

Hartland Consolidated Schools
Budget Amendment
General Fund
Fiscal Year Ending June 30, 2025

	Last Approved 6/14/2024	As Amended 2/17/2025	Recommended Amendments	Net Change Percent
Revenues:				
Local Sources	\$ 9,303,972	\$ 9,720,165	\$ 416,193	4.3% A
State Sources	57,522,342	57,538,829	16,487	0.0% B
Federal Sources	488,117	499,644	11,527	2.3%
Incoming Transfers & Other	<u>3,313,708</u>	<u>3,596,355</u>	<u>282,647</u>	7.9% C
Total Revenues	\$ 70,628,139	\$ 71,354,993	\$ 726,854	1.0%
Expenditures:				
Instruction:				
Basic Programs	33,078,923	31,906,664	(1,172,259)	-3.7% D
Added Needs	9,062,531	9,579,770	517,239	5.4% D
Support Services:				
Pupil Services	2,307,609	2,191,111	(116,498)	-5.3% D
Instructional Services	2,443,982	2,115,249	(328,733)	-15.5% D
General Administration	1,811,425	1,798,743	(12,682)	-0.7%
School Administration	4,270,995	4,094,172	(176,823)	-4.3% E
Business Services	677,695	638,213	(39,482)	-6.2% F
Operations & Maintenance	7,731,187	8,003,933	272,746	3.4% G
Transportation	3,724,050	3,320,404	(403,646)	-12.2% H
Central Services	562,916	572,072	9,156	1.6%
Other	217,641	211,891	(5,750)	-2.7%
Community Services	3,536,653	3,469,468	(67,185)	-1.9%
Debt Service	66,521	66,521	-	0.0%
Capital Outlay	<u>909,449</u>	<u>1,103,238</u>	<u>193,789</u>	17.6% I
Total Expenditures	70,401,577	69,071,449	(1,330,128)	-1.9%
Outgoing Transfers	<u>612,769</u>	<u>677,495</u>	<u>64,726</u>	9.6% J
Total Appropriated	\$ 71,014,346	\$ 69,748,944	\$ (1,265,402)	-1.8%
Excess Revenue/(Appropriation)	\$ (386,207)	\$ 1,606,049	\$ 1,992,256	
Fund Balance, July 1	17,352,405	18,766,185	1,413,780	
Fund Balance, June 30	\$ 16,966,198	\$ 20,372,234	\$ 3,406,036	
Fund Balance as a % of Expenditures	23.89%	29.21%		

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. Community Ed revenues were also increased to reflect current year anticipated results.
B	State Sources	<p>While the net increase in state revenues is negligible, there have been several adjustments made within this category:</p> <p>The original budget contemplated an increase in the per pupil foundation allowance of \$241 and a decrease of 88 students. However, there was no increase in foundation allowance and the decrease in pupil count was only 60 FTE's. Note that the original budget was adopted prior to the state finalizing its budget for the 2024/25 fiscal year. Instead of providing a per pupil foundation allowance increase as indicated in early legislative budget proposals, the state provided a one-time payment to help offset a portion of retirement costs. The net effect of these changes was approximately a \$700k increase in revenue. This increase is partially offset by the portion of foundation allowance accounted for in under property tax revenues noted in item A above.</p> <p>Categorical revenues for transportation, special ed, and 31a were increased by approximately \$875k in total. Categorical revenues are not known at budget adoption.</p> <p>Section 147c retirement funding was decreased by \$1.7M. Offsetting expenditures were also decreased. This amount is not known at budget adoption.</p> <p>Revenues were also increased approximately \$500k to account for several grant programs awarded after initial budget adoption, including the Great Start Readiness Program and Talent Together. Expenditures were increased in an equal amount.</p>
C	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, as well as county-wide property values, both of which were higher in the current year.
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 decreased by \$1.1M. A majority of this decrease is due to decreased 147c/UAAAL expenditures, which are offset by an equal decrease in 147c state revenue.</p> <p>The overall decrease has been partially offset by an increase in expenditures related to the Great Start Readiness Program noted in item B above.</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.
E	School Administration	Decrease is mostly due to the decrease in 147c/UAAL expenditures, which are offset by an equal decrease in 147c state revenue.
F	Business Services	Decrease is mostly due to the decrease in 147c/UAAL expenditures, which are offset by an equal decrease in 147c state revenue. Additionally, bank fees were decreased to account for the change in banking arrangements made toward the end of FY24.
G	Operations & Maintenance	Increase is mostly due to the balance of capital purchases that were earmarked for the FY24 budget cycle, but the items did not arrive in time to be included in that fiscal year.
H	Transportation	Decrease is mostly to remove the bus purchase that was originally planned. Bus purchases will be deferred to the FY26 budget cycle.
I	Capital Outlay	Expenditures were increased to account for items planned in the FY24 budget cycle but did not arrive in time to be included in that fiscal year, as well as for the capital expenditures related to the Great Start Readiness Program noted in item B .
J	Outgoing Transfers	Amount represents the transfer to the Athletics Fund to support operations. Increase is due to shifting .5FTE for a part-time athletic director.

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, 2025

	Last Approved 6/17/2024	As Amended 2/17/2025	Recommended Amendments	Net Change Percent
Revenues:				
Local Sources (Gate)	\$ 161,338	\$ 152,645	\$ (8,693)	-5.4% A
Other Local Sources	347,100	347,100	-	0.0%
State Sources	57,469	26,870	(30,599)	-53.2% B
Incoming Transfers	<u>612,769</u>	<u>677,495</u>	<u>64,726</u>	10.6% C
Total Revenue	1,178,676	1,204,110	25,434	2.2%
Expenditures:				
Salaries	290,558	316,473	25,915	8.9% D
Employee Benefits	172,089	178,026	5,937	3.4% D
Contracted Services/Supplies	564,835	558,117	(6,718)	-1.2%
Equipment	27,175	27,475	300	1.1%
Officials	76,519	76,519	-	0.0%
Transportation	<u>47,500</u>	<u>47,500</u>	<u>-</u>	0.0%
Total Appropriated	1,178,676	1,204,110	25,434	2.2%
Excess Revenue/(Appropriation)	-	-	-	-
Fund Balance, July 1	205,235	205,235	-	0.0%
Fund Balance, June 30	\$ 205,235	\$ 205,235	\$ -	0.0%

A	Local Sources (Gate)	Revenues were adjusted to account for actual fall gate receipts which were lower than anticipated.
B	State Sources	The state sources line item was decreased for a lower 147c/UAAL retirement reimbursement expected in FY25. Offsetting expenditures are recorded on the "Employee Benefits" line item.
C	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.
D	Salaries/ Fringe Benefits	Salaries and fringe benefits were increased to account for a half-time assistant athletic director. Note that the increase in fringe benefits for the additional position were partially offset by the decrease in 147c/UAAL expenditures noted in item B above.

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

	<u>Last Approved 6/17/2024</u>	<u>As Amended 2/17/2025</u>	<u>Recommended Amendments</u>	<u>Net Change Percent</u>
Revenues:				
Local Sources	\$ 318,650	\$ 321,980	\$ 3,330	1.0%
State Sources	1,837,290	2,062,016	224,726	12.2% A
Federal Sources	<u>987,336</u>	<u>1,027,196</u>	<u>39,860</u>	4.0% A
Total Revenue	3,143,276	3,411,192	267,916	8.5%
Expenditures:				
Salaries	787,975	796,575	8,600	1.1%
Employee Benefits	477,603	427,404	(50,199)	-10.5% B
Food	1,306,317	1,409,196	102,879	7.9% C
Supplies & Other	163,441	173,782	10,341	6.3% C
Capital Outlay	<u>477,037</u>	<u>645,000</u>	<u>167,963</u>	35.2% D
Total Expenditures	3,212,373	3,451,957	239,584	7.5%
Outgoing Transfers	<u>199,000</u>	<u>209,000</u>	<u>10,000</u>	5.0% E
Total Appropriated	3,411,373	3,660,957	249,584	7.3%
Excess Revenue/(Appropriation)	(268,097)	(249,765)	18,332	-6.8%
Fund Balance, July 1	1,089,747	1,234,099	144,352	13.2%
Fund Balance, June 30	\$ 821,650	\$ 984,334	\$ 162,684	19.8%

A	State Sources/ Federal Sources	The original budget was prepared assuming similar participation levels as FY25, however, participation levels are trending higher than prior year. The state has continued its Universal Free Meals Program, which provides breakfast and lunch to students free of charge, regardless of income status. Revenues were adjusted based on current year participation trend to date.
B	Fringe Benefits	Fringe benefits were adjusted to account for a lower UAAL rate expected in FY 25. Offsetting revenues were also adjusted.
C	Food/ Supplies	Food and supply costs were increased to account for increased participation.
D	Capital Outlay	Expenditures were increased to account for items planned in the 2023/24 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.
E	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.