

Hartland General Fund
Comparative Budget Report
General Fund (1001)

REVENUE

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|----------------------------|------------------|---------------------|------------------|-------------------|
| REFUND OF PRIOR YR EXPENSE | 0 | 1,138.44 | 0 | 0 |
| MISC OTHER LOCAL REVENUE | 0 | 3,353.91 | 0 | 0 |
| INTER-FUND TRANSFERS | 0 | 6,103.63 | 0 | 0 |
| STATE SUPPRT- | 127,499 | 127,499.00 | 148,566 | 149,450 |
| REIMB-UNENRLL | 0 | 1,859.00 | 0 | 0 |
| INVEST INTERE | 0 | 633.25 | 0 | 0 |
| PRIOR YR FUND | 338,490 | 0.00 | 429,319 | 232,364 |
| EDUCATION SPE | 9,115,360 | 9,115,360.00 | 9,413,243 | 0 |
| STATE AID TRA | 0 | 0.00 | 0 | 11,236,135 |
| Total Revenue | 9,581,349 | 9,255,947.23 | 9,991,128 | 11,617,949 |

EXPENDITURES

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|--------------------------------|------------------|---------------------|------------------|------------------|
| TEACHERS | 838,425 | 813,981.12 | 757,430 | 821,956 |
| PARAEDUCATOR | 123,918 | 134,770.32 | 142,294 | 147,508 |
| SUBSTITUTES | 20,000 | 13,240.48 | 20,000 | 15,000 |
| HEALTH INSURANCE | 263,126 | 255,346.86 | 267,638 | 316,914 |
| HSA | 0 | 14,500.00 | 0 | 14,500 |
| HRA | 55,200 | 45,975.02 | 51,200 | 31,700 |
| FICA | 75,149 | 69,003.50 | 70,359 | 75,312 |
| VSTRS--OPEB | 5,608 | 8,412.00 | 7,545 | 9,744 |
| VMERS | 7,980 | 8,309.24 | 8,767 | 9,824 |
| RETIREMENT - LOCAL | 13,236 | 12,155.17 | 9,403 | 11,440 |
| UNEMPLOYMENT COMPENSATION | 247 | 215.21 | 1,472 | 216 |
| WORKERS COMPENSATION | 6,980 | 5,525.00 | 6,530 | 8,171 |
| DENTAL | 12,039 | 11,016.88 | 10,835 | 12,357 |
| LIFE | 784 | 730.32 | 783 | 495 |
| LTD | 2,020 | 1,446.62 | 1,922 | 2,026 |
| TRAVEL | 3,000 | 0.00 | 3,000 | 0 |
| SPED EXCESS TO PUB VT LEA | 5,000 | 0.00 | 5,000 | 0 |
| GENERAL SUPPLIES | 6,000 | 18,043.43 | 15,000 | 20,000 |
| SUPPLIES-TECH RELATED | 0 | 0.00 | 5,000 | 0 |
| <i>Total Regular Education</i> | <i>1,438,712</i> | <i>1,412,671.17</i> | <i>1,384,178</i> | <i>1,497,163</i> |

English Education

| | | | | |
|--------------------------------|--------------|-----------------|----------|--------------|
| GENERAL SUPPLIES | 1,150 | 5,227.26 | 0 | 5,500 |
| BOOKS AND PERIODICALS | 1,150 | 52.95 | 0 | 0 |
| <i>Total English Education</i> | <i>2,300</i> | <i>5,280.21</i> | <i>0</i> | <i>5,500</i> |

World Language

| | | | | |
|------------------|--------|-----------|--------|--------|
| TEACHERS | 56,954 | 56,954.00 | 59,283 | 68,679 |
| SUBSTITUTES | 0 | 950.00 | 0 | 0 |
| HEALTH INSURANCE | 22,277 | 22,278.34 | 25,114 | 29,238 |
| HRA | 4,000 | 4,775.74 | 4,000 | 4,000 |
| FICA | 4,357 | 3,962.06 | 4,535 | 5,254 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|-----------------------------|---------------|------------------|---------------|----------------|
| RETIREMENT - LOCAL | 570 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 13 | 12.50 | 95 | 13 |
| WORKERS COMPENSATION | 404 | 332.83 | 421 | 570 |
| DENTAL | 1,183 | 1,159.68 | 1,183 | 1,183 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 120 | 104.52 | 124 | 144 |
| GENERAL SUPPLIES | 500 | 90.35 | 0 | 250 |
| BOOKS AND PERIODICALS | 500 | 0.00 | 0 | 0 |
| <i>Total World Language</i> | <i>90,927</i> | <i>90,668.98</i> | <i>94,804</i> | <i>109,364</i> |

Physical Education

| | | | | |
|---------------------------------|---------------|------------------|---------------|---------------|
| TEACHERS | 42,503 | 48,283.00 | 50,481 | 54,545 |
| SUBSTITUTES | 0 | 2,580.21 | 0 | 0 |
| HEALTH INSURANCE | 7,619 | 11,573.62 | 8,342 | 29,238 |
| HRA | 1,900 | 3,788.03 | 1,900 | 4,000 |
| FICA | 3,251 | 3,698.36 | 3,862 | 4,173 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 425 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 13 | 12.55 | 81 | 13 |
| WORKERS COMPENSATION | 302 | 280.71 | 358 | 453 |
| DENTAL | 338 | 462.00 | 339 | 604 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 89 | 100.92 | 106 | 114 |
| GENERAL SUPPLIES | 1,250 | 1,308.80 | 0 | 1,500 |
| <i>Total Physical Education</i> | <i>59,141</i> | <i>73,539.16</i> | <i>67,027</i> | <i>96,297</i> |

Math Education

| | | | | |
|-----------------------------|--------------|---------------|----------|--------------|
| GENERAL SUPPLIES | 1,150 | 739.73 | 0 | 1,000 |
| BOOKS AND PERIODICALS | 1,150 | 0.00 | 0 | 0 |
| <i>Total Math Education</i> | <i>2,300</i> | <i>739.73</i> | <i>0</i> | <i>1,000</i> |

Science Education

| | | | | |
|--------------------------------|--------------|---------------|--------------|--------------|
| PROFESSIONAL EDU SERVICES | 1,750 | 0.00 | 1,750 | 0 |
| GENERAL SUPPLIES | 1,150 | 858.42 | 0 | 1,000 |
| BOOKS AND PERIODICALS | 1,150 | 0.00 | 0 | 0 |
| <i>Total Science Education</i> | <i>4,050</i> | <i>858.42</i> | <i>1,750</i> | <i>1,000</i> |

Social Studies

| | | | | |
|---------------------------------------|--------------|---------------|----------|--------------|
| GENERAL SUPPLIES | 1,150 | 788.44 | 0 | 1,000 |
| <i>Total Social Studies Education</i> | <i>1,150</i> | <i>788.44</i> | <i>0</i> | <i>1,000</i> |

Reading Literacy

| | | | | |
|-------------------------------|--------------|-----------------|----------|--------------|
| GENERAL SUPPLIES | 2,000 | 1,428.11 | 0 | 1,500 |
| BOOKS AND PERIODICALS | 2,000 | 0.00 | 0 | 0 |
| <i>Total Reading Literacy</i> | <i>4,000</i> | <i>1,428.11</i> | <i>0</i> | <i>1,500</i> |

Guidance

| | | | | |
|--------------------------|--------|-----------|--------|--------|
| TECHNICAL/PROFESSNL STFF | 56,869 | 56,869.00 | 59,196 | 63,696 |
| HEALTH INSURANCE | 8,042 | 8,042.69 | 9,067 | 10,555 |
| HRA | 1,900 | 2,925.26 | 1,900 | 1,900 |
| FICA | 4,350 | 4,170.01 | 4,528 | 4,873 |
| VSTRS--OPEB | 1,402 | 1,051.50 | 1,509 | 1,624 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|-----------------------------------|------------------|---------------------|------------------|------------------|
| RETIREMENT - LOCAL | 569 | 1,159.59 | 0 | 1,274 |
| UNEMPLOYMENT COMPENSATION | 13 | 11.66 | 95 | 13 |
| WORKERS COMPENSATION | 404 | 326.61 | 420 | 529 |
| DENTAL | 338 | 332.04 | 339 | 339 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 119 | 104.52 | 124 | 133 |
| GENERAL SUPPLIES | 500 | 261.19 | 0 | 500 |
| <i>Total Guidance Services</i> | <i>74,555</i> | <i>75,303.03</i> | <i>77,227</i> | <i>85,469</i> |
| <i>Total Elementary Education</i> | <i>1,677,135</i> | <i>1,661,277.25</i> | <i>1,624,986</i> | <i>1,798,293</i> |

Secondary

Regular Instruction

| | | | | |
|--------------------------------|------------------|---------------------|------------------|------------------|
| PARAEDUCATOR | 38,657 | 42,777.60 | 44,110 | 44,870 |
| SUBSTITUTES | 10,000 | 827.02 | 20,000 | 1,500 |
| HEALTH INSURANCE | 8,984 | 8,042.69 | 9,067 | 10,555 |
| HRA | 2,200 | 2,777.84 | 2,200 | 2,200 |
| FICA | 3,722 | 3,072.00 | 4,904 | 3,547 |
| VMERS | 2,609 | 2,780.54 | 2,867 | 3,141 |
| UNEMPLOYMENT COMPENSATION | 55 | 12.49 | 103 | 15 |
| WORKERS COMPENSATION | 460 | 250.36 | 455 | 385 |
| DENTAL | 305 | 298.92 | 305 | 305 |
| LIFE | 49 | 24.48 | 98 | 33 |
| LTD | 81 | 87.36 | 134 | 94 |
| TUITN TO PUB VT LEAS | 1,915,053 | 1,942,640.35 | 1,689,135 | 2,125,972 |
| TUITN TO PRIV VT LEAS | 426,218 | 443,614.00 | 508,604 | 271,029 |
| TUITN TO NONVT PUB LEAS | 348,597 | 281,247.37 | 440,251 | 742,264 |
| TUITN TO NONVT PRIV LEAS | 47,570 | 38,166.61 | 153,244 | 25,505 |
| SPED EXCESS TO PUB VT LEA | 12,000 | 1,200.00 | 10,000 | 1,500 |
| PY EXP ADJ | 0 | 5,000.00 | 0 | 0 |
| TRAVEL | 1,500 | 0.00 | 1,500 | 0 |
| SPED EXCESS TO PUB VT LEA | 5,000 | 0.00 | 5,000 | 0 |
| GENERAL SUPPLIES | 3,500 | 3,150.53 | 3,500 | 3,500 |
| SUPPLIES-TECH RELATED | 0 | 0.00 | 5,000 | 0 |
| <i>Total Regular Education</i> | <i>2,826,560</i> | <i>2,775,970.16</i> | <i>2,900,477</i> | <i>3,236,415</i> |

English Education

| | | | | |
|---------------------------|--------|-----------|--------|---------|
| TEACHERS | 69,110 | 51,740.32 | 59,973 | 150,949 |
| SUBSTITUTES | 0 | 412.50 | 0 | 0 |
| HEALTH INSURANCE | 22,277 | 11,843.15 | 14,017 | 30,379 |
| HRA | 4,000 | 911.22 | 4,000 | 5,900 |
| FICA | 5,287 | 3,756.70 | 4,588 | 11,548 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 691 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 13 | 19.91 | 96 | 26 |
| WORKERS COMPENSATION | 491 | 299.57 | 426 | 1,253 |
| DENTAL | 1,183 | 483.48 | 604 | 882 |
| LIFE | 49 | 36.72 | 49 | 66 |
| LTD | 145 | 78.39 | 125 | 315 |
| GENERAL SUPPLIES | 1,000 | 572.58 | 1,500 | 1,000 |
| BOOKS AND PERIODICALS | 1,000 | 295.47 | 0 | 500 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|---------------------------------|----------------|-------------------|----------------|----------------|
| BAD DEBT EXP WRITE-OFF | 0 | 59.17 | 0 | 0 |
| <i>Total English Education</i> | <i>106,648</i> | <i>71,911.18</i> | <i>86,887</i> | <i>204,442</i> |
| World Language | | | | |
| TEACHERS | 66,305 | 33,512.85 | 68,775 | 59,166 |
| SUBSTITUTES | 0 | 187.50 | 0 | 0 |
| HEALTH INSURANCE | 15,104 | 8,810.98 | 17,028 | 29,238 |
| HRA | 4,000 | 3,315.12 | 4,000 | 4,000 |
| FICA | 5,072 | 2,578.11 | 5,261 | 4,526 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 663 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 13 | 11.93 | 110 | 13 |
| WORKERS COMPENSATION | 471 | 193.63 | 488 | 491 |
| DENTAL | 604 | 345.31 | 604 | 604 |
| LIFE | 49 | 28.56 | 49 | 33 |
| LTD | 139 | 60.97 | 144 | 124 |
| GENERAL SUPPLIES | 1,000 | 791.60 | 1,000 | 1,000 |
| <i>Total World Language</i> | <i>94,822</i> | <i>51,238.56</i> | <i>98,968</i> | <i>100,819</i> |
| Physical Education | | | | |
| TEACHERS | 52,619 | 52,619.00 | 54,882 | 59,166 |
| SUBSTITUTES | 0 | 575.00 | 0 | 0 |
| HEALTH INSURANCE | 15,104 | 22,278.34 | 25,114 | 29,238 |
| HRA | 4,000 | 954.47 | 4,000 | 4,000 |
| FICA | 4,025 | 3,529.39 | 4,198 | 4,526 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 526 | 1,082.12 | 0 | 1,183 |
| UNEMPLOYMENT COMPENSATION | 13 | 12.50 | 88 | 13 |
| WORKERS COMPENSATION | 374 | 305.65 | 390 | 491 |
| DENTAL | 604 | 591.96 | 604 | 604 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 110 | 104.52 | 115 | 124 |
| GENERAL SUPPLIES | 1,250 | 0.00 | 1,250 | 1,250 |
| <i>Total Physical Education</i> | <i>80,076</i> | <i>83,503.91</i> | <i>92,199</i> | <i>102,252</i> |
| Math Education | | | | |
| TEACHERS | 51,174 | 129,719.00 | 134,616 | 169,796 |
| SUBSTITUTES | 0 | 875.00 | 0 | 0 |
| OTHER | 0 | 500.00 | 0 | 0 |
| HEALTH INSURANCE | 12,434 | 22,948.56 | 34,181 | 58,476 |
| HRA | 4,000 | 4,000.00 | 5,900 | 8,000 |
| FICA | 3,915 | 9,584.53 | 10,298 | 12,989 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 512 | 1,513.51 | 0 | 1,698 |
| UNEMPLOYMENT COMPENSATION | 13 | 24.41 | 215 | 26 |
| WORKERS COMPENSATION | 363 | 753.17 | 956 | 1,409 |
| DENTAL | 1,183 | 1,018.62 | 1,522 | 1,787 |
| LIFE | 49 | 97.92 | 98 | 66 |
| LTD | 107 | 215.16 | 281 | 355 |
| GENERAL SUPPLIES | 1,000 | 391.83 | 1,000 | 500 |
| <i>Total Math Education</i> | <i>76,152</i> | <i>173,043.71</i> | <i>190,576</i> | <i>256,726</i> |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|---------------------------------------|----------------|-------------------|----------------|----------------|
| Science Education | | | | |
| TEACHERS | 0 | 0.00 | 0 | 73,753 |
| SUBSTITUTES | 0 | 0.00 | 0 | 0 |
| HEALTH INSURANCE | 0 | 0.00 | 0 | 10,555 |
| HRA | 0 | 0.00 | 0 | 1,900 |
| FICA | 0 | 0.00 | 0 | 5,642 |
| VSTRS--OPEB | 0 | 0.00 | 0 | 1,624 |
| RETIREMENT - LOCAL | 0 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 0 | 0.00 | 0 | 13 |
| WORKERS COMPENSATION | 0 | 0.00 | 0 | 612 |
| DENTAL | 0 | 0.00 | 0 | 339 |
| LIFE | 0 | 0.00 | 0 | 33 |
| LTD | 0 | 0.00 | 0 | 154 |
| GENERAL SUPPLIES | 2,000 | 140.91 | 0 | 500 |
| <i>Total Science Education</i> | <i>2,000</i> | <i>140.91</i> | <i>0</i> | <i>95,125</i> |
| Social Studies | | | | |
| TEACHERS | 52,619 | 62,649.00 | 65,064 | 69,857 |
| SUBSTITUTES | 0 | 537.50 | 0 | 0 |
| HEALTH INSURANCE | 0 | 8,042.69 | 9,067 | 10,555 |
| HRA | 0 | 184.50 | 1,900 | 1,900 |
| FICA | 4,025 | 4,680.05 | 4,977 | 5,344 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 526 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 13 | 12.08 | 104 | 13 |
| WORKERS COMPENSATION | 374 | 362.90 | 462 | 580 |
| DENTAL | 368 | 332.04 | 339 | 339 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 110 | 104.52 | 136 | 146 |
| GENERAL SUPPLIES | 1,000 | 0.00 | 1,000 | 500 |
| <i>Total Social Studies Education</i> | <i>60,486</i> | <i>78,356.24</i> | <i>84,607</i> | <i>90,891</i> |
| Vocational Education | | | | |
| TUITN TO VC-ON BEHALF | 127,499 | 127,499.00 | 148,566 | 149,450 |
| TUITN TO VC | 86,473 | 101,600.00 | 80,190 | 104,441 |
| <i>Total Vocational Education</i> | <i>213,972</i> | <i>229,099.00</i> | <i>228,756</i> | <i>253,891</i> |
| Athletics | | | | |
| TECH & PROF STAFF - STIPE | 9,530 | 4,680.00 | 9,530 | 9,530 |
| FICA | 729 | 358.04 | 729 | 729 |
| UNEMPLOYMENT COMPENSATION | 15 | 6.82 | 15 | 15 |
| WORKERS COMPENSATION | 68 | 26.90 | 68 | 79 |
| OTH PROF SERV - LOCAL | 25,000 | 30,000.00 | 30,000 | 33,300 |
| GENERAL SUPPLIES | 5,000 | 3,476.12 | 5,000 | 5,000 |
| OTHER EQUIPMENT | 0 | 0.00 | 7,199 | 0 |
| DUES AND FEES - STAFF | 300 | 0.00 | 300 | 300 |
| <i>Total Athletics</i> | <i>40,642</i> | <i>38,547.88</i> | <i>52,841</i> | <i>48,953</i> |
| Guidance | | | | |
| SUBSTITUTES | 0 | 312.50 | 0 | 0 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|----------------------------------|------------------|---------------------|------------------|------------------|
| TECHNICAL/PROFESSNL STFF | 85,006 | 45,094.94 | 50,967 | 57,172 |
| HEALTH INSURANCE | 22,277 | 0.00 | 0 | 0 |
| HRA | 4,000 | 0.00 | 0 | 0 |
| FICA | 6,503 | 3,473.54 | 3,899 | 4,374 |
| VSTRS--OPEB | 0 | 1,402.00 | 1,509 | 1,624 |
| UNEMPLOYMENT COMPENSATION | 13 | 12.12 | 82 | 13 |
| WORKERS COMPENSATION | 604 | 260.78 | 362 | 475 |
| DENTAL | 1,183 | 0.00 | 0 | 0 |
| LIFE | 49 | 44.88 | 49 | 33 |
| LTD | 179 | 93.50 | 106 | 120 |
| GENERAL SUPPLIES | 500 | 480.35 | 500 | 500 |
| HRA | 0 | 49.12 | 0 | 0 |
| <i>Total Guidance Services</i> | <i>120,314</i> | <i>51,223.73</i> | <i>57,474</i> | <i>64,311</i> |
| <i>Total Secondary Education</i> | <i>3,621,672</i> | <i>3,553,035.28</i> | <i>3,792,785</i> | <i>4,453,825</i> |

Location Wide

Art Education

| | | | | |
|----------------------------|---------------|------------------|---------------|----------------|
| TEACHERS | 63,755 | 63,755.00 | 66,186 | 71,035 |
| SUBSTITUTES | 0 | 250.00 | 0 | 0 |
| HEALTH INSURANCE | 15,104 | 15,104.54 | 17,028 | 19,823 |
| HRA | 4,000 | 673.87 | 4,000 | 4,000 |
| FICA | 4,877 | 4,607.67 | 5,063 | 5,434 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 1,136 | 1,080.00 | 662 | 1,421 |
| UNEMPLOYMENT COMPENSATION | 13 | 11.84 | 106 | 13 |
| WORKERS COMPENSATION | 453 | 367.66 | 470 | 590 |
| DENTAL | 604 | 591.96 | 604 | 604 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 134 | 104.52 | 138 | 148 |
| GENERAL SUPPLIES | 3,000 | 1,608.37 | 3,000 | 2,000 |
| FURNITURE & FIXTURES | 0 | 0.00 | 0 | 0 |
| <i>Total Art Education</i> | <i>94,527</i> | <i>89,606.39</i> | <i>98,815</i> | <i>106,725</i> |

Music Education

| | | | | |
|------------------------------|----------------|-------------------|----------------|----------------|
| TEACHERS | 122,154 | 122,122.48 | 126,935 | 137,902 |
| SUBSTITUTES | 0 | 500.00 | 0 | 0 |
| HEALTH INSURANCE | 8,042 | 16,085.38 | 17,409 | 30,379 |
| HSA | 0 | 1,900.00 | 3,800 | 1,900 |
| HRA | 1,900 | 1,830.17 | 9,711 | 4,000 |
| FICA | 9,345 | 9,132.87 | 0 | 10,550 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 568 | 1,389.29 | 0 | 1,522 |
| UNEMPLOYMENT COMPENSATION | 26 | 23.64 | 203 | 26 |
| WORKERS COMPENSATION | 867 | 704.47 | 901 | 1,145 |
| DENTAL | 338 | 664.08 | 678 | 943 |
| LIFE | 98 | 97.92 | 98 | 66 |
| LTD | 257 | 209.04 | 265 | 288 |
| NONTECHNLGY REPAIR/MAINT | 0 | 3,757.75 | 2,800 | 4,000 |
| GENERAL SUPPLIES | 3,750 | 2,226.95 | 3,000 | 7,772 |
| <i>Total Music Education</i> | <i>148,747</i> | <i>162,046.04</i> | <i>167,309</i> | <i>202,117</i> |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|--------------------------------------|----------------|------------------|----------------|----------------|
| <i>Theatrical Education</i> | | | | |
| GENERAL SUPPLIES | 2,000 | 0.00 | 2,000 | 2,000 |
| <i>Total Theatrical Education</i> | <i>2,000</i> | <i>0.00</i> | <i>2,000</i> | <i>2,000</i> |
| <i>Co-Curricular Athletic</i> | | | | |
| RENTALS-EQUIPMNT/VEHICLES | 13,000 | 380.00 | 13,000 | 1,000 |
| GENERAL SUPPLIES | 2,000 | 1,245.00 | 2,000 | 1,500 |
| DUES AND FEES - STUDENTS | 9,620 | 23,585.00 | 9,620 | 31,085 |
| <i>Total Co-Curricular Athletics</i> | <i>24,620</i> | <i>25,210.00</i> | <i>24,620</i> | <i>33,585</i> |
| <i>Co-Curricular Academic</i> | | | | |
| TEACHERS - SITPEND | 0 | 900.00 | 0 | 0 |
| OTHER | 16,800 | 10,350.00 | 16,800 | 11,250 |
| OTH - STIPEND | 0 | 1,800.00 | 0 | 4,250 |
| FICA | 1,285 | 983.27 | 1,285 | 1,186 |
| VMERS | 0 | 19.50 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 0 | 8.31 | 27 | 13 |
| WORKERS COMPENSATION | 4 | 73.53 | 119 | 129 |
| GENERAL SUPPLIES | 1,000 | 0.00 | 0 | 0 |
| <i>Total Co-Curricular</i> | <i>19,089</i> | <i>14,134.61</i> | <i>18,231</i> | <i>16,828</i> |
| <i>Health Services</i> | | | | |
| SUBSTITUTES | 5,000 | 4,013.45 | 2,500 | 5,000 |
| TECHNICAL/PROFESSNL STFF | 57,634 | 57,634.00 | 59,973 | 67,592 |
| OTH - STIPEND | 0 | 1,000.00 | 0 | 1,000 |
| HEALTH INSURANCE | 22,277 | 22,278.34 | 25,114 | 29,238 |
| HRA | 4,000 | 848.02 | 4,000 | 4,000 |
| FICA | 4,792 | 4,333.33 | 4,779 | 5,553 |
| VSTRS--OPEB | 1,402 | 1,051.50 | 1,509 | 1,624 |
| RETIREMENT - LOCAL | 1,158 | 1,152.72 | 1,199 | 1,352 |
| UNEMPLOYMENT COMPENSATION | 21 | 17.10 | 100 | 21 |
| WORKERS COMPENSATION | 409 | 358.25 | 444 | 603 |
| DENTAL | 1,183 | 1,159.68 | 1,183 | 1,183 |
| LIFE | 98 | 48.96 | 98 | 33 |
| LTD | 132 | 104.52 | 131 | 141 |
| GENERAL SUPPLIES | 3,600 | 965.37 | 3,600 | 1,500 |
| <i>Total Health Services</i> | <i>101,706</i> | <i>94,965.24</i> | <i>104,630</i> | <i>118,840</i> |
| <i>Psychological Services</i> | | | | |
| SUBSTITUTES | 0 | 125.00 | 0 | 0 |
| TECHNICAL/PROFESSNL STFF | 56,847 | 78,139.01 | 82,109 | 79,925 |
| OTH - STIPEND | 0 | 0.00 | 0 | 5,000 |
| HEALTH INSURANCE | 12,434 | 12,434.40 | 14,017 | 0 |
| HRA | 4,000 | 5,488.24 | 4,000 | 0 |
| FICA | 4,349 | 5,744.22 | 6,281 | 6,497 |
| VMERS | 3,401 | 4,540.80 | 4,769 | 4,671 |
| RETIREMENT - LOCAL | 0 | 0.00 | 0 | 0 |
| UNEMPLOYMENT COMPENSATION | 26 | 23.30 | 131 | 34 |
| WORKERS COMPENSATION | 391 | 448.88 | 583 | 705 |
| DENTAL | 1,184 | 788.24 | 543 | 0 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|-------------------------------------|---------------|-------------------|----------------|---------------|
| LIFE | 98 | 97.92 | 98 | 66 |
| LTD | 119 | 163.20 | 172 | 167 |
| OTHER PROFESSNL SERVICES | 10,000 | 0.00 | 10,000 | 0 |
| GENERAL SUPPLIES | 500 | 125.98 | 500 | 500 |
| <i>Total Psychological Services</i> | <i>93,349</i> | <i>108,119.19</i> | <i>123,203</i> | <i>97,565</i> |

Instruction & Curriculum Development

| | | | | |
|---|----------------|-------------------|----------------|----------------|
| TEACHERS | 190,924 | 139,640.00 | 144,453 | 216,548 |
| TEACHERS - SITPEND | 0 | 3,215.00 | 0 | 0 |
| SUBSTITUTES | 0 | 50.00 | 0 | 0 |
| TECH & PROF STAFF - STIPE | 10,500 | 0.00 | 0 | 0 |
| HEALTH INSURANCE | 30,319 | 30,321.07 | 34,181 | 59,617 |
| HRA | 5,900 | 6,948.05 | 5,900 | 9,900 |
| FICA | 15,409 | 10,307.88 | 11,050 | 16,566 |
| RETIREMENT - LOCAL | 2,551 | 2,792.68 | 1,396 | 3,095 |
| UNEMPLOYMENT COMPENSATION | 51 | 28.07 | 231 | 38 |
| WORKERS COMPENSATION | 1,356 | 821.08 | 1,026 | 1,797 |
| DENTAL | 1,521 | 1,491.70 | 1,522 | 2,126 |
| LIFE | 147 | 97.92 | 98 | 99 |
| LTD | 423 | 209.04 | 302 | 453 |
| GENERAL SUPPLIES | 2,000 | 0.00 | 2,000 | 1,000 |
| <i>Total Instruction & Curriculum</i> | <i>261,101</i> | <i>195,922.49</i> | <i>202,159</i> | <i>311,239</i> |

Instructional Staff Training

| | | | | |
|---|---------------|------------------|---------------|---------------|
| TUITION REIMBURSEMENT | 59,307 | 29,609.12 | 47,475 | 47,475 |
| TRAVEL | 9,500 | 767.00 | 2,500 | 2,500 |
| <i>Total Instructional Staff Training</i> | <i>68,807</i> | <i>30,376.12</i> | <i>49,975</i> | <i>49,975</i> |

Library Media Services

| | | | | |
|-------------------------------------|----------------|-------------------|----------------|----------------|
| TECHNICAL/PROFESSNL STFF | 72,000 | 72,140.00 | 74,556 | 79,824 |
| HEALTH INSURANCE | 22,277 | 16,897.97 | 25,114 | 19,823 |
| HRA | 4,000 | 3,257.86 | 4,000 | 4,000 |
| FICA | 5,508 | 5,117.66 | 5,704 | 6,107 |
| RETIREMENT - LOCAL | 1,255 | 1,200.00 | 920 | 1,596 |
| UNEMPLOYMENT COMPENSATION | 13 | 11.66 | 119 | 13 |
| WORKERS COMPENSATION | 511 | 425.14 | 529 | 663 |
| DENTAL | 604 | 591.96 | 604 | 604 |
| LIFE | 49 | 48.96 | 49 | 33 |
| LTD | 151 | 104.52 | 156 | 167 |
| GENERAL SUPPLIES | 16,500 | 12,199.95 | 16,500 | 15,000 |
| BOOKS AND PERIODICALS | 0 | 9.20 | 0 | 0 |
| SUPPLIES-TECH RELATED | 0 | 120.00 | 0 | 0 |
| <i>Total Library Media Services</i> | <i>122,868</i> | <i>112,124.88</i> | <i>128,251</i> | <i>127,830</i> |

Board of Education

| | | | | |
|------------------------|-------|----------|-------|-------|
| CLERICAL | 0 | 1,300.00 | 675 | 1,500 |
| CLERICAL/SEC - STIPEND | 932 | 0.00 | 0 | 0 |
| OTHER | 2,590 | 2,500.00 | 2,500 | 2,500 |
| HEALTH INSURANCE | 0 | 3,351.12 | 0 | 0 |
| HRA | 0 | 1,900.00 | 0 | 0 |
| FICA | 270 | 290.70 | 243 | 306 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|---------------------------------|---------------|------------------|---------------|---------------|
| UNEMPLOYMENT COMPENSATION | 6 | 4.96 | 5 | 6 |
| WORKERS COMPENSATION | 0 | 22.40 | 23 | 33 |
| DENTAL | 0 | 110.68 | 0 | 0 |
| INSURANCE (NOT EMP BEN) | 17,252 | 23,547.72 | 20,431 | 25,903 |
| ADVERTISING | 250 | 0.00 | 0 | 0 |
| GENERAL SUPPLIES | 200 | 0.00 | 200 | 0 |
| DUES AND FEES - STAFF | 3,000 | 2,322.11 | 3,000 | 3,000 |
| <i>Total Board of Education</i> | <i>24,500</i> | <i>35,349.69</i> | <i>27,077</i> | <i>33,248</i> |

Board Treasurer

| | | | | |
|------------------------------|--------------|-----------------|--------------|--------------|
| OTH - STIPEND | 3,367 | 4,200.00 | 5,502 | 4,200 |
| FICA | 258 | 321.36 | 421 | 321 |
| UNEMPLOYMENT COMPENSATION | 5 | 6.12 | 9 | 7 |
| WORKERS COMPENSATION | 0 | 0.00 | 39 | 35 |
| <i>Total Board Treasurer</i> | <i>3,630</i> | <i>4,527.48</i> | <i>5,971</i> | <i>4,563</i> |

Legal Services

| | | | | |
|-----------------------------|--------------|-----------------|--------------|---------------|
| OTH PROF SERV - LOCAL | 1,500 | 8,121.00 | 5,000 | 10,000 |
| <i>Total Legal Services</i> | <i>1,500</i> | <i>8,121.00</i> | <i>5,000</i> | <i>10,000</i> |

Office of the Principal

| | | | | |
|--------------------------------------|----------------|-------------------|----------------|----------------|
| SUBSTITUTES | 0 | 125.00 | 0 | 0 |
| ADMINISTRATION | 183,467 | 170,000.00 | 175,100 | 195,301 |
| CLERICAL | 92,947 | 94,147.47 | 96,797 | 105,681 |
| HEALTH INSURANCE | 74,873 | 52,599.35 | 59,295 | 69,032 |
| HRA | 13,900 | 7,223.54 | 9,900 | 10,400 |
| FICA | 21,146 | 20,318.90 | 20,814 | 23,025 |
| VSTRS--OPEB | 1,402 | 1,402.00 | 1,509 | 1,624 |
| VMERS | 5,324 | 5,307.37 | 5,999 | 6,747 |
| RETIREMENT - LOCAL | 0 | 1,200.00 | 948 | 1,050 |
| TUITION REIMBURSEMENT | 5,000 | 2,500.34 | 5,000 | 5,000 |
| UNEMPLOYMENT COMPENSATION | 51 | 46.82 | 435 | 51 |
| WORKERS COMPENSATION | 1,963 | 1,518.23 | 1,932 | 2,498 |
| DENTAL | 2,728 | 3,243.36 | 3,308 | 3,308 |
| LIFE | 1,047 | 1,036.68 | 1,033 | 1,181 |
| LTD | 580 | 552.00 | 569 | 629 |
| OTH PROF SERV - LOCAL | 38,000 | 37,580.00 | 36,000 | 40,000 |
| RENTALS-EQUIPMNT/VEHICLES | 0 | 0.00 | 500 | 0 |
| COMMUNICATIONS | 17,000 | 12,494.77 | 15,546 | 15,000 |
| POSTAGE | 1,000 | 92.43 | 2,000 | 1,500 |
| PRINTING AND BINDING | 500 | 0.00 | 0 | 0 |
| TRAVEL | 2,500 | 1,069.62 | 2,500 | 2,500 |
| GENERAL SUPPLIES | 10,500 | 7,392.83 | 10,000 | 10,000 |
| DUES AND FEES - STAFF | 3,000 | 1,829.75 | 3,000 | 2,000 |
| <i>Total Office of the Principal</i> | <i>476,928</i> | <i>421,680.46</i> | <i>452,185</i> | <i>496,527</i> |

Assessments

| | | | | |
|----------------|-----------|--------------|-----------|-----------|
| SU ASSESSMENTS | 203,723 | 203,723.00 | 249,980 | 206,111 |
| SU ASSESSMENTS | 809,052 | 809,052.00 | 811,371 | 911,774 |
| SU ASSESSMENTS | 88,660 | 88,660.00 | 84,382 | 93,326 |
| SU ASSESSMENTS | 1,144,336 | 1,144,336.00 | 1,354,957 | 1,563,946 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|---|------------------|---------------------|------------------|------------------|
| <i>Total Assessments</i> | <i>2,245,771</i> | <i>2,245,771.00</i> | <i>2,500,690</i> | <i>2,775,157</i> |
| Debt Service | | | | |
| INTEREST ON ST DEBT | 6,500 | 1,619.99 | 7,500 | 2,500 |
| <i>Total Debt</i> | <i>6,500</i> | <i>1,619.99</i> | <i>7,500</i> | <i>2,500</i> |
| Building Operations - Interior | | | | |
| NON-CLERICAL GENERALISTS | 182,929 | 203,432.39 | 200,647 | 214,867 |
| HEALTH INSURANCE | 53,465 | 53,468.25 | 60,275 | 70,172 |
| HRA | 13,200 | 8,167.06 | 13,200 | 12,800 |
| FICA | 13,994 | 14,464.04 | 11,281 | 16,437 |
| VMERS | 11,036 | 11,717.00 | 11,640 | 13,483 |
| RETIREMENT - LOCAL | 0 | 1,000.00 | 500 | 0 |
| UNEMPLOYMENT COMPENSATION | 51 | 56.37 | 321 | 51 |
| WORKERS COMPENSATION | 10,482 | 9,422.54 | 11,497 | 1,783 |
| DENTAL | 1,695 | 1,651.39 | 1,696 | 1,696 |
| LIFE | 196 | 179.52 | 196 | 132 |
| LTD | 384 | 376.44 | 419 | 449 |
| OTHER PROFESSNL SERVICES | 0 | 0.00 | 24,250 | 0 |
| OTH PROF SERV - LOCAL | 27,033 | 27,319.76 | 18,679 | 23,338 |
| UTILITY SERVICES | 6,275 | 6,332.38 | 9,000 | 6,966 |
| TRASH & RECYCLING | 11,624 | 17,372.16 | 14,400 | 19,109 |
| NONTECHNLGY REPAIR/MAINT | 56,159 | 27,697.21 | 0 | 30,467 |
| OTHR PURCH PROP SRVS | 40,000 | 41,559.00 | 53,536 | 54,486 |
| GENERAL SUPPLIES | 12,564 | 19,032.77 | 40,000 | 20,936 |
| ELECTRICITY | 42,757 | 51,615.80 | 55,191 | 60,710 |
| OIL | 56,853 | 83,208.41 | 98,278 | 91,529 |
| GASOLINE | 640 | 834.13 | 1,410 | 1,551 |
| FURNITURE AND FIXTURES | 5,125 | 0.00 | 0 | 231,172 |
| DUES AND FEES - STAFF | 276 | 1,215.00 | 350 | 1,500 |
| BAD DEBT EXP WRITE-OFF | 0 | 12.40 | 0 | 0 |
| <i>Total Building Operations - Interior</i> | <i>546,738</i> | <i>580,134.02</i> | <i>626,766</i> | <i>873,634</i> |
| Building Operations - Exterior | | | | |
| NON-CLERICAL GENERALISTS | 1,731 | 3,493.77 | 0 | 3,500 |
| FICA | 128 | 259.62 | 0 | 268 |
| VMERS | 106 | 227.63 | 0 | 228 |
| UNEMPLOYMENT COMPENSATION | 0 | 0.31 | 0 | 0 |
| WORKERS COMPENSATION | 99 | 136.30 | 0 | 29 |
| SNOW PLOWING AND SANDING | 2,126 | 2,700.00 | 2,475 | 2,723 |
| NONTECHNLGY REPAIR/MAINT | 1,221 | 2,746.49 | 2,500 | 3,000 |
| <i>Total Building Operations - Exterior</i> | <i>5,411</i> | <i>9,564.12</i> | <i>4,975</i> | <i>9,748</i> |
| Transportation | | | | |
| NONTECHNLGY REPAIR/MAINT | 1,500 | 62.40 | 0 | 1,500 |
| GASOLINE | 750 | 79.00 | 0 | 500 |
| STU TRANS FRM OTHER <i>FIELD TRIPS</i> | 8,000 | 1,997.30 | 8,000 | 5,000 |
| STU TRANS FRM OTHER | 5,000 | 176.04 | 0 | 0 |
| STU TRANS FRM OTHER | 1,000 | 0.00 | 0 | 0 |
| STU TRANS FRM OTHER - <i>ATHLETICS</i> | 13,500 | 6,172.93 | 13,500 | 10,000 |
| STU TRANS FRM OTHER - <i>CO-CURRICULA</i> | 5,000 | 0.00 | 2,500 | 0 |

| Description | FY23 Budget | FY23 Actual | FY24 Budget | FY25 Budget |
|-----------------------------|------------------|---------------------|------------------|-------------------|
| <i>Total Transportation</i> | <i>34,750</i> | <i>8,487.67</i> | <i>24,000</i> | <i>17,000</i> |
| <i>Total District Wide</i> | <i>4,282,542</i> | <i>4,147,760.39</i> | <i>4,573,357</i> | <i>5,289,081</i> |
| TOTAL GENERAL FUND | 9,581,349 | 9,362,072.92 | 9,991,128 | 11,541,199 |

In accordance with VSA Title 15, #563, an audit of the 2022-2023 accounts of the Hartland School District was conducted by RHR Smith & Co., CPA, PC, of Buxton, Maine. A copy of the complete audit is available for review at the Treasurer's Office Hartland, Vermont and at the Office of the Windsor Southeast Supervisory Union, 105 Main Street, Windsor, VT.