

WHITE BEAR LAKE AREA SCHOOLS ANNUAL OPERATING PLAN



FISCAL YEAR 2025-26

School Board Approved June 9, 2025

SCHOOL BOARD

	Term Expires
Scott Arcand, Chairperson	2028
Angela Thompson, Vice Chairperson	2028
Deb Beloyed, Treasurer	2026
Kathleen Daniels, Clerk	2026
Jessica Ellison, Director	2026
Dan Skaar, Director	2028
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
Executive Director of Human Resources and General Counsel	Matt Mons
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 Student Support Services	Lisa Ouren
Director of Teaching & Learning	Jennifer Babiash
Director of Technology & Innovation	Susan Herder

SCHOOL ADMINISTRATION

Normandy Park Education Center – Early Childhood Programs	TBD
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 International 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 approximately 8,900 students in pre-kindergarten through high school. 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

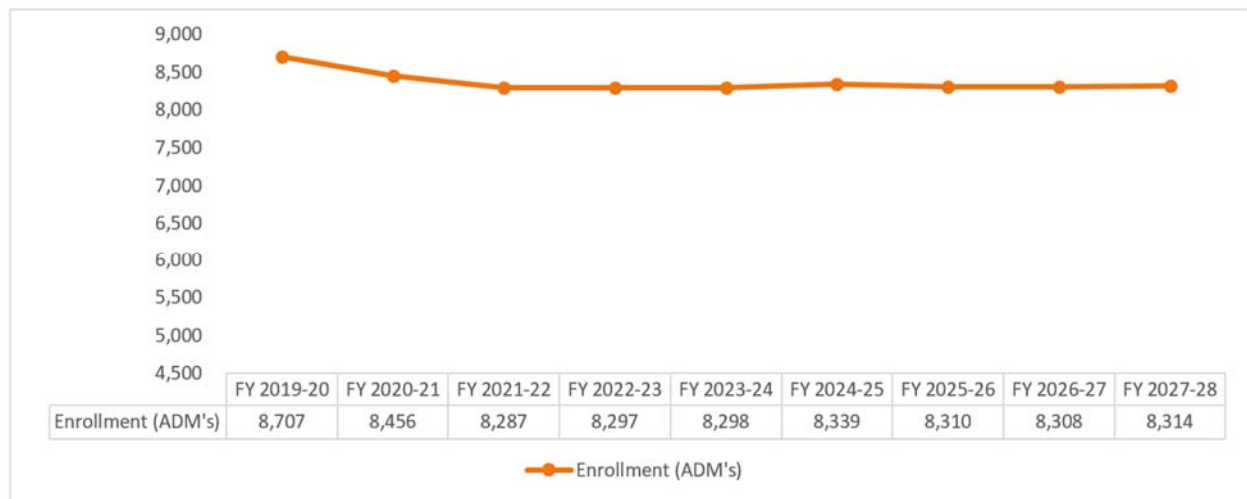


ENROLLMENT

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 estimate the number of incoming kindergarten students.

Enrollment projections are based on recent cohort survival rates – for example, the number of 1st grade students who continue into 2nd grade the following year. The 2025–26 budget reflects an estimated Average Daily Membership (ADM) of 8,310 students. Like most districts nationwide, White Bear Lake Area Schools experienced enrollment impacts during the COVID-19 pandemic. However, enrollment has since stabilized, and current estimates suggest it will remain steady over the next 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

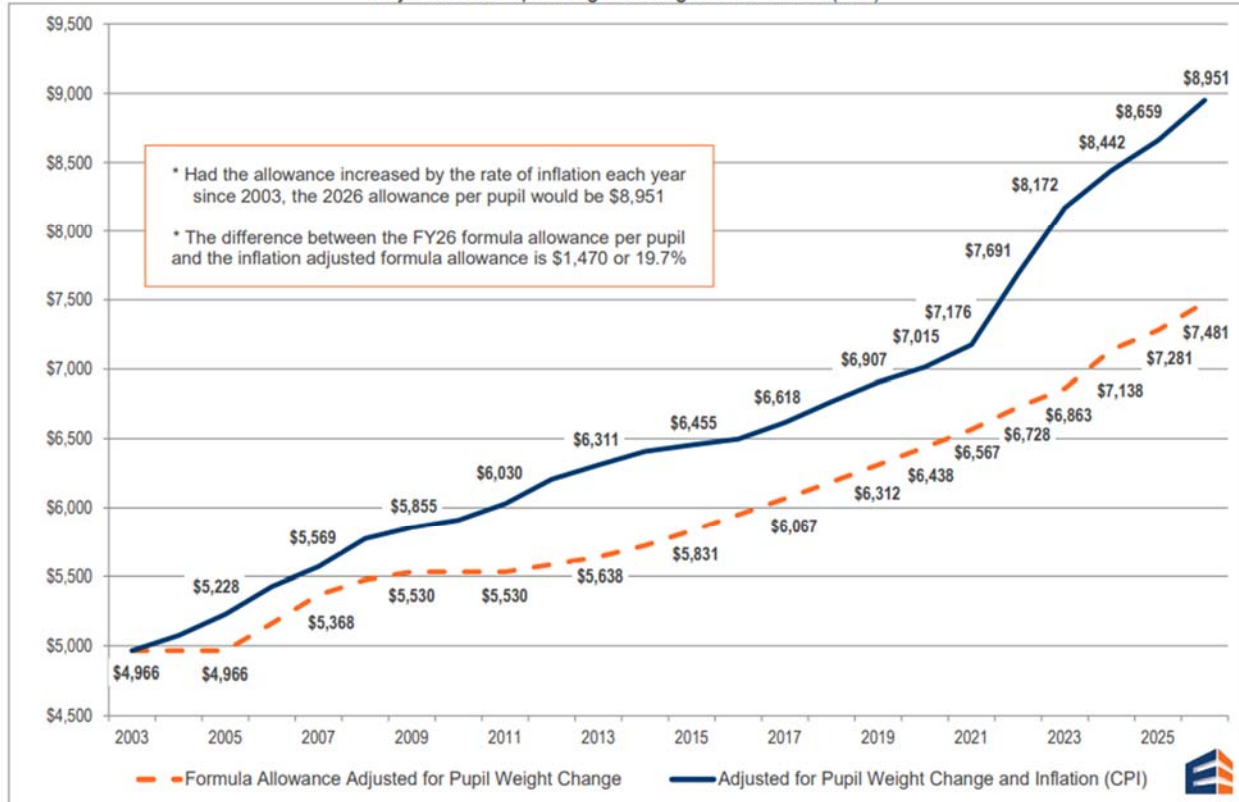
The General Fund is used to account for all revenue and expenses related to the general day-to-day operations of the school district. This includes instructional and student support programs, administration, operations and maintenance, transportation, and capital expenditures.

KEY BUDGET ASSUMPTIONS

The general education formula allowance is the largest funding source for Minnesota school districts. For the 2025-26 school year, the allowance is \$7,481 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 \$13,000,000 in state revenue available for student programming during the 2025-26 school year.

General Education Formula Allowance, 2003-2026

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2024 CPI Inflation Estimates and Minnesota Laws 2023

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	67,971,854	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	3,037,439	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—	—
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856

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 \$3.0 million for FY2025-26. The operating referendum is annually adjusted by an inflation factor provided by the Minnesota Department of Education; the operating referendum is equal to \$1,613 per pupil unit for 2025-26 and generates approximately \$14.6 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:

	2021-22	2022-23	2023-24	2024-25	2025-26
General Education Formula Allowance per Pupil Unit	\$ 6,728	\$ 6,863	\$ 7,138	\$ 7,281	\$ 7,481

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 1,773 students with disabilities.

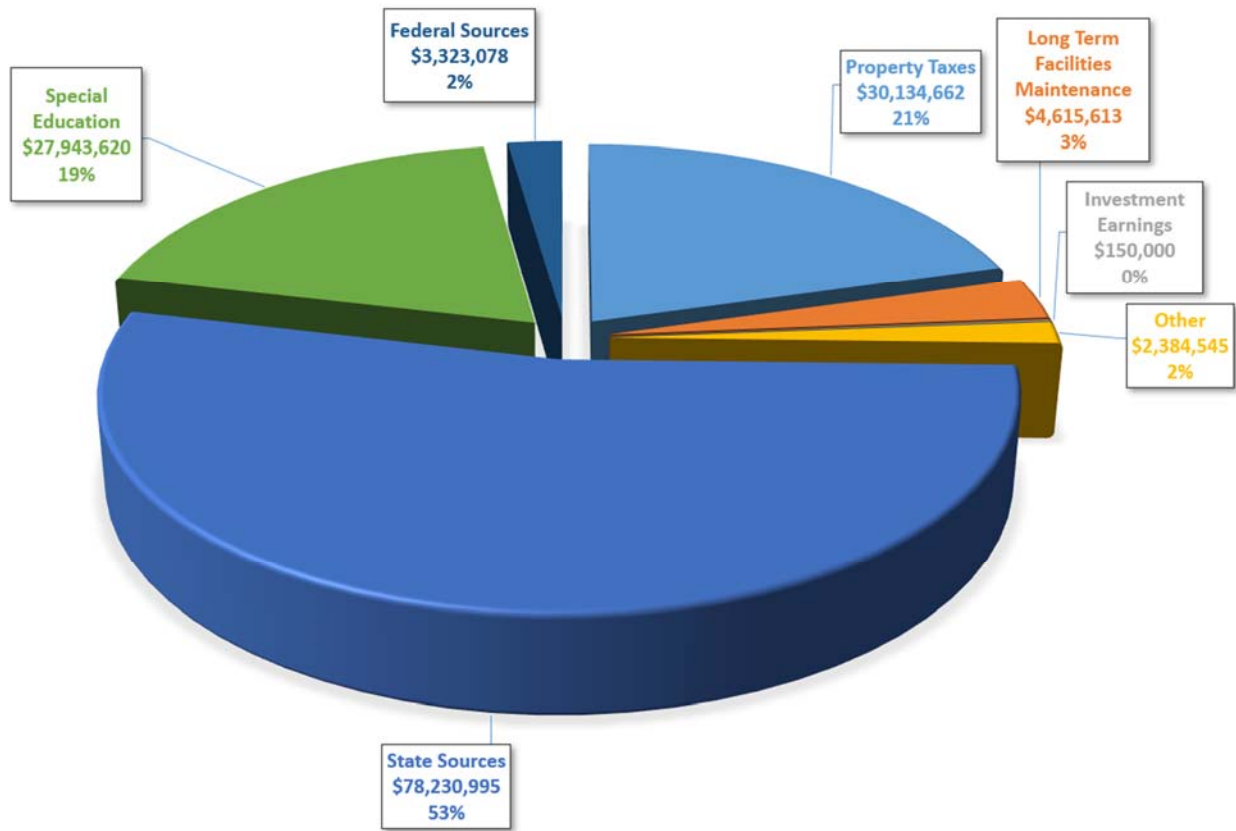
FEDERAL SOURCES**LINE 9**

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 80% of the budget. All district employment agreements expire on June 30, 2025 and appropriate increases have been incorporated into the 2025-26 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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
14	Administration					
15	Salaries	3,454,253	3,624,475	3,500,106	3,605,112	3,713,264
16	Employee benefits	1,215,915	1,279,519	1,257,703	1,322,999	1,368,756
17	Purchased services	182,227	214,369	226,708	216,670	216,670
18	Supplies and materials	24,294	25,087	16,321	16,321	16,321
19	Other expenditures	73,234	68,830	61,184	61,184	61,184
20	Total administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195

DISTRICT SUPPORT SERVICES**LINES 22-29**

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

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
22	District support services					
23	Salaries	1,525,341	1,633,538	1,629,371	1,736,651	1,859,550
24	Employee benefits	558,970	602,250	645,857	680,034	718,455
25	Purchased services	464,465	640,977	473,457	662,673	662,673
26	Supplies and materials	155,652	113,835	213,247	194,730	198,580
27	Capital expenditures	4,038	—	—	—	—
28	Other expenditures	8,536	(59,363)	25,543	25,543	25,543
29	Total district support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
31	Elementary and secondary regular					
32	instruction					
33	Salaries	36,980,820	37,228,407	38,772,355	40,472,429	41,878,000
34	Employee benefits	12,811,977	13,303,300	13,672,720	14,487,854	15,054,618
35	Purchased services	2,043,393	2,589,698	1,134,576	1,068,864	1,079,920
36	Supplies and materials	1,818,139	3,547,661	2,361,205	2,824,769	2,824,769
37	Capital expenditures	332,198	147,608	213,418	188,688	188,688
38	Other expenditures	465,596	521,201	249,889	249,889	249,889
39	Total elementary and secondary					
40	regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
42	Vocational education instruction					
43	Salaries	1,073,137	1,144,997	695,924	716,801	738,306
44	Employee benefits	382,302	266,170	223,957	237,716	246,047
45	Purchased services	234,208	310,868	242,796	251,143	263,647
46	Supplies and materials	44,910	45,098	43,000	46,210	46,210
47	Capital expenditures	6,970	14,380	—	—	—
48	Other expenditures	4,010	5,867	—	—	—
49	Total vocational education					
50	instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
52	Special education instruction					
53	Salaries	18,828,452	20,065,787	21,370,583	22,011,704	22,692,056
54	Employee benefits	7,232,011	7,905,145	8,454,989	8,861,721	9,186,079
55	Purchased services	1,596,475	1,831,335	1,806,545	1,825,398	1,873,529
56	Supplies and materials	208,054	115,406	120,198	113,346	113,346
57	Capital expenditures	7,545	98,457	20,000	—	—
58	Other expenditures	98,128	101,885	30,553	30,553	30,553
59	Total special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
61	Instructional support services					
62	Salaries	5,644,536	5,991,057	5,969,349	5,789,559	5,931,346
63	Employee benefits	1,961,456	1,909,651	1,862,489	1,955,138	2,022,163
64	Purchased services	403,718	554,510	586,133	623,019	656,431
65	Supplies and materials	954,877	1,494,482	1,302,924	1,242,562	1,382,562
66	Capital expenditures	345,714	45,414	500,000	—	—
67	Other expenditures	55,606	61,734	8,593	8,593	8,593
68	Total instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
69	Pupil support services					
70	Salaries	3,734,652	4,091,995	4,502,387	4,599,732	4,705,380
71	Employee benefits	1,370,503	1,565,867	1,791,320	1,914,467	1,976,555
72	Purchased services	451,382	590,978	335,251	450,667	452,736
73	Supplies and materials	231,976	155,235	26,087	42,061	42,061
74	Capital expenditures	94,343	—	—	—	—
75	Other expenditures	140,520	22,563	—	—	—
76	Total pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732

TRANSPORTATION**LINES 78-85**

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

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
78	Transportation					
79	Salaries	1,572,102	1,793,798	2,040,826	2,181,937	2,228,709
80	Employee benefits	533,812	591,264	664,530	708,074	726,368
81	Purchased services	6,298,333	6,497,625	6,336,444	7,422,138	7,869,541
82	Supplies and materials	471,624	424,355	469,572	469,572	469,572
83	Capital expenditures	463,545	273,313	510,000	378,000	250,000
84	Other expenditures	—	—	—	—	—
85	Total transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190

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 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
87	Sites and buildings including LTFM					
88	Salaries	3,586,016	4,217,204	4,268,912	4,303,597	4,431,457
89	Employee benefits	1,524,493	1,577,421	2,102,329	2,059,216	2,120,190
90	Purchased services	7,870,414	6,375,403	8,637,228	6,957,716	7,104,221
91	Supplies and materials	903,635	908,195	1,131,463	1,081,867	1,081,867
92	Capital expenditures	1,012,135	455,888	499,191	280,836	280,836
93	Other expenditures	37,361	16,085	29,185	32,230	32,230
94	Total sites and buildings	14,934,054	13,550,196	16,668,308	14,715,462	15,050,801

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.

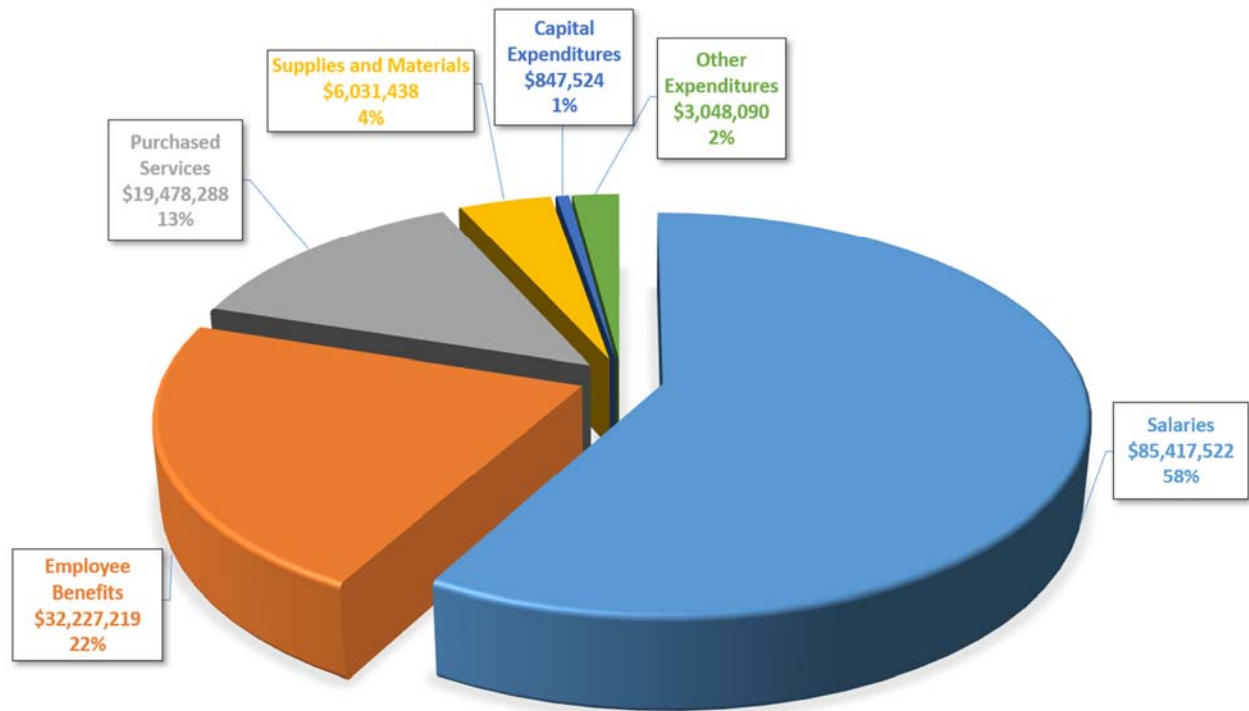
		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
96	Fiscal and other fixed cost programs					
97	Purchased services	600,003	681,258	772,261	935,037	1,075,293

DEBT SERVICE**LINES 99-102**

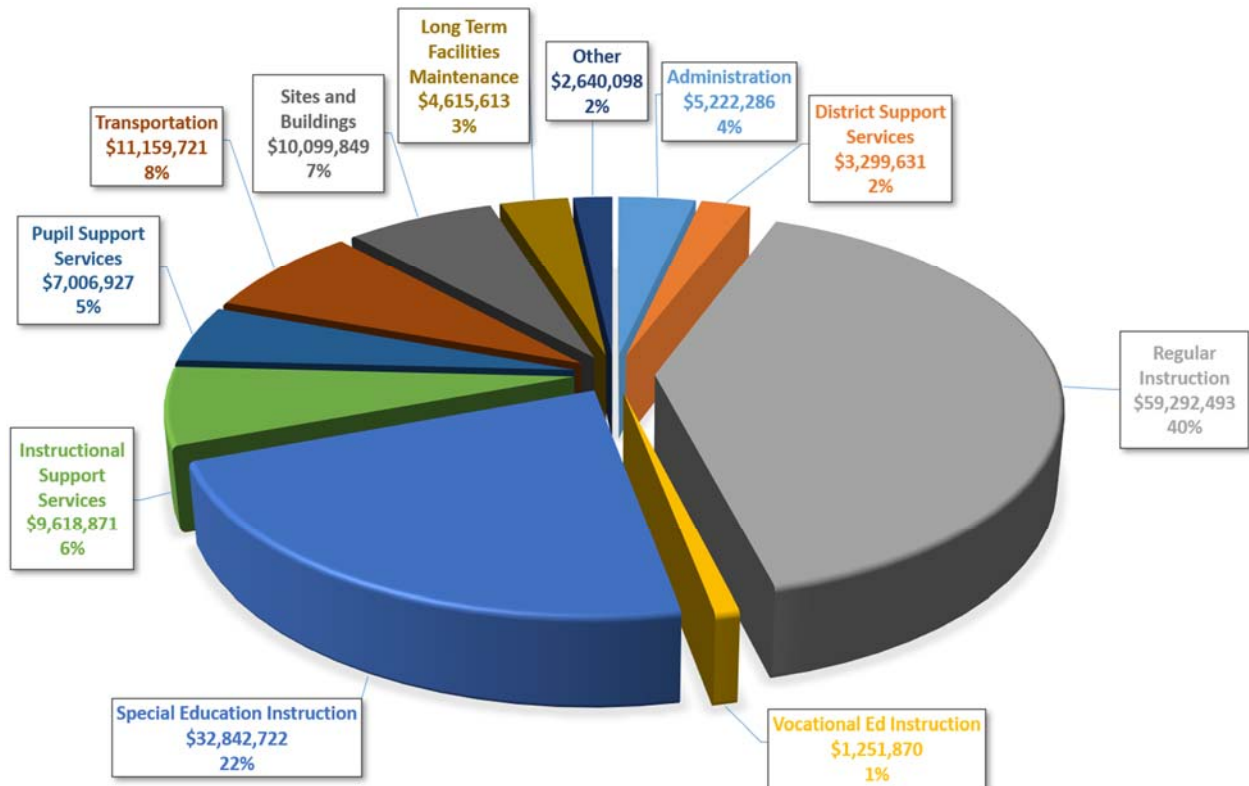
This includes costs related to the district's general fund portion of debt issued to finance building additions funded through lease levy revenue.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
99	Debt service					
100	Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
101	Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
102	Total debt service	1,085,586	1,657,225	1,759,898	1,705,061	1,859,832

GENERAL FUND EXPENDITURE BY OBJECT



GENERAL FUND EXPENDITURE BY PROGRAM



FUND BALANCES

LINES 108-129

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 8.2% for 2025-26.

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
104 Total expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
105					
106 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
107					
108 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
109 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
110 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
111 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
112 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
113 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
114 Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
115					
116 Fund balances					
117 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
118					
119 Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
120					
121 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
122 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
123 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
124 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
125 Ending Fund Balance (Nonspendable)	44,626	681,732	—	—	—
126 Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
127 Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%

128

129 * 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

Per state and federal guidelines, only costs directly associated with food preparation and service, application processing, meal accountability, kitchen and lunchroom custodial services, and lunchroom supervision may be charged to this fund.

In 2023, legislation was enacted to provide free meals for all students beginning with the 2023–24 school year, with the State of Minnesota reimbursing school districts for meals served. The projected deficit for the 2025–26 school year is largely the result of one-time expenditures to improve or replace kitchen equipment at various sites across the district. It also reflects a conservative budgeting approach given the limited historical data available under the new universal meals program and uncertainty related to proposed reductions in reimbursement rates.

District administration will continue to closely monitor the Nutrition Services Fund and make necessary adjustments to ensure a return to a balanced budget in future years.

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
130	Nutritional Services Fund				
131	Revenues	5,310,011	7,143,964	7,161,931	7,212,413
132	Expenditures	6,140,663	6,404,127	7,861,926	8,043,813
133					
134	Excess (Deficiency) of Revenue over Expenditures	(830,652)	739,837	(699,995)	(831,400)
135	Ending Fund Balance	2,264,396	3,004,233	2,304,238	1,472,838
136	Ending Fund Balance (as % of expenditures)	36.9%	46.9%	29.3%	18.3%

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 range of programs, including adult enrichment and recreation, Adult Basic Education, programming for adults with disabilities, senior programs, youth enrichment and development, youth recreation, driver education, middle school athletics, Early Childhood programs, Extended Day School Age Care, and facility reservation services for community members and organizations.

Like many similar programs across the state, Community Services was significantly impacted by the COVID-19 pandemic and continues to recover from the financial challenges it created. While the fund is currently operating at a deficit, the gap has been reduced by half. The department remains committed to aligning operations with available resources and is working toward restoring a positive fund balance in accordance with the district's fund balance policy.

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26
137 Community Services Fund				
138 Revenues	7,335,528	7,892,686	8,392,081	8,457,476
139 Expenditures	8,175,477	8,042,191	8,300,697	8,342,070
140				
141 Excess (Deficiency) of Revenue over Expenditures	(839,949)	(149,505)	91,384	115,406
142 Ending Fund Balance	(172,541)	(322,046)	(230,662)	(115,256)
143 Ending Fund Balance (as % of expenditures)	-2.1%	-4.0%	-2.8%	-1.4%

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
		2022-23	2023-24	2024-25	2025-26
144	Debt Service Fund				
145	Revenues	23,846,197	29,596,514	30,610,105	35,214,967
146	Expenditures	24,618,921	27,290,763	31,204,395	34,402,556
147					
148	Excess (Deficiency) of Revenue over Expenditures	(772,724)	2,305,751	(594,290)	812,411
149	Ending Fund Balance	4,202,277	6,508,028	5,913,738	6,726,149
150	Ending Fund Balance (as % of expenditures)	17.1%	23.8%	19.0%	19.6%

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
Preliminary FY2025-26 & Projected 2026-27 Budgets

General Fund	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	3,037,439	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	67,971,854	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	—	—	—
11 Revenues	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
12					
13 Expenditures					
14					
15 Administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195
16 District support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801
17 Elementary and secondary regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884
18 Vocational education instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210
19 Special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563
20 Instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095
21 Pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732
22 Transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190
23 Sites and buildings	8,749,790	9,243,143	10,197,909	10,099,849	10,435,188
24 Long Term Facilities Maintenance	6,184,264	4,307,053	6,470,399	4,615,613	4,615,613
25 Fiscal and other fixed cost programs	600,003	681,258	772,261	935,037	1,075,293
26 Debt service					
27 Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
28 Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
29					
30 Expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
31					
32 Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
33					
34 Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
35 Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
36 Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
37 Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
38 Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
39 Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
40 Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
41					
42 Fund balances					
43 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
44					
45 Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
46					
47 Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
48 Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
49 Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
50 Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
51 Ending Fund Balance (Nonspendable)	44,626	681,732	-	-	-
52 Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
53 Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%
54					

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

White Bear Lake Area Schools

Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary Preliminary FY2025-26 Budget

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Nutritional Services Fund					
55	Revenues	5,310,011	7,143,964	7,161,931	7,212,413
56	Expenditures	6,140,663	6,404,127	7,861,926	8,043,813
57					
58	Excess (Deficiency) of Revenue over Expenditures	(830,652)	739,837	(699,995)	(831,400)
59	Ending Fund Balance	2,264,396	3,004,233	2,304,238	1,472,838
60	Ending Fund Balance (as % of expenditures)	36.9%	46.9%	29.3%	18.3%

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Community Services Fund					
61	Revenues	7,335,528	7,892,686	8,392,081	8,457,476
62	Expenditures	8,175,477	8,042,191	8,300,697	8,342,070
63					
64	Excess (Deficiency) of Revenue over Expenditures	(839,949)	(149,505)	91,384	115,406
65	Ending Fund Balance	(172,541)	(322,046)	(230,662)	(115,256)
66	Ending Fund Balance (as % of expenditures)	-2.1%	-4.0%	-2.8%	-1.4%

		Actual	Actual	Revised	Preliminary
		2022-23	2023-24	2024-25	2025-26
Debt Service Fund					
67	Revenues	23,846,197	29,596,514	30,610,105	35,214,967
68	Expenditures	24,618,921	27,290,763	31,204,395	34,402,556
69					
70	Excess (Deficiency) of Revenue over Expenditures	(772,724)	2,305,751	(594,290)	812,411
71	Ending Fund Balance	4,202,277	6,508,028	5,913,738	6,726,149
72	Ending Fund Balance (as % of expenditures)	17.1%	23.8%	19.0%	19.6%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2026-27

	Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
1 Revenue					
2 Local sources					
3 Property taxes	26,687,502	29,212,856	28,904,497	30,134,662	30,650,428
4 Long Term Facilities Maintenance (LTFM) property taxes	3,231,437	4,332,868	6,470,399	4,615,613	4,615,613
5 Investment earnings	326,516	332,248	200,000	150,000	150,000
6 Other	67,971,854	4,259,832	2,192,586	2,384,545	2,384,545
7 State sources	3,037,439	74,670,118	76,247,588	78,230,995	80,395,161
8 Special Education	19,930,092	25,412,280	26,900,858	27,943,620	30,260,031
9 Federal sources	2,899,968	3,427,286	3,323,078	3,323,078	3,323,078
10 Federal COVID-19 relief funding	6,184,264	1,049,766	–	–	–
11 Total revenue	130,269,072	142,697,254	144,239,006	146,782,513	151,778,856
12					
13 Expenditures					
14 Administration					
15 Salaries	3,454,253	3,624,475	3,500,106	3,605,112	3,713,264
16 Employee benefits	1,215,915	1,279,519	1,257,703	1,322,999	1,368,756
17 Purchased services	182,227	214,369	226,708	216,670	216,670
18 Supplies and materials	24,294	25,087	16,321	16,321	16,321
19 Other expenditures	73,234	68,830	61,184	61,184	61,184
20 Total administration	4,949,923	5,212,280	5,062,022	5,222,286	5,376,195
21					
22 District support services					
23 Salaries	1,525,341	1,633,538	1,629,371	1,736,651	1,859,550
24 Employee benefits	558,970	602,250	645,857	680,034	718,455
25 Purchased services	464,465	640,977	473,457	662,673	662,673
26 Supplies and materials	155,652	113,835	213,247	194,730	198,580
27 Capital expenditures	4,038	–	–	–	–
28 Other expenditures	8,536	(59,363)	25,543	25,543	25,543
29 Total district support services	2,717,002	2,931,238	2,987,475	3,299,631	3,464,801
30					
31 Elementary and secondary regular					
32 instruction					
33 Salaries	36,980,820	37,228,407	38,772,355	40,472,429	41,878,000
34 Employee benefits	12,811,977	13,303,300	13,672,720	14,487,854	15,054,618
35 Purchased services	2,043,393	2,589,698	1,134,576	1,068,864	1,079,920
36 Supplies and materials	1,818,139	3,547,661	2,361,205	2,824,769	2,824,769
37 Capital expenditures	332,198	147,608	213,418	188,688	188,688
38 Other expenditures	465,596	521,201	249,889	249,889	249,889
39 Total elementary and secondary					
40 regular instruction	54,452,123	57,337,876	56,404,163	59,292,493	61,275,884
41					
42 Vocational education instruction					
43 Salaries	1,073,137	1,144,997	695,924	716,801	738,306
44 Employee benefits	382,302	266,170	223,957	237,716	246,047
45 Purchased services	234,208	310,868	242,796	251,143	263,647
46 Supplies and materials	44,910	45,098	43,000	46,210	46,210
47 Capital expenditures	6,970	14,380	–	–	–
48 Other expenditures	4,010	5,867	–	–	–
49 Total vocational education					
50 instruction	1,745,537	1,787,380	1,205,677	1,251,870	1,294,210
51					
52 Special education instruction					
53 Salaries	18,828,452	20,065,787	21,370,583	22,011,704	22,692,056
54 Employee benefits	7,232,011	7,905,145	8,454,989	8,861,721	9,186,079
55 Purchased services	1,596,475	1,831,335	1,806,545	1,825,398	1,873,529
56 Supplies and materials	208,054	115,406	120,198	113,346	113,346
57 Capital expenditures	7,545	98,457	20,000	–	–
58 Other expenditures	98,128	101,885	30,553	30,553	30,553
59 Total special education instruction	27,970,665	30,118,015	31,802,868	32,842,722	33,895,563
60					
61 Instructional support services					
62 Salaries	5,644,536	5,991,057	5,969,349	5,789,559	5,931,346
63 Employee benefits	1,961,456	1,909,651	1,862,489	1,955,138	2,022,163
64 Purchased services	403,718	554,510	586,133	623,019	656,431
65 Supplies and materials	954,877	1,494,482	1,302,924	1,242,562	1,382,562
66 Capital expenditures	345,714	45,414	500,000	–	–
67 Other expenditures	55,606	61,734	8,593	8,593	8,593
68 Total instructional support services	9,365,907	10,056,848	10,229,488	9,618,871	10,001,095

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2022-23 - FY2026-27

		Actual 2022-23	Actual 2023-24	Revised 2024-25	Preliminary 2025-26	Projected 2026-27
69	Pupil support services					
70	Salaries	3,734,652	4,091,995	4,502,387	4,599,732	4,705,380
71	Employee benefits	1,370,503	1,565,867	1,791,320	1,914,467	1,976,555
72	Purchased services	451,382	590,978	335,251	450,667	452,736
73	Supplies and materials	231,976	155,235	26,087	42,061	42,061
74	Capital expenditures	94,343	—	—	—	—
75	Other expenditures	140,520	22,563	—	—	—
76	Total pupil support services	6,023,376	6,426,638	6,655,045	7,006,927	7,176,732
77						
78	Transportation					
79	Salaries	1,572,102	1,793,798	2,040,826	2,181,937	2,228,709
80	Employee benefits	533,812	591,264	664,530	708,074	726,368
81	Purchased services	6,298,333	6,497,625	6,336,444	7,422,138	7,869,541
82	Supplies and materials	471,624	424,355	469,572	469,572	469,572
83	Capital expenditures	463,545	273,313	510,000	378,000	250,000
84	Other expenditures	—	—	—	—	—
85	Total transportation	9,339,416	9,580,355	10,021,372	11,159,721	11,544,190
86						
87	Sites and buildings including LTFM					
88	Salaries	3,586,016	4,217,204	4,268,912	4,303,597	4,431,457
89	Employee benefits	1,524,493	1,577,421	2,102,329	2,059,216	2,120,190
90	Purchased services	7,870,414	6,375,403	8,637,228	6,957,716	7,104,221
91	Supplies and materials	903,635	908,195	1,131,463	1,081,867	1,081,867
92	Capital expenditures	1,012,135	455,888	499,191	280,836	280,836
93	Other expenditures	37,361	16,085	29,185	32,230	32,230
94	Total sites and buildings	14,934,054	13,550,196	16,668,308	14,715,462	15,050,801
95						
96	Fiscal and other fixed cost programs					
97	Purchased services	600,003	681,258	772,261	935,037	1,075,293
98						
99	Debt service					
100	Principal	817,244	1,427,516	1,516,548	1,574,711	1,770,482
101	Interest and fiscal charges	268,342	229,709	243,350	130,350	89,350
102	Total debt service	1,085,586	1,657,225	1,759,898	1,705,061	1,859,832
103						
104	Total expenditures	133,183,592	139,339,310	143,568,577	147,050,081	152,014,596
105						
106	Excess (Deficiency) of Revenue over Expenditures	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
107						
108	Net Change in Fund Balance (Assigned for Student Activities)	(54,657)	(9,621)	—	—	—
109	Net Change in Fund Balance (Restricted for Operating Capital)	(249,723)	48,977	—	(313,773)	(444,755)
110	Net Change in Fund Balance (Restricted for Capital Projects)	170,368	489	—	251,618	141,434
111	Net Change in Fund Balance (Restricted for Achievement & Integration)	(30,058)	7,956	—	—	—
112	Net Change in Fund Balance (Nonspendable)	(668,178)	637,106	(681,732)	—	—
113	Net Change in Fund Balance (Unassigned)	(2,082,272)	2,673,037	1,352,161	(205,413)	67,581
114	Net Change in Fund Balances	(2,914,520)	3,357,944	670,429	(267,568)	(235,740)
115						
116	Fund balances					
117	Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,156,063	11,241,543	14,599,487	15,269,916	15,002,348
118						
119	Ending Fund Balance (Assigned, Restricted and Unassigned)	11,241,543	14,599,487	15,269,916	15,002,348	14,766,608
120						
121	Ending Fund Balance (Assigned for Student Activities)	385,624	376,003	376,003	376,003	376,003
122	Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,092,774	2,092,774	1,779,001	1,334,246
123	Ending Fund Balance (Restricted for Capital Projects)	882,647	883,136	883,136	1,134,754	1,276,188
124	Ending Fund Balance (Restricted for Achievement & Integration)	54,161	62,117	62,117	62,117	62,117
125	Ending Fund Balance (Nonspendable)	44,626	681,732	—	—	—
126	Ending Fund Balance (Unassigned)	7,830,688	10,503,725	11,855,886	11,650,473	11,718,054
127	Ending Fund Balance Percentage *	6.2%	7.8%	8.6%	8.2%	7.9%

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