

Hartland Consolidated Schools

District Wide Budgetary Information

Fiscal Year Ending

June 30, 2025



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**HARTLAND CONSOLIDATED SCHOOLS - BUDGET DEVELOPMENT ASSUMPTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Revenue Assumptions & Proposed Budgets

Property Tax Revenue

Property tax revenue was increased in 2024/25 due to an increase in the District's 2024 calculated taxable value. The District's tax base is comprised of approximately 80% homestead and 20% non-homestead properties. Below are the property tax revenue expectations by fund for fiscal year ending June 30:

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	5,501,316	5,589,573	88,257
Debt Service Fund	16,045,606	17,231,818	1,186,212
Capital Projects - Sinking Fund	<u>814,995</u>	<u>873,728</u>	<u>58,733</u>
	22,361,917	23,695,119	1,333,202

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, and rental of school facilities (General Fund), breakfast and lunch sales (Cafeteria Fund), admissions to athletic events and pay to participate fees (Athletics Fund), and interest earnings. For more specific detail, please review the individual fund budget documents.

State Revenue

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 available. Currently, we have contemplated a foundation allowance increase of \$241 per pupil and a decrease of 88 FTE's based on our most recent enrollment projection. Categorical funding was estimated based on the various legislative budget proposals and amounts carried forward from the 2023/24 fiscal year.

Athletics Fund state revenue represents state categorical funding for UAAL retirement costs. Cafeteria Fund state revenue represents the categorical funding allocated to districts for providing universal free breakfast and lunch programs, as well as for state categorical funding and UAAL retirement costs. 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 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	56,152,826	57,522,342	1,369,516
Athletics Fund	57,469	57,469	-
Cafeteria Fund	1,837,290	1,837,290	-
Debt Service Fund	<u>69,568</u>	<u>69,568</u>	<u>-</u>
	58,117,153	59,486,669	1,369,516

Federal Revenue

Federal revenue has been adjusted to reflect our expected grant awards in 2024/25. The decrease in General Fund federal revenues is due to the reduction in COVID-relief funding expected in 2024/25. The decrease in Cafeteria Fund federal revenues is due to the elimination of one-time grants received in 2023/24. 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 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	1,540,901	488,117	(1,052,784)
Cafeteria Fund	1,126,600	987,336	(139,264)
Debt Service Fund	<u>670,092</u>	<u>670,092</u>	<u>-</u>
	3,337,593	2,145,545	(1,192,048)

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 decrease in revenues from LESA is due to one-time grant funds and additional operating support received in 2023/24 that were eliminated in 2024/25.

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 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund - LESA	3,216,733	2,998,922	(217,811)
General Fund - Other	<u>68,680</u>	<u>68,680</u>	<u>-</u>
	3,285,413	3,067,602	(217,811)

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 transfer received from the General Fund to support operations.

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	227,221	246,106	18,885
Athletics Fund	<u>569,896</u>	<u>612,769</u>	<u>42,873</u>
	797,117	858,875	61,758

Expenditure Assumptions & Proposed Budgets

Salaries

Salaries represent 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 2024/25 school year, including wage increases and the cost of steps, lane adjustments, and longevity. Salaries have also been adjusted to restore vacancies and leaves of absence that occurred in the 2023/24 fiscal year. Salary budget adjustments will be made after adoption reflecting the final staffing roster and will be addressed through the budget amendment process.

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	31,497,497	32,782,017	1,284,520
Athletics Fund	284,312	290,558	6,246
Cafeteria Fund	<u>732,166</u>	<u>787,975</u>	<u>55,809</u>
	32,513,975	33,860,550	1,346,575

Staffing Changes

The proposed budget contemplates 1 less teaching position and 1 less support staff position due to attrition, as well as the addition of 3 paraeducators due to student need. Staffing levels are determined based on several factors including enrollment as well as an analysis of district-wide needs and building needs.

MPSERS Retirement Costs

The district pays, with some exceptions, an estimated \$31 in retirement costs for every \$100 of wages paid to our employees. The average retirement rate budgeted for fiscal year 2024/25 is 31.36%, which is an increase from the 2023/24 average rate of 30.56%. The increase in the MPSERS rate has been reflected in the district's fiscal year 2024/25 operating costs.

For fiscal year 2023/24, 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 16.44% of salaries in 2024/25, compared to 17.09% in 2023/24.

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 to 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 2024 wage cap is \$168,600. The budgeted FICA rate remains at 7.65% for 2024/25.

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 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	22,313,136	22,909,486	596,350
Athletics Fund	169,919	172,089	2,170
Cafeteria Fund	<u>459,603</u>	<u>477,603</u>	<u>18,000</u>
	22,942,658	23,559,178	616,520

Purchased Services/Supplies

The district has budgeted inflationary increases 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 Bond programs.

The Capital Projects Fund – 2020 Bond, 2010 Bond and Sinking Fund expenditures represent estimated costs for the projects planned and equipment purchases to be made in the 2024/25 fiscal year.

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

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund - Facilities	1,280,875	909,449	(371,426)
General Fund - Equipment	976,211	419,418	(556,793)
Cafeteria Fund	492,000	477,037	(14,963)
Capital Projects Fund - Sinking Fund	963,117	781,118	(181,999)
Capital Projects Fund - 2020 Bond	14,891,778	7,866,468	(7,025,310)
Capital Projects Fund - 2010 Bond	<u>173,451</u>	<u>6,772</u>	<u>(166,679)</u>
	18,777,432	10,460,262	(8,317,170)

Other Financing Uses

Other financing uses, which is outlined in the following chart, represents the “non-operating” expenditures of the district. General Fund other financing uses represents the transfer made to the Athletics Fund to cover operations. Cafeteria Fund other financing uses represents the transfer made to the General Fund to cover indirect costs.

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund	569,896	612,769	42,873
Cafeteria Fund	<u>191,865</u>	<u>199,000</u>	<u>7,135</u>
	761,761	811,769	50,008

Debt Service Expenditures

General Fund debt service consists of principal and interest payments owed on the district's various bus loans. These loans will be paid in full during the 2024/25 fiscal year. For Debt Service Fund details please reference the specific fund budget documents. Below are the combined debt service budgeted expenditures:

	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
General Fund - Principal	156,250	64,546	(91,704)
General Fund - Interest	5,282	975	(4,307)
Debt Service Fund - Principal	11,225,000	11,495,000	270,000
Debt Service Fund - SBLF Payment	876,222	1,651,594	775,372
Debt Service Fund - Interest	<u>4,389,826</u>	<u>4,147,495</u>	<u>(242,331)</u>
	16,652,580	17,359,610	707,030

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 2023/24 and 2024/25:

<u>General Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	16,507,585	17,352,405	844,820
Operating surplus/(deficit)	844,820	(386,207)	(1,231,027)
Ending fund balance	17,352,405	16,966,198	(386,207)
Fund balance as a % of expenditures	24.97%	24.21%	
<u>Athletics Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	205,235	205,235	-
Operating surplus/(deficit)	-	-	-
Ending fund balance	205,235	205,235	-
<u>Cafeteria Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	1,150,369	1,089,747	(60,622)
Operating surplus/(deficit)	(60,622)	(268,097)	(207,475)
Ending fund balance	1,089,747	821,650	(268,097)
<u>Student Activity Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	1,859,111	1,781,760	(77,351)
Operating surplus/(deficit)	(77,351)	(542,049)	(464,698)
Ending fund balance	1,781,760	1,239,711	(542,049)
<u>Debt Service Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	10,360,692	10,901,033	540,341
Operating surplus/(deficit)	540,341	840,949	300,608
Ending fund balance	10,901,033	11,741,982	840,949
<u>Capital Projects Fund - Sinking Fund</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	1,174,491	1,050,669	(123,822)
Operating surplus/(deficit)	(123,822)	112,610	236,432
Ending fund balance	1,050,669	1,163,279	112,610

Fund Balance Assumptions, continued

<u>Capital Projects Fund - 2020 Bond</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	23,866,973	9,510,825	(14,356,148)
Operating surplus/(deficit)	<u>(14,356,148)</u>	<u>(7,676,468)</u>	<u>6,679,680</u>
Ending fund balance	9,510,825	1,834,357	(7,676,468)
<u>Capital Projects Fund - Set Aside</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	5,050,237	5,271,525	221,288
Operating surplus/(deficit)	<u>221,288</u>	<u>111,500</u>	<u>(109,788)</u>
Ending fund balance	5,271,525	5,383,025	111,500
<u>Capital Projects Fund - 2010 Bond</u>	<u>FY 2023/24</u>	<u>FY 2024/25</u>	<u>Change</u>
Beginning fund balance	177,695	6,622	(171,073)
Operating surplus/(deficit)	<u>(171,073)</u>	<u>(6,622)</u>	<u>164,451</u>
Ending fund balance	6,622	-	(6,622)

The fiscal year 2024/25 General Fund, Athletics Fund, Cafeteria Fund, Student Activity Fund, Debt Service Fund, Capital Projects Fund – 2010 Bond, 2020 Bond, Set Aside & Sinking 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 17, 2024 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
Proposed Budget
General Fund
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Local Sources	\$ 8,829,869	\$ 9,273,461	\$ 9,303,972	0.33%	30,511
State Sources	54,270,390	56,152,826	57,522,342	2.44%	1,369,516 A
Federal Sources	3,678,778	1,540,901	488,117	-68.32%	(1,052,784) B
Incoming Transfers & Other	3,161,307	3,512,634	3,313,708	-5.66%	(198,926) C
Total Revenues	\$ 69,940,344	\$ 70,479,822	\$ 70,628,139	0.21%	\$ 148,317
Expenditures:					
Instruction:					
Basic Programs	31,211,281	31,952,911	33,078,923	3.52%	1,126,012 D
Added Needs	8,124,601	9,113,886	9,062,531	-0.56%	(51,355) D
Support Services:					
Pupil Services	2,112,101	2,327,909	2,307,609	-0.87%	(20,300) D
Instructional Services	1,864,022	1,894,488	2,443,982	29.00%	549,494 D
General Administration	1,788,417	1,896,136	1,811,425	-4.47%	(84,711) E
School Administration	4,082,956	4,124,096	4,270,995	3.56%	146,899 F
Business Services	605,956	667,606	677,695	1.51%	10,089
Operations & Maintenance	6,992,528	7,837,590	7,731,187	-1.36%	(106,403) G
Transportation	3,074,953	3,116,924	3,724,050	19.48%	607,126 H
Central Services	733,874	900,244	562,916	-37.47%	(337,328) I
Other	187,047	217,641	217,641	0.00%	-
Community Services	4,358,329	3,573,268	3,536,653	-1.02%	(36,615)
Debt Service	190,022	161,532	66,521	-58.82%	(95,011) J
Capital Outlay	463,104	1,280,875	909,449	-29.00%	(371,426) K
Total Expenditures	65,789,191	69,065,106	70,401,577	1.94%	1,336,471
Outgoing Transfers	512,860	569,896	612,769	7.52%	42,873 L
Total Appropriated	\$ 66,302,051	\$ 69,635,002	\$ 71,014,346	1.98%	\$ 1,379,344
Excess Revenue/(Appropriation)	\$ 3,638,293	\$ 844,820	\$ (386,207)	-145.71%	\$ (1,231,027)
Fund Balance, July 1	12,869,292	16,507,585	17,352,405	5.12%	844,820
Fund Balance, June 30	\$ 16,507,585	\$ 17,352,405	\$ 16,966,198	-2.23%	\$ (386,207)
Fund Balance as a % of Expenditures	24.90%	24.92%	23.89%		

Hartland Consolidated Schools
General Fund – Proposed Budget Explanations
June 30, 2025

A	State Sources	State revenue assumes a \$241 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 88 FTE's, based on our most recent enrollment projection. Categorical and other grant funding was adjusted based on the various state budget proposals, as well as for carry over funding from the 2023/24 fiscal year.
B	Federal Sources	Amount has been updated to reflect the decrease in federal COVID-relief funds remaining to be spent. No further funding is expected beyond 2024/25.
C	Incoming Transfers and Other	Amount was reduced for the one-time CTE equipment grant as well as for the additional one-time operational support distribution from LESA received in 2023/24.
D	Instruction; Pupil Services; Instructional Services; School Administration	<p>The net change is a culmination of several adjustments made to the various expense categories. Salaries and fringe benefits have been increased for the cost of steps, lanes, longevity, contractual adjustments, and restoration of prior year leaves of absence. Fringe benefits were also increased for the expected increase in healthcare and retirement rates.</p> <p>In addition to the above changes, expenditures related to a literacy grant of approximately \$548K was budgeted on the "Instructional Services" line item. (Related revenues have also been accounted for in "State Sources"). Three additional paraeducator positions were also added to this line item.</p>
E	General Administration	Decrease is mostly due to the elimination of one administrative position.
F	School Administration	Increase is due to the cost of steps and contractual increases for administrative employees.
G	Operations & Maintenance	Decrease of \$386k is due to the removal of one-time security grant expenditures (offsetting revenues were also removed.) This decrease was partially offset by an increase in salaries/fringe benefits to restore staffing vacancies in the 2023/24 fiscal year, as well as for the restoration of utility expenses that were reduced in 2023/24 due to the mild winter. Additionally, inflationary increases for supplies/contract services were contemplated for 2024/25.
H	Transportation	Line item was increased to restore vacancies in bus driver and dispatch positions experienced in the 2023/24 fiscal year. Additionally, contractual increases for the RTC (bus drivers) were included.
I	Central Services	Most of the decrease is due to the elimination of one-time capital purchases in 2023/24, including district-wide copiers as well as firewall equipment & software.

J	Debt Service	Principal and interest expenditures for bus loans have been adjusted in accordance with amounts due per the 2024/25 amortization schedules.
K	Capital Outlay	Decrease is due to one-time capital purchases made in 2023/24 that were removed from 2024/25.
L	Outgoing Transfers	The transfer to Athletics has increased due to inflationary increases in operating costs within the Athletics Fund.

Hartland Consolidated Schools
Budget Summary
General Fund

	Actual 2022/23	Amended 2023/24	Projection 2024/25	Change From 2023/24
INSTRUCTION:				
BASIC PROGRAMS				
Salaries	\$ 16,502,290	\$ 17,693,260	\$ 17,715,010	\$ 21,750
Fringes	13,033,069	12,749,648	13,933,596	1,183,948
Purchased services	1,181,799	1,121,774	1,082,908	(38,866)
Supplies	449,170	380,305	339,485	(40,820)
Capital outlay & other	44,953	7,924	7,924	-
ADDED NEEDS				
Salaries	4,199,347	4,963,500	4,974,769	11,269
Fringes	3,296,632	3,487,341	3,506,751	19,410
Purchased services	311,701	375,758	415,613	39,855
Supplies	149,724	165,398	165,398	-
Capital outlay & other	167,197	121,889	-	(121,889)
TOTAL INSTRUCTION	39,335,882	41,066,797	42,141,454	1,074,657
SUPPORT SERVICES:				
PUPIL SERVICES				
Salaries	1,102,157	1,266,852	1,266,852	-
Fringes	882,334	908,757	908,757	-
Purchased services	112,214	122,000	125,000	3,000
Supplies	15,396	30,300	7,000	(23,300)
Capital outlay & other	-	-	-	-
INSTRUCTIONAL SERVICES				
Salaries	915,717	912,327	1,287,118	374,791
Fringes	660,883	603,876	739,000	135,124
Purchased services	148,235	176,879	176,664	(215)
Supplies	139,187	201,406	241,200	39,794
Capital outlay & other	-	-	-	-

Hartland Consolidated Schools
Budget Summary
General Fund
continued

	Actual 2022/23	Amended 2023/24	Projection 2024/25	Change From 2023/24
GENERAL ADMINISTRATION				
Salaries	801,663	983,017	899,152	(83,865)
Fringes	596,109	640,778	585,332	(55,446)
Purchased services	364,861	242,341	296,941	54,600
Supplies	6,340	10,000	10,000	-
Capital outlay & other	19,444	20,000	20,000	-
SCHOOL ADMINISTRATION				
Salaries	2,267,458	2,352,743	2,458,418	105,675
Fringes	1,733,260	1,679,252	1,720,476	41,224
Purchased services	74,190	80,729	80,729	-
Supplies	8,048	11,372	11,372	-
Capital outlay & other	-	-	-	-
BUSINESS SERVICES				
Salaries	292,369	327,447	342,390	14,943
Fringes	219,001	224,204	230,033	5,829
Purchased services	4,640	4,655	4,655	-
Supplies	-	-	-	-
Capital outlay & other	89,946	111,300	100,617	(10,683)
OPERATIONS & MAINTENANCE				
Salaries	878,161	897,890	956,402	58,512
Fringes	771,906	714,768	762,479	47,711
Purchased services	3,382,863	4,001,214	4,088,780	87,566
Supplies	1,789,599	1,782,200	1,835,526	53,326
Capital outlay & other	169,999	441,518	88,000	(353,518)
TRANSPORTATION				
Salaries	542,146	581,679	551,167	(30,512)
Fringes	400,815	378,747	392,980	14,233
Purchased services	2,007,451	2,025,547	2,308,952	283,405
Supplies	124,300	130,700	130,700	-
Capital outlay & other	241	251	340,251	340,000
CENTRAL SERVICES				
Salaries	164,319	181,820	181,820	-
Fringes	144,330	146,461	146,461	-
Purchased services	210,291	217,635	234,635	17,000
Supplies	-	-	-	-
Capital outlay & other	214,934	354,328	-	(354,328)

Hartland Consolidated Schools
Budget Summary
General Fund
continued

	Actual 2022/23	Amended 2023/24	Projection 2024/25	Change From 2023/24
OTHER				
Salaries	92,768	110,000	110,000	-
Fringes	55,032	64,705	64,705	-
Purchased services	18,626	25,000	25,000	-
Supplies	20,621	17,936	17,936	-
Capital outlay & other	-	-	-	-
TOTAL SUPPORT SERVICES	21,441,854	22,982,634	23,747,500	764,866
COMMUNITY SERVICES				
Salaries	1,560,738	1,226,962	1,242,525	15,563
Fringes	841,092	714,599	714,599	-
Purchased services	1,209,869	1,308,297	1,323,177	14,880
Supplies	386,126	252,934	252,934	-
Capital outlay & other	360,504	70,476	3,418	(67,058)
CAPITAL OUTLAY - Facilities	463,104	1,280,875	909,449	(371,426)
DEBT SERVICE	190,022	161,532	66,521	(95,011)
TRANSFERS & OTHER	512,860	569,896	612,769	42,873
TOTAL EXPENDITURES	\$ 66,302,051	\$ 69,635,002	\$ 71,014,346	\$ 1,379,344

Salaries	\$ 29,319,133	\$ 31,497,497	\$ 31,985,623	\$ 488,126
Fringes	22,634,463	22,313,136	23,705,169	1,392,033
Purchased services	9,026,740	9,701,829	10,163,054	461,225
Supplies	3,088,511	2,982,551	3,011,551	29,000
Capital outlay & other	1,067,218	1,127,686	560,210	(567,476)
Capital outlay - Facilities	463,104	1,280,875	909,449	(371,426)
Debt service	190,022	161,532	66,521	(95,011)
Transfers	512,860	569,896	612,769	42,873
	\$ 66,302,051	\$ 69,635,002	\$ 71,014,346	\$ 1,379,344

Salaries	44.22%	45.23%	45.04%
Fringes	34.14%	32.04%	33.38%
Purchased services	13.61%	13.93%	14.31%
Supplies	4.66%	4.28%	4.24%
Capital outlay & other	1.61%	1.62%	0.79%
Capital outlay - Facilities	0.70%	1.84%	1.28%
Debt service	0.29%	0.23%	0.09%
Transfers & other	0.77%	0.82%	0.86%

Hartland Consolidated Schools
Proposed Budget
Athletics Fund
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Local Sources (Gate)	\$ 150,177	\$ 166,338	\$ 161,338	-3.01%	\$ (5,000)
Other Local Sources	343,013	348,516	347,100	-0.41%	(1,416)
State Sources	49,973	57,469	57,469	0.00%	-
Incoming Transfers	<u>512,860</u>	<u>569,896</u>	<u>612,769</u>	7.52%	<u>42,873</u> A
Total Revenue	1,056,023	1,142,219	1,178,676	3.19%	36,457
Expenditures:					
Salaries	288,945	284,312	290,558	2.20%	6,246 B
Employee Benefits	153,587	169,919	172,089	1.28%	2,170 B
Contracted Services/Supplies	490,751	554,453	564,835	1.87%	10,382 C
Equipment	21,583	27,175	27,175	0.00%	-
Officials	53,657	58,860	76,519	30.00%	17,659 D
Transportation	<u>47,500</u>	<u>47,500</u>	<u>47,500</u>	0.00%	<u>-</u>
Total Appropriated	1,056,023	1,142,219	1,178,676	3.19%	36,457
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, 2025

A	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.
B	Salaries/Employee Benefits	Salaries and fringe benefits were increased to account for step and contractual increases for athletic department staff and coaches.
C	Contract Services/Supplies	Contracted coaches were increased to account for contractual and step increases. In addition, the contract for athletic training services was adjusted to reflect the cost increase within the renewal agreement.
D	Officials	Cost for officials are expected to increase by approximately 30% in 2024/25 based on new terms negotiated with MHSAA/KLAA.

Hartland Consolidated Schools
Proposed Budget
Cafeteria Fund
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Local Sources	\$ 1,135,179	\$ 318,650	\$ 318,650	0.00%	\$ -
State Sources	271,115	1,837,290	1,837,290	0.00%	-
Federal Sources	981,780	1,126,600	987,336	-12.36%	(139,264) A
Incoming Transfers	<u>52</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
Total Revenue	2,388,126	3,282,540	3,143,276	-4.24%	(139,264)
Expenditures:					
Salaries	651,156	732,166	787,975	7.62%	55,809 B
Employee Benefits	401,036	459,603	477,603	3.92%	18,000 B
Food	857,991	1,283,917	1,306,317	1.74%	22,400
Supplies & Other	154,437	183,611	163,441	-10.99%	(20,170) C
Capital Outlay	<u>32,317</u>	<u>492,000</u>	<u>477,037</u>	-3.04%	<u>(14,963) D</u>
Total Expenditures	2,096,937	3,151,297	3,212,373	1.94%	61,076
Outgoing Transfers	<u>148,053</u>	<u>191,865</u>	<u>199,000</u>	3.72%	<u>7,135</u>
Total Appropriated	2,244,990	3,343,162	3,411,373	2.04%	68,211
Excess Revenue/(Appropriation)	143,136	(60,622)	(268,097)	342.24%	(207,475)
Fund Balance, July 1	1,007,233	1,150,369	1,089,747	-5.27%	(60,622)
Fund Balance, June 30	\$ 1,150,369	\$ 1,089,747	\$ 821,650	-24.60%	\$ (268,097)

Hartland Consolidated Schools
 Cafeteria Fund – Proposed Budget Explanations
 June 30, 2025

A	Federal Sources	Amount was reduced to eliminate one-time Federal grants received in 2023/24.
B	Salaries/ Fringe Benefits	Salaries and fringe benefits were adjusted to account for contractual increases as well as steps, lanes and longevity increases for Student Nutrition staff. In addition, staffing vacancies from 2023/24 were restored.
C	Supplies and Other	Supplies were reduced for one-time small wares purchases made in 2023/24.
D	Capital Outlay	Capital outlay was adjusted for current year planned expenditures, which include walk in coolers at the High School and Middle School, as well as various kitchen equipment at the High School.

Hartland Consolidated Schools
Proposed Budget
Student Activities Fund
Fiscal Year Ending June 30, 2025

	<u>Actual 2022/23</u>	<u>Budgeted 2023/24</u>	<u>Estimated 2024/25</u>	<u>Net Change Percent</u>	<u>Net Change Dollars</u>	
Revenues:						
Other Local Revenue	\$ 2,053,341	\$ 1,570,015	\$ 1,609,265	2.50%	\$ 39,250	A
Expenditures:						
Miscellaneous Expense	<u>1,653,199</u>	<u>1,647,366</u>	<u>2,151,314</u>	30.59%	<u>503,948</u>	B
Total Appropriated	1,653,199	1,647,366	2,151,314	30.59%	503,948	
Excess Revenue (Appropriation)	400,142	(77,351)	(542,049)	600.76%	(464,698)	
Fund Balance, July 1	1,458,969	1,859,111	1,781,760	-4.16%	(77,351)	
Fund Balance, June 30	\$ 1,859,111	\$ 1,781,760	\$ 1,239,711	-30.42%	\$ (542,049)	

Hartland Consolidated Schools
Student Activities Fund – Proposed Budget Explanations
June 30, 2025

A	Other Local Revenue	Assumed a slight inflationary adjustment.
B	Miscellaneous Expense	Increase is due to the planned spending of daycare grant funds that were received in the 2022/23 fiscal year.

Hartland Consolidated Schools
Proposed Budget
Debt Service Fund
Fiscal Year Ending June 30, 2025

	Actual 2022/23	Budgeted 2023/24	Estimated 2024/25	Net Change Percent	Net Change Dollars
Revenues:					
Property Tax Levy	\$ 14,905,340	\$ 16,045,606	\$ 17,231,818	7.39%	\$ 1,186,212 A
Other Local Revenue	<u>133,624</u>	<u>265,256</u>	<u>182,693</u>	-31.13%	<u>(82,563)</u>
Total Local Revenue	15,038,964	16,310,862	17,414,511	6.77%	1,103,649
State Revenue	56,976	69,568	69,568	0.00%	-
Federal Revenue	<u>668,931</u>	<u>670,092</u>	<u>670,092</u>	0.00%	<u>-</u>
Total Revenue	15,764,871	17,050,522	18,154,171	6.47%	1,103,649
Expenditures:					
Redemption of Principal	10,420,000	12,101,222	13,146,594	8.64%	1,045,372 B
Interest on Debt	4,298,904	4,389,826	4,147,495	-5.52%	(242,331) B
Miscellaneous Expense	<u>141,762</u>	<u>19,133</u>	<u>19,133</u>	0.00%	<u>-</u>
Total Expenditures	14,860,666	16,510,181	17,313,222	4.86%	803,041
Total Appropriated	14,860,666	16,510,181	17,313,222	4.86%	803,041
Excess Revenue (Appropriation)	904,205	540,341	840,949	55.63%	300,608
Fund Balance, July 1	9,486,487	10,360,692	10,901,033	5.22%	540,341
Fund Balance, June 30	\$ 10,390,692	\$ 10,901,033	\$ 11,741,982	7.71%	\$ 840,949 C

Hartland Consolidated Schools
Debt Service Fund – Proposed Budget Explanations
June 30, 2025

A	Property Tax Levy	The property tax levy is calculated based on 9.49 mils and 2024 taxable value. Taxable value increased by approximately 8% from prior year.
B	Redemption of Principal/Interest on Debt	Principal and interest expenditures have been updated for 2024/25 debt service requirements based on the long-term debt schedules. Additionally, amounts were updated for the 2024/25 estimated School Bond Loan Fund payment.
C	Fund Balance	Fund balance 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, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Property Tax Levy	\$ 757,488	\$ 814,995	\$ 873,728	7.21%	\$ 58,733 A
Interest	13,436	24,300	20,000	-17.70%	(4,300)
Misc. Income	54,200	-	-	-	-
Total Revenue	825,124	839,295	893,728	6.49%	54,433
Expenditures:					
Construction/Renovation	825,390	858,640	780,868	-9.06%	(77,772) B
Equipment	62,443	63,570	-	-100.00%	(63,570) B
Construction Manager/Architect/Other	18,177	40,907	250	-99.39%	(40,657) B
Total Appropriated	906,010	963,117	781,118	-18.90%	(181,999)
Excess Revenue (Appropriation)	(80,886)	(123,822)	112,610	-190.95%	236,432
Fund Balance, July 1	1,255,377	1,174,491	1,050,669	-10.54%	(123,822)
Fund Balance, June 30	\$ 1,174,491	\$ 1,050,669	\$ 1,163,279	10.72%	\$ 112,610

Hartland Consolidated Schools
Capital Projects Fund – Sinking Fund – Proposed Budget Explanations
June 30, 2025

A	Property Tax Levy	Amount was calculated based on .4792 mills and 2024 taxable value. The tax base was subject to a Headlee rollback in tax years 2024, 2022, 2021, 2020, 2019, and 2018 and therefore, the full .5 mills cannot be levied.
B	Construction/ Renovation/ Equipment/Other	Amount represents projects planned and the portion of construction to be completed by June 30, 2025. Major items include pool pumps/slide and boilers at Creekside Elementary.

Hartland Consolidated Schools
Proposed Budget
Capital Projects Fund - 2020 Bond
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Bond Proceeds	\$ 20,705,000	\$ -	\$ -	-	\$ -
Premium on Bond Issue	1,153,024	-	-	-	-
Interest & Other	<u>826,316</u>	<u>535,630</u>	<u>190,000</u>	-64.53%	<u>(345,630) A</u>
Total Revenue	22,684,340	535,630	190,000	-64.53%	(345,630)
Expenditures:					
Construction/Renovation	6,264,104	10,455,848	5,361,680	-48.72%	(5,094,168) B
Technology Infrastructure & Equipment	789,137	699,567	221,791	-68.30%	(477,776) B
Furniture, Fixtures & Equipment	395,663	1,045,896	819,868	-21.61%	(226,028) B
School Busses	977,381	1,610,934	494,305	-69.32%	(1,116,629) B
Construction Manager/Architect/Other	<u>695,648</u>	<u>1,079,533</u>	<u>968,824</u>	-10.26%	<u>(110,709) B</u>
Total Expenditures	9,121,933	14,891,778	7,866,468	-47.18%	(7,025,310)
Other Financing Uses:					
Cost of Issuance	<u>210,626</u>	<u>-</u>	<u>-</u>	-	<u>-</u>
Total Appropriated	9,332,559	14,891,778	7,866,468	-47.18%	(7,025,310)
Excess Revenue (Appropriation)	13,351,781	(14,356,148)	(7,676,468)	-46.53%	6,679,680
Fund Balance, July 1	10,515,192	23,866,973	9,510,825	-60.15%	(14,356,148)
Fund Balance, June 30	\$ 23,866,973	\$ 9,510,825	\$ 1,834,357	-80.71%	\$ (7,676,468)

Hartland Consolidated Schools
Capital Projects Fund – 2020 Bond – Proposed Budget Explanations
June 30, 2025

A	Interest & Other	Interest earnings have been reduced to reflect expected earnings. Investment balances will decrease as most of the major construction projects are beginning to wrap up.
B	Construction/ Renovation, Technology Infrastructure & Equipment/ FFE/ School Busses/ Other	Amount represents projects planned and construction to be completed by June 30, 2025. Major purchases/projects include the district-wide access control system, paving, roofing, painting, technology, furniture, and busses.

Hartland Consolidated Schools
Proposed Budget
Capital Projects Fund - Set Aside
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Interest	\$ 75,617	\$ 225,757	\$ 115,000	-49.06%	\$ (110,757)
Total Revenue	75,617	225,757	115,000	-49.06%	(110,757)
Expenditures:					
Misc.	2,917	4,469	3,500	-21.68%	(969)
Total Appropriated	2,917	4,469	3,500	-21.68%	(969)
Excess Revenue (Appropriation)	72,700	221,288	111,500	-49.61%	(109,788)
Fund Balance, July 1	4,977,537	5,050,237	5,271,525	4.38%	221,288
Fund Balance, June 30	\$ 5,050,237	\$ 5,271,525	\$ 5,383,025	2.12%	\$ 111,500

Hartland Consolidated Schools
Capital Projects Fund – Set Aside
June 30, 2025

GENERAL COMMENTS:

<p>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. After the summer 2024 construction season, remaining bond projects and estimated costs will be evaluated to determine the best use of these set-aside funds. Expenditures will likely occur in the 2025/26 school year. Revenues have been estimated for anticipated interest earnings and expenditures have been estimated for anticipated banking fees on investment accounts.</p>

Hartland Consolidated Schools
Proposed Budget
Capital Projects Fund - 2010 Bond
Fiscal Year Ending June 30, 2025

	Actual 2022-23	Budgeted 2023-24	Estimated 2024-25	Net Change Percent	Net Change Dollars
Revenues:					
Interest	\$ 2,308	\$ 2,378	\$ 150	-93.69%	\$ (2,228)
Total Revenue	2,308	2,378	150	-93.69%	(2,228)
Expenditures:					
Equipment	-	173,451	6,772	-96.10%	(166,679)
Total Appropriated	-	173,451	6,772	-96.10%	(166,679)
Excess Revenue (Appropriation)	2,308	(171,073)	(6,622)	-96.13%	164,451
Fund Balance, July 1	175,387	177,695	6,622	-96.27%	(171,073)
Fund Balance, June 30	\$ 177,695	\$ 6,622	\$ -	-100.00%	\$ (6,622)

Hartland Consolidated Schools
Capital Projects Fund – 2010 Bond – Proposed Budget Explanations
June 30, 2025

GENERAL COMMENTS:
Remaining proceeds from the 2010 Bond are being held to provide upgrades to District technology not covered by the 2020 Bond program. All remaining proceeds are expected to be spent by June 30, 2025.

HARTLAND CONSOLIDATED SCHOOLS
General Fund Revenue and Expenditure Projection

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Revenue	62,692,043	69,940,344	70,479,822	70,628,139	70,461,256	69,263,206
Expenditures	63,328,890	66,302,051	69,635,002	71,014,346	72,517,059	72,941,508
Excess Revenue /(Expenditures)	(636,847)	3,638,293	844,820	(386,207)	(2,055,803)	(3,678,302)
Fund Balance July 1	13,506,139	12,869,292	16,507,585	17,352,405	16,966,198	14,910,395
Fund Balance June 30	12,869,292	16,507,585	17,352,405	16,966,198	14,910,395	11,232,093
Fund Balance Percent	20.32%	24.90%	24.92%	23.89%	20.56%	15.40%
Revenue increase	1.46%	11.56%	0.77%	0.21%	-0.24%	-1.70%
Expenditure increase	13.66%	4.69%	5.03%	1.98%	2.12%	0.59%
Contractual increase (Teacher)	2.0000%	2.0000%	5.0000%	2.0000%	3.0000%	2.0000%
Retirement rate	28.23%	28.23%	30.56%	31.36%	31.55%	31.80%
Foundation allowance	\$ 8,700	\$ 9,150	\$ 9,608	\$ 9,849	\$ 10,074	\$ 10,299
Foundation allowance increase	\$ 589	\$ 450	\$ 458	\$ 241	\$ 225	\$ 225
Blended count @10%/90%	5,229.90	5,159.90	5,060.11	4,972.13	4,902.30	4,873.70
Enrollment change (blended count)	(194.12)	(70.00)	(99.79)	(87.98)	(69.83)	(28.60)
Enrollment change (October count)	(51.32)	(64.89)	(106.60)	(85.00)	(70.00)	(24.00)

