

MINNETONKA SCHOOL BOARD STUDY SESSION
District Service Center

December 15, 2022
6:00 p.m.

AGENDA

- | | |
|------|---|
| 6:00 | 1. Update on MOMENTUM Aviation Strand |
| 6:20 | 2. Update on Innovation Process |
| 7:00 | 3. Review of Policy #613: Graduation Requirements |
| 7:15 | 4. Review of FY23 Amended Budget |
| 7:50 | 5. Update on Secure Entrances at Buildings |
| 8:15 | 6. Discussion on Board Leadership Positions, Board Meeting Dates and Committee Assignments for 2023 |

CITIZEN INPUT

7:00 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.

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

Study Session Agenda Item #1

Title: Update on MOMENTUM Aviation Strand

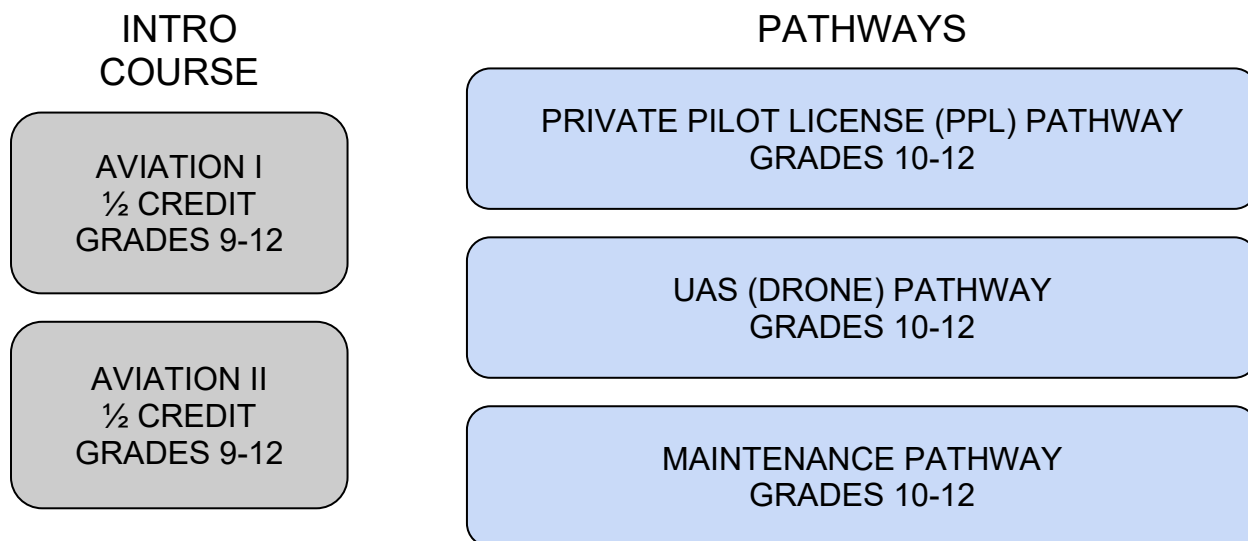
Date: December 15, 2022

OVERVIEW:

The MOMENTUM Program launched in the 2020-21 school year. This program was designed to offer a variety of pathways for students who are passionate about real world, hands-on learning that can lead to opportunities in the skilled trades. During the previous year, a new facility was built at Minnetonka High School which opened in January of 2022 to support expansion of programs. For the 2022-23 school year, four pathways were offered: Construction Systems, Manufacturing, Design, and Transportation.

With the construction of the new VANTAGE and MOMENTUM building underway, the MOMENTUM leadership team continues to develop the MOMENTUM program including identification of additional pathways that are responsive to student interests and needs while aligning to the research completed by the team. For the 2023-24 school year an Aviation/Aeronautics pathway is being proposed.

Aviation/Aeronautics Pathway



To support the launch of this new Momentum pathway, the leadership team is proposing two initial course offerings. The full proposals for both courses are attached.

Course Title	Grade(s)
Aviation I	9-12
Aviation II	9-12

Next Steps:

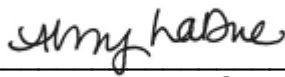
The MOMENTUM leadership team along with stakeholders is undertaking an initial process to develop the long-term vision for this program. Additionally, over the coming months, members of this team will continue meeting with other districts and experts in the field to further develop the aviation pathway.


ATTACHMENTS:

- Attachment A: Aviation I Course Proposal
- Attachment B: Aviation II Course Proposal

RECOMMENDATION/FUTURE DIRECTION:

These course proposals are submitted for School Board review and consideration.

Submitted by: 
Amy LaDue, Associate Superintendent

Concurrence: 
David Law, Superintendent

Course Proposal

Attachment A



Course Title: Aviation I

Submitted by: Alex Hinseth
Department: Momentum

Description of the Proposal:

1) What is the proposed course name (for Skipper Log)? Aviation I

Description (utilizes semester 1 of AOPA Grade 9 course):

This course provides a foundation in flying and unmanned aircraft systems (drones). Students will learn about the engineering process, problem solving, and innovations and technological developments that led to the aviation and aerospace industries of today. Students will learn problem-solving that served as the basis for today's modern space exploration. Students will also gain historical perspective from earliest flying machines to modern aircraft and the integral role aviation plays in today's world. This is a hands-on course and students will learn to fly on simulators as well as take flight in a real airplane.

What grade levels can enroll? Grades 9-12

Semester long course for 0.5 credits or full-year course for 1.0 credits?

Semester (0.5)

One-part or two-part course? 1 part (Aviation II also being proposed)

Offered in Semester 1; Semester 2 or both? Both

Any pre-requisite courses? None

In what subject will students earn this credit (English, Tech Ed, Art, Elective, etc.)? Elective

2) How did this proposal originate?

Administration

3) What is the anticipated level of participation? What information are you using to determine this level of participation?

While it is difficult to gauge the level of participation, there has been demonstrated success in similar hands-on, experiential learning courses in Momentum.

4) What is the rationale for the proposal? What need does it fulfill?

This proposal builds upon current offerings in the Momentum program. It fulfills the need to continually offer opportunities for students to have experiential learning experiences and explore passions.

Analysis of the Proposal:

1) How is this proposal compatible with the vision, mission, and beliefs of the district?

This proposal is related to recommendations from external consultant David Stillman to provide students with graduation “currency” and is in line with the district's goals to provide career exploration and preparation opportunities for all students. The field of aviation is growing and currently experiencing worker shortages in many areas.

2) What is the relation of the proposal to the Minnesota Graduation Standards?

None

3) What is the effect of the proposal on district resources?

a) Space: Where is space currently available for the activity?

The course could run in any classroom. The ideal space is a classroom with room for flight simulators ([example](#)) for enhanced student experience (yet not required.)

b) Time: Where will the activity fit in the daily schedule?

Any hour, 1-6

c) Personnel: What staff will be necessary?

The curriculum can be taught by a teacher licensed in any area. Teachers would need to complete AOPA curriculum training. This person would be integral to the growth and development of the Aviation program.

d) Financial Costs: What is the cost to the district of this proposal? What are the requirements for texts, equipment/supplies/curriculum writing? Are funds currently allocated and available for this activity?

- Equipment/supplies: ~\$1000 per section
- Teacher Training: Training is offered in-person or online. Training is free but does not include travel/accommodations.
- Simulators: \$2500-2800 approximately for each

4) What will be the effect of the proposal on the rest of the curriculum or on other activities?

a) How does the proposal expand, complement or strengthen an existing program?

This course would expand the existing Momentum program to add additional opportunities for students to have experiential learning experiences. This course would be a foundation for future Momentum pathways in Private Pilot License (PPL), Drone Operations (UAS), and Aviation Maintenance.

- b) **How does the proposal affect existing programs?**
See description above.
- c) **Does this course/activity substitute for an existing program?
Could it be integrated into an existing course/activity? Are
there courses/activities that should be eliminated if this
proposal is approved?**
No



Course Title: Aviation II

Submitted by: Alex Hinseth
Department: Momentum

Description of the Proposal:

1) What is the proposed course name (for Skipper Log)? Aviation II

Description (utilizes semester 2 of AOPA Grade 9 course):

This core aerospace and aviation course is designed to give students a clear understanding of career opportunities in aviation and aerospace and the critical issues affecting the aviation system. Students will explore modern innovations and will develop their own ideas to address real-world aviation industry challenges. This is a hands-on course and students will learn to fly on simulators as well as take flight in a real airplane.

What grade levels can enroll? Grades 9-12

Semester long course for 0.5 credits or full-year course for 1.0 credits?

Semester (0.5)

One-part or two-part course? 1 part (Aviation I also being proposed)

Offered in Semester 1; Semester 2 or both? Both

Any pre-requisite courses? None

In what subject will students earn this credit (English, Tech Ed, Art, Elective, etc.)? Elective

2) How did this proposal originate?

Administration

3) What is the anticipated level of participation? What information are you using to determine this level of participation?

While it is difficult to gauge the level of participation, there has been demonstrated success in similar hands-on, experiential learning courses in Momentum.

4) What is the rationale for the proposal? What need does it fulfill?

This proposal builds upon current offerings in the Momentum program. It fulfills the need to continually offer opportunities for students to have experiential learning experiences and explore passions.

Analysis of the Proposal:

1) How is this proposal compatible with the vision, mission, and beliefs of the district?

This proposal is related to recommendations from external consultant David Stillman to provide students with graduation "currency" and is in line with the district's goals to provide

career exploration and preparation opportunities for all students. The field of aviation is growing and currently experiencing worker shortages in many areas.

2) What is the relation of the proposal to the Minnesota Graduation Standards?

None

3) What is the effect of the proposal on district resources?

- a) **Space: Where is space currently available for the activity?**
The course could run in any classroom. The ideal space is a classroom with room for flight simulators ([example](#)) for enhanced student experience.
- b) **Time: Where will the activity fit in the daily schedule?**
Any hour, 1-6
- c) **Personnel: What staff will be necessary?**
The curriculum can be taught by a teacher licensed in any area. Teachers would need to complete AOPA curriculum training. This person would be integral to the growth and development of the Aviation program.
- d) **Financial Costs: What is the cost to the district of this proposal? What are the requirements for texts, equipment/supplies/curriculum writing? Are funds currently allocated and available for this activity?**
 - Equipment/supplies: ~\$1000 per section
 - Teacher Training: Training is offered in-person or online. Training is free but does not include travel/accommodations.

4) What will be the effect of the proposal on the rest of the curriculum or on other activities?

- a) **How does the proposal expand, complement or strengthen an existing program?**
This course would expand the existing Momentum program to add additional opportunities for students to have experiential learning experiences. This course would be a foundation for future Momentum pathways in Private Pilot License (PPL), Drone Operations (UAS), and Aviation Maintenance.
- b) **How does the proposal affect existing programs?**
See description above.
- c) **Does this course/activity substitute for an existing program? Could it be integrated into an existing course/activity? Are there courses/activities that should be eliminated if this proposal is approved?**
No

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

Study Session Agenda Item #2

Title: Update on Innovation Process

Date: December 15, 2022

OVERVIEW:

Minnetonka Public Schools has developed and sustained a rich culture of innovation for more than the past decade. Innovation is a signature part of our identity, serving as a core value, a process and a mindset used to ensure excellence in opportunities and experiences for our students. During the COVID Pandemic, this commitment was seen through the ongoing authentic innovation that was required by every employee group and throughout Minnetonka schools on a daily basis.

Over the past several months, District leadership has been revisiting the District Innovation process to prepare to relaunch an evolved process based upon learning from previous iterations. To complete this, the District has been working with New World Ventures, an outside consultant group led by Jessica Ewart and David Stillman. Their team has conducted a listening tour of stakeholders who have been intimately involved in the innovation work to date along with researching best practices to inform the evolution of this process. Additionally, a small ad hoc committee of stakeholders has been convened to share feedback, suggestions, and ideas on how to best move forward.

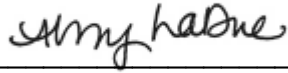
The purpose of this report is to provide the Board with an overview of this work to date. This will include:

- Study of the District Innovation process over time
 - Current best practices
 - Emerging ideas for the evolving Innovation model
-

RECOMMENDATION/FUTURE DIRECTION:

The purpose of this report is to provide an update to the School Board on the progress that the District has made toward future planning for districtwide Innovation.

Submitted by:



Amy LaDue, Associate Superintendent

Concurrence:



David Law, Superintendent

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

Study Session Agenda Item #3

Title: Review of Policy 613: Graduation Requirements Date: December 15, 2022

OVERVIEW:

School Board Policy #613 outlines requirements for graduation from the Minnetonka School District. State statute requires that School Boards adopt graduation requirements that meet or exceed State graduation requirements and that allow students to satisfy state academic standards. The current policy was last updated in 2005 and reflects a transition in graduation requirements for students over a three-year time period. Since that time, the state requirements have remained consistent, and the state no longer requires students to take the Basic Skills Test. This revision reflects these changes and aligns this policy with current practice outlined in the Minnetonka High School Skipper log.

ATTACHMENT:

- Policy 613: Graduation Requirements (with recommended revisions shown and in clean form)
-

RECOMMENDATION/FUTURE DIRECTION:

Adopt the revisions to Policy #613 as proposed or amended by the School Board.

Submitted by: _____


Amy LaDue, Associate Superintendent

Concurrence: _____


David Law, Superintendent

MINNETONKA PUBLIC SCHOOLS

GRADUATION REQUIREMENTS

#613

1.0 PURPOSE

The purpose of this policy is to set forth requirements for graduation from the Minnetonka School District.

2.0 GENERAL STATEMENT OF POLICY

The policy of the Minnetonka School District is that all students, in order to earn a high school diploma, must demonstrate their satisfactory completion of the credit requirements and their understanding of academic standards ~~meet established Minnetonka graduation requirements and must pass the Basic Skills tests in reading, mathematics and written composition required by the state of Minnesota.~~

The Minnetonka School District will provide a comprehensive academic program, which addresses knowledge, skills, concepts and processes as determined by local standards and curriculum and state academic standards.

Special Education students who properly complete the programs specified in their IEP (Individual Education Plan) and have received the recommendation of their IEP Team shall be awarded a diploma.

3.0 AREAS OF RESPONSIBILITY

- ~~3.1~~ Authorization to certify pupils for graduation from high school shall be vested in the Principal of Minnetonka High School, in accordance with District Policy.
- ~~3.2~~ Administrators and guidance counselors have the responsibility to communicate to parents and students the full range of course and program options.
- ~~3.3~~ Credits may be transferred to Minnetonka High School from other accredited secondary schools upon evaluation by the high school administration and/or counselors.

4.0 CREDIT REQUIREMENTS

To receive a Minnetonka High School Diploma, a student must have accumulated 22.5 credits and meet all requirements outlined below.

Students must be enrolled for a minimum of six (6) credits at grades nine and ten, and must enroll for an adequate numbers of credits in grades eleven and twelve to accumulate the number of credits required for graduation.

4.1

Graduation Requirements Chart

Course of Study	Credits Required for Graduating Class of 2004-05	Credits Required for Graduating Class of 2005-06	Credits Required for Graduating Class of 2006-07 and Forward
English	4	4	4
Social Studies	4	4	3.5
Mathematics	2	2	3
Science	2	3	3
Physical Education	1	1	1
Health	.5	.5	.5
Electives	8 (including 1 credit in the arts)	8 (including 1 credit in the arts)	7.5 (including 1 credit in the arts)
Total Credits	21.5	22.5	22.5

- 4.2 — ~~Beginning with the graduating class of 2007, full-time students must be enrolled for a minimum of six (6) credits at grades nine and ten, and must enroll for adequate numbers of credits in grades eleven and twelve to graduate on schedule. While students could take these minimums in any given year, students need to recognize that they are required to accumulate 22.5 credits.~~
- 4.3 — ~~A student taking a full course load each year may earn a total of twenty four (24) credits. A student may earn a maximum of six (6) credits during the regular school day each year in grades nine through twelve, plus credits taken in zero hour, after school and online, as approved.~~
- 4.4 — ~~A student who satisfactorily completes a high school course shall receive secondary course credit and the credit shall count toward the student's graduation requirements. Courses organized on a ¼ basis shall receive such credits as they meet requirements. Courses organized on a semester basis shall receive a ½ credit as they meet requirements. Courses organized on a year long basis shall receive ½ unit of credit for each semester as they meet requirements.~~
- 4.5 — ~~Student enrolled in Career Exploration Work Program CEWP, Mini School or Hennepin Technical Center (HT) must meet their graduating class's credit requirements in English, social studies, mathematics, science, health, physical education and the arts. In addition to these required credits, students must acquire elective credit to meet their graduating class total credit requirements.~~

4.1 Four credits of language arts sufficient to satisfy all academic standards in English language arts;

- 4.2 Three credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;
- 4.3 An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
- 4.4 Three credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
- 4.5 Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;
- 4.6 One credit in the arts sufficient to satisfy all of the state or local academic standards in the arts;
- 4.7 One credit of physical education;
- 4.8 One-half credit of health; and
- 4.9 A minimum of six and one-half elective credits.

5.0 PARTICIPATION IN THE COMMENCEMENT CEREMONY

Participation in the Minnetonka High graduation ceremony is a privilege afforded to students who meet eligibility requirements. These requirements include:

- ~~5.1~~ Being a member of the current year graduating class.
- ~~5.2~~ Having completed all course and credit requirements.
- ~~5.3~~ Having passed the Minnesota Basic Skills Tests in reading, math and written composition.
- ~~5.4~~ Being in good disciplinary standing.
- ~~5.5~~ In the event of medical emergencies or other extenuating circumstances, an “opportunity for administrative review” will be afforded to those students that do not meet the requirements set forth in this policy.

6.0 SUMMER COMMENCEMENT

A summer commencement will be held for those students completing their graduation requirements after the close of the regular school year.

7.0 ~~FOREIGN EXCHANGE~~ **INTERNATIONAL** STUDENTS

~~Foreign Exchange~~ **International** students shall be permitted to participate in the graduation ceremony and shall be awarded an honorary diploma unless they meet the criteria for a regular diploma.

8.0 EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. 2002, Section 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
 Minn. Stat. 2002, Section 120B.16 (Secondary Credit for Students)
 Minn. Stat. § 120B.07 (Early Graduation)
 Minn. Stat. § 120B.021 (Required Academic Standards)
 Minn. Stat. § 120B.024 (Credits)
 Minn. Stat 2003, Section 124D.095 (On-line Learning Option Act)

Approved: November 20, 2004

Revised: January 27, 2005

Adopted: June 2, 2005

Revised: December 15, 2022

MINNETONKA PUBLIC SCHOOLS

POLICY #613: GRADUATION REQUIREMENTS

1.0 PURPOSE

The purpose of this policy is to set forth requirements for graduation from the Minnetonka School District.

2.0 GENERAL STATEMENT OF POLICY

The policy of the Minnetonka School District is that all students, in order to earn a high school diploma, must demonstrate their satisfactory completion of the credit requirements and their understanding of academic standards.

The Minnetonka School District will provide a comprehensive academic program, which addresses knowledge, skills, concepts and processes as determined by local standards and curriculum and state academic standards.

Special Education students who properly complete the programs specified in their IEP (Individual Education Plan) and have received the recommendation of their IEP Team shall be awarded a diploma.

3.0 AREAS OF RESPONSIBILITY

Authorization to certify pupils for graduation from high school shall be vested in the Principal of Minnetonka High School, in accordance with District Policy.

Administrators and guidance counselors have the responsibility to communicate to parents and students the full range of course and program options.

Credits may be transferred to Minnetonka High School from other accredited secondary schools upon evaluation by the high school administration and/or counselors.

4.0 CREDIT REQUIREMENTS

To receive a Minnetonka High School Diploma, a student must have accumulated 22.5 credits and meet all requirements outlined below.

Students must be enrolled for a minimum of six (6) credits at grades nine and ten, and must enroll for an adequate number of credits in grades eleven and twelve to accumulate the number of credits required for graduation.

- 4.1 Four credits of language arts sufficient to satisfy all academic standards in English language arts;
- 4.2 Three credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;
- 4.3 An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
- 4.4 Three credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
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Being a member of the current year graduating class.

Having completed all course and credit requirements.

Being in good disciplinary standing.

In the event of medical emergencies or other extenuating circumstances, an “opportunity for administrative review” will be afforded to those students that do not meet the requirements set forth in this policy.

6.0 SUMMER COMMENCEMENT

A summer commencement will be held for those students completing their graduation requirements after the close of the regular school year.

7.0 INTERNATIONAL STUDENTS

International students shall be permitted to participate in the graduation ceremony and shall be awarded an honorary diploma unless they meet the criteria for a regular diploma.

8.0 EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. 2002, Section 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. 2002, Section 120B.16 (Secondary Credit for Students)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat 2003, Section 124D.095 (On-line Learning Option Act)

Approved: November 20, 2004

Revised: January 27, 2005

Adopted: June 2, 2005

Revised: December 15, 2022

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

Study Session Agenda Item #4

Title: Review of FY2023 Amended Budget

Date: December 15, 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.

The attached amended budget information is for FY2023 only. The FY2024 budget is in the process of development during the months of February through May for final approval in June prior to the start of FY2024 on July 1, 2023. Initial projections are included for informational purposes, but as part of the FY2024 budget process, updated projections including any changes by the Legislature for FY2024 and subsequent years will be presented at that time.

The FY2023 Amended Budget projects the following amounts for the General Operating Fund:

General Operating Fund Revenues	\$149,993,396
General Operating Fund Expenditures	\$149,619,087
Projected Revenues Over (Under) Expenditures	\$ 374,309
Net Change in Fund Balance	\$ 374,309
Projected Ending Unassigned Fund Balance	\$ 23,000,676
Unassigned Fund Balance as Percent of Expenses	15.4%
Net Change in Unassigned Fund Balance From FY23	\$ 1,145,142

Amended Budgets for the Nutrition 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 and are also attached for review.

ATTACHMENTS:

FY2023 Amended General Operating Fund Budget
FY2023 Amended Budget and FY22-FY26 Projection Assumptions
FY2023 Summary of General Operating Fund Budget Amendments
FY2022 Reconciliation of Adopted Budget to Amended Budget
Food & Nutrition Services Fund
Operating Capital 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

RECOMMENDATION/FUTURE DIRECTION:

The FY2023 Amended Budget is presented for the School Board's review.

Submitted by:



Paul Bourgeois, Executive Director of Finance & Operations

Concurrence:



David Law, Superintendent

MINNETONKA INDEPENDENT SCHOOL DISTRICT 276
FY2023 AMENDED GENERAL OPERATING FUND BUDGET
PROJECTION FOR FY2024 THROUGH FY2028

General (01), Transportation (03), & Extra Curricular (11) Funds		+36.86 Tchr FTE	+5.05 Tchr FTE*	+10.29 Tchr FTE	+15.38 Tchr FTE	+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)		3	36	185	-23	0	0	0	0	0
October 1 K-12 Enrollment Target (Actuals Thru FY22)		11,050	11,223	11,372	11,200	11,200	11,200	11,200	11,200	11,200
Definitions		Actual 2020-2021	Actual 2021-2022	Adopted 2022-2023	Amended 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
SOURCES OF REVENUE:										
	Gen Ed Rev - Resident	\$52,510,901	\$54,087,221	\$54,720,212	\$53,792,352	\$55,936,099	\$58,220,959	\$59,377,941	\$60,562,051	\$61,769,685
	Gen Ed Rev - Open Enroll	27,301,085	\$28,762,422	\$30,479,725	\$30,405,024	\$31,616,732	\$32,908,203	\$33,562,164	\$34,231,457	\$34,914,047
	Categorical	21,521,800	22,125,490	23,424,543	24,805,714	26,262,083	26,099,819	26,846,197	26,737,818	27,509,286
	Miscellaneous	2,586,547	3,472,364	3,308,277	4,365,326	3,963,277	3,663,277	3,363,277	3,363,277	3,363,277
	Federal	<u>5,147,599</u>	<u>4,244,490</u>	<u>4,539,986</u>	<u>4,998,248</u>	<u>2,895,087</u>	<u>2,895,087</u>	<u>2,895,087</u>	<u>2,895,087</u>	<u>2,895,087</u>
	Revenue Before Ref.	109,067,932	112,691,987	116,472,743	118,366,664	120,673,278	123,787,345	126,044,665	127,789,690	130,451,381
	Total Voter Approved Referendum Rev	22,694,451	23,007,370	22,917,435	22,917,435	28,059,527	26,484,892	27,114,722	27,785,680	28,466,734
	Local Option Revenue Tier 1	5,129,722	5,292,763	5,163,642	5,163,642	5,429,663	5,220,882	5,220,882	5,220,882	5,220,882
	Local Option Revenue Tier 2	<u>3,553,519</u>	<u>3,489,811</u>	<u>3,545,655</u>	<u>3,545,655</u>	<u>3,541,958</u>	<u>3,592,681</u>	<u>3,592,681</u>	<u>3,592,681</u>	<u>3,592,681</u>
	Total Revenue	\$140,445,624	\$144,481,932	\$148,099,474	\$149,993,396	\$157,704,426	\$159,085,799	\$161,972,950	\$164,388,932	\$167,731,678
USES OF REVENUE:										
	Salaries & Wages	\$95,528,645	\$98,311,029	\$99,749,752	\$101,114,527	\$106,049,331	\$111,102,623	\$115,054,672	\$119,144,228	\$123,375,940
	Benefits	29,942,724	30,769,754	31,469,063	31,644,605	33,302,103	34,774,386	35,874,348	37,030,070	38,238,720
	Purchased Serv.	5,986,769	7,234,495	6,449,367	6,766,180	6,177,573	6,283,919	6,391,452	6,500,197	6,610,182
	Supplies	5,620,744	4,534,112	4,482,547	4,428,048	4,313,071	4,367,822	4,411,000	4,454,610	4,498,656
	Transportation	5,217,071	6,004,090	5,823,881	5,824,112	6,855,431	7,364,070	7,711,299	8,075,413	8,313,227
	Transfers	554,482	591,230	634,286	626,562	645,359	664,720	684,661	705,201	726,357
	Transfer from OPEB Trust	<u>(750,607)</u>	<u>(754,419)</u>	<u>(768,720)</u>	<u>(784,947)</u>	<u>(735,108)</u>	<u>(716,705)</u>	<u>(665,879)</u>	<u>(613,378)</u>	<u>(570,595)</u>
	Total Expenses	\$142,099,827	\$146,690,293	\$147,840,176	\$149,619,087	\$156,607,760	\$163,840,834	\$169,461,553	\$175,296,342	\$181,192,487
BOTTOM LINE:	Ongoing Revenue Over (Under) Expenditures	(\$1,654,204)	(\$2,208,361)	\$259,298	\$374,309	\$1,096,666	(\$4,755,035)	(\$7,488,603)	(\$10,907,410)	(\$13,460,809)
FUND BALANCE:										
	Beginning	\$27,398,932	\$25,744,728	\$24,637,906	\$23,536,367	\$23,910,676	\$25,007,342	\$20,252,307	\$12,763,704	\$1,856,294
	Ongoing Revenue Over (Under) Expenditures	(\$1,654,204)	(\$2,208,361)	\$259,298	\$374,309	\$1,096,666	(\$4,755,035)	(\$7,488,603)	(\$10,907,410)	(\$13,460,809)
	One-Time Transfer from OPEB Fund (VANTAGE/MOMENTUM)	\$0	\$9,850,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	One-Time Transfer to Operating Capital/Construction Fund	<u>\$0</u>	<u>(\$9,850,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Ending	25,744,728	23,536,367	24,897,204	23,910,676	25,007,342	20,252,307	12,763,704	1,856,294	(11,604,515)
RECON. OF ENDING FUND BALANCE:										
	Assigned Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Op Cap Deferred Use									
	Assigned Fund Balance	\$296,986	\$436,430	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
	Q-Comp									
	Restricted Fund Balance	\$135,058	\$111,162	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
	3rd Party Billing									
	Non Spendable Fd Bal	\$1,225,989	\$1,133,240	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
	Prepays & Inventories									
	Total Assigned, Non Spendable or Restricted Fd Bal	<u>\$1,658,033</u>	<u>\$1,680,833</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>
	Total Unassigned Fund Balance	<u>\$24,086,696</u>	<u>\$21,855,534</u>	<u>\$23,987,204</u>	<u>\$23,000,676</u>	<u>\$24,097,342</u>	<u>\$19,342,307</u>	<u>\$11,853,704</u>	<u>\$946,294</u>	<u>-\$12,514,515</u>
	Total Fund Balance as % of Expenditures	18.1%	16.0%	16.8%	16.0%	16.0%	12.4%	7.5%	1.1%	-6.4%
	Unassigned as a % of Expenditures	17.0%	14.9%	16.2%	15.4%	15.4%	11.8%	7.0%	0.5%	-6.9%
* 10.28 FTE Teacher staff (of the additional 15.38 FTE Teacher staff) are assigned to the Tonka Online Comprehensive eLearning Program										

Amended Budget Six-Year Projection Assumptions
FY23-FY28
December 15, 2022
General Operating Fund
Projected FY23-FY28 Major Budget Assumptions
Under Current Statutes through FY22 Legislature

The following major assumptions and factors are included in the Amended Budget Projected FY23 through FY28 Budget Projections:

- Enrollment
 - FY23 Amended Budget at 11,200 K-12 students per November 2022 Enrollment. (Includes 11,073 in-person students and 127 Tonka On Line Comprehensive eLearning students)
 - FY24 through FY28 K-12 students set at 11,200 K-12 students based on 11,200 FY23 In-Person and Tonka Online Comprehensive enrolled students continuing as Tonka Online Comprehensive or In-Person students in FY24
- Total Revenues for FY23 of \$149,993,396 which is a \$1,893,922 increase over FY23 Adopted Budget Revenues of \$148,099,474
 - Major items – State Special Education Comprehensive Aid increase per 11/7/22 MDE report; New allocation for COVID-19 Testing; FEMA reimbursement of prior year(s) COVID-19 expenditures
 - General Education Formula Per Pupil FY23 – actual 2.0% increase of \$135 to \$6,863 based on state statute
 - General Education Formula Per Pupil FY24 – assumes 4.0% increase of \$275 to \$7,138 based on \$17.6 billion projected State surplus
 - General Education Formula Per Pupil FY25 – assumes 4.0% increase of \$286 to \$7,424 based on \$17.6 billion projected State surplus
 - General Education Formula Per Pupil FY26 – assumes 2.0% increase of \$148 to \$7,572 based on conservative estimate from historical averages
 - General Education Formula Per Pupil FY27 – assumes 2.0% increase of \$151 to \$7,723 based on conservative estimate from historical averages
 - General Education Formula Per Pupil FY28 – assumes 2.0% increase of \$154 to \$7,877 based on conservative estimate from historical averages
- Local Option Revenue Tier 1 for FY23 and later remains at \$424 per Adjusted Pupil Unit which generates \$5,163,642 in FY23 – 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 FY23 at \$300 and adjusted for inflation through FY28 at Operating Referendum Inflation Rate – generates \$3,545,655 in FY23
- Categorical Programs revenue (Q-Comp, Equity, etc.) FY23– remain at current funding levels per pupil as levied on 21 Pay 22 Levy for FY23
- Special Education Cross Subsidy Reduction Aid increased from 6% to 10% based on \$17.6 billion projected State surplus

- FY23 Federal Revenue (as well as offsetting expenditures) set at estimated grant levels per grant letters including estimated carryover revenue from FY22 for both COVID Relief funds and Regular Federal funds (Title/IDEA)
 - FY23 COVID Federal Relief funds are budgeted at \$2,102,864 which includes 12.28 FTE Teacher positions and other personnel expenditures
 - FY24 assumes no COVID Federal relief funds will be carried forward or available (most COVID Federal funds will expire on 6/30/23 and are fully budgeted to be utilized in FY23)
 - New allocation for COVID-19 Testing grant in FY23
- Operating Referendum Revenue – \$1,881.81 per Adjusted Pupil Unit levied for FY23
 - Subsequent years increased by inflation factors per June 2022 MDE Inflation Estimates Memo
 - \$1,881.81 per Adjusted Pupil Unit in FY23 (set to actual 21 Pay 22 levy)
 - \$2,110.97 per Adjusted Pupil Unit in FY24 plus one time prior year adjustment of \$2,184,946 due to increased CPI inflation
 - \$2,150.90 per Adjusted Pupil Unit in FY25
 - \$2,202.05 per Adjusted Pupil Unit in FY26
 - \$2,256.54 per Adjusted Pupil Unit in FY27
 - \$2,311.85 per Adjusted Pupil Unit in FY28
 - District is at the Operating Referendum Cap starting in FY20 and future years – only annual increase is for CPI inflation as approved by the voters of the District
- Miscellaneous Revenue - Includes \$560,581 reimbursement from FEMA for prior year expenditures related to COVID-19, \$196,750 in Tonka Online Comprehensive Partner school districts for Semester 1 and 2, \$55,000 additional revenues for activity tickets and fees based on prior year actuals, and additional \$250,000 for 3rd Party Billing based on increased billings from prior years.
 - Investment income of \$1,500,000 based on locked in 12-month investments and higher interest earnings at local banks
- Total Expenditures for FY23 of \$149,619,087 which is a \$1,778,911 increase over FY23 Adopted Budget Expenditures of \$147,840,176
- Salaries – Salaries are 67.6% of the General Operating Fund Budget – together with Benefits at 20.6%, they make up 88.2% of the General Operating Fund Budget
 - Teachers (Fund 01)
 - FY23 Amended Budget in-person K-12th teaching staff at 824.88 FTE through the 10/25/22 staffing document from Human Resources. Since FY23 Adopted Budget, 5.10 FTE In-Person teachers have been added for in-person K-12th programming.
 - FY23 Amended budget Tonka Online Comprehensive eLearning Program, 10.28 FTE Teaching staff have been added for this program.
 - FY24-FY28 assumes no teacher growth over FY23

- FY23 includes salary and benefit package increases per MTA contract of 4.42%.
 - FY23 New Hire estimated Teacher Salary is \$66,139 with a total position cost of \$87,954 including benefits
 - FY23 Average Teacher Salary is \$84,860 with a total position cost of \$111,180 including benefits
 - FY23 Teacher Salaries are 51.32% of the General Fund Budget (\$76,782,166) - Teacher Benefits are 15.66% of the General Fund Budget (\$23,433,541) - Together, Teacher Salary and Benefit costs are 66.98% of the General Operating Fund Budget.
 - FY24-FY28 assumes 4.0% salary and benefit package increases each year for MTA
- Other Staff
 - FY23 includes actual salary and benefit per Board approved contract agreements, and then assumes 4.0% salary increase projections for FY24-28
 - Non-teaching staff increased position FTEs by adding an additional 9.86 FTE which includes 2.75 FTE for additional Assistant Principals at both Middle Schools and Scenic Heights (previously filled by teachers on special assignment), 0.40 FTE K-12 Leadership role to support Tonka Online (new); and 6.71 FTE Paraprofessionals (includes position vacancy savings)
- Benefits – Benefits inclusive of the OPEB Retirement Benefits transfer reduction are 20.6% of the General Operating Fund Budget – together with Salaries they make up 88.2% of the General Operating Fund Budget
 - Actual fringe benefit contribution increases for FY23 are included for MTA with a 4.0% on-going salary and benefit package increase for FY24 through FY28
 - Teachers Retirement Association (TRA) pension contributions at 8.55% in FY23 and 8.75% in FY24 and thereafter
 - 2018 Pension Bill increased the Employer TRA contribution rate in future years but State Aid revenue will be provided to offset the increase
 - Public Employees Retirement Association pension contributions at 7.50% in FY23 through FY28
 - OPEB Trust transfer of \$784,947 is calculated by CBIZ actuaries and reduces OPEB benefit expenditures in the General Operating Fund
- Total Salaries and Benefits of \$131,974,185 are 88.2% of Total General Operating Fund Expenditures of \$149,619,087
- Purchased Services
 - From FY23 Adopted Budget to FY23 Amended budget, purchased services increased by \$316,813 which includes an increase in printing

costs at the individual school level and for Districtwide communications to promote Tonka Online and other District programs.

- New allocation for Federal COVID relief funds for COVID-19 Testing services have been added to FY23 as these dollars will expire on 6/30/23.
 - Pavement repair costs have been increased for FY23 based on current expenditures.
 - Special Education Tuition for reimbursement to other Minnesota School Districts (cost-sharing programs) has decreased with increased participation with in-house programming.
 - Utilities expenditure budgets for both Electricity and Gas have increased by 5% for FY23 based on rising energy costs.
 - FY24 includes a 13.52% increase to electricity per Xcel Customer Service representative communication and a 10% increase to Natural Gas, and 3% increases in FY25-FY28
 - FY24-FY28 includes a 1% inflation factor increased for all cost center budgets for purchased services
- Purchased Services are 4.5% of General Operating Fund 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
- Supplies & Other
 - Line items at FY23 Adopted Budget were held flat for all budgets unless an increase was approved by the Superintendent for FY23, then increased by 1% inflation for FY24-FY28.
 - Academic textbooks, instructional materials, and classroom equipment for non-categorical or non-SPED purchases have been shifted from the General Operating Fund to the Technology Levy.
 - MHS Momentum program costs have been added for new classes including Auto Bay, Maker Bay, and new curriculum materials
 - Maintenance & Building painting budget has been shifted from the General Operating Fund to the Long-Term Facilities Maintenance Fund
 - Bond principal and interest payments for both the MCEC Project and MME Pool have been shifted from the General Operating Fund to the Operating Fund
 - FY24-FY28 includes a 1% inflation factor increased for all cost center budgets for supplies and other expenditures
- Supplies and Other are 3.0% of General Operating Fund Budget
 - Includes line items such as instructional, 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, and dues and memberships

- Transportation
 - Increase of 2.75% for FY23 which is the final year of a four-year contract.
 - Bus routes in FY23 are at the same number as in FY22
 - FY24 assumes a 19.88% increase for contracted transportation per the First Student contract proposal received
 - FY25 assumes a 8.00% increase for contracted transportation per the First Student contract proposal received
 - FY26 assumes a 5.00% increase for contracted transportation per the First Student contract proposal received
 - FY27 assumes a 5.00% increase for contracted transportation per the First Student contract proposal received
- Transportation is 3.9% of the General Operating Fund Budget
- Transfers
 - This is the transfer to the Arts Center operations budget in the amount of \$573,721 to fund the operating expenditures of the Arts Center that are not paid for out of play ticket receipts and facility rental revenue.
 - Additionally, beginning in FY21, the FY23 Amended Budget includes a transfer to the Community Education Fund 04 (PRG 583) in the amount of \$52,841 to pay for expenditures over revenues related to pre-school screening. UFARS accounting changes now considers pre-school screening to be a General Fund cost.
 - FY24-FY28 assumes a 3.00% increase for each year
- Transfers are 0.4% of the General Operating Fund Budget

MINNETONKA PUBLIC SCHOOL DISTRICT #276
SUMMARY OF GENERAL FUND BUDGET AMENDMENTS
FISCAL YEAR 2022-2023

	2021-2022 <u>ACTUAL</u>	2022-2023 <u>ADOPTED BUDGET</u>	2022-2023 <u>AMENDED BUDGET</u>	<u>CHANGE</u>
REVENUE:				
General Education Revenue	\$ 82,849,643	\$ 85,199,937	\$ 84,197,376	\$ (1,002,561)
Categorical Revenue	\$ 22,125,490	\$ 23,424,543	\$ 24,805,714	1,381,171
Federal Programs	\$ 4,244,490	\$ 4,539,986	\$ 4,998,248	458,262
Other Revenue	\$ 3,472,364	\$ 3,308,277	\$ 4,365,326	1,057,049
Referendum Revenue	\$ 23,007,370	\$ 22,917,435	\$ 22,917,435	-
Location Equity Revenue	\$ 8,782,574	\$ 8,709,297	\$ 8,709,297	-
TOTAL REVENUE	\$ 144,481,932	\$ 148,099,474	\$ 149,993,396	\$ 1,893,922
OPERATIONAL EXPENDITURES:				
Wages and Salaries	\$ 98,661,508	\$ 100,079,518	\$ 101,454,563	\$ 1,375,045
Employee Benefits	30,891,688	31,588,882	31,766,885	178,003
Transfer from OPEB Trust (Reclassification)	\$ (754,419)	\$ (768,720)	\$ (784,947)	(16,227)
Total Personnel Expenditures	128,798,777	130,899,680	132,436,501	1,536,821
Contracted Services	12,240,235	11,641,063	11,945,502	304,439
Supplies	2,944,417	2,683,081	2,683,391	310
Miscellaneous Expenditures	2,706,864	2,616,352	2,553,693	(62,659)
Total Non-Personnel Expenditures	17,891,516	16,940,496	17,182,586	242,090
TOTAL EXPENDITURES	\$ 146,690,293	\$ 147,840,176	\$ 149,619,087	\$ 1,778,911
REVENUE OVER (UNDER EXP)	\$ (2,208,361)	\$ 259,298	\$ 374,309	\$ 115,011
One-Time Transfer from OPEB Fund (VANTAGE/MOMENTUM)	\$ 9,850,000	\$ -	\$ -	\$ -
One-Time Transfer to Operating Capital/Construction Fund	\$ (9,850,000)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ 25,744,728	\$ 24,637,906	\$ 23,536,367	\$ (1,101,539)
ENDING FUND BALANCE	\$ 23,536,367	\$ 24,897,204	\$ 23,910,676	\$ (986,528)
FUND BALANCE RESERVES				
Assigned Fund Balance Oper Cap Deferred Use	\$ -	\$ -	\$ -	
Assigned Fund Balance Q-Comp	436,430	300,000	300,000	
Assigned Fund Balance 3rd Party Billing	111,162	60,000	60,000	
Non spendable Fd Bal Prepaids & Inventories	1,133,240	550,000	550,000	
Total Assigned, Non Spendable or Restricted Fd Bal	\$ 1,680,833	\$ 910,000	\$ 910,000	
Total Unassigned Fund Balance	\$ 21,855,534	\$ 23,987,204	\$ 23,000,676	
Total Fund Balance as a % of Expenditures	16.0%	16.8%	16.0%	
Total Unassigned as a % Expenditures	14.9%	16.2%	15.4%	

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

Minnetonka Public School District
SUMMARY OF GENERAL OPERATING FUND BUDGET CHANGES
FISCAL YEAR 2022-23
Reconciliation of Adopted Budget to Amended Budget
Fiscal Year Ending June 30, 2023

		2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
General Operating Fund - Funds 01, 03 11				
<u>REVENUE</u>		\$ 148,099,474	\$ 149,993,396	\$ 1,893,922
General Education Revenue				
Adjust enrollment from 11,100 projected in-person to 11,073 actual November 2022 enrollment for Grades Pre-K to 12. (Regular Education)	(991,193)			
Adjust enrollment from 272 projected in-person/online to 127 actual November 2022 enrollment for Grades Pre-K to 12. (eLearning Program)	(11,368)			
Categorical Revenue				
Compensatory Education Revenue Adjusted per 10/03/22 MDE State Aid Report. Reduced number of students qualifying/applying for free and reduced-priced meals.	(16,880)			
LEP/ELL Education Revenue Adjusted per 10/03/22 MDE State Aid Report. Increased number of students identified as English Language Learners.	51,264			
Schools Trust Land Endowment increased per 10/15/22 IDEAS report	42,024			
State Special Education Revenue increased based on 11/7/22 State Special Education Comprehensive Aid Report	1,129,015			
NonPublic Transportation increased per 10/15/22 IDEAS report	79,577			
Alternative Teacher Comp (Q-Comp Revenue) increased based on Levy adjustment	27,755			
GASB 68 TRA contribution allocation increase in revenue from \$777,579 to \$845,996 per 11/14/22 MDE General Education Aid Report for FY23 (see corresponding expenditures)	68,417			
Federal Programs Revenue				
New COVID Relief Funds (New Allocation - COVID-19 Testing)	271,481			
Carryover COVID Relief Funds (IDEA / Summer Programming / Nonpublic Schools)	128,703			
ESEA Title Programs / IDEA SPED Funds (MDE Allocation adjustments align with corresponding expenditures)	58,078			
Miscellaneous and Other Revenue				
FEMA - Reimbursement of prior year expenditures due to COVID-19 (no offsetting expenditures in FY23)	560,581			
Tonka On Line Comprehensive Partner school districts (Only 1st Semester - 54 students invoiced)	129,250			
Tonka On Line Comprehensive Partner school districts (Projected Only 2nd Semester - 27 students X \$2,500/Semester)	67,500			
Activity Tickets and Fees (based on prior year actuals)	55,000			
Adjust LCTS actual award allocations (see corresponding expenditures)	(5,282)			
Increase revenues for 3rd Party Billing based on increased billings and prior year activity	250,000			
Total Revenue Changes		\$ 1,893,922		

Minnetonka Public School District
SUMMARY OF GENERAL OPERATING FUND BUDGET CHANGES
FISCAL YEAR 2022-23
Reconciliation of Adopted Budget to Amended Budget
Fiscal Year Ending June 30, 2023

	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
General Operating Fund - Funds 01, 03 11			
<u>EXPENDITURES</u>	\$ 147,840,176	\$ 149,619,087	\$ 1,778,911
Salaries & Benefits			
Increase in MTA staffing for additional 5.10 FTE after adopted budget for 824.88 Total FTE (Regular Education)	490,908		
Increase in MTA staffing for additional 10.28 FTE (eLearning Program) - Adopted Budget included 0.00 FTE as enrollment was undetermined for Tonka Online Comprehensive eLearning Program	1,048,041		
Increase in Elementary & Middle School Assistant Principal positions = +2.75 FTE (MME, MMW, and Scenic Heights)	303,607		
Per Principal (MAP) contract negotiations, FY23 Adopted Budget included an assumed 4% increase, Actual negotiated increased ended at 4.55% for FY23 (4.65% for FY24)	236,000		
Position vacancy savings on 1.0 FTE Maintenance Specialist	(58,935)		
Position vacancy savings on Clerical Support positions and reduced 1.0 FTE Human Resources Technician	(133,855)		
Increase in Non-Licensed and Administrators - 1.0 FTE Human Resources Staffing Specialist; 0.4 FTE K-12 Leadership Role position to support Tonka Online; 1.0 FTE Academic Student Support Coordinator at MHS; Interim Executive Director of Human Resources	154,156		
Increase in Paraprofessional position staffing 6.46 FTE (Regular Education); 0.25 FTE (eLearning Program) (Reduced costs due to position vacancies)	(500,349)		
Six-Week Float Teacher Substitutes based on YTD actual costs	128,551		
Federal Programs Expenditures			
FIN 140 - ARP IDEA 611 - offset by federal revenue	165,637		
FIN 141 - ARP IDEA Preschool 619 - offset by federal revenue	(599)		
FIN 150 - ARP Summer Academic Enrichment - offset by federal revenue	(13,709)		
FIN 151 - ESSER 9.5% carryover nonpublic allocation - offset by federal revenue	1,399		
FIN 153 - GEER carryover nonpublic allocation - offset by federal revenue	887		
FIN 163 - ESSER II Expanded Summer Learning - offset by federal revenue (fully utilized in summer of FY22)	(24,912)		

Minnetonka Public School District
SUMMARY OF GENERAL OPERATING FUND BUDGET CHANGES
FISCAL YEAR 2022-23
Reconciliation of Adopted Budget to Amended Budget
Fiscal Year Ending June 30, 2023

		2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
General Operating Fund - Funds 01, 03 11				
<u>EXPENDITURES (CONTINUED)</u>		\$ 147,840,176	\$ 149,619,087	\$ 1,778,911
FIN 170 - MN COVID-19 Testing Program (New allocation for FY23 to continue COVID Testing Partnership) - offset by federal revenue	271,481			
ESEA Title Programs / IDEA SPED Funds - offset by federal revenue	58,078			
Other Expenditure Lines				
Academic and operations related expenditures due to COVID-19 including mask and Dual-Mod programming	7,341			
Administrator special requests for New World Ventures social media consulting services	30,000			
School elections costs for additional ballots needed for various polling sites	2,000			
Communications Department budget increases: Advertising costs for TOL Comprehensive eLearning program; printing costs for new materials for external audiences/community; general communication costs with continued purchase of materials for Tonka Online, freelance photographers for top events and yearly photo shoots, podcasting, and other events; and additional costs for special events to cover food, medals, trophies, awards and other event expenditures.	124,000			
Increase school-level printing and paper budgets due to rising costs	40,237			
Arts Center Fund Transfer Loss (decrease staffing costs) - General Fund expenditure decrease	(7,724)			
LCTS award allocations - offset by corresponding revenues (Tonka Cares, Student Well Being, Project Play, Mini Grants)	(5,282)			
Maintenance & Building Painting budget will be shifted from the General Fund to the LTFM Fund	(108,946)			
Bond principal and interest payments for both the MCEC Project and MME Pool will be shifted from the General Fund to the Operating Capital Fund.	(269,270)			
Academic textbooks, instructional materials, and classroom equipment (non-categorical and non-SPED) will be shifted from the General Fund to the Capital Projects Levy	(246,388)			
Middle School Building Budgets - stipends for clerical staff to change locker combinations over the summer	3,454			
BERB Accounts - increase per principal negotiations and additional Assistant Principal staffing	9,000			
High Potential Program - Universal CogAT testing for 2nd Grade students	8,000			
Decrease Special Education Tuition for reimbursement to other Minnesota School Districts (cost sharing program) due to increase participation with in-house programs	(247,094)			

Minnetonka Public School District
SUMMARY OF GENERAL OPERATING FUND BUDGET CHANGES
FISCAL YEAR 2022-23
Reconciliation of Adopted Budget to Amended Budget
Fiscal Year Ending June 30, 2023

		2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
General Operating Fund - Funds 01, 03 11				
<u>EXPENDITURES (CONTINUED)</u>		\$ 147,840,176	\$ 149,619,087	\$ 1,778,911
Adjusted lunchroom supervision chargeback based on position costs for paraprofessionals assigned specifically to lunchroom duty (\$274,421) rather than all paraprofessionals (\$335,183) - General Fund expenditure increase	60,762			
GASB 68 TRA contribution allocation increase in expenditures from \$777,579 to \$845,996 per 11/14/22 MDE General Education Aid Report for FY23	68,417			
Adjusted LTFM chargeback from \$200,000 to actual projected costs of 5% based on projected and maximum claimable administrative costs = 5% X \$6,045,000 = \$302,250 - General Fund expenditure decrease	(102,250)			
Momentum program costs proposal for Auto Bay, Maker Bay, and new curriculum materials	60,124			
Pavement repairs based on current actuals	134,470			
PSEO costs based on current actuals and increased participation	14,300			
Property and Liability Insurance - Adjust to actuals	29,424			
Decrease Worker's Compensation budget based on year-end claim projections	(39,718)			
School Board and Opening School Staff Event budget (reduce dues/membership fees)	(26,000)			
OPEB Transfer per OPEB Valuation from CBIZ and MTA Retiree Schedule	(16,227)			
T.A.S.K. (Tonka Academically Supporting Kids) - After school tutoring program at MHS, approximately \$1,600/month for 7 more months in the school year (New program for FY23)	11,200			
Increase in project studies budget for planning of MMW parking lot redesign and District initiatives	25,000			
Utilities - Increase for both Electricity and Gas based on rising energy costs (5%)	74,550			
Transportation - Additional FTE positions for Bus and Traffic Support Paraprofessionals	13,350			
Athletics/Extra-Curriculars - Increase in projected overtime costs for hourly staff	5,795			
Total Expenditure Changes	\$ 1,778,911			
<u>BOTTOM LINE: Ongoing Revenue Over (Under) Expenditures</u>		\$ 259,298	\$ 374,309	\$ 115,011

Minnetonka Public Schools
Fund 02 - Food & Nutrition Services Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
REVENUE	\$ 6,734,028	\$ 6,073,247	\$ 6,106,801	\$ 33,554
FEMA - Reimbursement of prior year expenditures due to COVID-19 (no offsetting expenditures in FY23)				\$ 33,554
EXPENDITURES	\$ 4,986,676	\$ 6,593,354	\$ 6,889,392	\$ 296,038
MHS Kitchen Freezer Renovation Project, Salad Bar, and Equipment				\$ 356,800
Adjusted lunchroom supervision chargeback based on position costs for paraprofessionals assigned specifically to lunchroom duty (\$274,421) rather than all paraprofessionals (\$335,183)				\$ (60,762)
REVENUE OVER (UNDER EXP)	\$ 1,747,352	\$ (520,107)	\$ (782,591)	
BEGINNING FUND BALANCE	\$ 1,433,782	\$ 1,244,451	\$ 3,181,134	
ENDING FUND BALANCE	<u>\$ 3,181,134</u>	<u>\$ 724,344</u>	<u>\$ 2,398,543</u>	

Minnetonka Public Schools
Fund 05 - Operating Capital Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
REVENUE	\$ 6,192,154	\$ 5,881,736	\$ 5,855,662	\$ (26,074)
Adjust State Aid Revenue per October 1st, 2022 actual enrollment				\$ (26,190)
Adjust Levy per prior year change in Adjusted Pupil Units (APUs)				\$ 116
EXPENDITURES	\$ 5,990,485	\$ 6,171,075	\$ 6,179,345	\$ 8,270
Shift bond principal and interest payments for both MCEC Project and MME Pool to Operating Capital Fund (General Fund expenditure decrease)				\$ 269,270
Design For Learning				\$ (32,000)
Excelsior Classroom Modifications (moved to 2023A Bonds)				\$ (50,000)
Scenic Heights Playground and Navigator Multipurpose Conversion (moved to 2023A Bonds)				\$ (250,000)
Equipment - Maintenance-Floor Scrubber Replacement				\$ 35,000
MHS Capital Budget Increase (Prior year budget per delay in shipping)				\$ 36,000

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET
REVENUE OVER (UNDER EXP)	\$ 201,669	\$ (289,339)	\$ (323,683)
BEGINNING FUND BALANCE	\$ 1,049,111	\$ 872,571	\$ 1,250,781
ONE-TIME TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -
ONE-TIME TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ 1,250,781</u>	<u>\$ 583,232</u>	<u>\$ 927,098</u>

**Minnetonka Public Schools
Fund 07 - Debt Service Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget**

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
REVENUE	\$ 51,369,388	\$ 8,668,500	\$ 8,668,500	\$ -
(No Change)				
EXPENDITURES	\$ 51,825,091	\$ 9,023,967	\$ 9,023,967	\$ -
(No Change)				
REVENUE OVER (UNDER EXP)	\$ (455,703)	\$ (355,467)	\$ (355,467)	
BEGINNING FUND BALANCE	\$ 1,745,730	\$ 1,830,015	\$ 1,290,027	
ENDING FUND BALANCE	<u>\$ 1,290,027</u>	<u>\$ 1,474,548</u>	<u>\$ 934,560</u>	

Minnetonka Public Schools
Fund 09 - Fiduciary Funds - Donations
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
REVENUE	\$ 1,615,210	\$ 1,585,303	\$ 1,800,106	\$ 214,803
Increase to Match Actual Trust Balances Rolled to FY23				\$ 96,203
Confucius Classroom Grant Application				\$ 118,600
EXPENDITURES	\$ 1,358,242	\$ 1,515,688	\$ 1,800,106	\$ 284,418
Increase to Match Available FY23 Trust Balances				\$ 165,818
Confucius Classroom - Chinese language education and cultural activities for personnel costs				\$ 118,600

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET
REVENUE OVER (UNDER EXP)	\$ 256,968	\$ 69,615	\$ -
BEGINNING FUND BALANCE	\$ 1,533,072	\$ 1,533,072	\$ 1,790,041
ENDING FUND BALANCE	<u>\$ 1,790,041</u>	<u>\$ 1,602,687</u>	<u>\$ 1,790,041</u>

Minnetonka Public Schools
Fund 12 - Athletic Equipment Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET	2022-2023 DIFFERENCE
REVENUE	\$ 294,502	\$ 230,000	\$ 489,391	\$ 259,391
Increase to Match Actual Equipment Balances Rolled to FY23				\$ 259,391
EXPENDITURES	\$ 187,645	\$ 220,000	\$ 489,391	\$ 269,391
Increase to Match Available FY23 Equipment Balances				\$ 269,391

	2021-2022 AUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2022-2023 AMENDED BUDGET
REVENUE OVER (UNDER EXP)	\$ 106,857	\$ 10,000	\$ -
BEGINNING FUND BALANCE	\$ 382,534	\$ 330,777	\$ 489,392
ENDING FUND BALANCE	<u>\$ 489,392</u>	<u>\$ 340,777</u>	<u>\$ 489,392</u>

Minnetonka Public Schools
Fund 20 - Self Insurance Fund (Health & Dental)
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 16,959,428	\$ 17,051,972	\$ 17,051,972	\$ -
(No Change)				
EXPENDITURES	\$ 16,049,838	\$ 16,930,417	\$ 16,931,407	\$ 990
Increase in administrative costs				\$ 990

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>
REVENUE OVER (UNDER EXP)	\$ 909,590	\$ 121,555	\$ 120,565
BEGINNING FUND BALANCE	\$ 9,733,877	\$ 10,216,051	\$ 10,643,467
ENDING FUND BALANCE	<u>\$ 10,643,467</u>	<u>\$ 10,337,606</u>	<u>\$ 10,764,032</u>

Minnetonka Public Schools
Fund 25 - OPEB
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ (2,196,078)	\$ 450,000	\$ 450,000	\$ -
(No Change)				
EXPENDITURES	\$ 10,604,419	\$ 768,720	\$ 784,947	\$ 16,227
<i>*FY22 Actuals includes \$9,850,000 OPEB Permanent Transfer to General Fund for VANMO Building</i>				
OPEB Valuation from CBIZ fom FY22				\$ (9,947)
FY22 actual expenditures and MTA retiree schedule for FY23				\$ 26,174

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>
REVENUE OVER (UNDER EXP)	\$ (12,800,497)	\$ (318,720)	\$ (334,947)
BEGINNING FUND BALANCE	\$ 27,300,773	\$ 21,031,846	\$ 14,500,276
ENDING FUND BALANCE	<u>\$ 14,500,276</u>	<u>\$ 20,713,126</u>	<u>\$ 14,165,329</u>

**Minnetonka Public Schools
Fund 40 - Arts Center
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget**

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE				
Direct revenues from activities, plays, and rental fees	\$ 471,141	\$ 377,600	\$ 377,600	\$ -
Transfer In From General Fund	\$ 551,460	\$ 581,445	\$ 573,721	\$ (7,724)
TOTAL REVENUES & TRANSFERS	\$ 1,022,601	\$ 959,045	\$ 951,321	\$ (7,724)
EXPENDITURES	\$ 1,022,601	\$ 959,045	\$ 951,321	\$ (7,724)
Decrease in position staffing costs				\$ (7,724)
REVENUE OVER (UNDER EXP)	\$ -	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	
Minnetonka Community Theater Trust Balance 6/30/22	\$ 239,768			
09.311.211.119.000.XXX				

**Minnetonka Public Schools
Fund 41 - Dome Operations
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget**

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 354,691	\$ 326,888	\$ 331,929	\$ 5,041
Increase rental income per prior year actuals				\$ 5,041
EXPENDITURES	\$ 354,691	\$ 326,888	\$ 331,929	\$ 5,041
Increase Electricity & Gas (5%)				\$ 5,041

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>
REVENUE OVER (UNDER EXP)	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Trust Account Balance 6/30/22
09.310.292.296.000.XXX

\$ 13,297

Bond Payment 2016K

\$ 150,077

<u>Debt Outstanding Balance 2016K</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>
Beginning Debt Outstanding Balance	1,165,000	1,045,000	1,045,000
Less Principal Payment	(120,000)	(120,000)	(120,000)
Ending Debt Outstanding Balance	<u>\$ 1,045,000</u>	<u>\$ 925,000</u>	<u>\$ 925,000</u>
Bonds Retired 02/01/29			

**Minnetonka Public Schools
Fund 42 - Aquatics Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget**

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE				
Aquatics Program @ MME (No Change)	\$ 1,048,787	\$ 1,157,700	\$ 1,157,700	\$ -
EXPENDITURES				
Salaries & Benefits	\$ 748,208	\$ 757,996	\$ 757,996	\$ -
Purchased Services	\$ 214,509	\$ 144,300	\$ 144,300	\$ -
Supplies	\$ 35,966	\$ 35,750	\$ 35,750	\$ -
Equipment	\$ 3,207	\$ 3,000	\$ 3,000	\$ -
Meet Fees, memberships, Credit Card Fees	\$ 103,540	\$ 82,019	\$ 82,019	\$ -
Subtotal - Direct Expenses	\$ 1,105,430	\$ 1,023,065	\$ 1,023,065	\$ -
Interdepartmental Chargeback for District Support	\$ 131,885	\$ 134,635	\$ 134,635	\$ -
TOTAL EXPENDITURES	\$ 1,237,315	\$ 1,157,700	\$ 1,157,700	\$ -

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>
Aquatics Fund Balance			
REVENUE OVER (UNDER EXP)	\$ (188,527)	\$ -	\$ -
BEGINNING FUND BALANCE	\$ (341,819)	\$ (341,819)	\$ (530,346)
ENDING FUND BALANCE	<u>\$ (530,346)</u>	<u>\$ (341,819)</u>	<u>\$ (530,346)</u>

Aquatics Trust Account Balance 6/30/22 \$ -
09.205.292.357.000.XXX

**Minnetonka Public Schools
Fund 43 - Pagel Center Operations
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget**

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 584,878	\$ 632,048	\$ 632,048	\$ -
(No Change)				
EXPENDITURES	\$ 578,885	\$ 641,650	\$ 628,943	\$ (12,707)
Position/Vacancy Savings				\$ (12,707)
REVENUE OVER (UNDER EXP)	\$ 5,994	\$ (9,602)	\$ 3,105	
BEGINNING FUND BALANCE	\$ (1,040,529)	\$ (1,074,094)	\$ (1,034,535)	
ENDING FUND BALANCE	<u>\$ (1,034,535)</u>	<u>\$ (1,083,696)</u>	<u>\$ (1,031,430)</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 FY23 Adopted Budget to FY23 Amended Budget**

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 6,472,727	\$ 8,985,000	\$ 9,533,258	\$ 548,258
Sale of Bond 2022B additional proceeds				\$ 548,258
EXPENDITURES	\$ 5,728,118	\$ 6,245,000	\$ 6,456,196	\$ 211,196
Increase LTFM chargeback from \$200,000 to \$302,250 - 5% of projected and maximum claimable administrative costs (General Fund expenditure decrease)				\$ 102,250
Maintenance & Building Painting budget shift to LTFM Fund (General Fund expenditure decrease)				\$ 108,946
REVENUE OVER (UNDER EXP)	\$ 744,609	\$ 2,740,000	\$ 3,077,062	
BEGINNING FUND BALANCE	\$ 4,592,398	\$ 5,737,398	\$ 5,337,007	
ENDING FUND BALANCE	<u>\$ 5,337,007</u>	<u>\$ 8,477,398</u>	<u>\$ 8,414,069</u>	

Minnetonka Public Schools
Fund 47 - OPEB Bonds Debt Service Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 1,696,788	\$ 1,551,342	\$ 1,551,342	\$ -
(No Change)				
EXPENDITURES	\$ 1,606,660	\$ 1,475,746	\$ 1,475,746	\$ -
(No Change)				

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>
REVENUE OVER (UNDER EXP)	\$ 90,128	\$ 75,596	\$ 75,596
BEGINNING FUND BALANCE	\$ 414,247	\$ 495,902	\$ 504,375
ENDING FUND BALANCE	<u>\$ 504,375</u>	<u>\$ 571,498</u>	<u>\$ 579,971</u>

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

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>
Beginning Debt Outstanding Balance	\$ 20,975,000	\$ 19,720,000	\$ 19,720,000
Less Principal Payment	\$ (1,255,000)	\$ (1,120,000)	\$ (1,120,000)
Ending Debt Outstanding Balance	<u>\$ 19,720,000</u>	<u>\$ 18,600,000</u>	<u>\$ 18,600,000</u>
Bonds Retired 01/01/38			

Minnetonka Public Schools
Fund 56 - Building Construction Fund
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 10,588,293	\$ -	\$ 1,850,000	\$ 1,850,000
Sale of 2023A COP Bond				\$ 1,850,000
EXPENDITURES	\$ 4,906,382	\$ 10,000,000	\$ 10,370,000	\$ 370,000
2023A COP Bond Projects				\$ 370,000
TRANSFERS IN	\$ 9,850,000	\$ -	\$ -	\$ -
REVENUE OVER (UNDER EXP)	\$ 5,681,911	\$ (10,000,000)	\$ (8,520,000)	
TRANSFER IN FROM GEN FUND	\$ 9,850,000	\$ -	\$ -	
BEGINNING FUND BALANCE	\$ 1,058,190	\$ 13,232,491	\$ 16,590,101	
ENDING FUND BALANCE	\$ 16,590,101	\$ 3,232,491	\$ 8,070,101	

Fund Balances	Beginning Fund Balance	Revenue	Expenditures	Transfers	Ending Fund Balance
2020D Kolstad	\$ 1	\$ -	\$ -	\$ -	\$ 1
MOMENTUM	\$ 17	\$ -	\$ -	\$ -	\$ 17
Shorewood Ed Center	\$ 30	\$ -	\$ -	\$ -	\$ 30
VANTAGE/MOMENTUM	\$ 16,590,053	\$ -	\$ (10,000,000)	\$ -	\$ 6,590,053
2023A COP Bond Projects	\$ -	\$ 1,850,000	\$ (370,000)	\$ -	\$ 1,480,000
Transfer In from Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 16,590,101	\$ 1,850,000	\$ (10,370,000)	\$ -	\$ 8,070,101

Minnetonka Public Schools
Fund 66 - Technology Levy Budget
Reconciliation of FY23 Adopted Budget to FY23 Amended Budget

	<u>2021-2022 AUDITED ACTUALS</u>	<u>2022-2023 ADOPTED BUDGET</u>	<u>2022-2023 AMENDED BUDGET</u>	<u>2022-2023 DIFFERENCE</u>
REVENUE	\$ 8,496,596	\$ 7,433,915	\$ 7,428,915	\$ (5,000)
Decrease in iPad Insurance				\$ (5,000)
EXPENDITURES	\$ 7,914,748	\$ 8,044,934	\$ 8,429,786	\$ 384,852
Decrease Salaries and Benefits per projected staff assignments				\$ (30,148)
Increase in continuing commitments for insured iPad repair costs and software licensures				\$ 130,000
Shift in funding sources for textbooks, instructional materials, and classroom equipment from the General Fund				\$ 246,388
Additional textbooks, instructional materials, and classroom equipment				\$ 118,612
Decrease in Hardware-Network Software				\$ (80,000)
REVENUE OVER (UNDER EXP)	\$ 581,848	\$ (611,020)	\$ (1,000,871)	
BEGINNING FUND BALANCE	\$ 850,208	\$ 924,861	\$ 1,432,056	
ENDING FUND BALANCE	<u>\$ 1,432,056</u>	<u>\$ 313,842</u>	<u>\$ 431,185</u>	

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

Study Session Agenda Item #5

Title: Update on Secure Entrances at Buildings

Date: December 15, 2022

EXECUTIVE SUMMARY:

Minnetonka Independent School District 276 has spent the last 15 years steadily making improvements to physical security for its school buildings. Most school districts will typically include physical security improvements in large building bond elections, so that the bond proceeds approved by the voters can cover all the building changes and equipment requirements for building security.

Minnetonka ISD 276 has not run a building bond election since 1996, so there has not been an opportunity to access that type of funding for building security. As a result, the District has made steady and sustained progress utilizing existing revenue streams as funds become available.

The first phase of physical building security occurred in 2008 when the District utilized lease purchase funding to construct physical additions and changes to all the vestibules in the schools of the District. Prior to that point in time, the main entrances had vestibules that only opened right into the school building, with access to the office off the interior hallway. There were no entrances directly from the vestibules into the offices. The District invested \$2,185,000 to make changes to the offices and entry ways of the school buildings. The result of all that work was that interior doors of main-entry vestibules could be locked and all visitors directed through a side door internal to the vestibule into the Office of each school.

Subsequent to those projects, the District spent approximately \$1,000,000 over approximately four years changing out all the interior doors and door locks in the District to ensure that they could be locked from the inside of the room in the event of unwarranted persons entering the building. Prior to these changes, staff would have to go out into the school hallways to lock the doors from the hallway side in that situation. This investment changed that condition to improve security.

In 2015 as part of the November 3, 2015 Capital Projects Referendum, the District added security barriers to the Capital Projects Referendum Question that passed with over 70% approval. Allowing access to those funds made it possible for the addition of additional locking mechanisms at all schools to prevent a person leaving the office areas unless permitted by staff. Approximately \$100,000 was expended for the door hardware and electronics.

Access to Capital Projects Referendum Funds have also allowed for the District to begin the process of adding armored sheathing to exterior windows and door windows of all schools. The sheathing product is constructed in such a manner that it will prevent an unauthorized person from getting into a school building by breaching a window. The sheathing makes it virtually

impossible for a window to be breached in any physical manner. Projects are undertaken as Capital Projects Technology Funds become available.

As of this writing, 1,101,050 square feet of the District's 1,832,944 square feet of building have been completely equipped with the sheathing. An additional approximately \$700,000 is required to equip the ground floor exterior windows of the remaining 731,894 square feet of buildings in the District. Once the VANTAGE MOMENTUM Building is completed there should be additional funds available to work on finishing that aspect of physical security across the District.

On July 1, 2022, the District ordered \$93,916 worth of additional door locks and video cameras with speakers inclusive of installation and training to complete the last phase of physical barrier protection for the main entrances of all schools. This phase will result in all visitors to a school being kept in the vestibule of the main entrance until being evaluated by the office staff and then physically let into the office for further conversation. The cameras will broadcast the vestibule picture to office staff workstation computers, and the microphone in the camera unit will allow for office staff to converse with persons by using their desk phone, or in many cases, their phone headset. These cameras and additional locks have all been installed and training on the interface software is taking place, which will allow this phase of security to go "live" on January 3, 2023.


Additional procedures that the District has in place are for all exterior doors to be closed and locked around the perimeter of the building at all times during the school day and evenings, so that visitors must enter through the main controlled entrance. Doors to the playgrounds either are or are in the process of being equipped with card reader access so that staff does not have to use a physical key to open them during recess times when letting students out to the playground or back into the school.

Once the window and door-glass sheathing project is completed, all school buildings will have complete physical barriers to unauthorized access. The District has over half of its buildings already at that stage once the camera and "buzz in" system is activated in January 2023.

RECOMMENDATION/FUTURE DIRECTION:

This update is presented for the School Board's information.

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

Concurrence: 
David Law, Superintendent

DISCUSSION

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

Study Session Agenda Item #6

**Title: Discussion on Board Leadership Positions,
Board Meeting Dates and Committee Assignments
for 2023**

Date: December 15, 2022

EXECUTIVE SUMMARY:

The Board will discuss Board leadership positions, board meeting and study session dates for 2023, and Board representation on District committees. The following dates are proposed for Board meetings and study sessions in 2023:

- January 12 and 26
- February 9 and 23
- March 9 and 23
- April 13 and 27
- May 4 and 25
- June 1 and 15
- July – Board does not meet
- August 3 and 17
- September 17 and 21
- October 5 and 26
- November 2 and 16
- December 7 and 14

Submitted by: _____



David Law, Superintendent