

Hartland Consolidated Schools  
 Budget Amendment  
 General Fund  
 Fiscal Year Ending June 30, 2026

	Original Budget	Amended	Change	Percent Change
<b>Revenues:</b>				
Local Sources	\$ 10,052,145	\$ 10,918,491	\$ 866,346	7.9% <b>A</b>
State Sources	54,693,863	56,222,327	1,528,464	2.7% <b>B</b>
Federal Sources	266,929	455,429	188,500	41.4% <b>C</b>
Interdistrict & Other	<u>3,648,961</u>	<u>3,817,015</u>	<u>168,054</u>	4.4% <b>D</b>
<b>Total Revenues</b>	<b>\$ 68,661,898</b>	<b>\$ 71,413,262</b>	<b>\$ 2,751,364</b>	<b>3.9%</b>
<b>Expenditures:</b>				
<b>Instruction:</b>				
Basic Programs	33,151,812	33,154,453	2,641	0.0% <b>E</b>
Added Needs	9,583,408	10,604,002	1,020,594	9.6% <b>E</b>
<b>Support Services:</b>				
Pupil Services	2,208,203	2,195,504	(12,699)	-0.6% <b>E</b>
Instructional Services	1,559,213	1,898,200	338,987	17.9% <b>E</b>
General Administration	1,826,098	1,902,160	76,062	4.0%
School Administration	4,418,213	4,293,064	(125,149)	-2.9%
Business Services	628,940	675,449	46,509	6.9%
Operations & Maintenance	7,970,677	8,153,606	182,929	2.2%
Transportation	3,207,488	3,248,175	40,687	1.3%
Central Services	596,044	603,471	7,427	1.2%
Other	260,180	215,001	(45,179)	-21.0% <b>F</b>
Community Services	3,288,518	3,659,364	370,846	10.1% <b>G</b>
Capital Outlay	<u>360,000</u>	<u>400,456</u>	<u>40,456</u>	10.1% <b>H</b>
<b>Total Expenditures</b>	<b>69,058,794</b>	<b>71,002,905</b>	<b>1,944,111</b>	<b>2.7%</b>
Outgoing Transfers	<u>711,778</u>	<u>757,611</u>	<u>45,833</u>	6.0% <b>I</b>
<b>Total Appropriated</b>	<b>\$ 69,770,572</b>	<b>\$ 71,760,516</b>	<b>\$ 1,989,944</b>	<b>2.8%</b>
<b>Net Change in Fund Balance</b>	<b>\$ (1,108,674)</b>	<b>\$ (347,254)</b>	<b>\$ 761,420</b>	<b>-219.3%</b>
Fund Balance, July 1	20,525,553	21,327,449	801,896	3.8%
Fund Balance, June 30	<b>\$ 19,416,879</b>	<b>\$ 20,980,195</b>	<b>\$ 1,563,316</b>	<b>7.5%</b>
Fund Balance as a % of Expenditures	27.83%	29.24%		

General Fund Overview:

Overall, revenues increased by approximately \$2.8M. A majority of this increase relates to grant funding with offsetting expenditures, such as:

- \$1.4M – 147c/UAAL retirement revenue
- \$600K – Great Start Readiness Program
- \$187K – Filter First
- \$270K – Community Ed

In addition, state categorical (one-time) funding for items such as transportation, special ed, safety, and mental health increased by \$300K over what was originally budgeted. These amounts are not known at budget adoption.

Overall, expenditures increased by approximately \$2M. Expenditures were increased to account for the grant programming noted above. However, this increase was partially offset by a decrease in staffing costs from the original budget (\$230K) due to long-term leaves of absences as well as the removal of the placeholder originally budgeted for possible PA 152 changes to employer sponsored healthcare (\$240K).

Significant variances on individual line items are noted below.

<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 programming.
<b>B</b>	State Sources	There have been several adjustments made within this category:  The original budget contemplated an increase in the per pupil foundation allowance of \$392 and a decrease of 36 students. However, the foundation allowance increased by \$442 per pupil and the pupil count decreased by 69 students. Note that the original budget was required to be adopted prior to July 1, 2025; however, the state did not finalize its budget until after that point. The net effect of these changes was a decrease in revenue of approximately \$81K. Additionally, approximately \$600K was shifted to local revenue as it will be collected under the non-homestead property tax levy.  Categorical revenues for transportation, special ed, 31a, and 31aa were increased by approximately \$300k in total. Categorical revenues are not known at budget adoption.  Section 147c retirement funding increased by \$1.4M. Offsetting expenditures were also increased. This amount is not known at budget adoption.

		Revenues were also increased approximately \$600k to account for the expansion of the Great Start Readiness Program. Offsetting expenditures were also increased.
<b>C</b>	Federal Sources	Revenues were increased for the Filter First grant; offsetting expenditures were recorded under Operations & Maintenance line item.
<b>D</b>	Incoming Transfers and Other	A majority of the increase is from additional operational support revenues from LESA. The allocation is based on our proportionate share of special education costs compared to the county, as well as county-wide property values, both of which were higher in the current year.
<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 \$1.3M. A majority of this increase is due to increased 147c/UAAL expenditures, which are offset by an equal increase in 147c state revenue.</p> <p>Additionally, expenditures were increased for the expansion of the Great Start Readiness Program noted in item <b>B</b> above.</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>	Other	An inflationary increase for Schedule B was allocated to this line item at budget adoption and has been reallocated to the proper line items.
<b>G</b>	Community Services	Amounts were adjusted to reflect current year Community Ed programs; offsetting revenues were also increased on the Local Sources line item.
<b>H</b>	Capital Outlay	Expenditures were increased to account for items planned in the FY25 budget cycle but did not arrive in time to be included in that fiscal year.
<b>I</b>	Outgoing Transfers	Amount represents the transfer to the Athletics Fund to support operations. See the Athletic Budget for further explanation.

## 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, 2026

	Original Budget	Amended	Change	Percent Change
<b>Revenues:</b>				
Local Sources (Gate)	\$ 154,139	\$ 156,846	\$ 2,707	1.8%
Other Local Sources	365,839	365,399	(440)	-0.1%
State Sources	26,870	45,510	18,640	69.4% <b>A</b>
Incoming Transfers	<u>711,478</u>	<u>757,611</u>	<u>46,133</u>	6.5% <b>B</b>
Total Revenue	1,258,326	1,325,366	67,040	5.3%
<b>Expenditures:</b>				
Salaries	323,022	341,092	18,070	5.6%
Employee Benefits	177,411	213,033	35,622	20.1% <b>C</b>
Contracted Services/Supplies	606,487	604,766	(1,721)	-0.3%
Equipment	27,575	27,975	400	1.5%
Officials	76,331	91,000	14,669	19.2% <b>D</b>
Transportation	<u>47,500</u>	<u>47,500</u>	<u>-</u>	0.0%
Total Appropriated	1,258,326	1,325,366	67,040	5.3%
Net Change in Fund Balance	-	-	-	-
Fund Balance, July 1	205,235	205,235	-	0.0%
Fund Balance, June 30	\$ 205,235	\$ 205,235	\$ -	0.0%

<b>A</b>	State Sources	The state sources line item was increased to account for a higher 147c/UAAL retirement reimbursement expected in FY26. Offsetting expenditures are recorded on the “Employee Benefits” line item.
<b>B</b>	Incoming Transfers	The transfer needed from the General Fund has been increased to account for the net budget adjustments within the Athletics Fund. The amount on this line item represents the true cost of the Athletics program to the General Fund.
<b>C</b>	Fringe Benefits	Increase in fringe benefits is mostly due to the increase in 147c/UAAL expenditures noted in item <b>A</b> above as well as for current year staffing.
<b>D</b>	Officials	Officials were increased for current year expected costs. Fees for officials have increased significantly across most sports programs.

Hartland Consolidated Schools  
 Budget Amendment  
 Cafeteria Fund  
 Fiscal Year Ending June 30, 2026

	Original Budget	Amended	Change	Percent Change
<b>Revenues:</b>				
Local Sources	\$ 320,980	\$ 330,600	\$ 9,620	3.0%
State Sources	2,073,258	2,093,110	19,852	1.0%
Federal Sources	<u>982,005</u>	<u>1,017,005</u>	<u>35,000</u>	3.6%
Total Revenue	3,376,243	3,440,715	64,472	1.9%
<b>Expenditures:</b>				
Salaries	795,881	872,602	76,721	9.6% <b>A</b>
Employee Benefits	417,259	494,417	77,158	18.5% <b>A</b>
Food	1,369,375	1,471,075	101,700	7.4% <b>B</b>
Supplies & Other	171,842	183,100	11,258	6.6% <b>B</b>
Capital Outlay	<u>550,000</u>	<u>741,875</u>	<u>191,875</u>	34.9% <b>C</b>
Total Expenditures	3,304,357	3,763,069	458,712	13.9%
Outgoing Transfers	<u>204,000</u>	<u>220,000</u>	<u>16,000</u>	7.8% <b>D</b>
Total Appropriated	3,508,357	3,983,069	474,712	13.5%
Net Change in Fund Balance	(132,114)	(542,354)	(410,240)	310.5%
Fund Balance, July 1	1,027,476	1,540,510	513,034	49.9%
Fund Balance, June 30	\$ 895,362	\$ 998,156	\$ 102,794	11.5%

<b>A</b>	Salaries/Fringe Benefits	Salaries and fringe benefits were increased to account for the wage opener negotiated during the current year. A cook assistant position was also added to accommodate the expansion of the Great Start Readiness Program. Fringe benefits were also increased to account for a higher UAAL allocation; this increase was offset by an increase in 147c/UAAL revenue.
<b>B</b>	Food/ Supplies	Food and supply costs were increased to account for increased participation than what was originally budgeted, as well as for an increased commodity allocation than originally estimated.
<b>C</b>	Capital Outlay	Expenditures were increased to account for items planned in the 2024/25 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>D</b>	Outgoing Transfers	The transfer to the General Fund for indirect costs was increased due to increased expenditures in the Cafeteria Fund as well as a higher indirect cost rate.