

WHITE BEAR LAKE AREA SCHOOLS ANNUAL OPERATING PLAN



FISCAL YEAR 2026-27

School Board Approved June 8, 2026

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 Education & 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

Sunrise Park Early Childhood Center – Early Childhood Programs	Jennifer Chappuis
Sunrise Park Early Childhood 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	Jennifer Sexauer
Central Middle School	Cathryn Peterson
Mariner Middle School	Dr. Christina Pierre
White Bear Lake Area High School	Russell Reetz
White Bear Lake Area Learning Program	Jenni Sjosten
Sunrise Park Transition Education Center	Sara Derby
Principal on Special Assignment – District Literacy Specialist	Lindsey Samec

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

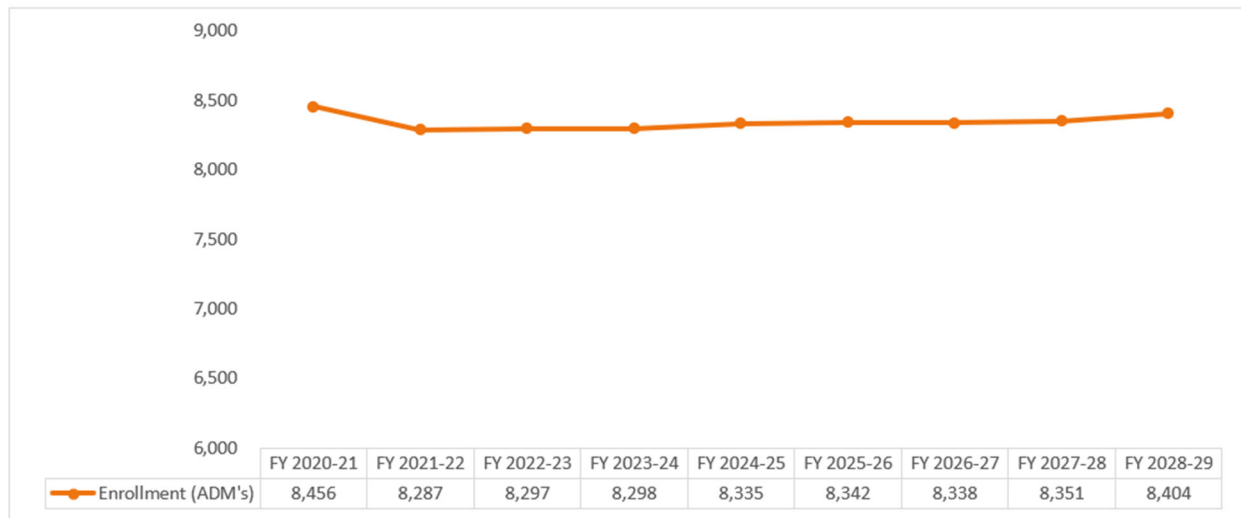


ENROLLMENT

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 2026–27 budget reflects an estimated Average Daily Membership (ADM) of 8,338 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

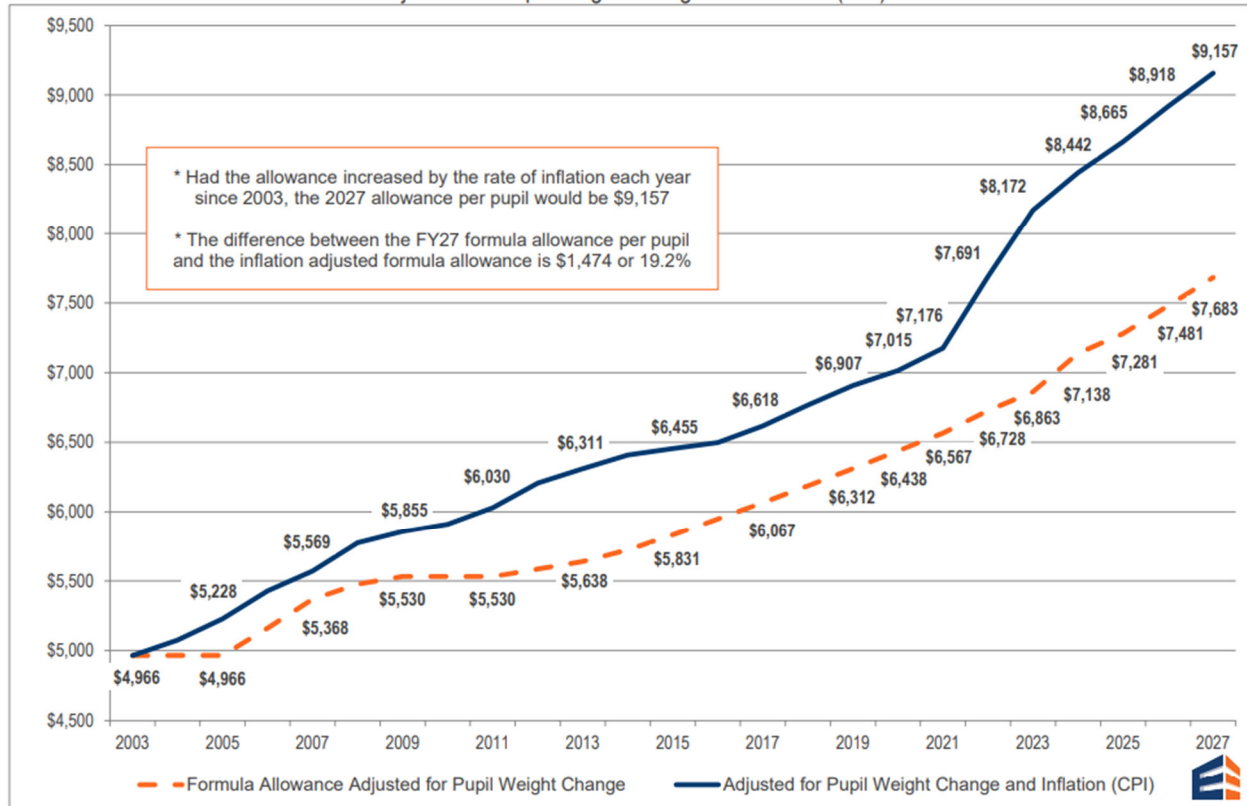
The General Fund is used to account for all revenue and expenses related to the general day-to-day operations of the school district. This includes instructional and student support programs, administration, operations and maintenance, transportation, and capital expenditures.

KEY BUDGET ASSUMPTIONS

The general education formula allowance is the largest funding source for Minnesota school districts. For the 2026-27 school year, the allowance is \$7,683 per adjusted pupil unit. Over the last 20 years, the formula allowance has continued to lag behind the rate of inflation, which has caused a growing reliance on local operating referendums across the state; if the formula allowance had kept pace with inflation since 2003, White Bear Lake Area Schools would have an additional \$13,400,000 in state revenue available for student programming during the 2026-27 school year.

General Education Formula Allowance, 2003-2027

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2025 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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
1 Revenue					
2 Local sources					
3 Property taxes	28,650,250	30,134,662	32,077,162	33,174,535	34,003,899
4 Long Term Facilities Maintenance (LTFM) property taxes	6,470,399	4,615,613	5,145,933	4,274,933	4,384,933
5 Investment earnings	324,497	175,000	175,000	175,000	175,000
6 Other	3,811,625	3,184,216	3,272,216	3,276,566	3,281,047
7 State sources	78,442,716	79,733,172	82,850,711	84,315,577	86,673,445
8 Special Education	27,414,991	27,358,268	32,382,087	32,609,277	33,677,915
9 Federal sources	3,382,605	3,655,461	3,545,461	3,616,370	3,688,698
10 Federal COVID-19 relief funding	5,621	—	—	—	—
11 Total revenue	148,502,704	148,856,392	159,448,570	161,442,258	165,884,937

PROPERTY TAXES

LINE 3

Property taxes account for 23% 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 FY2026-27. 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 2026-27 and generates approximately \$15.7 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 73% 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:

	2022-23	2023-24	2024-25	2025-26	2026-27
General Education Formula Allowance per Pupil Unit	\$ 6,863	\$ 7,138	\$ 7,281	\$ 7,481	\$ 7,683

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 1,894 students with disabilities.

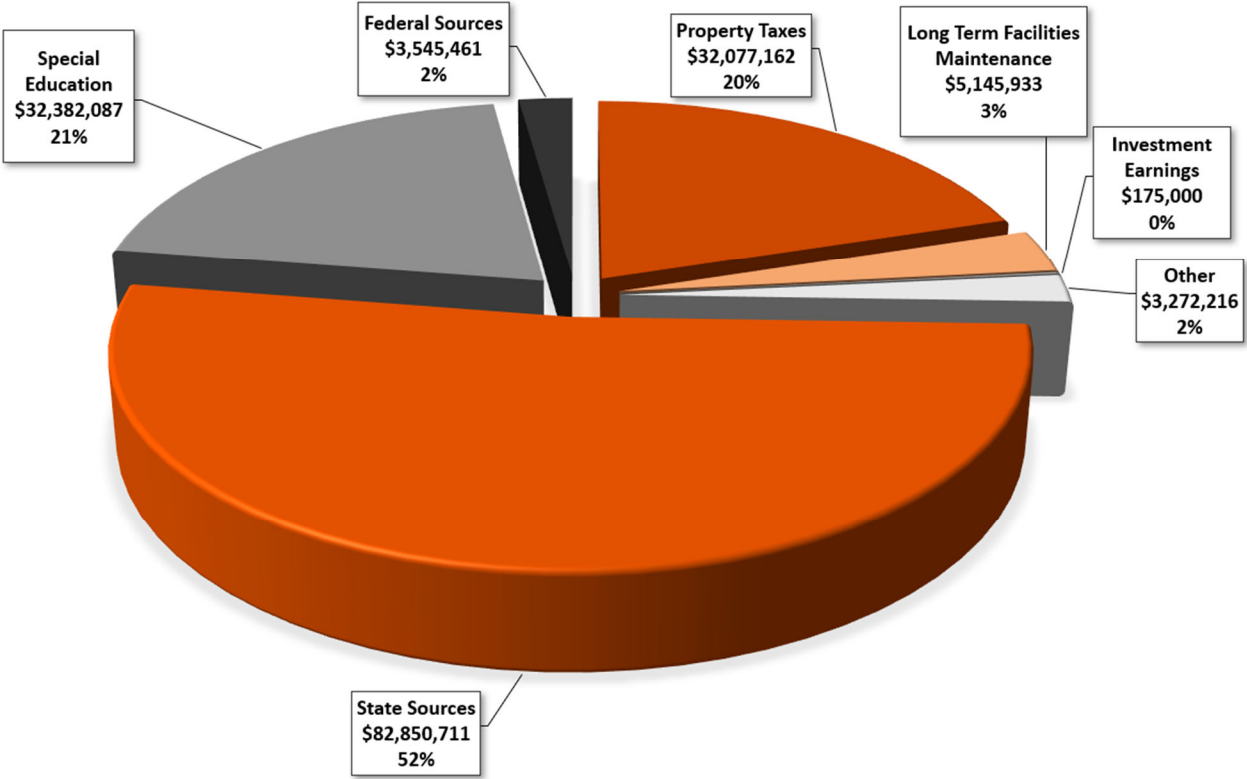
FEDERAL SOURCES**LINE 9**

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, 2027 and appropriate increases have been incorporated into the 2026-27 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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
14	Administration					
15	Salaries	3,325,751	3,497,929	3,812,533	3,926,910	4,044,717
16	Employee benefits	1,239,771	1,389,928	1,452,793	1,496,379	1,541,281
17	Purchased services	172,775	216,670	216,670	216,670	216,670
18	Supplies and materials	28,755	16,321	16,321	16,321	16,321
19	Other expenditures	67,093	76,495	76,495	76,495	76,495
20	Total administration	4,834,145	5,197,343	5,574,812	5,732,775	5,895,484

DISTRICT SUPPORT SERVICES**LINES 22-28**

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

		Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
22	District support services					
23	Salaries	1,659,417	1,747,413	1,930,517	1,988,432	2,048,084
24	Employee benefits	652,739	748,137	757,448	780,173	803,582
25	Purchased services	451,500	462,673	312,673	312,673	312,673
26	Supplies and materials	136,272	194,730	194,730	194,730	194,730
27	Other expenditures	17,237	29,694	29,694	29,694	29,694
28	Total district support services	2,917,165	3,182,647	3,225,062	3,305,702	3,388,763

ELEMENTARY AND SECONDARY REGULAR INSTRUCTION**LINES 30-39**

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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
30	Elementary and secondary regular					
31	instruction					
32	Salaries	38,279,895	39,198,268	40,211,838	41,407,148	42,631,046
33	Employee benefits	13,344,060	15,621,713	15,282,163	15,791,379	16,320,929
34	Purchased services	2,601,309	1,459,491	2,980,761	3,053,316	3,129,084
35	Supplies and materials	2,071,594	3,828,026	2,692,372	2,692,372	2,692,372
36	Capital expenditures	161,506	188,506	238,506	238,506	238,506
37	Other expenditures	448,996	457,925	457,925	457,925	457,925
38	Total elementary and secondary					
39	regular instruction	56,907,360	60,753,929	61,863,565	63,640,646	65,469,862

VOCATIONAL EDUCATION INSTRUCTION**LINES 41-48**

This includes courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability.

		Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
41	Vocational education instruction					
42	Salaries	1,247,330	916,942	819,424	844,006	869,326
43	Employee benefits	427,973	290,477	287,840	296,477	305,369
44	Purchased services	293,354	251,143	251,143	256,145	261,247
45	Supplies and materials	66,871	64,117	64,117	64,117	64,117
46	Other expenditures	7,244	6,904	6,904	6,904	6,904
47	Total vocational education					
48	instruction	2,042,772	1,529,583	1,429,428	1,467,649	1,506,963

SPECIAL EDUCATION INSTRUCTION**LINES 50-56**

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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
50	Special education instruction					
51	Salaries	20,853,775	24,032,401	23,642,934	24,352,219	25,082,782
52	Employee benefits	8,219,871	9,125,197	9,922,149	10,219,813	10,526,413
53	Purchased services	2,291,891	2,163,373	2,479,373	2,528,183	2,578,592
54	Supplies and materials	168,233	112,346	112,346	112,346	112,346
55	Other expenditures	100,328	128,200	128,200	128,200	128,200
56	Total special education instruction	31,634,098	35,561,517	36,285,002	37,340,761	38,428,333

INSTRUCTIONAL SUPPORT SERVICES**LINES 58-65**

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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
58	Instructional support services					
59	Salaries	5,859,658	6,454,480	6,639,290	6,849,531	7,073,353
60	Employee benefits	1,850,963	2,185,680	2,268,178	2,336,237	2,406,327
61	Purchased services	800,573	550,750	581,103	581,103	581,103
62	Supplies and materials	2,345,539	1,236,519	1,376,519	1,376,519	1,376,519
63	Capital expenditures	39,582	-	-	-	-
64	Other expenditures	79,091	30,841	30,841	30,841	30,841
65	Total instructional support services	10,975,406	10,458,270	10,895,931	11,174,231	11,468,143

PUPIL SUPPORT SERVICES**LINES 66-72**

This includes all services provided to students which do not qualify as instruction services, including school counselors, nursing/health services, and social workers.

		Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
66	Pupil support services					
67	Salaries	4,184,392	4,418,708	4,293,035	4,421,827	4,554,479
68	Employee benefits	1,748,856	1,912,228	1,923,797	1,981,512	2,040,954
69	Purchased services	705,123	580,087	699,434	672,191	652,325
70	Supplies and materials	196,946	46,288	46,288	46,288	46,288
71	Other expenditures	23,251	22,878	22,878	22,878	22,878
72	Total pupil support services	6,858,568	6,980,189	6,985,432	7,144,696	7,316,924

TRANSPORTATION**LINES 74-81**

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

		Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
74	Transportation					
75	Salaries	1,898,859	2,094,505	2,015,035	2,075,487	2,137,752
76	Employee benefits	650,080	705,849	761,109	783,943	807,462
77	Purchased services	8,527,432	9,260,600	9,116,494	9,663,730	10,243,790
78	Supplies and materials	391,776	469,572	482,704	496,493	510,971
79	Capital expenditures	133,183	378,000	250,000	250,000	250,000
80	Other expenditures	729	-	-	-	-
81	Total transportation	11,602,059	12,908,526	12,625,342	13,269,653	13,949,975

SITES AND BUILDINGS

LINES 83-90

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 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
83 Sites and buildings including LTFM					
84 Salaries	4,072,895	4,166,809	4,277,682	4,406,011	4,538,194
85 Employee benefits	1,801,068	1,842,256	2,047,241	2,108,665	2,171,913
86 Purchased services	5,377,761	6,766,361	7,672,931	6,931,393	7,177,825
87 Supplies and materials	1,024,992	1,081,867	1,081,867	1,081,867	1,081,867
88 Capital expenditures	4,593,281	280,836	111,000	111,000	111,000
89 Other expenditures	41,744	45,055	45,055	45,055	45,055
90 Total sites and buildings	16,911,741	14,183,184	15,235,776	14,683,991	15,125,854

FISCAL AND OTHER FIXED COST PROGRAMS

LINES 92-93

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

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
92 Fiscal and other fixed cost programs					
93 Purchased services	809,828	935,037	1,028,541	1,131,395	1,244,535

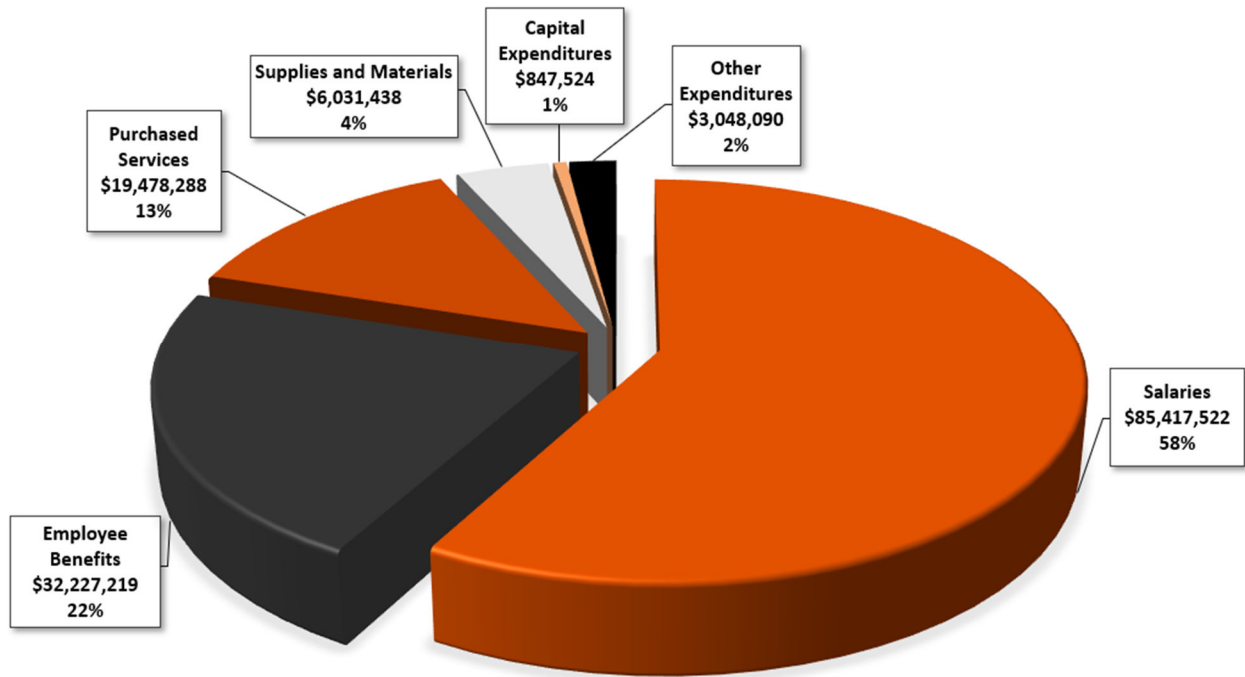
DEBT SERVICE

LINES 95-98

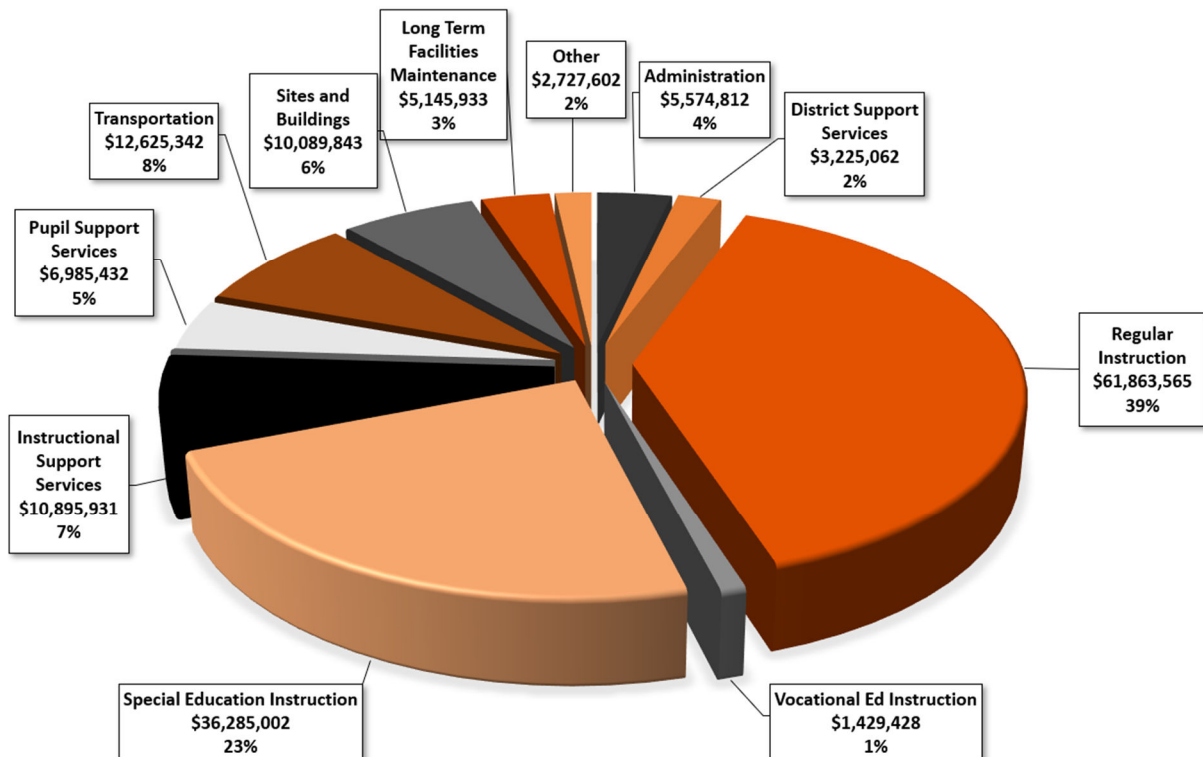
This includes costs related to the district's general fund portion of debt issued to finance building additions funded through lease levy revenue.

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
95 Debt service					
96 Principal	1,466,271	1,574,711	1,609,711	1,644,711	1,369,711
97 Interest and fiscal charges	169,220	130,350	89,350	54,750	18,750
98 Total debt service	1,635,491	1,705,061	1,699,061	1,699,461	1,388,461

GENERAL FUND EXPENDITURE BY OBJECT



GENERAL FUND EXPENDITURE BY PROGRAM



FUND BALANCES

LINES 104-133

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 8.0% for 2026-27.

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
11 Total revenue	148,502,704	148,856,392	159,448,570	161,442,258	165,884,937
100 Total expenditures	147,128,633	153,395,286	156,847,952	160,590,960	165,183,297
101					
102 Excess (Deficiency) of Revenue over Expenditures	1,374,071	(4,538,894)	2,600,618	851,298	701,640
103					
104 Net Change in Fund Balance (Assigned for Student Activities)	37,150	—	—	—	—
105 Net Change in Fund Balance (Assigned for Subsequent Year Deficit)	205,413	(205,413)	—	—	—
106 Net Change in Fund Balance (Restricted for LTFM)	(552,721)	—	—	—	—
107 Net Change in Fund Balance (Restricted for Operating Capital)	(523,094)	(388,829)	250,770	214,526	581,662
108 Net Change in Fund Balance (Restricted for Capital Projects)	206,474	(561,382)	9,021	69,801	(57,253)
109 Net Change in Fund Balance (Restricted for Achievement & Integration)	(41,813)	—	—	—	—
110 Net Change in Fund Balance (Restricted for Literacy Aid)	307,907	(217,250)	(90,657)	—	—
111 Net Change in Fund Balance (Restricted for Student Support Personnel)	3,454	(3,454)	—	—	—
112 Net Change in Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	(145,597)	—	—	—
113 Net Change in Fund Balance (Nonspendable)	(624,269)	(57,463)	—	—	—
114 Net Change in Fund Balance (Unassigned)	2,209,974	(2,959,506)	2,431,484	566,971	177,231
115 Net Change in Fund Balances	1,374,071	(4,538,894)	2,600,618	851,298	701,640
116					
117 Fund balances					
118 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,599,487	15,973,558	11,434,664	14,035,282	14,886,580
119					
120 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,973,558	11,434,664	14,035,282	14,886,580	15,588,220
121					
122 Ending Fund Balance (Assigned for Student Activities)	413,153	413,153	413,153	413,153	413,153
123 Ending Fund Balance (Assigned for Subsequent Year Deficit)	205,413	—	—	—	—
124 Ending Fund Balance (Restricted for LTFM)	(552,721)	(552,721)	(552,721)	(552,721)	(552,721)
125 Ending Fund Balance (Restricted for Operating Capital)	1,569,680	1,180,851	1,431,621	1,646,147	2,227,809
126 Ending Fund Balance (Restricted for Capital Projects)	1,089,610	528,228	537,249	607,050	549,797
127 Ending Fund Balance (Restricted for Achievement & Integration)	20,304	20,304	20,304	20,304	20,304
128 Ending Fund Balance (Restricted for Literacy Aid)	307,907	90,657	—	—	—
129 Ending Fund Balance (Restricted for Student Support Personnel)	3,454	—	—	—	—
130 Ending Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	—	—	—	—
131 Ending Fund Balance (Nonspendable)	57,463	—	—	—	—
132 Ending Fund Balance (Unassigned)	12,713,699	9,754,193	12,185,677	12,752,648	12,929,879
133 Ending Fund Balance Percentage *	9.1%	6.6%	8.0%	8.2%	8.0%
134					

135 * 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 2026–27 school year is primarily driven by one-time expenditures associated with the opening of a new building and kitchen, including startup costs, increased staffing, and operational adjustments during the transition period. The projection also reflects a conservative budgeting approach due to limited historical data related to meal participation in the new facility, rising food costs, and uncertainty surrounding new program requirements and reimbursements. As operations stabilize and more reliable participation and cost data become available, these budget assumptions are expected to be refined.

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	Revised	Preliminary
136	Nutritional Services Fund	2024-25	2025-26	2026-27
137	Revenues	7,250,712	7,856,380	7,819,014
138	Expenditures	7,681,911	8,082,469	8,039,064
139				
140	Excess (Deficiency) of Revenue over Expenditures	(431,199)	(226,089)	(220,050)
141	Ending Fund Balance	2,573,034	2,346,945	2,126,895
142	Ending Fund Balance (as % of expenditures)	33.5%	29.0%	26.5%

COMMUNITY EDUCATION FUND

Community Education programs offer opportunities for youth and adults throughout the district to connect and engage in lifelong learning.

MISSION STATEMENT

The mission of Community Education & 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 EDUCATION SUMMARY

Community Education 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 Education was significantly impacted by the COVID-19 pandemic and continues to recover from the financial challenges it created. Through diligent budgeting, the Community Education programs are projected to return to positive operations during the 2026-27 school year. The department remains committed to aligning operations with available resources and maintaining a positive fund balance in accordance with the district's fund balance policy.

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27
143 Community Education Fund			
144 Revenues	8,296,536	8,570,095	9,005,599
145 Expenditures	8,113,726	8,444,505	8,743,085
146			
147 Excess (Deficiency) of Revenue over Expenditures	182,810	125,590	262,514
148 Ending Fund Balance	(139,236)	(13,646)	248,868
149 Ending Fund Balance (as % of expenditures)	-1.7%	-0.2%	2.8%

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	Revised	Preliminary
		2024-25	2025-26	2026-27
150	Debt Service Fund			
151	Revenues	30,640,403	35,214,967	35,214,967
152	Expenditures	31,214,885	34,402,556	34,951,325
153				
154	Excess (Deficiency) of Revenue over Expenditures	(574,482)	812,411	263,642
155	Ending Fund Balance	5,933,546	6,745,957	7,009,599
156	Ending Fund Balance (as % of expenditures)	19.0%	19.6%	20.1%

White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
FY2026-27 Preliminary Budget & FY2027-28 - FY2028-29 Projected Budgets

General Fund	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
1 Revenue					
2 Local sources					
3 Property taxes	28,650,250	30,134,662	32,077,162	33,174,535	34,003,899
4 Long Term Facilities Maintenance (LTFM) property taxes	6,470,399	4,615,613	5,145,933	4,274,933	4,384,933
5 Investment earnings	324,497	175,000	175,000	175,000	175,000
6 Other	3,811,625	3,184,216	3,272,216	3,276,566	3,281,047
7 State sources	78,442,716	79,733,172	82,850,711	84,315,577	86,673,445
8 Special Education	27,414,991	27,358,268	32,382,087	32,609,277	33,677,915
9 Federal sources	3,382,605	3,655,461	3,545,461	3,616,370	3,688,698
10 Federal COVID-19 relief funding	5,621	—	—	—	—
11 Revenues	148,502,704	148,856,392	159,448,570	161,442,258	165,884,937
12					
13 Expenditures					
14					
15 Administration	4,834,145	5,197,343	5,574,812	5,732,775	5,895,484
16 District support services	2,917,165	3,182,647	3,225,062	3,305,702	3,388,763
17 Elementary and secondary regular instruction	56,907,360	60,753,929	61,863,565	63,640,646	65,469,862
18 Vocational education instruction	2,042,772	1,529,583	1,429,428	1,467,649	1,506,963
19 Special education instruction	31,634,098	35,561,517	36,285,002	37,340,761	38,428,333
20 Instructional support services	10,975,406	10,458,270	10,895,931	11,174,231	11,468,143
21 Pupil support services	6,858,568	6,980,189	6,985,432	7,144,696	7,316,924
22 Transportation	11,602,059	12,908,526	12,625,342	13,269,653	13,949,975
23 Sites and buildings	9,888,621	9,568,867	10,089,843	10,409,058	10,740,921
24 Long Term Facilities Maintenance	7,023,120	4,614,317	5,145,933	4,274,933	4,384,933
25 Fiscal and other fixed cost programs	809,828	935,037	1,028,541	1,131,395	1,244,535
26 Debt service					
27 Principal	1,466,271	1,574,711	1,609,711	1,644,711	1,369,711
28 Interest and fiscal charges	169,220	130,350	89,350	54,750	18,750
29					
30 Expenditures	147,128,633	153,395,286	156,847,952	160,590,960	165,183,297
31					
32 Excess (Deficiency) of Revenue over Expenditures	1,374,071	(4,538,894)	2,600,618	851,298	701,640
33					
34 Net Change in Fund Balance (Assigned for Student Activities)	37,150	—	—	—	—
35 Net Change in Fund Balance (Assigned for Subsequent Year Deficit)	205,413	(205,413)	—	—	—
36 Net Change in Fund Balance (Restricted for LTFM)	(552,721)	—	—	—	—
37 Net Change in Fund Balance (Restricted for Operating Capital)	(523,094)	(388,829)	250,770	214,526	581,662
38 Net Change in Fund Balance (Restricted for Capital Projects)	206,474	(561,382)	9,021	69,801	(57,253)
39 Net Change in Fund Balance (Restricted for Achievement & Integration)	(41,813)	—	—	—	—
40 Net Change in Fund Balance (Restricted for Literacy Aid)	307,907	(217,250)	(90,657)	—	—
41 Net Change in Fund Balance (Restricted for Student Support Personnel)	3,454	(3,454)	—	—	—
42 Net Change in Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	(145,597)	—	—	—
43 Net Change in Fund Balance (Nonspendable)	(624,269)	(57,463)	—	—	—
44 Net Change in Fund Balance (Unassigned)	2,209,974	(2,959,506)	2,431,484	566,971	177,231
45 Net Change in Fund Balances	1,374,071	(4,538,894)	2,600,618	851,298	701,640
46					
47 Fund balances					
48 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,599,487	15,973,558	11,434,664	14,035,282	14,886,580
49					
50 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,973,558	11,434,664	14,035,282	14,886,580	15,588,220
51					
52 Ending Fund Balance (Assigned for Student Activities)	413,153	413,153	413,153	413,153	413,153
53 Ending Fund Balance (Assigned for Subsequent Year Deficit)	205,413	-	-	-	-
54 Ending Fund Balance (Restricted for LTFM)	(552,721)	(552,721)	(552,721)	(552,721)	(552,721)
55 Ending Fund Balance (Restricted for Operating Capital)	1,569,680	1,180,851	1,431,621	1,646,147	2,227,809
56 Ending Fund Balance (Restricted for Capital Projects)	1,089,610	528,228	537,249	607,050	549,797
57 Ending Fund Balance (Restricted for Achievement & Integration)	20,304	20,304	20,304	20,304	20,304
58 Ending Fund Balance (Restricted for Literacy Aid)	307,907	90,657	-	-	-
59 Ending Fund Balance (Restricted for Student Support Personnel)	3,454	-	-	-	-
60 Ending Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	-	-	-	-
61 Ending Fund Balance (Nonspendable)	57,463	-	-	-	-
62 Ending Fund Balance (Unassigned)	12,713,699	9,754,193	12,185,677	12,752,648	12,929,879
63 Ending Fund Balance Percentage *	9.1%	6.6%	8.0%	8.2%	8.0%
64					

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

White Bear Lake Area Schools

General Fund Revenues and Expenditures Detail

FY2026-27 Preliminary Budget & FY2027-28 - FY2028-29 Projected Budgets

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
1 Revenue					
2 Local sources					
3 Property taxes	28,650,250	30,134,662	32,077,162	33,174,535	34,003,899
4 Long Term Facilities Maintenance (LTFM) property taxes	6,470,399	4,615,613	5,145,933	4,274,933	4,384,933
5 Investment earnings	324,497	175,000	175,000	175,000	175,000
6 Other	3,811,625	3,184,216	3,272,216	3,276,566	3,281,047
7 State sources	78,442,716	79,733,172	82,850,711	84,315,577	86,673,445
8 Special Education	27,414,991	27,358,268	32,382,087	32,609,277	33,677,915
9 Federal sources	3,382,605	3,655,461	3,545,461	3,616,370	3,688,698
10 Federal COVID-19 relief funding	5,621				
11 Total revenue	148,502,704	148,856,392	159,448,570	161,442,258	165,884,937
12					
13 Expenditures					
14 Administration					
15 Salaries	3,325,751	3,497,929	3,812,533	3,926,910	4,044,717
16 Employee benefits	1,239,771	1,389,928	1,452,793	1,496,379	1,541,281
17 Purchased services	172,775	216,670	216,670	216,670	216,670
18 Supplies and materials	28,755	16,321	16,321	16,321	16,321
19 Other expenditures	67,093	76,495	76,495	76,495	76,495
20 Total administration	4,834,145	5,197,343	5,574,812	5,732,775	5,895,484
21					
22 District support services					
23 Salaries	1,659,417	1,747,413	1,930,517	1,988,432	2,048,084
24 Employee benefits	652,739	748,137	757,448	780,173	803,582
25 Purchased services	451,500	462,673	312,673	312,673	312,673
26 Supplies and materials	136,272	194,730	194,730	194,730	194,730
27 Other expenditures	17,237	29,694	29,694	29,694	29,694
28 Total district support services	2,917,165	3,182,647	3,225,062	3,305,702	3,388,763
29					
30 Elementary and secondary regular					
31 instruction					
32 Salaries	38,279,895	39,198,268	40,211,838	41,407,148	42,631,046
33 Employee benefits	13,344,060	15,621,713	15,282,163	15,791,379	16,320,929
34 Purchased services	2,601,309	1,459,491	2,980,761	3,053,316	3,129,084
35 Supplies and materials	2,071,594	3,828,026	2,692,372	2,692,372	2,692,372
36 Capital expenditures	161,506	188,506	238,506	238,506	238,506
37 Other expenditures	448,996	457,925	457,925	457,925	457,925
38 Total elementary and secondary					
39 regular instruction	56,907,360	60,753,929	61,863,565	63,640,646	65,469,862
40					
41 Vocational education instruction					
42 Salaries	1,247,330	916,942	819,424	844,006	869,326
43 Employee benefits	427,973	290,477	287,840	296,477	305,369
44 Purchased services	293,354	251,143	251,143	256,145	261,247
45 Supplies and materials	66,871	64,117	64,117	64,117	64,117
46 Other expenditures	7,244	6,904	6,904	6,904	6,904
47 Total vocational education					
48 instruction	2,042,772	1,529,583	1,429,428	1,467,649	1,506,963
49					
50 Special education instruction					
51 Salaries	20,853,775	24,032,401	23,642,934	24,352,219	25,082,782
52 Employee benefits	8,219,871	9,125,197	9,922,149	10,219,813	10,526,413
53 Purchased services	2,291,891	2,163,373	2,479,373	2,528,183	2,578,592
54 Supplies and materials	168,233	112,346	112,346	112,346	112,346
55 Other expenditures	100,328	128,200	128,200	128,200	128,200
56 Total special education instruction	31,634,098	35,561,517	36,285,002	37,340,761	38,428,333
57					
58 Instructional support services					
59 Salaries	5,859,658	6,454,480	6,639,290	6,849,531	7,073,353
60 Employee benefits	1,850,963	2,185,680	2,268,178	2,336,237	2,406,327
61 Purchased services	800,573	550,750	581,103	581,103	581,103
62 Supplies and materials	2,345,539	1,236,519	1,376,519	1,376,519	1,376,519
63 Capital expenditures	39,582	-	-	-	-
64 Other expenditures	79,091	30,841	30,841	30,841	30,841
65 Total instructional support services	10,975,406	10,458,270	10,895,931	11,174,231	11,468,143

White Bear Lake Area Schools

General Fund Revenues and Expenditures Detail

FY2026-27 Preliminary Budget & FY2027-28 - FY2028-29 Projected Budgets

	Actual 2024-25	Revised 2025-26	Preliminary 2026-27	Projected 2027-28	Projected 2028-29
66 Pupil support services					
67 Salaries	4,184,392	4,418,708	4,293,035	4,421,827	4,554,479
68 Employee benefits	1,748,856	1,912,228	1,923,797	1,981,512	2,040,954
69 Purchased services	705,123	580,087	699,434	672,191	652,325
70 Supplies and materials	196,946	46,288	46,288	46,288	46,288
71 Other expenditures	23,251	22,878	22,878	22,878	22,878
72 Total pupil support services	6,858,568	6,980,189	6,985,432	7,144,696	7,316,924
73					
74 Transportation					
75 Salaries	1,898,859	2,094,505	2,015,035	2,075,487	2,137,752
76 Employee benefits	650,080	705,849	761,109	783,943	807,462
77 Purchased services	8,527,432	9,260,600	9,116,494	9,663,730	10,243,790
78 Supplies and materials	391,776	469,572	482,704	496,493	510,971
79 Capital expenditures	133,183	378,000	250,000	250,000	250,000
80 Other expenditures	729	-	-	-	-
81 Total transportation	11,602,059	12,908,526	12,625,342	13,269,653	13,949,975
82					
83 Sites and buildings including LTFM					
84 Salaries	4,072,895	4,166,809	4,277,682	4,406,011	4,538,194
85 Employee benefits	1,801,068	1,842,256	2,047,241	2,108,665	2,171,913
86 Purchased services	5,377,761	6,766,361	7,672,931	6,931,393	7,177,825
87 Supplies and materials	1,024,992	1,081,867	1,081,867	1,081,867	1,081,867
88 Capital expenditures	4,593,281	280,836	111,000	111,000	111,000
89 Other expenditures	41,744	45,055	45,055	45,055	45,055
90 Total sites and buildings	16,911,741	14,183,184	15,235,776	14,683,991	15,125,854
91					
92 Fiscal and other fixed cost programs					
93 Purchased services	809,828	935,037	1,028,541	1,131,395	1,244,535
94					
95 Debt service					
96 Principal	1,466,271	1,574,711	1,609,711	1,644,711	1,369,711
97 Interest and fiscal charges	169,220	130,350	89,350	54,750	18,750
98 Total debt service	1,635,491	1,705,061	1,699,061	1,699,461	1,388,461
99					
100 Total expenditures	147,128,633	153,395,286	156,847,952	160,590,960	165,183,297
101					
102 Excess (Deficiency) of Revenue over Expenditures	1,374,071	(4,538,894)	2,600,618	851,298	701,640
103					
104 Net Change in Fund Balance (Assigned for Student Activities)	37,150	-	-	-	-
105 Net Change in Fund Balance (Assigned for Subsequent Year Deficit)	205,413	(205,413)	-	-	-
106 Net Change in Fund Balance (Restricted for LTFM)	(552,721)	-	-	-	-
107 Net Change in Fund Balance (Restricted for Operating Capital)	(523,094)	(388,829)	250,770	214,526	581,662
108 Net Change in Fund Balance (Restricted for Capital Projects)	206,474	(561,382)	9,021	69,801	(57,253)
109 Net Change in Fund Balance (Restricted for Achievement & Integration)	(41,813)	-	-	-	-
110 Net Change in Fund Balance (Restricted for Literacy Aid)	307,907	(217,250)	(90,657)	-	-
111 Net Change in Fund Balance (Restricted for Student Support Personnel)	3,454	(3,454)	-	-	-
112 Net Change in Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	(145,597)	-	-	-
113 Net Change in Fund Balance (Nonspendable)	(624,269)	(57,463)	-	-	-
114 Net Change in Fund Balance (Unassigned)	2,209,974	(2,959,506)	2,431,484	566,971	177,231
115 Net Change in Fund Balances	1,374,071	(4,538,894)	2,600,618	851,298	701,640
116					
117 Fund balances					
118 Beginning Fund Balances (Assigned, Restricted and Unassigned)	14,599,487	15,973,558	11,434,664	14,035,282	14,886,580
119					
120 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,973,558	11,434,664	14,035,282	14,886,580	15,588,220
121					
122 Ending Fund Balance (Assigned for Student Activities)	413,153	413,153	413,153	413,153	413,153
123 Ending Fund Balance (Assigned for Subsequent Year Deficit)	205,413	-	-	-	-
124 Ending Fund Balance (Restricted for LTFM)	(552,721)	(552,721)	(552,721)	(552,721)	(552,721)
125 Ending Fund Balance (Restricted for Operating Capital)	1,569,680	1,180,851	1,431,621	1,646,147	2,227,809
126 Ending Fund Balance (Restricted for Capital Projects)	1,089,610	528,228	537,249	607,050	549,797
127 Ending Fund Balance (Restricted for Achievement & Integration)	20,304	20,304	20,304	20,304	20,304
128 Ending Fund Balance (Restricted for Literacy Aid)	307,907	90,657	-	-	-
129 Ending Fund Balance (Restricted for Student Support Personnel)	3,454	-	-	-	-
130 Ending Fund Balance (Restricted for Teacher Comp for READ Act)	145,597	-	-	-	-
131 Ending Fund Balance (Nonspendable)	57,463	-	-	-	-
132 Ending Fund Balance (Unassigned)	12,713,699	9,754,193	12,185,677	12,752,648	12,929,879
133 Ending Fund Balance Percentage *	9.1%	6.6%	8.0%	8.2%	8.0%
134					

135 * 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 Education, & Debt Service Fund Summary
FY2026-27 Preliminary Budget

		Actual	Revised	Preliminary
		2024-25	2025-26	2026-27
136	Nutritional Services Fund			
137	Revenues	7,250,712	7,856,380	7,819,014
138	Expenditures	7,681,911	8,082,469	8,039,064
139				
140	Excess (Deficiency) of Revenue over Expenditures	(431,199)	(226,089)	(220,050)
141	Ending Fund Balance	2,573,034	2,346,945	2,126,895
142	Ending Fund Balance (as % of expenditures)	33.5%	29.0%	26.5%
		Actual	Revised	Preliminary
		2024-25	2025-26	2026-27
143	Community Education Fund			
144	Revenues	8,296,536	8,570,095	9,005,599
145	Expenditures	8,113,726	8,444,505	8,743,085
146				
147	Excess (Deficiency) of Revenue over Expenditures	182,810	125,590	262,514
148	Ending Fund Balance	(139,236)	(13,646)	248,868
149	Ending Fund Balance (as % of expenditures)	-1.7%	-0.2%	2.8%
		Actual	Revised	Preliminary
		2024-25	2025-26	2026-27
150	Debt Service Fund			
151	Revenues	30,640,403	35,214,967	35,214,967
152	Expenditures	31,214,885	34,402,556	34,951,325
153				
154	Excess (Deficiency) of Revenue over Expenditures	(574,482)	812,411	263,642
155	Ending Fund Balance	5,933,546	6,745,957	7,009,599
156	Ending Fund Balance (as % of expenditures)	19.0%	19.6%	20.1%