

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

	Last Approved 2/17/2025	As Amended 6/16/2025	Recommended Amendments	Net Change Percent
Revenues:				
Local Sources	\$ 9,720,165	\$ 9,989,616	\$ 269,451	2.7% <b>A</b>
State Sources	57,538,829	58,157,478	618,649	1.1% <b>B</b>
Federal Sources	499,644	514,929	15,285	3.0%
Interdistrict & Other	<u>3,596,355</u>	<u>3,599,100</u>	<u>2,745</u>	0.1%
Total Revenues	\$ 71,354,993	\$ 72,261,123	\$ 906,130	1.3%
Expenditures:				
Instruction:				
Basic Programs	31,906,664	31,700,084	(206,580)	-0.7%
Added Needs	9,579,770	9,612,514	32,744	0.3%
Support Services:				
Pupil Services	2,191,111	2,229,365	38,254	1.7%
Instructional Services	2,115,249	2,197,014	81,765	3.7% <b>C</b>
General Administration	1,798,743	1,788,524	(10,219)	-0.6%
School Administration	4,094,172	4,121,484	27,312	0.7%
Business Services	638,213	653,758	15,545	2.4%
Operations & Maintenance	8,003,933	7,931,304	(72,629)	-0.9%
Transportation	3,320,404	3,234,053	(86,351)	-2.7% <b>D</b>
Central Services	572,072	596,278	24,206	4.1%
Other	211,891	205,639	(6,252)	-3.0%
Community Services	3,469,468	3,330,600	(138,868)	-4.2% <b>E</b>
Debt Service	66,521	66,521	-	0.0%
Capital Outlay	<u>1,103,238</u>	<u>785,946</u>	<u>(317,292)</u>	-40.4% <b>F</b>
Total Expenditures	69,071,449	68,453,084	(618,365)	-0.9%
Outgoing Transfers	<u>677,495</u>	<u>2,048,671</u>	<u>1,371,176</u>	66.9% <b>G</b>
Total Appropriated	\$ 69,748,944	\$ 70,501,755	\$ 752,811	1.1%
Net Change in Fund Balance	\$ 1,606,049	\$ 1,759,368	\$ 153,319	
Fund Balance, July 1	18,766,185	18,766,185	-	
Fund Balance, June 30	\$ 20,372,234	\$ 20,525,553	\$ 153,319	
Fund Balance as a % of Expenditures	29.21%	29.11%		

**GENERAL COMMENTS:**

In total, revenues increased by approximately \$906K, a 1.3% change. Approximately \$615K of this increase was due to the addition of the state categorical allocation to reimburse employees for their ORS healthcare contribution. Offsetting expenditures have also been recorded. Additionally, interest earnings have been increased to reflect better than expected results.

Overall expenditures increased by \$753K, a 1.1% change. In addition to the \$615K in expenditures related to the state categorical ORS healthcare refund as noted above, a \$1.35M transfer was budgeted to shift the unspent portion of one-time dollars and bus purchases originally budgeted to the Capital Projects Fund (see more detail in item **G**). These increases were partially offset by expenditure reductions for staffing vacancies and leaves of absence among teaching, maintenance, and transportation staff. These costs will be restored in the 2025/26 budget cycle (approx. \$440K). Additionally, expenditures were reduced to remove the \$135K placeholder originally budgeted for changes to the hard cap legislation that did not occur. Other miscellaneous expenditure adjustments have been noted below.

**REVENUE:**

<b>A</b>	Local Sources	Increase is due to better than expected interest earnings, which have been partially offset by a decrease in expected Community Ed revenues. (Community Ed expenditures were similarly decreased, see item <b>E</b> ).
<b>B</b>	State Sources	Increase is due to the addition of the one-time categorical funding received for 147g retirement healthcare refunds. Offsetting expenditures have been accounted for across all expenditure line items.

**EXPENDITURES:**

<b>C</b>	Instructional Services	A majority of the increase is due to a shifting of expenditures for the 35j Early Literacy grant from Basic Programs to Instructional Services in order to align with the state-approved grant budget.
<b>D</b>	Transportation	Decrease is due to staffing vacancies for dispatchers/mechanics. In addition, the original estimate for the RTC attendance incentive was decreased for the actual expected payout, and fuel was reduced for lower expected costs.
<b>E</b>	Community Services	Expenses were reduced to account for current year expected results, mostly due to reduced participation in preschool/daycare programming. A similar reduction in revenue was accounted for on the Local Sources line item.
<b>F</b>	Capital Outlay	The one-time capital expenditures account was reduced to reflect current year projects that are expected to be complete prior to June 30. As a

		reminder, \$1.5M was set aside in FY23 for one-time capital needs, and was being spent over the FY23, 24 and 25 budget cycles. As of 6/30/2025, the balance of the \$1.5M is expected to be \$250K. This amount will be shifted to the Capital Projects fund via an outgoing transfer (see item <b>G</b> ).
<b>G</b>	Outgoing Transfers	Amount was increased for a \$1.35M transfer to the Capital Projects Fund. This amount represents the balance of the one-time capital expenditures that are unspent (\$250K as noted in item <b>F</b> ), as well as \$350K for the balance of the bus purchases that were originally planned in 2024/25 but did not occur. An additional \$750,000 has been set aside to account for the FY27 bus purchases, which will need to occur before the next bond.

**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, 2025

	<u>Last Approved 2/17/2025</u>	<u>As Amended 6/16/2025</u>	<u>Recommended Amendments</u>	<u>Net Change Percent</u>
Revenues:				
Local Sources (Gate)	\$ 152,645	\$ 148,383	\$ (4,262)	-2.8%
Other Local Sources	347,100	362,339	15,239	4.4%
State Sources	26,870	26,870	-	0.0%
Incoming Transfers	<u>677,495</u>	<u>698,671</u>	<u>21,176</u>	3.1%
Total Revenue	1,204,110	1,236,263	32,153	2.7%
Expenditures:				
Salaries	316,473	313,567	(2,906)	-0.9%
Employee Benefits	178,026	175,526	(2,500)	-1.4%
Contracted Services/Supplies	558,117	599,187	41,070	7.4%
Equipment	27,475	27,475	-	0.0%
Officials	76,519	73,008	(3,511)	-4.6%
Transportation	<u>47,500</u>	<u>47,500</u>	<u>-</u>	0.0%
Total Appropriated	1,204,110	1,236,263	32,153	2.7%
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%

**GENERAL COMMENTS:**

Minor adjustments have been made to revenues and expenditures for current year expected results. A majority of the increase on the Contract Services/Supplies line is to account for costs related to the increased number of MHSAA events; however, a portion of this increase has been offset by corresponding revenues.

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

	Last Approved 2/17/2025	As Amended 2/17/2025	Recommended Amendments	Net Change Percent
Revenues:				
Local Sources	\$ 321,980	\$ 320,980	\$ (1,000)	-0.3%
State Sources	2,062,016	2,073,258	11,242	0.5%
Federal Sources	<u>1,027,196</u>	<u>974,075</u>	<u>(53,121)</u>	-5.2% <b>A</b>
Total Revenue	3,411,192	3,368,313	(42,879)	-1.3%
Expenditures:				
Salaries	796,575	782,217	(14,358)	-1.8%
Employee Benefits	427,404	431,162	3,758	0.9%
Food	1,409,196	1,346,075	(63,121)	-4.5% <b>B</b>
Supplies & Other	173,782	169,482	(4,300)	-2.5%
Capital Outlay	<u>645,000</u>	<u>642,000</u>	<u>(3,000)</u>	-0.5%
Total Expenditures	3,451,957	3,370,936	(81,021)	-2.3%
Outgoing Transfers	<u>209,000</u>	<u>204,000</u>	<u>(5,000)</u>	-2.4%
Total Appropriated	3,660,957	3,574,936	(86,021)	-2.3%
Net Change in Fund Balance	(249,765)	(206,623)	43,142	-17.3%
Fund Balance, July 1	1,234,099	1,234,099	-	0.0%
Fund Balance, June 30	\$ 984,334	\$ 1,027,476	\$ 43,142	4.4%

LINE-ITEM SPECIFIC COMMENTS:		
<b>A</b>	Federal Sources	A majority of the decrease is due to a lower commodity allocation than originally estimated. Offsetting expenditures were decreased on the "Food" line item. Additionally, amounts were adjusted for a slight decrease in participation since the February amendment.
<b>B</b>	Food	Food costs were decreased due to a decrease in commodity allocation; offsetting revenues are budgeted on the "Federal Sources" line item. Food costs were also adjusted to account for the slight decrease in participation since the February amendment.

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

	<u>Last Approved</u> <u>6/17/2024</u>	<u>As Amended</u> <u>6/16/2025</u>	<u>Recommended</u> <u>Amendments</u>	<u>Net Change</u> <u>Percent</u>
Revenues:				
Other Local Revenue	\$ 1,609,265	\$ 1,466,264	\$ (143,001)	-8.89%
Expenditures:				
Miscellaneous Expense	<u>2,151,314</u>	<u>1,941,839</u>	<u>(209,475)</u>	-9.74%
Total Appropriated	2,151,314	1,941,839	(209,475)	-9.74%
Net Change in Fund Balance	(542,049)	(475,575)	66,474	-12.26%
Fund Balance, July 1	1,781,760	1,785,352	3,592	0.20%
Fund Balance, June 30	\$ 1,239,711	\$ 1,309,777	\$ 70,066	5.65%

<b>GENERAL COMMENTS:</b>
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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 2024/25.
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