

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
WORK SESSION
PACKET**

May 22, 2023

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 17, 2023

A work session of the White Bear Lake Area School Board will be held on **Monday, May 22, 2023**, 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. Northeast Metro 916 Intermediate School District Program Update
2. Elementary Specialist Review Update
3. Review of FY 2023-24 Preliminary Budget

C. ADJOURNMENT

B. DISCUSSION ITEMS

AGENDA ITEM: **Northeast Metro 916 Intermediate School
District Program Update**

MEETING DATE: **May 22, 2023**

SUGGESTED DISPOSITION: **Discussion Item**

CONTACT PERSON(S): **Dr. Wayne Kazmierczak, Superintendent**

BACKGROUND:

Val Rae Boe, Superintendent and Dan Naidicz, Assistant Superintendent of Northeast Metro 916 Intermediate School District will give a presentation on the services and programs offered to our district.

Intermediate District 916

partners in education for 54 years

Dr. Val Rae Boe, Superintendent
Dan Naidicz, Assistant Superintendent of Specialized Services



Intermediate Districts in Minnesota



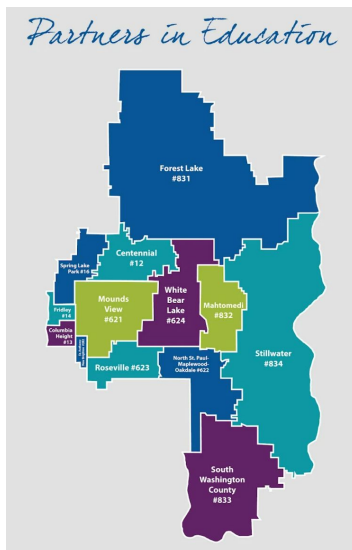
- Intermediate districts are specialty school districts that provide defined services that member districts individually find difficult or too costly to provide on a smaller scale
- Intermediates are able to leverage economies of scale resulting in lower costs to member districts, coupled with the ability to access a great variety of specialized services
- Minnesota has four intermediate districts (287, 288, 916 and 917) that serve more than 20,000 students annual in the areas of special education, area learning centers, career and technical education and online learning



Intermediate 916 CELEBRATING 54 YEARS

Our Beginnings

In 1969, **six** forward-thinking school districts united to serve students with unique needs. Today, 916 continues to be an extension of its 13 member districts.



Our Valued Members

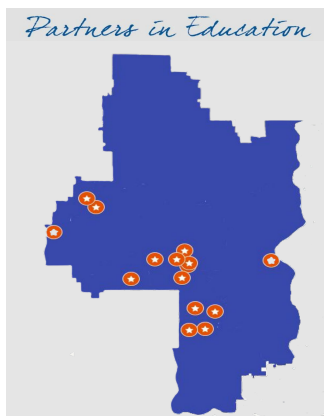
- Centennial #12
- Columbia Heights #13
- Forest Lake #831
- Fridley #14
- Mahtomedi #832
- Mounds View #621
- North St. Paul - Maplewood - Oakdale #622
- Roseville #623
- South Washington County #833
- Spring Lake Park #16
- St. Anthony - New Brighton #282
- Stillwater #834
- White Bear Lake #624








Annual Report Data from FY22

4787 Total Students

- Area Learning Centers - 2,227
- Career & Tech Center - 889
- Special Education - 716
- Care and Treatment - 258
- In Home Districts - 495



18 Total Programs

-  1 Early Childhood
-  2 Elementary
-  8 Secondary
-  1 Transition Age 18-21
-  3 Care & Treatment
-  3 Other



Professional Services

STAFF DEVELOPMENT

- ❖ Mental Health
- ❖ Proactive Measures
- ❖ Crisis Management

EDUCATION NETWORKS

- ❖ Metro Area Curriculum Leaders
- ❖ Collaborative Intervention
- ❖ Technology Leadership
- ❖ Gifted and Talented
- Diversity Equity and Inclusion (Fall 2023)

TRAINING & TECHNICAL ASSISTANCE

- Assistive Technology Library
- Audiology
- ❖ Consultation Team

MEMBER DISTRICT COLLABORATIONS

- ❖ Laserfiche Consortium
- ❖ Joint Purchasing
- Targeted Services
- Infinity Systems Surveys
- ❖ Member District Virtual CISO Collaboration and Joint Security Work
- Student Data Privacy Consortium
- ❖ Tech Leadership Network



Special Education Services

For students ages 2-21

Provided Four Ways:

- Setting IV programs
- Contracted to Member Districts
- At Care and Treatment programs
- At Alternative Learning Centers (ALC)

District 916 Unique Services:

- Project Return (alternative to suspension/expulsion)
- Intervention/Consultation Team available to members

Serving the top

3%

of the highest needs students in the
Northeast Metro



Special Education Contracted Services

By sharing resources, districts receive:

- Cost-effective services from highly-trained specialists
- Reliable and consistent services
- Cadre of low incidence specialists

	FTEs		FTEs
Audiologist	2.00	Interpreter	18.00
Autism Specialist	0.90	Intervener	15.00
Blind/Visually Impaired Teacher	7.76	Occupational Therapist	1.00
Braillist	1.00	Orientation & Mobility Specialist	1.57
Captionist	6.00	Physical/Health Disabilities Teacher	3.55
Certified Occupational Therapy Asst.	3.00	Physical Therapist	2.20
DCD Teacher	0.05	Psychologist	0.80
DHH Teacher	10.35	Signing Education Assistant	1.00
Education Assistant	2.00	Speech Teacher	1.20
Education Assistant - Vision	1.00	Administrative Support	1.00
Health Specialist	4.00		
		Total	83.38

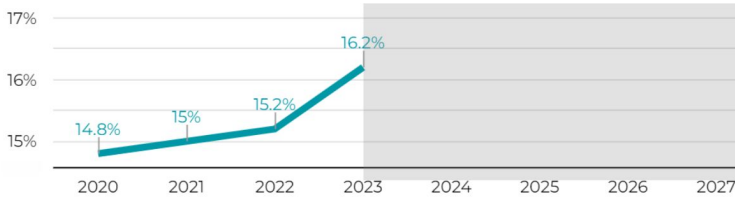
TRAINING AND TECHNICAL ASSISTANCE		STUDENTS SERVED IN HOME DISTRICTS		
	M	N	M	
Assistive Technology Library	13	0	Blind/Visually-Impaired	203
Audiology	13	0	Deaf/Hard of Hearing	292
Consultation Team	13	1	Total	495



Key Metrics

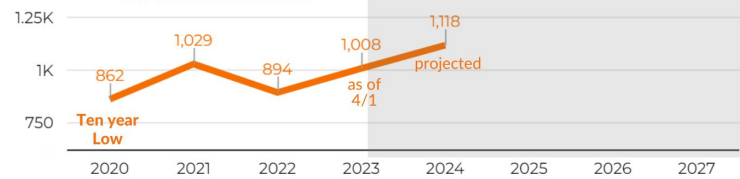
Special Education

Sped as a % of Total Member District Enrollment



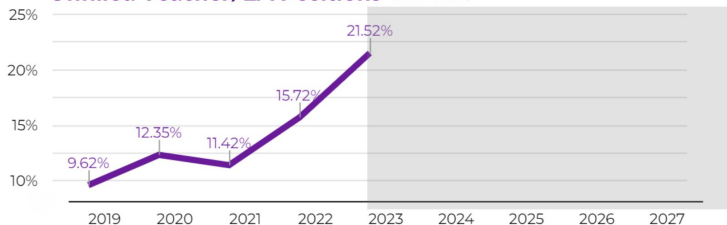
Career and Technical Center

Total Enrollment



Staffing

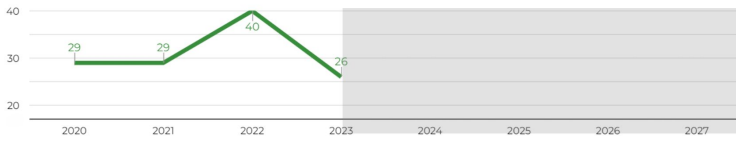
Unfilled Teacher/EA Positions (as of 3/15)



Key Metrics

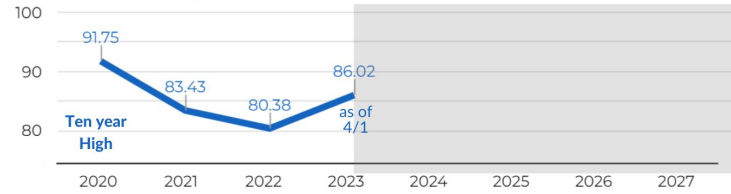
Consultation Team

Students served by consultation team



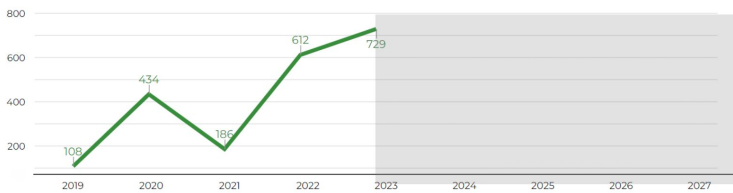
Contracted Services

Total FTE



Professional Development

Member district staff accessing professional development



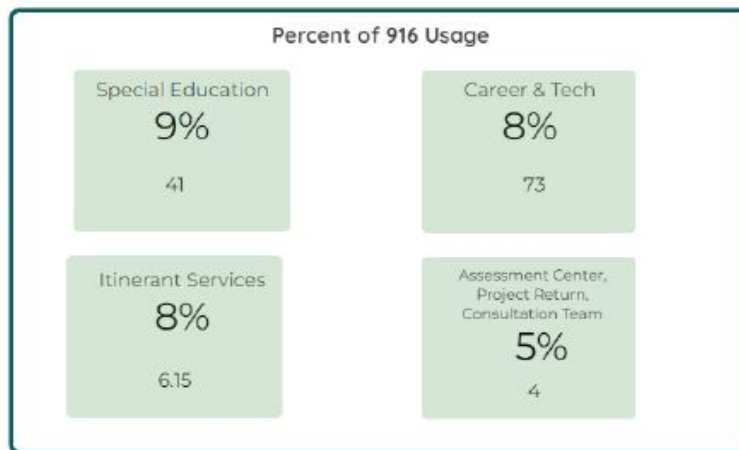
Approximate; doesn't include Project Aware & Innovation Grant



District Snapshot – White Bear Lake

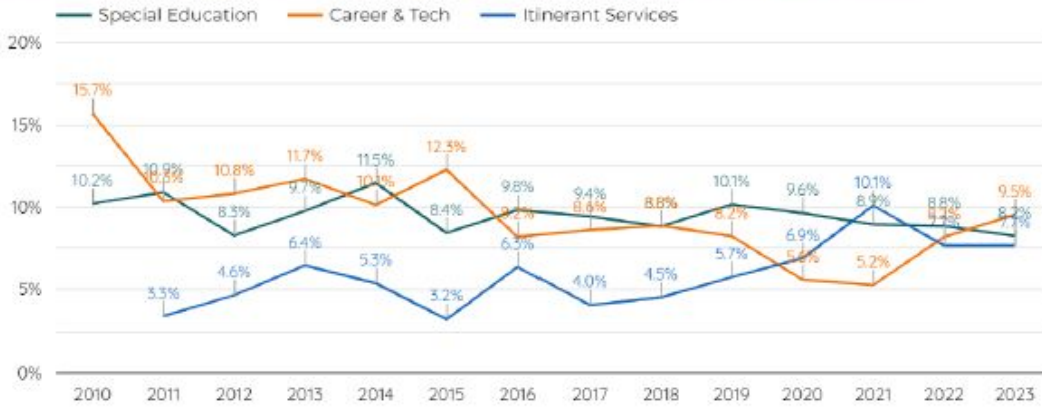


2021 – 2022 School Year



Percent of Usage Over Time

Percentage of district usage of 916 services over time. Useful to see trends in a district's use of services.



White Bear Lake Currently Enrolled Students and Contracted Services

Total Current Headcount
130

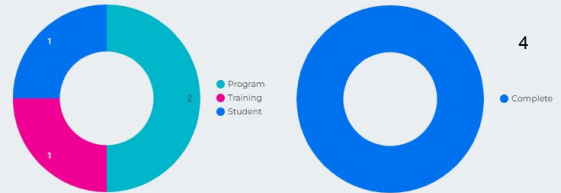
School	Students
916 Mahtomedi Academy	9
A/O Program	2
Aris Woodwinds	2
Career & Technical Center	69
East View Academy	1
Karner Blue Education Center	3
NE Metro North	3
Pankalo Education Center	14
Quora Secondary School	21
South Campus Education Center	6

Consultation Team Requests

Student - Teaming or support around an individual student, including evaluation support.

Program - Consultation or problem-solving for a classroom or special education program.

Training - Conducting training sessions around a variety of behavioral management and mental health topics.

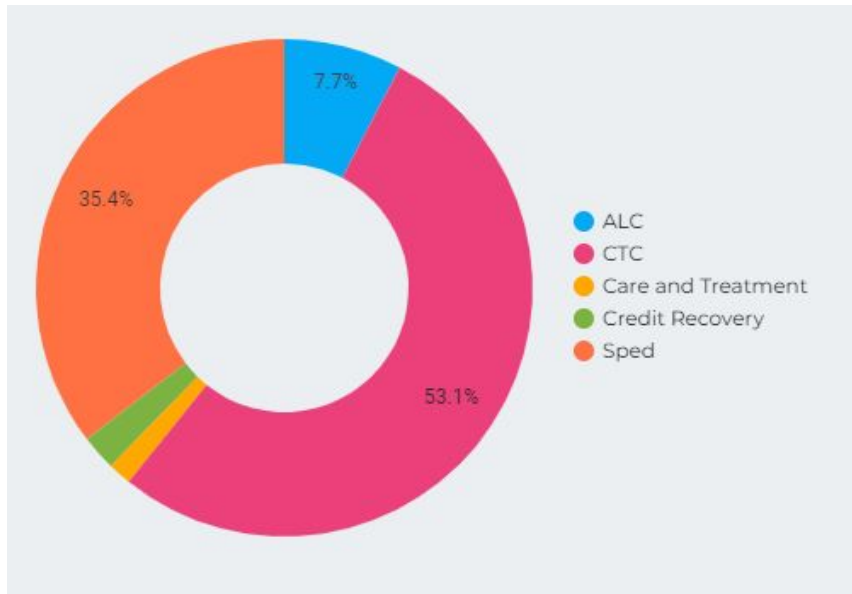


Itinerant Services

JobTitle	FTE
Blind/Visually Impaired Teache	0.7
Health Services Specialist	2
Interpreter	3



White Bear Lake % Enrollment by Program in 916



Innovation Grant

- **23 Community Partnerships Supporting Programming Across 916 Sites**
 - Canvas Health
 - EMHC, TAP, Navigator
 - Restorative Practices
 - Improved and expanded this year
- **Multiple projects centered on supporting member districts**
 - Trauma Informed Practices Training
 - 150 staff in WBL trained in April
 - Mental Health Participation in Statewide Conferences
 - SRP and SRM Training from I Love U Guys Foundation
 - Collaborative Intervention Network (CIN)
 - 10 Participants- Psychologists and Teachers
- **Center for Intensive Educator Preparation (CIEP)**
 - Alternative Licensure Program for Special Education teachers
 - EBD and ASD Licenses



Northeast Metro 916 has been making changes to reduce wait lists and address challenges regarding the education labor market.



short-term: Northeast Metro 916 has **raised** the starting hourly rate from \$20.25/hour to \$22.25/hour for our Education Assistant Specialists.



short-term: Northeast Metro 916 is actively partnering with member districts to **transition students back** to their home school districts.



short-term: Northeast Metro 916 increased the **staff referral bonus** for direct student support positions from \$250 to \$1,000.



short-term: Northeast Metro 916 **partnered** with Metro ECSU on the ParaEducator program to reduce hiring barriers.



long-term: **Quora Secondary Programming Workgroup** to include member districts, 916 staff, scholars, and families.



short-term: Northeast Metro 916 has **posted part-time positions** to alleviate the staffing crunch.



short-term: Wellness Committee has ramped up **support for staff** using grant funding. Examples include seminars, yoga classes, documentary viewing, and more.



short-term: Northeast Metro 916 **adjusted the intake process** to prioritize student needs.



long-term: PELSB **alternative licensures** for EBD & Autism Level IV.



long-term: **Transitions Improvement Work Group** formed to review and recommend transitioning students back to their home districts.



Thank you for your partnership and collaboration

Intermediate 916 is proud to offer member districts the opportunity to leverage economies of scale resulting in lower costs while providing access to a great variety of educational, professional, administrative, and specialized services.



AGENDA ITEM: **Elementary Specialist Review Update**

MEETING DATE: **May 22, 2023**

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 Laura Potter and Annie Goerdts from the Center for Applied Research and Educational Improvement (CAREI) at the University of Minnesota will give an update on the Elementary Specialist Review that was conducted earlier this school year.

Evaluating White Bear Lake Area Schools' Elementary Specialist Scheduling & Programming

Presentation to the WBLAS School Board

May 22, 2023

Laura Potter, Ph.D., CAREI Associate Director of Evaluation
Annie Goerd, Ph.D., CAREI Research Associate

Center for
Applied Research and
Educational Improvement

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Evaluation Methods

- 1. Review of Best Practices in Specialist Scheduling and Programming**
 - a. Examination of peer-reviewed research, best practice guidance from reputable educational organizations (e.g., AIR), and expert interviews with school administrators
- 2. Review of Current WBLAS Specialist Scheduling and Programming**
- 3. Elementary Staff Survey**
 - a. All licensed elementary staff
- 4. Elementary Staff Focus Groups**
 - a. Elementary school principals, elementary district administrators, and elementary specialist teachers
- 5. Family Survey**

Highlights from Staff Surveys and Focus Groups

Strengths

- Satisfaction with the **length of specialist class time** (45 min)
- High levels of **student engagement** in specialist classes
- **Families express appreciation** for many specialist class offerings

Areas for Improvement

- A need for **additional training and collaboration around master scheduling**
- Desire to **add Art** into the specialist rotation and to **remove Chinese** from the World Language program
- **Desire for specialists to be valued** as teachers who offer a specialty to students, not “prep providers”
- Most staff believe students are **not receiving enough movement** throughout the day
- Desire for **collaboration time** between specialists and classroom teachers
- A need to organize schedules to:
 - Allow for at least **5 minutes transition** between classes
 - **Lessen the number of specialist class sections** per day
 - Allow for **adequate specialist prep time** that does not overlap with other duties



Highlight from the Best Practices Review

1. Review of Best Practices in Specialist Scheduling and Programming

- a. Examination of peer-reviewed research, best practice guidance from reputable educational organizations (e.g., AIR), and expert interviews with school administrators

“Student and family input and engagement should be one of the main priorities when making decisions around specialist offerings. Schools and school districts may gauge student and family interest through surveys, formal interviews, or informal conversations.”



Family Survey

- Online survey **emailed to all elementary parents** in February 2023
- **873 parents and caregivers** responded across the nine elementary schools
- Representation from **all schools and grade levels**

Family Survey Respondents

	N	%
School Building		
Birch Lake	80	9.17%
Lakeaires	80	9.17%
Lincoln	158	18.12%
Matoska	152	17.43%
North Star	42	4.82%
Oneka	106	12.16%
Otter Lake	126	14.45%
Vadnais Heights	105	12.04%
Willow Lane	23	2.64%
Grade Level		
Kindergarten	144	16.59%
1st Grade	140	16.13%
2nd Grade	140	16.13%
3rd Grade	169	19.47%
4th Grade	147	16.94%
5th Grade	128	14.75%

Family Survey

- **Demographics of those who responded about their child(ren) generally mirrored demographics for the district's students.**
 - 70.1% of WBLAS students identify as White compared to 79.1% of respondents
 - 18.8% of WBLAS students qualify for special education services compared to 18.3% of respondents.

Family Survey Respondents

	N	%
Child's Racial or Ethnic Identity		
White	686	79.12%
Multiracial	43	4.96%
Prefer not to answer	50	5.77%
Hispanic or Latino	37	4.27%
Asian	32	3.69%
Black or African American	8	0.92%
American Indian or Alaska Native	4	0.46%
Native Hawaiian or Pacific Islander	2	0.20%
Special Education (SpEd) Status		
Does not Receive SpEd Services	666	81.72%
Receives SpEd Services	149	18.28%



Highlights from the Family Survey

Strengths

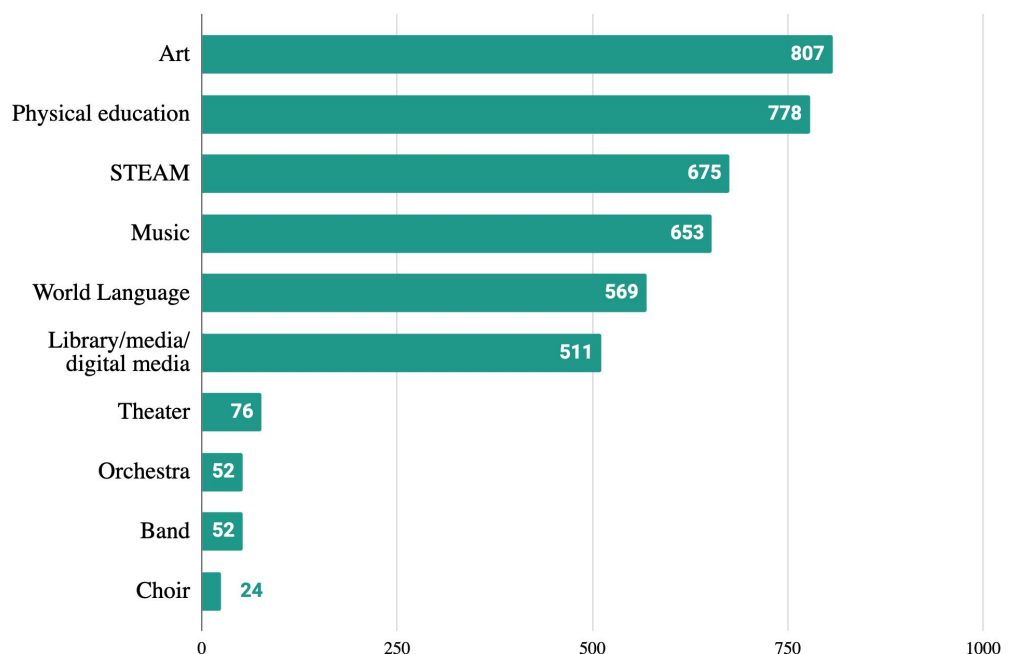
- Over 84% of parents agreed that **their child enjoys going to specialist classes**.
- Themes from open-ended questions:
 - **General student enjoyment** of specialist classes
 - A **variety of opportunities** for students to engage in specialist classes
 - **Satisfaction with the schedule and rotation** of specialist classes

Areas for Improvement

- **Mixed satisfaction with the specialist programming provided overall**; only 62% reporting they agree and 20% reporting they disagree.
- Themes from open-ended questions:
 - **Add Art** to specialist rotation
 - **Increase movement** time during the day
 - **Increase communication** between specialist teachers and families
 - **Increase inclusion** for students in special education classrooms



In addition to the state-required specialist content areas (Music, Physical Education), **please identify the *top five* specialist content areas you believe should be on a set rotation as a required class at your child's school.**



Note: STEAM is an integrated approach to teaching Science, Technology, Engineering, Art, and Math.



Key Recommendations

- Provide **training on master scheduling** for building administrators and instructional coaches.
- **Incorporate specialist teacher feedback** when planning master schedules.
- Where possible, **reorganize elementary master schedules** to:
 - Include 6 sections per day on a 4-day rotation
 - Include at least 5 minutes of transition time between specialist classes
 - Offer one block of protected time for specialist teachers' prep
 - Provide opportunities for collaboration with classroom teachers
- **Add Art** to the specialist rotation.
- Shift World Language programming to **focus on Spanish**.
- Identify opportunities to **highlight the value specialist teachers bring** to each school.
- Identify opportunities for **increased student movement** each day.



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K-5 Specialist Programming Review

- Principals met with teacher leaders from music, physical education, world language, and media to gain a shared understand of the recommendations from the evaluation and parent survey.
 - The team reviewed the evaluation and parent survey and used a data driven dialogue protocol to create summary statements.
-

Summary Statements

- There is strong support from the staff and community for K-5 specialist programming.
 - K-5 Spanish will continue to be offered next school year.
 - Principals will continue to look at best practices in scheduling specialist programming.
 - There is a desire for consistency in scheduling across all elementary schools.
 - Based on the parent survey, the K-5 specialist areas that are most important are (in order of ranking): art; physical education; Science, Technology, Engineering, Art and Mathematics - STEAM; music; world language; and library/media/digital media.
-

Next Steps

Our Goal: To develop an internal understanding, build capacity, and prioritize the feasibility of the recommendations across our system.

- We will start next school year by incorporating additional art opportunities for students where we have the capacity in our schools' schedules.
 - We will continue to partner with our Elementary Media Coordinator to identify ways to enhance STEAM/Digital Media opportunities for next year.
 - We will examine World Language models including language immersion for future school programming opportunities.
-

AGENDA ITEM: **Review of Fiscal Year 2023-24 Preliminary Budget**

MEETING DATE: **May 22, 2023**

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 2023-24 and projected budgets for fiscal years 2024-25 and 2025-26 will be presented at tonight's work session for discussion. The preliminary budget will return to the board on June 12, 2023 for action.

FY2023-24 Preliminary Budget

May 22, 2023

WHITE BEAR LAKE AREA SCHOOLS



Budget Cycle



Commitment to Teaching and Learning

“Minnesota's students deserve high-quality academic instruction and social-emotional supports. Our public schools must be provided with the necessary resources to meet these needs.” Willie Jett, Minnesota Commissioner of Education

Equity Commitment

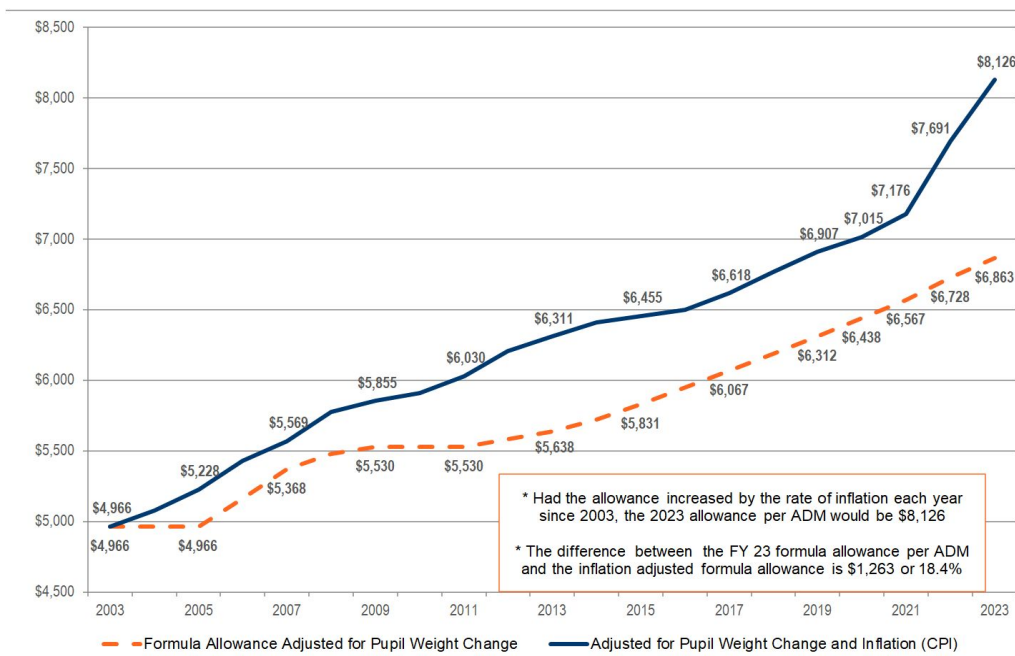
To nurture the whole student, we disrupt systemic inequities by recognizing, honoring, and embracing all cultures with humility and respect.

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?

State Funding has Not Kept Pace with Inflation

General Education Formula Allowance, 2003-2023
Adjusted for Pupil Weight Change and Inflation (CPI)



* Had the allowance increased by the rate of inflation each year since 2003, the 2023 allowance per ADM would be \$8,126
 * The difference between the FY 23 formula allowance per ADM and the inflation adjusted formula allowance is \$1,263 or 18.4%

If the formula had kept pace with inflation, WBLAS would have an additional \$10,000,000 of revenue



FY2023-24 & FY2024-25 Pre-Legislative Assumptions

- **Budget assumptions based on Governor Walz’s budget proposal:**

- **Formula Increases:**

- FY2023-24 formula allowance increase of 4%
- FY2024-25 formula allowance increase of 2%

- **Special education cross subsidy funded at approx \$3.8M**

→ **NOTE: Both houses of the legislature propose larger funding increases for schools**

- **Enrollment assumption:**

- FY2022-23: 8,301
- FY2023-24: 8,232
- FY2024-25: 8,137



FY 24 - FY 25 E-12 Education Omnibus Bill - Agreement

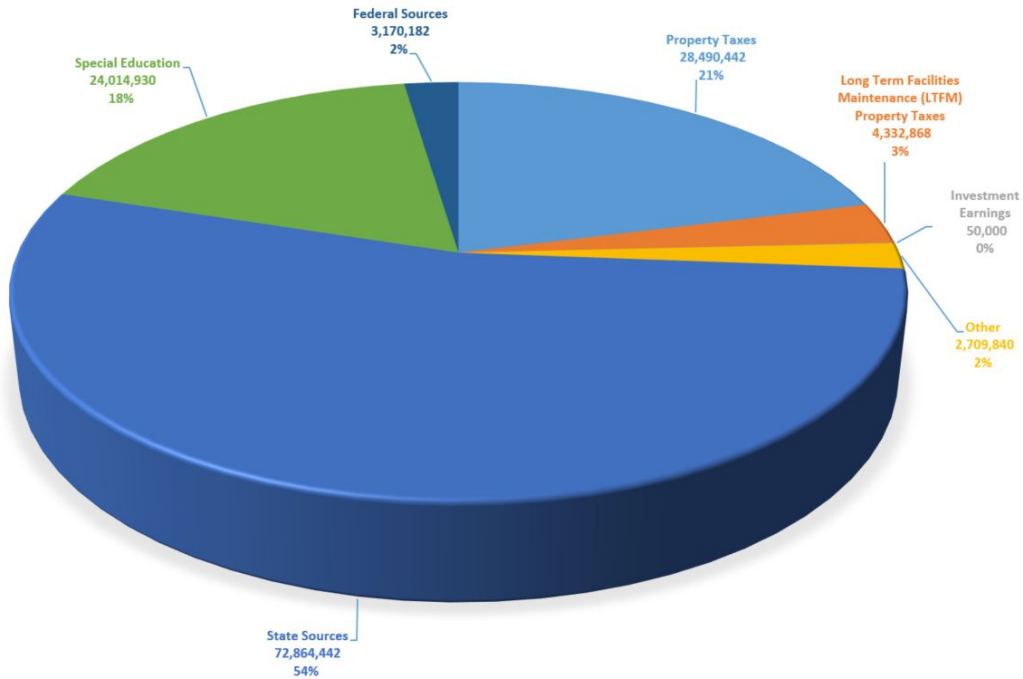
May 17 - Conference committee’s bill was approved and sent to Governor for approval

- Includes \$2.264B for the FY24-FY25 biennium and \$3.2B for the FY26-F27 biennium

Proposal	Final Agreement sent to Governor
Formula Increase - FY24 (current: \$6,863)	4%, Increases the formula allowance to \$7,138 per pupil
Formula Increase - FY25	2%, Increases the formula allowance to \$7,281 per pupil
Ties future formula increases to the rate of Inflation	Tied to inflation beginning in FY26 (based on CPI capped at 3%)
Special education cross-subsidy	44%, \$662.8 million - FY24-FY26 \$821 million - FY27
EL cross-subsidy	\$86.9 million - FY24-FY25 \$171.8 million - FY26-FY27
Unemployment insurance for hourly workers (Partially one time funded)	\$135 million in FY25 only, Funds can be expended through June 30, 2027, funds can be expended through June 30, 2027
Special education unemployment insurance costs	\$64 million per year, starting in FY26
Voluntary Pre-K/School Readiness Plus	\$31.7 million in FY24-FY25, \$149.3 million in FY26-FY27, \$50 million set aside for 3,000 slots to be appropriated in 2024 session
School Library Aid	\$45M in FY 24-25 and \$47.5M in FY 26-27
Student support personnel	\$64 million - FY24-FY25, \$117.7 million - FY26-FY27
Paraprofessional orientation training	\$7.2 million - FY25, \$16.6 million - FY26-FY27

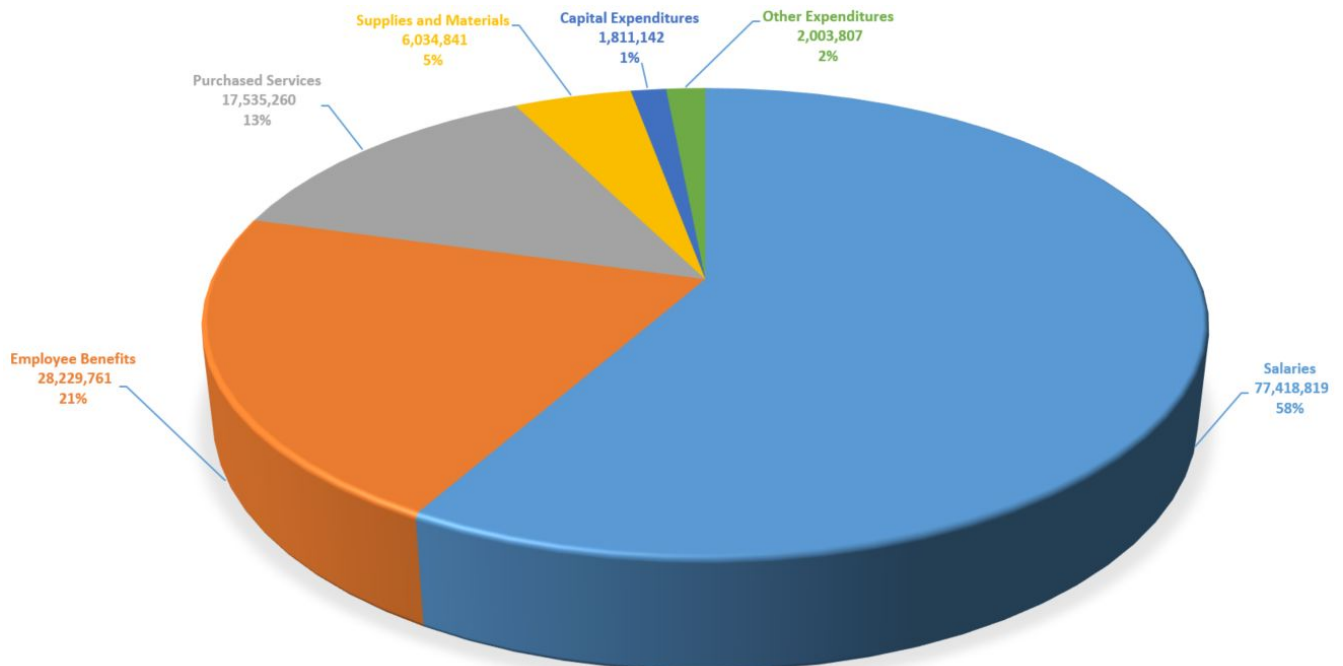
Where do our funds come from?

General Fund Revenue by Source
 FY2023-2024 Preliminary Budget: \$135,632,704



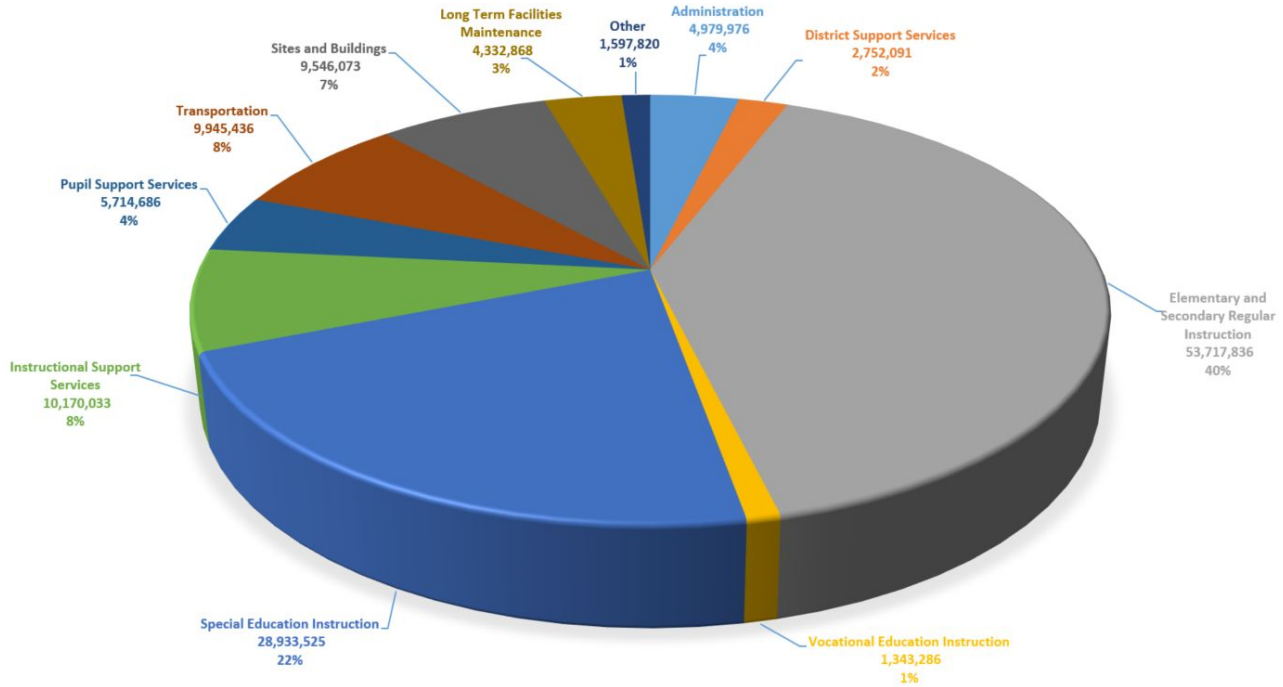
How are our funds spent?

General Fund Expenditures by Object
 FY2023-2024 Preliminary Budget: \$133,033,630



How are our funds spent?

General Fund Expenditures by Program
FY2023-2024 Preliminary Budget: \$133,033,630



Fund Balance Summary

General Fund	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24	Projected 2024-25
Revenues	\$ 125,285,518	\$ 130,632,242	\$ 128,993,359	\$ 135,632,704	\$ 139,262,343
Expenditures	\$ 124,264,419	\$ 133,280,683	\$ 134,586,131	\$ 133,033,630	\$ 137,715,169
Net Increase/(Decrease) in Fund Balances	1,021,099	(2,648,441)	(5,592,772)	2,599,074	1,547,174
Fund Balances					
Beginning of year	15,782,510	16,804,504	14,156,063	8,563,291	11,162,365
Ending Fund Balance (Assigned, Restricted and Unassigned)	16,804,504	14,156,063	8,563,291	11,162,365	12,709,539
Ending Fund Balance (Assigned - General Fund)	2,000,000	-	-	-	-
Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281	440,281
Ending Fund Balance (Restricted for Medical Assistance)	730,553	-	-	-	-
Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,689	860,745	665,178
Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236	359,351
Ending Fund Balance (Restricted for LTFM)	-	-	-	-	-
Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219	84,219
Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000	50,000
Ending Fund Balance (Unassigned)	\$ 10,235,873	\$ 9,912,960	\$ 6,296,155	\$ 9,374,884	\$ 11,110,510
Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%	8.1%

Fund Balance Policy 714 Minimum: 8%

Fund Balance Summary

	Revised 2022-23*	Preliminary 2023-24
Nutritional Services Fund		
Revenues	4,911,848	6,031,474
Expenditures	6,245,096	6,525,717
Increase/(Decrease) in Fund Balances	(1,333,248)	(494,243)
Ending Fund Balance	\$ 1,761,800	\$ 1,267,557
Ending Fund Balance (as % of expenditures)	28.2%	19.4%

* The Revised 2022-23 Budget has been updated in May 2023

	Revised 2022-23	Preliminary 2023-24
Community Services Fund		
Revenues	7,067,784	7,882,249
Expenditures	7,254,281	7,855,053
Increase/(Decrease) in Fund Balances	(186,497)	27,196
Ending Fund Balance	\$ 480,911	\$ 508,107
Ending Fund Balance (as % of expenditures)	6.6%	6.5%

	Revised 2022-23	Preliminary 2023-24
Debt Service Fund		
Revenues	23,681,761	28,217,881
Expenditures	24,600,520	27,280,110
Increase/(Decrease) in Fund Balances	(918,759)	937,771
Ending Fund Balance	\$ 4,056,242	\$ 4,994,013
Ending Fund Balance (as % of expenditures)	16.5%	18.3%

Questions?

- June 12, 2023 - School Board Approval



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

General Fund	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24	Projected 2024-25
1 Revenue					
2 Local sources					
3 Property taxes	28,038,747	24,780,915	26,120,034	28,490,442	29,118,915
4 Long Term Facilities Maintenance (LTFM) property taxes	854,853	6,970,358	6,184,264	4,332,868	4,332,868
5 Investment earnings	24,595	16,139	150,000	50,000	50,000
6 Other	2,811,275	3,328,586	2,622,288	2,709,840	2,723,795
7 State sources	67,242,262	68,410,781	68,196,524	72,864,442	74,559,381
8 Special Education	17,794,518	17,925,284	18,569,607	24,014,930	25,307,202
9 Federal sources	3,010,422	2,962,256	3,224,548	3,170,182	3,170,182
10 Federal COVID-19 relief funding	5,508,846	6,237,923	3,926,094	-	-
11 Total revenue	\$ 125,285,518	\$ 130,632,242	\$ 128,993,359	\$ 135,632,704	\$ 139,262,343
12					
13 Expenditures					
14					
15 Administration	4,680,936	4,859,361	4,978,983	4,979,976	5,147,826
16 District support services	2,259,768	2,572,093	2,585,049	2,752,091	2,825,019
17 Elementary and secondary regular instruction	55,688,572	55,373,496	54,753,720	53,717,836	55,490,353
18 Vocational education instruction	1,101,205	1,225,126	1,306,482	1,343,286	1,381,191
19 Special education instruction	25,963,934	26,765,574	28,294,421	28,933,525	29,838,032
20 Instructional support services	7,883,564	10,594,275	10,373,264	10,170,033	10,427,525
21 Pupil support services	5,467,674	6,671,241	5,751,457	5,714,686	5,919,356
22 Transportation	7,227,030	8,321,723	9,431,685	9,945,436	10,721,214
23 Sites and buildings	9,374,529	9,015,121	9,492,983	9,546,073	9,991,303
24 Long Term Facilities Maintenance	3,060,436	6,970,358	6,184,264	4,332,868	4,332,868
25 Fiscal and other fixed cost programs	489,541	(166,473)	475,473	639,470	682,132
26 Debt service					
27 Principal	718,499	785,406	715,000	715,000	715,000
28 Interest and fiscal charges	348,731	293,382	243,350	243,350	243,350
29					
30 Total expenditures	\$ 124,264,419	\$ 133,280,683	\$ 134,586,131	\$ 133,033,630	\$ 137,715,169
31					
32 Excess (deficiency) of revenue over expenditures before adjustments	1,021,099	(2,648,441)	(5,592,772)	2,599,074	1,547,174
33					
34 Budget adjustments					
35					
36 Net change in fund balances after adjustments	1,021,099	(2,648,441)	(5,592,772)	2,599,074	1,547,174
37					
38 Fund balances					
39 Beginning of year	15,782,510	16,804,504	14,156,063	8,563,291	11,162,365
40					
41 Ending Fund Balance (Assigned, Restricted and Unassigned)	16,804,504	14,156,063	8,563,291	11,162,365	12,709,539
42					
43 Ending Fund Balance (Assigned - General Fund)	2,000,000	-	-	-	-
44 Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281	440,281
45 Ending Fund Balance (Restricted for Medical Assistance)	730,553	-	-	-	-
46 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,689	860,745	665,178
47 Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236	359,351
48 Ending Fund Balance (Restricted for LTFM)	-	-	-	-	-
49 Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219	84,219
50 Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000	50,000
51 Ending Fund Balance (Unassigned)	\$ 10,235,873	\$ 9,912,960	\$ 6,296,155	\$ 9,374,884	\$ 11,110,510
52 Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%	8.1%
53					
54 Fund Balance Policy 714 Minimum: 8%					
Ending Fund Balance (EXCLUDING LTFM, INCLUDING NONSPENDABLE)	8.5%	8.4%	4.9%	7.3%	8.4%

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

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

** The Revised 2022-23 Budget has been updated in May 2023*

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

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

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

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

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

	Actual 2020-21	Actual 2021-22	Revised 2022-23	Preliminary 2023-24
69 Pupil support services				
70 Salaries	3,467,489	3,978,260	3,819,772	3,938,517
71 Employee benefits	1,248,468	1,544,850	1,568,230	1,481,749
72 Purchased services	579,205	956,342	275,084	270,084
73 Supplies and materials	145,735	161,890	88,371	24,336
74 Capital expenditures	1,425	—	—	—
75 Other expenditures	25,352	29,898	—	—
76 Total pupil support services	5,467,674	6,671,241	5,751,457	5,714,686
77				
78 Transportation				
79 Salaries	1,385,814	1,486,023	1,608,423	1,664,717
80 Employee benefits	485,879	518,231	544,619	563,684
81 Purchased services	4,947,334	5,928,031	6,309,071	6,941,463
82 Supplies and materials	327,974	389,439	469,572	469,572
83 Capital expenditures	80,029	—	500,000	306,000
84 Other expenditures	—	—	—	—
85 Total transportation	7,227,030	8,321,723	9,431,685	9,945,436
86				
87 Sites and buildings				
88 Salaries	3,549,403	3,777,660	3,519,951	3,638,877
89 Employee benefits	1,323,077	1,435,253	1,547,353	1,600,371
90 Purchased services	5,620,832	9,726,551	8,083,606	6,233,306
91 Supplies and materials	1,561,724	897,775	1,131,463	1,131,463
92 Capital expenditures	349,673	109,783	1,365,689	1,245,739
93 Other expenditures	30,256	38,457	29,185	29,185
94 Total sites and buildings	12,434,965	15,985,479	15,677,247	13,878,941
95				
96 Fiscal and other fixed cost programs				
97 Purchased services	489,542	(166,473)	475,473	639,470
98				
99 Debt service				
100 Principal	718,499	785,406	715,000	715,000
101 Interest and fiscal charges	348,731	293,382	243,350	243,350
102 Total debt service	1,067,230	1,078,788	958,350	958,350
103				
104 Total expenditures	124,264,419	133,280,683	134,586,131	133,033,630
105				
106 Excess (deficiency) of revenue over expenditures	1,021,099	(2,648,441)	(5,592,772)	2,599,074
107				
108 Net change in fund balances	1,021,099	(2,648,441)	(5,592,772)	2,599,074
109				
110 Fund balances				
111 Beginning of year	15,782,510	16,804,504	14,156,063	8,563,291
112				
113 End of year	\$ 16,804,504	\$ 14,156,063	\$ 8,563,291	\$ 11,162,365
114				
115 Ending Fund Balance (Assigned - General Fund)	2,000,000	—	—	—
116 Ending Fund Balance (Assigned for Student Activities)	358,880	440,281	440,281	440,281
117 Ending Fund Balance (Restricted for Medical Assistance)	730,553	—	—	—
118 Ending Fund Balance (Restricted for Operating Capital)	3,065,789	2,293,520	1,359,659	860,745
119 Ending Fund Balance (Restricted for Capital Projects)	243,739	712,279	332,947	352,236
120 Ending Fund Balance (Restricted for LTFM)	—	—	—	—
121 Ending Fund Balance (Restricted for Achievement & Integration)	106,821	84,219	84,219	84,219
122 Ending Fund Balance (Nonspendable)	62,849	712,804	50,000	50,000
123 Ending Fund Balance (Unassigned)	10,235,873	9,912,960	6,296,155	\$ 9,374,884
124 Ending Fund Balance (Unassigned as % of expenditures)	8.2%	7.4%	4.7%	7.0%
125				
126 Fund Balance Policy 714 Minimum: 8%				