Sites and buildings including LTFM			
88	3,777,660	3,586,016	3,834,332	4,445,303
89	1,435,253	1,524,493	1,907,356	1,979,641
90	9,726,551	7,870,414	6,462,900	8,637,228
91	897,775	903,635	1,131,463	1,131,463
92	109,783	1,012,135	499,191	499,191
93	38,457	37,361	29,185	29,185
94	15,985,479	14,934,054	13,864,427	16,722,011

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 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
96	Fiscal and other fixed cost programs			
97	(166,473)	600,003	671,531	772,261

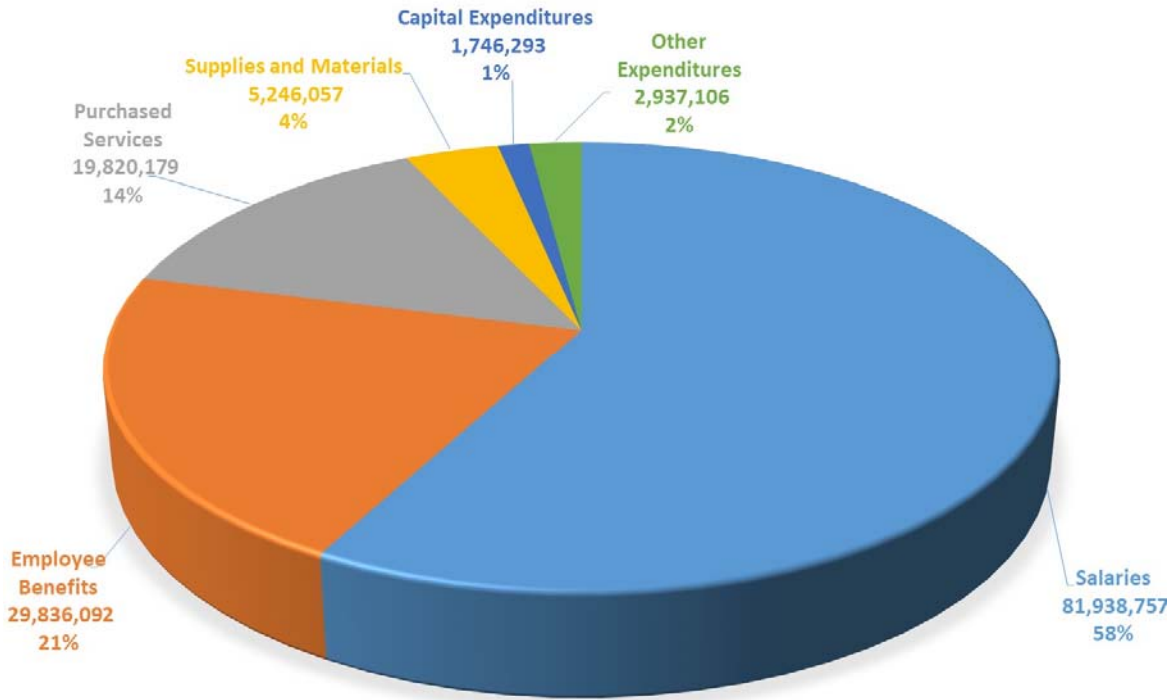
DEBT SERVICE

LINES 99-102

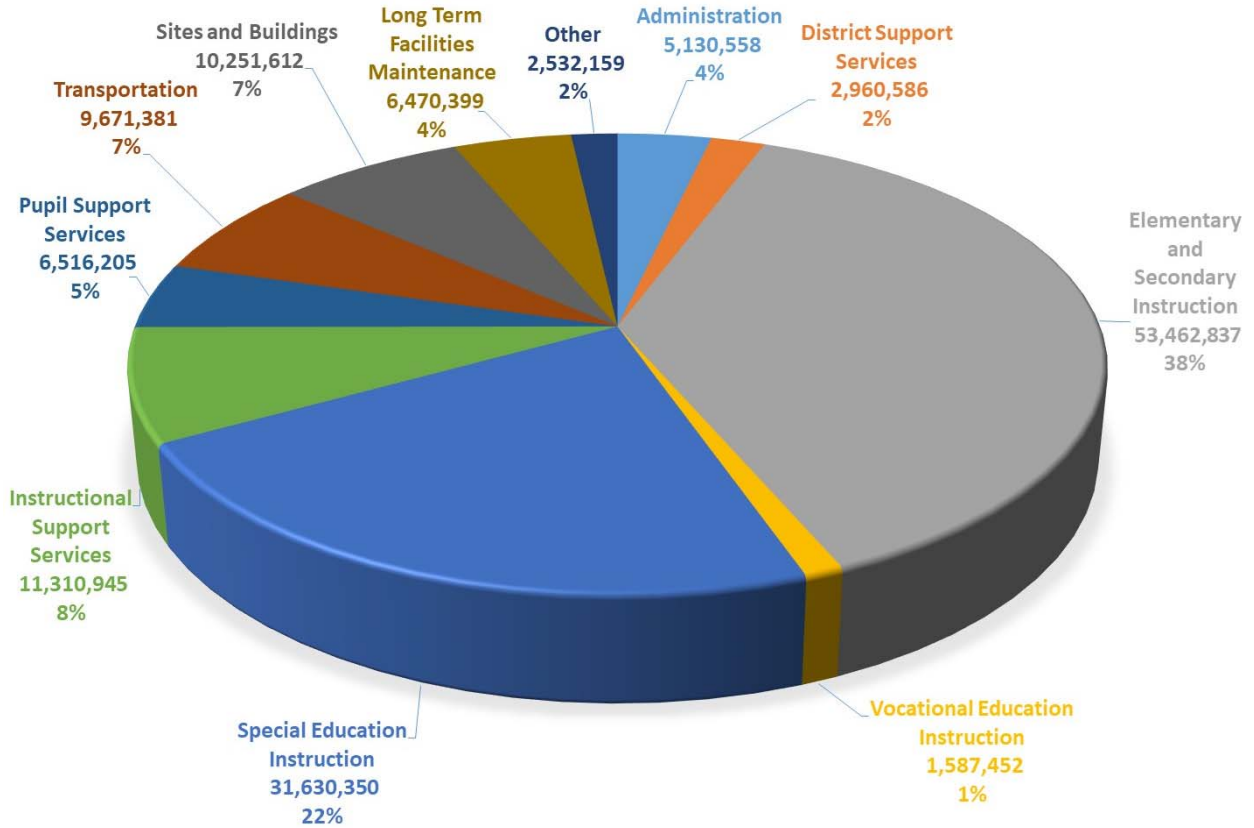
This includes costs related to the district's general fund portion of debt issued to finance building additions funded through lease levy revenue.

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
99	Debt service			
100	785,406	817,244	1,516,548	1,516,548
101	293,382	268,342	243,350	243,350
102	1,078,788	1,085,586	1,759,898	1,759,898

GENERAL FUND EXPENDITURE BY OBJECT



GENERAL FUND EXPENDITURE BY PROGRAM



FUND BALANCES

LINES 108-121

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 7.8% for 2023-24 and 8.2% for 2024-25, in keeping with the district policy.

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
11 Total revenue	130,632,242	130,269,072	138,633,402	142,343,263
104 Total expenditures	133,280,683	133,183,592	136,207,383	141,524,484
105				
106 Net change in fund balances	(2,648,441)	(2,914,520)	2,426,019	818,779
107				
108 Fund balances				
109 Beginning of year	16,804,504	14,156,063	11,241,543	13,840,617
110				
111 End of year	14,156,063	11,241,543	13,667,562	14,659,396
112				
113 Ending Fund Balance (Assigned for Student Activities)	440,281	385,624	385,624	385,624
114 Ending Fund Balance (Restricted for Operating Capital)	2,293,520	2,043,797	2,043,797	2,043,797
115 Ending Fund Balance (Restricted for Capital Projects)	712,279	882,647	882,647	882,647
116 Ending Fund Balance (Restricted for Achievement & Integration)	84,219	54,161	54,161	54,161
117 Ending Fund Balance (Nonspendable)	712,804	44,626	44,626	44,626
118 Ending Fund Balance (Unassigned)	\$ 9,912,960	\$ 7,830,688	\$ 10,256,707	\$ 11,075,486
119 Ending Fund Balance Percentage *	7.8%	6.2%	7.8%	8.2%
120				
121 * Ending Fund Balance Percentage calculation: Ending Fund Balance (Unassigned) divided by total operating expenses excluding LTFM expenses				

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.

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. The projected deficit for the 2024-25 school year is the result of one-time spending to improve or replace kitchen equipment at various sites across the district. Administration will carefully monitor the Nutrition Services Fund to ensure it returns to cost-neutral operations.

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
<i>122</i> Nutritional Services Fund				
<i>123</i> Revenues	\$ 6,998,355	\$ 5,310,011	\$ 7,243,841	\$ 6,571,360
<i>124</i> Expenditures	5,308,456	6,140,663	7,200,385	6,933,975
<i>125</i>				
<i>126</i> Excess (deficiency) of revenue over expenditures	1,689,899	(830,652)	43,456	(362,615)
<i>127</i> Ending Fund Balance	\$ 3,095,048	\$ 2,264,396	\$ 2,307,852	\$ 1,945,237
<i>128</i> Ending Fund Balance (as % of expenditures)	58.3%	36.9%	32.1%	28.1%

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. Community Services programming was significantly impacted by the COVID-19 pandemic over the last several years and is working its way back to a balanced budget. Administration is committed to adjusting operations to return to a positive fund balance in accordance with the fund balance policy in the near future.

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
<i>129</i> Community Services Fund				
<i>130</i> Revenues	\$ 7,159,633	\$ 7,335,528	\$ 7,700,644	\$ 8,466,251
<i>131</i> Expenditures	7,287,402	8,175,477	8,000,228	8,231,602
<i>132</i>				
<i>133</i> Excess (deficiency) of revenue over expenditures	(127,769)	(839,949)	(299,584)	234,649
<i>134</i> Ending Fund Balance	\$ 667,408	\$ (172,541)	\$ (472,125)	\$ (237,476)
<i>135</i> Ending Fund Balance (as % of expenditures)	9.2%	-2.1%	-5.9%	-2.9%

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.

<i>136</i> Debt Service Fund	Actual	Actual	Revised	Preliminary
	2021-22	2022-23	2023-24	2024-25
<i>137</i> Revenues	\$ 33,644,221	\$ 23,846,197	\$ 28,217,881	\$ 30,610,105
<i>138</i> Expenditures	32,381,772	24,618,921	27,280,110	31,204,395
<i>139</i>				
<i>140</i> Excess (deficiency) of revenue over expenditures	1,262,449	(772,724)	937,771	(594,290)
<i>141</i> Ending Fund Balance	\$ 4,975,001	\$ 4,202,277	\$ 5,140,048	\$ 4,545,758
<i>142</i> Ending Fund Balance (as % of expenditures)	15.4%	17.1%	18.8%	14.6%

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

General Fund	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25	Projected 2025-26
1 Revenue					
2 Local sources					
3 Property taxes	\$ 24,780,915	\$ 26,687,502	\$ 28,477,369	\$ 28,716,759	\$ 28,968,412
4 Long Term Facilities Maintenance (LTFM) property taxes	6,970,358	3,231,437	4,332,868	6,470,399	6,527,578
5 Investment earnings	16,139	326,516	150,000	150,000	150,000
6 Other	3,328,586	3,037,439	2,451,726	2,355,230	2,359,221
7 State sources	68,410,781	67,971,854	74,032,110	75,507,680	76,307,672
8 Special Education	17,925,284	19,930,092	25,088,944	25,967,403	27,193,738
9 Federal sources	2,962,256	2,899,968	3,346,565	3,175,792	3,175,792
10 Federal COVID-19 relief funding	6,237,923	6,184,264	753,820	—	—
11 Revenues	130,632,242	130,269,072	138,633,402	142,343,263	144,682,413
12					
13 Expenditures					
14					
15 Administration	4,859,360	4,949,923	5,181,670	5,130,558	5,275,654
16 District support services	2,571,817	2,717,002	2,874,995	2,960,586	3,030,904
17 Elementary and secondary regular instruction	54,617,415	54,452,123	52,894,765	53,462,837	55,435,839
18 Vocational education instruction	1,225,126	1,745,537	1,533,006	1,587,452	1,633,662
19 Special education instruction	26,765,265	27,970,665	30,529,761	31,630,350	32,540,223
20 Instructional support services	10,594,212	9,365,907	10,992,570	11,310,945	11,567,440
21 Pupil support services	6,671,240	6,023,376	6,222,758	6,516,205	6,926,934
22 Transportation	8,321,723	9,339,416	9,682,002	9,671,381	10,188,009
23 Sites and buildings	9,139,020	8,749,790	9,531,559	10,251,612	10,605,220
24 Long Term Facilities Maintenance	6,970,358	6,184,264	4,332,868	6,470,399	6,527,578
25 Fiscal and other fixed cost programs	466,359	600,003	671,531	772,261	888,100
26 Debt service					
27 Principal	785,406	817,244	1,516,548	1,516,548	1,516,548
28 Interest and fiscal charges	293,382	268,342	243,350	243,350	243,350
29					
30 Expenditures	133,280,683	133,183,592	136,207,383	141,524,484	146,379,461
31					
32 Excess (deficiency) of revenue over expenditures before adjustments	(2,648,441)	(2,914,520)	2,426,019	818,779	(1,697,048)
33					
34 Projected budget adjustments					(1,750,000)
35					
36 Net change in fund balances after adjustments	(2,648,441)	(2,914,520)	2,426,019	818,779	52,952
37					
38 Fund balances					
39 Beginning of year	16,804,504	14,156,063	11,241,543	13,667,562	14,486,341
40					
41 Ending Fund Balance (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	13,667,562	14,486,341	14,539,293
42					
43 Ending Fund Balance (Assigned for Student Activities)	440,281	385,624	385,624	385,624	385,624
44 Ending Fund Balance (Restricted for Operating Capital)	2,293,520	2,043,797	2,043,797	2,043,797	2,043,797
45 Ending Fund Balance (Restricted for Capital Projects)	712,279	882,647	882,647	882,647	882,647
46 Ending Fund Balance (Restricted for Achievement & Integration)	84,219	54,161	54,161	54,161	54,161
47 Ending Fund Balance (Nonspendable)	712,804	44,626	44,626	44,626	44,626
48 Ending Fund Balance (Unassigned)	\$ 9,912,960	\$ 7,830,688	\$ 10,256,707	\$ 11,075,486	\$ 11,128,438
49 Ending Fund Balance Percentage *	7.8%	6.2%	7.8%	8.2%	8.0%
50					

51 * 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
Preliminary FY2024-25 Budget

Nutritional Services Fund		Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
52	Revenues	\$ 6,998,355	\$ 5,310,011	\$ 7,243,841	\$ 6,571,360
53	Expenditures	5,308,456	6,140,663	7,200,385	6,933,975
54					
55	Excess (deficiency) of revenue over expenditures	1,689,899	(830,652)	43,456	(362,615)
56	Ending Fund Balance	\$ 3,095,048	\$ 2,264,396	\$ 2,307,852	\$ 1,945,237
57	Ending Fund Balance (as % of expenditures)	58.3%	36.9%	32.1%	28.1%

Community Services Fund		Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
58	Revenues	\$ 7,159,633	\$ 7,335,528	\$ 7,700,644	\$ 8,466,251
59	Expenditures	7,287,402	8,175,477	8,000,228	8,231,602
60					
61	Excess (deficiency) of revenue over expenditures	(127,769)	(839,949)	(299,584)	234,649
62	Ending Fund Balance	\$ 667,408	\$ (172,541)	\$ (472,125)	\$ (237,476)
63	Ending Fund Balance (as % of expenditures)	9.2%	-2.1%	-5.9%	-2.9%

Debt Service Fund		Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
64	Revenues	\$ 33,644,221	\$ 23,846,197	\$ 28,217,881	\$ 30,610,105
65	Expenditures	32,381,772	24,618,921	27,280,110	31,204,395
66					
67	Excess (deficiency) of revenue over expenditures	1,262,449	(772,724)	937,771	(594,290)
68	Ending Fund Balance	\$ 4,975,001	\$ 4,202,277	\$ 5,140,048	\$ 4,545,758
69	Ending Fund Balance (as % of expenditures)	15.4%	17.1%	18.8%	14.6%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2021-22 - FY2024-25

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
1 Revenue				
2 Local sources				
3 Property taxes	\$ 24,780,915	\$ 26,687,502	\$ 28,477,369	\$ 28,716,759
4 Long Term Facilities Maintenance (LTFM) property taxes	6,970,358	3,231,437	4,332,868	6,470,399
5 Investment earnings	16,139	326,516	150,000	150,000
6 Other	3,328,586	3,037,439	2,451,726	2,355,230
7 State sources	68,410,781	67,971,854	74,032,110	75,507,680
8 Special Education	17,925,284	19,930,092	25,088,944	25,967,403
9 Federal sources	2,962,256	2,899,968	3,346,565	3,175,792
10 Federal COVID-19 relief funding	6,237,923	6,184,264	753,820	–
11 Total revenue	130,632,242	130,269,072	138,633,402	142,343,263
12				
13 Expenditures				
14 Administration				
15 Salaries	3,389,532	3,454,253	3,600,436	3,562,820
16 Employee benefits	1,197,999	1,215,915	1,287,059	1,273,563
17 Purchased services	157,116	182,227	216,670	216,670
18 Supplies and materials	26,560	24,294	16,321	16,321
19 Other expenditures	88,154	73,234	61,184	61,184
20 Total administration	4,859,361	4,949,923	5,181,670	5,130,558
21				
22 District support services				
23 Salaries	1,503,680	1,525,341	1,678,760	1,742,385
24 Employee benefits	552,559	558,970	579,505	601,471
25 Purchased services	407,989	464,465	473,457	473,457
26 Supplies and materials	92,011	155,652	117,730	117,730
27 Capital expenditures	–	4,038	–	–
28 Other expenditures	15,854	8,536	25,543	25,543
29 Total district support services	2,572,093	2,717,002	2,874,995	2,960,586
30				
31 Elementary and secondary regular instruction				
32				
33 Salaries	37,552,901	36,980,820	35,728,368	36,575,978
34 Employee benefits	13,028,805	12,811,977	12,670,220	13,132,595
35 Purchased services	2,296,262	2,043,393	1,934,422	1,192,509
36 Supplies and materials	1,628,063	1,818,139	2,094,764	2,094,764
37 Capital expenditures	375,825	332,198	217,102	217,102
38 Other expenditures	491,640	465,596	249,889	249,889
39 Total elementary and secondary regular instruction	55,373,496	54,452,123	52,894,765	53,462,837
40				
41				
42 Vocational education instruction				
43 Salaries	644,013	1,073,137	934,384	969,797
44 Employee benefits	242,884	382,302	315,625	327,586
45 Purchased services	284,698	234,208	236,787	243,859
46 Supplies and materials	46,215	44,910	46,210	46,210
47 Capital expenditures	–	6,970	–	–
48 Other expenditures	7,316	4,010	–	–
49 Total vocational education instruction	1,225,126	1,745,537	1,533,006	1,587,452
50				
51				
52 Special education instruction				
53 Salaries	17,781,022	18,828,452	20,356,757	21,128,287
54 Employee benefits	6,962,383	7,232,011	8,229,781	8,531,619
55 Purchased services	1,584,610	1,596,475	1,779,324	1,806,545
56 Supplies and materials	168,736	208,054	113,346	113,346
57 Capital expenditures	165,291	7,545	20,000	20,000
58 Other expenditures	103,532	98,128	30,553	30,553
59 Total special education instruction	26,765,574	27,970,665	30,529,761	31,630,350
60				
61 Instructional support services				
62 Salaries	5,643,875	5,644,536	7,075,711	7,314,327
63 Employee benefits	1,860,814	1,961,456	1,618,863	1,680,219
64 Purchased services	555,932	403,718	559,813	578,216
65 Supplies and materials	2,323,753	954,877	1,229,590	1,229,590
66 Capital expenditures	112,704	345,714	500,000	500,000
67 Other expenditures	97,197	55,606	8,593	8,593
68 Total instructional support services	10,594,275	9,365,907	10,992,570	11,310,945

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2021-22 - FY2024-25

	Actual 2021-22	Actual 2022-23	Revised 2023-24	Preliminary 2024-25
69 Pupil support services				
70 Salaries	3,978,260	3,734,652	4,213,906	4,422,681
71 Employee benefits	1,544,850	1,370,503	1,672,710	1,731,212
72 Purchased services	956,342	451,382	309,081	335,251
73 Supplies and materials	161,890	231,976	27,061	27,061
74 Capital expenditures	–	94,343	–	–
75 Other expenditures	29,898	140,520	–	–
76 Total pupil support services	6,671,241	6,023,376	6,222,758	6,516,205
77				
78 Transportation				
79 Salaries	1,486,023	1,572,102	1,712,283	1,777,179
80 Employee benefits	518,231	533,812	557,071	578,186
81 Purchased services	5,928,031	6,298,333	6,433,076	6,336,444
82 Supplies and materials	389,439	471,624	469,572	469,572
83 Capital expenditures	–	463,545	510,000	510,000
84 Other expenditures	–	–	–	–
85 Total transportation	8,321,723	9,339,416	9,682,002	9,671,381
86				
87 Sites and buildings including LTFM				
88 Salaries	3,777,660	3,586,016	3,834,332	4,445,303
89 Employee benefits	1,435,253	1,524,493	1,907,356	1,979,641
90 Purchased services	9,726,551	7,870,414	6,462,900	8,637,228
91 Supplies and materials	897,775	903,635	1,131,463	1,131,463
92 Capital expenditures	109,783	1,012,135	499,191	499,191
93 Other expenditures	38,457	37,361	29,185	29,185
94 Total sites and buildings	15,985,479	14,934,054	13,864,427	16,722,011
95				
96 Fiscal and other fixed cost programs				
97 Purchased services	(166,473)	600,003	671,531	772,261
98				
99 Debt service				
100 Principal	785,406	817,244	1,516,548	1,516,548
101 Interest and fiscal charges	293,382	268,342	243,350	243,350
102 Total debt service	1,078,788	1,085,586	1,759,898	1,759,898
103				
104 Total expenditures	133,280,683	133,183,592	136,207,383	141,524,484
105				
106 Net change in fund balances	(2,648,441)	(2,914,520)	2,426,019	818,779
107				
108 Fund balances				
109 Beginning of year	16,804,504	14,156,063	11,241,543	13,840,617
110				
111 End of year	14,156,063	11,241,543	13,667,562	14,659,396
112				
113 Ending Fund Balance (Assigned for Student Activities)	440,281	385,624	385,624	385,624
114 Ending Fund Balance (Restricted for Operating Capital)	2,293,520	2,043,797	2,043,797	2,043,797
115 Ending Fund Balance (Restricted for Capital Projects)	712,279	882,647	882,647	882,647
116 Ending Fund Balance (Restricted for Achievement & Integration)	84,219	54,161	54,161	54,161
117 Ending Fund Balance (Nonspendable)	712,804	44,626	44,626	44,626
118 Ending Fund Balance (Unassigned)	\$ 9,912,960	\$ 7,830,688	\$ 10,256,707	\$ 11,075,486
119 Ending Fund Balance Percentage *	7.8%	6.2%	7.8%	8.2%
120				
121				

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