MINNETONKA INDEPENDENT SCHOOL DISTRICT #276
District Service Center
5621 County Road 101
Minnetonka, Minnesota

Summary of September 24, 2026 Study Session

The School Board of Minnetonka Independent School District #276 met in study session at 6:00 p.m. on Thursday, September 24, 2026 in the Community Room at the District Service Center, 5621 County Road 101, Minnetonka, Minnesota. Board Chairperson Kemerie Foss presided. Board members present were Sally Browne, Karen Jordan, Taunya Kolbinger, Dan Olson, Mike Remucal, Meghan Selinger and Superintendent David Law, ex officio. Student School Board representatives in attendance were Aneeqa Sameer and Drew Errickson. The Study Session was livestreamed on the District's YouTube channel.

CITIZEN INPUT

Chairperson Foss extended an invitation to members of the audience who wished to address the Board on any topic. She also read the guidelines for Citizen Input, for those who wished to speak.

District parent Josh Pratt asked the Board to reconsider the policy on student-owned laptops at the high school, noting that many students prefer them over iPads.

District parent Kristin Cole spoke about the importance and benefits of recess and asked the Board to consider increasing the amount of time for recess at the elementary level.

PROFESSIONAL LEARNING UPDATE

Associate Superintendent Amy LaDue and Director of Learning, Development and Educator Effectiveness Sara White presented this item to the Board. They began by noting that the district had provided comprehensive professional learning to all 900+ district teachers in August 2026, organized in two intentional phases. New teacher orientation (August 10-20) grounded educators new to the district in foundational practices, systems, and relationships. Workshop week (August 24-28) brought all educators together around shared commitment to belonging, well-being, and instructional excellence, with highly differentiated learning designed by level and role.

The week of learning was anchored by Dr. Anton Treuer, whose keynote on creating cultures of belonging through Indigenous perspectives and relational teaching unified all three school levels. Across all levels, educators engaged with three central questions: How do students see themselves represented in what we teach? What safe, relational

conditions do we create? What skills do we explicitly teach to support their success? The answers to these questions shaped the month's learning and will drive instruction all year.

Professional learning in Minnetonka is grounded in research and aligned to School Board goals. The two days of professional learning in August directly supports the Board's commitment to Well-being and Belonging, addressing the strategic priorities that students have a strong feeling of positive connection, acceptance, and importance as members of Minnetonka Schools' diverse community. The professional learning represents two of the three full district professional learning days provided to staff annually, embedded in the school calendar to allow sustained, job-embedded learning that educators immediately apply in their classrooms and buildings.

Identified Needs for 2026-27

At the conclusion of the final professional learning day of 2025-26, educators were asked to identify professional learning needs for the 2026-27school year. They prioritized:

- Student engagement instructional strategies
- Structured literacy and disciplinary literacy
- Curriculum implementation
- Culturally responsive practices
- Social and emotional learning
- Support for potential middle level programming shifts
- Tier 1 instruction, extension, and intervention

The experiences provided in August align with these identified needs.

Elementary Professional Learning

Elementary professional learning was organized around a single, powerful idea: create conditions where every student feels they belong AND has the skills to succeed. This required three things working together.

August 24 began with three foundational frameworks. Dr. Treuer addressed the importance of inclusive representation and psychologically safe learning environments. Teachers explored how all students navigate different social contexts and may adjust their language, communication style, or behavior depending on their setting. Teachers recognized that curriculum and classroom culture send powerful messages. When students consistently see themselves and their experiences reflected in what is taught, they develop stronger connections to learning and to school. Inclusive representation strengthens belonging for all students.

Dr. Clay Cook reframed behavior as communication about unmet needs, not defiance. He introduced the STOP framework (Safe, Teach, Observe, Prompt) as a practical tool for responding consistently. Teachers committed to understanding that "educators have control over the conditions we create for students," and that building relationships is foundational: "Build the relationship first. That is what matters most."

Dr. Kristin Jacobsen taught that executive functioning skills like planning, time awareness, task initiation, self-regulation, and organization are not personality traits but teachable skills. Elementary is the ideal time to explicitly teach these. Teachers left understanding that "tiny tweaks in routines and instruction can make huge differences in student independence and success," and that visual supports, predictable routines, and explicit teaching of planning reduce prompt dependence and build independence.

These three frameworks work together: safe spaces where students see themselves in curriculum and classroom culture (Treuer) plus predictable conditions and consistent adult responses (Cook) plus explicit teaching of foundational skills (Jacobsen) equals students who feel they belong and who have tools to succeed.

August 27 brought high differentiation. Twenty specialized tracks served different roles and disciplines. English classroom teachers in K-2 and 3-5 continued their implementation work with the updated District literacy curriculum with the Arts and Letters resource, focusing on learning how to use built-in scaffolds strategically to meet diverse learner needs. Language immersion teachers (Spanish K-2, Spanish 3-5, and Chinese) participated in curriculum-specific professional learning focused on increasing their knowledge to support Tier 1, literacy foundational skills and assessment. Reading intervention, math intervention, and special education roles attended sessions on Fast and eduCLIMBER assessment administration and progress monitoring protocols, building shared language around how data informs intervention decisions.

Specialists brought the foundational frameworks to their disciplines. Music teachers integrated Native American standards and culturally responsive curriculum. PE teachers connected standards to literacy and READ Act implementation. Media specialists integrated literacy into information literacy instruction. EL/ML teachers worked with data analysis consultants on student growth. A grief support group attended Brighter Days training, learning that "grief is not a linear healing journey" and that educators' role is to hold space and support students experiencing loss. Advanced learning and reading intervention specialists explored AI as a tool for teacher planning and differentiation. This level of differentiation honors the expertise and unique instructional context of each educator role while building collective commitment to belonging and well-being.

<u>Middle School Professional Learning</u>

Middle school professional learning was organized around one central idea: middle school students thrive when they belong. This requires two things: students need to see themselves reflected in what we teach, and students need to experience consistent relational structures where they feel supported and comfortable to be and become the best version of themselves.

Monday, August 24, all middle school educators heard Dr. Treuer's keynote on representation and indigenous perspectives. His core message was direct: students of color, particularly indigenous students, operate under multiple code-switching burdens. Teachers committed to auditing curriculum for authentic representation while avoiding tokenism, integrating indigenous and culturally diverse perspectives into subject-specific teaching, identifying one meaningful unit per discipline where indigenous voices are central, and building genuine relationships grounded in understanding students' lived experiences.

Tuesday, August 25, middle school educators participated in differentiated learning. Cohort A (content classroom teachers, specialists, advanced learning, interventionists) and Cohort B (special education, counselors, social workers, facilitators) each received tailored professional learning. Cohort A explored how to embed executive function strategies into content instruction and leverage literacy routines for spaced retrieval. Cohort B went deeper into intensive executive function interventions and literacy strategies for students with identified needs. Both cohorts were grounded in Dr. Kristen Jacobsen's framework that success in middle school requires far more than academic knowledge; it requires executive function skills that allow students to navigate multiple teachers, longer class periods, and increasing independence.

Thursday, August 27, brought all middle school educators together for Chris Balme's keynote, Finding the Magic in Middle School. Balme reframed middle school as a developmental opportunity. Using the white-water rafting metaphor, he helped teachers understand that middle schoolers are in turbulent rapids of brain development, where social connection is primary and they're figuring out belonging and how their role in contributing to their school community. The response from educators was energized. Teachers recognized that they need to "slow down and create space for student-driven conversation" rather than rushing through curriculum, and that they must "be vulnerable and authentic" to create the conditions for belonging. Balme introduced three developmental questions (Who am I? How do I connect? What do I contribute?) as a framework for understanding behavior and designing classroom experiences. Teachers saw that "middle schoolers are wired for social, social, social" and that their role is to facilitate rather than instruct. Throughout the day Dr. Balme continued to work with educators opposite their breakout sessions specifically on developing powerful advisories, both for students and adults.

Following the keynote, middle school educators alternated in role-specific sessions with learning with Dr. Balme. CREW teachers attended sessions focused on their specialized support role. Embedded support specialists worked with Dr. Martina Wagner on intensive intervention practices. Content-area teachers participated in Universal Access training focused on Tier 1 accommodations. Additionally, curriculum and assessment updating and planning time was afforded to like courses across departments and schools. All educators had significant time for building-directed planning, collaboration, and application of their learning to their home schools.

High School Professional Learning

High school professional learning centered on two essential practices: educators must be deliberate about relationships and cultural responsiveness, and educators must be intentional about learning goals and instructional design. These two commitments create the conditions where students show their thinking, take risks, and see themselves in the curriculum.

August 24-25, all high school educators heard Dr. Treuer's keynote on Indigenous perspectives and creating cultures of belonging. His message gave teachers permission and language to center student identity and indigenous perspectives in curriculum, not as add-ons but as core content. Teachers were struck by his framing that "systemic inequity can be unintentional but still harmful" and his insistence on nuance: "Two things can be true at once." The response moved beyond appreciation to action. Math teachers committed to using wild rice harvesting as data sets. Art teachers committed to grounding units in contemporary Native artists. English teachers revised poetry units to include diverse voices. Spanish teachers explored indigenous language connections. Teachers were making specific, subject-area commitments to curriculum redesign, not adding diversity as a token gesture.

Teachers also recognized that relationships are central to all of this work. One educator captured what many felt: "My biggest takeaway across the week is the incredible power of relationships. I love building connections with my kiddos, and this week made my passion grow and grow." Teachers committed to specific practices: greeting students at the door in week one, learning individual details about each student, tracking one-on-one connections, and using mixed seating and random grouping from day one. They understood that "clear, explicitly taught routines reduce anxiety and create the conditions for learning and belonging" and that norms taught as "shared power" rather than top-down rules help students feel respected and understood.

August 27 brought a second focus: intentional pedagogy. Teachers engaged with Tyler Moberg's Intentional Intelligence Scale, a 4-level framework for AI use that many described as the missing piece they needed. The scale removes yes/no gatekeeping and replaces it with nuance, making expectations clear to students while protecting cognitive

load. Teachers recognized that "the 4-tier intentional intelligence scale" gave them language to discuss AI ethically without fear, and they committed to posting the scale and explicitly naming which level applies to each assignment.

Alongside AI, teachers embraced thinking classrooms. Vertical whiteboards, random grouping, low-stakes collaboration, and movement shift classrooms from compliance culture (checking boxes) to learning culture (actual thinking). Teachers saw this as a pedagogical complement to their work on belonging: "Shift from Compliant Culture to Learning Culture." When students collaborate and build comfort across peer groups, when their thinking is valued, belonging increases.

A third and essential thread throughout all high school professional learning was intentionality and transparency about learning goals. Teachers committed to putting the learning goal on every assignment, not assuming students understand why they're doing something. This simple practice directly counters compliance culture and gives students agency. As one teacher noted, "I plan to give students a list of skills they are developing through completing an assignment so that when they ask why they can't use AI, I can reference the list of things they need to learn instead of just 'You have to write it yourself.'" By making purpose explicit, teachers reduce behavior and engagement issues because students understand the point of the work.

Teachers also explored disciplinary literacy, recognizing that reading and vocabulary instruction should be integral to their content, not a separate skill. Using a three-tier vocabulary framework, teachers identified domain-specific words where they had expertise and committed to teaching vocabulary explicitly. They understood that "students who struggle with literacy feel excluded" and that explicit teaching of vocabulary means more students can access content and feel successful.

Beyond pedagogy, high school educators responsible for social and emotional learning - school counselors, social workers, psychologists - engaged with grief-informed care. They recognized that "no two people grieve the same, grief shows up differently for everyone and it is not our job to fix their pain but to walk alongside them." This work grounds everything else: relationships, intentionality, and learning goals—none of it works if students are grieving and unsupported.

High school educators also engaged with embedded support and co-teaching models, recognizing that both teachers actively support all students, not one teaching and one supporting from the side. This requires intentional planning, clear role definition, shared responsibility, and regular communication about who teaches what and who assesses what.

<u>New Teacher Onboarding</u>

Before workshop week, the district welcomed over 80 new teachers to Minnetonka with a comprehensive four- to eight-day orientation (August 10-20) designed by role and school level. New teacher orientation grounded educators in foundational practices, district systems, and the essential relationships that support educator success.

Elementary new teachers engaged in an integrated orientation focused on the foundational approaches that define Minnetonka elementary practice: Responsive Classroom practices, Social Thinking with grade-level differentiation, the connection between classroom conditions and Multi-Tiered Systems of Support, and introduction to Minnetonka's structured literacy approach aligned to the science of reading.

Secondary new teachers joined their elementary counterparts the following week. All professional learning this second week was differentiated by role and level. They received system-wide learning together, including school orientation with principals, a luncheon with administrators and school board members, district overview, technology essentials for student iPad management, M-GEM and Q-Comp overview, and mentorship launch. Content teachers focused additionally on student engagement, grading, and anti-bullying. Student support services educators received specialized training on the systems and practices unique to special education in Minnetonka. Elementary educators were introduced to their math and science curriculum as well.

New teacher orientation set the stage for workshop week. Educators arrived at workshop week with foundational knowledge of district systems and approaches, allowing them to engage deeply with the more expansive professional learning that followed.

Professional Learning Days for Paraprofessionals

Paraprofessionals have similar professional learning needs as teachers. For 2026-27, the same priorities for learning were identified: literacy and well-being, connection and belonging. Learning for paraprofessionals was also differentiated based on their roles. Paraprofessionals by contract are provided 8 hours of professional learning. Given the needs, an additional 4 hours were included in 2026-27.

Social and Emotional Learning

Dr. Clay Cook delivered a three-hour keynote for our paraprofessional staff titled "Creating the Conditions for Student Success: Teaching Relational, Proactive and Responsive Practices." His central message was that connection does not happen by accident; student success grows from the mindsets adults bring to their work paired with evidence-based practices. Paraprofessionals left with a clear understanding of how to change the environment and conditions students experience, how to lean into what they can control as a way to influence student behavior, and how to model and reward expected behaviors across all school settings.

Two additional professional learning opportunities have been organized for paraprofessionals. On Friday, October 9, Dr. Joshua Stein, Child and Adolescent Psychiatrist and Chief of Medical Staff at Prairie Care will provide a keynote on educating the perfectionistic child. Following the keynote, paraeducators will select from breakout sessions. On Monday, January 25, 2027, paraprofessionals will have the opportunity to learn from Dr. Anton Treuer, ensuring that each adult working with students in the Minnetonka Public School system will have an opportunity to build understanding in culturally responsive practices.

August's professional learning demonstrates Minnetonka's commitment to providing sustained, high-quality learning that translates into improved practice. Across all three school levels, educators engaged with research-based frameworks about belonging, well-being, and intentional instruction. By bringing all educators together around Dr. Treuer's work on culturally responsive practices and belonging, while strategically differentiating learning by level and role, the district ensures both coherence and relevance. Every educator in Minnetonka Public Schools now shares common language and commitment to creating cultures of belonging. At the same time, classroom teachers, specialists, support staff, and leaders in each level have the specific knowledge and tools they need for their unique contexts.

At the elementary level, teachers will build safe spaces where students see themselves, create predictable conditions, and explicitly teach foundational skills. At the middle school, teachers will create relational structures, especially through advisory, where students develop strong connections with adults and peers, explore who they are as a learner and a person, and build a sense of belonging as an important member of the school community. Teachers will ensure the curriculum reflects the diversity of student experiences and perspectives. Finally, at the high school, teachers will build strong relationships, be transparent about learning goals, and design intentional instruction with clear purpose.

One additional full day of professional learning experience is planned for this school year, continuing to align with district goals around well-being, belonging, and instructional excellence. This day along with school-embedded learning throughout the second semester will include continued support for literacy implementation across elementary, deepening disciplinary literacy at the secondary, initial professional learning in support of mathematics program shifts, and intensifying Tier 1 instructional responses. Additionally, the District and schools will continue to partner to emphasize areas of focus from fall workshop, including culturally responsive practices, developmental relationships at the teacher level, ongoing support for implementation of social and emotional instruction, and deepening intentional efforts with executive functioning.

In the discussion that followed, Board members thanked Ms. LaDue and Ms. White for the informative report. Board member Kolbinger noted that she had attended Dr. Treuer's middle school presentation and it was wonderful. Student Board representative Aneeqa Sameer said she appreciated the teachers greeting students at the doors of classrooms during the first week of school. She also asked questions regarding how literacy is incorporated into elementary physical education classes and the four tiers of artificial intelligence. Board member Selinger thanked the presenters for the focus on shared vocabulary across all sites, noting its importance. Board Treasurer Browne noted that the City of Minnetonka is also engaging with Dr. Treuer. Board Vice Chair Olson said the depth and breadth of the professional development offered during Workshop Week was very impressive, and asked leadership to make sure that foundation is part of everyday practice across the District.

REVIEW OF ANNUAL REPORT

For accountability and transparency, the Minnetonka Public School District will publish its *Annual Report* for the 2025-2026 school year in October 2026. Minnetonka uses its *Annual Report* as a primary tool to communicate District goals and results to parents and citizens of the District. Minnetonka's *Annual Report* includes financial data, reports on innovative academic initiatives and student achievement well beyond test scores alone.

Per state guidelines, the report also includes elements required for the annual *Comprehensive Achievement & Civic Readiness Report*, formerly named the *World's Best Workforce Report*. Each district must report on progress toward the following five state goals:

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

The full *Comprehensive Achievement & Civic Readiness Report* will be available on the District website in mid-December 2026.

Executive Director of Communications JacQui Getty and members of her team then presented the outline, content and key messages of the *2025-26 Annual Report* to the School Board for its input. The Board suggested minor editorial changes.

Superintendent Law noted that the report would be brought back to the October 1 board meeting for approval.

UPDATE ON MATHEMATICS STANDARDS

Associate Superintendent Amy LaDue and Director of Academic Programs presented this item to the Board. They shared the following information with the Board prior to tonight's meeting:

Minnetonka Public Schools' curriculum provides teachers with a framework for achieving world-class excellence by developing rigorous curriculum, instructional strategies, resources, and assessments that aligns to state standards, as outlined in School Board Policy #603. The District is committed to a research-based, systematic curriculum review process that ensures District curriculum and instructional practices remain aligned with state expectations and current best practices in teaching and learning.

This report provides the School Board with an overview of the 2022 Minnesota K–12 Academic Standards in Mathematics, required under Minnesota Statutes, section 120B.021. The revisions represent the most significant shifts to mathematics at the state level since 2007. This report summarizes what has changed, why it matters, and what it means for instruction, professional learning and for students.

Review and Improvement Process

Minnetonka Public Schools maintains a comprehensive curriculum review process to continuously update and strengthen instruction while ensuring alignment with district priorities and state standards. As new state standards are adopted, a District Mathematics Curriculum Review Committee including Expanded Chairs representing each grade level. This committee engages in a structured alignment process: reviewing current curriculum, identifying essential learnings, prioritizing standards, and planning for professional learning and instructional resources.

The District Mathematics Curriculum Review Committee, composed of K–12 teacher leaders, began this work in winter 2026. Its initial focus has been building shared understanding of what has changed from the prior standards, identifying the instructional shifts math will require, and surfacing the questions school and district leaders should be prepared to answer as implementation moves forward.

Mathematics: 2022 MN K-12 Academic Programs

Minnesota adopted the 2022 K–12 Academic Standards in Mathematics, replacing the 2007 standards, which were reviewed and reaffirmed in 2011. The 2022 standards represent the most significant update to Minnesota's mathematics expectations in more than 15 years. The Minnesota Department of Education review committee includes K–12 teachers, administrators, and college faculty, and was guided by current research, other states' recently revised standards, and public feedback.

In Minnetonka the District Mathematics Curriculum Review Committee is actively engaged in alignment work. The team consists of teacher leaders across the entire system representing each grade level, all schools, and English and Immersion programming. K–12 implementation will begin during the 2027–28 school year, with the new MCA IV assessments being completed by students in spring 2028.

How the Standards Are Organized

The standards are organized into three strands, consistent across all grade levels from Kindergarten through Grade 11: Data and Probability, Spatial Reasoning, and Patterns and Relationships. Within each grade level, these strands are organized into seven anchor standards that also remain consistent K–11: Data Sciences, Chance and Uncertainty, Measurement, Geometry, Number Relationships, Equivalence and Relational Thinking, and Patterns and Relationships.

Two additional dimensions are embedded directly in every benchmark: (1) the eight Standards for Mathematical Practice, describing how mathematically proficient students think and behave, and (2) five Benchmark Contexts that serve as a lens to teach and learn math.

Notable Shifts from the 2007 Standards

FROM (2007 standards)	TO (2022 standards)
Data mostly reserved for students on advanced pathways (AP Statistics, etc.)	Statistics & data science is one of three strands at every grade, K–11, and includes financial literacy and computer science skills for every student
Rigor left undefined, often equated with difficulty or harder problems	Rigor is formally defined as equal intensity of conceptual understanding, application, and procedural skill & fluency, with conceptual understanding built first
Mathematical practices referenced but not embedded in benchmarks	Eight Standards for Mathematical Practice are embedded directly in every benchmark and are now assessable on the MCA
Cultural and real-world context inconsistent across benchmarks	Five Benchmark Contexts: Minnesota Tribal Nations, Financial Literacy, Computer Science, Modeling, and Real-world are embedded directly into

FROM (2007 standards)	TO (2022 standards)
	benchmarks, including the statutorily required Tribal Nations context

Source: 2022 Minnesota K–12 Academic Standards in Mathematics (updated April 2025); Minnesota Statutes, section 120B.021.

Guaranteed and Viable Curriculum

Consistent with School Board Policy #603, the District Mathematics Curriculum Review Committee uses the Understanding by Design (UbD) framework to guide curriculum development and ensure a guaranteed and viable curriculum. The UbD model organizes curriculum development into three stages: (1) Identify Desired Results: analyzing standards to determine essential learnings and priority skills; (2) Determine Acceptable Evidence: developing common assessments and performance tasks; and (3) Plan Learning Experiences: designing instructional sequences and selecting resources.

The team is in the early stages of this process which entails prioritizing standards, identifying essential learnings using a process that considers endurance, leverage, and readiness across grade levels, and completing vertical alignment K–12.

At the November Study Session, the School Board will review high school course proposals for review that will be based on the shifts in the 2022 Minnesota Mathematic Standards. This will be followed by a request for School Board to approve these new courses as a part of the annual process in December. Once approved, new courses and updated pathways will be included in the Skipper Log for student registration for the 2027-28 school year.

The District Mathematics Curriculum Review Committee will continue the curriculum review process and alignment work throughout the 2026–27 school year, with an update and any resource adoption requests in late spring or early summer.

Ms. Ladue and Ms. Kane also shared the following information with the Board at the study session:

Statistics and Data Science for Every Student

- One of three strands at every grade
- Data skills including financial literacy and computer science skills
- Expectations grow across the grades
- Grades K-5: Collect and describe data
- Grades 6-8: Sample and draw inferences
- Grades 9-12: Model data and probability

Rigor: Equal Intensity of Three Things (3-legged stool)

- Conceptual understanding – the how and why behind the math
- Application – using math in real, meaningful, and messy situations
- Procedural skill and fluency – accurate, efficient, flexible computation

Dimension 1: Eight Mathematical Practices

- Make sense of problems and persevere
- Reason abstractly and quantitatively
- Construct and critique arguments
- Model with mathematics
- Use tools strategically
- Attend to precision
- Look for and use structure
- Use patterns in repeated reasoning

Dimension 2: Five Benchmark Contexts that Connect Math to Life

- Minnesota Tribal Nations
- Financial Literacy
- Computer Science
- Modeling
- Real-world Applications

What This Means for our Students

- Data literacy for everyone
- Money skills for life
- Math that connects
- Understanding, not just answers

In the discussion that followed, Board member Selinger said she appreciated the emphasis on "understanding by design." She also asked about the general sentiment among the teachers regarding the changes to the standards. Ms. Kane said the excitement level is high, and there is a high level of engagement in the classrooms already. Student Board representative Drew Errickson said he's noticed the increased use of whiteboards in the classroom and while it takes some getting used to, he is a fan of it.

REVIEW OF 2026 PAY 2027 PRELIMINARY LEVY

Executive Director of Finance and Operations Paul Bourgeois presented this item to the Board. He noted that Minnesota Statutes require that each school district certify a preliminary property tax levy by September 30 of the calendar year.

The property tax levy set at the preliminary is the maximum amount that the school district can levy when it certifies its final levy in December of the calendar year. Adjustments to the preliminary levy amount can only be made downward after the preliminary levy is certified. School Districts must work with the Minnesota Department of Education (MDE) to calculate the levies allowed under the various statutes utilizing the MDE computerized levy system. The Certified Preliminary Levy must be physically received by the home county auditor no later than September 30, 2026.

The total levy is made up of several dozen individual levy amounts that are calculated based on formulas set in Minnesota Statute by the Legislature. Many of the levies are levies that provide partial revenue for a particular program with the remaining amount coming as a match from the State of Minnesota, and it is a requirement for the full local share to be levied in order to receive the State contribution. A reduction in those levies will result in a proportional reduction in State aid. Other levies including the Operating Referendum and Technology Levies are voter approved and determined based on the number of enrolled pupils or the value of property in the District. Finally, debt service levies are required to be calculated at 105% of debt service in order to ensure that District bond payments are met even if there are some property tax delinquencies.

The dollar amount of the Certified Preliminary Levy approved by the School Board prior to September 30 of each year becomes the highest amount of the levy - the final levy approved in December can be no greater that the preliminary amount certified by September 30. The only exception to this rule is if an Operating Referendum or Capital Projects Referendum is approved by the voters of the School District at the November election.

As of the date of this School Board Study Session of September 24, 2026, the 2026 Pay 2027 Preliminary Levy is $73,937,711.89, which is an increase of $201,598.53 or 0.27% over the 2025 Pay 2026 Levy of $73,736,113.36.

Mr. Bourgeois then presented on various levy categories, including the Operating Referendum Revenue, Local Optional Revenue, Technology Referendum Revenue, Equity, Q Comp, Operating Capital, Instructional Facilities, Debt Service, and OPEB levies. He also shared the estimated tax impact on a $300,000, $500,000, $700,000 and $900,000 home.

Superintendent Law noted that the levy would be certified at the special meeting of the Board later this evening.

ADJOURNMENT

The Board adjourned the study session at 7:50 p.m. A special meeting of the Board followed.