

HARTLAND CONSOLIDATED SCHOOLS
 BUDGET AMENDMENT
 ATHLETICS FUND
 FISCAL YEAR ENDING JUNE 30, 2020

	LAST APPROVED 6/24/2019	AS AMENDED 2/10/2020	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL REVENUE (GATE)	\$ 132,877	\$ 132,491	\$ (386)	-0.3%
OTHER LOCAL REVENUE	<u>114,925</u>	<u>123,650</u>	<u>8,725</u>	7.6% A
TOTAL REVENUE	247,802	256,141	8,339	3.4%
INCOMING TRANSFERS	<u>795,499</u>	<u>795,499</u>	<u>-</u>	0.0%
TOTAL REVENUE & INCOMING TRANSFERS	1,043,301	1,051,640	8,339	0.8%
EXPENDITURES:				
SALARIES	271,668	294,406	22,738	8.4% B
EMPLOYEE BENEFITS	132,987	147,170	14,183	10.7% B
CONTRACTED SERVICES/SUPPLIES	499,576	482,890	(16,686)	-3.3% C
EQUIPMENT	31,724	31,724	-	0.0%
OFFICIALS	46,227	46,005	(222)	-0.5%
TRANSPORTATION	47,500	47,500	-	0.0%
CAPITAL OUTLAY	<u>51,000</u>	<u>22,000</u>	<u>(29,000)</u>	-56.9% D
TOTAL APPROPRIATED	1,080,682	1,071,695	(8,987)	-0.8%
EXCESS REVENUE (APPROPRIATION)	(37,381)	(20,055)	17,326	-46.3%
FUND BALANCE, JULY 1	186,369	205,235	18,866	10.1%
FUND BALANCE, JUNE 30	\$ 148,988	\$ 185,180	\$ 36,192	24.3%

LINE-ITEM SPECIFIC COMMENTS:		
A	Other Local Revenue	Other local revenue was increased to account for a volleyball invitational which is a new activity planned in the current year. Advertising revenue was also increased for current year expected collections.
B	Salaries/Fringe Benefits	Salaries and fringe benefits were adjusted for coaching stipends paid to District teachers. Note that coaches 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 were filled by district teachers than originally budgeted, and therefore an adjustment was needed to shift dollars from the contracted services line to the salaries and fringe benefits lines. In addition, the fringe benefits line item was increased to account for a higher retirement rate than originally budgeted.
C	Contracted Services/Supplies	As noted in item B, funds have been shifted from the Contract Services line item to the Salaries/Fringe Benefits line item to account for the increased number of District teachers holding coaching positions in the current year. This decrease was partially offset by an increase in expenditures for event staff, since the hourly rate for these individuals was increased after budget adoption.
D	Capital Outlay	Capital outlay was decreased to be in line with current year expected purchases. Capital outlay will be re-evaluated once the outcome of the May 2020 bond election is known.

HARTLAND CONSOLIDATED SCHOOLS
 BUDGET AMENDMENT
 CAFETERIA FUND
 FISCAL YEAR ENDING JUNE 30, 2020

	LAST APPROVED 6/24/2019	AS AMENDED 2/10/2020	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL REVENUE	\$ 1,231,419	\$ 1,247,692	\$ 16,273	1.3% A
STATE REVENUE	70,688	70,688	-	0.0%
FEDERAL REVENUE	597,938	614,299	16,361	2.7% A
INCOMING TRANSFERS	610	492	(118)	-19.3%
TOTAL REVENUE	<u>1,900,655</u>	<u>1,933,171</u>	<u>32,516</u>	1.7%
EXPENDITURES:				
SALARIES	567,841	568,642	801	0.1%
EMPLOYEE BENEFITS	304,136	299,919	(4,217)	-1.4% B
FOOD	862,180	888,000	25,820	3.0% C
SUPPLIES & OTHER	115,762	115,762	-	0.0%
CAPITAL OUTLAY	50,000	59,400	9,400	18.8% D
TOTAL EXPENDITURES	<u>1,899,919</u>	<u>1,931,723</u>	<u>31,804</u>	1.7%
OUTGOING TRANSFERS	24,545	24,427	(118)	-0.5%
TOTAL APPROPRIATED	<u>1,924,464</u>	<u>1,956,150</u>	<u>31,686</u>	1.6%
EXCESS REVENUE (APPROPRIATION)	(23,809)	(22,979)	830	-3.5%
FUND BALANCE, JULY 1	175,397	181,714	6,317	3.6%
FUND BALANCE, JUNE 30	\$ 151,588	\$ 158,735	\$ 7,147	4.7%

LINE-ITEM SPECIFIC COMMENTS:

A	Local Revenue/Federal Revenue	<p>Paid lunch revenue and the federal reimbursement were increased due to higher participation than originally budgeted. The original budget projection assumed a decrease in participation during the first months of the year since it was assumed that the price increase implemented in the current year would lower participation initially. However, actual participation is on trend with prior year.</p> <p>Federal revenues were also increased for an equipment grant that was awarded after budget adoption. Related expenditures have been budgeted in the Capital Outlay line item.</p>
B	Fringe Benefits	<p>Healthcare expense was decreased due to fewer individuals electing insurance coverage than originally budgeted.</p>
C	Food	<p>Food expense was increased to account for an increase in participation than originally budgeted, as well as a higher overall cost increase than originally budgeted.</p>
D	Capital Outlay	<p>Capital outlay was increased to account for an equipment grant that was awarded after budget adoption. Related revenues have been budgeted in the Federal Revenue line item.</p>

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
GENERAL FUND
JUNE 30, 2020

	LAST APPROVED 6/24/2019	AS AMENDED 2/10/2020	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL SOURCES	\$ 8,295,329	\$ 8,409,721	\$ 114,392	1.4% A
STATE SOURCES	45,112,786	46,289,350	1,176,564	2.5% B
FEDERAL SOURCES	<u>246,971</u>	<u>273,371</u>	<u>26,400</u>	9.7% C
TOTAL REVENUES	53,655,086	54,972,442	1,317,356	2.4%
INCOMING TRANSFERS AND OTHER	<u>4,012,767</u>	<u>3,018,490</u>	<u>(994,277)</u>	-32.9% D
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 57,667,853	\$ 57,990,932	\$ 323,079	0.6%
EXPENDITURES:				
INSTRUCTION:				
BASIC PROGRAMS	27,044,048	27,328,826	284,778	1.0% E
ADDED NEEDS	7,094,814	7,168,125	73,311	1.0% E
SUPPORT SERVICES:				
PUPIL SERVICES	1,682,929	1,760,819	77,890	4.4% E
INSTRUCTIONAL SERVICES	1,637,792	1,589,567	(48,225)	-3.0% E
GENERAL ADMINISTRATION	1,389,334	1,423,390	34,056	2.4% F
SCHOOL ADMINISTRATION	3,408,667	3,447,589	38,922	1.1% G
BUSINESS SERVICES	633,107	647,906	14,799	2.3% H
OPERATIONS & MAINTENANCE	5,672,301	5,717,553	45,252	0.8% I
TRANSPORTATION	3,679,012	2,684,619	(994,393)	-37.0% J
CENTRAL SERVICES	793,478	780,779	(12,699)	-1.6%
OTHER	170,300	183,185	12,885	7.0% L
COMMUNITY SERVICES	3,160,833	3,261,454	100,621	3.1% M
DEBT SERVICE	590,487	590,487	-	0.0%
CAPITAL OUTLAY	<u>420,000</u>	<u>420,000</u>	<u>-</u>	0.0%
TOTAL EXPENDITURES	57,377,102	57,004,299	(372,803)	-0.7%
OUTGOING TRANSFERS (ATHLETICS)	<u>795,499</u>	<u>795,499</u>	<u>-</u>	0.0%
TOTAL APPROPRIATED	\$ 58,172,601	\$ 57,799,798	\$ (372,803)	-0.6%
EXCESS REVENUES(APPROPRIATION)	\$ (504,748)	\$ 191,134	\$ 695,882	
FUND BALANCE, JULY 1	6,016,410	6,518,923	502,513	
FUND BALANCE, JUNE 30	\$ 5,511,662	\$ 6,710,057	\$ 1,198,395	
FUND BALANCE AS A % OF EXPENDITURES	9.47%	11.61%		

REVENUE:		
A	Local Sources	Increase is mostly due to adjustments made to the various Community Ed program revenue line items to be more in line with current year expected activity. The increase has been offset by similar increases in expense.
B	State Sources	<p>At budget adoption, the foundation allowance was not known. The District estimated an increase in foundation allowance of \$220 per pupil, and a loss of 36 pupils. The actual foundation allowance increase was \$240 per pupil, and the actual student loss was only 4. Revenue has been increased accordingly.</p> <p>In addition to the increase in foundation allowance and student count, categorical revenues for 147a retirement, 31a At-Risk funding, and First Robotics were significantly higher than originally budgeted. An additional categorical for a 2% increase in the special ed reimbursement was also added during the state's budget adoption process in October. These categoricals were not known at budget adoption.</p>
C	Federal Sources	Federal grant revenues have been adjusted to reflect actual award amounts. The original budget is based on estimates provided by the state. The district received a higher Title I and Title II allocation than the original estimate provided by the state. There is no offsetting increase in expenditures, since the district budgets for the full cost of these programs.
D	Incoming Transfers and Other	<p>A majority of the decrease is due to the bus loan proceeds in the amount of \$994K, and \$100K for the sale of busses scheduled to be replaced that were removed from the budget projection. The busses originally slated for purchase in 2019/20 were shifted to 2020/21, in order to wait for the outcome of the May 2020 bond proposal. Offsetting expenditures for the purchase of these busses have also been removed.</p> <p>A portion of this decrease was offset by a \$60K increase in LESA operational support as well a \$44K increase in the senior center transfer. Operational support was increased due to higher tax revenues than expected. The senior center transfer was adjusted to account for both an increase in senior center costs, as well as for a one-time decrease in 2018/19 that was made to correct an error from a previous fiscal year.</p>

EXPENDITURES:

General Comments:

District-wide, expenditures decreased by \$373K from the original adopted budget.

The bus purchase of \$994K was removed from expenditures, as noted in item **D**. This decrease was partially offset by an increase in expenditures of \$621K across other budget categories as follows:

- \$427K for salaries and fringe benefits that were increased due to a combination of factors, including wage increases that were approved by the board after budget adoption, as well as for additional support staff that were added for student needs, and finally, to adjust for the large number of long-term leaves of absence in the prior year, which resulted in an artificially low starting salary base. Healthcare was also increased to account for more staff taking full family insurance.
- \$87K for 2018/19 purchase orders that were not settled prior to June 30, 2019, and will be expended in 2019/20. The largest purchase order was for a dump truck in the amount of \$75K, which has been added on the maintenance and operations line item.
- \$90K for various Community Ed programs (offset by similar increases in revenue).

Please refer to the individual line-item explanations for the remaining expenditure variance.

E

Basic Programs/
Added Needs/
Pupil Services/
Instructional
Services

In total, expenditures between the basic programs, added needs, pupil services, and instructional services categories increased by \$388K, which was primarily a result of the increase in salaries and fringe benefits related to the additional support staff and the adjustment needed for long-term leaves of absence as described in the general comments section.

Expenditures for salaries and benefits have been shifted between these line items due to a reallocation of FTE for general ed teachers (basic programs), resource room teachers (added needs), teacher consultants (pupil services) and ITC teachers (instructional services). Teacher FTE is adjusted each year based on the student need within each of these categories.

F

General
Administration

A majority of the increase relates to additional legal expenditures anticipated for the current year.

G	School Administration	Increase is mostly due to the wage increases approved by the board after budget adoption, as noted in the general comments section.
H	Business Services	Salaries and fringes were adjusted for current year business office staffing and fringe benefit elections. The budget is based on prior year, and therefore an adjustment was needed due to staffing turnover and occasional overlapping of positions that occurred during the current year.
I	Operations & Maintenance	<p>Operations and maintenance was increased by \$75K to account for a dump truck that was originally budgeted in the 2018/19 fiscal year, but was not received prior to June 30, 2019.</p> <p>This increase was partially offset by \$11K decreases in salaries and benefits due to a current year leave of absence, and a \$16K decrease in supplies and purchased services that were originally budgeted, but not needed in the current year.</p>
J	Transportation	Decrease is due to the bus purchase that was removed and deferred to the 2020/21 fiscal year, after the results of the May 2020 bond election are known.
L	Other	Increase relates to robotics grant expenditures, due to the District receiving a higher robotics grant allocation than originally budgeted. Offsetting revenues are included in the "State Sources" line item.
M	Community Services	Expenditures were increased across several programs to be more in line with current year expected activity for both Community Ed (approximately \$90K) and the Senior Center (approximately \$11K). The increase in expenditures has been offset by similar increases in revenue described in item A .