

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

	Last Approved 2/16/2026	Amended	Change	Percent Change
Revenues:				
Local Sources	\$ 10,918,491	\$ 10,616,444	\$ (302,047)	-2.8% A
State Sources	56,222,327	57,607,286	1,384,959	2.4% B
Federal Sources	455,429	465,389	9,960	2.1%
Interdistrict & Other	<u>3,817,015</u>	<u>3,993,120</u>	<u>176,105</u>	4.4% C
Total Revenues	\$ 71,413,262	\$ 72,682,239	\$ 1,268,977	1.7%
Expenditures:				
Instruction:				
Basic Programs	33,154,453	33,269,905	115,452	0.3%
Added Needs	10,604,002	10,686,611	82,609	0.8%
Support Services:				
Pupil Services	2,195,504	2,193,623	(1,881)	-0.1%
Instructional Services	1,898,200	1,865,429	(32,771)	-1.8%
General Administration	1,902,160	1,961,201	59,041	3.0%
School Administration	4,293,064	4,320,168	27,104	0.6%
Business Services	675,449	670,182	(5,267)	-0.8%
Operations & Maintenance	8,153,606	8,247,521	93,915	1.1%
Transportation	3,248,175	3,303,166	54,991	1.7%
Central Services	603,471	623,775	20,304	3.3%
Other	215,001	215,680	679	0.3%
Community Services	3,659,364	3,456,227	(203,137)	-5.9% D
Capital Outlay	<u>400,456</u>	<u>417,456</u>	<u>17,000</u>	4.1% E
Total Expenditures	71,002,905	71,230,944	228,039	0.3%
Outgoing Transfers	<u>757,611</u>	<u>748,104</u>	<u>(9,507)</u>	-1.3%
Total Appropriated	\$ 71,760,516	\$ 71,979,048	\$ 218,532	0.3%
Net Change in Fund Balance	\$ (347,254)	\$ 703,191	\$ 1,050,445	149.4%
Fund Balance, July 1	21,327,449	21,327,449	-	0.0%
Fund Balance, June 30	\$ 20,980,195	\$ 22,030,640	\$ 1,050,445	4.8%
Fund Balance as a % of Expenditures	29.24%	30.61%		

General Fund Overview:

Overall, revenues increased by approximately \$1.3M. A majority of this increase relates to additional categorical grant funding that was awarded after the last budget amendment, including \$672K for 27l Educator Compensation program (offsetting expenditures also budgeted), \$400K for 31aa Mental Health and Student Safety, and approximately \$150K from other various categorical grants.

Overall, expenditures increased by approximately \$219K. Expenditures were increased across all budget categories to account for the 27l Educator Compensation program noted above. However, this increase was partially offset by a decrease in staffing costs due to long-term leaves of absences.

Significant variances on individual line items are noted below.

A	Local Sources	Decrease is mostly due to a decrease in property tax revenues due to adjusted property values. Note that decreases in property tax revenues are offset by a similar increase in foundation allowance, which appears on the State Sources line item. Community Ed revenues were also reduced to reflect current year programming, and were offset by a similar decrease in expense.
B	State Sources	Increase is due to additional state categorical funding that was awarded after the last budget amendment (approx. \$1.2M) as well as from the shift from local sources noted above.
C	Interdistrict & Other	Increase is due to additional one-time operating support revenues that were disbursed from LESA.
D	Community Services	Decrease is due to a decrease in program expenditures, mostly within childcare programs. A similar decrease in revenue was budgeted under "Local Sources."
E	Capital Outlay	Capital Outlay was increased to account for one-time classroom furniture needs due to additional elementary sections being added in 2026/27.

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

	Last Approved 2/16/2026	Amended	Change	Percent Change
Revenues:				
Local Sources (Gate)	\$ 156,846	\$ 156,020	\$ (826)	-0.5%
Other Local Sources	365,399	378,339	12,940	3.5%
State Sources	45,510	48,539	3,029	6.7%
Incoming Transfers	757,611	748,104	(9,507)	-1.3%
Total Revenue	1,325,366	1,331,002	5,636	0.4%
Expenditures:				
Salaries	341,092	334,692	(6,400)	-1.9%
Employee Benefits	213,033	210,020	(3,013)	-1.4%
Contracted Services/Supplies	604,766	616,347	11,581	1.9%
Equipment	27,975	27,975	-	0.0%
Officials	91,000	94,468	3,468	3.8%
Transportation	47,500	47,500	-	0.0%
Total Appropriated	1,325,366	1,331,002	5,636	0.4%
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%

Athletics Overview:

Minor adjustments have been made to revenues and expenditures to account for current year expected results.

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

	Last Approved <u>2/16/2026</u>	Amended	Change	Percent Change
Revenues:				
Local Sources	\$ 330,600	\$ 336,000	\$ 5,400	1.6%
State Sources	2,093,110	2,084,802	(8,308)	-0.4%
Federal Sources	<u>1,017,005</u>	<u>1,019,575</u>	<u>2,570</u>	0.3%
Total Revenue	3,440,715	3,440,377	(338)	0.0% A
Expenditures:				
Salaries	872,602	881,617	9,015	1.0% B
Employee Benefits	494,417	481,847	(12,570)	-2.5% B
Food	1,471,075	1,416,075	(55,000)	-3.7% C
Supplies & Other	183,100	160,150	(22,950)	-12.5% D
Capital Outlay	<u>741,875</u>	<u>699,000</u>	<u>(42,875)</u>	-5.8% D
Total Expenditures	3,763,069	3,638,689	(124,380)	-3.3%
Outgoing Transfers	<u>220,000</u>	<u>245,000</u>	<u>25,000</u>	11.4% E
Total Appropriated	3,983,069	3,883,689	(99,380)	-2.5%
Net Change in Fund Balance	(542,354)	(443,312)	99,042	-18.3%
Fund Balance, July 1	1,540,510	1,540,510	-	0.0%
Fund Balance, June 30	\$ 998,156	\$ 1,097,198	\$ 99,042	9.9%

A	Total Revenue	While there was not a significant change in overall revenues, approximately \$51K was received for the 27L Educator Compensation Program, and offsetting expenditures were budgeted on the Salaries & Benefits line item. Revenues also decreased in a similar amount due to lower participation, and offsetting expenditures were reduced on the Food line item.
B	Salaries & Employee Benefits	Amount was increased to account for 27L Employee Compensation expenditures, but also decreased in a similar amount to account for staffing vacancies that occurred during the year.
C	Food	Amount was decreased to account for a decrease in participation.
D	Supplies & Other & Capital Outlay	Amounts were decreased to account for purchases that will be deferred to the 2026/27 budget cycle.
E	Outgoing Transfers	Amount is formula driven and adjusted to account for the revised indirect cost base from the amended budget.

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

	<u>Last Approved 6/16/2025</u>	<u>As Amended 6/15/2026</u>	<u>Recommended Amendments</u>	<u>Net Change Percent</u>
Revenues:				
Other Local Revenue	\$ 1,502,921	\$ 1,738,032	\$ 235,111	15.64%
Expenditures:				
Miscellaneous Expense	<u>1,486,557</u>	<u>2,026,197</u>	<u>539,640</u>	36.30%
Total Appropriated	1,486,557	2,026,197	539,640	36.30%
Net Change in Fund Balance	16,364	(288,165)	(304,529)	-1860.97%
Fund Balance, July 1	1,309,777	1,757,974	448,197	34.22%
Fund Balance, June 30	\$ 1,326,141	\$ 1,469,809	\$ 143,668	10.83%

Student Activity Fund Overview:

Revenues and expenditures have been adjusted for current year expected results. Overall decrease in fund balance is due to revenues collected in a previous year that were spent in 2025/26.