

**INDEPENDENT SCHOOL
DISTRICT #624**



**SCHOOL BOARD
WORK SESSION
PACKET**

May 20, 2024

Independent School District No. 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*

**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 15, 2024

A work session of the White Bear Lake Area School Board will be held on **Monday, May 20, 2024**, 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. Review of Fiscal Year 2024-25 Preliminary Budget
2. Birch Lake Elementary Multi-Tiered Systems of Support Update

C. ADJOURNMENT

B. DISCUSSION ITEMS

AGENDA ITEM: **Review of Fiscal Year 2024-25 Preliminary Budget**

MEETING DATE: **May 20, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

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

BACKGROUND:

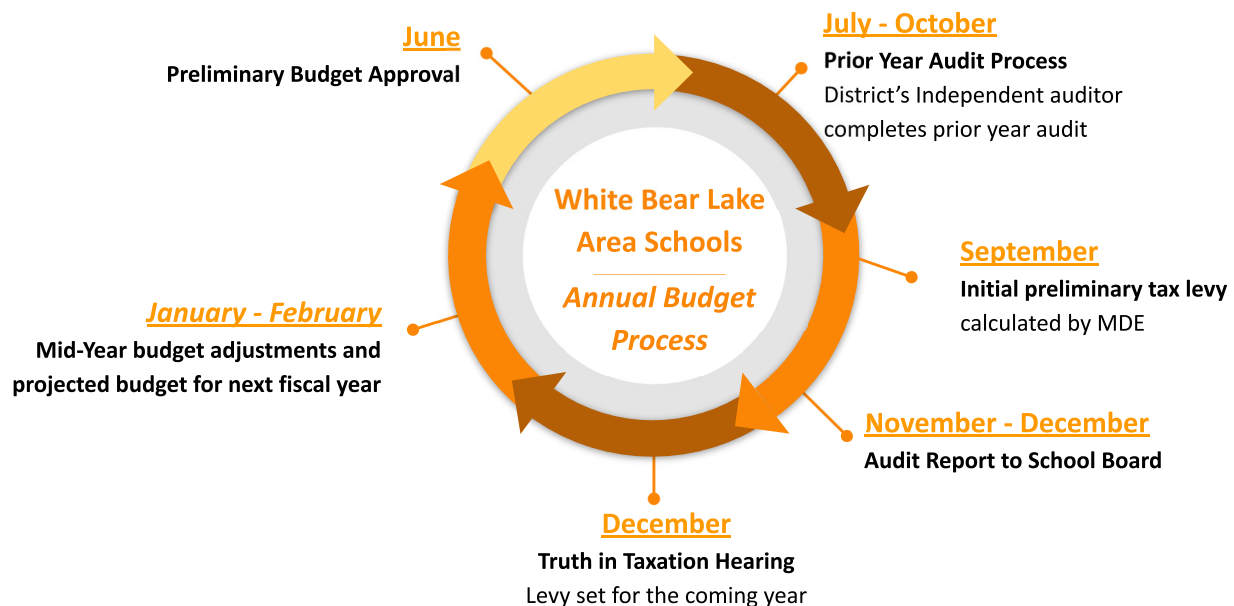
An overview of the preliminary budget and variables used to develop the budget for fiscal year 2024-25 and projected budget for fiscal year 2025-26 will be presented at tonight's work session for discussion. The preliminary budget will return to the board on June 10, 2024 for action.



FY2024-25 Preliminary Budget

May 20, 2024
School Board Meeting

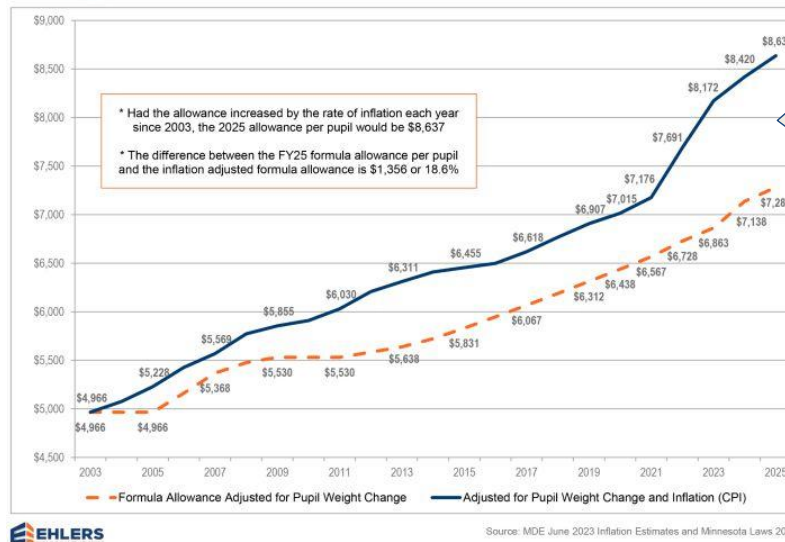
Budget Cycle





General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)



Budget Impact:

\$11,206,315

Budget Projection Summary

General Fund	Revised 2023-24	Preliminary 2024-25	Projected 2025-26
Revenues	\$ 138,633,402	\$ 142,343,263	\$ 144,682,413
Expenditures	\$ 136,207,383	\$ 141,524,484	\$ 146,379,461
Excess (deficiency) of revenue over expenditures before adjustments	2,426,019	818,779	(1,697,048)
Projected budget adjustments			(1,750,000)
Net change in fund balances after adjustments	2,426,019	818,779	52,952
Fund balances			
Beginning of year	11,241,543	13,667,562	14,486,341
Ending Fund Balance (Assigned, Restricted and Unassigned)	13,667,562	14,486,341	14,539,293
Ending Fund Balance (Assigned for Student Activities)	385,624	385,624	385,624
Ending Fund Balance (Restricted for Operating Capital)	2,043,797	2,043,797	2,043,797
Ending Fund Balance (Restricted for Capital Projects)	882,647	882,647	882,647
Ending Fund Balance (Restricted for Achievement & Integration)	54,161	54,161	54,161
Ending Fund Balance (Nonspendable)	44,626	44,626	44,626
Ending Fund Balance (Unassigned)	\$ 10,256,707	\$ 11,075,486	\$ 11,128,438
* Ending Fund Balance Percentage	7.8%	8.2%	8.0%

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



Budget Projection Summary

	Revised 2023-24	Preliminary 2024-25
Nutritional Services Fund		
Revenues	7,243,841	6,571,360
Expenditures	7,200,385	6,933,975
Excess (deficiency) of revenue over expenditures	43,456	(362,615)
Ending Fund Balance	\$ 2,307,852	\$ 1,945,237
Ending Fund Balance (as % of expenditures)	32.1%	28.1%
Community Services Fund		
Revenues	7,700,644	8,466,251
Expenditures	8,000,228	8,231,602
Excess (deficiency) of revenue over expenditures	(299,584)	234,649
Ending Fund Balance	\$ (472,125)	\$ (237,476)
Ending Fund Balance (as % of expenditures)	-5.9%	-2.9%
Debt Service Fund		
Revenues	28,217,881	30,610,105
Expenditures	27,280,110	31,204,395
Excess (deficiency) of revenue over expenditures	937,771	(594,290)
Ending Fund Balance	\$ 5,140,048	\$ 4,545,758
Ending Fund Balance (as % of expenditures)	18.8%	14.6%



Next Step

- June regular board meeting - approve FY2024-25 Preliminary Budget

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

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

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

White Bear Lake Area Schools

Nutritional Services, Community Services, and Debt Service Funds - Revenues and Expenditures Summary Revised FY2023-24 Budget

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

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

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

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

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

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

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

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

AGENDA ITEM: **Birch Lake Elementary Multi-Tiered Systems of Support Update**

MEETING DATE: **May 20, 2024**

SUGGESTED DISPOSITION: **Discussion Item**

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

BACKGROUND:

Cynthia Mueller, District Literacy Specialist, Julian Stanke, Principal of Birch Lake Elementary, and Kelly Pylkas-Bock, Instructional Coach at Birch Lake and Willow Lane Elementaries will present an update on the Multi-Tiered Systems of Support (MTSS) Program at Birch Lake Elementary.

Multi-Tiered Systems of Support (MTSS) at Birch Lake Elementary



Julian Stanke

*Principal
Birch Lake Elementary*



Kelly Pylkas-Bock

*Instructional Coach
Birch Lake & Willow Lane*



Cynthia Mueller

*Principal on Special
Assignment & District
Literacy Specialist*



Design your future. Create your success.

GO BEARS



Birch Lake Mission

The mission of Birch Lake Elementary, a welcoming and diverse community of learners at the heart of White Bear Lake, is to educate and enrich the whole child as an individual through a vital system distinguished by:

- Innate value of self and others recognized, respected, and nurtured
- Potential unlocked through discovery of talents and interests
- Uniqueness embraced, celebrated, and honored
- Global stewards caring for our earth and its people
- Students, families, and community engaged as partners in lifelong learning

GO BEARS



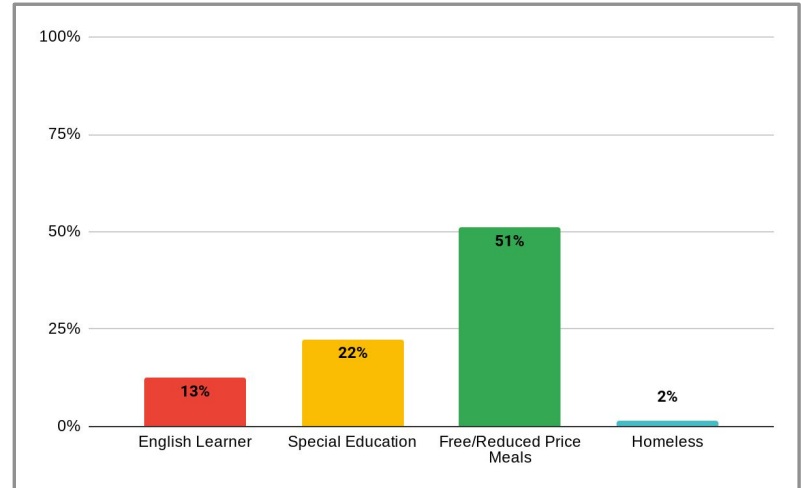
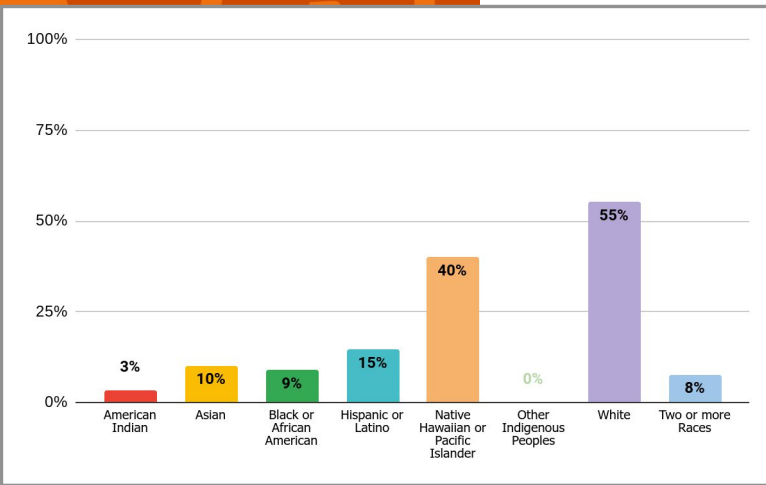
Birch Lake Strategic Plan Tactics

23-24 Focus:

- We will ensure students leave BLE being able to read when entering middle school, including acknowledging their developmental trajectory.
- We will ensure student learning is supported by disrupting inequitable barriers and providing necessary resources.

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Birch Lake



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MnMTSS: Multi-layered Practices and Support

Tier 3 Intensive Instruction

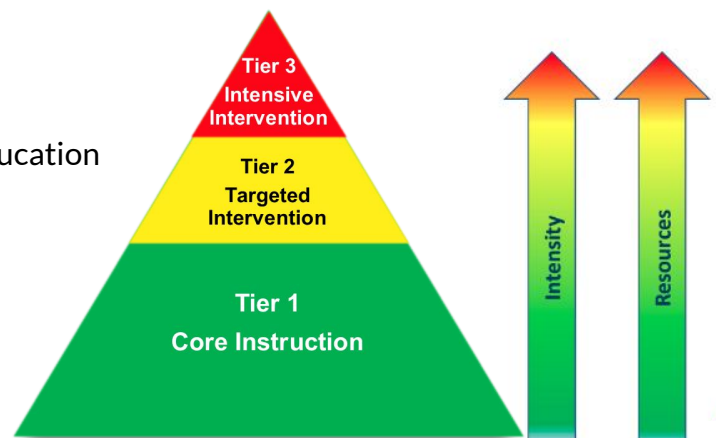
- Few students 1-5% of students
- Intensive intervention
- Includes but is not synonymous with special education

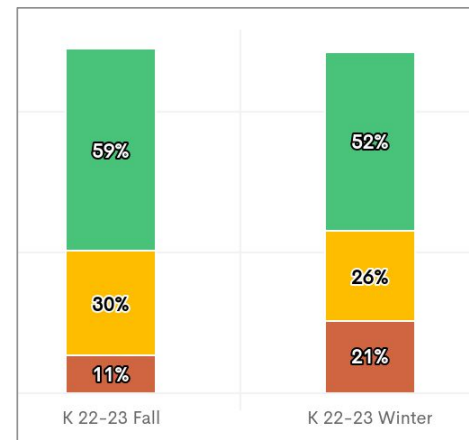
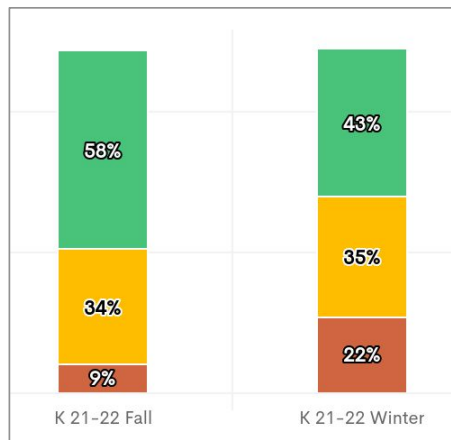
Tier 2 Targeted Instruction

- Some students: 5-15% may need this
- Targeted intervention

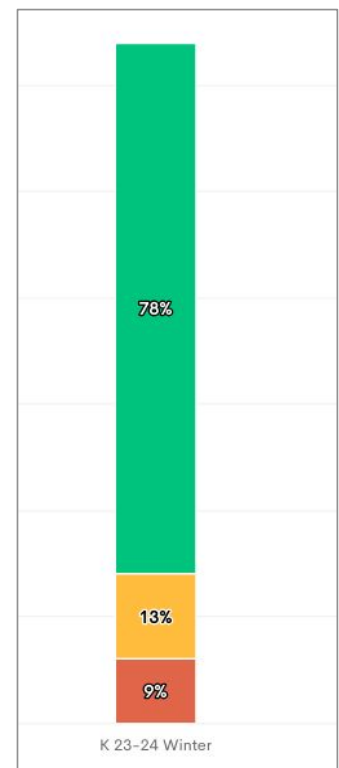
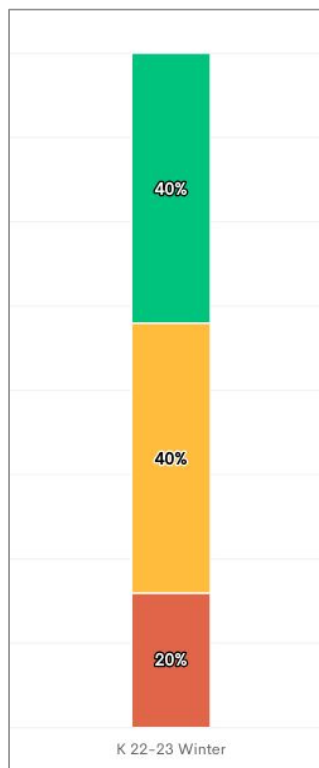
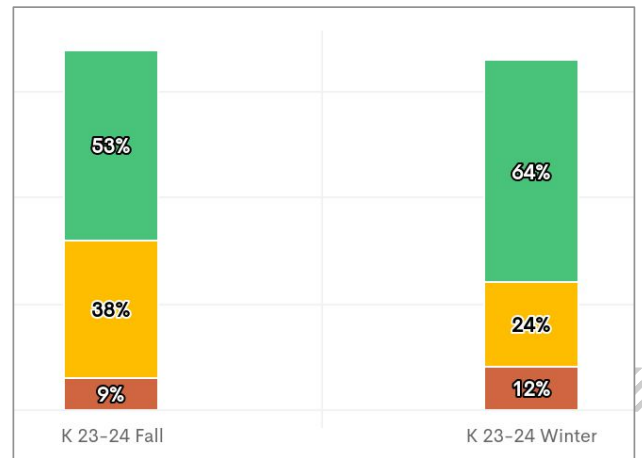
Tier 1 Universal (Core) Instruction

- All students receive, unless indicated on IEP
- Preventive, proactive measure
- Is effective for 80-90% of students
- 95% of the students in Tier 1 at the beginning of the year are in Tier 1 at the end of the year.

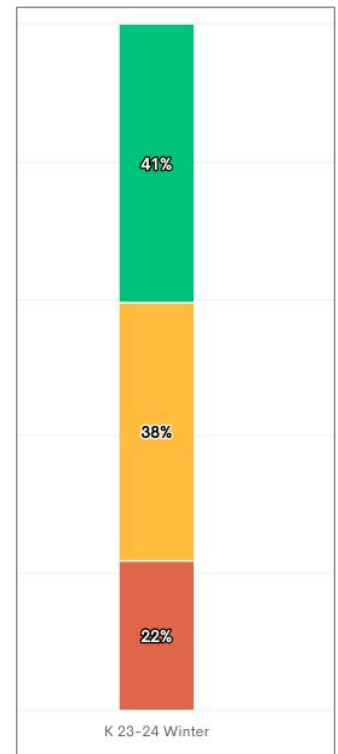
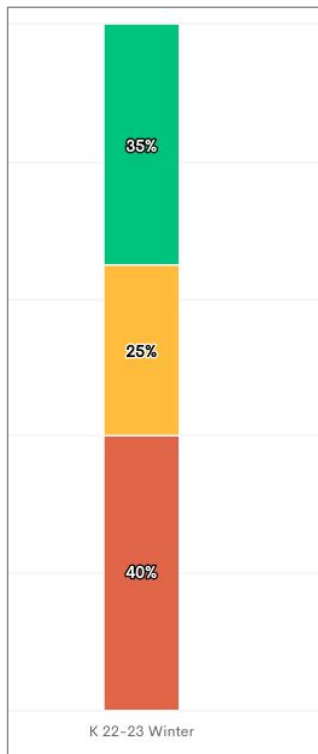




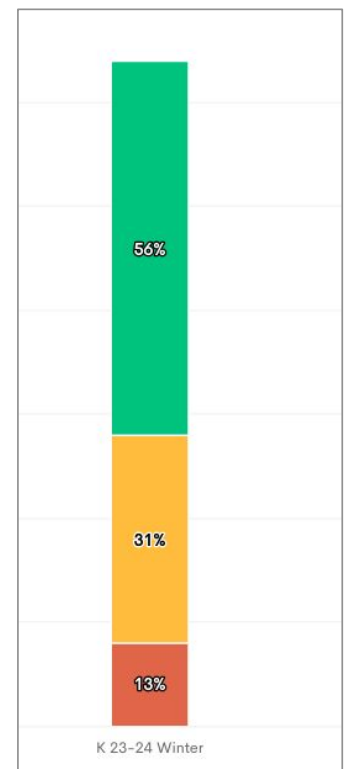
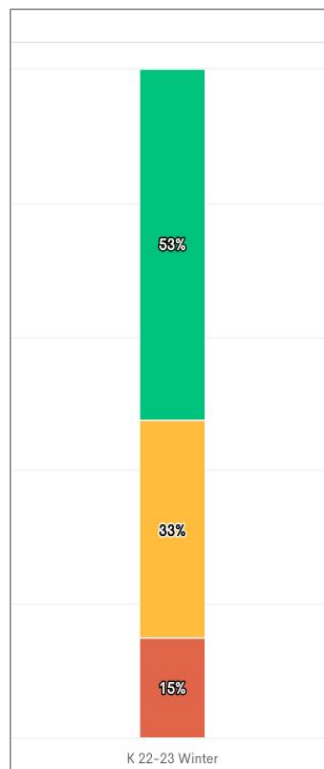
Fast: Early Reading Composite



Fast: Word Segmenting



Fast: Early Reading Letter Sounds **GO BEARS** // // // // //



Fast: Nonsense Words

GO BEARS // // // // //

Our Approach

Multi-tiered Systems of Support (MTSS)

- Aligned student experience between Tier I (core instruction) and Tier II and III.
- Collaboration between educators: principal, classroom teachers, intervention and instructional coach
- Collaborative data analysis and data-based decision making utilizing screening and progress monitoring data.

GO BEARS

Alignment

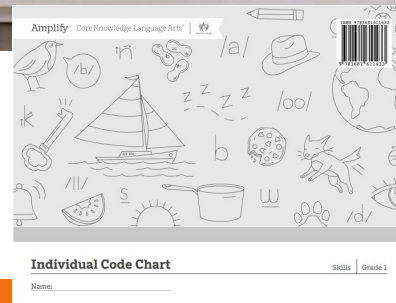
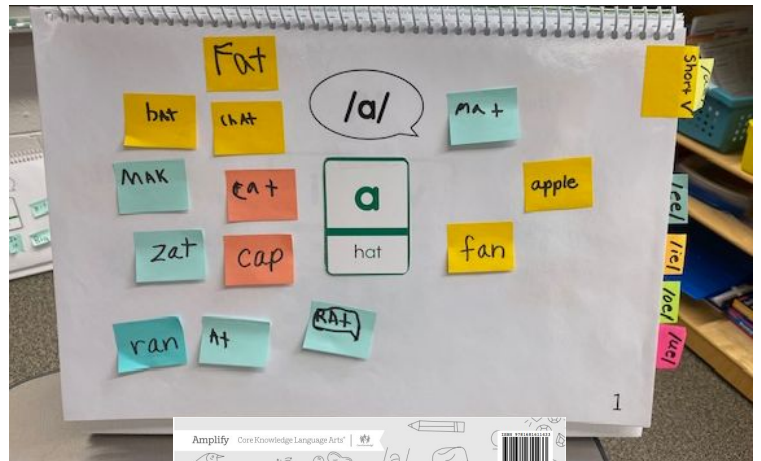
Aligned student experience between Tier I (core instruction) and Tier II and III.

WBLAS Elementary ELA Tier 2 & 3 Aligned Curriculum Experience for Students	
Alignment	● Follow the CKLA Scope and Sequence for Sound/Spelling Instruction. ● Utilize the CKLA Skills Strand routines and approaches when teaching phonemic awareness and phonics.
Ancillary Materials	Utilize the CKLA ancillary materials (i.e. student readers, big books, letter cards, sounds cards, posters, spelling cards, chaining folders, etc).



CKLA Ancillary Materials

Code and Spelling Charts



Collaboration and Leadership

- Leadership within District Intervention Team
- Progress Monitoring and Screening
- Collaboration among all educators, including Multilingual Learner and Special Education Educators
- Intervention Membership of Building Leadership and MTSS Teams
- Building Communities of Practices

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Data Analysis and Data-Based Decision Making

- Multiple data points
- Academic and Social-Emotional needs awareness
- Consideration of other support services
- Consideration of culture and home language
- Progress Monitoring driven collaboration - increased frequency

GO BEARS // // // // //

Questions

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