

JUN 08 2026

School Board of WASHINGTON County
Resolution # 9

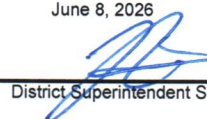
GENERAL FUND
2025-26

ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers, & Balances	51,476,730.53	165,159.66	175,000.00	51,466,890.19
3190 R.O.T.C.	146,000.00	13,376.70		159,376.70
3202 Medicaid	155,000.00	2,803.36		157,803.36
3280 Federal thru Local	0.00			0.00
3311 FEFP	19,991,299.00			19,991,299.00
3315 Workforce Development	4,079,570.00			4,079,570.00
3316 Workforce Capitalization Incentive Grant	121,938.78			121,938.78
3317 Workforce Ed. Performance Incentive	135,111.00			135,111.00
3323 CO&DS withheld Adm. Exp.	0.00			0.00
3341 Racing Commission	223,250.00			223,250.00
3342 State Forest Fund	6,532.76			6,532.76
3343 State License Tax	21,291.58	1,301.63		22,593.21
3344 Discretionary Lottery	0.00			0.00
3355 Class Size Reduction/Operating Funds	2,989,328.00			2,989,328.00
3361 School Recognition	107,368.00			107,368.00
3371 Voluntary Pre-K Program	315,000.00		15,000.00	300,000.00
3390 Miscellaneous State Revenue	0.00			0.00
3399 Other Miscellaneous State Revenue	2,390,386.26	72,482.36		2,462,868.62
3411 District School Tax	6,377,774.00			6,377,774.00
3431 Interest	580,810.30		120,000.00	460,810.30
3440 Donations	93,398.27	7,499.41		100,897.68
3461 Adult General Ed Course Fees-FPTC	1,512.00	63.00		1,575.00
3462 Postsec. Voc Course Fees-FPTC	530,000.00			530,000.00
3463 Continuing Workforce Ed. Fees-FPTC	13,093.18	32,584.00		45,677.18
3464 Capital Improvement Fees-FPTC	15,859.27	1,880.28		17,739.55
3465 Postsecondary Lab Fees-FPTC	120,000.00			120,000.00
3466 Lifelong Learning Fees-FPTC	5,300.00	300.00		5,600.00
3467 Gen Ed Dev (GED) Testing Fees-FPTC	16,963.50	3,913.75		20,877.25
3468 Financial Aid Fees-FPTC	29,615.16	3,700.20		33,315.36
3469 Other Student Fees	67,645.76	4,543.28		72,189.04
3479 Other School, Course, & Class Fees	8,000.00	500.00		8,500.00
3490 Miscellaneous Local	185,309.68	20,211.69		205,521.37
3492 Transportation Serv. for Sch. Activities	110,000.00		20,000.00	90,000.00
3493 Sale of Junk	1,620.00			1,620.00
3494 Indirect Cost	135,000.00		20,000.00	115,000.00
3495 Indirect Cost-PAEC	175,000.00			175,000.00
3496 Dealer's Tax Credit Allowance	2,671.59			2,671.59
3497 Prior Yr. Refunds	0.00			0.00
3498 Collections-Lost/Damaged Textbooks	0.00			0.00
3630 Transfers from Capital Projects	597,643.00			597,643.00
3640 Transfers from Special Revenue Fund	0.00			0.00
3733 Sale of Capital Assets	3,330.00			3,330.00
3740 Insurance Loss Recovery	4,256.41			4,256.41
3741 Insurance-Short Term Disability	0.00			0.00
Fund Balance, July 1, 2025	11,719,853.03			11,719,853.03
APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instructional	27,449,101.87		11,701.13	27,437,400.74
6100 Pupil Personnel Services	2,272,942.79	54,756.16		2,327,698.95
6200 Instructional Media Services	536,836.76	2,530.13		539,366.89
6300 Instruction/Curriculum Dev. Services	1,120,308.52	3,596.86		1,123,905.38
6400 Instructional Staff Training	72,368.37	233.28		72,601.65
6500 Instruction Related Technology	429,340.65	9,371.07		438,711.72
7100 Board	612,535.92	7,593.20		620,129.12
7200 General Administration	479,806.13	8,300.59		488,106.72
7300 School Administration	3,544,778.94		27,363.09	3,517,415.85
7400 Facilities Acquisition & Construction	475,731.23		1,063.18	474,668.05
7500 Fiscal Services	811,038.44		30,023.81	781,014.63
7600 Food Services	7,042.32			7,042.32
7700 Central Services	202,098.57	4,559.19		206,657.76
7800 Student Transportation Services	2,920,513.55	55,038.10		2,975,551.65
7900 Operation of Plant	4,268,891.92	74,725.95		4,343,617.87
8100 Maintenance of Plant	1,083,361.18	13,710.07		1,097,071.25
8200 Administrative Technology Services	324,407.74		1,635.95	322,771.79
9100 Community Services	672,621.53	28,399.23		701,020.76
9700 Transfer of Funds	0.00			0.00
2720 Restricted Fund Bal-Class Size	1,400,000.00		197,000.00	1,203,000.00
2730 Committed Fund Bal-Contract Monies	1,201,000.00			1,201,000.00
2750 Assigned & Unassigned Fund Balance	1,592,004.10		3,867.01	1,588,137.09
TOTAL REVISIONS		262,813.83	272,654.17	

ADOPTED BY BOARD:

June 8, 2026

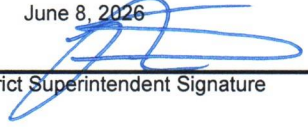
CERTIFIED CORRECT:



District Superintendent Signature

ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers, & Balances	9,463,741.36	671,721.99	6,821.54	10,128,641.81
3299 Miscellaneous Federal through State	0.00			0.00
3321 CO & DS	110,000.00			110,000.00
3325 Interest on Undistributed CO&DS	2,500.00			2,500.00
3391 Public Education Capital Outlay		600,000.00		600,000.00
3399 Other Miscellaneous State	0.00			0.00
3413 Local Capital Improvement Tax	2,519,933.65		6,821.54	2,513,112.11
3419 School District Local Sales Tax	1,500,000.00	61,368.69		1,561,368.69
3431 Interest	146,051.72	10,353.30		156,405.02
3740 Loss Recoveries				
Fund Balance, July 1, 2025	5,185,255.99			5,185,255.99
APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
630 Buildings and Fixed Equipment	0.00			0.00
640 Furniture, Fixtures, & Equipment	2,375,825.27		10,000.00	2,365,825.27
650 Motor Vehicles	1,408,640.31			1,408,640.31
671 Improvements Other than Buildings	17,704.00	606,903.52		624,607.52
680 Remodeling & Renovations	3,086,106.43	67,996.93		3,154,103.36
690 Computer Software				
9200-730 Dues & Fees				
9700 Transfer of Funds	597,643.00			597,643.00
2720 Restricted Fund Bal June 30, 2026	1,977,822.35			1,977,822.35
TOTAL REVISIONS		674,900.45	10,000.00	

ADOPTED BY BOARD: June 8, 2026

CERTIFIED CORRECT: 
District Superintendent Signature

		ESTIMATED REVENUE			
		PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers, & Balances		2,803,687.21	0.00	0.00	2,803,687.21
3261	School Lunch Reimbursement	1,625,000.00			1,625,000.00
3262	Sch. Breakfast Reimbursement	450,000.00			450,000.00
3263	After Sch. Snack Reimbursement	40,000.00			40,000.00
3265	U.S.D.A. Commodities	90,000.00			90,000.00
3267	Summer Feeding Reimbursement	0.00			0.00
3268	Fresh Fruit & Vegetable Program	40,000.00			40,000.00
3269	Other Food Service Revenue	0.00			0.00
3337	School Breakfast Supplement	12,000.00			12,000.00
3338	School Lunch Supplement	15,000.00			15,000.00
3451	Student/ Lunches	10,000.00			10,000.00
3452	Student Breakfast	0.00			0.00
3453	Adult Breakfast/Lunches	10,000.00			10,000.00
3454	Student/Adult A La Carte	60,000.00			60,000.00
3490	Miscellaneous Local	500.00			500.00
3497	Prior Year Refund	0.00			0.00
3610	Transfers from General Fund	0.00			0.00
Fund Balance July 1, 2025		451,187.21			451,187.21
		APPROPRIATIONS			
Function/Object		PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
100	Salaries	120,940.57		198.56	120,742.01
200	Employee Benefits	61,371.29	119.15		61,490.44
300	Purchased Services	1,645,741.65	79.41		1,645,821.06
400	Energy Services	148,695.90			148,695.90
500	Materials and Supplies	111,220.32			111,220.32
600	Capital Outlay	24,000.00			24,000.00
700	Other Expenses	14,500.00			14,500.00
600	Capital Outlay (Function 9300)	405,368.77			405,368.77
Restricted Fund Balance June 30, 2026		271,848.71			271,848.71
TOTAL REVISIONS			198.56	198.56	

ADOPTED BY BOARD:

June 8, 2026

CERTIFIED CORRECT:

District Superintendent Signature

ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers, & Balances	5,790,093.38			5,790,093.38
3190 Federal Direct-VA	42,474.10	3,913.50		46,387.60
3197 Federal-Student Ed Opp. Grant	5,400.00	6,665.00		12,065.00
3198 Federal Direct-PELL	536,179.00	110,255.00		646,434.00
3199 Federal Direct-CWS	3,787.89	382.50		4,170.39
3201 Career & Technical Ed	461,415.78			461,415.78
3226 Eisenhower Math & Science T-II	205,813.50			205,813.50
3230 I D E A	1,147,066.96			1,147,066.96
3241 Elementary & Secondary Ed, Title I	2,043,486.85			2,043,486.85
3242 Twenty-First Century Schools - Title IV	894,531.58			894,531.58
3251 Workforce Innovation & Oppt. Act	163,867.69			163,867.69
3280 Federal Through Local	0.00			0.00
3290 Other Federal thru State	286,070.03			286,070.03

APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
5000 Instructional	3,022,923.07		70.89	3,022,852.18
6100 Student Support Services	317,909.18	667.07		318,576.25
6300 Instruction/Curr Dev. Services	1,037,949.29		291.26	1,037,658.03
6400 Instructional Staff Training	235,836.90			235,836.90
6500 Instructional Related Technology	0.00			0.00
7200 General Administration	155,322.89			155,322.89
7300 School Administration	0.00			0.00
7400 Facilities Acquisition & Construction	0.00			0.00
7700 Central Services	3,575.31			3,575.31
7800 Student Transportation Services	106,576.61			106,576.61
7900 Operation of Plant	0.00			0.00
9100 Community Services	626,806.12	120,911.08		747,717.20
9300 Other Capital Outlay	283,194.01			283,194.01
TOTAL REVISIONS		121,578.15	362.15	

ADOPTED BY BOARD: June , 2026

CERTIFIED CORRECT:


District Superintendent Signature

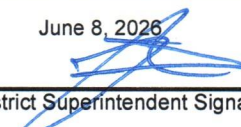
ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers, & Balances	22,253,784.71	52,655.86	0.00	22,306,440.57
3431 Interest	449,358.71	52,655.86		502,014.57
3440 Gifts, Grants, & Bequests	0.00			0.00
3484 Premium Revenue	11,722,365.00			11,722,365.00
3489 Other Operating Revenues	108.02			108.02
3497 Prior Year Refund	0.00			0.00
Net Position, July 1, 2025	10,081,952.98			10,081,952.98

APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
100 Salaries	150,851.00			150,851.00
200 Employee Benefits	47,837.00			47,837.00
300 Purchased Services	7,563,099.10			7,563,099.10
500 Materials & Supplies	20,355.72			20,355.72
600 Capital Outlay	21,500.00			21,500.00
700 Other Expenses	5,659,695.45	52,655.86		5,712,351.31
Net Position, June 30, 2026	8,790,446.44			8,790,446.44
TOTAL REVISIONS		52,655.86	0.00	

ADOPTED BY BOARD:

June 8, 2026

CERTIFIED CORRECT:


District Superintendent Signature

ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers & Balances	38,071,486.66	70,694.54	0.00	38,142,181.20
3431 Interest	613,693.30	70,694.54		684,387.84
3484 Premium Revenue	35,596,625.00			35,596,625.00
3640 Transfer of Funds	0.00			0.00
Net Position, July 1, 2025-712	144,955.92			144,955.92
Net Position, July 1, 2025-732	1,716,212.44			1,716,212.44

APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
100 Salaries	40,675.00			40,675.00
200 Employee Benefits	15,700.00			15,700.00
300 Purchased Services	7,517,042.31	271,571.20		7,788,613.51
400 Energy Services	0.00			0.00
500 Materials & Supplies	70.68			70.68
600 Capital Outlay	0.00			0.00
700 Other Expenses	28,488,869.38		200,876.66	28,287,992.72
900 Transfer of Funds	0.00			0.00
Net Position, June 30, 2026-712	292,916.85			292,916.85
Net Position, June 30, 2026-732	1,716,212.44			1,716,212.44
TOTAL REVISIONS		271,571.20	200,876.66	

ADOPTED BY BOARD: June 8, 2026

CERTIFIED CORRECT:

District Superintendent Signature

ESTIMATED REVENUE				
	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
Total Revenue, Transfers & Balances	17,070,833.26	665,415.60	0.00	17,736,248.86
3431 Interest	355,000.00			355,000.00
3440 Gifts, Grants, and Bequest	8,186,446.77	80,001.00		8,266,447.77
3481 Charges for Services	3,041,710.20	177,729.72		3,219,439.92
3482 Charges for Sales	0.00			0.00
3489 Other Operating Revenue	428,178.00			428,178.00
3490 Other Local Collections	854,851.84	407,684.88		1,262,536.72
3497 Prior Year Refund	0.00			0.00
3610 Transfers from General Fund	0.00			0.00
3740 Insurance Loss Recoveries	0.00			0.00
3780 Gain on Disposition of Assets	0.00			0.00
Net Position, July 1, 2025	4,204,646.45			4,204,646.45

APPROPRIATIONS				
Function/Object	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
100 Salaries	5,092,680.38	8,334.07		5,101,014.45
200 Employee Benefits	1,632,564.59	4,901.98		1,637,466.57
300 Purchased Services	4,909,572.26	597,242.97		5,506,815.23
400 Energy Services	33,370.00			33,370.00
500 Materials & Supplies	507,752.17	10,129.08		517,881.25
600 Capital Outlay	410,720.45		4,687.38	406,033.07
700 Other Expenses	1,035,732.30	255,197.94		1,290,930.24
Net Position, June 30, 2026	3,448,441.11		205,703.06	3,242,738.05
TOTAL REVISIONS		875,806.04	210,390.44	

ADOPTED BY BOARD: June 8, 2026

CERTIFIED CORRECT:


District Superintendent Signature