JUNE FINAL

2024-2025 Proposed Amended REVENUE BUDGET
FREELAND COMMUNITY SCHOOL DISTRICT

		Amount	Mills	Revenue		
PROPERTY TAX LEVY:	Non PRE TV	126,735,179	18.0000	2,281,233		
	Comm PP TV	4,252,300	6.0000	17,727		
Assumed Local Revenue:				2,298,960	2,300,398	
INVESTMENT EARNINGS:					63,400	
OTHER REVENUE:						
Rentals				12,000		
Miscellaneous				46,700		
Athletic Revenue				154,236		
Child Care				0		
Spec Ed Program				0		
Summer School				600		
Private Donation				0		
Youth Enrichment Programs				5,000		
Maint OT Reimb				0	218,536	
FISCAL YEAR FOUNDATION:		$ 9,608.00	$9,608.00			
Projected State Inc/Dec.			-			
State Aide Membership	Count:	2019.01	2017.01			
State Unrestricted:			19,379,432.08		17,093,626	
AT RISK: (3060				507,195		
BiLingual (307)				0		
Student Loan 27k				4,025		
CTE ISD Local (223)				3,190		
DATA COLLECTION #370 (152a)				59,312		
MPSERS Offset (147A)	0			443,401		
MPSERS Offset (147C)	0			2,054,560		
Benchmark Assessments (348)	0			19,790		
Early Literacy				41,893		
ORS Forfeiture				0		
Robotics (349)				8,637		
31o Social Worker/Counselor (238)				0		
Special Ed State Aid				378,095		
School Resource Office (254)				8,815		
Mental Health 31aa(249)				461,227		21,801,646
District Transportation 22i				220,300		
FAFSA 67f (283)				8,956		
35j Literacy Improvement & PD				299,883		
23g Mi Kids Back on Track (290)				112,901		
29(7) Enrollment Stabilization Payment				75,840		
State Categoricals:					4,708,020	
TITLE I REGULAR (6010				177,785		
TITLE 11 PART A (764)				39,422		
SISD MEDICAID				5,000		
SPECIAL ED IDEA (801)				358,581		
SPECIAL ED PRESCHOOL(805)				17,166		
TITLE IV (753)				10,000		
FINAL 11t (Spent in July/Aug)				39,692		
Tutition Assistance				7,650		
Filter First Grant				74,600		
Federal:					729,896	
SISD MEDICAID				5,000		
SISD PA 18				3,000		
CTE - Career Center				300,000		
CARROLLTON/SWAN VALLEY				176,244		
Incoming Transfers:					484,244	
REVISED TOTAL EST REVENUE 24/25						25,598,120
TOTAL EST EXP 24/25						(26,831,915)
NET Loss 24/25:						(1,233,795)
Fund Balance 06.30.24:						8,095,656
EST Fund Balance on 06.30.25						$ 6,861,861

FREELAND COMMUNITY SCHOOL DISTRICT

GENERAL FUND 2024-2025 BUDGET - Proposed JUNE 2025 Amend

	2024-25 Original Budget 2024-25	2024-25 Amend December '24 2024-25	2024-25 Amend June '25 2024-25	Difference	Explanation
REVENUES:					
Local	2,536,890	2,557,847	2,582,334	24,487	Taxable Value Updates
State	21,886,296	21,313,547	21,801,646	488,099	MPSERS
Federal	583,112	617,689	729,896	112,207	Carryover from Title grants
Other	355,000	486,044	484,244	(1,800)	
Total Revenue	**25,361,298**	**24,975,127**	**25,598,120**	**622,993**	
Expenditures:					
Basic Programs (110):					
Salaries	6,450,947	6,211,914	6,171,341	(40,573)	Over budget of Extra Salaries
Benefits	5,007,602	4,655,592	5,077,244	421,652	Actual Ins/Retirement
Other	1,675,097	1,712,641	1,895,622	182,981	Subs and Textbook budgets
Total Basic Program:	**13,133,646**	**12,580,147**	**13,144,207**	**564,060**	
Added Needs (120):					
Salaries	1,836,241	1,911,445	1,875,010	(36,435)	Lambert off Maternity Leave
Benefits	1,253,735	1,208,209	1,189,156	(19,053)	Adjusted to actual
Other	54,050	65,791	71,211	5,420	
Total Added Needs:	**3,144,026**	**3,185,445**	**3,135,377**	**(50,068)**	
Pupil Services (210):					
Salaries	454,677	496,012	443,146	(52,866)	Actual Salaries - 10 days
Benefits	355,446	325,200	262,037	(63,163)	Melton no Retirement
Other	188,931	209,931	210,779	848	
Total Pupil Services:	**999,054**	**1,031,143**	**915,962**	**(115,181)**	
Instructional Staff (220):					
Salaries	385,101	309,666	293,146	(16,520)	Actual
Benefits	192,623	172,496	182,628	10,132	
Other	871,545	766,614	696,711	(69,903)	Less Software
Total Inst. Staff:	**1,449,269**	**1,248,776**	**1,172,485**	**(76,291)**	
General Administration (230):					
Salaries	227,327	227,567	225,237	(2,330)	
Benefits	188,469	181,007	191,698	10,691	Retirement/Insurance
Other	138,850	139,050	155,550	16,500	Legal
Total Gen. Admin:	**554,646**	**547,624**	**572,485**	**24,861**	
School Administration (240):					
Salaries	651,223	649,223	651,723	2,500	T. Smith Retirement/payout
Benefits	440,821	375,763	422,340	46,577	Retirement/Insurance Actual
Other	303,100	273,100	251,125	(21,975)	Less Contracted Secretaries
Total Sch Admin:	**1,395,144**	**1,298,086**	**1,325,188**	**27,102**	

Business Services (250):					
Salaries	101,661	113,061	113,061	0	Payroll
Benefits	78,855	80,761	83,798	3,037	
Other	167,280	142,420	161,546	19,126	Rehmann Capital Assets
Total Business Ser:	**347,796**	**336,242**	**358,405**	**22,163**	
Operation & Maint (26X).:					
Salaries	394,181	423,200	384,627	(38,573)	Over budget of 1 person
Benefits	355,252	368,645	374,237	5,592	Actual
Other	1,467,214	1,435,909	1,570,871	134,962	PCMI Services
Total Op & Maint.:	**2,216,647**	**2,227,754**	**2,329,735**	**101,981**	
Pupil Transp (27X):					
Salaries	181,450	165,950	150,325	(15,625)	Actual - METS Drivers
Benefits	94,242	94,444	68,943	(25,501)	Actual Expenses
Other	660,490	634,915	649,210	14,295	Grant Expenses 22I
Total Pupil Transp:	**936,182**	**895,309**	**868,478**	**(26,831)**	
Central (28x):					
Salaries	166,163	166,163	157,131	(9,032)	Longevity on Sal Schedule
Benefits	123,946	111,761	95,558	(16,203)	Retirement
Other	299,223	312,261	302,284	(9,977)	Less supplies
Total Central:	**589,332**	**590,185**	**554,973**	**(35,212)**	
Other (3XX)					
Salaries	0	0	0	0	
Benefits	0	0	0	0	
Other (300)	27,600	18,600	6,836	(11,764)	Community ed
Total Other:	**27,600**	**18,600**	**6,836**	**(11,764)**	
Community Services (290)	866,775	869,424	882,754	13,330	
Capital Outlay	453,397	517,047	1,539,527	1,022,480	MS Addition
Outgoing Trans.	25,503	25,503	25,503	0	
Total Expenditures:	**26,139,017**	**25,371,285**	**26,831,915**	**1,460,630**	
Rev Over(under) Exp:	**(777,719)**	**(396,158)**	**(1,233,795)**	**(837,637)**	
06/30/24 Equity	**8,095,656**	**8,095,656**	**8,095,656**		
Projected 06/30/25 Equity	**7,317,937**	**7,699,498**	**6,861,861**		
Previous Years Expenditures	**25,011,828**	**25,011,828**	**25,011,828**		
Equity as % of Prev Yr Exp	**29.26%**	**30.78%**	**27.43%**		

CAPITAL OUTLAY 2024-2025

Original 24.25 Budget:

Original Amount **$453,397**	
HS Shop Equipment (113)	$10,000
Technology Fiber Refresh (284)	$128,397
School Safety (266)	$165,000
School Bus (271)	$150,000
	$453,397

December 2024 Amend: $517,047

Floor Scrubber (261)	$9,600
Plow for John Deere (261)	$5,319
Add'l cost for the Bus	$13,263
Carryover for School Safety	$35,000
Addl Technology	$468
	$63,650

June FINAL 2025 Amend: $1,539,527

MS Additional Classroom	$1,005,318
Baseball Backstop	$18,690
Bus Savings	($3,411)
Technology Actual	($5,966)
Athletic - Soccer Goals	$7,849
	$1,022,480

Total Capital Outlay:	**$1,539,527**

AMENDMENT

GENERAL APPROPRIATION RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF FREELAND COMMUNITY SCHOOL DISTRICT

RESOLVED, that this resolution shall be the amended general appropriation of Freeland Community School District for the fiscal year ending June 30, 2025. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Freeland Community School District.

BE IT FURTHER RESOLVED, that 18.0000 mills of the ad volorem property taxes be levied on all non-homstead and non-qualified agricultural property for the purposes of general operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
REVENUE			
Local	$2,557,847	$24,487	$2,582,334
Intermediate	0	0	$0
State	21,313,547	488,099	$21,801,646
Federal	617,689	112,207	$729,896
Incoming Trans. & Other Transactions	486,044	(1,800)	$484,244
TOTAL REVENUE	$24,975,127	$622,993	$25,598,120
FUND BALANCE July 1, 2024			
LESS APPROPRIATED FUNDS FOR CONTINGENCY		8,095,656	
FUND BALANCE AVAILABLE TO APPROPRIATE			8,095,656
TOTAL AVAILABLE TO APPROPRIATE-GENERAL FUND			$33,693,776

BE IT FURTHER RESOLVED, that **$26,831,915** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	6/25/2025
EXPENDITURES:			
Basic Programs	$12,580,147	$564,060	$13,144,207
Added Needs	3,185,445	(50,068)	$3,135,377
Adult and Continuing	0		$0
Unclassified	0		$0
Support Services:	0		$0
Pupil	1,031,143	(115,181)	$915,962
Instructional Staff	1,248,776	(76,291)	$1,172,485
General Administration	547,624	24,861	$572,485
School Administration	1,298,086	27,102	$1,325,188
Business	336,242	22,163	$358,405
Operation & Maintenance	2,227,754	101,981	$2,329,735
Pupil Transportation	895,309	(26,831)	$868,478
Central	590,185	(35,212)	$554,973
Other	18,600	13,330	$31,930
Community Services	869,424	(11,764)	$857,660
Capital Outlay	517,047	1,022,480	$1,539,527
Outgoing Trans. & Other Transactions	25,503	0	$25,503
TOTAL APPROPRIATED - GENERAL FUND	$25,371,285	$1,460,630	$26,831,915

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SCHOOL SERVICE FUND** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
REVENUE			
Local	$90,800	$1,735	$92,535
State	925,455	(37,147)	888,308
Federal	384,539	11,370	395,909
Incoming Transfers	0	0	0
TOTAL REVENUE	$1,400,794	($24,042)	$1,376,752
Fund Balance July 1, 2024			
Less Appropriated Fund Balance		989,150	
FUND BALANCE AVAILABLE TO APPROPRIATE			989,150
TOTAL AVAILABLE TO APPROPRIATE - SCHOOL SERVICE FUND			$2,365,902

BE IT FURTHER RESOLVED, that **$1,334,006** of the total available to appropriate in the **SCHOOL SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
EXPENDITURES			
Food Service	$953,500	$80,566	$1,034,066
			0
Capital Outlay	900,000	(600,000)	300,000
TOTAL APPROPRIATED SCHOOL SERVICE FUND	$1,853,500	($519,434)	$1,334,066

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **CAPITAL SINKING FUND** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
REVENUE			
Local	$1,779,954	$348	$1,780,302
State	0		0
Federal	0		0
Incoming Transfers	0		0
TOTAL REVENUE	$1,779,954	$348	$1,780,302
Fund Balance July 1, 2024			
Less Appropriated Fund Balance		967,865	
FUND BALANCE AVAILABLE TO APPROPRIATE			967,865
TOTAL AVAILABLE TO APPROPRIATE - CAPITAL SINKING FUND			$2,748,167

BE IT FURTHER RESOLVED, that **$335,000** of the total available to appropriate in the **CAPITAL SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
EXPENDITURES			
Contracted Services	$2,335,000	($2,000,000)	$335,000
Capital Outlay			0
Transfer to General Fund			0
TOTAL APPROPRIATED CAPITAL SINKING FUND	$2,335,000	($2,000,000)	$335,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **CAPITAL PROJECTS - PROPERTY** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
REVENUE			
Local	$2,000	$0	$2,000
State	0		0
Federal	0		0
Incoming Transfers/Other	0	37,992	37,992
TOTAL REVENUE	$2,000	$37,992	$39,992
Fund Balance July 1, 2024			
Less Appropriated Fund Balance		170,523	
APPROPRIATE			170,523
TOTAL AVAILABLE TO APPROPRIATE - CAPITAL PROJECTS - PROPERTY			$210,515

BE IT FURTHER RESOLVED, that **$0.00** total available to appropriate in the **CAPITAL PROJECTS - PROPERTY** is hereby appropriated in the amounts and for the purposes set forth below:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 6/25/2025
EXPENDITURES			
Contracted Services	$170,463	($170,463)	$0
Capital Outlay			0
Transfer to General Fund			0
TOTAL APPROPRIATED CAPITAL PROJECTS - PROPERTY	$170,463	($170,463)	$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 06/25/2025
REVENUE			
High school - 46 Accounts	$280,000	$70,000	$350,000
Elementary School - 21 Accounts	158,552	12,000	170,552
Athletic Team Accounts - 20 Account:	125,000	67,000	192,000
Incoming Transfers	0	0	0
TOTAL REVENUE	$563,552	$149,000	$712,552
Fund Balance July 1, 2024			
Less Appropriated Fund Balance		547,046	
FUND BALANCE AVAILABLE TO APPROPRIATE			547,046
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND			$1,259,598

BE IT FURTHER RESOLVED, that **$661,608** of the total available to appropriate in the **STUDENT/SCHOOL ACTIVITY - CUSTODIAL ACCOUNTS** is hereby appropriated in the amounts and for the purposes set forth below:

	AS LAST APPROVED	RECOMMENDED AMENDMENTS	AMENDED 06/25/2025
EXPENDITURES			
High School - 46 Accounts	$294,000	$10,000	$304,000
Elementary School - 21 Accounts	148,000	45,000	193,000
Athletic Team Accounts - 20 Account:	210,500	(45,892)	164,608
TOTAL APPROPRIATED STUDENT/SCHOOL ACTIVITY	$652,500	$9,108	$661,608

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval by the board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

This appropriations resolution is to take effect on June 25, 2025