

HARTLAND CONSOLIDATED SCHOOLS
BUDGET AMENDMENT
GENERAL FUND
JUNE 30, 2023

	LAST APPROVED 6/27/2022	AS AMENDED 2/13/2023	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL SOURCES	\$ 8,393,238	\$ 8,669,127	\$ 275,889	3.2% A
STATE SOURCES	50,427,738	51,756,923	1,329,185	2.6% B
FEDERAL SOURCES	2,376,393	3,150,111	773,718	24.6% C
TOTAL REVENUES	61,197,369	63,576,161	2,378,792	3.7%
INCOMING TRANSFERS AND OTHER	2,825,565	2,910,053	84,488	2.9%
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER	\$ 64,022,934	\$ 66,486,214	\$ 2,463,280	3.7%
EXPENDITURES:				
INSTRUCTION:				
BASIC PROGRAMS	31,215,147	30,729,299	(485,848)	-1.6% D
ADDED NEEDS	7,060,516	7,356,081	295,565	4.0% D
SUPPORT SERVICES:				
PUPIL SERVICES	1,795,438	2,021,321	225,883	11.2% D
INSTRUCTIONAL SERVICES	1,716,982	1,781,334	64,352	3.6% D
GENERAL ADMINISTRATION	1,744,072	1,692,069	(52,003)	-3.1% E
SCHOOL ADMINISTRATION	3,788,685	3,844,038	55,353	1.4%
BUSINESS SERVICES	617,459	596,121	(21,338)	-3.6% F
OPERATIONS & MAINTENANCE	6,418,636	6,866,038	447,402	6.5% G
TRANSPORTATION	3,311,894	3,212,337	(99,557)	-3.1% H
CENTRAL SERVICES	601,212	1,085,015	483,803	44.6% I
OTHER	166,238	166,775	537	0.3%
COMMUNITY SERVICES	3,242,625	4,089,813	847,188	20.7% J
DEBT SERVICE	190,022	190,022	-	0.0%
CAPITAL OUTLAY	310,000	990,000	680,000	68.7% K
TOTAL EXPENDITURES	62,178,926	64,620,263	2,441,337	3.8%
OUTGOING TRANSFERS	622,399	557,840	(64,559)	-11.6%
TOTAL APPROPRIATED	\$ 62,801,325	\$ 65,178,103	\$ 2,376,778	3.6%
EXCESS REVENUES(APPROPRIATION)	\$ 1,221,609	\$ 1,308,111	\$ 86,502	
FUND BALANCE, JULY 1	12,078,323	12,869,292	790,969	
FUND BALANCE, JUNE 30	\$ 13,299,932	\$ 14,177,403	\$ 877,471	
FUND BALANCE AS A % OF EXPENDITURES	21.18%	21.75%		

LINE-ITEM SPECIFIC COMMENTS:		
A	Local Sources	Increase is mostly due to an increase in property tax revenues due to higher property values than originally expected. Note that increases in property tax revenues are offset by a similar decrease in foundation allowance, which appears on the State Sources line item.
B	State Sources	<p>State revenues have been adjusted to account for an increase in certain categorical grants, which included a significant increase in at-risk funding, special education funding, and 147c retirement. (Note that section 147c retirement revenue is offset by an equal increase in expenditures.) Categorical revenues are not known at budget adoption.</p> <p>Increases in categorical funding have been partially offset by the portion of foundation allowance accounted for in under property tax revenues, as well as a reduction of 40 pupils from what was originally budgeted.</p>
C	Federal Sources	Increase is mostly due to federal childcare grants that were awarded after budget adoption. Expenditures for these grants have been mostly recorded under the "Community Services" line item.
D	Basic Programs/ Added Needs/ Pupil Services/ Instructional Services	<p>In total, expenditures between the basic programs, added needs, pupil services, and instructional services categories increased by \$100K, which is .2% of the overall budget on these line items.</p> <p>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.</p>
E	General Administration	Decrease is mostly due to secretarial staff that were reallocated to the "School Administration" line item.
F	Business Administration	Budget was adjusted to account for a business office position that was budgeted for the entire year but was not filled until 2nd quarter.
G	Operations & Maintenance	Budget was adjusted to account for significant increases in cost for utilities, supplies, and contract services above and beyond the inflationary amount originally budgeted.
H	Transportation	Budget was adjusted to account for current year RTC staffing, which is expected to be lower than originally planned due to current year vacancies, which are being filled by District staff.
I	Central Services	Most of the increase is due to the copier replacement that is expected to take place in the current year, as well as for technology equipment that will be purchased out of Federal ESSER dollars.

J	Community Services	Most of the increase is due to expenditures related to the federal daycare grants received in the current year. Offsetting revenues are accounted for on the "Federal Revenues" line item.
K	Capital Outlay	Expenditures were increased to account for additional capital needs in the current year, including signage replacement, STEM center additions at the Middle School and Farms, door replacement district-wide, and repairs/upgrades needed at the pool.

Hartland Consolidated Schools
Descriptions of General Fund Financial Statement Expenditure Categories for Reference

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
 BUDGET AMENDMENT
 ATHLETICS FUND
 FISCAL YEAR ENDING JUNE 30, 2023

	LAST APPROVED 6/27/2022	AS AMENDED 2/13/2023	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL SOURCES (GATE)	\$ 129,461	\$ 144,615	\$ 15,154	11.7% A
OTHER LOCAL SOURCES	316,271	332,459	16,188	5.1% B
STATE SOURCES	-	49,973	49,973	- C
TOTAL REVENUE	445,732	527,047	81,315	18.2%
INCOMING TRANSFERS	622,399	557,840	(64,559)	-10.4% D
TOTAL REVENUE & INCOMING TRANSFERS	1,068,131	1,084,887	16,756	1.6%
EXPENDITURES:				
SALARIES	310,850	305,114	(5,736)	-1.8%
EMPLOYEE BENEFITS	138,728	160,599	21,871	15.8% E
CONTRACTED SERVICES/SUPPLIES	497,078	494,312	(2,766)	-0.6%
EQUIPMENT	26,567	26,567	-	0.0%
OFFICIALS	47,408	50,795	3,387	7.1% D
TRANSPORTATION	47,500	47,500	-	0.0%
CAPITAL OUTLAY	-	-	-	-
TOTAL APPROPRIATED	1,068,131	1,084,887	16,756	1.6%
EXCESS REVENUE (APPROPRIATION)	-	-	-	-
FUND BALANCE, JULY 1	205,235	205,235	-	0.0%
FUND BALANCE, JUNE 30	\$ 205,235	\$ 205,235	\$ -	0.0%

LINE-ITEM SPECIFIC COMMENTS:		
A	Local Sources (Gate)	Revenues were adjusted to account for actual fall gate receipts, which were higher than anticipated, particularly for football and soccer.
B	Other Local Sources	Other revenues were increased to account for the increase in concession prices, as well as for higher advertising revenues than what was originally anticipated.
C	State Sources	The state sources line item was added to separate the portion of the incoming transfer from the General Fund related to the UAAL retirement reimbursement. The incoming transfers line item was reduced accordingly.
D	Incoming Transfers	As noted under the item C , the portion of the transfer from the General Fund related to the UAAL retirement reimbursement was reallocated to the state sources line item. The total transfer from the General Fund was also reduced to account for the better operating results in the Athletics Fund.
E	Employee Benefits	Employee benefits were increased to account for an increase in UAAL expense allocated to the Athletics Fund. UAAL is reimbursed by the State and offsetting revenues are accounted for on the "State Sources" line item. As a result, the increase on this line item has no effect on the overall bottom line.
D	Officials	Officials were increased to account for the rate increase for officials as well as the additional officials required in certain sports.

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

	LAST APPROVED 6/27/2022	AS AMENDED 2/13/2023	RECOMMENDED AMENDMENTS	NET CHANGE PERCENT
REVENUES:				
LOCAL SOURCES	\$ 1,411,970	\$ 1,218,970	\$ (193,000)	-13.7% A
STATE SOURCES	116,505	230,363	113,858	97.7% B
FEDERAL SOURCES	777,775	938,091	160,316	20.6% C
INCOMING TRANSFERS	<u>67</u>	<u>52</u>	<u>(15)</u>	-22.4%
TOTAL REVENUE	2,306,317	2,387,476	81,159	3.5%
EXPENDITURES:				
SALARIES	683,234	677,628	(5,606)	-0.8%
EMPLOYEE BENEFITS	367,221	410,590	43,369	11.8% D
FOOD	1,071,775	1,031,775	(40,000)	-3.7% E
SUPPLIES & OTHER	151,727	149,047	(2,680)	-1.8%
CAPITAL OUTLAY	<u>189,900</u>	<u>300,000</u>	<u>110,100</u>	58.0% F
TOTAL EXPENDITURES	2,463,857	2,569,040	105,183	4.3%
OUTGOING TRANSFERS	<u>19,160</u>	<u>84,145</u>	<u>64,985</u>	339.2% G
TOTAL APPROPRIATED	2,483,017	2,653,185	170,168	6.9%
EXCESS REVENUE (APPROPRIATION)	(176,700)	(265,709)	(89,009)	50.4%
FUND BALANCE, JULY 1	923,429	1,007,233	83,804	9.1%
FUND BALANCE, JUNE 30	\$ 746,729	\$ 741,524	\$ (5,205)	-0.7%

LINE-ITEM SPECIFIC COMMENTS:		
A	Local Sources	Local revenues were decreased to account for a decrease in overall program participation than what was originally budgeted. As a reminder, for the past two years, meals were subsidized from the federal government and were free to all students. Since that program has been eliminated, an overall decrease in participation was expected.
B	State Sources	The state sources line item was increased to account for the UAAL retirement reimbursement. Previously, this amount was netted against the outgoing transfer from the General Fund. The outgoing transfers line item was adjusted accordingly.
C	Federal Sources	Despite lower participation than expected, federal revenues were increased to account for an increase in the overall reimbursement rate on meals sold, as well as for a one-time federal grant received to support supply chain disruption.
D	Fringe Benefits	Fringe benefits were increased to account for an increase in UAAL expense charged to the Cafeteria Fund. Offsetting revenues are accounted for under the "State Sources" line item. As a result, the increase on this line item has no effect on the overall bottom line.
E	Food	Food costs were reduced to account for the overall decrease in participation than originally budgeted.
F	Capital Outlay	Capital outlay has been adjusted based on an updated costs and current year needs in accordance with a replacement schedule created by the Student Nutrition Director.
G	Outgoing Transfers	As noted under B , the UAAL retirement reimbursement received from the General Fund was previously netted against the outgoing transfer to the General Fund. In the current year, UAAL retirement reimbursement has been segregated and allocated to the "State Sources" line item. Outgoing transfer represents the actual amount charged by the General Fund for indirect costs.