

**WASHINGTON COUNTY, TENNESSEE  
BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION NO. 25-02-05**

**RESOLUTION AMENDING FISCAL YEAR BUDGET 2024-2025  
RE: WASHINGTON COUNTY SCHOOLS GENERAL-PURPOSE  
SCHOOL FUND**

WHEREAS, the Washington County Board of Education approved the amendments to the 2024-2025 Washington County Schools Budget shown on the spreadsheet, column "Budget Amendment #1 "Increase/Decrease", attached hereto as Exhibit A. These budget amendments require no increase or decrease in funding from Washington County or use of School's fund balance; and

WHEREAS, the HEW Committee at its February 6, 2025 meeting recommended consideration and approval of this request; and

WHEREAS, on February 12, 2025, the Budget Committee recommended consideration and approval of this request to the Board of County Commissioners; now therefore

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, TENNESSEE THAT:

SECTION 1. The Washington County Board of Education Fiscal Year Budget 2024-2025 is amended to reflect the amendments shown on the spreadsheet attached hereto as Exhibit A.

SECTION 2. This Resolution shall take effect from and after the date on which it is approved by the County Mayor or as indicated by certification of the County Clerk, as hereinafter set forth.

---

**Introduced by Commissioner:** *Carder*

**Seconded by Commissioner:** *Wheeler*

**Commissioners Voting FOR:** *Tucker, Johnson, Fitzgerald, Edens, Davenport Matherly, England, Malone, Stout, Tomita, Jones, Wexler, Wheeler, Carder*

**Commissioners Voting AGAINST:** *None*

**Commissioners Abstaining:** *None*

**Commissioners Absent:** *Huffine*

---

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24<sup>th</sup> day of February, 2025.

  
\_\_\_\_\_  
CHERYL STOREY, County Clerk

Greg Matherly  
GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the 27 day of February 2025.

C. Storey  
CHERYL STOREY, County Clerk

APPROVED by County Mayor on this the 28 day of February 2025.

William J. Grandy  
WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the \_\_\_ day of \_\_\_\_\_ 2025, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

\_\_\_\_\_  
KATHY STOREY, County Clerk

Approved as to form by the County Attorney this 27<sup>th</sup> day of February 2025.

Allyson L. Wilkinson  
ALLYSON L. WILKINSON, County Attorney

WCDE FY25 Budget Amendment 1  
1/9/2024

Budget Line	Description	Debit	Credit
141R 44570	CTE Donation		\$ 1,000.00
141E 71300-599-000-00000-050	Donations-Gifts	\$ 1,000.00	
141R 48990	Pack The Bus Revenue/Grant		\$ 2,500.00
141E 72120-599	Other Charges	\$ 2,500.00	
141R 49800	ESSER 3.0 Reimbursement		\$ 941,043.18
141R 44570	ETSU Slice Grant		\$ 76,548.70
141R 49800	Indirect Cost		\$ 2,296.46
141E 71100-499-000-00000-300	ETSU Slice Grant-Other Supplies	\$ 78,845.16	
141R 44570	Contributions & Gifts		\$ 81,000.00
141E 71100-499-000-00000-300	ETSU Mini Grant	\$ 81,000.00	
141E 72620-336	Fencing-FBES, SCES, & GES	\$ 20,550.00	
141e 72620-599	Gov. Early Lit. Foundstasion Refule Book Bus Grant	\$ 1,118.20	
141E 71100-449	Gov. Early Lit. Foundstasion Refule Book Bus Grant	\$ 1,999.97	
141E 71100-4499	Gov. Early Lit. Foundstasion Refule Book Bus Grant	\$ 681.83	
141E 44570	Revenue was received in FY24 (141R 44570)		
141R 46590	Other State Education Funds		\$ 8,471.58
141E 72610-499-000-00000-020	OTHER-RAEP-Agricultural Grant	\$ 8,471.58	
141R 46990	CTE TCAT Funds		\$ 2,250.00
141E 72230-499	Other-District Dual Enrollment Reimbursement	\$ 2,250.00	
141R 48990	Other - Donation for Students in Need		\$ 2,500.00
141E 72120-599	Other Charges	\$ 2,500.00	
141R 44570	Donation to Coordinated School Health		\$ 10,000.00
141E 72120-599-000-00000-999	Other Charges	\$ 10,000.00	
141E 71100-116	Move Portion of Employee Salary		\$ 43,369.02
141E 72220-135	Move Portion of Employee Salary	\$ 43,369.02	
141E 46515 00000 912	State - SPED Preschool Grant		\$ 116,248.19
141E 71200-163-000-00000-912	Educational Assistants	\$ 55,500.00	
141E 71200-201-000-00000-912	Social Security	\$ 3,441.00	
141E 71200-204-000-00000-912	State Retirement	\$ 6,937.50	
141E 71200-207-000-00000-912	Medical Insurance	\$ 25,000.00	
141E 71200-212-000-00000-912	Employer Medicare	\$ 804.75	
141E 71200-429-000-00000-912	Instructional Supplies & Materials	\$ 14,564.94	
141E 71200-499-000-00000-912	Other Supplies and Materials	\$ 10,000.00	
141R 48990	Other-Town of Jonesborough Invoice		\$ 14,317.47
141E 72610-499	Other Supplies_Grounds Crew Expenses	\$ 14,317.47	
141R 44570	Donation-United Way for Students in Need		\$ 10,000.00
141E 72120-499-000-00000-999	Other Supplies-Donation	\$ 10,000.00	
141E 72120-499	Other Supplies & Materials		\$ 9,000.00
141E 72120-524	In-Service/Professional Development	\$ 5,000.00	
141E 72120-599	Other Charges		\$ 4,000.00
141E 72310-123	Guidance Personnel		\$ 12,800.00
141E 72310-499	Other Supplies	\$ 25,000.00	
141E 72310-790	Other Equipment	\$ 3,000.00	

Budget Line	Description	Debit	Credit
141E 73400-163	Educational Assistants	\$ 10,000.00	
141E 73400-429	Instructional Supplies & Materials	\$ 5,000.00	
141E 73400-599	Other Charges		\$ 15,000.00
141E 72110-355	Travel		\$ 4,000.00
141E 72110-499	Other Supplies & Materials		\$ 1,000.00
141E 72110-524	In-Service/PD	\$ 5,000.00	
141E 71200-399	Other Contracted Services		\$ 6,000.00
141E 71200-429	Instructional Supplies & Materials	\$ 2,000.00	
141E 71200-599	Other Charges		\$ 6,140.00
141E 72220-124	Psych Personnel	\$ 39,000.00	
141E 72220-355	Travel		\$ 8,000.00
141E 72220-399	Other Contracted Services		\$ 28,000.00
141E 72220-499	Other Supplies & Materials	\$ 1,500.00	
141E 72220-524	Professional Development	\$ 500.00	
141E 72220-599	Other Charges	\$ 5,000.00	
141E 76100-799	Other Capital Outlay-Stadium Upgrades/Repairs	\$ 193,947.16	
141E 99100-590	Operating Transfers-Dietary Invoice-Flooding	\$ 25,583.00	
<b>CTI-ISM Grant</b>			
141E 71100-722-000-00000-002	Reg. Instruction Equip.	\$ 560,505.62	
141E 71300-116-000-00000-002	Certified Teachers	\$ 485,000.00	
141E 71300-163-000-00000-002	Educational Assistants	\$ 5,500.00	
141E 71300-189-000-00000-002	Other Salaries & Wages	\$ 7,750.00	
141E 71300-201-000-00000-002	Social Security	\$ 66,643.00	
141E 71300-204-000-00000-002	State Retirement	\$ 66,556.00	
141E 71300-207-000-00000-002	Medical Insurance	\$ 125,950.00	
141E 71300-210-000-00000-002	Unemployment Compensation	\$ 120.00	
141E 71300-212-000-00000-002	Employer Medicare	\$ 15,352.00	
141E 71300-299-000-00000-002	Other Fringe Benefits	\$ 1,147.00	
141E 71300-429-000-00000-002	Instructional Supplies	\$ 766,527.00	
141E 71300-471-000-00000-002	Software	\$ 91,641.00	
141E 71300-730-000-00000-002	Vocational Equipment	\$ 1,101,968.00	
141E 72130-123-000-00000-002	Guidance Personnel	\$ 54,000.00	
141E 72130-201-000-00000-002	Social Security	\$ 3,400.00	
141E 72130-204-000-00000-002	State Retirement	\$ 6,000.00	
141E 72130-207-000-00000-002	Medical Insurance	\$ 2,000.00	
141E 72130-210-000-00000-002	Unemployment Compensation	\$ 161.00	
141E 72130-212-000-00000-002	Employer Medicare	\$ 1,565.00	
141E 72130-524-000-00000-002	In-Service / Staff Development	\$ 100,937.00	
141E 72710-146-000-00000-002	Bus Drivers	\$ 6,649.00	
141E 72710-201-000-00000-002	Social Security	\$ 413.00	
141E 72710-204-000-00000-002	State Retirement	\$ 832.00	
141E 72710-212-000-00000-002	Employer Medicare	\$ 97.00	
141E 72710-425-000-00000-002	Gasoline	\$ 4,866.69	
141E 72710-729-000-00000-002	Transportation Equipment	\$ 60,000.00	
141E 76100-706-000-00000-002	Building Construction	\$ 500,000.00	
141E 76100-707-000-00000-002	Building Improvements	\$ 612,885.00	
141R 46790	Other Vocational - CTE Grant		\$ 4,648,465.31



		Washington County Board of Education	2024-2025	2024-2025	2024-2025
			WCDE	Adjustments	WCDE
		Estimated Revenues	Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
44992000		Other Local Revenue - Royalties & Comm	29,000		29,000
		<b>Total Other Local Revenue</b>	<b>203,050</b>		<b>381,599</b>
46000000		<b>State of Tennessee</b>	2,159,425		2,159,425
46511000		BEP Improvement Funds	89		89
46510000		TISA (ESTIMATE)	50,659,425		50,659,425
46515000		Early Childhood Education	177,000		177,000
46515	912	State SPED Preschool Grant		116,248	116,248
46550000		Driver Education	33,500		33,500
46590000		Other State Funds	531,300	8,472	539,772
46610000		Career Ladder Program	59,300		59,300
46615000		Career Ladder - Extended Contract			-
46640000		Vocational Equipment	60,000		60,000
		<b>Total State Education Funds</b>	<b>51,520,614</b>		<b>51,645,334</b>
		<b>Other State Revenues</b>			
40275000		Mixed Drink Tax	5,000		5,000
46790002		Other Vocational-CTE Grant		4,648,466	4,648,466
46851000		State Revenue Sharing - TVA	1,360,000		1,360,000
46980000		Other State Grants	252,000		252,000
46990000		CTE TCAT Funds		2,250	2,250
		<b>Total Other State Revenues</b>	<b>1,617,000</b>		<b>6,267,716</b>
		<b>Federal Funds Received Through State</b>			
47143000		Education Handicapped Act - IDEA			-
47146000		English Language Acquisition Grants	8,200		8,200
47590000		Other Federal Funds Through State			-
		<b>Total Federal Funds Through State</b>	<b>8,200</b>		<b>8,200</b>
		<b>Direct Federal Revenue</b>			
47640000		ROTC Reimbursement	116,000		116,000
		<b>Total Direct Federal Revenue</b>	<b>116,000</b>		<b>116,000</b>
		<b>Total Revenues</b>			
		<b>Other Government and Citizens Groups</b>			
48990000		Other	415,000	19,318	434,318
		<b>Total Other Gov. &amp; Citizens Groups</b>	<b>415,000</b>		<b>434,318</b>
		<b>Other Sources (Non-revenue)</b>			
49700000		Insurance Recovery			
49800000		Operating Transfers	75,000	943,341	1,018,341
49801000		Transfers			-
		<b>Total Other Sources</b>	<b>75,000</b>		<b>1,018,341</b>
		<b>Total Revenues &amp; Other Sources</b>	<b>89,134,584</b>		<b>95,051,228</b>

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
Estimated Revenues		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
34293000	Reserves - Local Prior Year			
34555000	Reserves - State			
39000000	Undesignated Fund Balance	6,693,630		5,816,338
34775000	Assigned for Capital Outlay-Stadium Upgrades	4,887,000		5,080,948
<b>Total Estimated Revenues &amp; Reserves</b>		<b>100,715,214</b>		<b>105,948,514</b>
<b>Total Estimate Expenses</b>		<b>100,715,214</b>		<b>105,948,514</b>
<b>General Fund Expenses</b>				
<b>Regular Instruction - 71100</b>				
71100116	Teachers (approx. 430)	30,290,434	(43,369)	30,247,065
71100117	Career Ladder Program	107,865		107,865
71100127	Career Ladder Extended Contracts			-
71100128	Homebound Teachers	26,510		26,510
71100163	Educational Assistants (approx. 98)	2,332,461		2,332,461
71100195	Certified Substitute Teachers	165,000		165,000
71100195 995	WCDE Retired Substitute Teachers	60,000		60,000
71100198	Non-Certified Substitute Teachers	347,000		347,000
71100201	Social Security	2,066,415	(2,689)	2,063,726
71100204	State Retirement	2,226,575	(2,758)	2,223,817
71100206	Life Insurance	15,000		15,000
71100207	Medical Insurance	5,286,293		5,286,293
71100210	Unemployment Compensation	32,000		32,000
71100212	Employer Medicare	483,274	(629)	482,646
71100217	Retirement-Hybrid SRT	150,000		150,000
71100299	Other Fringe Benefits	80,000		80,000
71100336	Maintenance & Repair Services			-
71100399	Other Contracted Services - University School	5,859,512		5,859,512
71100429	Instructional Supplies & Materials	200,000		200,000
71100449	Textbooks	1,701,915	2,000	1,703,915
71100499	Other Supplies & Materials	582,486	159,845	742,331
71100499 802	Other Supplies & Materials (Science Classes)	24,000		24,000
71100599	Other Charges	210,032		210,032
71100708	Communication Equipment	160,000		160,000
71100722-002	Reg, Instruction Equipment		560,506	560,506
<b>Total Regular Instruction</b>		<b>52,406,773</b>		<b>53,079,679</b>
<b>Special Education Program - 71200</b>				
71200116	Special Education Teachers (approx. 54)	3,254,255		3,254,255
71200117	Career Ladder Program	12,000		12,000
71200127	Career Ladder Extended Contracts			-
71200128	Homebound Teachers	20,400		20,400
71200163	Educational Assistants (25)	653,097	55,500	708,597
71200171	Speech Pathologist (4)	258,156		258,156

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
Estimated Expenses				
71200188	Bonus			
71200189	Other Salaries (8)	209,611		209,611
71200195	Certified Substitute Teachers	20,000		20,000
71200198	Non-Certified Substitute Teachers	65,000		65,000
71200201	Social Security	278,536	3,441	281,977
71200204	State Retirement	333,288	6,938	340,226
71200206	Life Insurance	2,810		2,810
71200207	Medical Insurance	648,112	25,000	673,112
71200212	Employer Medicare	65,142	805	65,946
71200299	Other Fringe Benefits	-		-
71200399	Other Contracted Services	6,000	(6,000)	-
71200429	Instructional Supplies & Materials	22,400	16,565	38,965
71200499	912 Other Supplies and Materials		10,000	10,000
71200599	Other Charges	6,140	(6,140)	-
<b>Total Special Education</b>		<b>5,854,948</b>		<b>5,961,056</b>
<b>Vocational Education Program - 71300</b>				
71300116	Vocational Teachers (approx. 36)	2,414,745	485,000	2,899,745
71300117	Career Ladder Program	2,000		2,000
71300127	Career Ladder Extended Contracts	-		-
71300163	Educational Assistants (2)	45,388	5,500	50,888
71300188	Bonus	-		-
71300189	2 Other Salaries & Wages		7,750	7,750
71300195	Certified Substitute Teachers	20,000		20,000
71300198	Non-Certified Substitute Teachers	25,000		25,000
71300201	Social Security	155,442	66,643	222,085
71300204	State Retirement	159,378	66,536	225,914
71300206	Life Insurance	1,305		1,305
71300207	Medical Insurance	284,001	125,950	409,951
71300210	Unemployment Compensation		120	120
71300212	Employer Medicare	36,353	15,352	51,706
71300299	Other Fringe Benefits	503	1,147	1,650
71300429	Instructional Supplies & Materials	120,000	766,527	886,527
71300471-002	Software		91,641	91,641
71300599-050	Other Charges		1,000	1,000
71300730-002	Vocational Instruction Equipment	22,000	1,101,968	1,123,968
<b>Total Vocational Education Program</b>		<b>3,286,116</b>		<b>6,021,250</b>
<b>Adult Education Program - 71600</b>				
71600116	Teachers	-		-
71600201	Social Security	-		-
71600204	State Retirement	-		-
71600212	Employer Medicare	-		-
71600429	Instructional Supplies & Materials	-		-
<b>Total Adult Education</b>		<b>-</b>		<b>-</b>

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
Estimated Expenses				
<b>Attendance Program - 72110</b>				
72110105	Supervisor / Director (1)	95,280		95,280
72110117	Career Ladder Program	1,000		1,000
72110162	Clerical Personnel (1)	29,882		29,882
72110188	Bonus	-		-
72110201	Social Security	7,822		7,822
72110204	State Retirement	9,859		9,859
72110206	Life Insurance	44		44
72110207	Medical Insurance	19,852		19,852
72110212	Employer Medicare	1,829		1,829
72110299	Other Fringe Benefits	-		-
72110355	Travel	6,000	(4,000)	2,000
72110499	Other Supplies & Materials	1,500	(1,000)	500
72110499	100 Other Supplies & Materials	-		-
72110524	In-Service/PD		5,000	5,000
<b>Total Attendance Program</b>		<b>173,068</b>		<b>173,068</b>
<b>Health Services - 72120</b>				
72120131	School Nurses (approx. 6.5)	343,479		343,479
72120188	Bonus	-		-
72120189	Other Salaries & Wages (approx. 16)	570,653		570,653
72120201	Social Security	56,676		56,676
72120204	State Retirement	114,267		114,267
72120206	Life Insurance	450		450
72120207	Medical Insurance	185,893		185,893
72120212	Employer Medicare	13,255		13,255
72120299	Other Fringe Benefits	-		-
72120355	Travel	10,000		10,000
72120399	Other Contracted Services	5,000		5,000
72120399	100 Other Contracted Services_Grant	-		-
72120499	Other Materials & Supplies	29,000	1,000	30,000
72120524	In-Service/Professional Development		5,000	5,000
72120599	Other Charges	9,000	11,000	20,000
<b>Total Health Services</b>		<b>1,337,673</b>		<b>1,354,673</b>
<b>Other Student Support - 72130</b>				
72130117	Career Ladder Program	2,000		2,000
72130123	Guidance Personnel (approx. 19)	1,264,038	41,200	1,305,238
72130130	Social Workers (4)	415,545		415,545
72130188	Bonus	-		-
72130201	Social Security	104,258	2,606	106,865
72130204	State Retirement	106,949	5,186	112,135
72130206	Life Insurance	800		800
72130207	Medical Insurance	204,955	2,000	206,955
72130210	Unemployment Compensation		161	161
72130212	Employer Medicare	24,383	1,379	25,762

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
<b>Estimated Expenses</b>				
72130299	Other Fringe Benefits	-		-
72130309	Contracts with Other Public Agencies	90,000		90,000
72130310	Contracts with Other Public Agencies	-		-
72130322	Evaluation & Testing	70,000		70,000
72130499	Other Supplies & Materials	7,200	25,000	32,200
72130524	In-Service/Staff Development		100,937	100,937
72130790	Other Equipment	25,000	3,000	28,000
<b>Total Other Student Support</b>		<b>2,315,128</b>		<b>2,496,598</b>
<b>Support Regular Instruction - 72210</b>				
72210105	Supervisor / Director (3)	327,555		327,555
72210117	Career Ladder Program	-		-
72210129	Librarians (14)	1,001,374		1,001,374
72210138	Technology	-		-
72210162	Clerical Personnel (11)	252,426		252,426
72210188	Bonus	-		-
72210189	Other Personnel (0)	-		-
72210201	Social Security	98,044		98,044
72210204	State Retirement	116,073		116,073
72210206	Life Insurance	1,000		1,000
72210207	Medical Insurance	208,509		208,509
72210212	Employer Medicare	22,930		22,930
72210299	Other Fringe Benefits	-		-
72210336	Instructional Equipment & Repair	25,000		25,000
72210355	Travel	43,000		43,000
72210432	Library Books / Media	100,000		100,000
72210499	Other Supplies & Materials	10,000		10,000
72210524	In-Service / Staff Development	190,000		190,000
<b>Total Support Regular Instruction</b>		<b>2,395,911</b>		<b>2,395,911</b>
<b>Support Special Education - 72220</b>				
72220105	Supervisor / Director (2)	202,250		202,250
72220117	Career Ladder Program	-		-
72220124	Psychological Personnel (1)	58,289	39,000	97,289
72220127	Career Ladder Extended Contracts	-		-
72220135	Assessment Personnel (3)	198,564	43,370	241,934
72220161	Special Education Secretary (1)	43,846		43,846
72220162	Clerical Personnel (0)	-		-
72220171	Speech Pathologist (4)	269,534		269,534
72220188	Bonus	-		-
72220189	Other Personnel (2)	141,075		141,075
72220201	Social Security	56,641	5,107	61,748
72220204	State Retirement	81,648	7,902	89,550
72220206	Life Insurance	500		500
72220207	Medical Insurance	104,906		104,906
72220212	Employer Medicare	13,247	1,194	14,441
72220299	Other Fringe Benefits	-		-
72220336	Maintenance & Repair of Equipment	500		500
72220355	Travel	33,000	(8,000)	25,000
72220399	Other Contracted Service	68,000	(28,000)	40,000
72220499	Other Supplies & Materials	8,500	1,500	10,000
72220524	In-Service / Staff Development	4,500	500	5,000
72220599	Other Charges		5,000	5,000
<b>Total Support Special Education</b>		<b>1,284,999</b>		<b>1,352,572</b>

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
<b>Estimated Expenses</b>				
<b>Support Vocational Education - 72230</b>				
72230105	Supervisor / Director (1)	82,090		82,090
72230117	Career Ladder Program			-
72230127	Career Ladder Extended Contracts			-
72230161	Vocational Secretary (1)	46,654		46,654
72230188	Bonus	-		-
72230201	Social Security	7,982		7,982
72230204	State Retirement	11,053		11,053
72230206	Life Insurance	100		100
72230207	Medical Insurance	24,904		24,904
72230212	Employer Medicare	1,867		1,867
72230299	Other Fringe Benefits	-		-
72230336	Maintenance & Repair of Equipment	10,000		10,000
72230355	Travel	35,000		35,000
72230399	Other Contracted Services	60,000		60,000
72230499	Other Supplies & Materials	2,250	2,250	4,500
<b>Total Support Vocational Education</b>		<b>281,899</b>		<b>284,149</b>
<b>Support Education Technology-72250</b>				
72250105	Supervisor / Director (4)	301,907		301,907
72250121	Data Processing Personnel (3)	165,609		165,609
72250138	Instructional Computer Personnel (1)	75,228		75,228
72250161	Secretary	-		-
72250189	Other Salaries & Wages (approx. 7 Techs.)	405,121		405,121
72250201	Social Security	58,768		58,768
72250204	State Retirement	118,483		118,483
72250206	Life Insurance	500		500
72250207	Medical Insurance	120,417		120,417
72250212	Employer Medicare	13,744		13,744
72250299	Other Fringe Benefits	-		-
72250350	Internet Connectivity	145,000		145,000
72250355	Travel	7,000		7,000
72250399	Other Contracted Services	550,000		550,000
72250499	Other Supplies & Materials	553,367		553,367
<b>Total Support Education Technology</b>		<b>2,515,144</b>		<b>2,515,144</b>

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
Estimated Expenses				
<b>Board of Education Services - 72310</b>				
72310191	Board Member Fees (9)	45,300		45,300
72310201	Social Security	2,809		2,809
72310204	State Retirement	5,663		5,663
72310207	Medical Insurance	62,366		62,366
72310212	Employer Medicare	657		657
72310305	Audit Services	60,000		60,000
72310320	Dues & Memberships	33,669		33,669
72310331	Legal Services	54,000		54,000
72310355	Board Travel	23,000		23,000
72310399	Other Contracted Services	404,680		404,680
72310502	Building and Contents Insurance	131,000		131,000
72310506	Liability Insurance	139,600		139,600
72310508	Premium on Corporate Surety Bonds	17,000		17,000
72310510	Trustee Commissions	680,000		680,000
72310513	Worker's Compensation Insurance	300,000		300,000
72310599	Other Charges			
<b>Total Board of Education</b>		<b>1,959,743</b>		<b>1,959,743</b>
<b>Office of the Director - 72320</b>				
72320101	Director (1)	155,000		155,000
72320117	Career Ladder Program	1,000		1,000
72320161	Secretaries (6)	300,290		300,290
72320188	Bonus	10,000		10,000
72320189	Other Salaries & Wages (1)	46,966		46,966
72320201	Social Security	31,822		31,822
72320204	State Retirement	54,579		54,579
72320206	Life Insurance	200		200
72320207	Medical Insurance	74,794		74,794
72320212	Employer Medicare	7,904		7,904
72320299	Other Fringe Benefits	-		-
72320307	Communication	75,000		75,000
72320348	Postal Charges	14,000		14,000
72320355	Travel	10,000		10,000
72320399	Other Contracted Services	85,000		85,000
72320435	Office Supplies	5,000		5,000
<b>Total Office of the Director</b>		<b>871,554</b>		<b>871,554</b>
<b>Office of the Principal - 72410</b>				
72410104	Principals (12)	1,183,691		1,183,691
72410117	Career Ladder Program	25,000		25,000
72410139	Assistant Principals (17)	1,333,450		1,333,450
72410161	Secretaries & Bookkeepers (approx 32)	1,084,283		1,084,283
72410188	Bonus	-		-
72410189	Other Personnel (2)	162,839		162,839
72410201	Social Security	234,934		234,934

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
<b>Estimated Expenses</b>				
72410204	State Retirement	317,570		317,570
72410206	Life Insurance	1,800		1,800
72410207	Medical Insurance	570,123		570,123
72410212	Employer Medicare	54,944		54,944
72410299	Other Fringe Benefits	-		-
72410307	Communication	25,000		25,000
72410355	Travel	7,000		7,000
72410499	Other Supplies & Materials	71,500		71,500
72410599	Other Charges	65,000		65,000
72410599-001	Other Charges-Pepsi Sponsor	20,000		20,000
72410599-002	Other Charges-Pepsi Scoreboard	5,000		5,000
72410599-003	Other Charges-Pepsi Scholarship	5,000		5,000
<b>Total Office of the Principal</b>		<b>5,167,135</b>		<b>5,167,135</b>
<b>Fiscal Services - 72510</b>				
72510105	Supervisor / Director (3)	256,634		256,634
72510119	Accounting Staff (2)	129,636		129,636
72510188	Bonus	-		-
72510201	Social Security	23,949		23,949
72510204	State Retirement	48,284		48,284
72510206	Life Insurance	100		100
72510207	Medical Insurance	50,881		50,881
72510212	Employer Medicare	5,601		5,601
72510355	Travel	2,400		2,400
72510399	Other Contracted Services	12,000		12,000
72510499	Other Supplies & Materials	15,300		15,300
<b>Total Fiscal Services</b>		<b>544,784</b>		<b>544,784</b>
<b>Human Services/Personnel - 72520</b>				
72520105	Supervisor / Director (1.5)	149,119		149,119
72520188	Bonus	-		-
72520189	Other Salaries and Wages (2)	97,926		97,926
72520201	Social Security	15,317		15,317
72520204	State Retirement	21,725		21,725
72520206	Life Insurance	200		200
72520207	Medical Insurance	56,399		56,399
72520212	Employer Medicare	3,582		3,582
72520355	Travel	2,000		2,000
72520399	Other Contracted Services	-		-
72520499	Other Supplies & Materials	1,000		1,000
<b>Total Human Services/Personnel</b>		<b>347,268</b>		<b>347,268</b>
<b>Operation of Plant - 72610</b>				
72610166	Custodial Personnel (approx 32)	1,126,799		1,126,799
72610188	Bonus	-		-
72610189	Other Personnel (6)	307,039		307,039

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
<b>Estimated Expenses</b>				
72610201	Social Security	88,898		88,898
72610204	State Retirement	179,230		179,230
72610206	Life Insurance	700		700
72610207	Medical Insurance	271,465		271,465
72610212	Employer Medicare	20,791		20,791
72610328	Janitorial Services	1,722,026		1,722,026
72610359	Disposal Fees	124,000		124,000
72610399	Other Contracted Services	149,000		149,000
72610410	Custodial Supplies	136,500		136,500
72610415	Electricity	1,775,654		1,775,654
72610434	Natural Gas	202,300		202,300
72610454	Water & Sewer	250,712		250,712
72610499	Other Supplies & Materials	73,500	22,789	96,289
72610501	Boiler Insurance	21,000		21,000
72610599	Other Charges	39,900		39,900
<b>Total Operation of Plant</b>		<b>6,489,513</b>		<b>6,512,302</b>
<b>Maintenance of Plant - 72620</b>				
72620105	Supervisor / Director (4)	298,702		298,702
72620167	Maintenance Personnel (20)	1,008,735		1,008,735
72620188	Bonus	-		-
72620201	Social Security	81,061		81,061
72620204	State Retirement	163,430		163,430
72620206	Life Insurance	300		300
72620207	Medical Insurance	151,100		151,100
72620212	Employer Medicare	18,958		18,958
72620307	Communication	2,700		2,700
72620335	Maintenance & Repair of Buildings	45,000		45,000
72620336	Maintenance & Repair of Equipment	50,000	20,550	70,550
72620399	Other Contracted Services	33,500		33,500
72620499	Other Supplies & Materials	472,500		472,500
72620599	Other Charges	27,300	1,118	28,418
72620701	<b>Administration Equipment</b>	-		-
<b>Total Maintenance of Plant</b>		<b>2,353,286</b>		<b>2,374,954</b>
<b>Student Transportation - 72710</b>				
72710105	Supervisor / Director (2)	142,128		142,128
72710142	Mechanics (5)	307,127		307,127
72710146	Bus Drivers (approx. 75)	1,572,926	6,649	1,579,575
72710161	Secretary (Transportation)	-		-
72710188	Bonus	-		-
72710189	Other Personnel (1)	47,050		47,050
72710201	Social Security	128,292	412	128,705
72710204	State Retirement	252,773	831	253,604
72710206	Life Insurance	1,550		1,550

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
Estimated Expenses				
72710207	Medical Insurance	512,488		512,488
72710212	Employer Medicare	29,322	96	29,418
72710307	Communication	750		750
72710330	Operating Lease Payments	33,400		33,400
72710399	Other Contracted Services	5,000		5,000
72710412	Diesel Fuel	333,000		333,000
72710424	Garage Supplies	30,000		30,000
72710425	Gasoline & Lubricants	167,000	4,867	171,867
72710450	Tires & Tubes	60,000		60,000
72710453	Vehicle Parts	160,000		160,000
72710499	Other Supplies & Materials	5,250		5,250
72710511	Vehicle & Equipment Insurance	250,000		250,000
72710599	Other Charges	18,900		18,900
72710729	Transportation Equipment	312,000	60,000	372,000
72710729	100 <b>Transportation Equipment</b>	-		
<b>Total Student Transportation</b>		<b>4,368,955</b>		<b>4,441,811</b>
<b>Other Support Services - 72810</b>				
72810105	Supervisor / Director (1)	93,981		93,981
72810162	Clerical Personnel (1)	35,042		35,042
72810188	Bonus			-
72810189	Other Salaries & Wages (1)	16,673		16,673
72810201	Social Security	7,999		7,999
72810204	State Retirement	16,128		16,128
72810206	Life Insurance	100		100
72810207	Medical Insurance	16,814		16,814
72810212	Employer Medicare	1,871		1,871
72810499	Other Supplies & Materials	5,000		5,000
72810599	Other Charges			
<b>Total Other Support Services</b>		<b>193,608</b>		<b>193,608</b>
<b>Food Service - 73100</b>				
73100105	Supervisor / Director (1)			
73100188	Bonus			
73100189	Other Salaries & Wages			
73100201	Social Security			
73100204	State Retirement			
73100206	Life Insurance			
73100207	Medical Insurance			
73100212	Employer Medicare			
73100299	Other Fringe Benefits			
73100355	Travel			
<b>Total Food Service</b>				

Washington County Board of Education		2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase/(Decrease)	Budget Amendment 1_Draft
Estimated Expenses				
<b>Community Services - 73300</b>				
73300105	Supervisor / Director (1)	64,208		64,208
73300116	Teachers			-
73300162	Secretary (1)	39,208		39,208
73300188	Bonus			-
73300189	Other Salaries & Wages (34-Part Time)	395,817		395,817
73300201	Social Security	30,952		30,952
73300204	State Retirement	62,404		62,404
73300207	Medical Insurance	26,030		26,030
73300212	Employer Medicare	7,239		7,239
73300355	Travel	2,000		2,000
73300422	Food Supplies	30,000		30,000
73300499	Other Supplies & Materials	20,000		20,000
73300599	Other Charges	13,000		13,000
<b>Total Community Services</b>		<b>690,858</b>		<b>690,858</b>
<b>Early Childhood Education - 73400</b>				
73400116	Teachers (4)	248,948		248,948
73400163	Educational Assistants (4)	91,558	10,000	101,558
73400188	Bonus	-		-
73400201	Social Security	21,111	620	21,731
73400204	State Retirement	27,278	1,250	28,528
73400207	Medical Insurance	60,321		60,321
73400212	Employer Medicare	4,937	145	5,082
73400336	Maintenance & Repair Services-Equipment	2,400		2,400
73400429	Instructional Supplies & Materials	1,100	5,000	6,100
73400499	Other Supplies & Materials	8,200		8,200
73400524	In-Service / Staff Development	4,000		4,000
73400599	Other Charges	57,000	(15,000)	42,000
73400722	Regular Instruction Equipment	13,000		13,000
<b>Total Early Childhood Education</b>		<b>539,854</b>		<b>541,869</b>
<b>Regular Capital Outlay - 76100</b>				
76100706	2 Building Construction-CTE ISM		500,000	500,000
76100707	Building Improvements	100,000	612,000	712,000
76100715	Land	-		-
76100799	Other Capital Outlay	4,887,000	193,948	5,080,948
<b>Total Regular Capital Outlay</b>		<b>4,987,000</b>		<b>6,292,948</b>
99100590	<b>Transfers Out</b>	350,000	25,583	375,583
Total Transfers Out		350,000		375,583
<b>Total Estimated Expenditures</b>		<b>100,715,214</b>		<b>105,948,514</b>