FREEDOM AREA SCHOOL DISTRICT

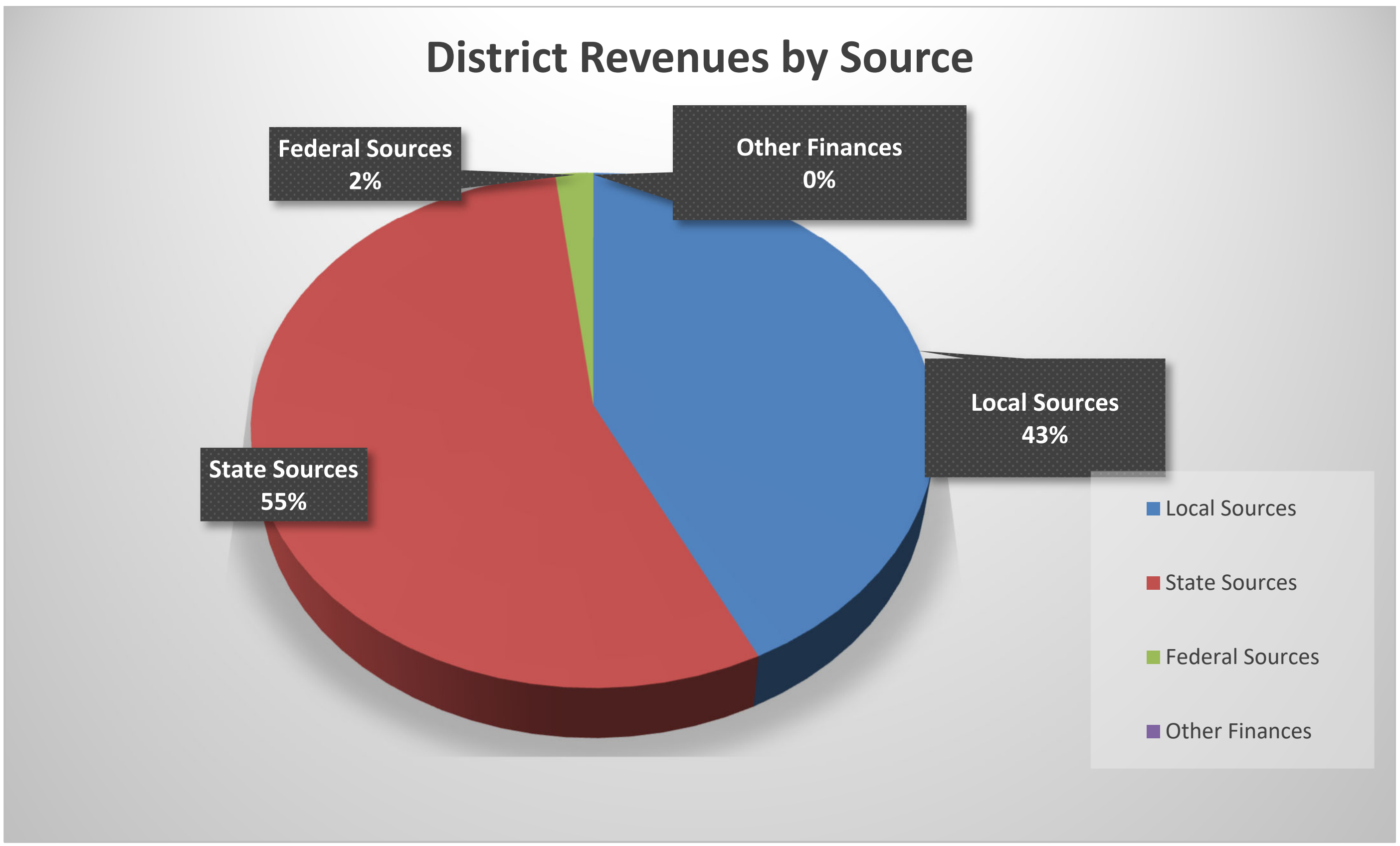
2026-2027
FINAL BUDGET

Presented to
The Freedom Area School District
Board of School Directors
June 11, 2026

2026-2027 Budget Breakdown

	2026-2027 Budget Summary
Total Proposed Revenues	**$29,658,037**
Total Proposed Expenditures	**$29,992,294**
Proposed Budget Deficit	**$334,257**

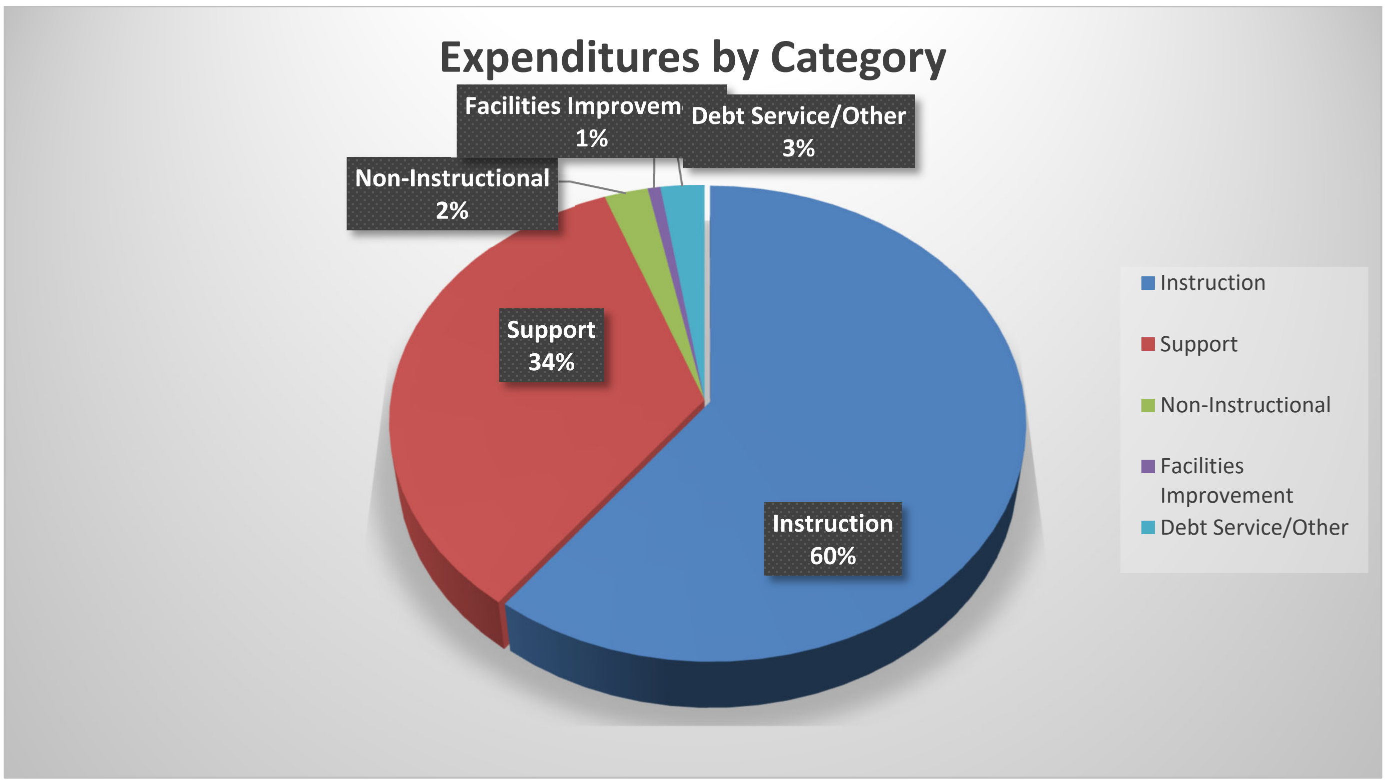
Revenues				
	2026-2027	Percent of Funding	2025-2026	Percent of Funding
Local Sources	$ 12,664,565	42.70%	$ 12,337,817	42.7%
State Sources	$ 16,406,150	55.32%	$ 15,772,731	54.6%
Federal Sources	$ 587,322	1.98%	$ 798,063	2.8%
Other Finances	$ -	0.00%	$ -	0.0%
	$ 29,658,037		$ 28,908,611	

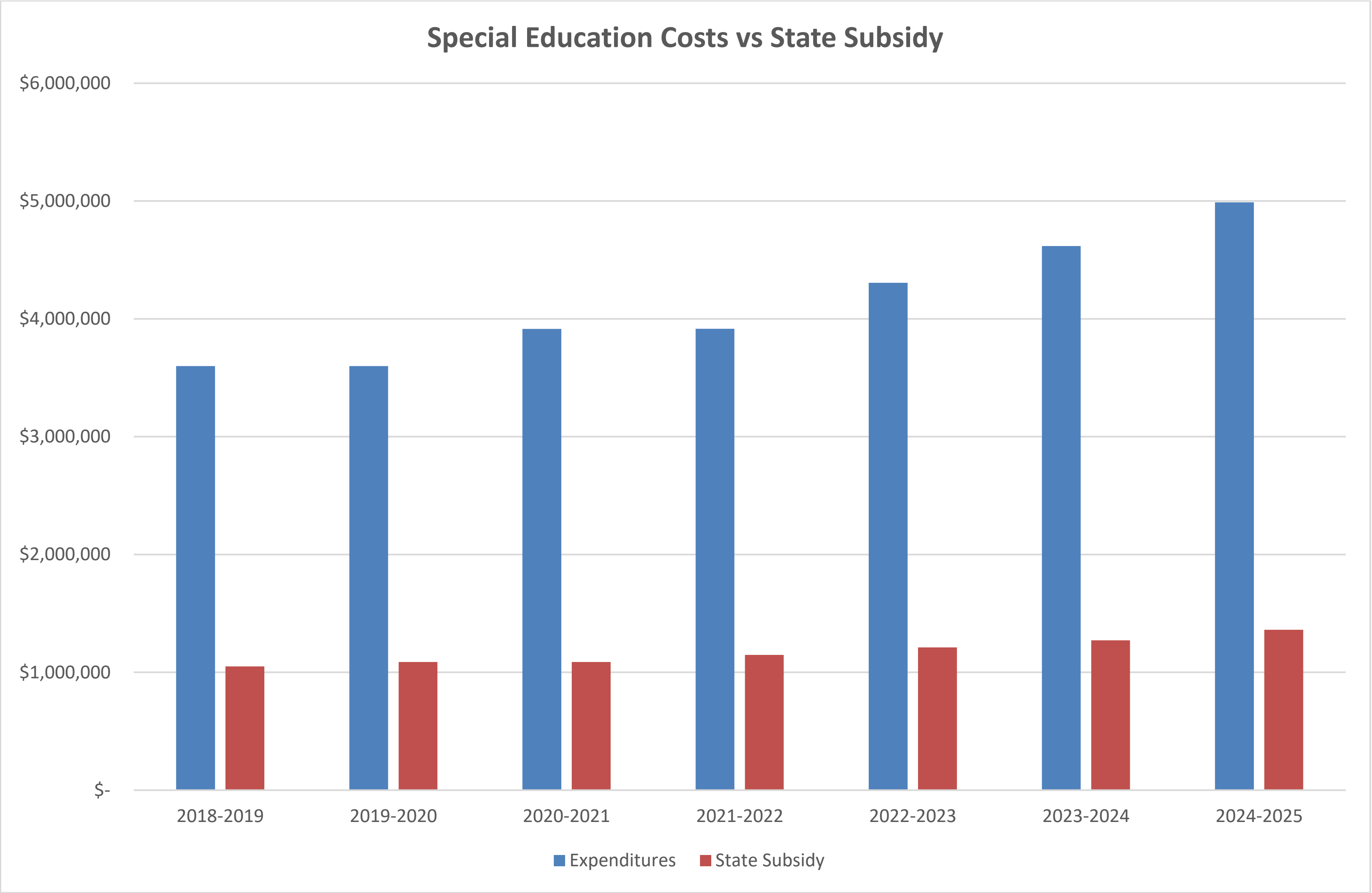


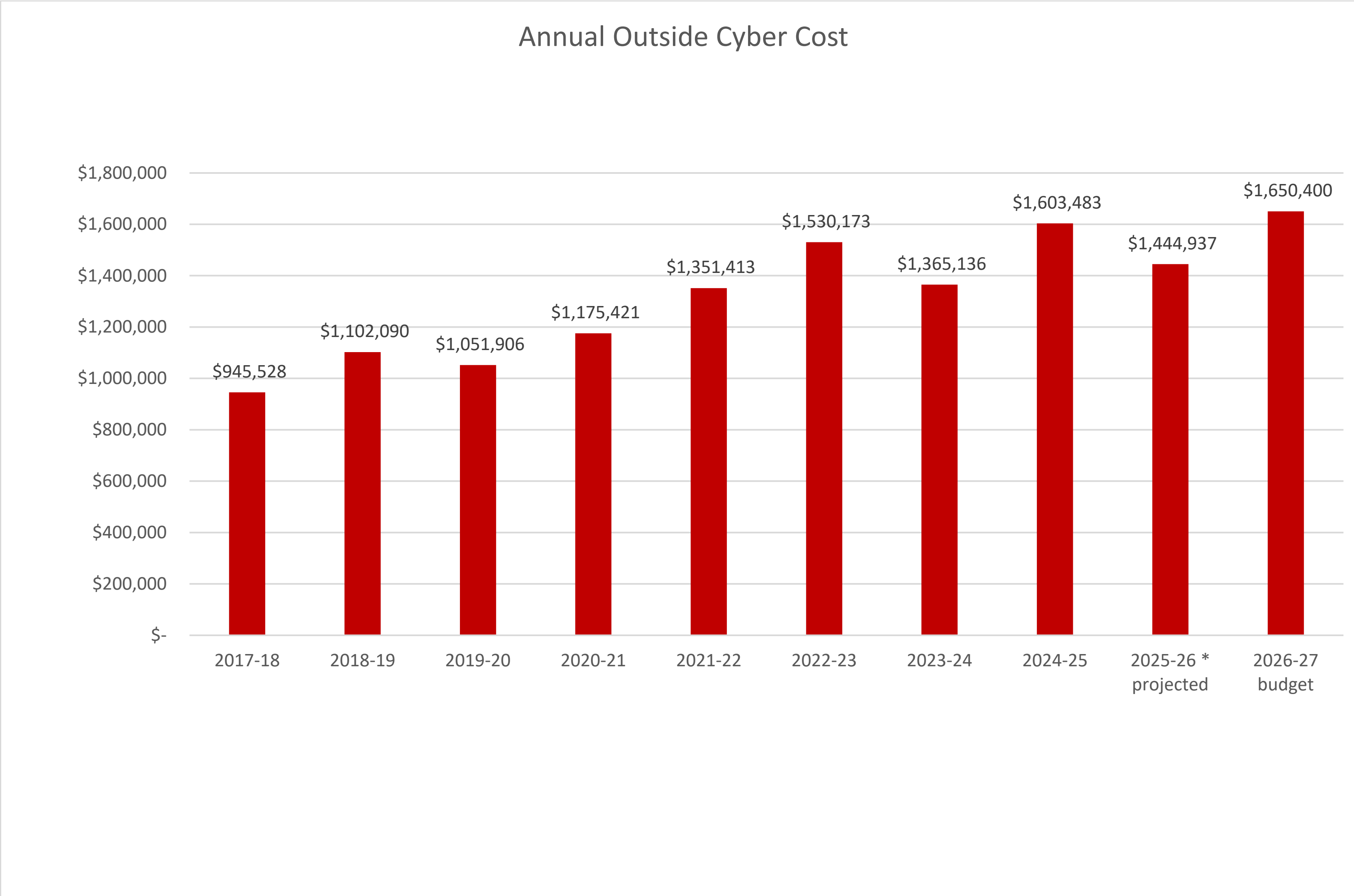
Expenditures by Category	2026-2027	Percent of Funding	2025-2026	Percent of Funding
Instruction	$18,110,161	60.38%	$18,758,754	62.61%
Support	$10,193,387	33.99%	$9,525,604	31.79%
Non-Instructional	$735,811	2.45%	$725,399	2.42%
Facilities Improvement	$213,125	0.71%	$213,125	0.71%
Debt Service/Other	$739,810	2.47%	$739,098	2.47%
	$29,992,294		$29,961,980	

Increase over Previous

$	30,314	0.10%




Special Education Costs vs State Subsidy
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
Expenditures
State Subsidy


Annual Outside Cyber Cost
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
$945,528
$1,102,090
$1,051,906
$1,175,421
$1,351,413
$1,530,173
$1,365,136
$1,603,483
$1,444,937
$1,650,400
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26 * projected
2026-27 budget

Beaver County School Districts
Millage Rates - Lowest to Highest
2025-26 School Year

SCHOOL DISTRICT	MILLAGE RATE		ACT 1 INDEX	POTENTIAL 26-27 RATE
Midland	5.9495		5.4%	6.2707
Freedom	9.7850		4.6%	10.2351
Riverside	9.7879		4.8%	10.2577
South Side	10.0634		4.6%	10.5263
Western Beaver	10.5408		5.0%	11.0678
Blackhawk	10.6830		4.7%	11.1851
Central Valley	10.7783		4.5%	11.2633
Big Beaver Falls	11.5000		5.4%	12.1210
Ambridge	11.9482		4.7%	12.5097
New Brighton	12.3698		5.2%	13.0130
Hopewell	12.6130		4.6%	13.1931
Beaver	12.9900		4.5%	13.5745
Rochester	13.4900		5.2%	14.1914
Aliquippa	42.1400	(land)	5.5%	44.4577
Aliquippa	7.0400	(building)		

Impact on Homeowners of a .385 Mill Increase

Note: Current millage rate is set at 9.7850 mills

If current TAXES are:	Annual Increase to 10.17 mills is:	Monthly Increase:
$500	$ 20.70	$ 1.73
$1,000	$ 40.39	$ 3.37
$1,500	$ 59.06	$ 4.92
$2,000	$ 78.75	$ 6.56
$2,500	$ 98.44	$ 8.20

Budget Line Items

10-1100-610-000-10-10-11-000

- Fund
- Function
- Object
- Funding Source
- Instructional Organization 10, 20, 30 (Elem/Sec)
- Operational Unit/Building
- Grade
- Subject Matter

Functions

- **1000 Instruction**
  - 1100 Regular Programs
  - 1200 Special Programs
  - 1300 Vocational Programs
  - 1400 Other
  - 1600 Community Education Programs
- **2000 Support Services**
  - 2100 Pupil Personnel Services
  - 2200 Instructional Staff Services
  - 2300 Administration Services
  - 2400 Health Services
  - 2500 Business
  - 2600 Plant Operation and Maintenance Services
  - 2700 Transportation Services
  - 2800 Central Services
- **3000 Operations of Non-instructional Services**
  - 3200 Student Activities
  - 3300 Community Services
- **4000 Facilities expenditures**
- **5000 Other Financing Uses**
- **5100 Debt Service**
- **5900 Budgetary Reserve**

Objects

- **100 Salaries & Wages** (gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions)
- **200 Benefits** (these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, nevertheless, are part of the cost of personnel services)
- **300 Professional Services** (services which by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.)
- **400 Property Services** (services purchased to operate, repair, maintain, and rent property owned and/or used by the LEA. These services are performed by persons other than LEA employees)
- **500 Other Services** (services not provided by LEA personnel but rendered by organizations or personnel, other than Professional Services and Property Services)
- **600 Supplies** (amounts for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex unity or substances)
- **700 Property** (expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, additional equipment, and replacement of equipment)
- **800 Other Objects** (amounts paid for goods and services not otherwise classified in objects 100 through 700, includes registration fees and interest on bonds)
- **900 Other Financing Uses** (transactions which are not recorded as expenditures to the LEA but require budgetary or accounting control, including fund transfers and bond principal payments)
  Source: http://www.qcsd.org/cms/lib04/PA01000005/Centricity/Domain/7/Expenditures.pdf