

Hartland Consolidated Schools

District Wide Budgetary Information

Fiscal Year Ending

June 30, 2022

(7/1/2021 – 6/30/2022)



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**HARTLAND CONSOLIDATED SCHOOLS - BUDGET DEVELOPMENT ASSUMPTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Revenue Assumptions & Proposed Budgets

Property Tax Revenue

Property tax revenue was increased in 2020/21 due to an increase in the District's 2020 calculated taxable value. The District's tax base is comprised of 80% homestead and 20% non-homestead taxable value classification property. Below are the property tax revenue expectations by fund for fiscal year ending June 30:

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	4,881,567	4,922,524	40,957
Debt Service Fund	13,525,113	14,112,706	587,593
Capital Projects - Sinking Fund	698,165	722,646	24,481
	<u>19,104,845</u>	<u>19,757,876</u>	<u>653,031</u>

Other Local Revenue

In addition to property taxes, local revenue consists of all operating revenue received from sources other than the state, federal government, or the ISD. This includes revenue from community education programs, rental of school facilities and pay to participate (General Fund), breakfast and lunch sales (Cafeteria Fund), admissions to athletic events (Athletics Fund), and interest earnings. For more specific detail, please review the individual fund budget documents.

State Revenue

For the third year in a row, the state has not yet adopted its School Aid budget in time for the District to use an exact foundation allowance when preparing the initial General Fund budget. Therefore, assumptions were made using the best information we have available. Currently, we have contemplated a foundation allowance increase of \$250 per pupil. We have also estimated that approximately half of the 200 students we lost in the prior year would return. Offsetting this revenue increase is one-time categorical & COVID-relief dollars of approximately \$2.4M have been eliminated. The remaining state categorical funding was budgeted consistent with prior year amounts.

Cafeteria Fund state revenue represents the categorical funding allocated to districts for providing breakfast and lunch programs. Debt Service Fund state revenue represents expected reimbursement from the Small Taxpayer Exemption Loss. Revenue budget adjustments will be made after adoption reflecting final state budget figures via the amendment process. The chart below identifies in dollars, by fund, the expectations contained in this budget document:

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	48,513,392	46,171,470	(2,341,922)
Cafeteria Fund	71,401	71,401	-
Debt Service Fund	48,285	48,285	-
	<u>48,633,078</u>	<u>46,291,156</u>	<u>(2,341,922)</u>

Federal Revenue

Federal revenue has been adjusted to reflect our expected grant awards in 2021/22. The decrease in General Fund federal revenues is due to the reduction in COVID-relief funding expected in 2021/22. The increase in Cafeteria Fund federal revenues is to restore a full year of meal claims, since the prior year

was shortened to 4 serving days per week. Revenue budget adjustments will be made after adoption reflecting final federal budget figures via the amendment process. The chart below identifies in dollars, by fund, the expectations contained in this budget document:

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	2,755,803	1,234,908	(1,520,895)
Cafeteria Fund	1,572,473	1,812,234	239,761
Debt Service Fund	<u>670,830</u>	<u>670,830</u>	<u>-</u>
	4,999,106	3,717,972	(1,281,134)

Other Revenue

Other revenue consists of ISD Revenue, Other Revenue, and Other Financing Sources.

ISD Revenue received from Livingston Educational Service Agency (“LESA”) includes operating support and Medicaid funding for special education programs as well as funding for vocational education programs. The amount has decreased significantly from the prior year due to the elimination of a one-time distribution that was provided in 2020/21.

Other Revenue represents transfers received from entities within the district not separately identified in the funds (i.e., the Senior Center and Trust & Activity accounts).

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund - LESA	2,987,325	2,718,366	(268,959)
General Fund - Other	<u>90,390</u>	<u>100,464</u>	<u>10,074</u>
	3,077,715	2,818,830	(258,885)

Other financing source revenue is presented in the following table, and represents the “non-operating” revenue of the district.

The General Fund other financing sources consist of the operating transfer received from the Cafeteria Fund to cover a portion of overhead costs, as well as proceeds from the sale of school equipment and vehicles.

Athletics Fund other financing sources represents the operating transfer received from the General Fund. The Cafeteria Fund other financing sources represents the contribution from the General Fund to cover uncollectible delinquent lunch balances. The Debt Fund other financing sources includes proceeds from the School Bond Loan/Revolving Fund to provide funding to meet the District’s current debt service requirements. The significant decrease is due to the reduction in debt service requirements in 2021/22.

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	69,093	70,593	1,500
Athletics Fund	834,346	840,706	6,360
Cafeteria Fund	146	146	-
Debt Service Fund	<u>11,019,846</u>	<u>1,563,094</u>	<u>(9,456,752)</u>
	11,923,431	2,474,539	(9,448,892)

Expenditure Assumptions & Proposed Budgets

Salaries and Wages

Salaries and wages comprise the single largest expenditure category for the district. Salaries have been adjusted to account for staffing changes and any new contract terms that will take effect beginning in the 2021/22 school year, including salary increases and the cost of steps, lanes, and longevity. Salary budget adjustments will be made after adoption reflecting the final staffing roster and will be addressed through the budget amendment process.

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	26,653,952	27,949,799	1,295,847
Athletics Fund	294,581	304,685	10,104
Cafeteria Fund	<u>561,439</u>	<u>630,315</u>	<u>68,876</u>
	27,509,972	28,884,799	1,374,827

Staffing Changes

The proposed budget contemplates 4 additional teaching positions to staff the newly-created STEM centers in the elementary buildings.

MPSERS Retirement Costs

The district pays, with some exceptions, an estimated \$28 in base retirement costs for every \$100 of wages paid to our employees. The average retirement rate budgeted for fiscal year 2020/21 is 28.23%, which is a slight increase from the 2020/21 average rate of 28.03%. The change in the MPSERS rate has been reflected in the district's fiscal year 2021/22 operating costs.

For fiscal year 2021/22, it is anticipated that the Legislature will continue funding the section 147c MPSERS rate stabilization categorical ("UAAL"). The district receives revenue from this categorical and then immediately remits the amount to the Office of Retirement Services in a pass-through process. The revenue and expenditure budgets of the General Fund, Athletics Fund, and Cafeteria Fund are "grossed up" by this process and the costs are embedded at all functional levels. The effective UAAL rate is 13.51% of salaries in 2021/22, compared to 14.19% in 2020/21.

FICA Costs

The district pays \$7.65 in FICA payroll taxes (Medicaid of 1.45% plus social security of 6.2%) for every \$100 of wages paid our employees. The individual applicable salary base upon which the Social Security element of the FICA payroll tax is levied is capped at a specific IRS determined earnings level on a calendar year basis. The calendar year 2021 wage cap is \$142,800. The budgeted FICA rate remains at 7.65% for 2021/22.

Summary Employee Benefits Costs

The district incurs fringe benefits costs which include MPSERS retirement (including UAAL), FICA, healthcare, dental, vision, long term disability, life, unemployment and workers compensation insurances. Employees are also required to contribute towards healthcare, retirement, and FICA. As noted under the "MPSERS Retirement Costs" section above, UAAL costs are offset by state categorical revenue. Below is a summary chart depicting the district's share of these fringe benefit costs:

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	17,209,511	17,922,968	713,457
Athletics Fund	136,085	137,991	1,906
Cafeteria Fund	<u>308,458</u>	<u>348,246</u>	<u>39,788</u>
	17,654,054	18,409,205	755,151

Purchased Services/Supplies

The district has budgeted a small inflationary increase for its various contracted services and supplies accounts. For more specific detail, please reference the individual proposed budget documents.

Capital Outlay

The district's budgeted capital outlay is outlined in the table below. Resources are needed within the General, Athletics, and Cafeteria Funds to upgrade facilities and equipment that are not covered by the 2020 Bond program.

There are no expenses in the Capital Projects Fund – 2010 Bond since the remaining proceeds are being held to supplement technology purchases not covered by the 2020 Bond program. The Capital Projects Fund – 2020 Bond and Sinking Fund expenditures represent estimated costs for the projects planned in the 2021/22 fiscal year.

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund - Facilities	370,000	310,000	(60,000)
General Fund - Equipment	246,494	98,528	(147,966)
Athletics Fund	6,225	-	(6,225)
Cafeteria Fund	24,190	35,800	11,610
Capital Projects Fund - 2010 Bond	14,315	-	(14,315)
Capital Projects Fund - 2020 Bond	1,761,457	12,044,766	10,283,309
Capital Projects Fund - Sinking Fund	<u>314,174</u>	<u>658,310</u>	<u>344,136</u>
	2,736,855	13,147,404	10,410,549

Other Financing Uses

Other financing uses, which is outlined in the following chart, represents the “non-operating” expenditures of the district. The General Fund other financing uses represents the transfer made to the Athletics Fund to cover operations. The transfer amount is partially offset by approximately \$175K of revenue from the district's “Pay to Play” program, which is collected by the General Fund. The Cafeteria Fund other financing uses in 2020/21 represents the transfer made to the General Fund to cover indirect costs. The Capital Projects Fund – 2020 Bond other financing sources represents closing costs associated with the sale of the bonds, which occurred in the 2020/21 fiscal year.

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund	834,346	840,706	6,360
Cafeteria Fund	24,239	24,239	-
Capital Projects Fund - 2020 Bond	<u>726,904</u>	<u>-</u>	<u>(726,904)</u>
	1,585,489	864,945	(720,544)

Debt Service Expenditures

General Fund debt service consists of principal and interest payments owed on the district's various bus loans. For Debt Service Fund details please reference the specific fund budget documents. The decrease in debt service requirements is due to 2 of the District's bond issues being paid in full in 2020/21. Below is the combined debt service budgeted expenditures:

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
General Fund - Principal	468,197	254,141	(214,056)
General Fund - Interest	27,384	17,077	(10,307)
Debt Service Fund - Principal	18,565,000	9,175,000	(9,390,000)
Debt Service Fund - Interest	<u>4,091,722</u>	<u>3,936,160</u>	<u>(155,562)</u>
	23,152,303	13,382,378	(9,769,925)

Fund Balance Assumptions

The comparative fund equity schedules of the various funds of the district are highlighted below based on our assumptions for fiscal years 2020/21 and 2021/22:

<u>General Fund</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
Beginning fund balance	7,433,223	12,486,970	5,053,747
Operating surplus/(deficit)	<u>5,053,747</u>	<u>(216,264)</u>	<u>(5,270,011)</u>
Ending fund balance	12,486,970	12,270,706	(216,264)
Fund balance as a % of expenditures	22.09%	20.88%	
 <u>Athletics Fund</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	205,235	205,235	-
Operating surplus/(deficit)	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	205,235	205,235	-
 <u>Cafeteria Fund</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	181,714	198,035	16,321
Operating surplus/(deficit)	<u>16,321</u>	<u>11,976</u>	<u>(4,345)</u>
Ending fund balance	198,035	210,011	11,976
 <u>Debt Service Fund</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	7,129,877	9,549,958	2,420,081
Operating surplus/(deficit)	<u>2,420,081</u>	<u>3,095,546</u>	<u>675,465</u>
Ending fund balance	9,549,958	12,645,504	3,095,546
 <u>Capital Projects Fund - Sinking Fund</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	791,217	1,162,230	371,013
Operating surplus/(deficit)	<u>371,013</u>	<u>44,086</u>	<u>(326,927)</u>
Ending fund balance	1,162,230	1,206,316	44,086
 <u>Capital Projects Fund - 2020 Bond</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	-	20,535,820	20,535,820
Operating surplus/(deficit)	<u>20,535,820</u>	<u>(13,430,047)</u>	<u>(33,965,867)</u>
Ending fund balance	20,535,820	7,105,773	(13,430,047)

Fund Balance Assumptions, continued

<u>Capital Projects Fund - 2010 Bond</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Change</u>
Beginning fund balance	189,593	175,328	(14,265)
Operating surplus/(deficit)	<u>(14,265)</u>	<u>-</u>	<u>14,265</u>
Ending fund balance	175,328	175,328	-
 <u>Student Activity Fund</u>	 <u>FY 2020-21</u>	 <u>FY 2021-22</u>	 <u>Change</u>
Beginning fund balance	1,144,403	1,268,056	123,653
Operating surplus/(deficit)	<u>123,653</u>	<u>(73,617)</u>	<u>(197,270)</u>
Ending fund balance	1,268,056	1,194,439	(73,617)

The fiscal year 2021/22 General Fund, Athletics Fund, Cafeteria Fund, Debt Service Fund, Capital Projects Fund – 2010 Bond, 2020 Bond, & Sinking Fund, and Student Activity Fund budgets incorporate all the major revenue and expenditure assumptions identified by the district. The fund level budgets, as incorporated into this document, are presented for approval and adoption to the Hartland Consolidated Schools Board of Education at the June 28, 2021 public meeting.

Hartland Consolidated Schools
Descriptions of General Fund Financial Statement Expenditure Categories

Financial Statement Category	Description
Basic Program	Instructional activities dealing directly with teaching pupils. Includes elementary, middle-junior high, and high school activities.
Added Needs	Instructional activities designed for the added needs of pupils in the district, including special education, compensatory education, and career/technical education.
Pupil	Activities designed to assess and improve the well-being of pupils. Includes guidance, health, and teacher consultant services.
Instructional Staff	Activities associated with assisting the instructional staff with the content and process of providing learning experience to pupils. Includes the curriculum department, ICT, instructional technology and media staff and materials.
General Administration	Activities associated with oversight of the district as a whole.
School Administration	Activities associated with oversight of a single school building.
Business	Includes services concerned with the fiscal operations of the district, including budgeting, receiving and disbursing, financial accounting, and payroll.
Operation & Maintenance	Activities related to operating the district's buildings. Includes heating and lighting, as well as repairs and maintenance of equipment, property and liability insurance, and janitorial and grounds maintenance costs.
Pupil Transportation	Includes services associated with the transportation of pupils to and from school.
Central Support	Activities that support each of the other instructional and support service programs. Includes data processing oversight and equipment.
Other	Includes those supporting service expenditures which cannot be classified above.
Community Services	Activities that are not directly related to providing education to pupils in the district. Includes community education programs as well as the senior center.
Debt Service	Represents principal and interest payments owed during the current fiscal year on installment purchase obligations.
Capital Outlay	Includes site acquisition and facilities improvement.
Transfers	Includes transfers to other funds.

HARTLAND CONSOLIDATED SCHOOLS
GENERAL FUND
PROPOSED BUDGET
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS	
REVENUES:						
LOCAL SOURCES	\$ 7,388,758	\$ 7,166,903	\$ 8,265,660	15.33%	1,098,757	A
STATE SOURCES	45,486,376	48,513,392	46,171,470	-4.83%	(2,341,922)	B
FEDERAL SOURCES	276,107	2,755,803	1,234,908	-55.19%	(1,520,895)	C
TOTAL REVENUES	53,151,241	58,436,098	55,672,038	-4.73%	(2,764,060)	
INCOMING TRANSFERS AND OTHER	3,023,494	3,146,808	2,889,423	-8.18%	(257,385)	D
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 56,174,735	\$ 61,582,906	\$ 58,561,461	-4.91%	\$ (3,021,445)	
EXPENDITURES:						
INSTRUCTION:						
BASIC PROGRAMS	26,535,011	27,250,639	28,445,970	4.39%	1,195,331	E
ADDED NEEDS	6,845,348	6,754,865	6,891,113	2.02%	136,248	E
SUPPORT SERVICES:						
PUPIL SERVICES	1,603,855	1,695,425	1,686,922	-0.50%	(8,503)	E
INSTRUCTIONAL SERVICES	1,421,650	1,570,635	1,337,125	-14.87%	(233,510)	E, F
GENERAL ADMINISTRATION	1,344,588	1,437,568	1,507,874	4.89%	70,306	G
SCHOOL ADMINISTRATION	3,448,755	3,561,626	3,656,471	2.66%	94,845	G
BUSINESS SERVICES	652,025	571,208	583,534	2.16%	12,326	
OPERATIONS & MAINTENANCE	5,138,742	5,856,029	6,192,393	5.74%	336,364	H
TRANSPORTATION	2,419,090	2,512,187	2,857,919	13.76%	345,732	J
CENTRAL SERVICES	740,751	628,520	645,002	2.62%	16,482	
OTHER	150,080	144,511	181,115	25.33%	36,604	K
COMMUNITY SERVICES	3,104,904	2,846,019	3,370,363	18.42%	524,344	L
DEBT SERVICE	590,486	495,581	271,218	-45.27%	(224,363)	M
CAPITAL OUTLAY	324,225	370,000	310,000	-16.22%	(60,000)	N
TOTAL EXPENDITURES	54,319,510	55,694,813	57,937,019	4.03%	2,242,206	
OUTGOING TRANSFERS (ATHLETICS)	940,925	834,346	840,706	0.76%	6,360	
TOTAL APPROPRIATED	\$ 55,260,435	\$ 56,529,159	\$ 58,777,725	3.98%	\$ 2,248,566	
EXCESS REVENUES(APPROPRIATION)	\$ 914,300	\$ 5,053,747	\$ (216,264)	-104.28%	\$ (5,270,011)	
FUND BALANCE, JULY 1	6,518,923	7,433,223	12,486,970	67.99%	5,053,747	
FUND BALANCE, JUNE 30	\$ 7,433,223	\$ 12,486,970	\$ 12,270,706	-1.73%	\$ (216,264)	
FUND BALANCE AS A % OF EXPENDITURES	13.45%	22.09%	20.88%			

Hartland Consolidated Schools
General Fund – Proposed Budget Explanations
June 30, 2022

A	Local Sources	<p>Local revenues that were reduced in 2020/21 due to the COVID-19 pandemic, such as pay to play, parking, and transportation were restored to normal levels. Community Ed revenues were also mostly restored, however, it is expected that certain activities involving the pool and fitness will have capacity restrictions during the early months of the year.</p> <p>In addition, a slight inflationary increase on other local revenues was estimated.</p>
B	State Sources	<p>The budget currently assumes a \$250 increase in foundation allowance, which is our best estimate at this time, given the state legislature has not yet finalized its budget. The budget also assumes no additional students and the pupil membership blend returns to the usual 90 percent fall/10 percent prior year spring calculation. Additionally, \$2.4M in one-time COVID-relief/categorical dollars have been eliminated. The remaining categorical funding is expected to remain consistent with prior year.</p>
C	Federal Sources	<p>Amount has been updated to reflect the change in federal COVID-relief funds. Approximately \$1M in COVID-relief funding is expected for 2021/22.</p>
D	Incoming Transfers & Other	<p>Decrease is due to the elimination of a one-time boost in operational support from LESA that was distributed in 2020/21.</p>
E	Instruction; Pupil Services; Instructional Services	<p>The net change is a culmination of several adjustments made to the various expense categories. Salaries and fringe benefits have been increased for additional teaching staff required, as well as for the cost of steps, lanes, and longevity increases and the 2% on-schedule increase. Expenditures that were reduced in 2020/21 for substitute costs and building supply budgets were restored to normal levels. Fringe benefits were also increased for the expected increase in healthcare and retirement rates.</p>
F	Instructional Services	<p>In addition to item E, expenditures for technology equipment purchased with one-time COVID relief funds were eliminated.</p>
G	General Administration/ School Administration	<p>Salaries and fringe benefits have been adjusted for expected wage and step increases for affiliates and administrators effective in 2021/22. Fringe benefit costs have also been increased accordingly.</p>
H	Operations & Maintenance	<p>Salaries and fringe benefits have been adjusted for maintenance union contract terms effective in 2021/22. Fringe benefit costs have also been increased accordingly. In addition, reductions made in the prior year for staffing vacancies/overtime and utilities were restored to regular levels. Contract custodial costs were also increased to allow the District to address its janitorial needs. These increases have been partially offset by a decrease in PPE expense, since the need for these items is not expected to be as significant as in prior year.</p>

J	Transportation	A majority of the increase in expense from prior year is due to restoring reductions made to the RTC (contracted bus drivers) for multiple cancelled routes and athletic trips due to the lack of bus drivers available as well as for the many drivers that chose not to perform the cleaning work assigned on Fridays. The RTC contract was also increased to account for wage and benefit increases that will be provided in 2021/22.
K	Other	Increase is due to restoring the Schedule B stipends that were eliminated in the prior year due to budget cuts originally made at the beginning of the 2020/21 school year.
L	Community Services	Increase is mostly due to restoring Community Ed programs that were reduced in 2020/21 due to COVID restrictions back to normal levels. The increase in expenditures has been offset by a similar increase in revenues.
M	Debt Service	Principal and interest expenditures for bus loans have been adjusted in accordance with amounts due per the 2021/22 amortization schedules.
N	Capital Outlay	Over the past several years, additional funds were allocated to this line item due to the lack of bond dollars available. Since the successful 2020 bond election, these additional funds have been removed.

HARTLAND CONSOLIDATED SCHOOLS
BUDGET SUMMARY
GENERAL FUND

	ACTUAL 2019/20	AMENDED 2020/21	PROJECTION 2021/22	CHANGE FROM 2020/21
INSTRUCTION:				
BASIC PROGRAMS				
Salaries	\$ 15,717,310	\$ 15,544,613	\$ 16,157,977	\$ 613,364
Fringes	9,714,743	10,118,252	10,465,597	347,345
Purchased services	876,375	1,261,542	1,403,123	141,581
Supplies	221,105	242,560	304,673	62,113
Curriculum change	-	37,318	37,318	-
Capital outlay & other	5,481	46,354	77,282	30,928
ADDED NEEDS				
Salaries	3,958,116	3,816,138	3,892,174	76,036
Fringes	2,422,208	2,433,317	2,519,132	85,815
Purchased services	292,756	357,183	331,580	(25,603)
Supplies	172,268	148,227	148,227	-
Capital outlay & other	-	-	-	-
TOTAL INSTRUCTION	33,380,362	34,005,504	35,337,083	1,331,579
SUPPORT SERVICES:				
PUPIL SERVICES				
Salaries	928,924	957,593	981,706	24,113
Fringes	542,203	596,464	614,937	18,473
Purchased services	129,342	134,614	83,302	(51,312)
Supplies	3,384	6,754	6,977	223
Capital outlay & other	-	-	-	-
INSTRUCTIONAL SERVICES				
Salaries	708,261	627,985	595,755	(32,230)
Fringes	435,856	408,968	381,601	(27,367)
Purchased services	108,745	117,383	119,105	1,722
Supplies	98,615	117,367	132,982	15,615
Curriculum change	70,174	69,682	107,682	38,000
Capital outlay & other	-	229,250	-	(229,250)

HARTLAND CONSOLIDATED SCHOOLS
BUDGET SUMMARY
GENERAL FUND

continued

	ACTUAL 2019/20	AMENDED 2020/21	PROJECTION 2021/22	CHANGE FROM 2020/21
GENERAL ADMINISTRATION				
Salaries	703,863	710,465	737,972	27,507
Fringes	407,896	454,512	469,225	14,713
Purchased services	214,709	253,647	281,536	27,889
Supplies	4,057	5,000	5,197	197
Capital outlay & other	14,061	13,944	13,944	-
SCHOOL ADMINISTRATION				
Salaries	2,101,451	2,141,458	2,218,345	76,887
Fringes	1,240,207	1,295,787	1,337,205	41,418
Purchased services	96,579	115,028	91,568	(23,460)
Supplies	10,527	9,353	9,353	-
Capital outlay & other	-	-	-	-
BUSINESS SERVICES				
Salaries	239,992	204,038	211,937	7,899
Fringes	154,124	135,066	139,493	4,427
Purchased services	129,360	129,360	129,360	-
Supplies	-	-	-	-
Capital outlay & other	128,547	102,744	102,744	-
OPERATIONS & MAINTENANCE				
Salaries	712,783	704,839	781,478	76,639
Fringes	563,015	578,035	642,489	64,454
Purchased services	3,442,945	3,883,455	4,345,592	462,137
Supplies	270,979	682,700	343,834	(338,866)
Capital outlay & other	149,020	7,000	79,000	72,000
TRANSPORTATION				
Salaries	456,946	457,494	478,636	21,142
Fringes	287,591	309,862	320,874	11,012
Purchased services	1,556,821	1,608,891	1,922,469	313,578
Supplies	117,492	135,700	135,700	-
Capital outlay & other	242	240	240	-
CENTRAL SERVICES				
Salaries	201,593	195,890	204,062	8,172
Fringes	137,501	152,019	156,878	4,859
Purchased services	254,654	262,000	269,061	7,061
Supplies	1,694	2,500	2,598	98
Capital outlay & other	145,309	16,111	12,403	(3,708)

HARTLAND CONSOLIDATED SCHOOLS
BUDGET SUMMARY
GENERAL FUND

continued

	ACTUAL 2019/20	AMENDED 2020/21	PROJECTION 2021/22	CHANGE FROM 2020/21
OTHER				
Salaries	79,590	80,000	97,741	17,741
Fringes	40,973	38,780	45,312	6,532
Purchased services	18,866	17,301	17,632	331
Supplies	10,650	8,430	8,430	-
Capital outlay & other	-	-	12,000	12,000
TOTAL SUPPORT SERVICES	16,919,541	17,977,709	18,648,355	670,646
COMMUNITY SERVICES				
Salaries	1,564,826	1,209,939	1,566,516	356,577
Fringes	791,525	687,193	821,041	133,848
Purchased services	650,502	817,236	894,094	76,858
Supplies	98,043	57,528	87,212	29,684
Capital outlay & other	-	74,123	1,500	(72,623)
CAPITAL OUTLAY - Facilities	324,225	370,000	310,000	(60,000)
DEBT SERVICE	590,486	495,581	271,218	(224,363)
TRANSFERS & OTHER	940,925	834,346	840,706	6,360
TOTAL EXPENDITURES	\$ 55,260,435	\$ 56,529,159	\$ 58,777,725	\$ 2,248,566

Salaries	\$ 27,373,655	\$ 26,650,452	\$ 27,924,299	\$ 1,273,847
Fringes	16,737,842	17,208,255	17,913,784	705,529
Purchased services	7,771,654	8,957,640	9,888,422	930,782
Supplies	1,008,814	1,416,119	1,185,183	(230,936)
Curriculum change	70,174	107,000	145,000	38,000
Capital outlay & other	442,660	489,766	299,113	(190,653)
Capital outlay - Facilities	324,225	370,000	310,000	(60,000)
Budgeted expenditure reduction	-	-	-	-
Debt service	590,486	495,581	271,218	(224,363)
Transfers	940,925	834,346	840,706	6,360
	\$ 55,260,435	\$ 56,529,159	\$ 58,777,725	\$ 2,248,566

Salaries	49.54%	47.14%	47.51%
Fringes	30.29%	30.44%	30.48%
Purchased services	14.06%	15.85%	16.82%
Supplies	1.83%	2.51%	2.02%
Curriculum change	0.13%	0.19%	0.25%
Capital outlay & other	0.80%	0.87%	0.51%
Capital outlay - Facilities	0.59%	0.65%	0.53%
Budgeted expenditure reduction	0.00%	0.00%	0.00%
Debt service	1.07%	0.88%	0.46%
Transfers & other	1.70%	1.48%	1.43%

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
ATHLETICS FUND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
LOCAL REVENUE (GATE)	\$ 127,994	\$ 49,617	\$ 107,012	115.68%	\$ 57,395 A
OTHER LOCAL REVENUE	<u>118,404</u>	<u>26,912</u>	<u>110,000</u>	308.74%	<u>83,088</u> A
TOTAL REVENUE	246,398	76,529	217,012	183.57%	140,483
INCOMING TRANSFERS	<u>714,909</u>	<u>834,346</u>	<u>840,706</u>	0.76%	<u>6,360</u>
TOTAL REVENUE & INCOMING TRANSFERS	961,307	910,875	1,057,718	16.12%	146,843
EXPENDITURES:					
SALARIES	271,912	294,581	304,685	3.43%	10,104 B
EMPLOYEE BENEFITS	132,377	136,085	137,991	1.40%	1,906 B
CONTRACTED SERVICES/SUPPLIES	500,517	394,053	494,720	25.55%	100,667 C
EQUIPMENT	25,674	21,788	26,567	21.93%	4,779 D
OFFICIALS	44,850	38,143	46,255	21.27%	8,112 E
TRANSPORTATION	47,500	20,000	47,500	137.50%	27,500 F
CAPITAL OUTLAY	<u>41,326</u>	<u>6,225</u>	<u>-</u>	-100.00%	<u>(6,225)</u> G
TOTAL APPROPRIATED	961,307	910,875	1,057,718	16.12%	146,843
EXCESS REVENUE (APPROPRIATION)	-	-	-	-	-
FUND BALANCE, JULY 1	205,235	205,235	205,235	0.00%	-
FUND BALANCE, JUNE 30	\$ 205,235	\$ 205,235	\$ 205,235	0.00%	\$ -

Hartland Consolidated Schools
Athletics Fund – Proposed Budget Explanations
June 30, 2022

A	Revenues	Gate, concession, and tournament revenues were increased to more normal levels, after being reduced in 2020/21 for COVID-19 restrictions. The 2021/22 budget was prepared assuming that there will likely still be capacity limits in place through the fall season.
B	Salaries/Employee Benefits	Salaries and fringe benefits were increased to account for salary increases for athletic department staff and coaches, as well as for step increases for coaching staff.
C	Contract Services/Supplies	Contracted coaches were increased to account for salary and step adjustments. In addition, concessions staff and supplies were reinstated after being eliminated in 2020/21 due to COVID-19 restrictions prohibiting the sale of concessions at athletic events. Finally, amounts for invitational expenses, event staff, and entry fees were restored to normal levels after being reduced for the shortened fall season in 2020/21.
D	Equipment	Equipment was restored to normal levels in 2021/22. Amounts were originally reduced in 2020/21 to alleviate budget pressure.
E	Officials	Officials were restored to normal levels in 2021/22 after being reduced in 2020/21 due to a shortened fall season.
F	Transportation	Transportation was restored to normal levels in 2021/22. Amount was originally reduced in 2020/21 eliminating weekend travel as a cost savings measure, and additionally due to lack of drivers available for weeknight runs. Weekend transportation will resume in 2021/22, and the expectation is that the challenges faced with filling routes in 2020/21 will not continue into 2021/22.
G	Capital Outlay	No capital outlay is anticipated for 2021/22, as all of the immediate needs will be addressed through the bond or sinking fund.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAFETERIA FUND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS	
REVENUES:						
LOCAL REVENUE	\$ 886,683	\$ 127,048	\$ 165,966	30.63%	\$ 38,918	A
STATE REVENUE	79,659	71,401	71,401	0.00%	-	
FEDERAL REVENUE	454,355	1,572,473	1,812,234	15.25%	239,761	A
INCOMING TRANSFERS	226,016	146	146	0.00%	-	
TOTAL REVENUE	1,646,713	1,771,068	2,049,747	15.74%	278,679	
EXPENDITURES:						
SALARIES	569,122	561,439	630,315	12.27%	68,876	B
EMPLOYEE BENEFITS	300,661	308,458	348,246	12.90%	39,788	B
FOOD	669,945	717,000	877,902	22.44%	160,902	C
SUPPLIES & OTHER	95,924	119,421	121,269	1.55%	1,848	
CAPITAL OUTLAY	11,061	24,190	35,800	48.00%	11,610	D
TOTAL EXPENDITURES	1,646,713	1,730,508	2,013,532	16.35%	283,024	
OUTGOING TRANSFERS	-	24,239	24,239	0.00%	-	
TOTAL APPROPRIATED	1,646,713	1,754,747	2,037,771	16.13%	283,024	
EXCESS REVENUE (APPROPRIATION)	-	16,321	11,976	-26.62%	(4,345)	
FUND BALANCE, JULY 1	181,714	181,714	198,035	8.98%	16,321	
FUND BALANCE, JUNE 30	\$ 181,714	\$ 198,035	\$ 210,011	6.05%	\$ 11,976	

Hartland Consolidated Schools
 Cafeteria Fund – Proposed Budget Explanations
 June 30, 2022

A	Local Revenue/ Federal Revenue	Local and Federal revenues were increased to account for 5 serving days per week instead of the 4 serving days per week in 2020/21. The SFS program, which provides for free meals to all students regardless of income eligibility status and was in place for the entire 2020/21 school year, is expected to continue throughout the remainder of the 2021/22 school year.
B	Salaries/ Fringe Benefits	Salaries and fringe benefits were adjusted to account for 5 serving days per week instead of the 4 serving days per week in 2020/21. In addition, contract terms that are effective July 1, 2021 was also contemplated. Fringe benefits have been adjusted to reflect increased health care hard cap costs and an increased retirement rate that takes effect October 1, 2021.
D	Food	Food costs were increased to account for 5 serving days per week instead of the 4 serving days per week in 2020/21, as well as for a slight inflationary increase.
E	Capital Outlay	Capital outlay purchases have been budgeted based on anticipated needs outlined on a schedule prepared by the Student Nutrition Director that are not covered by the bond or sinking fund.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
DEBT SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
PROPERTY TAX LEVY	\$ 10,849,721	\$ 13,525,113	\$ 14,112,706	4.34%	\$ 587,593 A
OTHER LOCAL REVENUE	611,157	1,049	111	-89.42%	(938)
TOTAL LOCAL REVENUE	11,460,878	13,526,162	14,112,817	4.34%	586,655
STATE REVENUE	17,819	48,285	48,285	0.00%	-
FEDERAL REVENUE	664,760	670,830	670,830	0.00%	-
SBLF PROCEEDS	11,755,856	10,942,794	1,563,094	-85.72%	(9,379,700) B
REFUNDING PROCEEDS	80,925,000	77,052	-	-100.00%	(77,052) C
TOTAL REVENUE & OTHER PROCEEDS	104,824,313	25,265,123	16,395,026	-35.11%	(8,870,097)
EXPENDITURES:					
REDEMPTION OF PRINCIPAL	66,811,000	18,565,000	9,175,000	-50.58%	(9,390,000) D
INTEREST ON DEBT	4,687,939	4,091,722	3,936,160	-3.80%	(155,562) D
REFUNDING PRINCIPAL AND COSTS	31,662,092	-	-	-	-
MISCELLANEOUS EXPENSE	9,027	188,320	188,320	0.00%	-
TOTAL EXPENDITURES	103,170,057	22,845,042	13,299,480	-41.78%	(9,545,562)
TOTAL APPROPRIATED	103,170,057	22,845,042	13,299,480	-41.78%	(9,545,562)
EXCESS REVENUE (APPROPRIATION)	1,654,256	2,420,081	3,095,546	27.91%	675,465
FUND BALANCE, JULY 1	5,475,621	7,129,877	9,549,958	33.94%	2,420,081
FUND BALANCE, JUNE 30	\$ 7,129,877	\$ 9,549,958	\$ 12,645,504	32.41%	\$ 3,095,546 E

Hartland Consolidated Schools
Debt Service Fund – Proposed Budget Explanations
June 30, 2022

A	Property Tax Levy	The property tax levy is calculated based on 9.49 mils and 2021 taxable value. Taxable value increased by 4% from prior year.
B	SBLF Proceeds	The 2021/22 SBLF borrowing amount was calculated based on expected debt fund cash flow, taking into account property tax collections and debt service requirements. The significant reduction is due to the lower debt service requirements in 2021/22.
C	Refunding Proceeds & Other	Amount budgeted in 2020/21 from the 2020 bond proceeds was a one-time revenue source, and was eliminated in 2021/22.
D	Redemption of Principal/Interest on Debt	Principal and interest expenditures have been updated for 2021/22 debt service requirements based on the long-term debt schedules.
E	Fund Balance	Fund balance continues to grow as a result of the payment structure of the 2010 QSCB debt. Each year, the district is required to deposit “set-aside” funds into an investment account so that when the bonds mature, the principal is paid in one lump sum from the proceeds of the investment account. The total lump sum principal payment is \$12.1M, and is scheduled to be paid in the 2026/27 school year.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - SINKING FUND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
PROPERTY TAX LEVY	\$ 665,902	\$ 698,165	\$ 722,646	3.51%	\$ 24,481 A
INTEREST	<u>1,797</u>	<u>210</u>	<u>-</u>	-100.00%	<u>(210)</u>
TOTAL REVENUE	667,699	698,375	722,646	3.48%	24,271
EXPENDITURES:					
REMODELING, RENNOVATION & NEW CONSTRUCTION	22,284	314,174	558,310	77.71%	244,136 B
EQUIPMENT	207,129	-	100,000	-	100,000 B
MISC (ARCHITECT, CONSTRUCTION MGR, OTHER)	<u>4,586</u>	<u>13,188</u>	<u>20,250</u>	53.55%	<u>7,062</u> B
TOTAL APPROPRIATED	233,999	327,362	678,560	107.28%	351,198
EXCESS REVENUE (APPROPRIATION)	433,700	371,013	44,086	-88.12%	(326,927)
FUND BALANCE, JULY 1	357,517	791,217	1,162,230	46.89%	371,013
FUND BALANCE, JUNE 30	\$ 791,217	\$ 1,162,230	\$ 1,206,316	3.79%	\$ 44,086

Hartland Consolidated Schools
Capital Projects Fund – Sinking Fund – Proposed Budget Explanations
June 30, 2022

A	Property Tax Levy	Amount was calculated based on .4860 mills and 2021 taxable value. The tax base was subject to a Headlee rollback in 2022, 2021, 2020 and 2019, and therefore, the full .5 mills cannot be levied.
B	Remodeling, Renovation & New Construction/ Equipment/ MISC	Amount represents projects planned to be completed by June 30, 2022. Major items include boiler replacements, pool renovations, and sound fields.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - 2020 BOND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
BOND PROCEEDS		\$ 23,230,000	\$ -	-100.00%	\$ (23,230,000) A
PREMIUM ON BOND ISSUE		612,161	-	-100.00%	(612,161) A
INTEREST	-	10,000	10,000	0.00%	-
TOTAL REVENUE	-	23,852,161	10,000	-99.96%	(23,842,161)
EXPENDITURES:					
CONSTRUCTION/RENOVATION	-	380,160	8,119,387	2035.78%	7,739,227 B
TECHNOLOGY INFRASTRUCTURE/EQUIPMENT	-	363,543	1,957,379	438.42%	1,593,836 B
FURNITURE, FIXTURES, & EQUIPMENT	-	-	1,068,000	-	1,068,000 B
SCHOOL BUSES	-	1,017,754	900,000	-11.57%	(117,754) B
CONSTRUCTION MANAGER/ARCHITECT/OTHER	-	827,980	1,395,281	68.52%	567,301 B
TOTAL EXPENDITURES	-	2,589,437	13,440,047	419.03%	10,850,610
COSTS OF ISSUANCE	-	649,852	-	-100.00%	(649,852) A
OUTGOING TRANSFERS (DEBT FUND)	-	77,052	-	-100.00%	(77,052) A
TOTAL APPROPRIATED	-	3,316,341	13,440,047	305.27%	10,123,706
EXCESS REVENUE (APPROPRIATION)	-	20,535,820	(13,430,047)	-165.40%	(33,965,867)
FUND BALANCE, JULY 1	-	-	20,535,820	-	20,535,820
FUND BALANCE, JUNE 30	\$ -	\$ 20,535,820	\$ 7,105,773	-65.40%	\$ (13,430,047)

Hartland Consolidated Schools
 Capital Projects Fund – 2020 Bond – Proposed Budget Explanations
 June 30, 2022

A	Bond Proceeds/ Premium on Bond Issue/ Cost of Issuance/ Outgoing Transfer	Amounts have been removed since bond sale occurred August 2020 and was accounted for in the 6/30/2021 budget.
B	Construction/ Renovation, Technology Infrastructure & Equipment/ FFE/ School Busses/ Other	Amount represents projects planned to be completed by June 30, 2022. Major purchases/projects include STEM centers, Robotics Center, furniture, school busses, athletic upgrades and technology.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - 2010 BOND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
INTEREST	\$ 1,054	\$ 50	\$ 50	0.00%	\$ -
TOTAL REVENUE	1,054	50	50	0.00%	-
EXPENDITURES:					
EQUIPMENT	81,339	14,315	-	-100.00%	(14,315) A
TOTAL APPROPRIATED	81,339	14,315	-	-100.00%	(14,315)
EXCESS REVENUE (APPROPRIATION)	(80,285)	(14,265)	50	-100.35%	14,315
FUND BALANCE, JULY 1	269,878	189,593	175,328	-7.52%	(14,265)
FUND BALANCE, JUNE 30	\$ 189,593	\$ 175,328	\$ 175,378	0.03%	\$ 50

Hartland Consolidated Schools
Capital Projects Fund – 2010 Bond – Proposed Budget Explanations
June 30, 2022

A	Equipment	Remaining proceeds from the 2010 Bond will be held in the event there is a technology need not covered by the 2020 Bond. Therefore, no expenditures were budgeted for 2021/22.
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HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
STUDENT ACTIVITIES FUND
FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2019-20	BUDGETED 2020-21	ESTIMATED 2021-22	NET CHANGE PERCENT	NET CHANGE DOLLARS	
REVENUES:						
OTHER LOCAL REVENUE	\$ 1,426,737	\$ 975,942	\$ 1,726,737	76.93%	\$ 750,795	A
EXPENDITURES:						
MISCELLANEOUS EXPENSE	<u>1,450,354</u>	<u>852,289</u>	<u>1,800,354</u>	111.24%	<u>948,065</u>	A
TOTAL APPROPRIATED	1,450,354	852,289	1,800,354	111.24%	948,065	
EXCESS REVENUE (APPROPRIATION)	(23,617)	123,653	(73,617)	-159.54%	(197,270)	B
FUND BALANCE, JULY 1	1,168,020	1,144,403	1,268,056	10.81%	123,653	
FUND BALANCE, JUNE 30	\$ 1,144,403	\$ 1,268,056	\$ 1,194,439	-5.81%	\$ (73,617)	

Hartland Consolidated Schools
Student Activities Fund – Proposed Budget Explanations
June 30, 2022

A	Other Local Revenue/Misc Expense	Amounts were reduced in 2020/21 due to COVID restrictions and fewer student activities that took place. Amounts were restored to regular expected levels in 2021/22.
B	Excess Revenue (Appropriation)	Excess appropriation is a result of playground equipment that will be purchased in 2021/22 with revenues that were received in 2020/21.

HARTLAND CONSOLIDATED SCHOOLS
General Fund Revenue and Expenditure Projection

	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Revenue	56,916,994	56,174,733	61,582,906	58,561,461	59,163,502	60,317,141
Expenditures	55,715,765	55,260,433	56,529,159	58,777,725	60,569,176	61,758,216
Excess Revenue /(Expenditures)	1,201,229	914,300	5,053,747	(216,264)	(1,405,674)	(1,441,075)
Fund Balance July 1	5,317,694	6,518,923	7,433,223	12,486,970	12,270,706	10,865,032
Fund Balance June 30	6,518,923	7,433,223	12,486,970	12,270,706	10,865,032	9,423,957
Fund Balance Percent	11.70%	13.45%	22.09%	20.88%	17.94%	15.26%
Revenue increase	2.30%	-1.30%	9.63%	-4.91%	1.03%	1.95%
Expenditure increase	2.26%	-0.82%	2.30%	3.98%	3.05%	1.96%
Key percentage factors						
Non-formula salary increase (Teacher)	0.0000%	0.0000%	0.0000%	2.0000%	2.0000%	0.0000%
Health insurance increase	4.39%	2.63%	0.67%	2.75%	2.75%	2.75%
Retirement rate	26.03%	27.17%	28.03%	28.23%	28.61%	29.11%
Key numerical factors						
Base Foundation Allowance	\$ 7,871	\$ 7,936	\$ 8,111	\$ 8,361	\$ 8,536	\$ 8,711
"Net" Foundation inc. (found. plus incentives)	\$ 240	\$ 65	\$ 175	\$ 250	\$ 175	\$ 175
Blended count @10%/90% (see note below)	5,481.44	5,468.16	5,424.48	5,277.91	5,329.12	5,348.62
Enrollment Change (blended count)	(73.12)	(13.28)	(43.68)	(146.57)	51.21	19.50
Enrollment Change (October count)	(80.08)	(3.52)	(196.48)	-	60.00	15.00
Off-schedule payment per contract	421,000	-	101,323	-	-	-
Off-schedule bonus pool	-	-	321,877	-	-	-
Annual curriculum change dollars	51,380	56,029	107,000	125,000	125,000	125,000
Annual technology equipment dollars	120,000	120,000	0	0	0	0
Annual special capital project dollars (maint/repair)	100,000	110,000	60,000	0	0	110,000

*2020/21 Blended count is based on revised "super-blend" (25% current year blend + 75% prior year blend). Therefore blended count is approximately 131 students higher than it would have been under the old blended calculation. 2021/22 through 2023/24 assumes regular 90/10 blend resumes.

*2020/21 off-schedule payment per contract relates to 2019/20 amount owed, but paid/expensed in 2020/21

*Total Federal COVID relief received in 2020/21 was approximately \$4.3M; approx \$1M expected in 2021/22, and none expected in the years thereafter.

*Extra dollars for technology have been removed from 2020/21 and beyond due to bond passing

*Extra dollars for maintenance have been removed from 2021/22 and 2022/23 due to bond passing. Restored in 2023/24 to account for cost increases on projects

*Although the teacher contract extension calls for a "pause year," steps, lanes and longevity increases have been budgeted in 2023/24.