2025-2026 ORIGINAL REVENUE BUDGET
FREELAND COMMUNITY SCHOOL DISTRICT

		Amount	Mills	Revenue	
PROPERTY TAX LEVY:	Non PRE TV	129,269,883	18.0000	2,326,858	
	Comm PP TV	4,337,346	6.0000	26,024	
Assumed Local Revenue:				2,352,882	2,352,882
INVESTMENT EARNINGS:					50,500
OTHER REVENUE:					
Rentals				10,000	
Miscellaneous				25,000	
Athletic Revenue				160,000	
Child Care				2,000	
Spec Ed Program				0	
Summer School				600	
Private Donation				0	
Youth Enrichment Programs				1,000	
Maint OT Reimb				0	198,600
FISCAL YEAR FOUNDATION:		$ 10,000.00	$10,000.00		
Projected State Inc/Dec.			-		
State Aide Membership	Count:		2000		
State Unrestricted:			20,000,000.00		17,647,118
AT RISK: (3060				507,000	
BiLingual (307)				500	
CTE ISD Local (223)				3,200	
DATA COLLECTION #370 (152a)				60,000	
MPSERS Offset (147A)				0	
MPSERS Offset (147C)				1,519,492	
Benchmark Assessments (348)				19,000	
Early Literacy 35(a)				52,800	
ORS Forfeiture				11,000	
Robotics (349)				8,500	
School Resource Office (254)				10,000	
Mental Health 31aa(249)				342,012	
District Transportation 22i				209,425	
FAFSA 67f (283)				0	
35j Literacy Improvement & PD				112,000	
23g Mi Kids Back on Track (290)				0	
29(7) Enrollment Stabilization Payment				75,508	
State Categoricals:					2,930,437
TITLE I REGULAR (6010				150,000	
TITLE 11 PART A (764)				35,000	
SISD MEDICAID				5,000	
SPECIAL ED IDEA (801)				358,581	
SPECIAL ED PRESCHOOL(805)				17,166	
TITLE IV (753)				10,000	
Federal:					575,747
SISD MEDICAID				5,000	
CTE - Career Center				300,000	
CARROLLTON/SWAN VALLEY				180,000	
Incoming Transfers:					485,000
TOTAL EST REVENUE 25/26					24,240,284
TOTAL EST EXP 25/26					(28,001,154)
NET Loss 25/26:					(3,760,870)
Fund Balance 06.30.25:					6,861,861
EST Fund Balance on 06.30.26					$ 3,100,991

2025-2026
Budget Assumptions

Revenue:

Student Count:	2,000	Decreased due to 2025 Graduating class of 157
Foundation amount:	$ 10,000	Increase of $392 (Do not have a State budget yet)
Federal Grants:	0	All money that comes in - assumes goes out

Expenditures:

Teacher Salaries	2%	Contract is unknown at time of budget
FESPA Salaries	Per Contract	Settled contract amounts
Administration	3%	Increase - with a few proposed changes - Has not been approved by the Board yet.
Retirement Rate:	44.93%	Rate is FINAL
Many changes in the Retirement categoricals		
Health Insurance:	15%	Increase - Plan and Cost are unknown at this time. (Increase for 6 months only)
Contract Subs Reduced to (3)		
Increased Weekend Transportation	$ 15,000.00	
New Bus/Vehicle	$ -	Are not recommending purchasing a new Bus this year.
Contract/Non-Contract Staff	3%	Has not been approved by the Board yet.
All retiring positions have been replaced		
Adjusted all extra-curricular tables	3%	
Adjusted all athletic positions	3%	

Capital Outlay:

HS Shop Class Equipment	$10,000
Safety Sec - MS Entrance Remaining Bal	$147,000
MS Addition Completion	$2,700,000
New Truck	$60,000
Salt Spreader	$10,000
Mower	$20,000
Pole Barn for Band	$10,000
Technology Needs	$25,000
	$2,982,000

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

RESOLVED, that this resolution shall be the general appropriation of Freeland Community School District for the fiscal year ending June 30, 2026. 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 18.00 mills of the ad volorem property taxes be levied on all non-homestead 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, 2026, is as follows:

REVENUE		
Local		$ 2,601,982
Intermediate		0
State		20,577,555
Federal		575,747
Incoming Trans. & Other Transactions		485,000
TOTAL REVENUE		$24,240,284
FUND BALANCE July 1, 2025	$6,861,861	
FUND BALANCE AVAILABLE TO APPROPRIATE		6,861,861
TOTAL AVAILABLE TO APPR0PRIATE-GENERAL FUND		$31,102,145

BE IT FURTHER RESOLVED, that **$28,001,154** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
Basic Programs	$12,913,421
Added Needs	3,135,458
Adult and Continuing	0
Unclassified	0
Support Services:	
Pupil	1,057,723
Instructional Staff	888,725
General Administration	584,047
School Administration	1,420,839
Business	350,916
Operation & Maintenance	2,293,080
Pupil Transportation	883,825
Central	582,262
Other(300)	16,100
Community Services (290)	877,731
Capital Outlay	2,982,000
Outgoing Trans. & Other Transactions	15,027
TOTAL APPR0PRIATED - GENERAL FUND	28,001,154

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, 2026, is as follows:

REVENUE		
Local		$82,000
State		882,455
Federal		393,000
Incoming Transfers		0
TOTAL REVENUE		$1,357,455
Fund Balance July 1, 2025	$1,031,836	
FUND BALANCE AVAILABLE TO APPROPRIATE		1,031,836
TOTAL AVAILABLE TO APPROPRIATE-SCHOOL SERVICE FUND		$2,389,291

BE IT FURTHER RESOLVED, that **$ 1,646,000** of the total available to appropriate in the **SCHOOL SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Food Service	$1,046,000
Capital Outlay	600,000
TOTAL APPROPRIATED SCHOOL SERVICE FUND	$1,646,000

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, 2026, is as follows:

REVENUE		
Local		$1,641,391
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$1,641,391
Fund Balance July 1, 2025	$2,413,167	
FUND BALANCE AVAILABLE TO APPROPRIATE		2,413,167
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$4,054,558

BE IT FURTHER RESOLVED, that **$ 2,000,000** of the total available to appropriate in the **CAPITAL SINKING FUND** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
Contracted Services	$2,000,000
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL SINKING FUND	$2,000,000

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, 2026, is as follows:

REVENUE		
Local		$2,000
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$2,000
Fund Balance July 1, 2025	$210,515	
FUND BALANCE AVAILABLE TO APPROPRIATE		210,515
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$212,515

BE IT FURTHER RESOLVED, that **$ 170,463** of the total available to appropriate in the **CAPITAL PROJECTS - PROPERTY** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
Contracted Services	$210,515
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL PROJECTS - PROPERTY	$210,515

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY - CUSTODIAL ACCOUNT** of the Freeland Community School District for fiscal year ending June 30, 2026, is as follows:

REVENUE		
High School -47 Accounts		$340,000
Elementary School - 21 Accounts		168,552
Athletic Team Accounts - (20) Accounts		190,000
TOTAL REVENUE		$698,552
Fund Balance July 1, 2025	$597,990	
FUND BALANCE AVAILABLE TO APPROPRIATE		**597,990**
TOTAL AVAILABLE TO APPROPRIATE-STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS		$1,296,542

BE IT FURTHER RESOLVED, that **$ 652,500** of the total available to appropriate in the **STUDENT/SCHOOL ACTIVITY - CUSTODIAL ACCOUNT** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
High School -46 Accounts	$299,000
Elementary School - 21 Accounts	178,000
Athletic Team Accounts - (20) Accounts	210,500
TOTAL AVAILABLE TO APPROPRIATE-STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS	$687,500

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 July 1, 2025