

ADOPTED BUDGET
2024-2025
June 2024



**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
- ❖ 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
- ❖ Update 5 Year Forecast
- ❖ 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 BUDGET 24-25

Pupil Units

APU- For 24-25 adopted budget is 4,372
74 less than 23-24

This number is based on prior year October 1
marrs data and projected forward based on prior years.
On October 1, 2024 new projections will be done
for 24-25 and future years.

<u>Revenue General Fund Unassigned</u>	<u>Amount</u>
Gen Ed Formula 2% (7,281)	(159,295)
Levy/Taxes	(129,099)
ESSER Funds - Offset by Expenditures	(1,759,802)
Title Programs - Offset by Expenditures	114,469
Interest	200,000
Grants (Non-exclusionary Discipline & MTSS)	294,275
Special Ed Federal - Offset by Expenditures	10,686
State Spec Ed Aid (10,280,000)	300,000
Middle School Athletics - Participation Fees	(37,325)
Student Support Personnel Aid	21,322
Non Public Transportation	(29,203)
Total Change to Revenue Budget	(1,173,972)

<u>Expenditures General Fund Unassigned</u>	<u>Amount</u>
<u>Payroll Expenditures</u>	
Salary and Benefit Increases	1,913,808
FTE 290.46	
All groups are estimates with the exception of teachers and paraprofessionals	
<u>Other Expenditures</u>	
ESSER Funds - Offset by Revenues	(1,759,802)
Title Programs - Offset by Revenues	114,469
Special Ed Federal - Offset by Revenues	10,686
Property Liability Insurance	28,724
Technology Suppy Budgets to Technology Levy	(449,628)
Transportation	186,408
Election Budget	(16,570)
District Wide Budgets	(20,355)
Building Supply Budgets	(20,525)
Audit Entry - Subsequent Year's Expenditures	46,643
All Other Misc Programs	3,407
Total Change to Expenditure Budget	37,265

Net Change (1,211,237)

<u>Fund Balance Changes-Unassigned General Fund</u>		
Actual: Ending Fund Balance 22-23	15,455,621	
Projected: Ending Fund Balance 23-24	15,875,723	420,103
Projected: Ending Fund Balance 24-25	15,084,590	(791,134)

Revised Budget will be updated for the following:

- Staffing due to student numbers
- Employee Contract Settlements
- Liability Study - OPEB Payment to Trust
- Actual hire vs estimated salaries for open positions
- Legislative changes to revenue & expenditure calculations
- Adjustments based on audit for 23-24

Hastings ISD # 200

2024-2025 Adopted

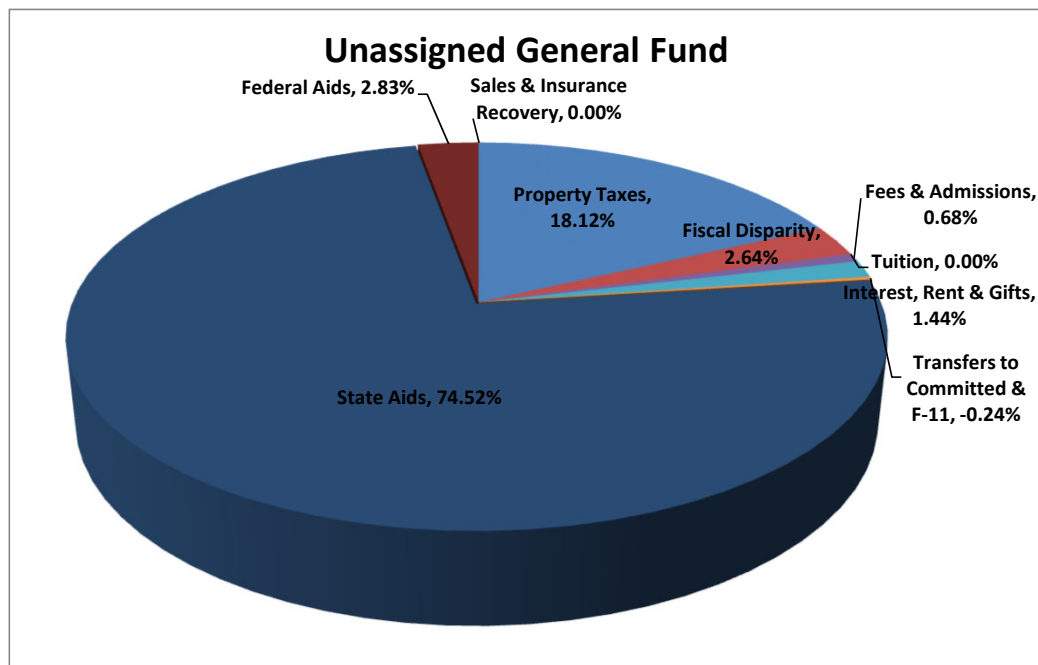
		Unaudited				
		Balance 6/30/24	Revenues	Expenditures	Net Budget	Balance 6/30/25
1/10/11/12	GENERAL FUND					
403	Staff Development	-	636,593.85	636,593.85	0.00	0.00
412	Literacy Incentive Aid	216,494.04	216,494.04	313,382.26	(96,888.22)	119,605.82
467	LTFM (old def maint and H&S)	4,835,902.55	1,663,590.48	2,500,000.00	(836,409.52)	3,999,493.03
424	Operating Capital	3,785,107.17	1,140,217.67	1,309,844.00	(169,626.33)	3,615,480.84
424-287	Lease Levy Capital	(57,229.75)	254,161.50	254,161.50	0.00	(57,229.75)
428	Learning & Development	0.00	840,658.10	840,658.10	0.00	0.00
434	Area Learning Center	0.00	375,000.00	375,000.00	0.00	0.00
438	Gifted & Talented	94,301.81	56,831.58	56,831.58	0.00	94,301.81
439	English Learners	0.00	54,698.08	54,698.08	0.00	0.00
441/459	Basic Skills	646,515.15	1,594,652.68	1,694,504.04	(99,851.36)	546,663.79
441-620	Basic Skills-ECSE	13,327.56	71,828.30	77,136.03	(5,307.73)	8,019.83
441-630	Basic Skills-Staars	10,505.24	8,696.70	3,000.00	5,696.70	16,201.94
443	School Library Aid	0.00	70,427.44	70,427.44	0.00	0.00
449	Safe Schools-Crime Levy	0.00	150,633.84	150,633.84	0.00	0.00
448	Achievement & Integration	0.00	318,617.33	318,617.33	0.00	0.00
472	MA/3rd Party	242,320.57	225,000.00	284,812.26	(59,812.26)	182,508.31
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)	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
	RESTRICTED	10,840,333.96	10,688,720.59	11,950,919.31	(1,262,198.72)	9,578,135.24
418	Pension and ASL (trnsf from 422)	127,418.95	134,665.00	30,373.61	104,291.39	231,710.34
461-392	Technology (trnsf from 422) <small>e-rate, no expenses until bond \$ are spent</small>	571,184.50	0.00	0.00	0.00	571,184.50
	COMMITTED	698,603.45	134,665.00	30,373.61	104,291.39	802,894.84
462-001	Subsequent Year's Expenditures	0.00	0.00	0.00	0.00	0.00
	ASSIGNED	0.00	0.00	0.00	0.00	0.00
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	1,696,818.00	1,696,818.00	0.00	0.00
	Technology/Pension, ASL	0.00	(134,665.00)	0.00	(134,665.00)	(134,665.00)
	Area Learning Center	0.00	0.00	193,572.00	(193,572.00)	(193,572.00)
	Safe Schools/Crime Levy	0.00	0.00	162,068.29	(162,068.29)	(162,068.29)
	Spec. Ed. State/Misc	0.00	10,310,000.00	10,955,411.50	(645,411.50)	(645,411.50)
	Transportation	0.00	2,096,298.93	6,017,199.00	(3,920,900.07)	(3,920,900.07)
	<small>(does not include extra curr. budgeted at sites)</small>					
	Unassigned	15,875,723.47	42,340,019.44	38,074,536.33	4,265,483.11	20,141,206.58
	<small>Fund 1 includes pmt to OPEB Trust (\$644,644) 22-23 & 23-24</small>					
422	UNASSIGNED	15,875,723.47	56,488,471.37	57,279,605.12	(791,133.75)	15,084,589.72
1/10/11/12	TOTAL GENERAL FUND	27,414,660.88	67,311,856.96	69,260,898.04	(1,949,041.08)	25,465,619.80
			67,311,856.96	69,260,898.04	420,102.94	
			0.00	0.00	1,211,236.69	

23-24 Rev #2
(SpEd Aid-10,280,000)

Hastings ISD # 200 2024-2025 Adopted						
Unaudited						
	Balance 6/30/24	Revenues	Expenditures	Net Budget	Balance 6/30/25	
2	FOOD SERVICE FUND					
464-418	Pension and ASL (trnsf from 464)	34,396.70	7,849	366	7,483	41,879.72
			includes \$70 interest			
464	Food Service Program	695,072.36	3,162,355	3,390,790	(228,435)	466,637.36
	Includes pmt to OPEB Trust (\$20,933) 22-23 & 23-24					
	RESTRICTED	729,469.06	3,170,204	3,391,156	(220,952)	508,517.08
	TOTAL FOOD SERVICE FUND	729,469.06	3,170,204	3,391,156	(220,952)	508,517.08
4	COMMUNITY SERVICE FUND					
431	Community Education General	229,406.33	1,743,748	1,744,741	(993)	228,413.45
432	ECFE	14,542.64	289,263	355,342	(66,079)	(51,536.57)
444	School Readiness	(28,345.05)	608,228	676,060	(67,831)	(96,176.52)
447	ABE	0.00	13,042	13,042	0	0.00
464-418	Pension and ASL (trnsf from trust 18 & above GL)	38,557.40	25,080	366	24,714	63,271.42
464-599	Screening	(20,177.74)	9,033	15,955	(6,922)	(27,099.92)
464	Non Public	24,628.39	101,839	137,194	(35,355)	(10,726.78)
	RESTRICTED	258,611.97	2,790,234	2,942,700	(152,467)	106,145.08
	TOTAL COMMUNITY SERVICE FUND	258,611.97	2,790,234	2,942,700	(152,467)	106,145.08
6	BUILDING CONSTRUCTION FUND					
464	Building Construction	0.00	50,000	2,250,000	(2,200,000)	(2,200,000.00)
	RESTRICTED	0.00	50,000	2,250,000	(2,200,000)	(2,200,000.00)
	TOTAL BLDG CONSTRUCTION FUND	0.00	50,000	2,250,000	(2,200,000)	(2,200,000.00)
7	DEBT SERVICE FUND					
451	QSCB Sinking Fund (GL JE)	15,487,329.66	648,518	15,938,000	(15,289,482)	197,847.18
464	Debt Service	978,421.58	4,363,410	4,681,675	(318,265)	660,156.58
	RESTRICTED	16,465,751.24	5,011,928	20,619,675	(15,607,747)	858,003.76
	TOTAL DEBT SERVICE FUND	16,465,751.24	5,011,928	20,619,675	(15,607,747)	858,003.76
	TRUST FUNDS					
18	CE Pension and ASL	62,411.35	129	62,540	(62,411)	0.00
20	Dental Self-Funded	1,314,054.07	755,357.00	651,450.00	103,907	1,417,961.07
21	Health Self-Funded	3,549,667.14	10,682,061.00	10,773,176.00	(91,115)	3,458,552.14
45---000	IRR-OPEB- PERA	6,295,206.14	959,829	133,043	826,786	7,121,992.14
	TOTAL TRUST FUNDS	11,221,338.70	12,397,376	11,620,209	777,167	11,998,505.35
	TOTAL ALL FUNDS	56,089,832	90,731,598	110,084,638	(19,353,041)	36,736,791
			90,731,597.65	110,084,638.43		
			0	0		

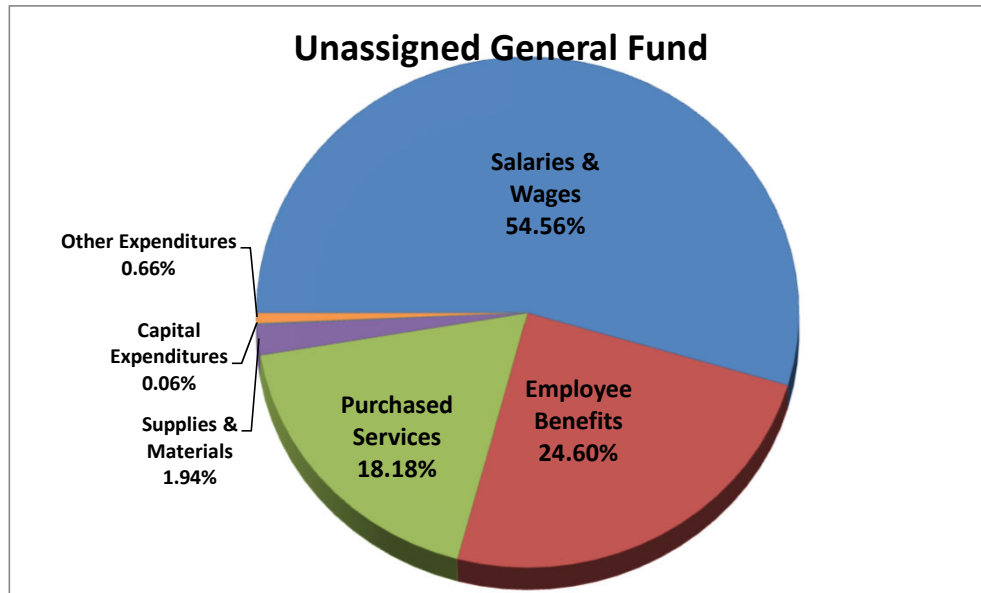
HASTINGS ISD # 200 REVENUES BY SOURCE

General Fund (1)		Final	Final	Revised #2	Adopted
		21-22	22-23	23-24	24-25
Restricted					
001-020	Property Taxes	2,523,402	2,296,877	2,428,932	4,453,879
050-069	Fees/Admissions	95,022	94,899	102,000	102,000
070-079	3rd Party Medical Asst.	310,997	219,499	225,000	225,000
090-099	Interest, Rent & Gifts	31,500	30,000	30,000	30,000
200-399	State Aids	1,610,859	1,603,958	4,755,127	4,867,222
600-630	Sales & Insurance Recovery	30,185	1,500	0	0
		4,601,966	4,246,733	7,541,060	9,678,102
Committed					
090-099	Interest	521	0	0	0
090-099	E-Rate	0	0	0	0
090-099	Transfer from Unassigned	146,211	134,665	134,665	134,665
		146,732	134,665	134,665	134,665
Unassigned					
001-020	Property Taxes	8,748,736	8,781,799	10,366,864	10,237,765
001-020	Fiscal Disparity	1,656,173	1,655,194	1,490,284	1,490,284
021-049	Tuition	108,364	113,816	0	0
050-069	Fees & Admissions	356,993	436,943	422,629	385,304
090-099	Interest, Rent & Gifts	212,206	1,229,994	613,280	813,280
090-099	Transfers to Committed & F-11	(147,319)	(135,142)	(136,284)	(136,284)
200-399	State Aids	38,531,010	39,703,118	41,669,785	42,096,884
400-599	Federal Aids	2,960,019	4,782,524	3,235,886	1,601,238
600-630	Sales & Insurance Recovery	9,070	9,761	0	0
		52,435,253	56,578,007	57,662,443	56,488,471
Student Activities Fund (10)					
050-069	Fees/Admissions	127,669	145,852	131,000	131,000
090-099	Interest/Rent/Gifts/Grant	2,146	4,052	22,500	22,500
600-630	Sales	65,804	54,064	96,500	96,500
		195,619	203,969	250,000	250,000
Deferred Accounts-Donations/Misc (11)					
050-069	Fees/Admissions	69,360	85,920	125,000	125,000
090-099	Deferred Donations	106,143	6,004	0	0
090-099	Transfer from Unassigned	1,108	477	1,619	1,619
090-099	Interest/Rent/Gifts/Grant	243,918	382,605	384,000	384,000
600-630	Sales	48,100	43,048	130,000	130,000
		468,629	518,053	640,619	640,619
Scholarships Fund (12)					
090-099	Interest/Rent/Gifts/Grant	126,562	146,156	120,000	120,000
600-630	Sales	601	1,270	0	0
		127,163	147,426	120,000	120,000
General Fund (01/10/11/12) Total		57,975,361	61,828,853	66,348,787	67,311,857



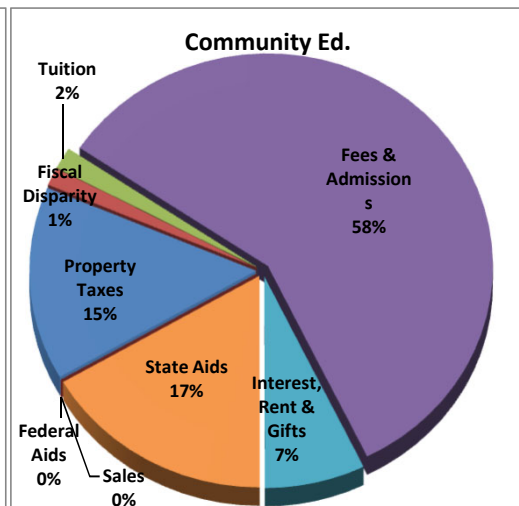
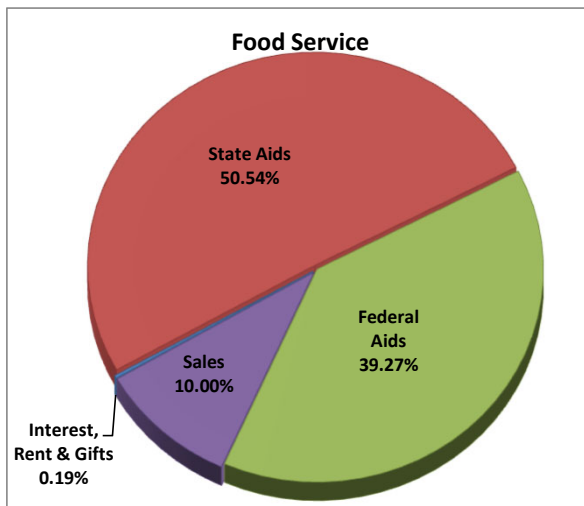
HASTINGS ISD # 200 EXPENDITURES BY OBJECT

<u>General Fund (1)</u>	<u>Final</u>	<u>Final</u>	<u>Revised #2</u>	<u>Adopted</u>
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Restricted				
100-199 Salaries & Wages	1,012,444	713,532	2,361,889	3,744,612
200-299 Employee Benefits	441,775	269,109	752,412	1,342,096
300-399 Purchased Services	560,496	705,401	1,210,153	1,015,038
400-499 Supplies & Materials	283,203	474,907	601,947	1,794,949
500-599 Capital Expenditures	1,910,437	1,105,558	4,485,458	3,043,305
800-899 Other Expenditures	10,141	5,283	300	300
	<u>4,218,496</u>	<u>3,273,790</u>	<u>9,412,159</u>	<u>10,940,300</u>
Committed				
100-199 Salaries & Wages	6,479	6,479	0	7,163
200-299 Employee Benefits	324,558	193,912	88,390	23,211
300-399 Purchased Services	0	0	0	0
400-499 Supplies & Materials	0	0	322,400	0
500-599 Capital Expenditures	0	0	40,959	0
	<u>331,036</u>	<u>200,391</u>	<u>451,749</u>	<u>30,374</u>
Unassigned				
100-199 Salaries & Wages	29,508,544	30,424,369	31,146,428	31,254,342
200-299 Employee Benefits	13,241,184	13,219,442	14,025,516	14,092,093
300-399 Purchased Services	8,162,101	9,462,292	10,148,791	10,414,410
400-499 Supplies & Materials	1,501,291	2,508,396	1,551,758	1,108,989
500-599 Capital Expenditures	109,268	256,047	32,918	32,918
800-899 Other Expenditures	402,963	365,772	383,573	376,853
	<u>52,925,350</u>	<u>56,236,318</u>	<u>57,288,984</u>	<u>57,279,605</u>
Student Activities Fund (10)				
300-399 Purchased Services	86,245	134,902	86,500	86,500
400-599 Supplies & Capital	85,039	74,584	158,500	158,500
800-899 Other Expenditures	19,428	16,449	5,000	5,000
	<u>190,712</u>	<u>225,934</u>	<u>250,000</u>	<u>250,000</u>
Deferred Accounts-Donations/Misc (11)				
100-199 Salaries & Wages	86,418	91,439	73,349	73,349
200-299 Employee Benefits	9,709	10,578	11,265	11,265
300-399 Purchased Services	101,917	104,886	170,005	170,005
400-499 Supplies & Materials	143,129	259,506	361,000	361,000
500-599 Capital Expenditures	127,251	61,928	25,000	25,000
800-899 Other Expenditures	205	1,274	0	0
	<u>468,629</u>	<u>529,611</u>	<u>640,619</u>	<u>640,619</u>
Scholarships Fund (12)				
800-899 Other Expenditures	120,100	120,100	120,000	120,000
	<u>120,100</u>	<u>120,100</u>	<u>120,000</u>	<u>120,000</u>
General Fund (01/10/11/12) Total	58,254,324	60,586,145	68,163,511	69,260,898



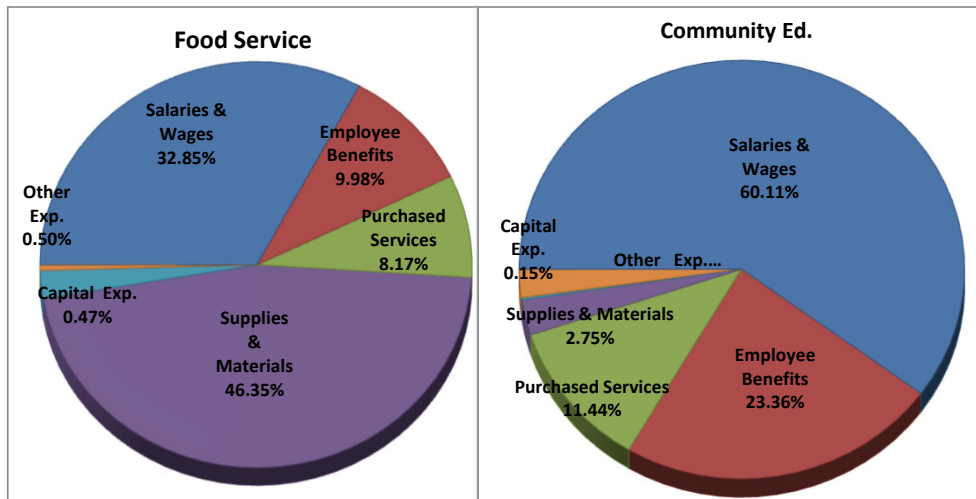
HASTINGS ISD # 200 REVENUES BY SOURCE

	Final <u>21-22</u>	Final <u>22-23</u>	Revised #2 <u>23-24</u>	Adopted <u>24-25</u>
Food Service (2)				
090-099 Interest, Rent & Gifts	2,609	38,785	6,070	6,070
200-399 State Aids	89,580	98,025	2,131,118	1,602,082
400-599 Federal Aids	2,901,111	1,349,681	889,260	1,245,091
600-630 Sales	<u>291,232</u>	<u>1,124,169</u>	<u>377,400</u>	<u>316,961</u>
Food Service Fund (2) Total	3,284,532	2,610,660	3,403,848	3,170,204
Community Service Fund (4)				
001-020 Property Taxes	396,131	399,690	413,154	410,156
001-020 Fiscal Disparity	60,055	61,748	53,714	38,027
021-049 Tuition	52,999	52,599	46,249	46,249
050-069 Fees & Admissions	1,244,203	1,315,523	1,597,378	1,629,078
090-099 Interest, Rent & Gifts	190,416	223,852	196,320	200,820
200-399 State Aids	373,739	360,320	412,971	465,903
400-599 Federal Aids	27,383	8,025	0	0
600-630 Sales	<u>11,074</u>	<u>7,159</u>	<u>0</u>	<u>0</u>
Community Service Fund (4) Total	2,356,001	2,428,916	2,719,786	2,790,234
Building Construction Fund (6)				
090-099 Interest/Misc Rev	485,513	238,198	140,000	50,000
631-640 Sale of Bonds & Loans	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Construction Fund (6) Total	485,513	238,198	140,000	50,000
Debt Service Fund (7)				
001-020 Property Taxes	3,671,746	3,772,041	3,784,279	3,658,974
001-020 Fiscal Disparity	587,799	618,965	516,495	396,181
090-099 Interest/Misc Rev	504,863	737,754	648,518	648,518
200-399 State Aids/Credits	286,470	318,696	286,094	308,255
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	5,050,878	5,447,455	5,235,386	5,011,928
Trust Fund (18)				
090-099 Interest/Scholarship Receipts	1,258	881	800	129
600-630 Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Trust Fund (18) Total	1,258	881	800	129
Self-Funded Insurance (20-21)				
080-099 Interest/Premiums/Prescription Rebates	<u>9,089,035</u>	<u>9,127,780</u>	<u>10,117,809</u>	<u>11,437,418</u>
Self-Funded Insurance (20-21) Total	9,089,035	9,127,780	10,117,809	11,437,418
OPEB Irrevocable Trust Fund (45)				
092 Interest	14,806	227,678	250,000	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>
OPEB Irrevocable Trust Fund (45) Total	1,148,117	937,507	959,829	959,829
TOTAL ALL FUNDS	79,390,696	82,620,250	88,926,245	90,731,598



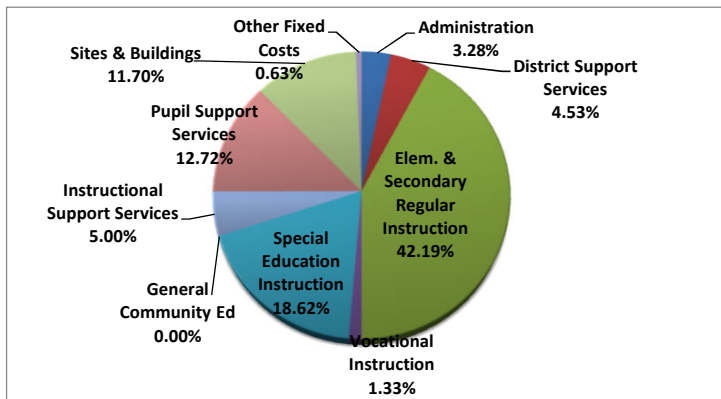
HASTINGS ISD # 200 EXPENDITURES BY OBJECT

	<u>Final</u>	<u>Final</u>	<u>Revised #2</u>	<u>Adopted</u>
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
<u>Food Service (2)</u>				
100-199 Salaries & Wages	858,383	761,945	1,017,577	1,113,995
200-299 Employee Benefits	286,103	265,022	282,778	338,396
300-399 Purchased Services	123,627	186,377	277,100	276,900
400-499 Supplies & Materials	1,337,731	1,244,701	2,021,310	1,571,865
500-599 Capital Expenditures	43,640	193,873	76,000	75,000
800-899 Other Expenditures	<u>10,974</u>	<u>51,178</u>	<u>22,000</u>	<u>15,000</u>
Food Service Fund (2) Total	2,660,458	2,703,097	3,696,765	3,391,156
<u>Community Service Fund (4)</u>				
100-199 Salaries & Wages	1,490,448	1,545,758	1,760,083	1,768,803
200-299 Employee Benefits	548,203	510,110	621,819	687,287
300-399 Purchased Services	184,030	277,451	318,075	336,599
400-499 Supplies & Materials	76,287	81,323	84,925	80,825
500-599 Capital Expenditures	5,142	10,458	8,001	5,001
800-899 Other Expenditures	<u>52,563</u>	<u>56,398</u>	<u>56,446</u>	<u>64,185</u>
Community Service Fund (4) Total	2,356,673	2,481,498	2,849,349	2,942,700
<u>Building Construction Fund (6)</u>				
300-399 Purchased Services	660,145	192,620	200,000	50,000
400-499 Supplies & Materials	803,882	600,883	610,000	200,000
500-599 Capital Expenditures	2,998,568	4,552,295	4,199,085	2,000,000
790 Other Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Building Construction Fund (6) Total	4,462,596	5,345,798	5,009,085	2,250,000
<u>Debt Service Fund (7)</u>				
500-599 Capital Expenditures	0	0	0	0
700-799 Debt Service	3,871,913	3,872,540	3,871,750	20,619,675
900-999 Other Financing Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Debt Service Fund (7) Total	3,871,913	3,872,540	3,871,750	20,619,675
<u>Trust Fund (18)</u>				
300-399 Purchased Services	0	0	0	0
400-499 CE Retirement Payments	19,668	8,483	0	62,540
800-899 Scholarship Payments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Trust Fund (18) Total	19,668	8,483	0	62,540
<u>Self-Funded Insurance Fund (20&21)</u>				
300-499 Purchased Services/Supplies	<u>9,711,384</u>	<u>9,232,677</u>	<u>10,858,061</u>	<u>11,424,626</u>
Self-Funded Insurance Fund (20&21) Total	9,711,384	9,232,677	10,858,061	11,424,626
<u>OPEB Irrevocable Trust Fund (45)</u>				
200-299 Employee Benefits	<u>485,627</u>	<u>485,070</u>	<u>596,085</u>	<u>133,043</u>
OPEB Irrevocable Trust Fund (45) Total	485,627	485,070	596,085	133,043
TOTAL ALL FUNDS	81,822,642	84,715,308	95,044,606	110,084,638



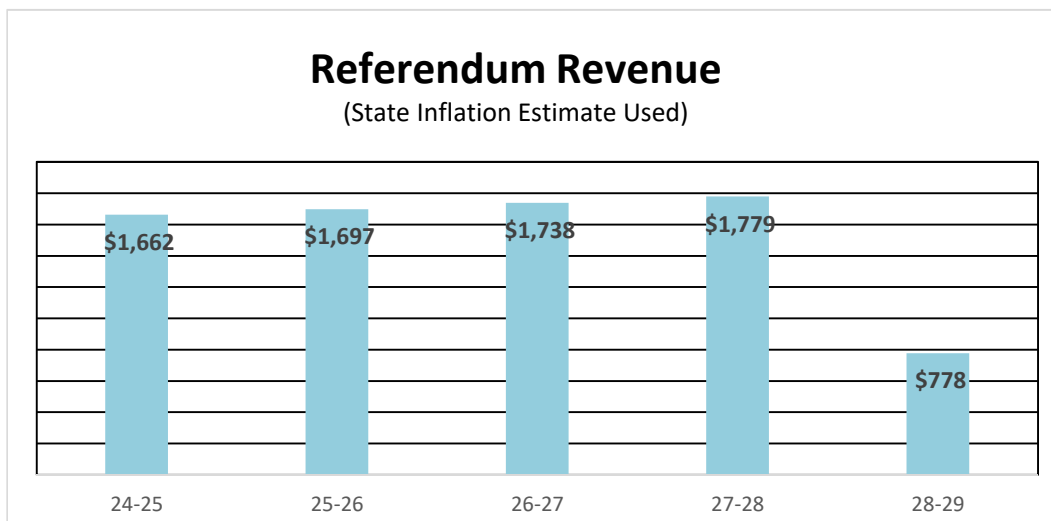
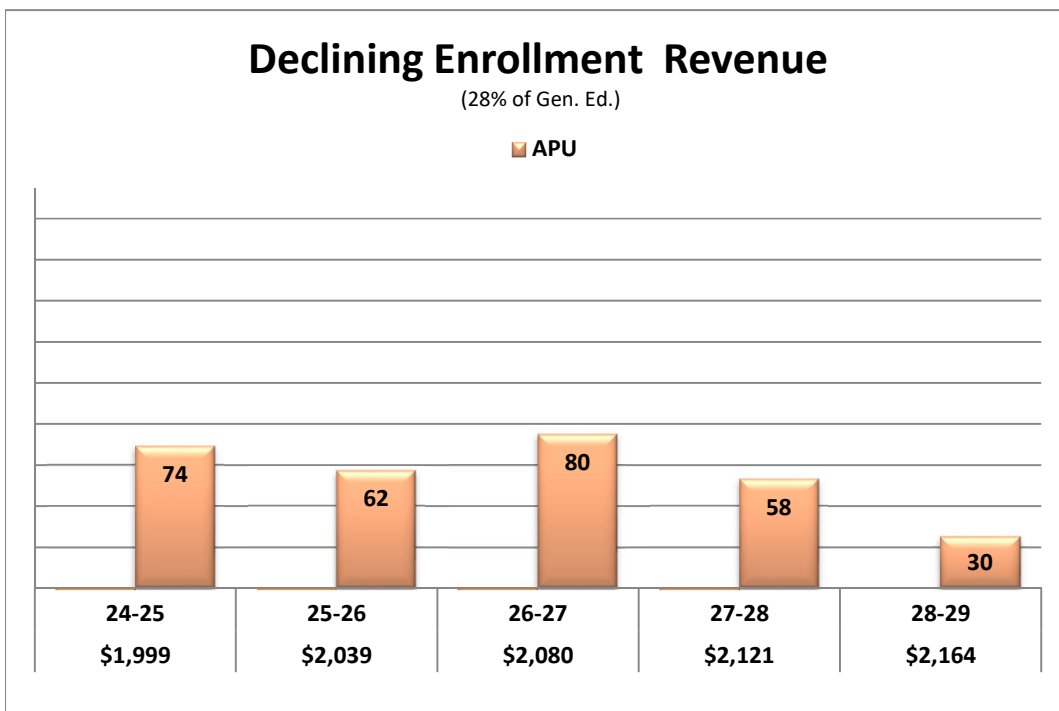
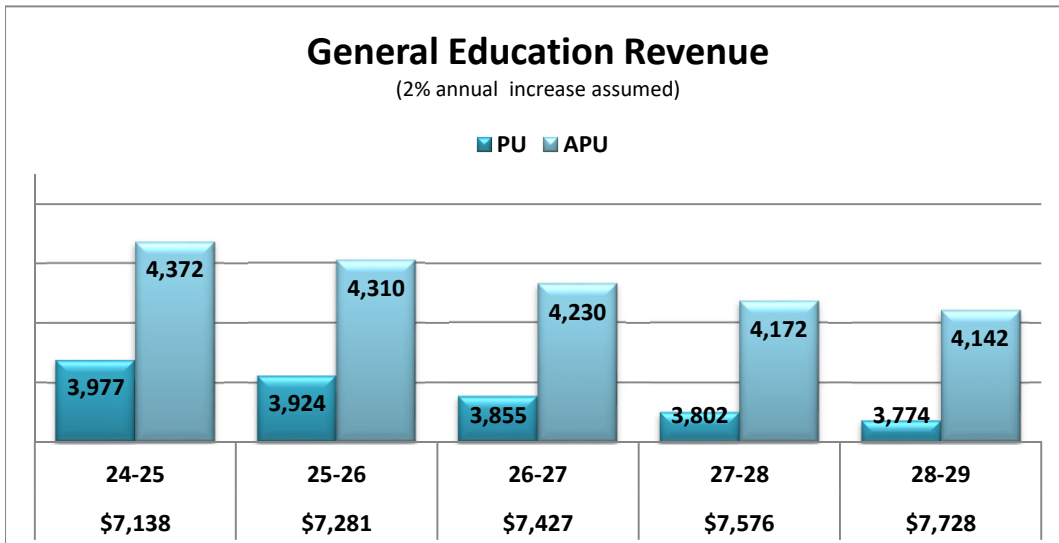
HASTINGS ISD # 200 EXPENDITURES BY PROGRAM

	Final <u>21-22</u>	Final <u>22-23</u>	Revised #2 <u>23-24</u>	Adopted <u>24-25</u>
General Fund (1)				
000-099 Administration	2,167,756	2,212,821	2,216,172	2,240,791
100-199 District Support Services	2,171,756	2,439,646	2,736,213	3,088,830
200-299 Elem. & Secondary Regular Instruction	25,821,780	25,830,170	27,448,342	28,794,148
300-399 Vocational Instruction	613,370	878,719	880,525	909,392
400-499 Special Education Instruction	10,579,128	10,769,542	11,919,728	12,709,058
500-599 General Community Ed	0	812	0	0
600-699 Instructional Support Services	2,716,603	2,744,349	3,310,916	3,409,105
700-799 Pupil Support Services	6,907,583	8,639,896	8,712,501	8,684,158
800-899 Sites & Buildings	6,233,228	5,859,619	9,526,870	7,984,449
900-999 Other Fixed Costs	<u>263,678</u>	<u>334,926</u>	<u>401,625</u>	<u>430,349</u>
General Fund (1) Total	57,474,882	59,710,500	67,152,892	68,250,279
Student Activities Fund (10)				
200-299 Elem. & Secondary Regular Instruction	<u>190,712</u>	<u>225,934</u>	<u>250,000</u>	<u>250,000</u>
Student Activities Fund (10) Total	190,712	225,934	250,000	250,000
Donations Fund (11)				
100-199 District Support Services	256	1,208	0	0
200-299 Elem. & Secondary Regular Instruction	306,641	376,429	640,619	640,619
300-399 Vocational Instruction	13,223	14,349	0	0
400-499 Special Education Instruction	32,125	23,672	0	0
600-699 Instructional Support Services	16,645	28,338	0	0
700-799 Pupil Support Services	99,740	85,614	0	0
800-899 Sites & Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Donations Fund (11) Total	468,629	529,611	640,619	640,619
Scholarships Fund (12)				
960 Other Non-Recurring	<u>120,100</u>	<u>120,100</u>	<u>120,000</u>	<u>120,000</u>
Scholarships Fund (12) Total	120,100	120,100	120,000	120,000
Food Service Fund (2)				
700-799 Pupil Support Services	<u>2,660,458</u>	<u>2,703,097</u>	<u>3,696,765</u>	<u>3,391,156</u>
Food Service Fund (2) Total	2,660,458	2,703,097	3,696,765	3,391,156
Community Service Fund (4)				
500-599 Community Education & Services	2,315,707	2,446,987	2,793,410	2,886,761
700-799 Pupil Support Services	<u>40,966</u>	<u>34,511</u>	<u>55,939</u>	<u>55,939</u>
Community Service Fund (4) Total	2,356,673	2,481,498	2,849,349	2,942,700
Building Construction Fund (6)				
800-899 Sites & Buildings	<u>4,462,596</u>	<u>5,345,798</u>	<u>5,009,085</u>	<u>2,250,000</u>
Building Construction Fund (6) Total	4,462,596	5,345,798	5,009,085	2,250,000
Debt Service Fund (7)				
900-999 Other Fixed Costs	<u>3,871,913</u>	<u>3,872,540</u>	<u>3,871,750</u>	<u>20,619,675</u>
Debt Service Fund (7) Total	3,871,913	3,872,540	3,871,750	20,619,675
Trust Fund (18)				
960 Other Non-Recurring	<u>19,668</u>	<u>8,483</u>	<u>0</u>	<u>62,540</u>
Trust Fund (18) Total	19,668	8,483	0	62,540
Self-Funded Insurance (20 & 21)				
105 District Support Services	<u>9,711,384</u>	<u>9,232,677</u>	<u>10,858,061</u>	<u>11,424,626</u>
Self-Funded Insurance (20 & 21) Total	9,711,384	9,232,677	10,858,061	11,424,626
OPEB Irrevocable Trust Fund (45)				
935 Post Employment Benefits	<u>485,627</u>	<u>485,070</u>	<u>596,085</u>	<u>133,043</u>
Trust Fund (45) Total	485,627	485,070	596,085	133,043
TOTAL ALL FUNDS	81,822,642	84,715,308	95,044,606	110,084,638



	DISTRICT-WIDE TOTAL STAFFING - LICENSED FTE					
	2021-2022 FTE	2022-2023	2023-2024	2024-2025	INCR/DECR FROM PRIOR YR FTE	
	FTE	FTE	FTE	FTE	YR FTE	
Early Childhood	4.95	4.87	6.10	6.10	0.00	
Elementary Classroom	66.00	63.00	64.00	64.00	0.00	
Elementary Specialists	13.93	17.10	19.59	17.19	-2.40	
Secondary Classroom	122.80	121.40	118.19	115.16	-3.03	
Counselors	8.00	8.00	8.00	8.00	0.00	
ALC	3.00	3.00	3.20	3.00	-0.20	
Special Education	66.50	67.90	70.30	69.00	-1.30	
District-wide Staff	6.10	8.90	7.01	8.01	1.00	
Floating Subs*		6.00	6.80	0.00	-6.80	
TOTAL DISTRICT-WIDE FTE	291.28	300.17	303.19	290.46	-12.73	

PROJECTED PUPIL UNITS



Hastings Public School District No 200

Historical Adjusted Average Daily Membership (ADM)

Grade	Actual 20-21	Actual 21-22	Actual 22-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28	Projected 28-29
EC	37.4	44.2	47.6	48.7	45.8	44.6	44.4	43.9	43.1
PKG	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kgt Hdp	40.3	39.6	47.0	54.2	54.6	53.1	52.9	52.4	51.4
KDG	228.0	224.0	225.6	206.0	207.7	202.1	201.3	199.3	195.5
1	281.9	275.6	269.4	284.8	267.4	269.6	262.3	261.3	258.7
2	269.2	282.3	283.0	277.8	290.3	272.6	274.8	267.5	266.4
3	305.0	267.8	277.6	290.0	278.2	290.7	273.0	275.3	267.9
4	296.4	303.8	273.2	277.7	290.0	278.2	290.7	273.0	275.2
5	291.4	295.7	306.2	285.5	282.8	295.3	283.3	296.1	278.0
6	318.7	286.1	299.4	311.9	287.5	284.8	297.3	285.3	298.1
7	356.2	321.2	287.2	293.8	310.7	286.4	283.7	296.2	284.2
8	317.0	352.1	326.9	293.6	296.7	313.8	289.3	286.6	299.2
9	398.7	382.6	401.6	372.5	338.8	342.3	362.1	333.8	330.6
10	316.4	373.6	357.5	370.9	345.2	314.0	317.3	335.6	309.4
11	370.3	305.5	361.7	333.1	352.5	328.1	298.4	301.5	319.0
12	358.5	378.8	308.8	343.8	328.9	348.0	324.0	294.6	297.7
ADM	4,185.3	4,132.9	4,072.6	4,044.4	3,977.1	3,923.8	3,855.0	3,802.4	3,774.4
PUPIL UNITS	4,608.7	4,555.6	4,481.4	4,445.9	4,371.8	4,310.3	4,229.9	4,172.0	4,142.4

ISD #200 CAPITAL 2024-2025 ADOPTED

EQUIPMENT/BOOKS PLAN

Fixed Costs

01-005-850-302-896-000	Txs/Assessments	0	
01-005-110-302-316-000	Region V	9,952	
01-005-720-302-401-000	Menstrual & Opiate Antagonists	8,892	
	Total Fixed		18,844

Other Costs

01-005-203/211-302-460-341	Text Books-Initial	745,500
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

Total Other 991,000

FACILITIES PLAN

Fixed Costs

01-xxx-xxx-302-xxx-280	DW Projects/Equipment	300,000	
	Total Fixed		300,000

Other Costs-reduces fund balance

Total Other 0

Total Expenses	1,309,844.00	
Aid	607,669.87	
Levy	400,547.80	
Sr Ctr Constr. Contribution	30,000.00	
HS Parking	102,000.00	
Total Revenue	1,140,217.67	-169,626

Beginning Fund Balance	3,785,107.17	
Projected Ending Fund Balance	3,615,480.84	-169,626

MISC. CAPITAL - LTFM - COMMITTED

Capital Building Lease Levy

	Beginning Fund Balance	(57,229.75)	
	Lease Levy Revenue	254,161.50	
01-005-850-302-570-287	Building Lease Levy Pmts	254,161.50	Various
	Ending Fund Balance	(57,229.75)	
			1,394,379.17
			1,564,005.50

LTFM

	Beginning Fund Balance	4,835,902.55	
R 01-xxx-865/866-xxx-xxx-xxx	Revenue	1,663,590.48	
E 01-xxx-865/866-xxx-xxx-xxx	Planned expenditures	<u>2,500,000.00</u>	
	Ending Fund Balance	3,999,493.03	

HASTINGS CAPITAL 2024-25 for Adopted

Available Funds		\$300,000
SITE	DESCRIPTION	BUDGET
HS	Backpack Vacuum (2)	\$4,000.00
HS	Carpet Equipment (2)	\$14,000.00
MS	Kaivac	\$16,000.00
MS	Carpet Spotter	\$800.00
McA	Backpack Vacuum	\$2,000.00
McA	Upright Vacuum	\$800.00
PC	Doodle Bug	\$900.00
JFK	Upright Vacuum	\$800.00
Tilden	Carpet Shampooer	\$8,000.00
Tilden	Carpet Spotter	\$800.00
DW	Irrigation	\$75,000.00
District To be determined		\$176,900.00
Total Budgeted 24-25		\$300,000.00
Reserve Carryover Next Year		\$0.00

HASTINGS LTFM 2024-25 for Adopted		
Available Funds		\$2,500,000.00
SITE	DESCRIPTION	BUDGET
917	Annual-H&S Costs	\$13,245.00
DW	Annual-H&S Costs	\$187,606.00
DW	Annual-Construction Mgmt Consultant	\$18,560.00
DW	ICS Annual Fee	\$6,000.00
JMF	RPZ Replacement	\$3,000.00
DW	Outside Painting of Out Buildings	\$45,000.00
HS	Seating - Bleachers	\$800,000.00
HS	Plumbing Fixture Valves	\$10,000.00
MS	PA System Repair	\$10,000.00
MS	Walls - Paint	\$10,000.00
MS	Athletic Fields	\$30,000.00
MS	Pool Resurface	\$160,000.00
MS	Pool Pump & VFD	\$9,000.00
MS	Main Office Carpet	\$23,000.00
MS	Drain Tile by Auditorium	\$13,000.00
MS	Greenhouse Wall Repairs	\$5,000.00
MS	IT Closet - Critical Cooling	\$45,000.00
MS	Chillers	\$50,000.00
MC	Sealants - Building Envelope	\$5,000.00
MC	Landscaping	\$5,000.00
MC	Carpet to VCT (Special Ed Classroom)	\$4,000.00
TF	Bleachers/Grandstand	\$46,000.00
TF	SW Light Pole - New Electrical	\$7,000.00
PI	Flooring - Terrazzo	\$9,300.00
PI	Media Center Carpet Replacement	\$25,000.00
HS	1C Restroom Hardware/Door Replacement	\$9,000.00
HS	1A/2A Restroom Hardware Replacement	\$12,000.00
HS	Commons Flooring Replacement	\$150,000.00
HS	Fine Arts Flooring Replacement	\$140,000.00
HS	Air Compressor (Moved to Shops)	\$3,000.00
KE	Gender Neutral Bathroom	\$425,000.00
District To be determined		\$221,289.00
Total Budgeted 24-25		\$2,500,000.00
Reserve Carryover Next Year		\$0

STAFF DEVELOPMENT DETAIL

**24-25
Adopted Budget**

Estimated APU	4,371.66
Formula Allowance	\$7,281.00
Basic Revenue	\$31,830,056.46
MN State Academies Adj	-\$364.05
Revenue 2% Set-Aside	\$636,593.85

Designated Budget	\$239,092.00 <i>See below</i>
Chbk Staff Budget	\$397,501.85
Designated Carryover - Obj 367	\$0.00 <i>See below</i>
Expenditures	\$636,593.85

		24-25	Prior Yr Carry Over	Total 24-25 Adopted Budget
Mentoring Program	307/000	17,000	0	17,000
Supt	308/303	10,000	0	10,000
High School	306/000	20,552	0	20,552
Middle School	306/000	18,673	0	18,673
Kennedy	306/000	7,755	0	7,755
Pinecrest	306/000	7,755	0	7,755
McAuliffe	306/000	7,766	0	7,766
Curriculum Development	308/000	107,376	0	107,376
Related Services	308/299	1,000	0	1,000
District Technology Development	308/302	10,000	0	10,000
District Wide Initiatives (ema)	308/300	31,215	0	31,215
		239,092	0	239,092

Carryover budgets are not available until the Revised Budget

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

	2022 Pay 2023 for 23-24 <u>Levy</u>	2023 Pay 2024 for 24-25 <u>Levy</u>	<u>Change</u>
PROPERTY TAXES DETERMINED BY STATE LEGISLATION			
General Fund (Excludes Referendum	6,522,999	6,269,816	(253,183)
Community Education & Services	<u>466,913</u>	<u>448,400</u>	<u>(18,513)</u>
Total Based Upon State Legislation	6,989,912	6,718,216	(271,696)
	4.62%	-3.89%	
PROPERTY TAX AUTHORITY PROVIDED BY LOCAL VOTERS			
Referendum Levy	7,624,113	9,696,984	2,072,871
Total Based on Voter Authority	23.06%	27.19%	
DEBT REDEMPTION LEVY			
Voter Approved Building Bonds	4,205,773	4,671,618	465,845
Alternative Facility H & S	<u>283,878</u>	<u>19</u>	<u>(283,860)</u>
Total Debt Redemption Levy	4,489,651	4,671,636	181,985
	-3.34%	4.05%	
TOTAL PROPERTY TAXES	19,103,676	21,086,836	1,983,160
Percent Increase in Tax Levy	9.03%	10.38%	
TAX BASE (Adjusted Net Tax Capacity for District)	50,786,269	60,435,660	9,649,391
	4.08%	19.00%	
Referendum Market Value	3,768,897,825	4,461,411,200	692,513,375
	3.06%	18.37%	