

Hartland Consolidated Schools  
Budget Amendment  
General Fund  
Fiscal Year Ending June 30, 2024

	Last Approved 6/26/2023	As Amended 2/19/2024	Recommended Amendments	Net Change Percent
<b>Revenues:</b>				
Local Sources	\$ 8,728,097	\$ 9,156,457	\$ 428,360	4.7% <b>A</b>
State Sources	54,430,025	55,711,258	1,281,233	2.3% <b>B</b>
Federal Sources	1,649,778	1,742,681	92,903	5.3% <b>C</b>
Incoming Transfers & Other	<u>2,909,726</u>	<u>3,550,316</u>	<u>640,590</u>	18.0% <b>D</b>
<b>Total Revenues</b>	<b>\$ 67,717,626</b>	<b>\$ 70,160,712</b>	<b>\$ 2,443,086</b>	<b>3.5%</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Basic Programs	32,594,723	32,413,155	(181,568)	-0.6% <b>E</b>
Added Needs	8,169,785	8,984,200	814,415	9.1% <b>E</b>
<b>Support Services:</b>				
Pupil Services	2,127,172	2,245,029	117,857	5.2% <b>E</b>
Instructional Services	1,824,313	2,037,989	213,676	10.5% <b>E</b>
General Administration	1,687,797	1,847,001	159,204	8.6% <b>F</b>
School Administration	4,297,020	4,173,972	(123,048)	-2.9% <b>G</b>
Business Services	645,401	669,730	24,329	3.6%
Operations & Maintenance	8,049,946	8,012,658	(37,288)	-0.5%
Transportation	3,150,886	3,283,873	132,987	4.0% <b>H</b>
Central Services	514,550	852,758	338,208	39.7% <b>I</b>
Other	185,243	215,514	30,271	14.0%
Community Services	3,376,422	3,505,196	128,774	3.7% <b>J</b>
Debt Service	161,532	161,532	-	0.0%
Capital Outlay	<u>1,360,000</u>	<u>1,825,324</u>	<u>465,324</u>	25.5% <b>K</b>
<b>Total Expenditures</b>	<b>68,144,790</b>	<b>70,227,931</b>	<b>2,083,141</b>	<b>3.0%</b>
Outgoing Transfers	<u>590,560</u>	<u>556,901</u>	<u>(33,659)</u>	-6.0%
<b>Total Appropriated</b>	<b>\$ 68,735,350</b>	<b>\$ 70,784,832</b>	<b>\$ 2,049,482</b>	<b>2.9%</b>
<b>Excess Revenue/(Appropriation)</b>	<b>\$ (1,017,724)</b>	<b>\$ (624,120)</b>	<b>\$ 393,604</b>	
Fund Balance, July 1	15,160,519	16,507,585	1,347,066	
Fund Balance, June 30	<b>\$ 14,142,795</b>	<b>\$ 15,883,465</b>	<b>\$ 1,740,670</b>	
Fund Balance as a % of Expenditures	20.58%	22.44%		

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	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. Community Ed revenues were also increased to reflect current year anticipated results.
<b>B</b>	State Sources	<p>State revenues have been adjusted to account for an increase in certain categorical grants, including new grant funding for transportation and declining enrollment, as well as a significant increase in at-risk 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 30 pupils from what was originally budgeted.</p>
<b>C</b>	Federal Sources	Increase is mostly due to a federal senior center grant that was awarded after budget adoption. Expenditures for this grant are recorded under the "Community Services" line item.
<b>D</b>	Incoming Transfers and Other	A majority of the increase is from additional operational support revenues. The allocation is based on our proportionate share of special education costs compared to the county, which was approximately 3% higher in the current year. Additionally, the CTE equipment grant was added, with offsetting expenditures included in the "Added Needs" category. Finally, the operating transfer from the Cafeteria Fund was increased, due to increased participation/expenditures in the Cafeteria Fund.
<b>E</b>	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 \$964K. A majority of this increase is due to increased 147c/UAAL expenditures, which are offset by an equal increase in 147c state revenue. Additionally, expenditures for the CTE equipment grant have been budgeted in the "Added Needs" line item. Finally, dual enrollment expenditures have increased significantly due to a large increase in program participation.</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>
<b>F</b>	General Administration	Increase is mostly due to administrative staff that were reallocated from the "School Administration" line item.

<b>G</b>	School Administration	Decrease is due to administrative staff that were relocated to the "General Administration" line item.
<b>H</b>	Transportation	Budget was adjusted to account for an increase in transportation route hours. Additionally, the cost for specialized transportation increased due to an increase in the number of riders.
<b>I</b>	Central Services	Increase is due to expenditures for the copier replacement. This was originally budgeted in 2022/23, however, the equipment did not arrive in time to be included in that fiscal year.
<b>J</b>	Community Services	Expenditures were increased for current year expected activity and are offset by a similar increase in revenues.
<b>K</b>	Capital Outlay	Expenditures were increased to account for items planned in the 2022/23 budget cycle but did not arrive in time to be included in that fiscal year.

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

<b>Financial Statement Category</b>	<b>Description</b>
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, 2024

	Last Approved 6/26/2023	As Amended 2/19/2024	Recommended Amendments	Net Change Percent
<b>Revenues:</b>				
Local Sources (Gate)	\$ 145,711	\$ 156,607	\$ 10,896	7.5% <b>A</b>
Other Local Sources	333,472	354,895	21,423	6.4% <b>B</b>
State Sources	49,973	57,469	7,496	15.0% <b>C</b>
Incoming Transfers	<u>590,560</u>	<u>556,901</u>	<u>(33,659)</u>	-5.7% <b>D</b>
<b>Total Revenue</b>	<b>1,119,716</b>	<b>1,125,872</b>	<b>6,156</b>	<b>0.5%</b>
<b>Expenditures:</b>				
Salaries	306,844	285,312	(21,532)	-7.0% <b>E</b>
Employee Benefits	166,427	171,728	5,301	3.2%
Contracted Services/Supplies	523,205	544,285	21,080	4.0% <b>E</b>
Equipment	26,967	27,175	208	0.8%
Officials	48,773	49,872	1,099	2.3%
Transportation	<u>47,500</u>	<u>47,500</u>	<u>-</u>	0.0%
<b>Total Appropriated</b>	<b>1,119,716</b>	<b>1,125,872</b>	<b>6,156</b>	<b>0.5%</b>
<b>Excess Revenue/(Appropriation)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance, July 1	205,235	205,235	-	0.0%
Fund Balance, June 30	\$ 205,235	\$ 205,235	\$ -	0.0%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Local Sources (Gate)	Revenues were adjusted to account for actual fall gate receipts as well as for season passes which were higher than anticipated.
<b>B</b>	Other Local Sources	Other revenues were increased to account for higher advertising revenues than what was originally anticipated, particularly with the addition of the new scoreboard at the stadium.
<b>C</b>	State Sources	The state sources line item was increased for the additional 147c/UAAL retirement reimbursement. Offsetting expenditures are recorded on the "Employee Benefits" line item.
<b>D</b>	Incoming Transfers	The transfer needed from the General Fund has been reduced to account for the improved financial results in the Athletics Fund. The amount on this line item represents the true cost of the Athletics program to the General Fund.
<b>E</b>	Salaries/ Contracted Services/Supplies	Expenditures were shifted from the "Salaries" line item to the "Contracted Services" line item to account for more third-party employees filling coaching positions in the current year.

Hartland Consolidated Schools  
 Budget Amendment  
 Cafeteria Fund  
 Fiscal Year Ending June 30, 2024

	Last Approved 6/26/2023	As Amended 2/19/2024	Recommended Amendments	Net Change Percent
<b>Revenues:</b>				
Local Sources	\$ 1,131,409	\$ 327,375	\$ (804,034)	-71.1% <b>A</b>
State Sources	209,752	1,840,163	1,630,411	777.3% <b>A</b>
Federal Sources	851,035	1,048,863	197,828	23.2% <b>A</b>
Incoming Transfers	52	-	(52)	-100.0%
<b>Total Revenue</b>	<b>2,192,248</b>	<b>3,216,401</b>	<b>1,024,153</b>	<b>46.7%</b>
<b>Expenditures:</b>				
Salaries	667,272	770,211	102,939	15.4% <b>B</b>
Employee Benefits	428,440	481,200	52,760	12.3% <b>B</b>
Food	867,195	1,169,779	302,584	34.9% <b>C</b>
Supplies & Other	139,350	192,131	52,781	37.9% <b>C</b>
Capital Outlay	100,000	652,000	552,000	552.0% <b>D</b>
<b>Total Expenditures</b>	<b>2,202,257</b>	<b>3,265,321</b>	<b>1,063,064</b>	<b>48.3%</b>
Outgoing Transfers	84,145	198,000	113,855	135.3% <b>E</b>
<b>Total Appropriated</b>	<b>2,286,402</b>	<b>3,463,321</b>	<b>1,176,919</b>	<b>51.5%</b>
Excess Revenue/(Appropriation)	(94,154)	(246,920)	(152,766)	162.3%
Fund Balance, July 1	735,411	1,150,369	414,958	56.4%
Fund Balance, June 30	\$ 641,257	\$ 903,449	\$ 262,192	40.9%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Local Sources/ State Sources/ Federal Sources	The original budget was prepared prior to the announcement of the State's Universal Free Meals Program, which provides breakfast and lunch to students free of charge, regardless of income status. Participation is expected to be significantly greater than normal as a result. Revenues were adjusted based on current year participation trend to date.
<b>B</b>	Salaries/ Fringe Benefits	Wages and fringe benefits were increased to account for additional labor needed due to increased participation, as well as for contractual increases approved after budget adoption.
<b>C</b>	Food/ Supplies	Food and supply costs were increased to account for increased participation.
<b>D</b>	Capital Outlay	Expenditures were increased to account for items planned in the 2022/23 budget cycle but did not arrive in time to be included in that fiscal year. Additional expenditures have been budgeted to spend down the increase in fund balance expected due to the Universal Free Meals program.
<b>E</b>	Outgoing Transfers	The transfer to the General Fund for indirect costs was increased due to increased expenditures in the Cafeteria Fund.