

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

RESOLUTION NO. 19-06-20

**RESOLUTION AMENDING FISCAL YEAR BUDGET 2018-2019
RE: WASHINGTON COUNTY SCHOOLS BUDGET AMENDMENTS**

WHEREAS, the Washington County Board of Education approved the amendments to the 2018-2019 Washington County Schools Budget shown on the spreadsheet, column "Amend #4 Increase (Decrease)", 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 2018-2019 Washington County Schools Budget by the Board of County Commissioners; and

WHEREAS, on June 12, 2019, 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 2018-2019 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: *Wheeler*

Seconded by Commissioner: *Malone*

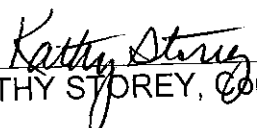
Commissioners Voting FOR: *Matherly, England, Carriger, Williams, McAllister, Ford, Davenport, Light, Edens, Harris, Fitzgerald, Malone, Wheeler*


Commissioners Voting AGAINST: *None*

Commissioners Abstaining: *Tester*

Commissioners Absent: *Jones*

ADOPTED BY THE COUNTY LEGISLATIVE BODY, in session duly assembled, on this the 24th day of June, 2019.


KATHY STOREY, County Clerk


GREG MATHERLY, Chair of the Board

REFERRED to County Mayor this the 2 day of July 2019.


KATHY STOREY, County Clerk

APPROVED by County Mayor on this the 2 day of July 2019.


WILLIAM J. GRANDY, County Mayor

The County Mayor having declined to approve this Resolution, the same became effective on the ___ day of _____ 2019, pursuant to Tennessee Code Annotated § 5-6-107(b)(5).

KATHY STOREY, County Clerk

Approved as to form by the County Attorney this 1st day of July 2019.


THOMAS J. SEELEY III, County Attorney

Resolution No. 19-06-20
Exhibit A

2019-2020	Washington County Board of Education (FY19 BUDGET FINAL)	2017-2018 Amended Budget	2018-2019 Approved Budget	Amend # 1		Amend # 2		Amend # 3		Amend # 4		2018-2019 Reviewed Budget # 4	FY19 Data	Prior Year	Justifications	
				Increase (Decrease)	Revenue Budget # 1	Increase (Decrease)	Revenue Budget # 2	Increase (Decrease)	Revenue Budget # 3	Increase (Decrease)	Revenue Budget # 4					
	Page												Ferry 100%	293,216 / 304,114.83		
													Ferry 95%	283,006 / 291,348.44		
													City 47.36%	139,336.80 / 136,891.49		
													County 52.44%	152,848.29 / 149,245.81		
													Schools receive \$2.56 per pupil			
40100000	Local Taxes															
40100000	County Property Taxes															
40110000	Current Property Tax	12,985,536	12,985,536		12,885,348		12,885,348		12,685,348		12,685,348		12,885,348		FY19 Projection	
40120000	Tenant's Collect - Prior Year	436,633	436,633		436,633		436,633		436,633		436,633		436,633		based on prior year collections	
40130000	Class & Motor Vehicle - Prior Year	239,498	239,498		239,498		239,498		239,498		239,498		239,498		based on prior year collections	
40140000	Interest and Penalty	191,861	191,861		191,861		191,861		191,861		191,861		191,861		based on prior year collections	
40150000	Pick-up Taxes															
40160000	Payments in Lieu of Taxes - TVP	2,800	2,800		2,800		2,800		2,800		2,800		2,800		based on prior year collections	
40180000	Payments in Lieu of Taxes - Local Utilities	207,872	207,872		207,872		207,872		207,872		207,872		207,872		based on prior year collections	
40190000	Payments in Lieu of Taxes - Other	20,000	20,000		20,000		20,000		20,000		20,000		20,000		based on prior year collections	
40200000	County Local Option Taxes															
40210000	Local Option Sales Tax	15,164,832	15,164,832		15,164,832		15,164,832		15,164,832		15,164,832		15,164,832		FY19 Projection	
40220000	Business Tax	405,000	405,000		405,000		405,000		405,000		405,000		405,000		based on prior year collections	
40230000	Stationers Local Taxes															
40240000	State Excise Tax	28,000	28,000		28,000		28,000		28,000		28,000		28,000		based on prior year collections	
40250000	Motorist Telecommunications Tax	6,721	6,721		6,721		6,721		6,721		6,721		6,721		based on prior year collections	
40260000	Motorist License	2,500	2,500		2,500		2,500		2,500		2,500		2,500		based on prior year collections	
40270000	Fines															
	Total Local Taxes	29,174,182	29,174,182		29,390,345		29,390,345		29,290,345		29,290,345		29,390,345			
43000000	Charges for Current Services															
43010000	Tuition - Adult Education	10,000	10,000		10,000		10,000		10,000		10,000		10,000		Expense Category 71800	
43020000	Other Tuition - Other's Education														Expense Category 72000	
43030000	Community Service Fees - Children	510,000	510,000		510,000		510,000		510,000		510,000		510,000			
	Total Charges for Current Services	520,000	520,000		520,000		520,000		520,000		520,000		520,000			
44000000	Other Local Revenue															
44100000	Resourcing Items															
44110000	Interest Earned	40,000	40,000		40,000		40,000		40,000		40,000		40,000		based on prior year collections	
44120000	Rent or Leasing	5,000	5,000		5,000		5,000		5,000		5,000		5,000			
44130000	Insurance Recovery										80,245		80,245		insurance payments of one stalled bus and one bus repair	
44140000	Nonrecurring Items															
44150000	Sale of Equipment	25,000	25,000		25,000		25,000		25,000		25,000		25,000		Surplus items sold on Garbaldi	
44160000	Sale of Property															
44170000	Charges Recovered from Individuals	1,000	1,000		1,000		1,000		1,000		1,000		1,000		Funds for lost & damaged textbooks	
44180000	Contributions & Gifts	1,000	1,000		1,000		1,000		1,000		1,000		1,000			
44190000	Other Local Revenue - Total	500	500		500		500		500		500		500			
44200000	Other Local Revenue - Court Fines & Costs	80,000	80,000		80,000		80,000		80,000		80,000		80,000		Courts with fines & other court costs	
44210000	Other Local Revenue - Royalties & Com	25,000	25,000		25,000		25,000		25,000		25,000		25,000		Bus Advertising	
	Total Other Local Revenue	177,500	177,500		177,500		177,500		177,500		177,500		177,500			

Washington County Board of Education	2017-2018 Amended Budget	2018-2019 Approved Budget	Amend # 1 Increase (Decrease)	2018-2019 Revised Budget # 1	2018-2019 Increase (Decrease)	2018-2019 Revised Budget # 1	Amend # 2 Increase (Decrease)	2018-2019 Revised Budget # 2	Amend # 3 Increase (Decrease)	2018-2019 Revised Budget # 3	Amend # 4 Increase (Decrease)	2018-2019 Revised Budget # 4	Justifications
45000000	State of Tennessee												
45510000	BEF Improvement Funds	34,706,000		34,706,000		34,706,000		34,706,000		34,706,000		34,706,000	2018 New BEF Estimate
46110000	Early Childhood Education	162,786		162,786		162,786		162,786		162,786		162,786	Part allocation for Lerner & Gray (182K)
46500000	Driver Education		30,896	30,896		30,896		30,896		30,896		30,896	State allocation based on number of students in driver ed
46500001	Other State Funds	158,812	700	159,512		159,512		159,512		159,512		159,512	CSH 100,000; income 30,000 FRC 29,812; HE Teacher Training (700-FY19 Only)
46610000	Career Ladder Program	159,865		159,865		159,865		159,865		159,865		159,865	Flow through funds for eligible certified personnel program only
46610000	Career Ladder - Extended Contract												
	Total State Education Funds	35,026,343		35,026,343		35,026,343		35,026,343		35,026,343		35,026,343	
	Other State Revenues												
47275000	Mixed Dem. Tax	13,000		13,000		13,000		13,000		13,000		13,000	4 pers from town of Jonesborough
46481000	State Revenue Sharing - TVA	1,173,893		1,173,893		1,173,893		1,173,893		1,173,893		1,173,893	Based on prior year allocations
46480000	Other State Grants	243,212	212,246	455,458		455,458		455,458		455,458		455,458	TSTW (226K, 212) and State Schools (117K, 140-High Reopening)
	Total Other State Revenues	1,430,005		1,430,005		1,430,005		1,430,005		1,430,005		1,430,005	
	Federal Funds Received Through State												
47143000	Education Handicapped Act - IDEA	3,500		3,500		3,500		3,500		3,500		3,500	High Cost Expense Reimbursement "add HC to account" (SPED Expense in 1416 72229-499)
47590000	Other Federal Funds Through State	78,900		78,900		78,900		78,900		78,900		78,900	Extra funds received based on phone cost (Revised Finance & Personnel Services) (Reduction from FY18)
	Total Federal Funds Through State	82,400		82,400		82,400		82,400		82,400		82,400	
	Direct Federal Revenue												
47800000	ROTC Reimbursements	150,000		150,000		150,000		150,000		150,000		150,000	Reimbursement for Gov.
	Total Direct Federal Revenue	150,000		150,000		150,000		150,000		150,000		150,000	
	Total Revenues	65,464,831		65,464,831		65,464,831		65,464,831		65,464,831		65,464,831	
	Other Sources (Non-revenue)												
45700000	Insurance Recovery		182,399	182,399		182,399		182,399		182,399		182,399	Indemnity used from Federal Projects, Deputy Ins. Pmt 150K
46900000	Openings Transition	30,389		30,389		30,389		30,389		30,389		30,389	
46910000	Transfers												
	Total Other Sources	30,389		30,389		30,389		30,389		30,389		30,389	
	Total Revenues & Other Sources	65,495,432		65,495,432		65,495,432		65,495,432		65,495,432		65,495,432	
34203000	Reserves - Legal Prior Year												
34555000	Reserves - State												
39000000	Unexpended Fund Balance	1,902,524	1,900,000	1,900,000	230,000	1,410,000		1,410,000		1,410,000		1,410,000	Funds used to balance the budget (Funds from the General Fund)
	Total Estimated Revenues & Reserves	67,397,956		67,397,956		67,397,956		67,397,956		67,397,956		67,397,956	
	Total Estimated Expenses	67,398,354		67,398,354		67,398,354		67,398,354		67,398,354		67,398,354	
			30	30		30		30		30		30	Not in Balance
			424,196	424,196		230,000		230,000		8,000		80,245	Net Change

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2018-2019	2018-2019	Amend # 2	2018-2019	Amend # 3	2018-2019	Amend # 4	2018-2019	Justifications
Estimated Expenditures		Budget	Approved Budget	Increase (Decrease)	Budget # 1	Increase (Decrease)	Revised Budget # 2	Increase (Decrease)	Budget # 3	Increase (Decrease)	Budget # 4	Increase (Decrease)	Budget # 5	
Regular Instruction - 71100														
71100116	Teachers (Adm. 449)	22,067,430	21,841,513	190,500	22,007,813		22,007,813		22,007,813	(506,004)	21,507,813	107,886	21,507,813	Experience, education, % State & Local raise, reductions of 13 positions
71100117	Career Ladder Program	107,886			107,886		107,886		107,886					Flow-through from state for eligible certified personnel
71100128	Career Ladder Extension Contracts													Program cost
71100128	Homebound Teachers	15,300	15,300		15,300		15,300		15,300	1,000	16,300		16,300	Homebound for regular education students
71100163	Board/Board Adjuncts (approx. 102)	1,204,632	1,254,930	54,155	1,309,065		1,309,065		1,309,065	(200,000)	1,109,065		1,109,065	Experience, education, % State & Local raise, reductions of 2 positions
71100186	Bonus	170,000	170,000		170,000		170,000		170,000	8,000	178,000		178,000	Certified substitute teachers \$50 per day
71100186	Certified Substitute Teachers	282,000	282,000		282,000		282,000		282,000		282,000		282,000	Non-certified substitute teachers \$55 per day
71100186	Non-Certified Substitute Teachers	1,416,366	1,416,366		1,430,067		1,430,067		1,430,067	(160,000)	1,330,067		1,330,067	FY18 freezing of salaries, rate of 8.25%, \$50K budget reduction
71100201	Social Security	2,179,180	2,418,984	23,681	2,442,665		2,442,665		2,442,665	(106,000)	2,342,665		2,342,665	Increase due to salaries, rate of 10.48% and 9.75% (plus a TCRS increase)
71100204	State Retirement	15,000	15,000		15,000		15,000		15,000		15,000		15,000	Certified personnel \$15,000 support \$15,000
71100206	Life Insurance	5,056,407	4,802,028	(254,366)	4,555,183		4,555,183		4,555,183	(240,000)	4,315,183		4,315,183	Medical Insurance Expense - Instructional Category, Move \$49,454 to 141E 72250-49
71100207	Medical Insurance	32,000	32,000		32,000		32,000		32,000		32,000		32,000	Changes for Unemployment
71100210	Unemployment Compensation	80,000	80,000		80,000		80,000		80,000		80,000		80,000	Increase due to salaries, rate of 1.45%
71100212	Employer Medicare	342,948	342,948		342,948		342,948		342,948		342,948		342,948	SD disability, vision, and retirement incentives
71100298	Other Fringe Benefits	80,000	80,000		80,000		80,000		80,000		80,000		80,000	Move to 72250-38
71100336	Maintenance & Repair Services	301,200	301,200		301,200		301,200		301,200		301,200		301,200	Shared local & state funds based on ADA & ADM
71100336	Other - Unkempted School	3,350,000	3,500,000		3,500,000		3,500,000		3,500,000	(161,000)	3,339,000		3,339,000	Funds for teacher supplies, library licenses
71100426	Instructional Supplies & Materials	200,000	200,000		200,000		200,000		200,000		200,000		200,000	Funds for accepted textbooks
71100426	Textbooks	82,900	82,900		82,900		82,900		82,900		82,900		82,900	
71100426	Other Supplies & Materials	343,301	343,301	29,834	372,137		372,137		372,137		372,137		372,137	Local materials, social center, and other program funds, Our SAC Testing, Admin/Ed Renewal, 512, 88hr
71100489	Other Charges	342,536	342,536		342,536		342,536		342,536	(302,536)	40,000		40,000	Move to TC250-49
71100583	Other Charges													
Total Regular Instruction		37,639,748	37,609,873		37,649,838		37,649,838		37,649,838		36,336,838		36,336,838	
Special Education Programs - 71200														
71200116	Special Education Teachers (approx. 51)	2,404,140	2,374,935	17,595	2,392,568		2,392,568		2,392,568		2,392,568		2,392,568	Increase, experience, education, % State & Local raise
71200117	Career Ladder Program	12,000			12,000		12,000		12,000				12,000	Flow-through from state for eligible certified personnel
71200127	Career Ladder Extension Contracts													Program cost
71200128	Homebound Teachers	20,400	20,400		20,400		20,400		20,400		20,400		20,400	Homebound for special education students
71200143	Emotional Assistance (70 E)	288,435	330,680	7,415	338,091		338,091		338,091	(50,000)	288,091		288,091	Increase, experience, education, % State & Local raise, SPED IA increase
71200171	Speech Pathologist (4)	201,538	201,814	1,380	203,224		203,224		203,224		203,224		203,224	Increase, experience, education, % State & Local raise
71200188	Bonus	166,324	166,324		166,324		166,324		166,324		166,324		166,324	Increase, experience, education, % State & Local raise
71200188	Certified Substitute Teachers	10,000	10,000		10,000		10,000		10,000	1,000	11,000		11,000	Certified substitute teachers \$50 per day
71200188	Non-Certified Substitute Teachers	40,000	40,000		40,000		40,000		40,000	(10,000)	30,000		30,000	Non-certified substitute teachers \$55 per day
71200201	Social Security	194,451	195,696	1,745	197,322		197,322		197,322	(15,000)	182,322		182,322	Increase due to salaries, rate of 8.25%
71200204	State Retirement	1,734	1,734		1,734		1,734		1,734		1,734		1,734	Increase due to salaries, rate of 10.48% and 9.75% (plus a TCRS increase)
71200206	Life Insurance	321,236	321,236		321,236		321,236		321,236		321,236		321,236	Certified personnel \$15,000 support \$15,000
71200207	Medical Insurance	423,606	482,788	(19,320)	463,468		463,468		463,468	40,000	503,468		503,468	Local portion of medical insurance
71200212	Employer Medicare	45,476	45,476		45,476		45,476		45,476		45,476		45,476	Increase due to salaries, rate of 1.45%
71200298	Other Fringe Benefits	1,076	1,076		1,076		1,076		1,076		1,076		1,076	SD disability, vision, and retirement incentives
71200336	Maintenance & Repair Services	6,000	6,000		6,000		6,000		6,000		6,000		6,000	Psychologist evaluation
71200426	Instructional Supplies & Materials	22,400	22,400		22,400		22,400		22,400		22,400		22,400	State funds for special education teachers \$400 per teacher
71200426	Other Charges	6,140	6,140		6,140		6,140		6,140		6,140		6,140	Expenses for Transition School to Work program
Total Special Education		4,115,146	4,248,815		4,288,947		4,288,947		4,288,947		4,248,847		4,248,847	

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2018-2019	Amend # 3	2018-2019	Amend # 4	2018-2019	Justifications	
		Amended	Approved	Increase	Review	Increase	Review	Increase	Review	Approved		
Educated Expenditures		Budget	Budget	(Decrease)	Budget # 1	(Decrease)	Budget # 2	(Decrease)	Budget # 3	Budget # 4		
Vocational Education Program - 71300												
71300115	Vocational Teachers (approx. 32)	1,609,612	1,698,017	11,040	1,698,057		1,698,057		1,698,057	73,000	1,684,057	Increase, experience, education, % State & Local raise
71300117	Career Ladder Program	2,000			2,000		2,000		2,000		2,000	Flow-through from state for eligible certified personnel
71300127	Career Ladder Extended Contracts											Program cut
71300183	Educational Assistants (2)	26,774	26,980	890	27,283		27,283		27,283	(15,000)	12,283	Increase experience, % State & Local raise
71300188	Bonus											
71300195	Certified Substitute Teachers	10,000	10,000		10,000		10,000		10,000	5,000	15,000	Certified substitute teachers \$55 per day
71300198	Non-Certified Substitute Teachers	15,000	15,000		15,000		15,000		15,000		15,000	increase due to salaries, rate of 6.20%
71300201	Social Security	100,130	102,400	787	103,127		103,127		103,127		103,127	increase due to salaries, rate of 6.20%
71300204	State Retirement	148,628	159,857	1,222	171,179		171,179		171,179		171,179	increase due to salaries, rate of 10.45% and 9.75% (over a TCRS increase)
71300206	Life Insurance	870	870		870		870		870		870	Certified personnel \$25,000 support \$15,000
71300207	Medical Insurance	216,947	227,690	10,892	221,897		221,897		221,897	23,000	244,897	Local portion of medical insurance
71300212	Employer Medicare	24,116	23,948	(170)	24,116		24,116		24,116		24,116	increase due to salaries, rate of 1.45%
71300298	Other Fringe Benefits	503	503		503		503		503		503	for disability, vision, and retirement incentives
71300299	Instructional Supplies & Materials	5,000	5,000		5,000		5,000		5,000		5,000	State funds for vocational teacher supplies
71300300	Vocational Instructional Equipment	18,000	18,000		18,000		18,000		18,000	16,000	34,000	State funds for vocational teacher equipment
Total Vocational Education		2,178,484	2,275,509	9,895	2,243,645		2,243,645		2,243,645		2,287,865	
Adult Education Program - 71800												
71800116	Teachers	6,830	6,830		6,830		6,830		6,830		6,830	Step raises for teaching adult education classes
71800201	Social Security	411	411		411		411		411		411	Rate of 6.20%
71800204	State Retirement	893	893		893		893		893		893	Rate of 10.45%
71800212	Employer Medicare	96	96		96		96		96		96	Rate of 1.45%
71800299	Instructional Supplies & Materials	4,500	4,500		4,500		4,500		4,500		4,500	Instructional materials for adult classes
Total Adult Education		12,230	12,230		12,230		12,230		12,230		12,230	
Support Services - 72000												
Attendance Program - 72110												
72110105	Attendance Support Staff (1)	72,318	72,162	(345)	72,507		72,507		72,507		72,507	Increase, experience, education, % State & Local raise
72110117	Career Ladder Program	1,000	1,000		1,000		1,000		1,000		1,000	Flow-through from state eligible certified personnel
72110182	Career Ladder Extended Contracts	25,557	25,444	(345)	23,789		23,789		23,789		23,789	Increase, experience, education, % State & Local raise
72110188	Bonus											
72110201	Social Security	6,130	6,090	(40)	6,032		6,032		6,032		6,032	increase due to salaries, rate of 6.20%
72110204	State Retirement	8,848	9,841	70	10,011		10,011		10,011		10,011	increase due to salaries, rate of 10.45% and 9.75% (over a TCRS increase)
72110206	Life Insurance	44	44		44		44		44		44	Certified personnel \$25,000 support \$15,000
72110207	Medical Insurance	18,172	18,931	(958)	15,533		15,533		15,533	500	16,033	Local portion of medical insurance
72110212	Employer Medicare	1,424	1,401	(11)	1,411		1,411		1,411		1,411	increase due to salaries, rate of 1.45%
72110299	Other Fringe Benefits	67	67		67		67		67		67	for disability, vision, and retirement incentives
72110300	Travel	6,000	6,000		6,000		6,000		6,000	700	6,700	Monthly travel and insurance conferences
72110499	Other Supplies & Materials	1,500	1,500		1,500		1,500		1,500		1,500	Supplies purchased as needed
72110499 100	Other Supplies & Materials						1,000		1,000		1,000	Donation for homeless student, FY18
Total Attendance Program		138,526	137,429	(997)	137,843		137,843		138,843		140,043	

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2018-2019	2019-2019	Amend # 3	2018-2019	Amend # 4	2019-2019	Justifications
Substituted Expenditures		Amended Budget	Approved Budget	Increase (Decrease)	Revised Budget # 1	Increase (Decrease)	Revised Budget # 2	Increase (Decrease)	Revised Budget # 3	Increase (Decrease)	Revised Budget # 4	
Health Services - 72122												
72120151	Personnel (F.5)	182,782	172,182	1,208	174,380		174,380		174,380	28,000	202,380	Increase experience, education, % State & Local raise
72120185	Benefit											
72120186	Other Salaries & Wages (15 LPA75)	334,103	326,056	5,173	331,231		331,231		331,231		331,231	Increase experience, education, % State & Local raise
72120201	Social Security	32,047	30,553	298	31,349		31,349		31,349		31,349	Increase due to salary, rate of 0.20%
72120204	State Retirement	44,297	44,726	626	43,349		43,349		43,349		43,349	Increase due to salary, rate of 10.48% and 8.78% (also a TCRS increase)
72120208	Life Insurance	362	362		362		362		362		362	Certified personnel \$25,000, support \$15,000
72120207	Medical Insurance	117,143	122,999	(3,075)	119,824		119,824		119,824	4,300	124,124	Local portion of medical insurance
72120212	Employer Medicare	7,453	7,208	83	7,332		7,332		7,332		7,332	Increase due to medical, rate of 1.45%
72120209	Other Fringe Benefits	81	81		81		81		81		81	So disability, vision, and retirement incentives
72120352	Travel	10,000	10,000		10,000		10,000		10,000		10,000	Monthly travel and related conference
72120398	Other Contracted Services	5,000	5,000		5,000		5,000		5,000		5,000	Medical Equipment Maintenance
72120419	Other Materials & Supplies	13,000	13,000		13,000		13,000		13,000	1,200	14,200	Materials & supplies for school events
72120506	Other Charges	5,000	5,000		5,000		5,000		5,000		5,000	Other Misc. Supplies for school events (system wide)
Total Health Services		751,309	742,894		747,817		747,817		747,817		781,817	
Other Student Support - 72136												
72130117	Career Ladder Program	3,000	3,000		3,000		3,000		3,000		3,000	Flow-through from state for eligible certified personnel
72130120	Guidance Personnel (F.6)	956,091	1,001,952	8,856	1,008,507		1,008,507		1,008,507		1,008,507	Increase experience, education, % State & Local raise
72130188	Benefit											
72130201	Social Security	58,340	52,307	406	52,715		52,715		52,715		52,715	Increase due to salary, rate of 0.20%
72130204	State Retirement	86,904	88,063	840	85,723		85,723		85,723		86,723	Increase due to salary, rate of 10.48% and 8.78% (also a TCRS increase)
72130208	Life Insurance	486	486		486		486		486		486	Certified personnel \$25,000, support \$15,000
72130207	Medical Insurance	123,713	155,898	(3,897)	152,001		152,001		152,001		152,001	Local portion of medical insurance
72130212	Employer Medicare	13,878	14,872	85	14,967		14,967		14,967		14,967	Increase due to medical, rate of 1.45%
72130209	Other Fringe Benefits	292	292		292		292		292		292	So disability, vision, and retirement incentives
72130308	Contracts with Other Public Agencies	90,000	90,000		90,000		90,000		90,000	80,600	170,600	Wash County Sheriff's Office-School Resource Officers, State Schools Grant
72130319	Contracts with Other Public Agencies	70,000	70,000		70,000		70,000		70,000	(80,000)	(10,000)	Wash County Sheriff's Office-School Resource Officers, State Schools Grant
72130321	Expenses & Travel	7,200	7,200		7,200		7,200		7,200		7,200	TCRS salary, ACTA fees, (DCSIRE reduce CLT for 180, 1st TN Development)
72130402	Other Supplies & Materials	7,200	7,200		7,200		7,200		7,200		7,200	Supplies for guidance personnel + \$100 per
Total Other Student Support		1,408,803	1,503,796		1,507,599		1,507,599		1,507,599		1,627,599	
Support Regular Instruction - 72218												
72210106	Submergers (4)	28,128	304,146	1,206	305,354		305,354		305,354		305,354	Increase experience, education, % State & Local raise
72210117	Career Ladder Program	12,000	12,000		12,000		12,000		12,000		12,000	Flow-through from state for eligible certified personnel
72210129	Libraries (15)	753,837	756,865	5,173	764,856		764,856		764,856	30,000	794,856	Increase experience, education, % State & Local raise
72210138	Technology											Moved to new category 72250
72210161	General Personnel (11)	158,285	158,773	3,793	162,568		162,568		162,568		162,568	Increase experience, education, % State & Local raise
72210188	Benefit											
72210189	Other Personnel (3)	174,023	174,019	16,015	190,063		190,053		190,053	13,000	203,053	Increase, DCI positions, Rate Schools meeting, 15th
72210201	Social Security	51,399	47,233	1,625	48,950		48,950		48,950		48,950	Rate of 0.20%-some moved to diff. category
72210204	State Retirement	122,796	146,230	2,715	148,946		148,946		148,946		148,946	Increase due to salary, rate of 10.48% and 8.78% (also a TCRS increase)
72210208	Life Insurance	700	700		700		700		700		700	Certified personnel \$25,000, support \$15,000
72210207	Medical Insurance	175,613	183,238	(6,581)	178,657		178,657		178,657	6,300	184,957	Local portion of medical insurance
72210212	Employer Medicare	15,738	20,424	388	20,805		20,805		20,805		20,805	Rate of 1.45%-some moved to diff. category
72210299	Other Fringe Benefits	221	221		221		221		221		221	So disability, vision, and retirement incentives

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2019-2020	2018-2019	Amend # 5	2018-2019	Amend # 4	2018-2019	Justifications
		Approved Budget	Approved Budget	Estimated (Decrease)	Revised Budget # 1	Revised Budget # 2	Revised Budget # 2	Estimated (Decrease)	Revised Budget # 3	Estimated (Decrease)	Revised Budget # 4	
Extended Expenditures												
	Support Education Technology-72104											
72251015	Technology Supporter (F)	88,702	88,702	345	70,047	70,047	70,047		70,047		70,047	Increase, experience, education, % State & Local raise
72251021	Data Processing Personnel (F)	143,272	143,272	1,033	146,007	149,337	149,337		149,337	20,000	159,307	Increase, experience, education, % State & Local raise
72251014	Instructional Computer Personnel (F)	50,833	50,845	345	51,180	51,180	51,180		51,180		51,180	Increase, experience, education, % State & Local raise
72251019	Other Salaries & Wages (F Technicians)	376,752	383,178	2,105	386,283	386,283	386,283		386,283	30,000	416,283	Computer Technicians
72252001	Social Security	39,230	40,424	299	40,723	40,723	40,723		40,723		40,723	Increase due to salaries, rate of 0.20%
72252004	State Retirement	54,266	53,305	471	84,106	84,106	84,106		84,106		84,106	Increase due to salaries, rate of 10.48% and 0.75% (with a TCRS increase)
72252008	Life Insurance	326	326		326	326	326		326		326	Certified personnel \$25,000 support \$15,000
72252007	Medical Insurance	86,841	86,841	(2,166)	84,675	84,675	84,675		84,675	25,000	113,675	Local portion of medical insurance, much a FV's medical
72260112	Employer Medicare	8,175	8,175	70	8,594	8,594	8,594		8,594		8,594	increase due to interest, rate of 1.45%
72252042	Medical Coverage	153	153		153	153	153		153		153	SD disability, vision and retirement insurance
72252051	Travel	7,000	100,000		100,000	100,000	100,000		100,000		100,000	Was in 72250590 and based off FY18 data lowered 550K
72261019	Other Contracted Services						387,200		387,200	120,000	427,200	Monthly travel and conferences
72261019	Other Supplies & Materials						400,000		400,000	(30,000)	370,000	Moved from 141E 71100-536 contracts, with DC Tooling Per Sept. Census, Coymonbook (M., DC add for K
72261019	Other Other	150,000										Moved from 141E 71100-536, Donation-Computer equipment, software updates
	Total Support Education Technology	963,835	963,835		963,134	963,134	963,134		1,864,334		1,863,334	
Board of Education Services - 72210												
72210181	Board Member Fees (S)	30,000	30,000		30,000	30,000	30,000		30,000	7,500	37,500	Chairman \$216, Member \$150 per month & half for cashed
72210201	Social Security	1,860	1,860		1,860	1,860	1,860		1,860		1,860	Fund charges for board member fees
72210204	State Retirement	2,928	2,928		2,928	2,928	2,928		2,928		2,928	Fund charges for board member fees
72210207	Medical Insurance	50,000	50,000	(1,250)	48,750	48,750	48,750		48,750	(30,000)	18,750	Local portion of medical insurance
72212012	Employer Medicare	435	435		435	435	435		435		435	Fund charges for board member fees
72210205	Audit Services	25,000	40,000		40,000	40,000	40,000		40,000	35,000	98,000	FY18 Maximum Projection
72210202	Dues & Memberships	16,889	16,889		16,889	16,889	16,889		16,889		16,889	Charter of Oremware, TSSA, TMS, TSSS
72210301	Legal Services	13,000	54,000		54,000	54,000	54,000		54,000	5,000	59,000	FY19 Projection
72210252	Board Travel	4,000	4,000		4,000	4,000	4,000		4,000		4,000	Revised conference, Law Institute, and annual TSSA
72210288	Other Contracted Services	370,000	370,000		370,000	370,000	370,000		370,000		370,000	Estimate for annual board seats
72210290	Building and Contents Insurance	161,537	161,537		161,537	161,537	161,537		161,537	(25,000)	136,537	The Real Map, Buildings, & Contents. Formerly paid by Washington County
72210296	Liability Insurance	6,325	6,325		6,325	6,325	6,325		6,325		6,325	Coverage with TRMUT
72210290	Provision on Corporate Surety Bonds	536,737	536,737		536,737	536,737	536,737		536,737	25,000	561,737	Paid to County Trustee for handling funds
72210210	Traveling Commissions	498,396	498,396		498,396	498,396	498,396		498,396	(25,000)	473,396	Based on FY17 Expense
72210213	Workers Compensation Insurance	15,000	15,000		15,000	15,000	15,000		15,000		15,000	Annual Top Ten banquet and other expenses
72210268	Other Charges	1,286,252	1,286,252		1,286,252	1,286,252	1,286,252		1,286,252		1,286,252	
	Total Board of Education	1,819,887	1,819,887		1,819,887	1,819,887	1,819,887		1,819,887		1,819,887	
Office of the Director - 72300												
72301011	Director	130,050	137,653	345	138,196	138,196	138,196		138,196		138,196	Increase, % State & Local raise (\$7,805 points), base performance incentive included
72301017	Career Ladder Program	1,000	1,000		1,000	1,000	1,000		1,000		1,000	Expense from state for eligible certified personnel
72301011	Secretaries (S)	161,320	162,470	1,120	164,195	164,195	164,195		164,195	40,000	204,195	Increase, experience, education, % State & Local raise
72301018	Bonus	7,815										Potential Director's Bonus (Per Contract). Moved to 72301-101
72301018	Other Salaries & Wages (F)	33,888	33,888	345	34,332	34,332	34,332		34,332	10,000	44,332	Increase, experience, education, % State & Local raise
72302001	Social Security	20,718	20,786	150	20,836	20,836	20,836		20,836		20,836	Increase due to salaries, rate of 0.20%
72302004	State Retirement	23,658	33,696	238	33,636	33,636	33,636		33,636	18,000	51,636	Increase due to salaries, rate of 10.48% and 0.75% (with a TCRS increase)
72302004	State Retirement	157	157		157	157	157		157		157	Certified personnel \$25,000 support \$16,000
72302004	Life Insurance	45,517	47,793	(1,185)	48,598	48,598	48,598		48,598	24,000	70,598	Local portion of medical insurance
72302007	Medical Insurance	4,845	4,852	32	4,897	4,897	4,897		4,897		4,897	increase due to salaries, rate of 1.45%
72302012	Employer Med-icare	17	17		17	17	17		17		17	SD disability, vision, and retirement insurance
72302028	Other Fringe Benefits											Monthly local and long distance service, ISDN lines
72302037	Communication	75,000	75,000		75,000	75,000	75,000		75,000	(10,000)	65,000	

Washington County Board of Education	2017-2018 Amended Budget	2018-2019 Approved Budget	Amend # 1 Increase (Decrease)	2018-2019 Revised Budget # 1	2018-2019 Increase or (Decrease)	2018-2019 Revised Budget # 2	Amend # 3 Increase (Decrease)	2018-2019 Revised Budget # 3	Amend # 4 Increase (Decrease)	2018-2019 Revised Budget # 4	Justification
Estimated Expenditures											
Office of the Director - 72200 (cont'd)											
72200548 Postal Charge	14,000	14,000		14,000		14,000		14,000		14,000	Postage & postal services
72200549 Travel	10,000	10,000		10,000		10,000		10,000		10,000	Monthly travel and required conferences
72200596 Other Contracted Services	85,000	85,000		85,000		85,000		85,000	2,000	87,000	Copies and supplies for Central Office, McWay, & Ansbury
72200598 Office Supplies	3,000	3,000		3,000		3,000		3,000		3,000	Purchase supplies as needed for the department
Total Office of the Director	112,000	112,000		112,000		112,000		112,000		117,000	
Office of the Principal - 72410											
72410104 Principals (14)	970,035	948,596	4,800	950,426	953,425	953,425		953,425	125,000	1,078,425	Increase, experience, education, % State & Local raise
72410117 Career/Ladder Program	25,000	25,000		25,000	25,000	25,000		25,000		25,000	Two thousand (2000) raise for eligible certified personnel
72410130 Assistant Principals (14)	836,283	811,968	6,800	818,798	818,798	818,798		818,798	75,000	894,798	Increase, experience, education, % State & Local raise
72410151 Secretaries & Bookkeepers (24)	585,852	723,204	-1,732	740,534	740,534	740,534		740,534	50,000	790,534	Increase, experience, education, % State & Local raise, Payroll
72410188 Bonus	109,273	117,274	800	117,964	117,964	117,964		117,964	5,900	123,864	All Dr. Increase, experience, education, % State & Local raise
72410189 Other Educational (7)	183,187	183,187	1,309	184,556	184,556	184,556		184,556	(5,800)	155,556	Increase due to salaries, rate of 6.20%
72410201 Social Security	186,878	183,187	1,309	184,556	184,556	184,556		184,556	(5,800)	155,556	Increase due to salaries, rate of 10.44% and 5.73% (two a TCRS increase)
72410204 State Retirement	243,415	289,386	2,223	271,809	271,809	271,809		271,809		266,609	Certified personnel: \$2,000 support \$18,000
72410205 Life Insurance	1,302	1,302		1,302	1,302	1,302		1,302		1,302	Life Insurance
72410207 Medical Insurance	343,705	438,959	(10,974)	427,984	427,984	427,984		427,984	51,769	479,753	Local portion of medical insurance, includes FY18 increase
72410212 Employer Medicare	20,518	36,165	330	36,445	36,445	36,445		36,445	493	36,938	Increase due to salaries, rate of 1.45%
72410290 Other Fringe Benefits	489	489		489	489	489		489		489	Life Insurance, vision, and retirement insurance
72410307 Communication	25,000	25,000		25,000	25,000	25,000		25,000	4,000	29,000	Allocations to schools for phone service
72410355 Travel	7,000	7,000		7,000	7,000	7,000		7,000		7,000	Monthly travel and required conferences
72410400 Other Supplies & Materials	71,274	71,274		71,274	71,274	71,274		71,274	(13,000)	58,274	Attendance incentive
72410588 Other Charges	65,000	65,000		65,000	65,000	65,000		65,000	6,000	71,000	Funds for athletics and equipment, split by Athletic Director
Total Office of the Principal	3,021,184	3,711,896		3,728,824	3,728,824	3,728,824		3,728,824		4,218,824	
Fiscal Services - 72510											
72510156 Fiscal Services Director (1)	81,600	82,225	345	82,570	82,570	82,570		82,570	7,500	90,070	Increase, experience, education, % State & Local raise
72510162 Accounting Clerks (4)	156,828	169,671	1,280	170,951	170,951	170,951		170,951	15,000	185,951	Increase, experience, education, % State & Local raise (FY18 approved BDE approved adjustment, pay scale)
72510188 Bonus											
72510201 Social Security	14,783	15,011	187	15,718	15,718	15,718		15,718	2,300	17,018	Increase due to salaries, rate of 6.20%
72510204 State Retirement	20,433	24,575	188	24,744	24,744	24,744		24,744		27,044	Increase due to salaries, rate of 10.44% and 5.73% (two a TCRS increase)
72510205 Life Insurance	80	80		80	80	80		80		80	Certified personnel: \$2,000 support \$18,000
72510207 Medical Insurance	20,774	40,813	(1,023)	39,792	39,792	39,792		39,792	6,200	45,992	Local portion of medical insurance
72510212 Employer Medicare	3,437	3,851	28	3,876	3,876	3,876		3,876		3,876	Increase due to salaries, rate of 1.45%
72510290 Other Fringe Benefits	5,000	5,000		5,000	5,000	5,000		5,000		5,000	Monthly travel and required conferences
72510355 Travel	11,500	14,800		14,800	14,800	14,800		14,800		14,800	Investment earned on accounting equipment & software (\$2,500 to purchase repair back-up protect)
72510588 Other Supplies & Materials	2,500	2,500		2,500	2,500	2,500		2,500		2,500	Purchase supplies as needed for the department
Total Fiscal Services	312,735	358,897		359,812	359,812	359,812		359,812		390,812	
Operation of Plant - 72810											
72810186 Custodial Personnel (3)	888,586	886,111	11,383	897,496	897,496	897,496		897,496	10,000	907,496	Increase, experience, State & Local raise
72810188 Bonus											
72810189 Other Personnel (6) - 4 seasonal	127,018	179,857	1,580	181,110	181,110	181,110		181,110		181,110	Increase, experience, State & Local raise
72810201 Social Security	50,967	53,671	802	54,474	54,474	54,474		54,474		54,474	Increase due to salaries, rate of 6.20%

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2018-2019	2018-2019	Amend # 3	2018-2019	Amend # 4	2018-2019	Justification
Estimated Expenditures		Approved Budget	Approved Budget	Increase (Decrease)	Reviewed Budget # 1	Increase (Decrease)	Reviewed Budget # 2	Increase (Decrease)	Reviewed Budget # 3	Increase (Decrease)	Reviewed Budget # 4	
	Student Transportation - 72710 (cont'd)											
	72710424 Garage Supplies	33,000	30,000	33,000	33,000		30,000		30,000		30,000	Purchase supplies for needs
	72710425 Gasoline & Lubricants	130,000	130,000	130,000	130,000		130,000		130,000		130,000	Estimated expense for fuel
	72710426 Tires & Tubes	60,000	60,000	60,000	60,000		60,000		60,000		60,000	Funds for tires & tubes for vehicles
	72710427 Vehicle Parts	160,000	160,000	160,000	160,000		160,000		160,000	(25,000)	135,000	General repair and upkeep of buses and other vehicles
	72710428 Other Supplies & Materials	5,000	5,000	5,000	5,000		5,000		5,000		5,000	Other supplies for the school
	72710429 Other Charges	113,849	113,849	113,849	113,849		113,849		113,849		113,849	Coverage with TRIPIT
	72710511 Vehicle & Equipment Insurance	18,000	18,000	18,000	18,000		18,000		18,000		18,000	Funds for vehicles, floor mats, drug testing, etc.
	72710520 Transportation Equipment	150,000	100,000	(50,000)	91,900		91,900		91,900	90,245	181,845	Estimated Vehicle Purchase, Est. \$50k reduction from FY18
	72710528	2,928,253	2,880,228	2,917,754	2,917,754		2,817,294		2,817,754		3,103,399	
	Total Student Transportation											
	Other Support Services - 72810											
	72810105 Superintendent/Principal (1)	58,277	58,042	58,267	58,267		58,267		58,267	1,000	60,367	Principal for Astory
	72810106	22,848	23,044	23,044	23,385		23,385		23,385		23,385	increase, assurance, reduction, % State & Local raise
	72810107											
	72810108	15,511	15,265	15,530	15,530		15,530		15,530		15,530	increase, assurance, education, % State & Local raise
	72810109	5,936	6,037	6,101	6,101		6,101		6,101		6,101	increase due to salaries, rate of 6.20%
	72810201	8,583	9,816	10,050	10,050		10,050		10,050		10,050	increase due to salaries, rate of 10.46% and 8.76% (less a TCRS increase)
	72810204	76	76	76	76		76		76		76	Certified personnel \$25,000, subject \$1,500
	72810206	12,638	13,490	13,143	13,143		13,143		13,143	1,000	14,143	State & local portion of medical insurance
	72810207	1,402	1,412	1,427	1,427		1,427		1,427		1,427	increase due to salaries, rate of 1.45%
	72810208	4,500	4,500	4,500	4,500		4,500		4,500	700	5,200	Astoria personnel bag, supplies
	72810408	5,500	5,500	5,500	5,500		5,500		5,500		5,500	Optional PLS, supplies
	72810509		438,284	438,189	438,189		438,189		438,189		438,189	
	Total Other Support Services	134,609										
	Food Service - 73100											
	73100106	54,440	60,091	60,436	60,436		60,436		60,436	6,000	66,436	increase, assurance, education, % State & Local raise, supplies
	73100108			31,190	31,190		31,190		31,190		31,190	Decrease in Extra-Food Service Staff
	73100109	24,966	24,966	24,966	24,966		24,966		24,966		24,966	REPRESENTED \$40 RAISE FOR FOOD SERVICE FOR FY18 (LUMP SUM AMOUNT ACCORDINGLY)
	73100201	3,275	3,728	3,983	3,983		3,983		3,983		3,983	increase due to salaries, rate of 6.20%
	73100204	4,686	5,805	6,045	6,045		6,045		6,045		6,045	increase due to salaries, rate of 10.46% and 8.76% (less a TCRS increase)
	73100206	1,547	1,647	1,647	1,647		1,647		1,647	800	2,447	Certified personnel \$25,000, subject \$1,500
	73100207	236,702	150,000	146,250	146,250		146,250		146,250	(100,000)	46,250	Local portion of medical insurance, based on FY18 Projections
	73100208	789	871	1,329	1,329		1,329		1,329		1,329	increase due to salaries, rate of 1.45%
	73100209	17	17	17	17		17		17		17	for disability, vision, and retirement incentives
	73100251			280,458	280,458		280,458		280,458		280,458	Monthly meals and annual conferences
	Total Food Service	346,880	247,183									
	Community Services - 73300											
	73300105	34,954	34,590	34,585	34,585		34,585		34,585	5,000	39,820	Expenses for the extended school programs
	73300106	25,929	23,225	23,570	23,570		23,570		23,570		23,570	Program revenue line item 43581000
	73300108											
	73300109	309,375	309,375	315,240	315,240		315,240		315,240	30,000	345,240	Pay increase plus in PY
	73300201	22,858	22,766	23,172	23,172		23,172		23,172		23,172	increase due to salaries, rate of 6.20%
	73300204	31,597	35,888	36,478	36,478		36,478		36,478	(15,000)	21,478	increase due to salaries, 2.9% of 10.46% and 5.76% (less a TCRS increase)
	73300208	12,252	12,252	12,252	12,252		12,252		12,252		12,252	Local portion of medical insurance, based on FY18 Projections
	73300212	5,345	5,924	6,419	6,419		6,419		6,419		6,419	increase due to salaries, rate of 1.45%
	73300301	2,000	2,000	2,000	2,000		2,000		2,000		2,000	Monthly travel and annual conferences
	73300305	35,000	30,000	30,000	30,000		30,000		30,000		30,000	food supplies
	73300422	20,000	20,000	20,000	20,000		20,000		20,000		20,000	misc. supplies and miscellaneous materials
	73300449	13,000	13,000	13,000	13,000		13,000		13,000		13,000	Site phone lines
	73300599										524,180	
	Total Community Services	565,737	516,068	524,180	524,180		524,180		524,180		524,180	

Washington County Board of Education		2017-2018	2018-2019	Amend # 1	2018-2019	2018-2019	Amend # 2	2018-2019	Amend # 3	2018-2019	Amend # 4	2018-2019	Justifications
Estimated Expenditures		Amended Budget	Approved Budget	Increase (Decrease)	Revised Budget # 1	Increase (Decrease)	Revised Budget # 2	Increase (Decrease)	Revised Budget # 3	Increase (Decrease)	Revised Budget # 4	Revised Budget # 4	
	Early Childhood Education - 73400												
	Teachers (E)	145,515	134,156	1,043	135,241		43,878					135,241	increase experience education, % State & Local taxes
73400116	Teachers (E)		42,943	1,043								43,978	increase experience education, % State & Local taxes
73400183	Elementary Assistants (E)	41,566											
73400185	Paras	11,632	10,965	126	11,112		11,112					11,112	increase due to salary, rate of 8.20%
73400201	Social Security	18,911	18,225	210	18,438		18,438					18,438	increase due to salary, rate of 10.45% and 9.70% (w/o TCRS increase)
73400204	Sick Reserve	29,976	31,372	(794)	30,588		30,588					23,088	Local portion of medical insurance
73400207	Medical Insurance	2,734	2,556	99	2,595		2,595					2,595	increase due to salary, rate of 1.45%
73400212	Employer Medicare											2,400	
73400246	Maintenance & Repair Services	11,000	11,000		11,000		11,000					11,000	Instructional materials
73400423	Supplies & Materials	8,183	8,183		8,183		8,183					8,183	Other supplies and field trips
73400459	Other Supplies & Material											4,000	
73400524	In Service / Staff Development											2,800	
73400592	Other Charges											12,831	
73400722	Regular Instruction Employees	254,879	259,479		261,139		261,138					261,138	
	Total Early Childhood Education												282,870
	Regular Capital Outlay - 76100												
76100707	Building Renovation												
	Total Regular Capital Outlay												
	Transfers Out	750,000	250,000		250,000		250,000					250,000	Transfer to County Debt Service for bond issue
89100580	Transfers Out	750,000	250,000		250,000		250,000					250,000	
	Total Transfers Out	750,000	250,000		250,000		250,000					250,000	
	Total Estimated Expenditures	87,289,884	88,064,212	424,132	88,488,344	230,000	88,718,344	9,000	88,727,344			88,817,393	