

WAYZATA PUBLIC SCHOOLS

Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting - September 27, 2010 - 5:30 PM
District Administration Building
210 County Rd. 101, N, Plymouth, MN

AGENDA

- | | | |
|----|---|----|
| 1. | CALL TO ORDER - Board Chair Peterson | 3 |
| 2. | WAIVE STATUTORY REQUIREMENT FOR WEEKLY PLEDGE OF ALLEGIANCE | 4 |
| 3. | APPROVAL OF CURRICULUM AND INSTRUCTION ANNUAL REPORT | 5 |
| 4. | APPROVAL OF PRELIMINARY LEVY LIMITATION AND CERTIFICATION - 2010 PAYABLE 2011 | 6 |
| 5. | HR RECOMMENDATIONS | |
| 6. | ADJOURN | 17 |

WAYZATA PUBLIC SCHOOLS

Independent School District 284
Wayzata, Minnesota

MISSION

Our Core Purpose:

The mission of Wayzata Public Schools is to ensure a world-class education that prepares each and every student to thrive today and excel tomorrow in an ever-changing global society.

VISION

What We Intend to Create and Experience:

The vision of Wayzata Public Schools is to be a model of excellence where all students discover their unique talents, develop a love and tenacity for learning and demonstrate confidence and capacity for success through:

Exceptional Student Learning, Experiences and Relationships:

- High achievement by each and every student—no exceptions, no excuses;
- Content-rich, rigorous and personalized education;
- Meaningful relationships with teachers, staff, mentors and peers in a welcoming, nurturing and safe environment where all are valued for who they are and the contributions they make.

Community Trust, Confidence and Partnership:

- Comprehensive learning opportunities meeting diverse learner needs and community aspirations;
- Committed to being the first choice for students and families;
- Maintaining the highest levels of satisfaction and pride by staff, parents and community.

Operational Excellence:

- Attraction, development and retention of exemplary, creative and engaged employees;
- Accountability by all staff for individual and collective performance;
- Effective and efficient use of time and human, financial and physical resources;
- Culture of continuous improvement and responsive innovation;
- High performing district governance, management and partnerships.

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting – September 27, 2010

AGENDA ITEM: 1. CALL TO ORDER/ROLL CALL

COMMENTS BY: Board Chair Peterson

Susan Droegemueller, Board Clerk, will call the roll:

	<u>PRESENT</u>	<u>ABSENT</u>
Ms. Linda A. Cohen	_____	_____
Ms. Susan Hayes Droegemueller	_____	_____
Ms. Susan Gaither	_____	_____
Ms. Patricia L. Gleason	_____	_____
Mr. Jay A. Hesby	_____	_____
Mr. John A. Moroz	_____	_____
Ms. Carter G. Peterson	_____	_____
Dr. Chace B. Anderson, Ex Officio	_____	_____

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting – September 27, 2010

AGENDA ITEM: 2. WAIVE STATUTORY REQUIREMENT FOR WEEKLY
PLEDGE OF ALLEGIANCE

COMMENTS BY: Dr. Jill Johnson

According to Minnesota Statutes Section 121A.11, enacted in 2004, School Boards are required to maintain a policy regarding weekly student recitation of the Pledge of Allegiance. School Boards may require students to recite the Pledge weekly and require flag etiquette instruction, or a Board may waive the requirement by an annual vote. The past practice of the school district has been to have elementary students routinely recite the Pledge; generally daily or weekly. The practice for the 2010-2011 School Year will be to have elementary and middle school students routinely recite the Pledge. The responsibility to instruct public school students in the areas of civic responsibility and efficacy is an important task for public educators, who in conjunction with the secondary social studies curriculum, will continue to engage all Wayzata students in the foundational principles of representative democracy as evidenced in the symbolic expressions of citizenship and a study of our foundational documents including the Declaration of Independence and the Constitution of the United States of America.

RECOMMENDED ACTION: The administration recommends that the Board waive the statutory requirement for the weekly recitation of the Pledge of Allegiance.

Motion by: _____ Yes _____ Passed _____

Second by: _____ No _____ Failed _____

Abstentions _____ 4 _____

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting – September 27, 2010

AGENDA ITEM: 3. APPROVAL OF CURRICULUM AND INSTRUCTION ANNUAL REPORT

COMMENTS BY: Dr. Jill Johnson

Minnesota Statutes § 120B.11, Subd. 5: requires that the school board shall adopt an annual public report by October 1 each year to be published in the local newspaper with the largest circulation in the district, distributed by mail or distributed electronically.

The report title shall contain the district name and number and read as follows:

- ***“Annual Report on Curriculum, Instruction and Student Achievement.”***
- **The report must include the following:**
 - Student achievement goals for meeting academic standards.
 - Results of local assessment data and any additional test data.
 - District improvement plans including staff development goals under Minnesota Statutes, section 122A.60.

RECOMMENDED ACTION: The administration recommends that the Board approve the annual report as submitted.

Motion by: _____ Yes _____ Passed _____

Second by: _____ No _____ Failed _____

Abstentions _____
5

WAYZATA PUBLIC SCHOOLS

Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting – September 27, 2010

AGENDA ITEM: 4. APPROVAL OF PRELIMINARY LEVY LIMITATION AND
CERTIFICATION – 2010 PAYABLE 2011

COMMENTS BY: Mr. Westrum

Minnesota Law requires school districts to certify their proposed property tax levy payable in 2011 to the county auditor on or before September 30, 2010. We have recently received the levy data from the Minnesota Department of Education and are analyzing the details. A summary spreadsheet and a written analysis of the proposed levy is included as an attachment.

We believe that most components of the levy are materially accurate and complete. At this time, the Administration is recommending that the Board levy the maximum amount in all funds. If the Board approves the maximum allowed, the county auditor will automatically include any positive adjustments in the levy. Otherwise, the final levy amount cannot exceed the preliminary levy amount, except for some very limited exceptions.

The School Board will set the final levy certification amounts at its Regular Board meeting in December.

RECOMMENDED ACTION: Approve the Preliminary Levy Limitation and Certification for 2010 Payable 2011 at the maximum allowed by state statute.

Motion by: _____ Yes _____ Passed _____

Second by: _____ No _____ Failed _____

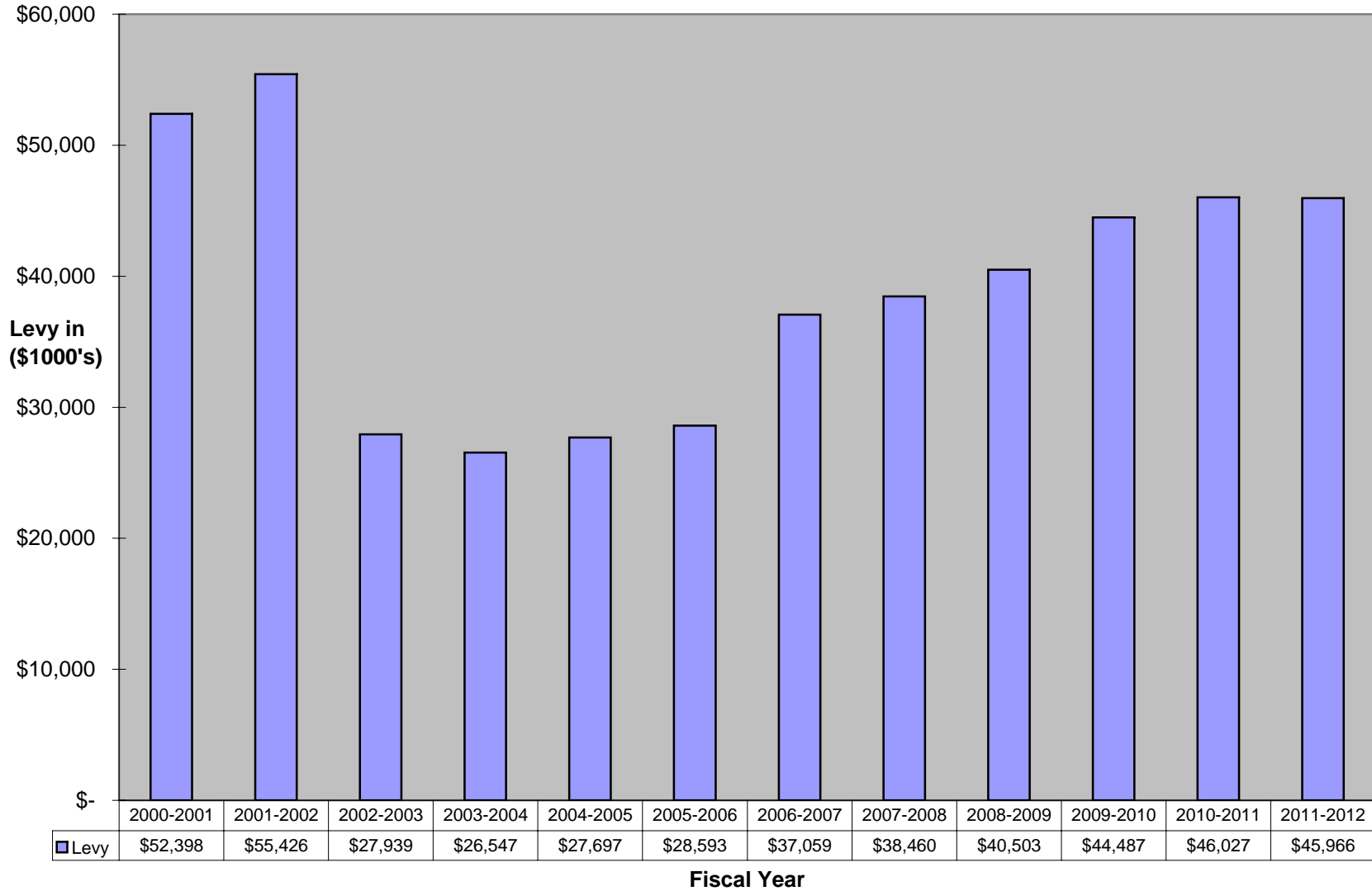
Abstentions _____

Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 Total Levy All Funds - Proposed

Exhibit I

<u>FUND</u>	<u>PRELIMINARY 2011 LEVY</u>	<u>PAYABLE 2010 LEVY</u>	<u>CHANGE</u>	<u>PERCENT CHANGE</u>
General	\$ 33,874,257	\$ 34,422,589	\$ (548,333)	-1.59%
Community Service	\$ 1,488,438	\$ 1,351,009	\$ 137,429	10.17%
Debt Service	\$ 10,602,809	\$ 10,253,307	\$ 349,502	3.41%
TOTAL	\$ 45,965,503	\$ 46,026,905	\$ (61,402)	-0.13%

**Property Tax levy Historical Trends
All funds**



Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 General Fund Levy -Proposed

Exhibit III

		PRELIMINARY Payable 2011 Amount	Payable 2010 Amount	Dollar Change	Percent Change
Referendum Levy Authority	*	\$ 17,971,992	\$ 17,158,152	\$ 813,840	4.74%
Equity Revenue (related to disparity in referendum authority by region)		909,540	942,673	(33,132)	-3.51%
Transition Revenue (2004 legislative adjustment)		13,508	13,136	372	2.83%
Technology Levy	*	5,669,023	5,902,515	(233,492)	-3.96%
Operating Capital		2,345,583	2,374,783	(29,200)	-1.23%
Alt Teacher Compensation (Q-comp)		952,204	928,650	23,554	2.54%
LCTS Recovery (Laws 2008)		24,456	24,456	-	0.00%
Integration		462,000	453,890	8,110	1.79%
Reemployment (state unemployment fund)		50,000	60,000	(10,000)	-16.67%
Safe Schools/Crime Levy		361,826	351,853	9,973	2.83%
-- Safe schools Intermediate 287		120,609	117,284	3,325	
Ice Arena		250,514	216,809	33,705	15.55%
Career Technical		192,458	191,058	1,400	0.73%
Health and Safety (Indoor Air Quality)		2,418,843	3,377,107	(958,264)	-28.38%
Deferred Maintenance		680,647	643,388	37,258	5.79%
Capital Facility Bonds	**	(601,690)	-	(601,690)	
Lease Levy	***	1,953,424	1,237,161	716,262	57.90%
Abatements		109,183	36,289	72,894	200.87%
Other adjustments	****	(9,863)	393,386	(403,249)	-102.51%
GENERAL FUND TOTALS		<u>\$ 33,874,257</u>	<u>\$ 34,422,589</u>	<u>\$ (548,333)</u>	<u>-1.59%</u>

* These levy components represent voter approved revenue sources indexed for inflation or student growth.

** See corresponding addition in the Debt Service fund for capital facilities bonds

*** Estimate made by the District to include additional instructional space

**** Includes many minor adjustments due to more current and accurate information.

Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 Community Service Fd - Proposed

Exhibit IV

	PRELIMINARY			
	Payable 2011 Amount	Payable 2010 Amount	Dollar Change	Percent Change
Basic Levy	\$ 421,206	\$ 413,932	\$ 7,275	1.8%
Early Childhood Levy	385,800	389,400	(3,600)	-0.9%
Home Visitation Levy	5,144	5,192	(48)	-0.9%
Adults with Disabilities	7,500	7,500	-	0.0%
School Age Care (before and after school for students w/disabilities Abatements and Prior year adjustments	585,000 83,787	535,300 (314)	49,700 84,102	9.3%
COMMUNITY SERVICE FUND TOTALS	\$ 1,488,438	\$ 1,351,009	\$ 137,429	10.17%

Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 Debt Service Fd Levy - Proposed

Exhibit V

	PRELIMINARY Payable 2011 Amount	Payable 2010 Amount	Dollar Change	Percent Change
Required Levy of 105% of Scheduled Principal and Interest *	\$ 10,507,441	\$ 10,603,002	\$ (95,561)	-0.9%
Capital Facilities Bonds (from fund 01)	601,690	-	\$ 601,690	
Abatements and Prior year adjustments	33,216	13,243	\$ 19,973	150.8%
Debt Service Excess Reduction for interest earnings (reduces levy)	(539,538)	(362,939)	\$ (176,600)	48.7%
DEBT SERVICE FUND TOTALS	10,602,809	10,253,307	349,502	3.41%

* Assures timely principal and interest payments on outstanding bonds

** See corresponding reduction in the General fund for capital facilities bonds

Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 Total Levy -voter and non

Exhibit VI

<u>FUND</u>	<u>PRELIMINARY 2011 LEVY</u>	<u>PAYABLE 2010 LEVY</u>	<u>CHANGE</u>	<u>PERCENT CHANGE</u>
General				
Voter Approved	\$ 23,641,015	\$ 23,060,667	\$ 580,348	2.52%
State Determined	10,233,242	11,361,922	(1,128,680)	-9.93%
General fund Total	<u>\$ 33,874,257</u>	<u>\$ 34,422,589</u>	<u>\$ (548,332)</u>	<u>-1.59%</u>
Community Service	\$ 1,488,438	\$ 1,351,009	\$ 137,429	10.17%
Debt Service				
Voter Approved	\$ 9,420,077	\$ 9,899,486	\$ (479,409)	
State Determined	1,182,732	353,821	828,911	
Debt Service fund Total	<u>10,602,809</u>	<u>10,253,307</u>	<u>349,502</u>	<u>3.41%</u>
TOTAL	<u><u>\$ 45,965,504</u></u>	<u><u>\$ 46,026,905</u></u>	<u><u>\$ (61,402)</u></u>	<u><u>-0.13%</u></u>
Summary				
Voter Approved	\$ 33,061,092	\$ 32,960,153	\$ 100,939	0.31%
State Determined	12,904,412	13,066,752	(162,341)	-1.24%
TOTAL	<u><u>\$ 45,965,504</u></u>	<u><u>\$ 46,026,905</u></u>	<u><u>\$ (61,402)</u></u>	<u><u>-0.13%</u></u>

Wayzata Public Schools
 Pay 2011 Analysis as of 09-15-20
 Levy analysis data for graph

Pay	Year	Levy	Levy
2000	2000-2001	\$ 52,398	\$52,397,607.00
2001	2001-2002	\$ 55,426	\$55,425,844.51
2002	2002-2003	\$ 27,939	\$27,939,318.09
2003	2003-2004	\$ 26,547	\$26,546,956.00
2004	2004-2005	\$ 27,697	\$27,696,619.58
2005	2005-2006	\$ 28,593	\$28,593,101.07
2006	2006-2007	\$ 37,059	\$37,058,597.33
2007	2007-2008	\$ 38,460	\$38,460,358.62
2008	2008-2009	\$ 40,503	\$40,503,428.02
2009	2009-2010	\$ 44,487	\$44,487,354.00
2010	2010-2011	\$ 46,027	\$46,026,905.48
2011	2011-2012	\$ 45,966	\$45,965,503.45



TO: Members of the Board of Education
Dr. Chace Anderson, Superintendent of Schools

FROM: Jim Westrum, Finance and Business

DATE: September 15, 2010

SUBJ: **Recommendation of the Payable 2011 Preliminary Tax Levy Certification to Finance a portion of the 2011-2012 School Year Operations**

We have received a draft “Levy Limitation and Certification” document from the State Department of Education. Based on this state authorization, we have enclosed several exhibits summarizing our preliminary levy for your consideration.

The school district’s payable 2011 preliminary tax levy must be certified by our school board by September 30, 2010. Therefore, it is necessary that we certify a preliminary tax levy at the special school board meeting scheduled for Monday, September 27, 2010. Once we have submitted our preliminary tax levy certification to the county auditor, it can be increased only with authorization from the Minnesota Department of Education. However, individual items may be decreased prior to final approval which is expected to occur in December 2010.

The district’s property tax levy is allocated to individual parcels of property in the district using formulas based upon Hennepin County’s assessed market value. Hennepin County’s preliminary estimate of the district’s total adjusted net tax capacity is expected remain stable when compared with the prior year’s values. Thus, the average Wayzata Public School District taxpayer’s school portion of this year’s property tax bill will be similar when it is compared to last year, unless they have experienced a significant change in their property’s assessed value. We will have individual parcel estimates available prior to approval of the final levy scheduled in December.

PROPOSED SCHOOL TAX LEVY

Exhibit I is a comparison of our preliminary levy payable in 2011 with the district’s final levy payable in 2010. The total preliminary levy for taxes payable in 2011 is \$45,965,503. This total levy amount represents an overall decrease of (\$61,402), or 0.13% from the previous year. Much of the change in the District’s levy is due to adjustments from prior year’s estimates in several components in the Community Service fund. The change in the General fund was a decrease of (\$548,333), or (1.59)% from the previous year and the change in the Debt Service fund was an increase of \$349,502, or 3.41% from the previous year.



Exhibit II shows the district's total levy history and tax capacity history over the last decade. Historically, it is important to note that the district's local tax levy declined significantly in the 2002-2003 school year due to the major changes and property tax reform that took place at that time. Levies subsequent to 2002-2003 include voter approved operating referendum and technology levies that were approved by voters of the district. With the district's robust growth in the northern part of the district, the corresponding tax capacity growth minimized the individual taxpayer impact of most of the increases in levy components. It is anticipated that the district's tax capacity will remain stable this year.

The remainder of the exhibits is a detailed analysis of the levy by fund.

GENERAL FUND

Exhibit III is a detailed analysis of the proposed levy recommendation for the General fund and will be discussed in greater detail at the September 27, 2010 work session. Overall, the General fund levy is comparable to the prior year's levy and represents a decrease of (\$548,333), or (1.59)% from the previous year.

In 2010, the district issued \$5 million in capital facilities bonds. The annual principal and interest payments are subtracted from the General fund levy, while a corresponding addition occurs in the Debt Service fund. The decrease of \$601,690 in the General fund is offset by the same dollar increase in the Debt Service fund, with a net taxpayer impact of zero dollars.

The General fund levy also includes several other components that include adjustments from prior years. The referendum levy authority increase includes adjustments related to increased resident enrollment and adjustment of the inflation factor. The Technology levy has decreased to reflect a slight change in authority based upon the Net Tax Capacity of the district's tax base. Health and Safety levy has decreased as state approved projects have been completed, while the Lease levy includes preliminary state approval for additional instructional spaces.

COMMUNITY SERVICES FUND

Exhibit IV is a detailed analysis of the proposed levy recommendation for the Community Services fund.

These levies are based on statewide tax rates applied to all property in the State. Statewide revenue formulas continue to generate the same amount of revenue to the district. However, prior year adjustments of \$83,787 are included in this year's levy amount. These are one time adjustments that inflate the current year levy amount. These adjustments, in addition to the increase in the District's total population, account for much of the change in the Community Services Fund.



DEBT SERVICE FUND

Exhibit V is a detailed analysis of the proposed levy recommendation for the Debt Service fund.

The district is required to levy 105% of scheduled principal and interest payments. The required levy includes the **current** required debt service amount. In addition, the debt service excess reduction represents resources that the district anticipates are above 105% of the next year's principal and interest payments and can be used to reduce the levy.

In 2010, the district issued \$5 million in capital facilities bonds. The annual principal and interest payments are included in the debt service levy, while a corresponding reduction occurs in the General fund. The increase of \$601,690 in the Debt Service fund is offset by the same decrease in the General fund, with a net taxpayer impact of zero dollars.

SUMMARY

The proposed school tax levy represents the combined total impact, across all funds, of the legislated property tax program combined with the educational programming needs of the Wayzata Public Schools as they relate to our particular levy authority/capability. As the state continues to refine the 32 pages of formulas that calculate this levy, it is important to note that minor changes may still occur. Therefore, approval of the "MAXIMUM" preliminary levy certification amount is recommended at this time.

TRUTH IN TAXATION LAW

Legislative Session Laws 2009 repealed the requirement to hold a truth in taxation hearing. The public will have the opportunity to speak to the board at the regular school board meeting December 13, 2010 at 7:00 p.m.

If you have questions regarding the enclosed materials or desire additional information, please give me a call at any time at 763-745-5023.

Enclosures

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Special Meeting – September 27, 2010

AGENDA ITEM: 6. ADJOURN

COMMENTS BY: Board Chair Peterson

If there is no additional business before the School Board, the Chair will call for a motion to adjourn the meeting.

Motion by: _____ Yes _____ Passed _____

Second by: _____ No _____ Failed _____

Abstentions _____