

2019/19 Budget Amendments  
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June 24, 2019

We are presenting budget amendments for the following school district funds:

General Fund	Debt Fund
Athletic Fund	Capital Projects Fund – 2010 Bond
Cafeteria Fund	Capital Projects Fund – Sinking Fund

These are the second amendments of the fiscal year (July 1, 2018 – June 30, 2019) for the General Fund, Athletic Fund and Cafeteria Fund. These funds were first amended at the February 18, 2019 School Board meeting. These are the first and only amendments for the Debt Fund, the Capital Projects Fund – 2010 Bond, and the Capital Projects Fund – Sinking Fund.

Adjustments have been made at this point based on every account being reviewed (the general fund alone has approximately 80 revenue accounts and 1,900 expenditure accounts).

Please remember that by law, amendments are made to change what we originally adopted to where we believe we are now. Ultimately we are showing an amended General Fund expenditure budget for 2018/19 that is -.84% (-\$480,326) less than the amendment done in February. There were a number of increases and decreases that ultimately played into our amended 2018/19 budget numbers and are referenced in detail throughout the following pages.

Based upon what we know as of today, I am confident these amended budgets have been reviewed appropriately and accurately represent how the 2018/19 fiscal year should play out.

HARTLAND CONSOLIDATED SCHOOLS  
BUDGET AMENDMENT  
GENERAL FUND  
JUNE 30, 2019

	LAST APPROVED 2/18/2019	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
<b>REVENUES:</b>				
LOCAL SOURCES	\$ 8,139,759	\$ 7,918,679	\$ (221,080)	-2.79% <b>A</b>
STATE SOURCES	44,863,452	44,975,358	111,906	0.25% <b>B</b>
FEDERAL SOURCES	310,555	315,448	4,893	1.55%
TOTAL REVENUES	53,313,766	53,209,485	(104,281)	-0.20%
INCOMING TRANSFERS AND OTHER	3,595,802	3,686,571	90,769	2.46% <b>C</b>
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 56,909,568	\$ 56,896,056	\$ (13,512)	-0.02%
<b>EXPENDITURES:</b>				
<b>INSTRUCTION:</b>				
BASIC PROGRAMS	26,977,054	26,968,425	(8,629)	-0.03%
ADDED NEEDS	6,827,635	6,864,811	37,176	0.54%
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	1,414,822	1,412,730	(2,092)	-0.15%
INSTRUCTIONAL SERVICES	1,669,542	1,520,887	(148,655)	-9.77% <b>D</b>
GENERAL ADMINISTRATION	1,316,666	1,316,312	(354)	-0.03%
SCHOOL ADMINISTRATION	3,347,852	3,339,375	(8,477)	-0.25%
BUSINESS SERVICES	634,754	624,290	(10,464)	-1.68%
OPERATIONS & MAINTENANCE	5,440,111	5,298,772	(141,339)	-2.67% <b>E</b>
TRANSPORTATION	3,241,414	3,217,747	(23,667)	-0.74%
CENTRAL SERVICES	797,129	764,443	(32,686)	-4.28% <b>F</b>
OTHER	170,021	170,021	-	0.00%
COMMUNITY SERVICES	3,286,893	3,136,922	(149,971)	-4.78% <b>G</b>
DEBT SERVICE	457,445	457,445	-	0.00%
CAPITAL OUTLAY	320,000	332,000	12,000	3.61% <b>H</b>
TOTAL EXPENDITURES	55,901,338	55,424,180	(477,158)	-0.86%
OUTGOING TRANSFERS (ATHLETICS)	773,160	773,160	-	0.00%
TOTAL APPROPRIATED	\$ 56,674,498	\$ 56,197,340	\$ (477,158)	-0.85%
EXCESS REVENUES(APPROPRIATION)	\$ 235,070	\$ 698,716	\$ 463,646	
FUND BALANCE, JULY 1	5,317,694	5,317,694	-	
FUND BALANCE, JUNE 30	\$ 5,552,764	\$ 6,016,410	\$ 463,646	
FUND BALANCE AS A % OF EXPENDITURES	9.80%	10.71%		

REVENUE:		
<b>A</b>	Local Sources	Approximately \$81K of revenue has been shifted from property taxes to the "State Sources" line item, due to the lower assumed local share from the state. In addition, community ed program revenue has been decreased mostly due to the six-week pool repair shut down, as well as for gymnastics and soccer, which experienced lower enrollment than originally budgeted. Similar decreases in expenditures have been made on the "Community Services" line item.
<b>B</b>	State Sources	In addition to the reclassification of \$81K of assumed property tax revenue from the "Local Sources" line item, other various categorical revenues were adjusted to reflect updated allocations from the state.
<b>C</b>	Incoming Transfers and Other	<p>A majority of the increase is due to the additional operational support that LESA plans distribute as part of its final budget amendment process, as well as additional one-time Medicaid funding that will be received in 2018/19.</p> <p>This increase has been partially offset by a reduction in the proceeds from the sale of district busses, which were reduced to reflect actual amounts received.</p>

EXPENDITURES:		
<b>D</b>	Instructional Services	A majority of the decrease relates to supplies and contracted services for curriculum and curriculum change that will not be purchased in the current year. These amounts will be restored in the 2019/20 budget.
<b>E</b>	Operations and Maintenance	Salaries and fringe benefits were reduced due to maintenance positions that were vacant during a portion of the year. In addition, utilities such as water/sewer and natural gas were reduced as a result of decreased usage. Furthermore, approximately \$12K was shifted to the "Capital Projects" line item to cover the cost of current year projects. Finally, the purchase price of the dump truck purchased in the current year was reduced since the actual cost came in lower than the original estimate.
<b>F</b>	Central Services	A majority of the decrease in budgeted expenditures is due to less costly district software licenses that were renewed in the current year. In addition, capital expenditures were reduced since the remaining equipment to be purchased will not arrive until the next budget year.
<b>G</b>	Community Services	Decrease is mostly due to the 6-week pool repair shut-down. Expenditures were also reduced in the gymnastics and soccer

		programs, due to smaller-scale programs being run in the current year. An offsetting decrease in revenues for these programs has been recorded on the Local Sources line item.
H	Capital Outlay	Amount was shifted from the "Operations and Maintenance" line item to cover the costs of necessary building and site improvements in the current year.

HARTLAND CONSOLIDATED SCHOOLS  
 BUDGET AMENDMENT  
 ATHLETICS FUND  
 FISCAL YEAR ENDING JUNE 30, 2019

	LAST APPROVED 2/18/2019	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
<b>REVENUES:</b>				
LOCAL REVENUE (GATE)	\$ 147,624	\$ 146,478	\$ (1,146)	-0.78%
OTHER LOCAL REVENUE	<u>125,860</u>	<u>141,925</u>	<u>16,065</u>	12.76% <b>A</b>
TOTAL REVENUE	273,484	288,403	14,919	5.46%
INCOMING TRANSFERS	<u>773,160</u>	<u>773,160</u>	<u>-</u>	0.00%
TOTAL REVENUE & INCOMING TRANSFERS	1,046,644	1,061,563	14,919	1.43%
<b>EXPENDITURES:</b>				
SALARIES	255,982	263,656	7,674	3.00% <b>B</b>
EMPLOYEE BENEFITS	127,164	129,914	2,750	2.16% <b>B</b>
CONTRACTED SERVICES/SUPPLIES	500,346	519,728	19,382	3.87% <b>C</b>
EQUIPMENT	31,724	26,397	(5,327)	-16.79% <b>D</b>
OFFICIALS	44,226	45,227	1,001	2.26%
TRANSPORTATION	47,500	47,500	-	0.00%
CAPITAL OUTLAY	<u>51,000</u>	<u>41,403</u>	<u>(9,597)</u>	-18.82% <b>E</b>
TOTAL APPROPRIATED	1,057,942	1,073,825	15,883	1.50%
EXCESS REVENUE (APPROPRIATION)	(11,298)	(12,262)	(964)	8.53%
FUND BALANCE, JULY 1	198,631	198,631	-	0.00%
FUND BALANCE, JUNE 30	\$ 187,333	\$ 186,369	\$ (964)	-0.51%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Other Local Revenue	Other local revenue was increased to account for the significant increase in KLAA/MHSAA events hosted by the district during the winter season. Expenses for these events have also been added to the "Contracted Services/Supplies" category.
<b>B</b>	Salaries/Fringe Benefits	Salaries and fringe benefits were adjusted for coaching stipends and event staff wages paid to District teachers. Note that coaches and event staff who are not District teachers are paid through a third-party staffing company and are accounted for on the "Contracted Services" line item. In the current year, more coaching positions and event staff were filled by district teachers, and therefore an adjustment was needed to shift dollars from the contracted services line to the salaries and fringe benefits lines.
<b>C</b>	Contracted Services/Supplies	Amounts were increased to account for the additional staffing for the KLAA/MHSAA events as noted in the "Other Local Revenue" comment above. In addition, other various line items were adjusted slightly to reflect anticipated results.
<b>D</b>	Equipment	Equipment was decreased to reflect actual anticipated results. Several teams did not use their allotted equipment funds in the current year.
<b>E</b>	Capital Outlay	Capital outlay was adjusted for current year purchases planned.

HARTLAND CONSOLIDATED SCHOOLS  
BUDGET AMENDMENT  
CAFETERIA FUND  
FISCAL YEAR ENDING JUNE 30, 2019

	LAST APPROVED 2/18/2019	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL REVENUE	\$ 1,223,500	\$ 1,179,628	\$ (43,872)	-3.59% <b>A</b>
STATE REVENUE	53,181	70,688	17,507	32.92% <b>B</b>
FEDERAL REVENUE	616,555	584,070	(32,485)	-5.27% <b>C</b>
INCOMING TRANSFERS	481	610	129	26.82%
TOTAL REVENUE	1,893,717	1,834,996	(58,721)	-3.10%
EXPENDITURES:				
SALARIES	546,411	550,413	4,002	0.73%
EMPLOYEE BENEFITS	277,552	283,113	5,561	2.00%
FOOD	905,485	851,000	(54,485)	-6.02% <b>D</b>
SUPPLIES & OTHER	115,861	105,762	(10,099)	-8.72% <b>E</b>
CAPITAL OUTLAY	79,000	79,000	-	0.00%
TOTAL EXPENDITURES	1,924,309	1,869,288	(55,021)	-2.86%
OUTGOING TRANSFERS	24,171	24,545	374	1.55%
TOTAL APPROPRIATED	1,948,480	1,893,833	(54,647)	-2.80%
EXCESS REVENUE (APPROPRIATION)	(54,763)	(58,837)	(4,074)	7.44%
FUND BALANCE, JULY 1	234,234	234,234	-	0.00%
FUND BALANCE, JUNE 30	\$ 179,471	\$ 175,397	\$ (4,074)	-2.27%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Local Revenue	Revenue from the sale of paid lunch and a la carte were adjusted to account for lost revenues due to snow days.
<b>B</b>	State Revenue	State revenue was adjusted for the increased lunch and breakfast reimbursement allocation received from the state.
<b>C</b>	Federal Revenue	Federal revenues were adjusted to account for lost revenues due to snow days. In addition, the federal commodity allocation was decreased to reflect actual commodity purchases that will be made in the current year. Offsetting commodity expenditures have been adjusted on the "Food" expense line item.
<b>D</b>	Food	Food expense was adjusted for the decrease in sales noted under the "Local Revenues" and "Federal Revenues" line items due to snow days.  Commodity expenditures were also decreased to reflect actual commodity purchases anticipated in the current year. Offsetting revenues have been adjusted on the "Federal Revenue" line item.
<b>E</b>	Supplies & Other	Repairs and maintenance expense was reduced to reflect actual anticipated expenditures in the current year.



HARTLAND CONSOLIDATED SCHOOLS  
 BUDGET AMENDMENT  
 DEBT SERVICE FUND  
 FISCAL YEAR ENDING JUNE 30, 2019

	LAST APPROVED 6/25/2018	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
<b>REVENUES:</b>				
PROPERTY TAX LEVY	\$ 10,265,578	\$ 10,246,617	\$ (18,961)	-0.18% <b>A</b>
OTHER LOCAL REVENUE	<u>54,050</u>	<u>294,500</u>	<u>240,450</u>	444.87% <b>B</b>
TOTAL LOCAL REVENUE	10,319,628	10,541,117	221,489	2.15%
STATE REVENUE	74,517	65,179	(9,338)	-12.53% <b>C</b>
FEDERAL REVENUE	658,755	661,228	2,473	0.38%
SBLF PROCEEDS	<u>12,243,124</u>	<u>11,716,370</u>	<u>(526,754)</u>	-4.30% <b>D</b>
TOTAL REVENUE	23,296,024	22,983,894	(312,130)	-1.34%
<b>EXPENDITURES:</b>				
REDEMPTION OF PRINCIPAL	17,125,000	17,125,000	-	0.00%
INTEREST ON DEBT	4,656,193	4,656,193	-	0.00%
MISCELLANEOUS EXPENSE	<u>18,420</u>	<u>20,170</u>	<u>1,750</u>	9.50% <b>E</b>
TOTAL EXPENDITURES	21,799,613	21,801,363	1,750	0.01%
TOTAL APPROPRIATED	21,799,613	21,801,363	1,750	0.01%
EXCESS REVENUE (APPROPRIATION)	1,496,411	1,182,531	(313,880)	-20.98%
FUND BALANCE, JULY 1	4,121,398	4,118,217	(3,181)	-0.08%
FUND BALANCE, JUNE 30	\$ 5,617,809	\$ 5,300,748	\$ (317,061)	-5.64%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Property Tax Levy	Amount was decreased to reflect the actual property tax collection.
<b>B</b>	Other Local Revenue	Increase is due to the significant increase in expected market value of the QSCB investment deposit, given the current year's positive market conditions.
<b>C</b>	State Revenue	Amount was decreased to reflect the actual reimbursement received from the state for the small taxpayer exemption loss.
<b>D</b>	SBLF Proceeds	Amount was adjusted to reflect the current year borrowing from the School Bond Loan Fund. This item is difficult to budget since it depends largely on the timing of property tax collections.
<b>E</b>	Miscellaneous Expense	Increase needed to miscellaneous expense for services related to calculating arbitrage on one of the District's bond issues.

HARTLAND CONSOLIDATED SCHOOLS  
 BUDGET AMENDMENT  
 CAPITAL PROJECTS FUND - 2010 BOND  
 FISCAL YEAR ENDING JUNE 30, 2019

	LAST APPROVED 6/25/2018	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
<b>REVENUES:</b>				
INTEREST	\$ 4,500	\$ 3,300	\$ (1,200)	-26.67%
TOTAL REVENUE	4,500	3,300	(1,200)	-26.67%
<b>EXPENDITURES:</b>				
REMODELING, RENNOVATION & NEW CONSTRUCTION	50,000	-	(50,000)	-100.00% <b>A</b>
EQUIPMENT	<u>317,924</u>	<u>289,361</u>	<u>(28,563)</u>	-8.98% <b>A</b>
TOTAL APPROPRIATED	367,924	289,361	(78,563)	-21.35%
EXCESS REVENUE (APPROPRIATION)	(363,424)	(286,061)	77,363	-21.29%
FUND BALANCE, JULY 1	363,424	491,900	128,476	35.35%
FUND BALANCE, JUNE 30	\$ -	\$ 205,839	\$ 205,839	0.00%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Remodeling, Renovation & New Construction/ Equipment	No construction projects took place in the current year. All remaining bond proceeds will be used for technology purchases.

HARTLAND CONSOLIDATED SCHOOLS  
 BUDGET AMENDMENT  
 CAPITAL PROJECTS FUND - SINKING FUND  
 FISCAL YEAR ENDING JUNE 30, 2019

	LAST APPROVED 6/25/2018	AS AMENDED 6/24/2019	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
<b>REVENUES:</b>				
PROPERTY TAX LEVY	\$ 633,282	\$ 631,992	\$ (1,290)	-0.20%
INTEREST	<u>2,000</u>	<u>3,800</u>	<u>1,800</u>	90.00%
TOTAL REVENUE	635,282	635,792	510	0.08%
<b>EXPENDITURES:</b>				
REMODELING, RENNOVATION & NEW CONSTRUCTION	520,116	654,595	134,479	25.86% <b>A</b>
EQUIPMENT	-	42,542	42,542	100.00% <b>A</b>
MISC (ARCHITECT, CONSTRUCTION MGR, OTHER)	<u>78,120</u>	<u>49,030</u>	<u>(29,090)</u>	-37.24% <b>A</b>
TOTAL APPROPRIATED	598,236	746,167	147,931	24.73%
EXCESS REVENUE (APPROPRIATION)	37,046	(110,375)	(147,421)	-397.94%
FUND BALANCE, JULY 1	538,236	559,239	21,003	3.90%
FUND BALANCE, JUNE 30	\$ 575,282	\$ 448,864	\$ (126,418)	-21.97%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Remodeling, Renovation & New Construction/ MISC	Expenditures have been adjusted to reflect current year projects, engineering and technology purchases.