FREELAND COMMUNITY SCHOOL DISTRICT

GENERAL FUND 2024-2025 BUDGET - Proposed Dec Amend

	2024-25 Original Budget 2024-25	2024-25 Amend December '24 2024-25	Difference	Explanation
REVENUES:				
Local	2,536,890	2,557,847	20,957	Taxable Value Updates
State	21,886,296	21,313,547	(572,749)	Actual enrollment & grants
Federal	583,112	617,689	34,577	Carryover from Title grants
Other	355,000	486,044	131,044	Sp Ed out of District programs
Total Revenue	**25,361,298**	**24,975,127**	**(386,171)**	
Expenditures:				
Basic Programs (110):				
Salaries	6,450,947	6,211,914	(239,033)	Did not fill two LC positions
Benefits	5,007,602	4,655,592	(352,010)	Actual Ins/Retirement
Other	1,675,097	1,712,641	37,544	
Total Basic Program:	**13,133,646**	**12,580,147**	**(553,499)**	
Added Needs (120):				
Salaries	1,836,241	1,911,445	75,204	Filled special ed
Benefits	1,253,735	1,208,209	(45,526)	Adjusted to actual
Other	54,050	65,791	11,741	
Total Added Needs:	**3,144,026**	**3,185,445**	**41,419**	
Pupil Services (210):				
Salaries	454,677	496,012	41,335	
Benefits	355,446	325,200	(30,246)	retirement/insurance
Other	188,931	209,931	21,000	
Total Pupil Services:	**999,054**	**1,031,143**	**32,089**	
Instructional Staff (220):				
Salaries	385,101	309,666	(75,435)	
Benefits	192,623	172,496	(20,127)	
Other	871,545	766,614	(104,931)	
Total Inst. Staff:	**1,449,269**	**1,248,776**	**(200,493)**	
General Administration (230):				
Salaries	227,327	227,567	240	
Benefits	188,469	181,007	(7,462)	Retirement/Insurance
Other	138,850	139,050	200	
Total Gen. Admin:	**554,646**	**547,624**	**(7,022)**	
School Administration (240):				
Salaries	651,223	649,223	(2,000)	Actual
Benefits	440,821	375,763	(65,058)	Retirement/Insurance
Other	303,100	273,100	(30,000)	Legal Arbitration/Supplies
Total Sch Admin:	**1,395,144**	**1,298,086**	**(97,058)**	

Business Services (250):				
Salaries	101,661	113,061	11,400	Payroll
Benefits	78,855	80,761	1,906	
Other	167,280	142,420	(24,860)	SISD/Payroll savings
Total Business Ser:	**347,796**	**336,242**	**(11,554)**	
Operation & Maint (26X).:				
Salaries	394,181	423,200	29,019	Actual
Benefits	355,252	368,645	13,393	Actual
Other	1,467,214	1,435,909	(31,305)	PCMI Services
Total Op & Maint.:	**2,216,647**	**2,227,754**	**11,107**	
Pupil Transp (27X):				
Salaries	181,450	165,950	(15,500)	Actual
Benefits	94,242	94,444	202	
Other	660,490	634,915	(25,575)	Grant Expenses
Total Pupil Transp:	**936,182**	**895,309**	**(40,873)**	
Central (28x):				
Salaries	166,163	166,163	0	
Benefits	123,946	111,761	(12,185)	Retirement
Other	299,223	312,261	13,038	Coaching to actual/ticket takers
Total Central:	**589,332**	**590,185**	**853**	
Other (3XX)				
Salaries	0	0	0	
Benefits	0	0	0	
Other (300)	27,600	18,600	(9,000)	Community ed
Total Other:	**27,600**	**18,600**	**(9,000)**	
Community Services (290)	866,775	869,424	2,649	
Capital Outlay	453,397	517,047	63,650	Addl Cost bus, Plow, Scrubber
Outgoing Trans.	25,503	25,503	0	
Total Expenditures:	**26,139,017**	**25,371,285**	**(767,732)**	
Rev Over(under) Exp:	**(777,719)**	**(396,158)**	**381,561**	
06/30/24 Equity	**8,095,656**	**8,095,656**		
Projected 06/30/25 Equity	**7,317,937**	**7,699,498**		
Previous Years Expenditures	**25,011,828**	**25,011,828**		
Equity as % of Prev Yr Exp	**29.26%**	**30.78%**		