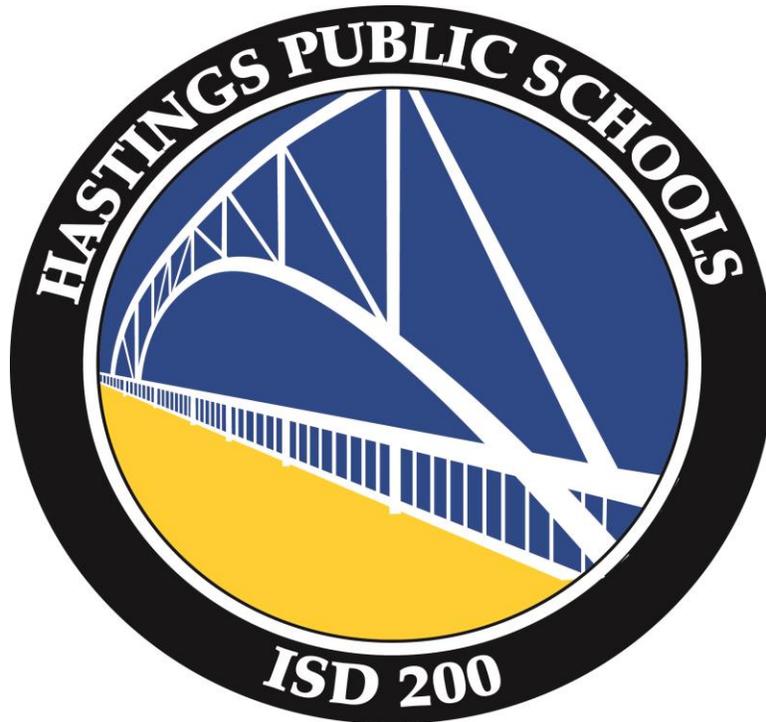


**Hastings Area Public Schools - ISD 200**  
**School Board Meeting Agenda**

Wednesday, December 6, 2023  
Work Session  
Middle School Media Center

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- I. **Items for Discussion**
  - a. Review proposed revised budget
  - b. Continued 2024-25 Budget Assumptions/Guiding Principals
  - c. Schedule discussion about trip guidelines (\*equity)
  - d. Standing committee recommendations
  - e. Board questions/concerns process and administrative resource demand
  - f. City Polling location discussion



**REVISED BUDGET**  
**2023-2024**  
**December 2023**



**INDEPENDENT  
SCHOOL  
DISTRICT 200**

# STRATEGIC PLAN

ONE MISSION. SEVEN CORE VALUES. ALL LEARNERS.



## MISSION

*Our Core Purpose*

**We Care**  
**We Empower**  
**We Achieve**

Students are the heart of all we do

## OUR CORE VALUES

*Drivers of Our Words and Actions*

- 1 Student-Centered** - Students at the heart of our words, actions, and decisions
- 2 Compassion and Respect** - How we treat each other daily
- 3 Agility** - Building capacity and skill to proactively respond to the signs of the times, the conditions, and the needs of oneself and others
- 4 Innovation** - Constantly striving to improve and to creatively address challenges and opportunities
- 5 Voice and Choice** - Expressing one's experiences and pursue one's passions
- 6 Partnership** - Seeking to connect, to engage, to leverage the assets and interests of others to improve our students, schools, and communities
- 7 Empathy** - Aspiring to understand and share the feelings of another

## VISION

*What We Intend to Create*

**Hastings Public Schools is The Choice of Families for:**

### A **Caring** and Inclusive Culture for All

- Safe, accepting, and respectful schools where individual uniqueness, talents, and interests are nurtured
- One's voice is expressed, heard, and valued
- A united and resilient culture of family and community

### That **Empowers** Students, Families, and Staff

- Opportunities and choices are accessible and diverse
- Community collaborations and connections are abundant, robust, and engaging
- Service and support to school and community is energized, recognized, and celebrated

### Focused on **Achievement** and Engagement in All We Do

- All students and staff realize the depth and breadth of their passions and are supported academically, socially, and emotionally to achieve
- Learning and development as a whole person is energizing, empowering, engaging, and excelling for students and staff

## STRATEGIC ANCHORS

*Drivers of Our Continuous Improvement*

- A. Engaged Learners**
- B. Effective Operations**
- C. Communication and Collaboration**

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## **BUDGET TIMELINE HASTINGS ISD 200**

### **January**

- ❖ Capital requests for next fiscal year from Principals, Directors, Technology, Maintenance
- ❖ Capital and LTFM project planning for next fiscal year started
- ❖ Technology preliminary budget for next fiscal year
- ❖ Staff Dev/Assessment/Testing preliminary budgets

### **February**

- ❖ Start negotiations on contracts/bids for next year (Transportation Provider, Copiers, Health/Dental/Life/LTD, Student Photographer, Transportation Routing/Oversight, Facility Capital and Maintenance Planning, Environmental Health & Safety Services, School Resource Officer/Traffic Control)
- ❖ Revenue budget for next fiscal year
- ❖ Review current Food Service budget and budget for next fiscal year
- ❖ Finalize Technology budget for next fiscal year
- ❖ Review any changes for Operations & Maintenance budget for next fiscal year
- ❖ Staffing model completed based on enrollment projection and class size ratios

### **March**

- ❖ Community Education budget for next fiscal year
- ❖ Finalize Capital budget for next fiscal year
- ❖ Finalize LTFM budget for next fiscal year
- ❖ Finalize Operations & Maintenance budget for next fiscal year

### **April**

- ❖ Title program budgets for next fiscal year
- ❖ Special Services programs finance budgets for next fiscal year
- ❖ All district wide office budgets for next fiscal year
- ❖ Update 5 Year Forecast
- ❖ Any redistribution of next year's budget \$'s for buildings and athletics to Business Office.
- ❖ Every department should review budgets and make final purchases for current year

### **May**

- ❖ Payroll Calculation for next fiscal year
- ❖ Send invoices to Business Office for payment of final purchases for current year
- ❖ Clean up any outstanding PO's on the system for current year
- ❖ Start OPEB Study (every other year)

### **June**

- ❖ Application and board approval of Aid Anticipation Certificates of Indebtness for next fiscal year
- ❖ Update APU projections according to first MARSS run for current year
- ❖ Adopted budget for next fiscal year approved by the board
- ❖ Submit 10 Year LTFM Plan to MDE

### **July-September**

- ❖ Audit completed
- ❖ Preliminary local property tax levy information for next fiscal year submitted to Mn. Dept. of Ed. and approved by the school board

### **October**

- ❖ Preliminary audit numbers for prior year should be available
- ❖ Revise current year budget based on audit information, other contract updates, and updated APU projections based on Oct. 1 count
- ❖ Update supply budgets based on Oct. 1 enrollment
- ❖ Budget adjustment process for next fiscal year

### **November-December**

- ❖ Auditor presentation to the board
- ❖ Truth in Taxation hearing
- ❖ Board certifies final property tax levy for next fiscal year
- ❖ Revised Budget for current year is approved by the board
- ❖ Budget adjustment process for next fiscal year
- ❖ Budget Publication in official newspaper

**Revenue/Expenditure/Fund Balance Changes- Adopted VS Revised Budget 23-24**

<b>Revenues General Fund Unassigned</b>	<b>Amount</b>
<b>APU</b> Adp 4,468 to Rev 4,446 (-22), Prior Yr. Final 4,481 -Rev (-35)	
<b>PU</b> 4,055 4,044 4,073	(196,585)
All Other Revenues	40,317
Student Support Personnel Aid (District & Intermediate)	93,348
Interest	200,000
ESSER Funds - Offset by Expenditures	331,117
Federal Special Education	(13,593)
State Special Ed Aid (budget \$9,300,000)	500,000
Literacy Incentive Aid moved to committed	(216,494)
Fund 11 moved to committed	(640,619)
<b>Total Revenue Budget Increase F1-Unassigned</b>	<b>97,490</b>

<b>Expenditures General Fund Unassigned</b>	
Federal Programs (Revenues = Expenditures)	(13,593)
Transportation (Special Education, Special Accommodations, Fuel Clause, Unemployment)	619,904
PSEO Charges from Colleges/Technical Schools	162,145
District Wide Budgets	68,938
Elections	14,400
Legal Fees	75,000
Misc Finance	4,912
Esser Funds - Offset by Expenditures	331,117
Subsequent Years Expenditures (Prior Reserve)	(46,643)
Fund 11 moved to committed	(640,619)
Payroll/Benefit Annual Budget Calc (includes the following)	(444,817)
* 1.21 FTE decrease	
* Eligible Salaries coded to Federal Covid Grants	
* New hires updated from estimated to actual	
* All groups are actuals	
<b>Total Expenditure Budget Increase F1-Unassigned</b>	<b>130,744</b>
	(33,254)

**Fund Balances-Projected Ending Balances General Fund**

Change reflects audited 22-23 ending fund balances and adjustments above.

	<b>Net Change</b>	<b>Revised</b>	<b>Adopted</b>
Restricted	510,757	10,840,334	10,329,577
Committed	(364,469)	698,603	1,063,073
Unassigned	611,371	<u>15,375,723</u>	<u>14,764,353</u>
<b>Total Projected Fund Balance Changes F1</b>	<b>757,659</b>	26,914,661	26,157,002

<b>Unassigned</b>	<b>611,371</b>
22-23 Variance to budget	644,625
23-24 Adopted vs Revised Changes	(33,254)

Actual Unassigned Ending Fund Balance 18-19	13,543,177	1,091,628
Actual Unassigned Ending Fund Balance 19-20	14,195,982	652,805
Actual Unassigned Ending Fund Balance 20-21	15,004,570	808,588
Actual Unassigned Ending Fund Balance 21-22	14,155,694	(848,876)
Actual Unassigned Ending Fund Balance 22-23	15,455,621	1,299,927

**Hastings ISD # 200                      2023-2024 Revised**

		Audited				
		<u>Balance 6/30/23</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Budget</u>	<u>Balance 6/30/24</u>
1/10/11/12	<b>GENERAL FUND</b>					
403	Staff Development	318,151.38	634,680.98	952,832.36	(318,151.38)	0.00
412	Literacy Incentive Aid	-	216,494.04	0.00	216,494.04	216,494.04
467	LTFM (old def maint and H&S)	6,179,152.73	1,756,749.82	3,100,000.00	(1,343,250.18)	4,835,902.55
424	Operating Capital	4,933,491.46	1,135,452.80	2,283,837.09	(1,148,384.29)	3,785,107.17
424-287	Lease Levy Capital	(57,229.75)	255,506.68	255,506.68	0.00	(57,229.75)
428	Learning & Development	0.00	854,608.30	854,608.30	0.00	0.00
434	Area Learning Center	0.00	375,000.00	375,000.00	0.00	0.00
438	Gifted & Talented	95,082.51	57,795.92	58,576.62	(780.70)	94,301.81
439	English Learners	0.00	65,225.22	65,225.22	0.00	0.00
441/459	Basic Skills	0.00	1,399,448.83	752,933.68	646,515.15	646,515.15
441-620	Basic Skills-ECSE	0.00	40,565.56	27,238.00	13,327.56	13,327.56
441-630	Basic Skills-Staars	2,101.59	8,503.65	100.00	8,403.65	10,505.24
443	School Library Aid	0.00	71,979.48	71,979.48	0.00	0.00
449	Safe Schools-Crime Levy	0.00	155,371.23	155,371.23	0.00	0.00
448	Achievement & Integration	0.00	288,677.11	288,677.11	0.00	0.00
472	MA/3rd Party	187,593.57	225,000.00	170,273.00	54,727.00	242,320.57
401	Student Activities (Fund 10 - tied to fund 1)	140,120.38	250,000.00	250,000.00	0.00	140,120.38
464	Donations & Grants (Fund 11 - tied to fund 1)	649,933.27	640,619.00	640,619.00	0.00	649,933.27
402	Scholarships (Fund 12 - tied to fund 1)	263,035.97	120,000.00	120,000.00	0.00	263,035.97
	<b>RESTRICTED</b>	<b>12,711,433.11</b>	<b>8,551,678.62</b>	<b>10,422,777.77</b>	<b>(1,871,099.15)</b>	<b>10,840,333.96</b>
418	Pension and ASL (trnsf from 422)	81,143.99	134,665.00	88,390.04	46,274.96	127,418.95
461-392	Technology (trnsf from 422) <small>e-rate, no expenses until bond \$ are spent</small>	934,543.50	0.00	363,359.00	(363,359.00)	571,184.50
	<b>COMMITTED</b>	<b>1,015,687.49</b>	<b>134,665.00</b>	<b>451,749.04</b>	<b>(317,084.04)</b>	<b>698,603.45</b>
462-001	Subsequent Year's Expenditures	46,643.18	0.00	46,643.18	(46,643.18)	0.00
	<b>ASSIGNED</b>	<b>46,643.18</b>	<b>0.00</b>	<b>46,643.18</b>	<b>(46,643.18)</b>	<b>0.00</b>
397,891 CO	GASB 68 TRA/State contribution	0.00	180,000.00	180,000.00	0.00	0.00
	Fed. Title-Spec Ed, AI Aid, LCTS R=E	0.00	1,421,663.48	1,421,663.48	0.00	0.00
	Esser R=E	0.00	1,759,802.32	1,759,802.32	0.00	0.00
	Technology/Pension, ASL	0.00	(134,665.00)	0.00	(134,665.00)	(134,665.00)
	English Learners	0.00	0.00	268,763.78	(268,763.78)	(268,763.78)
	Basic Skills (JE Year end)	0.00	0.00	0.00	0.00	0.00
	Area Learning Center	0.00	0.00	181,511.00	(181,511.00)	(181,511.00)
	Safe Schools/Crime Levy	0.00	0.00	183,320.06	(183,320.06)	(183,320.06)
	Student Support Personnel	0.00	93,347.92	93,347.92	0.00	0.00
	Spec. Ed. State/Misc	0.00	9,330,000.00	10,305,250.00	(975,250.00)	(975,250.00)
	Transportation	0.00	2,058,747.17	5,240,171.15	(3,181,423.98)	(3,181,423.98)
	<small>(does not include extra curr. budgeted at sites)</small>					
	Unassigned	15,455,620.53	42,123,547.56	37,278,510.80	4,845,036.76	20,300,657.29
	<small>Fund 1 includes pmt to OPEB Trust (\$644,644) 22-23 &amp; 23-24</small>					
422	<b>UNASSIGNED</b>	<b>15,455,620.53</b>	<b>56,832,443.45</b>	<b>56,912,340.51</b>	<b>(79,897.06)</b>	<b>15,375,723.47</b>
1/10/11/12	<b>TOTAL GENERAL FUND</b>	<b>29,229,384.31</b>	<b>65,518,787.07</b>	<b>67,833,510.50</b>	<b>(2,314,723.43)</b>	<b>26,914,660.88</b>
			<b>65,518,787.07</b>	<b>67,833,510.50</b>	<b>(46,643.18)</b>	
			<b>0.00</b>	<b>0.00</b>		
					<b>33,253.88</b>	

22-23 Rev  
(SpEd Aid-9,300,000)

<b>Hastings ISD # 200</b>	<b>2023-2024 Revised</b>
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<b>Audited</b>						
		<b>Balance 6/30/23</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Budget</b>	<b>Balance 6/30/24</b>

<b>2</b>	<b>FOOD SERVICE FUND</b>					
464-418	Pension and ASL (trnsf from 464)	33,501.76	7,849	6,954	895	34,396.70
			includes \$70 interest			
464	Food Service Program	988,884.56	3,395,999	3,689,811	(293,812)	695,072.36
	Includes pmt to OPEB Trust (\$20,933) 22-23 & 23-24					
	<b>RESTRICTED</b>	<b>1,022,386.32</b>	<b>3,403,848</b>	<b>3,696,765</b>	<b>(292,917)</b>	<b>729,469.06</b>
	<b>TOTAL FOOD SERVICE FUND</b>	<b>1,022,386.32</b>	<b>3,403,848</b>	<b>3,696,765</b>	<b>(292,917)</b>	<b>729,469.06</b>

<b>4</b>	<b>COMMUNITY SERVICE FUND</b>					
431	Community Education General	252,088.55	1,677,893	1,700,575	(22,682)	229,406.33
432	ECFE	75,310.20	287,513	348,281	(60,768)	14,542.64
444	School Readiness	22,669.35	605,386	656,401	(51,014)	(28,345.05)
447	ABE	0.00	13,042	13,042	0	0.00
464-418	Pension and ASL (trnsf from trust 18 & above GL)	13,477.40	25,080	0	25,080	38,557.40
464-599	Screening	0.00	9,033	29,211	(20,178)	(20,177.74)
464	Non Public	24,629.29	101,839	101,840	(1)	24,628.39
	<b>RESTRICTED</b>	<b>388,174.79</b>	<b>2,719,786</b>	<b>2,849,349</b>	<b>(129,563)</b>	<b>258,611.97</b>
	<b>TOTAL COMMUNITY SERVICE FUND</b>	<b>388,174.79</b>	<b>2,719,786</b>	<b>2,849,349</b>	<b>(129,563)</b>	<b>258,611.97</b>

<b>6</b>	<b>BUILDING CONSTRUCTION FUND</b>					
464	Building Construction	4,869,085.05	140,000	5,009,085	(4,869,085)	0.00
	<b>RESTRICTED</b>	<b>4,869,085.05</b>	<b>140,000</b>	<b>5,009,085</b>	<b>(4,869,085)</b>	<b>0.00</b>
	<b>TOTAL BLDG CONSTRUCTION FUND</b>	<b>4,869,085.05</b>	<b>140,000</b>	<b>5,009,085</b>	<b>(4,869,085)</b>	<b>0.00</b>

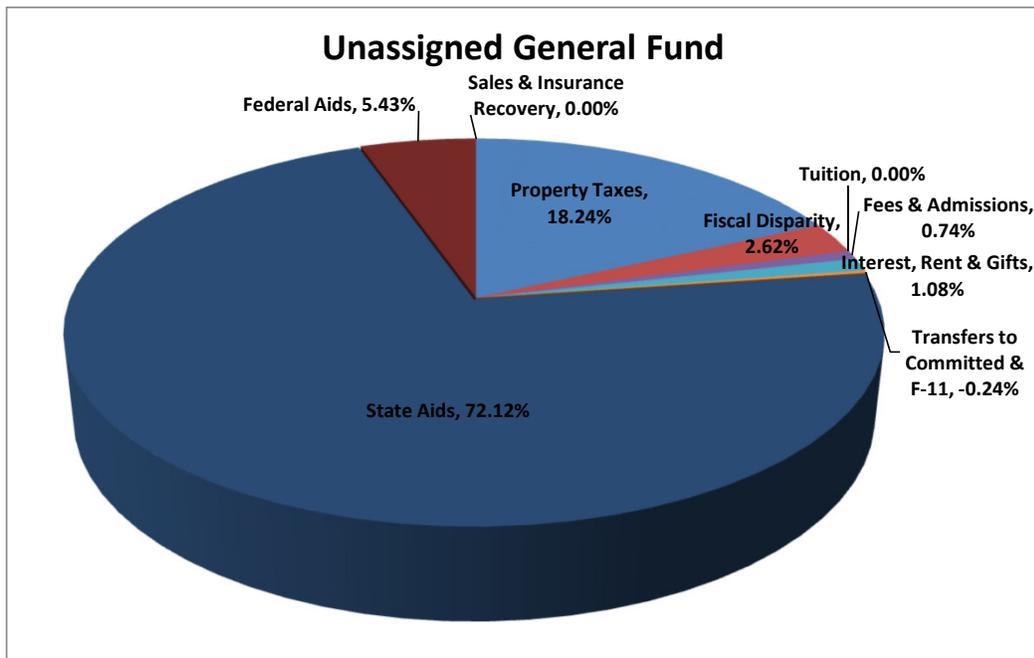
<b>7</b>	<b>DEBT SERVICE FUND</b>					
451	QSCB Sinking Fund (GL JE)	14,026,812.14	648,518	(812,000)	1,460,518	15,487,329.66
464	Debt Service	1,075,303.58	4,586,868	4,683,750	(96,882)	978,421.58
	<b>RESTRICTED</b>	<b>15,102,115.72</b>	<b>5,235,386</b>	<b>3,871,750</b>	<b>1,363,636</b>	<b>16,465,751.24</b>
	<b>TOTAL DEBT SERVICE FUND</b>	<b>15,102,115.72</b>	<b>5,235,386</b>	<b>3,871,750</b>	<b>1,363,636</b>	<b>16,465,751.24</b>

<b>TRUST FUNDS</b>						
18	CE Pension and ASL	61,611.35	800	0	800	62,411.35
20	Dental Self-Funded	1,194,890.07	760,257.00	641,093.00	119,164	1,314,054.07
21	Health Self-Funded	4,409,083.27	9,357,552.00	10,216,968.13	(859,416)	3,549,667.14
45---000	IRR-OPEB- PERA	5,931,462.24	959,829	596,085	363,744	6,295,206.14
	<b>TOTAL TRUST FUNDS</b>	<b>11,597,046.93</b>	<b>11,078,438</b>	<b>11,454,146</b>	<b>-375,708</b>	<b>11,221,338.70</b>

<b>TOTAL ALL FUNDS</b>		<b>62,208,193</b>	<b>88,096,245</b>	<b>94,714,606</b>	<b>(6,618,361)</b>	<b>55,589,832</b>
			<u>88,096,245.00</u>	<u>94,714,606.27</u>		
			0	0		

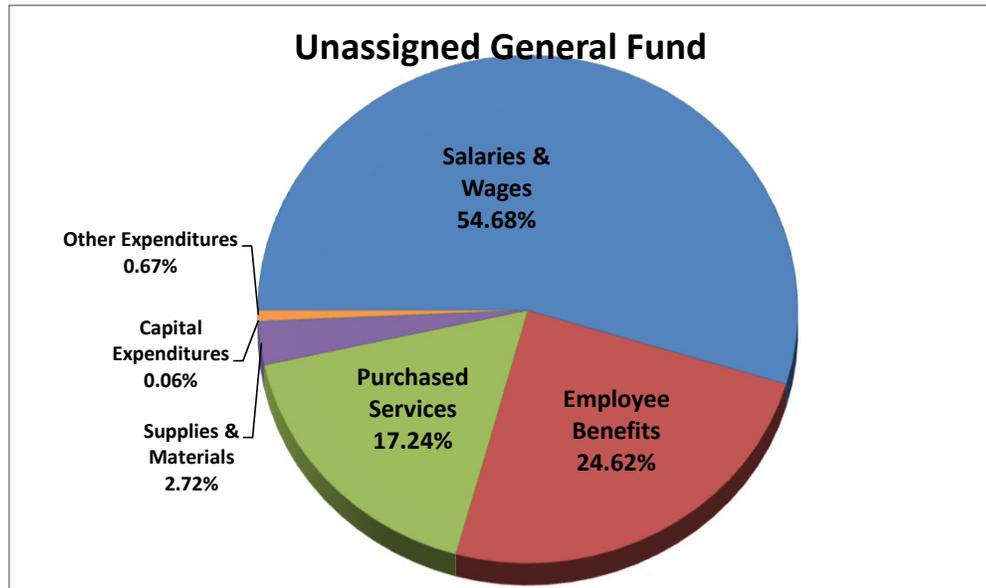
**HASTINGS ISD # 200 REVENUES BY SOURCE**

<b>General Fund (1)</b>		<b>Final</b>	<b>Final</b>	<b>Adopted</b>	<b>Revised</b>
		<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>23-24</b>
<b>Restricted</b>					
001-020	Property Taxes	2,523,402	2,296,877	2,276,494	2,428,932
050-069	Fees/Admissions	102,000	102,000	102,000	102,000
070-079	3rd Party Medical Asst.	190,949	225,000	225,000	225,000
090-099	Interest, Rent & Gifts	30,000	30,000	30,000	30,000
200-399	State Aids	1,768,972	1,716,487	1,770,554	4,755,127
600-630	Sales & Insurance Recovery	0	0	0	0
		<b>4,615,324</b>	<b>4,370,363</b>	<b>4,404,048</b>	<b>7,541,060</b>
<b>Committed</b>					
090-099	Interest	5,000	5,000	5,000	0
090-099	E-Rate	0	0	0	0
090-099	Transfer from Unassigned	146,211	134,665	134,665	134,665
		<b>151,211</b>	<b>139,665</b>	<b>139,665</b>	<b>134,665</b>
<b>Unassigned</b>					
001-020	Property Taxes	8,516,158	8,412,247	10,522,235	10,366,864
001-020	Fiscal Disparity	1,656,173	1,655,194	1,490,284	1,490,284
021-049	Tuition	96,000	96,000	0	0
050-069	Fees & Admissions	372,629	422,629	422,629	422,629
090-099	Interest, Rent & Gifts	400,018	420,018	409,018	613,280
090-099	Transfers to Committed & F-11	(151,103)	(136,284)	(136,284)	(136,284)
200-399	State Aids	38,927,570	39,198,195	43,383,121	40,989,785
400-599	Federal Aids	3,045,014	3,828,909	2,768,362	3,085,886
600-630	Sales & Insurance Recovery	0	0	0	0
		<b>52,862,459</b>	<b>53,896,908</b>	<b>58,859,366</b>	<b>56,832,443</b>
<b>Student Activities Fund (10)</b>					
050-069	Fees/Admissions	206,000	131,000	131,000	131,000
090-099	Interest/Rent/Gifts/Grant	22,500	22,500	22,500	22,500
600-630	Sales	121,500	96,500	96,500	96,500
		<b>350,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Deferred Accounts-Donations/Misc (11)</b>					
050-069	Fees/Admissions	125,000	125,000	125,000	125,000
090-099	Deferred Donations	0	0	0	0
090-099	Transfer from Unassigned	4,892	1,619	1,619	1,619
090-099	Interest/Rent/Gifts/Grant	384,000	384,000	384,000	384,000
600-630	Sales	130,000	130,000	130,000	130,000
		<b>643,892</b>	<b>640,619</b>	<b>640,619</b>	<b>640,619</b>
<b>Scholarships Fund (12)</b>					
090-099	Interest/Rent/Gifts/Grant	95,000	120,000	120,000	120,000
600-630	Sales	0	0	0	0
		<b>95,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>General Fund (01/10/11/12) Total</b>		<b>58,717,885</b>	<b>59,417,555</b>	<b>64,413,698</b>	<b>65,518,787</b>



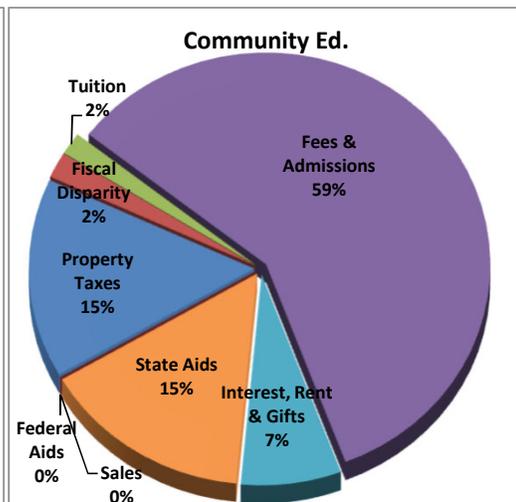
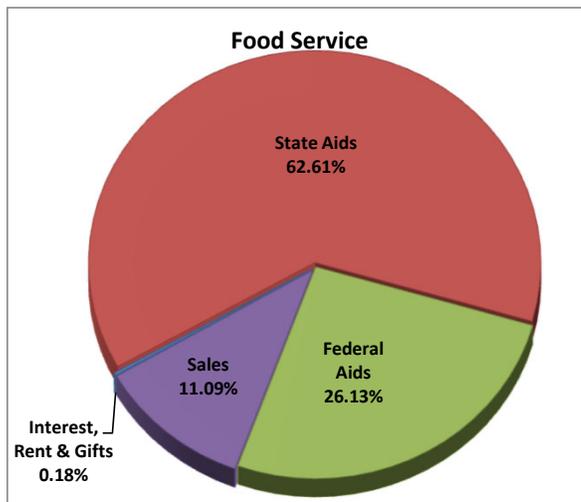
**HASTINGS ISD # 200 EXPENDITURES BY OBJECT**

<u>General Fund (1)</u>	<u>Final</u>	<u>Final</u>	<u>Adopted</u>	<u>Revised</u>
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>23-24</u>
<b>Restricted</b>				
100-199 Salaries & Wages	807,115	1,242,061	1,090,872	2,361,889
200-299 Employee Benefits	337,414	479,157	419,275	752,412
300-399 Purchased Services	903,486	672,950	1,049,417	1,210,153
400-499 Supplies & Materials	622,142	573,220	564,112	601,947
500-599 Capital Expenditures	3,105,558	2,221,547	1,522,359	4,485,458
800-899 Other Expenditures	0	0	0	300
	<u>5,775,715</u>	<u>5,188,935</u>	<u>4,646,036</u>	<u>9,412,159</u>
<b>Committed</b>				
100-199 Salaries & Wages	1,415	6,479	0	0
200-299 Employee Benefits	262,008	232,749	58,443	88,390
300-399 Purchased Services	0	0	0	0
400-499 Supplies & Materials	0	0	0	322,400
500-599 Capital Expenditures	0	0	0	40,959
	<u>263,422</u>	<u>239,228</u>	<u>58,443</u>	<u>451,749</u>
<b>Unassigned</b>				
100-199 Salaries & Wages	30,522,372	30,490,860	32,544,482	31,146,428
200-299 Employee Benefits	13,850,275	13,282,973	14,876,130	14,025,516
300-399 Purchased Services	7,359,100	8,456,713	9,228,300	9,818,791
400-499 Supplies & Materials	1,382,977	1,456,696	1,506,597	1,551,758
500-599 Capital Expenditures	62,883	166,145	38,283	32,918
800-899 Other Expenditures	372,405	413,797	384,581	383,573
	<u>53,550,012</u>	<u>54,267,184</u>	<u>58,578,373</u>	<u>56,958,984</u>
<b>Student Activities Fund (10)</b>				
300-399 Purchased Services	136,500	86,500	86,500	86,500
400-599 Supplies & Capital	208,500	158,500	158,500	158,500
800-899 Other Expenditures	5,000	5,000	5,000	5,000
	<u>350,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<b>Deferred Accounts-Donations/Misc (11)</b>				
100-199 Salaries & Wages	76,182	73,349	73,349	73,349
200-299 Employee Benefits	11,704	11,265	11,265	11,265
300-399 Purchased Services	170,005	170,005	170,005	170,005
400-499 Supplies & Materials	361,000	361,000	361,000	361,000
500-599 Capital Expenditures	25,000	25,000	25,000	25,000
800-899 Other Expenditures	0	0	0	0
	<u>643,892</u>	<u>640,619</u>	<u>640,619</u>	<u>640,619</u>
<b>Scholarships Fund (12)</b>				
800-899 Other Expenditures	95,000	120,000	120,000	120,000
	<u>95,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<b>General Fund (01/10/11/12) Total</b>	<b>60,678,041</b>	<b>60,705,966</b>	<b>64,293,470</b>	<b>67,833,511</b>



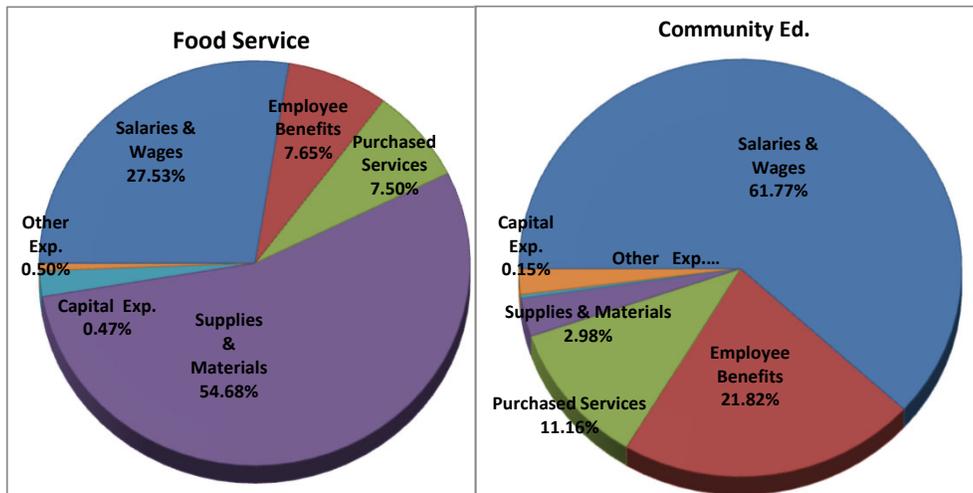
## HASTINGS ISD # 200 REVENUES BY SOURCE

	Final <u>21-22</u>	Final <u>22-23</u>	Adopted <u>23-24</u>	Revised <u>23-24</u>
<b><u>Food Service (2)</u></b>				
090-099 Interest, Rent & Gifts	6,030	6,070	6,070	6,070
200-399 State Aids	64,667	125,471	2,187,854	2,131,118
400-599 Federal Aids	2,373,398	1,266,884	915,594	889,260
600-630 Sales	<u>205,472</u>	<u>1,381,343</u>	<u>377,400</u>	<u>377,400</u>
<b>Food Service Fund (2) Total</b>	<b>2,649,567</b>	<b>2,779,768</b>	<b>3,486,918</b>	<b>3,403,848</b>
<b><u>Community Service Fund (4)</u></b>				
001-020 Property Taxes	397,743	401,265	413,154	413,154
001-020 Fiscal Disparity	60,055	61,748	53,714	53,714
021-049 Tuition	46,249	46,249	46,249	46,249
050-069 Fees & Admissions	1,135,482	1,146,454	1,437,050	1,597,378
090-099 Interest, Rent & Gifts	178,089	179,143	185,820	196,320
200-399 State Aids	392,866	380,960	395,947	412,971
400-599 Federal Aids	0	0	0	0
600-630 Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Community Service Fund (4) Total</b>	<b>2,210,484</b>	<b>2,215,819</b>	<b>2,531,935</b>	<b>2,719,786</b>
<b><u>Building Construction Fund (6)</u></b>				
090-099 Interest/Misc Rev	45,228	90,000	90,000	140,000
631-640 Sale of Bonds & Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Building Construction Fund (6) Total</b>	<b>45,228</b>	<b>90,000</b>	<b>90,000</b>	<b>140,000</b>
<b><u>Debt Service Fund (7)</u></b>				
001-020 Property Taxes	3,578,294	3,833,623	3,784,279	3,784,279
001-020 Fiscal Disparity	587,799	618,965	516,495	516,495
090-099 Interest/Misc Rev	496,312	440,321	440,321	648,518
200-399 State Aids/Credits	418,614	293,131	151,660	286,094
400-599 Federal Aids	0	0	0	0
631-640 Sale of Bonds & Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Debt Service Fund (7) Total</b>	<b>5,081,019</b>	<b>5,186,040</b>	<b>4,892,755</b>	<b>5,235,386</b>
<b><u>Trust Fund (18)</u></b>				
090-099 Interest/Scholarship Receipts	2,500	900	900	800
600-630 Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Trust Fund (18) Total</b>	<b>2,500</b>	<b>900</b>	<b>900</b>	<b>800</b>
<b><u>Self-Funded Insurance (20-21)</u></b>				
080-099 Interest/Premiums/Prescription Rebates	<u>9,542,926</u>	<u>9,100,063</u>	<u>10,037,120</u>	<u>10,117,809</u>
<b>Self-Funded Insurance (20-21) Total</b>	<b>9,542,926</b>	<b>9,100,063</b>	<b>10,037,120</b>	<b>10,117,809</b>
<b><u>OPEB Irrevocable Trust Fund (45)</u></b>				
092 Interest	10,000	10,000	120,000	250,000
614 Contribution for Post Employment Benefit	<u>1,133,311</u>	<u>709,829</u>	<u>709,829</u>	<u>709,829</u>
<b>OPEB Irrevocable Trust Fund (45) Total</b>	<b>1,143,311</b>	<b>719,829</b>	<b>829,829</b>	<b>959,829</b>
<b>TOTAL ALL FUNDS</b>	<b>79,392,920</b>	<b>79,509,974</b>	<b>86,283,154</b>	<b>88,096,245</b>



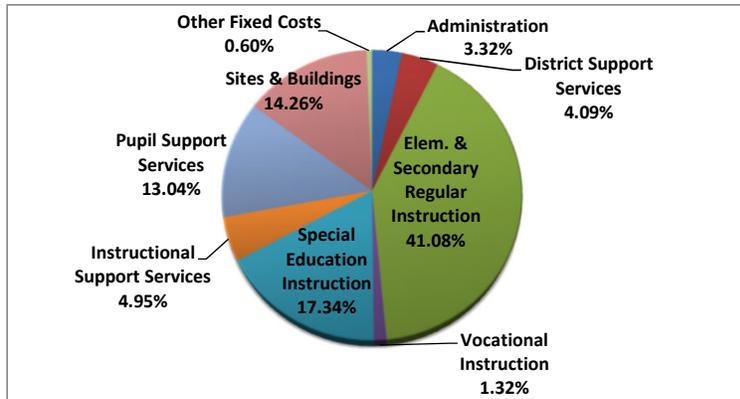
## HASTINGS ISD # 200 EXPENDITURES BY OBJECT

	Final <u>21-22</u>	Final <u>22-23</u>	Adopted <u>23-24</u>	Revised <u>23-24</u>
<b><u>Food Service (2)</u></b>				
100-199 Salaries & Wages	862,568	876,167	895,291	1,017,577
200-299 Employee Benefits	288,901	302,761	307,514	282,778
300-399 Purchased Services	107,765	139,650	176,700	277,100
400-499 Supplies & Materials	1,336,224	1,559,394	1,879,184	2,021,310
500-599 Capital Expenditures	40,000	175,000	181,000	76,000
800-899 Other Expenditures	<u>8,210</u>	<u>67,000</u>	<u>14,000</u>	<u>22,000</u>
<b>Food Service Fund (2) Total</b>	<b>2,643,668</b>	<b>3,119,971</b>	<b>3,453,689</b>	<b>3,696,765</b>
<b><u>Community Service Fund (4)</u></b>				
100-199 Salaries & Wages	1,525,767	1,503,625	1,802,389	1,760,083
200-299 Employee Benefits	583,843	539,465	625,865	621,819
300-399 Purchased Services	188,042	165,787	201,882	318,075
400-499 Supplies & Materials	73,730	79,561	79,836	84,925
500-599 Capital Expenditures	1,201	4,201	11,001	8,001
800-899 Other Expenditures	<u>43,324</u>	<u>44,994</u>	<u>48,344</u>	<u>56,446</u>
<b>Community Service Fund (4) Total</b>	<b>2,415,907</b>	<b>2,337,632</b>	<b>2,769,317</b>	<b>2,849,349</b>
<b><u>Building Construction Fund (6)</u></b>				
300-399 Purchased Services	726,332	250,000	100,000	200,000
400-499 Supplies & Materials	300,000	465,000	800,000	610,000
500-599 Capital Expenditures	7,437,842	9,351,685	3,800,000	4,199,085
790 Other Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Building Construction Fund (6) Total</b>	<b>8,464,174</b>	<b>10,066,685</b>	<b>4,700,000</b>	<b>5,009,085</b>
<b><u>Debt Service Fund (7)</u></b>				
500-599 Capital Expenditures	0	0	0	0
700-799 Debt Service	3,871,863	3,873,090	3,871,750	3,871,750
900-999 Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Debt Service Fund (7) Total</b>	<b>3,871,863</b>	<b>3,873,090</b>	<b>3,871,750</b>	<b>3,871,750</b>
<b><u>Trust Fund (18)</u></b>				
300-399 Purchased Services	0	0	0	0
400-499 CE Retirement Payments	11,185	8,483	0	0
800-899 Scholarship Payments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Trust Fund (18) Total</b>	<b>11,185</b>	<b>8,483</b>	<b>0</b>	<b>0</b>
<b><u>Self-Funded Insurance Fund (20&amp;21)</u></b>				
300-499 Purchased Services/Supplies	<u>9,980,173</u>	<u>9,334,862</u>	<u>10,178,912</u>	<u>10,858,061</u>
<b>Self-Funded Insurance Fund (20&amp;21) Total</b>	<b>9,980,173</b>	<b>9,334,862</b>	<b>10,178,912</b>	<b>10,858,061</b>
<b><u>OPEB Irrevocable Trust Fund (45)</u></b>				
200-299 Employee Benefits	<u>241,268</u>	<u>482,845</u>	<u>570,232</u>	<u>596,085</u>
<b>OPEB Irrevocable Trust Fund (45) Total</b>	<b>241,268</b>	<b>482,845</b>	<b>570,232</b>	<b>596,085</b>
<b>TOTAL ALL FUNDS</b>	<b>88,306,278</b>	<b>89,929,535</b>	<b>89,837,370</b>	<b>94,714,606</b>



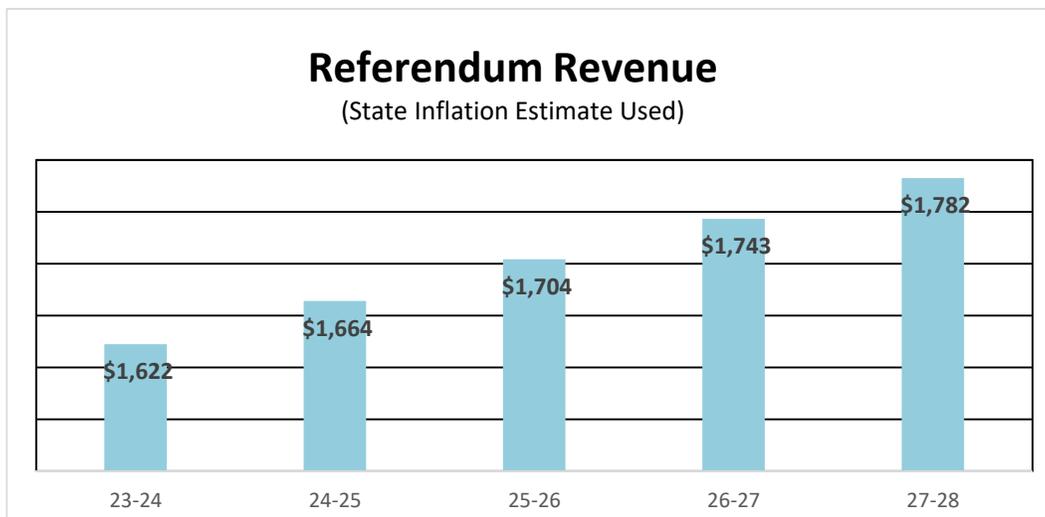
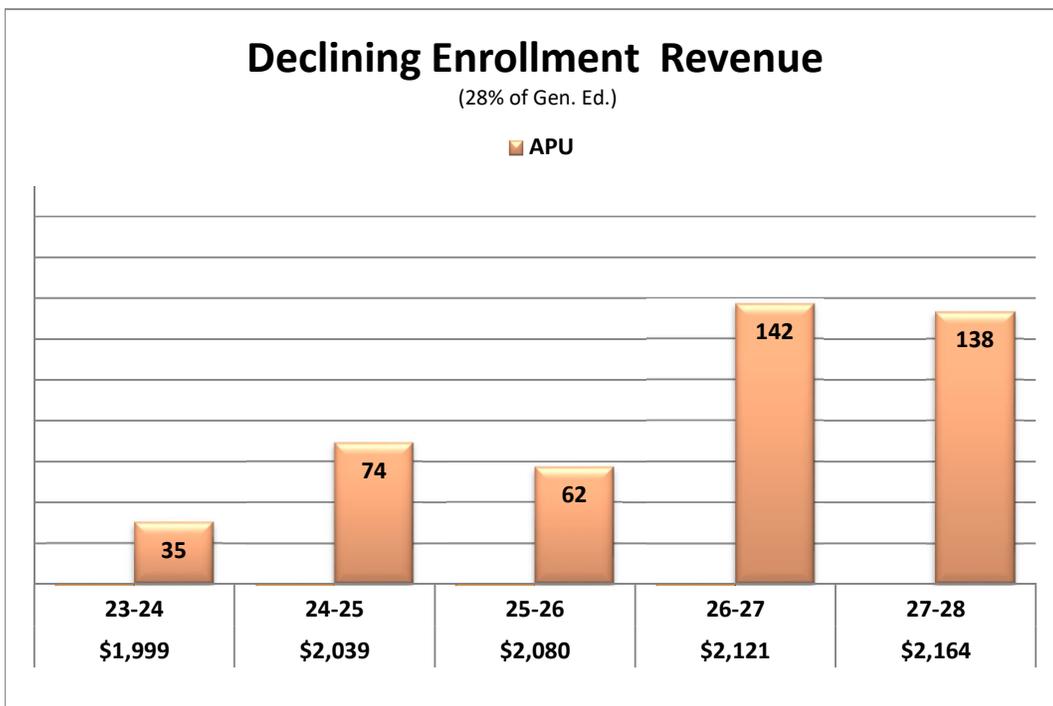
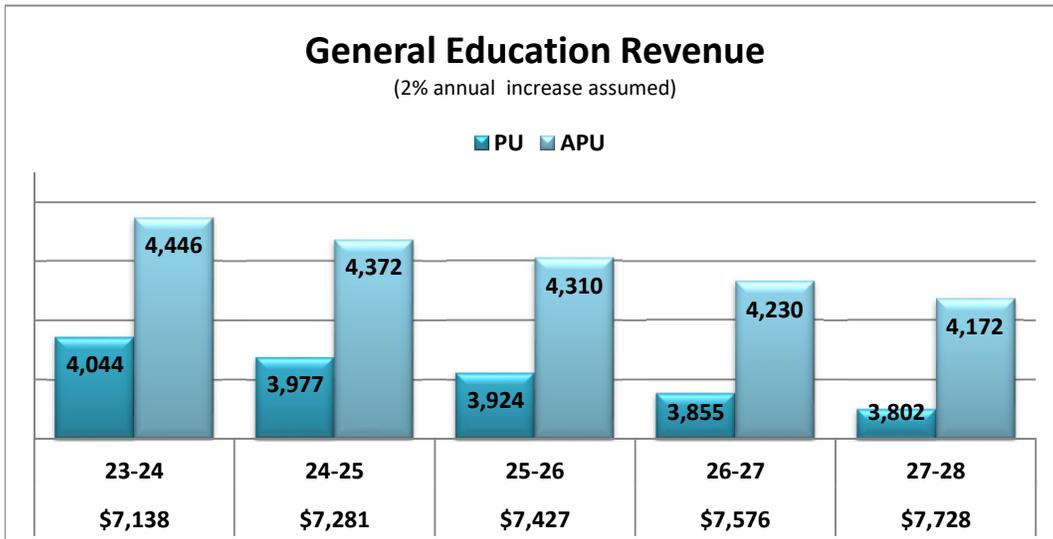
**HASTINGS ISD # 200 EXPENDITURES BY PROGRAM**

	<u>Final</u> <u>21-22</u>	<u>Final</u> <u>22-23</u>	<u>Adopted</u> <u>23-24</u>	<u>Revised</u> <u>23-24</u>
<b>General Fund (1)</b>				
000-999 Administration	2,160,632	2,055,174	2,231,006	2,216,172
100-199 District Support Services	2,362,798	2,425,244	2,600,711	2,736,213
200-299 Elem. & Secondary Regular Instruction	26,713,413	26,342,856	27,767,670	27,448,342
300-399 Vocational Instruction	563,886	941,261	901,018	880,525
400-499 Special Education Instruction	10,722,426	10,960,881	11,573,633	11,589,728
600-699 Instructional Support Services	2,936,637	2,938,601	2,680,016	3,310,916
700-799 Pupil Support Services	6,468,632	6,989,559	8,093,898	8,712,501
800-899 Sites & Buildings	7,376,421	6,716,450	7,033,274	9,526,870
900-999 Other Fixed Costs	<u>284,304</u>	<u>325,322</u>	<u>401,625</u>	<u>401,625</u>
<b>General Fund (1) Total</b>	<b>59,589,149</b>	<b>59,695,347</b>	<b>63,282,851</b>	<b>66,822,892</b>
<b>Student Activities Fund (10)</b>				
200-299 Elem. & Secondary Regular Instruction	<u>350,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<b>Student Activities Fund (10) Total</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Donations Fund (11)</b>				
100-199 District Support Services	0	0	0	0
200-299 Elem. & Secondary Regular Instruction	643,892	640,619	640,619	640,619
300-399 Vocational Instruction	0	0	0	0
400-499 Special Education Instruction	0	0	0	0
600-699 Instructional Support Services	0	0	0	0
700-799 Pupil Support Services	0	0	0	0
800-899 Sites & Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Donations Fund (11) Total</b>	<b>643,892</b>	<b>640,619</b>	<b>640,619</b>	<b>640,619</b>
<b>Scholarships Fund (12)</b>				
960 Other Non-Recurring	<u>95,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<b>Scholarships Fund (12) Total</b>	<b>95,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Food Service Fund (2)</b>				
700-799 Pupil Support Services	<u>2,643,668</u>	<u>3,119,971</u>	<u>3,453,689</u>	<u>3,696,765</u>
<b>Food Service Fund (2) Total</b>	<b>2,643,668</b>	<b>3,119,971</b>	<b>3,453,689</b>	<b>3,696,765</b>
<b>Community Service Fund (4)</b>				
500-599 Community Education & Services	2,367,280	2,292,957	2,724,642	2,793,410
700-799 Pupil Support Services	<u>48,627</u>	<u>44,675</u>	<u>44,675</u>	<u>55,939</u>
<b>Community Service Fund (4) Total</b>	<b>2,415,907</b>	<b>2,337,632</b>	<b>2,769,317</b>	<b>2,849,349</b>
<b>Building Construction Fund (6)</b>				
800-899 Sites & Buildings	<u>8,464,174</u>	<u>10,066,685</u>	<u>4,700,000</u>	<u>5,009,085</u>
<b>Building Construction Fund (6) Total</b>	<b>8,464,174</b>	<b>10,066,685</b>	<b>4,700,000</b>	<b>5,009,085</b>
<b>Debt Service Fund (7)</b>				
900-999 Other Fixed Costs	<u>3,871,863</u>	<u>3,873,090</u>	<u>3,871,750</u>	<u>3,871,750</u>
<b>Building Construction Fund (6) Total</b>	<b>3,871,863</b>	<b>3,873,090</b>	<b>3,871,750</b>	<b>3,871,750</b>
<b>Trust Fund (18)</b>				
960 Other Non-Recurring	<u>11,185</u>	<u>8,483</u>	<u>0</u>	<u>0</u>
<b>Trust Fund (18) Total</b>	<b>11,185</b>	<b>8,483</b>	<b>0</b>	<b>0</b>
<b>Self-Funded Insurance (20 &amp; 21)</b>				
105 District Support Services	<u>9,980,173</u>	<u>9,334,862</u>	<u>10,178,912</u>	<u>10,858,061</u>
<b>Self-Funded Insurance (20 &amp; 21) Total</b>	<b>9,980,173</b>	<b>9,334,862</b>	<b>10,178,912</b>	<b>10,858,061</b>
<b>OPEB Irrevocable Trust Fund (45)</b>				
935 Post Employment Benefits	<u>241,268</u>	<u>482,845</u>	<u>570,232</u>	<u>596,085</u>
<b>Trust Fund (45) Total</b>	<b>241,268</b>	<b>482,845</b>	<b>570,232</b>	<b>596,085</b>
<b>TOTAL ALL FUNDS</b>	<b>88,306,278</b>	<b>89,929,535</b>	<b>89,837,370</b>	<b>94,714,606</b>



	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>22-23</u>	<u>23-24</u>	
<b>Staffing Summary</b>							
(includes overload)							
Kennedy	25.53	25.53	25.53	24.03	24.53	25.69	
McAuliffe	26.54	30.54	26.54	25.29	26.54	26.7	
Pinecrest	25.53	26.53	24.53	23.28	23.53	23.2	
<b>Total Elementary</b>	<b>77.60</b>	<b>82.60</b>	<b>76.60</b>	<b>72.60</b>	<b>74.60</b>	<b>75.59</b>	<b>0.9909</b>
<b>Middle School</b>	<b>63.9</b>	<b>64.3</b>	<b>62.3</b>	<b>60</b>	<b>60.2</b>	<b>61.7</b>	<b>1.5000</b>
<b>High School</b>	<b>73.169</b>	<b>71.735</b>	<b>66.101</b>	<b>64.414</b>	<b>65.214</b>	<b>65.994</b>	<b>0.7800</b>
<b>Special Education</b>	<b>63.596</b>	<b>64.7</b>	<b>63.9</b>	<b>65.3</b>	<b>65.3</b>	<b>71.8</b>	<b>6.5000</b>
<b>Special Ed ADSIS Grant</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0.0000</b>
<b>ALC-HS</b>	<b>2.8</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3.2</b>	<b>0.2000</b>
<b>ESL</b>	<b>2.2</b>	<b>2.5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.0000</b>
<b>Title/Gifted/Gen Fund</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0.0000</b>
<b>Teacher Spec Assign.</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>11.2</b>	<b>11</b>	<b>12</b>	<b>1.0000</b>
<b>Community Education</b>	<b>4.95</b>	<b>4.95</b>	<b>4.44</b>	<b>4.44</b>	<b>4.17</b>	<b>5.7</b>	<b>1.5300</b>
<b>Grand Total FTE's</b>	<b>297.2150</b>	<b>302.7850</b>	<b>288.3410</b>	<b>289.9540</b>	<b>292.4840</b>	<b>304.9849</b>	<b>12.5009</b>
	5.8599	5.5700	-14.4440	1.6130	2.5300	12.5009	

# PROJECTED PUPIL UNITS



# HASTINGS Public School District

## Historical Adjusted Average Daily Membership (ADM)

Grade	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Budget 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28
EC	40	37	44	48	49	46	45	44	44
PKG	0	0	0	0	0	0	0	0	0
Kgt Hdp	35	40	40	47	54	55	53	53	52
KDG	253	228	224	226	206	208	202	201	199
1	273	282	276	269	285	267	270	262	261
2	313	269	282	283	278	290	273	275	268
3	314	305	268	278	290	278	291	273	275
4	296	296	304	273	278	290	278	291	273
5	321	291	296	306	286	283	295	283	296
6	352	319	286	299	312	288	285	297	285
7	324	356	321	287	294	311	286	284	296
8	348	317	352	327	294	297	314	289	287
9	353	399	383	402	373	339	342	362	334
10	394	316	374	358	371	345	314	317	336
11	361	370	306	362	333	353	328	298	302
12	339	359	379	309	344	329	348	324	295
	4,315	4,185	4,133	4,073	4,044	3,977	3,924	3,855	3,802
Projected	4,739	4,609	4,556	4,481	4,446	4,372	4,310	4,230	4,172

**ISD #200 CAPITAL 2023-2024 REVISED**

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**EQUIPMENT/BOOKS PLAN**

**Fixed Costs**

	Network Adm & Lead Computer Tech		
01-005-xxx-302-xxx-000	Salary/Benefits	127,927	
01-005-850-302-896-000	Txs/Assessments	0	
01-005-110-302-316-000	Region V	9,898	
01-005-107-302-560-000	2 Copiers Copy Center-Loffler Lease	41,873	thru 6/2028
01-005-720-302-401-000	Menstrual & Opiate Antagonists	8,892	
	<b>Total Fixed</b>		<b>188,590</b>

**Other Costs**

01-005-203/211-302-460-341	Text Books-Initial	380,000
01-005-203/211-302-xxx-342	Text Books-Reoccurring	105,000

**Site Allocations**

01-005-810-302-529/530-035	Maintenance	10,000
01-129-211-302-460/520/530-026	High School	50,000
01-130-211-302-460/520/530-027	Middle School	35,000
01-609-203-302-460/520-530-028	Kennedy	10,000
01-610-203-302-460/520-530-029	Pinecrest	10,000
01-612-203-302-460/520-530-030	McAuliffe	10,000
01-100-420-302-305/530/555-031	Spec Services	2,000
01-136-211-302-305/530/555-032	ALC-HS	2,000
01-129-292-302-530-033	Athletics HS	7,000
01-130-292-302-530-034	Athletics MS	2,500
01-005-770-302-530-036	Food Service	2,000
	<b>Total Other</b>	<b>625,500</b>

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**FACILITIES PLAN**

**Fixed Costs**

01-xxx-xxx-302-xxx-280	DW Projects/Equipment	300,000
01-xxx-xxx-302-xxx-280	DW Proj/Equip -carryover	1,169,747
	<b>Total Fixed</b>	<b>1,469,747</b>

**Other Costs-reduces fund balance**

**Total Other 0**

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<b>Total Expenses</b>	<b>2,283,837.09</b>	
Aid	517,854.31	
Levy	485,598.49	
Sr Ctr Constr. Contribution	30,000.00	
HS Parking	102,000.00	
<b>Total Revenue</b>	<b>1,135,452.80</b>	-1,148,384
<b>Beginning Fund Balance</b>	<b>4,933,491.46</b>	
<b>Projected Ending Fund Balance</b>	<b>3,785,107.17</b>	-1,148,384

**MISC. CAPITAL - LTFM - COMMITTED**

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**Capital Building Lease Levy**

	<b>Beginning Fund Balance</b>	<b>(57,229.75)</b>	
	<b>Lease Levy Revenue</b>	<b>255,506.68</b>	
01-005-850-302-570-287	Building Lease Levy Pmts	255,506.68	Various
	<b>Ending Fund Balance</b>	<b>(57,229.75)</b>	
			1,390,959.48
			2,539,343.77

**LTFM**

	<b>Beginning Fund Balance</b>	<b>6,179,152.73</b>
R 01-xxx-865/866-xxx-xxx-xxx	<b>Revenue</b>	1,756,749.82
E 01-xxx-865/866-xxx-xxx-xxx	Planned expenditures	3,100,000.00
	<b>Ending Fund Balance</b>	<b>4,835,902.55</b>

<b>HASTINGS CAPITAL 2023-24 for Revised</b>		
<b>Available Funds</b>		<b>\$1,469,747</b>
<b>SITE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>
DW	LinPol Gloss Floorcare Program	\$50,000.00
MS	Floor Scrubber	\$28,000.00
Grounds	Forklift	\$10,000.00
Tilden	Concrete Replacement-North	\$10,000.00
DW	Security Cameras	\$10,000.00
DW	Ceiling Level Safety & Security Mirrors	\$15,000.00
HS	Flag Pole Move	\$5,000.00
DW	LED Lighting Retrofit Project	\$1,169,746.89
DO	Door Hardware (Security)	\$1,600.00
<b>District To be determined</b>		<b>\$170,400.00</b>
<b>Total Budgeted 23-24</b>		<b>\$1,469,746.89</b>
<b>Reserve Carryover Next Year</b>		<b>\$0.00</b>

<b>HASTINGS LTFM 2023-24 for Revised</b>		
<b>Available Funds</b>		<b>\$3,100,000.00</b>
<b>SITE</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>
917	Annual-H&S Costs	\$7,913.00
917	Def. Maint. Proj.	\$0.00
DW/917	H&S \$100,000 to < 2m per site	\$0.00
DW	Annual-H&S Costs	\$216,369.00
DW	Annual-Construction Mgmt Consultant	\$35,800.00
DW	PA System Repair	\$10,000.00
HS	Storm Drain Repair	\$32,000.00
HS	Auditorium Emergency Lighting	\$1,200.00
HS	Elevator Component Replacement	\$87,500.00
HS	Drain Basin Reclamation	\$60,000.00
MS	Dust Collector Replacement	\$180,000.00
MS	Storm Drain Repair (2)	\$30,000.00
MS	Sprinkler Riser Valve Replacement	\$8,000.00
MS	Mechanical Fence Replacement	\$11,000.00
MS	Carpet Replacement (Media Ctr & Aud)	\$140,000.00
KE	Carpet Replacement	\$20,000.00
KE	Door Replacement	\$120,000.00
KE	Floor-cafeteria	\$15,000.00
KE	Univent Component Replacement	\$340,000.00
MC	Carpet Replacement	\$20,000.00
PI	Carpet Replacement	\$20,000.00
PI	Exterior Gym Wall Seal	\$25,000.00
PI	Door Replacement	\$140,000.00
PI	Univent Component Replacement	\$320,000.00
TI	Restroom Remodel	\$85,000.00
TI	Storm Drain Repair	\$20,000.00
PI	Boiler Re-pipe	\$265,000.00
KE	Boiler Re-pipe	\$260,000.00
MS	Transformer - Irrigation Pump	\$5,000.00
HS	Transformer - Pump House	\$27,000.00
DW	Sealcoating	\$7,000.00
KE	Sealcoating	\$20,000.00
PI	Sealcoating	\$35,000.00
TI	Sealcoating	\$14,000.00
MC	Sealcoating	\$12,000.00
MS	Sealcoating	\$65,000.00
HS	Gym (Basketball Hoop)	\$4,000.00
HS	Gym (Bleachers)	\$25,000.00
MS	Pool Patch	\$17,000.00
MS	Chillers, VFD Replacement, AHU	\$55,000.00
MC	Light Pole Replacement	\$8,000.00
HS	AHU 8 Motor Replacement	\$2,300.00
TI	Fence Replacement	\$13,891.00
DW	Painting Exterior Buildings	\$50,000.00
HS	Dust Collector	\$10,000.00
MS	Door Replacement	\$154,000.00
HS	AHU 19 Motor Replacement	\$12,000.00
<b>District To be determined</b>		<b>\$94,027.00</b>
<b>Total Budgeted 23-24</b>		<b>\$3,100,000.00</b>
<b>Reserve Carryover Next Year</b>		<b>\$0</b>

**STAFF DEVELOPMENT DETAIL**

**23-24  
Revised Budget**

Estimated APU	4,445.84
Formula Allowance	\$7,138.00
Basic Revenue	\$31,734,405.92
MN State Academies Adj	-\$356.90
<b>Revenue</b> 2% Set-Aside	<b>\$634,680.98</b>

Designated Budget	\$239,092.00 <i>See below</i>
<b>Chbk Staff Budget</b>	<b>\$395,588.98</b>
Designated Carryover - Obj 367	\$318,151.38 <i>See below</i>
<b>Expenditures</b>	<b>\$952,832.36</b>

		<b>23-24</b>	<b>Prior Yr Carry Over</b>	<b>Total 23-24 Adopted Budget</b>
Mentoring Program	307/000	17,000	0	17,000
Supt	308/303	10,000	35,363	45,363
High School	306/000	20,552	19,002	39,554
Middle School	306/000	18,673	5,310	23,983
Kennedy	306/000	7,755	40,152	47,907
Pinecrest	306/000	7,755	38,580	46,335
McAuliffe	306/000	7,766	15,654	23,420
Curriculum Development	308/000	107,376	27,832	135,208
Related Services	308/299	1,000	6,055	7,055
District Technology Development	308/302	10,000	23,575	33,575
District Wide Initiatives (ema)	308/300	31,215	106,630	137,845
		<b>239,092</b>	<b>318,153</b>	<b>557,245</b>

Carryover budgets are not available until the Revised Budget

**PROPOSED SCHOOL PROPERTY TAX LEVY**  
**Hastings Public School # 200**

	<b>2021 Pay 2022 for 22-23</b>	<b>2022 Pay 2023 for 23-24</b>	
	<u>Levy</u>	<u>Levy</u>	<u>Change</u>
<b>PROPERTY TAXES DETERMINED BY STATE LEGISLATION</b>			
General Fund (Excludes Referendum)	6,218,056	6,522,999	304,943
Community Education & Services	<u>463,351</u>	<u>466,913</u>	<u>3,561</u>
<b>Total Based Upon State Legislation</b>	<b>6,681,408</b>	<b>6,989,912</b>	<b>308,504</b>
	-2.87%	4.62%	
<b>PROPERTY TAX AUTHORITY PROVIDED BY LOCAL VOTERS</b>			
Referendum Levy	<b>6,195,455</b>	<b>7,624,113</b>	<b>1,428,658</b>
<b>Total Based on Voter Authority</b>	0.75%	23.06%	
<b>DEBT REDEMPTION LEVY</b>			
Voter Approved Building Bonds	4,350,039	4,205,773	(144,266)
Alternative Facility H & S	<u>294,606</u>	<u>283,878</u>	<u>(10,728)</u>
<b>Total Debt Redemption Levy</b>	<b>4,644,645</b>	<b>4,489,651</b>	<b>(154,994)</b>
	3.61%	-3.34%	
<b>TOTAL PROPERTY TAXES</b>	<b>17,521,507</b>	<b>19,103,676</b>	<b>1,582,169</b>
<b>Percent Increase in Tax Levy</b>	<b>0.06%</b>	<b>9.03%</b>	
TAX BASE (Adjusted Net Tax Capacity for District)	48,793,153	50,786,269	1,993,116
	6.64%	4.08%	
Referendum Market Value	3,657,066,525	3,768,897,825	111,831,300
	5.86%	3.06%	

Hastings ISD # 200		2022-2023 Final				
		Audited				
		Balance 6/30/22	Revenues	Expenditures	Net Budget	Balance 6/30/23
1/10/11/12	<b>GENERAL FUND</b>					
403	Staff Development	402,349.42	614,946.76	699,144.80	(84,198.04)	318,151.38
467	LTFM (old def maint and H&S)	5,583,279.35	1,670,689.44	1,074,816.06	595,873.38	6,179,152.73
424	Operating Capital	4,663,150.28	1,170,445.49	900,104.31	270,341.18	4,933,491.46
424-287	Lease Levy Capital	(50,902.92)	268,077.77	274,404.60	(6,326.83)	(57,229.75)
428	Learning & Development	0.00	851,810.15	851,810.15	0.00	0.00
434	Area Learning Center	0.00	308,780.70	308,780.70	0.00	0.00
438	Gifted & Talented	66,663.48	58,257.68	29,838.65	28,419.03	95,082.51
441/459	Basic Skills	0.00	453,552.80	453,552.80	0.00	0.00
441-620	Basic Skills-ECSE	0.00	9,397.44	9,397.44	0.00	0.00
441-630	Basic Skills-Staars	2,135.11	0.00	33.52	(33.52)	2,101.59
449	Safe Schools-Crime Levy	0.00	227,691.03	227,691.03	0.00	0.00
401	Student Activities (Fund 10 - tied to fund 1)	162,085.85	203,968.91	225,934.38	(21,965.47)	140,120.38
464	Donations & Grants (Fund 11 - tied to fund 1)	661,490.99	(11,557.72)	0.00	(11,557.72)	649,933.27
402	Scholarships (Fund 12 - tied to fund 1)	235,709.66	147,426.31	120,100.00	27,326.31	263,035.97
448	Achievement & Integration	0.00	235,419.52	235,419.52	0.00	0.00
472	MA/3rd Party	18,725.40	219,499.33	50,631.16	168,868.17	187,593.57
	<b>RESTRICTED</b>	<b>11,744,686.62</b>	<b>6,428,405.61</b>	<b>5,461,659.12</b>	<b>966,746.49</b>	<b>12,711,433.11</b>
418	Pension and ASL (trnsf from 422)	146,870.01	134,665.00	200,391.02	(65,726.02)	81,143.99
461-392	Technology (trnsf from 422) <small>e-rate, no expenses until bond \$ are spent</small>	934,543.50	0.00	0.00	0.00	934,543.50
	<b>COMMITTED</b>	<b>1,081,413.51</b>	<b>134,665.00</b>	<b>200,391.02</b>	<b>(65,726.02)</b>	<b>1,015,687.49</b>
462-001	Subsequent Year's Expenditures	1,004,881.98	0.00	958,238.80	(958,238.80)	46,643.18
	<b>ASSIGNED</b>	<b>1,004,881.98</b>	<b>0.00</b>	<b>958,238.80</b>	<b>(958,238.80)</b>	<b>46,643.18</b>
397,891 CO	GASB 68 TRA/State contribution	0.00	161,867.00	161,867.00	0.00	0.00
	Fed. Title-Spec Ed, AI Aid, LCTS R=E	0.00	1,560,215.25	1,560,215.25	0.00	0.00
	Technology/Pension, ASL	0.00	(134,665.00)	0.00	(134,665.00)	(134,665.00)
	Basic Skills (JE Year end)	0.00	0.00	0.00	0.00	0.00
	Area Learning Center	0.00	0.00	155,957.51	(155,957.51)	(155,957.51)
	Safe Schools/Crime Levy	0.00	0.00	111,814.11	(111,814.11)	(111,814.11)
	Spec. Ed. State/Misc	0.00	7,428,268.25	9,254,350.75	(1,826,082.50)	(1,826,082.50)
	Transportation	0.00	2,023,458.27	5,096,893.79	(3,073,435.52)	(3,073,435.52)
	(does not include extra curr. budgeted at sites)					
	Unassigned	14,155,693.59	44,226,639.01	37,624,757.43	6,601,881.58	20,757,575.17
			includes one-time adjustment to move Fund 11 balance from deferred revenue to fund balance			
	<small>Fund 1 includes pmt to OPEB Trust (\$644,644) 22-23 &amp; 23-24</small>					
422	<b>UNASSIGNED</b>	<b>14,155,693.59</b>	<b>55,265,782.78</b>	<b>53,965,855.84</b>	<b>1,299,926.94</b>	<b>15,455,620.53</b>
1/10/11/12	<b>TOTAL GENERAL FUND</b>	<b>27,986,675.70</b>	<b>61,828,853.39</b>	<b>60,586,144.78</b>	<b>1,242,708.61</b>	<b>29,229,384.31</b>
			<b>61,828,853.39</b>	<b>60,586,144.78</b>	<b>655,302.28</b>	22-23 Adp
			0.00	0.00	(644,624.66)	(SpEd Aid-6,599,843)

<b>Hastings ISD # 200</b>	<b>2022-2023 Final</b>
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Audited					
	Balance 6/30/22	Revenues	Expenditures	Net Budget	Balance 6/30/23

<b>2</b>	<b>FOOD SERVICE FUND</b>					
464-418	Pension and ASL (trnsf from 464)	44,134.85	7,779	18,412	(10,633)	33,501.76
464	Food Service Program	1,070,688.44	2,602,881	2,684,685	(81,804)	988,884.56
	Includes pmt to OPEB Trust (\$20,933) 22-23 & 23-24					
	<b>RESTRICTED</b>	<b>1,114,823.29</b>	<b>2,610,660</b>	<b>2,703,097</b>	<b>(92,437)</b>	<b>1,022,386.32</b>
	<b>TOTAL FOOD SERVICE FUND</b>	<b>1,114,823.29</b>	<b>2,610,660</b>	<b>2,703,097</b>	<b>(92,437)</b>	<b>1,022,386.32</b>

<b>4</b>	<b>COMMUNITY SERVICE FUND</b>					
431	Community Education General	279,162.05	1,555,239	1,582,312	(27,074)	252,088.55
432	ECFE	71,626.61	283,359	279,676	3,684	75,310.20
444	School Readiness	51,846.53	468,725	497,902	(29,177)	22,669.35
447	ABE	0.00	15,690	15,690	0	0.00
464-418	Pension and ASL (trnsf from trust 18 & above GL)	13,477.40	8,483	8,483	0	13,477.40
464-599	Screening	0.00	15,865	15,865	0	0.00
464	Non Public	24,644.55	81,555	81,571	(15)	24,629.29
	<b>RESTRICTED</b>	<b>440,757.14</b>	<b>2,428,916</b>	<b>2,481,498</b>	<b>(52,582)</b>	<b>388,174.79</b>
	<b>TOTAL COMMUNITY SERVICE FUND</b>	<b>440,757.14</b>	<b>2,428,916</b>	<b>2,481,498</b>	<b>(52,582)</b>	<b>388,174.79</b>

<b>6</b>	<b>BUILDING CONSTRUCTION FUND</b>					
464	Building Construction	9,976,685.23	238,198	5,345,798	(5,107,600)	4,869,085.05
	<b>RESTRICTED</b>	<b>9,976,685.23</b>	<b>238,198</b>	<b>5,345,798</b>	<b>(5,107,600)</b>	<b>4,869,085.05</b>
	<b>TOTAL BLDG CONSTRUCTION FUND</b>	<b>9,976,685.23</b>	<b>238,198</b>	<b>5,345,798</b>	<b>(5,107,600)</b>	<b>4,869,085.05</b>

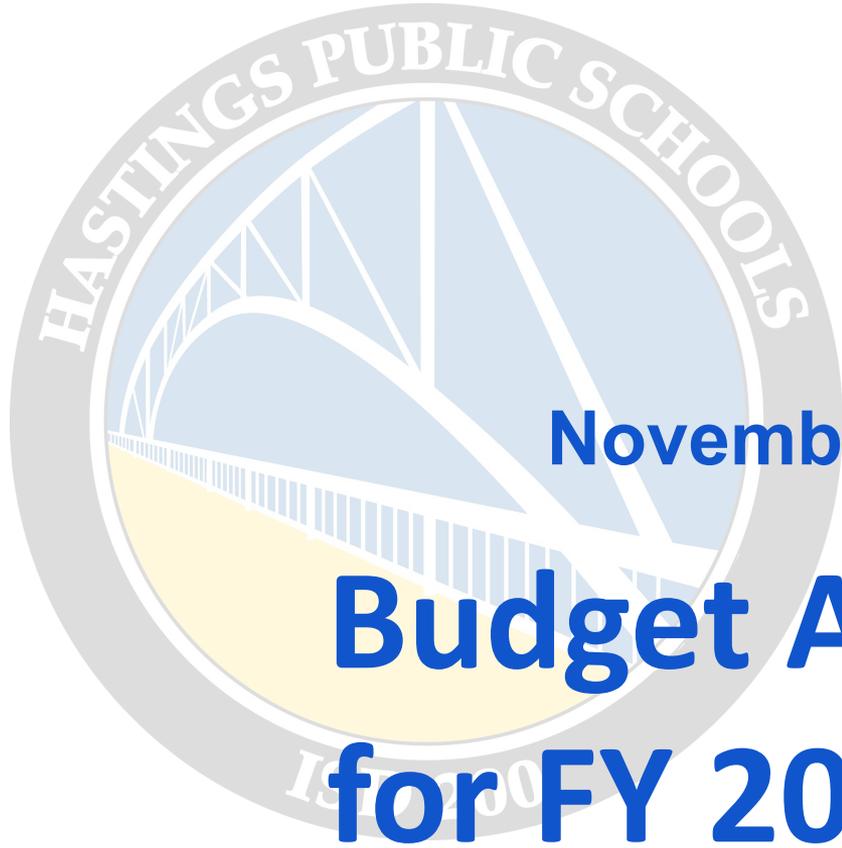
<b>7</b>	<b>DEBT SERVICE FUND</b>					
451	QSCB Sinking Fund (GL JE)	12,477,058.58	737,754	(812,000)	1,549,754	14,026,812.14
464	Debt Service	1,050,141.68	4,709,702	4,684,540	25,162	1,075,303.58
	<b>RESTRICTED</b>	<b>13,527,200.26</b>	<b>5,447,455</b>	<b>3,872,540</b>	<b>1,574,915</b>	<b>15,102,115.72</b>
	<b>TOTAL DEBT SERVICE FUND</b>	<b>13,527,200.26</b>	<b>5,447,455</b>	<b>3,872,540</b>	<b>1,574,915</b>	<b>15,102,115.72</b>

<b>TRUST FUNDS</b>						
18	CE Pension and ASL	69,213.72	881	8,483	(7,602)	61,611.35
20	Dental Self-Funded	1,043,423.65	751,298.40	599,831.98	151,466	1,194,890.07
21	Health Self-Funded	4,665,446.53	8,376,481.46	8,632,844.72	(256,363)	4,409,083.27
45---000	IRR-OPEB- PERA	5,479,025.58	937,507	485,070	452,437	5,931,462.24
	<b>TOTAL TRUST FUNDS</b>	<b>11,257,109.48</b>	<b>10,066,167</b>	<b>9,726,230</b>	<b>339,937</b>	<b>11,597,046.93</b>

	<b>TOTAL ALL FUNDS</b>	<b>64,303,251.10</b>	<b>82,620,250</b>	<b>84,715,308</b>	<b>(2,095,058)</b>	<b>62,208,193</b>
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	63,641,760.11	82,620,249.84	84,715,307.82
	661,491	0	0

Beg. Bal. Adj. Fund 11



**November 8, 2023**

**Budget Assumptions  
for FY 2024-25**

# Budget Assumption Process

The process of identifying, evaluating, and selecting assumptions that form the foundation of a budget plan.

Throughout the process, historical information will be included for context.

The projections will be used for planning purposes and to determine guidelines to set budget parameters, such as staffing ratios and program needs.



# Current Situation

## FY 2022-23 (General Fund Unassigned)

- Revised Budget = Revenues > Expenditures \$655,302.28
- Actual = Revenues > Expenditures \$1,299,926.94
- \$644,625 budget to actual variance
  - or about a 1% variance of expenditures
- Fund Balance Policy (Minimum) = 16%, Year-End = 25%

## FY 2023-24 (General Fund Unassigned)

- Adopted = Revenues < Expenditures \$46,643.18
- Revised budget still in progress, anticipate a balanced budget +/- \$150,000

## Levy 2023 Payable 2024 for FY 2024-25 (To be approved in December)

- -0.09% overall prior to Technology levy
- Technology levy +\$2,000,000



# Enrollment Projection

Enrollment Projected by End of the Year Adjusted ADM							4 Year Weighted Average		
	Enrollment History						Enrollment Projections		
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>ECSE</b>	35.9	39.9	37.4	44.2	47.6	48.7	45.8	44.6	44.4
<b>Pre K</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>HK</b>	38.5	34.6	40.3	39.6	47.0	54.2	54.6	53.1	52.9
<b>K</b>	233.2	253.3	228.0	224.0	225.6	206.0	207.7	202.1	201.3
<b>1</b>	302.4	272.9	281.9	275.6	269.4	284.8	267.4	269.6	262.3
<b>2</b>	307.3	312.6	269.2	282.3	283.0	277.8	290.3	272.6	274.8
<b>3</b>	287.8	313.6	305.0	267.8	277.6	290.0	278.2	290.7	273.0
<b>4</b>	306.6	295.8	296.4	303.8	273.2	277.7	290.0	278.2	290.7
<b>5</b>	345.8	321.0	291.4	295.7	306.2	285.5	282.8	295.3	283.3
<b>6</b>	325.9	352.3	318.7	286.1	299.4	311.9	287.5	284.8	297.3
<b>7</b>	350.9	323.6	356.2	321.2	287.2	293.8	310.7	286.4	283.7
<b>8</b>	328.4	348.4	317.0	352.1	326.9	293.6	296.7	313.8	289.3
<b>9</b>	413.8	353.2	398.7	382.6	401.6	372.5	338.8	342.3	362.1
<b>10</b>	382.5	393.7	316.4	373.6	357.5	370.9	345.2	314.0	317.3
<b>11</b>	336.6	360.7	370.3	305.6	361.7	333.1	352.5	328.1	298.4
<b>12</b>	351.3	339.4	358.5	378.8	308.8	343.8	328.9	348.0	324.0
<b>K-12</b>	4,310.9	4,275.0	4,147.9	4,088.7	4,025.1	3,995.7	3,931.4	3,879.2	3,810.6
<b>ECSE-12</b>	4,346.7	4,314.9	4,185.3	4,132.8	4,072.6	4,044.4	3,977.2	3,923.8	3,855.0
<b>Adjusted Pupil Units</b>	<b>4,779.4</b>	<b>4,738.7</b>	<b>4,608.7</b>	<b>4,555.6</b>	<b>4,481.4</b>	<b>4,445.9</b>	<b>4,371.8</b>	<b>4,310.3</b>	<b>4,229.9</b>
<b>% Change K-12</b>	<b>-0.67%</b>	<b>-0.83%</b>	<b>-2.97%</b>	<b>-1.43%</b>	<b>-1.56%</b>	<b>-0.73%</b>	<b>-1.61%</b>	<b>-1.33%</b>	<b>-1.77%</b>

- The enrollment projection model utilizes district enrollment history, October 1 enrollment counts, county birth rates, migration trends by grade and kindergarten capture rates to project future enrollment.



# General Education Revenue

	18-19	19-20	20-21	21-22	22-23	23-24	24-25
General Ed Formula Allowance	\$6,312	\$6,438	\$6,567	\$6,728	\$6,863	\$7,138	\$7,281
% Increase	2.0%	2.0%	2.0%	2.45%	2.0%	4.0%	2.0%

- Revenue projections calculated based on the MDE Revenue Projection Model and the enrollment projection.
- FY 2025-26 and beyond: actual increase equal to Consumer Price Index - Urban (CPI-U) with a floor of 2.00% and cap of 3.00%. CPI-U determined based upon prior two fourth quarter totals. Language including inflationary increases does not prevent future legislatures from additional increases in formula.
- 2% increase in FY 2024-25 = \$625,000 in additional revenue



# Special Education Revenue

	18-19	19-20	20-21	21-22	22-23	23-24 Projection	24-25 Projection
Annual Aid	\$5,514,656	\$5,987,810	\$6,293,630	\$6,314,153	\$7,400,149	\$9,300,000	\$9,579,000
% Increase	7%	9%	5%	0%	17%	26%	3%

- Based on historical trends, changes in enrollment, number of students qualifying for special education services, costs of providing services and formula changes.
- Cross Subsidy Reduction Aid:
  - FY 2022-23 = 6.43%
  - FY 2023-24, 2024-25, 2025-26 = 44%
  - FY 2026-27 = 50%
- New for FY 2024-25
  - Special instruction extended until Age 22
  - Transportation reimbursement for prior year costs for students in foster care
  - Special education homeless pupil aid
- Projection reviewed for reasonableness by District's Auditor



# English Learner & Cross Subsidy Revenue

	18-19	19-20	20-21	21-22	22-23	23-24 Projection	24-25 Projection
Annual Aid	\$29,806	\$30,463	\$33,195	\$39,986	\$44,644	\$65,225	\$67,182
% Increase	-2%	2%	9%	20%	12%	46%	3%

- FY 2023-24
  - New reserved fund balance
  - EL Expenditures = \$333,989
- English Learner Aid, EL Concentration Aid and EL Cross Subsidy Reduction Aid:
  - FY 2022-23: \$704 for English Learner Aid, \$250 EL Concentration
  - FY 2023-24, 2024-25, 2025-26: \$1,228 times the greater of 20 or total English Learner ADM; and \$436 times English Learner Pupil Units (concentration)
  - FY 2026-27: \$1,775 times the greater of 20 of total English Learner ADM; and \$630 times English Learner Pupil Units (concentration); and 25% EL Cross Subsidy Aid Reduction based on second prior year qualifying services



# Compensatory Revenue

	18-19	19-20	20-21	21-22	22-23	23-24	24-25 Projection
Compensatory	\$661,905	\$682,630	\$601,784	\$436,787	\$418,307	\$1,448,518	\$1,482,240
Adj Free/Reduced Count	795.00	806.00	752.00	625.00	597.00	1,104.50	975.00

Used to meet the education needs of pupils whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age.

- Free/Reduced lunch counts are collected as of October 1 of each year
- Increases with general education formula allowance
- FY 2024-25:
  - Revenue hold harmless
  - Must use at least 80% of the revenue at the site that generated it (increased from 50%)
- FY 2025-26:
  - Direct certification eligible students as the new base calculation



# COVID 19 Relief Funds/ESSER Funds

	20-21	21-22	22-23	23-24	24-25 Projection
Total Revenue	\$1,430,906	\$1,346,264	\$3,256,504	\$1,759,802	\$0

Expenses will be reviewed on an upcoming slide.



# Athletic/Activities Participation Fees

	19-20	20-21	21-22	22-23	23-24
HS Athletic Fee	\$150	Tier 1:\$175 Tier 2: \$200 Tier 3: \$265	Tier 1:\$175 Tier 2: \$200 Tier 3: \$265	Tier 1:\$175 Tier 2: \$200 Tier 3: \$265	Tier 1:\$175 Tier 2: \$200 Tier 3: \$265
HS Activity Fee	\$150	\$150	\$150	\$150	\$150
HS Ind Max/Family Max (includes MS Athletics)	\$450/\$600	\$525/\$700	\$525/\$700	\$525/\$700	\$525/\$700
MS Athletic Fee	\$60	\$60	\$60	5th: \$80 6th - 8th: \$120	5th: \$80 6th - 8th: \$120
MS Activity Fee	\$30 (Select few)	\$30 (Select few)	\$30 (Select few)	\$50	\$50
MS Ind Max Family Max				5th: \$240 6th - 8th: \$360 Family: \$480	5th: \$240 6th - 8th: \$360 Family: \$480

Participation fees will be review in FY 2023-24 for possible updates in FY 2024-25.



# Staffing Allocations

Elementary	
Grade	Board Approved Staffing Ratios 2021-2022
K	20
1-2	22
3-4	25

Secondary	
Grade	Board Approved Staffing Ratios 2021-2022
5	25
6	26
7-8	27
9-12	32

- Staffing is allocated based on projected enrollments and staffing ratios.
- PELRA Changes - terms and conditions of employment now includes adult-to-student ratios
- Right Sizing Adjustments
  - Elementary: No change
  - Middle School: Reduction of 2.10 FTE
  - High School: Reduction of 2.10 FTE
- Special Education & EL (teachers and ESP's): in process
- FY 2023-24 one-year increase in hours for Special Education ESP's and Food Service



# K-Grade 3 Suspensions Prohibited

- Prohibition on K-3 dismissals unless non exclusionary discipline (NED) has been exhausted and there is an ongoing safety threat.
- 3 FTE were added in FY 2023-24
- Staffing needs will be reviewed along with priorities for the upcoming school year.



# Covid 19 Relief Funds/ESSER (FY 2023-24)

- District was intentional that expenses covered by Covid grants were one-time, not ongoing
- ARP ESSER III Summer Academic/Mental Health Support Finance Code 150 **\$39,166**
  - Increased staffing, field trips, instructional supplies and transportation
- ARP Homeless II Finance Code 159 **\$4,441**
  - Basic need items for families experiencing homelessness
- ARP ESSER III 90% Finance Code 160 **\$1,115,021**
  - 5 FTE for Academic Support Positions (10%)
  - MTSS 1.25 FTE
  - Float Subs (4 Secondary, 3 Elementary)
  - 1 FTE High School Social Worker Position
  - Canvas Health Therapeutic Assistance Program (increase) & Substance Use Program
  - Communities in the Schools - High School (increase) & Middle School
  - Retention Payments per employment contracts
  - Additional staffing approved - 3 FTE
  - Contracted Staffing Special Education
- ARP ESSER III 90%/20% Finance Code 161 **\$524,175**
  - 5 FTE for Academic Support Positions (90%)
- ESSER III 5% Learning Recovery Finance Code 169 **\$76,999**
  - MTSS .75 FTE



# Employment Contract Settlements

	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Teachers	1.25%	2.00%	1.95%	2.10%	2.00%	Negotiating	Negotiating
ESP's	\$.75	1.50%	2.5% Eliminate step 1	2.5% Eliminate step 2	2.10% Eliminate steps 3, 4, 5	Adjusted to average, 7 Step Schedule, 3%	3%
Food Service	\$.75	1.50%	2.5% Eliminate step 1	2.5% Eliminate step 2	2.10% Eliminate steps 3, 4, 5	Adjusted to average, 7 Step Schedule, 3%	To be negotiated
All Other Groups	\$.75	1.50%	2.5% Eliminate step 1	2.5% Eliminate step 2	2.10% Eliminate steps 3, 4, 5	2%	To be negotiated



# Health Insurance

	18-19	19-20	20-21	21-22	22-23	23-24	24-25
% Premium Increase	0.00%	0.00%	2.00%	0.00%	0.00%	15% w/out plan changes 7% w/plan changes	13% per Consultant as of October

- Reserve at the end of FY 2022-23 was \$4.4 million
- Reserve at expected claims is projected to be \$3.9 million at the end of FY 2023-24
- Target reserve is approximately \$3.7 million based on 40% of expected claims
- Employee groups will continue to have the option to move to plan 2 (7% premium increase with plan changes)
- FY 2023-24 Employer premium contributions are currently approximately \$7.5 million



# Transportation Contract

	18-19	19-20	20-21	21-22	22-23	23-24	24-25 Projection
% Increase	1.90%	3.25%	3.25%	4.00%	4.00%	11.6%	3% or CPI, whichever is higher

- Annual transportation costs are expected to be approximately \$5.6 million in FY 2024-25
- Increase from FY 2023-24 to FY 2024-25 is expected to be approximately \$164,000
- Continue to evaluate the number of buses used as our enrollment declines
- Continue the transportation opt-out process for elementary students
- Continue the transportation opt-in process for secondary students



# Unemployment Costs

	18-19	19-20	20-21	21-22	22-23	23-24	24-25 Projection
Annual Cost - Traditional	\$17,341	\$92,946	\$32,523	\$-74,061	\$4,101	\$5,344 YTD	
Annual Cost - Summer Term					\$13,022	\$158,523 YTD	

- Summer 2023 = \$171,545
- \$135,000,000 in reimbursement aid available until FY 2026-27 or depletion
- Once aid has been exhausted, district expense
- District will evaluate positions that are less than 12 months



# Building/Department Budgets

- Each budget manager will:
  - Review their budget(s)/expenditures
  - Submit budget savings and/or requests for additional funding



# Technology Levy

## Hastings Public Schools Tech Levy Priorities



**Student and Staff  
Learning Devices &  
Reliable Access**



**Building & Grounds  
Security and Cyber  
Security**



**Innovational  
Opportunities &  
Possibilities**

## What is the ballot request?

The request is for a 10-year technology levy of \$2 million per year. Approval of the levy will allow the district to:

- Sustain classroom technology equipment and student and staff devices
- Maintain and enhance school safety and security systems, including cyber security
- Maintain essential technology support for students and staff, including technology infrastructure required to provide reliable access for staff and students and software needed to support district operations



# Earned Sick and Safe Time (“ESST”)

- Effective January 1, 2024
- Requires employers to allow employees to accrue one hour of earned sick and safe time for every 30 hours worked up to a maximum of 48 hours in a year.
- In most cases, the district already provides employees with more sick leave than required by ESST.
- ESST provides expanded circumstances as to when an employee can take sick leave to care for a relative and redefines the individuals who are an eligible “relative” for purposes of the leave.
- The law will continue to apply to the diagnosis, care and treatment of physical and mental illness, injuries and health conditions, as well as absences related to domestic abuse, sexual assault and stalking.
- The use of ESST also includes: i) to address the closure of the employer’s place of business or to care for a family member whose school or place of care is closed due to weather or other emergency; and ii) when work is affected by the transmission or diagnosis of communicable illnesses related to a public emergency.
- May result in additional costs to the district for employees not currently earning paid leave (all employees, including part-time and temporary employees, who work for their employer in MN for at least 80 hours in a year, are eligible) and for an increase in employee absences.



# Read Act - Professional Development

- The “Reading to Ensure Academic Development” (READ) Act provides funding for professional development and curriculum aligned with structured literacy, setting goals and interventions to improve literacy.
- **Professional Development:** *The READ ACT requires all teachers and instructional support staff with the responsibility for teaching reading to be trained on evidence-based reading instruction. It is expected that the READ Act allocation of \$16.7 million for professional development will not be able to fully fund training for all required educators across the state.*

**Literacy Incentive Aid of  
\$216,494 will be carried over into  
FY 2024-25 to help offset costs  
of implementation**

CARIEALL	LTRS	CORE
\$50,000 (training) + 120 teachers X \$31/hour X 61 hours = \$226,920 <b>TOTAL: \$276,920</b>  <b>*No materials</b>	<b>Virtual Cost</b> for 120 teachers: \$95,760 (materials) + \$10,800 (3 cohorts of 40) + \$238,080 (120 teachers X \$31/hour X 64 hours) = <b>TOTAL: \$344,640</b>  <b>In-Person Cost</b> for 120 teachers: \$95,760 (materials) + \$16,500 (3 cohorts of 40) + \$238,080 (120 teachers X \$31/hour X 64 hours) = <b>TOTAL: \$350,340</b>	Materials \$70,200 (\$585/person X 120) + \$200,880 (120 teachers X \$31/hour X 54 hours) Note: each module is recognized as taking 3-6 hours <b>TOTAL = \$271,080</b>



# Read Act - Instructional Materials

- On January 1, 2024, five (5) approved core curriculum options will be released by the Minnesota Department of Education (MDE).
- *\$35 million dollars has been for designated to reimburse school districts, charter schools, and cooperative units for evidence-based literacy supports for children in prekindergarten through grade 12 based on structured literacy. Districts selecting approved curriculum after July 1, 2023 are eligible for reimbursement.*
- *Curriculum review of science of reading materials is in process.*
- Funding available will most likely not cover all districts expenses.



# Innovation Teams Input - Priorities

- Current analysis of secondary programming is in process.
- [April 26, 2023 Board Presentation](#)
  - HMS
    - Current 6 Period Day with MTSS and Math Interventionist
      - \$0 to \$46,500
    - 6 Period Trimester Wheel with MTSS and Math Interventionist
      - \$46,500 to \$167,400
    - 7 Period Trimester with MTSS and Math Interventionist
      - \$604,500 to \$790,500
  - HHS
    - 7 Period Day with core class size reduction, social worker, and MTSS
      - \$186,000 to \$465,000
    - 6 Period Trimester with staffing complications, social worker, and MTSS
      - \$279,000 to \$465,000
    - Block Schedule with specialized courses, social worker, and MTSS
      - \$186,000 to \$279,000
    - Staffing at HALC to accommodate more students
      - \$93,000 to \$139,500



# Parent/Guardian Input - Priorities



Survey Analysis System

Accessing results summary from "2023-24 Parent/Guardian Satisfaction Survey, page: **Planning Priorities** from Hastings Public School District.

Please choose up to four areas that you believe we should focus our planning efforts. (n=740)

School safety and security (0)	377	50.9%	
Recruit and retain high-quality staff (0)	342	46.2%	
Student behavior/discipline (0)	322	43.5%	
Mental health services for students (0)	305	41.2%	
Career and technical education (trades, business/marketing, health sciences) (0)	302	40.8%	



# City of Hastings - Joint Powers

- Ice Arena new roof and refrigeration system
- Project total is approximately \$5 million
- 50% of the project has been submitted to the state as a bonding bill request
- Joint projects in the past have been split 70% City, 30% School District
- 30% is \$750,000

## Other Grants

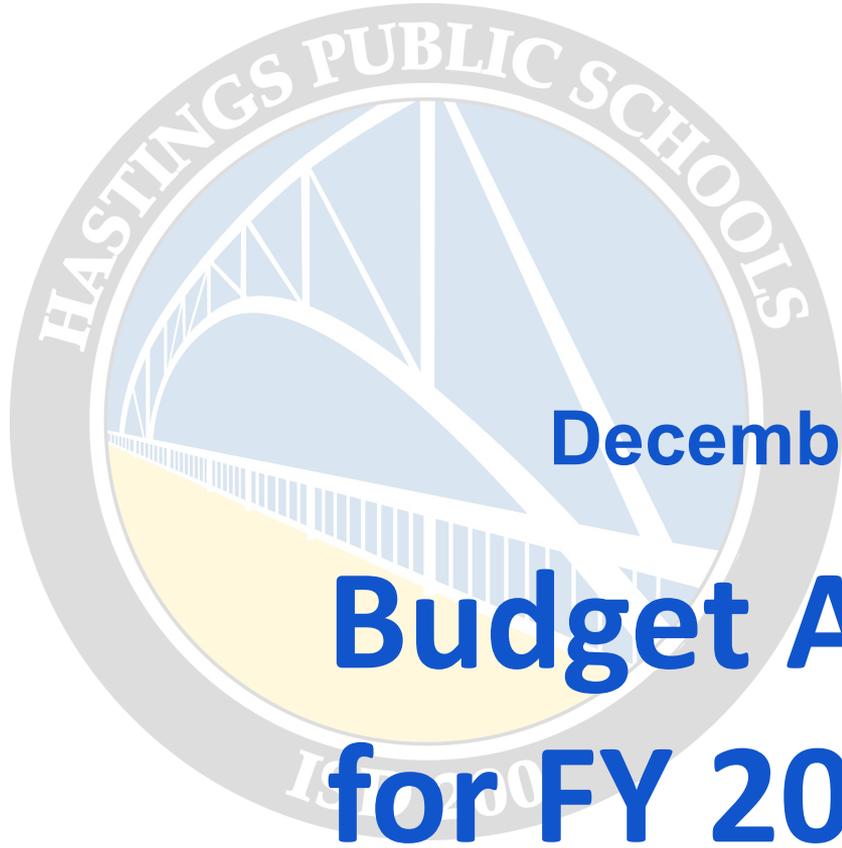
- Nonexclusionary Discipline (NED) Grant - Submitted - \$200,000
  - Two .5 FTE Culturally Responsive & Restorative Coaches
  - Consultant for Training/Registration/Supplies/Materials
- MnMTSS Grant - Due November 13th
- Building and Cybersecurity Grant - Opening in November
- Single-User Restroom Grant - Opening in December/January



# Next Steps

- Budget Projection Model updated for FY 2024-25
- Board Guiding Change Document
- Innovations Teams work
- Re-evaluate Covid expenditures
- Staffing projections for Special Ed and EL (teachers & ESP's)
- Parameters for next round of employment contract settlements FY 2024-25 and FY 2025-26
- Administrative recommendation regarding increased hours for ESP's and Food Service
- Initial FY 2024-25 budget
- Assumptions updated as additional information becomes available
- Other budgets will be analyzed for potential updates





**December 3, 2023**

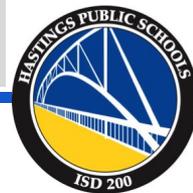
**Budget Assumptions  
for FY 2024-25**

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- **Special Education & EL (teachers and ESP's): Received Special Education teachers**
- FY 2023-24 one-year increase in hours for Special Education ESP's and Food Service



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- Summer 2023 = \$171,545
- \$135,000,000 in reimbursement aid available until FY 2026-27 or depletion
- Once aid has been exhausted, district expense
- District will evaluate positions that are less than 12 months
- Statewide Summer 2023 costs = \$40 million
- If claims remain consistent, there will be enough aid available for the summer of 2024 and 2025

