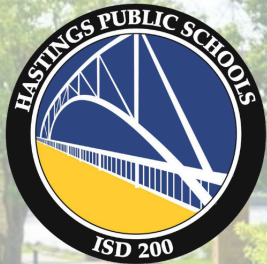




REVISED BUDGET

2025-2026





2025-2027

STRATEGIC PLAN

Board Approved: 06/25/25

VISION: What We Intend to Create

Hastings Public Schools is a safe, welcoming, student-centered home for families. We are focused on academics, growth, engagement, and excellence to develop lifelong learners who are college and career-ready.

MISSION

Our Core Purpose

We Care

We Empower

We Achieve

Students are the heart of all we do

Our Core Values: Drivers of Words & Actions

Compassion and Respect

We treat one another with kindness, dignity, and empathy in all interactions.

Innovation

We continuously seek improvement and creative solutions to embrace challenges, opportunities, and evolving needs.

Voice and Choice

We empower individuals to express their experiences as they discover, develop, and pursue their passions.

Partnership

We collaborate with students, families, businesses, and the community to support learning and strengthen our shared impact.

Equity

We provide each and every student and staff member with the resources and supports they need to achieve their personal best.

Core Pillars & Strategic Anchors



ACADEMIC EXCELLENCE

- Deliver rigorous, engaging, and evidence-based instruction that supports and challenges each and every student to thrive and succeed.
- Provide targeted support for academic growth for all students.
- Build and foster community partnerships for student experiences.
- Build and sustain robust secondary pathways.



EQUITY AND BELONGING

- Empower each and every student and staff member to experience success.
- Ensure each and every student and staff member feels seen, valued and supported.
- Establish authentic partnerships with families and community members through clear communication, shared responsibility, and mutual respect.
- Provide instruction that respects and reflects diverse student experiences and backgrounds.



SAFE, SUPPORTIVE AND ENGAGING ENVIRONMENTS

- Create a culture of emotional and physical safety where students can learn through high engagement, supported by clear expectations, social-emotional resources, and strong relationships.
- Promote responsibility and accountability for all.



STAFF EMPOWERMENT AND RETENTION

- Value, support and invest in a talented and skilled workforce through collaboration, professional development and growth to empower staff to create an environment that cultivates excellence for all.
- Foster a culture that honors teacher and staff expertise and leadership.
- Provide Competitive Compensation & Benefits Aligned to Area Standards.



EFFECTIVE AND RESPONSIVE OPERATIONS

- Ensure resources are allocated in alignment with strategic plan priorities.
- Maintain strong leadership and transparent student-centered decision making that supports district-wide success.
- Establish transparent and timely communication systems that foster meaningful engagement with families and the broader community.

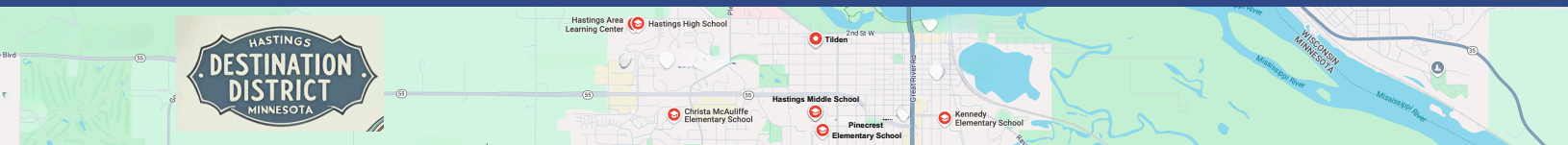


TABLE OF CONTENTS

Budget Timeline	1
Assumptions, Variables & Changes	2
25-26 Revised Summary of Revenues, Expenditures & Fund Balances	3-4
Revenues by Source General Fund	5
Expenditures by Object General Fund	6
Revenues by Source Other Funds	7
Expenditures by Object Other Funds	8
Expenditures by Program all Funds	9
Teacher Staffing Summary	10
Operating Referendum and Capital Project Levy	11
Outstanding Debt	12
Enrollment Projection	13
Capital-LTFM Budgets	14
Capital Projects	15
LTFM Projects	16
Staff Development Detail	17
School Property Tax Levy	18
24-25 Final Summary of Revenues, Expenditures & Fund Balances	19-20

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
- ❖ Budget adjustment process for next fiscal year
- ❖ Technology preliminary budget for next fiscal year
- ❖ Staff Dev/Testing preliminary budgets

February

- ❖ Start negotiations on contracts/bids for next year (Transportation Provider, Copiers, Health/Dental/Life/LTD, Student Photographer, Transportation Routing/Oversight, 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
- ❖ Budget adjustment process for next fiscal year
- ❖ Staffing model completed based on enrollment projection and class size ratios

March

- ❖ Budget bootcamp meetings
- ❖ 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
- ❖ 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 bootcamp meetings

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
- ❖ Update 5 Year Forecast
- ❖ Budget Publication in official newspaper

Revenue/Expenditure/Fund Balance Changes- Adopted VS Revised Budget 25-26
--

Revenues General Fund Unassigned

	Amount
APU Adp 4,275 to Rev 4,318 (+43), Prior Yr. Final 4,380 to Rev (-62)	414,222
State Special Ed Aid (Budget \$12,000,000)	670,000
Interest (Budget \$1,200,000)	400,000
Hourly Worker Unemployment Between Terms	280,000
Federal Special Education (Revenues = Expenditures)	89,522
Title I, II, III (Revenues = Expenditures)	62,280
Cyber Security Grant	33,819
HS Athletics Misc Revenues (Revenues = Expenditures)	15,300
Paraprofessional Training (Revenues = Expenditures)	14,481
All Other	3,266
Total Revenue Budget Increase F1-Unassigned	1,982,889

Expenditures General Fund Unassigned

Payroll/Benefit Annual Budget Calc (Includes the Following)	(278,919)
* 3.38 FTE Decrease	
* New hires updated from estimated to actual	
* Teachers updated to proposed settlement	
* Paraprofessionals are estimates pending contract settlement	
Substitute Costs	500,000
Special Education Unfilled Positions to Contracted Positions	402,812
Hourly Worker Unemployment Between Terms	290,000
Transportation	93,282
Federal Special Education (Revenues = Expenditures)	89,522
Leases (Ice Arena Increase, Gymnastics Addition, 917's DCTC)	76,058
Title I, II, III (Revenues = Expenditures)	62,280
Special Education	53,750
Maintenance Department	33,679
All Other	24,679
HS Athletics Misc Revenues (Revenues = Expenditures)	15,300
Paraprofessional Training (Revenues = Expenditures)	14,481
Building Supply Budget Changes (Enrollment & Addt'l Culinary Class)	5,217
Audit Entry - Subsequent Year's Expenditures	(908,589)
Tuition (Care & Treatment, PSEO, CIS)	(90,000)
Safe Schools (Proration of School Resource Officer and Increase in Crossing Guards)	(47,580)
Liability Insurance & Worker's Compensation	(30,488)
Total Expenditure Budget Increase F1-Unassigned	305,483
	1,677,406

Fund Balances-Projected Ending Balances General Fund

Change reflects audited 24-25 ending fund balances and adjustments above	Net Change
Restricted -Capital, Def Maint, H&S, GT,St Dev, Tchr Eval	551,203
Committed- Pension/ASL, Technology	41,983
Assigned	1,275,229
Prepaid	(511,512)
Unassigned	3,435,681
Total Projected Fund Balance Changes F1	4,792,583

Unassigned	3,435,681
24-25 Variance to budget	1,758,275
25-26 Adopted vs Revised Changes	1,677,406

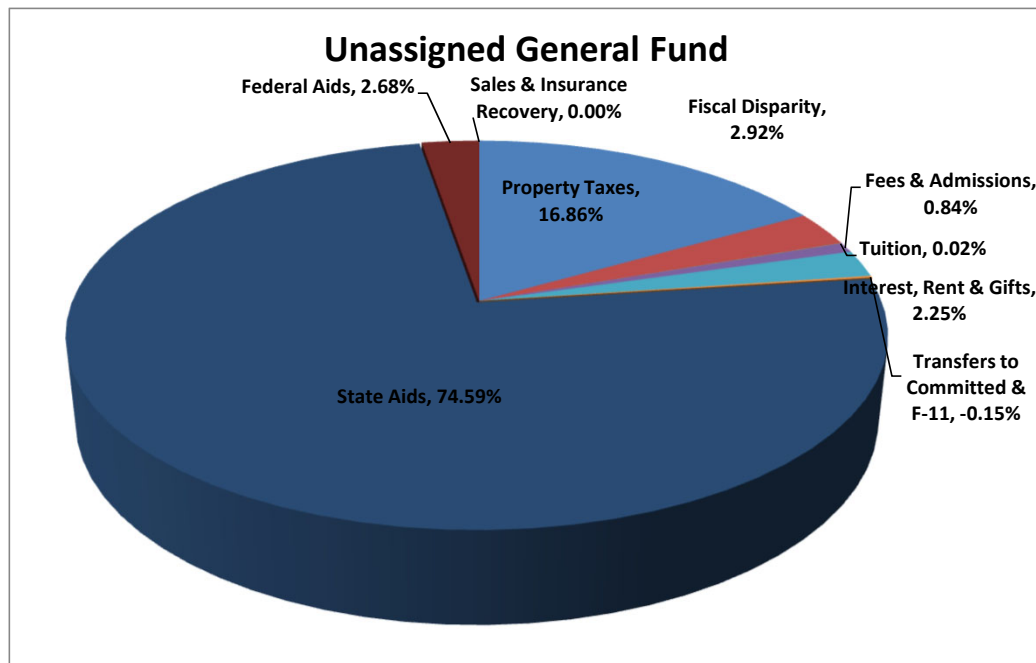
Actual Unassigned Ending Fund Balance 20-21	15,004,570	1,461,393
Actual Unassigned Ending Fund Balance 21-22	14,155,694	(848,876)
Actual Unassigned Ending Fund Balance 22-23	15,455,621	1,299,927
Actual Unassigned Ending Fund Balance 23-24	17,135,231	1,679,611
Actual Unassigned Ending Fund Balance 24-25	19,276,645	2,141,414

Hastings ISD # 200		2025-2026 Revised				
		Audited Balance 6/30/25	Revenues	Expenditures	Net Budget	Balance 6/30/26
1/10/11/12	GENERAL FUND					
460-131	Prepaid Expenditures	716,904.99	0.00	0.00	0.00	716,904.99
	NONSPENDABLE	716,904.99	0.00	0.00	0.00	716,904.99
403	Staff Development	139,863.15	646,110.03	785,973.18	(139,863.15)	0.00
412	Literacy Incentive Aid	368,182.29	187,419.42	205,821.00	(18,401.58)	349,780.71
457	Teacher Comp for READ Act Training	1,538.61	0.00	1,538.61	(1,538.61)	0.00
467	LTFM (old def maint and H&S)	5,034,280.45	1,682,154.92	1,600,000.00	82,154.92	5,116,435.37
424	Operating Capital	4,327,447.92	1,013,531.06	1,277,892.00	(264,360.94)	4,063,086.98
428	Learning & Development	0.00	843,095.20	843,095.20	0.00	0.00
434	Area Learning Center	0.00	375,000.00	375,000.00	0.00	0.00
438	Gifted & Talented	136,739.78	56,138.42	123,553.00	(67,414.58)	69,325.20
439	English Learners	0.00	53,293.84	53,293.84	0.00	0.00
441/459	Basic Skills	1,590,541.17	1,583,718.48	1,677,927.07	(94,208.59)	1,496,332.58
443	School Library Aid	0.00	44,345.86	44,345.86	0.00	0.00
449	Safe Schools-Crime Levy	0.00	157,299.66	157,299.66	0.00	0.00
448	Achievement & Integration	0.00	335,568.69	335,568.69	0.00	0.00
420	American Indian Education	0.00	87,500.00	87,500.00	0.00	0.00
471	Student Support Personnel	0.00	129,755.90	129,755.90	0.00	0.00
472	MA/3rd Party	426,707.26	225,000.00	154,355.00	70,645.00	497,352.26
407	Tech Levy	0.00	2,150,879.88	2,150,879.88	0.00	0.00
401	Student Activities (Fund 10 - tied to fund 1)	187,955.22	275,000.00	275,000.00	0.00	187,955.22
464	Donations & Grants (Fund 11 - tied to fund 1)	511,959.08	640,619.00	640,619.00	0.00	511,959.08
402	Scholarships (Fund 12 - tied to fund 1)	299,612.74	140,000.00	140,000.00	0.00	299,612.74
	RESTRICTED	13,024,827.67	10,626,430.36	11,059,417.89	(432,987.53)	12,591,840.14
418	Pension and ASL (trnsf from 422)	118,583.34	92,444.00	54,272.42	38,171.58	156,754.92
461-392	Technology (trnsf from 422)	638,500.40	0.00	0.00	0.00	638,500.40
	COMMITTED	757,083.74	92,444.00	54,272.42	38,171.58	795,255.32
462-001	Subsequent Year's Expenditures	908,588.75	0.00	908,588.75	(908,588.75)	0.00
462-002	Middle School Project Timing	0.00	0.00	0.00	0.00	0.00
462-003	Site Improvements	400,000.00	0.00	400,000.00	(400,000.00)	0.00
462-004	Safety & Security	95,978.45	0.00	71,665.00	(71,665.00)	24,313.45
462-005	Curriculum	280,767.00	0.00	17,400.00	(17,400.00)	263,367.00
462-006	STEM - Elementary	249,985.17	0.00	125,001.98	(125,001.98)	124,983.19
462-007	Future Funding Changes	1,300,000.00	0.00	0.00	0.00	1,300,000.00
	ASSIGNED	3,235,319.37	0.00	1,522,655.73	(1,522,655.73)	1,712,663.64
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	1,634,969.89	1,634,969.89	0.00	0.00
	Technology/Pension, ASL	0.00	(92,444.00)	0.00	(92,444.00)	(92,444.00)
	Area Learning Center	0.00	0.00	215,662.00	(215,662.00)	(215,662.00)
	Safe Schools/Crime Levy	0.00	0.00	247,084.34	(247,084.34)	(247,084.34)
	Unassigned	18,559,740.19	58,279,293.83	56,955,286.51	1,324,007.32	19,883,747.51
	Includes pmt to OPEB Trust (\$558,049) 24-25 & 25-26					
422	UNASSIGNED	18,559,740.19	60,001,819.72	59,233,002.74	768,816.98	19,328,557.17
1/10/11/12	TOTAL GENERAL FUND	36,293,875.96	70,720,694.08	71,869,348.78	(1,148,654.70)	35,145,221.26
			70,720,694.08	71,869,348.78	(908,588.75)	24-25 Rev
			0.00	0.00	(1,677,405.73)	(SpEd Aid-12,000,000)

Hastings ISD # 200		2025-2026 Revised				
		Audited				
		Balance 6/30/25	Revenues	Expenditures	Net Budget	Balance 6/30/26
2	FOOD SERVICE FUND					
464-418	Pension and ASL (trnsf from 464)	36,913.33	4,622.00	0.00	4,622.00	41,535.33
464	Food Service Program	636,840.15	3,272,245.00	3,517,837.00	(245,592.00)	391,248.15
	Includes pmt to OPEB Trust (\$11,720) 24-25 & 25-26					
	RESTRICTED	673,753.48	3,276,867.00	3,517,837.00	(240,970.00)	432,783.48
	TOTAL FOOD SERVICE FUND	673,753.48	3,276,867.00	3,517,837.00	(240,970.00)	432,783.48
4	COMMUNITY SERVICE FUND					
431	Community Education General	292,570.02	1,844,805.66	1,709,161.99	135,643.67	428,213.69
432	ECFE	(66,502.91)	322,770.47	385,740.90	(62,970.43)	(129,473.34)
444	School Readiness	(58,045.08)	544,019.78	591,292.91	(47,273.13)	(105,318.21)
447	ABE	0.00	15,622.45	16,095.50	(473.05)	(473.05)
464-418	Pension and ASL (trnsf from trust 18 & above GL)	30,367.04	0.00	11,531.73	(11,531.73)	18,835.31
464-599	Screening	0.00	8,730.00	17,757.85	(9,027.85)	(9,027.85)
464	Non Public	21,467.20	115,461.59	116,092.12	(630.53)	20,836.67
	Includes pmt to OPEB Trust (\$18,605) 24-25 & 25-26					
	RESTRICTED	219,856.27	2,851,409.95	2,847,673.00	3,736.95	223,593.22
	TOTAL COMMUNITY SERVICE FUND	219,856.27	2,851,409.95	2,847,673.00	3,736.95	223,593.22
6	BUILDING CONSTRUCTION FUND					
464	Building Construction	548,602.12	15,000.00	563,602.12	(548,602.12)	0.00
	RESTRICTED	548,602.12	15,000.00	563,602.12	(548,602.12)	0.00
	TOTAL BLDG CONSTRUCTION FUND	548,602.12	15,000.00	563,602.12	(548,602.12)	0.00
7	DEBT SERVICE FUND					
464	Debt Service	1,475,015.32	4,659,460.00	4,686,350.00	(26,890.00)	1,448,125.32
	RESTRICTED	1,475,015.32	4,659,460.00	4,686,350.00	(26,890.00)	1,448,125.32
	TOTAL DEBT SERVICE FUND	1,475,015.32	4,659,460.00	4,686,350.00	(26,890.00)	1,448,125.32
	TRUST FUNDS					
20	Dental Self-Funded	1,429,095.79	753,670.00	697,126.00	56,544.00	1,485,639.79
21	Health Self-Funded	4,852,448.17	10,216,770.00	10,615,611.00	(398,841.00)	4,453,607.17
45---000	IRR-OPEB- PERA	6,956,609.09	863,374.00	375,764.00	487,610.00	7,444,219.09
	TOTAL TRUST FUNDS	13,238,153.05	11,833,814.00	11,688,501.00	145,313.00	13,383,466.05
	TOTAL ALL FUNDS	52,449,256.20	93,357,245.03	95,173,311.90	(1,816,066.87)	50,633,189.33
			93,357,245.03	95,173,311.90		
			0.00	0.00		

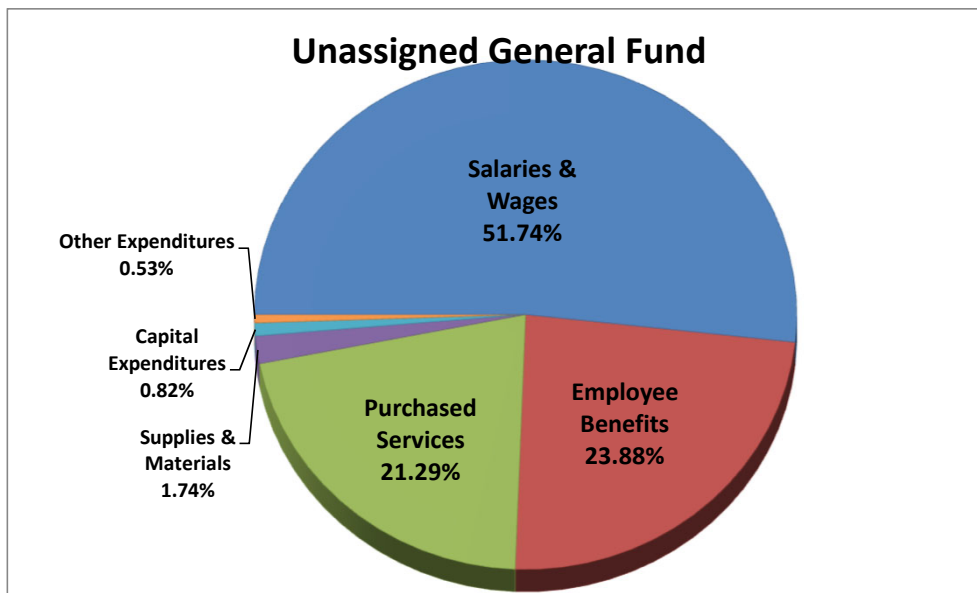
HASTINGS ISD # 200 REVENUES BY SOURCE

		Final 23-24	Final 24-25	Adopted 25-26	Revised 25-26
General Fund (1)					
Restricted					
001-020	Property Taxes	2,431,865	4,198,492	4,365,399	4,365,399
050-069	Fees/Admissions	106,735	107,168	0	0
070-079	3rd Party Medical Asst.	226,623	304,646	225,000	225,000
090-099	Interest, Rent & Gifts	30,000	30,000	30,000	30,000
200-399	State Aids	4,636,644	5,378,152	5,089,712	4,950,412
600-630	Sales & Insurance Recovery	338,719	415,724	0	0
		<u>7,770,587</u>	<u>10,434,182</u>	<u>9,710,111</u>	<u>9,570,811</u>
Committed					
090-099	Interest	0	0	0	0
090-099	E-Rate	0	0	0	0
090-099	Transfer from Unassigned	134,665	92,444	(157,556)	92,444
		<u>134,665</u>	<u>92,444</u>	<u>(157,556)</u>	<u>92,444</u>
Unassigned/Assigned					
001-020	Property Taxes	10,361,324	10,457,054	10,290,962	10,116,138
001-020	Fiscal Disparity	1,490,284	1,575,673	1,575,673	1,749,984
021-049	Tuition	7,782	12,796	12,796	12,796
050-069	Fees & Admissions	462,519	474,507	505,304	505,304
090-099	Interest, Rent & Gifts	1,918,231	1,841,605	683,939	1,349,239
090-099	Transfers to Committed & F-11	(135,120)	(93,135)	407,556	(92,444)
200-399	State Aids	41,716,595	44,726,486	43,339,170	44,755,470
400-599	Federal Aids	3,200,553	1,718,352	1,453,531	1,605,333
600-630	Sales & Insurance Recovery	7,160	4,207	0	0
		<u>59,029,328</u>	<u>60,717,546</u>	<u>58,268,931</u>	<u>60,001,820</u>
Student Activities Fund (10)					
050-069	Fees/Admissions	150,739	175,477	131,000	156,000
090-099	Interest/Rent/Gifts/Grant	66,126	44,109	22,500	22,500
600-630	Sales	51,426	53,993	96,500	96,500
		<u>268,291</u>	<u>273,579</u>	<u>250,000</u>	<u>275,000</u>
Deferred Accounts-Donations/Misc (11)					
050-069	Fees/Admissions	97,420	114,315	125,000	125,000
090-099	Deferred Donations	(55,291)	(42,845)	0	0
090-099	Transfer from Unassigned	455	691	0	0
090-099	Interest/Rent/Gifts/Grant	415,217	547,298	385,619	385,619
600-630	Sales	47,740	47,144	130,000	130,000
		<u>505,540</u>	<u>666,602</u>	<u>640,619</u>	<u>640,619</u>
Scholarships Fund (12)					
090-099	Interest/Rent/Gifts/Grant	132,363	152,664	120,000	140,000
600-630	Sales	0	500	0	0
		<u>132,363</u>	<u>153,164</u>	<u>120,000</u>	<u>140,000</u>
General Fund (01/10/11/12) Total		67,840,775	72,337,516	68,832,105	70,720,694



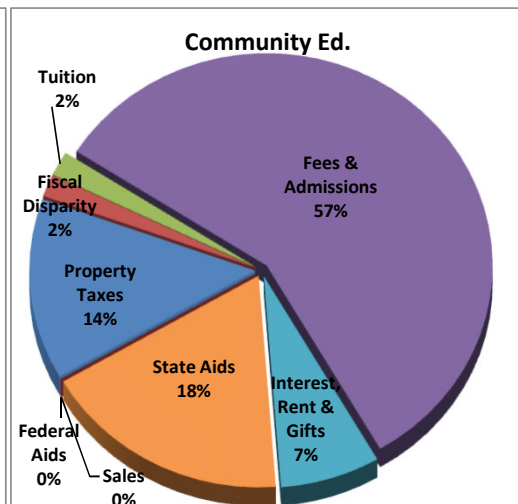
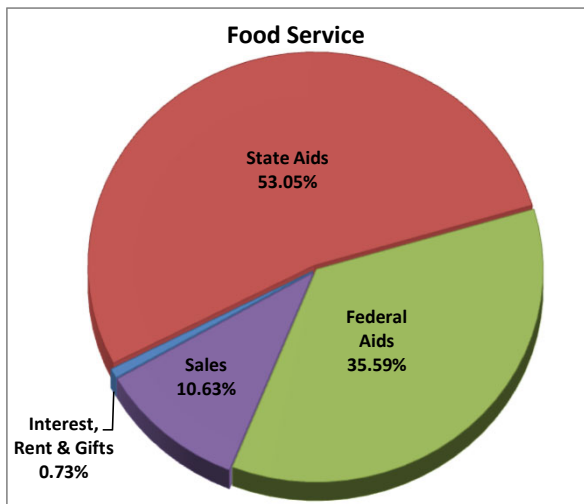
HASTINGS ISD # 200 EXPENDITURES BY OBJECT

		Final	Final	Adopted	Revised
		23-24	24-25	25-26	25-26
General Fund (1)					
Restricted					
100-199	Salaries & Wages	2,578,800	3,811,426	3,819,473	3,871,311
200-299	Employee Benefits	750,362	1,292,888	1,485,681	1,410,835
300-399	Purchased Services	1,159,960	989,990	1,044,106	1,047,876
400-499	Supplies & Materials	454,444	2,028,367	1,529,048	1,532,830
500-599	Capital Expenditures	3,175,281	2,409,551	2,195,557	2,140,248
800-899	Other Expenditures	8,239	16,348	700	700
		<u>8,127,086</u>	<u>10,548,570</u>	<u>10,074,565</u>	<u>10,003,799</u>
Committed					
100-199	Salaries & Wages	0	24,977	29,389	14,977
200-299	Employee Benefits	106,799	57,894	27,307	39,296
300-399	Purchased Services	9,265	0	0	0
400-499	Supplies & Materials	23,125	0	0	0
500-599	Capital Expenditures	13,653	0	0	0
		<u>152,842</u>	<u>82,870</u>	<u>56,696</u>	<u>54,272</u>
Unassigned/Assigned					
100-199	Salaries & Wages	29,740,720	29,868,053	31,230,111	31,432,190
200-299	Employee Benefits	13,647,399	13,271,345	14,742,875	14,506,796
300-399	Purchased Services	9,950,363	11,281,544	11,662,777	12,936,725
400-499	Supplies & Materials	1,247,244	938,901	1,097,986	1,059,899
500-599	Capital Expenditures	105,591	651,208	475,118	497,926
800-900	Other Expenditures	678,663	768,299	331,218	322,122
		<u>55,369,979</u>	<u>56,779,350</u>	<u>59,540,084</u>	<u>60,755,658</u>
Student Activities Fund (10)					
300-399	Purchased Services	74,500	144,047	86,500	106,500
400-599	Supplies & Capital	120,071	120,531	158,500	163,500
800-899	Other Expenditures	19,111	15,775	5,000	5,000
		<u>213,682</u>	<u>280,354</u>	<u>250,000</u>	<u>275,000</u>
Deferred Accounts-Donations/Misc (11)					
100-199	Salaries & Wages	90,429	127,219	73,349	111,899
200-299	Employee Benefits	10,535	15,123	11,265	21,470
300-399	Purchased Services	166,534	175,088	170,005	167,695
400-499	Supplies & Materials	163,349	192,738	361,000	246,245
500-599	Capital Expenditures	129,960	232,941	25,000	91,500
800-899	Other Expenditures	1,369	4,831	0	1,810
		<u>562,176</u>	<u>747,940</u>	<u>640,619</u>	<u>640,619</u>
Scholarships Fund (12)					
800-899	Other Expenditures	121,810	127,140	120,000	140,000
		<u>121,810</u>	<u>127,140</u>	<u>120,000</u>	<u>140,000</u>
General Fund (01/10/11/12) Total		64,547,575	68,566,224	70,681,965	71,869,349



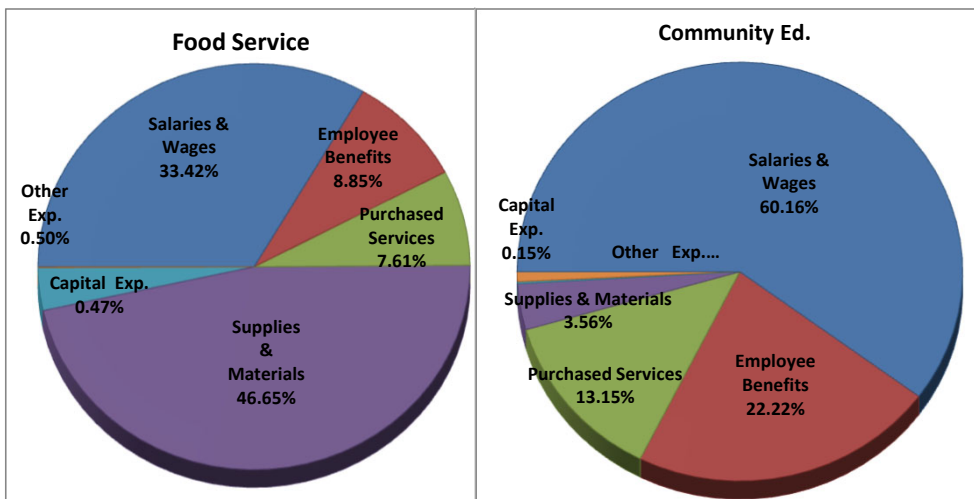
HASTINGS ISD # 200 REVENUES BY SOURCE

	Final 23-24	Final 24-25	Adopted 25-26	Revised 25-26
<u>Food Service (2)</u>				
090-099 Interest, Rent & Gifts	43,854	27,806	20,000	24,000
200-399 State Aids	1,526,870	1,649,423	1,649,753	1,738,276
400-599 Federal Aids	1,312,276	1,216,963	1,211,713	1,166,391
600-630 Sales	<u>343,222</u>	<u>322,140</u>	<u>348,200</u>	<u>348,200</u>
Food Service Fund (2) Total	3,226,223	3,216,331	3,229,666	3,276,867
<u>Community Service Fund (4)</u>				
001-020 Property Taxes	410,299	406,826	393,522	393,522
001-020 Fiscal Disparity	53,714	38,027	48,300	48,300
021-049 Tuition	53,449	59,449	53,449	53,449
050-069 Fees & Admissions	1,610,712	1,539,232	1,642,170	1,642,170
090-099 Interest, Rent & Gifts	235,646	290,953	204,044	204,044
200-399 State Aids	430,286	484,396	512,330	509,924
400-599 Federal Aids	9,258	0	0	0
600-630 Sales	<u>6,773</u>	<u>13,608</u>	<u>0</u>	<u>0</u>
Community Service Fund (4) Total	2,810,138	2,832,491	2,853,816	2,851,410
<u>Building Construction Fund (6)</u>				
090-099 Interest/Misc Rev	187,707	58,384	9,000	15,000
631-640 Sale of Bonds & Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Construction Fund (6) Total	187,707	58,384	9,000	15,000
<u>Debt Service Fund (7)</u>				
001-020 Property Taxes	3,706,565	3,961,553	3,796,863	3,796,863
001-020 Fiscal Disparity	516,495	396,181	492,297	492,297
090-099 Interest/Misc Rev	803,063	857,808	0	120,000
200-399 State Aids/Credits	323,820	299,615	308,255	250,300
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>
Debt Service Fund (7) Total	5,349,943	5,515,156	4,597,415	4,659,460
<u>Trust Fund (18)</u>				
090-099 Interest/Scholarship Receipts	938	67	0	0
600-630 Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Trust Fund (18) Total	938	67	0	0
<u>Self-Funded Insurance (20-21)</u>				
080-099 Interest/Premiums/Prescription Rebates	<u>10,085,745</u>	<u>10,728,906</u>	<u>11,413,443</u>	<u>10,970,440</u>
Self-Funded Insurance (20-21) Total	10,085,745	10,728,906	11,413,443	10,970,440
<u>OPEB Irrevocable Trust Fund (45)</u>				
092 Interest	350,128	320,176	250,000	275,000
614 Contribution for Post Employment Benefit	<u>76,445</u>	<u>278,398</u>	<u>588,374</u>	<u>588,374</u>
OPEB Irrevocable Trust Fund (45) Total	426,573	598,574	838,374	863,374
TOTAL ALL FUNDS	89,928,042	95,287,427	91,773,819	93,357,245



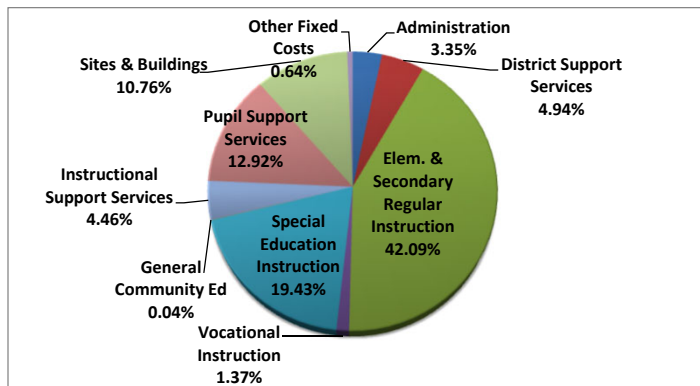
HASTINGS ISD # 200 EXPENDITURES BY OBJECT

		Final 23-24	Final 24-25	Adopted 25-26	Revised 25-26
<u>Food Service (2)</u>					
100-199	Salaries & Wages	997,975	1,129,135	1,177,729	1,175,673
200-299	Employee Benefits	283,846	283,604	308,312	311,270
300-399	Purchased Services	272,869	236,103	267,850	267,850
400-499	Supplies & Materials	1,598,212	1,629,175	1,611,229	1,641,044
500-599	Capital Expenditures	135,497	195,862	90,000	120,000
800-899	Other Expenditures	<u>14,846</u>	<u>14,063</u>	<u>2,000</u>	<u>2,000</u>
	Food Service Fund (2) Total	3,303,245	3,487,942	3,457,120	3,517,837
<u>Community Service Fund (4)</u>					
100-199	Salaries & Wages	1,775,081	1,773,618	1,722,548	1,713,178
200-299	Employee Benefits	599,054	632,360	665,876	632,676
300-399	Purchased Services	325,274	370,076	341,919	374,401
400-499	Supplies & Materials	98,283	97,351	97,620	101,391
500-599	Capital Expenditures	1,917	4,103	3,506	4,506
800-899	Other Expenditures	<u>66,768</u>	<u>67,063</u>	<u>21,202</u>	<u>21,521</u>
	Community Service Fund (4) Total	2,866,378	2,944,570	2,852,671	2,847,673
<u>Building Construction Fund (6)</u>					
300-399	Purchased Services	320,275	37,721	0	0
400-499	Supplies & Materials	428,225	327,998	0	0
500-599	Capital Expenditures	1,658,852	1,793,504	500,000	413,602
800-899	Other Expenditures	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>
	Building Construction Fund (6) Total	2,407,352	2,159,223	650,000	563,602
<u>Debt Service Fund (7)</u>					
500-599	Capital Expenditures	0	0	0	0
700-799	Debt Service	3,871,750	20,620,450	4,686,325	4,686,350
900-999	Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Debt Service Fund (7) Total	3,871,750	20,620,450	4,686,325	4,686,350
<u>Trust Fund (18)</u>					
300-399	Purchased Services	0	0	0	0
400-499	CE Retirement Payments	0	62,616	0	0
800-899	Scholarship Payments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Trust Fund (18) Total	0	62,616	0	0
<u>Self-Funded Insurance Fund (20&21)</u>					
200-499	Purchased Services/Supplies	<u>10,150,822</u>	<u>9,986,259</u>	<u>11,849,556</u>	<u>11,312,737</u>
	Self-Funded Insurance Fund (20&21) Total	10,150,822	9,986,259	11,849,556	11,312,737
<u>OPEB Irrevocable Trust Fund (45)</u>					
200-299	Employee Benefits	<u>0</u>	<u>0</u>	<u>249,414</u>	<u>375,764</u>
	OPEB Irrevocable Trust Fund (45) Total	0	0	249,414	375,764
TOTAL ALL FUNDS		87,147,123	107,827,283	94,427,051	95,173,312



HASTINGS ISD # 200 EXPENDITURES BY PROGRAM

		Final 23-24	Final 24-25	Adopted 25-26	Revised 25-26
General Fund (1)					
000-099	Administration	2,125,692	2,200,195	2,343,023	2,375,540
100-199	District Support Services	2,528,787	3,159,398	3,472,149	3,498,810
200-299	Elem. & Secondary Regular Instruction	26,897,952	28,298,454	29,114,690	29,804,020
300-399	Vocational Instruction	883,162	914,579	961,153	968,743
400-499	Special Education Instruction	11,735,978	12,412,034	13,411,487	13,759,422
500-599	General Community Ed	15,310	32,188	0	27,000
600-699	Instructional Support Services	2,872,219	3,390,433	3,121,292	3,158,737
700-799	Pupil Support Services	8,298,170	8,677,202	9,005,980	9,146,929
800-899	Sites & Buildings	7,891,013	7,887,057	7,768,187	7,621,688
900-999	Other Fixed Costs	<u>401,625</u>	<u>439,249</u>	<u>473,384</u>	<u>452,842</u>
	General Fund (1) Total	63,649,908	67,410,790	69,671,346	70,813,730
Student Activities Fund (10)					
200-299	Elem. & Secondary Regular Instruction	<u>213,682</u>	<u>280,354</u>	<u>250,000</u>	<u>275,000</u>
	Student Activities Fund (10) Total	213,682	280,354	250,000	275,000
Donations Fund (11)					
100-199	District Support Services	398	2,993	0	0
200-299	Elem. & Secondary Regular Instruction	424,382	543,783	640,619	552,669
300-399	Vocational Instruction	10,726	10,505	0	9,000
400-499	Special Education Instruction	10,787	13,144	0	15,050
600-699	Instructional Support Services	12,108	46,447	0	13,300
700-799	Pupil Support Services	103,775	108,408	0	50,600
800-899	Sites & Buildings	<u>0</u>	<u>22,660</u>	<u>0</u>	<u>0</u>
	Donations Fund (11) Total	562,176	747,940	640,619	640,619
Scholarships Fund (12)					
960	Other Non-Recurring	<u>121,810</u>	<u>127,140</u>	<u>120,000</u>	<u>140,000</u>
	Scholarships Fund (12) Total	121,810	127,140	120,000	140,000
Food Service Fund (2)					
700-799	Pupil Support Services	<u>3,303,245</u>	<u>3,487,942</u>	<u>3,457,120</u>	<u>3,517,837</u>
	Food Service Fund (2) Total	3,303,245	3,487,942	3,457,120	3,517,837
Community Service Fund (4)					
500-599	Community Education & Services	2,813,135	2,875,313	2,800,175	2,791,077
600-699	Instructional Support Services	0	1,189	0	1,189
700-799	Pupil Support Services	<u>53,243</u>	<u>68,068</u>	<u>52,496</u>	<u>55,407</u>
	Community Service Fund (4) Total	2,866,378	2,944,570	2,852,671	2,847,673
Building Construction Fund (6)					
800-899	Sites & Buildings	<u>2,407,352</u>	<u>2,159,223</u>	<u>650,000</u>	<u>563,602</u>
	Building Construction Fund (6) Total	2,407,352	2,159,223	650,000	563,602
Debt Service Fund (7)					
900-999	Other Fixed Costs	<u>3,871,750</u>	<u>20,620,450</u>	<u>4,686,325</u>	<u>4,686,350</u>
	Building Construction Fund (6) Total	3,871,750	20,620,450	4,686,325	4,686,350
Trust Fund (18)					
960	Other Non-Recurring	<u>0</u>	<u>62,616</u>	<u>0</u>	<u>0</u>
	Trust Fund (18) Total	0	62,616	0	0
Self-Funded Insurance (20 & 21)					
105	District Support Services	<u>10,150,822</u>	<u>9,986,259</u>	<u>11,849,556</u>	<u>11,312,737</u>
	Self-Funded Insurance (20 & 21) Total	10,150,822	9,986,259	11,849,556	11,312,737
OPEB Irrevocable Trust Fund (45)					
935	Post Employment Benefits	<u>0</u>	<u>0</u>	<u>249,414</u>	<u>375,764</u>
	Trust Fund (45) Total	0	0	249,414	375,764
TOTAL ALL FUNDS		87,147,123	107,827,283	94,427,051	95,173,312



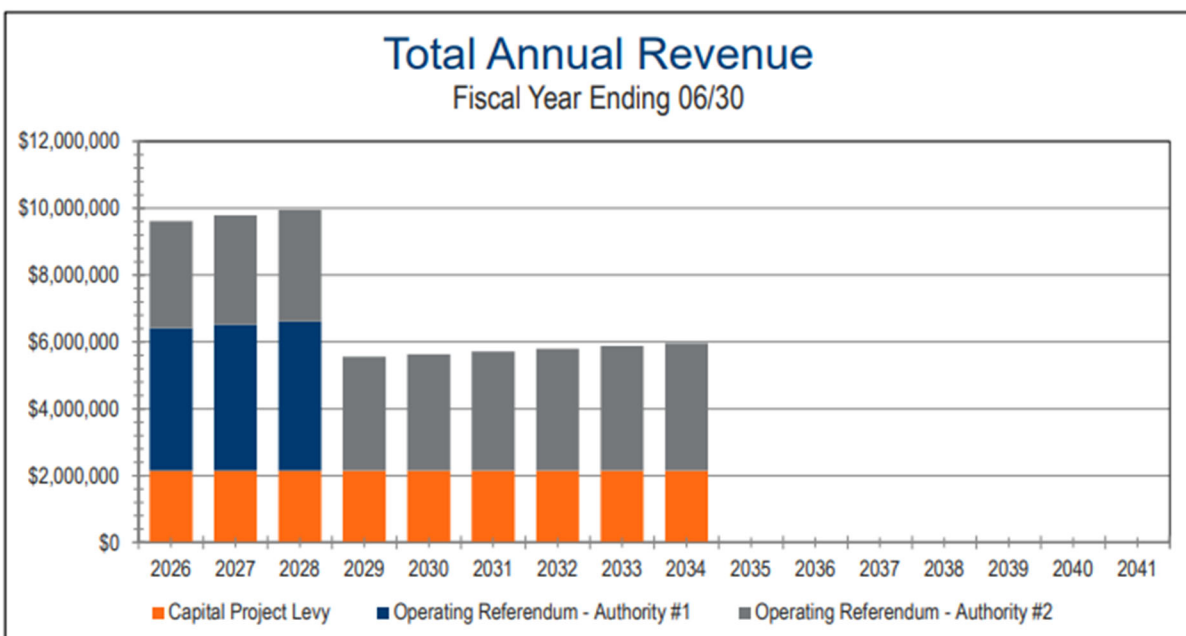
TEACHER STAFFING SUMMARY

	DISTRICT-WIDE TOTAL STAFFING - LICENSED FTE				
					INCR/DECR
	2022-2023	2023-2024	2024-2025	2025-2026	FROM PRIOR
	FTE	FTE	FTE	FTE	YR FTE
Early Childhood	4.87	6.10	5.10	4.12	(0.98)
Elementary Classroom	63.00	64.00	64.00	64.00	-
Elementary Specialists	17.10	19.59	18.19	17.60	(0.59)
Secondary Classroom	121.40	118.19	115.76	108.71	(7.05)
Counselors	8.00	8.00	8.00	8.00	-
ALC	3.00	3.20	3.29	4.00	0.71
Special Education	67.90	70.30	69.00	66.10	(2.90)
District-wide Staff	8.90	7.01	8.01	7.60	(0.41)
Floating Subs*	6.00	6.80	-	-	-
TOTAL DISTRICT-WIDE FTE	300.17	303.19	291.35	280.13	(11.22)

Hastings Public Schools, ISD #200

Operating Referendum and Capital Project Levy (As of 07/01/2025)

Levy Authority	Approved by Voters	Date Renewed by School Board	Board Renewal Window	Voter Renewal Window
Capital Project Levy (10 years)	Nov 2023	N/A	N/A	2029 - 2033
Operating Referendum - Authority #1 (10 years)	Nov 2017	N/A	7/1/25 - 6/15/27	Nov 2026 & Nov 2027
Operating Referendum - Authority #2 (10 years)	Nov 2013	June 2023	N/A	Nov 2032 & Nov 2033



Notes:

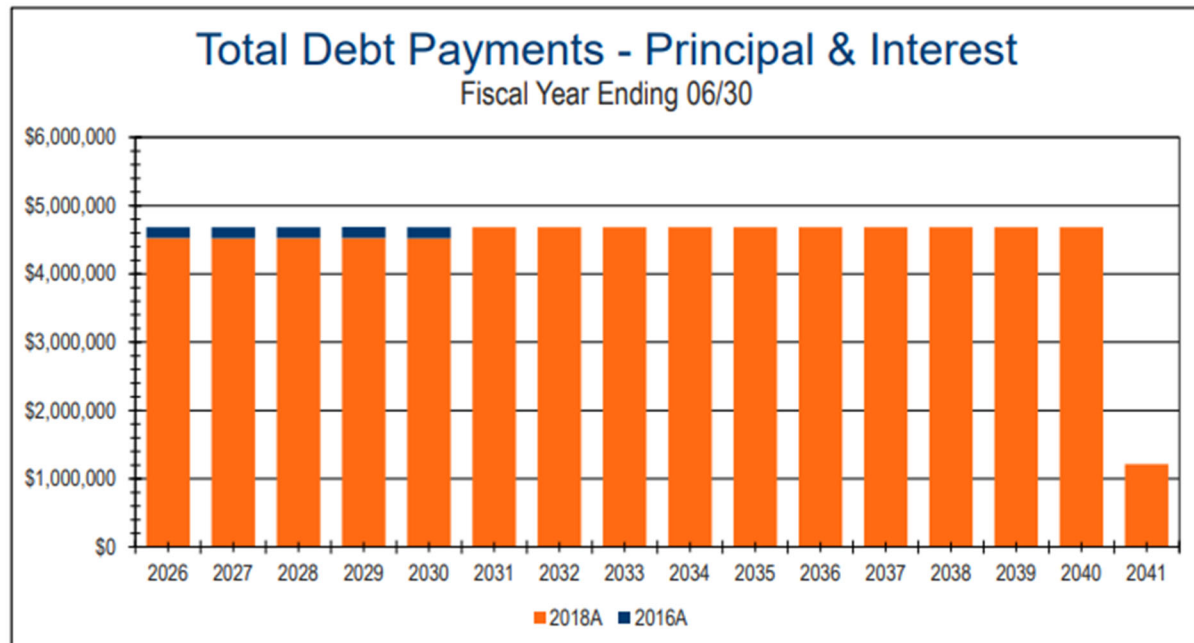
Assume annual revenue generated by the Capital Project Levy stays consistent at Fiscal Year 2026 levels

Assume enrollment continues at Fiscal Year 2026 levels for Operating Referendum Revenue; inflation based on MDE June 2025 CPI estimates

Hastings Public Schools, ISD #200

Outstanding Debt (As of 07/01/2025)

	Original Par Amount	Current Outstanding	Final Maturity	Optional Redemption
G.O. School Building Refunding Bonds, Series 2016A	\$ 1,965,000	\$ 760,000	02/01/2030	02/01/2025
G.O. School Building Bonds (CABs), Series 2018A	\$ 49,922,524	\$ 41,826,288	02/01/2041	02/01/2028
Total Outstanding		\$ 42,586,288		



Hastings Public School District

Total Enrollment Projection

	Enrollment History			Enrollment Projections					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
ECSE	49.7	51.5	35.1	33.7	33.5	33.2	32.3	31.9	31.4
Pre K	0.0	11.3	12.4	11.9	11.9	11.8	11.5	11.3	11.1
HK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
K	258.4	258.6	263.9	253.3	252.3	249.8	243.0	240.0	236.4
1	284.9	256.8	260.2	266.1	255.5	254.5	251.9	245.1	242.0
2	275.1	283.1	259.0	261.7	267.7	256.9	255.9	253.4	246.5
3	289.0	282.5	275.2	258.5	261.3	267.2	256.5	255.5	253.0
4	277.4	290.1	289.1	278.7	261.8	264.6	270.6	259.8	258.7
5	289.2	285.0	299.9	299.5	288.7	271.2	274.1	280.4	269.1
6	310.1	298.6	281.5	302.0	301.5	290.6	273.1	276.0	282.3
7	295.4	308.1	308.7	285.1	305.8	305.3	294.3	276.5	279.5
8	290.5	296.1	312.0	311.5	287.6	308.5	308.1	296.9	279.0
9	368.3	306.4	319.4	336.5	336.0	310.3	332.8	332.3	320.3
10	359.5	337.9	304.9	304.3	320.6	320.1	295.6	317.1	316.6
11	338.8	364.0	329.5	299.8	299.1	315.2	314.7	290.6	311.7
12	352.5	356.3	377.2	339.7	309.0	308.4	324.9	324.4	299.6
K-12	3,989.2	3,923.5	3,880.5	3,796.7	3,747.0	3,722.7	3,695.6	3,647.9	3,594.7
ECSE-12	4,038.9	3,986.3	3,928.0	3,842.3	3,792.4	3,767.7	3,739.3	3,691.1	3,637.3
Adjusted Pupil Units	4,439.9	4,380.1	4,318.4	4,217.6	4,164.0	4,141.3	4,113.4	4,058.7	3,998.6
% Change K-12	-0.89%	-1.65%	-1.09%	-2.16%	-1.31%	-0.65%	-0.73%	-1.29%	-1.46%
Change K-12	(35.9)	(65.7)	(43.0)	(83.9)	(49.7)	(24.2)	(27.2)	(47.7)	(53.2)

ISD #200 CAPITAL 2025-2026 REVISED

EQUIPMENT/BOOKS PLAN

Fixed Costs

01-005-850-302-896-000	Txs/Assessments	0	
01-005-107-302-560-000	Copier Lease	24,648	
01-005-110-302-316-000	Region V	9,977	
01-005-720-302-401-000	Menstrual & Opiate Antagonists	8,851	
01-005-850-302-335-000	Todd Field Parking Lot Lease (MN DOT)	8,916	
	Total Fixed		52,392

Other Costs

01-005-203/211-302-460-341	Text Books-Initial	185,000
01-005-203/211-302-xxx-342	Text Books-Recurring	300,000

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	
	Total Other		625,500

FACILITIES PLAN

Fixed Costs

01-xxx-xxx-302-xxx-280	DW Projects/Equipment	600,000	
	Total Fixed		600,000

Total Expenses 1,277,892.00

Aid 623,184.58

Levy 360,346.48

Sr Ctr Constr. Contribution 30,000.00

Total Revenue 1,013,531.06

-264,361

Beginning Fund Balance 4,327,447.92

Projected Ending Fund Balance 4,063,086.98

-264,361

ISD #200 LTFM 2025-2026 REVISED

LTFM

	Beginning Fund Balance	5,034,280.45
R 01-xxx-865/866-xxx-xxx-xxx	Revenue	1,682,154.92
E 01-xxx-865/866-xxx-xxx-xxx	Expenditures	1,600,000.00
	Ending Fund Balance	5,116,435.37

HASTINGS CAPITAL 2025-26 for Revised		
Available Funds		\$600,000
SITE	DESCRIPTION	BUDGET
DW	Custodial Equipment	\$50,000.00
DW	Grounds Truck	\$45,000.00
DW	Gymnastics Facility	\$400,000.00
MS	Pool Timing System	\$57,563.00
DW	Postage Machine	\$15,000.00
DW	Grounds Trailer	\$5,000.00
TF	Bleachers/Fence	\$5,000.00
HS	Orchestra Equipment (Water Damaged)	\$2,000.00
District Wide to be determined		\$20,437.00
Total Budgeted 25-26		\$600,000.00
Reserve Carryover Next Year		\$0.00

HASTINGS LTFM 2025-26 for Revised		
Available Funds		\$1,600,000.00
SITE	DESCRIPTION	BUDGET
917	Annual-H&S Costs	\$9,495.00
DW	Annual-H&S Costs	\$203,233.63
DW	Annual-Staffing	\$203,463.29
DW	ICS Annual Fee	\$6,000.00
DW	Dock freezer replacement (non Food Service costs)	\$4,000.00
DW	Landscaping	\$10,000.00
DW	Panic button upgrades	\$25,365.00
DW	Plumbing fixtures	\$10,000.00
DW	Sidewalk repair	\$8,000.00
DW	Todd Field turf maintenance	\$10,000.00
HS	Air handler 12 & 27	\$36,319.00
HS	Commons windows replacement	\$29,000.00
HS	Elevator modernization	\$77,951.48
HS	Interior storefront hardware	\$29,700.00
HS	Parking lot crack fill and seal coat	\$138,000.00
HS	Plumbing fixtures	\$20,000.00
HS	Wall paint	\$6,000.00
HS	Windows (N. side shop windows)	\$8,000.00
KE	Automation controls	\$90,450.00
KE	Curriculum Center EIFS/stucco	\$2,400.00
KE	Curriculum Center trim & paint	\$2,000.00
KE	Plumbing fixtures	\$10,000.00
KE	Repair and paint tile walls	\$19,815.00
KE	RTU's and automation	\$58,910.00
KE	Sand and refinish wood soffit and beams	\$1,800.00
MC	Door hardware replacement	\$51,300.00
MC	Wall paint	\$500.00
MS	Door hardware replacement	\$35,100.00
MS	PA System	\$20,000.00
MS	Plumbing fixtures	\$10,740.00
MS	Repair and paint tile walls	\$44,300.00
PI	Automation controls	\$94,306.00
KE/MC/PI	Plumbing fixtures	\$10,000.00
TI	Wall paint	\$500.00
HS	Removal of broken mirrors	\$2,750.00
KE	Replace exterior sealants	\$9,502.00
MS	Pool Filter Rebuild	40,000.00
HS	Backup Generator radiator replace	10,736.35
MS	Door Transom	12,895.00
HS	Electrical work Parking lot lights	\$1,540.00
HS	Electrical work for drinking fountain	\$1,108.00
MS	Keying Project extra costs	18,180.00
MC	Fire System Work	\$741.00
KE	Fire System Work	\$974.00
MS	Door closers required by Fire Marshal	\$15,750.00
PI	PA System Power Amp Replacement	\$1,039.80
PI	RTU's	\$157,300.00
HS	Mechanical work AHU 8 and CU 6	\$14,260.00
	District Wide - Contingency	\$26,575.45
	Total Budgeted 25-26	\$1,600,000.00

STAFF DEVELOPMENT DETAIL
**25-26
Revised Budget**

Estimated APU	4,318.34
Formula Allowance	\$7,481.00
Basic Revenue	\$32,305,501.54
MN State Academies Adj	\$0.00
Revenue 2% Set-Aside	\$646,110.03

Designated Budget	\$239,092.00 <i>See below</i>
Chbk Staff Budget	\$507,018.03
Designated Carryover - Obj 367	\$39,863.15 <i>See below</i>
Expenditures	\$785,973.18

		25-26	Prior Yr Carry Over	Total 25-26 Revised Budget
Mentoring Program	307/000	3,540	0	3,540
Superintendent/District Office/Principal	308/303	29,000	0	29,000
High School	306/000	15,000	0	15,000
Middle School	306/000	12,500	0	12,500
Kennedy	306/000	6,666	0	6,666
Pinecrest	306/000	6,667	0	6,667
McAuliffe	306/000	6,667	0	6,667
District Staff Dev Requests/AVID Summer Institute	308/000	40,240	0	40,240
TD&E, Cognitive Coaching, CPI, Staff Dev Committee	308/299	25,079	0	25,079
Curriculum Training, Writing & Review	308/302	69,300	0	69,300
Other	308/300	24,433	39,863	64,296
		239,092	39,863	278,955

Carryover budgets are not available until the Revised Budget

SCHOOL PROPERTY TAX LEVY
Hastings Public School # 200

	2023 Pay 2024 for 24-25 <u>Levy</u>	2024 Pay 2025 for 25-26 <u>Levy</u>	<u>Change</u>
PROPERTY TAXES DETERMINED BY STATE LEGISLATION			
General Fund (Excludes Referendum)	6,269,816	6,429,376	159,560
Community Education & Services	<u>448,400</u>	<u>442,428</u>	<u>(5,972)</u>
Total Based Upon State Legislation	6,718,216	6,871,804	153,588
	-3.89%	2.29%	
PROPERTY TAX AUTHORITY PROVIDED BY LOCAL VOTERS			
Referendum Levy	9,696,984	9,607,649	(89,334)
Total Based on Voter Authority	27.19%	-0.92%	
DEBT REDEMPTION LEVY			
Voter Approved Building Bonds	4,671,618	4,509,460	(162,158)
Alternative Facility H & S	<u>19</u>	<u>0</u>	<u>(19)</u>
Total Debt Redemption Levy	4,671,636	4,509,460	(162,176)
	4.05%	-3.47%	
TOTAL PROPERTY TAXES	21,086,836	20,988,913	(97,923)
Percent Increase in Tax Levy	10.38%	-0.46%	
 TAX BASE (Adjusted Net Tax Capacity for District)	 60,435,660	 63,326,246	 2,890,586
	19.00%	4.78%	
 Referendum Market Value	 4,461,411,200	 4,744,614,964	 283,203,764
	18.37%	6.35%	

Hastings ISD # 200		2024-2025 Final				
		Audited Balance 6/30/24	Revenues	Expenditures	Net Budget	Balance 6/30/25
1/10/11/12	GENERAL FUND					
460-131	Prepaid Expenditures	1,228,417.16	0.00	511,512.17	(511,512.17)	716,904.99
	NONSPENDABLE	1,228,417.16	0.00	511,512.17	(511,512.17)	716,904.99
403	Staff Development	135,096.59	637,661.24	632,894.68	4,766.56	139,863.15
412	Literacy Incentive Aid	180,762.87	187,419.42	0.00	187,419.42	368,182.29
456	Literacy Aid	-	163,554.30	163,554.30	0.00	0.00
457	Teacher Comp for READ Act Training	-	147,665.70	146,127.09	1,538.61	1,538.61
467	LTFM (old def maint and H&S)	5,653,822.80	1,663,795.68	2,283,338.03	(619,542.35)	5,034,280.45
424	Operating Capital	4,300,980.39	1,160,720.69	1,053,896.51	106,824.18	4,407,804.57
424-287	Lease Levy Capital	(85,483.63)	0.00	-5,126.98	5,126.98	(80,356.65)
428	Learning & Development	0.00	855,828.10	855,828.10	0.00	0.00
434	Area Learning Center	0.00	358,823.40	358,823.40	0.00	0.00
438	Gifted & Talented	113,249.12	56,926.22	33,435.56	23,490.66	136,739.78
439	English Learners	0.00	511,025.26	511,025.26	0.00	0.00
441/459	Basic Skills	1,060,702.66	1,594,652.68	1,097,476.11	497,176.57	1,557,879.23
441-620	Basic Skills-ECSE	15,548.54	71,828.30	72,891.60	(1,063.30)	14,485.24
441-630	Basic Skills-Staars	10,539.24	8,696.70	1,059.24	7,637.46	18,176.70
443	School Library Aid	0.00	70,581.13	70,581.13	0.00	0.00
449	Safe Schools-Crime Levy	0.00	152,610.84	152,610.84	0.00	0.00
448	Achievement & Integration	0.00	342,455.86	342,455.86	0.00	0.00
420	American Indian Education	0.00	70,315.18	70,315.18	0.00	0.00
471	Student Support Personnel	0.00	74,975.33	74,975.33	0.00	0.00
472	MA/3rd Party	306,142.29	304,645.86	184,080.89	120,564.97	426,707.26
407	Tech Levy	0.00	2,000,000.00	2,000,000.00	0.00	0.00
401	Student Activities (Fund 10 - tied to fund 1)	194,729.82	273,578.99	280,353.59	(6,774.60)	187,955.22
464	Donations & Grants (Fund 11 - tied to fund 1)	593,297.35	(81,338.27)	0.00	(81,338.27)	511,959.08
402	Scholarships (Fund 12 - tied to fund 1)	273,588.93	153,163.81	127,140.00	26,023.81	299,612.74
	RESTRICTED	12,752,976.97	10,779,586.42	10,507,735.72	271,850.70	13,024,827.67
418	Pension and ASL (trnsf from 422)	109,009.83	92,444.00	82,870.49	9,573.51	118,583.34
461-392	Technology (trnsf from 422)	888,500.40	0.00	250,000.00	(250,000.00)	638,500.40
	COMMITTED	997,510.23	92,444.00	332,870.49	(240,426.49)	757,083.74
462-001	Subsequent Year's Expenditures	791,133.75	0.00	(117,455.00)	117,455.00	908,588.75
462-002	Middle School Project Timing	45,731.54	0.00	45,731.54	(45,731.54)	0.00
462-003	Site Improvements	400,000.00	0.00	0.00	0.00	400,000.00
462-004	Safety & Security	100,000.00	0.00	4,021.55	(4,021.55)	95,978.45
462-005	Curriculum	300,000.00	0.00	19,233.00	(19,233.00)	280,767.00
462-006	STEM	0.00	0.00	(249,985.17)	249,985.17	249,985.17
462-007	Future Funding Changes	0.00	0.00	(1,300,000.00)	1,300,000.00	1,300,000.00
	ASSIGNED	1,636,865.29	0.00	-1,598,454.08	1,598,454.08	3,235,319.37
397,891 CC	GASB 68 TRA/State contribution	0.00	163,064.00	163,064.00	0.00	0.00
	Fed. Title-Spec Ed, AI Aid, LCTS R=E	0.00	1,578,917.47	1,578,917.47	0.00	0.00
	Technology/Pension, ASL	0.00	(92,444.00)	0.00	(92,444.00)	(92,444.00)
	English Learners	0.00	0.00	405,191.88	(405,191.88)	(405,191.88)
	Achievement & integration	0.00	-	(25,804.89)	25,804.89	25,804.89
	Area Learning Center	0.00	0.00	156,876.40	(156,876.40)	(156,876.40)
	Safe Schools/Crime Levy	0.00	0.00	212,383.01	(212,383.01)	(212,383.01)
	Unassigned	15,906,814.09	59,815,948.29	56,321,931.79	3,494,016.50	19,400,830.59
	Includes pmt to OPEB Trust (\$558,049) 24-25 & 25-26					
422	UNASSIGNED	15,906,814.09	61,465,485.76	58,812,559.66	2,652,926.10	18,559,740.19
1/10/11/12	TOTAL GENERAL FUND	32,522,583.74	72,337,516.18	68,566,223.96	3,771,292.22	36,293,875.96
			72,337,516.18 0.00	68,566,223.96 0.00	894,651.17 (1,758,274.93)	24-25 Rev (SpEd Aid-12,023,253)

Hastings ISD # 200		2024-2025 Final			
Audited					
	Balance 6/30/24	Revenues	Expenditures	Net Budget	Balance 6/30/25
FOOD SERVICE FUND					
Pension and ASL (trnsf from 464)	34,428.36	4,622	2,137	2,485	36,913.33
Food Service Program	910,935.97	3,211,709	3,485,805	(274,096)	636,840.15
Includes pmt to OPEB Trust (\$11,720) 24-25 & 25-26					
RESTRICTED	945,364.33	3,216,331	3,487,942	(271,611)	673,753.48
TOTAL FOOD SERVICE FUND	945,364.33	3,216,331	3,487,942	(271,611)	673,753.48
COMMUNITY SERVICE FUND					
Community Education General	276,032.52	1,781,547	1,765,010	16,538	292,570.02
ECFE	11,213.50	294,495	372,211	(77,716)	(66,502.91)
School Readiness	6,581.78	529,089	593,715	(64,627)	(58,045.08)
ABE	0.00	19,975	19,975	0	0.00
Pension and ASL (trnsf from trust 18 & above GL)	13,477.40	62,616	45,727	16,890	30,367.04
Screening	0.00	30,484	30,484	0	0.00
Non Public	24,629.29	114,285	117,447	(3,162)	21,467.20
Includes pmt to OPEB Trust (\$18,605) 24-25 & 25-26					
RESTRICTED	331,934.49	2,832,491	2,944,570	(112,078)	219,856.27
TOTAL COMMUNITY SERVICE FUND	331,934.49	2,832,491	2,944,570	(112,078)	219,856.27
BUILDING CONSTRUCTION FUND					
Building Construction	2,649,440.37	58,384	2,159,223	(2,100,838)	548,602.12
RESTRICTED	2,649,440.37	58,384	2,159,223	(2,100,838)	548,602.12
TOTAL BLDG CONSTRUCTION FUND	2,649,440.37	58,384	2,159,223	(2,100,838)	548,602.12
DEBT SERVICE FUND					
QSCB Sinking Fund (GL JE)	15,641,874.90	680,845	16,322,720	(15,641,875)	0.00
Debt Service	938,434.17	4,834,311	4,297,730	536,581	1,475,015.32
RESTRICTED	16,580,309.07	5,515,156	20,620,450	(15,105,294)	1,475,015.32
TOTAL DEBT SERVICE FUND	16,580,309.07	5,515,156	20,620,450	(15,105,294)	1,475,015.32
TRUST FUNDS					
CE Pension and ASL	62,549.40	67	62,616	(62,549)	0.00
Dental Self-Funded	1,328,272.21	784,121.07	683,297.49	100,824	1,429,095.79
Health Self-Funded	4,210,623.97	9,944,785.42	9,302,961.22	641,824	4,852,448.17
IRR-OPEB- PERA	6,358,034.75	598,574	0	598,574	6,956,609.09
TOTAL TRUST FUNDS	11,959,480.33	11,327,548	10,048,875	1,278,673	13,238,153.05
TOTAL ALL FUNDS	64,989,112	95,287,427	107,827,283	(12,539,856)	52,449,256
		95,287,427.02	107,827,283.15		
		0	0		