Warren County School District

Warren, Pennsylvania

PROPOSED FINAL BUDGET

2025-2026

May 5, 2025

Warren County School District
Proposed Final Budget 2025-2026

1. Introduction

The Warren County School District's (WCSD) Proposed Final Budget for the 2025-2026 school year is $93,861,490. This is $2,293,447 more than the 2024-2025 school year budget of $91,568,043. The Proposed Final Budget is designed to serve an estimated enrollment of 3,736 students, which is a decrease of approximately 76 students or 2.0% from the 2024-2025 school year.

The Proposed Final Budget is presented in 7 sections.

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WARREN COUNTY SCHOOL DISTRICT

CENTRAL ADMINISTRATIVE OFFICES
6820 MARKET STREET
RUSSELL PA 16345-3406

GARY L. WEBER
SUPERINTENDENT

May 5, 2025

Mr. President and Members
Warren County School District
Board of School Directors

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the **Proposed Final Budget** for the 2025-26 school year with expenditures of $93,861,490.

1. A tax rate of **57.8371 Mills ($5.78371 per hundred dollars)** of assessed valuation on all the real estate in the District.

2. Local Enabling Taxes under ACT 511:
   A. A ½ of 1% Wage and Income Tax
   B. A 1% Real Estate Transfer Tax
   C. Local Services Tax of $5.00

3. Estimated Fund Balance and Budgetary Reserve of $24,942,408 as of June 30, 2025.

Authorization to advertise as legally required is requested.

Respectfully submitted,

FINANCE COMMITTEE

2025-2026 Warren County School District Budget Summary of Programs

School Building Budgets

The individual school budgets will use the same allocation method for the 2025-2026 budget as was used in 2024-2025.

Career and Technology Programs

The 2025-2026 budget supports the operation of the Warren County Career Center (WCCC), the District's Area Vocational-Technical School. In 2025-2026, the WCCC will offer 13 programs (Auto Collision, Auto Technology, Building and Construction Occupations, Childcare, Computer Technology/Information Technology, Food Production and Management, Health and Medical Assisting, Machine Technology, Multimedia Marketing Design, Power Equipment Technology, Pre-Engineering, Protective Services, and Welding).

Curriculum

The budget supports the district's annual curriculum priorities by allocating funds for curriculum writing, textbooks, instructional materials, and online resources essential for implementing the approved planned instruction across all grade levels.

Curriculum Writing and Mapping – Planned instruction in Grades K–12 is aligned to the Pennsylvania State Standards, with accompanying curriculum maps that are accessible through the OnCourse platform. These maps aid teachers in lesson planning by providing clear instructional guidance and pacing. The science curriculum has been rewritten to reflect the implementation of the new PA STEELS Standards for Grades K–8, biology, chemistry, physics, physical science, and applicable elective courses. Beginning in the 2025–2026 school year, and in accordance with Act 35 of 2023, all high school students will be required to complete a personal finance course prior to graduation.

The elementary specials curriculum has also been revised to provide year-long instruction in art, library media, music, physical education, and STEM. Additionally, the curriculum department will continue its efforts in rewriting modified planned instruction for designated special education classrooms. Alternate report cards have been developed to align with PDE's Dynamic Learning Maps (DLMs) for students who participate in the Pennsylvania Alternate System of Assessment (PASA).

Professional Development - Focus areas will include the various state mandates, such as trauma training, safe schools training (Act 55); Chapter 49 mandates including Structured Literacy, Ethics, and Culturally Relevant and Sustaining Education; technology updates and integration; instructional best practices with a focus on mathematics; differentiation (specifically for our gifted population), Artificial Intelligence (AI); assessment and grading; data analysis; Schoolwide Positive Behavioral Interventions and Supports; response to crisis management and behaviors; special education topics; school mental health; Multi-Tiered Systems of Support (MTSS), anti-bullying, substance abuse prevention education; and targeted training topics to support related service providers.

Multi-Tiered Systems of Support (MTSS) – The district will continue to use a multi-tiered system of support framework in reading, attendance, behavior, and social emotional learning with a tiered infrastructure that uses data to help address academic and social-emotional needs.

Nita M. Lowey 21st Century - Two separate 21st Century grants will support both elementary and middle level summer programs for students in grades K–8. These programs will be held at Beaty-Warren Middle School for four weeks during the summer, with transportation, breakfast, and lunch provided. In addition, after-school programming will be available for both elementary and middle level students across all four attendance areas.

Dual Enrollment

Students will continue to have the opportunity to enroll in undergraduate coursework offered through dual enrollment courses. These courses are offered in a variety of formats, from online to in person. Traditional dual enrollment courses are offered through Mercyhurst University, Penn-West University, Jamestown Community College, Northwest PA Regional College, Harrisburg University, and Beaver County Community College. Students are also able to take WCSD coursework and apply it toward dual enrollment credit through University of Pittsburgh at Bradford and Pittsburgh Main Campus, through accreditation of the district's teaching staff.

Articulation agreements exist for WCCC students through Rosedale, NPRC, Thaddeus Stevens, Erie Community College, Ohio Technical College, as well as Penn College NOW. Continued efforts are being made to expand these options for students at the WCCC.

EL (English Learners)

English Language Development (ELD) is a required component of all language instruction educational programs (LIEPs). ELD takes place daily throughout the day for English Learners and is delivered by both a WCSD ESL teacher and non-ESL teachers.

Full-Day Kindergarten

The district is dedicated to upholding a comprehensive kindergarten program throughout the day. Both district funds and the entirety of the *Ready to Learn* grant funds are allocated to support WCSD's full-day kindergarten program.

Grants

The proposed budget will continue to provide the administrative and support staff to pursue, implement, and manage various grant funding opportunities.

Gifted Education

The Gifted Support Program remains committed to meeting Chapter 16 requirements and addressing the advanced academic needs of gifted students. To support this, the district provides professional development and resources that help teachers differentiate instruction effectively.

Gifted staff collaborate with classroom teachers throughout the year to implement strategies such as pretesting, advanced content delivery, independent study, creative projects, accelerated pacing, interdisciplinary learning, critical thinking challenges, and self-directed inquiry.

Beyond the classroom, enrichment opportunities are available for gifted students to engage with peers who share similar abilities and interests. The district continues to conduct student screenings, assessments, and develop GIEPs in alignment with state guidelines.

To promote equitable identification, the district has revised its gifted determination process to include local norms, as encouraged by PDE. Gifted staff also benefit from ongoing professional learning, including attendance at the annual PAGE Conference for collaboration and growth.

STEM Education

All elementary and middle level students receive STEM instruction as part of their educational experience. Creative Learning Systems labs are implemented in both elementary and middle school buildings to support hands-on, project-based learning. At the middle level, STEM courses are both elective and core offerings, designed to align with the new PA STEELS Standards and promote consistency across the district.

STEM 9 and the STEM Academy offer hands-on, career-focused learning for students in Grades 9–12. The Academy includes two pathways—Arts & Communication and Engineering & Technology—where students explore robotics, VR, AI, coding, and multimedia production. With access to state-of-the-art labs and a TV studio, students collaborate on real-world projects and build digital portfolios. The program also features an aviation course in partnership with AOPA and offers college credit opportunities through Harrisburg University, including a drone certification course.

LEAD

The School Resource Officers use the Law Enforcement Against Drugs and Violence (LEAD) program to teach Grade 5 students about healthy decision making. The LEAD curriculum develops a framework of social and emotional skills that promote positive, pro-social attitudes, and behaviors, while fostering healthy relationships, resistance to substance abuse and conflict, and resistance to negative peer pressure and influence.

Homebound Instruction

Homebound Instruction temporarily excuses a student from compulsory attendance due to an illness or other urgent reasons. It provides a student with homebound instruction while excused from school.

McKinney-Vento

The McKinney-Vento Education of Homeless Children and Youth Assistance Act is a federal law that ensures immediate enrollment and educational stability for homeless children and youth. The district continues to have a designated homeless liaison to ensure that eligible students are identified and served.

Online Education

The Warren County School District (WCSD) Virtual Academy offers flexibility in student scheduling by allowing students to take core and/or elective courses virtually, freeing up time in a student's schedule to take other courses of interest such as band, art, foreign language, or classes that conflict in their schedules. Blended programming is offered where students attend the Warren County Career Center or their home school for some courses and take the remaining coursework online. Many students take an elective class, because it is something they are interested in, and it is something the district does not offer in the traditional brick and mortar setting. Other students may choose the full-time option. Additionally, online learning is utilized to support credit recovery.

The WCSD's Virtual Academy Services provides online educational courses to outside school districts for Grades K-12. Through marketing avenues, this area of online educational services continues to expand. For the 2025-2026 school year, the district will provide online educational services to 16 Pennsylvania school districts.

Special Education

Special Education: As required by law, the district will continue to provide a Free and Appropriate Public Education to students with disabilities.

Athletics

The Warren County School District continues to support the athletic programs within the middle and high schools. As in the past, the costs of the programs have increased within each of the schools. With the merging of two of the high schools there are some cost savings with the reduction of various sports and personnel. Yet, projecting into next year and beyond, community support remains essential to support our athletic programs.

Communities will need to support the athletic teams at the schools consistent with prior years in effort to help offset costs associated with supplies, uniforms, transportation, dues/fees, and game fees.

K-12 Co-Curricular Offerings

The district has added clubs and safety monitoring positions to the budget at various schools and will continue to offer co-curricular offerings comparable to prior years throughout the 2025-2026 school year. Funding for co-curricular activities is primarily used for advisor supplemental salaries for each program.

Buildings & Grounds

The 2025-2026 school budget will provide for custodial supplies, custodial staff, and custodial equipment necessary to provide clean and safe schools. The maintenance department will likewise continue to provide support to the academic programs by maintaining the operation of district facilities and grounds. The 2025-2026 budget includes dedicated funds for all utilities and services such as natural gas, electricity, water, refuse collection, and snowplowing.

Contingency Funding

The 2025-2026 budget includes a contingency fund of $1,160,000 to cover the cost of any unresolved staffing needs, fuel and/or transportation increases, and implementation of board goals.

Food Services

The Nutrition Group's contract has been approved for the 2025-2026 school year by PDE. Nutrition's new contract is break-even for the 2025-2026 school year with no General Fund contribution necessary. The National School Breakfast/Lunch/Snack Program (NSLP) will be utilized for the 2025-2026 school year while opting for the Community Eligibility Provision (CEP) option for all schools in the district.

Transportation

The district will continue to use contracted transportation services to promote transportation that is safe, reliable, efficient, and cost effective. The district transports students over 11,000 miles per school day, or 1.86 million miles annually.

Safety

The 2025-2026 budget provides the dollars to maintain school resource officers in the district and fund safety improvements.

First Aid Certification

The 2025-2026 budget continues to provide the dollars necessary to train and certify appropriate staff members, parents, and students in First Aid. Ten district personnel, with at least two in each attendance area, are certified as CPR and First Aid trainers with the credentials to train WCSD staff.

Seven-Year Technology Plan

The 2025-2026 budget supports technology improvements and replacements as a part of the proposed seven-year technology plan with the intent to cycle these improvements and replacements over time. The district continues to support student and staff devices, as well as electronic boards used within the classroom setting. Licensing, software, and various other technological supplies and renewals are calculated within the budget. The district also makes cybersecurity a priority.

Seven-Year Textbook Plan

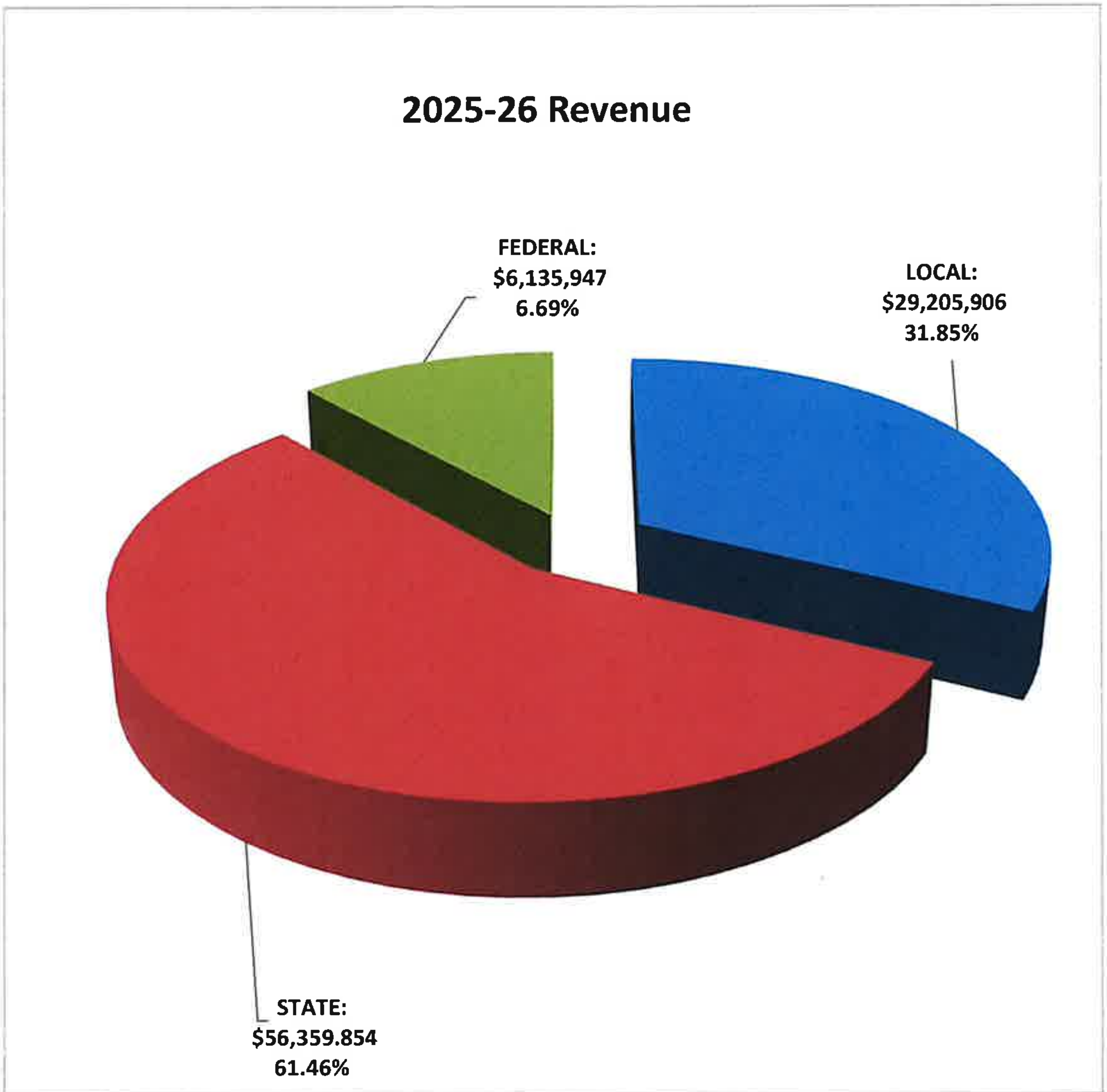
The 2025-2026 budget supports the purchase of new textbooks, per the seven-year textbook plan. It also supports annual online licensing for instructional software, as well as other digital tools used by teachers and students such as our, various practice and assessment platforms, communication programs, college and career readiness tools, online research tools, and more. Musical instruments and materials, resources and supplies for the Warren County Career Center, special education textbooks, and other instructional expenditures are part of the seven-year textbook plan.

Seven-Year Plan – Buildings & Grounds

The 2025-2026 budget supports the seven-year maintenance plan by addressing projects at the end of their predicted life cycle.

Warren County School District
2025-2026 Proposed Final Budget
Budgeted Revenues

LOCAL:	6111 Current Real Estate Tax	$	20,076,804			
	6113 Public Utility Realty	$	25,000			
	6114 Pay In Lieu of Taxes/Forestry	$	350,000			
	6143 Occupational Privilege/511	$	75,000			
	6151 Earned Income/511	$	3,800,000			
	6153 Real Estate Transfer/511	$	400,000			
	6400 Delinquent Taxes	$	1,457,100			
	6500 Earnings/Temp Investments	$	1,200,000			
	6700 Athletic Contributions	$	75,000			
	6900 Tuition and Other	$	1,550,002			
	6900 Contributions/Student Fees/Misc	$	85,000			
	6900 Miscellaneous	$	112,000	**$**	**29,205,906**	**31.85%**
STATE:	7110 Basic Education Subsidy	$	29,535,087			
	7140 Subsidies for Charter Schools	$	223,331			
	7160 Tuition-Orph/Private	$	50,000			
	7220 Vocational Education	$	496,317			
	7271 Special Education Subsidy	$	5,471,390			
	7310 Pupil Transportation	$	3,736,512			
	7320 Rentals & Sinking Fund	$	1,102,560			
	7330 Medical & Dental Srvcs	$	80,000			
	7340 Homestead Farmstead Tax Reduction	$	4,142,796			
	7361 Safe and Secure	$	-			
	7362 Mental Health, Safety, and Security	$	-			
	7505 Ready to Learn	$	1,970,953			
	7505 Extra Grants	$	505,282			
	7810 Soc Sec/State Share	$	1,468,134			
	7820 Retirement/State Share	$	7,577,492	**$**	**56,359,854**	**61.46%**
FEDERAL:	8100 Unrestricted Impact Aid	$	125,000			
	8512 Restricted, IDEA, Part B	$	1,123,291			
	8514 ECIA Title I	$	1,622,734			
	8515 Title IID/Tch Quality	$	174,007			
	8517 21st Century	$	638,640			
	8517 Title IV	$	121,537			
	8519 Rural Low Income	$	-			
	8521 Vocational Carl Perkins	$	90,808			
	8733 QZAB Interest	$	1,699,700			
	8743 ESSER II	$	-			
	8744 ESSER III (ARP ESSER)	$	-			
	8749 PCCD COVID 19	$	-			
	8751 ARP ESSER Learning Loss	$	-			
	8752 ARP ESSER Summer Programming	$	-			
	8753 ARP ESSER After School Programming	$	-			
	8754 ARP ESSER Homeless C&Y	$	-			
	8755 ARP ESSER ES EMERG Relief WCCC	$	-			
	6833 ESSER IDEA PASS THROUGH	$	-			
	8810 Medical Asst. Reim/ACCESS	$	540,230			
	8820 Medical Assistance/Health	$	-	**$**	**6,135,947**	**6.69%**
		$	**91,701,707**			


2025-26 Revenue
FEDERAL:
$6,135,947
6.69%
LOCAL:
$29,205,906
31.85%
STATE:
$56,359.854
61.46%

Warren County School District
Proposed Final Budget - Detailed Revenue
2025-2026

	6.24.24 2 Mill 2024-25 FINAL	5.5.2025 0 Mill 2025-26 Proposed Final
LOCAL		
6010 Assessed Value	$ 452,337,966	$ 453,086,658
Millage Rate	*57.8371000*	*57.8371000*
Gross Levy	$ 26,161,916	$ 26,205,218
7340 Gaming/Homestead	$ 4,142,796	$ 4,142,796
NET TAX LEVY	$ 22,019,120	$ 22,062,422
Estimated % collected	90.00%	91.00%
6111 Current Real Est Tax	$ 19,817,208	$ 20,076,804
TOTAL CURRENT	**$ 19,817,208**	**$ 20,076,804**
6113 Public Utility Realty	$ 25,000	$ 25,000
6114 Pay in Lieu of Taxes & Forestry	$ 320,000	$ 350,000
6143 Occupational Privelage/511	$ 75,000	$ 75,000
TOTAL ACT 511 FLAT TAX	**75,000**	**75,000**
6151 Earned Income/511	$ 3,685,000	$ 3,800,000
6153 Real Estate Transfer/511	$ 400,000	$ 400,000
TOTAL ACT 511 PROP TAX	**$ 4,085,000**	**$ 4,200,000**
6400 Delinquent Taxes	$ 1,539,561	$ 1,457,100
TOTAL DELINQUENT TAXES	**$ 1,539,561**	**$ 1,457,100**
TOTAL TAXES	**$ 25,861,770**	**$ 26,183,904**
6510 Earnings/Temp Dep	$ 800,000	$ 1,200,000
6710 Athletic Contributions	$ 75,000	$ 75,000
68XX Federal Pass Through		
6910 Rental Income	$ 12,000	$ 12,000
6920 Contributions/Student Fees/misc	$ 85,000	$ 85,000
694X Tuition & Incarcerated Ed	$ 100,000	$ 100,000
6900 Misc Revenue	$ 1,550,001	$ 1,550,002
TOTAL OTHER	**$ 2,622,001**	**$ 3,022,002**
TOTAL LOCAL REVENUE	**$ 28,483,771**	**$ 29,205,906**

Warren County School District
Proposed Final Budget - Detailed Revenue
2025-2026

	2024-2025	2025-2026
STATE		
7110 Basic Ed Subsidy	$ 30,090,284	$ 29,535,087
7140 Subsidy for Charter Schools	$ -	$ 223,331
7160 Tuition-Orph/Private	$ 50,000	$ 50,000
7220 Vocational Education	$ 496,317	$ 496,317
7271 Special Education	$ 5,219,564	$ 5,471,390
7311 Pupil Transportation	$ 3,564,417	$ 3,564,417
7312 Non-Pub Transportation	$ 172,095	$ 172,095
7320 Rentals & Sinking Fund	$ 994,263	$ 1,102,560
7330 Medical & Dental Services	$ 80,000	$ 80,000
7340 Property Tax Relief	$ 4,142,796	$ 4,142,796
7361 Safe & Secure	$ 260,324	$ -
7362 Mental Health, Safety and Security	$ -	$ -
7369 Other Safe and Secure Grants	$ -	$ -
7501 Block Grant	$ -	$ -
7xxx Ready to Learn	$ 1,023,439	$ 1,970,953
75XX Extra Grants	$ -	$ 505,282
7810 Soc Cec/State Share	$ 1,451,252	$ 1,468,134
7820 Retirement/State Share	$ 7,412,577	$ 7,577,492
TOTAL STATE REVENUE	**$ 54,957,328**	**$ 56,359,854**
FEDERAL		
8100 Unrestricted Grants (Impact Aid)	$ 125,000	$ 125,000
8512 Restricted, IDEA, Part B	$ 1,118,024	$ 1,123,291
8514 Ed of Disadvantages ECIA Title I	$ 1,576,666	$ 1,622,734
8515 Title IIA Improv Tchr Qual	$ 174,007	$ 174,007
8517 21st Century	$ 187,957	$ 638,640
8517 Title IVA	$ 121,537	$ 121,537
8519 Rural Low Income Schools Title VI	$ -	$ -
8521 Vocational Carl Perkins	$ 91,488	$ 90,808
8522 Vocatonal Ed Grant	$ -	$ -
8690 Other Federal FEMA	$ -	$ -
8691 Other Federal Medical Access	$ -	$ -
87XX STIMULUS	$ -	$ -
8733 QZAB Interest	$ 1,802,439	$ 1,699,700
8734 Race To The Top	$ -	$ -
8741 Elem and Sec School Emergency Relief (ESSER)	$ -	$ -
8742 GOV Emergency Ed Relief GEER	$ -	$ -
8743 ESSER II	$ -	$ -
8744 ESSER III (ARP ESSER)	$ -	$ -
8745 GEER II	$ -	$ -
8747 ARP ECF Emerg Coonect Fund	$ -	$ -
8749 PCCD COVID 19	$ 161,729	$ -
8751 ARP ESSER Learning Loss	$ -	$ -
8752 ARP ESSER Summer Programming	$ -	$ -
8753 ARP ESSER After School Programming	$ -	$ -
8754 ARP ESSER Homeless C&Y	$ -	$ -
8755 ARP ESSER ES EMERG Relief WCCC	$ -	$ -
6833 ESSER IDEA PASS THROUGH	$ -	$ -
6839 Other Fed Sources	$ -	$ -
8810 Medical Assistance	$ 493,080	$ 540,230
8820 Medical Assistance/Health	$ -	$ -
TOTAL FEDERAL REVENUE	**$ 5,851,928**	**$ 6,135,947**
9000 Other Revenue	$ -	$ -
TOTAL REVENUE	**$ 89,293,027**	**$ 91,701,707**

Warren County School District
Budgeted Expenses by Function
2025-2026 Proposed Final Budget

Function	Description	Expenditure	
1110	Regular Instruction	$	31,088,970
1190	Federal Programs	$	1,733,298
1192	21st Century	$	390,834
1211	Life Skills Support - Public	$	897,508
1221	Hearing	$	31,164
1225	Student Support - Speech & Language	$	-
1231	Emotional Support - Public	$	1,587,812
1232	Emotional Support - PRRI	$	-
1233	Autistic Support	$	1,682,674
1241	Learning Support - Public	$	4,709,028
1243	Gifted Support	$	611,735
1260	Exceptional Students - Physical Support	$	42,279
1270	Multi-Handicapped Support	$	-
1290	IDEA and Access	$	5,713,096
1320	Vocational: Marketing	$	4,000
1330	Health Occupations Education	$	88,804
1370	Vocational: Electronics	$	-
1380	Vocational: Trade & Industry	$	1,657,664
1390	Vocational Instructions	$	209,126
1420	Summer School	$	42,448
1430	Homebound	$	-
1490	Other Instruction: Tutoring/Coaches	$	5,003
1500	Non-Public	$	67,194
2111	Supervision of Student Services	$	42,405
2120	Guidance	$	1,729,326
2130	Attendance Services	$	1,855
2140	Scoring	$	8,498
2142	Psychological Testing	$	523,169
2143	Psychological Counseling	$	-
2152	Speech Pathology	$	796,654
2160	Social Work Services	$	680,955
2170	Student Accounting Services	$	94,408
2190	Other Student Services	$	1,113
2220	Technology - Support Services	$	-
2250	Library Services	$	718,930
2260	Curriculum Development	$	980,544
2270	Staff Development	$	5,168
2271	Professional Development: Certificated Staff	$	119,616
2272	Professional Development: Non Certificated Staff	$	800
2290	21st Century	$	167,741
2310	Board of Education Services	$	96,492
2320	Board Treasurer Services	$	4,250
2330	Tax Collection	$	193,373
2350	Legal Services	$	205,304
2360	Office of the Superintendent	$	298,470
2380	Office of the Principal	$	4,359,429
2390	Administrative Support Services	$	104,149

Warren County School District
Budgeted Expenses by Function
2025-2026 Proposed Final Budget

Function	Description	Expenditure	
2420	Medical Services	$	334,186
2430	Dental Services	$	2,675
2440	Nursing Services	$	1,482,369
2490	Other Health Services	$	57,984
2511	Business Administrative Services - Supervision	$	316,136
2513	Business Administrative Services - Accounts Payable	$	91,373
2514	Business Administrative Services - Payroll Services	$	175,945
2515	Business Administrative Services - Financial Accounting	$	326,207
2519	Business Administrative Services - Other	$	49,976
2520	Purchasing	$	141,528
2530	Warehouse	$	79,000
2611	Physical Plant & Facilities - Supervision	$	280,908
2619	Physical Plant & Facilities - Other Supervision	$	779,447
2620	Operation of Building Services	$	6,031,420
2630	Care & Upkeep of Ground Services	$	265,761
2640	Equipment Maintenance	$	55,105
2650	Vehicle Maintenance	$	102,292
2660	Safety & Security Services	$	453,670
2690	Other Operations & Maintenance	$	1,070
2711	Student Transportation Services - Supervision	$	160,107
2720	Vehicle Operations	$	6,016,747
2750	Nonpublic Transportation	$	589,911
2818	System-Wide Technology Services	$	2,882,539
2831	Staff Services	$	517,383
2834	Staff Development: Non-Instructional, Certificated	$	180,597
2835	Health Services	$	4,815
2836	Staff Development: Non-Instructional, Non-Certificated	$	116,465
2843	Programming	$	3,340
2850	Federal Programs - Grant Writer	$	231,461
2900	Media Services	$	107,000
3200	Student Activities	$	204,332
3250	School Sponsored Athletics	$	106,241
3390	Parent Involvement	$	15,345
5110	Debt Service	$	7,156,200
5220	Athletics	$	911,670
5220	Food Service	$	-
5230	Capital Reserve	$	775,000
5900	Contingencies	$	1,160,000
		$	**93,861,490**

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final	
1110 Regular Instruction	Salaries/Wages	100	Shultz	$	13,906,002
	Benefits & Burden	200	Shultz	$	10,227,607
	Professional Svc.	300	Shultz	$	982,840
	Property Maint. Svc.	400	Shultz	$	9,296
	Transp/Training/Comm/Tuit	500	Shultz	$	3,870,808
	Supplies	600	Shultz	$	2,075,270
	Dues/Judgements/Misc.	800	Shultz	$	17,146
				$	**31,088,970**
1190 Federal Programs	Salaries/Wages	100	Shultz	$	915,805
	Benefits	200	Shultz	$	711,411
	Supplies	600	Shultz	$	106,082
	Equipment	700	Shultz	$	-
				$	**1,733,298**
1192 21st Century	Salaries/Wages	100	Shultz	$	239,504
	Benefits	200	Shultz	$	99,753
	Professional Svc.	300	Shultz	$	-
	Transp/Training/Comm/Tuit	500	Shultz	$	11,488
	Supplies	600	Shultz	$	40,088
				$	**390,834**
1211 Life Skills	Salaries/Wages	100	Mead	$	521,317
	Benefits	200	Mead	$	376,191
				$	**897,508**
1221 / Hearing	Salaries/Wages	100	Mead	$	18,472
	Benefits	200	Mead	$	12,693
				$	**31,164**
1225/Student Support - Speech & Language	Salaries/Wages	100	Mead	$	-
	Benefits	200	Mead	$	-
				$	**-**
1231 Emotional Support - Public	Salaries/Wages	100	Mead	$	788,210
	Benefits	200	Mead	$	799,602
				$	**1,587,812**
1232 Emotional Support-PRRI	Salaries/Wages	100	Mead	$	-
	Benefits	200	Mead	$	-
				$	**-**
1233 Autistic Support	Salaries/Wages	100	Mead	$	887,028
	Benefits	200	Mead	$	795,645
				$	**1,682,674**
1241 Learning Support - Public	Salaries/Wages	100	Mead	$	2,539,957
	Benefits	200	Mead	$	2,169,071
				$	**4,709,028**
1242 Learning Support - PRRI	Salaries/Wages	100	Mead	$	-
	Benefits	200	Mead	$	-
				$	**-**
1243 Gifted	Salaries/Wages	100	Shultz	$	341,862
	Benefits	200	Shultz	$	240,902
	Transp/Training/Comm/Tuit	500	Shultz	$	12,957
	Supplies	600	Shultz	$	12,232
	Equipment	700	Shultz	$	-

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
	Dues/Judgements/Misc.	800	Shultz	$ 3,782
				$ 611,735
1260	Salaries/Wages	100	Mead	$ 23,083
Exceptional Students - Physical Support	Benefits	200	Mead	$ 19,197
				$ 42,279
1270	Salaries/Wages	100	Mead	$ -
Multi-Handicapped Support	Benefits	200	Mead	$ -
				$ -
1290	Salaries/Wages	100	Mead	$ 977,406
IDEA, ACCESS, SPEC ED	Benefits	200	Mead	$ 745,805
	Professional Svc.	300	Mead	$ 456,500
	Transp/Training/Comm/Tuit	500	Mead	$ 3,447,088
	Supplies	600	Mead	$ 46,640
	Equipment	700	Mead	$ 12,875
	Dues/Judgements/Misc.	800	Mead	$ 26,783
				$ 5,713,096
1320	Salaries/Wages	100	Mineweaser	$ -
Vocational Marketing	Benefits	200	Mineweaser	$ -
	Professional Svc.	300	Mineweaser	$ -
	Supplies	600	Mineweaser	$ 4,000
				$ 4,000
1330	Salaries/Wages	100	Mineweaser	$ 53,819
Health Occupations Education	Benefits	200	Mineweaser	$ 30,985
	Supplies	600	Mineweaser	$ 4,000
				$ 88,804
1370	Supplies	600	Mineweaser	$ -
Electronics	Equipment	700	Mineweaser	$ -
				$ -
1380	Salaries/Wages	100	Mineweaser	$ 916,297
Vocational - Trade & Industry	Benefits	200	Mineweaser	$ 651,368
	Professional Svc.	300	Mineweaser	$ -
	Property Maint. Svc.	400	Mineweaser	$ -
	Supplies	600	Mineweaser	$ 90,000
	Equipment	700	Mineweaser	$ -
				$ 1,657,664
1390	Salaries/Wages	100	Mineweaser	$ 42,076
Vocational - Instructional	Benefits	200	Mineweaser	$ 42,284
	Professional Svc.	300	Mineweaser	$ -
	Transp/Training/Comm/Tuit	500	Mineweaser	$ 61,608
	Supplies	600	Mineweaser	$ 52,158
	Equipment	700	Mineweaser	$ 9,000
	Dues/Judgements/Misc.	800	Mineweaser	$ 2,000
				$ 209,126
1420	Salaries/Wages	100	Mineweaser	$ 29,672
Summer School	Benefits	200	Mineweaser	$ 12,358
	Supplies	600	Mineweaser	$ 417
				$ 42,448
1430-Homebound	Salaries/Wages	100	Mead	$ -

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
Homebound	Benefits	200	Mead	$ -
				$ -
1440 / Alt ED	Transp/Training/Comm/Tuit	500	Mead	$ -
				$ -
1490	Salaries/Wages	100	Shultz	$ -
Other Instruction - Tutoring/Coaches	Benefits	200	Shultz	$ -
Tutoring/Coaches	Professional Svc.	300	Shultz	$ -
	Transp/Training/Comm/Tuit	500	Shultz	$ 337
	Supplies	600	Shultz	$ 4,666
				$ 5,003
1500 - Non-Public	Supplies	100	Shultz	$ 36,943
		200	Shultz	$ 15,441
		300	Shultz	$ -
		600	Shultz	$ 14,810
				$ 67,194
2111	Salaries/Wages	100	Mead	$ 24,225
Pupil Services	Benefits	200	Mead	$ 10,090
	Professional Svc.	300	Mead	$ -
	Transp/Training/Comm/Tuit	500	Mead	$ 8,090
	Supplies	600	Mead	$ -
				$ 42,405
2120	Salaries/Wages	100	Shultz	$ 1,022,967
Guidance	Benefits	200	Shultz	$ 669,520
	Transp/Training/Comm/Tuit	500	Shultz	$ 2,271
	Supplies	600	Shultz	$ 27,890
	Equipment	700	Shultz	$ 6,679
				$ 1,729,326
2130	Salaries/Wages	100	Mead	$ -
Attendence Services	Benefits	200	Mead	$ -
	Transp/Training/Comm/Tuit	500	Mead	$ 1,855
				$ 1,855
2140 Scoring	Professional Svc.	300	Shultz	$ 8,498
				$ 8,498
2142	Salaries/Wages	100	Mead	$ 314,539
Psychological Testing Services	Benefits	200	Mead	$ 208,630
				$ 523,169
2143	Salaries/Wages	100	Mead	$ -
Psychological Counseling	Benefits	200	Mead	$ -
				$ -
2152	Salaries/Wages	100	Mead	$ 461,503
Speech Pathology	Benefits	200	Mead	$ 335,151
				$ 796,654
2160	Salaries/Wages	100	Mead	$ 244,381
Social Work Services	Benefits	200	Mead	$ 202,985
	Professional Svc.	300	Mead	$ 230,000
	Supplies	600	Mead	$ 3,588
				$ 680,955
2170	Salaries/Wages	100	Shultz	$ 48,041

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
Student Accounting	Benefits	200	Shultz	$ 45,833
	Transp/Training/Comm/Tuit	500	Shultz	$ 535
				$ 94,408
2190 - Administrative - Supplemental	Supplies	600	Shultz	$ 1,113
				$ 1,113
2220	Salaries/Wages	100	Mead	$ -
Technology-Support Services	Benefits	200	Mead	$ -
				$ -
2240	Salaries/Wages	100	Shultz	$ -
Tech Teaching - Title IID	Benefits	200	Shultz	$ -
	Professional Svc.	300	Shultz	$ -
				$ -
2250	Salaries/Wages	100	Shultz	$ 395,486
Library Services	Benefits	200	Shultz	$ 272,897
	Professional Svc.	300	Shultz	$ -
	Transp/Training/Comm/Tuit	500	Shultz	$ -
	Supplies	600	Shultz	$ 15,938
	Equipment	700	Shultz	$ 34,609
				$ 718,930
2260	Salaries/Wages	100	Shultz	$ 594,041
Curriculum Development	Benefits	200	Shultz	$ 386,503
				$ 980,544
2270	Salaries/Wages	100	Shultz	$ -
Staff Development	Benefits	200	Shultz	$ -
	Professional Svc.	300	Shultz	$ -
2270 - Staff Development	Transp/Training/Comm/Tuit	500	Shultz	$ 2,385
	Supplies	600	Shultz	$ 1,670
	Equipment	700	Shultz	$ -
	Dues/Judgements/Misc.	800	Shultz	$ 1,113
				$ 5,168
2271	Salaries/Wages	100	Shultz	$ 12,065
Prof Devel - Certificated	Benefits	200	Shultz	$ 5,025
	Professional Svc.	300	Shultz	$ 40,102
	Property Maint. Svc.	400	Shultz	$ -
	Transp/Training/Comm/Tuit	500	Shultz	$ 51,867
	Supplies	600	Shultz	$ 10,556
				$ 119,616
2272 / Non-Cert PD	Transp/Training/Comm/Tuit	500	Shultz	$ -
				$ -
2272 Prof Devel - Non Certificated	Professional Svc.	300	Shultz	$ 800
				$ 800
2290 21st Century	Salaries/Wages	100	Shultz	$ 67,925
	Benefits	200	Shultz	$ 56,358
	Professional Svc.	300	Shultz	$ 37,405
	Transp/Training/Comm/Tuit	500	Shultz	$ 4,206
	Supplies	600	Shultz	$ 1,847
				$ 167,741
2310 - Board of Education Services	Salaries/Wages	100	Weber	$ 7,477

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
	Benefits	200	Weber	$ 6,085
	Professional Svc.	300	Weber	$ 44,966
	Transp/Training/Comm/Tuit	500	Weber	$ 14,265
	Supplies	600	Weber	$ 7,001
	Dues/Judgements/Misc.	800	Weber	$ 16,698
				$ 96,492
2320 - Board Treasurer Services	Salaries/Wages	100	Weber	$ 3,000
	Benefits	200	Weber	$ 1,250
				$ 4,250
2330	Professional Svc.	300	Kiehl	$ 173,723
Tax Collection	Property Maint. Svc.	400	Kiehl	$ 899
	Transp/Training/Comm/Tuit	500	Kiehl	$ 4,000
	Supplies	600	Kiehl	$ 3,618
	Equipment	700	Kiehl	$ -
	Dues/Judgements/Misc.	800	Kiehl	$ 11,132
				$ 193,373
2350 / Legal Svc.	Professional Svc.	300	Weber	$ 205,304
				$ 205,304
2360	Salaries/Wages	100	Weber	$ 164,756
Office of the Superintendent	Benefits	200	Weber	$ 94,771
	Professional Svc.	300	Weber	$ -
	Transp/Training/Comm/Tuit	500	Weber	$ 5,511
	Supplies	600	Weber	$ 21,531
	Equipment	700	Weber	$ -
	Dues/Judgements/Misc.	800	Weber	$ 11,902
				$ 298,470
2380	Salaries/Wages	100	Shultz	$ 2,444,308
Office of the Principal	Benefits	200	Shultz	$ 1,798,323
	Professional Svc.	300	Shultz	$ -
	Transp/Training/Comm/Tuit	500	Shultz	$ 38,254
	Supplies	600	Shultz	$ 40,998
	Equipment	700	Shultz	$ 15,000
	Dues/Judgements/Misc.	800	Shultz	$ 22,546
				$ 4,359,429
2390	Salaries/Wages	100	Weber	$ 31,258
Administrative Support Services	Benefits	200	Weber	$ 31,022
	Professional Svc.	300	Weber	$ -
	Transp/Training/Comm/Tuit	500	Weber	$ 1,124
	Supplies	600	Weber	$ 21,010
	Equipment	700	Weber	$ -
	Dues/Judgements/Misc.	800	Weber	$ 19,736
				$ 104,149
2420 / Medical Services	Salaries/Wages	100	Mead	$ 195,546
	Benefits	200	Mead	$ 135,627
	Professional Svc.	300	Mead	$ 3,013
				$ 334,186
2430 / Dental	Salaries/Wages	100	Mead	$ -
2430 / Dental Services	Professional Svc.	300	Mead	$ 2,675

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
				$ 2,675
2440	Salaries/Wages	100	Mead	$ 823,394
Nursing Services	Benefits	200	Mead	$ 639,276
	Professional Svc.	300	Mead	$ 2,000
	Transp/Training/Comm/Tuit	500	Mead	$ 3,000
	Supplies	600	Mead	$ 14,700
	Equipment	700	Mead	$ -
				1,482,369
2490	Salaries/Wages	100	Mead	$ 25,161
Other Health Services	Benefits	200	Mead	$ 32,823
	Professional Svc.	300	Mead	$ -
	Property Maint. Svc.	400	Mead	$ -
	Transp/Training/Comm/Tuit	500	Mead	$ -
	Supplies	600	Mead	$ -
	Equipment	700	Mead	$ -
	Dues/Judgements/Misc.	800	Mead	$ -
				57,984
2511	Salaries/Wages	100	Kiehl	$ 159,756
Business Administration	Benefits	200	Kiehl	$ 118,236
Supervision of Fiscal Services	Professional Svc.	300	Kiehl	$ -
	Property Maint. Svc.	400	Kiehl	$ -
	Transp/Training/Comm/Tuit	500	Kiehl	$ 18,719
	Supplies	600	Kiehl	$ 17,644
	Equipment	700	Kiehl	$ -
	Dues/Judgements/Misc.	800	Kiehl	$ 1,781
				$ 316,136
2513	Salaries/Wages	100	Kiehl	$ 45,469
Business Administration	Benefits	200	Kiehl	$ 45,903
Accounts Payable	Professional Svc.	300	Kiehl	$ -
				$ 91,373
2514	Salaries/Wages	100	Kiehl	$ 117,584
Business Administration	Benefits	200	Kiehl	$ 58,361
Payroll Services	Professional Svc.	300	Kiehl	$ -
				$ 175,945
2515	Salaries/Wages	100	Kiehl	$ 204,298
Business Administration	Benefits	200	Kiehl	$ 121,908
Financial Accounting	Professional Svc.	300	Kiehl	$ -
				$ 326,207
2519	Salaries/Wages	100	Kiehl	$ 34,660
Business Administration	Benefits	200	Kiehl	$ 15,315
Other Fiscal Services	Professional Svc.	300	Kiehl	$ -
				$ 49,976
2520	Salaries/Wages	100	Kiehl	$ 80,617
Business Administration	Benefits	200	Kiehl	$ 60,911
Purchasing	Professional Svc.	300	Kiehl	$ -
				$ 141,528
2530	Salaries/Wages	100	Kiehl	$ 49,186
Business Administration	Benefits	200	Kiehl	$ 29,814

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
Warehouse	Professional Svc.	300	Kiehl	$ -
				$ 79,000
2611	Salaries/Wages	100	Undercoffer	$ 150,246
Physical Plant Facilities	Benefits	200	Undercoffer	$ 129,913
Supervision	Professional Svc.	300	Undercoffer	$ -
	Transp/Training/Comm/Tuit	500	Undercoffer	$ 214
	Dues/Judgements/Misc.	800	Undercoffer	$ 535
				$ 280,908
2619	Salaries/Wages	100	Undercoffer	$ 430,818
Physical Plant Facilities	Benefits	200	Undercoffer	$ 348,629
Other Supervision of Operation	Professional Svc.	300	Undercoffer	$ -
				$ 779,447
2620	Salaries/Wages	100	Undercoffer	$ 1,823,149
Physical Plant	Benefits	200	Undercoffer	$ 1,412,072
Operation of Buildings	Professional Svc.	300	Undercoffer	$ 7,169
	Property Maint. Svc.	400	Undercoffer	$ 656,371
	Transp/Training/Comm/Tuit	500	Undercoffer	$ 290,322
	Supplies	600	Undercoffer	$ 1,724,072
	Equipment	700	Undercoffer	$ 112,274
	Dues/Judgements/Misc.	800	Undercoffer	$ 5,992
				$ 6,031,420
2630	Salaries/Wages	100	Undercoffer	$ 90,787
Physical Plant	Benefits	200	Undercoffer	$ 92,113
Upkeep of Grounds	Professional Svc.	300	Undercoffer	$ -
	Property Maint. Svc.	400	Undercoffer	$ 45,304
	Supplies	600	Undercoffer	$ 37,557
				$ 265,761
2640	Property Maint. Svc.	400	Undercoffer	$ 8,132
Physical Plant - Equip Maint	Supplies	600	Undercoffer	$ 46,973
	Equipment	700	Undercoffer	$ -
				$ 55,105
2650	Property Maint. Svc.	400	Undercoffer	$ 42,800
Physical Plant - Vehicle Maint	Supplies	600	Undercoffer	$ 16,692
	Equipment	700	Undercoffer	$ 42,800
				$ 102,292
2660	Salaries/Wages	100	Deppen	$ 95,106
Safety & Security Services	Benefits	200	Deppen	$ 66,994
	Professional Svc.	300	Deppen	$ 229,270
	Property Maint. Svc.	400	Deppen	$ 12,840
	Transp/Training/Comm/Tuit	500	Deppen	$ 2,000
	Supplies	600	Deppen	$ 47,461
	Equipment	700	Deppen	$ -
				$ 453,670
2690 / Other Operation & Maintenance	Supplies	600	Undercoffer	$ 1,070
				$ 1,070
2711	Salaries/Wages	100	Kiehl	$ 92,303
Student Transportation Services	Benefits	200	Kiehl	$ 60,953
	Professional Svc.	300	Kiehl	$ -

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
	Transp/Training/Comm/Tuit	500	Kiehl	$ 3,232
	Supplies	600	Kiehl	$ 2,885
	Equipment	700	Kiehl	$ -
	Dues/Judgements/Misc.	800	Kiehl	$ 735
				$ 160,107
2720	Transp/Training/Comm/Tuit	500	Kiehl	$ 5,984,647
Vehicle Operation	Supplies(Bulk Fuel)	600	Kiehl	$ 32,100
				$ 6,016,747
2750 / Non-Pub Trans	Transp/Training/Comm/Tuit	500	Kiehl	$ 589,911
				$ 589,911
2818	Salaries/Wages	100	Mineweaser	$ 698,175
Technology Services	Benefits	200	Mineweaser	$ 466,619
	Professional Svc.	300	Mineweaser	$ -
	Property Maint. Svc.	400	Mineweaser	$ 1,112,247
	Transp/Training/Comm/Tuit	500	Mineweaser	$ 224,432
	Supplies	600	Mineweaser	$ 374,500
	Equipment	700	Mineweaser	$ 5,566
	Dues/Judgements/Misc.	800	Mineweaser	$ 1,000
				$ 2,882,539
2831	Salaries/Wages	100	Mineweaser	$ 286,392
Supervision of Staff Services	Benefits	200	Mineweaser	$ 218,187
	Transp/Training/Comm/Tuit	500	Mineweaser	$ 6,124
	Supplies	600	Mineweaser	$ 6,679
				$ 517,383
2834	Salaries/Wages	100	Mineweaser	$ -
Staff Dev. Cert.	Benefits	200	Mineweaser	$ 150,000
Non-Instructional, Certified	Professional Svc.	300	Mineweaser	$ 22,530
	Transp/Training/Comm/Tuit	500	Mineweaser	$ 8,066
				$ 180,597
2835 / Health Services	Professional Svc.	300	Mineweaser	$ 4,815
				$ 4,815
2836	Benefits	200	Mineweaser	$ 35,700
Staff Dev. Cert.	Professional Svc.	300	Mineweaser	$ 80,765
Non-Instructional, Non-Certified	Transp/Training/Comm/Tuit	500	Mineweaser	$ -
				$ 116,465
2843 / Programming	Professional Svc.	300	Kiehl	$ 3,340
				$ 3,340
2850	Salaries/Wages	100	Kiehl	$ 140,242
Federal Programs	Benefits	200	Kiehl	$ 85,754
	Professional Svc.	300	Kiehl	$ -
	Transp/Training/Comm/Tuit	500	Kiehl	$ 642
	Supplies	600	Kiehl	$ 4,822
	Equipment	700	Kiehl	$ -
				$ 231,461
2900 / Media Svc	Transp/Training/Comm/Tuit	500	Mead	$ 107,000
				$ 107,000
3200	Salaries/Wages	100	Mineweaser	$ 91,453
Student Activities	Benefits	200	Mineweaser	$ 56,548

WARREN COUNTY SCHOOL DISTRICT
Detailed Expenditures
2025-2026 Proposed Final Budget

Function	Description	Account Number	Budget Responsibility	2025-2026 Proposed Final
	Transp/Training/Comm/Tuit	500	Mineweaser	$ 38,030
	Supplies	600	Mineweaser	$ 9,741
	Equipment	700	Mineweaser	$ -
				$ 204,332
3250	Salaries/Wages	100	Mineweaser	$ 68,953
School Sponsored Athletics	Benefits	200	Mineweaser	$ 37,288
				$ 106,241
3390	Salaries/Wages	100	Shultz	$ -
Parent Involvement	Benefits	200	Shultz	$ -
	Professional Svc.	300	Shultz	$ -
	Supplies	600	Shultz	$ 15,345
				$ 15,345
4200/5100	Dues/Judgements/Misc.	800	Kiehl	$ -
				$ -
5110 / Debt Service	Dues/Judgements/Int./Misc	800	Kiehl	$ 3,075,002
5110 / Debt Service	Fund Transfers	900	Kiehl	$ 4,081,198
				$ 7,156,200
5130 / Refund of Prior Yr Revenues	Dues/Judgements/Misc.	800	Kiehl	$ -
				$ -
5220 / Athletics	Fund Transfers	900	Kiehl	$ 911,670
				$ 911,670
5220 / Food Service	Fund Transfers	930	Kiehl	$ -
				$ -
5230 / Capital Res.	Fund Transfers	900	Kiehl	$ 775,000
				$ 775,000
5900 / Contingency	Unresolved Staff	912	Weber	$ 510,000
5900 / Contingency	Fuel Transportation Contingency	900	Weber	$ 200,000
5900 / Contingency	Board Goals/Facilities Plan	900	Weber	$ 450,000
Contingency Total				**$ 1,160,000**
				$ 93,861,490

Revenues	$	91,701,707
Expenses	$	93,861,490
Total Surplus (Deficit)	**$**	**(2,159,782)**

CONTINGENCY SCHEDULE
PROPOSED FINAL BUDGET
2025-2026

CONTINGENCY

		2025-26	2026-27	2027-28	2028-29
Board Goals		$ 150,000	$ 150,000	$ 150,000	$ 150,000
TOTAL BOARD GOALS:		**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Fuel:					
Fuel (district vehicles grounds)		$ 50,000	$ 50,000	$ 50,000	$ 50,000
Contractors Fuel		$ 150,000	$ 100,000	$ 100,000	$ 100,000
TOTAL FUEL:		**$ 200,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Unresolved Staff:					
Staff		$ 510,000	$ 100,000	$ 100,000	$ 100,000
Substitutes		$ -	$ -	$ -	$ -
Cyber Charter	*	$ 300,000	$ -	$ -	$ -
Non-Athletic Supplementals		$ -	$ -	$ -	
TOTAL UNRESOLVED STAFF:		**$ 810,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
	TOTAL	**$ 1,160,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**

* A Cyber Charter contingency was established due to the WCSD consolidation effective for the 2025-2026 school year.

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date

James Grosch
Contact Person

(814)723-6900 Extn :1030
Telephone **Extension**

groschj@wcsdpa.org
Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Warren County SD	**Warren**	**105628302**

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: $4,142,796.00 7340 PDE Amount: $0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures.

LEA : 105628302   Warren County SD

Printed 4/30/2025 10:18:33 AM

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	950,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	17,949,287	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,043,121	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$23,992,408**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	29,205,906	
7000 Revenue from State Sources	56,359,854	
8000 Revenue from Federal Sources	6,135,947	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$91,701,707**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$115,694,115**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,076,804
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	350,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	4,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,457,100
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	75,000
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	85,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	1,550,002
REVENUE FROM LOCAL SOURCES	**$29,205,906**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,535,087
7144 Reimbursement of CS Expenditures Subsidy	223,331
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	496,317
7271 Special Education funds for School-Aged Pupils	5,471,390
7311 Pupil Transportation Subsidy	3,564,417
7312 Nonpublic and Charter School Pupil Transportation Subsidy	172,095
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,102,560
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	4,142,796
7505 Ready to Learn Block Grant	1,023,439
7532 Ready to Learn-Adequacy Supplement	947,514
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	505,282
7810 State Share of Social Security and Medicare Taxes	7,577,492
7820 State Share of Retirement Contributions	1,468,134
REVENUE FROM STATE SOURCES	**$56,359,854**
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	125,000
8512 IDEA, Part B	1,123,291
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,622,734

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	174,007
8517 Title IV - 21st Century Schools	760,177
8521 Vocational Education - Operating Expenditures	90,808
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,699,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	540,230
REVENUE FROM FEDERAL SOURCES	**$6,135,947**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**91,701,707**

Act 1 Index (current): 5.7%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,076,804**
Amount of Tax Relief for Homestead Exclusions	**$4,142,796**
Total Approx. Tax Revenue:	**$24,219,600**
Approx. Tax Levy for Tax Rate Calculation:	**$26,205,218**

		Warren	Total
	2024-25 Data		
	a. Assessed Value	$452,337,966	$452,337,966
	b. Real Estate Mills	57.8371	
I.	**2025-26 Data**		
	c. 2023 STEB Market Value	$1,613,745,490	$1,613,745,490
	d. Assessed Value	$453,086,658	$453,086,658
	e. Assessed Value of New Constr/ Renov	$0	$0
	2024-25 Calculations		
31	f. 2024-25 Tax Levy	$26,161,916	$26,161,916
	(a * b)		
	2025-26 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2024-25 Tax Levy	$26,161,916	$26,161,916
	(f Total * g)		
	i. Base Mills Subject to Index	57.8371	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
	k. Tax Levy Needed	$26,205,218	$26,205,218
	(Approx. Tax Levy * g)		
	l. 2025-26 Real Estate Tax Rate	**57.8371**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$26,205,218	$26,205,218
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$22,062,422
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$20,076,804
	(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,076,804**
Amount of Tax Relief for Homestead Exclusions	**$4,142,796**
Total Approx. Tax Revenue:	**$24,219,600**
Approx. Tax Levy for Tax Rate Calculation:	**$26,205,218**

		Warren	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	61.1338	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$27,698,909	$27,698,909
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

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V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$7,577.35	
	Number of Homestead/Farmstead Properties	9453	9453
	Median Assessed Value of Homestead Properties		$20,343

Act 1 Index (current): **5.7%**

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$20,076,804**	
Amount of Tax Relief for Homestead Exclusions	**$4,142,796**	
Total Approx. Tax Revenue:	**$24,219,600**	
Approx. Tax Levy for Tax Rate Calculation:	**$26,205,218**	
	Warren	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$4,142,796	Lowering RE Tax Rate	$4,142,796
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			**$4,142,796**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Warren	453,086,658	57.8371	26,205,218						91.00000%		
Totals:	**453,086,658**		**26,205,218**	-	4,142,796	=	22,062,422	X	91.00000%	=	20,076,804

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	75,000	75,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**75,000**	**75,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	3,800,000	3,800,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**4,200,000**	**4,200,000**
	Total Act 511, Current Taxes				**4,275,000**
		Act 511 Tax Limit -->	**1,613,745,490 X**	**12**	**19,364,946**
			Market Value	**Mills**	**(511 Limit)**

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	Current Real Estate Taxes									
	Warren	57.8371	57.8371	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

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2025-2026 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Budget Summary

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,213,101
1200 Special Programs - Elementary / Secondary	15,275,297
1300 Vocational Education	1,959,594
1400 Other Instructional Programs - Elementary / Secondary	47,451
1500 Nonpublic School Programs	67,194
Total Instruction	**$50,562,637**
2000 Support Services	
2100 Support Services - Students	3,878,383
2200 Support Services - Instructional Staff	1,992,799
2300 Support Services - Administration	5,261,467
2400 Support Services - Pupil Health	1,877,215
2500 Support Services - Business	1,180,165
2600 Operation and Maintenance of Plant Services	7,969,673
2700 Student Transportation Services	6,766,765
2800 Support Services - Central	3,936,598
2900 Other Support Services	107,000
Total Support Services	**$32,970,065**
3000 Operation of Non-Instructional Services	
3200 Student Activities	310,573
3300 Community Services	15,345
Total Operation of Non-Instructional Services	**$325,918**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,156,200
5200 Interfund Transfers - Out	1,686,670
5900 Budgetary Reserve	1,160,000
Total Other Expenditures and Financing Uses	**$10,002,870**
Total Estimated Expenditures and Other Financing Uses	**$93,861,490**

Description	**Amount**
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,061,311
200 Personnel Services - Employee Benefits	11,038,771
300 Purchased Professional and Technical Services	982,840
400 Purchased Property Services	9,297
500 Other Purchased Services	3,882,296
600 Supplies	2,221,440
800 Other Objects	17,146
Total Regular Programs - Elementary / Secondary	**$33,213,101**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,097,334
200 Personnel Services - Employee Benefits	5,159,106
300 Purchased Professional and Technical Services	456,500
500 Other Purchased Services	3,460,045
600 Supplies	58,872
700 Property	12,875
800 Other Objects	30,565
Total Special Programs - Elementary / Secondary	**$15,275,297**
1300 Vocational Education	
100 Personnel Services - Salaries	1,012,192
200 Personnel Services - Employee Benefits	724,637
500 Other Purchased Services	61,607
600 Supplies	150,158
700 Property	9,000
800 Other Objects	2,000
Total Vocational Education	**$1,959,594**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,672
200 Personnel Services - Employee Benefits	12,358
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	**$47,451**
1500 Nonpublic School Programs	
100 Personnel Services - Salaries	36,943
200 Personnel Services - Employee Benefits	15,441
600 Supplies	14,810
Total Nonpublic School Programs	**$67,194**
Total Instruction	**$50,562,637**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,115,656
200 Personnel Services - Employee Benefits	1,472,208
300 Purchased Professional and Technical Services	238,498

Description	Amount
500 Other Purchased Services	12,751
600 Supplies	32,591
700 Property	6,679
Total Support Services - Students	**$3,878,383**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,069,517
200 Personnel Services - Employee Benefits	720,783
300 Purchased Professional and Technical Services	78,307
500 Other Purchased Services	58,459
600 Supplies	30,011
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	**$1,992,799**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,650,799
200 Personnel Services - Employee Benefits	1,931,451
300 Purchased Professional and Technical Services	423,993
400 Purchased Property Services	899
500 Other Purchased Services	63,153
600 Supplies	94,158
700 Property	15,000
800 Other Objects	82,014
Total Support Services - Administration	**$5,261,467**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,044,101
200 Personnel Services - Employee Benefits	807,726
300 Purchased Professional and Technical Services	7,688
500 Other Purchased Services	3,000
600 Supplies	14,700
Total Support Services - Pupil Health	**$1,877,215**
2500 Support Services - Business	
100 Personnel Services - Salaries	691,571
200 Personnel Services - Employee Benefits	450,450
500 Other Purchased Services	18,719
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	**$1,180,165**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,590,106
200 Personnel Services - Employee Benefits	2,049,720
300 Purchased Professional and Technical Services	236,439
400 Purchased Property Services	765,447
500 Other Purchased Services	292,536
600 Supplies	1,873,824
700 Property	155,074

Description	Amount
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	**$7,969,673**
2700 Student Transportation Services	
100 Personnel Services - Salaries	92,303
200 Personnel Services - Employee Benefits	60,953
500 Other Purchased Services	6,577,790
600 Supplies	34,985
700 Property	734
Total Student Transportation Services	**$6,766,765**
2800 Support Services - Central	
100 Personnel Services - Salaries	1,124,809
200 Personnel Services - Employee Benefits	956,261
300 Purchased Professional and Technical Services	111,450
400 Purchased Property Services	1,112,247
500 Other Purchased Services	239,264
600 Supplies	386,001
700 Property	5,566
800 Other Objects	1,000
Total Support Services - Central	**$3,936,598**
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	**$107,000**
Total Support Services	**$32,970,065**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	160,406
200 Personnel Services - Employee Benefits	93,836
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	38,030
600 Supplies	9,741
Total Student Activities	**$310,573**
3300 Community Services	
600 Supplies	15,345
Total Community Services	**$15,345**
Total Operation of Non-Instructional Services	**$325,918**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,075,002
900 Other Uses of Funds	4,081,198
Total Debt Service / Other Expenditures and Financing Uses	**$7,156,200**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,686,670

Description	Amount
Total Interfund Transfers - Out	**$1,686,670**
5900 Budgetary Reserve	
800 Other Objects	1,160,000
Total Budgetary Reserve	**$1,160,000**
Total Other Expenditures and Financing Uses	**$10,002,870**
TOTAL EXPENDITURES	**$93,861,490**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,200,000	15,040,218
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund	23,695,000	26,995,000
Food Service / Cafeteria Operations Fund	790,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	700,000	730,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$43,385,000**	**$44,565,218**

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2025 Estimate	06/30/2026 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$43,385,000**	**$44,565,218**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
General Fund		
0510 Bonds Payable	86,982,000	82,482,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	800,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,776,555	29,276,555
0599 Other Noncurrent Liabilities		
Total General Fund	**$115,558,555**	**$112,658,555**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
44 0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

Long-Term Indebtedness	06/30/2025 Estimate	06/30/2026 Projection
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$115,558,555**	**$112,658,555**

Short-Term Payables	06/30/2025 Estimate	06/30/2026 Projection
General Fund	17,200,000	15,040,218
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,000,000	1,000,000
Debt Service Fund	23,695,000	26,995,000
Food Service / Cafeteria Operations Fund	789,766	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	700,000	730,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$43,384,766**	**$44,565,218**
TOTAL INDEBTEDNESS	**$158,943,321**	**$157,223,773**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	14,165	7,082
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$14,165**	**$7,082**
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$14,165**	**$7,082**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	10,000	5,000
200 Personnel Services - Employee Benefits	4,165	2,082
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	**$14,165**	**$7,082**
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
50		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$14,165**	**$7,082**
TOTAL EXPENDITURES	**$14,165**	**$7,082**

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Account Description	Amounts
0810 Nonspendable Fund Balance	950,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,832,624
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$21,832,625**
5900 Budgetary Reserve	**1,160,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$23,942,625**