FREELAND COMMUNITY SCHOOL DISTRICT

GENERAL FUND 2025-2026 BUDGET - Proposed Dec 2025 Amend

	2025-26 Original Budget 2025-26	2025-26 December '25 Budget 2025-26	Difference	Explanation
REVENUES:				
Local	2,601,982	2,751,234	149,252	Interest/Tax Value
State	20,577,555	21,127,756	550,201	St Ct, Foundation, Retirement
Federal	575,747	619,211	43,464	Carryover from Title grants
Other	485,000	569,000	84,000	Addl Special Ed Students
Total Revenue	**24,240,284**	**25,067,201**	**826,917**	
Expenditures:				
Basic Programs (110):				
Salaries	6,278,995	6,292,621	13,626	Actual
Benefits	5,136,938	4,934,424	(202,514)	Actual benefits/No TOR
Other	1,497,488	1,630,013	132,525	35m supplies NEW
Total Basic Program:	**12,913,421**	**12,857,058**	**(56,363)**	
Added Needs (120):				
Salaries	1,834,805	2,073,358	238,553	$62K Para&Sal/$175 Title At Ris
Benefits	1,246,753	1,331,589	84,836	Adjusted to actual
Other	53,900	91,750	37,850	ELL/$25 Sp Ed Sag Twp
Total Added Needs:	**3,135,458**	**3,496,697**	**361,239**	
Pupil Services (210):				
Salaries	473,763	472,864	(899)	
Benefits	333,578	348,130	14,552	Change in Insurance Fattal/Melt
Other	250,382	198,382	(52,000)	-25Kguidance/-30K 31aa consul
Total Pupil Services:	**1,057,723**	**1,019,376**	**(38,347)**	
Instructional Staff (220):				
Salaries	228,063	257,107	29,044	Stipends 35j LETRS
Benefits	127,462	141,578	14,116	Actual
Other	533,200	728,806	195,606	All 35m grant software/supplies
Total Inst. Staff:	**888,725**	**1,127,491**	**238,766**	
General Administration (230):				
Salaries	234,934	240,297	5,363	Increase in Supt Salary
Benefits	195,663	195,300	(363)	Actual
Other	153,450	157,577	4,127	Legal
Total Gen. Admin:	**584,047**	**593,174**	**9,127**	
School Administration (240):				
Salaries	673,546	673,546	0	
Benefits	457,137	448,818	(8,319)	Actual
Other	290,156	252,331	(37,825)	Actual Secretarial
Total Sch Admin:	**1,420,839**	**1,374,695**	**(46,144)**	

Business Services (250):				
Salaries	126,068	126,068	0	
Benefits	92,233	89,106	(3,127)	Actual
Other	132,615	140,429	7,814	Errors & Omission Increase
Total Business Ser:	**350,916**	**355,603**	**4,687**	
Operation & Maint (26X).:				
Salaries	355,739	349,182	(6,557)	Carl Pfundt Retirment
Benefits	360,965	314,504	(46,461)	Actual/Retirement/Ins
Other	1,576,376	1,604,513	28,137	PCMI Services
Total Op & Maint.:	**2,293,080**	**2,268,199**	**(24,881)**	
Pupil Transp (27X):				
Salaries	201,460	168,460	(33,000)	FCSD drivers down
Benefits	80,219	75,378	(4,841)	Actual Expenses
Other	602,146	676,257	74,111	Grant Expenses 22I
Total Pupil Transp:	**883,825**	**920,095**	**36,270**	
Central (28x):				
Salaries	175,081	176,421	1,340	Sal Increase Tech Dir
Benefits	95,481	90,526	(4,955)	Retirement/Health
Other	311,700	329,147	17,447	$12k Security assess/Health Fin
Total Central:	**582,262**	**596,094**	**13,832**	
Other (3XX)				
Salaries	0	0	0	
Benefits	0	0	0	
Other (300)	16,100	14,100	(2,000)	Community ed
Total Other:	**16,100**	**14,100**	**(2,000)**	
Community Services (290)	877,731	913,508	35,777	Extra curr/added pos/Robotics
Capital Outlay	2,982,000	3,300,929	318,929	see cap outlay listing
Outgoing Trans.	15,027	15,027	0	
Total Expenditures:	**28,001,154**	**28,852,046**	**850,892**	
Rev Over(under) Exp:	**(3,760,870)**	**(3,784,845)**	**(23,975)**	
06/30/25 Equity	**7,850,023**	**7,850,023**		
Projected 06/30/25 Equity	**4,089,153**	**4,065,178**		
Previous Years Expenditures	**25,801,006**	**25,801,006**		
Equity as % of Prev Yr Exp	**15.85%**	**15.76%**		