

Hartland Consolidated Schools

District Wide Budgetary Information

Fiscal Year Ending

June 30, 2023

(7/1/2022 – 6/30/2023)



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**HARTLAND CONSOLIDATED SCHOOLS - BUDGET DEVELOPMENT ASSUMPTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Revenue Assumptions & Proposed Budgets

Property Tax Revenue

Property tax revenue was increased in 2022/23 due to an increase in the District's 2022 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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	4,939,491	4,988,885	49,394
Debt Service Fund	14,069,724	14,907,921	838,197
Capital Projects - Sinking Fund	<u>720,525</u>	<u>757,562</u>	<u>37,037</u>
	19,729,740	20,654,368	924,628

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 fourth 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 \$450 per pupil. We have also estimated a decrease of 31.5 FTE's, based on our most recent enrollment projection. 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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	48,341,462	50,427,738	2,086,276
Cafeteria Fund	96,203	116,505	20,302
Debt Service Fund	<u>56,362</u>	<u>63,695</u>	<u>7,333</u>
	48,494,027	50,607,938	2,113,911

Federal Revenue

Federal revenue has been adjusted to reflect our expected grant awards in 2022/23. The decrease in General Fund federal revenues is due to the reduction in COVID-relief funding expected in 2022/23. The decrease in Cafeteria Fund federal revenues is because the "Seamless Summer Option" program, which

provided free meals to all students will be eliminated in 2022/23, and the District will return to participating in the National School Lunch program, where only eligible students will receive a free federal meal subsidy. 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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	3,037,504	2,376,393	(661,111)
Cafeteria Fund	2,657,711	777,775	(1,879,936)
Debt Service Fund	<u>666,173</u>	<u>666,173</u>	<u>-</u>
	6,361,388	3,820,341	(2,541,047)

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.

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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund - LESA	2,774,174	2,735,980	(38,194)
General Fund - Other	<u>43,240</u>	<u>43,740</u>	<u>500</u>
	2,817,414	2,779,720	(37,694)

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 Capital Projects Fund – 2020 Bond Fund other financing sources represent proceeds from the sale of bonds, which will occur in the 2022/23 fiscal year. The Capital Projects Fund – Set Aside amount represents the one-time transfer from the General Fund in 2021/22 to subsidize the escalating costs of our 2020 bond projects.

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	45,845	45,845	-
Athletics Fund	571,092	622,399	51,307
Cafeteria Fund	67	67	-
Capital Projects Fund - 2020 Bond	-	21,770,000	21,770,000
Capital Projects Fund - Set Aside	<u>5,000,000</u>	<u>-</u>	<u>(5,000,000)</u>
	5,617,004	22,438,311	16,821,307

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 2022/23 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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	27,797,872	29,242,106	1,444,234
Athletics Fund	303,015	310,850	7,835
Cafeteria Fund	<u>667,115</u>	<u>683,234</u>	<u>16,119</u>
	28,768,002	30,236,190	1,468,188

Staffing Changes

The proposed budget contemplates 2 additional teaching positions to accommodate additional sections at the elementary levels. In addition, 1 general education social worker was added, as well as 2 new back-office support positions.

MPERS Retirement Costs

The district pays, with some exceptions, an estimated \$29 in base retirement costs for every \$100 of wages paid to our employees. The average retirement rate budgeted for fiscal year 2022/23 is 28.61%, which is a slight increase from the 2021/22 average rate of 28.23%. The change in the MPERS rate has been reflected in the district's fiscal year 2022/23 operating costs.

For fiscal year 2022/23, it is anticipated that the Legislature will continue funding the section 147c MPERS 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 14.53% of salaries in 2022/23, compared to 15.27% in 2021/22.

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 2022 wage cap is \$147,000. The budgeted FICA rate remains at 7.65% for 2022/23.

Summary Employee Benefits Costs

The district incurs fringe benefits costs which include MPERS 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 “MPERS 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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	18,378,250	19,517,957	1,139,707
Athletics Fund	132,208	138,728	6,520
Cafeteria Fund	<u>346,694</u>	<u>367,221</u>	<u>20,527</u>
	18,857,152	20,023,906	1,166,754

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 Sinking Fund or the 2020 Bond program.

The Capital Projects Fund – 2020 Bond and Sinking Fund expenditures represent estimated costs for the projects planned in the 2022/23 fiscal year.

There are no expenses in the Capital Projects Fund – 2010 Bond or the Capital Projects Fund – Set Aside since those proceeds are being held to supplement purchases not covered or cost overruns in the 2020 Bond Program.

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund - Facilities	310,000	310,000	-
General Fund - Equipment	232,454	79,500	(152,954)
Cafeteria Fund	46,606	189,900	143,294
Capital Projects Fund - 2020 Bond	10,843,235	13,450,624	2,607,389
Capital Projects Fund - Sinking Fund	<u>1,219,746</u>	<u>1,350,000</u>	<u>130,254</u>
	12,652,041	15,380,024	2,727,983

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 Cafeteria Fund other financing uses 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 series II of the bonds, which will occur in the 2021/22 fiscal year.

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund	5,571,092	593,872	(4,977,220)
Cafeteria Fund	19,160	19,160	-
Capital Projects Fund - 2020 Bond	<u>-</u>	<u>385,521</u>	<u>385,521</u>
	5,590,252	998,553	(4,591,699)

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. Below is the combined debt service budgeted expenditures:

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
General Fund - Principal	254,141	179,157	(74,984)
General Fund - Interest	17,077	10,865	(6,212)
Debt Service Fund - Principal	10,401,149	11,070,700	669,551
Debt Service Fund - Interest	<u>3,936,160</u>	<u>3,762,874</u>	<u>(173,286)</u>
	14,608,527	15,023,596	415,069

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 2021/22 and 2022/23:

<u>General Fund</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	13,506,139	12,078,323	(1,427,816)
Operating surplus/(deficit)	<u>(1,427,816)</u>	<u>1,221,609</u>	<u>2,649,425</u>
Ending fund balance	12,078,323	13,299,932	1,221,609
Fund balance as a % of expenditures	18.90%	21.18%	
<u>Athletics Fund</u>	<u>FY 2021-22</u>	<u>FY 2022-23</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 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	266,738	923,429	656,691
Operating surplus/(deficit)	<u>656,691</u>	<u>(176,700)</u>	<u>(833,391)</u>
Ending fund balance	923,429	746,729	(176,700)
<u>Debt Service Fund</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	9,575,058	9,843,832	268,774
Operating surplus/(deficit)	<u>268,774</u>	<u>618,039</u>	<u>349,265</u>
Ending fund balance	9,843,832	10,461,871	618,039
<u>Capital Projects Fund - Sinking Fund</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	1,246,556	709,850	(536,706)
Operating surplus/(deficit)	<u>(536,706)</u>	<u>(642,563)</u>	<u>(105,857)</u>
Ending fund balance	709,850	67,287	(642,563)
<u>Capital Projects Fund - 2020 Bond</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	20,549,724	8,589,867	(11,959,857)
Operating surplus/(deficit)	<u>(11,959,857)</u>	<u>6,988,596</u>	<u>18,948,453</u>
Ending fund balance	8,589,867	15,578,463	6,988,596

Fund Balance Assumptions, continued

<u>Capital Projects Fund - 2010 Bond</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	175,330	175,380	50
Operating surplus/(deficit)	<u>50</u>	<u>50</u>	<u>-</u>
Ending fund balance	175,380	175,430	50

<u>Capital Projects Fund - Set Aside</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	5,001,000	5,001,000	-
Operating surplus/(deficit)	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Ending fund balance	5,001,000	5,016,000	15,000

<u>Student Activity Fund</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Change</u>
Beginning fund balance	1,286,256	1,358,853	72,597
Operating surplus/(deficit)	<u>72,597</u>	<u>9,605</u>	<u>(62,992)</u>
Ending fund balance	1,358,853	1,368,458	9,605

The fiscal year 2022/23 General Fund, Athletics Fund, Cafeteria Fund, Debt Service Fund, Capital Projects Fund – 2010 Bond, 2020 Bond, Set Aside & 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 27, 2022 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.

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HARTLAND CONSOLIDATED SCHOOLS
GENERAL FUND
PROPOSED BUDGET
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
LOCAL SOURCES	\$ 7,308,265	\$ 8,231,445	\$ 8,393,238	1.97%	161,793 A
STATE SOURCES	48,633,931	48,341,462	50,427,738	4.32%	2,086,276 B
FEDERAL SOURCES	<u>2,754,944</u>	<u>3,037,504</u>	<u>2,376,393</u>	-21.76%	<u>(661,111)</u> C
TOTAL REVENUES	58,697,140	59,610,411	61,197,369	2.66%	1,586,958
INCOMING TRANSFERS AND OTHER	<u>3,091,471</u>	<u>2,863,259</u>	<u>2,825,565</u>	-1.32%	<u>(37,694)</u>
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 61,788,611	\$ 62,473,670	\$ 64,022,934	2.48%	\$ 1,549,264
EXPENDITURES:					
INSTRUCTION:					
BASIC PROGRAMS	27,102,608	28,487,000	31,215,147	9.58%	2,728,147 D
ADDED NEEDS	6,677,854	6,819,863	7,060,516	3.53%	240,653 D
SUPPORT SERVICES:					
PUPIL SERVICES	1,690,953	1,740,647	1,795,438	3.15%	54,791 D
INSTRUCTIONAL SERVICES	1,514,098	1,672,987	1,716,982	2.63%	43,995 D
GENERAL ADMINISTRATION	1,413,810	1,514,165	1,744,072	15.18%	229,907 E
SCHOOL ADMINISTRATION	3,533,751	3,705,582	3,788,685	2.24%	83,103 E
BUSINESS SERVICES	560,477	544,656	617,459	13.37%	72,803 F
OPERATIONS & MAINTENANCE	5,768,147	5,959,536	6,418,636	7.70%	459,100 G
TRANSPORTATION	2,398,494	2,842,605	3,311,894	16.51%	469,289 H
CENTRAL SERVICES	624,164	597,222	601,212	0.67%	3,990
OTHER	99,470	166,238	166,238	0.00%	-
COMMUNITY SERVICES	2,644,303	3,698,675	3,242,625	-12.33%	(456,050) I
DEBT SERVICE	495,580	271,218	190,022	-29.94%	(81,196) J
CAPITAL OUTLAY	<u>360,127</u>	<u>310,000</u>	<u>310,000</u>	0.00%	<u>-</u>
TOTAL EXPENDITURES	54,883,836	58,330,394	62,178,926	6.60%	3,848,532
OUTGOING TRANSFERS	<u>831,859</u>	<u>5,571,092</u>	<u>622,399</u>	-88.83%	<u>(4,948,693)</u> K
TOTAL APPROPRIATED	\$ 55,715,695	\$ 63,901,486	\$ 62,801,325	-1.72%	\$ (1,100,161)
EXCESS REVENUES(APPROPRIATION)	\$ 6,072,916	\$ (1,427,816)	\$ 1,221,609	-185.56%	\$ 2,649,425
FUND BALANCE, JULY 1	7,433,223	13,506,139	12,078,323	-10.57%	(1,427,816)
FUND BALANCE, JUNE 30	\$ 13,506,139	\$ 12,078,323	\$ 13,299,932	10.11%	\$ 1,221,609
FUND BALANCE AS A % OF EXPENDITURES	24.24%	18.90%	21.18%		

Hartland Consolidated Schools
General Fund – Proposed Budget Explanations
June 30, 2023

A	Local Sources	Increase is mostly the result of inflationary increases to various local revenues and Community Ed programs.
B	State Sources	The budget currently assumes a \$450 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 a reduction of 31.5 FTE's. The remaining categorical funding is expected to remain consistent with prior year.
C	Federal Sources	Amount has been updated to reflect the change in federal COVID-relief funds. Approximately \$2.2M in COVID-relief funding is expected for 2022/23.
D	Instruction; Pupil Services; Instructional Services	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. Fringe benefits were also increased for the expected increase in healthcare and retirement rates. Additionally, expenditures related to initiatives funded with ESSER grant dollars have been included in these line items.
E	General Administration/ School Administration	Salaries and fringe benefits have been adjusted for expected wage and step increases for affiliates and administrators effective in 2022/23. Fringe benefit costs have also been increased accordingly. Additionally, costs for a full year's worth of salary and benefits have been added for the HR Specialist, which was a newly created position in 2021/22 and hired toward the end of the fiscal year.
F	Business Services	Salaries and fringe benefits have been added for the newly created Accounting Specialist position, which is expected to be hired in the 2022/23 fiscal year.
G	Operations & Maintenance	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 account for the revised custodial staffing structure, which will allow the District to better address its janitorial needs.
H	Transportation	The RTC (contracted bus drivers) has been restored from prior year reductions caused by multiple cancelled routes and athletic trips due to the lack of bus drivers available. The RTC contract was also increased to account for wage and benefit increases that will be provided in 2022/23, which includes for the first time single subscriber benefits or cash in lieu of insurance. Additionally, the cost of diesel is expected to be double the

		2021/22 cost. These increases have been partially offset by removing the attendance incentives provided in 2021/22.
I	Community Services	Most of the decrease is due to removing the expenditures related to one-time childcare grants received in 2021/22.
J	Debt Service	Principal and interest expenditures for bus loans have been adjusted in accordance with amounts due per the 2022/23 amortization schedules.
K	Outgoing Transfers	The one-time transfer of \$5M from the General Fund to the Capital Projects Fund has been removed from 2022/23. Additionally, the transfer to Athletics has increased slightly due to inflationary increases in operating costs within the Athletics Fund.

**HARTLAND CONSOLIDATED SCHOOLS
BUDGET SUMMARY
GENERAL FUND**

	ACTUAL 2020/21	AMENDED 2021/22	PROJECTION 2022/23	CHANGE FROM 2021/22
INSTRUCTION:				
BASIC PROGRAMS				
Salaries	\$ 15,517,671	\$ 16,006,510	\$ 17,180,072	\$ 1,173,562
Fringes	10,045,774	10,764,775	11,510,566	745,791
Purchased services	1,245,192	1,362,775	2,179,143	816,368
Supplies	207,072	289,420	306,101	16,681
Curriculum change	36,341	15,800	31,300	15,500
Capital outlay & other	50,563	47,720	7,965	(39,755)
ADDED NEEDS				
Salaries	3,797,967	3,768,696	3,892,914	124,218
Fringes	2,420,115	2,576,085	2,670,073	93,988
Purchased services	316,817	317,422	339,869	22,447
Supplies	142,955	157,660	157,660	-
Capital outlay & other	-	-	-	-
TOTAL INSTRUCTION	33,780,467	35,306,863	38,275,663	2,968,800
SUPPORT SERVICES:				
PUPIL SERVICES				
Salaries	955,964	966,667	997,678	31,011
Fringes	593,085	658,962	682,322	23,360
Purchased services	136,429	107,364	107,784	420
Supplies	5,476	7,654	7,654	-
Capital outlay & other	-	-	-	-
INSTRUCTIONAL SERVICES				
Salaries	623,004	816,422	843,898	27,476
Fringes	406,294	499,293	518,274	18,981
Purchased services	106,610	133,547	135,297	1,750
Supplies	83,017	130,525	126,313	(4,212)
Curriculum change	65,925	93,200	93,200	-
Capital outlay & other	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	716,691	751,741	830,640	78,899
Fringes	454,242	490,103	548,367	58,264
Purchased services	222,639	235,921	313,032	77,111
Supplies	7,516	10,000	25,633	15,633
Capital outlay & other	12,719	26,400	26,400	-
SCHOOL ADMINISTRATION				
Salaries	2,145,298	2,192,086	2,244,300	52,214
Fringes	1,288,658	1,394,549	1,439,438	44,889
Purchased services	94,371	107,850	93,850	(14,000)
Supplies	5,427	11,097	11,097	-
Capital outlay & other	-	-	-	-
BUSINESS SERVICES				
Salaries	206,537	253,811	310,530	56,719
Fringes	131,811	149,424	188,462	39,038
Purchased services	134,644	28,733	5,779	(22,954)
Supplies	-	-	-	-
Capital outlay & other	87,484	112,688	112,688	-
OPERATIONS & MAINTENANCE				
Salaries	698,508	753,762	875,330	121,568
Fringes	573,500	605,624	712,233	106,609
Purchased services	3,804,144	4,042,393	4,393,373	350,980
Supplies	683,998	470,700	355,700	(115,000)
Capital outlay & other	7,998	87,057	82,000	(5,057)
TRANSPORTATION				
Salaries	450,047	525,217	506,361	(18,856)
Fringes	308,044	341,487	355,388	13,901
Purchased services	1,525,481	1,844,721	2,318,965	474,244
Supplies	114,922	130,700	130,700	-
Capital outlay & other	2	480	480	-
CENTRAL SERVICES				
Salaries	195,793	167,060	171,820	4,760
Fringes	151,568	131,710	135,940	4,230
Purchased services	258,335	270,854	290,854	20,000
Supplies	1,354	2,598	2,598	-
Capital outlay & other	17,112	25,000	-	(25,000)

HARTLAND CONSOLIDATED SCHOOLS
BUDGET SUMMARY
GENERAL FUND

continued

	ACTUAL 2019/20	AMENDED 2020/21	PROJECTION 2021/22	CHANGE FROM 2020/21
OTHER				
Salaries	51,672	90,000	90,000	-
Fringes	28,080	47,652	47,652	-
Purchased services	10,889	18,933	18,933	-
Supplies	8,830	9,653	9,653	-
Capital outlay & other	-	-	-	-
TOTAL SUPPORT SERVICES	17,603,368	18,743,638	20,160,616	1,416,978
COMMUNITY SERVICES				
Salaries	1,162,593	1,485,150	1,298,563	(186,587)
Fringes	667,107	716,732	709,242	(7,490)
Purchased services	684,622	1,042,772	1,100,563	57,791
Supplies	55,850	234,126	119,123	(115,003)
Capital outlay & other	74,123	219,895	15,134	(204,761)
CAPITAL OUTLAY - Facilities	360,127	310,000	310,000	-
DEBT SERVICE	495,580	271,218	190,022	(81,196)
TRANSFERS & OTHER	831,858	5,571,092	622,399	(4,948,693)
TOTAL EXPENDITURES	\$ 55,715,695	\$ 63,901,486	\$ 62,801,325	\$ (1,100,161)

Salaries	\$ 26,521,745	\$ 27,777,122	\$ 29,242,106	\$ 1,464,984
Fringes	17,068,278	18,376,396	19,517,957	1,141,561
Purchased services	8,540,173	9,513,285	11,297,442	1,784,157
Supplies	1,316,417	1,454,133	1,252,232	(201,901)
Curriculum change	102,266	109,000	124,500	15,500
Capital outlay & other	479,251	519,240	244,667	(274,573)
Capital outlay - Facilities	360,127	310,000	310,000	-
Budgeted expenditure reduction	-	-	-	-
Debt service	495,580	271,218	190,022	(81,196)
Transfers	831,858	5,571,092	622,399	(4,948,693)
	\$ 55,715,695	\$ 63,901,486	\$ 62,801,325	\$ (1,100,161)

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
ATHLETICS FUND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
LOCAL REVENUE (GATE)	\$ 57,710	\$ 136,655	\$ 129,461	-5.26%	\$ (7,194) A
OTHER LOCAL REVENUE	27,894	303,271	316,271	4.29%	13,000 B
TOTAL REVENUE	85,604	439,926	445,732	1.32%	5,806
INCOMING TRANSFERS	793,367	571,092	622,399	8.98%	51,307 C
TOTAL REVENUE & INCOMING TRANSFERS	878,971	1,011,018	1,068,131	5.65%	57,113
EXPENDITURES:					
SALARIES	291,406	303,015	310,850	2.59%	7,835 D
EMPLOYEE BENEFITS	135,505	132,208	138,728	4.93%	6,520 D
CONTRACTED SERVICES/SUPPLIES	366,574	481,818	497,078	3.17%	15,260 E
EQUIPMENT	20,753	21,569	26,567	23.17%	4,998 F
OFFICIALS	38,508	47,408	47,408	0.00%	-
TRANSPORTATION	20,000	25,000	47,500	90.00%	22,500 G
CAPITAL OUTLAY	6,225	-	-	-	-
TOTAL APPROPRIATED	878,971	1,011,018	1,068,131	5.65%	57,113
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, 2023

A	Gate Revenues	Gate revenues were adjusted to account for one less varsity football game planned in the 2022/23 fiscal year.
B	Other Local Revenues	Concessions revenue was adjusted to account for the planned price increase planned in 2022/23.
C	Incoming Transfers	Amount represents the contribution from the General Fund. The amount was increased to accommodate the increase in operating expenditures, which are explained in more detail below.
D	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.
E	Contract Services/Supplies	Contracted coaches were increased to account for salary and step adjustments.
F	Equipment	Equipment was restored to normal levels in 2022/23. Not all teams utilized their equipment allotment in 2021/22.
G	Transportation	Transportation was restored to normal levels in 2022/23. Amount was originally reduced in 2021/22 due to lack of drivers available to fulfill athletic trips. The expectation is that the challenges faced with filling routes in 2021/22 will not continue into 2022/23.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAFETERIA FUND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
LOCAL REVENUE	\$ 132,828	\$ 236,251	\$ 1,411,970	497.66%	\$ 1,175,719 A
STATE REVENUE	71,401	96,203	116,505	21.10%	20,302 B
FEDERAL REVENUE	1,590,321	2,657,711	777,775	-70.74%	(1,879,936) A
INCOMING TRANSFERS	<u>146</u>	<u>67</u>	<u>67</u>	0.00%	<u>-</u>
TOTAL REVENUE	1,794,696	2,990,232	2,306,317	-22.87%	(683,915)
EXPENDITURES:					
SALARIES	548,910	667,115	683,234	2.42%	16,119 C
EMPLOYEE BENEFITS	304,605	346,694	367,221	5.92%	20,527 C
FOOD	718,728	1,081,775	1,071,775	-0.92%	(10,000) D
SUPPLIES & OTHER	89,001	172,191	151,727	-11.88%	(20,464) D
CAPITAL OUTLAY	<u>24,189</u>	<u>46,606</u>	<u>189,900</u>	307.46%	<u>143,294</u> E
TOTAL EXPENDITURES	1,685,433	2,314,381	2,463,857	6.46%	149,476
OUTGOING TRANSFERS	<u>24,239</u>	<u>19,160</u>	<u>19,160</u>	0.00%	<u>-</u>
TOTAL APPROPRIATED	1,709,672	2,333,541	2,483,017	6.41%	149,476
EXCESS REVENUE (APPROPRIATION)	85,024	656,691	(176,700)	-126.91%	(833,391)
FUND BALANCE, JULY 1	181,714	266,738	923,429	246.19%	656,691
FUND BALANCE, JUNE 30	\$ 266,738	\$ 923,429	\$ 746,729	-19.14%	\$ (176,700)

Hartland Consolidated Schools
 Cafeteria Fund – Proposed Budget Explanations
 June 30, 2023

A	Local Revenue/ Federal Revenue	Local and Federal revenues were adjusted to account for the return to participating in the National School Lunch Program. In 2021/22, meals were free for all students and subsidized entirely at the Federal level at an increased reimbursement rate. A decline in the total number of meals served was assumed, since the meals are no longer free. Additionally, one-time Federal grants totaling approximately \$172K received in 2021/22 were eliminated.
B	State Revenue	State revenues were increased to account for a larger anticipated breakfast reimbursement, due to the significant increase in breakfasts served in 2021/22. The reimbursement is determined based on prior year servings.
C	Salaries/ Fringe Benefits	Salaries and fringe benefits were adjusted to account for the anticipated contract settlement with the Food Service Association. Fringe benefits have been also been adjusted to reflect increased health care hard cap costs and an increased retirement rate that takes effect October 1, 2022.
D	Food/ Supplies and Other	Food and supplies have been reduced to account for the anticipated decrease in meals served, while also taking into account the increased food and paper costs.
E	Capital Outlay	Capital outlay purchases have been budgeted based on anticipated needs outlined on a schedule prepared by the Student Nutrition Director. These items are not covered by the bond or sinking fund.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
DEBT SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
PROPERTY TAX LEVY	\$ 13,526,884	\$ 14,069,724	\$ 14,907,921	5.96%	\$ 838,197 A
OTHER LOCAL REVENUE	<u>1,517</u>	<u>1,144</u>	<u>1,144</u>	0.00%	<u>-</u>
TOTAL LOCAL REVENUE	13,528,401	14,070,868	14,909,065	5.96%	838,197
STATE REVENUE	48,284	56,362	63,695	13.01%	7,333
FEDERAL REVENUE	668,502	666,173	666,173	0.00%	-
SBLF PROCEEDS	10,942,794	-	-	-	-
REFUNDING PROCEEDS & OTHER	<u>77,052</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
TOTAL REVENUE & OTHER PROCEEDS	25,265,033	14,793,403	15,638,933	5.72%	845,530
EXPENDITURES:					
REDEMPTION OF PRINCIPAL	18,565,000	10,401,149	11,070,700	6.44%	669,551 B
INTEREST ON DEBT	4,091,722	3,936,160	3,762,874	-4.40%	(173,286) B
REFUNDING PRINCIPAL AND COSTS	-	-	-	-	-
MISCELLANEOUS EXPENSE	<u>163,129</u>	<u>187,320</u>	<u>187,320</u>	0.00%	<u>-</u>
TOTAL EXPENDITURES	22,819,851	14,524,629	15,020,894	3.42%	496,265
TOTAL APPROPRIATED	22,819,851	14,524,629	15,020,894	3.42%	496,265
EXCESS REVENUE (APPROPRIATION)	2,445,181	268,774	618,039	129.95%	349,265
FUND BALANCE, JULY 1	7,129,877	9,575,058	9,843,832	2.81%	268,774
FUND BALANCE, JUNE 30	\$ 9,575,058	\$ 9,843,832	\$ 10,461,871	6.28%	\$ 618,039 C

Hartland Consolidated Schools
Debt Service Fund – Proposed Budget Explanations
June 30, 2023

A	Property Tax Levy	The property tax levy is calculated based on 9.49 mils and 2022 taxable value. Taxable value increased by 5% from prior year.
B	Redemption of Principal/Interest on Debt	Principal and interest expenditures have been updated for 2022/23 debt service requirements based on the long-term debt schedules.
C	Fund Balance	Fund balance in continues to grow due to 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, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
PROPERTY TAX LEVY	\$ 698,259	\$ 720,525	\$ 757,562	5.14%	\$ 37,037 A
INTEREST	246	125	125	0.00%	-
INCOMING TRANSFERS	38,492	-	-	-	-
TOTAL REVENUE	736,997	720,650	757,687	5.14%	37,037
EXPENDITURES:					
REMODELING, RENNOVATION & NEW CONSTRUCTION	214,228	1,036,943	1,350,000	30.19%	313,057 B
EQUIPMENT	19,437	182,803	-	-100.00%	(182,803) B
MISC (ARCHITECT, CONSTRUCTION MGR, OTHER)	47,993	37,610	50,250	33.61%	12,640 B
TOTAL APPROPRIATED	281,658	1,257,356	1,400,250	11.36%	142,894
EXCESS REVENUE (APPROPRIATION)	455,339	(536,706)	(642,563)	19.72%	(105,857)
FUND BALANCE, JULY 1	791,217	1,246,556	709,850	-43.06%	(536,706)
FUND BALANCE, JUNE 30	\$ 1,246,556	\$ 709,850	\$ 67,287	-90.52%	\$ (642,563)

Hartland Consolidated Schools
Capital Projects Fund – Sinking Fund – Proposed Budget Explanations
June 30, 2023

A	Property Tax Levy	Amount was calculated based on .4823 mills and 2022 taxable value. The tax base was subject to a Headlee rollback in tax years 2022, 2021, 2020, 2019, and 2018 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, 2023. Major items include High School and pool renovations, signage, kitchen equipment and sound field replacement.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - 2020 BOND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS	
REVENUES:						
BOND PROCEEDS	\$ 23,230,000	\$ -	\$ 21,770,000	-	\$ 21,770,000	A
PREMIUM ON BOND ISSUE	612,161	-	-	-	-	
INTEREST & OTHER	<u>14,851</u>	<u>166,968</u>	<u>147,461</u>	-11.68%	(19,507)	
TOTAL REVENUE	23,857,012	166,968	21,917,461	13026.74%	21,750,493	
EXPENDITURES:						
CONSTRUCTION/RENOVATION	415,722	7,696,429	8,373,552	8.80%	677,123	B
TECHNOLOGY INFRASTRUCTURE/EQUIPMENT	465,129	2,077,681	1,515,397	-27.06%	(562,284)	B
FURNITURE, FIXTURES, & EQUIPMENT	1,205	1,068,000	1,745,043	63.39%	677,043	B
SCHOOL BUSES	1,017,754	1,125	1,816,632	161378.40%	1,815,507	B
CONSTRUCTION MANAGER/ARCHITECT/OTHER	<u>795,317</u>	<u>1,283,590</u>	<u>1,092,720</u>	-14.87%	(190,870)	B
TOTAL EXPENDITURES	2,695,127	12,126,825	14,543,344	19.93%	2,416,519	
COSTS OF ISSUANCE	535,109	-	385,521	-	385,521	A
TRANSFER TO DEBT SERVICE FUND	<u>77,052</u>	<u>-</u>	<u>-</u>	-	-	
TOTAL APPROPRIATED	3,307,288	12,126,825	14,928,865	23.11%	2,802,040	
EXCESS REVENUE (APPROPRIATION)	20,549,724	(11,959,857)	6,988,596	-158.43%	18,948,453	
FUND BALANCE, JULY 1	-	20,549,724	8,589,867	-58.20%	(11,959,857)	
FUND BALANCE, JUNE 30	\$ 20,549,724	\$ 8,589,867	\$ 15,578,463	81.36%	\$ 6,988,596	

Hartland Consolidated Schools
Capital Projects Fund – 2020 Bond – Proposed Budget Explanations
June 30, 2023

A	Bond Proceeds/Interest/ Cost of Issuance	Amounts have been updated to account for the series II bond sale which is anticipated for 2022/23.
B	Construction/ Renovation, Technology Infrastructure & Equipment/ FFE/ School Busses/ Other	Amount represents projects planned to be completed by June 30, 2023. Major purchases/projects include the completion of the auxiliary stadium, Middle School carpet & windows, athletic complex upgrades, HVAC work, furniture, busses, and collaboration spaces at the Middle School, High School, and Farms Intermediate. The bus purchase from 2021/22 has also been accounted for here due to supply chain issues delaying bus delivery.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - 2010 BOND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
INTEREST	\$ 52	\$ 50	\$ 50	0.00%	\$ -
TOTAL REVENUE	52	50	50	0.00%	-
EXPENDITURES:					
EQUIPMENT	14,315	-	-	-	- A
TOTAL APPROPRIATED	14,315	-	-	-	-
EXCESS REVENUE (APPROPRIATION)	(14,263)	50	50	0.00%	-
FUND BALANCE, JULY 1	189,593	175,330	175,380	0.03%	50
FUND BALANCE, JUNE 30	\$ 175,330	\$ 175,380	\$ 175,430	0.03%	\$ 50

Hartland Consolidated Schools
Capital Projects Fund – 2010 Bond – Proposed Budget Explanations
June 30, 2023

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 2022/23.
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HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
CAPITAL PROJECTS FUND - SET ASIDE
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
INTEREST	\$ -	\$ 1,000	\$ 15,000	1400.00%	\$ 14,000
TRANSFER IN	-	5,000,000	-	-	(5,000,000) A
TOTAL REVENUE	-	5,001,000	15,000	-99.70%	(4,986,000)
EXPENDITURES:	-	-	-	-	- B
TOTAL APPROPRIATED	-	-	-	-	-
EXCESS REVENUE (APPROPRIATION)	-	5,001,000	15,000	-99.70%	(4,986,000)
FUND BALANCE, JULY 1	-	-	5,001,000	-	5,001,000
FUND BALANCE, JUNE 30	\$ -	\$ 5,001,000	\$ 5,016,000	0.30%	\$ 15,000

Hartland Consolidated Schools
Capital Projects Fund – Set Aside
June 30, 2023

A	Transfer In	The one-time transfer from the General Fund into the Capital Projects Fund – Set Aside was removed.
B	Expenditures	Funds are being held in reserve until the end of the 2020 Bond program (anticipated 2024/25) in order to address the escalating costs of the bond program, or to address other capital needs not covered by the bond or sinking fund. At that time, expenditures will be programmed.

HARTLAND CONSOLIDATED SCHOOLS
PROPOSED BUDGET
STUDENT ACTIVITIES FUND
FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2020-21	BUDGETED 2021-22	ESTIMATED 2022-23	NET CHANGE PERCENT	NET CHANGE DOLLARS
REVENUES:					
OTHER LOCAL REVENUE	\$ 950,301	\$ 1,511,338	\$ 1,389,121	-8.09%	\$ (122,217) A
EXPENDITURES:					
MISCELLANEOUS EXPENSE	<u>835,887</u>	<u>1,438,741</u>	<u>1,379,516</u>	-4.12%	<u>(59,225)</u> A
TOTAL APPROPRIATED	835,887	1,438,741	1,379,516	-4.12%	(59,225)
EXCESS REVENUE (APPROPRIATION)	114,414	72,597	9,605	-86.77%	(62,992)
FUND BALANCE, JULY 1	1,171,842	1,286,256	1,358,853	5.64%	72,597
FUND BALANCE, JUNE 30	\$ 1,286,256	\$ 1,358,853	\$ 1,368,458	0.71%	\$ 9,605

Hartland Consolidated Schools
Student Activities Fund – Proposed Budget Explanations
June 30, 2023

A	Other Local Revenue/Misc Expense	Amounts were reduced in 2022/23 to account for one-time revenues and expenditures from 2021/22.
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HARTLAND CONSOLIDATED SCHOOLS
General Fund Revenue and Expenditure Projection

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue	56,174,733	61,788,611	62,473,670	64,022,934	64,501,010	63,943,907
Expenditures	55,260,433	55,715,695	63,901,486	62,801,325	64,478,074	65,216,094
Excess Revenue /(Expenditures)	914,300	6,072,916	(1,427,816)	1,221,609	22,936	(1,272,187)
Fund Balance July 1	6,518,923	7,433,223	13,506,139	12,078,323	13,299,932	13,322,868
Fund Balance June 30	7,433,223	13,506,139	12,078,323	13,299,932	13,322,868	12,050,680
Fund Balance Percent	13.45%	24.24%	18.90%	21.18%	20.66%	18.48%
Revenue increase	-1.30%	9.99%	1.11%	2.48%	0.75%	-0.86%
Expenditure increase	-0.82%	0.82%	14.69%	-1.72%	2.67%	1.14%
Key percentage factors						
Non-formula salary increase (Teacher)	0.0000%	0.0000%	2.0000%	2.0000%	3.0000%	1.5000%
Health insurance increase	2.63%	0.22%	9.07%	3.00%	3.00%	3.00%
Retirement rate	27.17%	28.03%	28.23%	28.61%	29.11%	29.61%
Key numerical factors						
Base Foundation Allowance	\$ 7,936	\$ 8,111	\$ 8,700	\$ 9,150	\$ 9,400	\$ 9,650
"Net" Foundation inc. (found. plus incentives)	\$ 65	\$ 175	\$ 589	\$ 450	\$ 250	\$ 250
Blended count @ 10%/90% (see note below)	5,468.16	5,424.03	5,229.90	5,198.39	5,154.39	5,130.89
Enrollment Change (blended count)	(13.28)	(44.14)	(194.12)	(31.51)	(44.00)	(23.50)
Enrollment Change (October count)	(3.52)	(198.49)	(51.32)	(26.00)	(46.00)	(21.00)
Off-schedule payment per contract	-	101,323	-	-	-	-
Off-schedule bonus pool	-	321,877	-	-	-	-
Annual technology equipment dollars	120,000	-	-	-	-	-
Annual special capital project dollars (maint/repair)	110,000	60,000	-	-	-	40,000

*Total Federal COVID relief received in 2020/21 was approximately \$4.3M; approx \$2.8M expected in 2021/22, \$2.2M in 2022/23 and \$1.7MK in 2023/24.

*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, in addition to a percent on schedule.