

**MINNETONKA SCHOOL BOARD**  
**CLOSED SESSION, STUDY SESSION AND SPECIAL MEETING**  
**February 24, 2022**  
**6:00 p.m.**

**AGENDA**

**CLOSED SESSION**

- 4:00      1.      Superintendent's Mid-Year Review

**STUDY SESSION**

- 6:00      1.      Review of Superintendent Candidates and Interview Workshop with  
Superintendent Search Firm
- 7:30      2.      Reports on Goals
- 8:30      3.      Review of Draft Amended FY22 Budget
- 9:00      4.      Review of Proposed Self-Insurance Fund Rates for FY23
- 9:30      5.      Review of 2023-24 Calendar Parameters

**SPECIAL MEETING**

- 9:50      I.      Call to Order
- II.      Pledge of Allegiance to the Flag
- III.      Adoption of the Agenda
- 9:51      IV.      Approval of Superintendent Candidates for Board to Interview
- 10:05      V.      Consideration of Any Changes to the Safe Learning Plan
- 10:35      VI.      Adjournment

**CITIZEN INPUT**

- 7:30 p.m.**      Citizen Input is an opportunity for the public to address the School Board on any topic in accordance with the guidelines printed below.

**GUIDELINES FOR CITIZEN INPUT**

Welcome to the Minnetonka School Board's Study Session! In the interest of open communications, the Minnetonka School District wishes to provide an opportunity for the public to address the School Board. That opportunity is provided at every Study Session during *Citizen Input*.

1. Anyone indicating a desire to speak to any item about educational services—except for information that personally identifies or violates the privacy rights of employees or students—during *Citizen Input* will be acknowledged by the Board Chair. When called upon to speak, please state your name, address and topic. All remarks shall be addressed to the Board as a whole, not to any specific member(s) or to any person who is not a member of the Board.
2. If there are a number of individuals present to speak on the same topic, please designate a spokesperson that can summarize the issue.
3. Please limit your comments to three minutes. Longer time may be granted at the discretion of the Board Chair. If you have written comments, the Board would like to have a copy, which will help them better understand, investigate and respond to your concern.
4. During *Citizen Input* the Board and administration listen to comments. Board members or the Superintendent may ask questions of you in order to gain a thorough understanding of your concern, suggestion or request. If there is any follow-up to your comment or suggestion, you will be contacted by a member of the Board or administration.
5. Please be aware that disrespectful comments or comments of a personal nature, directed at an individual either by name or inference, will not be allowed. Personnel concerns should be directed first to a Principal, then to the Executive Director of Human Resources, then to the Superintendent and finally in writing to the Board.

**REVIEW**

**School Board  
Minnetonka I.S.D. #276  
5621 County Road 101  
Minnetonka, Minnesota**

**Study Session Agenda Item #1**

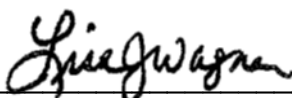
**Title: Review of Superintendent Candidates and Interview Workshop with Superintendent Search Firm** **Date: February 24, 2022**

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**EXECUTIVE SUMMARY:**

BWP & Associates will present the superintendent candidate slate for consideration for School Board Interviews on March 1-2, 2022 and will conduct a workshop for the Board to prepare for the interviews.

**Submitted by:**



\_\_\_\_\_  
Lisa Wagner, School Board Clerk  
On behalf of the Superintendent Search Subcommittee

**Concurrence:**



\_\_\_\_\_  
Chris Vitale, School Board Chair

**School Board  
Minnetonka I.S.D. #276  
5621 County Road 101  
Minnetonka, Minnesota**

**Study Session Agenda Item #2**

**Title:** Reports on Goals

**Date:** February 24, 2022

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**EXECUTIVE SUMMARY**

Each year, the School Board establishes annual, actionable goals for the Administration that align with the vision and direction for the District. Mid-year progress will be provided on aspects of the 2021-22 goals outlined below.

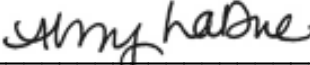
**Excellence in Well-being and Belonging**

This goal states that the District will continue to foster and promote positive student well-being and belonging efforts and will identify barriers that have a detrimental effect on students' well-being and sense of belonging.


Updates will be provided on the following belonging efforts:

- Principals from three elementary schools, Deephaven, Minnewashta, and Scenic Heights, will provide a report on their school's belonging efforts during the first semester of the school year.
- Evaluation of effectiveness of the resources in each building to support belonging initiatives.
  - Provide an update on resources available to support students and staff.
  - Overview of first sharing session held with Principals/Administrative Council to share resources and lessons learned in support of systemic implementation.

**Submitted by:** \_\_\_\_\_

  
Amy LaDue, Assistant Superintendent for Instruction

**Concurrence:** \_\_\_\_\_

  
Dennis Peterson, Superintendent

**Minnetonka I.S.D. 276  
5621 County Road 101  
Minnetonka, Minnesota**

**Study Session Agenda Item #3**

**Title: Review of FY2022 Amended Budget**

**Date: February 24, 2022**

**EXECUTIVE SUMMARY:**

Minnetonka Independent School District 276 continually monitors actual revenue and expenses against budgeted amounts through the year, and typically makes mid-year budget adjustments to reflect any changes in revenue and expense projections that have materialized in the first 6-7 months of the year.

For FY22, almost exclusively because of the continuation of the Pandemic into its third calendar year, there have been more adjustments than usual due to the impact of the COVID-19 Pandemic on the cost of delivering instruction in a safe manner and providing opportunities for learning loss recovery for students.

The attached amended budget information is for FY2022 only. The FY2023 budget is in the process of development during the months of February through May for final approval in June prior to the start of FY2023 on July 1, 2022. Initial projections are included for informational purposes, but as part of the FY2023 budget process, updated projections including any changes by the Legislature for FY2023 and subsequent years will be presented at that time.

The FY2022 Amended Budget projects the following amounts for the General Fund:

General Fund Revenues	\$144,135,570
General Fund Expenses	\$145,242,392
Projected Revenues Over (Under) Expenses	\$ (1,106,822)
Net Change in Fund Balance	\$ (1,106,822))
Projected Ending Unassigned Fund Balance	\$ 23,727,906
Unassigned Fund Balance as Percent of Expenses	16.3%
Net Change in Unassigned Fund Balance From FY21	\$ ( 360,790)

Amended Budgets for the Nutrition Services Fund, Community Services Fund, Capital Expenditures Fund, Debt Service Fund, Fiduciary Funds-Donations, Athletic Equipment Fund, Self-Insurance Health & Dental Fund, Other Post-Employment Benefits Fund, Arts Center Fund, Dome Operations Fund, Aquatics Fund, Pagel Center Operations Fund, Long Term Facilities Maintenance Fund, Building Construction Fund, OPEB Bonds Debt Service Fund, and Capital Projects Technology Fund are also attached for review.

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**ATTACHMENTS:**

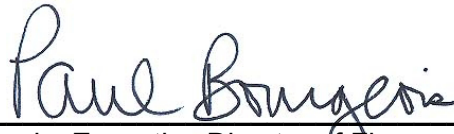
FY2022 Amended General Fund Budget  
FY2022 Reconciliation of Adopted Budget to Amended Budget  
FY2022 Amended Budget and FY22-FY26 Projection Assumptions  
FY2022 Summary of General Fund Budget Amendments  
Food & Nutrition Services Fund  
Community Services Fund  
Capital Expenditures Fund  
Debt Service Fund  
Fiduciary Funds - Donations  
Athletic Equipment Fund  
Self-Insurance Health & Dental Fund  
Other Post-Employment Benefits Fund  
Arts Center Fund  
Dome Operations Fund  
Aquatics Fund  
Pagel Center Operations Fund  
Long Term Facilities Maintenance Fund  
Other Post-Employment Benefits Debt Service Fund  
Building Construction Fund  
Capital Projects Technology Fund

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**RECOMMENDATION/FUTURE DIRECTION:**

The FY2022 Amended Budget is presented for the School Board's review.

**Submitted by:**



Paul Bourgeois, Executive Director of Finance & Operations

**Concurrence:**



Dennis Peterson, Superintendent

**MINNETONKA INDEPENDENT SCHOOL DISTRICT 276**  
**FY2022 AMENDED GENERAL FUND BUDGET AND PROJECTION FOR FY2023-FY2027**

General (01), Transportation (03), & Extra Curricular (11) Funds		+26.19 Tchr FTE	+36.86 Tchr FTE	-36.75 Tchr FTE +4.91 Tchr FTE	+2.59 Tchr FTE*	-22.0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE	+0 Tchr FTE
K-12 Student Growth Oct Target Numbers (Actuals Thru FY22)		165	3	46	87	185	0	0	0	0
October 1 K-12 Enrollment Target (Actuals Thru FY22)		11,047	11,050	11,100	11,187	11,372	11,372	11,372	11,372	11,372
Definitions		Actual 2019-2020	Actual 2020-2021	Adopted 2021-2022	Amended 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
<b>SOURCES OF REVENUE:</b>	Gen Ed Rev - Resident	\$51,590,101	\$52,510,901	\$53,555,270	\$53,771,169	\$54,720,212	\$55,812,525	\$56,928,782	\$58,068,958	\$59,233,051
	Gen Ed Rev - Open Enroll	\$26,491,644	27,301,085	\$27,844,066	\$28,594,353	\$30,479,725	\$31,088,155	\$31,709,922	\$32,345,011	\$32,993,423
	Categorical	20,917,804	21,521,800	22,582,995	22,332,456	23,380,552	24,133,826	24,747,247	24,381,353	26,001,473
	Miscellaneous	3,430,970	2,586,547	3,102,558	3,386,417	3,222,558	3,182,558	3,182,558	3,182,558	3,182,558
	Federal	<u>2,197,098</u>	<u>5,147,599</u>	<u>2,857,215</u>	<u>4,857,954</u>	<u>4,521,708</u>	<u>2,895,887</u>	<u>2,924,846</u>	<u>2,954,094</u>	<u>2,983,635</u>
	Revenue Before Ref.	104,627,616	109,067,932	109,942,104	112,942,349	116,324,755	117,112,951	119,493,355	120,931,975	124,394,141
	Total Voter Approved Referendum Rev	24,688,506	22,694,451	22,410,647	22,410,647	22,917,435	24,070,780	24,491,997	25,118,662	25,779,077
	Local Option Revenue Tier 1	<u>5,143,658</u>	5,129,722	5,292,763	5,292,763	5,163,642	5,317,214	5,280,326	5,280,326	5,280,326
	Local Option Revenue Tier 2		<u>3,553,519</u>	<u>3,489,811</u>	<u>3,489,811</u>	<u>3,545,655</u>	<u>3,654,315</u>	<u>3,628,215</u>	<u>3,628,215</u>	<u>3,628,215</u>
	Total Revenue	\$134,459,781	\$140,445,624	\$141,135,325	\$144,135,570	\$147,951,487	\$150,155,260	\$152,893,894	\$154,959,178	\$159,081,759
<b>USES OF REVENUE:</b>	Salaries & Wages	\$88,163,875	\$95,528,645	\$93,984,172	\$97,493,217	\$99,399,662	\$102,663,621	\$106,328,996	\$110,122,561	\$114,048,680
	Benefits	27,249,643	29,942,724	29,883,835	30,395,950	31,476,934	32,523,594	33,571,199	34,629,371	35,733,749
	Purchased Serv.	5,144,867	5,986,769	6,078,241	6,971,720	6,094,365	6,180,839	6,264,921	6,350,055	6,436,265
	Supplies	4,302,381	5,620,744	3,989,729	4,876,058	4,141,953	4,148,733	4,193,875	4,234,613	4,275,760
	Transportation	5,382,420	5,217,071	5,672,096	5,638,055	5,826,277	5,997,353	6,173,513	6,354,909	6,541,695
	Transfers	510,256	554,482	552,211	598,465	616,419	634,912	653,959	673,578	693,785
	Transfer from OPEB Trust	<u>(794,338)</u>	<u>(750,607)</u>	<u>(758,428)</u>	<u>(731,073)</u>	<u>(822,972)</u>	<u>(813,412)</u>	<u>(789,582)</u>	<u>(738,870)</u>	<u>(678,217)</u>
	Total Expenses	\$129,959,104	\$142,099,827	\$139,401,856	\$145,242,392	\$146,732,638	\$151,335,640	\$156,396,881	\$161,626,218	\$167,051,717
	Ongoing Revenue Over (Under) Expenditures	<b>\$4,500,677</b>	<b>(\$1,654,204)</b>	<b>\$1,733,469</b>	<b>(\$1,106,822)</b>	<b>\$1,218,849</b>	<b>(\$1,180,380)</b>	<b>(\$3,502,987)</b>	<b>(\$6,667,039)</b>	<b>(\$7,969,958)</b>
	<b>BOTTOM LINE:</b>									
<b>FUND BALANCE:</b>	Beginning	\$23,117,738	\$27,398,932	\$21,045,155	\$25,744,728	\$24,637,906	\$25,856,755	\$24,676,375	\$21,173,388	\$14,506,349
	Ongoing Revenue Over (Under) Expenditures	\$4,500,677	(\$1,654,204)	\$1,733,469	(\$1,106,822)	\$1,218,849	(\$1,180,380)	(\$3,502,987)	(\$6,667,039)	(\$7,969,958)
	One-Time Transfer from OPEB Fund (VANTAGE/MOMENTUM)	\$0	\$0	\$0	\$7,000,000	\$0	\$0	\$0	\$0	\$0
	One-Time Transfer to Operating Capital/Construction Fund	<u>(\$219,483)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,000,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Ending	27,398,932	25,744,728	22,778,624	24,637,906	25,856,755	24,676,375	21,173,388	14,506,349	6,536,391
<b>RECON. OF ENDING FUND BALANCE:</b>										
<b>Assigned Fund Balance</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Assigned Fund Balance</b>		\$263,376	\$296,986	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
<b>Restricted Fund Balance</b>		\$100,000	\$135,058	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Non Spendable Fd Bal</b>		\$535,203	\$1,225,989	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
<b>Total Assigned, Non Spendable or Restricted Fd Bal</b>		<u>\$898,579</u>	<u>\$1,658,033</u>	<u>\$910,000</u>	<u>\$910,000</u>	<u>\$910,000</u>	<u>\$910,000</u>	<u>\$910,000</u>	<u>\$910,000</u>	<u>\$910,000</u>
<b>Total Unassigned Fund Balance</b>		<u>\$26,500,354</u>	<u>\$24,086,696</u>	<u>\$21,868,624</u>	<u>\$23,727,906</u>	<u>\$24,946,755</u>	<u>\$23,766,375</u>	<u>\$20,263,388</u>	<u>\$13,596,349</u>	<u>\$5,626,391</u>
<b>Total Fund Balance as % of Expenditures</b>		21.1%	18.1%	16.3%	17.0%	17.6%	16.3%	13.5%	9.0%	3.9%
<b>Unassigned as a % of Expenditures</b>		20.4%	17.0%	15.7%	16.3%	17.0%	15.7%	13.0%	8.4%	3.4%
* +2.59 FTE Teacher Increase only includes additional staffing in Regular Education (school buildings). +19.41 FTE Teacher Increase for eLearning Comprehensive Tonka Online program										

**Minnetonka Public School District**  
**SUMMARY OF GENERAL FUND BUDGET CHANGES**  
**FISCAL YEAR 2021-22**  
**Reconciliation of Adopted Budget to Amended Budget**  
**Fiscal Year Ending June 30, 2022**

	2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>General Fund - Funds 01, 03 11</b>				
<b>REVENUE</b>	<b>\$ 140,445,624</b>	<b>\$ 141,135,325</b>	<b>\$ 144,135,570</b>	<b>\$ 3,000,245</b>
<b>General Education Revenue</b>				
Adjust enrollment from 11,100 projected to 11,187 actual October enrollment for Grades Pre-K to 12. (Enrollment includes TOL Comprehensive students)		966,186		
<b>Categorical Revenue</b>				
State Special Education Revenue reduced based on 2/1/22 Special Education Aid Report		(212,618)		
Compensatory Education Revenue Adjusted based on 1/27/22 MDE Report. Reduced number of students qualifying/applying for free and reduced priced-meals.		(49,751)		
Literacy Incentive Aid increased based on 12/30/21 IDEAS Report		34,178		
Schools Trust Land Endowment reduced based on Gen Ed Aid report 1/27/22		(36,611)		
NonPublic Transportation increased per 12/30/21 IDEAS report		53,251		
Alternative Teacher Comp (Q-Comp Revenue) decreased based on Levy adjustment		(38,986)		
<b>Federal Programs Revenue</b>				
New COVID Relief Funds (ARP / ESSER / MN COVID-19 Testing / Pandemic Enrollment Loss)		2,007,390		
Carryover COVID Relief Funds (Nonpublic Schools)		5,078		
ESEA Title Programs / IDEA SPED Funds (MDE Allocation adjustments align with corresponding Expenditures)		(11,729)		
<b>Other Revenue</b>				
Tonka On Line Comprehensive Partner school districts		232,500		
Increase Local Revenue based on pledged donations		51,359		
<b>Total Revenue Changes</b>			<b>3,000,245</b>	

**Minnetonka Public School District**  
**SUMMARY OF GENERAL FUND BUDGET CHANGES**  
**FISCAL YEAR 2021-22**  
**Reconciliation of Adopted Budget to Amended Budget**  
**Fiscal Year Ending June 30, 2022**

	2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>General Fund - Funds 01, 03 11</b>				
<b>EXPENDITURES</b>	<b>\$ 142,099,827</b>	<b>\$ 139,401,856</b>	<b>\$ 145,242,392</b>	<b>\$ 5,840,536</b>
<b>Salaries &amp; Benefits</b>				
Increase in MTA staffing for additional 2.59 FTE after adopted budget for 802.49 Total FTE (Regular Education)		227,950		
Increase in MTA staffing for additional 19.41 FTE (eLearning Program) - offset by new revenue from Tonka Online Comprehensive enrollment		1,909,252		
<u>Impact of MTA Settlement</u>				
- Increase in MTA Salaries and Benefits from projections after contract settlement 10/28/21. (Budgeted approximate 4% Salary & Benefits Package Increase, settled at actual 4.22% Increase)		167,609		
- MTA Negotiations Memorandum of Understanding for \$1,000 one-time stipend		953,466		
Increase in Elementary Assistant Principal positions / Reduction of Elementary TOSA Positions = +5.0 FTE Elementary Assistant Principals; (5.0) FTE TOSA Elementary Schools		29,942		
Termination of MHS Assistant Principal contract settlement, end date 12/28/21		99,303		
Decrease in Custodial Support (Position vacancies)		(111,024)		
Decrease in Clerical Support FTE (Position vacancies and reduced 1.0 FTE Human Resources Specialist)		(114,037)		
Increase Non-Licensed and Administrators - 1.0 FTE Coordinator of Transition Education (SAIL Program)		133,454		
Increase in Paraprofessional staffing 8.08 FTE (Reduced costs due to vacancies)		(233,108)		
<b>Federal Programs Expense</b>				
FIN 140 - ARP IDEA 611 - offset by federal revenue		236,864		
FIN 141 - ARP IDEA Preschool 619 - offset by federal revenue		14,057		
FIN 150 - ARP Summer Academic Enrichment - offset by federal revenue		83,091		
FIN 160 - ESSER III 90% (80% Allocation) - Included above in MTA Staffing for Wilson/Reading Interventionists, 9.80 FTE Continued from FY20-21 Total = \$822,336, offset by federal revenue		-		
FIN 161 - ESSER III 90% (20% Learning Loss) - Included above in MTA Staffing for Wilson/Reading Interventionists, 2.6 FTE New in FY21-22, Total = \$205,584, offset by federal revenue		-		
FIN 163 - ESSER II Expanded Summer Learning - offset by federal revenue		20,160		



**Minnetonka Public School District**  
**SUMMARY OF GENERAL FUND BUDGET CHANGES**  
**FISCAL YEAR 2021-22**  
**Reconciliation of Adopted Budget to Amended Budget**  
**Fiscal Year Ending June 30, 2022**

	2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>General Fund - Funds 01, 03 11</b>				
FIN 170 - MN COVID-19 Testing Program (Includes 0.5 FTE Nurse and COVID Testing Partnership) - offset by federal revenue		595,879		
FIN 171 - Pandemic Enrollment Loss - Included above in MTA Staffing for Wilson/Reading Interventionists, Total = \$29,419, offset by federal revenue		-		
Carryover COVID Relief Funds (Nonpublic Schools) - offset by federal revenue		5,078		
ESEA Title Programs / IDEA SPED Funds - offset by federal revenue		(11,729)		
<b>Other Expenditure Lines</b>				
3rd Party Billing - Talent Assessment, Inc. Exploration System		35,058		
Elementary Building Budgets - Playworks contract, AP cell phones and MESPA Membership Fees		83,652		
MHS Building Budget - Interpreters for hearing impaired, postage, culinary program enrollment increase, Saturday school and after school detentions, supplies		24,870		
Get Connected - Increased class sizes has lead to increased costs		6,550		
COVID-19 (Non-Federal) - Band/Music PPE, Masks, Mobile Internet Services, Scanners, Social Distancing Supplies, Reserves/Substitute staffing		680,134		
COVID-19 (Non-Federal) - \$75/day for emergency live-streaming due to COVID-related absences		440,937		
District Contingency / Administrator special requests		64,000		
Dual-Modality Instruction Permanent and Intermittent (MTA MOU)		115,154		
eLearning Comprehensive Tonka Online Program (Non-staffing)		16,150		
Elementary 4th and 5th Grade Choir (Additional Director and Ensemble Accompanist stipends)		7,930		
Barb Accounts (MHS Principal) - Tuition reimbursement		1,500		
Fund 01 Chargebacks for Indirect Cost to Federal Programs (award adjustments)		9,043		
GASB 68 TRA Contribution - offset by state revenue		182,595		
Harassment Training for curriculum work to help children be safe from unsafe touching, keeping secrets, and sexual abuse		14,000		
Insurance Property/Liability - Premiums set to actual amounts		54,642		

**Minnetonka Public School District**  
**SUMMARY OF GENERAL FUND BUDGET CHANGES**  
**FISCAL YEAR 2021-22**  
**Reconciliation of Adopted Budget to Amended Budget**  
**Fiscal Year Ending June 30, 2022**

		2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>General Fund - Funds 01, 03 11</b>					
International Studies Transfer (Reduced Travel costs due to COVID)	(20,000)				
Foreign language interpreters for higher translation needs	5,000				
Momentum Program - Instructional Supplies	10,000				
Navigator's Program - Gifted & Talented - Contracted Services	30,000				
Police Services - Lower availability of Resource Officers	(14,062)				
Transfer between Pre-School Screening and health Services	13,959				
PSEO - Adjust to match actuals	9,875				
Q-Comp/Staff Development - Non-Salary budget adjusted to match salaries/decrease in revenues	(19,512)				
Strategic Planning	(1,000)				
Superintendent's Office - Travel and Administrative expenditures	15,000				
Tonka Codes - LEGO Education program spike kits - offset by other revenue	39,774				
Wilson Reading program - contracted instructional services for online student	10,000				
American Indian Ed - Instructional services - offset by other revenue	358				
Fund 11 Enrichments - Knowledge Bowl (MME), Men of Color advisor (MHS), Winter Color Guard (MHS)	8,270				
Fund 11 Athletics - Boys' X-Country (MME), MSHSL dues/fees (MHS)	10,452				
	<u>5,840,536</u>				
<b>ONGOING REVENUE OVER (UNDER) EXPENSES</b>		<u>(1,654,204)</u>	<u>1,733,469</u>	<u>(1,106,822)</u>	<u>(2,840,291)</u>

Amended Budget Six-Year Projection Assumptions  
FY22-FY27  
March 3, 2022

Projected FY22-FY27 Major Budget Assumptions  
Under Current Statutes through FY21 Legislature

The following major assumptions and factors are included in the FY22 Amended Budget Projected FY22 through FY27 Budget Projections:

- Enrollment
  - FY22 Amended Budget at 11,187 K-12 students (including Tonka On Line Comprehensive eLearning program) per October 2021 Enrollment
  - FY23 through FY27 K-12 students set at 11,372 K-12 students based on 11,100 FY22 In-Person Enrollment Target plus 272 FY22 enrolled students in Tonka On-Line Comprehensive continuing as Tonka On-Line Comprehensive or In-Person students in FY
- Total Revenues for FY22 of \$144,135,570 which is a \$3,000,245 increase over FY22 Adopted Budget Revenues of \$141,135,325.
  - Major items - New COVID Relief Funds from CRRSA-ESSER II 9.5%, ARP-IDEA, ARP-SFRF, ARP-ESSER III 90%, MN COVID-19 Testing totaling \$2,007,390 to the General Fund (ARP-ESSER III 90% used to offset new and continued reading interventionist positions)
  - General Education Formula Per Pupil FY22 – actual 2.45% increase of \$161 to \$6,728 based on Governor's FY22-23 Proposed Budget
  - General Education Formula Per Pupil FY23 – assumes 2.0% increase of \$135 to \$6,863 based on Governor's FY22-23 Proposed Budget
  - General Education Formula Per Pupil FY24 – assumes 2.0% increase of \$137 to \$7,000 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY25 – assumes 2.0% increase of \$140 to \$7,140 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY26 – assumes 2.0% increase of \$143 to \$7,283 based on conservative estimate from historical averages
  - General Education Formula Per Pupil FY27 – assumes 2.0% increase of \$146 to \$7,429 based on conservative estimate from historical averages
- Local Option Revenue Tier 1 for FY22 and later remains at \$424 per Adjusted Pupil Unit which generates \$5,292,763 in FY22 – this is local levy so additional students above the estimate generate revenue in a subsequent year with a make-up levy
- Local Option Revenue Tier 2 for FY22 at \$300 and adjusted for inflation through FY27 at Operating Referendum Inflation Rate – generates \$3,489,811 in FY22
- Categorical Programs revenue (Q-Comp, Equity, etc.) FY22– remain at current funding levels per pupil as levied on 20 Pay 21 Levy for FY22
- FY22 Federal Revenue (as well as offsetting expenditures) based on grant awards allocations and projected expenditures including estimated carryover revenue from FY21

- Federal COVID-19 relief funds targeted for new services not used in FY21 carried forward into FY22 to offset FY22 COVID-19 expenditures
  - Federal COVID-19 relief funds targeted for new services and received mid-year FY22 will carry forward into FY23 and FY24 (ARP-IDEA, ARP-SFRF)
- Operating Referendum Revenue – \$1,827.54 per Adjusted Pupil Unit levied for FY22
  - Reduced \$300 in FY20 by Legislative action
  - Subsequent years increased by inflation factors per September 2021 inflation factor update calculation from MDE
  - \$1,827.54 per Adjusted Pupil Unit in FY22 (set to actual 20 Pay 21 levy)
  - \$1,881.81 per Adjusted Pupil Unit in FY23 (set to actual 21 Pay 22 levy)
  - \$1,920.07 per Adjusted Pupil Unit in FY24
  - \$1,966.66 per Adjusted Pupil Unit in FY25
  - \$2,016.98 per Adjusted Pupil Unit in FY26
  - \$2,070.01 per Adjusted Pupil Unit in FY27
    - District is at the Operating Referendum Cap starting in FY20 and future years – only annual increase is for inflation as approved by the voters of the District
- Miscellaneous Revenue - Includes \$300,000 in Tonka On Line Supplemental (Single) Classes, \$232,500 in Tonka On Line Comprehensive Partner school districts gross revenue at \$2,500 per semester per student, interest earnings of approximately \$720,000 based on projected rising interest rates, \$66,000 in Foundation and Grant funding for Tonka Codes (offsetting expenditures)
- Total Expenditures for FY22 of \$145,242,392 which is a \$5,840,536 increase over FY22 Adopted Budget Expenditures of \$139,401,856 due to increased costs of providing both Tonka On Line Comprehensive programming and in-person and streaming instruction during the COVID-19 pandemic which has persisted through FY22.
- Salaries – Salaries are 67.1% of the General Fund Budget – together with Benefits at 21.0%, they make up 88.1% of the General Fund Budget
  - Teachers (Fund 01)
    - FY22 Amended Budget K-12 teaching staff at 802.49 FTE per 12/28/21 staffing document from Human Resources. From the FY22 Adopted Budget, 2.59 FTE were added to in-person learning for additional support due to COVID-19, up from 799.90 FTE
    - FY22 Amended Budget eLearning K-12 teacher at 19.41 FTE per 12/28/21 staffing document from Human Resources. From the FY22 Adopted Budget, 19.41 FTE were added to the Tonka On Line Comprehensive eLearning program (New)
    - FY22 salary and benefit package increase of 4.22% on-going compensation per MTA contract for FY22, plus one-time \$1,000 stipend
    - FY23 General Fund FTE returned to 799.90 FTE level of the FY22 Adopted Budget – gross ratio of 1 FTE per 14.21 students

- FY23 salary and benefit package increase of 4.42% on-going compensation per MTA contract for FY23
    - FY24-FY27 salary and benefit package increase of 3.0% assumed for MTA
  - Other Staff
    - Has actual salary and benefit agreements for FY22, and then assumes 3.0% salary increase projections for FY23-FY27
    - Principal staffing increased by 5.0 FTE for new Elementary Assistant Principals (Previously building TOSAs)
- Benefits – Benefits inclusive of the OPEB Retirement Benefits transfer reduction are 21.0% of the General Fund Budget – together with Salaries they make up 88.1% of the General Fund Budget
  - Actual fringe benefit contribution increases for FY22 are included for MTA with a 4.22% on-going salary benefit package increase for FY22 and a 4.42% ongoing salary and benefit package increase for FY23
  - 3.0% salary and benefit package increases are assumed FY24 through FY27
  - Teachers Retirement Association pension contributions at 8.34% in FY22, 8.55% in FY23 and 8.75% in FY24 and thereafter
    - 2018 Pension Bill increased the TRA contribution rate in future gradually to 8.75% by FY24 but State Aid revenue is provided to offset the increase
  - Public Employees Retirement Association pension contributions at 7.50% in FY22 through FY27
  - OPEB Trust transfer of \$ 731,073 which is calculated by CBIZ actuaries and reduces OPEB benefit expenditures in the General Fund
- Total Salaries and Benefits of \$127,889,167 are 88.1% of Total General Fund Expenditures of \$145,242,392
- Purchased Services
  - Line items at FY22 Adopted Budget were held flat for all budgets unless an increase was approved by the Superintendent for FY22, then increased by 1% inflation for FY23-27 for all cost centers
  - Increases in FY22 Amended budget of \$893,479 over FY22 Adopted budget are the result of new federal programs related to COVID-19 Testing (offset by Federal revenue), instructional contracts for Playworks and eLearning consultants, and property and liability insurance being set to the actual premium increase coming in higher than estimated at Adopted Budget
  - Includes line items such as utility costs (electricity, etc.), snow removal, repair and preventive maintenance costs of building systems, property insurance, legal counsel, Special Education tuition at various care facilities, and professional consultants
- Purchased Services are 4.8% of General Fund Budget

- Supplies
  - Line items at FY22 Adopted Budget were held flat for all budgets unless an increase was approved by the Superintendent for FY22, then increased by 1% inflation for FY23-27 for all cost centers
  - Increases in FY22 Amended Budget of \$886,329 over FY22 Adopted Budget are the result of expenditures needed to continue to operate classes and programs during the ongoing COVID-19 pandemic – personal protective equipment, additional KN-95 and N-95 masks, social distancing supplies, etc.
  - FY23 is assumed to be a post-Pandemic year, - as a result all COVID-19 one-time expenditures from FY22 are removed from the FY23 projection which reduces this line item back to the range of FY20 actual expenditures
  - FY24-FY27 are projected based on FY23 projection with inflation projections at 1%
  
- Supplies are 3.4% of General Fund Budget, up from 2.9%, due to the impact of COVID-19
  - Includes line items such as instructional supplies, restroom and cleaning supplies, maintenance repair supplies such as HVAC system filters, and grounds supplies such as fuel for the maintenance vehicles and replacement parts for the lawnmowers
  
- Transportation
  - Increase of 3.00% for FY22, which is the third year of a four-year contract
  - Increase 2.75% for FY23, then assumes a new contract scheduled for FY24-FY25 and later projected at 3.0%
  - Bus routes in FY22 are at the same number as in FY21
  
- Transportation is 3.9% of the General Fund Budget
  
- Transfers – This is primarily the transfer to the Arts Center operations budget in the amount of \$552,211 to fund the operating expenditures of the Arts Center that are not paid for out of play ticket receipts and facility rental revenue
  - FY22 Amended Budget also includes pre-school screening cost of \$46,254 to the Community Education Fund as UFARS accounting changes now considers screening to be a General Fund cost.
  
- Transfers are 0.4% of the General Fund Budget

**MINNETONKA PUBLIC SCHOOL DISTRICT #276**  
**SUMMARY OF GENERAL FUND BUDGET AMENDMENTS**  
**FISCAL YEAR 2021-2022**

	2020-2021 <u>ACTUAL</u>	2021-2022 <u>ADOPTED BUDGET</u>	2021-2022 <u>AMD. BUDGET</u>	<u>CHANGE</u>
<b>REVENUE:</b>				
General Education Revenue	\$ 79,811,986	\$ 81,399,336	\$ 82,365,522	\$ 966,186
Categorical Revenue	\$ 21,521,800	\$ 22,582,995	\$ 22,332,456	(250,539)
Federal Programs	\$ 5,147,599	\$ 2,857,215	\$ 4,857,954	2,000,739
Other Revenue	\$ 2,586,547	\$ 3,102,558	\$ 3,386,417	283,859
Referendum Revenue	\$ 22,694,451	\$ 22,410,647	\$ 22,410,647	-
Location Equity Revenue	\$ 8,683,241	\$ 8,782,574	\$ 8,782,574	-
<b>TOTAL REVENUE</b>	<b>\$ 140,445,624</b>	<b>\$ 141,135,325</b>	<b>\$ 144,135,570</b>	<b>\$ 3,000,245</b>
<b>OPERATIONAL EXPENDITURES:</b>				
Wages and Salaries	\$ 95,852,247	\$ 94,350,847	\$ 97,828,704	\$ 3,477,857
Employee Benefits	30,059,711	30,011,158	30,520,420	509,262
Transfer from OPEB Trust (Reclassification)	\$ (750,607)	\$ (758,428)	\$ (731,073)	27,355
<b>Total Personnel Expenditures</b>	<b>125,161,351</b>	<b>123,603,577</b>	<b>127,618,051</b>	<b>4,014,474</b>
Contracted Services	10,810,038	11,298,779	12,192,258	893,479
Supplies	4,105,632	2,637,745	3,297,902	660,157
Miscellaneous Expenditures	2,022,807	1,861,755	2,134,181	272,426
<b>Total Non-Personnel Expenditures</b>	<b>16,938,476</b>	<b>15,798,279</b>	<b>17,624,341</b>	<b>1,826,062</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 142,099,827</b>	<b>\$ 139,401,856</b>	<b>\$ 145,242,392</b>	<b>\$ 5,840,536</b>
<b>REVENUE OVER (UNDER EXP)</b>	<b>\$ (1,654,204)</b>	<b>\$ 1,733,469</b>	<b>\$ (1,106,822)</b>	<b>\$ (2,840,291)</b>
One-Time Transfer from OPEB Fund (VANTAGE/MOMENTUM)	\$ -	\$ -	\$ 7,000,000	\$ 7,000,000
One-Time Transfer to Operating Capital/Construction Fund	\$ -	\$ -	\$ (7,000,000)	\$ (7,000,000)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 27,398,932</b>	<b>\$ 21,045,155</b>	<b>\$ 25,744,728</b>	<b>\$ 4,699,573</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 25,744,728</b>	<b>\$ 22,778,623</b>	<b>\$ 24,637,906</b>	<b>\$ 1,859,282</b>
<b>FUND BALANCE RESERVES</b>				
Assigned Fund Balance Oper Cap Deferred Use	\$ -	\$ -	\$ -	
Assigned Fund Balance Q-Comp	296,986	300,000	300,000	
Assigned Fund Balance 3rd Party Billing	135,058	60,000	60,000	
Non spendable Fd Bal Prepaids & Inventories	1,225,989	550,000	550,000	
<b>Total Assigned, Non Spendable or Restricted Fd Bal</b>	<b>\$ 1,658,033</b>	<b>\$ 910,000</b>	<b>\$ 910,000</b>	
<b>Total Unassigned Fund Balance</b>	<b>\$ 24,086,696</b>	<b>\$ 21,868,623</b>	<b>\$ 23,727,906</b>	
<b>Total Fund Balance as a % of Expenditures</b>	<b>18.1%</b>	<b>16.3%</b>	<b>17.0%</b>	
<b>Total Unassigned as a % Expenditures</b>	<b>17.0%</b>	<b>15.7%</b>	<b>16.3%</b>	

(a) Includes Operating Fund (01), Transportation Fund (03) and Extra Curricular Fund (11)

**Minnetonka Public Schools**  
**Fund 02 - Food & Nutrition Services Fund**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	<b>2021-2022 DIFFERENCE</b>
<b>REVENUE</b>	\$ 3,384,546	\$ 6,502,249	\$ 5,196,896	\$ (1,305,353)
Reduce State Aid				\$ (64,666)
Increase Federal Aid				\$ 3,238,932
Reduce Meal Revenue				\$ (4,479,619)
<b>EXPENDITURES</b>	\$ 3,506,678	\$ 6,453,943	\$ 5,386,229	\$ (1,067,714)
Reduce Salary and Benefits				\$ (380,906)
Reduce Services/Repairs				\$ (58,550)
Reduce Meal Supplies, Food, Milk				\$ (484,758)
Reduce Equipment				\$ (25,500)
Reduce Credit Card Fees				\$ (118,000)

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ (122,132)	\$ 48,306	\$ (189,333)
<b>BEGINNING FUND BALANCE</b>	\$ 1,555,913	\$ 268,195	\$ 1,433,782
<b>ENDING FUND BALANCE</b>	<u>\$ 1,433,782</u>	<u>\$ 316,501</u>	<u>\$ 1,244,449</u>



**Minnetonka Public Schools**  
**Fund 04 - Community Services Fund**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>REVENUE</b>				
MCE-Community Services	\$ 8,154,649	\$ 11,185,950	\$ 11,770,773	\$ 584,823
<b>EXPENDITURES</b>				
MCE-Community Services	\$ 8,281,535	\$ 11,401,813	\$ 11,540,015	\$ 138,202
<b>REVENUE:</b>				
Increase Project Soar PRG 504			\$ 1,136	
Decrease General Comm Educ PRG 505			\$ (10,250)	
Decrease Adult Enrichment PRG 508			\$ (9,300)	
Increase First Aid PRG 559			\$ 3,000	
Decrease Music Academy PRG 564			\$ (2,500)	
Increase Youth Recreation PRG 569			\$ 181,600	
Increase Explorers Club PRG 570			\$ 334,088	
Increase Ski Club PRG 573			\$ 29,500	
Increase ECFE PRG 580			\$ 10,537	
Increase Screening PRG 583			\$ 33,794	
Increase Youth Development PRG 585			\$ 159,250	
Decrease MTKA Preschool PRG 590			\$ (162,002)	
Increase Drivers Education PRG 591			\$ 20,000	
Decrease Non-Public Funding PRG 592			\$ (4,030)	
<b>EXPENDITURES:</b>				
Increase Project Soar PRG 504			\$ 571	
Increase General Comm Educ PRG 505			\$ 34,864	
Decrease Adult Enrichment PRG 508			\$ (5,578)	
Decrease ABE-ELL PRG 520			\$ (34,941)	
Decrease Catalog PRG 521			\$ (1,367)	
Increase First Aid PRG 559			\$ 3,025	
Increase MCEC Building PRG 561			\$ 2,887	
Decrease Music Academy PRG 564			\$ (2,602)	
Increase Youth Recreation PRG 569			\$ 140,189	
Decrease Explorers Club PRG 570			\$ (13,043)	
Increase Ski Club PRG 573			\$ 29,400	
Decrease ECFE PRG 580 - Includes \$2,956 for MTA Negotiations MOU \$1,000 one-time stipend			\$ (2,049)	
Decrease School Readiness PRG 582 - Includes \$116 for MTA Negotiations MOU \$1,000 one-time stipend			\$ (38,776)	
Increase Screening PRG 583			\$ 33,794	
Increase Youth Development PRG 585			\$ 128,874	
Decrease MTKA Preschool PRG 590 - Includes \$8,976 for MTA Negotiations MOU \$1,000 one-time stipend			\$ (138,017)	
Increase Drivers Education PRG 591			\$ 5,001	
Decrease Non-Public Funding PRG 592 - Includes \$406 for MTA Negotiations MOU \$1,000 one-time stipend			\$ (4,030)	
<b>MCE Fund Balance</b>	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	
<b>REVENUE OVER (UNDER EXP)</b>	(126,886)	(215,863)	230,758	
<b>BEGINNING FUND BALANCE</b>	1,379,827	296,512	1,252,941	
<b>ENDING FUND BALANCE</b>	1,252,941	80,649	1,483,699	

**Minnetonka Public Schools  
Fund 05 - Capital Expenditures Fund  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	<b>2021-2022 DIFFERENCE</b>
<b>REVENUE</b>	\$ 5,777,543	\$ 5,898,042	\$ 5,898,042	\$ -
<b>EXPENDITURES</b>	\$ 8,309,971	\$ 6,034,581	\$ 6,074,581	\$ 40,000
MME COVID-19 Waiting Area				\$ 40,000

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ (2,532,428)	\$ (136,539)	\$ (176,539)
<b>BEGINNING FUND BALANCE</b>	\$ 3,581,540	\$ 775,594	\$ 1,049,112
<b>ONE-TIME TRANSFER TO GENERAL FUND</b>	\$ -	\$ -	\$ -
<b>ONE-TIME TRANSFER FROM GENERAL FUND</b>	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 1,049,112</u>	<u>\$ 639,055</u>	<u>\$ 872,573</u>

**Minnetonka Public Schools  
Fund 07 - Debt Service Fund  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	<b>2021-2022 DIFFERENCE</b>
<b>REVENUE</b>	\$ 14,419,995	\$ 7,974,941	\$ 51,247,738	\$ 43,272,797
Sale of Bond 2021F Refunding 2012G				\$ 841,632
Sale of Bond 2021H Refunding 2013B & 2014D				\$ 2,856,870
Sale of Bond 2021I Refunding 2015A, 15E, 16A, 16B, 16E				\$ 14,768,455
Sale of Bond 2021J Refunding 2016I				\$ 14,801,736
Sale of Bond 2021K Refunding 2012A				\$ 2,064,816
Sale of Bond 2021L Refunding 2014C				\$ 3,329,846
Sale of Bond 2021M Refunding 2016F				\$ 3,805,978
Sale of Bond 2021N Refunding 2013D				\$ 803,464
<b>EXPENDITURES</b>	\$ 14,856,091	\$ 8,471,048	\$ 51,919,132	\$ 43,448,084
Bond Issuance Costs 2021F Refunding 2012G				\$ 840,785
Bond Issuance Costs 2021H Refunding 2013B & 2014D				\$ 2,852,175
Bond Issuance Costs 2021I Refunding 2015A, 15E, 16A, 16B, 16E				\$ 14,764,841
Bond Issuance Costs 2021J Refunding 2016I				\$ 14,798,990
Bond Issuance Costs 2021K Refunding 2012A				\$ 2,064,816
Bond Issuance Costs 2021L Refunding 2014C				\$ 3,329,846
Bond Issuance Costs 2021M Refunding 2016F				\$ 3,805,978
Bond Issuance Costs 2021N Refunding 2013D				\$ 803,464
Principal and Interest 2021I and 2021J				\$ 187,189
	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	
<b>REVENUE OVER (UNDER EXP)</b>	\$ (436,096)	\$ (496,107)	\$ (671,394)	
<b>BEGINNING FUND BALANCE</b>	\$ 2,181,826	\$ 1,830,015	\$ 1,745,730	
<b>ENDING FUND BALANCE</b>	\$ 1,745,730	\$ 1,333,908	\$ 1,074,336	

**Minnetonka Public Schools  
Fund 09 - Fiduciary Funds - Donations  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>	<b>2021-2022 DIFFERENCE</b>
<b>REVENUE</b>	\$ 552,807	\$ 1,565,000	\$ 1,541,364	\$ (23,636)
Decrease to Match Actual Trust Balances Rolled to FY21				\$ (31,636)
New Donations - Excelsior Trust Account				\$ 8,000
<b>EXPENDITURES</b>	\$ 636,490	\$ 1,500,000	\$ 1,541,364	\$ 41,364
Increase to Match Available FY21 Trust Balances				\$ 33,364
New Donations - Excelsior Trust Account				\$ 8,000

	<b>2020-2021 AUDITED ACTUALS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 AMENDED BUDGET</b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ (83,683)	\$ 65,000	\$ -
<b>BEGINNING FUND BALANCE</b>	\$ 1,616,755	\$ 1,616,755	\$ 1,533,072
<b>ENDING FUND BALANCE</b>	<u>\$ 1,533,072</u>	<u>\$ 1,681,755</u>	<u>\$ 1,533,072</u>

**Minnetonka Public Schools**  
**Fund 12 - Athletic Equipment Fund**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	2020-2021 AUDITED ACTUALS	2021-2022 ADOPTED BUDGET	2021-2022 AMENDED BUDGET	2021-2022 DIFFERENCE
<b>REVENUE</b>	\$ 215,846	\$ 210,000	\$ 382,534	\$ 172,534
Increase to Match Actual Equipment Balances Rolled to FY22				\$ 172,534
<b>EXPENDITURES</b>	\$ 164,096	\$ 210,000	\$ 382,534	\$ 172,534
Increase to Match Available FY22 Equipment Balances				\$ 172,534
<b>REVENUE OVER (UNDER EXP)</b>	\$ 51,751	\$ -	\$ -	
<b>BEGINNING FUND BALANCE</b>	\$ 330,784	\$ 330,777	\$ 382,535	
<b>ENDING FUND BALANCE</b>	\$ 382,535	\$ 330,777	\$ 382,535	

**Minnetonka Public Schools**  
**Fund 20 - Self Insurance Fund (Health & Dental)**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021</u></b> <b><u>AUDITED</u></b> <b><u>ACTUALS</u></b>	<b><u>2021-2022</u></b> <b><u>ADOPTED</u></b> <b><u>BUDGET</u></b>	<b><u>2021-2022</u></b> <b><u>AMENDED</u></b> <b><u>BUDGET</u></b>	<b><u>2021-2022</u></b> <b><u>DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 16,947,029	\$ 16,852,372	\$ 16,852,372	\$ -
<b>EXPENSES</b>	\$ 15,518,704	\$ 16,370,197	\$ 16,370,197	\$ -
<b>REVENUE OVER (UNDER EXP)</b>	\$ 1,428,325	\$ 482,175	\$ 482,175	
<b>BEGINNING FUND BALANCE</b>	\$ 8,305,552	\$ 8,493,770	\$ 9,733,877	
<b>ENDING FUND BALANCE</b>	<u>\$ 9,733,877</u>	<u>\$ 8,975,945</u>	<u>\$ 10,216,052</u>	

**Minnetonka Public Schools**  
**Fund 25 - OPEB**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021</u></b> <b><u>AUDITED</u></b> <b><u>ACTUALS</u></b>	<b><u>2021-2022</u></b> <b><u>ADOPTED</u></b> <b><u>BUDGET</u></b>	<b><u>2021-2022</u></b> <b><u>AMENDED</u></b> <b><u>BUDGET</u></b>	<b><u>2021-2022</u></b> <b><u>DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 4,750,962	\$ 1,500,000	\$ 1,500,000	\$ -
<b>EXPENSES</b>	\$ 750,607	\$ 758,428	\$ 7,768,927	\$ 7,010,499
OPEB Valuation from CBIZ from 20-21				\$ 1,093
20-21 actual expenditure and MTA retiree schedule for FY22				\$ 9,406
OPEB Permanent Transfer to General Fund for Vantage/Momentum Building				\$ 7,000,000
<b>REVENUE OVER (UNDER EXP)</b>	\$ 4,000,355	\$ 741,572	\$ (6,268,927)	
<b>BEGINNING FUND BALANCE</b>	\$ 23,300,418	\$ 24,002,995	\$ 27,300,773	
<b>ENDING FUND BALANCE</b>	<u>\$ 27,300,773</u>	<u>\$ 24,744,567</u>	<u>\$ 21,031,846</u>	

**Minnetonka Public Schools  
Fund 40 - Arts Center  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>				
Direct revenues from activities, plays, and rental fees	\$ 168,238	\$ 377,600	\$ 377,600	\$ -
Transfer In From General Fund	\$ 521,339	\$ 552,211	\$ 552,211	\$ -
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>\$ 689,577</b>	<b>\$ 929,811</b>	<b>\$ 929,811</b>	<b>\$ -</b>

<b>EXPENDITURES</b>	\$ 689,577	\$ 929,811	\$ 929,811	\$ -
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	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Minnetonka Community Theater Trust Balance 6/30/21</b>	<b>\$ 131,199</b>
<b>09.311.211.119.000.XXX</b>	



**Minnetonka Public Schools  
Fund 41 - Dome Operations  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 314,310	\$ 325,745	\$ 325,745	\$ -
<b>EXPENDITURES</b>	\$ 314,310	\$ 325,745	\$ 325,745	\$ -

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -

**Trust Account Balance 6/30/21** \$ -  
**09.310.292.296.000.XXX**

**Bond Payment 2016K** \$ 152,897

<b><u>Debt Outstanding Balance 2016K</u></b>	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2021-2022</u></b>
Beginning Debt Outstanding Balance	1,280,000	1,165,000	1,165,000
Less Principal Payment	(115,000)	(120,000)	(120,000)
Ending Debt Outstanding Balance	\$ 1,165,000	\$ 1,045,000	\$ 1,045,000
Bonds Retired 02/01/29			

**Minnetonka Public Schools  
Fund 42 - Aquatics Fund  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>				
Aquatics Program @ MME	\$ 826,437	\$ 1,167,000	\$ 1,129,720	\$ (37,280)
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ 733,973	\$ 718,176	\$ 728,396	\$ 10,220
Purchased Services	\$ 88,088	\$ 171,800	\$ 144,300	\$ (27,500)
Supplies	\$ 31,440	\$ 37,750	\$ 36,750	\$ (1,000)
Equipment	\$ 5,129	\$ 7,000	\$ 3,000	\$ (4,000)
Meet Fees, memberships, Credit Card Fees	\$ 68,416	\$ 100,389	\$ 85,389	\$ (15,000)
Subtotal - Direct Expenses	\$ 927,046	\$ 1,035,115	\$ 997,835	\$ (37,280)
Interdepartmental Chargeback for District Support	\$ -	\$ 131,885	\$ 131,885	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 927,046</b>	<b>\$ 1,167,000</b>	<b>\$ 1,129,720</b>	<b>\$ (37,280)</b>

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<b>Aquatics Fund Balance</b>	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	(100,609)	-	-
<b>BEGINNING FUND BALANCE</b>	(241,210)	(241,210)	(341,819)
<b>ENDING FUND BALANCE</b>	(341,819)	(241,210)	(341,819)

**Aquatics Trust Account Balance 6/30/21**      \$      -  
**09.205.292.357.000.XXX**

**Minnetonka Public Schools  
Fund 43 - Pagel Center Operations  
Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 622,249	\$ 584,878	\$ 584,878	\$ -
<b>EXPENDITURES</b>	\$ 645,137	\$ 641,257	\$ 618,443	\$ (22,814)
Salaries and Benefits				\$ (22,814)

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ (22,888)	\$ (56,379)	\$ (33,565)
<b>BEGINNING FUND BALANCE</b>	\$ (1,017,640)	\$ (971,374)	\$ (1,040,529)
<b>ENDING FUND BALANCE</b>	<u>\$ (1,040,529)</u>	<u>\$ (1,027,753)</u>	<u>\$ (1,074,094)</u>

*The Pagel Center Fund will show a negative fund balance because the reimbursement levy revenue will always be two years behind. The Pagel Center Fund will be reported as part of the General Fund in the annual audit.*

**Minnetonka Public Schools**  
**Fund 46 - Long Term Facilities Maintenance**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 7,202,963	\$ 6,245,000	\$ 6,472,727	\$ 227,727
Sale of Bond 2021G additional proceeds				\$ 227,727
<b>EXPENDITURES</b>	\$ 3,546,790	\$ 5,100,000	\$ 5,327,727	\$ 1,553,210
Increase to actual additional proceeds				\$ 227,727

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	3,656,174	1,145,000	1,145,000
<b>BEGINNING FUND BALANCE</b>	936,224	5,639,187	4,592,398
<b>ENDING FUND BALANCE</b>	<u>4,592,398</u>	<u>6,784,187</u>	<u>5,737,398</u>

**Minnetonka Public Schools**  
**Fund 47 - OPEB Bonds Debt Service Fund**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 21,927,327	\$ 1,688,315	\$ 1,688,315	\$ -
<b>EXPENDITURES</b>	\$ 21,827,244	\$ 1,606,660	\$ 1,606,660	\$ -

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>
<b>REVENUE OVER (UNDER EXP)</b>	\$ 100,084	\$ 81,655	\$ 81,655
<b>BEGINNING FUND BALANCE</b>	\$ 314,164	\$ 395,453	\$ 414,247
<b>ENDING FUND BALANCE</b>	<u>\$ 414,247</u>	<u>\$ 477,108</u>	<u>\$ 495,902</u>

**Debt Outstanding Balance 2013E, 2016J, 2021A (refunded 2013E in 20-21)**

	<b><u>2020-2021</u></b>	<b><u>2021-2022</u></b>	<b><u>2021-2022</u></b>
Beginning Debt Outstanding Balance	21,490,000	20,975,000	20,975,000
2021A Refunded 2013E	470,000		
Less Principal Payment	(985,000)	(1,255,000)	(1,255,000)
Ending Debt Outstanding Balance	<u>20,975,000</u>	<u>19,720,000</u>	<u>19,720,000</u>
Bonds Retired 01/01/38			

**Minnetonka Public Schools**  
**Fund 56 - Building Construction Fund**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<u>2020-2021 AUDITED ACTUALS</u>	<u>2021-2022 ADOPTED BUDGET</u>	<u>2021-2022 AMENDED BUDGET</u>	<u>2021-2022 DIFFERENCE</u>
<b>REVENUE</b>	\$ 3,692,263	\$ 5,250,000	\$ 9,840,761	\$ 4,590,761
Sale of Bond 2021E additional proceeds (MOMENTUM)				\$ 2,840,761
Sale of Bond 2022A VANTAGE/MOMENTUM				\$ 7,000,000
<b>EXPENDITURES</b>	\$ 3,007,766	\$ 5,615,000	\$ 4,666,460	\$ (948,540)
MOMENTUM				\$ 3,284,317
Shorewood Ed Center				\$ 365,000
VANTAGE/MOMENTUM Construction				\$ 1,017,143
<b>TRANSFERS IN</b>				\$ 7,000,000

	<u>2020-2021 AUDITED ACTUALS</u>	<u>2021-2022 ADOPTED BUDGET</u>	<u>2021-2022 AMENDED BUDGET</u>
<b>REVENUE OVER (UNDER EXP)</b>	684,497	(365,000)	5,174,301
<b>TRANSFER IN FROM GEN FUND</b>	-	-	7,000,000
<b>BEGINNING FUND BALANCE</b>	373,693	598,694	1,058,190
<b>ENDING FUND BALANCE</b>	1,058,190	233,694	13,232,491

<b>Fund Balances</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Transfers</b>	<b>Ending Fund Balance</b>
<b>2020D Kolstad</b>	249,634	-	(249,634)	-	-
<b>MOMENTUM</b>	443,556	2,840,761	(3,284,317)	-	-
<b>Shorewood Ed Center</b>	365,000	-	(365,000)	-	-
<b>VANTAGE/MOMENTUM</b>	-	7,000,000	(767,509)	-	6,232,491
<b>Transfer In from Operating Fund</b>	-	-	-	7,000,000	7,000,000
<b>Unreserved Fund Balance</b>	-	-	-	-	-
<b>Totals</b>	1,058,190	9,840,761	(4,666,460)	7,000,000	13,232,491

**Minnetonka Public Schools**  
**Fund 66 - Technology Levy Budget**  
**Reconciliation of FY22 Adopted Budget to FY22 Amended Budget**

	<b><u>2020-2021 AUDITED ACTUALS</u></b>	<b><u>2021-2022 ADOPTED BUDGET</u></b>	<b><u>2021-2022 AMENDED BUDGET</u></b>	<b><u>2021-2022 DIFFERENCE</u></b>
<b>REVENUE</b>	\$ 7,026,369	\$ 8,100,002	\$ 8,042,534	\$ (57,468)
Increase Sale of iPads				\$ 15,405
Sales Tax on Used Ipads Sale				\$ (72,873)
<b>EXPENDITURES</b>	\$ 7,221,070	\$ 7,989,909	\$ 7,967,881	\$ (22,028)
Decrease Salaries and Benefits Actual Settled Contracts				\$ (27,094)
MTA Negotiations Memorandum of Understanding for \$1,000 one-time stipend				\$ 5,066
 <b>REVENUE OVER (UNDER EXP)</b>	 <b><u>(194,701)</u></b>	 <b><u>110,093</u></b>	 <b><u>74,653</u></b>	
<b>BEGINNING FUND BALANCE</b>	<b>1,044,909</b>	<b>350,440</b>	<b>850,208</b>	
<b>ENDING FUND BALANCE</b>	<b><u>850,208</u></b>	<b><u>460,533</u></b>	<b><u>924,861</u></b>	

**School Board  
Minnetonka I.S.D #276  
5621 County Road 101  
Minnetonka, Minnesota**

**Study Session Agenda Item #4**

**Title: Review of Proposed Self-Insurance Fund Rates for FY23    Date: February 24, 2022**

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**EXECUTIVE SUMMARY:**

Minnetonka Independent School District 276 has had a Self-Insurance Fund for health and dental insurance since Fiscal Year 2001 (FY2001). In the 20-year period since FY2002 after the fund established its reserve, average premium increases have been 3.51%, significantly below regional health insurance cost trends over that same time.

For FY22, the Health Insurance Plan through January is running at a pace that projects to a continued surplus at year end. Projections for June 30, 2022 indicate a potential cash-basis surplus estimated at \$920,458.26, or 6.3% of projected expenses. This would follow on the FY20 cash-basis surplus of \$2,837,639.11, or 23.3% of actual expenses, and \$1,840,117.32, or 13.2% of actual expenses. Both the FY20 and FY21 surpluses were primarily the result of the onset of the COVID-19 Pandemic. It is important to note that medical premiums were increased 2.2% for FY21 – set in February 2021 prior to the time the COVID-19 shut down was announced in March 2021, and premiums were held steady at 0.0% increase for FY22.

FY22 Medical Claims of \$7,642,706.82 through January 2022 are running approximately \$770,000 above the January 2021 level of \$6,871,602.14. FY22 Administrative expenses are running flat with January 2021. FY22 Revenues are running flat with January 2021.

Projecting forward to June 30, 2022, the Health Insurance Plan is projected to end with a surplus of \$920,458.26, or 6.3% of projected expenses.

For FY22, the Dental Insurance Plan through January 2022 is running at a projected surplus level of \$49,563.43, or 4.0% of expenses on a cash basis. The Dental Insurance Plan had a cash-basis surplus in FY20 of \$203,016.59, or 20.7% of actual expenses and operated at a break-even level of revenues to expenses in FY21. Dental premiums were held flat at FY21 rates for FY22.

FY22 Dental Expenses of \$737,947.34 through January 2022 are running flat with January 2021 while FY22 Dental Revenues of \$785,799.62 are also running flat with January 2021.

The projection for the Dental Insurance Plan for the remainder of the year based on FY22 trends indicates that the Dental Insurance Plan is on track to finish FY22 with an estimated \$49,563.43 surplus, totaling 4.0% of expenses.

Looking forward to FY23, for the Health Insurance Plan, applying medical trend rates of 7.3% as projected by the Segal Health Trend Cost Survey (a widely used projection by actuaries for developing health insurance premiums) to the FY22 District projection, and 3% historical inflation rates to administrative costs to the FY22 District projection results in total expected expenses for



the Health Insurance Plan in FY23 of \$15,655,585. This compares to the CBIZ Actuarial Calculation which used expenses of \$16,066,679 for the

CBIZ Actuaries have calculated that to have revenues equal expenses for the Health Insurance Plan in FY22, a premium decrease of (1.19%) would achieve that balance. However, they.

Given that the Health Insurance Plan is on pace to generate a cash surplus during the period of FY20-FY21-FY22 of \$5,698,214, including a 6.3% surplus for FY22 it was prudent to project forward for FY23 using a 0.0% increase in health insurance premium rates, because that 6.3% cushion of ongoing revenue over ongoing health care expenses for FY22 is still available to offset ongoing health care expenses in FY23.

Projecting the Health Insurance Plan for FY23 used the following factors:

- 0.0% premium rate increase
- 1.5% interest earnings on the cash balance
- 7.3% health claims expense increase per Segal Health Trend Cost Survey
- 3.0% administrative expense increase

This Health Insurance Plan projection for FY23 indicates a total of \$15,755,161 in revenue to pay for \$15,644,584 in medical claims expenses and administrative expenses, resulting in a projected cash-basis surplus for FY23 of \$110,577.

Given that the Health Insurance Plan is on pace to generate a cash surplus during the period of FY20-FY21-FY22 of \$252,073, including a 4.0% surplus for FY22 it was prudent to project forward for FY23 using a 0.0% increase in dental insurance premium rates, because that 4.0% cushion of ongoing revenue over ongoing dental care expenses for FY22 is still available to offset ongoing dental care expenses in FY23.

Projecting the Dental Insurance Plan for FY23 used the following factors:

- 0.0% premium rate increase
- 3.1% dental claims expense increase per Segal Dental Trend Cost Survey
- 3.0% administrative expense increase

This Dental Insurance Plan projection for FY23 indicates a total of \$1,296,810 in revenue to pay for \$1,285,831 in dental claims expenses and administrative expenses, resulting in a projected cash-basis surplus for FY23 of \$10,979.

These projections indicate that because the Health Insurance Plans and Dental Insurance Plans are running at a surplus rate of ongoing revenue to ongoing expenses in FY22, they are both projected to operate at slightly above break-even level in FY23 even with no increases in monthly premiums for FY23.

This information was presented to the Self-Insurance Advisory Committee at their February 7, 2022 meeting.

After discussion of the data and information, and in consideration of the strong financial position that the Self-Insurance Fund is in, the Self-Insurance Advisory Committee voted unanimously 11-0 to recommend to the School Board that Health Insurance premiums and Dental Insurance premiums remain at the same levels for FY23 – a 0.0% increase in common parlance.

The following table of Health Insurance monthly premium rates will be recommended to the School Board for their consideration and approval at the March 3, 2022 School Board Meeting:

Base Plan Perform Network	FY22	FY23	Change
Employee	\$727	\$727	\$0
Employee + 1	\$1,235	\$1,235	\$0
Family	\$1,735	\$1,735	\$0
VEBA HRA Plan Open Access	FY21	FY22	Change
Employee	\$672	\$672	\$0
Employee + 1	\$1,144	\$1,144	\$0
Family	\$1,608	\$1,608	\$0
HD HSA Plan Open Access	FY21	FY22	Change
Employee	\$605	\$605	\$0
Employee + 1	\$1,028	\$1,028	\$0
Family	\$1,446	\$1,446	\$0
Smart Care HD HSA Care Lane	FY21	FY22	Change
Employee	\$547	\$547	\$0
Employee + 1	\$929	\$929	\$0
Family	\$1,306	\$1,306	\$0

The following table of Dental Insurance monthly premium rates will be recommended to the School Board for their consideration and approval at the March 3, 2022 School Board Meeting:

Dental Plan	FY22	FY23	Change
Employee	\$44	\$44	\$0
Family	\$107	\$107	\$0

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#### **RECOMMENDATION/FUTURE DIRECTION:**

This information is being presented for the School Board's information. The Self-Insurance Advisory Committee will recommend Health and Dental Plan Premium Rates for FY23 for the School Board's consideration at the March 3, 2022 School Board Meeting.

Submitted by:   
 Paul Bourgeois, Executive Director of Finance & Operations

Concurrence:   
 Dennis Peterson, Superintendent

**SCHOOL BOARD  
MINNETONKA I.S.D. 276  
5621 County Road 101  
Minnetonka, MN**

**Study Session Agenda Item #5**

**Title: Review of 2023-24 Calendar Parameters**

**Date: February 24, 2022**

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**Context/Background:**

Under Minnesota State law, each public school district must have a calendar approved by April 1 preceding the upcoming school year. Our work on the 2022-23 school calendar was approved a year ago. At this Board meeting then, the administration will review major parameters affecting the school calendar which covers the 2023-24 school year, including the following:

1. Number of student days and teacher days;
2. Starting date for school;
3. Potential dates for winter and spring breaks;
4. Potential ending date for school;
5. Other unique issues impacting the calendar

Last winter, the administration and the calendar committee proposed and the Board approved, a calendar for the 2022-23 (next year's) school year. By planning a year ahead, our families, staff, and students have ample lead-time on everything from the scheduling of college visits and family vacations, to allowing staff to make plans for ongoing education or outside work in the summer. Internally, the extra lead-time is valuable for establishing interscholastic schedules for athletics; for music programming; and collaborative activities with the city. Finally, our long-range planning is helpful for churches, youth workers, and community sport and arts groups, all of which plan around our calendar.

Our practice for the past twenty years has been to convene a calendar committee which includes teachers, support staff, administrative representatives, parent representatives and high school students. Further, because under state law the District must "meet and confer" with the teachers association prior to making a final decision, we ask the Minnetonka Teachers Association to designate one or two representatives to the committee who can serve as the official MTA representatives.

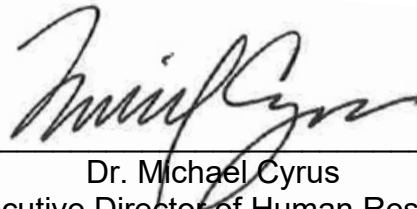
With this agenda, we have included a packet which lists the current schedule of meetings of the calendar committee; draft 2023-24 calendar options; a sheet showing how past and future calendar dates compare with neighboring school districts; a listing of important cultural holidays that may fall on school days in the 2023-24 school year; and state statutes governing school calendar planning.

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**RECOMMENDATION/FUTURE CHANGES:**

It is recommended that the School Board hear a report on issues pertaining to the design of the 2023-24 calendar, including discussions that have emerged in the Calendar Committee; provide feedback to the administration on parameters important to the School Board; and give direction to the administration regarding the timeline for recommendation for the 2023-24 calendar.

Submitted by: \_\_\_\_\_



Dr. Michael Cyrus  
Executive Director of Human Resources

Concurrence: \_\_\_\_\_



Dr. Dennis L. Peterson  
Superintendent

## Attachment to the School Board Agenda on School Calendar for February 24, 2022

2023-24 Calendar Committee Meeting Dates:

- Tuesday, February 8, 2022
- Tuesday, February 22, 2022

Background for the School Board:

*The development of the school calendar needs to take into account many factors, including:*

- **State set requirements** (including the length of the student year, the requirement that schools begin after Labor Day, and significant date requirements for state testing.)
- **Local contractual parameters** (including the number of teacher duty days (184), the maximum number of student days (173), 2 days off in October for teachers to attend professional meetings for their state association, a workshop day for teachers at the end of each quarter, and a one-week spring break.)
- **Preferences of the Board, staff, and community** (including preferences for the times and placement of parent conferences, the length and timing of winter and spring break, the placement and the ending date of the school year for students and staff.)

### Preliminary Planning Guide for the 2023-24 Calendar

*If the District were to use the 2021-22 and 2022-23 school calendars as a starting point, the general dimensions for the 2023-24 calendar would be as follows:*

- ◆ First day of school for staff: Tuesday, August 29, 2023
- ◆ First day of school for grades 1-12 students: Tuesday, September 5, 2023
- ◆ First day of school for kindergarten students: Thursday, September 7, 2023
- ◆ Winter Break: December 21, 2023, through January 1, 2024 (8 days)
- ◆ Spring Break: March 25-29, 2024, or April 1-5, 2024
- ◆ Last student day: Thursday, June 6, 2024, or Friday, June 7, 2024
- ◆ Last teacher day: Friday, June 7, 2024, or Monday, June 10, 2024

On the following page is a summary of surrounding school district dates and breaks for 2021-22, 2022-23 and 2023-24.

Included are two state statutes that school districts must comply with when planning a school calendar. The first statute governs when a public school system is allowed to begin school and the second statute governs the number of required instructional hours per school year.

Also included are a list of holidays and observances that occur during the school calendar year 2023-24.

# SURROUNDING SCHOOL DISTRICT DATES AND BREAKS

**2021-22**

DISTRICT	START	WINTER BREAK	SPRING BREAK	LAST STUDENT DAY
Edina	8/30/21	12/22/21-1/3/22	3/21/22-3/25/22	6/2/22
Hopkins	8/30/21	12/20/21-1/2/22	3/28/22-4/1/22	6/3/22
Wayzata	9/8/21	12/24/21-1/2/22	3/31/22-4/8/22	6/9/22
Chaska	9/7/21	12/23/21-1/2/22	3/28/22-4/1/22	6/9/22
Eden Prairie	9/7/21	12/23/21-1/2/22	3/21/22-3/25/22	6/9/22
Osseo/MG	9/8/21	12/23/21-1/2/22	3/28/22-4/1/22	6/9/22
Robbinsdale	9/8/21	12/20/21-1/2/22	3/21/22-3/25/22	6/8/22
St. Louis Park	9/8/21	12/22/21-1/2/22	3/28/22-4/1/22	6/9/22
<b>Minnetonka</b>	<b>9/8/21</b>	<b>12/23/21-1/2/22</b>	<b>3/28/22-4/1/22</b>	<b>6/10/22</b>

**2022-23**

DISTRICT	START	WINTER BREAK	SPRING BREAK	LAST STUDENT DAY
Edina	8/29/22 & 8/31/22	12/21/22-1/2/23	3/20/23-3/24/23	6/1/23
Hopkins	<i>None</i>			
Wayzata	9/6/22	12/23/22-1/2/23	3/30/23-4/7/23	6/8/23
Chaska	9/6/22	12/22/22-1/1/23	3/27/23-3/31/23	6/8/23
Eden Prairie	9/6/22	12/23/22-1/2/23	3/20/23-3/24/23	6/8/23
Osseo/MG	9/6/22	12/22/22-1/2/23	3/27/23-3/31/23	6/8/23
Robbinsdale	9/6/22	12/23/22-1/6/23	3/27/23-3/31/23	6/7/23
St. Louis Park	9/6/22	12/22/22-1/2/23	4/3/23-4/7/23	6/8/23
<b>Minnetonka</b>	<b>9/6/22</b>	<b>12/22/22-1/2/23</b>	<b>4/3/23-4/7/23</b>	<b>6/8/23</b>

**2023-24**

DISTRICT	START	WINTER BREAK	SPRING BREAK	LAST STUDENT DAY
Edina	8/28/23 & 8/30/23	12/25/23-1/5/24	3/18/24-3/22/24	5/31/24

## DRAFTS OF 2023-24 SCHOOL CALENDAR OPTION FOR MINNETONKA PUBLIC SCHOOLS

*(This is not a proposed calendar; this is for illustration purposes only)*

### 2023-24 Draft 1 Calendar:

- Fall conference dates: 4 hours on Thursday, October 12, 2023; 8 hours on Friday, October 13, 2023 (an additional 4 hours to be added during the week)
- Winter Break: December 21, 2023 – January 1, 2024 (8 days)
- Spring conference dates: 4 hours on Thursday, February 29, 2024; 8 hours on Friday, March 1, 2024 (an additional 4 hours to be added during the week)
- Spring Break: March 25-29, 2024
- Last student day: Thursday, June 6, 2024
- Last teacher day: Friday, June 7, 2024
- Number of days per quarter: Quarter 1-45; Quarter 2-43; Quarter 3-38; Quarter 4-47
- Number of days in each semester: Semester 1-88; Semester 2-85

### 2023-24 Draft 2 Calendar:

- Fall conference dates: 4 hours on Thursday, October 12, 2023; 8 hours on Friday, October 13, 2023 (an additional 4 hours to be added during the week)
- Winter Break: December 21, 2023 – January 1, 2024 (8 days)
- Spring conference dates: 4 hours on Thursday, February 29, 2024; 8 hours on Friday, March 1, 2024 (an additional 4 hours to be added during the week)
- Spring Break: April 1-5, 2024
- Last student day: Friday, June 7, 2024
- Last teacher day: Monday, June 10, 2024
- Number of days per quarter: Quarter 1-45; Quarter 2-43; Quarter 3-42; Quarter 4-43
- Number of days in each semester: Semester 1-88; Semester 2-85

# MINNESOTA STATUTES

## **120A.40 SCHOOL CALENDAR.**

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(a) Except for learning programs during summer, flexible learning year programs authorized under sections [124D.12](#) to [124D.127](#), and learning year programs under section [124D.128](#), a district must not commence an elementary or secondary school year before Labor Day, except as provided under paragraph (b). Days devoted to teachers' workshops may be held before Labor Day. Districts that enter into cooperative agreements are encouraged to adopt similar school calendars.

(b) A district may begin the school year on any day before Labor Day:

(1) to accommodate a construction or remodeling project of \$400,000 or more affecting a district school facility;

(2) if the district has an agreement under section [123A.30](#), [123A.32](#), or [123A.35](#) with a district that qualifies under clause (1); or

(3) if the district agrees to the same schedule with a school district in an adjoining state.

## **120A.41 LENGTH OF SCHOOL YEAR; HOURS OF INSTRUCTION.**

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(a) A school board's annual school calendar must include at least 425 hours of instruction for a kindergarten student without a disability, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. The school calendar for a prekindergarten student under section [124D.151](#), if offered by the district, must include at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the commissioner under section [124D.126](#).

(b) A school board's annual school calendar may include plans for up to five days of instruction provided through online instruction due to inclement weather. The inclement weather plans must be developed according to section [120A.414](#).



## WEEKDAY HOLIDAYS and OBSERVANCES School Year 2023-24

The Minnetonka School District encompasses a diverse community that celebrates several different religious and cultural holidays. Please be mindful of the days below as these occasions are observed by a meaningful proportion of our community. It is advisable to avoid scheduling important assessments or academic deadlines or to grant flexibility to observant students on these dates. Absences on these dates may be greater than normal. Please note that this is not an exhaustive list of all holidays or observances, nor active religious communities in the Minnetonka District. Please see your supervisor if you require further information or clarification.

### **2023**

	<b><u>Day</u></b>	<b><u>Holiday</u></b>
September 25	Monday	Yom Kippur*
September 27	Wednesday	Birthday of the Prophet Mohammed (Mawlid)
October 6	Friday	Last Day of Sukkot
October 9	Monday	Columbus Day
December 8	Friday	First Day of Hanukkah
December 15	Friday	Last Day of Hanukkah
December 15	Friday	Hmong New Year Celebration*

### **2024**

	<b><u>Day</u></b>	<b><u>Holiday</u></b>
February 7	Wednesday	Isra and Mi'raj
March 11	Monday	First Day of Ramadan
April 5	Friday	Lailat al-Qadr
April 10	Wednesday	Eid al-Fitr*+
April 23	Tuesday	First Day of Passover
April 24	Wednesday	Second Day of Passover
April 30	Tuesday	Last Day of Passover
May 3	Friday	Orthodox Good Friday

<b>Holidays and Observances that do not fall on days school is in session.</b>
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### **2023**

	<b><u>Day</u></b>	<b><u>Holiday</u></b>
September 16	Saturday	Rosh Hashanah*
September 17	Sunday	Rosh Hashanah, second day
November 11	Saturday	Veterans' Day
November 12	Sunday	Diwali / Deepavali*

### **2024**

	<b><u>Day</u></b>	<b><u>Holiday</u></b>
January 7	Sunday	Orthodox Christmas*
February 10	Saturday	Lunar New Year*
May 5	Sunday	Cinco de Mayo – Mexican Independence Day

\* major celebrations/observances

+ estimated date, observationally determined



August, 2023	MINNETONKA PUBLIC SCHOOLS		February, 2024
<div>1 2 3 4</div> <div>7 8 9 10 11</div> <div>14 15 16 17 18</div> <div>21 22 23 24 25</div> <div>28 29 30 31</div> <div>Tea 3</div>	2023-24 CALENDAR – DRAFT 1		<div>1 2</div> <div>5 6 7 8 9</div> <div>12 13 14 15 16</div> <div>19 20 21 22 23</div> <div>26 27 28 29</div> <div>Stud 20 Tea 21</div>
September, 2023	August	February	March, 2024
<div>1</div> <div>4 5 6 7 8</div> <div>11 12 13 14 15</div> <div>18 19 20 21 22</div> <div>25 26 27 28 29</div> <div>K:17 1-12:19 Tea 19</div>	<div>14-25 New Teacher Workshops (Tentative)</div> <div>29-31 Teacher Workshop &amp; Planning (K-12)</div>	<div>16 Two-Hour Early Release K-12: Teacher Prof. Lrng</div> <div>19 No School K-12: District Office Closed: President's Day</div> <div>29 P/T Conferences 4pm-8pm</div>	<div>1</div> <div>4 5 6 7 8</div> <div>11 12 13 14 15</div> <div>18 19 20 21 22</div> <div>25 26 27 28 29</div> <div>Stud 15 Tea 16</div>
October, 2023	September	March	April, 2024
<div>2 3 4 5 6</div> <div>9 10 11 12 13</div> <div>16 17 18 19 20</div> <div>23 24 25 26 27</div> <div>30 31</div> <div>19 Stud 21 Tea</div>	<div>1 No School K-12</div> <div>4 No School K-12: District Office Closed: Labor Day</div> <div>5 School Begins 1-12: Begin 1<sup>st</sup> Quarter</div> <div>5-6 Kindergarten Assessments</div> <div>7 School Begins: Kindergarten</div> <div>29 Two-Hour Early Release K-12: Teacher Prof. Lrng</div>	<div>1 No School K-12: P/T Conferences 8am-4pm</div> <div>*4 additional hours of P/T Conferences to be scheduled by site the week of Feb. 26 or March 4</div> <div>22 End 3rd Quarter: 38 days</div> <div>25-29 No School K-12: Spring Break</div> <div>29 District Office Closed</div>	<div>1</div> <div>8 9 10 11 12</div> <div>15 16 17 18 19</div> <div>22 23 24 25 26</div> <div>29 30</div> <div>21 Stud 22 Tea</div>
November, 2023	October	April	May, 2024
<div>1 2 3</div> <div>6 7 8 9 10</div> <div>13 14 15 16 17</div> <div>20 21 22 23 24</div> <div>27 28 29 30</div> <div>19 Stud Tea 20</div>	<div>12 P/T Conferences 4-8pm</div> <div>13 No School K-12: P/T Conferences 8am-4pm</div> <div>*4 additional hours of P/T Conferences to be Scheduled by site the weeks of Oct. 9 and/or Oct. 16</div> <div>19-20 No School K-12: Teacher Statewide Meetings</div>	<div>1 No School K-12: Planning and Grading/PLC</div> <div>2 Begin 4<sup>th</sup> Quarter</div> <div>22 Two-Hour Late Start K-12:Teacher Professional Learning</div>	<div>1 2 3</div> <div>6 7 8 9 10</div> <div>13 14 15 16 17</div> <div>20 21 22 23 24</div> <div>27 28 29 30 31</div> <div>Stud 22 Tea 22</div>
December, 2023	November	May	June, 2024
<div>1</div> <div>4 5 6 7 8</div> <div>11 12 13 14 15</div> <div>18 19 20 21 22</div> <div>25 26 27 28 29</div> <div>Stud 14 Tea 14</div>	<div>1 Two-Hour Late Start K-12: Teacher Professional Learning</div> <div>9 End of 1<sup>st</sup> Quarter: 45 days</div> <div>10 No School K-12: Planning and Grading/PLC</div> <div>13 Begin 2<sup>nd</sup> Quarter</div> <div>23-24 No School K-12: District Office Closed: Thanksgiving Break</div>	<div>27 No School K-12: District Office Closed: Memorial Day</div>	<div>3 4 5 6 7</div> <div>10 11 12 13 14</div> <div>17 18 19 20 21</div> <div>24 25 26 27 28</div> <div>4 Stud 5 Tea</div>
January, 2024	December	June	July, 2024
<div>1 2 3 4 5</div> <div>8 9 10 11 12</div> <div>15 16 17 18 19</div> <div>22 23 24 25 26</div> <div>29 30 31</div> <div>Stud 20 Tea 21</div>	<div>21-31 No School K-12: Winter Break</div> <div>25-26 District Office Closed</div>	<div>6 Last day of school K-12</div> <div>6 End 4<sup>th</sup> Quarter 47 days: End 2<sup>nd</sup> Semester 85 days</div> <div>7 Full day teacher workshop</div>	<div>1 2 3 4 5</div> <div>8 9 10 11 12</div> <div>15 16 17 18 19</div> <div>22 23 24 25 26</div> <div>29 30 31</div>
	January	<div>Quarters</div> <div>1. 45</div> <div>2. 43</div> <div>3. 38</div> <div>4. 47</div> <div>173</div> <div>Student Days: 173 (1-12) 171 (K)</div> <div>Staff Days: 184</div>	

Color code: **New Teacher Workshop;** **Staff Work Days (no students);** **Parent/Teacher Conferences;** **Late Starts/Early Releases;** **End of Quarters**

August, 2023	MINNETONKA PUBLIC SCHOOLS		February, 2024
<div>1 2 3 4</div> <div>7 8 9 10 11</div> <div>14 15 16 17 18</div> <div>21 22 23 24 25</div> <div>28 29 30 31</div> <div>Tea 3</div>	2023-24 CALENDAR – DRAFT 2		<div>1 2</div> <div>5 6 7 8 9</div> <div>12 13 14 15 16</div> <div>19 20 21 22 23</div> <div>26 27 28 29</div> <div>Stud 20 Tea 21</div>
September, 2023	August	February	March, 2024
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October, 2023	September	March	April, 2024
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November, 2023	October	April	May, 2024
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January, 2024	December	June	July, 2024
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Color code: **New Teacher Workshop;** **Staff Work Days (no students);** **Parent/Teacher Conferences;** **Late Starts/Early Releases;** **End of Quarters**

**CARRY IN**

**School Board  
Minnetonka I.S.D. #276  
5621 County Road 101  
Minnetonka, Minnesota**

**Board Agenda Item IV.**

**Title: Approval of Superintendent Candidates  
for Board to Interview**

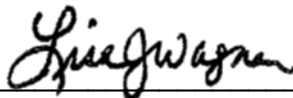
**Date: February 24, 2022**

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**EXECUTIVE SUMMARY:**

It is recommended that the School Board approve the slate of superintendent candidates as presented by BWP & Associates for interviews with the School Board on March 1-2, 2022.

**Submitted by:**



\_\_\_\_\_  
Lisa Wagner, School Board Clerk  
On behalf of the Superintendent Search Subcommittee

**Concurrence:**



\_\_\_\_\_  
Chris Vitale, School Board Chair

**REPORT**

**School Board  
Minnetonka I.S.D. #276  
5621 County Road 101  
Minnetonka, Minnesota**

**Board Agenda Item V.**

**Title: Consideration of Any Changes to the  
Safe Learning Plan**

**Date: February 24, 2022**

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**EXECUTIVE SUMMARY:**

The Board will consider taking action on possible changes to the Safe Learning Plan.

**Submitted by:**

A handwritten signature in black ink, reading "Dennis L. Peterson", is written over a horizontal line.

**Dennis L. Peterson  
Superintendent of Schools**