



Report to the School Board

FY25 Budget - Adoption

June 11, 2024

Tariro Chapinduka, Director of Business Services

Overview

After the School Board approved the preliminary budget for FY25 at the April 23, 2024 School Board meeting, the district is presented the first read of the budget for FY25 on May 21, 2024. The proposed budget factors in reductions and adjustments including a transfer of \$3 million from Unassigned reserve funds to balance the budget.

Primary Issues to Consider

The primary issue is to present the adoption of the budget for FY25 to the board. The board will adopt the final budget in final read.

Supporting Documents

FY2024-25 Detailed Budget Book



ADOPTED BUDGET EXECUTIVE SUMMARY

FOR THE FISCAL YEAR ENDING JUNE 30, 2025



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

Shannon Andreson	Chairperson
Jason Ross	Vice Chairperson
Rachel Hartland	Treasurer
Kaj Thompson	Clerk
Brooke Ann Roper	Director
Jen Westmoreland	Director
Zhiming Zhao	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
Dr. Ann Ertl	Director of Innovation Design and Learning
Fhonda Contreras	Director of Special Services
Dr. Leanne Kampfe	Principal On Special Assignment
Jolene Goldade	Director of Communications
Dr. Stanley Brown	Director of Equity and Inclusion
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, 2023, and the anticipated positions at June 30, 2024 and June 30, 2025.

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 2024-2025 budget which includes a 2% 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.

E-5 Instructional

- Strong Tier 1 instruction for ALL preK-5th graders, including strong LETRS-informed literacy instruction, strong math instruction, and quality exposure to specialist and school-wide enrichment experiences
- Continued mental health and SEL support as provided by school counselors, social workers, and school-based therapists.
- Continued restorative culture practices.
- Preparation for increased SPED needs and services (center-based programs)
- Continue recruiting new students for VEDU.

6-12 Instructional

- Strong Tier 1 instruction across all IB courses in middle school and high school courses
- Smaller class sizes where applicable and necessary (average = 32 if possible to fund) with exceptions in music, PE, and other content areas that have historically had a few more students
- Opportunities for activities and athletics
- Continued mental health and SEL support as provided by school counselors, social workers, and school-based therapists
- Continued restorative culture practices
- Continue recruiting new students for VEDU

Operational

- Continued implementation of new ERP
- Community engagement to lay groundwork for referendum

- Operationalizing an adult culture of wellness and engagement
- Installation of school safety upgrades
- Operationalizing improved onboarding and PD for staff across roles
- Transforming transportation to increase efficiency, accuracy, and technology-informed bus supports.



Citizens Financial Advisory Committee

2024-25 Budget Recommendations to the School Board

February 20, 2024

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 2024-25 budget.

CFAC Members

Luke Jacobson

Andy Kocemba

Justin Sieloff

Craig Budolfson

Andrea Simmons

The committee has formally met four 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 2024-25 are Directors Rachel Hartland and Zhiming Zhao.

The committee review has focused on the following information:

- Unaudited results for Fiscal year ending June 30, 2023
- General Fund Assigned/Unassigned Fund balance as of June 30, 2023
- Budget Pro-Forma and Planning for (FY2025) thru FY 2027
- Contract negotiations
- Legislative agenda
- Enrollment trends and projections
- 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
- The Committee reviewed the FY24 budget.



Assumptions and Recommendations for FY25 Budget to the School Board:

- State per student funding in the projection years of FY25 (2.0%) and FY26 (2.0%) is based on available information.
- Projected enrollment is anticipated to be flat in FY25 and for the foreseeable future
- 5.0% annual increases in FY25 for total salaries and wages (67% of total expenditures)
- Fringe benefits 42% of total compensation for FY25. (Salaries and Benefits are about 80% of total expenditures for the district).
- Purchased Services, Utilities, Transportation and Supplies to increase at 5.0% on an annual basis.
- General Fund Unassigned Fund balance based on unaudited FY23 Financial statements is sitting at 12%
- Based on the above assumptions and recommendations the district General Fund is forecasted to have a deficit if no adjustments are factored into FY25 budget.

CFAC Conclusion

The District has a total General Fund balance of \$27.1 million or 23%, as of June 30, 2023 ([See Appendix E](#)). The General Fund Unassigned Fund balance increased from \$12.4 million (11%) at June 30, 2022, to \$14.1 million (12%) at June 30, 2023. CFAC, however, will continue to recommend maintaining an Unassigned Fund balance at 10% or near 15% which is in line with the District's auditor recommendation of 10-15%, and which is comparable with neighboring districts.

The COVID-19 Pandemic has presented operational and enrollment challenges for the District with abnormal mobility trends. Enrollment has remained flat in FY24 into FY25, and revenue continues to be outpaced by expenditures. As projected in the FY25 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 flat enrollment numbers, increased revenues and substantial increases in compensation, there is a projected budget deficit. CFAC recommends minimizing utilization of Unassigned Fund balances to cover budget shortfalls in the future. If budget shortfalls are continuously covered with Unassigned Fund balances, the Unassigned Fund balance will quickly move further away from CFAC's recommended 10%. Policy 714 established that a minimum unassigned general fund balance of 6 percent on the annual budget has to be maintained. If the amount of the



operating debt is more than 2-½ percent of the most recent fiscal year's expenditure the district will be put under statutory operating debt (S.O.D).

Based on current enrollment projections and current state legislative outlook, CFAC recommends budgeting for FY25 with a 2.0% increase in per student state funding and a 5.0% increase in wages and 5.0% non salary inflation increases. 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 increases in state funding in the future. The District is not expected to receive additional federal funding related to the American Rescue Plan (ARP) Act beyond what has been allocated in FY23 and FY24; these funds are restricted and not available to cover budget shortfalls or increase the fund balance.

CFAC understands that the teacher negotiation settlements are coming in at higher percentages than state allocations provide. However, due to market conditions, if higher salaries and benefits are negotiated to maintain parity as recommended, then corresponding reductions would need to be made.

To assist with meeting budget objectives, CFAC has continued to encourage the use of the revenue model to plan the budget instead of the expenditure model as has been used in prior years. The revenue model has assisted in reimagining the District priorities 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 84%, compared to actuarial recommended levels of 90%. The district contributes about \$3.8 million annually to fund OPEB and Severance benefits.

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 FY25 (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 beyond inflation increases remains pessimistic.
2. The need to continually move toward District transformation as articulated by Vision 2031 Strategic Roadmap deliverables..
3. Given that salary and fringe benefit costs make up 80% of the District's expenses for FY25 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 flat enrollment in FY25 and beyond ([See Appendix B](#)).

Enrollment Projections and Impact on Revenue

CFAC recommends accepting the District's enrollment assumptions. FY25 enrollment is expected to be flat. ([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.

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 priorities include:

E-5 Instructional

- Strong Tier 1 instruction for ALL preK-5th graders, including strong LETRS-informed literacy instruction, strong math instruction, and quality exposure to specialist and school-wide enrichment experiences.
- Continued mental health and SEL support as provided by school counselors, social workers, and school-based therapists.
- Continued restorative culture practices.
- Preparation for increased SPED needs and services (center-based programs).
- Continue recruiting new students for VEDU.

6-12 Instructional

- Strong Tier 1 instruction across all IB courses in middle school and high school courses.
- Smaller class sizes where applicable and necessary (average = 32 if possible to fund) with exceptions in music, PE, and other content areas that have historically had a few more students.
- Opportunities for activities and athletics.
- Continued mental health and SEL support as provided by school counselors, social workers, and school-based therapists.
- Continued restorative culture practices.
- Continue recruiting new students for VEDU.

Operational

- Continued implementation of the new Enterprise Resource Planning (ERP) System.
- Community engagement to lay groundwork for a Capital Projects Bonds referendum.



- Operationalizing an adult culture of wellness and engagement.
- Installation of school safety upgrades.
- Operationalizing improved onboarding and Professional Development (PD) for staff across roles.
- Transforming transportation to increase efficiency, accuracy, and technology-informed bus supports.

CFAC Recommendation:

Based upon the enrollment analysis and assumptions presented, CFAC supports the administration's recommendation for projecting enrollment for FY25 to FY29. This includes the assumption that the District will maintain enrollment at current levels. The District's end-of-year average daily membership (EOY ADM) for FY23 was 6,810 students and is projected to slightly increase to 6,854 students in FY25. 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 factors for 1) flat 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 3.0%, 4.0%, 5.0% and 6.0% Salaries. All scenarios have presented different variables which helped administration and CFAC identify the best options.

Revenue/Expenditure Factors		
Revenue Increases		2.00%
Salaries/Wages Increases	3.00%	(\$1,844,392)
Salaries/Wages Increases	4.00%	(\$2,813,438)
Salaries/Wages Increases	5.00%	(\$3,782,485)
Salaries/Wages Increases	6.00%	(\$4,751,532)
<i>This assumes that Benefits are held constant at 0% and Consumer Price Index Inflation is Held at 5%</i>		

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 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 flat enrollment stagnation in FY25 and FY26, 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 (5%). 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. The Committee has recommended a one time use of minimal fund balance for FY25 to cover the anticipated budget deficit.

Hopkins General Fund Unassigned Fund balance, after unaudited results for FY23, stands at \$14.1 million, or 12% of FY23 total General Fund expenses. (**See Appendix E**). 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 10-15% range. Policy 714 established that a minimum unassigned general fund balance of 6 percent on the annual budget has to be maintained. If the amount of the operating debt is more than 2-½ percent of the most recent fiscal year's expenditure the district will be put under statutory operating debt (S.O.D).

Local District Retirement Funding

In FY23 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 \$34.1 million based on the actuarial valuation as of 7-1-22 and the funded amount of \$30.7 million equals a 84% 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:

- Reinvest any interest earned on the OPEB Revocable Trust Fund and the Internal Service Fund for Severance back into the fund 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.

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 employer 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 determined funding for FY 24-25, CFAC is recommending budgeting using a 2% increase in the basic per pupil allowance as specified by the legislature..

Total General Fund Summary

Fund Balance – The School's General Fund Unassigned Fund balance increased by \$1,8 million ending at \$14,1 million as of June 30, 2023. Total fund balance of the General Fund increased by \$4,8 million, ending at \$27,1 million as of June 30, 2023. The ending Unassigned Fund balance represents 12% (last year was 11%) 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](#))

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 5.0% for salaries, along with other scenarios that are higher and lower.

An estimate greater than the revenue increases of 2.0% will result in expenses exceeding revenues in FY 2024-25. Due to inflation increases and flat enrollment projections the District revenue and expenditure will see a negative shift for FY25 and beyond that will be unsustainable. It should be noted that to achieve a balanced budget the District will need to restructure.

In FY24 the Fringe Benefits were budgeted at 42% of compensation. In FY25 Benefits will be maintained at 42% and this aligns to what the District is expending on Fringe Benefits. Annual costs of Other Post Employment Benefits and Severance amounting to about \$2.3 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 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 energy rate increases has been completed. The District has been implementing a new Enterprise Resource Planning (ERP) system which will bring some long anticipated improvements to our business systems and processes. The ERP implementation is an operational goal in our strategic plan for the district. The new system will streamline our processes and allow the district to make more informed decisions by providing real time data and analytics.



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 5.0% increase for Purchased Services, utility and transportation costs, and supplies costs for FY25. 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 2024 Hopkins legislative priorities as summarized from information made available by the Legislative Action Committee.

Safety

Expand and Stabilize Student Safety and services by increasing and stabilizing funding, resources, and access.

- Increase the Safe Schools levy from \$36 to \$108 per pupil and expand allowable uses to include training and staffing for non-exclusionary discipline & restorative practices.
- Remove the per-pupil limit in the Long-Term Facilities Maintenance Revenue program and expand allowable uses to include security modifications to buildings, remodeling, and additions to existing space.
- Clarify language related to the use of physical restraints to ensure the safety of students and staff.

Mental Health

Expand Mental Health Support for students and staff.

- Work with the MN Dept of Education, the MN Dept of Health and Human Services, and their federal counterparts, to reform and expand the funding mechanisms for School Social Workers and site-based Psychologists.
- Reduce grant-based funding mechanisms, which are not sustainable, and replace them with targeted funding.
- Expand the Full-Service Community School model which embeds mental wellness, student health, and food security.



Restore Local Control

Empower Locally Elected School Boards to do the job to which they were elected.

- Grant Local Control to school boards to set school calendars and allow flexible and innovative spending priorities.
- Allow school boards to negotiate e-learning days and student- to-staff ratios through the 'meet and confer' process.
- Allow flexibility to school districts to determine when to offer newly mandated courses such as Civics and Financial Literacy.

Innovation

Spur Innovation and Reform outdated processes, procedures, and assessments which have become disconnected from reality.

- Create alternative pathways to graduation, promote student- centered, competency-based education, and grant credits to students wherever their learning occurs.
- Encourage and promote on-site certification programs so students can be career-ready in health services, education, and technology fields.
- Use flexibility allowed under ESSA to reduce the number of required standardized tests so school districts can offer assessments that more accurately measure growth, proficiency, and college or career readiness.
- Direct the MN Dept of Education to ensure that students who opt out of or do not participate in the Minnesota Comprehensive Assessment (MCA) are not counted in district score data sets.
- Work with MN Dept of Education and the MN Dept of Health and Human Services to examine and reform the ratio of adults to students enrolled in before- and after- school programs.
- Work with MN Dept of Education and the MN Dept of Health to reduce extraneous paperwork requirements for districts' Special Education programs.

Innovation

Continue to Fund New Expectations for Schools Despite the historic overall funding increase, districts continue to face financial challenges from decades of underfunding.



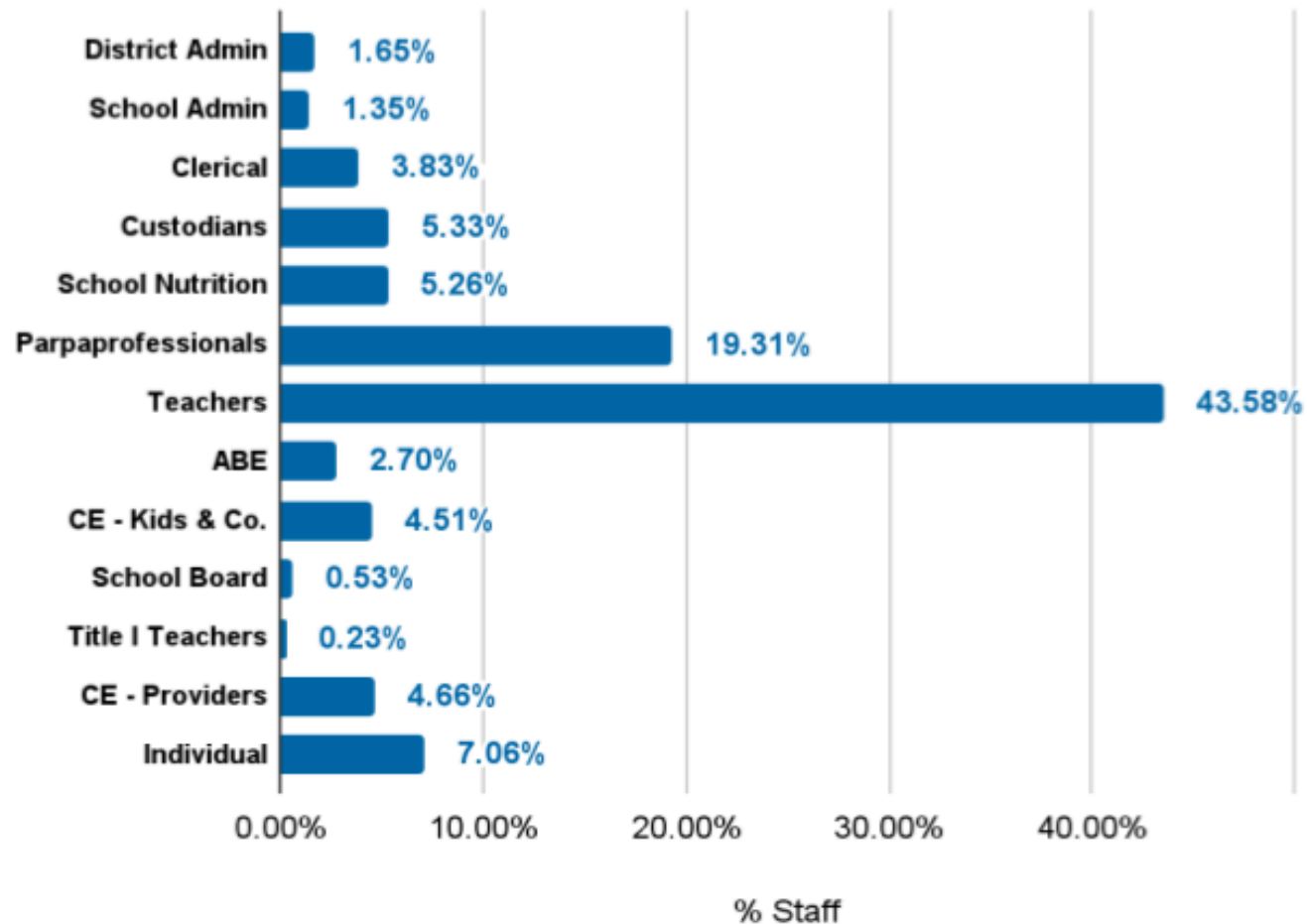
- Provide ongoing funding for new programs passed in 2023, including Paid Family Medical Leave, Earned Safe and Sick Time, the READ Act;
- Increase the basic funding formula by an additional 2 percent for FY 2025
- Acknowledge the major impact of significant inflationary increases in costs associated with utilities, transportation, food, supplies, and insurance.



Appendix A: Staffing

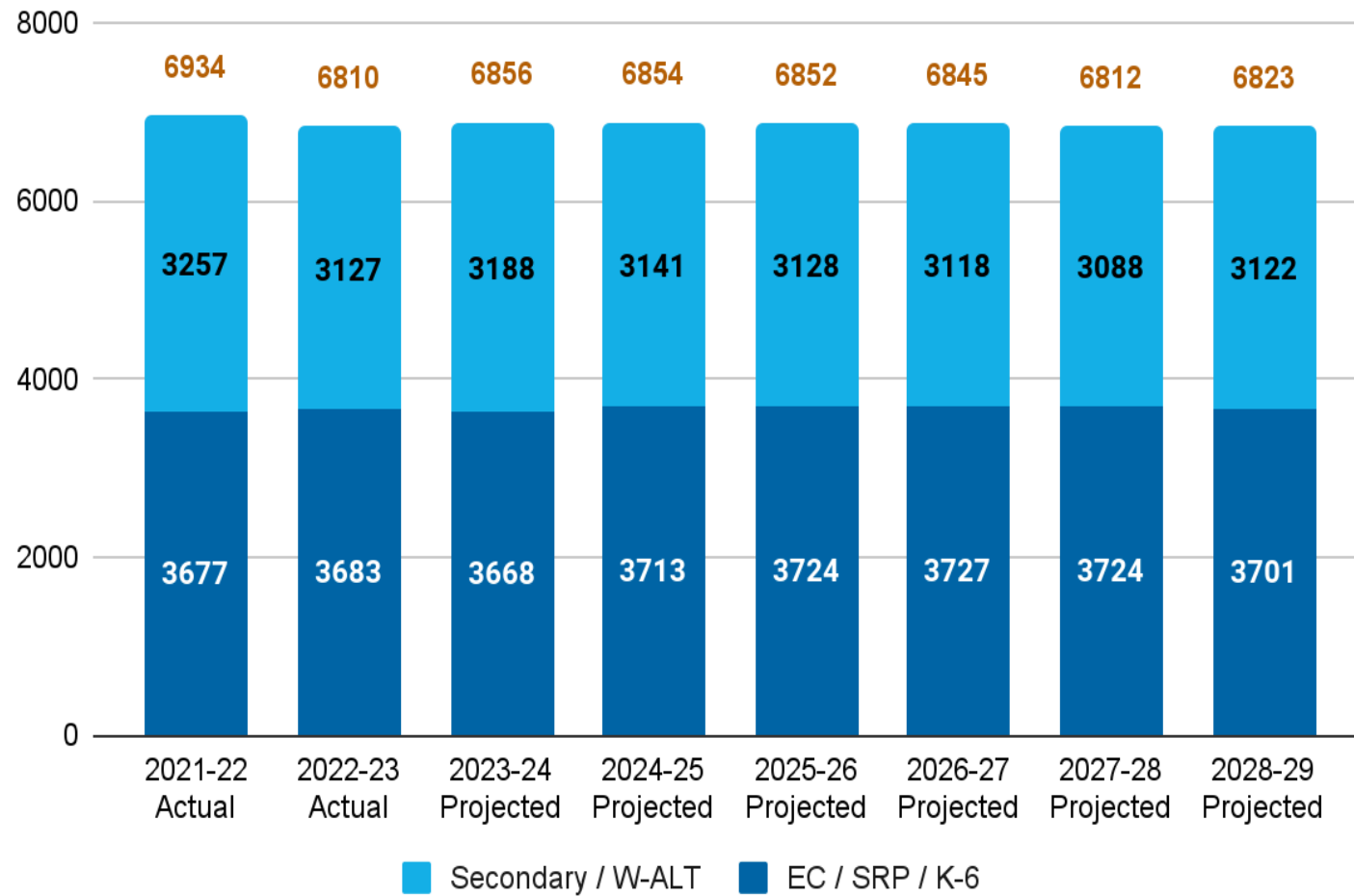


Hopkins Staff Composition FY 2022





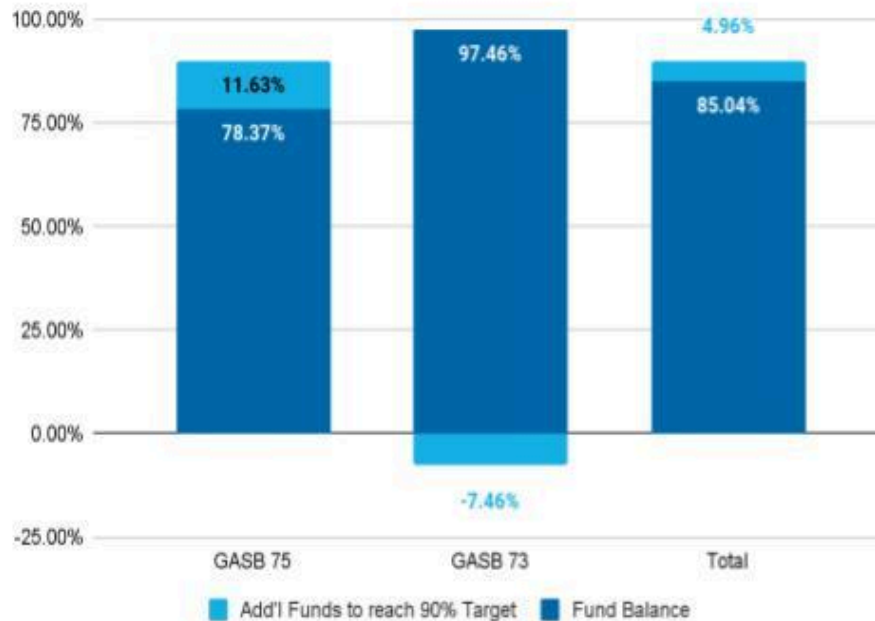
Appendix B: Enrollment





Appendix C: OPEB and Severance

OPEB & Severance (GASB 75 and GASB 73)



Description	GASB 75	GASB 73	TOTAL
Accrued Liability 7-1-22	\$22,232,032	\$11,935,659	\$34,167,691
Fund Balance	\$17,296,606	\$11,556,150	\$28,852,756
% of Accrued Liability	77.80%	96.80%	84.44%
90% Funding Level	\$20,008,829	\$10,742,093	\$30,750,922
Estimated Annual Employer Contributions	\$2,294,257	\$1,506,686	\$3,800,943



Appendix D: Fund Balance

Hopkins Independent School District 270		
FUND BALANCES Unaudited for FY 2023		
	June 30, 2022	June 30, 2023
Fund	Actual Fund Balances	Projected Fund Balances
General/Restricted	\$ 3,111,679	\$ 6,111,679
General/Other	19,321,980	21,185,624
Food Service	1,201,818	713,291
Community Service	3,111,679	2,756,669
Building Construction	10,947,089	10,037,089
Debt Service	4,163,882	4,133,882
TrustFun	28,857	28,857
Internal Service		
OPEB* Revocable Trust	17,423,664	17,296,606
OPEB* Irrevocable Trust (Severance)	11,556,150	11,556,150
OPEB* Self Insurance	3,898,149	4,284,502
TOTAL ALL FUNDS	\$ 74,764,947	\$ 78,104,349



Appendix E: General Fund Summary

COMBINED STATEMENT	FISCAL YEAR ENDING JUNE 30						
	2020 Audited	2021 Audited	2022 Audited	2023 UnAudited	2024 Projected	2025 Projected	2026 Projected
Revenues							
Total Revenues	\$103,819,947	\$111,385,664	\$116,322,285	\$126,392,368	\$123,076,025	\$125,978,436	\$127,476,368
Expenditures							
Total Expenditures	\$102,499,876	\$104,818,387	\$114,117,543	\$121,524,460	\$123,076,025	\$129,760,921	\$136,550,759
Excess of revenues over (under) expenditures	\$1,320,071	\$6,567,277	\$2,204,742	\$4,867,908	\$0	(\$3,782,485)	(\$9,074,391)
Total Other Financing Sources (Uses)	\$1,042,709	\$0	\$5,218	\$0	\$0	\$0	\$0
Net changes in Fund Balances	\$2,362,780	\$6,567,277	\$2,209,960	\$4,867,908	\$0	(\$3,782,485)	(\$9,074,391)
General Fund Balance July 1	11,496,878	13,524,012	20,091,289	22,301,249	27,169,157	27,169,157	23,386,672
Prior Period Adjustment	(335,646)	0	0	0	0	0	0
Residual Equity Transfer in (out)	0	0	0	0	0	0	0
General Fund Balance June 30	\$13,524,012	\$20,091,289	\$22,301,249	\$27,169,157	\$27,169,157	\$23,386,672	\$14,312,281
DETAILS OF JUNE 30 FUND BALANCE							
Nonspendable	\$253,391	\$261,189	\$261,491	\$702,449	\$702,449	\$702,449	\$702,449
Restricted	3,327,415	3,820,052	4,154,649	7,434,032	7,434,032	7,434,032	7,434,032
Assigned	1,407,061	5,414,024	5,414,024	4,914,024	4,914,024	4,914,024	4,914,024
Unassigned	8,536,145	10,514,024	12,471,085	\$14,118,652	\$14,118,652	\$10,336,167	\$1,261,776
Total	\$13,524,012	\$20,009,289	\$22,301,249	\$27,169,157	\$27,169,157	\$23,386,672	\$14,312,281
Fund Balance %	8%	10%	11%	12%	11%	8%	1%
¹ The 2023-24 budget was adopted on June 6, 2023.							



Appendix F: Operating Budget Revenue Source

Operating Budget: Sources of Revenue (2% each year)

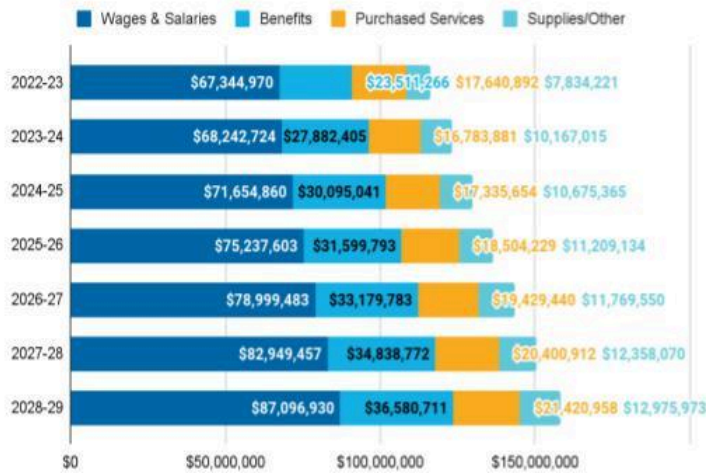
Sources of Revenue: Seven Year Comparison



Year	Total Revenue	\$ Change	% Change
2023-23	\$121,194,993		
2023-24	\$123,076,024	\$1,881,032	1.6%
2024-25	\$125,978,436	\$2,902,411	2.4%
2025-26	\$127,476,838	\$1,497,932	1.2%
2026-27	\$127,174,705	(\$301,663)	-0.2%
2027-28	\$130,120,991	\$2,644,623	2.1%
2028-29	\$129,544,760	(\$576,231)	-0.4%



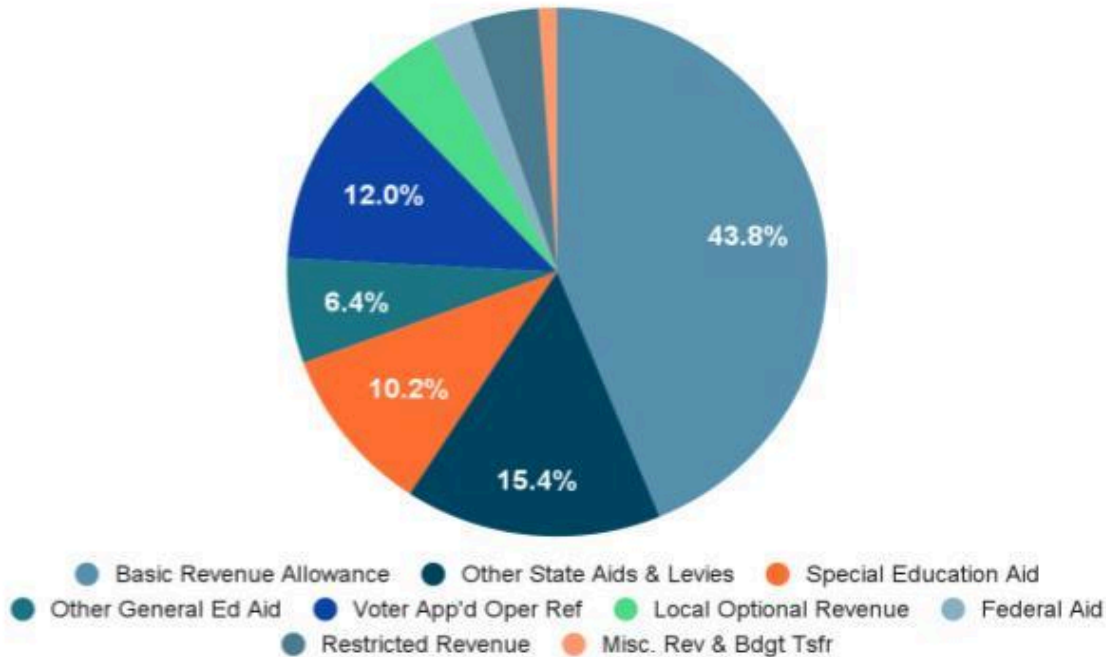
Appendix G: General Fund Operating Budget Expenditures 5% COLA / 5% CPI



Year	Total Expense	\$ Change	% Change
2023-23	\$116,331,349		
2023-24	\$123,076,024	\$6,744,676	5.8%
2024-25	\$129,960,921	\$6,684,896	5.4%
2025-26	\$136,550,759	\$6,789,938	5.2%
2026-27	\$143,378,297	\$6,827,538	5.0%
2027-28	\$150,547,211	\$7,168,915	5.0%
2028-29	\$158,074,572	\$7,527,361	5.0%

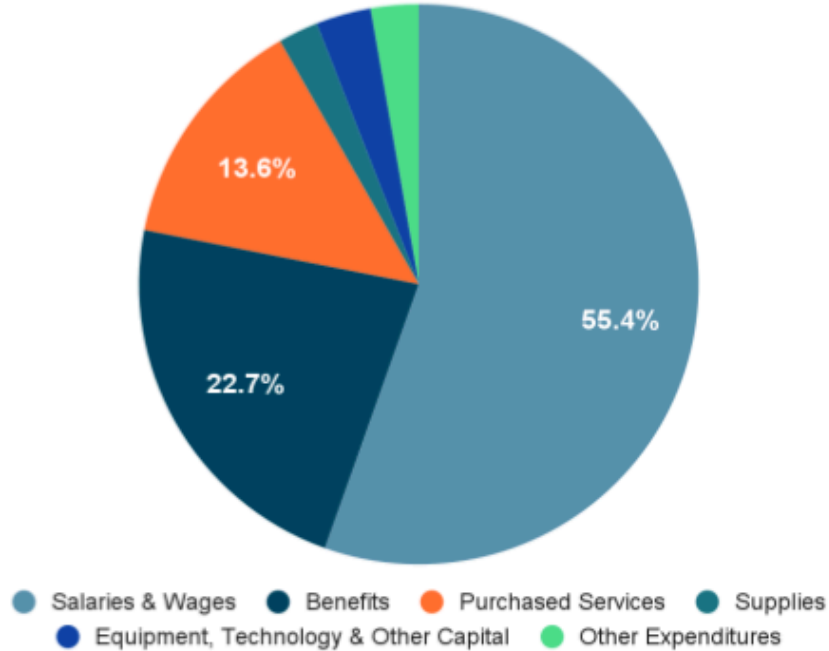


Appendix H: General Fund Operating Revenue (FY23-24)



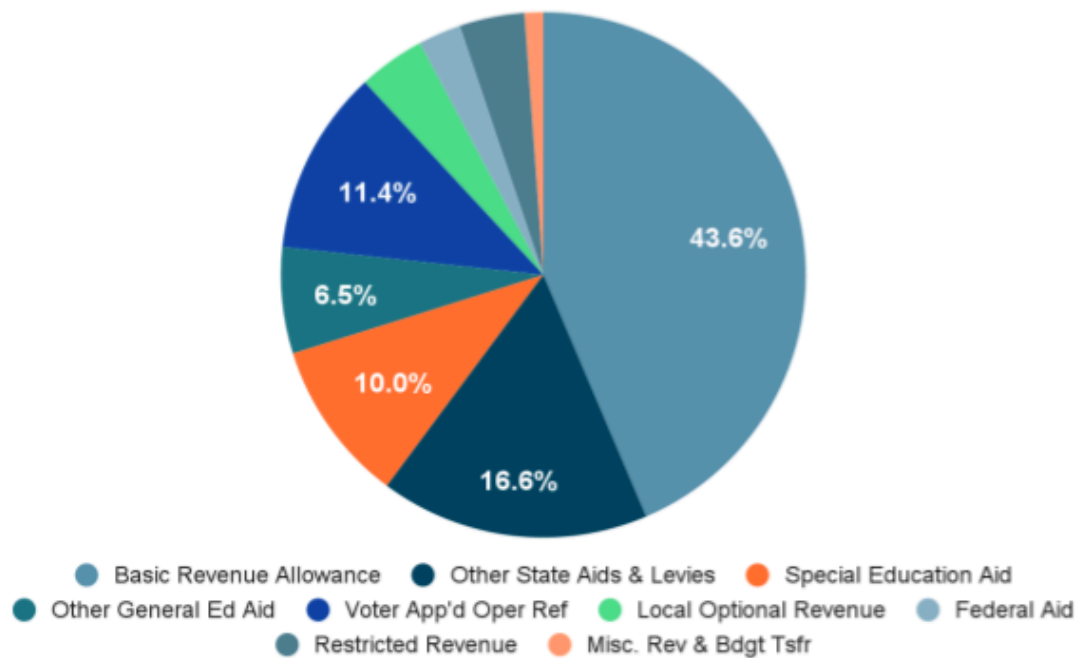
Revenue Source	%
Basic Revenue Allowance	43.8%
Other State Aids & Levies	15.4%
Special Education Aid	10.2%
Other General Ed Aid	6.4%
Voter App'd Oper Ref	12.0%
Local Optional Revenue	4.5%
Federal Aid	2.5%
Restricted Revenue	4.1%
Misc Rev & Bdgt Transfer	1.1%

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



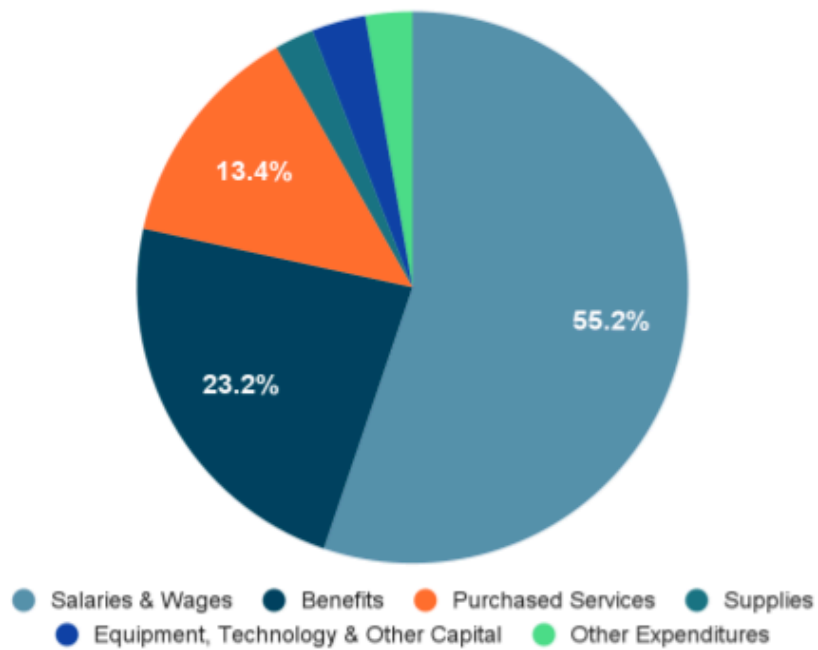
Revenue Source	%
Salaries & Wages	55.4%
Benefits	22.7%
Purchased Services	13.6%
Supplies	2.3%
Equipment, Technology & Other Capital	3.2%
Other Expenditures	2.8%

Appendix J: General Fund Operating Revenue (FY24-25)



Revenue Source	%
Basic Revenue Allowance	43.6%
Other State Aids & Levies	16.6%
Special Education Aid	10.0%
Other General Ed Aid	6.5%
Voter App'd Oper Ref	11.4%
Local Optional Revenue	4.1%
Federal Aid	2.6%
Restricted Revenue	4.1%
Misc Rev & Bdgt Transfer	1.2%

Appendix K: General Fund Operating Expense (FY24-25)



Revenue Source	%
Salaries & Wages	55.2%
Benefits	23.2%
Purchased Services	13.4%
Supplies	2.3%
Equipment, Technology & Other Capital	3.2%
Other Expenditures	2.8%

The information provided in this preliminary budget is primarily for the general fund revenue and expenses. Projections for other funds are provided as related to the scope of the district budget.

Revenue

Per Pupil Revenue

The Legislature increased the formula allowance for fiscal year 2025 to \$7,281, a 2% increase. Based on current enrollment projections, this equates to an increase in FY25 of about \$2.0M in basic per pupil revenue. Compensatory Education revenue is also tied to the general education funding formula. These dollars have a concentration factor built into the formula. While the per pupil amount for compensatory education revenue is increasing in FY25, the number of students eligible for free and reduced-price lunches is declining due to the state enacting Universal meals. Compensatory Education revenue is expected to increase in FY25 by approximately \$500,000.

Enrollment and Revenue

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:

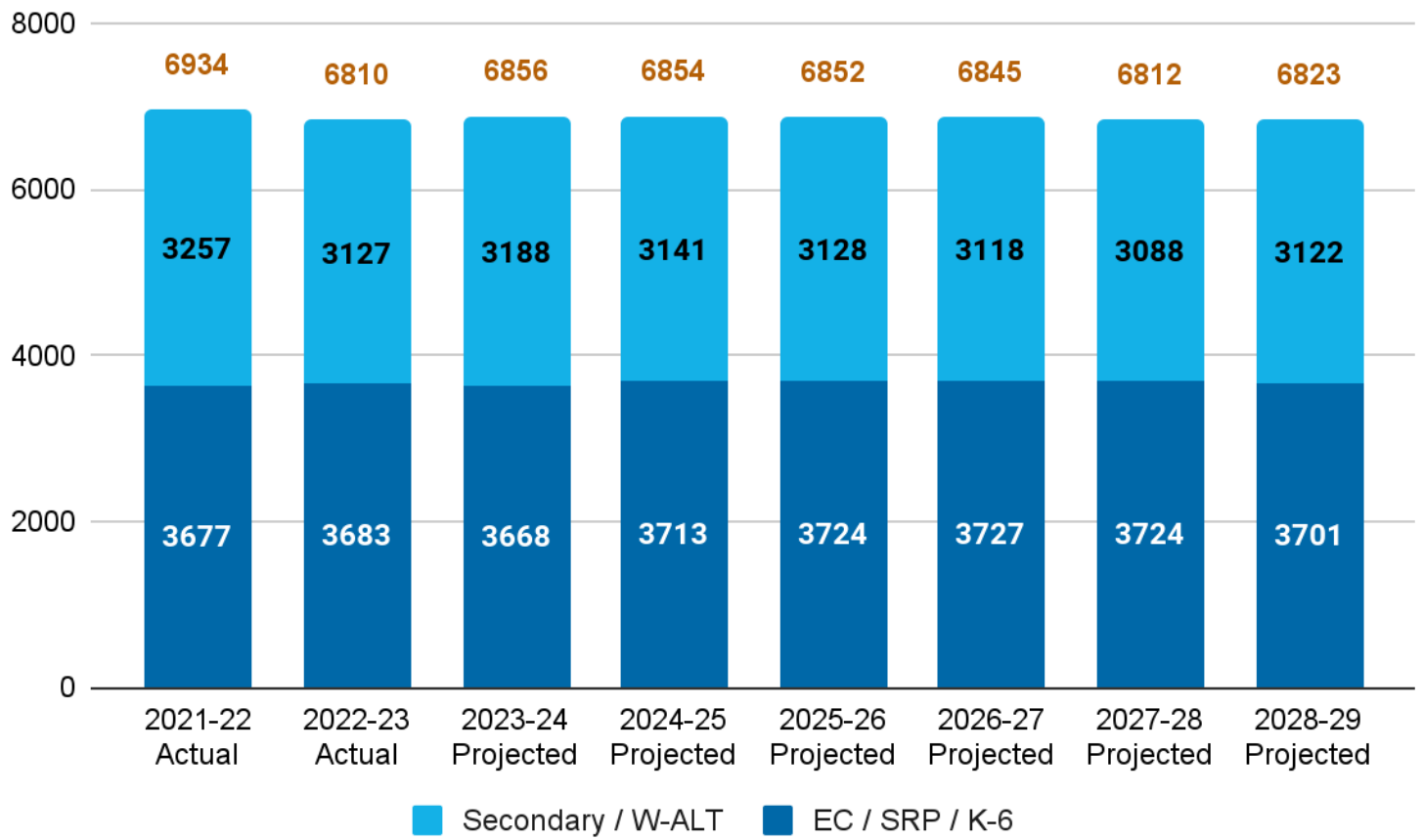
- Birth rates by state, county, and zip code.
- Family demographics where children ages 0-4 reside.
- Housing market trends and the enrollment yield based on household type.
- Number of charter and private schools and the location of those schools.

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.

The FY25 revenue projections are based on the updated average daily membership estimates using historical data from the past several years. As district enrollment drives the state funding formula, which sets the cap for local funding, it is important to consider the enrollment outlook.

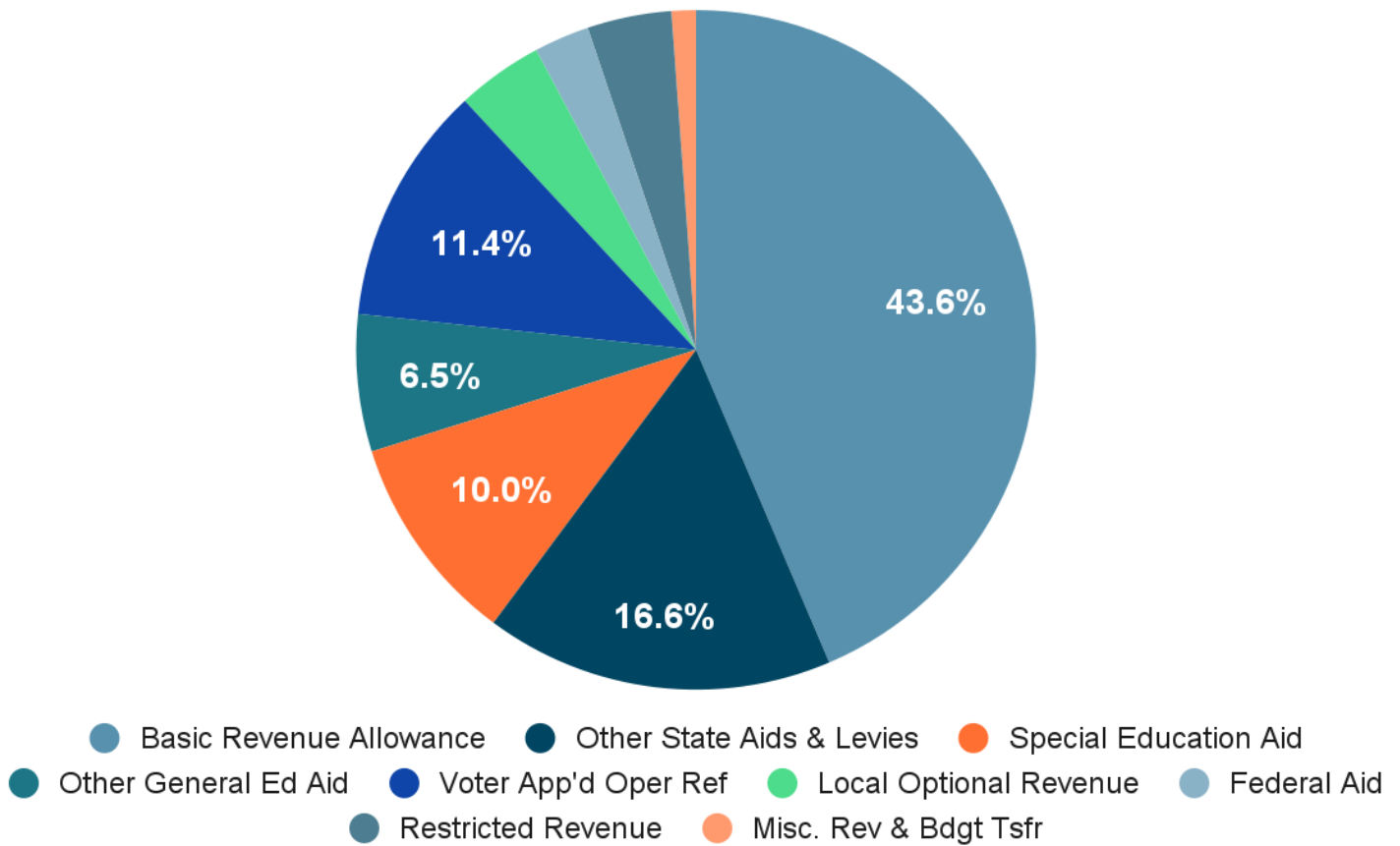
The enrollment for the fall of school year 2024 projects flat enrollment. This trend continues through FY29.



Revenue Projections

Table and pie chart below shows the projected general fund revenue for FY25. Due to the use of unassigned fund balance to structurally balance the budget, the fund balance percentage is projected to be approximately 8-10% for the FY25. As this is within the Board Policy, fund balance is not a recommended option to balance the budget beyond FY25.

The other district funds for Food Service, Community Service, Capital Projects, and Debt Services are projected to remain relatively flat.



Revenue Details	Projected FY 2025	%
Basic Revenue Allowance	\$54,781,060	43.6%
State Aid and Levies	\$19,260,921	16.6%
Special Education	\$12,757,233	10.0%
General Education Aid	\$ 8,004,537	6.5%
Operating Referendum	\$15,008,510	11.4%
Local Optional Revenue	\$5,628,191	4.1%
Federal Aid	\$3,126,773	2.6%
Restricted Revenue	\$5,127,907	4.1%
Other	\$1,375,780	1.2%
Fund Balance Transfer	\$3,000,000	
Total Revenue	\$128,070,914	100%

FY25 Budget: All Funds Summary					
		Approved FY24 Budget		Preliminary FY25 Budget	
General Fund		\$130,082,940		\$128,070,914	
Food Service		\$4,215,650		\$4,259,756	
Community Service		\$11,172,580		\$12,355,131	
Capital Projects		\$15,149,970		\$14,641,110	
Debt Service		\$13,469,054		\$10,787,162	
Total All Funds		\$174,090,194		\$170,114,073	

Local Revenue

Local revenue consists of the property tax levy, fiscal disparities, fees from athletics and student activities, 3rd party/medical assistance, earnings investments, rental of school facilities, gifts and bequests, and miscellaneous receipts.

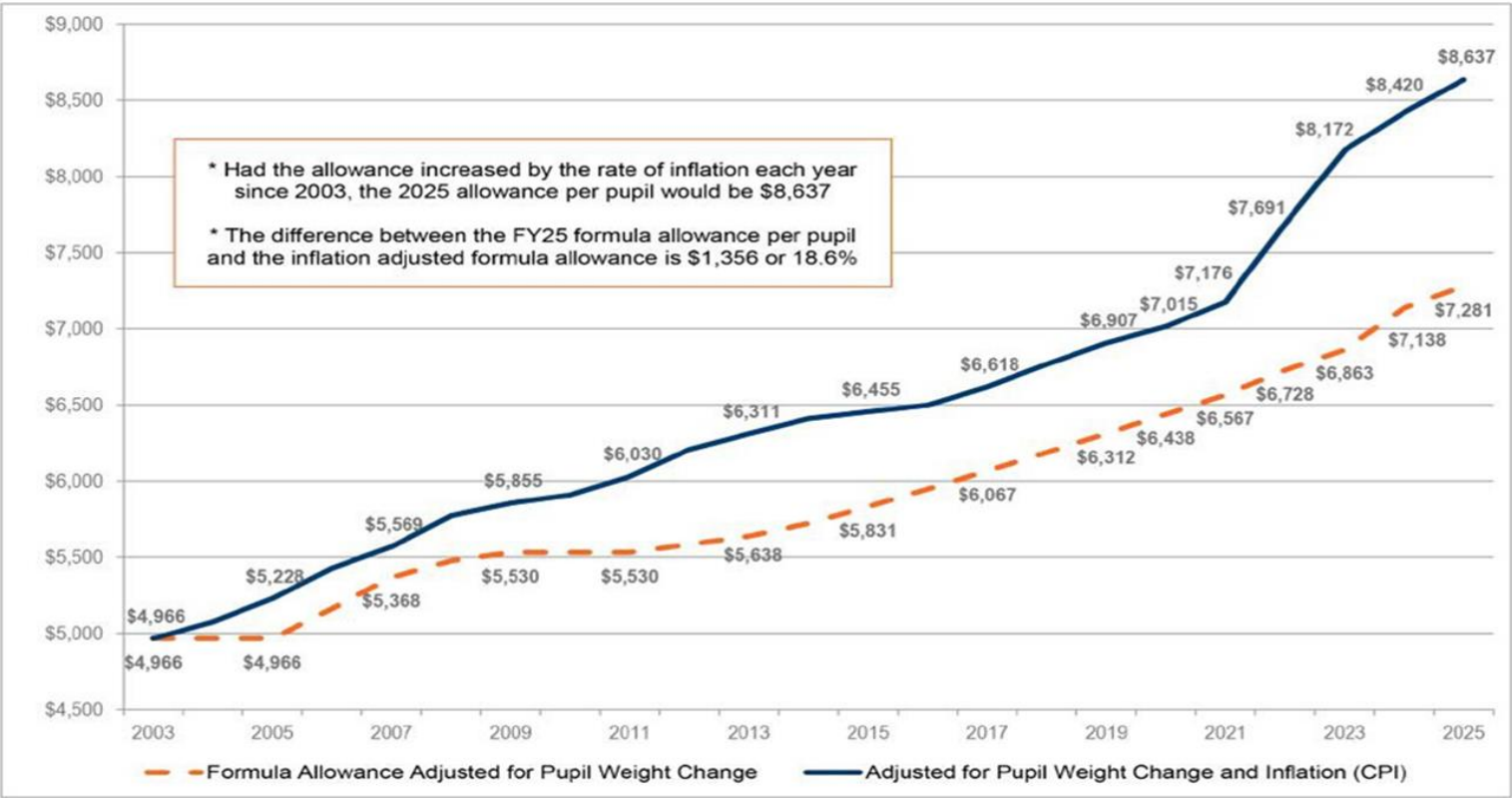
The Minnesota Department of Education determines the districts maximum levy authority, and the School Board is required to vote on the amount. The district has reached the ceiling of the levy authority and cannot get additional revenue through the current operating referendum structure.

Local revenue projections are expected to remain similar to the FY 2024-25 budget. Earning investments show a slight trend upward while 3rd party/medical assistance and tuition from patrons’ revenue are trending slightly downward.

State Revenue

The 2023 legislative session approved a 4% increase in the general education formula allowance for FY2023-24 and a 2% increase for FY2024-25 respectively. This results in a \$275 per pupil increase in FY2023-24 and \$143 per pupil increase in FY2024-25. Because the ADM estimates for 2024-25 show a , this formula allowance increase will net only a slight revenue increase of \$2.0 million.

The general education formula has not kept up with inflation as shown in the graph below.



Federal Revenue

Federal revenue consists of Every Student Succeeds Act (ESSA) Title programs and Individual with Disabilities Act (IDEA) special education program.

Title funding is expected to be flat. Current law states that no school with less than 35% free and reduced lunch can receive Title I funding and every school with greater than 75% free and reduced lunch must receive Title I revenue. Starting in FY24 the District has determined that all schools with over 35% free and reduced lunch will receive Title I funds.

The U.S. Congress determines the total amount of federal funding available for special education each year. Federal flow-thru grants are based on a census type funding formula. The formula considers the number of students with disabilities in a state during a base year, the poverty index of a state, and the total K- 12 enrollment. Minnesota also receives funds for students age birth – 5. The IDEA revenue is expected to be flat.

Grant Revenue

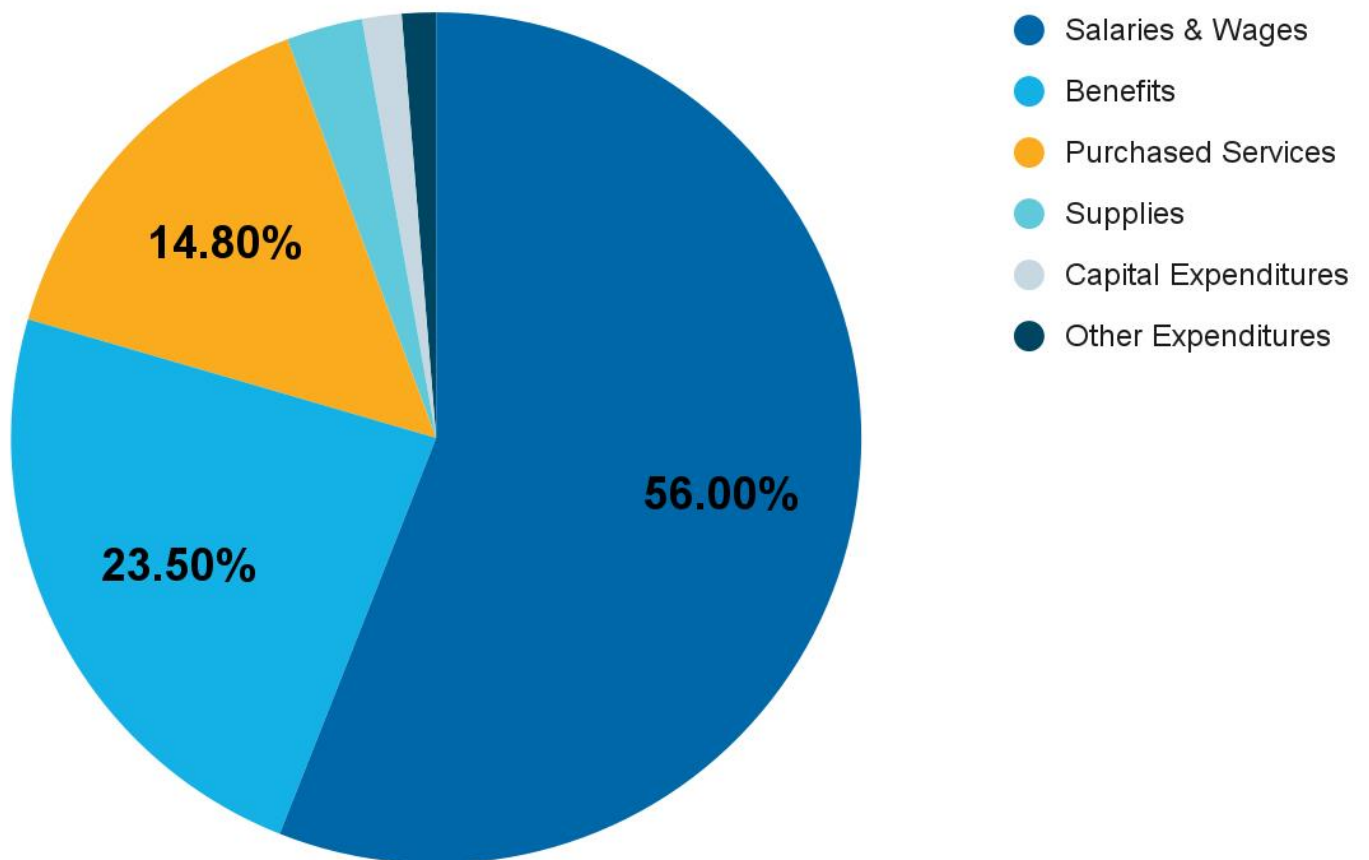
Grant funding includes categorical funds that are used to supplement educational programs. For FY25, grants are projected to remain flat.

Expenditures

Budget Projections Parameters

The general fund preliminary budget projections for FY25 are based on the following:

- State per student funding in the projection years of FY25 (2.0%) and FY26 (2.0%) is based on available information.
- Projected enrollment is anticipated to be flat in FY25 and for the foreseeable future.
- 5.0% annual increases in FY25 for total salaries and wages (67% of total expenditures).
- Fringe benefits 42% of total compensation for FY25. (Salaries and Benefits are about 80% of total expenditures for the district).
- Purchased Services, Utilities, Transportation and Supplies to increase at 5.0% on an annual basis.
- General Fund Unassigned Fund balance based on unaudited FY23 Financial statements is sitting at 12%
- Based on the above assumptions and recommendations the district General Fund will have a deficit of about \$4.5 million in FY 2025.



Expense Category	\$	%
Salaries & Wages	\$ 71,719,712	56.00%
Benefits	\$ 30,096,665	23.50%
Purchased Services	\$ 18,954,495	14.80%
Supplies	\$ 3,714,057	2.90%
Capital Expenditures`	\$ 1,921,064	1.50%
Other Expenditures	\$ 1,664,922	1.30%
Total Expenditures	\$ 128,070,914	100.00%

Staffing

General Fund Staffing

Salaries and benefits currently make up approximately 80 percent of the district's general fund budget. The district currently has 14 labor agreements. The district has active agreements with most of the bargaining groups and are in the process of finalizing agreements with the few remaining groups.

Hopkins Public Schools -- Labor Unions Contract Group	FTE	
	2022-23	2023-24
0100 - Directors/Assistant Directors	24	22
0300 - School Administrators	19	21
0400 - Managers		
0500 - Clerical	46	44
0600 - Confidential Clerical	1	
0700 - Custodians	76	76
0800 - School Nutrition	61	55
0900 - Paraprofessionals	193	211
1000 - Teachers	587	597
1200 - ABE/ECFE	16	21
1400 - CE Coordinators		
1600 - School Board	7	7
1700 - Title I Teachers	3	3
5000 - Custom 50	100	96
Grand Total	1,133	1,153

Personnel Services – Other Payroll Outlay and Benefits

Substitutes

The cost of reserve or substitute staff has been approximately \$1.2 – \$1.5 million each of the last 3 years. This amount is expected to continue into FY25.

Medical Coverage and Other Benefits

Group medical coverage contribution rates are expected to remain flat in FY25. Other benefits, including Social Security, Medicare, retirement, life insurance, dental insurance, and unemployment benefits are expected to increase at the same percentage as salaries per the negotiated agreements. Benefits are budgeted at 42% of total compensation.

Non-Salary Expenditures

Costs for non-salary expenditures make up approximately 20 percent of the district's general fund operation budget. In the pro forma projections, it is assumed the cost will increase 5%. Items that are at risk to increase at greater than 5% include:

- Utilities – depending on weather conditions over the winter, electricity, natural gas and fuel could

increase at greater than expected.

- Transportation contracts – as most of the outside transportation contracts will be renewed, the district should expect to see vendors passing on increased costs for driver's wages and the requirement for sick leave. Most metro districts have seen 10-15% contract increases.

Projected Budget Deficit

The projected budget gap between anticipated revenues and expenditures for the General Fund as projected is about **(\$7.5) million**. The district made significant cost reductions totaling **(\$4.5) million** and supplemented the budget gap by moving \$3.0 million from fund balance to close the gap. There is an expected increase of revenue of 2% and an expected increase in expenditures of 5%.

HOPKINS ISD #270	
GENERAL FUND	
EXECUTIVE SUMMARY FOR PROJECTED FY24-25 BUDGET	Projected
	Allocations
	General Fund
Projected General Fund Revenue	\$125,070,914
Projected General Fund Expenditures	\$129,570,914
Projected Surplus/(Deficit)	-\$4,500,000
N.B: The projected budget includes additional PSM factors	

Hopkins ISD #270	
General Fund	
Executive Summary for Original FY24-25 Budget	
	Preliminary
	Allocations
Projected General Fund Revenues	\$125,070,914
Projected General Fund Expenditures	\$128,070,914
Surplus/(Deficit)	(\$3,000,000)
Transfer from Fund Balance - General Fund	\$3,000,000
Updated Surplus/(Deficit)	\$0

As the district looks beyond FY25, any future funding from the state is likely not going to be significant. The district will need to adjust our expenditures to align with our revenues. The district will embark on systemwide reductions for FY26 and beyond.

Food Services Fund

The food service fund is a self-sustaining enterprise in which revenue and expenses are balanced over time. It is used to record all financial activities of the school district's food service program. Food service includes all planning, preparation and serving of meals and snacks in connection with school and community service activities. Ninety percent of Food Service Fund revenues primarily come from federal sources. The district participates in the Universal meal program which provides free breakfast and lunch to entire school populations. The food service program is expected to have a slight deficit for FY25.

Hopkins ISD #270

Food Service Fund

Executive Summary For Preliminary FY25 Budget

	Original Budget
Food Service Revenue	\$4,259,756
Food Service Expense	\$4,393,881
Surplus / (Deficit)	(\$134,126)

Community Education Fund

The community services fund is used to account for services provided for learning and involvement opportunities for lifelong learners of all ages, including Minneapolis residents. Community services funds are intended to provide K-12 students the opportunity to utilize educational facilities and programs during non-school hours, including the summer months. Fees may be charged for these programs. Community services revenue may also be used for educational programming serving adults with disabilities, school-age care, Adult Basic Education (ABE), School Readiness and Early Childhood Family Education (ECFE). The Community Education revenue is projected to remain stable with a slight increase.

Hopkins ISD #270

Community Education Fund

Executive Summary For Preliminary FY25

	Original Budget
Community Education Revenue	\$12,355,131
Community Education Expense	\$12,355,131
Surplus / (Deficit)	\$0

Capital Projects Fund

Capital project funds are used for major capital outlays relating to acquisition, construction, and remodeling of capital facilities. The revenue comes from selling Certificates of Participation (COP's) and General Obligation Bonds (GOB's). In FY25, the district is planning to sell General Obligations facilities maintenance bonds on the open market. The district will either get a premium on the bonds or must sell them at a discount depending on the district's bond rating. It is possible for a district bond rating to be downgraded by the rating agencies depending on how they perceive the financial stability of the district. The district currently has a bond rating of Aa2 from Moodys.

Debt Service Fund

Debt service revenue is received in the form of a property tax levy. The revenue pays the principal and interest on the bonds we sell. The district has about \$170,000,000 in debt service.

Identified Budget Reductions

There district identified \$4.5 million in budget reductions for FY25. Some of these include:

FY2024-25 Detailed Budget Reductions		
Department/ Program/ Category	FTEs <i>FTE=1.0 employee from any group</i>	Original Proposed Reduction
Administration and Central Services		
District Office Position Reductions, Restructures, and Reclassifications	11.5	\$1,218,000
District-wide reductions (Printing, Consulting, Supplies, Travel, PD)		\$470,000
Instructional Services		
IDL (Timecard reduction)		\$20,000
Restructured Instructional Supports (Create general fund relief by moving expenses into restricted and proprietary funds, such as CPL, Community Ed, Title I, etc.)		
Tech CPL		\$672,000
Community Education		\$420,000
Repurpose of Categorical (ADSIS, A&I, Title)		\$1,700,000
Total Reductions		\$4,500,000

FY25 Projected Enrollment

FY25 Enrollment Projections				
Grade	FY23-24 K-12 Enrollment	Cohort Advance	K-12 Aggregate Enrollment Projection	Enrollment Change
Kindergarten	573	540	540	0
Grade 1	533	573	574	1
Grade 2	576	533	519	-14
Grade 3	533	576	568	-8
Grade 4	517	533	508	-25
Grade 5	485	517	509	-8
Grade 6	482	485	510	25
Grade 7	473	482	477	-5
Grade 8	491	473	471	-2
Grade 9	554	491	515	24
Grade 10	541	554	572	18
Grade 11	522	541	513	-28
Grade 12	484	522	492	-30
Total	6764	6820	6768	-52

Grade	K-12 Aggregate Enrollment Projection	VEDU	All Other Sites
Kindergarten	540	0	540
Grade 1	574	1	573
Grade 2	519	3	516
Grade 3	568	8	560
Grade 4	508	6	502
Grade 5	509	5	504
Grade 6	510	8	502
Grade 7	477	8	469
Grade 8	471	15	456
Grade 9	515	15	500
Grade 10	572	24	548
Grade 11	513	19	494
Grade 12	492	28	464
Total	6768	140	6628

Grade	K-12 Aggregate Enrollment Projection	Alice Smith	Eisenhower	XinXing	Gatewood	Glen Lake	Meadowbrook	Tanglen	VEDU - Elementary	VEDU - Secondary	WJH - Middle School	NJH - Middle School	HHS
Kindergarten	540	72	82	39	74	68	125	80	0				
Grade 1	574	74	78	36	77	72	150	86	1				
Grade 2	519	72	80	38	54	67	129	76	3				
Grade 3	568	82	78	44	59	69	126	102	8				
Grade 4	508	71	70	32	53	66	127	83	6				
Grade 5	509	72	32	56	48	71	130	95	5				
Grade 6	510									8	212	290	
Grade 7	477									8	193	276	
Grade 8	471									15	166	290	
Grade 9	515									15			500
Grade 10	572									24			548
Grade 11	513									19			494
Grade 12	492									28			464
Total	6768	443	420	245	365	413	787	522	23	117	571	856	2006

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2024-25

ALL FUNDS

HOPKINS PUBLIC SCHOOLS

2024-2025 ADOPTED BUDGET

	2022-23	2023-24	2024-25
	Actual	Revised	Adopted
FUND DESCRIPTION	Amounts	Budget	Budget
REVENUES			
General Fund	\$126,392,368	\$130,082,940	\$128,070,914
Food Service	\$4,283,887	\$4,215,650	\$4,259,756
Community Education	\$11,299,068	\$11,172,580	\$12,355,131
Debt Service	\$16,406,100	\$13,469,054	\$14,641,110
Total Funds Excluding Construction and Capital Projects	\$158,381,423	\$158,940,224	\$159,326,911
Construction and Capital Projects	\$11,984,921	\$15,149,970	\$10,787,162
Total Combined Funds	\$170,366,344	\$174,090,194	\$170,114,073
EXPENDITURES			
General Fund	\$121,118,325	\$130,082,940	\$128,070,914
Food Service	\$4,526,059	\$4,215,650	\$4,393,881
Community Education	\$9,954,114	\$11,172,580	\$12,355,131
Debt Service	\$16,532,975	\$13,469,054	\$14,641,110
Total Funds Excluding Construction and Capital Projects	\$152,131,473	\$158,940,224	\$159,461,036
Construction and Capital Projects	\$11,396,029	\$15,149,970	\$10,787,162
Total Combined Funds	\$163,527,502	\$174,090,194	\$170,248,198

Independent School District #270

HOPKINS SCHOOLS

Budget Year 2024-25

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 (6/30/24)	14,114,388
2024-25 Budgeted Revenues	125,070,914
2024-25 Budgeted Expenditures	128,070,914
Estimated General Fund Unassigned Fund Balance (6/30/25)	11,124,388

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 FY2024-25. 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 2024-25 budget parameters in February 2024. Preliminary budget approval was adopted at the April 23rd, 2024, School Board meeting. The fiscal parameters adopted estimated the per student allowance at \$7,281 (2.0% increase from FY23-24) for FY24-25. In FY23-24 the per student allowance was \$7,138 a 4% increase to the Basic Allowance compared to FY22-23. 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 2025.

Revenue notes include:

- The district moved \$3.0 million from Unassigned Fund Balance to cover the General Fund budget shortfall.
- State aid increased by 2.0%. Enrollment is projected to be flat for the foreseeable future.

- For general education revenue calculation purposes student enrollment is projected from the 10/1/23 district enrollment.

Expenditure notes include:

- All salaries were increased by 5% and benefits remain flat at 42% of salaries and wages. Supplies and Purchased Services are projected at a 5% inflation increase. Energy and Utilities was budgeted at a 5% 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 2025 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 \$3.0 million deficit balanced budget in the General Fund in FY 2024-25 given the assumptions we have made. We have leveraged fund balance to close the deficit.

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 2024-25

GENERAL FUND (01)

Hopkins Public Schools		
2024-2025 General Fund Budget Projections		
Definitions		Adopted 2024-25
SOURCES OF REVENUE:		Percentage Change
	Basic Revenue Allowance	\$54,781,060
	Special Education	12,757,233
	Capital Projects Levy	14,690,864
	Integration Aid & Levy Revenue	1,399,118
	Federal Funding	3,126,773
	Restricted Revenue	5,127,907
	Voter/Board App'd Oper. Ref.	22,383,606
	Compensatory Education Revenue	6,264,487
	Extended Time	440,062
	English Learners Revenue	693,226
	Other State Aid & Levies	3,406,578
	Fund Balance Transfer	3,000,000
	Total Revenue	\$128,070,914
USES OF REVENUE:		
	Salaries & Wages	\$71,719,712
	Benefits	30,096,665
	Purchased Serv.	18,954,495
	Supplies	3,714,057
	Other Expenses/Transfers	1,921,063
	Capital Expenditures	1,664,922
	Total Uses of Revenue	\$128,070,914
REVENUE OVER (UNDER)		\$0

HOPKINS ISD #270	
GENERAL FUND	
EXECUTIVE SUMMARY FOR ORIGINAL FY24-25 BUDGET	Preliminary
	Allocations
	General Fund
Total General Fund Revenues	\$125,070,914
Transfer from Fund Balance - GF	\$3,000,000
Total FY25 General Fund Revenue Plus Fund Balance	\$128,070,914
ALICE SMITH	\$5,738,010
GLEN LAKE	\$5,227,297
GATEWOOD	\$6,128,690
EISENHOWER_XINGXING	\$7,333,759
MEADOWBROOK	\$7,838,235
TANGLIN	\$6,640,279
NORTH MIDDLE SCHOOL	\$8,611,775
WEST MIDDLE SCHOOL	\$7,250,466
HOPKINS HIGH SCHOOL	\$17,007,431
VEDU	\$1,986,177
AREA LEARNING CENTER	\$835,328
BUSINESS SERVICES	\$1,882,834
COMMUNICATION & MARKETING	\$387,263
INFORMATION TECHNOLOGY (Fund 16)	\$12,974,369
DISTRICTWIDE INSURANCES	\$1,800,000
FUND 71 EQUITY & INTEGRATION	\$489,870
FUND 81 FED SPEC ED	\$1,656,074
FUND 81 FEDERAL GRANTS (TITLE)	\$900,276
GOVERNANCE AND MANAGEMENT	\$1,392,788
HUMAN RESOURCES	\$922,098
ROYAL ATHLETIC CENTER (RAC)	\$373,698
MEDICAL ASSISTANCE	\$500,000
OPERATIONS & MAINTENANCE	\$8,834,305
Q-COMP	\$1,750,415
SECONDARY VOCATIONAL - TRANSITION DISABLED	\$345,597
SPECIAL EDUCATION	\$1,284,907
STAFF DEVELOPMENT	\$1,089,587
STUDENT ACTIVITIES	\$1,660,450
SUBSTITUTES	\$1,250,000
TARGETED STAFFING	\$700,000
IDL	\$1,090,215
AMERICAN INDIAN EDUCATION	\$96,600
LITERACY INCENTIVE AID	\$315,183
TECHNOLOGY NON-CPL	\$255,836
TRANSPORTATION	\$8,256,460
DISTRICTWIDE FUND 91 PROGRAM ADJ, OPEB, SEVERANCE	\$2,692,293
HOLISTIC SCHOOL SAFETY	\$572,349
General Fund Total Expenses	\$128,070,914
Projected General Fund Revenue	\$128,070,914
Projected General Fund Expenditures	\$128,070,914
Projected Surplus/(Deficit)	\$0

Alice Smith Elementary

Principal

Eduardo Navidad

K-5 Enrollment	443
ELL Students	85
LC (Resource Room) IEP Count 1:22	44
LC (Resource Room) IEP Count 1:15	1
Center-Based (RISE)	3
Spec Ed Speech (SLI Only)	27
Spec Ed Speech (Speech related)	22
Band - 5th Grade Projected Participation	34
Orchestra - 5th Grade Projected Participation	18
October 2023 - Free & Reduced Lunch Status	55.79%
October 2023 - % Students of Color	65.74%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$3,407,587
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$82,088	
Office Clerk	0.000	\$0	
Classroom Teachers	16.000	\$1,912,608	
Specialists	4.219	\$504,337	
Band	0.333	\$39,806	
Orchestra	0.333	\$39,806	
ESL	2.125	\$254,018	32.110
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	3.000	\$101,724	
Paraprofessionals: Lunch/Playground	1.500	\$54,971	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.400	\$47,815	\$956,188
Social Worker	0.950	\$113,561	
Licensed Nurse	0.333	\$39,806	
Department Lead	0.080	\$9,563	
Evaluator	0.300	\$35,861	11.563
Speech	1.000	\$119,538	
LC (Resource Room) Teachers	2.500	\$298,845	
Special Services Paraprofessionals	3.000	\$102,996	
Center-Based Teachers (RISE)	1.000	\$119,538	
Center-Based Paras (RISE)	2.000	\$68,664	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$7,420	\$7,420
Tech CPL Allocation			\$127,929
Digital Literacy Specialist	0.394	\$47,098	1.779
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.385	\$41,957	\$322,962
ADSIS Allocation		\$158,755	
Title Allocation		\$73,428	
Achievement & Integration Allocation		\$90,779	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$53,160	\$53,160
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$666,515	\$862,764
Basic per Student		\$196,249	
Total Allocation	45.452	\$5,738,010	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$36,382.78
FY23 Professional Development Carryover	\$18,275.37
Total Professional Development	\$54,658.15

FY25 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	72	2.880	3.000
Grade 1	74	2.467	
Grade 2	72	2.400	
Grade 3	82	2.733	
Grade 4	71	2.367	
Grade 5	72	2.400	
Total	443	15.247	

Glen Lake Elementary

Principal

Jeff Radel

K-5 Enrollment	413
ELL Students	27
LC (Resource Room) IEP Count (1:22)	45
LC (Resource Room) IEP Count (1:15)	0
Center-Based (Compass)	6
Center-Based (LTL)	14
Spec Ed Speech (SLI Only)	34
Spec Ed Speech (Related)	17
Spec Ed Speech (1:35)	20
Band - 5th Grade Projected Participation	38
Orchestra - 5th Grade Projected Participation	20
October 2023 - Free & Reduced Lunch Status	25.55%
October 2023 - % Students of Color	25.06%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$3,080,566
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$82,088	
Office Clerk	0.000	\$0	
Classroom Teachers	15.000	\$1,793,070	
Specialists	3.933	\$470,183	
Band	0.333	\$39,806	
Orchestra	0.333	\$39,806	
ESL	0.675	\$80,688	
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	29.374
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	3.000	\$101,724	
Paraprofessionals: Lunch/Playground	1.500	\$54,971	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.400	\$47,815	\$1,493,968
Social Worker	1.000	\$119,538	
Licensed Nurse	1.000	\$119,538	
Department Lead	0.080	\$9,563	
Evaluator	0.333	\$39,806	
Speech	1.600	\$191,261	18.913
LC (Resource Room) Teachers	2.500	\$298,845	
Center-Based (Compass/LTL) Teachers	3.000	\$358,614	
LC (Resource Room) Para	3.000	\$102,996	
Center-Based (Compass) Paras	6.000	\$205,992	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$6,918	\$6,918
Tech CPL Allocation			\$124,701
Digital Literacy Specialist	0.367	\$43,870	1.752
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.385	\$41,957	\$150,637
ADSIS Allocation		\$89,264	
Title Allocation		\$0	
Achievement & Integration Allocation		\$61,373	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$49,560	\$49,560
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$137,988	\$320,947
Basic per Student		\$182,959	
Total Allocation	50.039	\$5,227,297	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$44,717.01
FY23 Professional Development Carryover	\$22,669.45
Total Professional Development	\$67,386.46

FY25 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	68	2.720	3.000
Grade 1	72	2.400	
Grade 2	67	2.233	
Grade 3	69	2.300	
Grade 4	66	2.200	
Grade 5	71	2.367	
Total	413	14.220	

Gatewood Elementary

Principal

George Nolan

K-5 Enrollment	365
ELL Students	63
LC (Resource Room) IEP Count (1:22)	46
LC (Resource Room) IEP Count (1:15)	4
Center-Based (LTL) - 1:6	15
Center-Based (LTL) - 1:8	27
Spec Ed Speech (SLI Only)	23
Center-Based Speech (LTL) - 1:35	38
Spec Ed Speech (Speech Related) 1:45	30
Band - 5th Grade Projected Participation	25
Orchestra - 5th Grade Projected Participation	12
October 2023 - Free & Reduced Lunch Status	58.86%
October 2023 - % Students of Color	62.13%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$2,894,428
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$82,088	
Office Clerk	0.000	\$0	
Classroom Teachers	13.000	\$1,553,994	
Specialists	3.476	\$415,537	
Band	0.333	\$39,806	
Orchestra	0.333	\$39,806	
ESL	1.575	\$188,272	
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	27.817
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	3.000	\$101,724	
Paraprofessionals: Lunch/Playground	1.500	\$54,971	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.400	\$47,815	\$2,026,876
Social Worker	1.100	\$125,231	
Licensed Nurse	1.000	\$119,538	
Department Lead	0.080	\$9,563	
Evaluator	0.333	\$39,806	
Speech	2.000	\$239,076	28.413
LC (Resource Room) Teachers	2.500	\$298,845	
Center-Based (LTL) Teachers	5.000	\$597,690	
LC (Resource Room) Paras	3.000	\$102,996	
Center-Based (LTL) Paras	13.000	\$446,316	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY24 FTE Allocation	FY24 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$6,114	\$6,114
Tech CPL Allocation			\$119,561
Digital Literacy Specialist	0.324	\$38,730	1.709
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.385	\$41,957	\$289,015
ADSDS Allocation		\$141,569	
Title Allocation		\$67,017	
Achievement & Integration Allocation		\$80,429	
Operational Allocations (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Supplies		\$43,800	\$43,800
Other Discretionary Funds (Set Formula)		FY24 Revenue Allocation	Subtotal \$
Compensatory		\$587,201	\$748,896
Basic per Student		\$161,695	
Total Allocation	57.939	\$6,128,690	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$54,942.90
FY23 Professional Development Carryover	\$14,103.44
Total Professional Development	\$69,046.34

FY25 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	74	2.960	3.000
Grade 1	77	2.567	
Grade 2	54	1.800	
Grade 3	59	1.967	
Grade 4	53	1.767	
Grade 5	48	1.600	
Total	365	12.660	

Eisenhower Elementary / XinXing Academy

Principal

Melissa Ness

K-5 Enrollment	665
ELL Students	83
LC (Resource Room) IEP Count (1:22)	46
LC (Resource Room) IEP Count (1:15)	1
Spec Ed Speech (SLI Only)	22
Spec Ed Speech (Speech related)	27
Band - 5th Grade Projected Participation	52
Orchestra - 5th Grade Projected Participation	30
October 2023 - Free & Reduced Lunch Status	38.85%
October 2023 - % Students of Color	54.63%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$4,919,775
Associate Principal	1.000	\$212,758	
Administrative Support	1.000	\$82,088	
Office Clerk	2.000	\$98,000	
Classroom Teachers	23.000	\$2,749,374	
Specialists	6.333	\$757,074	
Band	0.433	\$51,800	
Orchestra	0.333	\$39,806	47.275
ESL	2.075	\$248,041	
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	5.000	\$169,540	
Paraprofessionals: Lunch/Playground	2.000	\$73,294	\$799,798
Paraprofessionals: Learning Support Paras	2.000	\$79,080	
Psychologist	0.400	\$47,815	
Social Worker	0.700	\$83,677	
Licensed Nurse	0.500	\$59,769	
Department Lead	0.080	\$9,563	
Evaluator	0.333	\$39,806	9.513
Speech	1.000	\$119,538	
LC (Resource Room) Teachers	2.500	\$298,845	
Special Services Paraprofessionals	3.000	\$102,996	
Health Para	1.000	\$37,789	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$11,139	\$11,139
Tech CPL Allocation			\$193,435
Digital Literacy Specialist	0.591	\$70,647	2.360
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.769	\$83,914	\$326,368
ADSIS Allocation		\$156,125	
Title Allocation		\$67,309	
Achievement & Integration Allocation		\$102,934	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$79,800	\$79,800
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$708,849	\$1,003,444
Basic per Student		\$294,595	
Total Allocation	59.148	\$7,333,759	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$51,869.65
FY23 Professional Development Carryover	\$46,974.15
Total Professional Development	\$98,843.80

FY25 Projected Enrollment by Grade	IKE Seat Count	XX Seat Count	FTE	# of Sections
Kindergarten	82	39	4.840	5.000
Grade 1	78	36	3.800	
Grade 2	80	38	3.933	
Grade 3	78	44	4.067	
Grade 4	70	32	3.400	
Grade 5	32	56	2.933	
Total	420	245	22.973	

Meadowbrook Elementary

Principal

Natalie Sawatzky

K-6 Enrollment	787
ELL Students	12
LC (Resource Room) IEP Count (1:22)	69
LC (Resource Room) IEP Count (1:15)	4
Center-Based (RISE)	12
Spec Ed Speech (SLI Only)	43
Spec Ed Speech (Speech Related)	21
Band - 5th Grade Projected Participation	78
Orchestra - 5th Grade Projected Participation	39
October 2023 - Free & Reduced Lunch Status	22.91%
October 2023 - % Students of Color	33.98%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$5,470,077
Associate Principal	1.000	\$212,758	
Administrative Support	1.000	\$82,088	
Office Clerk	2.000	\$98,000	
Classroom Teachers	28.000	\$3,347,064	
Specialists	7.495	\$895,966	
Band	0.650	\$77,700	
Orchestra	0.333	\$39,806	
ESL	0.300	\$35,861	51.878
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	5.000	\$169,540	
Paraprofessionals: Lunch/Playground	2.000	\$73,294	
Paraprofessionals: Learning Support Paras	2.000	\$79,080	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.400	\$47,815	\$1,333,355
Social Worker	1.500	\$179,307	
Licensed Nurse	0.870	\$103,998	
Department Lead	0.080	\$9,563	
Evaluator	0.334	\$39,926	
Speech	1.500	\$179,307	16.044
LC (Resource Room) Teachers	3.500	\$418,383	
Center-Based (RISE) Teachers	1.000	\$119,538	
LC (Resource Room) Paras	4.860	\$166,854	
Center-Based (RISE) Paras	2.000	\$68,664	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$13,182	\$13,182
Tech CPL Allocation			\$206,464
Digital Literacy Specialist	0.700	\$83,677	2.469
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.769	\$83,914	\$231,073
ADSIS Allocation		\$142,923	
Title Allocation		\$0	
Achievement & Integration Allocation		\$88,150	Subtotal \$
Operational Allocations (Set Formula)		FY25 Revenue Allocation	
Supplies		\$94,440	\$94,440
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$141,002	\$489,643
Basic per Student		\$348,641	
Total Allocation	70.391	\$7,838,235	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$66,025.97
FY23 Professional Development Carryover	\$50,872.20
Total Professional Development	\$116,898.17

FY25 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	125	5.000	5.000
Grade 1	150	5.000	
Grade 2	129	4.300	
Grade 3	126	4.200	
Grade 4	127	4.233	
Grade 5	130	4.333	
Total	787	27.067	

Tanglen Elementary

Principal

Jim Hebeisen

K-5 Enrollment	522
ELL Students	73
LC (Resource Room) IEP Count (1:22)	65
LC (Resource Room) IEP Count (1:15)	1
Center-Based (Bridges) - 1:10	16
Center-Based (Bridges) - 1:8	9
Spec Ed Speech (SLI Only)	19
Spec Ed Speech (Speech Related)	45
Band - 5th Grade Projected Participation	48
Orchestra - 5th Grade Projected Participation	24
October 2023 - Free & Reduced Lunch Status	50.39%
October 2023 - % Students of Color	54.05%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$227,428	\$3,742,657
Associate Principal	0.000	\$0	
Administrative Support	1.000	\$82,088	
Office Clerk	0.000	\$0	
Classroom Teachers	18.000	\$2,151,684	
Specialists	4.971	\$594,275	
Band	0.400	\$47,815	
Orchestra	0.333	\$39,806	
ESL	1.825	\$218,157	
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	35.629
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	4.000	\$135,632	
Paraprofessionals: Lunch/Playground	1.500	\$54,971	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.400	\$47,815	\$1,653,065
Social Worker	1.350	\$161,376	
Licensed Nurse	0.333	\$39,806	
Department Lead	0.080	\$9,563	
Evaluator	0.334	\$39,926	
Speech	1.500	\$179,307	
LC (Resource Room) Teachers	3.500	\$418,383	21.997
Center-Based (Bridges) Teachers	3.000	\$358,614	
LC (Resource Room) Paras	4.500	\$154,494	
Center-Based (Bridges) Paras	6.000	\$205,992	
Health Para	1.000	\$37,789	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$8,744	\$8,744
Tech CPL Allocation			\$136,297
Digital Literacy Specialist	0.464	\$55,466	1.849
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.385	\$41,957	\$332,736
ADSSIS Allocation		\$171,000	
Title Allocation		\$76,050	
Achievement & Integration Allocation		\$85,686	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal
Supplies		\$62,640	\$62,640
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal
Compensatory		\$472,894	\$704,140
Basic per Student		\$231,246	
Total Allocation	59.475	\$6,640,279	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$51,367.95
FY23 Professional Development Carryover	\$29,226.31
Total Professional Development	\$80,594.26

FY25 Projected Enrollment by Grade	Seat Count	FTE	# of Sections
Kindergarten	80	3.200	4.000
Grade 1	86	2.867	
Grade 2	76	2.533	
Grade 3	102	3.400	
Grade 4	83	2.767	
Grade 5	95	3.167	
Total	522	17.933	

VirtualEDU

Associate Principal

Demond Johnson

K-12 Enrollment	140
ELL Students	10
LC (Resource Room) IEP Count (1:22)	16
Center-Based	8
Speech	10
October 2023 - Free & Reduced Lunch Status	62.18%
October 2023 - % Students of Color	64.74%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	0.000	\$0	\$1,153,068
Associate Principal	1.000	\$212,758	
Administrative Support	1.000	\$82,088	
Office Clerk	0.000	\$0	
Classroom Teachers	4.000	\$478,152	
Specialists	1.333	\$159,384	
Band	0.000	\$0	
Orchestra	0.000	\$0	
ESL	0.250	\$29,885	10.183
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Kindergarten	0.000	\$0	
Paraprofessionals: Lunch/Playground	0.000	\$0	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Special Service Teacher	1.500	\$179,307	\$361,532
Department SpEd Lead	0.200	\$23,908	
Social Worker	0.350	\$41,838	
Speech	0.200	\$23,908	
Nurse	0.200	\$23,908	4.450
SpEd Paras	2.000	\$68,664	
Psychologist	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$2,345	\$2,345
Tech CPL Allocation			\$35,801
Digital Literacy Specialist	0.124	\$14,823	0.316
Media Paraprofessional			
Data Specialist - 200 Days	0.192	\$20,978	
IDL Allocation			\$0.00
Instructional Coach			\$0
ADSSIS Allocation		\$0	\$87,665
Title Allocation		\$28,264	
Achievement & Integration Allocation		\$59,401	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$19,416	\$19,416
Other Discretionary Funds (Set Formula)		FY23 Revenue Allocation	Subtotal \$
Compensatory		\$254,672	\$326,350
Basic per Student		\$71,677	
Total Allocation	14.950	\$1,986,177	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$10,640.77
FY23 Professional Development Carryover	\$0.00
Total Professional Development	\$10,640.77

FY25 Projected Enrollment by Grade	Seat Count	FTE
Kindergarten	0	0.000
Grade 1	1	0.033
Grade 2	3	0.100
Grade 3	8	0.267
Grade 4	6	0.200
Grade 5	5	0.167
Grade 6	8	0.211
Grade 7	8	0.211
Grade 8	15	0.395
Grade 9	15	0.395
Grade 10	24	0.632
Grade 11	19	0.500
Grade 12	28	0.737
Total	140	3.846

West Middle School

Principal

Serita Mattei

6-8 Enrollment	571
ELL Students	40
LC (Resource Room) IEP Count (1:22)	86
Center-Based LTL 1/Compass	19
Center-Based LTL 2	12
Center-Based Bridges	11
Center-Based EBD Setting III	6
Spec Ed Speech (SLI Only)	13
Spec Ed Speech - Regular	46
October 2023 - Free & Reduced Lunch Status	44.86%
October 2023 - % Students of Color	52.97%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$247,206	\$3,499,498
Associate Principal	1.000	\$212,758	
Administrative Support	1.000	\$94,775	
Office Clerk	1.000	\$49,000	
Classroom Teachers	21.000	\$2,510,298	30.100
ESL	1.000	\$119,538	
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	1.000	\$119,538	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Supervisor/Admin Paras	1.500	\$75,122	
Paraprofessionals: Learning Support Paras	1.500	\$59,310	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.500	\$59,769	\$2,404,204
Social Worker	2.000	\$239,076	
Licensed Nurse	1.000	\$119,538	
Department Lead	1.000	\$119,538	
Evaluator	0.500	\$59,769	
Speech - Regular	1.200	\$143,446	
LC (Resource Room) Teachers	4.000	\$478,152	28.666
Center-Based (Bridges) Teachers	1.333	\$159,344	
Center-Based (LTL 1 / Compass) Teachers	3.000	\$358,614	
Center-Based (LTL 2) Teachers	0.800	\$95,630	
Center-Based (EBD Setting III) Teachers	1.333	\$159,344	
Special Services Paraprofessionals	12.000	\$411,984	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$9,564	\$9,564
Tech CPL Allocation			\$183,513
Digital Literacy Specialist	0.508	\$60,725	2.277
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.769	\$83,914	
ADSS Allocation		\$173,674	\$340,128
Title Allocation		\$72,554	
Achievement & Integration Allocation		\$93,900	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$77,136	\$77,136
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$451,662	\$736,422
Basic per Student		\$284,760	
Total Allocation	61.043	\$7,250,466	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$53,476.18
FY23 Professional Development Carryover	\$7,202.61
Total Professional Development	\$60,678.79

FY25 Projected Enrollment by Grade	Seat Count
Grade 6	212
Grade 7	193
Grade 8	166
Total	571

North Middle School

Principal

Julius Eromosele

6-8 Enrollment	856
ELL Students	56
LC (Resource Room) IEP Count (1:22)	99
Center-Based (LCC)	11
Center-Based (LTL)	23
Spec Ed Speech - SLI Only	21
Spec Ed Speech - Speech Service	28
October 2023 - Free & Reduced Lunch Status	37.31%
October 2023 - % Students of Color	45.22%

General Staffing Allocation	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$247,206	\$5,111,421
Associate Principal	1.500	\$319,137	
Administrative Support	1.000	\$94,775	
Office Clerk	3.000	\$147,000	
Classroom Teachers	31.000	\$3,705,678	
ESL	1.400	\$167,353	45.000
In-Building Sub	0.000	\$0	
Student Support Services: Counselor	2.000	\$239,076	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Supervisor/Admin Paras	2.000	\$100,162	
Paraprofessionals: Learning Support Paras	2.000	\$79,080	
Special Services Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	0.500	\$59,769	\$1,862,982
Social Worker	2.000	\$239,076	
Licensed Nurse	1.000	\$119,538	
Department Lead	0.500	\$59,769	
Evaluator	0.500	\$59,769	
Speech - Regular	1.000	\$119,538	22.000
LC (Resource Room) Teachers	4.000	\$478,152	
Center-Based (LCC) Teachers	1.333	\$159,344	
Center-Based (Compass/LTL1) Teachers	2.167	\$259,039	
Special Services Paraprofessionals	9.000	\$308,988	
Health Para	0.000	\$0	
Categorical Revenue and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$14,338	\$14,338
Tech CPL Allocation			\$213,756
Digital Literacy Specialist	0.761	\$90,968	2.530
Media Paraprofessional	1.000	\$38,874	
Data Specialist - 200 Days	0.769	\$83,914	\$413,760
ADSIS Allocation		\$213,821	
Title Allocation		\$92,076	
Achievement & Integration Allocation		\$107,863	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$116,304	\$116,304
Other Discretionary Funds (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$449,858	\$879,213
Basic per Student		\$429,356	
Total Allocation	69.530	\$8,611,775	

Professional Development - Site Allocation		\$
FY25 Professional Development Site Allocation		\$62,246.32
FY23 Professional Development Carryover		\$39,353.43
Total Professional Development		\$101,599.75

FY25 Projected Enrollment by Grade	Seat Count
Grade 6	290
Grade 7	276
Grade 8	290
Total	856

Total # of Credits - Student	16.00
Total # of Registrations	13,696
Total FTE	30.035

Hopkins High School	Principal	Crystal Ballard
9-12 Enrollment		2,006
ELL Students		147
LC (Resource Room) IEP Count (1:22)		174
Center-Based (Compass/LTL1)		15
Center-Based (LTL 2)		27
Center-Based (LCC - EBD III)		27
Center-Based (Bridges)		13
Spec Ed Speech (SLI Only)		8
Spec Ed Speech (Speech Related)		44
October 2023 - Free & Reduced Lunch Status		39.91%
October 2023 - % Students of Color		51.41%

Base Allocation - General Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Principal	1.000	\$247,206	\$10,293,951
Associate Principal	3.000	\$638,274	
Administrative Support	1.000	\$94,775	
Office Clerk	4.000	\$196,000	
Classroom Teachers	63.000	\$7,530,894	
ESL	3.675	\$439,302	87.775
In-Building Sub	0.000	\$0	
HAP Program Allocation	4.000	\$478,152	
Student Support Services: Counselor	4.000	\$478,152	
Restorative Practitioner	0.100	\$11,954	
Other Licensed Teachers: TOSA - Instructional Coach	0.000	\$0	
Paraprofessionals: Supervisor/Admin Paras	2.000	\$100,162	
Paraprofessionals: Learning Support Paras	2.000	\$79,080	
Special Services Allocations	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
Psychologist	1.000	\$119,538	\$3,400,434
Social Worker	3.000	\$358,614	
Licensed Nurse	1.000	\$119,538	
Department Lead	1.000	\$119,538	
Evaluator	1.000	\$119,538	
Speech	1.000	\$119,538	
LC (Resource Room) Teachers	8.000	\$956,304	37.000
Center-Based (Compass/LTL1) Teachers	2.667	\$318,808	
Center-Based (LTL2) Teachers	2.000	\$239,076	
Center-Based (LCC) Teachers	3.333	\$398,420	
Center-Based (Bridges) Teachers	1.000	\$119,538	
Special Services Paraprofessionals	12.000	\$411,984	
Health Para	0.000	\$0	
Categorical Allocations and Staffing	FY25 FTE Allocation	FY25 Revenue Allocation	Subtotal \$ / FTE
School Library Aid		\$33,601	\$33,601
Tech CPL Allocation			\$375,037
Digital Literacy Specialist	1.785	\$213,375	4.554
Media Paraprofessional	2.000	\$77,748	
Data Specialist - 200 Days	0.769	\$83,914	\$501,936
ADSIS Allocation (Restorative Practices)		\$56,923	
Title Allocation		\$231,356	
Achievement & Integration Allocation		\$213,657	
Operational Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Supplies		\$288,840	\$288,840
Other Discretionary Allocations (Set Formula)		FY25 Revenue Allocation	Subtotal \$
Compensatory		\$1,047,332	\$2,113,633
Basic per Student		\$1,066,301	
Total Allocation	129.329	\$17,007,431	

Professional Development - Site Allocation	\$
FY25 Professional Development Site Allocation	\$117,016.50
FY23 Professional Development Carryover	\$112,124.04
Total Professional Development	\$229,140.54

FY25 Projected Enrollment by Grade	Seat Count	Credit Assumptions	Total # of Registrations
Grade 9	500	15.39	7,695
Grade 10	548	15.14	8,297
Grade 11	494	14.03	6,931
Grade 12	464	12.50	5,800
Total	2,006	14.36	28,723

Total # of Actual Credits
15.39
15.14
14.03
12.50
14.36

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								
Administration and Administrative Support	Elementary Principal	240	8	48	1,920	Per Building		1.000	1.000	1.000
	Junior High Principal									
	High School Principal									
	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	
	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	
	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, Junior High and High School Clerk	169	8	33.8	1,352	Per Enroll		Grades K-5	Grades 6-8	Grades 9-12
	Min					Max				
	0					599	0.000	1.000	1.000	
	600					849	2.000	2.000	2.000	
	850					1599	2.000	3.000	3.000	
1,600 +		2.000	4.000	4.000						

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
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			

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
Elementary Specialist Licensed Teachers	Elementary Art	185	8	37	1,480	FTE	Stu	Ratio		
	Music: Vocal Phy Ed					1.000	105.000			
	Spanish					1.000	120			
	Music: Band					1.000	120			
	Music: Orchestra	185	8	37	1,480	1.000	120.000	0.333	1.000	
		185	8	37	1,480	1.000	120.000	0.333	0.500	

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	Junior High - Core FTE	185	8	37	1,480	1.000	38.000	Ratio		
	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										

Category	Position	Days / Yr	Hrs/Day	Wks/Yr	Hrs/Yr	Descriptor / Ratio		Elementary Staffing	Middle School Staffing	High School Staffing
High School Classroom Teachers	High School Art	185	8	37	1,480	1.000	38.000	Ratio		
	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			
	Secondary School Counselor					600	899	1,000	2,000	2,000
						900	1199	1,000	3,000	3,000
						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		
	Lunchroom	177	7	35.4	1,239	850	1599	2.000		
						1,600+		2.000		
						Per Enroll		Grades K-5	Grades 6-8	Grades 9-12
						Min	Max			
	Playground					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
	Superv/Admin	177	7	35.4	1,239	800+			2.000	2.000
						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	Ratio	Ratio	Ratio
							1.000	22	22	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		
	Psychologists (Elementary & Secondary)	185	\$8.00	37	1,480					
	Department Lead	185	8	37	1,480	Per Building		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			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 2024-25

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. Free 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.

Free 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

2021-22 Audited Fund Balance	\$998,033
2022-23 Audited Fund Balance	\$755,848
Estimated Fund Balance (6/30/24)	\$809,777

COMMENTS:

- The district will participate in the Free School Meals for Kids Program in FY24-25.
- 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 \$6.2 million dollars in Compensatory revenue in FY24-25. These funds help improve student outcomes especially for student from economically disadvantaged backgrounds.
- 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.

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2024-25

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

PROGRAM 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 special needs 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

2024-25 Expenditures	\$8,256,460
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COMMENTS:

- The bus depot purchased by the District in Golden Valley will be in its eighteenth operational year in 2024-25.
- 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, Eisenhower Elementary, and Hopkins North Junior High School and Xin Xing Academy Chinese Immersion located at West Junior High.
- The district is entering its fourth year with Lake Country Transportation Services and second year with Metropolitan Transportation Network in FY2024-25.

Independent School District #270
HOPKINS SCHOOLS
Budget Year 2024-25

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)	1,662,479
<u>Health & Safety/LTFM</u>	<u>13,382,740</u>
2024-25 Total Budgeted Capital Expenditures	15,045,219

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.

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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 (6/30/24)	1,903,500
2024-25 Budgeted Revenues	9,203,839
2024-25 Budgeted Expenditures	9,185,561
Estimated Fund Balance (6/30/25)	1,921,778

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 (6/30/24)	281,818
2024-25 Budgeted Revenues	640,550
2024-25 Budgeted Expenditures	818,518
Estimated Fund Balance (6/30/25)	103,850

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

SCHOOL READINESS FUND SUMMARY

Estimated Fund Balance (6/30/24)	72,499
2024-25 Budgeted Revenues	386,717
2024-25 Budgeted Expenditures	386,074
Estimated Fund Balance (6/30/25)	73,142

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 (6/30/24)	16,244
2024-25 Budgeted Revenues	2,124,024
2024-25 Budgeted Expenditures	1,964,977
Estimated Fund Balance (6/30/25)	175,291

COMMENTS:

- Many Community Education revenue formulas are generated from the School District population.
- User fees account for an estimated 60% 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 2024-25 fiscal year.

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HOPKINS SCHOOLS
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BUILDING 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 X started in the Summer of 2023 in accordance with the district's revised State approved rolling 10-year facilities plan. Bond 24 will be completed in the Fall of 2024, with construction activity scheduled for the Summers of 2025 and 2026.

FUND SUMMARY

2024-25 Long-Term Facilities Maintenance Restricted Fund

Estimated Fund Balance (6/30/24)	0
Long-Term Facility Maintenance Revenues	24,273,009
Long-Term Facility Maintenance Expenses	10,787,162
Estimated Fund Balance (6/30/25)	13,485,847

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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 issue Bond 24 Long-Term Facilities Maintenance bonds in November of FY25. The Bond 24 deferred maintenance projects will be completed during the summers of 2025 and 2026.

FUND SUMMARY (FUND 07)

Estimated Fund Balance (6/30/23)	0
2024-25 Budgeted Revenues	14,641,110
2024-25 Budgeted Expenditures	14,641,110
Estimated Fund Balance (6/30/24)	0

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.

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 2015C	3,562,000	-	-	-	-	3,562,000
Lg.Term Fac Maint , Series 2017A	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 2018B	1,524,788	3,996,788	4,011,788	4,018,038	7,308,075	20,859,475
Lg.Term Fac Maint , Series 2019A	555,100	555,100	555,100	555,100	22,419,250	24,639,650
Lg.Term Fac Maint , Series 2020A	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