

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

RESOLUTION NO. 25-06-20

**RESOLUTION AMENDING FISCAL YEAR BUDGET 2024-2025
RE: WASHINGTON COUNTY SCHOOLS BUDGET AMENDMENTS**

WHEREAS, the Washington County Board of Education approved the amendments to the 2024-2025 Washington County Schools Budget shown on the spreadsheet, attached hereto as Exhibit A. These budget amendments require no increase or decrease in funding from Washington County; and

WHEREAS, the Director of Schools requests approval of these amendments to the 2024-2025 Washington County Schools Budget by the Board of County Commissioners; and

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: *Davenport*

Seconded by Commissioner: *Edens*

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

Commissioners Voting AGAINST: *None*

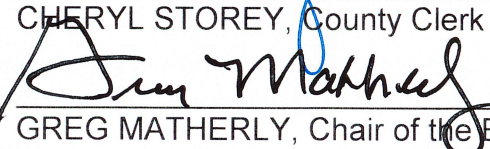
Commissioners Abstaining: *None*

Commissioners Absent: *Stout*

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 23rd day of June, 2025.

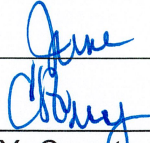


CHERYL STOREY, County Clerk



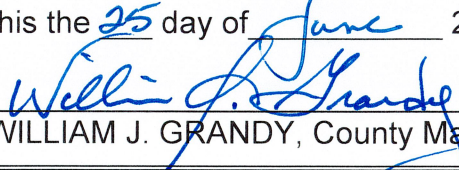
GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the 25 day of June 2025.



CHERYL STOREY, County Clerk

APPROVED by County Mayor on this the 25 day of June 2025.

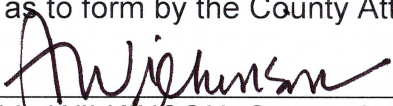


WILLIAM J. GRANDY, County Mayor

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).

CHERYL STOREY, County Clerk

Approved as to form by the County Attorney this 24th day of June 2025.



ALLYSON L. WILKINSON, County Attorney

6/3/2025	Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
(FY25 Budget Amendment 2 - Draft)			WCDE	Adjustments	WCDE	Adjustments	WCDE
	Prg	Estimated Revenues	Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
40100000		Local Taxes					
40100000		County Property Taxes					
40110000		Current Property Tax (ADA Split Not In Yet)	13,193,520		13,193,520		13,193,520
40120000		Trustee's Collect - Prior Year	228,000		228,000		228,000
40125000		CLK/Master Collections-Prior	500		500		500
40130000		Clerk & Master Collect - Prior Years	63,000		63,000		63,000
40140000		Interest and Penalty	68,700		68,700		68,700
40161000		Payments in Lieu of Taxes - TVA	2,100		2,100		2,100
40162000		Payments in Lieu of Taxes - Local Utilities	246,000		246,000		246,000
40163000		Payments in Lieu of Taxes - Other	21,100		21,100		21,100
40200000		County Local Option Taxes					
40210000		Local Option Sales Tax	20,000,000		20,000,000		20,000,000
40270000		Business Tax	560,000		560,000		560,000
40300000		Statutory Local Taxes					
40320000		Bank Excise Tax	101,100		101,100		101,100
40350000		Interstate Telecommunications Tax					
41110000		Marriage License	1,700		1,700		1,700
42410000		Fines					
		Total Local Taxes	34,485,720		34,485,720		34,485,720
43000000		Charges for Current Services					
43512000		Tuition - Adult Education					
43517000		Other Tuition - BCES Pre-K	115,000		115,000		115,000
43581000		Community Service Fees - Children	579,000		579,000		579,000
		Total Charges for Current Services	694,000		694,000		694,000
44000000		Other Local Revenue					
44100000		Recurring Items					
44110000		Interest Earned					
44120000		Rent on Buildings	530		530		530
44520000		Insurance Recovery	33,200		33,200		33,200
44500000		Nonrecurring Items					
44530000		Sale of Equipment	40,000		40,000		40,000
44540000		Sale of Property					
44560000		Damages Recovered from Individuals					
44570000		Contributions & Gifts		178,549	178,549	12,250	190,799
44990000		Other Local Revenue - Tags	320		320		320
44991000		Other Local Revenue - Court Fines & Contract	100,000		100,000		100,000

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
Estimated Revenues		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
44992000	Other Local Revenue - Royalties & Comm	29,000		29,000		29,000
	Total Other Local Revenue	203,050		381,599		393,849
46000000	State of Tennessee					
46511000	BEP Improvement Funds	89		89		89
46510000	TISA (ESTIMATE)	50,659,425		50,659,425		50,659,425
46515000	Early Childhood Education	177,000		177,000		177,000
46515 912	State SPED Preschool Grant		116,248	116,248		116,248
46550000	Driver Education	33,500		33,500		33,500
46590000	Other State Funds	531,300	8,472	539,772	1,069,939	1,609,711
46610000	Career Ladder Program	59,300		59,300		59,300
46615000	Career Ladder - Extended Contract			-		-
46640000	Vocational Equipment	60,000		60,000		60,000
	Total State Education Funds	51,520,614		51,645,334		52,715,273
	Other State Revenues					
40275000	Mixed Drink Tax	5,000		5,000		5,000
46790002	Other Vocational-CTE Grant		4,648,466	4,648,466	580,000	5,228,466
46851000	State Revenue Sharing - TVA	1,360,000		1,360,000		1,360,000
46980000	Other State Grants	252,000		252,000	(71,200)	180,800
46990000	CTE TCAT Funds		2,250	2,250		2,250
	Total Other State Revenues	1,617,000		6,267,716		6,776,516
	Federal Funds Received Through State					
47143000	Education Handicapped Act - IDEA			-		-
47146000	English Language Acquisition Grants	8,200		8,200		8,200
47590000	Other Federal Funds Through State			-		-
	Total Federal Funds Through State	8,200		8,200		8,200
	Direct Federal Revenue					
47640000	ROTC Reimbursement	116,000		116,000		116,000
	Total Direct Federal Revenue	116,000		116,000		116,000
	Total Revenues					
	Other Government and Citizens Groups					
48990000	Other	415,000	19,318	434,318	150,200	584,518
	Total Other Gov. & Citizens Groups	415,000		434,318		584,518
	Other Sources (Non-revenue)					
49700000	Insurance Recovery					
49800000	Operating Transfers	75,000	943,341	1,018,341		1,018,341
49801000	Transfers			-		-
	Total Other Sources	75,000		1,018,341		1,018,341
	Total Revenues & Other Sources	89,134,584		95,051,228		96,792,417

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
Estimated Revenues		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
34293000	Reserves - Local Prior Year					
34555000	Reserves - State					
39000000	Undesignated Fund Balance	6,693,630		5,816,338		6,063,581
34775000	Assigned for Capital Outlay-Stadium Upgrades	4,887,000		5,080,948		5,080,948
Total Estimated Revenues & Reserves		100,715,214		105,948,514		107,936,946
Total Estimate Expenses		100,715,214		105,951,869		107,936,946
General Fund Expenses						
Regular Instruction - 71100						
71100116	Teachers (approx. 430)	30,290,434	(43,369)	30,247,065	(797,026)	29,450,039
71100117	Career Ladder Program	107,865		107,865		107,865
71100127	Career Ladder Extended Contracts			-		-
71100128	Homebound Teachers	26,510		26,510	10,000	36,510
71100163	Educational Assistants (approx. 98)	2,332,461		2,332,461	(142,939)	2,189,522
71100189	Other Salaries and Wages				100,000	100,000
71100195	Certified Substitute Teachers	165,000		165,000		165,000
71100195 995	WCDE Retired Substitute Teachers	60,000		60,000	50,000	110,000
71100198	Non-Certified Substitute Teachers	347,000		347,000	50,000	397,000
71100201	Social Security	2,066,415	(2,689)	2,063,726	(111,649)	1,952,077
71100204	State Retirement	2,226,575	(2,758)	2,223,817	9,719	2,233,536
71100206	Life Insurance	15,000		15,000		15,000
71100207	Medical Insurance	5,286,293		5,286,293	(50,000)	5,236,293
71100210	Unemployment Compensation	32,000		32,000		32,000
71100212	Employer Medicare	483,274	(629)	482,646	(24,440)	458,206
71100217	Retirement-Hybrid SRT	150,000		150,000		150,000
71100299	Other Fringe Benefits	80,000		80,000	(26,000)	54,000
71100336	Maintenance & Repair Services			-		-
71100399	Other Contracted Services - University School	5,859,512		5,859,512	600,000	6,459,512
71100429	Instructional Supplies & Materials	200,000		200,000	201,377	401,377
71100449	Textbooks	1,701,915	2,000	1,703,915	(142,000)	1,561,915
71100499	Other Supplies & Materials	582,486	159,845	742,331	67,706	810,037
71100499 802	Other Supplies & Materials (Science Classes)	24,000		24,000		24,000
71100595	JDC				140,000	140,000
71100599	Other Charges	210,032		210,032	15,000	225,032
71100708	Communication Equipment	160,000		160,000	(54,000)	106,000
71100722-002	Reg, Instruction Equipment		560,506	560,506	(17,674)	542,832
Total Regular Instruction		52,406,773		53,079,679		52,957,753
Special Education Program - 71200						
71200116	Special Education Teachers (approx. 54)	3,254,255		3,254,255		3,254,255
71200117	Career Ladder Program	12,000		12,000		12,000
71200127	Career Ladder Extended Contracts	-		-		-
71200128	Homebound Teachers	20,400		20,400		20,400
71200163	Educational Assistants (25)	653,097	55,500	708,597	420,000	1,128,597
71200171	Speech Pathologist (4)	258,156		258,156		

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
71200188	Bonus					
71200189	Other Salaries (8)	209,611		209,611		209,611
71200195	Certified Substitute Teachers	20,000		20,000		20,000
71200198	Non-Certified Substitute Teachers	65,000		65,000	(28,000)	37,000
71200201	Social Security	278,536	3,441	281,977	3,441	285,418
71200204	State Retirement	333,288	6,938	340,226	6,937	347,163
71200206	Life Insurance	2,810		2,810		2,810
71200207	Medical Insurance	648,112	25,000	673,112	325,000	998,112
71200212	Employer Medicare	65,142	805	65,946	805	66,751
71200299	Other Fringe Benefits	-		-		-
71200399	Other Contracted Services	6,000	(6,000)	-	40,000	40,000
71200429	Instructional Supplies & Materials	22,400	16,565	38,965	14,565	53,530
71200499	912 Other Supplies and Materials		10,000	10,000		10,000
71200595	Individualized Education Account				100,000	100,000
71200599	Other Charges	6,140	(6,140)	-		-
Total Special Education		5,854,948		5,961,056		6,585,648
Vocational Education Program - 71300						
71300116	Vocational Teachers (approx. 36)	2,414,745	485,000	2,899,745	450,000	3,349,745
71300117	Career Ladder Program	2,000		2,000		2,000
71300123	Guidance Personnel-CTE ISM				80,000	80,000
71300127	Career Ladder Extended Contracts	-		-		-
71300163	Educational Assistants (2)	45,388	5,500	50,888	(29,051)	21,837
71300188	Bonus	-		-		-
71300189	2 Other Salaries & Wages		7,750	7,750	15,488	23,238
71300195	Certified Substitute Teachers	20,000		20,000	(12,000)	8,000
71300198	Non-Certified Substitute Teachers	25,000		25,000	(12,000)	13,000
71300201	Social Security	155,442	66,643	222,085	3,139	225,224
71300204	State Retirement	159,378	66,536	225,914	56,692	282,606
71300206	Life Insurance	1,305		1,305		1,305
71300207	Medical Insurance	284,001	125,950	409,951	25,950	435,901
71300210	Unemployment Compensation		120	120		120
71300212	Employer Medicare	36,353	15,352	51,706	4,348	56,054
71300299	Other Fringe Benefits	503	1,147	1,650		1,650
71300429	Instructional Supplies & Materials	120,000	766,527	886,527	(500,000)	386,527
71300471-002	Software		91,641	91,641	(42,000)	49,641
71300-524-002	In-Service-CTE ISM				1,000	1,000
71300599-050	Other Charges		1,000	1,000		1,000
71300730-002	Vocational Instruction Equipment	22,000	1,101,968	1,123,968	(515,000)	608,968
Total Vocational Education Program		3,286,116		6,021,250		5,547,816
Adult Education Program - 71600						
71600116	Teachers	-		-		-
71600201	Social Security	-		-		-
71600204	State Retirement	-		-		-
71600212	Employer Medicare	-		-		-
71600429	Instructional Supplies & Materials	-		-		-
Total Adult Education		-		-		-

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
Attendance Program - 72110						
72110105	Supervisor / Director (1)	95,280		95,280	10,000	105,280
72110117	Career Ladder Program	1,000		1,000		1,000
72110162	Clerical Personnel (1)	29,882		29,882	20,000	49,882
72110188	Bonus	-		-		-
72110201	Social Security	7,822		7,822		7,822
72110204	State Retirement	9,859		9,859	2,200	12,059
72110206	Life Insurance	44		44		44
72110207	Medical Insurance	19,852		19,852	13,000	32,852
72110212	Employer Medicare	1,829		1,829		1,829
72110299	Other Fringe Benefits	-		-		-
72110355	Travel	6,000	(4,000)	2,000	3,000	5,000
72110499	Other Supplies & Materials	1,500	(1,000)	500		500
72110499	100 Other Supplies & Materials	-		-		-
72110524	In-Service/PD		5,000	5,000		5,000
Total Attendance Program		173,068		173,068		221,268
Health Services - 72120						
72120131	School Nurses (approx. 6.5)	343,479		343,479		343,479
72120188	Bonus	-		-		-
72120189	Other Salaries & Wages (approx. 16)	570,653		570,653	10,000	580,653
72120201	Social Security	56,676		56,676	620	57,296
72120204	State Retirement	114,267		114,267	1,000	115,267
72120206	Life Insurance	450		450		450
72120207	Medical Insurance	185,893		185,893	(37,000)	148,893
72120212	Employer Medicare	13,255		13,255	145	13,400
72120299	Other Fringe Benefits	-		-		-
72120355	Travel	10,000		10,000		10,000
72120399	Other Contracted Services	5,000		5,000		5,000
72120399	100 Other Contracted Services_Grant	-		-		-
72120499	Other Materials & Supplies	29,000	1,000	30,000		30,000
72120524	In-Service/Professional Development		5,000	5,000		5,000
72120599	Other Charges	9,000	11,000	20,000		20,000
Total Health Services		1,337,673		1,354,673		1,329,438
Other Student Support - 72130						
72130117	Career Ladder Program	2,000		2,000		2,000
72130123	Guidance Personnel (approx. 19)	1,264,038	41,200	1,305,238		1,305,238
72130130	Social Workers (4)	415,545		415,545	(200,000)	215,545
72130188	Bonus	-		-		-
72130201	Social Security	104,258	2,606	106,865	(10,000)	96,865
72130204	State Retirement	106,949	5,186	112,135		112,135
72130206	Life Insurance	800		800		800
72130207	Medical Insurance	204,955	2,000	206,955		206,955
72130210	Unemployment Compensation		161	161		161
72130212	Employer Medicare	24,383	1,379	25,762		25,762

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
72130299	Other Fringe Benefits	-		-		-
72130309	Contracts with Other Public Agencies	90,000		90,000		90,000
72130310	Contracts with Other Public Agencies	-		-		-
72130322	Evaluation & Testing	70,000		70,000		70,000
72130499	Other Supplies & Materials	7,200	25,000	32,200		32,200
72130524	In-Service/Staff Development		100,937	100,937	(50,000)	50,937
72130790	Other Equipment	25,000	3,000	28,000	(13,000)	15,000
Total Other Student Support		2,315,128		2,496,598		2,223,598
Support Regular Instruction - 72210						
72210105	Supervisor / Director (3)	327,555		327,555	150,000	477,555
72210117	Career Ladder Program	-		-		-
72210129	Librarians (14)	1,001,374		1,001,374	(100,000)	901,374
72210138	Technology	-		-		-
72210162	Clerical Personnel (11)	252,426		252,426	(25,000)	227,426
72210188	Bonus	-		-		-
72210189	Other Personnel (0)	-		-	2,000	2,000
72210201	Social Security	98,044		98,044	(4,876)	93,168
72210204	State Retirement	116,073		116,073	250	116,323
72210206	Life Insurance	1,000		1,000		1,000
72210207	Medical Insurance	208,509		208,509		208,509
72210212	Employer Medicare	22,930		22,930	30	22,960
72210299	Other Fringe Benefits	-		-		-
72210336	Instructional Equipment & Repair	25,000		25,000		25,000
72210355	Travel	43,000		43,000		43,000
72210432	Library Books / Media	100,000		100,000		100,000
72210499	Other Supplies & Materials	10,000		10,000	(5,000)	5,000
72210524	In-Service / Staff Development	190,000		190,000	142,000	332,000
Total Support Regular Instruction		2,395,911		2,395,911		2,555,315
Support Special Education - 72220						
72220105	Supervisor / Director (2)	202,250		202,250	20,000	222,250
72220117	Career Ladder Program	-		-		-
72220124	Psychological Personnel (1)	58,289	39,000	97,289	20,000	117,289
72220127	Career Ladder Extended Contracts	-		-		-
72220135	Assessment Personnel (3)	198,564	43,370	241,934	50,000	291,934
72220161	Special Education Secretary (1)	43,846		43,846		43,846
72220162	Clerical Personnel (0)	-		-		-
72220171	Speech Pathologist (4)	269,534		269,534		269,534
72220188	Bonus	-		-		-
72220189	Other Personnel (2)	141,075		141,075		141,075
72220201	Social Security	56,641	5,107	61,748		61,748
72220204	State Retirement	81,648	7,902	89,550		89,550
72220206	Life Insurance	500		500		500
72220207	Medical Insurance	104,906		104,906	42,500	147,406
72220212	Employer Medicare	13,247	1,194	14,441		14,441
72220299	Other Fringe Benefits	-		-		-
72220336	Maintenance & Repair of Equipment	500		500		500
72220355	Travel	33,000	(8,000)	25,000		25,000
72220399	Other Contracted Service	68,000	(28,000)	40,000		40,000
72220499	Other Supplies & Materials	8,500	1,500	10,000		10,000
72220524	In-Service / Staff Development	4,500	500	5,000		5,000
72220599	Other Charges		5,000	5,000		5,000
Total Support Special Education		1,284,999		1,352,572		1,485,072

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
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Estimated Expenses						
Support Vocational Education - 72230						
72230105	Supervisor / Director (1)	82,090		82,090	10,000	92,090
72230117	Career Ladder Program			-		-
72230127	Career Ladder Extended Contracts			-		-
72230161	Vocational Secretary (1)	46,654		46,654	(40,000)	6,654
72230188	Bonus	-		-		-
72230201	Social Security	7,982		7,982		7,982
72230204	State Retirement	11,053		11,053		11,053
72230206	Life Insurance	100		100		100
72230207	Medical Insurance	24,904		24,904		24,904
72230212	Employer Medicare	1,867		1,867		1,867
72230299	Other Fringe Benefits	-		-		-
72230336	Maintenance & Repair of Equipment	10,000		10,000		10,000
72230355	Travel	35,000		35,000	15,000	50,000
72230399	Other Contracted Services	60,000		60,000	(60,000)	-
72230499	Other Supplies & Materials	2,250	2,250	4,500		4,500
Total Support Vocational Education		281,899		284,149		209,149
Support Education Technology-72250						
72250105	Supervisor / Director (4)	301,907		301,907		301,907
72250121	Data Processing Personnel (3)	165,609		165,609	20,000	185,609
72250138	Instructional Computer Personnel (1)	75,228		75,228		75,228
72250161	Secretary	-		-		-
72250189	Other Salaries & Wages (approx. 7 Techs.)	405,121		405,121		405,121
72250201	Social Security	58,768		58,768		58,768
72250204	State Retirement	118,483		118,483		118,483
72250206	Life Insurance	500		500		500
72250207	Medical Insurance	120,417		120,417	13,700	134,117
72250212	Employer Medicare	13,744		13,744		13,744
72250299	Other Fringe Benefits	-		-		-
72250350	Internet Connectivity	145,000		145,000	(30,000)	115,000
72250355	Travel	7,000		7,000		7,000
72250399	Other Contracted Services	550,000		550,000	107,000	657,000
72250499	Other Supplies & Materials	553,367		553,367		553,367
Total Support Education Technology		2,515,144		2,515,144		2,625,844

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
Board of Education Services - 72310						
72310191	Board Member Fees (9)	45,300		45,300		45,300
72310201	Social Security	2,809		2,809		2,809
72310204	State Retirement	5,663		5,663		5,663
72310207	Medical Insurance	62,366		62,366		62,366
72310212	Employer Medicare	657		657		657
72310305	Audit Services	60,000		60,000	26,900	86,900
72310320	Dues & Memberships	33,669		33,669	(12,000)	21,669
72310331	Legal Services	54,000		54,000		54,000
72310355	Board Travel	23,000		23,000		23,000
72310399	Other Contracted Services	404,680		404,680		404,680
72310502	Building and Contents Insurance	131,000		131,000	244,000	375,000
72310506	Liability Insurance	139,600		139,600		139,600
72310508	Premium on Corporate Surety Bonds	17,000		17,000	35,700	52,700
72310510	Trustee Commissions	680,000		680,000	(150,000)	530,000
72310513	Worker's Compensation Insurance	300,000		300,000	(31,000)	269,000
72310599	Other Charges				45,000	45,000
Total Board of Education		1,959,743		1,959,743		2,118,343
Office of the Director - 72320						
72320101	Director (1)	155,000		155,000	10,000	165,000
72320117	Career Ladder Program	1,000		1,000	1,000	2,000
72320161	Secretaries (6)	300,290		300,290	75,000	375,290
72320188	Bonus	10,000		10,000		10,000
72320189	Other Salaries & Wages (1)	46,966		46,966	5,000	51,966
72320201	Social Security	31,822		31,822	2,000	33,822
72320204	State Retirement	54,579		54,579	7,500	62,079
72320206	Life Insurance	200		200		200
72320207	Medical Insurance	74,794		74,794	66,000	140,794
72320212	Employer Medicare	7,904		7,904		7,904
72320299	Other Fringe Benefits	-		-		-
72320307	Communication	75,000		75,000		75,000
72320348	Postal Charges	14,000		14,000		14,000
72320355	Travel	10,000		10,000		10,000
72320399	Other Contracted Services	85,000		85,000	42,000	127,000
72320435	Office Supplies	5,000		5,000	2,500	7,500
Total Office of the Director		871,554		871,554		1,082,554
Office of the Principal - 72410						
72410104	Principals (12)	1,183,691		1,183,691	13,751	1,197,442
72410117	Career Ladder Program	25,000		25,000	(12,000)	13,000
72410139	Assistant Principals (17)	1,333,450		1,333,450		1,333,450
72410161	Secretaries & Bookkeepers (approx 32)	1,084,283		1,084,283	(100,000)	984,283
72410188	Bonus	-		-		-
72410189	Other Personnel (2)	162,839		162,839	20,000	182,839
72410201	Social Security	234,934		234,934	894	235,828

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
72410204	State Retirement	317,570		317,570	1,719	319,289
72410206	Life Insurance	1,800		1,800		1,800
72410207	Medical Insurance	570,123		570,123	(10,000)	560,123
72410212	Employer Medicare	54,944		54,944	200	55,144
72410299	Other Fringe Benefits	-		-		-
72410307	Communication	25,000		25,000	(20,000)	5,000
72410355	Travel	7,000		7,000		7,000
72410499	Other Supplies & Materials	71,500		71,500	(31,000)	40,500
72410599	Other Charges	65,000		65,000		65,000
72410599-001	Other Charges-Pepsi Sponsor	20,000		20,000		20,000
72410599-002	Other Charges-Pepsi Scoreboard	5,000		5,000		5,000
72410599-003	Other Charges-Pepsi Scholarship	5,000		5,000		5,000
Total Office of the Principal		5,167,135		5,167,135		5,030,699
Fiscal Services - 72510						
72510105	Supervisor / Director (3)	256,634		256,634	10,000	266,634
72510119	Accounting Staff (2)	129,636		129,636	70,000	199,636
72510188	Bonus	-		-		-
72510201	Social Security	23,949		23,949	2,000	25,949
72510204	State Retirement	48,284		48,284	6,000	54,284
72510206	Life Insurance	100		100		100
72510207	Medical Insurance	50,881		50,881	26,500	77,381
72510212	Employer Medicare	5,601		5,601	500	6,101
72510355	Travel	2,400		2,400	4,300	6,700
72510399	Other Contracted Services	12,000		12,000	10,200	22,200
72510499	Other Supplies & Materials	15,300		15,300	(5,000)	10,300
Total Fiscal Services		544,784		544,784		669,284
Human Services/Personnel - 72520						
72520105	Supervisor / Director (1.5)	149,119		149,119		149,119
72520188	Bonus	-		-		-
72520189	Other Salaries and Wages (2)	97,926		97,926		97,926
72520201	Social Security	15,317		15,317		15,317
72520204	State Retirement	21,725		21,725	6,000	27,725
72520206	Life Insurance	200		200		200
72520207	Medical Insurance	56,399		56,399		56,399
72520212	Employer Medicare	3,582		3,582		3,582
72520355	Travel	2,000		2,000		2,000
72520399	Other Contracted Services	-		-	500	500
72520499	Other Supplies & Materials	1,000		1,000	2,400	3,400
Total Human Services/Personnel		347,268		347,268		356,168
Operation of Plant - 72610						
72610166	Custodial Personnel (approx 32)	1,126,799		1,126,799	(57,000)	1,069,799
72610188	Bonus	-		-		-
72610189	Other Personnel (6)	307,039		307,039	75,000	382,039

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
72610201	Social Security	88,898		88,898		88,898
72610204	State Retirement	179,230		179,230		179,230
72610206	Life Insurance	700		700		700
72610207	Medical Insurance	271,465		271,465	22,000	293,465
72610212	Employer Medicare	20,791		20,791		20,791
72610328	Janitorial Services	1,722,026		1,722,026	50,000	1,772,026
72610359	Disposal Fees	124,000		124,000	56,000	180,000
72610399	Other Contracted Services	149,000		149,000		149,000
72610410	Custodial Supplies	136,500		136,500		136,500
72610415	Electricity	1,775,654		1,775,654	206,000	1,981,654
72610434	Natural Gas	202,300		202,300	(80,000)	122,300
72610454	Water & Sewer	250,712		250,712	12,000	262,712
72610499	Other Supplies & Materials	73,500	22,789	96,289	43,400	139,689
72610501	Boiler Insurance	21,000		21,000	22,300	43,300
72610599	Other Charges	39,900		39,900	10,000	49,900
Total Operation of Plant		6,489,513		6,512,302		6,872,002
Maintenance of Plant - 72620						
72620105	Supervisor / Director (4)	298,702		298,702	15,000	313,702
72620167	Maintenance Personnel (20)	1,008,735		1,008,735	(100,000)	908,735
72620188	Bonus	-		-		-
72620201	Social Security	81,061		81,061		81,061
72620204	State Retirement	163,430		163,430	(19,000)	144,430
72620206	Life Insurance	300		300		300
72620207	Medical Insurance	151,100		151,100	26,000	177,100
72620212	Employer Medicare	18,958		18,958		18,958
72620307	Communication	2,700		2,700		2,700
72620335	Maintenance & Repair of Buildings	45,000		45,000	125,000	170,000
72620336	Maintenance & Repair of Equipment	50,000	20,550	70,550	134,000	204,550
72620399	Other Contracted Services	33,500		33,500		33,500
72620499	Other Supplies & Materials	472,500		472,500	311,000	783,500
72620599	Other Charges	27,300	1,118	28,418	30,200	58,618
72620701	Administration Equipment	-		-		-
Total Maintenance of Plant		2,353,286		2,374,954		2,897,154
Student Transportation - 72710						
72710105	Supervisor / Director (2)	142,128		142,128	530	142,658
72710142	Mechanics (5)	307,127		307,127	52,640	359,767
72710146	Bus Drivers (approx. 75)	1,572,926	6,649	1,579,575	2,000	1,581,575
72710161	Secretary (Transportation)	-		-		-
72710188	Bonus	-		-		-
72710189	Other Personnel (1)	47,050		47,050		47,050
72710201	Social Security	128,292	412	128,705	3,460	132,165
72710204	State Retirement	252,773	831	253,604	6,650	260,254
72710206	Life Insurance	1,550		1,550		1,550

		Washington County Board of Education	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
			WCDE	Adjustments	WCDE	Adjustments	WCDE
			Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
		Estimated Expenses					
72710207		Medical Insurance	512,488		512,488		512,488
72710212		Employer Medicare	29,322	96	29,418	770	30,188
72710307		Communication	750		750		750
72710330		Operating Lease Payments	33,400		33,400		33,400
72710338	2	Maintenance & Repair				50,000	50,000
72710399		Other Contracted Services	5,000		5,000		5,000
72710412		Diesel Fuel	333,000		333,000	(9,300)	323,700
72710424		Garage Supplies	30,000		30,000	(10,000)	20,000
72710425		Gasoline & Lubricants	167,000	4,867	171,867	4,867	176,734
72710442		Propane Gas-Vehicles				80,000	80,000
72710450		Tires & Tubes	60,000		60,000	(14,000)	46,000
72710453		Vehicle Parts	160,000		160,000	(9,000)	151,000
72710499		Other Supplies & Materials	5,250		5,250		5,250
72710511		Vehicle & Equipment Insurance	250,000		250,000	36,000	286,000
72710599		Other Charges	18,900		18,900	2,600	21,500
72710729		Transportation Equipment	312,000	60,000	372,000		372,000
72710729	100	Transportation Equipment	-				
		Total Student Transportation	4,368,955		4,441,811		4,639,028
		Other Support Services - 72810					
72810105		Supervisor / Director (1)	93,981		93,981	5,000	98,981
72810162		Clerical Personnel (1)	35,042		35,042	10,000	45,042
72810188		Bonus			-		-
72810189		Other Salaries & Wages (1)	16,673		16,673	(15,000)	1,673
72810201		Social Security	7,999		7,999		7,999
72810204		State Retirement	16,128		16,128		16,128
72810206		Life Insurance	100		100		100
72810207		Medical Insurance	16,814		16,814	(3,100)	13,714
72810212		Employer Medicare	1,871		1,871		1,871
72810499		Other Supplies & Materials	5,000		5,000		5,000
72810599		Other Charges				3,100	3,100
		Total Other Support Services	193,608		193,608		193,608
		Food Service - 73100					
73100105		Supervisor / Director (1)					-
73100165		Cafeteria Personnel				55,000	55,000
73100188		Bonus					-
73100189		Other Salaries & Wages					-
73100201		Social Security				3,410	3,410
73100204		State Retirement				6,875	6,875
73100206		Life Insurance					-
73100207		Medical Insurance					-
73100212		Employer Medicare				200	200
73100299		Other Fringe Benefits					-
73100355		Travel					-
		Total Food Service					65,485

Washington County Board of Education		2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
		WCDE	Adjustments	WCDE	Adjustments	WCDE
		Budget Final (Board approved 04/10/2024)	Increase / (Decrease)	Budget Amendment 1_Draft	Increase / (Decrease)	Budget Amendment 2_YE Draft
Estimated Expenses						
Community Services - 73300						
73300105	Supervisor / Director (1)	64,208		64,208	30,000	94,208
73300116	Teachers			-	46,000	46,000
73300162	Secretary (1)	39,208		39,208	15,000	54,208
73300163	Educational Assistants				1,440	1,440
73300188	Bonus			-		-
73300189	Other Salaries & Wages (34-Part Time)	395,817		395,817	8,500	404,317
73300201	Social Security	30,952		30,952	3,936	34,888
73300204	State Retirement	62,404		62,404	(15,000)	47,404
73300207	Medical Insurance	26,030		26,030		26,030
73300212	Employer Medicare	7,239		7,239	1,158	8,397
73300355	Travel	2,000		2,000		2,000
73300422	Food Supplies	30,000		30,000	(25,000)	5,000
73300429	Other Supplies -LEAPS				2,495	2,495
73300499	Other Supplies & Materials	20,000		20,000		20,000
73300524	In-Service-LEAPS				718	718
73300599	Other Charges	13,000		13,000	(6,000)	7,000
	Total Community Services	690,858		690,858		754,105
Early Childhood Education - 73400						
73400116	Teachers (4)	248,948		248,948	85,780	334,728
73400163	Educational Assistants (4)	91,558	10,000	101,558	33,169	134,727
73400188	Bonus	-		-		-
73400201	Social Security	21,111	620	21,731	7,375	29,106
73400204	State Retirement	27,278	1,250	28,528	14,868	43,396
73400207	Medical Insurance	60,321		60,321	15,966	76,287
73400212	Employer Medicare	4,937	145	5,082	1,725	6,807
73400336	Maintenance & Repair Services-Equipment	2,400		2,400		2,400
73400429	Instructional Supplies & Materials	1,100	5,000	6,100		6,100
73400499	Other Supplies & Materials	8,200		8,200		8,200
73400524	In-Service / Staff Development	4,000		4,000		4,000
73400599	Other Charges	57,000	(15,000)	42,000	(20,500)	21,500
73400722	Regular Instruction Equipment	13,000		13,000	(6,500)	6,500
	Total Early Childhood Education	539,854		541,869		673,752
Regular Capital Outlay - 76100						
76100399	Other Contracted Services-CTE ISM				41,000	41,000
76100706	2 Building Construction-CTE ISM		500,000	500,000		500,000
76100707	Building Improvements	100,000	612,000	712,000	183,233	895,233
76100715	Land	-		-		-
76100724	Site Development				24,232	24,232
76100799	Other Capital Outlay	4,887,000	193,948	5,080,948		5,080,948
	Total Regular Capital Outlay	4,987,000		6,292,948		6,500,413
99100590	Transfers Out	350,000	28,938	378,938	30,000	408,938
	Total Transfers Out	350,000		378,938		408,938
	Total Estimated Expenditures	100,715,214		105,951,869		107,936,946