

2009/10 Budget Amendments  
Prepared by: Scott Bacon  
June 30, 2010

We are presenting budget amendments for the following school district funds:

General Fund	Debt Fund
Athletic Fund	Capital Projects Fund
Cafeteria Fund	

These are the first and only amendments to the budgets that were approved June 22, 2009. The attached document attempts to provide a narrative of the changes by budget category.

Adjustments have been made at this point based on every account being reviewed (general fund has approximately 110 revenue accounts and 1,645 expenditure accounts). Every employee's salary was calculated along with the associated fringe benefits. Adjustments have been included for administration's expectations for volatile areas such as fuel and utility costs. I also want to remind everyone that again this year we are amending (i.e. stating "where we are now") essentially the 2008/09 final budget because that is what we adopted as the beginning budget for 2009/10. We have done this differently the past few years for a number of reasons that were explained in prior communications. Thus rather than amending from a "projection", we are amending from a prior year budget, which is a bit more of a disconnect than usual.

Please remember that the amendments (by law) are to change what we adopted to where we believe we are now. This paperwork process must be done that way. Ultimately we are showing an amended expenditure budget for 2009/10 that is 1.08% more than originally budgeted. Note: Even though we do not reflect amendments as compared to the prior year (2008/09 actual expenditures), the amended expenditure budget for 2009/10 is only 1.31% more than the actual 2008/09 expenditure budget.

I am confident this amended budget has been reviewed appropriately and accurately represents how the 2009/10 fiscal year should play out.

HARTLAND CONSOLIDATED SCHOOLS

GENERAL FUND AMENDMENT TO APPROPRIATIONS  
ACT FOR FISCAL YEAR ENDING JUNE 30,2010

REVENUES	LAST APPROVED 06-22-09	AS AMENDED 06-30-10	RECOMMENDED AMENDMENTS
Local	7,581,439	7,650,596	69,157
County & LISD	0	0	0
State	36,284,791	35,650,789	(634,002)
Federal	2,684,688	2,493,127	(191,561)
Transfers & Other	1,183,779	974,855	(208,924)
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REVENUE AVAILABLE TO APPROPRIATE	47,734,697	46,769,367	(965,330)
Est. Fund balance 7-1-09	3,116,252	3,468,418	352,166
Less appropriated bal.	0	0	0
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Fund balance available to appropriate	3,116,252	3,468,418	352,166
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TOTAL AVAILABLE TO APPROPRIATE	50,850,949	50,237,785	(613,164)
EXPENDITURES			
Basic Programs	23,067,336	23,256,004	188,668
Added Needs	5,107,611	5,036,117	(71,494)
Pupil Services	888,295	908,953	20,658
Inst. Services	1,825,709	2,017,134	191,425
General Admin.	1,099,440	1,154,156	54,716
School Admin.	2,724,970	2,792,810	67,840
Business Services	1,233,350	1,123,945	(109,405)
Operation & Maint.	4,920,195	5,051,264	131,069
Pupil Transportation	2,477,417	2,386,228	(91,189)
Central Services	168,000	172,568	4,568
Other	108,421	108,421	0
Community Services	2,603,231	2,745,258	142,027
Capital Outlay	202,700	196,300	(6,400)
Transfers & Other Expenses	794,459	782,416	(12,043)
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TOTAL APPROPRIATED	47,221,134	47,731,574	510,440
FUND BALANCE 6/30/010	\$3,629,815	\$2,506,211	-\$1,123,604

HARTLAND CONSOLIDATED SCHOOLS

ATHLETIC FUND AMENDMENT TO APPROPRIATIONS ACT  
FOR FISCAL YEAR ENDING JUNE 30,2010

	LAST APPROVED 06-22-09	AS AMENDED 06-30-10	RECOMMENDED AMENDMENTS
<b>REVENUES</b>			
Local Sources (gate)	142,900	141,400	(1,500)
Participant fees	0	0	0
Other	146,600	144,500	(2,100)
<b>Total Revenues</b>	<b>289,500</b>	<b>285,900</b>	<b>(3,600)</b>
Incoming transfers	526,396	542,188	15,792
<b>TOTAL REVENUES &amp; INCOMING TRANSFERS</b>	<b>815,896</b>	<b>828,088</b>	<b>12,192</b>
Est Fund Balance 7-1-09	48,570	56,052	7,482
Less appropriated bal.	0	0	0
<b>Fund balance available to appropriate</b>	<b>48,570</b>	<b>56,052</b>	<b>7,482</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>864,466</b>	<b>884,140</b>	<b>19,674</b>
<b>EXPENDITURES</b>			
Other support services			
Salaries	261,535	249,977	(11,558)
Employee Benefits	51,844	48,758	(3,086)
Contracted services/Supplies	433,600	437,350	3,750
Equipment	29,880	32,500	2,620
Officials fees	36,898	38,700	1,802
Transportation	22,725	23,000	275
<b>Total expenditures</b>	<b>836,482</b>	<b>830,285</b>	<b>(6,197)</b>
Outgoing transfers	0	0	0
<b>TOTAL APPROPRIATED</b>	<b>836,482</b>	<b>830,285</b>	<b>(6,197)</b>
Projected 6-30-10 fund bal =	27,984	53,855	25,871

HARTLAND CONSOLIDATED SCHOOLS

CAFETERIA FUND AMENDMENT TO APPROPRIATIONS  
FOR FISCAL YEAR ENDING JUNE 30,2010

LAST APPROVED AS AMENDED RECOMMENDED  
6/22/2009 6/30/2010 AMENDMENTS

	LAST APPROVED 6/22/2009	AS AMENDED 6/30/2010	RECOMMENDED AMENDMENTS
<b>REVENUES</b>			
Local sources	1,006,778	886,462	(120,316)
State sources	50,718	60,100	9,382
Federal sources	336,762	340,804	4,042
<b>Total revenues</b>	<b>1,394,258</b>	<b>1,287,366</b>	<b>(106,892)</b>
Transfers & other	0	0	0
<b>TOTAL REVENUES</b>	<b>1,394,258</b>	<b>1,287,366</b>	<b>(106,892)</b>
Est. Fund Balance 7-1-09	213,916	275,056	61,140
Less appropriated bal.	0	0	0
<b>Fund balance available to appropriate</b>	<b>213,916</b>	<b>275,056</b>	<b>61,140</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>1,608,174</b>	<b>1,562,422</b>	<b>(45,752)</b>
 <b>EXPENDITURES</b>			
Other support services:			
Salaries	463,513	453,377	(10,136)
Food	693,694	536,774	(156,920)
Supplies & other	98,775	81,701	(17,074)
Employee benefits	148,199	145,969	(2,230)
<b>Total expenditures</b>	<b>1,404,181</b>	<b>1,217,821</b>	<b>(186,360)</b>
Outgoing transfers	66,400	66,400	0
<b>TOTAL APPROPRIATED</b>	<b>1,470,581</b>	<b>1,284,221</b>	<b>(186,360)</b>
Projected 6-30-10 fund bal =	137,593	278,201	140,608

HARTLAND CONSOLIDATED SCHOOLS

CAPITAL PROJECTS FUND  
 AMENDMENT TO APPROPRIATIONS  
 FOR FISCAL YEAR ENDING JUNE 30,2010

	LAST APPROVED 06-22-09	AS AMENDED 06-30-10	RECOMMENDED AMENDMENTS
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REVENUES			
Sale of Bonds	0	28,045,000	28,045,000
Misc receipts	0	0	0
Interest on Investments	150,000	180,000	30,000
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Total Revenues	150,000	28,225,000	28,075,000
Incoming transfers	0	0	0
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TOTAL REVENUES	150,000	28,225,000	28,075,000
Est. Fund bal. 7-1-09	7,098,578	7,188,411	89,833
Less appropriated bal.	0	0	0
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Fund balance available to appropriate	7,098,578	7,188,411	89,833
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TOTAL AVAILABLE TO APPROPRIATE	7,248,578	35,413,411	28,164,833
EXPENDITURES			
Remodeling & Renovation	4,327,158	2,438,501	(1,888,657)
Equipment	250,000	501,000	251,000
Site Development	749,000	774,080	25,080
Miscellaneous	200,000	300,000	100,000
Arbitrage & bond costs	149,000	369,033	220,033
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Total Expenditures	5,675,158	4,382,614	(1,292,544)
Outgoing transfers	981,760	0	(981,760)
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TOTAL EXPENDITURES	6,656,918	4,382,614	(2,274,304)
Projected 6-30-10 Fund Bal	591,660	31,030,797	30,439,137

HARTLAND CONSOLIDATED SCHOOLS

DEBT RETIREMENT FUND  
 AMENDMENT TO APPROPRIATIONS ACT  
 FOR FISCAL YEAR ENDING JUNE 30,2010

	LAST APPROVED 06-22-09	AS AMENDED 06-30-10	RECOMMENDED AMENDMENTS
<b>REVENUES:</b>			
Property Tax Levy	9,100,416	9,067,416	(33,000)
Other Rev. from Local Sources	18,063	18,063	0
Proceeds of Bonds Refunded	0	0	0
<b>TOTAL REV FROM LOCAL</b>	<b>9,118,479</b>	<b>9,085,479</b>	<b>(33,000)</b>
<b>TOTAL REV FROM INTERMEDIAT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE FROM STATE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REV FROM FEDERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>9,118,479</b>	<b>9,085,479</b>	<b>(33,000)</b>
<b>INCOMING TRANSFERS AND OTHEI</b>	<b>3,871,365</b>	<b>3,785,365</b>	<b>(86,000)</b>
<b>TOTAL REVENUES,INCOMING TRANSFERS AND OTHER</b>	<b>12,989,844</b>	<b>12,870,844</b>	<b>(119,000)</b>
Est. Fund balance 7-1-09	780,347	725,282	(55,065)
Less appropriated bal.	0	0	0
<b>Fund balance available to appropriate</b>	<b>780,347</b>	<b>725,282</b>	<b>(55,065)</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>13,770,191</b>	<b>13,596,126</b>	<b>(174,065)</b>
<b>EXPENDITURES:</b>			
Redemption of Principal	7,212,000	7,212,000	0
Redemption of Energy Note	65,000	65,000	0
Interest on Debt	5,723,184	5,723,184	0
Interest on Energy Note	8,500	8,500	0
Escrow for Refunded Bonds	0	0	0
Miscellaneous	11,875	46,875	35,000
<b>TOTAL EXPENDITURES</b>	<b>13,020,559</b>	<b>13,055,559</b>	<b>35,000</b>
<b>OUTGOING TRANSFERS AND OTHE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPROPRIATED</b>	<b>13,020,559</b>	<b>13,055,559</b>	<b>35,000</b>
Projected 6/30/10 fund balance	749,632	540,567	(209,065)