



ADOPTED BUDGET EXECUTIVE SUMMARY

FOR THE FISCAL YEAR ENDING JUNE 30, 2024



INDEPENDENT SCHOOL DISTRICT 270 HOPKINS PUBLIC SCHOOLS

Serving Eden Prairie, Edina, Golden Valley, Hopkins,
Minnetonka, Plymouth, and St. Louis Park

EDUCATIONAL SERVICES CENTER

1001 Highway 7
Hopkins, Minnesota 55305

DISTRICT OFFICIALS

School Board

Jen Bouchard	Chairperson
Shannon Andreson	Vice Chairperson
Steve Adams	Treasurer
Jason Ross	Clerk
Katie Pederson	Director
Tanya Khan	Director
Rachel Hartland	Director
Dr. Rhoda Mhiripiri-Reed	Ex-Officio

Administrative Staff

Dr. Rhoda Mhiripiri-Reed	Superintendent
Tariro Chapinduka	Director of Business Services
Dr. Nik Lightfoot	Assistant Superintendent
Ann Ertl	Director of Innovation Design and Learning
Fhonda Contreras	Director of Special Services
Stephanie Herrera	Director of Principal Leadership
Jolene Goldade	Director of Communications
Dr. Stanley Brown	Equity Coordinator
Alex Fisher	Director of Community Education
John Wetter	Director of Information Systems

Strategic Plan

In Hopkins, every student deserves a brilliant future. The District has unveiled a new **Vision 2031 Strategic Plan**. Vision 2031 is a vision of innovation created with the core belief designed to find out what our community, staff, and students think a world-class education should look like and what traits each student in the graduating class of 2031 should have.

What is Hopkins Vision 2031?

Vision 2031 is a vision of innovation to reimagine Hopkins Public Schools starting from the ground up. The strategic “why” behind it is that every student deserves a brilliant future. These key points will help explain more:

- At Hopkins, we believe in: educating learners ages 0-21, self-directed learning, teaching holistically, job market connections, and creating a student of the world.
- Our students are ready to leave traditional classrooms behind and engage in change that includes their voice.
- The future of employment in our volatile, uncertain, complex, and ambiguous (VUCA) world demands we prepare a different kind of student.
- Hopkins 2031 graduates will be: confident in their voice, critical and holistic thinkers, well-traveled and global-minded, and cultivators of empathy.
- We are proud to look like the real world, with a 46 percent non-white student body — it is our quest to permanently disrupt gender and racial disparities.
- Our Six Pillars of Innovation are: Innovation Teams that are not afraid to fail, digital tools to help students and educators succeed, reimagining what school could be, crowdsourcing new ideas, strategic partnerships, and an open mindset.

Core Values

In Hopkins, our core values represent how we show up to work every day. The more we are able to embody and embrace our core values, the more successful we will be in our goal of reaching Vision 2031 and truly moving from Great to World Class.

The values that define us are:

- Authentic Inclusivity
- Intentionally Adventurous
- Optimistic Innovation
- Humility of Heart
- Vigilant Equity
- Love

Beliefs

World class does not mean elite or exclusive. It means, the best. And every child in Hopkins deserves the best. In Hopkins we believe in:

- Educating learners 0-21
- Self-directed learning
- Educators evolving roles
- Teaching holistically
- Increasing job market connections
- Creating students of the world

As we progress in our Great to World Class work, there are some traits about Hopkins that we are determined to hold onto. In Hopkins we will continue to:

- Put students first
- Be vigilantly focused on equity
- Build and sustain authentic relationships
- Value community engagement and partnership

BUDGET OVERVIEW

The annual budget presented, includes an analysis of the actual financial condition of the School District at June 30, 2022, and the anticipated positions at June 30, 2023 and June 30, 2024.

The budget was prepared in accordance with generally accepted accounting principles and includes all funds. Each fund is treated as an independent accounting entity in accordance with statutory requirements and state and federal regulations governing the District's various revenue sources and expenditure purposes. Minnesota Education Laws 2023 were used as the basis for building the fiscal year 2023-2024 budget which includes a 4% increase in the state funding formula.

The District' budget can be one of the most meaningful and useful documents in public school administration. It depicts the priorities of the School Board, administration, staff, and the community by translating the District's educational priorities into programmatic and financial terms.

The budget rests on our foundational beliefs that:

1. Our budget is a moral document that reflects our organization's values.
2. What takes place in our classrooms and our schools matters the most. The resources of the district must be organized in a way that recognizes our existence as a system. As such, administration supports principals as instructional leaders, so principals can support educators, and educators can support each and every one of our scholars.

Our primary focus remains high quality innovation, design and learning for all scholars and especially for scholars in groups we know are disproportionately impacted by opportunity and outcome gaps - including race, income, disability, and language status. This budget prioritizes the staffing, program, and materials needed to ensure educators have the resources needed to support individual student needs.



Citizen's Financial Advisory Committee

2023-24 Budget Recommendations to the School Board

February 21, 2023

Executive Summary

The Citizens Financial Advisory Committee (CFAC) in partnership with Hopkins Public Schools administrators was established to leverage the financial experience and expertise of a group of community members and provide recommendations to the School Board regarding the financial planning and performance of the Hopkins School District (District). The recommendations will be used by Tariro Chapinduka, Director of Business Services, to develop the 2023-24 budget.

CFAC Members

Luke Jacobson

Andy Kocemba

Warren Goodroad

Aimée Blatz

The committee has formally met three times with Superintendent Rhoda Mhiripiri-Reed, Assistant Superintendent Nik Lightfoot and Director of Business Services Tariro Chapinduka. School Board members who serve on CFAC for 2023-24 are Directors Steve Adams and Katie Pederson.

The committee review has focused on the following information:

- Unaudited results for Fiscal year ending June 30, 2022
- General Fund Assigned/Unassigned Fund balance as of June 30, 2022
- Budget Pro-Forma and Planning for (FY2024) thru FY 2028
- Contract negotiations
- Legislative agenda
- Enrollment trends and projections
- COVID-19 Pandemic impact on actual and projected enrollment
- Current and projected per student funding from the State
- FTE and salary comparison with neighboring school districts
- Salary and fringe benefit costs of teachers, support staff and administration
- Pension funding on a District and State level
- General discussion about other factors affecting the District's financial health



Assumptions and Recommendations for FY24 Budget to the School Board:

- State per student funding in the projection years of FY24 (3.0%) and FY25 (2.0%) is based on available information
- Projected enrollment is decreasing in FY23 and projected to be flat in FY24 and for the foreseeable future
- 3.0% annual increase in FY24 and FY25 in total salaries and wages (62% of total expenditures)
- Fringe benefits to increase by 3.0% (42% of total compensation) for FY24
- Purchased Services, Utilities, Transportation and Supplies to increase at 7.0% on an annual basis.
- General Fund Unassigned Fund balance based on unaudited FY22 Financial statements is sitting at 10%

CFAC Conclusion

The District has a total General Fund balance of \$22.4 million or 19.8%, as of June 30, 2022 ([See Appendix A](#)). The General Fund Unassigned Fund balance increased from \$10,595,722 at June 30, 2021, to \$11,313,668 (10%) at June 30, 2022. CFAC, however, will continue to recommend that additional funds need to be added to Unassigned Fund Balance to maintain an Unassigned Fund balance at 10% or near 15% which is in line with the District's auditor recommendation of 8-15%, and which is comparable with neighboring districts.

The COVID-19 Pandemic has presented operational and enrollment challenges for the District with more mobility out of the district compared to previous years. Enrollment has slightly decreased in FY23, and revenue continues to be outpaced by expenditures. As projected in the FY24 budget scenarios, expenditures exceed projected revenues and it is necessary to find continued efficiencies in services and programs for both FY24 and FY25.

CFAC reviewed different scenarios for budget impacts based on changes in revenue and total compensation, which has historically represented over 80% of expenditures. Due to expected lower enrollment, increased revenues and increases in compensation, there is a projected neutral budget. CFAC does not recommend utilizing Unassigned Fund balances to cover budget shortfalls in the future. If budget shortfalls are covered with Unassigned Fund balances, the Unassigned Fund balance will quickly move further away from CFAC's recommended 10%.

Based on current enrollment projections and current state legislative outlook, CFAC recommends budgeting for FY24 with a 3.0% increase in per student state funding and a 3.0% increase in wages and 3.0% benefits. The legislative outlook is extremely fluid, and if there are



new developments to improve the budget, the District will be in a better financial position to adjust if it assumes more increase in state funding. The District is not expected to receive additional federal funding related to the new American Rescue Plan (ARP) Act beyond what has been allocated in FY22; these funds are expected to be restricted and not be available to cover budget shortfalls or increase the fund balance.

CFAC understands that the desired state for negotiation settlement is that they do not come in at higher percentages than state allocations provide. However, due to market conditions, if higher salaries and benefits are negotiated to maintain parity, then corresponding reductions would need to be made.

To assist with meeting budget objectives, CFAC has reviewed the revenue model to create a budget instead of the expenditure model as has been used in years past. The revenue model will assist to reimagine the District while aligning with the goals of Vision 2031. The revenue model is also expected to bring the District's average daily student membership (ADM) cost more in line with other districts.

CFAC also acknowledges the District's pension liabilities and recommends avoiding the practice of funding budget gaps using OPEB or Severance Trust Funds based on the current funded level of 78%, compared to actuarial recommended levels of 90%.

CFAC has conducted an overview of the current and projected financial conditions of the Hopkins School District. Our recommendations to the Hopkins School Board are based on consensus of the group to determine the underlying budget assumptions to form the budget projections for FY24 (and beyond). Hopkins is inspired by Vision 2031 which is moving the District from Great to World Class. The recommendations are based on current and near-term political and economic factors that impact the present and future financial situation of both the State of Minnesota and the Hopkins School District as well as the District's Strategic vision. Our recommendations are largely influenced by four primary conditions:

1. The outlook for any revenue increases remains pessimistic.
2. The need to continually move toward District transformation the District as articulated by Vision 2031 Strategic Roadmap deliverables..
3. Given that salary and fringe benefit costs make up 82% of the District's expenses for FY23 and beyond, any growth in this area in excess of the rate of state increases will negatively impact the financial and programmatic viability of the District over a 3 to 5 year period.
4. The District is projecting a decline in enrollment in FY24 with an overall projected



decrease of about 240 students over a five year period.

Enrollment Projections and Impact on Revenue

CFAC recommends accepting the District's enrollment assumptions. FY 2023-24 enrollment is expected to slightly decrease by 100 students to 6,802 students and is projected to be flat in FY 2024-25 and beyond. ([See Appendix B](#)) Enrollment is and should be monitored and the forecast adjusted annually by District personnel.

The District enrollment projections are based on analysis of current trends. This analysis informs the District's prediction about enrollment for the next subsequent school year, as well as the next five years. The analysis builds upon a 'cohort-survival method' which is a common projection methodology for school districts. The District also analyzes other external factors:

- Birth rates by state, county, and zip code
- Family demographics where children ages 0-4 reside
- Housing market trends and the enrollment yield based on household type
- Number of charter and private schools and the location of those schools.

Other factors included in the analysis relate to feeder patterns associated with unique programming such as Juntos and XinXing Immersion, any changes in capture rate associated with new families moving into the District boundaries, and any changes in mobility patterns associated with families moving in and out over the summer and during the school year.

Most Minnesota school districts are experiencing declining enrollment due to demographic changes and increased mobility. Revenue increases to the per pupil formula allowance are then offset by the fewer number of students attending, resulting in even smaller actual gross revenue increases. While the District has seen a slight enrollment increase from FY16-17 to FY21-22 of approximately 155 students, the District has seen an increase in both summer and school year mobility this past year that we have not seen in the recent past. The majority of that current mobility experience has been related to our families moving out of the District, moving out of State, and/or moving out of the Country. Therefore, due to this increase in mobility we are now assuming that our enrollment will return to the levels we were seeing back in FY16-17 and then will remain flat in the foreseeable future.

In a competitive, choice-driven environment, CFAC recognizes the investments the District is now making to stabilize enrollment as well as increase academic performance and rigor. In



2018, the District launched a community-informed innovative strategic vision. Vision 2031 is a collective vision and has been championed by students, staff, parents, and community members District-wide. In the post-pandemic fall of 2022, the District introduced three system goals to anchor the strategic plan and inform school and department transformation. The system goal areas include: Learning & Teaching, School & District Culture, and Operations.

To put every student on a path to success, the District's instructional priorities include:

- Transitioning 6th and 9th graders to middle schools and high school beginning in the 2023-24 school year.
- E-12+ Personalized learning that is rigorous, concept- and inquiry-based as well as undergirded by restorative practices and a focus on socioemotional wellness.
- Growing Chinese, Spanish, Outdoor Immersion, Project Based Learning, multiage classrooms, VirtualEDU and Collaborative Lab School.
- Investing in Early childhood and preschool learning as well as K-5 enrichment and school-wide talent development.
- Strengthening Career Technical Education pathways at Hopkins High School.
- Ensuring International Baccalaureate (IB) at middle school yields talent development for all students.
- Enhanced Predictable staffing model to optimally allocate resources across all programs in all our buildings.

CFAC Recommendation:

Based upon the enrollment analysis and assumptions presented, CFAC supports the administration's recommendation for projecting enrollment for FY24 to FY28. This includes the assumption that the District will lose approximately 240 students over the next five years, and 100 students next year. The District's end-of-year average daily membership (EOY ADM) for FY22 was 6,934 students and is projected to decrease to 6,692 students in FY28. Enrollment is and should continue to be monitored and the forecast should be adjusted annually by District personnel.

CFAC recommends the District continue its strategic efforts to retain students and grow enrollment. CFAC is encouraged by the District's scrutiny of current enrollment patterns and is taking specific measures to protect and increase enrollment. These measures include:

- Increased storytelling and marketing delivered and facilitated by the District's Communications & Marketing team;
- Targeted recruitment to increase VirtualEDU enrollment;



- Secondary parent engagement strategies that existed before Covid and will be made more robust;
- Attentively addressing secondary language immersion families' concerns and desires related to continuous immersion experiences;
- State of the District virtual as well as in-person Community Engagement & PTO Engagement sessions with the Superintendent;
- Laser focus on instructional quality and academic rigor including LETRS Science of Reading training for K-2 teachers; reimagining K-12 math; school-wide talent development and enrichment K-6; and increasing rigorous course and career pathway enrollment 9-12.
- Reimagined summer programming and enrichment.

Budget Projection Model

The Budget Projection Model (BPM) that the District utilizes and that CFAC has reviewed currently has expenditure increases for 1) decreasing enrollment and 2) expenses exceeding revenues based on the assumptions provided in the areas highlighted later in the report. It should be noted that CFAC has looked at results in the BPM for both a 0.0%, 2.0%, 3.0% and 4.0% Revenue /Salaries and 3.0% Fringe increase. All scenarios have presented different variables which helped administration and CFAC identify the best options.

Revenue/Expenditure Factors					
Revenue Increases		0.00%	2.00%	3.00%	4.00%
Salaries/Wages Increases	3.00%	\$ - .0	\$ 931,933	\$ 1,401,301	\$ 1,870,668
Salaries/Wages Increases	4.00%	\$ (650,459)	\$ 281,474	\$ 750,842	\$ 1,220,209
Salaries/Wages Increases	5.00%	\$ (1,300,918)	\$ (368,985)	\$ 100,383	\$ 569,750
Salaries/Wages Increases	6.00%	\$ (1,951,378)	\$ (1,019,445)	\$ (550,077)	\$ (80,710)
This assumes that Benefits are held constant at 3% and Consumer Price Index Inflation is Held at 7%					



CFAC encourages the District to continue using the Budget Projection Model to monitor the 3 to 5 year projected Unassigned Fund balance and make sure it is funded adequately at a minimal \$11 million, or 10% of annual operating expenses. This is higher than School Board policy of a 6.0% floor; however, CFAC believes this is critical to assure the District can financially support and protect the quality curriculum/program offered to its students as well as meet the Vision 2031 strategic goals.

CFAC believes the following suggestions should also be considered:

- In an era of historically flat or small increases in State revenue, the fund balance should not be used to simply cover ongoing cost increases because it will be quickly depleted.
- The District should avoid using OPEB and Severance Liability trust funds to cover the gap in the budgets.
- The District should continue to maintain the detailed BPM to show intermediate and long-term impact of different financial options.

Analysis

Due to anticipated enrollment stagnation in FY23 and FY24, we can expect District expense growth to outpace revenue. While we start from a structurally balanced budget in FY23, to keep the budget structurally balanced going forward absent structural changes, we must have a mix of enrollment and funding increases sufficient to cover our outstanding labor commitments and the rising costs of supplies and materials.

Unfortunately, we can only expect the formula amount through which we receive the bulk of our state aid to be below Consumer Price Index benchmarks (7%). Even if enrollment were to hold steady with a slight inflation increase on basic formula allowance it is difficult to fund our existing cost structure going forward. Our BPM assumes few structural changes so the ongoing cost increases quickly begin to show themselves as annual deficits.

Predictable Staffing Model

One of the tools that has helped us engage in revenue-based budgeting is predictable staffing. The Predictable Staffing Model is used to allocate resources to schools based on standardized allocation formulas informed by total school enrollment. This is different from schools getting what they got last year and/or getting what they want based on how savvy they are with resource allocations.



General Fund Balance Reserves, Local Retirement Funding and Teachers Retirement Association (TRA)

General Fund Balance Reserves

The General Fund Unassigned Fund balance is the cumulative sum of the annual excess or deficiency of revenues over expenses. Any fund balance, whether Unassigned, Committed, Assigned or Restricted can only be used for emergencies. Paying for ongoing labor contract costs that exceed available revenue does not constitute an emergency.

Hopkins General Fund Unassigned Fund balance, after unaudited results for FY22, stands at \$11,313,668, or 10% of FY22 total General Fund expenses. (**See Appendix D**). The District administration has communicated to CFAC that the District's auditor stated that they would prefer to see the Unassigned Fund balance in the 8-15% range. The Board's policy is to maintain a minimum of 6%, and CFAC continues to recommend a target level of at least 10%.

Local District Retirement Funding

In FY21 the District continued to try to keep pace with the funding of its local retirement liabilities. The combined liability amounts for OPEB and Severance of \$38.4 million based on the actuarial valuation as of 7-1-21 and the funded amount of \$30.7 million equals a 79% funded level.

The District's actuarial firm recommends at least 90% funding. Further, the annual cost of one more year of service for retiree premiums and claims is approximately \$2.3 million, of which the District budgets as part of fringe benefits.

CFAC has the following recommendations for the School Board regarding fund balances and funding of District retirement liabilities:

- Place any annual surplus amounts into the OPEB Revocable Trust Fund and the Internal Service Fund for Severance to continue the move to a 100% funded level.
- Avoid the practice of funding budget gaps using OPEB or Severance Trust Funds.
- Cost the annual local retirement obligations into future labor contracts on an ongoing basis.

It should be noted that the Internal Service Fund for Severance is an in-house fund, therefore the dollars in this fund can be re-directed back to the General Fund, if necessary, still providing the District with emergency flexibility. Further, and importantly, the dollars in the Internal Service Fund for Severance provide cash flow for the District.



Defined Benefits Pension Plans

Defined Benefit Pension Plans

Substantially all employees of the School are required by state law to belong to pension plans administered by Teachers' Retirement Association (TRA) or Public Employees' Retirement Association (PERA), all of which are administered on a statewide basis.

Disclosures relating to these plans follow:

A. Plan Description

The District participates in the following cost sharing, multiple employers defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and Teachers Retirement Fund (TRA). PERA's and TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's and TRA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan

All full-time and certain part-time employees of the District, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Fund (TRA)

The Teacher's Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials. Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or University of Minnesota System).

The 2022 Omnibus Pension Policy Bill was passed and signed into law. It contained three provisions for TRA: allows active members to purchase up to five years of service credit in TRA for the time they taught in a public school in another state; suspends for three years the earnings limitation for retired teachers who return to covered employment; allows advanced practice registered nurses to provide disability



determinations. These provisions did not impact the financial condition of the TRA pension fund.

B. Benefits Provided

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. TRA Benefits

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

CFAC Recommendation:

CFAC recommends the Board consider striving to fund its local pension liabilities (OPEB and Severance) to the 100% ([See Appendix C](#)) level while keeping the Unassigned Fund balance at or above 10%. Using General Fund annual surpluses, if any, to fund local pension liabilities up to the 100% level is a prudent use of favorable audit results. Using General Fund reserves to fund ongoing expenses will result in a declining fund balance and can result in a downgrade of the District's bond rating, increasing interest costs to taxpayers when the District bonds for infrastructure maintenance or when the District refinances existing debt.

Total General Fund Revenue Sources

State funding comprises 63% of our revenue. Another 27% of District revenue comes from local property taxes and other local sources including activity participation fees, gate receipts, gifts, and interest income. Federal sources comprise only 7% of District revenue and 3% comes from Other Sources. CFAC notes that the District has fully maximized its operating referendum levy authority. ([See Appendix H](#))

CFAC Recommendation:

Since the legislature has not determined funding for FY 23-24, CFAC is recommending budgeting assuming a 3% increase in the per pupil allowance for projection years FY 23-24.



Total General Fund Summary

Fund Balance – The School’s General Fund Unassigned Fund balance increased by \$717,946 ending at \$11,313,668 as of June 30, 2022. Total fund balance of the General Fund increased by \$2,342,370, ending at \$22,433,659 as of June 30, 2022. The ending Unassigned Fund balance represents 10% (last year 10.1%) of General Fund expenditures. A District’s fund balance in the General Fund is an important aspect in considering the School’s financial well-being since a healthy fund balance represents a strong cash flow, which can be used as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, and aid prorations at the state level and similar problems. ([See Appendix D](#))

Budget to Actual – Total revenues in the General Fund were 6,430,675 (or 5.9%) higher than the final amended budget amount while total expenditures were \$337,856 (or 0.33%) less than had been budgeted. Total General Fund Expenditures decreased \$2,546,253 or 2.8% from the previous year. The major factor driving the increase in revenue from 2020-21 to 2021-22 was the additional one time Federal cash inflows. Salaries/Wages decreased by \$1,179,090 or 2% and Purchased Services increased by \$3,630,047 or 25% from 2020-21 to 2021-22. Supplies increased by \$757,486 or 28% from 2020-21 to 2021-22.

Salary and Fringe Benefit Expenses

School districts are labor intensive, with 80-85% (82% on an actual basis for Hopkins in FY22) of their expenses for salaries and benefits.

CFAC Recommendation:

Estimated contract increases for all bargaining groups are factored into the Budget Projection Model for FY24 through FY25 that CFAC has reviewed at a rate of 3.0% for salaries and benefits, along with other scenarios that are higher and lower.

An estimate greater than 3.0% will result in expenses exceeding revenues in FY 2023-24. Due to inflation increases and flat enrollment projections the District revenue and expenditure will see a negative shift for FY24 and beyond that will be unsustainable. It should be noted that to achieve a balanced budget the District will need to restructure.

In FY22 the Fringe Benefits were budgeted at 36% of compensation. In FY23 we budgeted our Fringe Benefits at 39% of compensation and increasing the Fringe Benefits to 42% of compensation in FY24 will align us closer to what the District is expending on Fringe Benefits.



Annual costs of Other Post Employment Benefits and Severance amounting to about \$2.5 million have been factored into the fringe benefits. (**See Appendix C**)

Other Costs

CFAC recognizes the amount of cost efficiencies that the District has implemented in the past. The District has now finalized implementing more energy efficient lighting in all District buildings.

The implementation of the contract for participation in a solar project at the High School and West Junior High as a way to mitigate some of the future electric rate increases has been completed. The District has also been automating some of the Procurement and Purchasing processes as well as work with vendors in price negotiations and strategic sourcing which will save costs in the long run.

CFAC Recommendation:

CFAC recommends continuing to look for ways to bring additional efficiencies to control other costs. For budgeting purposes, after looking at the last five years of expenses and the Consumer Price Index (CPI) for Inflation, CFAC recommends projecting a 7.0% increase for Purchased Services, utility and transportation costs, and supplies costs for FY24. CFAC also recommends that the District continue to enhance the Predictable Staffing Model and standardize staffing in the buildings.

Legislative Activity

What follows are some education-related highlights of the 2023 legislative sessions as summarized from information made available by the Minnesota Department of Education, the Minnesota School Boards Association, and the Minnesota House of Representatives.

Strengthen and Stabilize Funding

Public education in Minnesota needs a new mechanism that adequately funds our school districts and gives locally-elected school boards the authority to make the decisions that reflect the needs of their communities. With your help, we can reshape school finance and reduce the burden on local property taxpayers.

Last year, the Minnesota House approved more than \$3.0 billion in new education spending over two years for urgent needs including student mental health services and attracting more



teachers of color, among other priorities. However, the House and Senate never reached a compromise and no education spending bill passed last year's legislative session.

Support Students

- Stabilize funding for mental health in the schools by shifting the source of funding from grant-based (Mental Health in the Schools Act of 2013 (s.195) through statute 245.4889) to budget-based;
- School-Linked mental health is a very successful program and Hopkins benefits from these community partnerships; however additional support is needed in our schools to address the increasing mental health needs of our students;
- Reliable funding benefits the entire community with increased positive outcomes;
- Educate families and staff on the importance of mental health so that students' experience wrap-around care, and struggling students are more quickly identifies;
- Innovate ways to incorporate mental health awareness and knowledge into the educational curriculum across grade levels, expanding our SEL offerings and curriculum while providing targeted supports for students in need;

Restore Local Control

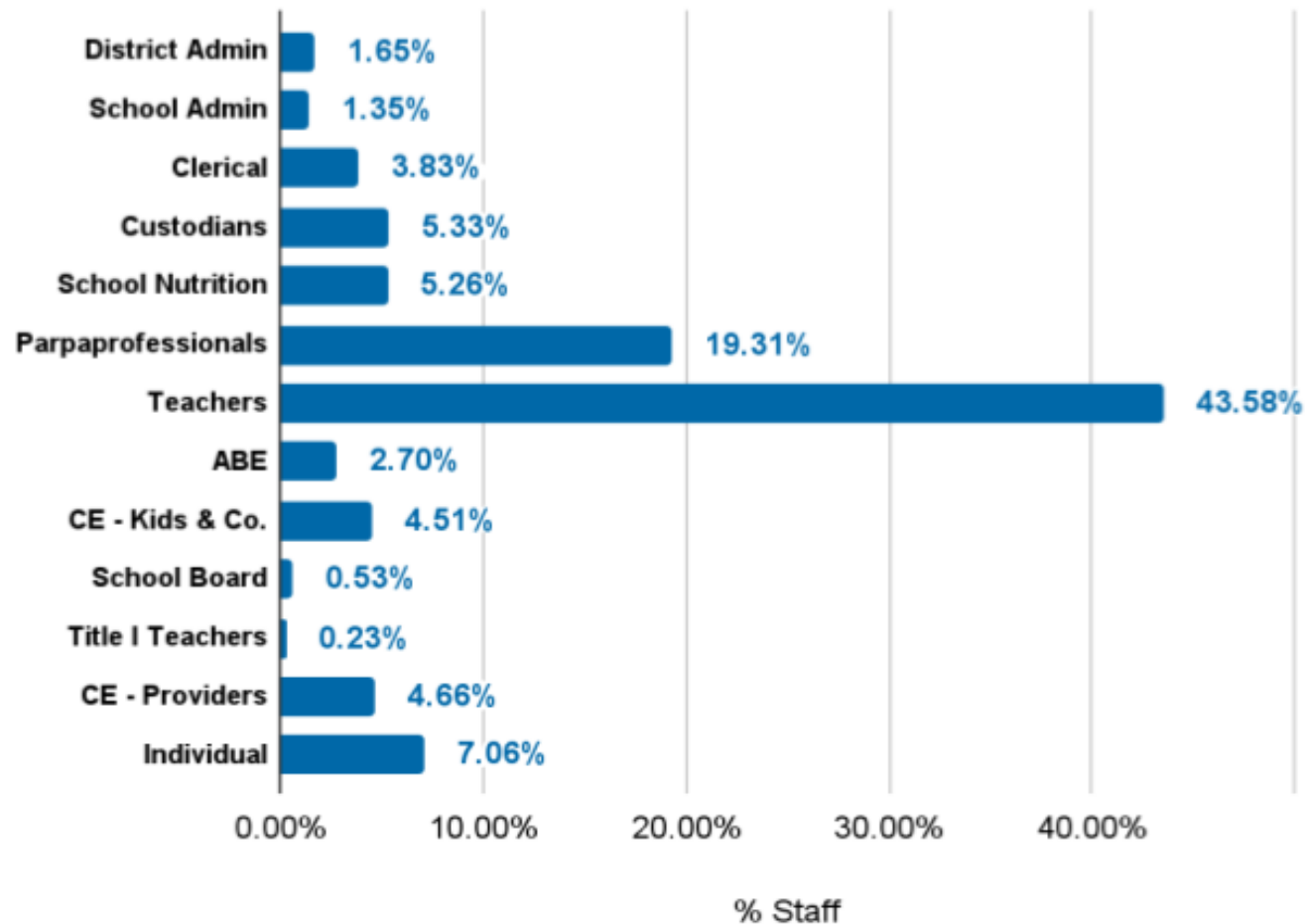
Minnesota has always been a pioneer in education, and we can't fall behind. Minnesota's evolving demographics and changes in our world call for us to reimagine what schools look like. We need to take steps to transform school culture in order to make our schools places where all of our scholars will thrive.



Appendix A: Staffing



Hopkins Staff Composition FY 2022

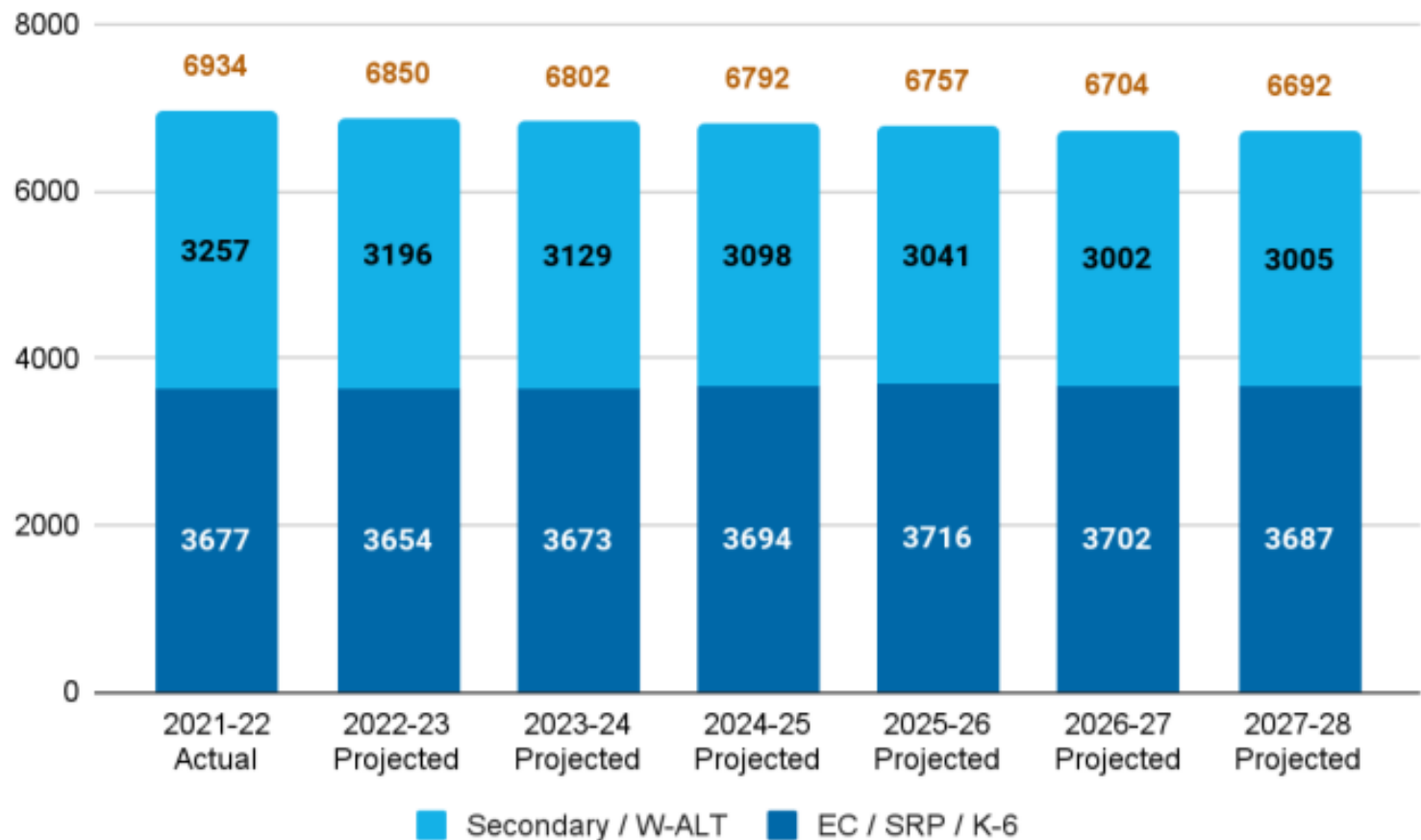




Appendix B: Enrollment



EOY ADM Enrollment Projections 2022-23 to 2027-28

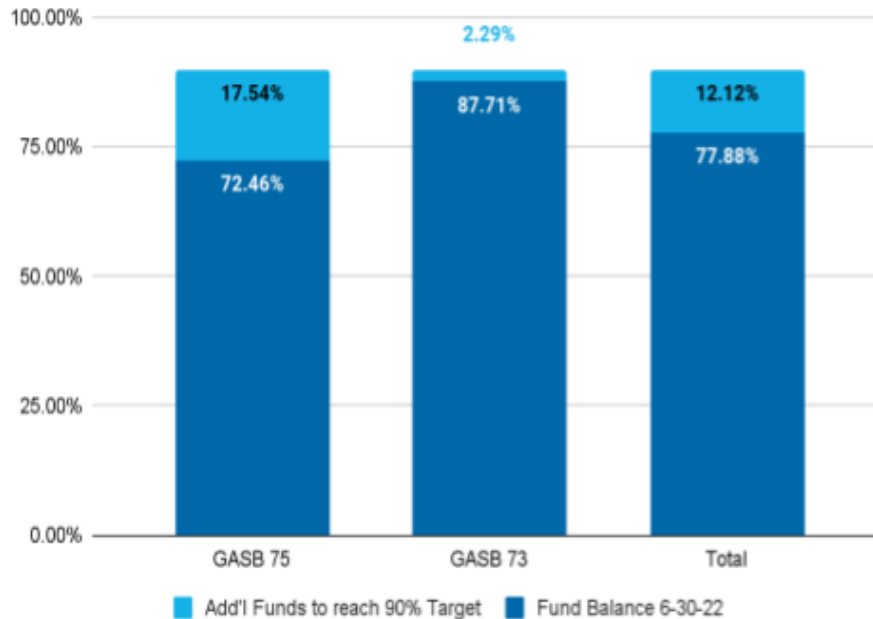




Appendix C: OPEB and Severance



OPEB & Severance (GASB 75 and GASB 73)



Description	GASB 75	GASB 73	TOTAL
Accrued Liability 7-1-20	\$24,047,362	\$13,261,412	\$37,308,774
Fund Balance 6-30-22	\$17,423,664	\$11,632,063	\$29,055,727
Annual Service Cost	\$1,591,230	\$1,591,130	\$2,587,620
Estimated Annual Employer Contributions	\$2,052,733	\$1,407,329	\$3,459,062



Appendix D: Fund Balance

Hopkins Independent School District 270		
FUND BALANCES Unaudited for FY 2022		
	July 30, 2021	June 30, 2022
Fund	Actual Fund Balances	Projected Fund Balances
General/Restricted	\$ 3,820,052	\$ 3,111,679
General/Other	16,271,237	19,321,980
Food Service	852,871	1,201,818
Community Service	1,387,304	3,111,679
Building Construction	13,970,510	10,947,089
Debt Service	4,105,104	4,163,882
Trust	25,365	28,857
Internal Service		
OPEB* Revocable Trust	19,080,976	17,423,664
OPEB* Irrevocable Trust (Severance)	11,632,063	11,556,150
OPEB* Self Insurance	3,109,812	3,898,149
TOTAL ALL FUNDS	\$ 74,255,294	\$ 74,764,947

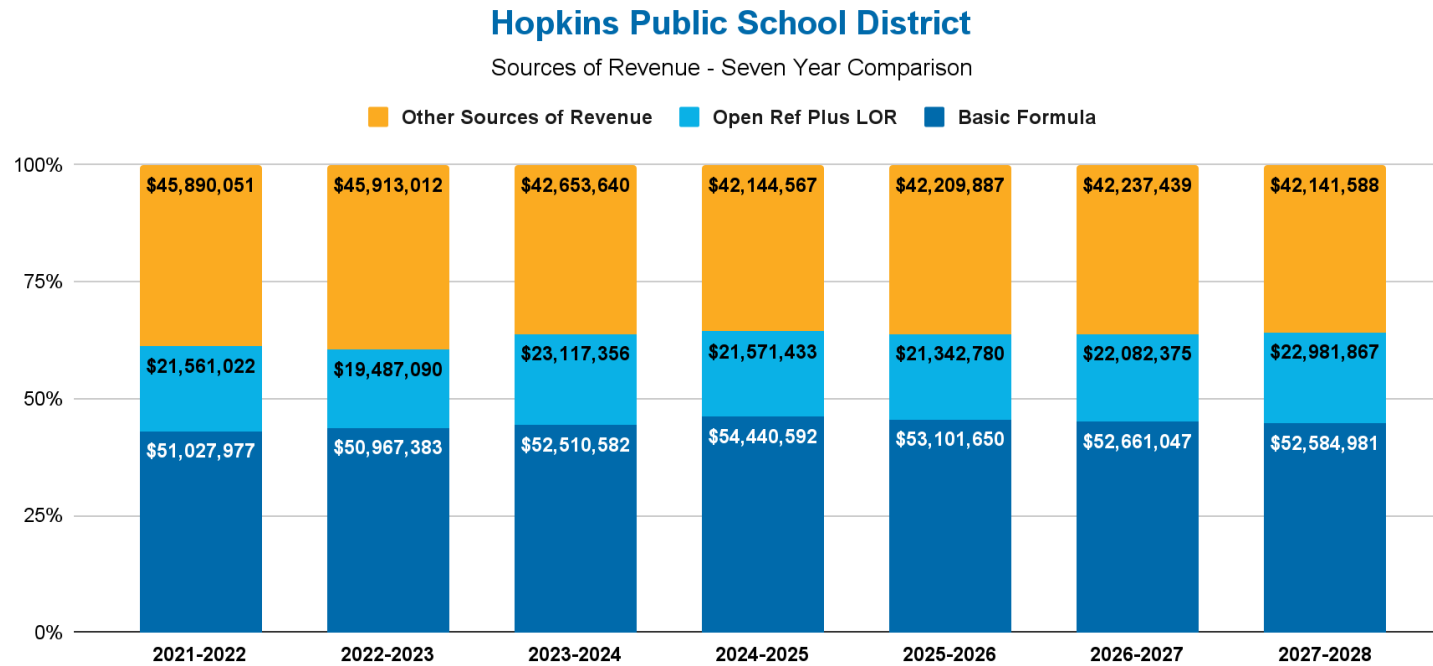


Appendix E: General Fund Summary

	Year Ended June 30,				
	2018	2019	2020	2021	2022
Revenues	\$ 96,438,651	\$ 99,698,593	\$ 103,819,947	\$ 111,385,664	\$ 118,479,050
Expenditures	96,846,184	101,158,221	102,499,876	104,818,387	113,136,680
Excess of Revenues Over Expenditures	(407,533)	(1,459,628)	1,320,071	6,567,277	5,342,370
Other Financing Sources (Uses):					
Sale of Equipment Proceeds	-	31,500	200	-	-
Insurance Recovery Proceeds	17,862	42,066	-	-	-
Transfers In	-	2,100,416	1,042,509	-	-
Transfers (Out)	(2,137,175)	(1,050,000)	-	-	(3,000,000)
Total Other Financing Sources (Uses)	(2,119,313)	1,123,982	1,042,709	-	(3,000,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,526,846)	(335,646)	2,362,780	6,567,277	2,342,370
Fund Balance:					
Beginning of Year	14,023,724	11,496,878	11,161,232	13,524,012	20,091,289
End of Year	\$ 11,496,878	\$ 11,161,232	\$ 13,524,012	\$ 20,091,289	\$ 22,433,659
Nonspendable Fund Balance	\$ 1,407,061	\$ 1,407,061	\$ 253,391	\$ 261,491	\$ 261,499
Restricted Fund Balance	96,846,184	101,158,221	3,327,415	3,820,052	3,111,679
Committed Fund Balance	1,163,529	1,721,160	-	-	-
Assigned Fund Balance	8,684,400	7,748,076	1,638,677	5,414,024	7,746,813
Unassigned Fund Balance	2,018	2,019	8,004,529	10,595,722	11,313,668
Total Fund Balance	\$ 108,103,192	\$ 112,036,537	\$ 13,224,012	\$ 20,091,289	\$ 22,433,659
Unassigned Fund Balance as a Percentage of Expenditures	8.97%	7.66%	7.81%	10.11%	10.00%



Appendix F: Operating Budget Revenue Source



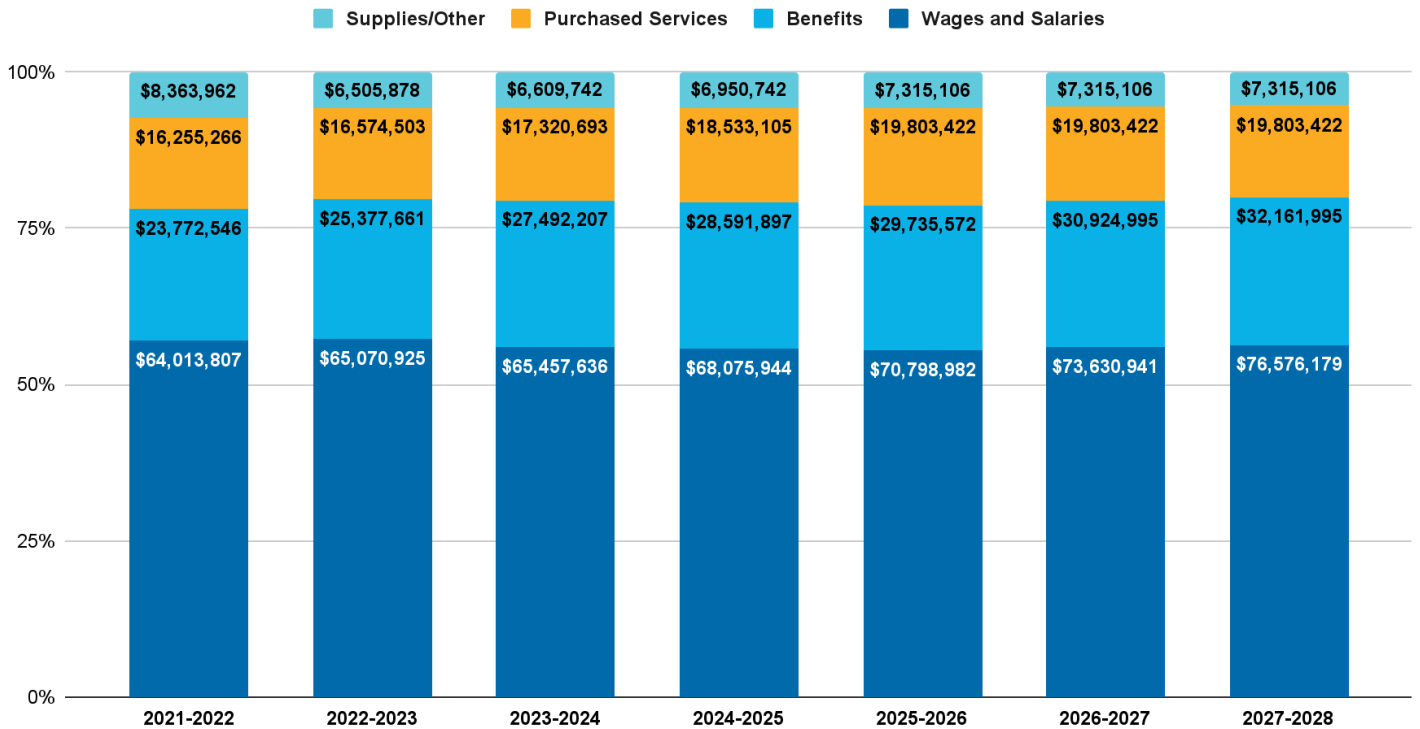
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	\$118,479,050	\$116,367,485	\$118,281,578	\$117,156,593	\$116,654,317	\$116,980,860	\$117,708,436
Dollar Change		(\$2,111,565)	\$1,914,093	(\$1,124,985)	(\$502,276)	(\$175,732)	\$727,575
Percent Change		-1.8%	1.6%	-1.0%	-0.4%	-0.1%	0.6%



Appendix G: Operating Expenditures (7 year comparison)

Hopkins Public School District

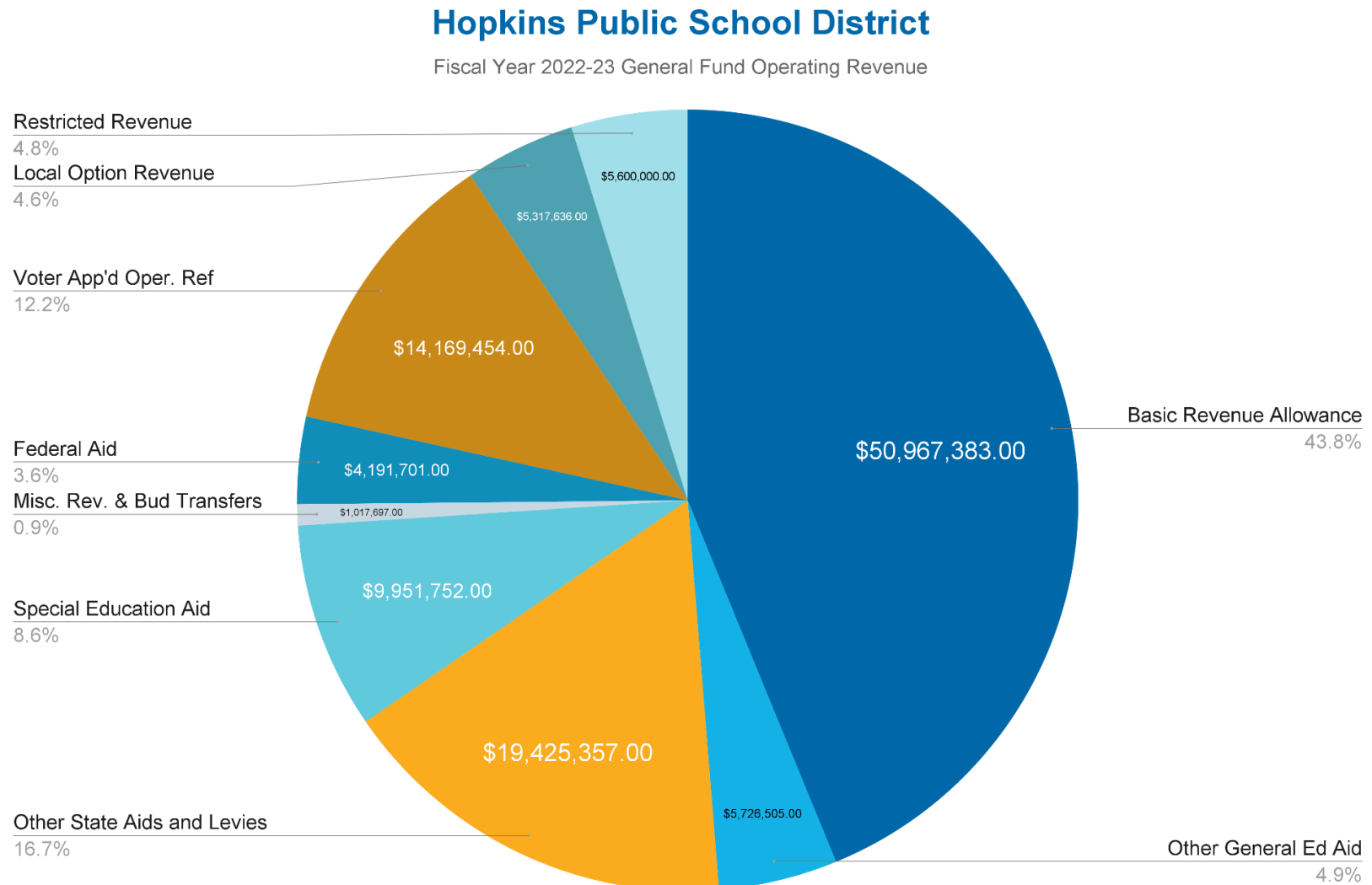
Use of Operation Funds - Seven Year Comparison



	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	\$116,136,680	\$119,128,967	\$116,880,277	\$122,151,443	\$127,680,082	\$131,701,464	\$135,883,702
Dollar Change		\$2,992,287	(\$2,248,690)	\$5,271,166	\$5,528,636	\$4,021,382	\$4,182,247
Percent Change		2.6%	-1.9%	4.5%	4.5%	3.1%	3.2%



Appendix H: General Fund Operating Revenue (FY 22-23)

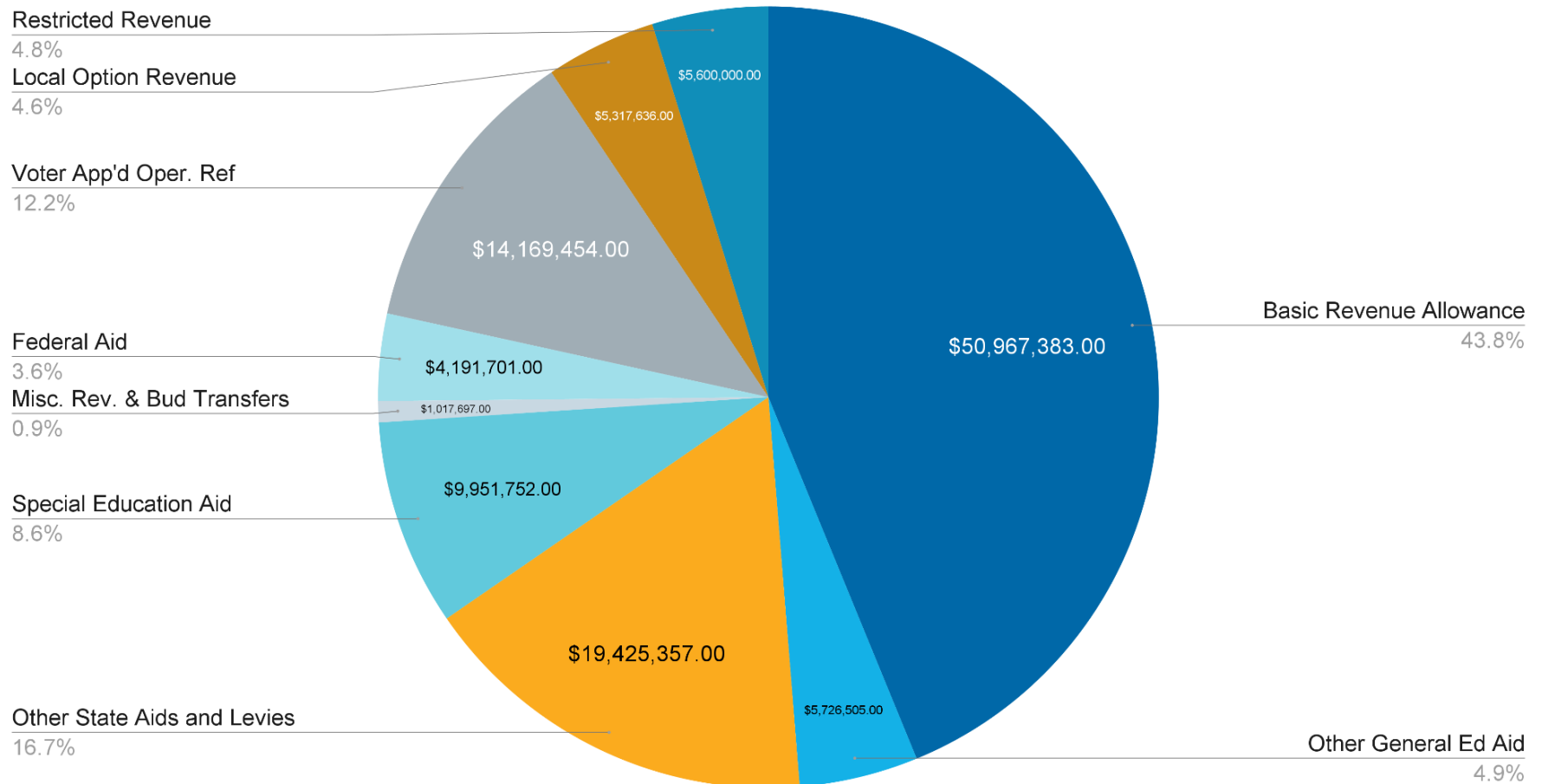




Appendix H: General Fund Operating Expenditure (FY22-23 continued)

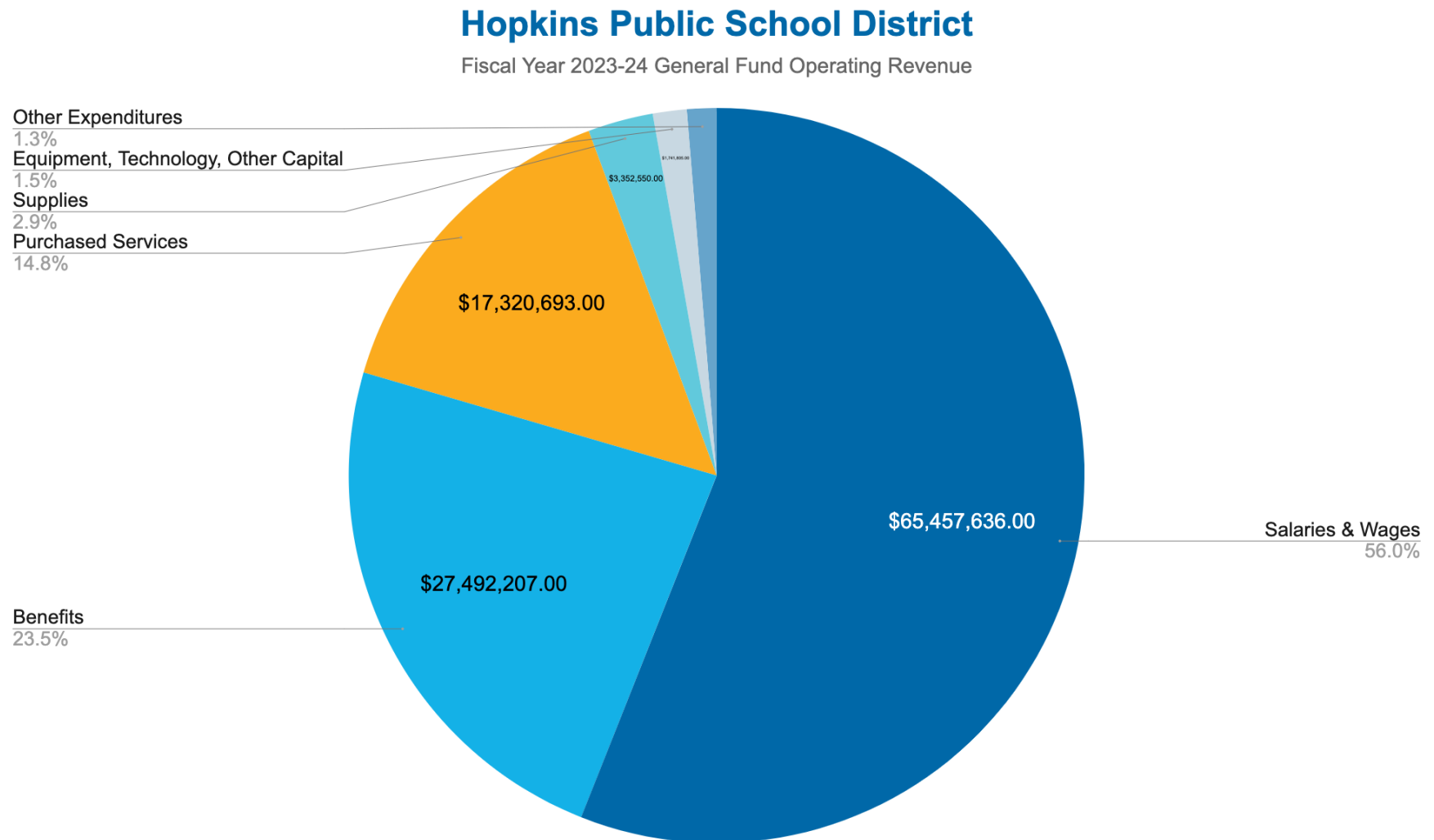
Hopkins Public School District

Fiscal Year 2022-23 General Operating Expenditure



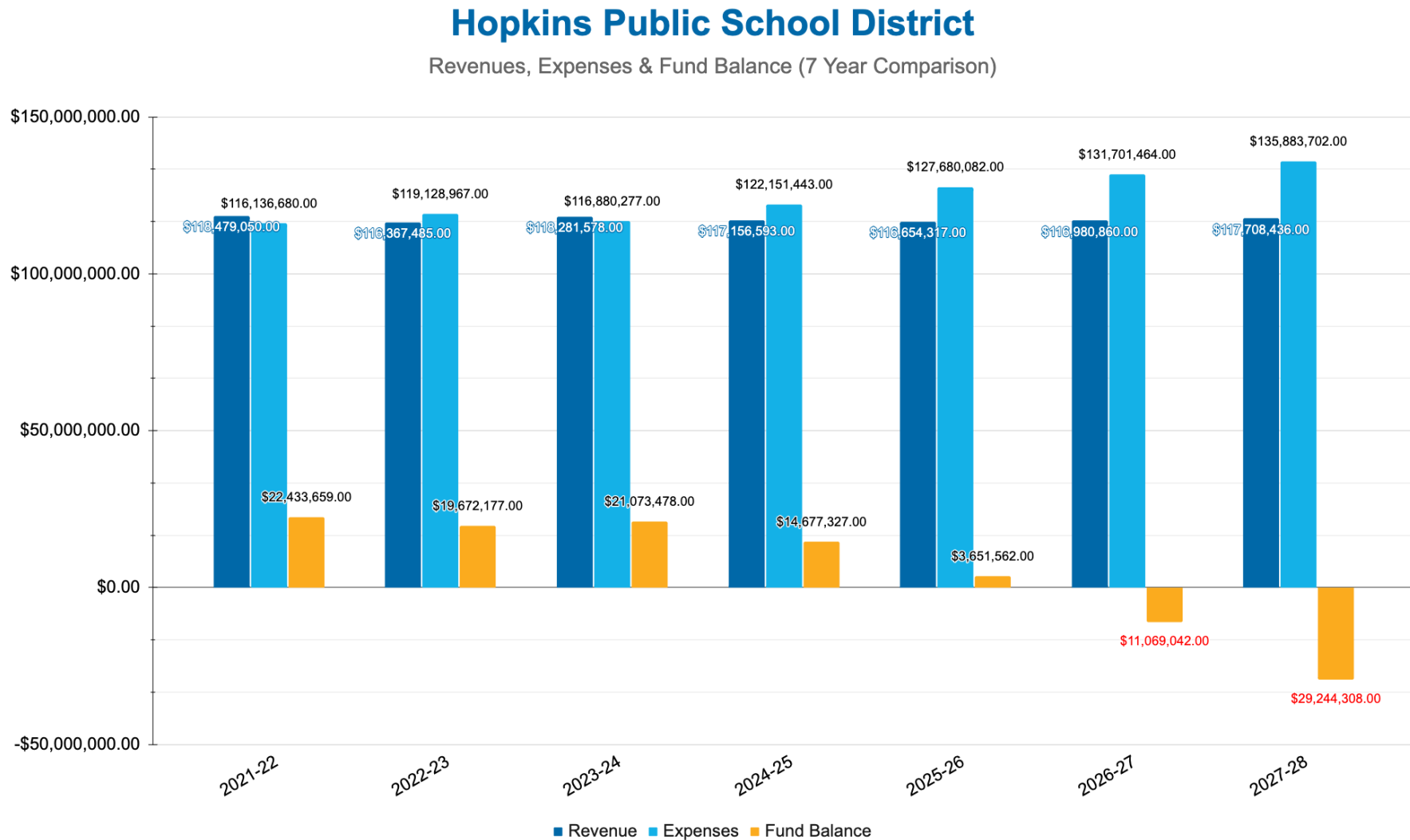


Appendix I: General Fund Operating Revenue (FY23-24)





Appendix J: Revenues & Expenses (7 year comparison)





Appendix K: General Fund Revenue Projection Scenarios (FY23-24)

Hopkins Public School District No 270

General Fund Budget Projection

	Projected (0%) 2023-24	Projected (2%) 2023-24	Projected (3%) 2023-24	Projected (4%) 2023-24	Projected (5%) 2023-24
Definitions					
Revenue	\$116,880,277	\$117,812,210	\$118,281,578	\$118,750,945	\$119,213,510
Expenditures	\$116,880,277	\$116,880,277	\$116,880,277	\$115,880,277	\$116,880,277
Revenue Over (Under) Expenditures	\$0	\$931,933	\$1,401,301	\$1,870,668	\$2,333,233
Fund Balance	\$20,091,289	\$21,023,222	\$22,424,523	\$24,295,191	\$26,628,424

Enrollment

FY24 Enrollment Projections - Fall Seat Count				
Grade	FY22-23 K-12 Enrollment	Cohort Advance	K-12 Aggregate Enrollment Projection	Enrollment Change
Kindergarten	546	535	535	0
Grade 1	593	546	562	16
Grade 2	536	593	580	-13
Grade 3	527	536	526	-10
Grade 4	466	527	501	-26
Grade 5	462	466	461	-5
Grade 6	456	462	434	-28
Grade 7	485	456	482	26
Grade 8	495	485	472	-13
Grade 9	527	495	465	-30
Grade 10	522	527	531	4
Grade 11	500	522	515	-7
Grade 12	528	500	486	-14
Total	6643	6650	6550	-100

Grade	K-12 Aggregate Enrollment Projection	VEDU	All Other Sites
Kindergarten	535	0	535
Grade 1	562	1	561
Grade 2	580	3	577
Grade 3	526	7	519
Grade 4	501	4	497
Grade 5	461	5	456
Grade 6	434	9	425
Grade 7	482	7	475
Grade 8	472	3	469
Grade 9	465	10	455
Grade 10	531	8	523
Grade 11	515	9	506
Grade 12	486	14	472
Total	6550	80	6470

Independent School District #270
HOPKINS SCHOOLS
 Budget Year 2023-24

ALL FUNDS

HOPKINS PUBLIC SCHOOLS			
2023-2024 ADOPTED BUDGET			
	2021-2022	2022-2023	2023-2024
	Actual	Revised	Adopted
FUND DESCRIPTION	Amounts	Budget	Budget
REVENUES			
General Fund	\$116,481,452	\$116,796,783	\$123,076,025
Food Service	\$4,554,589	\$3,574,380	\$3,961,042
Community Education	\$10,677,393	\$9,909,729	\$11,101,326
Debt Service	\$17,817,595	\$16,168,139	\$13,469,054
Total Funds Excluding Construction and Capital Projects	\$149,531,029	\$146,449,031	\$151,607,447
Construction and Capital Projects	\$11,401,651	\$11,757,194	\$15,149,970
Total Combined Funds	\$160,932,680	\$158,206,225	\$166,757,417
EXPENDITURES			
General Fund	\$114,563,151	\$118,064,644	\$123,076,025
Food Service	\$4,277,377	\$4,003,300	\$3,890,878
Community Education	\$8,861,276	\$10,718,028	\$11,064,462
Debt Service	\$17,758,818	\$16,529,650	\$13,469,054
Total Funds Excluding Construction and Capital Projects	\$145,460,622	\$149,315,622	\$151,500,419
Construction and Capital Projects	\$9,738,853	\$11,757,194	\$15,149,970
Total Combined Funds	\$155,199,475	\$161,072,816	\$166,650,389

Fund Summary

The District has established various funds in accordance with the requirements of the Minnesota Department of Education (MDE). The funds are organized by account groups and are considered separate accounting entities for reporting purposes.

General Fund Budgeted Total: \$123,076,025 (74%)

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund.

Food Service Fund Budget Total: \$3,961,042 (2%)

This fund is used to record financial activities of the district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Community Service Fund Budget Total: \$11,101,326 (7%)

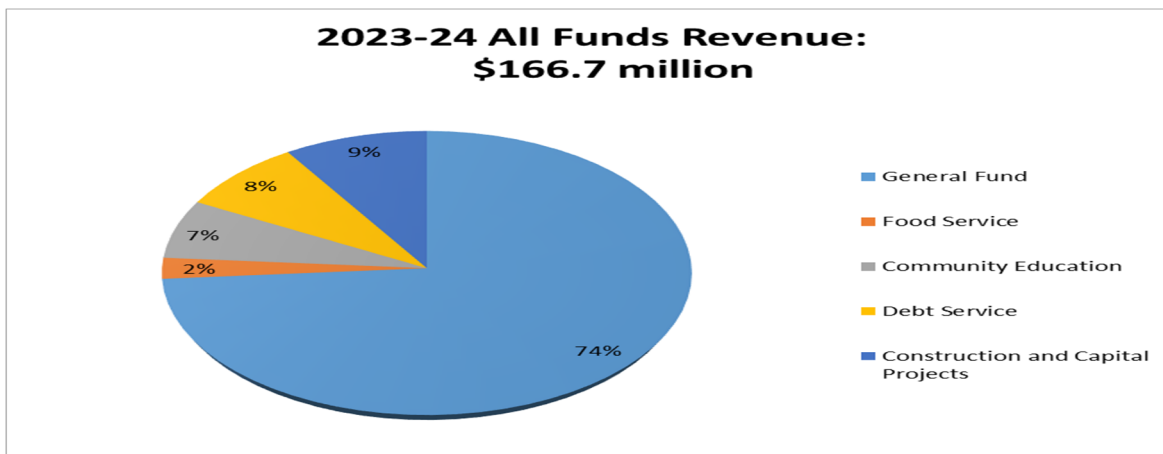
This fund is comprised of program designed for learners of all ages and abilities. Program data is included from Early Childhood, Youth Programs, Adult Enrichment, Adult Basic Education, Translation and Marketing.

Building Construction and Capital Projects Fund Budget: \$15,149,970 (9%)

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, Long Term Facility Maintenance, or major capital projects costing \$2,000,000 or more. This is the fund that pays for land purchases, construction of new schools, or renovations of existing schools and other capital projects outside of construction.

Debt Service Fund budgeted amount: \$13,469,054 (8%)

When the district sells bonds to finance new facilities or major renovation of existing facilities, the district also receives authority to levy a direct general tax upon the property of the district for the repayment of principal and interest on the bonds as due.

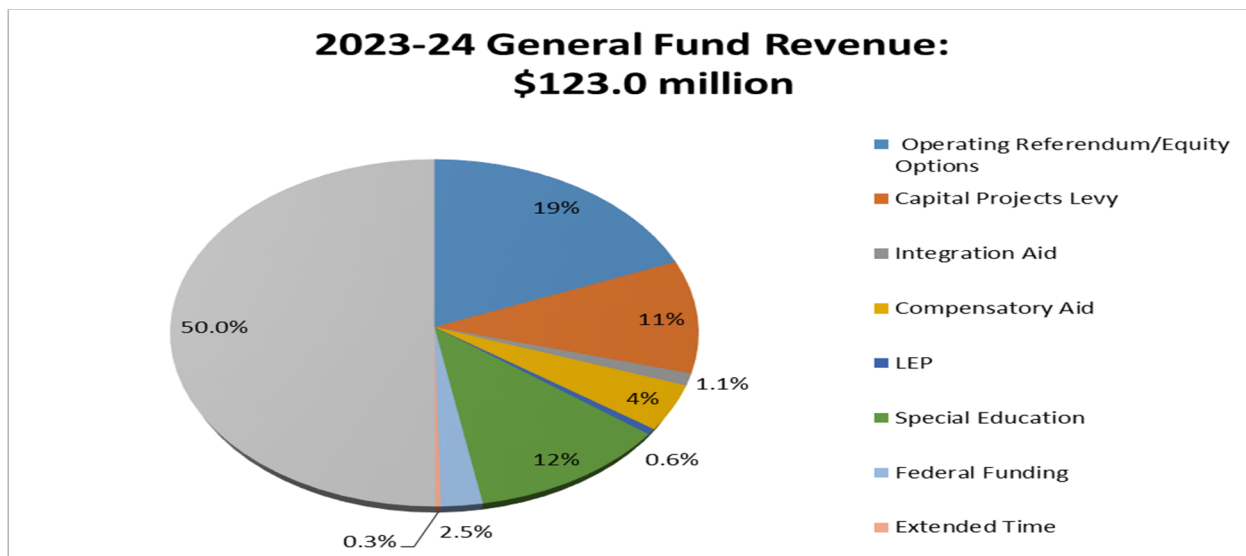


Fund Summary

General Fund Budgeted Total: \$123,076,025 (100%)

The general fund is divided into separate accounts for reporting. The accounts are listed below:

- **Non-Categorical Revenue \$61,597,366 (50%):** This is the district's primary operational fund. This account is used for instructional programs, daily school operations and general functions of the district.
- **Operating Referendum and Equity Revenue \$23,117,356 (19%):** These are voter and board approved resources committed by the district to help manage class size and support academic programs and technology.
- **Capital Projects Levy Revenue \$12,914,797 (11%):** These are voter approved resources committed by the district to help support academic programs and technology.
- **Special Education Revenue \$14,501,376 (12%):** These dollars are committed to providing required services to students with disabilities.
- **Compensatory Education Revenue \$5,416,377 (4%):** The resources are generated for students eligible for free and reduced price lunch. The revenue is used to manage class size and improve achievement gap among disadvantaged students.
- **Integration Aid Revenue \$1,401,482 (1%):** The resources are generated to pursue racial and economic integration, increase student achievement, create equitable educational opportunities, and reduce academic disparities based on students' diverse racial, ethnic, and economic backgrounds at Hopkins Public Schools.
- **Extended Time Revenue \$409,360 (0.4%):** The resources are used for extended day, week or year programs such as summer school and after school programs.
- **English Learners Revenue \$688,547 (0.6%):** The resources are received based on the number of students learning English in the district. Hopkins acknowledges that this amount is not sufficient to provide services to the English Learners so we are committed to using additional resources for the English Learners program.
- **Grants/Funded Projects Revenue \$3,029,364 (2%):** The resources are used to supplement state and local resources. Restrictions on use of the resources depends on the specific grant.



GENERAL FUND (01)

FUND ANALYSIS

DESCRIPTION:

The General Fund is used to show all operations of the School District which are not accounted for in other special purpose funds. This fund includes teacher and administrator salaries and fringe benefits as well as all operations and maintenance activities. Since salaries and benefits make up approximately 82% of the district's expenditures, this fund represents the major operating fund for our district. Legislation has combined the former Transportation Fund and the Capital Expenditure Fund with the General Fund. A separate program is maintained for transportation and a reserved program is maintained for capital expenditures, including the Capital Projects Levy, within the General Fund.

FUND SUMMARY

Estimated General Fund Unassigned Fund Balance (6/30/22)	12,186,759
2023-24 Budgeted Revenues	123,076,025
2023-24 Budgeted Expenditures	123,076,025
Estimated General Fund Unassigned Fund Balance (6/30/23)	10,918,898

Projected revenues and expenditures include sub funds listed below.

We use a number of sub funds within the General Fund, which are included in the above summary. Our sub funds include:

- Sub Fund 11/Used for tuition programs/Special Services
- Sub Fund 41/Used for Staff Development programs
- Sub Fund 51/Lindbergh Center shared use facility with the City of Minnetonka
- Sub Fund 71/This sub fund contains all activities related to desegregation
- Sub Fund 81/Used for Federal Title and Federal Special Education grant programs and local grants. This is maintained as a balanced sub-fund.
- Sub Fund 91/Program Adjustments, Enhancements, One-Time and Transfers

State accounting laws and regulations for school districts establish various required reserves. Other items are set aside by the School Board itself in the form of Committed or Assigned fund balances per GASB 54 fund balance requirements.

COMMENTS:

- Our cash flow projections show no need for cash flow borrowing in FY2023-24. Our fund balance in the General Fund is the main reason we show such a strong cash flow position, as the fund balance provides a cushion for seeing us through times when State Aid and County tax receipts do not match up with our expenses.
- The revenues and expenditures were prepared using fund projection recommendations by the Board of Education. The School Board adopted the initial 2023-24 budget parameters in February 2023. Preliminary budget approval was adopted at the April 25th, 2023, School Board meeting. The fiscal parameters adopted estimated the per student allowance at \$6,863 (0.0% increase from FY22-23) for FY23-24. In May the State through legislative updates pronounced the per student allowance at \$7,138 a 4% increase to the Basic Allowance formula in FY24 and \$7,281 a 2% increase in FY25. The additional factors have been considered in the budget. Title I and other Federal allocations are factored in as equal revenue and expense amounts currently. Additional budget recommendations and adjustments will be made during the budget amendment process in April 2024.

Revenue notes include:

- Investment earnings on idle cash is flat due to market conditions but our cash position is stable.
- State aid increase of 4.0%. Enrollment has slightly decreased and is projected to be flat for the foreseeable future.

- For general education revenue calculation purposes student enrollment is projected from the 10/1/22 district enrollment.

Expenditure notes include:

- All salaries were increased by 3% and benefits were increased by 3%. Supplies and Purchased Services are projected at a 7% inflation increase. Energy and Utilities was budgeted at a 7% increase.

The revenue and expenditure activities relative to Federal programs for next year have been budgeted on an estimated basis (Sub Fund 81). We will make mid-year adjustments in February 2024 when more accurate revenue and expenditure information is available.

Other Budget notes:

- The district does not budget for delinquent taxes because it cannot be predicted when they will be paid. Patrons have up to seven years to pay back delinquent taxes.
- Abatement adjustments have been budgeted and are reflected in levy revenue in the respective funds.

The General Fund proposed budget is being presented as determined by the parameters given by the Board of Education. We are projecting a structurally balanced budget in the General Fund in FY 2023-24 given the assumptions we have made.

General Fund challenges include:

- Maintaining expenditure levels that do not exceed budgeted revenues to maintain a solid financial position in our General Fund Unassigned fund balance.
- Maintaining our fund balance at 6% or greater level (Board policy) within the subsequent years.
- Maintaining enrollment at optimal levels.

Independent School District #270

HOPKINS SCHOOLS

Budget Year 2023-24

GENERAL FUND (01)

Hopkins Public Schools			
2023-2024 General Fund Budget Projections			
Definitions		Adopted 2023-24	Percentage Change
SOURCES OF REVENUE:			
	Basic Revenue Allowance	\$61,597,366	50%
	Special Education Aid	14,501,376	12%
	Capital Projects Levy	12,914,797	10%
	Integration Aid Revenue	1,401,482	1%
	Federal Funding	3,029,364	2%
	Voter/Board App'd Oper. Ref.	23,117,356	19%
	Compensatory Education Revenue	5,416,377	4%
	Extended Time	409,360	0%
	English Learners Revenue	688,547	1%
	Total Revenue	\$123,076,025	100%
USES OF REVENUE:			
	Salaries & Wages	\$67,457,636	55%
	Benefits	27,492,207	22%
	Purchased Serv.	18,820,693	15%
	Supplies	3,852,550	3%
	Other Expenses/Transfers	3,241,805	3%
	Capital Expenditures	2,211,134	2%
	Total Uses of Revenue	\$123,076,025	100%
REVENUE OVER (UNDER)		\$0	

HOPKINS ISD #270	
GENERAL FUND	
EXECUTIVE SUMMARY FOR ORIGINAL FY23-24 BUDGET	Original
	Allocations
	General Fund
Total General Fund Revenues	\$123,076,025
ALICE SMITH	\$5,460,277
GLEN LAKE	\$4,317,280
GATEWOOD	\$5,788,837
EISENHOWER_XINGXING	\$7,476,407
MEADOWBROOK	\$6,962,486
TANGLIN	\$5,622,293
NORTH JUNIOR HIGH	\$7,534,593
WEST JUNIOR HIGH	\$6,434,539
HOPKINS HIGH SCHOOL	\$15,997,365
VEDU	\$1,524,758
AREA LEARNING CENTER	\$835,328
BUSINESS SERVICES	\$1,882,834
COMMUNICATION & MARKETING	\$387,263
INFORMATION TECHNOLOGY (Fund 16)	\$11,519,953
DISTRICTWIDE INSURANCES	\$1,696,905
FUND 71 EQUITY & INTEGRATION	\$559,381
FUND 81 FED SPEC ED	\$1,614,627
FUND 81 FEDERAL GRANTS (TITLE)	\$513,984
SUMMER PROGRAM GRANTS	\$0
GOVERNANCE AND MANAGEMENT	\$1,445,512
HUMAN RESOURCES	\$1,073,427
ROYAL ATHLETIC CENTER (RAC)	\$373,698
MEDICAL ASSISTANCE	\$432,259
OPERATIONS & MAINTENANCE	\$8,889,814
Q-COMP	\$1,826,341
SECONDARY VOCATIONAL - TRANSITION DISABLED	\$345,597
SPECIAL EDUCATION	\$4,357,186
STAFF DEVELOPMENT	\$1,019,347
STUDENT ACTIVITIES	\$1,660,450
SUBSTITUTES	\$1,250,000
TARGETED STAFFING	\$500,000
IDL	\$1,067,813
TECHNOLOGY NON-CPL	\$255,836
TRANSPORTATION	\$8,256,460
DISTRICTWIDE FUND 91 PROGRAM ADJ, OPEB,SEVERANCE	\$3,620,826
HOLISTIC SCHOOL SAFETY	\$572,349
General Fund Total Expenses	\$123,076,025
Projected General Fund Revenue	\$123,076,025
Projected General Fund Expenditures	\$123,076,025
Projected Surplus/(Deficit)	\$0

N.B: The budget does not show allocations from the ESSER Stimulus funds

Alice Smith Elementary

Principal

Eduardo Navidad

K-5 Enrollment	457
ELL Students	97
LC (Resource Room) IEP Count	53
Spec Ed Speech	41
Band - 5th Grade Projected Participation	30
Orchestra - 5th Grade Projected Participation	12
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	62.91%
Estimated % Students of Color	63.46%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$3,429,415
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$78,179	
Office Clerk	0.000	\$0	
Classroom Teachers	16.000	\$1,821,536	
Specialists	4.352	\$495,501	
Band	0.333	\$37,911	
Orchestra	0.333	\$37,911	
ESL	2.425	\$276,077	34.443
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.500	\$56,923	
Paraprofessionals: Kindergarten	4.000	\$129,172	
Paraprofessionals: Lunch/Playground	1.500	\$52,353	
Paraprofessionals: Learning Support Paras	1.500	\$56,486	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$709,878
Social Worker	0.663	\$75,423	
Licensed Nurse	0.333	\$37,911	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	9.438
Speech	0.820	\$93,354	
LC (Resource Room) Teachers	2.409	\$274,265	
LC (Resource Room) Paras	3.533	\$115,519	
Health Para	1.000	\$35,990	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			
Media Generalist	1.000	\$113,846	\$150,869
Media Parprofessional	1.000	\$37,023	2.000
Data Specialist	TBD		
ADSS Allocation		\$98,162	\$333,458
Title Allocation		\$102,127	
Achievement & Integration Allocation		\$133,169	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$54,840	\$54,840
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$550,576	\$781,818
Basic per Student		\$231,242	
Total Allocation	45.881	\$5,460,277	

FY24 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	81	3.240	4.000
Grade 1	83	2.767	
Grade 2	89	2.967	
Grade 3	83	2.767	
Grade 4	69	2.300	
Grade 5	52	1.733	
Total	457	15.773	

Glen Lake Elementary

Principal

Jeff Radel

K-5 Enrollment	404
ELL Students	30
LC (Resource Room) IEP Count	41
Center-Based (Compass)	5
Spec Ed Speech	45
Band - 5th Grade Projected Participation	33
Orchestra - 5th Grade Projected Participation	18
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	26.01%
Estimated % Students of Color	24.50%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$2,921,272
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$78,179	
Office Clerk	0.000	\$0	
Classroom Teachers	14.000	\$1,593,844	
Specialists	3.848	\$438,036	
Band	0.333	\$37,911	
Orchestra	0.333	\$37,911	
ESL	0.750	\$85,385	29.264
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.500	\$56,923	
Paraprofessionals: Kindergarten	3.000	\$96,879	
Paraprofessionals: Lunch/Playground	1.500	\$52,353	
Paraprofessionals: Learning Support Paras	1.500	\$56,486	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$823,731
Social Worker	0.713	\$81,115	
Licensed Nurse	0.800	\$91,077	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	
Speech	0.820	\$93,354	
LC (Resource Room) Teachers	1.864	\$212,168	10.610
Center-Based (Compass) Teachers	1.000	\$113,846	
LC (Resource Room) Para	2.733	\$89,361	
Center-Based (Compass) Paras	2.000	\$65,394	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	2.000
Media Paparofessional	1.000	\$37,023	
Data Specialist	TBD		
ADSIS Allocation		\$47,741	\$86,324
Title Allocation		\$0	
Achievement & Integration Allocation		\$38,583	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$48,480	\$48,480
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$82,180	\$286,604
Basic per Student		\$204,424	
Total Allocation	41.874	\$4,317,280	

FY24 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	67	2.680	3.000
Grade 1	73	2.433	
Grade 2	63	2.100	
Grade 3	68	2.267	
Grade 4	67	2.233	
Grade 5	66	2.200	
Total	404	13.913	

Gatewood Elementary

Principal

George Nolan

K-5 Enrollment	347
ELL Students	73
LC (Resource Room) IEP Count	45
Center-Based (LTL)	42
Spec Ed Speech	48
Center-Based Speech (LTL)	42
Band - 5th Grade Projected Participation	28
Orchestra - 5th Grade Projected Participation	13
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	65.68%
Estimated % Students of Color	67.72%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$2,754,163
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$78,179	
Office Clerk	0.000	\$0	
Classroom Teachers	12.000	\$1,366,152	
Specialists	3.305	\$376,234	
Band	0.333	\$37,911	
Orchestra	0.333	\$37,911	
ESL	1.825	\$207,769	27.796
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.500	\$56,923	
Paraprofessionals: Kindergarten	3.000	\$96,879	
Paraprofessionals: Lunch/Playground	1.500	\$52,353	
Paraprofessionals: Learning Support Paras	1.500	\$56,486	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$1,892,731
Social Worker	1.000	\$113,846	
Licensed Nurse	0.800	\$91,077	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	28.885
Speech - LC (Resource Room)	0.960	\$109,292	
Speech - LTL (Center-Based)	1.200	\$136,615	
LC (Resource Room) Teachers	2.045	\$232,867	
Center-Based (LTL) Teachers	5.000	\$569,230	
LC (Resource Room) Paras	3.200	\$104,630	
Center-Based (LTL) Paras	14.000	\$457,758	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	
Media Paraprofessional	1.000	\$37,023	2.000
Data Specialist	TBD		
ADSIS Allocation		\$85,063	\$287,279
Title Allocation		\$80,496	
Achievement & Integration Allocation		\$121,720	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$41,640	\$41,640
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$486,573	\$662,155
Basic per Student - 0%		\$175,582	
Total Allocation	58.681	\$5,788,837	

FY24 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	65	2.600	3.000
Grade 1	68	2.267	
Grade 2	67	2.233	
Grade 3	48	1.600	
Grade 4	48	1.600	
Grade 5	51	1.700	
Total	347	12.000	

Tanglen Elementary

Principal

Jim Hebeisen

K-5 Enrollment	491
ELL Students	73
LC (Resource Room) IEP Count	49
Center-Based (Bridges)	11
Spec Ed Speech	55
Band - 5th Grade Projected Participation	34
Orchestra - 5th Grade Projected Participation	16
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	50.20%
Estimated % Students of Color	52.14%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$3,479,524
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$78,179	
Office Clerk	0.000	\$0	
Classroom Teachers	17.000	\$1,935,382	
Specialists	4.676	\$532,366	
Band	0.333	\$37,911	
Orchestra	0.333	\$37,911	
ESL	1.825	\$207,769	34.167
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.500	\$56,923	
Paraprofessionals: Kindergarten	3.000	\$96,879	
Paraprofessionals: Lunch/Playground	1.500	\$52,353	
Paraprofessionals: Learning Support Paras	1.500	\$56,486	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$1,087,915
Social Worker	0.813	\$92,500	
Licensed Nurse	0.333	\$37,911	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	
Speech	1.100	\$125,231	
LC (Resource Room) Teachers	2.227	\$253,566	15.420
Center-Based (Bridges) Teachers	2.000	\$227,692	
LC (Resource Room) Paras	3.267	\$106,821	
Center-Based (Bridges) Paras	4.000	\$130,788	
Health Para	1.000	\$35,990	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	2.000
Media Paraprofessional	1.000	\$37,023	
Data Specialist	TBD		
ADSIS Allocation		\$86,810	\$229,299
Title Allocation		\$87,234	
Achievement & Integration Allocation		\$55,255	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal
Supplies		\$58,920	\$58,920
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal
Compensatory		\$367,319	\$615,765
Basic per Student		\$248,446	
Total Allocation	51.587	\$5,622,293	

FY24 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	72	2.880	3.000
Grade 1	78	2.600	
Grade 2	94	3.133	
Grade 3	78	2.600	
Grade 4	89	2.967	
Grade 5	80	2.667	
Total	491	16.847	

Eisenhower Elementary / XinXing Academy

Principal

Melissa Ness

K-5 Enrollment	710
ELL Students	106
LC (Resource Room) IEP Count	56
Spec Ed Speech	45
Band - 5th Grade Projected Participation	52
Orchestra - 5th Grade Projected Participation	32
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	43.48%
Estimated % Students of Color	59.15%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$5,219,131
Associate Principal	1.000	\$202,627	
Administrative Support	1.000	\$78,179	
Office Clerk	2.000	\$93,334	
Classroom Teachers	25.000	\$2,846,150	
Specialists	6.762	\$769,816	
Band	0.433	\$49,333	
Orchestra	0.333	\$37,911	
ESL	2.650	\$301,692	
Student Support Services: Counselor	1.000	\$113,846	52.678
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	1.000	\$113,846	
Paraprofessionals: Kindergarten	6.000	\$193,758	
Paraprofessionals: Lunch/Playground	2.000	\$69,804	
Paraprofessionals: Learning Support Paras	2.000	\$75,314	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$745,318
Social Worker	0.700	\$79,692	
Licensed Nurse	0.333	\$37,911	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	9.891
Speech	0.900	\$102,461	
LC (Resource Room) Teachers	2.545	\$289,790	
LC (Resource Room) Paras	3.733	\$122,058	
Health Para	1.000	\$35,990	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	2.000
Media Paraprofessional	1.000	\$37,023	
Data Specialist	TBD		
ADSIS Allocation		\$108,005	\$387,361
Title Allocation		\$103,191	
Achievement & Integration Allocation		\$176,165	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$85,200	\$85,200
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$529,268	\$888,528
Basic per Student		\$359,260	
Total Allocation	64.569	\$7,476,407	

FY24 Projected Enrollment by Grade	IKE Seat Count	XX Seat Count	FTE	# of Sections
Kindergarten	96	43	5.560	6.000
Grade 1	99	41	4.667	
Grade 2	100	42	4.733	
Grade 3	83	36	3.967	
Grade 4	30	60	3.000	
Grade 5	41	39	2.667	
Total	449	261	24.593	

Meadowbrook Elementary

Principal

Natalie Sawatzky

K-6 Enrollment	736
ELL Students	11
LC (Resource Room) IEP Count	45
Center-Based (RISE)	9
Spec Ed Speech	42
Band - 5th Grade Projected Participation	75
Orchestra - 5th Grade Projected Participation	37
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	22.88%
Estimated % Students of Color	30.03%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$216,598	\$5,080,310
Associate Principal	1.000	\$202,627	
Administrative Support	1.000	\$78,179	
Office Clerk	2.000	\$93,334	
Classroom Teachers	26.000	\$2,959,996	
Specialists	7.010	\$798,006	
Band	0.625	\$71,154	
Orchestra	0.333	\$37,911	
ESL	0.275	\$31,308	50.743
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	1.000	\$113,846	
Paraprofessionals: Kindergarten	5.000	\$161,465	
Paraprofessionals: Lunch/Playground	2.000	\$69,804	
Paraprofessionals: Learning Support Paras	2.000	\$75,314	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.300	\$34,154	\$1,043,481
Social Worker	0.963	\$109,577	
Licensed Nurse	0.900	\$102,461	
Department Lead	0.080	\$9,108	
Evaluator	0.300	\$34,154	
Speech	0.900	\$102,461	
LC (Resource Room) Teachers	2.500	\$284,615	13.443
Center-Based (RISE) Teachers	1.500	\$170,769	
LC (Resource Room) Paras	3.000	\$98,091	
Center-Based (RISE) Paras	3.000	\$98,091	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			
Media Generalist	1.000	\$113,846	\$150,869
Media Paraprofessional	1.000	\$37,023	2.000
Data Specialist	TBD		
ADSIS Allocation		\$68,307	\$119,846
Title Allocation		\$0	
Achievement & Integration Allocation		\$51,539	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$88,320	\$88,320
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$107,244	\$479,660
Basic per Student		\$372,416	
Total Allocation	66.186	\$6,962,486	

FY24 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	111	4.440	5.000
Grade 1	119	3.967	
Grade 2	122	4.067	
Grade 3	123	4.100	
Grade 4	134	4.467	
Grade 5	127	4.233	
Total	736	25.273	

West Junior High

Principal

Leanne Kampfe

6-8 Enrollment	552
ELL Students	51
LC (Resource Room) IEP Count	69
Center-Based (Bridges)	8
Center-Based (LTL 2)	4
Center-Based (Compass)	4
Center-Based (LTL 1)	10
Center-Based (EBD/LCC III)	1
Spec Ed Speech - Regular	29
Spec Ed Speech - LTL	14
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	47.13%
Estimated % Students of Color	48.19%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$235,435	\$3,352,786
Associate Principal	1.000	\$202,627	
Administrative Support	1.000	\$90,262	
Office Clerk	1.000	\$46,667	
Classroom Teachers	20.000	\$2,276,920	
ESL	1.275	\$145,154	30.275
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.500	\$56,923	
Paraprofessionals: Supervisor/Admin Paras	1.500	\$71,544	
Paraprofessionals: Learning Support Paras	1.500	\$56,486	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.500	\$56,923	\$1,975,702
Social Worker	1.463	\$166,500	
Licensed Nurse	1.000	\$113,846	
Department Lead	0.500	\$56,923	
Evaluator	0.500	\$56,923	
Speech - Regular	0.580	\$66,031	
Speech - LTL	0.400	\$45,538	25.860
LC (Resource Room) Teachers	3.136	\$357,062	
Center-Based (Bridges) Teachers	1.333	\$151,757	
Center-Based (LTL 1) Teachers	1.583	\$180,218	
Center-Based (LTL 2) Teachers	0.266	\$30,283	
Center-Based (Compass) Teachers	1.333	\$151,757	
Center-Based (EBD/LCC III) Teachers	1.333	\$151,757	
LC (Resource Room) Paras	4.600	\$150,406	
Center-Based (Bridges) Paras	1.000	\$32,697	
Center-Based (LTL 1) Paras	3.333	\$108,990	
Center-Based (LTL 2) Paras	0.000	\$0	
Center-Based (Compass) Paras	2.000	\$65,394	
Center-Based (EBD/LCC III) Paras	1.000	\$32,697	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	
Media Paparofessional	1.000	\$37,023	2.000
Data Specialist	TBD		
ADSiS Allocation		\$90,594	\$217,400
Title Allocation		\$70,489	
Achievement & Integration Allocation		\$56,317	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$66,240	\$66,240
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$392,230	\$671,542
Basic per Student		\$279,312	
Total Allocation	58.135	\$6,434,539	

FY24 Projected Enrollment by Grade	Seat Count
Grade 6	188
Grade 7	170
Grade 8	194
Total	552

Total # of Credits - Student 16.00
Total # of Registrations 8,832
Total FTE 19.368

North Junior High

Principal

Julius Eromosele

6-8 Enrollment	817
ELL Students	40
LC (Resource Room) IEP Count	99
Center-Based (LCC)	9
Center-Based (Compass/LTL)	10
Spec Ed Speech - Regular	37
Spec Ed Speech - LTL	0
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	37.45%
Estimated % Students of Color	43.82%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$235,435	\$4,606,205
Associate Principal	1.000	\$202,627	
Administrative Support	1.000	\$90,262	
Office Clerk	2.000	\$93,334	
Classroom Teachers	29.000	\$3,301,534	42.500
ESL	1.000	\$113,846	
Student Support Services: Counselor	2.000	\$227,692	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	1.000	\$113,846	
Paraprofessionals: Supervisor/Admin Paras	2.000	\$95,392	
Paraprofessionals: Learning Support Paras	2.000	\$75,314	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.500	\$56,923	\$1,679,782
Social Worker	1.638	\$186,423	
Licensed Nurse	1.000	\$113,846	
Department Lead	0.500	\$56,923	
Evaluator	0.500	\$56,923	
Speech - Regular	0.740	\$84,246	
Speech - LTL	0.000	\$0	
LC (Resource Room) Teachers	4.500	\$512,307	22.311
Center-Based (LCC) Teachers	1.333	\$151,757	
Center-Based (Compass/LTL1) Teachers	1.000	\$113,846	
LC (Resource Room) Paras	6.600	\$215,800	
Center-Based (LCC) Paras	2.000	\$65,394	
Center-Based (Compass/LTL1) Paras	2.000	\$65,394	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$150,869
Media Generalist	1.000	\$113,846	2.000
Media Paraprofessional	1.000	\$37,023	
Data Specialist	TBD		
ADSIS Allocation		\$108,394	\$263,134
Title Allocation		\$88,653	
Achievement & Integration Allocation		\$66,087	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$98,040	\$98,040
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$323,161	\$736,563
Basic per Student		\$413,402	
Total Allocation	66.811	\$7,534,593	

FY24 Projected Enrollment by Grade	Seat Count
Grade 6	237
Grade 7	305
Grade 8	275
Total	817

Total # of Credits - Student	16.00
Total # of Registrations	13,072
Total FTE	28.667

Hopkins High School

Principal

Crystal Ballard

9-12 Enrollment	1,956
ELL Students	118
LC (Resource Room) IEP Count	185
Center-Based (Compass/LTL1)	16
Center-Based (LTL 2)	32
Center-Based (LCC - EBD III)	29
Center-Based (Bridges)	10
Spec Ed Speech - Regular	42
Spec Ed Speech - LTL	16
F&R Lunch % (based on grade reconfiguration and 10/1/22 data)	41.04%
Estimated % Students of Color	49.64%

Base Allocation - General Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$235,435	\$9,728,326
Associate Principal	2.000	\$405,254	
Administrative Support	1.000	\$90,262	
Office Clerk	4.000	\$186,668	
Classroom Teachers	61.000	\$6,944,606	
ESL	2.950	\$335,846	87.892
HAP Program Allocation	5.442	\$619,550	
Student Support Services: Counselor	4.000	\$455,384	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	2.000	\$227,692	
Paraprofessionals: Supervisor/Admin Paras	2.000	\$95,392	
Paraprofessionals: Learning Support Paras	2.000	\$75,314	
Special Services Allocations	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	1.000	\$113,846	\$3,494,035
Social Worker	3.113	\$354,346	
Licensed Nurse	1.000	\$113,846	
Department Lead	0.500	\$56,923	
Evaluator	0.500	\$56,923	
Speech - Regular	0.840	\$95,631	
Speech - LTL	0.457	\$52,044	46.490
LC (Resource Room) Teachers	8.409	\$957,341	
Center-Based (Compass/LTL1) Teachers	2.666	\$303,513	
Center-Based (LTL2) Teachers	2.133	\$242,871	
Center-Based (LCC) Teachers	2.417	\$275,128	
Center-Based (Bridges) Teachers	1.250	\$142,308	
LC (Resource Room) Paras	12.333	\$403,263	
Center-Based (Compass/LTL1) Paras	4.000	\$130,788	
Center-Based (LTL2) Paras	1.455	\$47,559	
Center-Based (LCC) Paras	2.417	\$79,018	
Center-Based (Bridges) Paras	1.000	\$32,697	
Health Para	1.000	\$35,990	
Categorical Allocations and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$187,892
Media Generalist	1.000	\$113,846	3.000
Media ParaProfessional	2.000	\$74,046	
Data Specialist	TBD		\$402,012
Title Allocation		\$213,906	
ADSIIS Allocation (Restorative Practices)	0.500	\$56,923	
Achievement & Integration Allocation		\$131,183	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$234,720	\$234,720
Other Discretionary Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$960,644	\$1,950,380
Basic per Student		\$989,736	
Total Allocation	137.882	\$15,997,365	

FY24 Projected Enrollment by Grade	Seat Count
Grade 9	455
Grade 10	523
Grade 11	506
Grade 12	472
Total	1,956

Total # of Credits - Student	14.00
Total # of Registrations	27,384
Number of Sections Teachers Teach	12
Total FTE	60.053

VirtualEDU

Associate Principal

K-12 Enrollment	80
ELL Students	8
Special Services Students	16
F&R Lunch %	70.00%
Students of Color %	55.14%

General Staffing Allocation	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Principal	0.000	\$0	\$1,034,859
Associate Principal	1.000	\$202,627	
Administrative Support	1.000	\$78,179	
Office Clerk	0.000	\$0	
Classroom Teachers	3.500	\$398,461	
Specialists	0.762	\$86,740	
Band	0.000	\$0	
Orchestra	0.000	\$0	
ESL	0.200	\$22,769	9.962
Student Support Services: Counselor	1.000	\$113,846	
Restorative Practitioner	0.500	\$56,923	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	0.000	\$0	
Paraprofessionals: Lunch/Playground	0.000	\$0	
Paraprofessionals: Learning Support Paras	2.000	\$75,314	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
LC (Resource Room)	1.250	\$142,308	\$227,693
Department SpEd Lead	0.200	\$22,769	
Social Worker	0.250	\$28,462	2.000
Speech	0.200	\$22,769	
Psychologist	0.100	\$11,385	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Tech CPL Allocation			\$0
Media Generalist			0.000
Media Paraprofessional			
Data Specialist			
IDL Allocation			\$0.00
Instructional Coach	0.500	\$56,923	\$56,923
Achievement & Integration Allocation		\$62,087	\$62,087
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$9,600	\$9,600
Other Discretionary Funds (Set Formula)		FY23 Revenue Allocation	Subtotal \$
Compensatory		\$93,116	\$133,596
Basic per Student		\$40,480	
Total Allocation	12.462	\$1,524,758	

FY24 Projected Enrollment by Grade	Seat Count	FTE
Kindergarten	0	0.000
Grade 1	1	0.033
Grade 2	3	0.100
Grade 3	7	0.233
Grade 4	4	0.133
Grade 5	5	0.167
Grade 6	9	0.237
Grade 7	7	0.184
Grade 8	3	0.079
Grade 9	10	0.263
Grade 10	8	0.211
Grade 11	9	0.237
Grade 12	14	0.368
Total	80	2.246

PSM 2.0 Base Allocation

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio	Elementary Staffing	Middle School Staffing	High School Staffing		
		Per 1.00 FTE									
	Elementary Principal	240	8	48	1,920	Per Building	1.000	1.000	1.000		
	Junior High Principal										
High School Principal											
Administration and Administrative Support	Elementary Associate Principal	240	8	40	1,920	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12	
	Min					Max					
						-	599	0.000	0.000	0.000	
	Junior High Associate Principal					600	999	1.000	1.000	1.000	
						1,000	1,399	2.000	2.000	2.000	
						1,400	1,999	2.000	2.000	2.000	
	High School Associate Principal					2,000 +	2.000	3.000	3.000		
	Administrative Assistant -	230	8	46	1,840	Per Building	1.000				
	Administrative Coordinator -	260	8	52	2,080			1.000	1.000		
	Elementary Classroom Teachers	Elementary Classroom Teachers	185	8	37	1,480	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12
		Min					Max				
		Kindergarten					0	599	0.000	1.000	1.000
		Grade 1					600	849	2.000	2.000	2.000
		Grade 2					850	1599	2.000	3.000	3.000
Grade 3											
Grade 4	1,600 +	2.000					4.000	4.000			
Grade 5											
Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio	Elementary Staffing	Middle School Staffing	High School Staffing		
Elementary Classroom Teachers	Elementary Classroom Teachers	185	8	37	1,480	FTE	Stu	Ratio			
	Kindergarten					1	25				
	Grade 1					1	30				
	Grade 2					1	30				
	Grade 3					1	30				
	Grade 4					1	30				
	Grade 5					1	30				
						1	30				
Elementary Specialist Licensed Teachers	Elementary	185	8	37	1,480	1.000	105.000	Ratio			
	Art										
	Music: Vocal										
	Phy Ed										
	Spanish										
	Music: Band	185	8	37	1,480	1.000	120	Min FTE	Max FTE		
	Music: Orchestra	185	8	37	1,480	1.000	120.000	0.333	1.000		
Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio	Elementary Staffing	Middle School Staffing	High School Staffing		
Middle School Classroom Teachers - CORE & Exploratory	Elementary	185	8	37	1,480	1.000	38.000	Ratio			
	Art										
	Language Arts										
	Mathmematics										
	Reading										
	Science										
	ALC: Science										
	Challenge: Science										
	Social Studies										
	WL: Chinese										
	WL: French										
	WL: Spanish										
	Junior High - Exploratory FTE										
	Art										
	AVID Teacher										
	Design										
	Family & Consumer Science										
	Industrial Tech										
	Music: Band										
	Music: Orchestra										
	Music: Vocal										
	Phy Ed										
	High School Classroom Teachers									High School	185
Art											
AVID Teacher											
Business Education											
Family & Consumer Science											
Health											
Industrial Tech											
Language Arts											
Mathmematics											
Music: Band											
Music: Electives											
Music: Orchestra											
Music: Vocal											
Phy Ed											
Reading											
Science											
Sign Language											
Social Studies											

	Sign Language	185	8	37	1,480	5.442	Program Allocation			
	WL: Chinese									
	WL: French									
	WL: Spanish									
HAP - Math, Social Studies, Science, Language Arts										

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
		Per 1.00 FTE				FTE	Stu	Ratio	Ratio	Ratio
ESL Teachers	ESL	185	8	37	1,480	1.000	40			

Student Support Services	Elementary School Counselor	185	8	37	1,480	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12		
						Min	Max					
								0	599	1.000	1.000	1.000
						600	899	1.000	2.000	2.000		
						900	1199	1.000	3.000	3.000		
	Secondary School Counselor							1,200	1,799	1.000	4.000	4.000
								1,800 +		1.000	4.000	4.000

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
		Per 1.00 FTE								
Other Elementary Licensed Teachers (Non-Special Services)	Restorative Practitioner Role	185	8	37	1,480			Grades K-5	Grades 6-8	Grades 9-12
								0.500	0.500	0.500
	TOSA - Instructional Coach	185	8	37	1,480	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12
						Min	Max			
						0	599	0.500	0.500	0.500
						600	849	1.000	1.000	1.000
						850+		2.000	2.000	2.000

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
		Per 1.00 FTE								
Elementary Paraprofessionals (Non-Special Services)	Kindergarten	177	7	35.4	1,239	Per K Sections				
						1.000				
	Learning Support Para	177	7	35.4	1,239	Per Enroll		Grades K-5		
						Min	Max			
						0	599	1.500		
						600	849	2.000		
						850	1599	2.000		
						1,600+		2.000		
	Lunchroom	177	7	35.4	1,239	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12
						Min	Max			
	Playground	177	7	35.4	1,239	0	599	1.500		
						600	849	2.000		
						850	1599	2.000		
						1,600+		2.000		

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
		Per 1.00 FTE								
Secondary Non-Licensed Support (Non-Special Services - Clerical and Paras)	Learning Support Para	177	7	35.4	1,239	Per Enroll			Grades 6-8	Grades 9-12
						Min	Max			
						0	599		1.500	1.500
						600	799		2.000	2.000
						800+			2.000	2.000
	Superv/Admin	177	7	35.4	1,239	Per Enroll			Grades 6-8	Grades 9-12
						Min	Max			
						0	599		1.500	1.500
						600	799		2.000	2.000
						800+			2.000	2.000

Elementary & Secondary Special Services Teachers	LC (Resource Room) Teacher		185	8	37	1,480	Ratio	FTE 1.000	Ratio 22	Ratio 22	Ratio 22			
	Spec Ed (Center-Based Program)							FTE	Ratio	Ratio	Ratio			
	Bridges		185	8	37	1,480		1.000	8	8	8			
	LTL		185	8	37	1,480		1.000	8	8	8			
	LTL2		185	8	37	1,480		1.000		15	15			
	RISE		185	8	37	1,480		1.000	10					
	Compass		185	8	37	1,480		1.000	8	8	8			
	LCC		185	8	37	1,480		1.000		12	12			
	Speech Imp		185	8	37	1,480		0.100	5	5	5			
	Speech (LTL at GW)		185	8	37	1,480		1.000	35					
	Elementary and Secondary Nurse - Health Serv (Licensed Teacher) - need to include PK in Enroll		185	8	37	1,480	Per Building - Site Specific		Grades K-5	Grades 6-8		Grades 9-12		
							Alice Smith		0.333					
							Glen Lake		0.800					
							Gatewood		0.800					
							Eisenhower/XinXing		0.333					
							Tanglen		0.333					
							Meadowbrook		0.900			1.000	1.000	1.000
							North							
							West							
							High School							
	Psychologists (Elementary & Secondary)		185	\$8.00	37	1,480	Per Building	Grades K-5	Grades 6-8	Grades 9-12				
	Department Lead		185	8	37	1,480		0.300	0.500	1.000				
								0.080	0.500	0.750				

	Evaluator	185	8	37	1,480		0.300	0.500	0.750
	School Social Worker - Secondary	185	8	37	1,480	0.50 FTE per 40 IEPs plus 0.20 per Center-Based Program	FTE 0.500	Ratio 40	FTE/Program 0.200
Elementary & Secondary Special Services Paras	Center-Based Program (Compass)	Assumed 1.00 Para FTE - 177 days at 6 hrs/day for the 35.4 weeks/year - 1062 hrs/year				Ratio	FTE	Ratio	
	Bridges	177	6.5	35.4	1,151		1.000	Grades K-5 4	Grades 6-8 6
	LTL 1	177	6.5	35.4	1,151		1.000	3	3
	RISE	177	6.25	35.4	1,106		1.000	5	
	Compass	177	6.5	35.4	1,151		1.000	3	5
	LCC	177	6.5	35.4	1,151		1.000		5
	Health (need to include total PK counts in enrollment)	177	6.4	35.4	1,133	Per Building		Grades K-5	Grades 6-8
						AS	1.000		
						IKE/XX	1.000		
						TG	1.000		
	HHS LTL Center-Based Para	177	6.5	35.4	1,151	HHS			1.000
	Spec Ed (LC) Resource Room	177	6	35.4	1,062	Allocate Hrs/IEP Count	2	2	2
						Allocate Hrs/IEP Count	2	2	2
SpEd Clerical	Spec Serv	169	8	33.8	1,352	Clerical Hours are currently assigned by the number of IEPs in the building, but now sure how this will look with predictable staffing			

Supplies (\$ / Student)

\$120.00

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio	Elementary Staffing	Middle School Staffing	High School Staffing
Categorial - Tech CPL		Per 1.00 FTE							
	Media Generalist	185	8	37	1,480	Per Building	1.000	1.000	1.000
	Elementary Media Para	180	7	36	1,260	Per Building	1.000		
	Secondary Media Para	180	7	36	1,260	Per Building		1.000	2.000
	Data Specialist	260	8	52	2,080	Per Building	1.000	1.000	1.000

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2023-24

FOOD SERVICE FUND (02)

FUND ANALYSIS DESCRIPTION:

The Food Service Fund accounts for all transactions related to school nutrition operations, i.e., those activities which have as their purpose, the preparation and serving of breakfast, lunches, snacks and incidental meals in connection with school activities; the department also oversees the implementation of the District-wide Wellness Policy.

It should be noted that this is a standalone fund, meaning that this fund does not have a levy as a source of revenue, but rather is a fee-based fund, with additional revenue provided through State and Federal government reimbursements per meal. The School Nutrition program continues to evolve to a program that emphasizes whole child wellness.

Mission Statement

We provide school meal programs that nourish the students of Hopkins Public Schools. What we eat becomes the cells that make up our brains, our organs, and our mood – every fiber of our body! If we want a happy, healthy body, we must feed it well! Indisputable science and research results tell us that in order to be happy and healthy we need to do the following:

- 1. Eat whole foods that are minimally processed*
- 2. Eat a plant-based diet*
- 3. Get regular physical activity*
- 4. Develop and sustain healthy relationships*

These are all vital for both our physical and mental wellness! Food and physical activity are some of the most important influences on everyday brain skills from concentration, to memory, to our mental health. Our behavior, intelligence, and performance are significantly affected by the quantity and quality of what we eat.

A variety of services are offered under the guidance of the nutrition department. Breakfast and lunch programs, a restaurant quality menu, a la carte lines, a catering & concessions service, summer meal services and student wellness/education resources represent the major services.

Breakfast and lunch programs are offered at all schools. All meals served in school cafeterias must meet patterns established by the U.S. Department of Agriculture.

(02) FUND SUMMARY

Estimated Fund Balance

2020-21 Audited Fund Balance	852,871
2021-22 Audited Fund Balance	1,130,083
Estimated Fund Balance (6/30/23)	701,163

COMMENTS:

- Reimbursable student and adult breakfast will not increase for SY 23-24.
- Reimbursable student and adult lunch prices will not increase for SY 23-24.
- The school nutrition program administers the Application for Educational Benefits program for the District. The Application for Educational Benefits data is used for several General Fund compensation formulas by the State and Federal government for programs other than student meals. This program is expected to generate almost \$5.0 million dollars in Compensatory revenue in FY24. These funds help improve student outcomes.
- The Minnesota House passed a bill guaranteeing free lunch and breakfast to all Minnesota students, regardless of income requirements set by a federal program. It's a move advocates say will reduce child hunger and ensure no kid falls through the cracks. To qualify for universal school meals, schools must be enrolled in the national meals program. The meals covered won't include à la carte like cookies or potato chips.
- The school nutrition program receives no General Fund revenue for classroom nutrition education and regularly provides support for the District through classroom visits, lectures, school garden support. The annual cost of administering this program for the District is conservatively estimated at \$30,000.

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2023-24

TRANSPORTATION PROGRAM
(THIS PROGRAM IS INCLUDED IN THE GENERAL FUND)

PROGRAM ANALYSIS

DESCRIPTION:

The Transportation Program is used to record financial transactions related to providing pupil transportation, i.e., those activities involved with conveyance of pupils to and from school activities, as provided by State law for both public school students and non-public schools students (including handicapped students).

Authorized transportation activities include the following:

1. All regular transportation between residence and school for students greater than one mile from school.
2. Pre-Kindergarten transportation
3. Late activity bus transportation.
4. In district school transportation
5. Special Services transportation.
6. Students experiencing homelessness.
7. Hazardous transportation for students less than one mile from school.
8. Integration/Desegregation Program

Under present State statutes, the transportation fund has been combined with the general fund effective in FY 1997. We will continue to account for transportation activities as a separate program so that expenditures will remain easy to differentiate. When reporting to the State, transportation expenditures will be coded (cross-walked) to the general fund.

PROGRAM SUMMARY

2023-24 Expenditures	<u>\$8,256,460</u>
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COMMENTS:

- The bus depot purchased by the District in Golden Valley will be in its seventeenth operational year in 2023-24
- Transportation will also be provided for Xin Xing Academy Chinese Immersion Language School located inside of Eisenhower Elementary School, Juntos Spanish Immersion program located at Alice Smith and Hopkins North Junior High School and Xin Xing Academy Chinese Immersion located at West Junior High.

- The district is entering its third year with Lake Country Transportation Services in FY23-24. Lake Country Transportation Services provides bus services and works in partnership with the Transportation Department.
- The district will be changing school bell times in FY23-24 and grade configurations in FY23-24.

Independent School District #270
HOPKINS SCHOOLS
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COMMUNITY SERVICE FUND (04)

FUND ANALYSIS

DESCRIPTION:

Community Education provides programs and services designed to meet the needs of all segments of the community; preschoolers through senior citizens, including but not exclusive of education, recreation, cultural and civic affairs, social services, and neighborhood concerns. It is the goal of Community Education to promote the optimum use of resources (human, monetary, and physical facilities) in the development of these programs and services.

General Community Education revenue and expense includes the following program areas: Administration, District and Community Education, One Voice, Facility Use, all youth programs, volunteer coordination and programs, adult enrichment, LCTS funding and projects.

GENERAL COMMUNITY EDUCATION FUND SUMMARY

Estimated Fund Balance (6/30/22)	2,711,799
2023-24 Budgeted Revenues	8,355,400
2023-24 Budgeted Expenditures	8,251,258
Estimated Fund Balance (6/30/23)	1,903,500

ECFE (Early Childhood Family Education) revenue and expense includes the following early childhood programs: ECFE, home visits, family education outreach, and staff development.

EARLY CHILDHOOD FAMILY EDUCATION FUND SUMMARY

Estimated Fund Balance (6/30/22)	331,087
2023-24 Budgeted Revenues	664,249
2023-24 Budgeted Expenditures	787,807
Estimated Fund Balance (6/30/23)	281,818

School Readiness revenue and expense includes funds dedicated to prepare children to enter Kindergarten.

SCHOOL READINESS FUND SUMMARY

Estimated Fund Balance (6/30/23)	66,796
2023-24 Budgeted Revenues	326,733
2023-24 Budgeted Expenditures	231,567
Estimated Fund Balance (6/30/24)	72,499

ABE (Adult Basic Education) revenue and expense includes all Adult Option in Education programs such as: GED, ABE classes, Civics classes, workforce education, English Language Learners, and the graduation incentives program.

ADULT BASIC EDUCATION FUND SUMMARY

Estimated Fund Balance (6/30/22)	5,122
2023-24 Budgeted Revenues	1,743,129
2023-24 Budgeted Expenditures	1,732,007
Estimated Fund Balance (6/30/24)	16,244

COMMENTS:

- Many Community Education revenue formulas are generated from the School District population.
- User fees account for an estimated 55% of this funds revenue. Due to the fact that this fund is largely fee driven, the district tends to have greater fiscal control throughout the fiscal year. This fund remains under stable fiscal control by all the budget managers within the Community Service programs.
- The Community Service Fund will maintain a positive fund balance position for the 2023-24 fiscal year.

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2023-24

CAPITAL EXPENDITURE RESERVED PROGRAM ACCOUNTS
(THIS PROGRAM IS INCLUDED IN THE GENERAL FUND AS RESTRICTED)

PROGRAM ANALYSIS

DESCRIPTION:

The Capital Expenditure Fund is made up of the following two sub accounts:

1. Operating Capital (including expenses for Lease Levy)

The Operating Capital program revenue is used for purchases of equipment, improvements to buildings, vehicle purchases, operation and maintenance of telecommunications systems, computers, related equipment, and network and application software. Lease levy revenue is used to pay for leased space costs that are approved by the Minnesota Department of Education annually.

2. Health & Safety and Long-Term Facilities Maintenance < \$100,000 per project

The Health and Safety revenue may be used only for expenditures necessary to correct fire safety hazards, life safety hazards, or for the removal or encapsulation of asbestos related repairs, cleanup and disposal of PCP's found in school buildings or property, or the cleanup, removal, disposal, and repairs related to storing transportation fuels such as alcohol, gasoline, fuel oil, and special fuels. Long-Term Facilities Maintenance expenses are typically for items with nominal cost including interior surfaces, mechanical systems, plumbing, roofing and various site projects.

PROGRAM SUMMARY

Operating Capital (including Lease Levy Expense)	1,662,375
<u>Health & Safety/LTFM</u>	<u>8,702,327</u>
2023-24 Total Budgeted Capital Expenditures	10,364,702

COMMENTS:

- All revenues for the Operating Capital program are a part of the General Education revenues, while the Lease Levy and Health & Safety/LTFM Levy are separate levies based on approved expenses.

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2023-24

BUILDING CONSTRUCTION
AND CAPITAL PROJECTS
FUND (06)

FUND ANALYSIS

DESCRIPTION:

This fund is established for building construction where voters have authorized a bond issue and/or a Capital Projects Levy. If a district qualifies for funding under the Long-Term Facilities Maintenance Program, the majority of revenue and expense for this program is also accounted for in this fund.

All costs related to construction and the equipping of facilities from the sale of bond proceeds must be recorded in this fund.

There shall be no borrowing from this fund. Any cash balance or investment in a building construction fund is held in trust for authorized projects and must not be used to support cash deficits in other funds. This is a restricted account.

The Long-Term Facilities Maintenance activities for Phase IX started in the Summer of 2021 in accordance with the district's revised State approved rolling 10-year facilities plan. Bonding for Phase X was completed in the Fall of 2022, with Phase X activity scheduled for the Summers of 2023 and 2024.

FUND SUMMARY

2023-24 Long-Term Facilities Maintenance Restricted Fund

Estimated Fund Balance (6/30/22)	0
Long-Term Facility Maintenance Revenues	10,649,970
Long-Term Facility Maintenance Expenses	10,649,970
Estimated Fund Balance (6/30/23)	0

2023-24 Capital Projects Levy Fund Restricted Fund

Estimated Fund Balance (6/30/23)	7,330,185
Capital Projects Revenues	0
Capital Projects Expenses	4,500,000
Estimated Fund Balance (6/30/24)	2,830,185

Independent School District #270
HOPKINS SCHOOLS
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DEBT REDEMPTION FUND (07)

FUND ANALYSIS

DESCRIPTION:

The Debt Redemption Fund was established to finance bonded indebtedness whether for building construction or operating capital, and whether for initial or refunding bonds.

When a bond issue is sold, the school board must levy a direct general tax upon the property of the district for the payment of principal and interest on such bonds as due. Revenue from sale or loss of property financed with bonds in an amount sufficient to pay remaining bonds and interest costs should be deposited in this fund. There shall be no borrowing from the Debt Redemption Fund.

Refunding bonds that have been set aside in a reserved account are no longer a part of the fund balance. This reveals a true fund balance position.

The district issued Phase XI Long-Term Facilities Maintenance bonds in November of FY22. The Phase XI deferred maintenance projects will be completed during the summers of 2025. The district will be issuing Phase X Long Term Facilities Maintenance Bonds in November FY25.

FUND SUMMARY (FUND 07)

Estimated Fund Balance (6/30/23)	4,163,882
2023-24 Budgeted Revenues	13,469,054
2023-24 Budgeted Expenditures	13,469,054
Estimated Fund Balance (6/30/24)	4,163,882

COMMENT:

- Currently, the District's bond rating is Aa2, with only a handful of other School Districts in the State of Minnesota having an equal or higher rating.
- The following page shows a summary of the district's long-term debt payments for FY22-23 and future years.

Bond Issues Outstanding For the 2023-2024 Fiscal Year

Bond Issues Outstanding For the 2022-2023 Fiscal Year							
Series	Description of Debt	Date Issued	Final Maturity	Principal Interest Rate	Amount of Original Issue	Issue of (Redeemed)	Anticipated Outstanding at 6/30/2022
2011B	Gen. Obligation, Series 2011B	Apr-11	Feb-21	2.00%-3.00%	3,000,000	(3,000,000)	-
2012A	Gen. Obligation, Series 2012A	May-12	Feb-22	.45%-1.8%	6,120,000	(6,120,000)	-
2013A	Alt. Facilities, Series 2013A	May-13	Feb-30	3.00%-3.25%	15,890,000	-	15,890,000
2013B	Refunding GO, Series 2013B	May-13	Feb-26	1.5%-4.00%	18,940,000	(11,090,000)	7,850,000
2015A	Alt. Facilities, Series 2015A	May-15	Feb-23	2.00%-3.00%	10,120,000	(7,845,000)	2,275,000
2015B	Gen. Obligation, Series 2015B	May-15	Feb-30	2.00%-4.00%	4,425,000	(1,560,000)	2,865,000
2015C	Gen. Oblig. Rfnd., Series 2015C	Nov-15	Feb-22	4.00%-5.00%	18,305,000	(18,305,000)	-
2017A	Lg.Term Fac Maint , Series 2017A	Jan-17	Feb-32	3.00%-4.00%	14,140,000	-	14,140,000
2018A	Gen. Obligation, Series 2018A	Feb-18	Feb-34	3.45%	29,030,000	(2,805,000)	26,225,000
2018B	Gen. Oblig. Rfnd., Series 2018B	Nov-18	Feb-27	3.25%-5.00%	18,835,000	(1,795,000)	17,040,000
2019A	Lg.Term Fac Maint , Series 2019A	Mar-19	Feb-35	3.1%	17,895,000	-	17,895,000
2020A	Lg.Term Fac Maint , Series 2020A	Nov-20	Feb-37	2.00%-4.00%	40,650,000	-	40,650,000
				Total	\$ 197,350,000	\$ (52,520,000)	\$ 144,830,000

Hopkins Public Schools Debt Service Payment Schedule

<u>Description of Debt</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025-2037</u>	<u>Total</u>
Alt. Facilities, Series 2011A	-	-	-	-	-	-
Gen. Obligation, Series 2012	732,960	-	-	-	-	732,960
Alt. Facilities, Series 2013A	516,425	516,425	516,425	516,425	17,959,275	20,024,975
Refunding GO, Series 2013B	2,133,950	2,138,150	2,139,350	2,142,550	2,147,550	10,701,550
Alt. Facilities, Series 2015A	4,420,000	2,343,250	-	-	-	6,763,250
Gen. Obligation, Series 2015	356,000	368,500	387,700	395,700	2,168,450	3,676,350
Gen. Oblig. Rfnd., Series 20	3,562,000	-	-	-	-	3,562,000
Lg. Term Fac Maint , Series 2	533,650	533,650	533,650	533,650	17,129,350	19,263,950
Gen. Obligation, Series 2018	1,782,388	1,811,888	1,436,638	1,447,888	29,477,038	35,955,838
Gen. Oblig. Rfnd., Series 20	1,524,788	3,996,788	4,011,788	4,018,038	7,308,075	20,859,475
Lg. Term Fac Maint , Series 2	555,100	555,100	555,100	555,100	22,419,250	24,639,650
Lg. Term Fac Maint , Series 2	1,637,758	4,264,000	4,546,200	4,042,400	36,084,900	50,575,258
-	17,755,018	16,527,750	14,126,850	13,651,750	134,693,888	196,755,256
Total	\$35,510,037	\$33,055,500	\$28,253,700	\$27,303,500	\$269,387,775	\$393,510,512

Hopkins Public Schools Debt Service Principal Schedule

<u>Description of Debt</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025-2037</u>	<u>Total</u>
Alt. Facilities, Series 2011A	-	-	-	-	-	-
Gen. Obligation, Series 2012A	720,000	-	-	-	-	720,000
Alt. Facilities, Series 2013A	-	-	-	-	15,890,000	15,890,000
Refunding GO, Series 2013B	1,770,000	1,845,000	1,920,000	2,000,000	2,085,000	9,620,000
Alt. Facilities, Series 2015A	4,225,000	2,275,000	-	-	-	6,500,000
Gen. Obligation, Series 2015B	250,000	270,000	300,000	320,000	1,975,000	3,115,000
Gen. Oblig. Rfnd., Series 2015C	3,425,000	-	-	-	-	3,425,000
Lg. Term Fac Maint , Series 2017A	-	-	-	-	14,140,000	14,140,000
Gen. Obligation, Series 2018A	850,000	905,000	575,000	615,000	24,130,000	27,075,000
Gen. Oblig. Rfnd., Series 2018B	700,000	3,200,000	3,375,000	3,550,000	6,915,000	17,740,000
Lg. Term Fac Maint , Series 2019A	-	-	-	-	17,895,000	17,895,000
Lg. Term Fac Maint , Series 2020A	-	2,945,000	3,345,000	2,975,000	31,385,000	40,650,000
-	11,940,000	11,440,000	9,515,000	9,460,000	114,415,000	156,770,000
Total	\$23,880,000	\$22,880,000	\$19,030,000	\$18,920,000	\$228,830,000	\$313,540,000

Hopkins Public Schools Debt Service Interest Schedule

<u>Description of Debt</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2025-2037</u>	<u>Total</u>
Alt. Facilities, Series 2011A	-	-	-	-	-	-
Gen. Obligation, Series 2012A	12,960	-	-	-	-	12,960
Alt. Facilities, Series 2013A	516,425	516,425	516,425	516,425	2,069,275	4,134,975
Refunding GO, Series 2013B	363,950	293,150	219,350	142,550	62,550	1,081,550
Alt. Facilities, Series 2015A	195,000	68,250	-	-	-	263,250
Gen. Obligation, Series 2015B	106,000	98,500	87,700	75,700	193,450	561,350
Gen. Oblig. Rfnd., Series 2015C	137,000	-	-	-	-	137,000
Lg. Term Fac Maint , Series 2017A	533,650	533,650	533,650	533,650	2,989,350	5,123,950
Gen. Obligation, Series 2018A	932,388	906,888	861,638	832,888	5,347,038	8,880,838
Gen. Oblig. Rfnd., Series 2018B	824,788	796,788	636,788	468,038	393,075	3,119,475
Lg. Term Fac Maint , Series 2019A	555,100	555,100	555,100	555,100	4,524,250	6,744,650
Lg. Term Fac Maint , Series 2020A	1,637,758	1,319,000	1,201,200	1,067,400	4,699,900	9,925,258
-	5,815,018	5,087,750	4,611,850	4,191,750	20,278,888	39,985,256
Total	\$11,630,037	\$10,175,500	\$9,223,700	\$8,383,500	\$40,557,775	\$79,970,512

Below is a summary of the key provisions included in [HF2497](#), the K12 Education Finance bill and [HF2292](#), the Early Education Finance bill. Here is a [link](#) to the appropriations spreadsheet for HF2497 and a [link](#) to the appropriations spreadsheet for HF2292

Note: To the extent possible, I have attempted to include effective dates. However, often the legislation may not specify an effective date. Unless an effective date is in the bill language, Minnesota statute specifies that for provisions related to policy, the effective date is August 1 and for provisions related to appropriations, the effect date is July 1.

KEY FINANCE PROVISIONS

Proposal	Final agreement
Increase above current law	\$2.26 billion - FY24-25 \$3.2 billion - FY26-27
Formula increase - FY24	4%, \$275 per pupil
Formula increase - FY25	2%, \$143 per pupil
Inflation	Tied to inflation starting FY26 (based on CPI, not to be less than 2%, not to exceed 3%)
Special education cross-subsidy	\$662.8 million - FY24-25 \$821 million - FY26-27
EL cross-subsidy	\$86.9 million - FY24-25 \$171.8 million - FY26-27
Unemployment insurance aid	\$135 million - FY24 Funds can be expended through June 30, 2027
Special education unemployment insurance costs	\$64 million per year, starting in FY26
VPK/SR	\$31.7 million in FY24-25 \$149.3 million in FY26-27 \$50 million set aside for 3000 slots to be appropriated in 2024 session
Student support personnel	\$64.4 million - FY24-25 \$117.7 million - FY26-27
Paraprofessional orientation training	\$7.2 million - FY25 \$16.6 million - FY26-27

Formula Increase

Increases the formula allowance to \$7,138 per pupil for FY24 and to \$7,281 per pupil for FY25. Increases the general formula allowance for FY26 and later by inflation as measured by the Consumer Price Index, not to be less than 2% and not to exceed 3% per year.

School Unemployment Insurance

- Extends unemployment insurance to hourly, unlicensed school employees, effective May 28, 2023.
- Establishes a school unemployment insurance aid account in a special revenue for school district unemployment insurance aid to reimburse school districts, charter schools, intermediate school districts and cooperative units for costs associated with providing unemployment benefits to hourly school employees.
- Directs MDE to reimburse school districts, charter schools, intermediate school districts and cooperative units in a form and manner as specified by the commissioner.
- Allows \$135 million, appropriated in FY24, to be expended through June 30, 2027.
- Appropriates \$64 million per year, starting in FY26, for special education unemployment insurance costs.
- Excludes any summer term hourly worker unemployment insurance cost from a school district's annual levy for its unemployment insurance costs (allowing a school board to continue to levy for the employee costs for those employees currently eligible for benefits).
- Requires the MDE and DEED to annually report to the relevant legislative committees on the annual reimbursable costs and the numbers of school workers receiving unemployment during the summer term.

Special Education Cross-Subsidy

- Increases the cross-subsidy aid factor to 44% in FY24-26 and 50% in FY27 and later.

English Learner Cross-Subsidy

- Increases the per pupil allowance from \$704 to \$1,228 for FY24-26.
- Increases the per pupil allowance to \$1,775 for FY27 and later
- Increases EL concentration revenue from \$250 to \$436 per EL student for FY24-26 and to \$630 per EL student for FY27 and later.
- Creates a new component of EL revenue that funds an increasing percentage of difference between a school's EL spending and EL revenue. Sets the percentage at 25 percent of the difference in FY27 and later.

District Renewal of Current Voter-Approved Operating Referendums

- Authorizes a one-time renewal by the school of an operating referendum previously approved by the voters.
- Requires a school board to vote and pass a written resolution to authorize the referendum after holding a meeting and allowing public testimony.
 - The resolution must be adopted by the school board by June 15 of any calendar year.
 - A district must submit a copy of the adopted resolution to the commissioner and the county auditor no later than Sept. 1 of the calendar year in which the resolution is adopted.

Teacher and Staff shortages, Increasing Diversity, and Retention

- \$37 million in FY24-25 and \$50.9 million in FY26-27 for Grow Your Own grants.
- \$30 million in FY24-25 and \$10 million in FY26-27 for licensure shortage areas/special education teacher pipeline initiatives.
- \$8.8 million per year for Collaborative Urban and Greater Minnesota Educators of Color grants.
- \$6 million in FY24-25 and later for teacher residency programs.
- \$5 million annually for a student support personnel workforce pipeline.
- \$2.5 million annually for early childhood Grow Your Own grants.
- \$1 million in FY24-25 and later for Black Men Teach.
- \$500,000 annually for student scholarships to address school-based early childhood and family education licensure shortage areas.

Student Support Personnel – add eligible uses

- Sets the initial aid amount in FY24 at \$11.94 per adjusted pupil unit and \$17.08 for FY25, and \$48.73 in FY26 and later.
- Includes a minimum aid guarantee of \$40,000.
- Defines student support services personnel as an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.
- Creates a separate category of aid for intermediate school districts and other cooperative units.
- Allows a school district to contract for services if a district cannot hire a new full-time employee with the student support personnel aid.
- Districts must use the funding to hire student support personnel, increase a less than 1.0 FTE, or make permanent a position hired using CARES Act funding.

Paid Paraprofessional Training

- Requires a paraprofessional to be provided at least 8 hours of paid orientation or professional development annually.
- Reimburses school districts, charter schools, intermediate school districts and other cooperative districts for expenses incurred.

Compensatory Revenue

- Requires at least 80% of a school district's compensatory revenue to remain at the site where the revenue was generated.
- Restructures eligible uses of compensatory. Starting in FY24 revenue must be used for:
 - 1) remedial instruction and necessary materials in reading, language arts, mathematics, other content areas, or study skills to improve the achievement level of these learners;
 - 2) additional teachers and teacher aides to provide more individualized instruction, individual tutoring, lower instructor-to-learner ratios, or team teaching;
 - 3) a longer school day or week during the regular school year or through a summer program that may be offered directly by the site or under a performance-based contract with a community-based organization;

- 4) programs to reduce truancy; provide counseling services, guidance services, social work services; and provide coordination for pupils receiving services from other governmental agencies;
- 5) bilingual programs, bicultural programs, and programs for English learners;
- 6) early education programs, parent-training programs, early childhood special education, school readiness programs, kindergarten programs for four-year-olds, voluntary home visits, and other outreach efforts designed to prepare children for kindergarten;
- 7) transition programs operated by school districts for special education students until the age of 22;
- 8) substantial parent involvement in developing and implementing remedial education or intervention plans; and
- 9) professional development for teachers on meeting the needs of English learners, using assessment tools and data to monitor student progress, and reducing the use of exclusionary discipline, and training for tutors and staff in extended day programs to enhance staff's knowledge in content areas.
- Requires a school district to report whether programs funded with compensatory revenue are consistent with best practices demonstrated to raise student achievement.
- Holds compensatory funding harmless through FY27, in the same manner the Governor recently proposed in his revised budget.
- Requires MDE to report to the education committees of the legislature about whether paper school meals eligibility forms may be eliminated without any consequences to school formulas or other data collection processes.

Non-exclusionary Discipline Grants

- Appropriates \$1.75 million per year for grants to schools to train staff on non-exclusionary disciplinary practices.

Special Instruction and Services Extended to Age 22

- Extends special instruction and services for children with a disability until age 22.

READ Act (see policy section for program requirements)

- Appropriates \$35 million in FY24 only to reimburse school districts, charter schools, and cooperatives for approved evidence-based structured literacy curriculum and supporting materials, and intervention materials purchased after July 1, 2021.
- Appropriates \$34.9 million in FY24 only for professional development on evidence-based literacy supports based on structured literacy - \$18 million for regional literacy networks; \$16.7 million for statewide training, \$250,000 for administration.

Minnesota Multi-Tiered System of Support (MnMTSS) and Collaborative Minnesota Partnerships to Advance Student Success (COMPASS)

- Requires MDE to offer districts and charter schools training and support in implementing MTSS through the department COMPASS team and the service cooperatives.

School Library Aid:

- Appropriates \$45 million in FY24-25 and \$47.5 million in FY26-27 for a new funding formula for school library aid.
- Aid equals the greater of \$16.11 times the district's adjusted pupil units for the school year or \$40,000.
- Aid must be used for (1) the salaries and benefits of a school library media specialist; (2) electronic, computer, and audiovisual equipment; (3) information technology infrastructure and digital tools; (4) electronic and material resources; or (5) furniture, equipment, or supplies.

Special Education Separate Sites and Programs Aid

- Appropriates \$4.3 million in FY24 and \$5.1 million in FY25 and later to Special Education Settings 4 and higher sites, including special education cooperatives and intermediate school districts.

Pupil Transportation

- Increases the portion of a school district's unfunded pupil transportation expenses funded through state aid to 35% of the unfunded amount.
- Appropriates \$2.4 million in FY24-25 and later for homeless student transportation costs.
- Appropriates \$519,000 in FY24 and later for foster student transportation costs.
- Allows the board of a school district and a nonpublic school to mutually agree to a written plan for the transportation of nonpublic students.

American Indian Education Aid

- Appropriates \$12.9 million in FY24 and \$14.7 million in FY25 to increase American Indian education aid and extends it to districts formed as joint powers.
- Appropriates \$7.5 million per year for native language revitalization grants.

Safe Schools/Cybersecurity

- Makes cyber security expenditures, including costs for updating computer hardware and software and cyber security insurance, an eligible use of safe schools revenue.
- Appropriates \$24.3 million FY24 for grants to school districts to improve building security and cyber security.

Career and Technical Education:

- Appropriates an \$5 million per year, an additional \$2 million per year from current law, for career and technical education consortium grants.
- Appropriates \$500,000 per year for CTE EMS course grants.
- Appropriates \$450,000 for a transportation pilot program.
- Allows a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center to earn up to two elective credits each year toward graduation.

Menstrual products and opiate antagonists:

- Requires a school district or charter school to provide access to menstrual products at no charge. These products must be available to all students in restrooms regularly used by students in grades 4 to 12 according to a plan developed by the school district.
- Requires a school district to maintain two doses of nasal naloxone available on-site.
- Adds \$2 per adjusted pupil unit to a district's operating capital revenue for these costs.

Voluntary PreK/School Readiness Plus

- Beginning in FY24 makes the 4,000 expiring seats permanent.
- Adds another 5,200 seats for FY26 and later.
- Appropriates an additional \$50 million for FY25 and directs MDE to reserve this funding for an additional 3000 slots for the Legislature to act on in the 2024 legislative session.

Early Childhood Health and Developmental Screening Aid Increase

- Increases screening and developmental aid by 30%

Early Childhood Family Education (ECFE)

- Because the ECFE formula increase is tied to any increases in the general education formula, ECFE will see an increase of \$5.5 million in FY24-25 and \$10.7 million in FY26-27.

Community Education

- Increases the basic community education revenue allowance from \$5.42 per capita to \$6.35 per capita for FY25 and later.
- Provides additional funding through state aid, beginning in FY25.

Adults with Disabilities

- Replaces the current limited grant program with a funding formula of \$0.34 per capita (population of the school district) for each school district that operates an adult with disabilities program.
- Provides additional funding through state aid, beginning in FY25.

Adult Basic Education

- Increases the per contact hour cap to \$30 per contact hour, up from the current \$22 per contact hour.
- Clarifies the funding growth formula to ensure continued funding for ABE at current levels.
- Appropriates \$490,000 in FY24 to pay for one commissioner-approved high school equivalency exam per eligible Minnesota tester.

After School Programs

- Appropriates \$30 million FY24 only for after-school grants.

Full-Service Community Schools

- Appropriates \$14.5 million FY24-25 and \$10 million in FY26-27.

POLICY PROVISIONS

READ Act

- Requires a district to administer an approved reading screener to students in kindergarten through grade 3 within the first six weeks of the school year and again within the last six weeks of the school year.
- By the 26-27 school year, districts must provide evidence-based reading instruction.
- Requires districts to provide evidence-based training on reading instruction to all reading intervention teachers, literacy specialists, and other specified teachers by July 1, 2025, and to other teachers in the district by July 1, 2027, unless the commissioner grants an extension.
- Requires a district to employ or contract with a literacy lead by August 30, 2025, or be actively supporting a designated literacy specialist through the process of becoming a literacy lead.
- Requires a district to implement progress monitoring a student not reading at grade level.
- Starting July 1, 2023, when a district purchases new literacy curriculum or intervention materials, the materials must be evidence-based.
- Requires districts to use literacy incentive aid to implement evidence-based reading instruction.

Academic Standards, Course Requirements, Graduation Requirements

- Requires students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in:
 - personal finance in grade 10, 11, or 12
 - government and citizenship in grade 11 or 12
- A teacher of a personal finance course must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.
- Requires high schools to offer an ethnic studies course aligned with state social studies standards by the 2026-2027 school year. Requires school districts to provide ethnic studies instruction to elementary and middle schools by the 2027-2028 school year aligned with state standards. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local academic standards or other requirements.
- Requires a school district to offer as part of its social studies curriculum education on the Holocaust and genocide education in middle school and high school curriculum by the 26-27 school year per rules on social studies standards and benchmarks.
- Requires science standards to include earth and space science, life science, and the physical sciences.
- For the three credits of science, one credit must satisfy all the earth and space science standards for grades 9 through 12, one credit must satisfy all the life science standards for grades 9 through 12, and one credit must satisfy all the chemistry or physics standards for grades 9 through 12.
- Requires state high school math standards to include algebra II, integrated math III, or an equivalent, and grade 8 standards to include completion of algebra.

- Requires districts to adopt state arts standards. Adds media arts as a fifth arts area.
- Modifies physical education standards and math credit requirements.
- Requires local CTE standards to align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- Strikes civics test requirement from social studies standards.

Teacher Licensure

- Strikes the requirement for a candidate to have a passing score on a board-adopted examination of skills in reading, writing, and mathematics to receive a Tier 4 teaching license. Makes a Tier 3 or Tier 4 licensure candidate exempt from passing an examination of general pedagogical knowledge and licensure-specific content if the candidate has completed a board-approved preparation program or a state-approved teacher preparation program in another state and passed licensure examinations in that state.
- Allows PELSB to begin renewing license applications before July 1 and removes the 30-day deadline for issuing or denying the license.
- Expands the list of applicants exempt from the requirement to hold a bachelor's degree for a Tier 1 or Tier 2 license to include persons teaching world languages and culture and the performing or visual arts.
- Establishes a pilot program for the 23-24 and 24-25 school years. Allows a district or charter school and an applicant to jointly request PELSB approve an application for a short-call substitute license. Requires an applicant to meet one of the following requirements: have an associate degree or equivalent and receive substitute training from the district or school or have a high school diploma or equivalent and have been employed as an education support professional or paraprofessional in the district or charter school for at least one year.

Student Discipline

K-3 Suspensions (effective July 1, 2023)

- Prohibits dismissal of a student in kindergarten through grade three unless non-exclusionary discipline measures have been exhausted and there is an ongoing serious safety threat to the child or others.

Pupil withdrawal agreements (effective for the 2023-2024 school year)

- Limits a pupil withdrawal agreement to 12 months.
- Defines a pupil withdrawal agreement as a verbal or written agreement between a school and a parent to withdraw the student to avoid expulsion or exclusion dismissal proceedings.
- Requires when student records are transmitted to include pupil withdrawals and services a student needs to prevent inappropriate behavior from recurring.
- Adds "In-school suspension" to the definition of suspension to mean an instance in which a pupil is temporarily removed from the pupil's regular classroom for at least half a day for disciplinary purposes but remains under the direct supervision of school personnel.

Admission or readmission plans (effective for the 2023-2024 school year)

- Requires a readmission plan to include measures to improve the pupil's behavior and to require parental involvement in the readmission process. Lists optional elements of the readmission plan.

- States that the definition of a suspension does not apply to a dismissal of less than one school day.
- Non-exclusionary disciplinary policies and practices (effective for the 2023-2024 school year)
- Requires a school board to establish non-exclusionary disciplinary policies and practices.
- Establishes requirements relating to expulsions and exclusions, including ensuring the pupil is on track for readmission, continued eligibility for school-based mental health services, and information on accessing mental health services.
- Directs a school to attempt to use non-exclusionary disciplinary policies and practices before dismissal proceedings or pupil withdrawal agreements except in certain circumstances.
- Requires alternative education services to be provided to a suspended pupil for more than five consecutive school days.
- Requires school administration to allow a suspended pupil the opportunity to complete school work assigned during a suspension and receive full credit for completing the assignments.

Recess (effective for the 2023-2024 school year)

- Defines recess detention to mean excluding or excessively delaying a student from participating in a scheduled recess because of student behavior.
- Limits the use of recess detention and requires districts and charter schools to notify a parent within 24 hours of using recess detention.

World's Best Workforce

- Adds definitions for "ethnic studies curriculum," "anti-racist," "culturally sustaining," and "institutional racism."
- Requires district advisory committee to recommend strategies regarding curriculum, learning, and work environments.

Curriculum Policy

- Prohibits a school board from discriminating or disciplining a teacher or principal for incorporating into curriculum contributions by persons in a federally protected class if the contributions are in alignment with adopted standards and benchmarks.

PSEO

- Prohibits a postsecondary institution participating in the PSEO from requiring a faith statement during the application process or basing an admission decision on a student's race, creed, ethnicity, disability, gender, sexual orientation, or religious beliefs or affiliations.
- Shortens the period within which a parent must notify the nonresident district whether the student intends to enroll in the nonresident district.
- Requires a postsecondary institution to notify a secondary pupil's school as soon as practicable if the pupil withdraws from the course or stops attending the course.
- Requires a secondary pupil enrolled in a postsecondary course to provide the secondary school with the pupil's interim or nonfinal grades earned during the academic term.

Online Learning

- Makes several changes to allow school districts to provide online learning to enrolled students.

American Indian Education

- Requires the commissioner to embed Indigenous education for all students consistent with recommendations from Minnesota’s Tribal Nations and urban Indigenous communities into the state’s academic standards. Delays review of physical education standards to the 2026-2027 school year.
- Requires the state count of American Indian students to be used to determine eligibility for Indian education aid.
- This effective day following final enactment.

American Indian Mascots Prohibited

- Starting September 1, 2025, a public school may not have or adopt a name, symbol, or image that depicts or refers to an American Indian Tribe, individual, custom, or tradition to be used as a mascot, nickname, logo, letterhead, or team name of the school, district, or school within the district, unless the school has obtained an exemption
- This does not apply to a public school located within the reservation of a federally recognized Tribal Nation in Minnesota, where at least 95 percent of students meet the state definition of American Indian student.
- A public school may seek an exemption by submitting a request in writing to all 11 federally recognized Tribal Nations in Minnesota and to the Tribal Nations Education Committee by September 1, 2023.

Graduation Ceremonies; Tribal Regalia and Objects Of Cultural Significance

- Prohibits a district from prohibiting an American Indian student from wearing American Indian regalia, Tribal regalia, or objects of cultural significance at a graduation ceremony.
- This effective day following final enactment.

Tobacco Products in Public Schools

- Allows American Indian students to carry a medicine pouch containing loose tobacco intended for an observance of traditional spiritual or cultural practices.
- This effective day following final enactment.

Conduct on Certain Holidays

- Replaces Columbus Day with Indigenous Peoples' Day on the list of holidays that a school district may conduct school. Requires at least one hour of the school program on Indigenous Peoples' Day to be devoted to the observance of the day and lists topics on which the district may provide professional development to teachers and staff or instruction to students.

Malicious and Sadistic Conduct

- Defines “malicious and sadistic conduct,” and requires school boards to adopt a written policy to address “malicious and sadistic conduct” that prohibits conduct involving race, color, creed, national origin, sex, age, marital status, status regarding public assistance, disability, religion,

sexual harassment, sexual orientation, and sexual exploitation by a district or school staff member or student against another staff member or student.

Restrictive Procedures Standards

- Establishes additional requirements related to a school's use of restrictive procedures, including a review of the use of the procedures and the role of school resource officers in the use of restrictive procedures.
- Requires documentation to describe the post-use debriefing that occurred because of the use of the physical hold or seclusion.
- Modifies requirements to report the use of restrictive procedures to the Department of Education
- Prohibits the use of seclusion on children from birth through grade 3 by September 1, 2024.
- Directs MDE, in cooperation with stakeholders, to make recommendations to the Legislature during the 2024 session to end seclusion in Minnesota schools, including specific dates by grade or facility.

Prekindergarten Licensure Requirement

- Requires a school district to employ a licensed teacher to provide instruction in a preschool, school readiness, school readiness plus, prekindergarten, or other school district or charter school-based early education program.
- Any teacher who has taught in a preschool, school readiness, school readiness plus, prekindergarten, or other early learning programs for at least five years before September 1, 2028, may continue to teach without obtaining a license.
- This provision does not apply to school districts that run a certified license exempt child care program or a licensed child care program.
- This requirement is effective July 1, 2028.

Active Shooter Drills

- Defines active shooter drill and active shooter simulations outlines active shooter drill protocols districts must follow.

Class size report

- Requires school districts to annually report the district's class size ratios by each grade to the commissioner of education in the form and manner specified by the commissioner.
- Requires MDE to submit a report to the Legislature beginning December 1, 2024, detailing the statewide ratios by grade starting with the 2023-2024 school year.

School Libraries and Media Centers

- Provides definition of school library or media center is one that provides equitable and free access to students, teachers, and administrators.
- Requires a school library or media center to have the following characteristics:
 - 1) ensures every student has equitable access to resources and the ability to locate, access, and use organized and catalogued resources;

- 2) has a collection development plan that includes materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
- 3) is housed in a central location;
- 4) has technology and internet access; and
- 5) is served by a licensed school library media specialist or licensed school librarian.