

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

RESOLUTION NO. 26-03-03

**RESOLUTION AMENDING FISCAL YEAR BUDGET 2025-2026
RE: WASHINGTON COUNTY SCHOOLS GENERAL-PURPOSE
SCHOOL FUND**

WHEREAS, the Washington County Board of Education approved the amendments to the 2025-2026 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 March 5, 2026 meeting recommended consideration and approval of this request; and

WHEREAS, on March 11, 2026, the Budget Committee recommended consideration and approval of this request to the Board of County Commissioners; now therefore

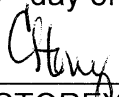
BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, TENNESSEE THAT:

SECTION 1. The Washington County Board of Education Fiscal Year Budget 2025-2026 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: *Tucker*
Commissioners Voting FOR: *Tucker, Johnson, Fitzgerald, Edens, Davenport, Matherly, England, Malone, Stout, Tomita, Jones, Wexler, Huffine, Wheeler, Carder*
Commissioners Voting AGAINST: *None*
Commissioners Abstaining: *None*
Commissioners Absent: *None*

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 23rd day of March, 2026.



CHERYL STOREY, County Clerk

Greg Matherly
GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the 30 day of March 2026.

Cheryl Storey
CHERYL STOREY, County Clerk

APPROVED by County Mayor on this the 30 day of March 2026.

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 _____ 2026, 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 March 2026.

Allyson L. Wilkinson
ALLYSON L. WILKINSON, County Attorney

1/29/2026			Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
(FY26 141-General Fund Budget)				WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Account	Object	Prg	Estimated Revenues	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
40100			Local Taxes				
40100			County Property Taxes				
40110			Current Property Tax	13,193,520	13,552,792		13,552,792
40120			Trustee's Collect - Prior Year	228,000	98,228		98,228
40125			CLK/Master Collections-Prior	500	644		644
40130			Clerk & Master Collect - Prior Years	63,000	61,916		61,916
40140			Interest and Penalty	68,700	61,707		61,707
40161			Payments in Lieu of Taxes - TVA	2,100	-		-
40162			Payments in Lieu of Taxes - Local Utilities	246,000	216,227		216,227
40163			Payments in Lieu of Taxes - Other	21,100	25,410		25,410
40200			County Local Option Taxes	-	-		-
40210			Local Option Sales Tax	20,000,000	21,000,000		21,000,000
40270			Business Tax	560,000	578,402		578,402
40300			Statutory Local Taxes	-	-		-
40320			Bank Excise Tax	101,100	109,398		109,398
40350			Interstate Telecommunications Tax	-	-		-
41110			Marriage License	1,700	1,727		1,727
42410			Fines	-	-		-
			Total Local Taxes	34,485,720	35,706,451		35,706,451
43000			Charges for Current Services				
43512			Tuition - Adult Education	-	-		-
43517			Other Tuition - BCES Pre-K	115,000	129,980		129,980
43581			Community Service Fees - Children	579,000	665,548		665,548
			Total Charges for Current Services	694,000	795,528		795,528
44000			Other Local Revenue				
44100			Recurring Items				
44110			Interest Earned	-	-		-
44120			Rent on Buildings	530	2,830		2,830
44130			Sale of Materials and Supplies	-	1,914		1,914
44520			Insurance Recovery	33,200	74,207		74,207
44500			Nonrecurring Items	-	-		-
44530			Sale of Equipment	40,000	55,228		55,228
44540			Sale of Property	-	-		-
44560			Damages Recovered from Individuals	-	-		-
44570			Contributions & Gifts	178,549	201,936	332	202,268
44990			Other Local Revenue - Tags	320	393		393
44991			Other Local Revenue - Court Fines & Contract	100,000	87,799		87,799
44992			Other Local Revenue - Royalties & Comm	29,000	33,608		33,608
			Total Other Local Revenue	381,599	457,915		458,247
46000			State of Tennessee				
46511			BEP Improvement Funds				
46510			TISA (ESTIMATE)	50,659,425	50,837,399	773,999	51,611,398
46515			Early Childhood Education	177,000	161,697	85,655	247,352
46515	912		State SPED Preschool Grant	116,248	-	133,260	133,260
46550			Driver Education	33,500	32,737		32,737

		Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
			WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
		Estimated Revenues	Active Budget	Current FY26 Working 141- School Budget	Increase/(Decrease)	Amendment 1-Draft
46590		Other State Funds	539,772	761,614		761,614
46610		Career Ladder Program	59,300	52,713		52,713
46615		Career Ladder - Extended Contract	-	-		-
46640		Vocational Equipment	60,000	-		-
		Total State Education Funds	51,645,245	51,846,160		52,839,074
		Other State Revenues				
40275		Mixed Drink Tax	5,000	3,542		3,542
46790	2	Other Vocational-CTE Grant	4,648,466	1,000,000	1,864,979	2,864,979
46851		State Revenue Sharing - TVA	1,360,000	1,353,820		1,353,820
46980		Other State Grants	252,000	768,730	167,221	935,951
46990		CTE TCAT Funds	2,250	-		-
		Total Other State Revenues	6,267,716	3,126,092		5,158,292
		Federal Funds Received Through State				
47141		Title I Grants To Local Education	-	1,624		1,624
47146		English Language Acquisition Grants	8,200	8,093		8,093
47590		Other Federal Funds Through State	-	-		-
		Total Federal Funds Through State	8,200	9,717		9,717
		Direct Federal Revenue				
47640		ROTC Reimbursement	116,000	181,443		181,443
		Total Direct Federal Revenue	116,000	181,443		181,443
		Total Revenues				
		Other Government and Citizens Groups				
48990		Other	434,318	615,515	1,140,933	1,756,448
		Total Other Gov. & Citizens Groups	434,318	615,515		1,756,448
		Other Sources (Non-revenue)				
49700		Insurance Recovery	-	17,821		17,821
49800		Operating Transfers	1,018,341	100,000		100,000
49801		Transfers	-	-		-
		Total Other Sources	1,018,341	117,821		117,821
		Total Revenues & Other Sources	95,051,139	92,856,642		97,023,021
34293		Reserves - Local Prior Year				
		Reserves - State				
39000		Undesignated Fund Balance	5,816,338	6,069,342		6,069,342
34775		Assigned for Capital Outlay-Stadium Upgrades	5,080,948	-		-
		Total Estimated Revenues & Reserves	105,948,425	98,925,984		103,092,363
		Total Estimate Expenses	105,948,425	98,925,984		103,092,363

			Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
				WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
General Fund Expenses							
Regular Instruction - 71100							
71100	116		Teachers (current 434)	30,247,065	30,147,854		30,147,854
71100	117		Career Ladder Program	107,865	102,472		102,472
71100	127		Career Ladder Extended Contracts	-			-
71100	128		Homebound Teachers	26,510	30,300		30,300
71100	163		Educational Assistants (current 86)	2,332,461	2,127,842		2,127,842
71100	195		Certified Substitute Teachers	165,000	165,000		165,000
71100	195	995	WCDE Retired Substitute Teachers	60,000	60,000		60,000
71100	198		Non-Certified Substitute Teachers	347,000	347,000		347,000
71100	201		Social Security	2,063,726	2,044,789		2,044,789
71100	204		State Retirement	2,223,817	2,027,854		2,027,854
71100	206		Life Insurance	15,000	15,000		15,000
71100	207		Medical Insurance	5,286,293	5,656,334		5,656,334
71100	210		Unemployment Compensation	32,000	32,000		32,000
71100	212		Employer Medicare	482,646	478,217		478,217
71100	217		Retirement-Hybrid SRT	150,000	175,000		175,000
71100	299		Other Fringe Benefits	80,000	80,000		80,000
71100	336		Maintenance & Repair Services	-			-
71100	399		Other Contracted Services - University School	5,859,512	6,121,512		6,121,512
71100	429		Instructional Supplies & Materials	200,000	200,000		200,000
71100	449		Textbooks	1,703,915	1,200,000		1,200,000
71100	499		Other Supplies & Materials	742,331	583,000	5,000	588,000
71100	499	802	Other Supplies & Materials (Science Classes)	24,000	24,000		24,000
71100	599		Other Charges	210,032	210,000	773,999	983,999
71100	708		Communication Equipment	160,000	160,000		160,000
71100	722	2	Reg, Instruction Equipment	560,506	-	418,859	418,859
Total Regular Instruction				53,079,679	51,988,174		53,186,032
Special Education Program - 71200							
71200	116		SPED Teachers (current 54)	3,254,255	3,437,144		3,437,144
71200	117		Career Ladder Program	12,000	12,000		12,000
71200	127		Career Ladder Extended Contracts	-			-
71200	128		Homebound Teachers	20,400	20,400		20,400
71200	163		Educational Assistants (44)	708,597	1,261,937	83,000	1,344,937
71200	171		Speech Pathologist (4)	258,156	269,886		269,886
71200	188		Bonus				-
71200	189		Other Salaries (6)	209,611	182,111		182,111
71200	195		Certified Substitute Teachers	20,000	20,000		20,000
71200	198		Non-Certified Substitute Teachers	65,000	65,000		65,000
71200	201		Social Security	281,977	326,646	5,146	331,792
71200	204		State Retirement	340,226	406,235	10,948	417,183
71200	206		Life Insurance	2,810	3,000		3,000
71200	207		Medical Insurance	673,112	720,230	28,535	748,765
71200	212		Employer Medicare	65,946	76,393	1,203	77,596
71200	299		Other Fringe Benefits	-			-
71200	399		Other Contracted Services	-			-
71200	429		Instructional Supplies & Materials	38,965	22,400	5,000	27,400

			Washington County Board of Education	2024-2025	2025-2026		
				WCDE	06/18/2025 Comm. Approved	2025-2026	2025-2026
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Adjustments	Revised
						Increase/(Decrease)	Amendment 1-Draft
71200	499	912	Other Supplies and Materials		-		-
71200	599		Other Charges	-	-		-
Total Special Education				5,951,056	6,823,382		6,957,214
Vocational Education Program - 71300							
71300	116		Vocational Teachers (current 44)	2,899,745	3,008,233	206,964	3,215,197
71300	117		Career Ladder Program	2,000	2,000		2,000
71300	127		Career Ladder Extended Contracts	-			-
71300	163		Educational Assistants (2)	50,888	51,000		51,000
71300	188		Bonus	-			-
71300	189	2	Other Salaries & Wages	7,750	-	2,887	2,887
71300	195		Certified Substitute Teachers	20,000	20,000		20,000
71300	198		Non-Certified Substitute Teachers	25,000	25,000		25,000
71300	201		Social Security	222,085	192,586	12,831	205,417
71300	204		State Retirement	225,914	180,417	11,942	192,359
71300	206		Life Insurance	1,305	1,400		1,400
71300	207		Medical Insurance	409,951	438,647	26,014	464,661
71300	210		Unemployment Compensation	120	120	40	160
71300	212		Employer Medicare	51,706	45,040	3,001	48,041
71300	299		Other Fringe Benefits	1,650	1,650	1,147	2,797
71300	429		Instructional Supplies & Materials	886,527	120,000	488,041	608,041
71300	471	2	Software	91,641	-	27,240	27,240
71300	499	2	Other Supplies and Materials			900	900
71300	599	50	Other Charges	1,000	-		-
71300	730	2	Vocational Instruction Equipment	1,123,968	22,000	845,573	867,573
Total Vocational Education Pro				6,021,250	4,108,095		5,734,674
Adult Education Program - 71600							
71600	116		Teachers	-			-
71600	201		Social Security	-			-
71600	204		State Retirement	-			-
71600	212		Employer Medicare	-			-
71600	429		Instructional Supplies & Materials	-			-
Total Adult Education				-			-
Attendance Program - 72110							
72110	105		Supervisor / Director (1)	95,280	106,064		106,064
72110	117		Career Ladder Program	1,000	1,000		1,000
72110	162		Clerical Personnel (1)	29,882	46,904		46,904
72110	188		Bonus	-			-
72110	201		Social Security	7,822	9,546		9,546
72110	204		State Retirement	9,859	12,364		12,364
72110	206		Life Insurance	44	50		50
72110	207		Medical Insurance	19,852	21,242		21,242
72110	212		Employer Medicare	1,829	2,233		2,233
72110	299		Other Fringe Benefits	-			-
72110	355		Travel	2,000	2,000		2,000
72110	499		Other Supplies & Materials	500	500		500

Washington County Board of Education			2024-2025	2025-2026	2025-2026	2025-2026	
			WCDE	06/18/2025 Comm. Approved	Adjustments	Revised	
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
72110	499	100	Other Supplies & Materials	-			-
72110	524		In-Service/PD	5,000	5,000		5,000
			Total Attendance Program	173,068	206,902		206,902
			Health Services - 72120				
72120	131		School Nurses (current 6)	343,479	368,403		368,403
72120	188		Bonus	-	-		-
72120	189		Other Salaries & Wages (current 17)	570,653	619,098		619,098
72120	201		Social Security	56,676	61,225		61,225
72120	204		State Retirement	114,267	130,251		130,251
72120	206		Life Insurance	450	450		450
72120	207		Medical Insurance	185,893	198,906		198,906
72120	212		Employer Medicare	13,255	14,319		14,319
72120	299		Other Fringe Benefits	-	-		-
72120	355		Travel	10,000	10,000		10,000
72120	399		Other Contracted Services	5,000	5,000		5,000
72120	399	100	Other Contracted Services_Grant	-	-		-
72120	499		Other Materials & Supplies	30,000	30,000	1,200	31,200
72120	524		In-Service/Professional Development	5,000	5,000	8,000	13,000
72120	599		Other Charges	20,000	20,000	(16,000)	4,000
			Total Health Services	1,354,673	1,462,652		1,455,852
			Other Student Support - 72130				
72130	117		Career Ladder Program	2,000	2,000		2,000
72130	123		Guidance Personnel (current 20)	1,305,238	1,386,669	37,641	1,424,310
72130	130		Social Workers (4)	415,545	-		-
72130	189		Other Salaries and Wages	-	-	4,158	4,158
72130	201		Social Security	106,865	86,097	2,592	88,689
72130	204		State Retirement	112,135	80,126	2,412	82,538
72130	206		Life Insurance	800	800		800
72130	207		Medical Insurance	206,955	221,442	2,100	223,542
72130	210		Unemployment Compensation	161	200	54	254
72130	212		Employer Medicare	25,762	20,136	605	20,742
72130	299		Other Fringe Benefits	-	-		-
72130	309		Contracts with Other Public Agencies	90,000	90,000		90,000
72130	310		Contracts with Other Public Agencies	-	-		-
72130	322		Evaluation & Testing	70,000	70,000		70,000
72130	499		Other Supplies & Materials	32,200	32,200	8,000	40,200
72130	524		In-Service/Staff Development	100,937	-	94,183	94,183
72130	790		Other Equipment	28,000	28,000		28,000
			Total Other Student Support	2,496,598	2,017,670		2,169,415
			Support Regular Instruction - 72210				
72210	105		Supervisor / Director (4)	327,555	473,467		473,467
72210	117		Career Ladder Program	-	-		-
72210	129		Librarians (13)	1,001,374	868,703		868,703
72210	138		Technology	-	-		-
72210	162		Clerical Personnel (9)	252,426	221,801		221,801
72210	188		Bonus	-	-		-
72210	189		Other Personnel (0)	-	-		-
72210	201		Social Security	98,044	96,966		96,966

			Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
				WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
72210	204		State Retirement	116,073	106,699		106,699
72210	206		Life Insurance	1,000	1,000		1,000
72210	207		Medical Insurance	208,509	223,105		223,105
72210	212		Employer Medicare	22,930	22,678		22,678
72210	299		Other Fringe Benefits	-	-		-
72210	336		Instructional Equipment & Repair	25,000	25,000		25,000
72210	355		Travel	43,000	43,000		43,000
72210	432		Library Books / Media	100,000	100,000		100,000
72210	499		Other Supplies & Materials	10,000	10,000		10,000
72210	524		In-Service / Staff Development	190,000	190,000		190,000
			Total Support Regular Instruction	2,395,911	2,382,418		2,382,418
			Support Special Education - 72220				
72220	105		Supervisor / Director (2)	202,250	214,517		214,517
72220	117		Career Ladder Program	-	-		-
72220	124		Psychological Personnel (2)	97,289	145,123		145,123
72220	127		Career Ladder Extended Contracts	-	-		-
72220	135		Assessment Personnel (5)	241,934	314,055		314,055
72220	161		Special Education Secretary (1)	43,846	46,426		46,426
72220	162		Clerical Personnel (0)	-	-		-
72220	171		Speech Pathologist (5)	269,534	351,089		351,089
72220	188		Bonus	-	-		-
72220	189		Other Personnel (2)	141,075	148,099		148,099
72220	201		Social Security	61,748	75,597		75,597
72220	204		State Retirement	89,550	108,091		108,091
72220	206		Life Insurance	500	500		500
72220	207		Medical Insurance	104,906	112,249		112,249
72220	212		Employer Medicare	14,441	17,680		17,680
72220	299		Other Fringe Benefits	-	-		-
72220	336		Maintenance & Repair of Equipment	500	500		500
72220	355		Travel	25,000	25,000		25,000
72220	399		Other Contracted Service	40,000	40,000		40,000
72220	499		Other Supplies & Materials	10,000	10,000		10,000
72220	524		In-Service / Staff Development	5,000	5,000		5,000
72220	599		Other Charges	5,000	5,000		5,000
			Total Support Special Education	2,971,498	1,618,926		1,618,926
			Support Vocational Education - 72230				
72230	105		Supervisor / Director (1)	82,090	87,974		87,974
72230	117		Career Ladder Program	-	-		-
72230	127		Career Ladder Extended Contracts	-	-		-
72230	161		Vocational Secretary (1)	46,654	-		-
72230	188		Bonus	-	-		-
72230	201		Social Security	7,982	5,454		5,454
72230	204		State Retirement	11,053	5,076		5,076
72230	206		Life Insurance	100	100		100
72230	207		Medical Insurance	24,904	26,647		26,647
72230	212		Employer Medicare	1,867	1,276		1,276
72230	299		Other Fringe Benefits	-	-		-
72230	336		Maintenance & Repair of Equipment	10,000	10,000		10,000
72230	335		Travel	35,000	35,000		35,000
72230	399		Other Contracted Services	60,000	60,000		60,000

			Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
				WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
72230	499		Other Supplies & Materials	4,500	4,500		4,500
			Total Support Vocational Education	284,149	236,027		236,027
			Support Education Technology-72250				
72250	105		Supervisor / Director (4)	301,907	313,324		313,324
72250	121		Data Processing Personnel (3)	165,609	181,192		181,192
72250	138		Instructional Computer Personnel (1)	75,228	77,803		77,803
72250	161		Secretary	-	-		-
72250	189		Other Salaries & Wages (7-I.T. Techs.)	405,121	417,456		417,456
72250	201		Social Security	58,768	61,366		61,366
72250	204		State Retirement	118,483	130,551		130,551
72250	206		Life Insurance	500	500		500
72250	207		Medical Insurance	120,417	128,846		128,846
72250	212		Employer Medicare	13,744	14,352		14,352
72250	299		Other Fringe Benefits	-	-		-
72250	350		Internet Connectivity	145,000	145,000		145,000
72250	355		Travel	7,000	7,000		7,000
72250	399		Other Contracted Services	550,000	550,000		550,000
72250	499		Other Supplies & Materials	553,367	553,367		553,367
			Total Support Education Technology	2,515,144	2,580,757		2,580,757
			Board of Education Services - 72310				
72310	191		Board Member Fees (9)	45,300	41,700		41,700
72310	201		Social Security	2,809	2,585		2,585
72310	204		State Retirement	5,663	5,500		5,500
72310	207		Medical Insurance	62,366	66,731		66,731
72310	212		Employer Medicare	657	605		605
72310	305		Audit Services	60,000	60,000	25,000	85,000
72310	320		Dues & Memberships	33,669	33,669		33,669
72310	331		Legal Services	54,000	54,000		54,000
72310	355		Board Travel	23,000	23,000		23,000
72310	399		Other Contracted Services	404,680	404,680		404,680
72310	502		Building and Contents Insurance	131,000	131,000		131,000
72310	506		Liability Insurance	139,600	139,600		139,600
72310	508		Premium on Corporate Surety Bonds	17,000	17,000		17,000
72310	510		Trustee Commissions	680,000	680,000		680,000
72310	513		Worker's Compensation Insurance	300,000	300,000		300,000
72310	599		Other Charges				
			Total Board of Education	1,959,743	1,960,071		1,985,071
			Office of the Director - 72320				
72320	101		Director (1)	155,000	165,000		165,000
72320	117		Career Ladder Program	1,000	1,000		1,000
72320	161		Secretaries (7)	300,290	378,664		378,664
72320	188		Bonus	10,000	10,000		10,000
72320	189		Other Salaries & Wages (1)	46,966	49,795		49,795
72320	201		Social Security	31,822	37,476		37,476
72320	204		State Retirement	54,579	67,411		67,411
72320	206		Life Insurance	200	200		200
72320	207		Medical Insurance	74,794	80,029		80,029
72320	212		Employer Medicare	7,904	9,308		9,308
72320	299		Other Fringe Benefits	-	-		-

Washington County Board of Education			2024-2025	2025-2026	2025-2026	2025-2026
			WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Estimated Expenses			Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
72320	307	Communication	75,000	75,000		75,000
72320	348	Postal Charges	14,000	14,000		14,000
72320	355	Travel	10,000	10,000		10,000
72320	399	Other Contracted Services	85,000	85,000		85,000
72320	435	Office Supplies	5,000	5,000		5,000
Total Office of the Director			871,554	987,884		987,884
Office of the Principal - 72410						
72410	104	Principals (12)	1,183,691	1,239,375		1,239,375
72410	117	Career Ladder Program	25,000	25,000		25,000
72410	139	Assistant Principals (17)	1,333,450	1,477,400		1,477,400
72410	161	Secretaries & Bookkeepers (approx 27)	1,084,283	963,919		963,919
72410	188	Bonus	-	-		-
72410	189	Other Personnel (2)	162,839	168,799		168,799
72410	201	Social Security	234,934	240,219		240,219
72410	204	State Retirement	317,570	307,606		307,606
72410	206	Life Insurance	1,800	1,800		1,800
72410	207	Medical Insurance	570,123	610,031		610,031
72410	212	Employer Medicare	54,944	56,180		56,180
72410	299	Other Fringe Benefits	-	-		-
72410	307	Communication	25,000	25,000		25,000
72410	355	Travel	7,000	7,000		7,000
72410	499	Other Supplies & Materials	71,500	71,500		71,500
72410	599	Other Charges	65,000	65,000		65,000
72410	599	1 Other Charges-Pepsi Sponsor	20,000	33,443		33,443
72410	599	2 Other Charges-Pepsi Scoreboard	5,000	10,000		10,000
72410	599	3 Other Charges-Pepsi Scholarship	5,000	10,000		10,000
Total Office of the Principal			5,167,135	5,312,272		5,312,272
Fiscal Services - 72510						
72510	105	Supervisor / Director (3)	256,634	269,976		269,976
72510	119	Accounting Staff (3)	129,636	189,820		189,820
72510	118	Bonus	-	-		-
72510	201	Social Security	23,949	28,507		28,507
72510	204	State Retirement	48,284	60,647		60,647
72510	206	Life Insurance	100	100		100
72510	207	Medical Insurance	50,881	54,443		54,443
72510	212	Employer Medicare	5,601	6,667		6,667
72510	355	Travel	2,400	2,400		2,400
72510	399	Other Contracted Services	12,000	12,000		12,000
72510	499	Other Supplies & Materials	15,300	15,300		15,300
Total Fiscal Services			544,784	639,860		639,860
Human Services/Personnel - 72520						
72520	105	Supervisor / Director (1.5)	149,119	152,637		152,637
72520	188	Bonus	-	-		-
72520	189	Other Salaries and Wages (2)	97,926	103,729		103,729
72520	201	Social Security	15,317	15,895		15,895
72520	204	State Retirement	21,725	22,489		22,489
72520	206	Life Insurance	200	200		200

Washington County Board of Education			2024-2025	2025-2026	2025-2026	2025-2026	
			WCDE	06/18/2025 Comm. Approved	Adjustments	Revised	
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
72520	207		Medical Insurance	56,399	60,347		60,347
72520	212		Employer Medicare	3,582	3,717		3,717
72520	355		Travel	2,000	2,000		2,000
72520	399		Other Contracted Services	-	-		-
72520	499		Other Supplies & Materials	1,000	1,000		1,000
			Total Human Services/Personnel	347,268	362,014		362,014
			Operation of Plant - 72610				
72610	166		Custodial Personnel (approx 34)	1,126,799	1,227,850		1,227,850
72610	188		Bonus	-	-		-
72610	189		Other Personnel (8)	307,039	330,220		330,220
72610	201		Social Security	88,898	96,600		96,600
72610	204		State Retirement	179,230	205,509		205,509
72610	206		Life Insurance	700	700		700
72610	207		Medical Insurance	271,465	290,467		290,467
72610	212		Employer Medicare	20,791	22,592		22,592
72610	328		Janitorial Services	1,722,026	1,776,796		1,776,796
72610	359		Disposal Fees	124,000	124,000		124,000
72610	399		Other Contracted Services	149,000	149,000		149,000
72610	410		Custodial Supplies	136,500	136,500		136,500
72610	415		Electricity	1,775,654	1,929,705		1,929,705
72610	434		Natural Gas	202,300	129,400		129,400
72610	454		Water & Sewer	250,712	266,832		266,832
72610	499		Other Supplies & Materials	96,289	96,289		96,289
72610	501		Boiler Insurance	21,000	21,000		21,000
72610	599		Other Charges	39,900	39,900		39,900
			Total Operation of Plant	6,512,302	6,843,361		6,843,361
			Maintenance of Plant - 72620				
72620	105		Supervisor / Director (4)	298,702	294,769		294,769
72620	167		Maintenance Personnel (16)	1,008,735	1,008,735		1,008,735
72620	188		Bonus	-	-		-
72620	201		Social Security	81,061	80,817		80,817
72620	204		State Retirement	163,430	171,932		171,932
72620	206		Life Insurance	300	300		300
72620	207		Medical Insurance	151,100	161,677		161,677
72620	212		Employer Medicare	18,958	18,901		18,901
72620	307		Communication	2,700	2,700		2,700
72620	335		Maintenance & Repair of Buildings	45,000	226,191		226,191
72620	336		Maintenance & Repair of Equipment	70,550	130,768		130,768
72620	399		Other Contracted Services	33,500	33,500	142,221	175,721
72620	499		Other Supplies & Materials	472,500	727,074		727,074
72620	599		Other Charges	28,418	28,418		28,418
72620	790		Administration Equipment			20,000	20,000
			Total Maintenance of Plant	2,374,954	2,885,783		3,048,004
			Student Transportation - 72710				
72710	105		Supervisor / Director (2)	142,128	147,479		147,479
72710	142		Mechanics (5)	307,127	254,051		254,051
72710	146		Bus Drivers (current 70)	1,579,575	1,579,575	6,276	1,585,851

			Washington County Board of Education	2024-2025 WCDE	2025-2026 06/18/2025 Comm. Approved	2025-2026 Adjustments	2025-2026 Revised
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141- School Budget	Increase/(Decrease)	Amendment 1-Draft
72710	161		Secretary (Transportation)	-	-		-
72710	188		Bonus	-	-		-
72710	189		Other Personnel (1)	47,050	49,795		49,795
72710	201		Social Security	128,705	125,916	389	126,305
72710	204		State Retirement	253,604	261,308	828	262,136
72710	206		Life Insurance	1,550	1,550		1,550
72710	207		Medical Insurance	512,488	548,362		548,362
72710	212		Employer Medicare	29,418	28,726	91	28,817
72710	307		Communication	750	750		750
72710	330		Operating Lease Payments	33,400	73,400		73,400
72710	399		Other Contracted Services	5,000	5,000		5,000
72710	412		Diesel Fuel	333,000	283,000		283,000
72710	424		Garage Supplies	30,000	30,000		30,000
72710	425		Gasoline & Lubricants	171,867	171,867	4,867	176,734
72710	442		Propane Gas-Vehicles		80,000		80,000
72710	450		Tires & Tubes	60,000	60,000		60,000
72710	453		Vehicle Parts	160,000	160,000		160,000
72710	499		Other Supplies & Materials	5,250	5,250		5,250
72710	511		Vehicle & Equipment Insurance	250,000	250,000		250,000
72710	599		Other Charges	18,900	18,900		18,900
72710	729	2	Transportation Equipment	372,000	272,000		272,000
72710	729	100	Transportation Equipment				
			Total Student Transportation	4,441,811	4,406,929		4,419,380
			Other Support Services - 72810				
72810	105		Supervisor / Director (1)	93,981	99,677		99,677
72810	162		Clerical Personnel (1)	35,042	37,646		37,646
72810	188		Bonus	-	-		-
72810	189		Other Salaries & Wages	16,673	-		-
72810	201		Social Security	7,999	8,514		8,514
72810	204		State Retirement	16,128	18,113		18,113
72810	206		Life Insurance	100	100		100
72810	207		Medical Insurance	16,814	17,991		17,991
72810	212		Employer Medicare	1,871	1,991		1,991
72810	499		Other Supplies & Materials	5,000	5,000		5,000
72810	599		Other Charges			332	332
			Total Other Support Services	193,608	189,032		189,364
			Food Service - 73100				
73100	105		Supervisor / Director				
73100	188		Bonus				
73100	189		Other Salaries & Wages				
73100	201		Social Security				
73100	204		State Retirement				
73100	206		Life Insurance				
73100	207		Medical Insurance				
73100	212		Employer Medicare				
73100	299		Other Fringe Benefits				
73100	355		Travel				
			Total Food Service				
			Community Services - 73300				
73300	105		Supervisor / Director (1)	64,208	66,792	18,165	84,957
73300	116		Teachers	-	-	28,545	28,545

			Washington County Board of Education	2024-2025	2025-2026	2025-2026	2025-2026
				WCDE	06/18/2025 Comm. Approved	Adjustments	Revised
Account	Object	Prg	Estimated Expenses	Active Budget	Current FY26 Working 141-School Budget	Increase/(Decrease)	Amendment 1-Draft
73300	162		Secretary (1)	39,208	45,448		45,448
73300	163		Educational Asisstants	-	-	1,460	1,460
73300	189		Other Salaries & Wages (26-Part Time)	395,817	446,076	8,708	454,784
73300	201		Social Security	30,952	34,616	3,526	38,142
73300	204		State Retirement	62,404	73,642	5,384	79,026
73300	207		Medical Insurance	26,030	27,852		27,852
73300	212		Employer Medicare	7,239		7,275	7,275
73300	299		Other Fringe Benefits			20	20
73300	355		Travel	2,000	2,000		2,000
73300	399		Other Contracted Services			1,037	1,037
73300	422		Food Supplies	30,000	30,000	500	30,500
73300	429		Instructional Supplies			4,519	4,519
73300	499		Other Supplies & Materials	20,000	20,000		20,000
73300	524		Staff Development			664	664
73300	599		Other Charges	13,000	13,000	723	13,723
			Total Community Services	690,858	759,425		839,951
			Early Childhood Education - 73400				
73400	116		Teachers (5)	248,948	331,780	45,000	376,780
73400	163		Educational Assistants (6)	101,558	155,415	18,000	173,415
73400	188		Bonus	-	-		-
73400	201		Social Security	21,731	30,206	3,916	34,112
73400	204		State Retirement	28,528	39,643	4,971	44,614
73400	207		Medical Insurance	60,321	64,544	10,000	74,544
73400	212		Employer Medicare	5,082	7,064	903	7,978
73400	336		Maintenance & Repair Services-Equipment	2,400	2,400		2,400
73400	429		Instructional Supplies & Materials	6,100	6,100		6,100
73400	499		Other Supplies & Materials	8,200	8,200		8,200
73400	524		In-Service / Staff Development	4,000	4,000		4,000
73400	599		Other Charges	42,000	42,000		42,000
73400	722		Regular Instruction Equipment	13,000	13,000		13,000
			Total Early Childhood Education	541,869	704,352		787,142
			Regular Capital Outlay - 76100				
76100	706	2	Building Construction-CTE ISM	500,000	-	573,001	573,001
76100	707		Building Improvements	712,000	100,000	126,843	226,843
76100	715		Land	-	-		-
76100	799		Other Capital Outlay	5,080,948	-		-
			Total Regular Capital Outlay	6,292,948	100,000		799,844
99100	590		Transfers Out	378,938	350,000		350,000
			Total Transfers Out	378,938	350,000		350,000
			Total Estimated Expenditures	107,560,795	98,925,984		103,092,363

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Budget Overview

Account Number	71100 - Regular Instruction Program	71300 - Vocational Education Program	72100 - Other Student Support	72710 - Transportation	75100 - Regular Capital Outlay	Total
Line Item Number						
471 - Software	0.00	27,240.09				27,240.09
499 - Other Supplies and Materials	0.00	900.00	0.00			900.00
524 - In-Service / Staff Development			94,183.50			94,183.50
706 - Building Construction					573,000.95	573,000.95
707 - Building Improvements					126,643.06	126,643.06
722 - Regular Instruction Equipment	418,859.76					418,859.76
730 - Vocational Instruction Equipment		845,573.60				845,573.60
Total	418,859.76	1,589,977.26	145,154.72	11,142.49	699,644.01	2,864,978.24
					Adjusted Allocation	2,864,978.24
					Remaining	0.00

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Budget Overview

Washington County (900) Public District - FY 2026 - Public School Security Grant - Rev 0 - FY26 Public School Security Grant

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399 - Other Contracted Services	142,221.01	142,221.01
790 - Other Equipment	20,000.00	20,000.00
Total	162,221.01	162,221.01
	Adjusted Allocation	162,221.01
	Remaining	0.00

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Budget Overview

Washington County (300) Public District - FY 2025 - Advancing Mental Health Pilot - Rev D - Advancing Mental Health Pilot

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189 - Other Salaries & Wages	4,158.00	4,158.00
201 - Social Security	259.00	259.00
204 - State Retirement	523.00	523.00
212 - Employer Medicare	61.00	61.00
Total	5,003.00	5,003.00
	Adjusted Allocation	5,003.00
	Remaining	0.00

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Budget Overview

Washington County (900) Public District - FY 2026 - Lottery for Education - Afterschool Programs (LEAPS) - Rev 1 - Lottery for Education: Afterschool Programs (LEAPS)

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	Total Allocation	\$75,000.00
Existing Budget in Categories Not Eligible for Indirect Cost		\$1,033.60
Total Available for Budgeting in Categories Eligible for Indirect Cost and Indirect Cost		\$73,966.40
	Indirect Cost Rate	5.11%
Max Available Budget in Categories Eligible for Indirect Cost		\$70,370.47
	Max Indirect Cost	\$3,595.93

Filter by Location: **ALL - \$75,000.00** ▼
 Show Unbudgeted Categories

Category	Amount	Amount
105 - Supervisor / Director	16,165.00	16,165.00
116 - Teachers	26,545.00	26,545.00
163 - Educational Assistants	1,460.00	1,460.00
189 - Other Salaries & Wages	6,707.82	6,707.82
201 - Social Security	3,776.28	3,776.28
204 - State Retirement	6,000.00	6,000.00
212 - Employer Medicare	894.00	894.00
299 - Other Fringe Benefits	20.00	20.00

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Budget Overview

Account Number	72360 - Community Services	Total
Line Item Number		
399 - Other Contracted Services	1,033.60	1,033.60
422 - Food Supplies	506.00	506.00
429 - Instructional Supplies & Materials	4,518.98	4,518.98
524 - In-Service / Staff Development	654.12	654.12
599 - Other Charges	723.10	723.10
Total	75,000.00	75,000.00
	Adjusted Allocation	75,000.00
	Remaining	0.00

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Budget Overview

Washington County (900) Public District - FY 2020 - Voluntary PreK - Rev 1 - Voluntary Pre-K

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116 - Teachers	131,478.63	131,478.63
163 - Educational Assistants	52,908.50	52,908.50
201 - Social Security	11,585.95	11,585.95
204 - Pensions	19,088.70	19,088.70
207 - Medical Insurance	27,617.20	27,617.20
212 - Employer Medicare	2,702.60	2,702.60
Total	247,351.58	247,351.58
	Adjusted Allocation	247,351.58
	Remaining	0.00

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