

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
WORK SESSION
PACKET**

May 23, 2022

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 environments*
- *Exceptional staff and families committed to student success*
- *Abundant and engaged community partners*

**INDEPENDENT SCHOOL DISTRICT NO. 624
WHITE BEAR LAKE, MN 55110**

To: Members of the School Board

From: Dr. Wayne A. Kazmierczak
Superintendent of Schools

Date: May 18, 2022

A work session of the White Bear Lake Area School Board will be held on **Monday, May 23, 2022**, at 5:30 p.m. in Room 112 at District Center, 4855 Bloom Avenue, White Bear Lake, MN.

WORK SESSION AGENDA

A. PROCEDURAL ITEMS

1. Call to Order
2. Roll Call

B. DISCUSSION ITEMS

1. Capital Projects Levy Renewal
2. Teaching and Learning Update
3. Fiscal Year 2022-23 Preliminary Budget

C. ADJOURNMENT

B. OPERATIONAL ITEMS

AGENDA ITEM: **Capital Projects Levy Renewal**

MEETING DATE: **May 23, 2022**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for Finance and Operations;**
Andi Johnson, Director of Finance;
Tim Maurer, Director of Community Services and Recreation

BACKGROUND:

The District's capital projects levy, originally approved in 2003, and approved again in 2013, will expire with the 2023 property tax cycle.

The revenue generated by this voter approved levy has contributed significantly to the ability of the District to meet its ongoing and increasing instructional needs in the areas of technology and related services, musical instruments, textbooks and other curricular needs.

The Board will discuss the timing of the capital projects levy renewal.

Shelby McQuay from Ehlers, the District's municipal advisors, will be in attendance at the May 23, 2022 work session to provide information to the Board.

Capital Projects Levy Renewal

May 23, 2022
School Board Meeting

WHITE BEAR LAKE AREA SCHOOLS

Current Voter Approved Levy and Bond Status

Currently the District has the following Voter Approved Levies and Bonds:

- **Capital Projects Levy, 2014-2023**

The Capital Projects Levy originated in 2003 and was passed as a flat renewal in 2013. This levy has supported the acquisition of technology and related services, musical instruments, textbooks and other curricular needs. The current levy is 2.208% times the net tax capacity of the district.

- **Operating Levy, 2018-2027**

The current operating levy provides funding at the level of \$1,326/student. These funds are used to pay for any operational expense of the district including salaries, classroom supplies, utilities and transportation.

- **Building Our Future Bond Referendum, Passed 2019**

The BOF bond referendum funds are used for the improvement and renovation of all school district facilities as well as the construction of a new elementary school and unification of our split campus high school. These voter approved bonds totalled \$326M.

Current Board Authorized Levy and Bond Status

Minnesota Statute authorizes the School Board to implement the following levies:

- **Long Term Facilities Levy (LTFM), Pay as You Go**

The LTFM levy resources are used to pay for maintenance of aging school facilities. Most often, these funds are used for improvements to plumbing, electrical, roofs, and mechanical systems.

- **Long Term Facilities Levy (LTFM) Bonds**

LTFM bonds are approved by the School Board to provide funds to address deferred maintenance needs.

- **Lease Levy**

Districts are permitted to lease and construct instructional space as necessary and within MDE limits. For example we lease space for the Transition Education Center, YMCA pool for swim lessons and athletics, ice rental for boys and girls hockey, as well as shared spaces through Northwest Metro 916.

- **Local Optional**

Revenue tool that the legislature created to shift funds from the operating levy to local authority. When enacted, districts with operating levy's saw an equal dollar shift from voter approved to board authorized taxes, although it may not have generated more revenue.

Current Board Approved Levy and Bond Status

Currently the District has the following Board Approved Levies and Bonds:

- **Achievement and Integration**

This revenue is designed to “pursue racial and economic integration and increase student academic achievement, create equitable educational opportunities, and reduce academic disparities based on students’ diverse racial, ethnic, and economic backgrounds in Minnesota public schools” (MN Statute 124D.861). This revenue is provided through a mix of aid and levy, with 70 percent of the revenue provided in state aid and the remaining 30 percent provided through the levy.

- **Operating Capital**

Restricted revenue that must be used for equipment and facility needs.

- **Other**

Various other revenue items are included in the levy, such as Career and Technical, Safe Schools, Ice arena, reemployment insurance.

Capital Projects Levy History

This levy has supported the acquisition of technology and related services, musical instruments, textbooks and other curricular needs. The current levy is 2.208% times the net tax capacity of the district.

Previous voting results:

- 2004 -2013: Approved Nov 4, 2003
Yes: 54.05%
No: 45.95%
- 2014-2023: Approved Nov 13, 2013
Yes: 60.92%
No: 39.08%

Capital Projects Proposal and Tax Impact

For Consideration:

Place renewal of the current Capital Projects Levy on the November 8, 2022 ballot with a rate of 2.208% times the net tax capacity of properties in the school district.

Next Steps:

July 11, 2022 Board Meeting:

- Review and Comment: reviewed and accepted by the School Board and submitted to the Commissioner of Education in July.
- Board takes action to place item on the ballot.

White Bear Lake Area School District, ISD No. 624
Estimated Tax Impact of Potential Capital Project Levy Renewal
November 2022 Election

May 16, 2022

Taxes Payable Year	2023	2024	
	Expiring	Proposed	Net Change
Tax Rate to Include on Ballot:	2.208%	2.208%	

Type of Property	Estimated Market Value	Estimated Annual Taxes for Capital Project Levy Taxes Payable 2023 to Taxes Payable 2024*		
Residential Homestead	\$50,000	-\$7	\$7	\$0
	100,000	-16	16	0
	125,000	-22	22	0
	150,000	-28	28	0
	175,000	-34	34	0
	200,000	-40	40	0
	250,000	-53	53	0
	300,000	-65	65	0
Commercial/ Industrial *	400,000	-89	89	0
	500,000	-112	112	0
	\$50,000	-\$10	\$10	\$0
	100,000	-20	20	0
Apartments and Residential Non-Homestead	250,000	-57	57	0
	500,000	-125	125	0
	\$250,000	-\$70	\$70	\$0
	500,000	-140	140	0
	1,000,000	-279	279	0
	2,000,000	-559	559	0

PRELIMINARY ESTIMATES - FOR DISCUSSION ONLY

White Bear Lake Area School District, ISD No. 624

May 16, 2022

**Estimated Tax Impact of Potential Capital Project Levy Renewal
November 2022 Election**

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	200,000	-40	40	0
	250,000	-53	53	0
	300,000	-65	65	0
	400,000	-89	89	0
	500,000	-112	112	0
Commercial/ Industrial +	\$50,000	-\$10	\$10	\$0
	100,000	-20	20	0
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	2,000,000	-559	559	0

Note: The district anticipates that the Capital Project Levy will generate an estimated \$2,590,309 in revenue for taxes payable 2024. The levy will be in place for taxes payable 2024 through 2033.

- * The amounts in the table are based on school district taxes for the proposed capital project levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the homeowner's Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net tax increase for many property owners.
- + For commercial-industrial property, the estimates above are for property in the City of White Bear Lake. The tax impact for commercial-industrial property in other municipalities in the school district may be slightly different, due to the varying impact of the Twin Cities Fiscal Disparities program.

AGENDA ITEM: **Teaching and Learning Update**

MEETING DATE: **May 23, 2022**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Dr. Alison Gillespie, Assistant Superintendent
for Teaching and Learning**

BACKGROUND:

Dr. Alison Gillespie, Assistant Superintendent for Teaching and Learning and members of the department of curriculum and instruction will provide an update on K-5 assessment and continuous improvement efforts in literacy and science.

Teaching and Learning Update

White Bear Lake Area Schools

Elementary Education



Welcome



Dr. Alison Gillespie
Assistant Superintendent



Jen Babiash
Director of Curriculum and Instruction



Dr. Melinda Fierro
Research, Assessment, and Evaluation

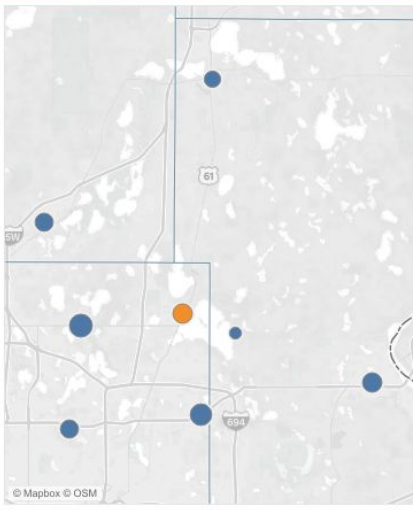


Peer Summary	How are our Elementary students performing in Reading?	How are our Elementary students performing in Math?	How are our Middle School students performing in Reading?	How are our Middle School students performing in Mat...
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White Bear Lake School District Assessment Story

Peer Summary

District	County	District Enrollment	EII Status Percent of Enrollment	Low Income Percent of Enrollment
Centennial Public School District	ANOKA	6,702	3.67%	15.61%
Forest Lake Public School District	WASHINGTON	5,958	3.27%	17.09%
Mahtomedi Public School District	WASHINGTON	3,229	1.80%	7.99%
Mounds View Public School District	RAMSEY	11,747	7.44%	25.56%
North St. Paul-Maplewood Oakdale ...	RAMSEY	10,450	15.67%	53.79%
Roseville Public School District	RAMSEY	7,379	15.16%	37.31%
Stillwater Area Public Schools	WASHINGTON	8,203	3.39%	12.48%
White Bear Lake School District	RAMSEY	8,481	4.50%	22.24%



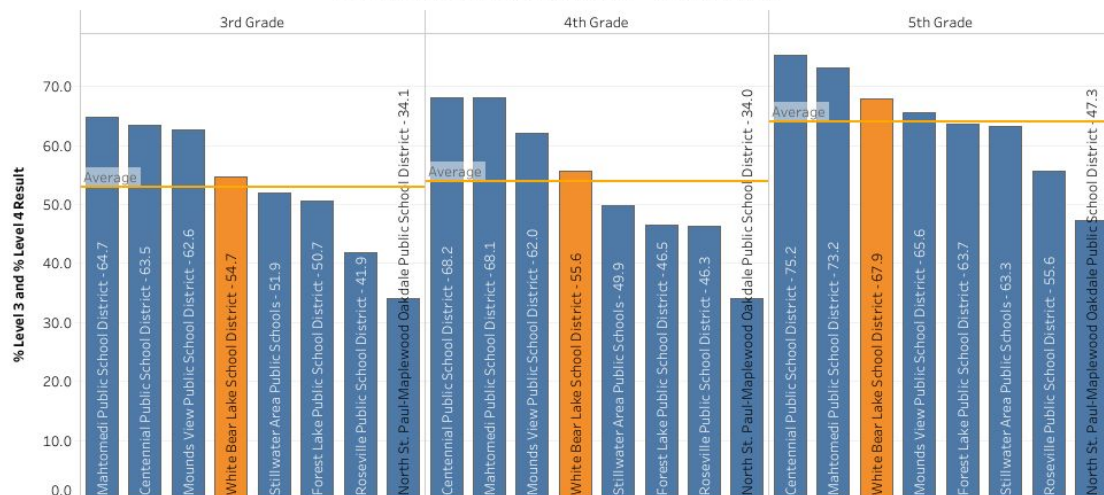
Enrollment data presented is from 2022.

FORECASTS
ANALYTICS

Peer Summary	How are our Elementary students performing in Reading?	How are our Elementary students performing in Math?	How are our Middle School students performing in Reading?	How are our Middle School students performing in Mat...
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White Bear Lake School District Assessment Story

2021 MCA-III Reading Exam - Elementary

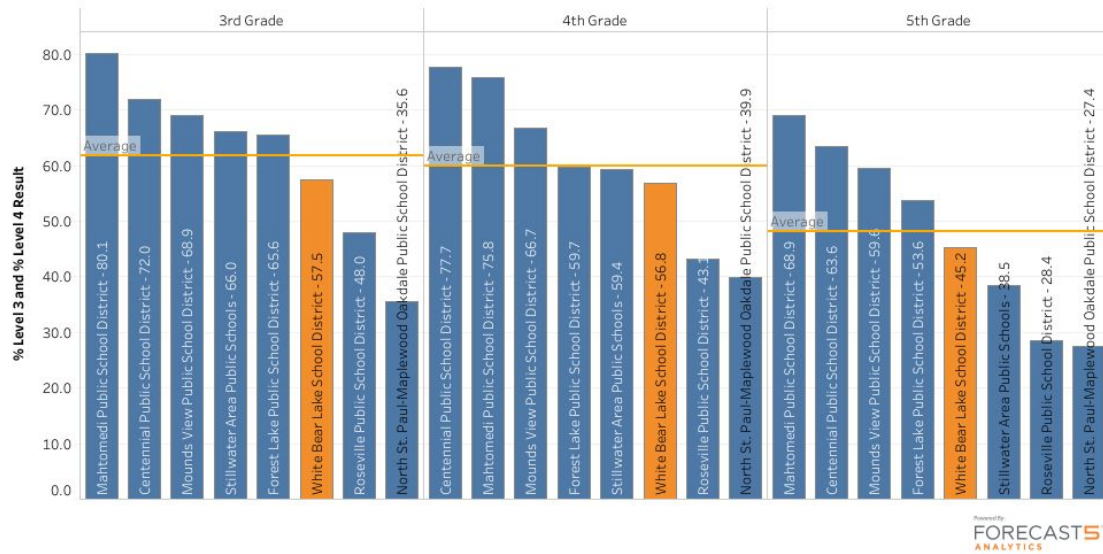


FORECASTS
ANALYTICS

Peer Summary	How are our Elementary students performing in Reading?	How are our Elementary students performing in Math?	How are our Middle School students performing in Reading?	How are our Middle School students performing in Math?
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White Bear Lake School District Assessment Story

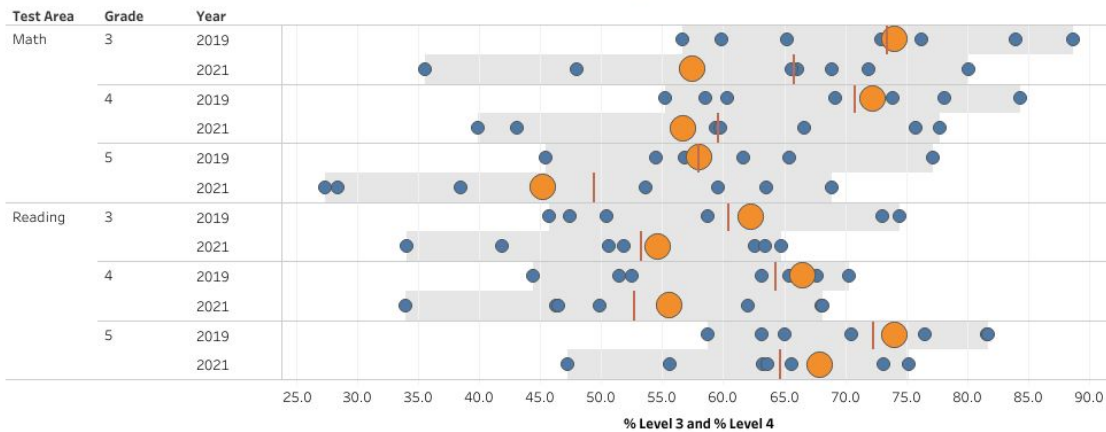
2021 MCA-III Math Exam - Elementary



How are our Middle School students performing in Reading?	How are our Middle School students performing in Math?	Did Elementary scores improve from the prior year?	Did Middle School scores improve from the prior year?	Data Notes
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White Bear Lake School District Assessment Story

Simply comparing pass rates from year to year does not tell the full story of how students are doing. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in performance in relation to the District's **elementary** peers' performance.



Literacy



Fastbridge

- FastBridge is our Universal Screener platform.
- It was developed by the University of Minnesota and is utilized by districts nationwide.
- All students K-8 are screened three times per year in reading and math skills.
- We use this information for a variety of purposes including informing instruction, aiding in the process of identifying students for intervention, and reporting.



Fastbridge

Designed to be quick assessments to highlight the skills students have mastered and need to work on.

Formulated based on the Science of Reading foundational reading skills and scaled to student's developmental level.

For Literacy, there are three main assessments utilized for screening. EarlyReading (K-1), aReading (Grade 2-up), and CBMR-English (Grades 2- up).



FastBridge Literacy Assessments

EarlyReading is a series of 4 one-minute assessments given in a one-to-one environment to students in grades K and 1. The composite score is comprised of the 4 assessments which rotate by season.

aReading is an adaptive assessment that responds with more difficult or easier questions based on student responses. It is designed for students in grades 2 and up who are already reading. It is given in a group environment and students self-pace through the assessment that takes approximately 20 minutes to complete.

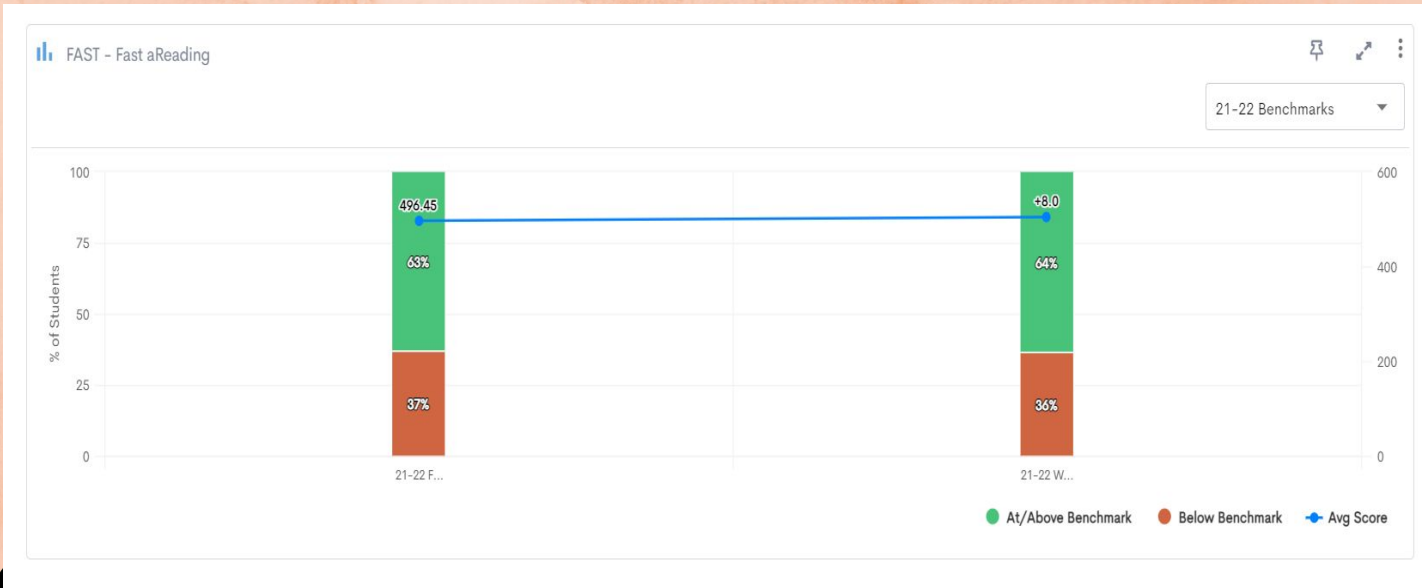
CBMR-English is a series of three passages given in a one-to-one environment given to students in grades 2 and up. It is designed to measure both accuracy and automaticity in reading.



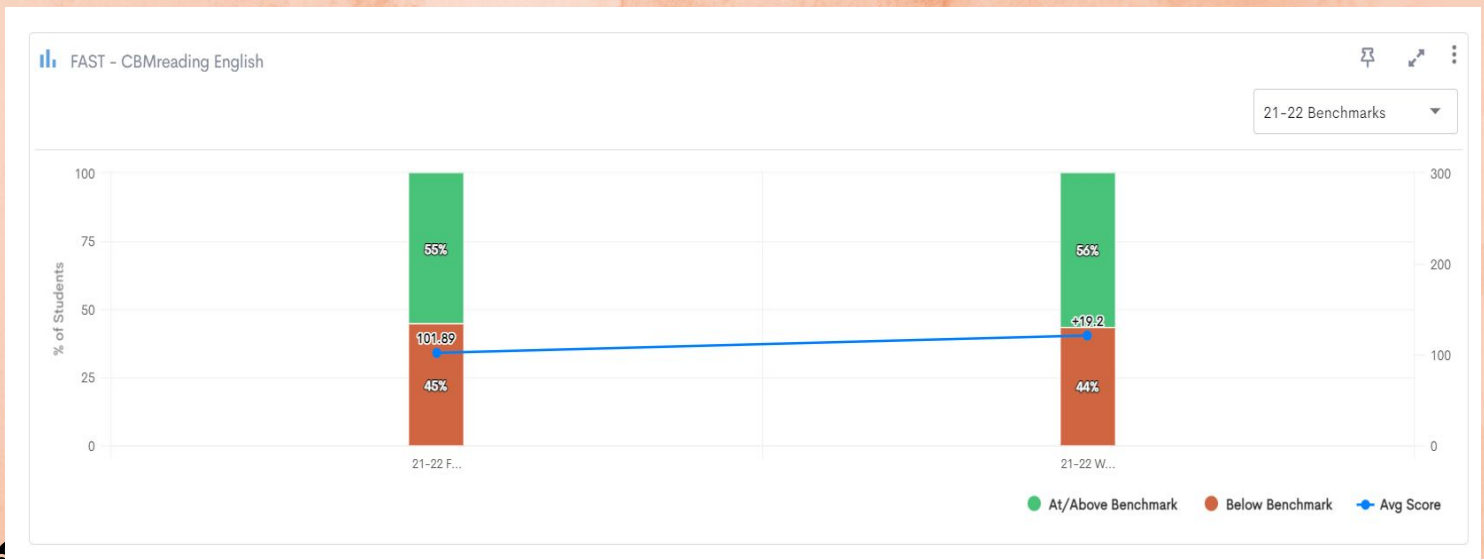
EarlyReading Literacy Fall 2021-Winter 2022



aReading Fall 2021-Winter 2022, Grades 2-5



CBMR-E Literacy Fall 2021-Winter 2022



WBLAS Literacy Goals for World's Best Workforce

- **75%** of all WBLAS Kindergarten students who were enrolled in a WBLAS preschool program will demonstrate readiness for school by earning a FastBridge earlyReading composite score of **25** or higher by fall of 2023.
- The percentage of students in grade **three** who are proficient on the MCA-III Reading Assessment will increase from **62.6%** (2019 score) to **68.0%** by June of 2023.

21-22 Elementary Literacy Focus Areas

Literacy Instructional Leadership

Who: Elementary Principals, Instructional Coaches, Early Childhood Supervisors, Teaching & Learning

Why: Leadership matters for student achievement.

What: Focus on developing our leadership capacity to lead and ensure our literacy vision is realized.

How:

- Bi-weekly meetings
- Analyze data
- Develop [vision statement](#)
- Read & understand research and best practices.

Elementary English-Language Arts Curriculum Review

Who: Instructional Coaches, teachers in a variety of roles throughout the district

Why: High quality instructional materials and practices are a key component for learning

What: Develop a vertically and aligned, guaranteed, and viable curriculum experience for our students.

How:

- Review and evaluate data
- Review research and current best practices
- Review state/national standards
- Research and select instructional materials
- Identify professional development

LETRS Professional Learning

Who: All Early Childhood Educators, Kindergarten Teachers, and Instructional Coaches

Why: Teachers are the most important factor for student achievement.

What: Complete Year 1 or 2 year LETRS professional development on the science of reading

How:

- 4 virtual training dates with a LETRS facilitator
- Weekly online learning
- Collaborative learning
- Within 3 years have all K-5 literacy instructors complete LETRS

What is LETRS?



Language Essentials for Teachers of Reading and Spelling (LETRS)

LETRS is a comprehensive professional development course of study appropriate for all educators instructing and supporting reading, spelling, and related language skills.

LETRS enables all teachers to instruct with genuine confidence.

LETRS is for all educators who teach reading, from beginning teachers to teachers with years of experience.

LETRS provides knowledge and tools that teachers can use with any good reading program.

LETRS is not a literacy curriculum.



Why LETRS?



We love kids and for us, their success is paramount!



Teachers, not programs, teach kids!

Teachers are the most critical factor in the classroom each day.

We believe in teachers!
We believe in investing in teachers as the experts!



Teachers, not programs, teach kids!

READING & LITERACY

Will the Science of Reading Catch On in Teacher Prep?

Teachers often leave preservice without clarity on cognitive science

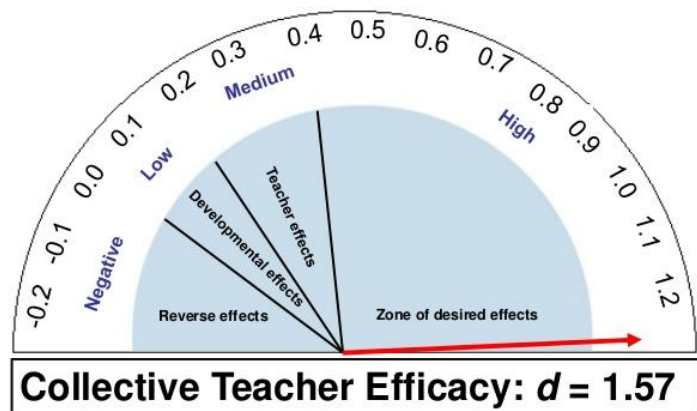


By [Madeline Will](#) — December 03, 2019 ⌚ 14 min read



We are the change makers.

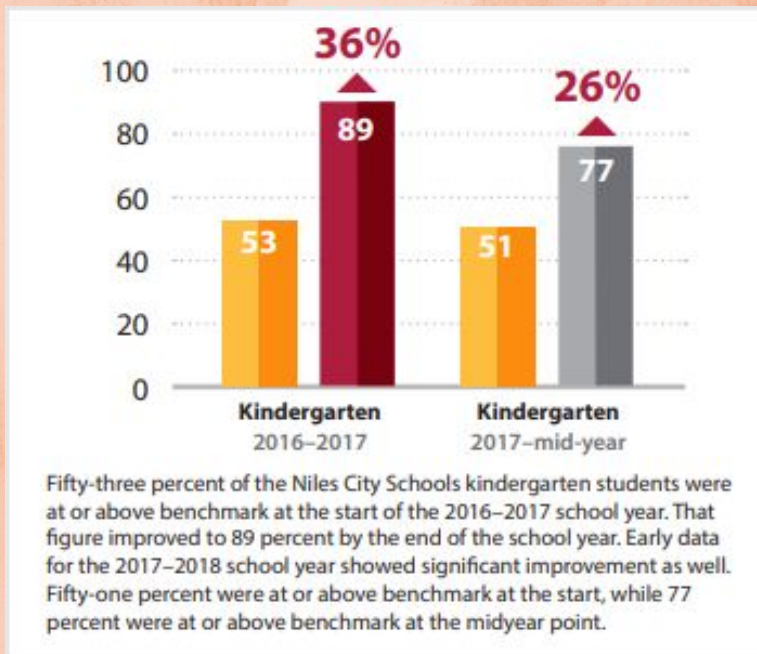
Collective Teacher Efficacy is the collective belief of teachers in their ability to positively affect students.



Hattie, J. (2009). *Visible learning: A synthesis of over 800 meta-analyses related to achievement*. New York: Routledge.



The solution is clear.



WBLAS Elementary Literacy Vision

Each student is guaranteed learning experiences that develop their lifelong literacy.



Vision Term Descriptions

- **each** - every single student (strategic plan alignment)
- **guaranteed** - right, access, responsibility placed on us, a promise to our students and community
- **learning experiences** - authentic, differentiated, including and beyond the “literacy block”
- **literacy** (literate) - read, write, speak, think
- **develop** - learning progressions, growth, continuous

The vision was developed collaboratively by the WBLAS Elementary Literacy Instructional Leadership Team during the fall of 2021.

How LETRS?





LETRS

**WBLAS Goal: All teachers of
reading, PreK-5, complete LETRS
within the next 3-5 years!**



Overall WBLAS PreK-5 LETRS Plan

	 2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Year 1	Early Childhood (1 year training) Kindergarten Teachers & Instructional Coaches	1st Gr Teachers 2nd Gr Teachers 3rd Gr Teachers Intervention Teachers Cross-Categorical SPED Teachers *Internal Facilitators	4th Grade Teachers 5th Grade Teachers SPED Cluster Teachers New Teachers	New Teachers	
Year 2 		Kindergarten Teachers & Instructional Coaches	1st Gr Teachers 2nd Gr Teachers 3rd Gr Teachers Intervention Teachers Cross-Categorical SPED Teachers *Internal Facilitators	4th Grade Teachers 5th Grade Teachers SPED Cluster Teachers New Teachers	New Teachers

WBLAS Science Education Vision

Why?

Each student is guaranteed engaging experiences to create explanations of phenomena in our ever-changing world.



Vision Term Descriptions

- **each** - every single student (strategic plan alignment)
- **guaranteed** - right, equitable access, responsibility placed on us, a promise to our students and community
- **engaging experiences** - fosters and nurtures curiosity, authentic, culturally relevant, beyond the science classroom
- **create** - student designs (ways to communicate, investigate, etc)
- **explanations** - the what, the why, and how of phenomena (changes as students discover more information and make more connections)
- **phenomena** - our observations, what we experience everyday
- **ever-changing world** - the world today will be different in the future



Elementary Science Implementation Timeline

2021-2022 Plan	2022-2023 Plan & Develop	2023-2024 Implement	2024-2025 Review & Evaluate
<p>Committee selects Amplify Science units best aligned with 2019 MN State Science Standards.</p> <p>Plan and provide 4 hours of collaborative Professional Development for grade level teams. Focus is on:</p> <ul style="list-style-type: none"> 2019 MN standards Curriculum resource connection: Amplify Science unit <p>2022-2023 school year</p>	<p>All grades implement at least one Amplify Science Unit:</p> <p><i>K: Sunlight & Weather</i> <i>1st: Animal & Plant Defenses</i> <i>2nd: Properties of Materials</i> <i>3rd: Environments & Survival</i> <i>4th: Earth's Features</i> <i>5th: Ecosystem Restoration</i></p> <p>Ongoing support to grade levels with implementation provided in collaboration with building leaders.</p>	<p>All or some grades implement at least two or more Amplify Science Units.</p> <p>Support grade levels with implementation in collaboration with building leaders.</p>	<p>FULL Implementation of 2019 MN Science Standards expected</p> <p>NEW Science MCA IV</p>

Amplify Science Approach



© The Regents of the University of California

Amplify.

What's Next?



K-5 Math Update

Year ONE

Math Focus Groups:

- Meeting teams at each elementary building
- Collecting information on math instructional time and resources
- Learning experience for teacher groups and our team
- Clear need for continued student learning around number sense

Next Steps

- Collate all data; both focus group and assessment
- Gathering information from neighboring school districts
- Continued number sense instruction using “Number Talks”



Questions?



AGENDA ITEM: **Fiscal Year 2022-23 Preliminary Budget**

MEETING DATE: **May 23, 2022**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Tim Wald, Assistant Superintendent for**
Finance and Operations;
Andi Johnson, Director of Finance

BACKGROUND:

An overview of the preliminary budget and variables used to develop the budget for fiscal year 2022-23 and projected budgets for fiscal years 2023-24 and 2024-25 will be presented at tonight's work session for discussion. The preliminary budget will return to the board on June 13, 2022 for Board approval.

FY22-23 Preliminary Budget

May 23, 2022
School Board Meeting

WHITE BEAR LAKE AREA SCHOOLS

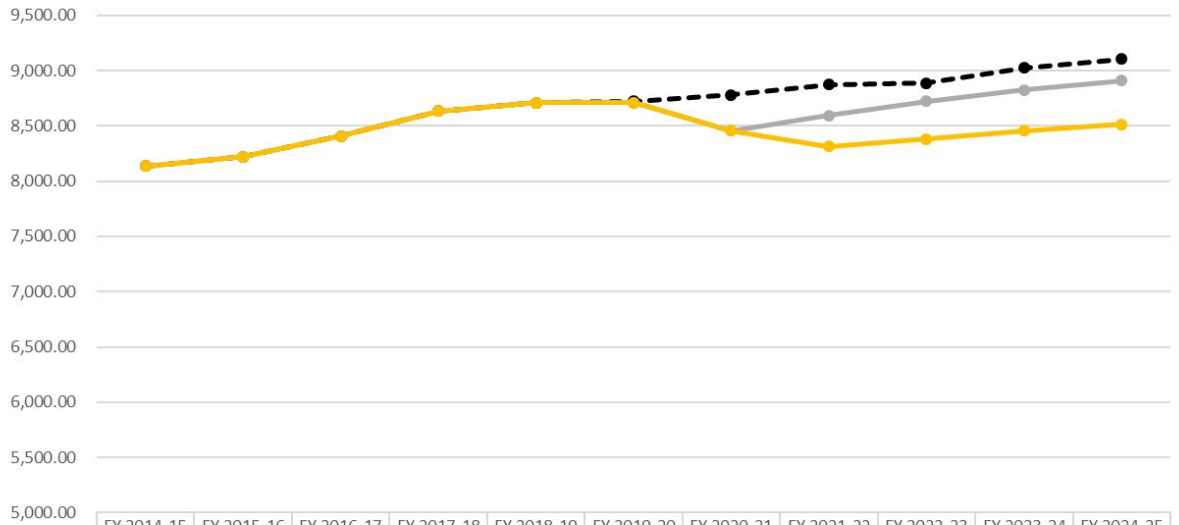


Budget Cycle



Enrollment Projection

Enrollment History & Projection

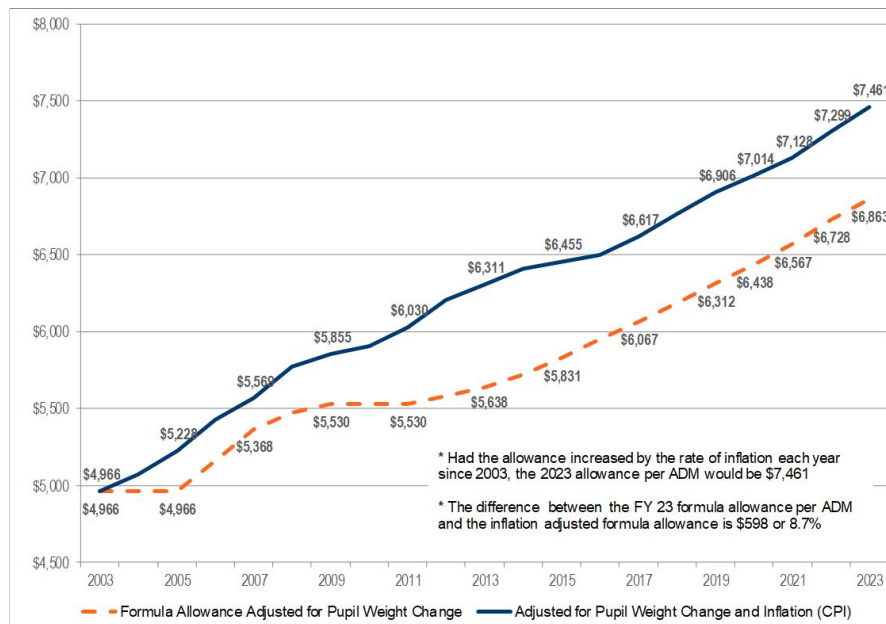


Pre-COVID-19 Projection FY2021-22 Preliminary Budget FY2022-23 Preliminary Budget

General Education Formula Allowance, 2003-2023

General Education Formula Allowance, 2003-2023

Adjusted for Pupil Weight Change and Inflation (CPI)



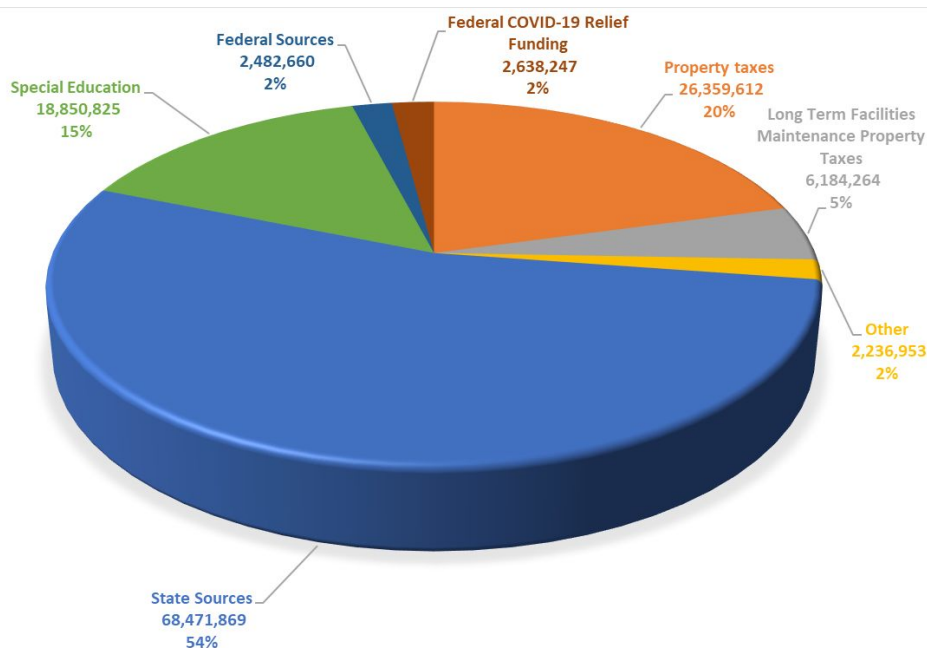
Source: MDE April 2021 Inflation Estimates

Budget Assumptions

- State Aid Formula Increase
 - FY2022-23: 2%
 - FY2023-24: 2%
- Enrollment: 8,382 ADM's (Average Daily Membership)
- Budget adjustments approved by the school board earlier this year have been incorporated into the budget
- On May 16, 2022, Governor Walz and the legislative leaders announced an agreement to invest additional resources in E-12 Education spending for next year. Details have not yet been released and accordingly are excluded from this projection. If available, the additional funding will be included in the budget presented on June 13, 2022.

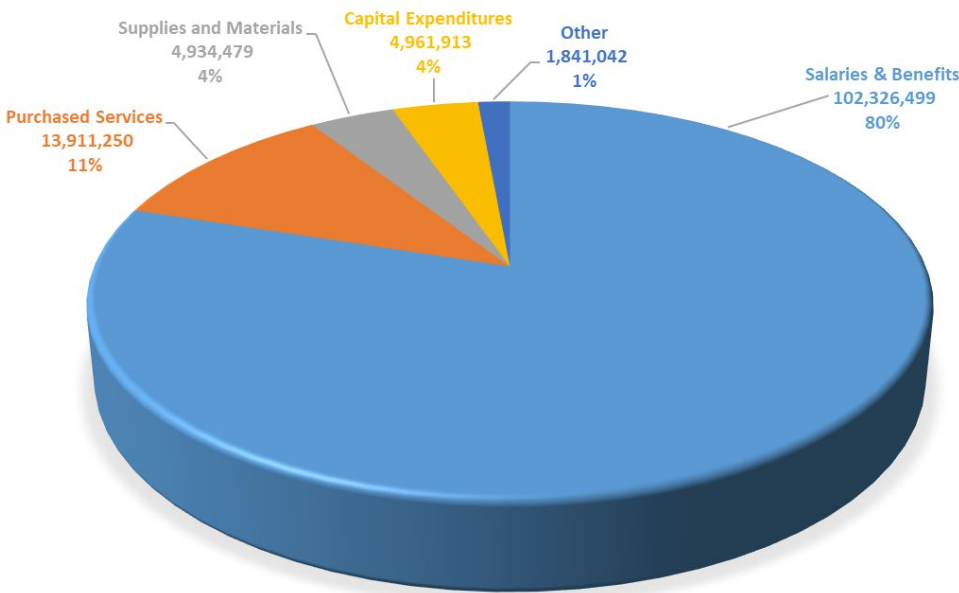
Where do our funds come from?

General Fund Revenue by Source
FY2022-2023 Revised Budget: \$127,224,430



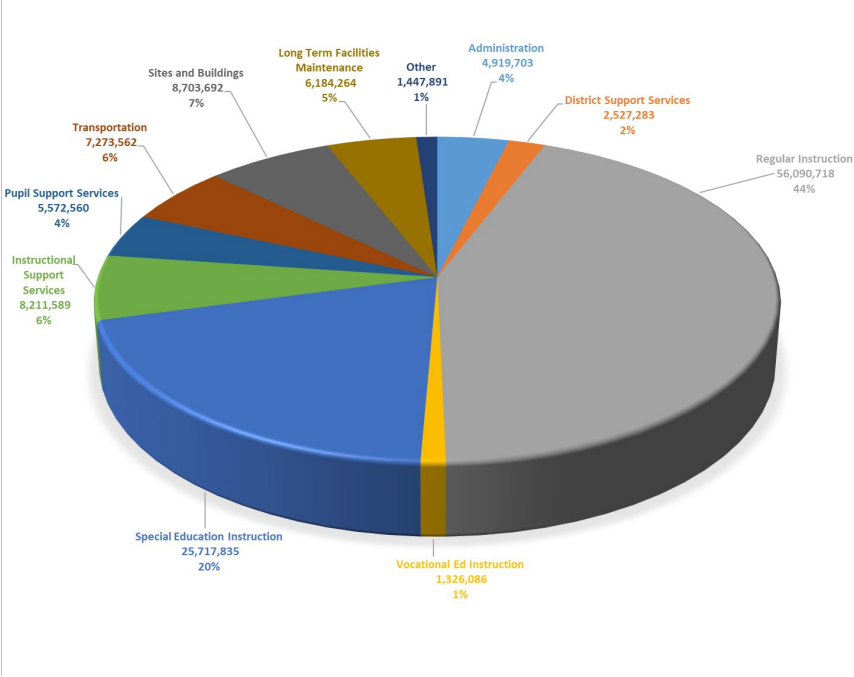
How are our funds spent?

General Fund Expenditures by Object
FY2022-2023 Revised Budget: \$127,975,183



How are our funds spent?

General Fund Expenditures by Program
FY2022-2023 Revised Budget: \$127,975,183



Fund Balance Summary

General Fund	Revised 2021-22	Preliminary 2022-23	Projected 2023-24
Revenues	\$ 128,537,453	\$ 127,224,430	\$ 127,958,301
Budget Reductions			(1,400,000)
Total Expenditures after Budget Reductions	\$ 131,066,180	\$ 127,975,183	\$ 128,428,414
Net change in fund balances	(2,528,727)	(750,753)	(470,113)
Fund balances			
Beginning of year	16,803,609	14,274,882	13,524,129
Ending Fund Balance (Assigned, Restricted and Unassigned)	14,274,882	13,524,129	13,054,015
Ending Fund Balance (Assigned - General Fund)	-	-	-
Ending Fund Balance (Assigned for Student Activities)	358,880	358,880	358,880
Ending Fund Balance (Restricted for Medical Assistance)	-	-	-
Ending Fund Balance (Restricted for Operating Capital)	2,796,342	2,597,143	2,387,468
Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	243,739
Ending Fund Balance (Restricted for LTFM)	-	-	-
Ending Fund Balance (Restricted for Achievement & Integration)	611	611	611
Ending Fund Balance (Nonspendable)	62,849	62,849	62,849
Ending Fund Balance (Unassigned)	\$ 10,812,461	\$ 10,260,907	\$ 10,000,469
Ending Fund Balance (Unassigned as % of expenditures)	8.2%	8.0%	7.8%
<i>Fund Balance Policy 714 Minimum</i>		8.0%	8.0%

Fund Balance Summary

Nutritional Services Fund	Revised 2021-22	Preliminary 2022-23
Revenues	6,177,045	5,744,437
Expenditures	6,018,825	6,539,079
Excess (deficiency) of revenue over expenditures	158,220	(794,642)
Ending Fund Balance	\$ 1,563,369	\$ 768,727
Ending Fund Balance (as % of expenditures)	26.0%	11.8%

Community Services Fund	Revised 2021-22	Preliminary 2022-23
Revenues	7,130,870	7,169,398
Expenditures	6,898,521	7,034,512
Excess (deficiency) of revenue over expenditures	232,349	134,886
Ending Fund Balance	\$ 1,027,526	\$ 1,162,412
Ending Fund Balance (as % of expenditures)	14.9%	16.5%

Debt Services Fund	Revised 2021-22	Preliminary 2022-23
Revenues	24,210,591	23,681,761
Expenditures	23,447,788	24,600,520
Excess (deficiency) of revenue over expenditures	762,803	(918,759)
Ending Fund Balance	\$ 4,475,355	\$ 3,556,596
Ending Fund Balance (as % of expenditures)	19.1%	14.5%

- June 13, 2022 - School Board approval



White Bear Lake Area Schools
General Fund - Revenues and Expenditures Summary
Preliminary FY2022-23 & Projected FY2023-24 Budgets

General Fund	Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23	Projected 2023-24
1 Revenue					
2 Local sources					
3 Property taxes	25,374,518	28,038,747	25,043,912	26,359,612	26,558,962
4 Long Term Facilities Maintenance (LTFM) property taxes	729,783	854,853	6,970,358	6,184,264	6,184,264
5 Investment earnings	260,057	24,595	10,000	10,000	10,000
6 Other	3,398,967	2,811,275	2,186,953	2,226,953	2,226,953
7 State sources	68,399,641	67,242,262	67,760,437	68,471,869	70,275,531
8 Special Education	14,483,294	17,794,518	18,301,772	18,850,825	19,416,350
9 Federal sources	2,996,975	3,010,422	2,482,660	2,482,660	2,482,660
10 Federal COVID-19 relief funding	287,160	5,508,846	5,781,361	2,638,247	803,581
11 Total revenue	\$ 115,930,395	\$ 125,285,518	\$ 128,537,453	\$ 127,224,430	\$ 127,958,301
12					
13 Expenditures					
14 Administration	4,754,277	4,680,936	4,930,437	4,919,703	5,058,358
15 District support services	2,483,170	2,259,768	2,629,612	2,527,283	2,585,809
16 Elementary and secondary regular instruction	52,396,676	55,688,572	57,832,787	56,090,718	56,175,769
17 Vocational education instruction	1,571,516	1,101,205	1,298,684	1,326,086	1,354,308
18 Special education instruction	24,454,143	25,963,934	25,463,003	25,717,835	26,466,242
19 Instructional support services	8,399,035	7,883,564	8,590,449	8,211,589	8,397,168
20 Pupil support services	5,442,334	5,467,674	6,506,200	5,572,560	5,711,250
21 Transportation	7,486,906	7,227,030	7,237,391	7,273,562	7,493,832
22 Sites and buildings	7,639,164	9,374,529	8,160,368	8,703,692	8,959,273
23 Long Term Facilities Maintenance	730,675	3,060,436	6,970,358	6,184,264	6,184,264
24 Fiscal and other fixed cost programs	796,848	489,541	489,541	489,541	489,541
25 Debt service					
26 Principal	745,262	718,499	680,000	715,000	745,000
27 Interest and fiscal charges	325,494	348,731	277,350	243,350	207,600
28					
29 Budget Reductions					(1,400,000)
30					
31 Total expenditures	\$ 117,225,500	\$ 124,264,419	\$ 131,066,180	\$ 127,975,183	\$ 128,428,414
32					
33 Excess (deficiency) of revenue over expenditures	(1,295,105)	1,021,099	(2,528,727)	(750,753)	(470,113)
34					
35 Transfer out of Fund Balance (Assigned - General Fund)			(2,000,000)		
36 Transfer out of Fund Balance (Restricted for Medical Assistance)			(730,553)		
37 Transfer in to Fund Balance (Unassigned)			2,730,553		
38 Total other financing sources (uses)	\$ -	\$ -	\$ -		\$ -
39					
40 Net change in fund balances	(1,295,105)	1,021,099	(2,528,727)	(750,753)	(470,113)
41					
42 Fund balances					
43 Beginning of year	17,077,615	15,782,510	16,803,609	14,274,882	13,524,129
44					
45 Ending Fund Balance (Assigned, Restricted and Unassigned)	15,782,510	16,803,609	14,274,882	13,524,129	13,054,015
46					
47 Ending Fund Balance (Assigned - General Fund)	2,000,000	2,000,000	-	-	-
48 Ending Fund Balance (Assigned for Student Activities)	294,880	358,880	358,880	358,880	358,880
49 Ending Fund Balance (Restricted for Medical Assistance)	730,553	730,553	-	-	-
50 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	3,065,789	2,796,342	2,597,143	2,387,468
51 Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	243,739	243,739	243,739
52 Ending Fund Balance (Restricted for LTFM)	2,205,584	-	-	-	-
53 Ending Fund Balance (Restricted for Achievement & Integration)		106,821	611	611	611
54 Ending Fund Balance (Nonspendable)	14,573	62,849	62,849	62,849	62,849
55 Ending Fund Balance (Unassigned)	\$ 7,227,392	\$ 10,234,978	\$ 10,812,461	\$ 10,260,907	\$ 10,000,469
56 Ending Fund Balance (Unassigned as % of expenditures)	6.2%	8.2%	8.2%	8.0%	7.8%
57					
58 Fund Balance Policy 714 Minimum				8.0%	8.0%

White Bear Lake Area Schools
Nutritional Services, Community Services, and Debt Services Funds - Revenues and Expenditures Summary
Projected FY2023-24 Budget

Nutritional Services Fund		Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23
59	Revenues	3,982,047	5,397,288	6,177,045	5,744,437
60	Expenditures	4,148,747	4,572,349	6,018,825	6,539,079
61					
62	Excess (deficiency) of revenue over expenditures	(166,700)	824,939	158,220	(794,642)
63	Ending Fund Balance	\$ 580,210	\$ 1,405,149	\$ 1,563,369	\$ 768,727
64	Ending Fund Balance (as % of expenditures)	14.0%	30.7%	26.0%	11.8%

Community Services Fund		Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23
65	Revenues	6,390,641	6,491,551	7,130,870	7,169,398
66	Expenditures	6,908,649	6,399,792	6,898,521	7,034,512
67					
68	Excess (deficiency) of revenue over expenditures	(518,008)	91,759	232,349	134,886
69	Ending Fund Balance	\$ 703,418	\$ 795,177	\$ 1,027,526	\$ 1,162,412
70	Ending Fund Balance (as % of expenditures)	10.2%	12.4%	14.9%	16.5%

Debt Services Fund		Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23
71	Revenues	5,145,708	35,451,016	24,210,591	23,681,761
72	Expenditures	5,184,329	32,843,739	23,447,788	24,600,520
73					
74	Excess (deficiency) of revenue over expenditures	(38,621)	2,607,277	762,803	(918,759)
75	Ending Fund Balance	\$ 1,105,275	\$ 3,712,552	\$ 4,475,355	\$ 3,556,596
76	Ending Fund Balance (as % of expenditures)	21.3%	11.3%	19.1%	14.5%

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2019-20 - FY2022-23

General Fund	Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23
1 Revenue				
2 Local sources				
3 Property taxes	\$ 25,374,518	\$ 28,038,747	\$ 25,043,912	\$ 26,359,612
4 Long Term Facilities Maintenance (LTFM) property taxes	729,783	854,853	6,970,358	6,184,264
5 Investment earnings	260,057	24,595	10,000	10,000
6 Other	3,398,967	2,811,275	2,186,953	2,226,953
7 State sources	68,399,641	67,242,262	67,760,437	68,471,869
8 Special Education	14,483,294	17,794,518	18,301,772	18,850,825
9 Federal sources	2,996,975	3,010,422	2,482,660	2,482,660
10 Federal COVID-19 relief funding	287,160	5,508,846	5,781,361	2,638,247
11 Total revenue	115,930,395	125,285,518	128,537,453	127,224,430
12				
13 Expenditures				
14 Administration				
15 Salaries	3,298,410	3,374,702	3,379,113	3,401,486
16 Employee benefits	1,032,364	1,118,731	1,213,539	1,220,348
17 Purchased services	217,652	103,061	259,239	219,324
18 Supplies and materials	116,338	27,627	16,321	16,321
19 Other expenditures	89,513	56,814	62,224	62,224
20 Total administration	4,754,277	4,680,936	4,930,436	4,919,703
21				
22 District support services				
23 Salaries	1,451,409	1,343,518	1,401,080	1,427,942
24 Employee benefits	507,709	467,733	521,107	522,916
25 Purchased services	428,608	406,588	564,152	433,152
26 Supplies and materials	59,635	19,997	117,730	117,730
27 Capital expenditures	39,334	2,764	—	—
28 Other expenditures	(3,523)	19,169	25,543	25,543
29 Total district support services	2,483,172	2,259,768	2,629,612	2,527,283
30				
31 Elementary and secondary regular				
32 instruction				
33 Salaries	35,254,730	37,816,381	38,852,285	37,465,030
34 Employee benefits	12,531,474	14,034,935	13,449,254	13,694,077
35 Purchased services	1,683,903	1,478,500	2,178,362	1,966,520
36 Supplies and materials	2,172,337	1,690,521	2,365,513	2,175,751
37 Capital expenditures	291,403	179,975	721,484	539,451
38 Other expenditures	462,828	488,259	265,889	249,889
39 Total elementary and secondary				
40 regular instruction	52,396,675	55,688,571	57,832,787	56,090,718
41				
42 Vocational education instruction				
43 Salaries	915,782	594,459	676,013	696,293
44 Employee benefits	387,208	235,895	237,347	244,469
45 Purchased services	229,248	238,728	358,099	358,099
46 Supplies and materials	28,419	26,945	27,225	27,225
47 Capital expenditures	5,000	—	—	—
48 Other expenditures	5,858	5,178	—	—
49 Total vocational education				
50 instruction	1,571,515	1,101,205	1,298,684	1,326,086
51				
52 Special education instruction				
53 Salaries	16,662,992	17,092,770	17,429,976	17,804,714
54 Employee benefits	6,575,246	6,763,380	6,963,057	7,142,209
55 Purchased services	767,675	1,899,078	612,519	612,519
56 Supplies and materials	160,156	107,788	170,735	107,840
57 Capital expenditures	184,939	2,244	256,163	20,000
58 Other expenditures	103,135	98,673	30,553	30,553
59 Total special education instruction	24,454,143	25,963,934	25,463,003	25,717,835
60				
61 Instructional support services				
62 Salaries	4,659,325	4,322,235	4,531,100	4,390,897
63 Employee benefits	1,392,706	1,441,330	1,423,368	1,444,078
64 Purchased services	120,634	263,940	594,537	518,454
65 Supplies and materials	85,300	636,395	424,684	924,684
66 Capital expenditures	1,551,843	1,193,781	1,608,167	924,883
67 Other expenditures	589,227	25,884	8,593	8,593
68 Total instructional support services	8,399,035	7,883,564	8,590,449	8,211,589

White Bear Lake Area Schools
General Fund Revenues and Expenditures Detail
FY2019-20 - FY2021-22

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Preliminary 2022-23
69 Pupil support services				
70 Salaries	3,665,743	3,467,489	3,977,765	3,928,787
71 Employee benefits	1,274,613	1,248,468	1,430,646	1,436,420
72 Purchased services	134,959	579,205	840,670	170,006
73 Supplies and materials	152,370	145,735	257,120	37,347
74 Capital expenditures	—	1,425	—	—
75 Other expenditures	214,647	25,352	—	—
76 Total pupil support services	5,442,332	5,467,674	6,506,201	5,572,560
77				
78 Transportation				
79 Salaries	1,599,323	1,385,814	1,484,483	1,529,017
80 Employee benefits	555,974	485,879	562,391	579,263
81 Purchased services	4,761,087	4,947,334	4,539,150	4,494,014
82 Supplies and materials	423,400	327,974	451,367	471,268
83 Capital expenditures	147,123	80,029	200,000	200,000
84 Total transportation	7,486,907	7,227,030	7,237,391	7,273,562
85				
86 Sites and buildings				
87 Salaries	3,347,067	3,549,403	3,806,436	3,793,196
88 Employee benefits	1,236,025	1,323,077	1,528,979	1,605,357
89 Purchased services	2,396,482	5,620,832	4,647,737	5,139,162
90 Supplies and materials	1,011,974	1,561,724	1,044,991	1,056,313
91 Capital expenditures	342,987	349,673	4,086,234	3,277,579
92 Other expenditures	35,305	30,256	16,349	16,349
93 Total sites and buildings	8,369,840	12,434,965	15,130,726	14,887,956
94				
95 Fiscal and other fixed cost programs				
96 Purchased services	796,848	489,542	489,541	489,541
97				
98 Debt service				
99 Principal	745,262	718,499	680,000	715,000
100 Interest and fiscal charges	325,494	348,731	277,350	243,350
101 Total debt service	1,070,756	1,067,230	957,350	958,350
102				
103 Total expenditures	117,225,500	124,264,419	131,066,180	127,975,183
104				
105 Excess (deficiency) of revenue over expenditures	(1,295,105)	1,021,099	(2,528,727)	(750,753)
106				
107 Transfer out of Fund Balance (Assigned - General Fund)			(2,000,000)	—
108 Transfer out of Fund Balance (Restricted for Medical Assistance)			(730,553)	—
109 Transfer in to Fund Balance (Unassigned)			2,730,553	—
110 Total other financing sources (uses)	\$ —	\$ —	\$ —	\$ —
111				
112 Net change in fund balances	(1,295,105)	1,021,099	(2,528,727)	(750,753)
113				
114 Fund balances				
115 Beginning of year	17,077,615	15,782,510	16,803,609	14,274,882
116				
117 End of year	\$ 15,782,510	\$ 16,803,609	\$ 14,274,882	\$ 13,524,129
118				
119 Ending Fund Balance (Assigned - General Fund)	2,000,000	2,000,000	—	—
120 Ending Fund Balance (Assigned for Student Activities)	294,880	358,880	358,880	358,880
121 Ending Fund Balance (Restricted for Medical Assistance)	730,553	730,553	—	—
122 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	3,065,789	2,796,342	2,597,143
123 Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	243,739	243,739
124 Ending Fund Balance (Restricted for LTFM)	2,205,584	—	—	—
125 Ending Fund Balance (Restricted for Achievement & Integration)	—	106,821	611	611
126 Ending Fund Balance (Nonspendable)	14,573	62,849	62,849	62,849
127 Ending Fund Balance (Unassigned)	7,227,392	10,234,978	10,812,461	10,260,907
128 Ending Fund Balance (Unassigned as % of expenditures)	6.2%	8.2%	8.2%	8.0%
129				
130 Fund Balance Policy 714 Minimum			8%	8%

White Bear Lake Area Schools
Nutritional Services, Community Services, & Debt Services Fund Summary
FY2019-20 - FY2021-22

		Actual	Actual	Revised	Preliminary
		2019-20	2020-21	2021-22	2022-23
131	Nutritional Services Fund				
132	Revenues	3,982,047	5,397,288	6,177,045	5,744,437
133	Expenditures	4,148,747	4,572,349	6,018,825	6,539,079
134					
135	Excess (deficiency) of revenue over expenditures	(166,700)	824,939	158,220	(794,642)
136	Ending Fund Balance	\$ 580,210	\$ 1,405,149	\$ 1,563,369	\$ 768,727
137	Ending Fund Balance (as % of expenditures)	14.0%	30.7%	26.0%	11.8%

		Actual	Actual	Revised	Preliminary
		2019-20	2020-21	2021-22	2022-23
138	Community Services Fund				
139	Revenues	6,390,641	6,491,551	7,130,870	7,169,398
140	Expenditures	6,908,649	6,399,792	6,898,521	7,034,512
141					
142	Excess (deficiency) of revenue over expenditures	(518,008)	91,759	232,349	134,886
143	Ending Fund Balance	\$ 703,418	\$ 795,177	\$ 1,027,526	\$ 1,162,412
144	Ending Fund Balance (as % of expenditures)	10.2%	12.4%	14.9%	16.5%

		Actual	Actual	Revised	Preliminary
		2019-20	2020-21	2021-22	2022-23
145	Debt Services Fund				
146	Revenues	5,145,708	35,451,016	24,210,591	23,681,761
147	Expenditures	5,184,329	32,843,739	23,447,788	24,600,520
148					
149	Excess (deficiency) of revenue over expenditures	(38,621)	2,607,277	762,803	(918,759)
150	Ending Fund Balance	\$ 1,105,275	\$ 3,712,552	\$ 4,475,355	\$ 3,556,596
151	Ending Fund Balance (as % of expenditures)	21.3%	11.3%	19.1%	14.5%