INDEPENDENT SCHOOL DISTRICT #624

SCHOOL BOARD WORK SESSION PACKET

September 28, 2026

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*

Approved by White Bear Lake Area School Board on December 9, 2019

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: September 23, 2026

A work session of the White Bear Lake Area School Board will be held on **Monday, September 28, 2026**, at 5:30 p.m. in Room 200 at the District Service Center at Sunrise Park, 2399 Cedar Avenue, White Bear Lake, MN. This meeting is open to the public.

WORK SESSION AGENDA

A. PROCEDURAL ITEMS
1. Call to Order
2. Roll Call

B. DISCUSSION ITEMS
1. Lincoln Elementary Update
2. Matoska International Update
3. Student Outcome Presentation and 2026-27 Goals
4. Overview of Permanent School Fund Constitutional Amendment

C. OPERATIONAL ITEMS
1. Certification for 2026 Payable 2027 Preliminary Property Tax Levy

D. ADJOURNMENT

B. DISCUSSION ITEMS

AGENDA ITEM:	**Lincoln Elementary Update**
MEETING DATE:	**September 28, 2026**
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 Brian Morris, Principal, will give an update on Lincoln Elementary School.



Lincoln Elementary School

2026 / 2027 school year

PRESENTER

Brian Morris, Principal

Lincoln Elementary School

A snapshot of where Lincoln Elementary is right now and where we will go over the following nine months.

- **Introduction to Lincoln Elementary**
- **Student Achievement**
  - *Where do we start? Fall screening*
  - *Year-end goals*
- **Action steps to reach our goals**
- **Questions**

GO BEARS

Lincoln Elementary Mission Statement

The mission of Lincoln Elementary School, an empowered community of learners, is to guarantee a **safe and respectful environment** that…

- **Nurtures minds, bodies and hearts.**
- **Develops courageous participation.**
- **Honors diverse perspectives.**
- **Fosters relationships through emotional connections and authentic communication.**
- **Partners with local and global communities.**

GO BEARS

Lincoln Elementary - Who are we?

Lincoln is known for its strong student achievement, welcoming atmosphere, active parent involvement and a passion to partner with families as we prepare the whole child to reach their hopes and dreams.







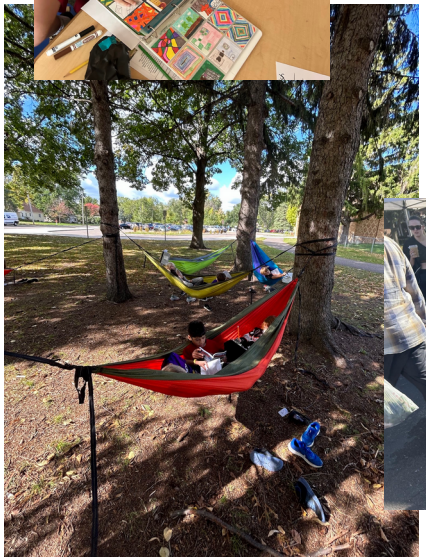




GO BEARS

Explorations Program for Advanced Learners















GO BEARS

Lincoln Elementary Houses and House Families



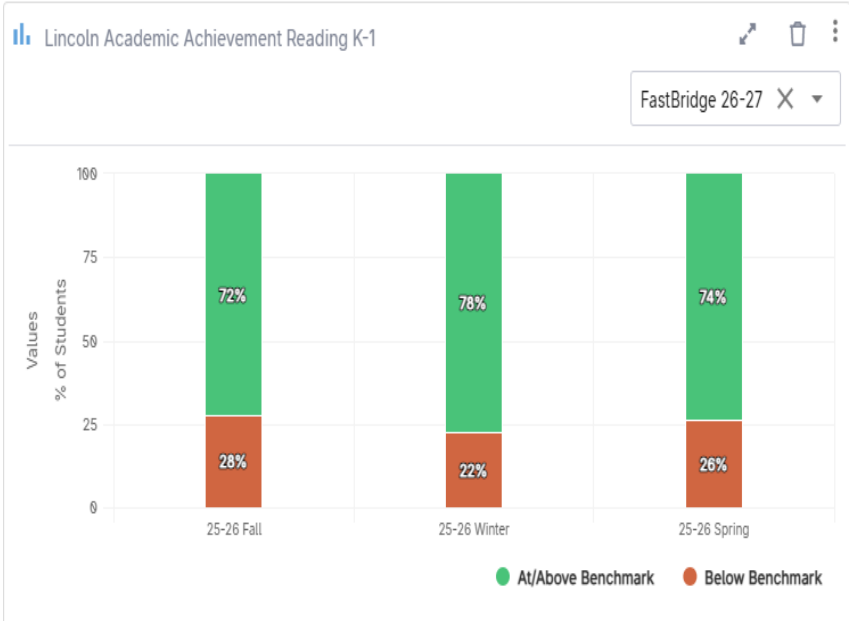


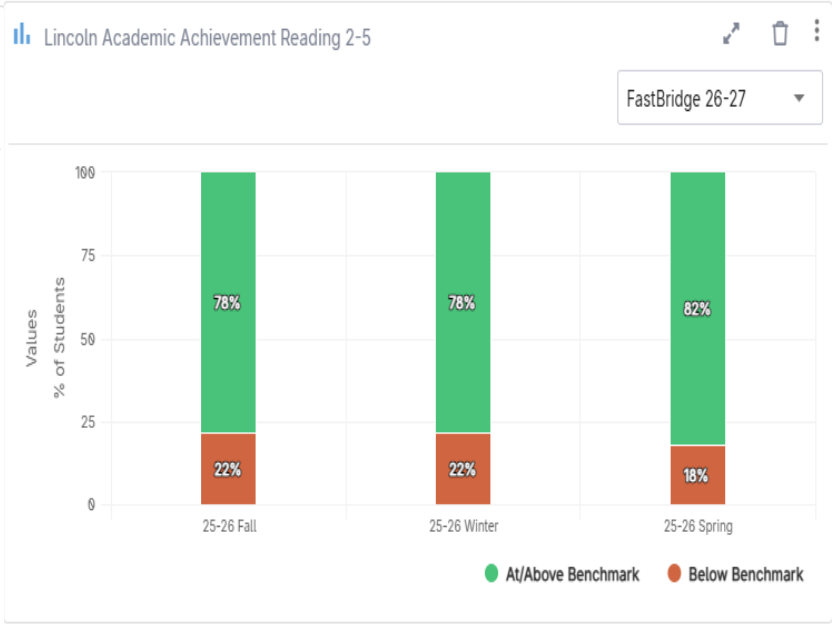




GO BEARS

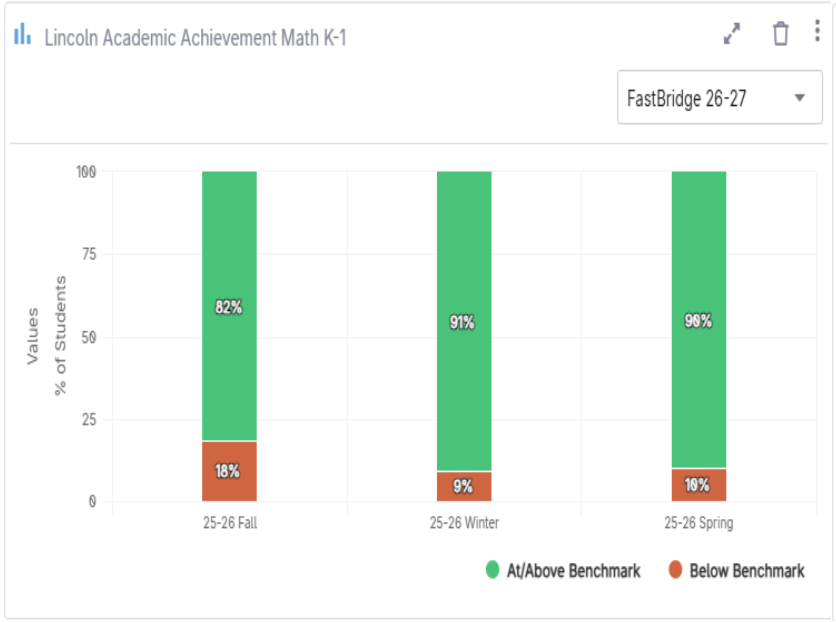
Looking Back - Academic Achievement in 2025.2026

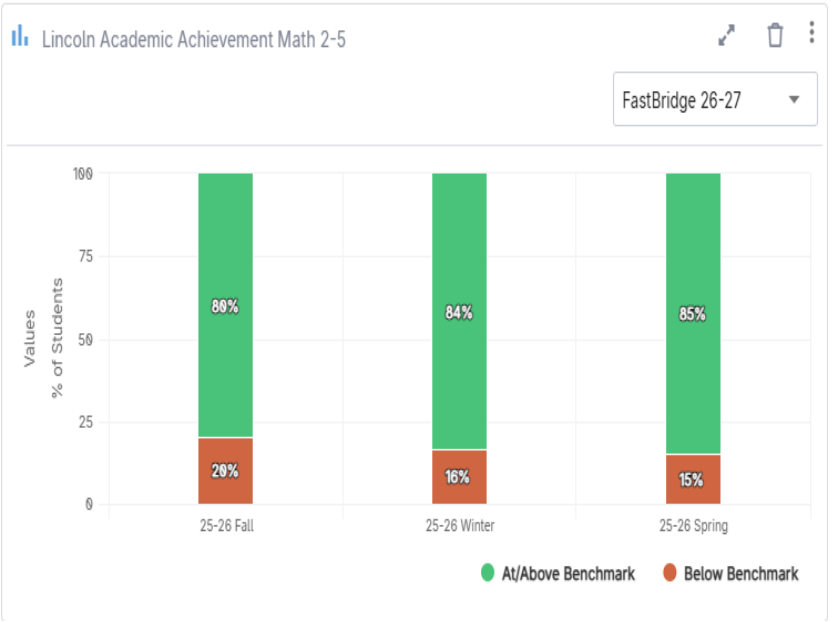




GO BEARS

Looking Back - Academic Achievement in 2025.2026

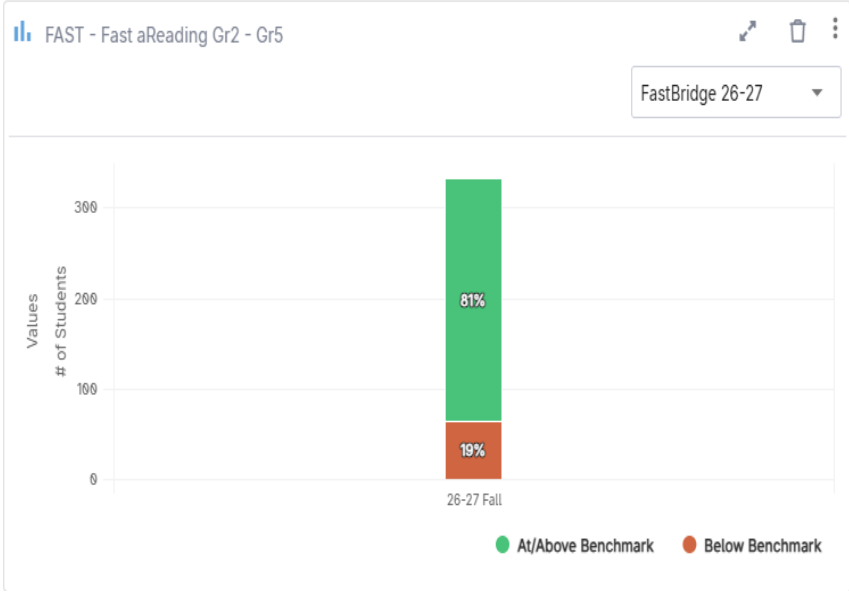




GO BEARS

Fall Screening - Where we begin.





GO BEARS

Fall Screening - Where we begin.





GO BEARS

Action Steps to reach our goals

- Strengthen Collaborative Inquiry Teams
- Vocabulary routine across all grade levels and content areas
- Discipline-specific instructional approaches
- Family communication and input

Questions?



Agenda Item B-2
September 28, 2026
School Board Work Session

AGENDA ITEM:	**Matoska International Update**
MEETING DATE:	**September 28, 2026**
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 John Leininger, Principal, will give an update on Matoska International Elementary School.

Matoska International



We Can Shape the Future

PRESENTER:

John Leininger - Principal

Mission Statement

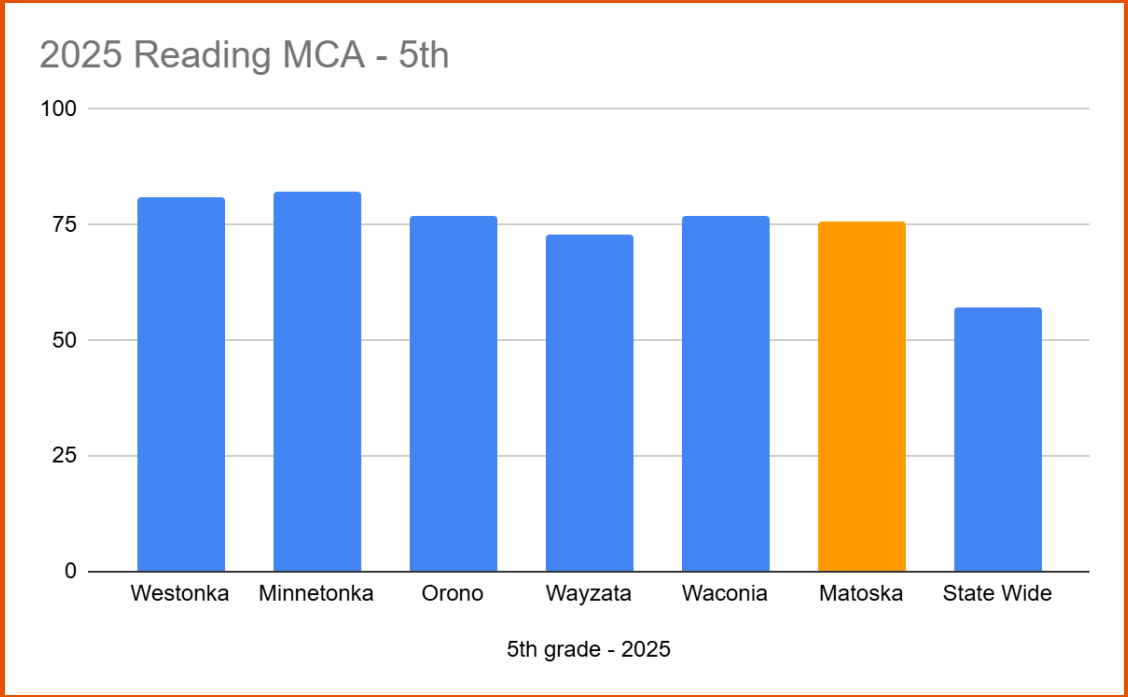
The mission of Matoska International, an International Baccalaureate World School community of globally minded lifelong learners who are compassionate citizens, is to ensure the needs of individual learners are met so that students have agency and achieve their maximum potential through a vital system distinguished by:

- Developmentally appropriate teaching and learning, using research based strategies.
- A commitment to establish and nurture strong relationships within our learning community.
- Providing a safe, supportive environment through equitable practices.
- Encouraging student and staff agency through meaningful interactions.
- Recognition, validation and deeper understanding of each child's cultural and personal identities.

Student Achievement

- Matoska's Achievement continues to grow
- 2026 MCAs are embargoed
- 2025 MCA Reading: 75.6% of Matoska 5th graders scored a meets or exceeds state standards
  - 2025 MCA Reading: In the state of Minnesota 49.9% of 5th grade students scored a meets or exceeds
  - 75.6% places Matoska 5th grade students in the top Tier for the State of Minnesota

Student Achievement
MCA Reading

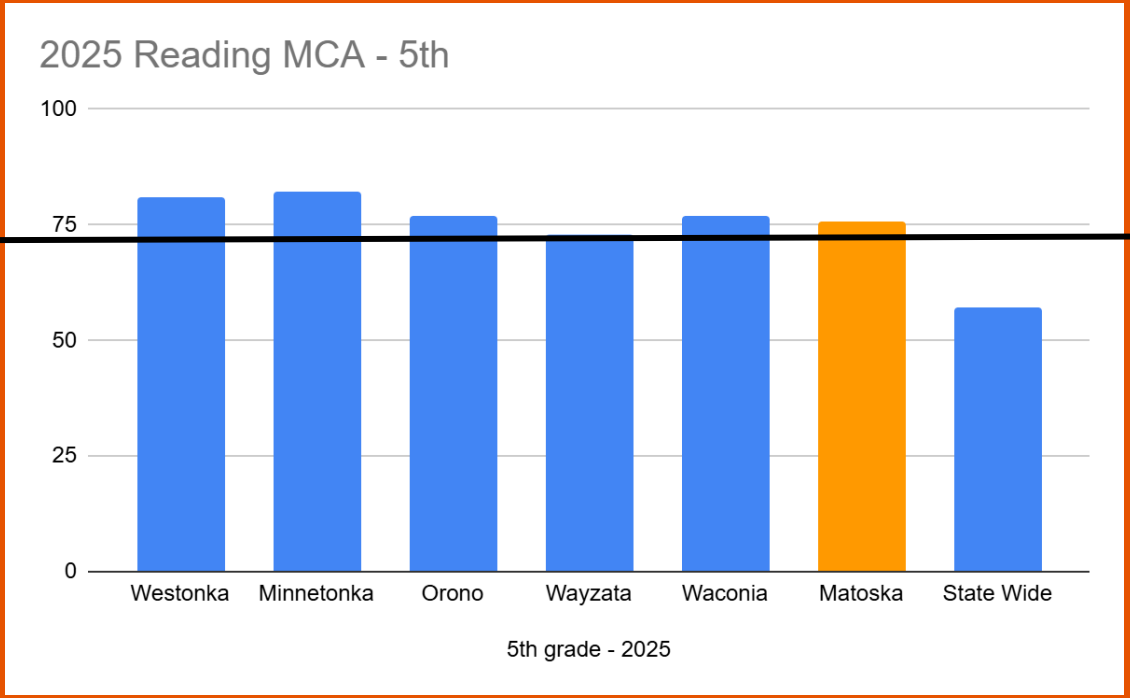


GO BEARS

Student Achievement
MCA Reading

Fastbridge aReading

2025

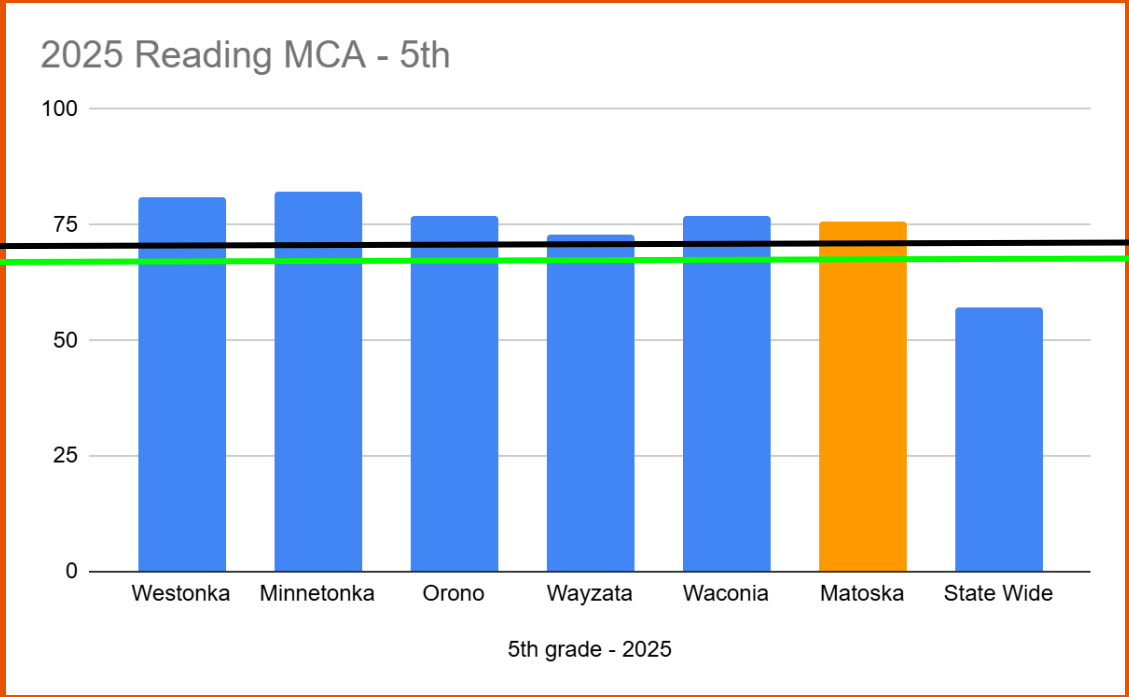


GO BEARS

Student Achievement
MCA Reading

Fastbridge aReading

2025
2026

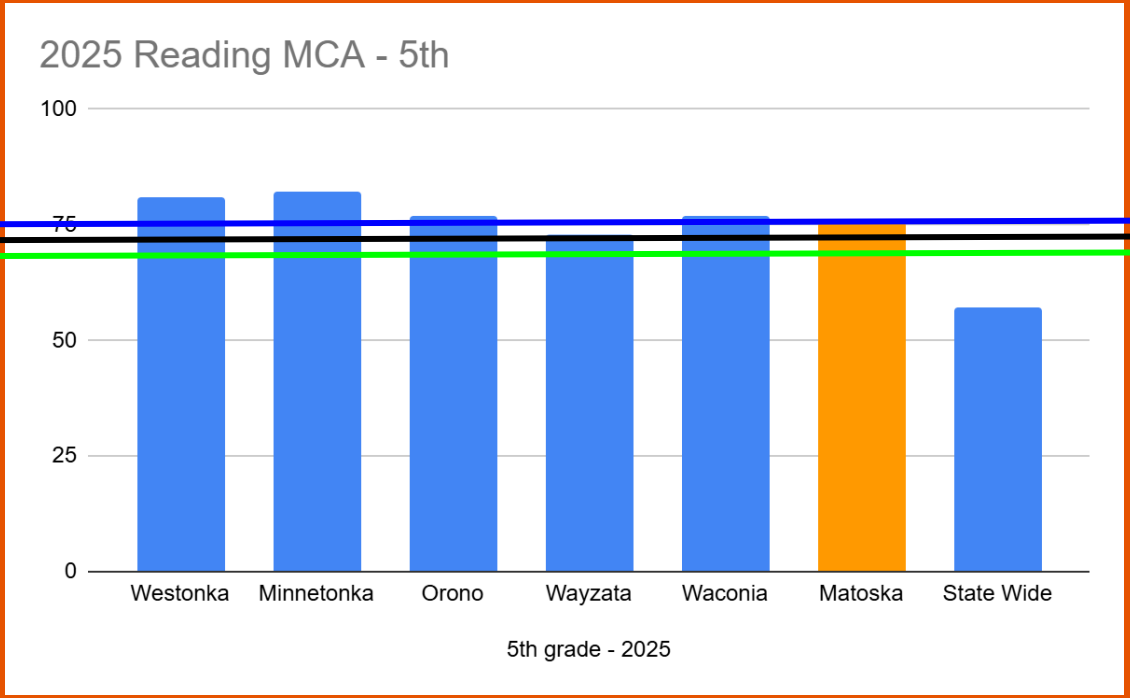


GO BEARS

Student Achievement
MCA Reading

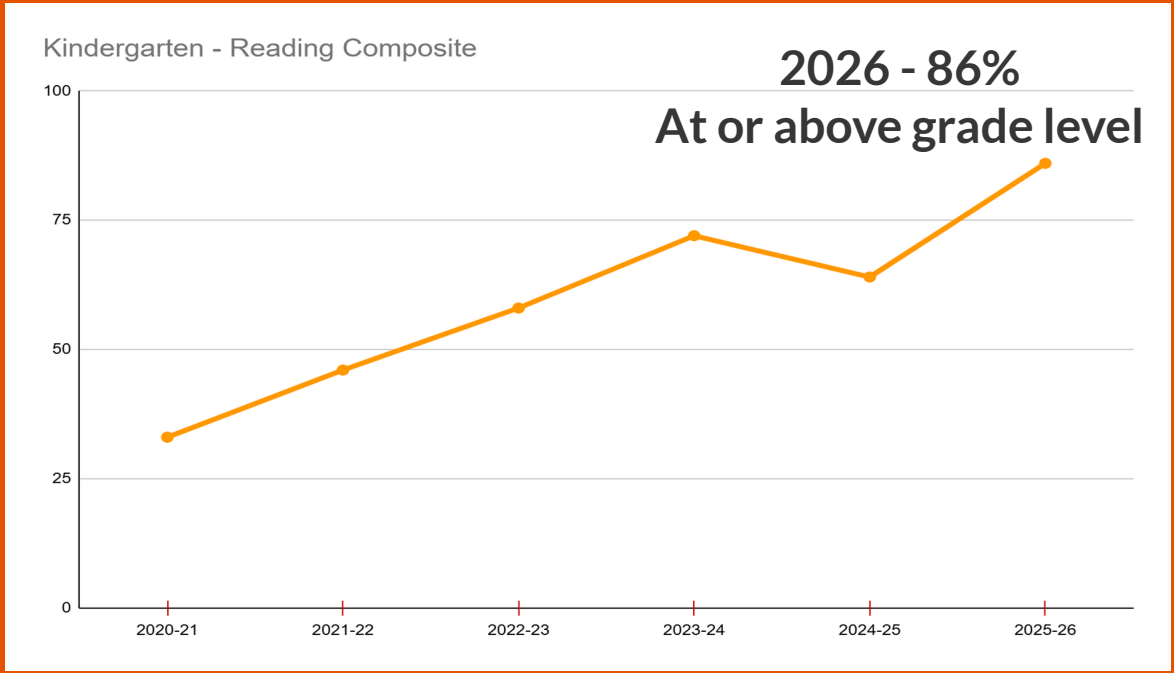
Fastbridge aReading

2027
2025
2026



GO BEARS

Student Achievement
Kindergarten Over The Years



GO BEARS

Dual Language Immersion

Matoska International is well known for providing the International Baccalaureate program here in White Bear Lake. This is our second year of the Dual Language Immersion program and we have added 1st grade.

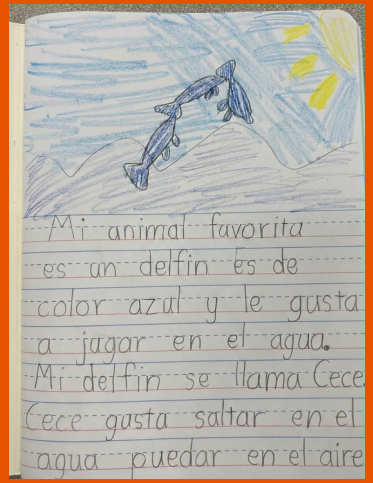
- 44 kindergarten students enrolled in Spanish Dual Language Immersion at Matoska (at capacity)
- Combined with Otter, DLI is one of the largest elementary programs in the district.
- Very positive feedback from parents and families.
- 80/20 language immersion model:
  - 50/50 by 5th grade - *Dual Language Immersion*
- Recognition within the immersion community that White Bear Lake is “doing it right.”

GO BEARS

Dual Language Immersion

Parent Survey - Agree/Strongly Agree

- 94.7 % - My child had a good Kindergarten Experience.
- 89.5% - My child has adjusted well to learning Spanish.
- 94.7% - We noticed growth in Spanish language.
- 84.3% - My child is learning grade level academics.
- 94.0% - My child is learning respect for all cultures.
- 94.8% - We feel welcome and included.

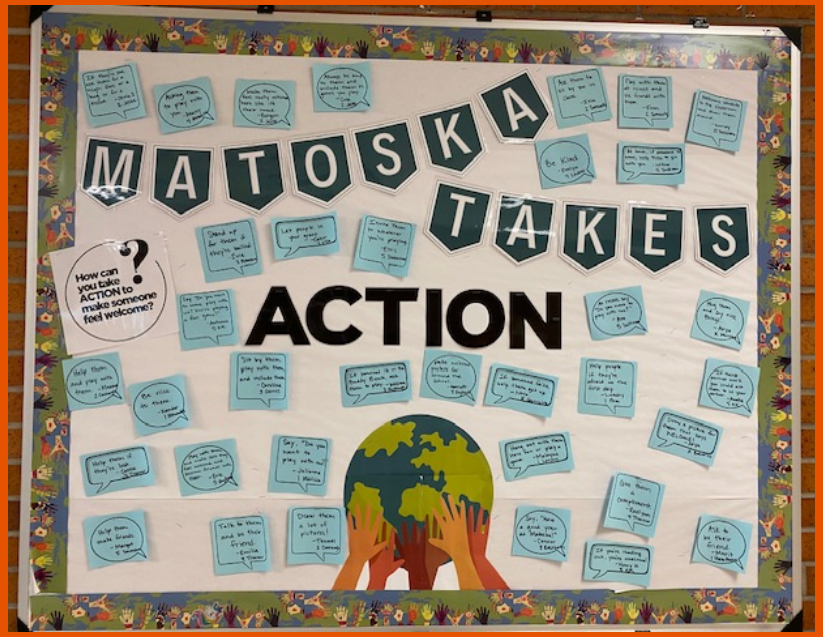


GO BEARS

International Baccalaureate

Action at Matoska

- Students are encouraged to use what they learn to make a ***positive difference*** in their classroom, school, community, and world
- Action can be big or small, individual or collective, and it grows from students' interests, questions, and learning
- Matoska Takes Action
- Fifth graders' Exhibition projects all include taking action personally, locally, or globally

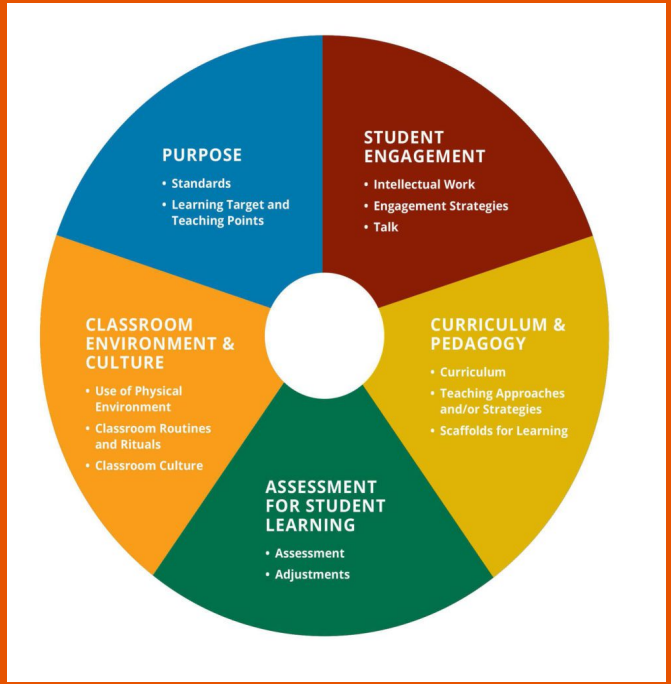


Where are We Going?

Student Ownership and Reflection

- Student Engagement – SE2: Provide opportunities and strategies for students to take ownership of their learning.
- Assessment for Student Learning – A1: Provide opportunities for students to assess their own learning in relation to the success criteria and use that information to improve.





The 5D Instructional Framework
Center for Educational Leadership
University of Washington

GO BEARS

Bearhaviors: Protect the Paw!

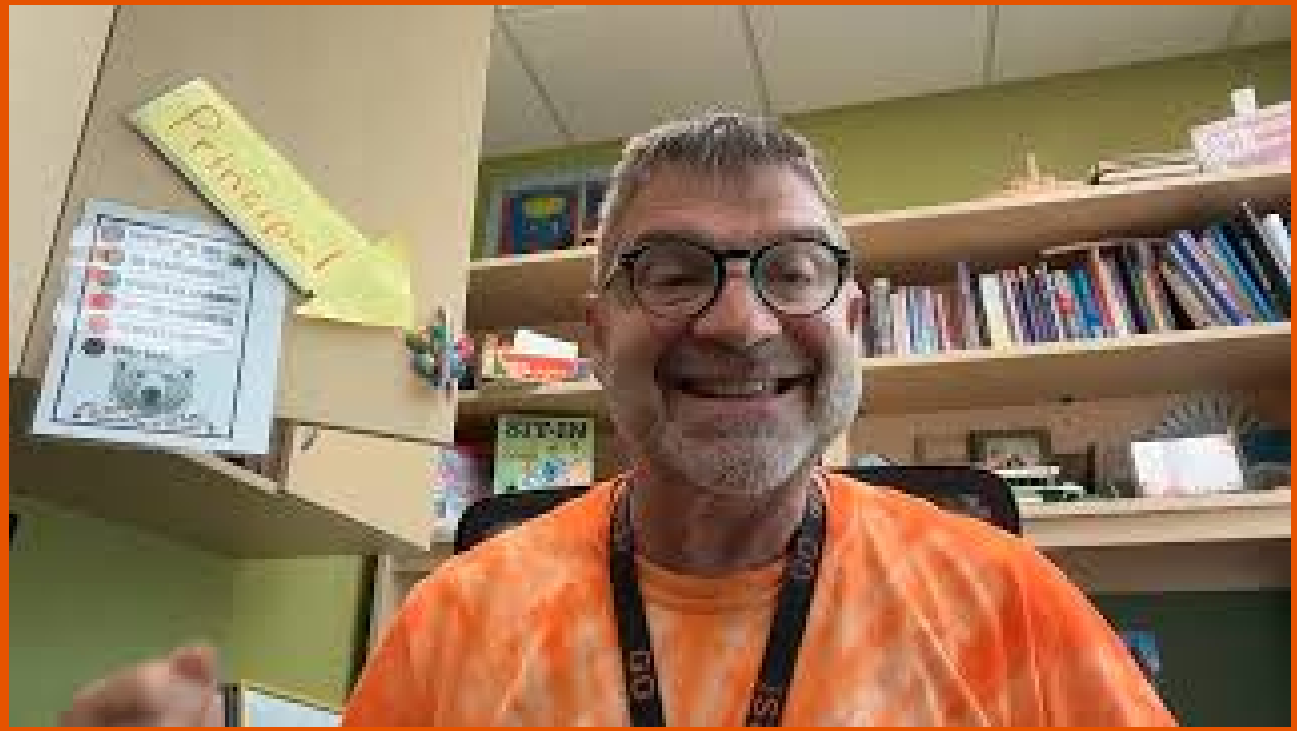
PROTECT THE PAW

Bearhavior

WE ARE BEARS



GO BEARS



Protect The Paw - Kindness

GO BEARS

Thank You!

Go Bears!

¡Vamos Osos!

AGENDA ITEM:	**Student Outcome Presentation and 2026-27 Goals**
MEETING DATE:	**September 28, 2025**
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 Disa Fabeck, Educational Assessment and Technology Coordinator, will provide an annual update on student achievement and learning outcomes across White Bear Lake Area Schools. The presentation will highlight state and local assessment results, progress toward district goals, areas of strength, and opportunities for continued growth.

The update will also fulfill annual state reporting requirements related to Comprehensive Achievement and Civic Readiness and Achievement and Integration. Together, these data provide an opportunity to reflect on student outcomes, monitor progress over time, and inform the district's continuous improvement efforts.

Data Update:
September 28, 2026
White Bear Lake Area Schools

All MCA data is embargoed until September 30, 2026

MCA Data Updates

- 2026 MCA Reading, Math and Science data is **embargoed** until *September 30, 2026*
- MDE will release the detailed summaries of MCA data on *September 29, 2026*

Design your future. Create your success.

GO BEARS

Triangulated Data Review

- Multiple data points pinpoint areas of academic need with greater precision
- Combining annual MCA, ACT and AP data with more frequent FastBridge data provides a more comprehensive view of student progress
- Scope of this presentation is high level overview

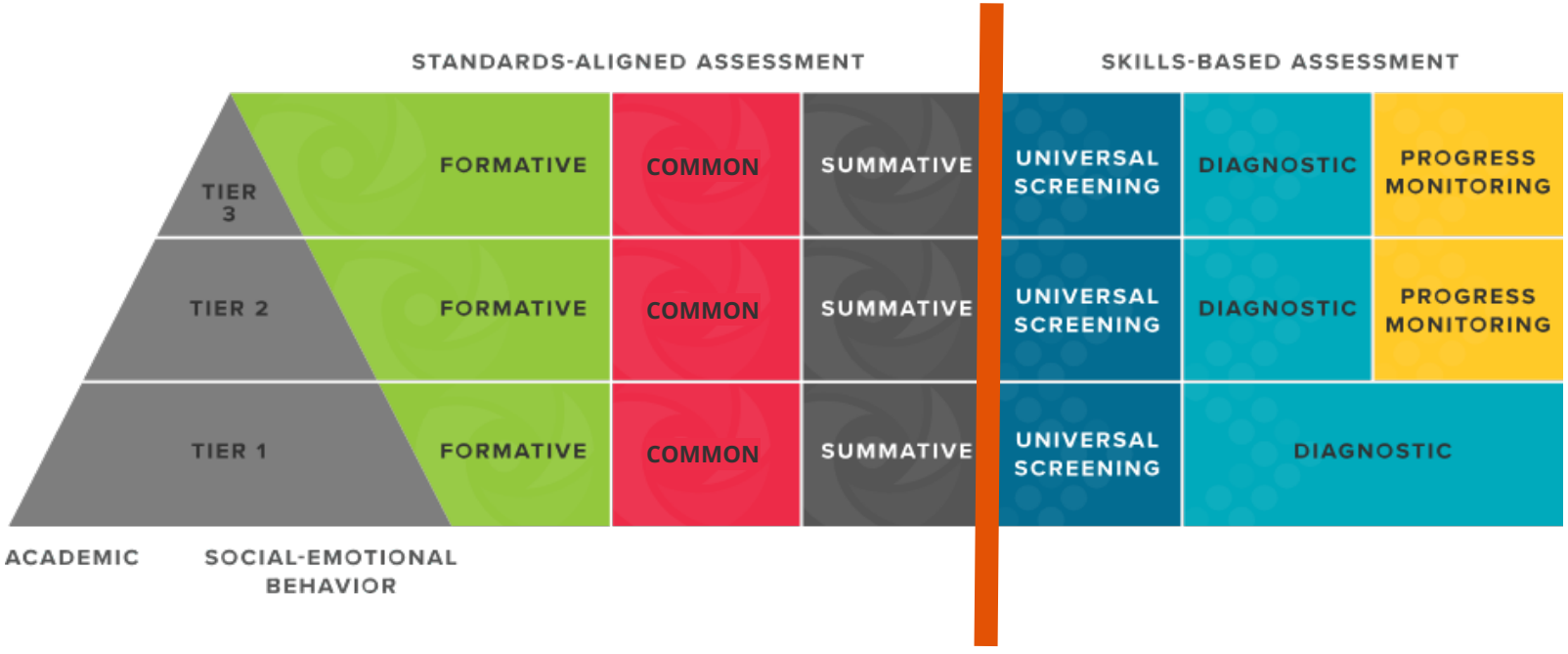
Sources:
Newton, P., & Burgess, D. (Eds.). (2016). *The best available evidence : Decision making for educational improvement*. Springer.

Sortwell, A., Trimble, K., Ferraz, R., Geelan, D. R., Hine, G., Ramirez-Campillo, R., Carter-Thuiller, B., Gkintoni, E., & Xuan, Q. (2024). A Systematic Review of Meta-Analyses on the Impact of Formative Assessment on K-12 Students' Learning: Toward Sustainable Quality Education. *Sustainability*, *16*(17), 7826. https://doi.org/10.3390/su16177826

Design your future. Create your success.

GO BEARS

WBLAS Comprehensive Assessment System



Design your future. Create your success.

GO BEARS

Summary of Trends

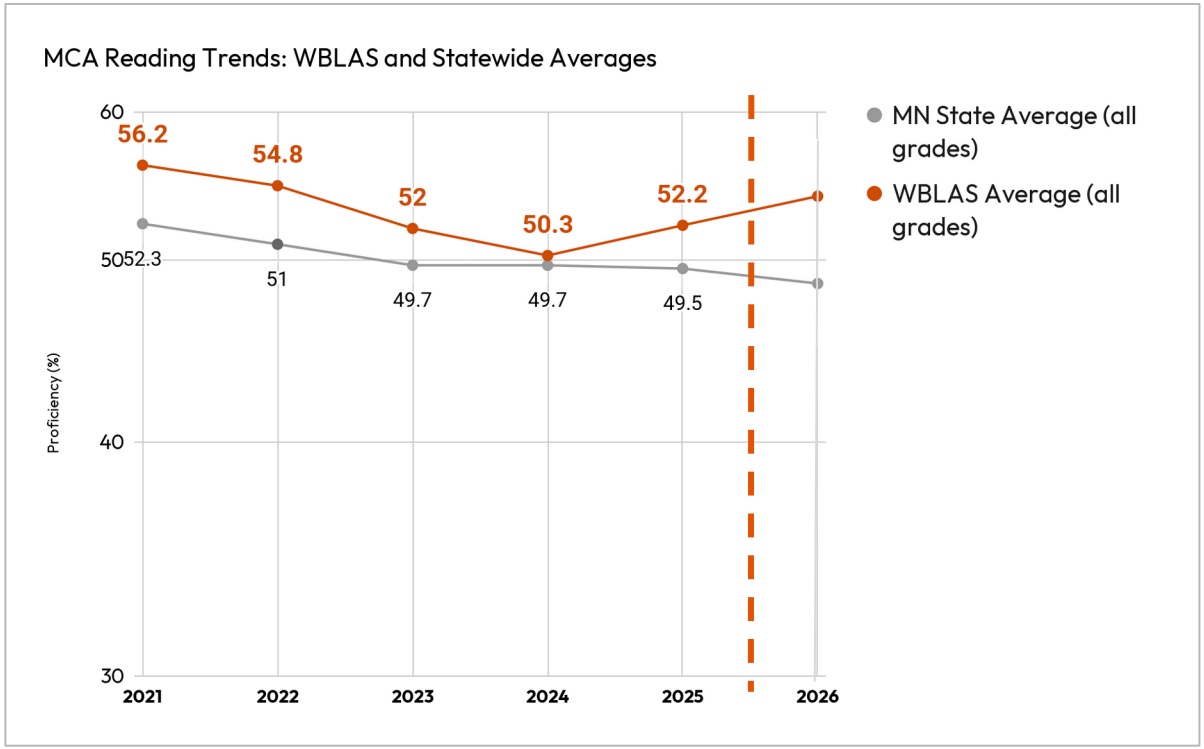
- WBLAS Grade 1 students are starting the year with stronger foundational literacy and math skills
- WBLAS increased in MCA Reading proficiency despite a slight decrease in statewide MCA Reading scores (MCA-IV vs. MCA III)
- More than a quarter of all WBLAHS AP students received an AP Scholar award in 2026

Design your future. Create your success.

GO BEARS

Design your future. Create your success.

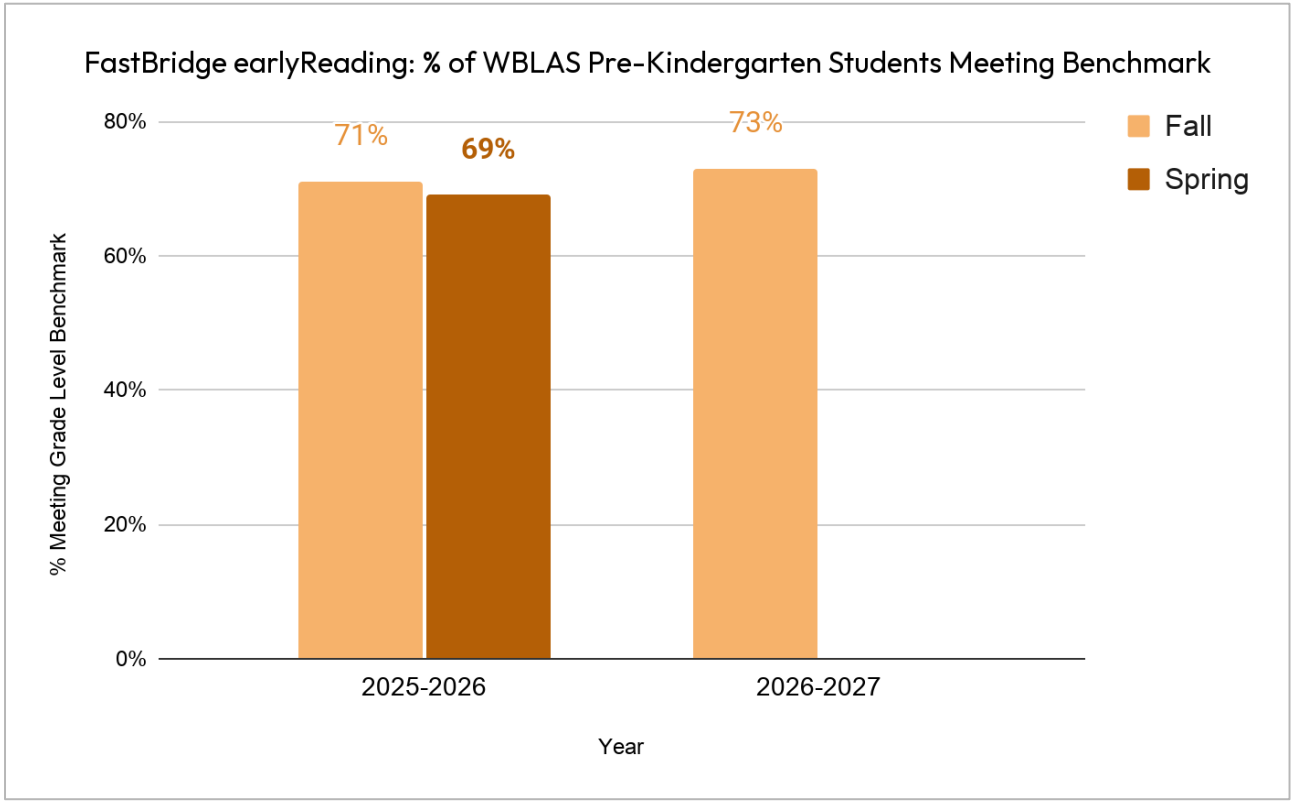
MCA Data - Reading Trends (grades 3-8, 10)



GO BEARS

Note: 2026 MCA data is embargoed until 8 a.m. on September 30, 2026

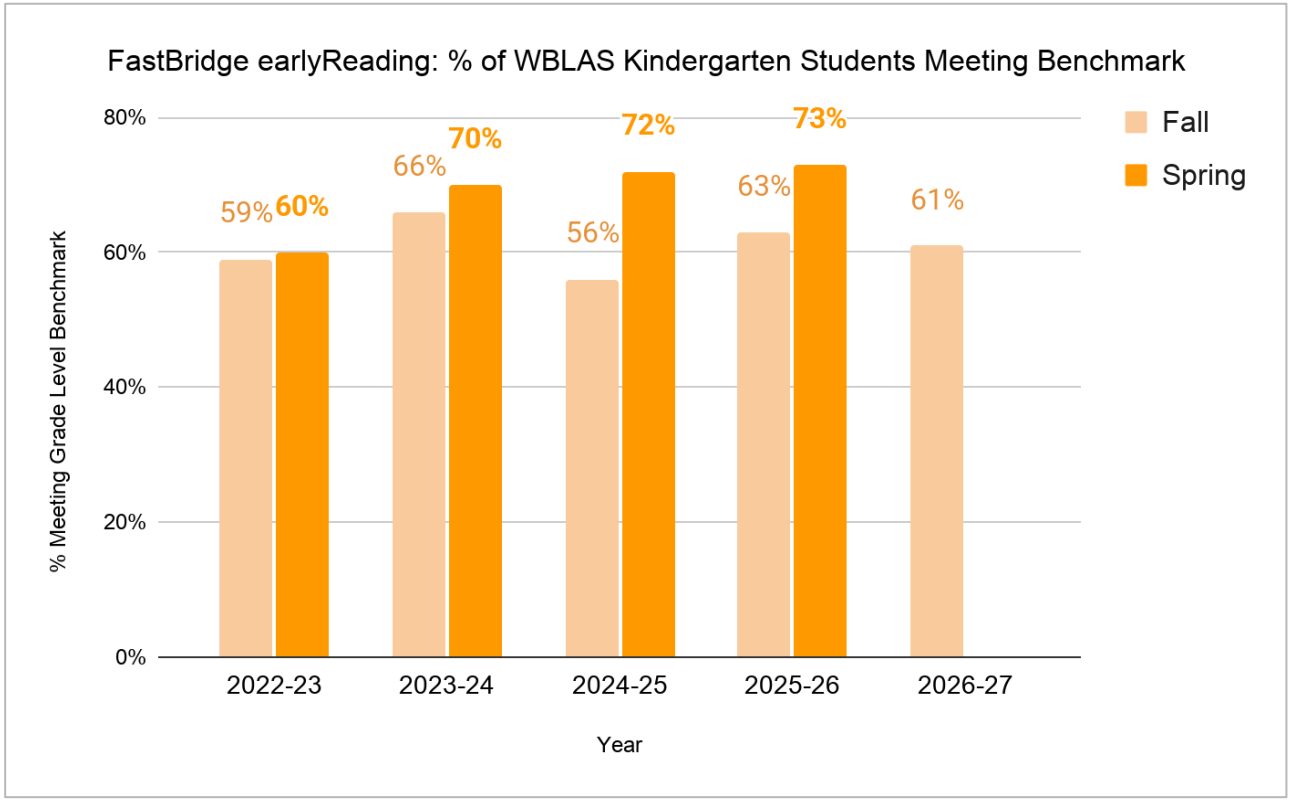
earlyReading Composite (FastBridge): **PreK**



Design your future. Create your success.

GO BEARS

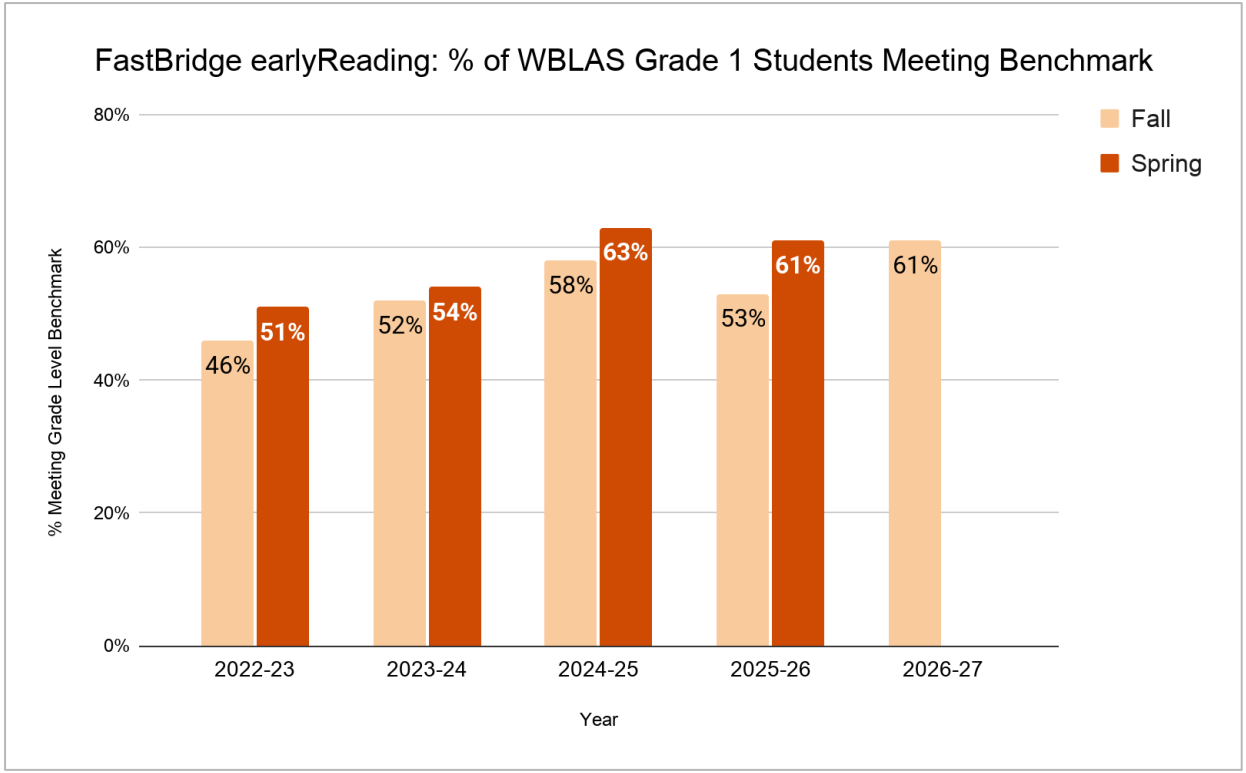
earlyReading Composite (FastBridge): **K**



Design your future. Create your success.

GO BEARS

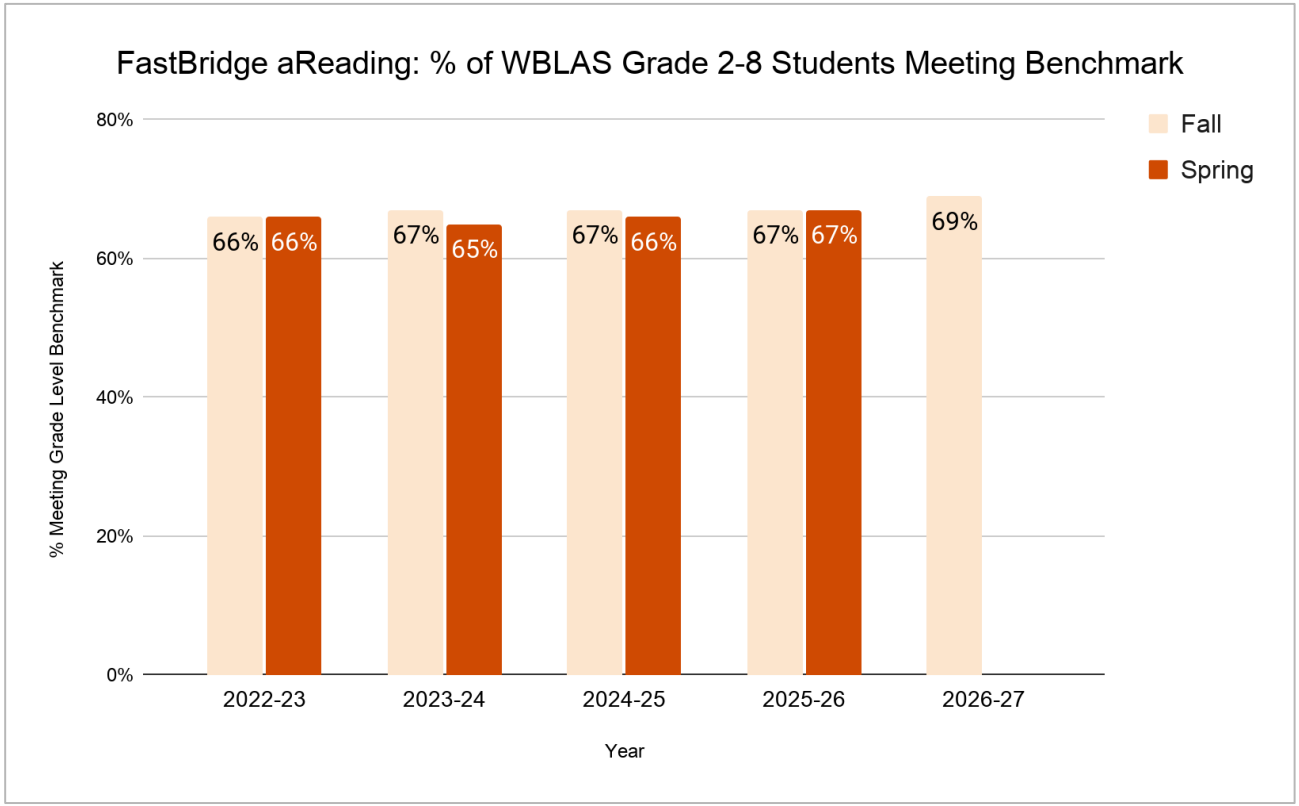
earlyReading Composite (FastBridge): Grade **1**



Design your future. Create your success.

GO BEARS

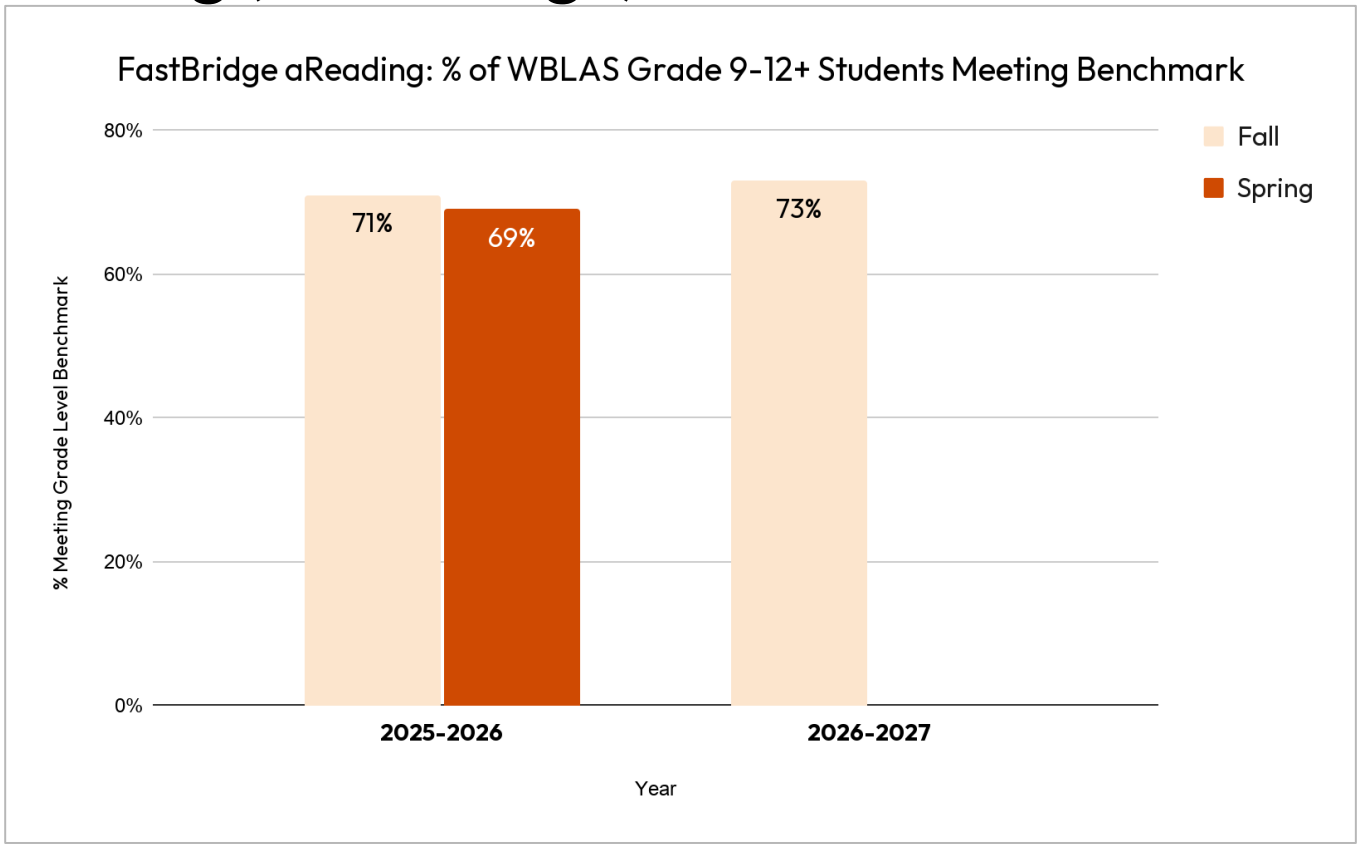
aReading (FastBridge): Grades **2-8**



Design your future. Create your success.

GO BEARS

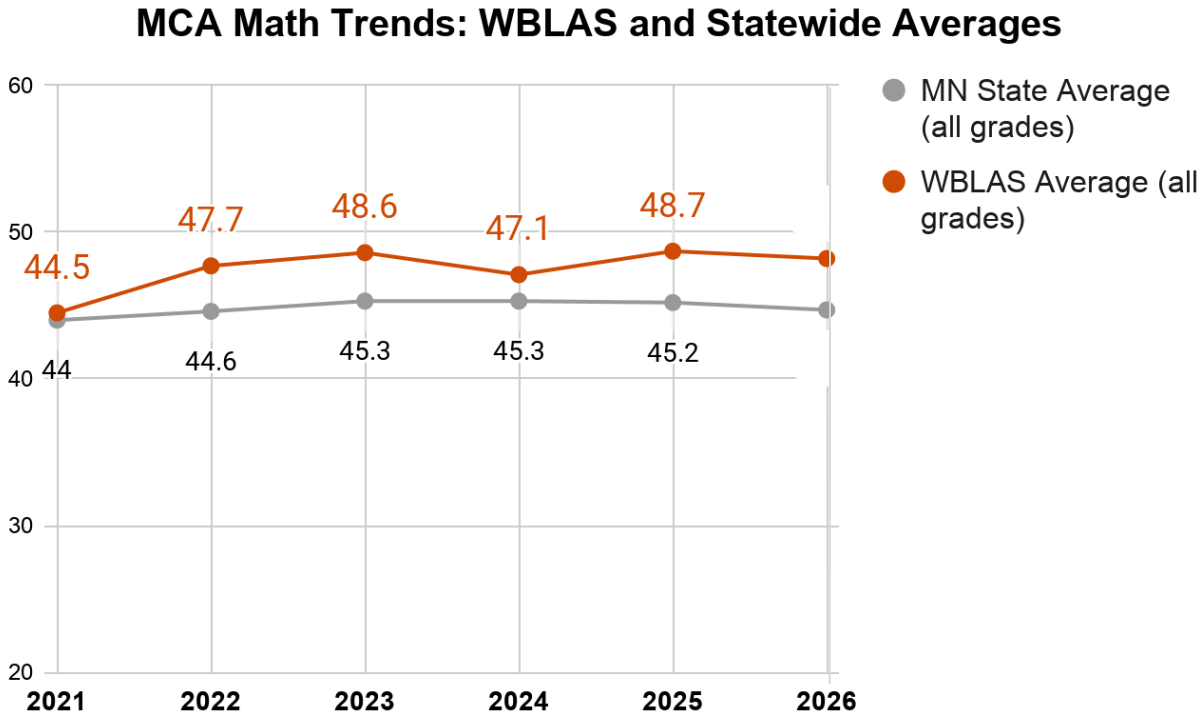
aReading (FastBridge): Grades **9-12+**



Design your future. Create your success.

GO BEARS

MCA Data - Math Trends (grades 3-8, 11)

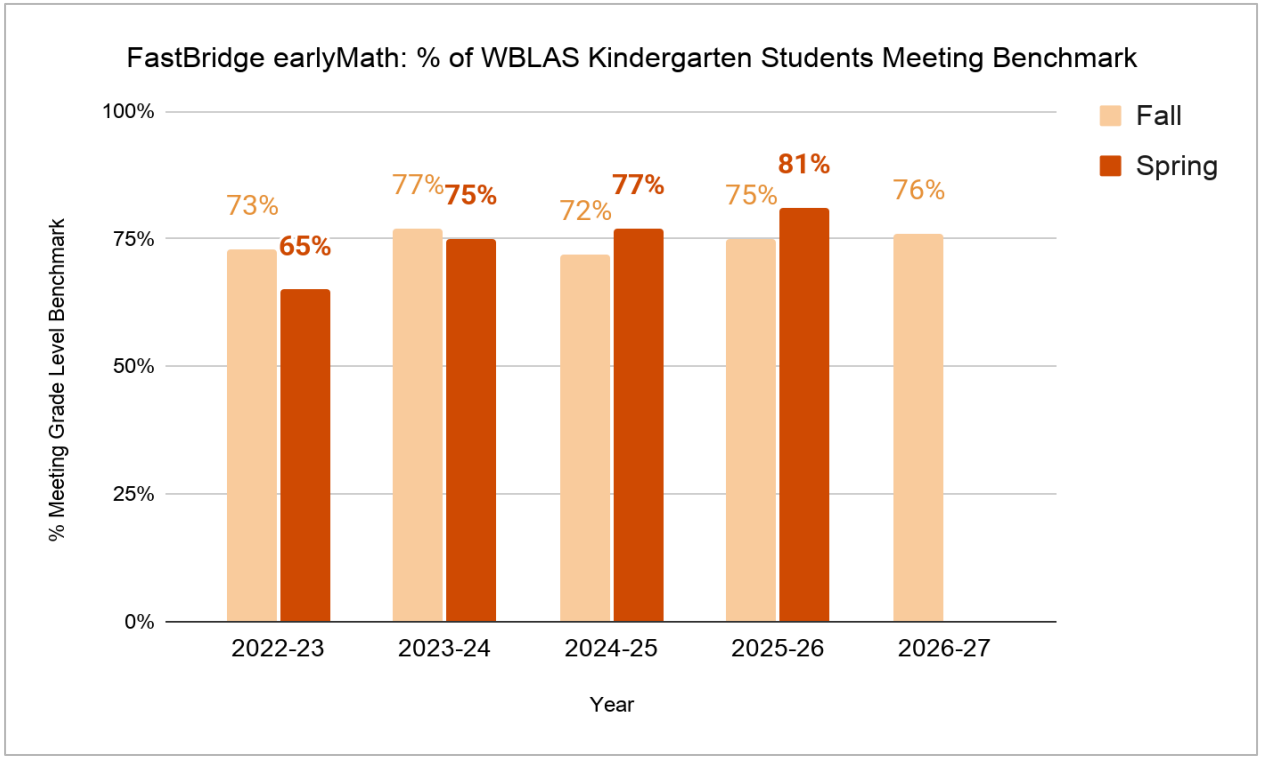


Note: 2026 MCA data is embargoed until September 30, 2026

Design your future. Create your success.

GO BEARS

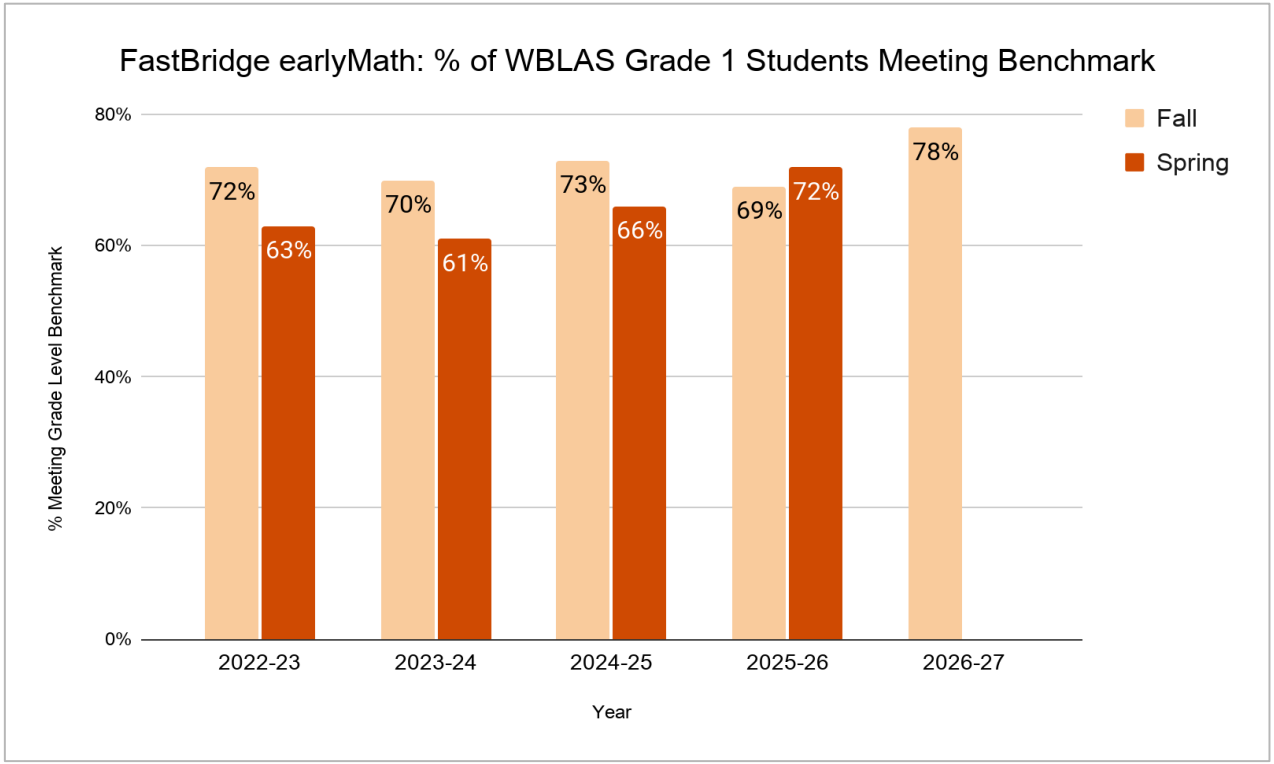
earlyMath Composite (FastBridge): **K**



Design your future. Create your success.

GO BEARS

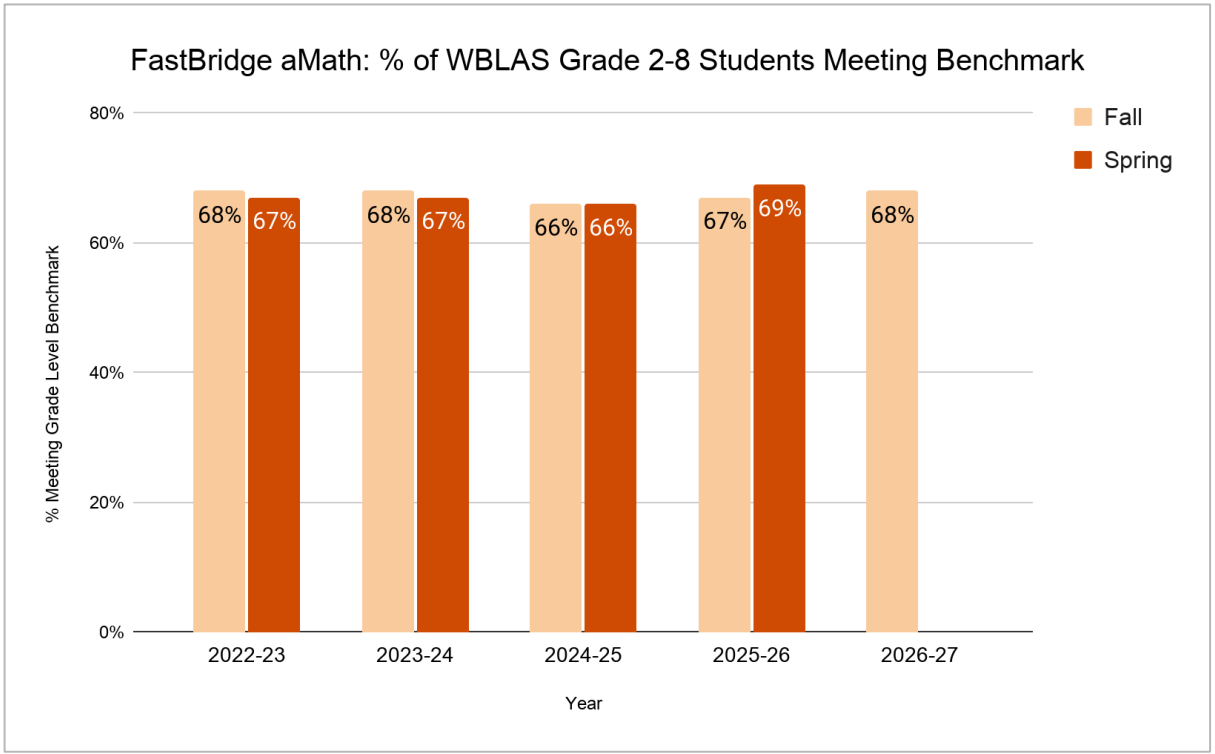
earlyMath Composite (FastBridge): **Grade 1**



Design your future. Create your success.

GO BEARS

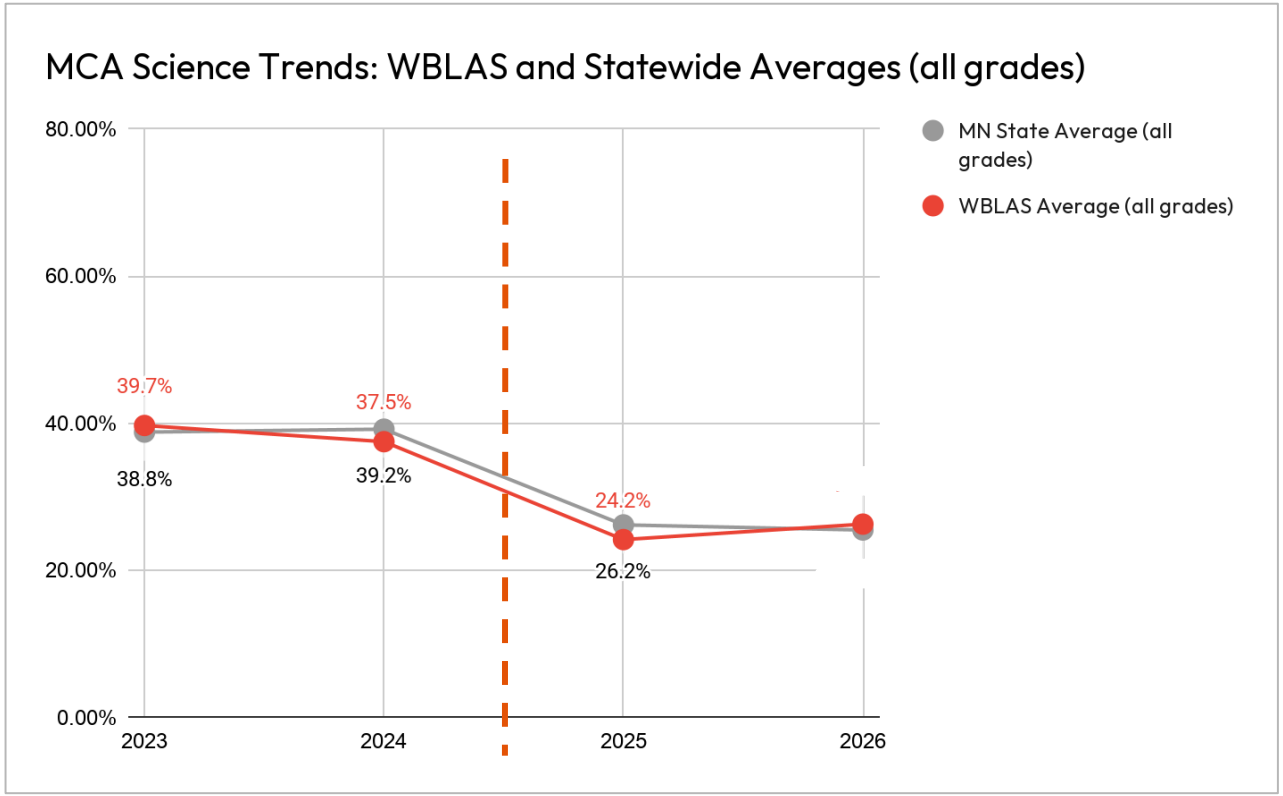
aMath (FastBridge): **Grades 2-8**



Design your future. Create your success.

GO BEARS

MCA Data - Science Trends (grades 5, 8 & HS)

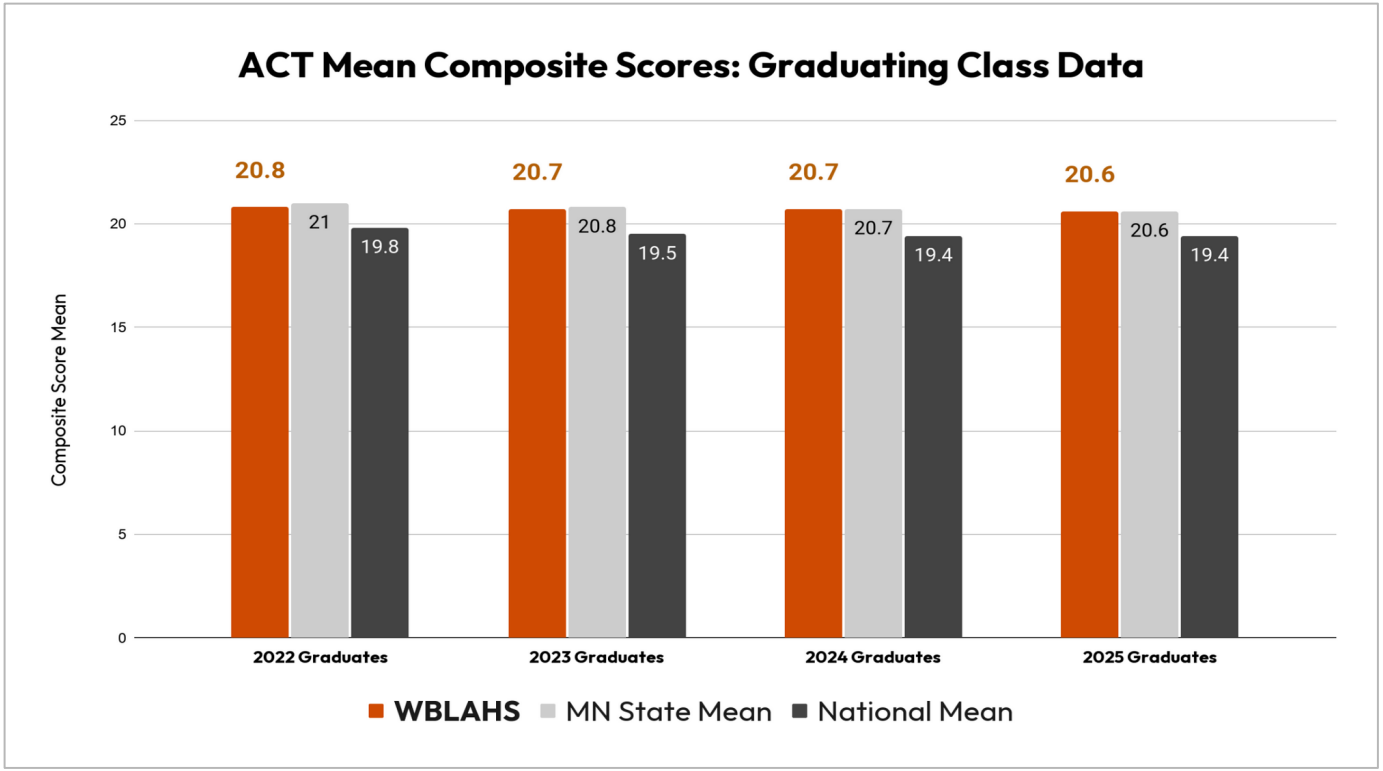


Note: 2026 MCA data is embargoed until September 30, 2026

Design your future. Create your success.

GO BEARS

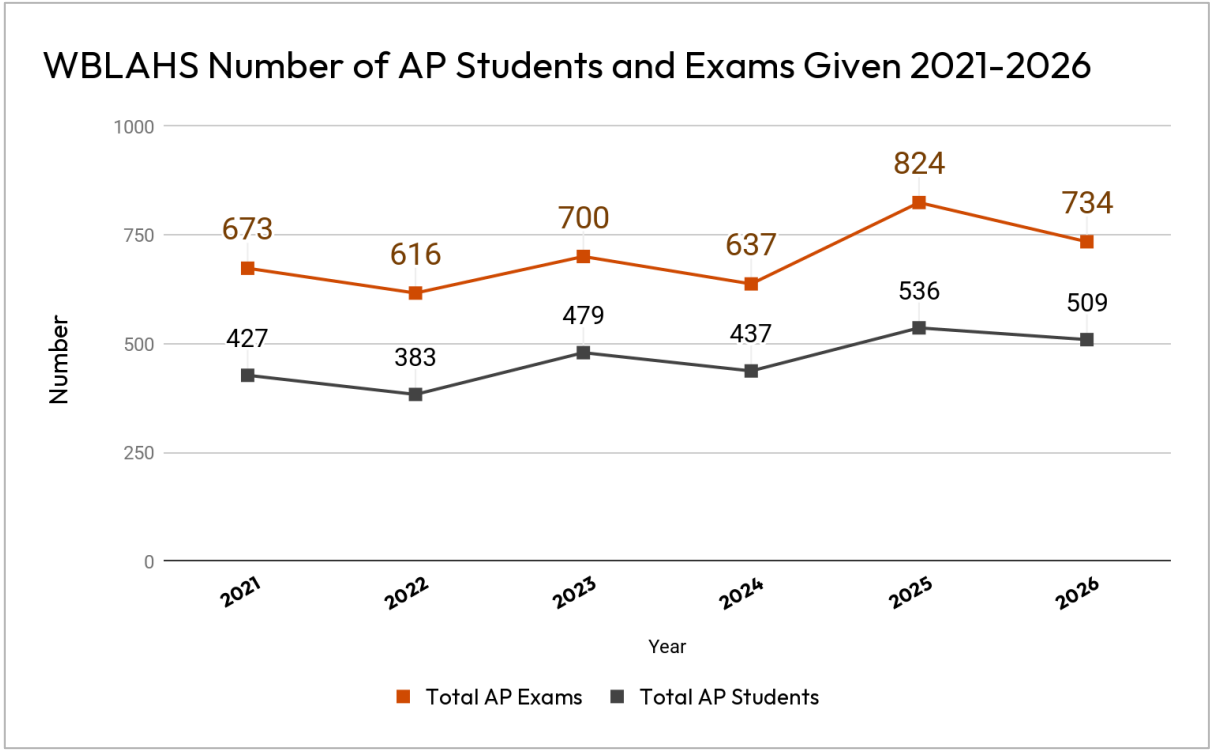
ACT Composite Score Average



Design your future. Create your success.

GO BEARS

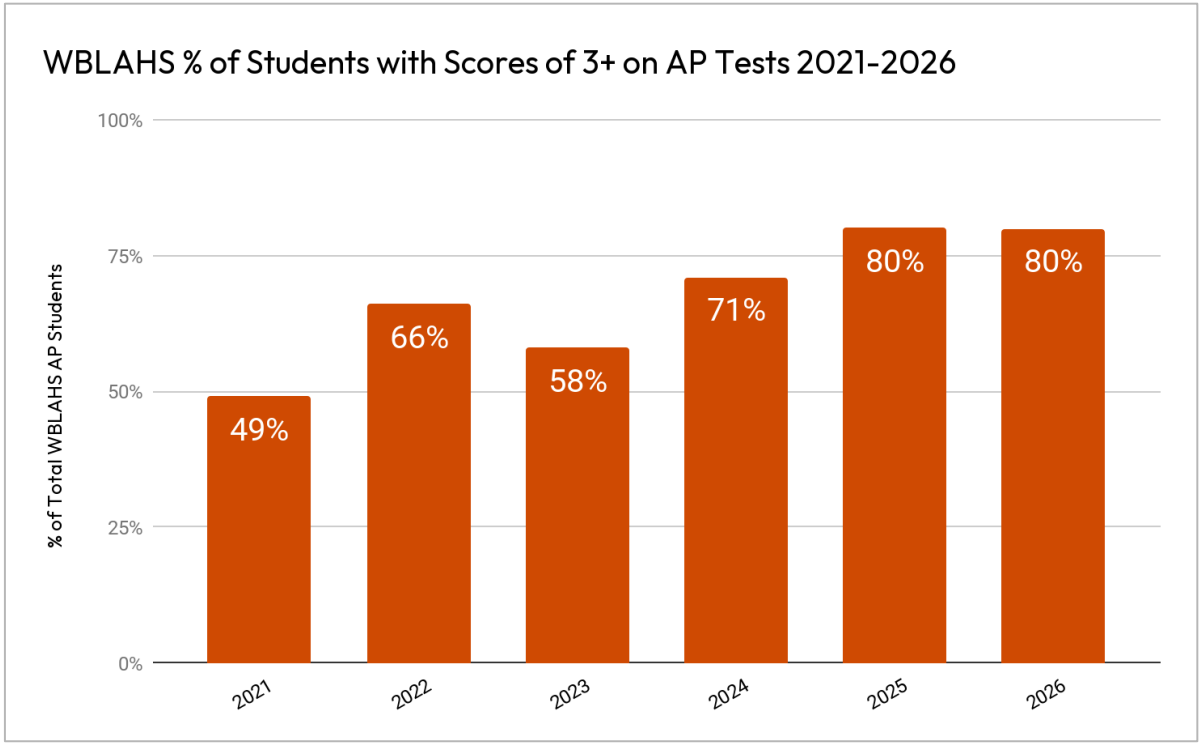
AP Data: HS Enrollment



Design your future. Create your success.

GO BEARS

AP Data: College Credit Earned



AP Scholars 2026

- *140 Overall*
- 68 AP Scholars
- 25 AP Scholars with Honor
- 47 AP Scholars with Distinction

Design your future. Create your success.

GO BEARS

Comprehensive Achievement and Civic Readiness

Comprehensive Achievement and Civic Readiness (CACR) goals serve dual roles for the goals set forth in district plans—supporting students with academic achievement within their pre-K through 12 experience as well as preparing them to be active members of their community after graduation.

CACR Goal Areas:

1. All children are ready for school.
2. All racial and economic achievement gaps are closed.
3. All students are ready for career and college.
4. All students graduate from high school.
5. Prepare students to be lifelong learners.

Design your future. Create your success.

GO BEARS

Achievement and Integration

Why:

- Increase racial and economic integration of students and to increase academic achievement by reducing academic disparities based on students' diverse racial, ethnic, and or economic background.
- Racially isolated districts and districts with racially identifiable schools are required to be in the program.

Willow Lane →

Racially identifiable schools within a district: Enrollment of protected-class students at a school is greater than 20% compared to the number of protected-class students within the district at the same grade levels. (Minn. Rules 3535.0110, subp. 6)

Design your future. Create your success.

GO BEARS

A and I Plan Goal Types

Three Achievement and Integration goals identified at the District level, and three goals for Willow Lane. Each goal will have a different focus area:

Achievement - Reducing the disparities in academic achievement among all students and specific categories of students excluding the categories of gender, disability, and English learners

Integration - Increasing racial and economic integration

Teacher Equity - Reducing the disparities in student access to highly effective and diverse teachers across all students groups by strengthening instructional quality

Design your future. Create your success.

GO BEARS

CACR and A&I Goals

Category	2029 Goal	September 2026 Status
All children are ready for school.	85% of all White Bear Lake Area Schools PreK students will be on Benchmark on the Spring FastBridge earlyReading composite by June 2029.*	As of June 2026, 69% of White Bear Lake Area Schools PreK students met the Spring FastBridge earlyReading benchmark. This is our baseline data for our 2029 goal.
All racial and economic achievement gaps between students are closed.	By June 2029*, White Bear Lake Area Schools will reduce the achievement gaps amongst student ethnicity groups by 50%. on: PreK-1 FastBridge earlyReading and earlyMath Spring Composite, 2-9 FastBridge aReading and aMath Spring Composite, 9-12 PreACT and ACT.	FastBridge Baseline (Spring 2026) The largest gap between the groups is currently 32%. PreACT and ACT (Spring 2026) Achievement gap between highest and lowest performing student group is 4.3 points This is our baseline data for our 2029 goal.

Design your future. Create your success.

GO BEARS

*June 2026 data will be used as the baseline measurement.

CACR and A&I Goals

Category	2029 Goal	September 2026 Status
All students are ready for career and college. and **All students are prepared to be lifelong learners.**	By June 2029, 80% of graduating WBLAS seniors will have earned postsecondary credits for at least one college-level or career-aligned course, demonstrating readiness for lifelong learning.	The percent of graduating WBLAS seniors earning postsecondary credits: Graduating class of 2025: 70% Graduating class of 2026: 73% On Track
All students graduate from high school.	The White Bear Lake Area School District will maintain a 98% 4-year graduation rate and a 95% 7-year graduation rate through June 2029 (Class of 2028)	The WBLAS 2025 graduation rate = 93.90% (4 year) and 94.08% (7 year). On Track WBLA High School: 2025 graduation rate = 97.32% (4 year). On Track

Design your future. Create your success.

GO BEARS

CACR and A&I Goals

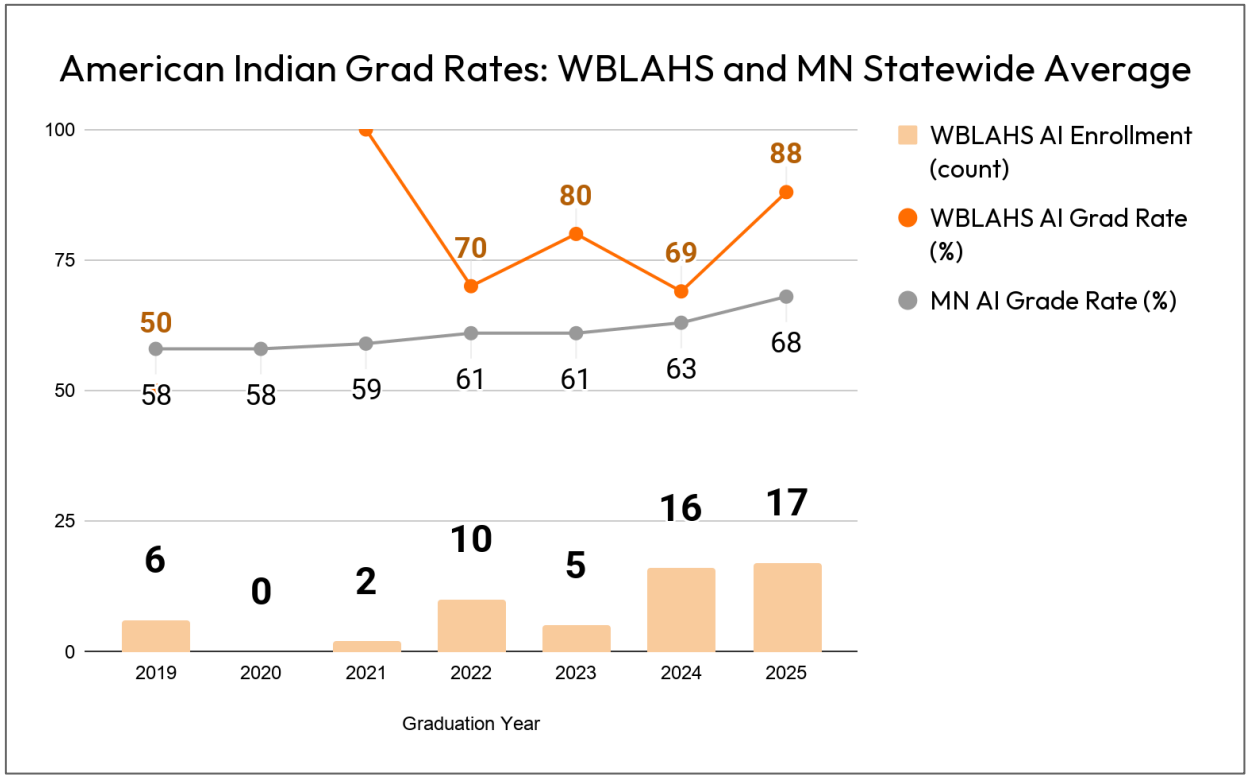
2029 Goal	September 2026 Status
The graduation rate for White Bear Lake Area High School American Indian Students will increase from 80% in 2019 to 96% by June, 2026.	Goal was met
The percentage of White Bear Lake Area High School Latinx and Black students who, by the end of their senior year, earn 12 college-level credits will increase from 15% in 2022 to 27% by June of 2026.	Goal was met
White Bear Lake Area Schools will increase the percentage of BIPOC teachers from 4% in 2022 to 7% in 2026.	Goal was met

Design your future. Create your success.

GO BEARS

Graduation Rate

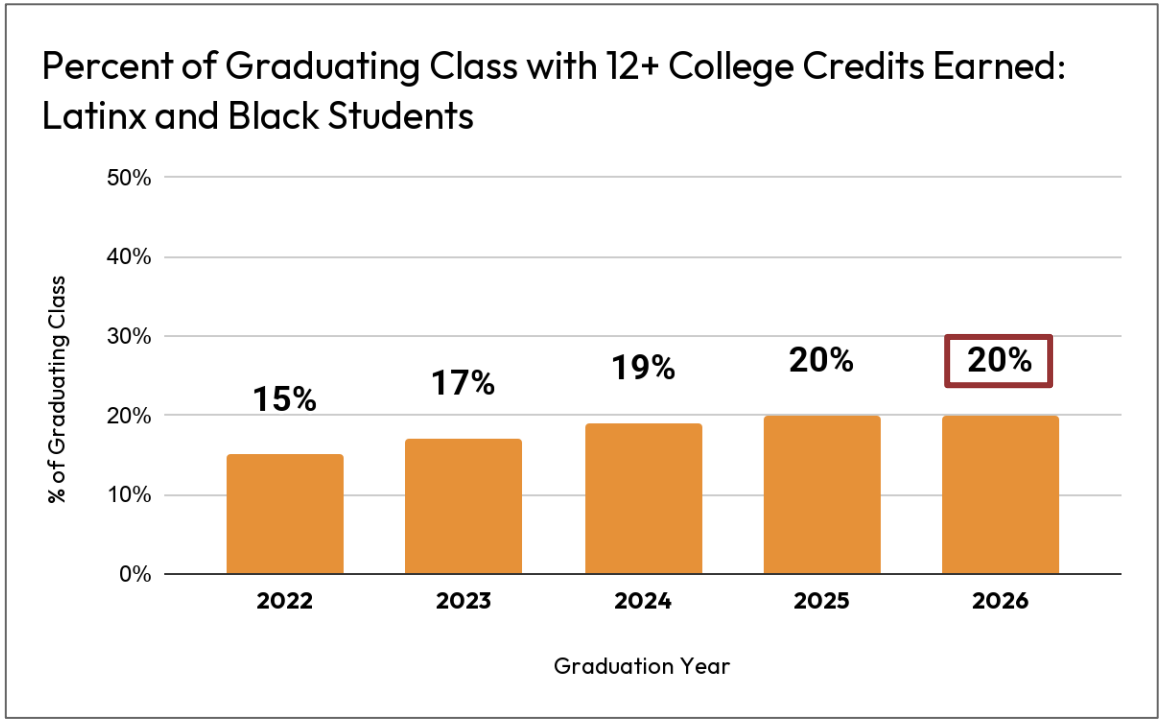
Goal: The graduation rate for White Bear Lake Area High School American Indian Students will increase from 50% in 2019 to 96% by June, 2026.



CACR & A/I

12+ College Credits

Goal: The percentage of White Bear Lake Area High School Latinx and Black students who, by the end of their senior year, earn 12 college-level credits will increase from 15% in 2022 to 27% by June of 2026.



Next Steps

- Continued LETRS training and Neuhaus training
- New K-8 Math Curriculum
- Continue to look at individual and grade level data trends:
  - Screening data (FastBridge)
  - Standards-aligned tests (MCA and local)
  - Courses-specific tests (secondary schools)

Design your future. Create your success.

GO BEARS

Design your future. Create your success.

Questions?

GO BEARS

Agenda Item B-4
September 28, 2026
School Board Work Session

AGENDA ITEM:	**Overview of Constitutional Amendment**
MEETING DATE:	**September 28, 2026**
SUGGESTED DISPOSITION:	**Discussion Item**
CONTACT PERSON(S):	**Dr. Wayne Kazmierczak, Superintendent, Tim Wald, Asst Superintendent for Finance and Operations**

BACKGROUND:

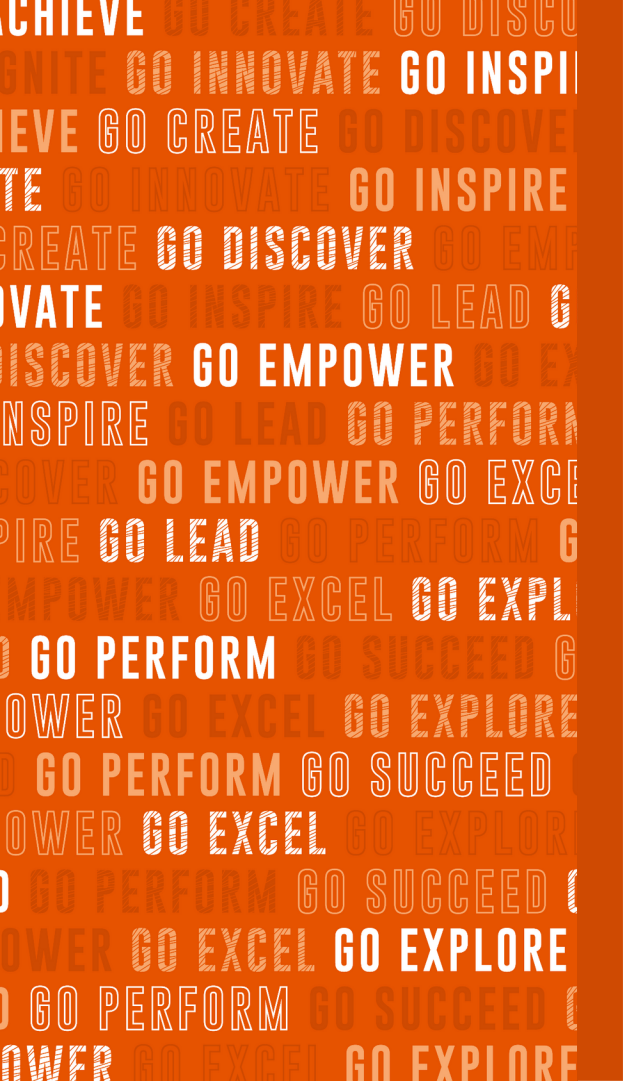
A proposed amendment to the Minnesota Constitution would increase school funding statewide, without raising taxes. It will appear on the November ballot.

Constitutionally established in 1858, the Permanent School Fund is built on proceeds from public lands set aside to support public education. For almost 170 years, the Fund has served as a permanent endowment, continually generating revenue from revenue from the land and investments.

According to the Minnesota Secretary of State's office, the ballot question will read:

"Shall the Minnesota Constitution be amended to increase the funding going to all school districts from the permanent school fund, which is a fund that supports school districts without raising individual income or property taxes, effective July 1, 2027?"

Because the question requires a majority of all ballots cast to approve to pass, if a voter skips this question on their ballot but votes for other races, it is counted as a "No" vote.



Minnesota's Permanent School Trust

Constitutional Amendment 2026

School Board Presentation - Sept 28, 2026

mnPSFamendment.org

A Historic Endowment for Education

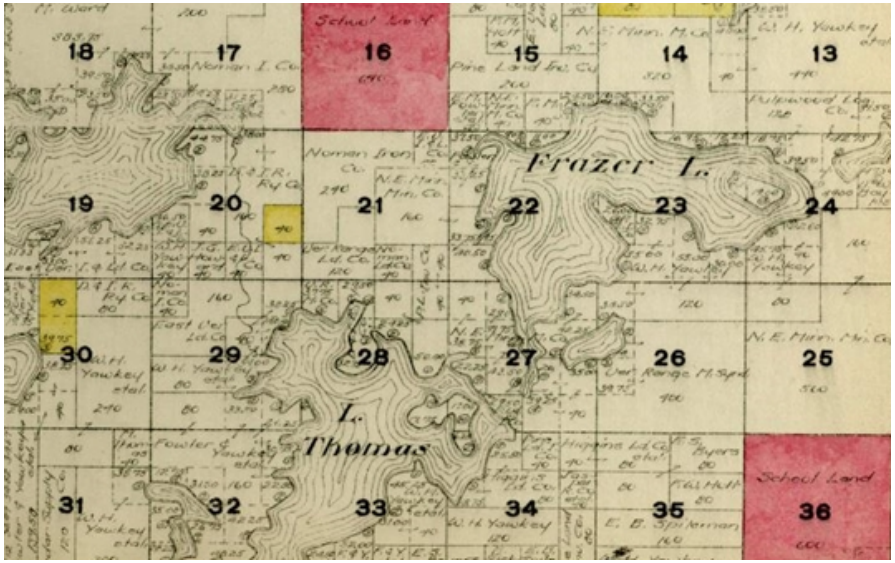
Established in 1858: The Federal gov't provided land as a self-sustaining funding source for public schools.

Was written into Sect 8 of the State's Constitution

Built on Proceeds from Public Lands: The fund is built upon proceeds from the sale of resources form the public lands, such as timber, minerals, crops would act as a perpetual endowment for public education.

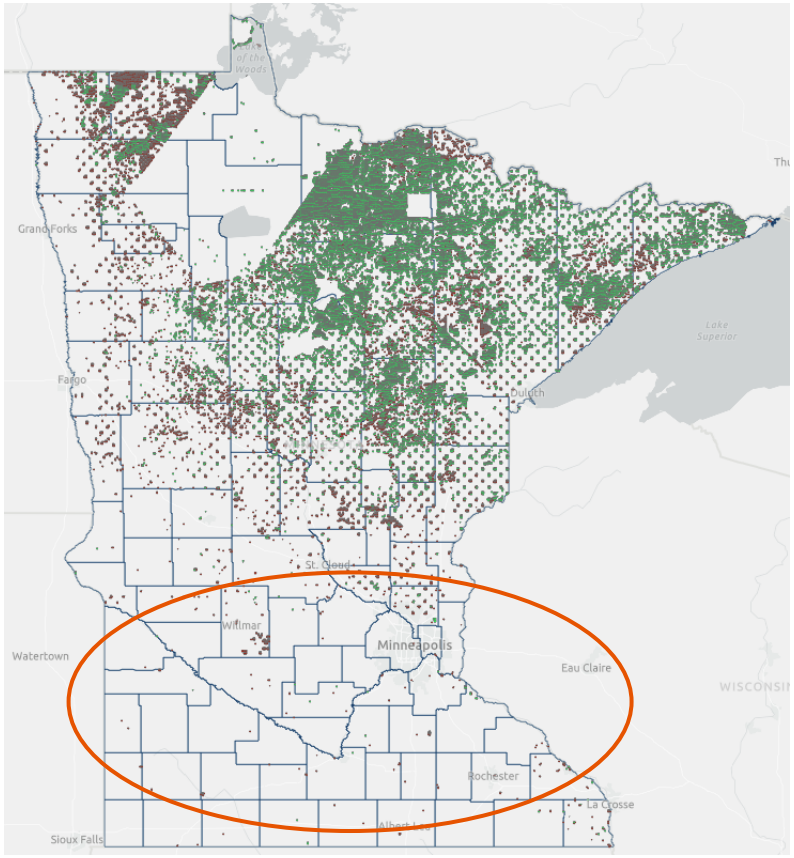
Massive Scale: Today, the state manages over 2.5 million total acres of trust land, plus an additional 1 million acres used for mineral rights.

Revenue Generation and Management: The fund continuously generates revenue and funds are invested and distributed to schools annually.



GO BEARS

Where are MN School Public Trust Lands?



- In the late 1800's, land in the southern counties was sold to promote agriculture.
- In 1900, the legislature decided no School Land Trust property could be sold.
- 92% of remaining lands are in ten northern counties
- Lands include forests, grasslands, farmlands, construction aggregate deposits, developed and undeveloped mineral resources and wetlands.

GO BEARS

Who Manages the Land and the Fund?

Several state agencies work together to manage the Permanent School Fund.

Dept. of Natural Resources

Responsibility:
Land Management.
The DNR manages the physical school trust lands and generates the revenue from natural resource activities.

State Board of Investment

Responsibility:
Asset Management.
The SBI receives the revenues and rigorously invests the assets of the Permanent School Fund into financial markets.

Department of Education

Responsibility:
Distributions.
MDE calculates and distributes the annual payments from the fund directly to public school districts and charter schools.

Responsibly managed, the fund has grown over time.

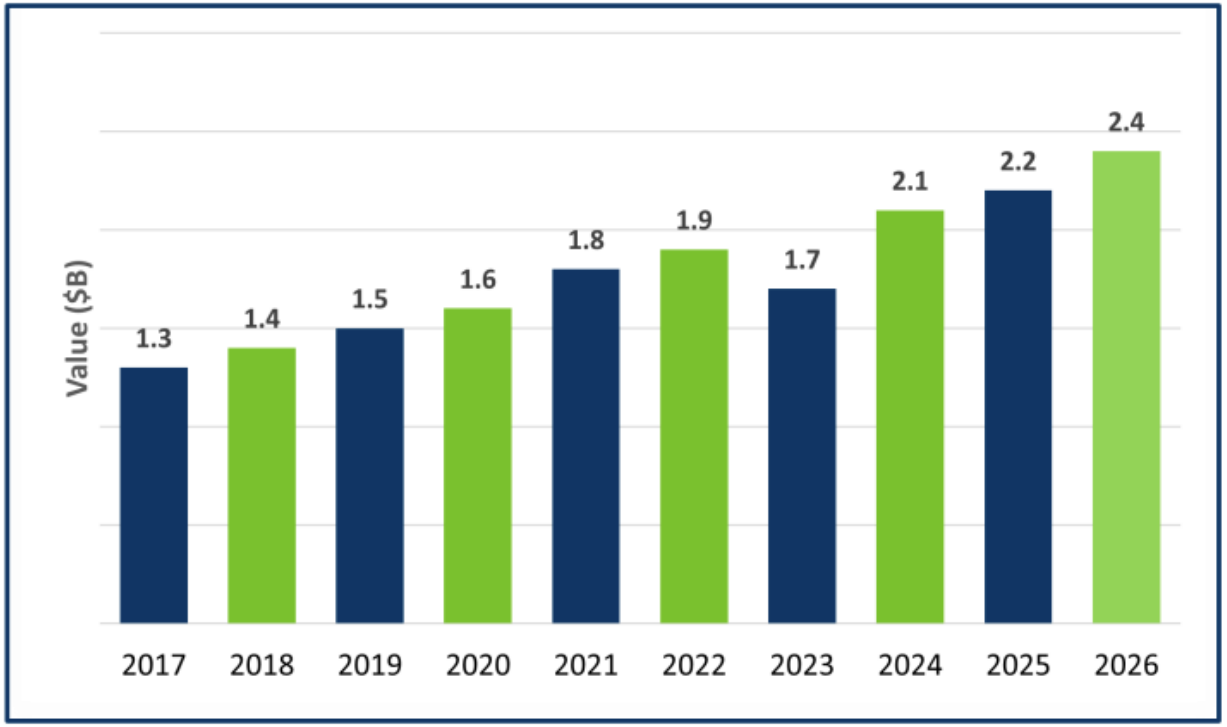
GO BEARS

PERMANENT SCHOOL FUND

The Fund's Value:
2010: $675M
2017: $1.3 B
2026: $2.4B

Growth: 255.6%
CAGR: 8.25%
(CAGR=Compound Annual Growth Rate)

2017–2026 VALUE



PERMANENT SCHOOL FUND TASK FORCE

2024 - MN Legislature Called for a Non-Partisan Task Force to Study the Fund

- Studied Policies of Trusts in MN and other states.
- Modeled a variety of payout strategies against historical and forward looking market expectations.
- Determined the fund could increase the payout AND maintain its value to support schools in perpetuity.

TASK FORCE RECOMMENDATION:

To increase the annual distribution from the fund to 4.5% of the three-year average net value, effective July 1, 2027.

GO BEARS

2026 LEGISLATIVE SESSION

Task force recommendation was debated and successfully passed during the Minnesota legislative session.

HOUSE OF REPRESENTATIVES

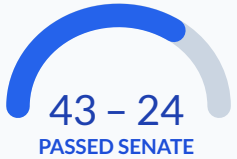


Bill HF3900

Sponsor: Rep. Spencer Igo (R-Wabana Township)

Included the Task Force's recommendation.

MINNESOTA SENATE



Bill SF3593

Sponsor: Sen. Mary Kunesh (D-New Brighton)

Included the Task Force's recommendation.

GO BEARS

What the Amendment Does…

What would change and why?

CURRENT:	PROPOSED:
2.5% annual distribution	Estimated 4.5% annual distribution
Interest and dividends only	Based on 3 yr average of the full fund value
Around $68 per pupil per district in 2025	Increases payout by about $33 per pupil, to $101

This recommendation preserves the fund balance for future generations of public school students and increases distributions for current students.

The proposal adds $273,848 to our revenue.

Does not impact property, income taxes, or the state budget.

What does the Amendment Mean to the White Bear Lake Area Schools?

The proposed amendment would ***stabilize*** and ***improve*** an important source of funding.

- 2025 Funding was: **$565,711**

If the amendment passes - funding would increase approximately 48%

- 2027 Funding Estimate: **$839,559**

GO BEARS

WHAT WILL VOTERS SEE ON THE BALLOT?

CONSTITUTIONAL AMENDMENT

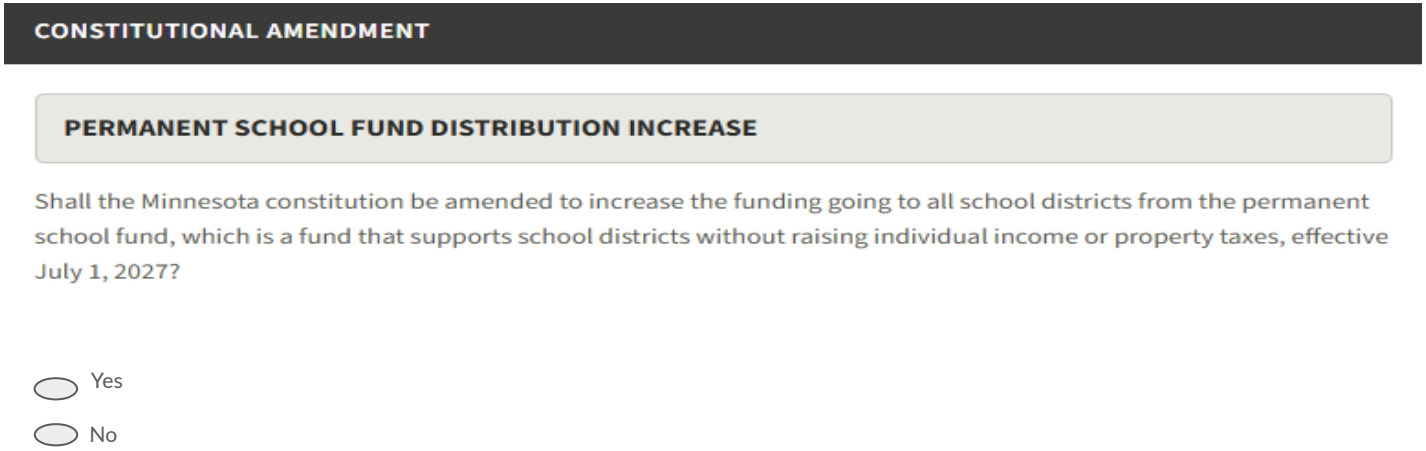
PERMANENT SCHOOL FUND DISTRIBUTION INCREASE

Shall the Minnesota constitution be amended to increase the funding going to all school districts from the permanent school fund, which is a fund that supports school districts without raising individual income or property taxes, effective July 1, 2027?

- ◯ Yes
- ◯ No

GO BEARS

YES, NO or leaving it BLANK



What a "*YES*" vote means:

A yes vote would allow Minnesota to distribute up to 4.5% of the Permanent School Fund's average value each year to public schools.

What a "*NO*" vote means:

A no vote keeps the current constitutional language and current distribution framework in place.

Not Voting - counts as a no. If a ballot is left blank (no vote) the question is registered as a NO vote.

Questions?



C. OPERATIONAL ITEMS

Agenda Item C-1
September 28, 2026
School Board Work Session

AGENDA ITEM:	**Certification for 2026 Payable 2027 Preliminary Property Tax Levy**
MEETING DATE:	**September 28, 2026**
SUGGESTED DISPOSITION:	**Operational Item**
CONTACT PERSON(S):	**Tim Wald, Assistant Superintendent for Finance and Operations;** **Andi Johnson, Director of Finance**

BACKGROUND:

The School Board is required to certify to the auditors of Anoka, Ramsey, and Washington Counties the School District's preliminary 2026 Payable 2027 Preliminary Property Tax Levy by September 30, 2026. The most recent levy estimate will be provided at the School Board meeting.

The administration recommends that the School Board certify the maximum levy as provided by state law; certifying the preliminary levy in this manner allows for changes prior to the final levy certification in December. Changes could be made for a variety of reasons, such as changes to state aid and levy calculations made by the MDE, or changes made by the District such as previously unanticipated Long-Term Facilities Maintenance (LTFM) projects.

School districts are required to discuss the payable 2027 levy and the current year's budget (fiscal year 2026-27) at a regularly scheduled board meeting and allow the public to speak. This will occur at the December 14, 2026 School Board meeting at 6:00 p.m. The final levy certification will be approved at that meeting.

RECOMMENDED ACTION:

Approve the maximum for the 2026 Payable 2027 Proposed Preliminary Property Tax Levy.

Approval of District's Preliminary Tax Levy for 2027-2028 Budget (Payable 2027)



White Bear Lake School District, ISD No. 624

September 22, 2026

Property Tax Levy and Rate Summary, Taxes Payable in 2026 and 2027

	Certified Levy Payable in 2026	Proposed Levy Payable in 2027	$ Change	% Change
Tax Levy Information				
1. Total Certified Levy Spread on RMV	23,529,652	23,431,480	-98,172	
2. General Fund Levy Spread on NTC	13,374,431	12,956,254	-418,177	
3. Community Service Fund Levy	1,489,280	1,771,415	282,134	
4. General Debt Service Levy	35,205,036	36,428,583	1,223,546	
5. OPEB Debt Service Levy	0	0	0	
6. Total Certified Levy	73,598,400	74,587,732	989,332	1.3%
Fiscal Disparities Adjustment to Levy				
7. RMV-Based Levies	1,842,190	1,842,190	0	
8. General Debt Service	2,820,415	2,820,415	0	
9. Other NTC-Based Levies	1,190,792	1,190,792	0	
10. Total Fiscal Disparities Adjustment	5,853,397	5,853,397	0	0.0%
Summary of Adjusted Levies				
11. RMV-Based Levies	21,687,462	21,589,290	-98,172	
12. General Debt Service	32,384,621	33,608,168	1,223,546	
13. Other NTC-Based Levies	13,672,920	13,536,877	-136,043	
14. Total Adjusted Levies	67,745,003	68,734,335	989,332	1.5%
Property Value Information				
15. RMV Used to Calculate Rate	12,603,012,388	12,809,836,762	206,824,374	1.6%
16. NTC Used to Calculate Rate	131,316,714	134,463,462	3,146,748	2.4%
Actual and Estimated Tax Rates				
17. RMV Rate (#11/#15)	0.17208%	0.16854%	-0.00354%	-2.1%
18. NTC Debt Rate (#12/#16)	24.661%	24.994%	0.333%	1.3%
19. NTC Other Rate (#13/#16)	10.412%	10.067%	-0.345%	-3.3%

Key Assumptions:

Preliminary Pay 2027 RMV is estimated to change by approximately 1.6% and NTC by 2.4% as compared to taxes payable 2026.

Levy amounts are based on the 9/22/2026 levy report and include a reduction of $64,275 for calculations not yet incorporated into that report.

White Bear Lake School District, ISD No. 624

September 22, 2026

Property Taxes - Actual for Payable 2026 and Estimates for Payable 2027

	Actual Taxes Payable in 2026	Preliminary Estimate of Taxes Payable in 2027	Estimated Change in Annual Taxes	Estimated % Change
RMV-Based Levies	$21,687,462	$21,589,290	-$98,172	**-0.45%**
NTC-Debt Service	$32,384,621	$33,608,168	$1,223,546	**3.78%**
Other NTC-Based Levies	$13,672,920	$13,536,877	-$136,043	**-0.99%**
Totals	**$73,598,400**	**$74,587,732**	**$989,332**	**1.34%**

Type of Property	Estimated Market Value	Estimated Annual School District Property Taxes			
Residential Homestead	$250,000	$1,223	$1,214	-$9	-0.7%
	300,000	1,500	1,489	-11	-0.7%
	350,000	1,777	1,764	-13	-0.7%
	400,000	2,054	2,040	-14	-0.7%
	450,000	2,331	2,315	-16	-0.7%
	500,000	2,609	2,590	-19	-0.7%
	550,000	2,919	2,899	-20	-0.7%
	600,000	3,225	3,203	-22	-0.7%
	650,000	3,530	3,506	-24	-0.7%
	700,000	3,835	3,809	-26	-0.7%
Commercial/ Industrial*	$100,000	$495	$491	-$4	-0.8%
	250,000	1,345	1,336	-9	-0.7%
	500,000	2,852	2,834	-18	-0.6%
	1,000,000	5,866	5,829	-37	-0.6%
	2,000,000	11,894	11,820	-74	-0.6%
Apartments	$500,000	$3,053	$3,034	-$19	-0.6%
	1,000,000	6,105	6,068	-37	-0.6%
	2,000,000	12,210	12,136	-74	-0.6%

Key Assumptions:

1. Preliminary Pay 2027 RMV is estimated to change by approximately 1.6% and NTC by 2.4% as compared to taxes payable 2026.
2. Assumes no change in the value of individual parcels of property from 2026 to 2027 taxes. If the value of a parcel changed, the change in taxes will be different than shown above.
3. Taxes payable in 2027 are based on latest estimates of proposed levy, as of the date above.

* 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.