

**WASHINGTON COUNTY  
BOARD OF EDUCATION**

**April 27, 2021**

**6:00 PM**

**Central Office**

- I. CALL TO ORDER**
- II. FY22 Budget**
- III. ADJOURNMENT**

WASHINGTON COUNTY SCHOOL NUTRITION BUDGET								
		FY21 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget	FY22 Budget
<b>REVENUE</b>				1%	2%	3%	4%	
43521	Lunch Payments - Children	720,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
43522	Lunch Payments - Adults	8,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
43523	Income from Breakfast	145,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
43525	A la Carte Sales	60,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
43990	Other Charges for Services	50,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
46990	State Matching	26,000.00	31,368.87	31,368.87	31,368.87	31,368.87	31,368.87	31,368.87
47111	USDA School Lunch Program	1,500,000.00	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00	1,900,000.00
47112	USDA Commodities	216,306.00	228,666.00	228,666.00	228,666.00	228,666.00	228,666.00	228,666.00
47113	Breakfast	471,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
47114	USDA Snack	44,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
39000	Undesignated Fund Balance							
<b>TOTAL REVENUE</b>		<b>3,240,306.00</b>	<b>3,067,534.87</b>	<b>3,067,534.88</b>	<b>3,067,534.89</b>	<b>3,067,534.90</b>	<b>3,067,534.91</b>	<b>3,067,534.91</b>
<b>EXPENDITURES</b>				1%	2%	3%	4%	
73100 105	Supervisor/Director		76,731.00	77,498.31	78,265.62	79,032.93	79,800.24	
73100 165	Cafeteria Personnel	1,184,476.27	1,196,321.03	1,208,284.24	1,220,247.45	1,232,210.66	1,244,173.87	
73100 201	Social Security	73,437.53	78,929.23	79,718.52	80,507.81	81,297.10	82,086.39	
73100 204	State Retirement	113,828.17	122,340.30	123,563.70	124,787.11	126,010.51	127,233.91	
73100 207	Medical Insurance		488,510.90	488,510.90	488,510.90	488,510.90	488,510.90	
73100 210	Unemployment Compensation	3,553.43	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
73100 212	Employer Medicare	17,174.91	18,459.25	18,643.85	18,828.44	19,013.03	19,197.62	
73100 355	Travel	5,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
73100 399	Other Contracted Services	55,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
73100 415	Utilities	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	
73100 421	Food Preparation Supplies	130,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
73100 422	Food Supplies	1,340,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	
73100 435	Office Supplies	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	
73100 469	USDA Commodities	216,306.00	228,666.00	228,666.00	228,666.00	228,666.00	228,666.00	
73100 499	Other Supplies and Materials	45,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
73100 524	Inservice/Staff Development	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
73100 509	Refunds		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
73100 710	Food Service Equipment/Capital Imp	38,000.00	625,000.00	625,000.00	625,000.00	625,000.00	625,000.00	
99100-590	Transfer to Other Funds							
<b>TOTAL EXPENDITURES</b>		<b>3,239,776.30</b>	<b>4,228,957.71</b>	<b>4,243,885.52</b>	<b>4,258,813.33</b>	<b>4,273,741.14</b>	<b>4,288,668.94</b>	
<b>RESERVED FUND BALANCE</b>		<b>529.70</b>	<b>(1,161,422.84)</b>	<b>(1,176,350.64)</b>	<b>(1,191,278.44)</b>	<b>(1,206,206.24)</b>	<b>(1,221,134.03)</b>	

Allocations

Washington County (900) Public District - FY 2022 - Consolidated - Rev 0 - Allocations

	(1) Title I-A CFDA: 84.010A	(2) Title I-A Neglected CFDA: 84.010A	(3) Title I-C	(4) Title I-D LEA CFDA: 84.010A	(5) Title I-D SA CFDA: 84.013A	(6) Title II-A CFDA: 84.367A	(7) Title III CFDA: 84.365A	(8) Title IV CFDA: 84.424A	(9) Title V CFDA: 84.358A	(10) ESEA Con. Admin	(11) School-wide Pool	(12) IDEA, Part B CFDA: 84.027A	(13) IDEA Preschool CFDA: 84.173A	Total
<b>Original</b>	\$1,626,580.00	\$0.00	\$5,248.25	\$40,350.61	\$0.00	\$315,328.00	\$4,032.47	\$124,129.28	\$0.00	\$0.00	\$0.00	\$1,899,509.00	\$60,138.00	\$4,075,315.61
<b>Incoming Carryover</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Outgoing Carryover</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Reallocated</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Additional</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Released</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Consortium</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Special Award</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>FER Released</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$1,626,580.00	\$0.00	\$5,248.25	\$40,350.61	\$0.00	\$315,328.00	\$4,032.47	\$124,129.28	\$0.00	\$0.00	\$0.00	\$1,899,509.00	\$60,138.00	\$4,075,315.61
	(1) Title I-A CFDA: 84.010A	(2) Title I-A Neglected CFDA: 84.010A	(3) Title I-C	(4) Title I-D LEA CFDA: 84.010A	(5) Title I-D SA CFDA: 84.013A	(6) Title II-A CFDA: 84.367A	(7) Title III CFDA: 84.365A	(8) Title IV CFDA: 84.424A	(9) Title V CFDA: 84.358A	(10) ESEA Con. Admin	(11) School-wide Pool	(12) IDEA, Part B CFDA: 84.027A	(13) IDEA Preschool CFDA: 84.173A	Total
<b>From Title I-A</b>	(\$265,000.00)									\$265,000.00	\$0.00			\$0.00
<b>From Title I-A Neglected</b>		\$0.00								\$0.00				\$0.00
<b>From Title I-C</b>			\$0.00							\$0.00				\$0.00
<b>From Title I-D LEA</b>				(\$2,000.00)						\$2,000.00				\$0.00
<b>From Title II-A</b>	Original \$0.00 Carryover \$0.00					(\$25,000.00)		Original \$0.00 Carryover \$0.00	Original \$0.00 Carryover \$0.00	\$25,000.00	\$0.00			\$0.00
<b>From Title III</b>							\$0.00			\$0.00	\$0.00			\$0.00
<b>From Title IV</b>	Original \$0.00 Carryover \$0.00			Original \$0.00 Carryover \$0.00	Original \$0.00 Carryover \$0.00	Original \$0.00 Carryover \$0.00	Original \$0.00 Carryover \$0.00	(\$2,000.00)	Original \$0.00 Carryover \$0.00	\$2,000.00	\$0.00			\$0.00
<b>From Title V</b>								\$0.00		\$0.00	\$0.00			\$0.00
<b>From IDEA, Part B</b>											\$0.00	\$0.00		\$0.00
<b>Total</b>	\$1,361,580.00	\$0.00	\$5,248.25	\$38,350.61	\$0.00	\$290,328.00	\$4,032.47	\$122,129.28	\$0.00	\$294,000.00	\$0.00	\$1,899,509.00	\$60,138.00	\$4,075,315.61

**WCDE FY22 General Fund Budget Changes from FY21**

<b>Budget Variances from FY22 to FY21 (Must Have Items)</b>	<b>Step Only</b>	<b>W/1% Raise</b>	<b>W/2% Raise</b>	<b>W/3% Raise</b>	<b>W/4% Raise</b>	<b>Line Item</b>	<b>Director</b>
Step Increases/Pay increases including FICA, Med-D, & Retirement	\$ 381,756	\$ 866,756	\$ 1,351,756	\$ 1,836,756	\$ 2,321,756	Mult. Lines	System
<b>Health Insurance (Est. 2.5% Increase in Budget)</b>	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000	\$ 187,000	Mult. Lines_207	System
Electricity (2% Budgeted Increase)	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ 41,500	72610-415	System
Water & Sewer (0% estimated increase from FY21 Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	72610-454	System
Natural Gas (0% estimated Increase from FY21 Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	72610-434	System
University School-Revenue Sharing	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	71100-399	System
Trustee Commissions (0% estimated increase from FY21 Budget)	\$ -	\$ -	\$ -	\$ -	\$ -	72310-510	System
Contracted Janitorial Services (Contractual Increase)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	72610-328	Phillip Patrick
Diesel Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	72710-412	Tony Roberts
Vehicle Purchase Needs (Reduce to \$100K from FY21)	\$ (72,840)	\$ (72,840)	\$ (72,840)	\$ (72,840)	\$ (72,840)	72710-729	Tony Roberts
<b>Section Total</b>	<b>\$ 707,416</b>	<b>\$ 1,192,416</b>	<b>\$ 1,677,416</b>	<b>\$ 2,162,416</b>	<b>\$ 2,647,416</b>	<b>Included in FY22 Budget DRAFT</b>	

**OPTIONAL BUDGET ITEMS FOR FY22 (Requested)**

**Recurring Expenses**

Principals to become 12-month employees	\$ 136,600	\$ 137,800	\$ 139,000	\$ 140,200	\$ 141,400	72410-104	Fleenor
Principal 5K (High School Only)	\$ 17,693	\$ 17,693	\$ 17,693	\$ 17,693	\$ 17,693	72410-104	
2-CTE IA's	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	71300-163	Buchanan
Principal 5K	\$ -	\$ -	\$ -	\$ -	\$ -	72410-104	Hammond
Assistant Principals 3K	\$ 56,616	\$ 56,616	\$ 56,616	\$ 56,616	\$ 56,616	72410-139	Hammond
Athletic Supplements	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	71100-116	Dr. Flanary
2-High School Math Interventionist (Potential ESSER 3.0)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	71100-116	Dr. Keys
<b>Educational Video</b>					\$ -		Dr. Keys
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	71200-116	Dr. Myers
Absorb/Repurpose Existing SPED IA	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	71200-163	Dr. Myers
SPED 2 High School Teachers	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	71200-116	Dr. Myers
1 - Additional Nurse at BCES	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	72120-189	Kelly Wagner
10-IA's for K-8	\$ -	\$ -	\$ -	\$ -	\$ -	71200-163	Dellinger
1-Counselor - Midway	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	71200-163	Buchanan
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,000	\$ 5,050	\$ 5,100	\$ 5,150	\$ 5,150	72510-162	Meredith/Hale
John Deere Gator (2-Vehicles)	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	72710-729	Patrick/Clark
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	72250-399	Boyd/Percell
RN Payscale - Establish a Separate Scale	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	72120-131	Kelly Wagner
Dance Coach Stipend	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	71100-116	Hammond
Maintenance Employees Compensation (10% Increase)	\$ 166,000	\$ 167,660	\$ 169,320	\$ 170,980	\$ 172,640	71200-163	Phillip Patrick

<b>Recurring Expense Totals</b>	<b>\$ 1,039,909</b>	<b>\$ 1,042,819</b>	<b>\$ 1,045,729</b>	<b>\$ 1,048,639</b>	<b>\$ 1,051,499</b>	<b>Not Included in FY22 Budget DRAFT</b>	
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**Non-Recurring Expenses**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	72620-335	Crystal Fink
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	71100-499	Fleenor
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	72250-499	Dr. Keys
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300	\$ 25,300	\$ 25,300	\$ 25,300	\$ 25,300	71100-499	Dr. Keys
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	72620-701	Dr. Flanary
IXL Math-DBHS	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	72250-399	Dr. Keys/Fullbright
IXL ELA-DBHS	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	\$ 13,200	72250-399	Dr. Keys/Fullbright
IXL ELA-DCHS	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	\$ 16,400	72250-399	Dr. Keys/Fullbright
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	72120-499	Kelly Wagner
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	72120-499	Kelly Wagner
CTE Additional Program Funding (Potential ESSER 3.0)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	71300-730	Buchanan
LED Lighting and Motion Sensor Switches					\$ -	72620-701	Place Holder-Riddle
Skyward Fast Track Module - Implementation Costs (Potential ESSER 3.0)	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	\$ 3,246	72250-399	Boyd/Percell
BCES Playground Equipment (Potential ESSER funding 150K)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	72620-701	Place Holder-Riddle
<b>Non-Recurring Expense Totals</b>	<b>\$ 583,346</b>	<b>\$ 583,346</b>	<b>\$ 583,346</b>	<b>\$ 583,346</b>	<b>\$ 583,346</b>		
<b>Total Optional Expenses</b>	<b>\$ 1,623,255</b>	<b>\$ 1,626,165</b>	<b>\$ 1,629,075</b>	<b>\$ 1,631,985</b>	<b>\$ 1,634,845</b>		<b>Not Included in FY22 Budget DRAFT</b>

## Dietary Capital Projects Needs for FY21 & FY22

David Crockett	FY21	\$135,771.72	Dishwasher
	FY21	\$185,000.00	Steamer, Kettles system

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**FY21 Total Estimate                    \$320,771.72**

Daniel Boone	FY22	\$135,771.72	Dishwasher
	FY22	\$185,000.00	Steamer, Kettles system

Fall Branch	FY22	\$65,000.00	Dishwasher
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Grandview	FY22	\$25,000.00	Steamer, Heated Pass-THRU
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Ridgeview	FY22	\$15,000.00	Steamer
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Sulpher Springs	FY22	\$35,000.00	Dishwasher
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Misc for All	FY22	\$50,000.00	Racks, shelving, kichen supplies, office equipment
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<b>Total for FY22</b>	<b>FY22</b>	<b>\$510,771.72</b>	Not Including Arch. Fees & Add. Plumbing & Wiring
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Other Items included

JE, FB, UH have no walk in freezer  
 JM, JE have no dishwasher

kitchen supplies:	electric can openers	rack covers
	thermometers	blender
	buckets	mixers
	carts	mop buckets
	knives	cleaning equipment
		dishwasher curtains

office equipment:	chairs
	fax machines
	scanners

Washington County Board of Education  
 FY21 Budget Summary (Proposal)  
 May 19, 2020

**FY22 Budget With Step Only Pay Increase**

**Total Estimated FY22 Expenses** **73,231,766**

Major Revenue Items	% of Overall Revenue	FY22 Estimate	Change PY
Property Tax Estimate for FY22	17.93%	12,766,292	(83,069)
Sales Tax Estimate for FY22	24.02%	17,100,000	1,416,934
BEP-Estimate Estimate for FY22	50.48%	35,939,000	(597,000)
	<b>92.43%</b>	<b>65,805,292</b>	<b>736,865</b>

Total Estimate Local Revenue (all sources)	<b>71,195,142</b>
<i>Pulling from WCDE Fund Balance for FY22</i>	<u>2,036,624</u>

Total Funds Available (Including \$'s from WCDE Fund Balance) **73,231,766**

**FY22 Funding Requested from the Washington County Commission** **\$ -**

**Must Have Expense Increases**

Step Increase/Pay increases including FICA, Med-D, & Retirement	\$ 381,756
Health Insurance (Est. 5% Increase in Budget) - Calendar Year for 6-months	\$ 187,000
Electricity (2% Budgeted Increase)	\$ 41,500
University School-Revenue Sharing	\$ 166,000
Contracted Janitorial Services (Contractual Increase)	\$ 4,000
Vehicle Purchase Needs (Reduce to 100K from FY21)	\$ (72,840)

**Total Must Have Expense Increase** **707,416**

**New Expense Items Included in Total Expenditures (Recurring)**

Principals to become 12-month employees	\$ 136,600
Principal 5K (High School Only)	\$ 17,693
2-CTE IA's	\$ 50,000
Principal 5K	\$ -
Assistant Principals 3K	\$ 56,616
Athletic Supplements	\$ 30,000
2-High School Math Interventionist (Ref. Worksheet)	\$ 150,000
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000
Absorb/Repurpose Existing SPED IA	\$ (25,000)
SPED 2 High School Teachers	\$ 140,000
1 - Additional Nurse at BCES	\$ 38,000
10-IA's for K-8	\$ -
1-Counselor - Midway	\$ 70,000
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,000
John Deere Gator (2-Vehicles)	\$ 17,000
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800
RN Payscale-Establish a Separate Scale	\$ 110,000
Dance Coach Stipend	\$ 1,200
Maintenance Employees Compensation (10% Increase)	\$ 166,000
<b>Total Recurring Expenses Requested</b>	<b>\$ 1,039,909</b>

**New Expense Items Included in Total Expenditures (Non-Recurring)**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000
IXL Math-DBHS	\$ 13,200
IXL ELA-DBHS	\$ 13,200
IXL ELA-DCHS	\$ 16,400
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000
CTE Additional Program Funding ( <b>Potential ESSER 3.0</b> )	\$ 250,000
LED Lighting and Motion Sensor Switches	
Skyward Fast Track Module - Implementation Costs ( <b>Potential ESSER 3.0</b> )	\$ 3,246
BCES Playground Equipment ( <b>Potential ESSER funding 150K</b> )	\$ 150,000
<b>Total Non-Recurring Expenses Requested</b>	<b>\$ 583,346</b>

**Grand Total of Recurring and Non Recurring Expenses Requested** **\$ 1,623,255**

Washington County Board of Education  
 FY21 Budget Summary (Proposal)  
 May 19, 2020

**FY22 Budget With 1% Pay Increase**

**Total Estimated FY22 Expenses** **73,728,569**

**Major Revenue Items**

	% of Overall Revenue	FY22 Estimate	Change PY
Property Tax Estimate for FY22	17.93%	12,766,292	(83,069)
Sales Tax Estimate for FY22	24.02%	17,100,000	1,416,934
BEP-Estimate Estimate for FY22	50.48%	35,939,000	(597,000)
	<b>92.43%</b>	<b>65,805,292</b>	<b>736,865</b>

Total Estimate Local Revenue (all sources)	<b>71,195,142</b>
Pulling from WCDE Fund Balance for FY22	<u>2,533,427</u>

Total Funds Available (Including \$'s from WCDE Fund Balance) **73,728,569**

**FY22 Funding Requested from the Washington County Commission** **\$ -**

**Must Have Expense Increases**

Step Increase/Pay increases including FICA, Med-D, & Retirement	\$ 866,756
Health Insurance (Est. 5% Increase in Budget) - Calendar Year for 6-months	\$ 187,000
Electricity (2% Budgeted Increase)	\$ 41,500
University School-Revenue Sharing	\$ 166,000
Contracted Janitorial Services (Contractual Increase)	\$ 4,000
Vehicle Purchase Needs (Reduce to 100K from FY21)	\$ (72,840)

**Total Must Have Expense Increase** **1,192,416**

**New Expense Items Included in Total Expenditures (Recurring)**

Principals to become 12-month employees	\$ 137,800
Principal 5K (High School Only)	\$ 17,693
2-CTE IA's	\$ 50,000
Principal 5K	\$ -
Assistant Principals 3K	\$ 56,616
Athletic Supplements	\$ 30,000
2-High School Math Interventionist (Ref. Worksheet)	\$ 150,000
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000
Absorb/Repurpose Existing SPED IA	\$ (25,000)
SPED 2 High School Teachers	\$ 140,000
1 - Additional Nurse at BCES	\$ 38,000
10-IA's for K-8	\$ -
1-Counselor - Midway	\$ 70,000
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,050
John Deere Gator (2-Vehicles)	\$ 17,000
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800
RN Payscale-Establish a Separate Scale	\$ 110,000
Dance Coach Stipend	\$ 1,200
Maintenance Employees Compensation (10% Increase)	\$ 167,660
<b>Total Recurring Expenses Requested</b>	<b>\$ 1,042,819</b>

**New Expense Items Included in Total Expenditures (Non-Recurring)**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000
IXL Math-DBHS	\$ 13,200
IXL ELA-DBHS	\$ 13,200
IXL ELA-DCHS	\$ 16,400
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000
CTE Additional Program Funding ( <b>Potential ESSER 3.0</b> )	\$ 250,000
LED Lighting and Motion Sensor Switches	\$ -
Skyward Fast Track Module - Implementation Costs ( <b>Potential ESSER 3.0</b> )	\$ 3,246
BCES Playground Equipment ( <b>Potential ESSER funding 150K</b> )	\$ 150,000
<b>Total Non-Recurring Expenses Requested</b>	<b>\$ 583,346</b>

**Grand Total of Recurring and Non Recurring Expenses Requested** **\$ 1,626,165**

Washington County Board of Education  
 FY21 Budget Summary (Proposal)  
 May 19, 2020

**FY22 Budget With 2% Pay Increase**

**Total Estimated FY22 Expenses** **74,221,567**

**Major Revenue Items**

	% of Overall Revenue	FY22 Estimate	Change PY
Property Tax Estimate for FY22	17.93%	12,766,292	(83,069)
Sales Tax Estimate for FY22	24.02%	17,100,000	1,416,934
BEP-Estimate Estimate for FY22	50.48%	35,939,000	(597,000)
	<b>92.43%</b>	<b>65,805,292</b>	<b>736,865</b>

Total Estimate Local Revenue (all sources)	<b>71,195,142</b>
<i>Pulling from WCDE Fund Balance for FY22</i>	<u>3,026,425</u>

Total Funds Available (Including \$'s from WCDE Fund Balance) **74,221,567**

**FY22 Funding Requested from the Washington County Commission** **\$ -**

**Must Have Expense Increases**

Step Increase/Pay increases including FICA, Med-D, & Retirement	\$ 1,351,756
Health Insurance (Est. 5% Increase in Budget) - Calendar Year for 6-months	\$ 187,000
Electricity (2% Budgeted Increase)	\$ 41,500
University School-Revenue Sharing	\$ 166,000
Contracted Janitorial Services (Contractual Increase)	\$ 4,000
Vehicle Purchase Needs (Reduce to 100K from FY21)	\$ (72,840)

**Total Must Have Expense Increase** **1,677,416**

**New Expense Items Included in Total Expenditures (Recurring)**

Principals to become 12-month employees	\$ 139,000
Principal 5K (High School Only)	\$ 17,693
2-CTE IA's	\$ 50,000
Principal 5K	\$ -
Assistant Principals 3K	\$ 56,616
Athletic Supplements	\$ 30,000
2-High School Math Interventionist (Ref. Worksheet)	\$ 150,000
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000
Absorb/Repurpose Existing SPED IA	\$ (25,000)
SPED 2 High School Teachers	\$ 140,000
1 - Additional Nurse at BCES	\$ 38,000
10-IA's for K-8	\$ -
1-Counselor - Midway	\$ 70,000
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,100
John Deere Gator (2-Vehicles)	\$ 17,000
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800
RN Payscale-Establish a Separate Scale	\$ 110,000
Dance Coach Stipend	\$ 1,200
Maintenance Employees Compensation (10% Increase)	\$ 169,320
<b>Total Recurring Expenses Requested</b>	<b>\$ 1,045,729</b>

**New Expense Items Included in Total Expenditures (Non-Recurring)**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000
IXL Math-DBHS	\$ 13,200
IXL ELA-DBHS	\$ 13,200
IXL ELA-DCHS	\$ 16,400
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000
CTE Additional Program Funding ( <b>Potential ESSER 3.0</b> )	\$ 250,000
LED Lighting and Motion Sensor Switches	\$ -
Skyward Fast Track Module - Implementation Costs ( <b>Potential ESSER 3.0</b> )	\$ 3,246
BCES Playground Equipment ( <b>Potential ESSER funding 150K</b> )	\$ 150,000
<b>Total Non-Recurring Expenses Requested</b>	<b>\$ 583,346</b>

**Grand Total of Recurring and Non Recurring Expenses Requested** **\$ 1,629,075**

Washington County Board of Education  
 FY21 Budget Summary (Proposal)  
 May 19, 2020

**FY22 Budget With 3% Pay Increase**

**Total Estimated FY22 Expenses** **74,685,917**

**Major Revenue Items**

	% of Overall Revenue	FY22 Estimate	Change PY
Property Tax Estimate for FY22	17.93%	12,766,292	(83,069)
Sales Tax Estimate for FY22	24.02%	17,100,000	1,416,934
BEP-Estimate Estimate for FY22	50.48%	35,939,000	(597,000)
	<b>92.43%</b>	<b>65,805,292</b>	<b>736,865</b>

Total Estimate Local Revenue (all sources) **71,195,142**  
 Pulling from WCDE Fund Balance for FY22 3,490,775

Total Funds Available (Including \$'s from WCDE Fund Balance) **74,685,917**

**FY22 Funding Requested from the Washington County Commission** \$ -

**Must Have Expense Increases**

Step Increase/Pay increases including FICA, Med-D, & Retirement	\$ 1,836,756
Health Insurance (Est. 5% Increase in Budget) - Calendar Year for 6-months	\$ 187,000
Electricity (2% Budgeted Increase)	\$ 41,500
University School-Revenue Sharing	\$ 166,000
Contracted Janitorial Services (Contractual Increase)	\$ 4,000
Vehicle Purchase Needs (Reduce to 100K from FY21)	\$ (72,840)

**Total Must Have Expense Increase** **2,162,416**

**New Expense Items Included in Total Expenditures (Recurring)**

Principals to become 12-month employees	\$ 140,200
Principal 5K (High School Only)	\$ 17,693
2-CTE IA's	\$ 50,000
Principal 5K	\$ -
Assistant Principals 3K	\$ 56,616
Athletic Supplements	\$ 30,000
2-High School Math Interventionist (Ref. Worksheet)	\$ 150,000
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000
Absorb/Repurpose Existing SPED IA	\$ (25,000)
SPED 2 High School Teachers	\$ 140,000
1 - Additional Nurse at BCES	\$ 38,000
10-IA's for K-8	\$ -
1-Counselor - Midway	\$ 70,000
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,150
John Deere Gator (2-Vehicles)	\$ 17,000
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800
RN Payscale-Establish a Separate Scale	\$ 110,000
Dance Coach Stipend	\$ 1,200
Maintenance Employees Compensation (10% Increase)	\$ 170,980
<b>Total Recurring Expenses Requested</b>	<b>\$ 1,048,639</b>

**New Expense Items Included in Total Expenditures (Non-Recurring)**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000
IXL Math-DBHS	\$ 13,200
IXL ELA-DBHS	\$ 13,200
IXL ELA-DCHS	\$ 16,400
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000
CTE Additional Program Funding ( <b>Potential ESSER 3.0</b> )	\$ 250,000
LED Lighting and Motion Sensor Switches	\$ -
Skyward Fast Track Module - Implementation Costs ( <b>Potential ESSER 3.0</b> )	\$ 3,246
BCES Playground Equipment ( <b>Potential ESSER funding 150K</b> )	\$ 150,000
<b>Total Non-Recurring Expenses Requested</b>	<b>\$ 583,346</b>

**Grand Total of Recurring and Non Recurring Expenses Requested** **\$ 1,631,985**

Washington County Board of Education  
 FY21 Budget Summary (Proposal)  
 May 19, 2020

**FY22 Budget With 4% Pay Increase**

**Total Estimated FY22 Expenses** **75,171,684**

**Major Revenue Items**

	% of Overall Revenue	FY22 Estimate	Change PY
Property Tax Estimate for FY22	17.93%	12,766,292	(83,069)
Sales Tax Estimate for FY22	24.02%	17,100,000	1,416,934
BEP-Estimate Estimate for FY22	50.48%	35,939,000	(597,000)
	<b>92.43%</b>	<b>65,805,292</b>	<b>736,865</b>

Total Estimate Local Revenue (all sources) **71,195,142**  
 Pulling from WCDE Fund Balance for FY22 3,976,542

Total Funds Available (Including \$'s from WCDE Fund Balance) **75,171,684**

**FY22 Funding Requested from the Washington County Commission** \$ -

**Must Have Expense Increases**

Step Increase/Pay increases including FICA, Med-D, & Retirement	\$ 2,321,756
Health Insurance (Est. 5% Increase in Budget) - Calendar Year for 6-months	\$ 187,000
Electricity (2% Budgeted Increase)	\$ 41,500
University School-Revenue Sharing	\$ 166,000
Contracted Janitorial Services (Contractual Increase)	\$ 4,000
Vehicle Purchase Needs (Reduce to 100K from FY21)	\$ (72,840)

**Total Must Have Expense Increase** **2,647,416**

**New Expense Items Included in Total Expenditures (Recurring)**

Principals to become 12-month employees	\$ 141,400
Principal 5K (High School Only)	\$ 17,693
2-CTE IA's	\$ 50,000
Principal 5K	\$ -
Assistant Principals 3K	\$ 56,616
Athletic Supplements	\$ 30,000
2-High School Math Interventionist (Ref. Worksheet)	\$ 150,000
SPED 1-Pre K Teacher (State Compliance)	\$ 70,000
Absorb/Repurpose Existing SPED IA	\$ (25,000)
SPED 2 High School Teachers	\$ 140,000
1 - Additional Nurse at BCES	\$ 38,000
10-IA's for K-8	\$ -
1-Counselor - Midway	\$ 70,000
Accounting Clerk Pay Scale Modification (Discussed in Finance Comm.)	\$ 5,150
John Deere Gator (2-Vehicles)	\$ 17,000
Skyward Fast Track (Online Hiring Module) - \$6,800 recurring annually	\$ 6,800
RN Payscale-Establish a Separate Scale	\$ 110,000
Dance Coach Stipend	\$ 1,200
Maintenance Employees Compensation (10% Increase)	\$ 172,640
<b>Total Recurring Expenses Requested</b>	<b>\$ 1,051,499</b>

**New Expense Items Included in Total Expenditures (Non-Recurring)**

<b>Replacement of Greenhouse Roof (DBHS &amp; DCHS)</b>	\$ 30,000
Art Supplies based on student enrollment-\$3 Per Student (Above BEP)	\$ 24,000
Technology Requests - DBHS & DCHS (Ref. Worksheet)	\$ 12,000
Instructional Supplies - DBHS & DCHS (Ref. Worksheet)	\$ 25,300
High School Greenhouse Upgrades (Both High Schools)	\$ 30,000
IXL Math-DBHS	\$ 13,200
IXL ELA-DBHS	\$ 13,200
IXL ELA-DCHS	\$ 16,400
Health Clinic Dividers (Fire Marshall Direction)	\$ 12,000
Epi-Pen Cabinet (Non-Locking with Alarm)	\$ 4,000
CTE Additional Program Funding ( <b>Potential ESSER 3.0</b> )	\$ 250,000
LED Lighting and Motion Sensor Switches	\$ -
Skyward Fast Track Module - Implementation Costs ( <b>Potential ESSER 3.0</b> )	\$ 3,246
BCES Playground Equipment ( <b>Potential ESSER funding 150K</b> )	\$ 150,000
<b>Total Non-Recurring Expenses Requested</b>	<b>\$ 583,346</b>

**Grand Total of Recurring and Non Recurring Expenses Requested** **\$ 1,634,845**

4/23/2021	Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
(FY22 Budget DRAFT)	Prg	Estimated Revenues	Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	Budget	FY22 Data / Prior Year
										Penny 100% 348,355 / 344,162
										Penny 95% 330,937 / 326,954
										City 47.87% 158,420 / 156,513
										County 52.13% 172,518 / 170,441
										Schools receive 74.00 pennies
40100000		<b>Local Taxes</b>								Based on FY22 Budget Calculations Updated Property Tax Data
40100000		<b>County Property Taxes</b>								Based on FY21 Budget
40110000		Current Property Tax	12,849,361	12,766,292	12,766,292	12,766,292	12,766,292	12,766,292	12,766,292	Based on FY21 Budget
40120000		Trustee's Collect - Prior Year	436,033	405,900	405,900	405,900	405,900	405,900	405,900	Based on FY21 Budget
40125000		CLK/Master Collections-Prior	1,711	3,570	3,570	3,570	3,570	3,570	3,570	Based on FY21 Budget
40130000		Clerk & Master Collect - Prior Years	237,783	137,000	137,000	137,000	137,000	137,000	137,000	Based on FY21 Budget
40140000		Interest and Penalty	191,661	109,200	109,200	109,200	109,200	109,200	109,200	Based on FY21 Budget
40150000		Pick-up Taxes	-	-	-	-	-	-	-	Based on FY21 Budget
40161000		Payments in Lieu of Taxes - TVA	2,800	2,020	2,020	2,020	2,020	2,020	2,020	Based on FY21 Budget
40162000		Payments in Lieu of Taxes - Local Utilities	207,972	208,000	208,000	208,000	208,000	208,000	208,000	Based on FY21 Budget
40163000		Payments in Lieu of Taxes - Other	20,000	17,210	17,210	17,210	17,210	17,210	17,210	Based on FY21 Budget
40200000		<b>County Local Option Taxes</b>								
40210000		Local Option Sales Tax	15,683,066	17,100,000	17,100,000	17,100,000	17,100,000	17,100,000	17,100,000	Based on Actual Collections (April 2020 to March 2021)
40270000		Business Tax	405,000	405,000	405,000	405,000	405,000	405,000	405,000	Based on FY21 Budget
40300000		<b>Statutory Local Taxes</b>								
40320000		Bank Excise Tax	28,000	44,000	44,000	44,000	44,000	44,000	44,000	Based on FY21 Budget
40350000		Interstate Telecommunications Tax	6,721	-	-	-	-	-	-	Based on FY21 Budget
41110000		Marriage License	2,500	2,500	2,500	2,500	2,500	2,500	2,500	Based on FY21 Budget
42410000		Fines	-	-	-	-	-	-	-	Based on FY21 Budget
		<b>Total Local Taxes</b>	<b>30,072,612</b>	<b>31,200,692</b>	<b>31,200,692</b>	<b>31,200,692</b>	<b>31,200,692</b>	<b>31,200,692</b>	<b>31,200,692</b>	
		<b>Charges for Current Services</b>								
43000000		Tuition - Adult Education	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Expense Category 71600
43512000		Other Tuition - BCES Pre-K	66,000	66,000	66,000	66,000	66,000	66,000	66,000	BCES Pre-K Payments
43581000		Community Service Fees - Children	548,000	700,000	700,000	700,000	700,000	700,000	700,000	Based on FY20 Projections (Extra Through September 2021) Expense Category 73300_SACC Payments
		<b>Total Charges for Current Services</b>	<b>624,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>	<b>776,000</b>	
		<b>Other Local Revenue</b>								
44000000		<b>Recurring Items</b>								
44110000		Interest Earned	65,000	143,000	143,000	143,000	143,000	143,000	143,000	Based on FY21 Budget
44120000		Rent on Buildings	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
44520000		Insurance Recovery	173,510	60,000	60,000	60,000	60,000	60,000	60,000	Insurance Reimbursement
44500000		<b>Nonrecurring Items</b>								
44530000		Sale of Equipment	25,000	35,000	35,000	35,000	35,000	35,000	35,000	Surplus items sold on GovDeals
44540000		Sale of Property	-	-	-	-	-	-	-	
44560000		Damages Recovered from Individuals	1,000	1,000	1,000	1,000	1,000	1,000	1,000	Funds for lost & damaged textbooks
44570000		Contributions & Gifts	250,548	250,000	250,000	250,000	250,000	250,000	250,000	Ests. Donations to Genreal Fund, \$219K TDEC Electric Bus, D-Lit. Grant, AASA Sourcewell, CSH Ballard Reimb, United Way Donation
44980000		Other Local Revenue - Tags	500	500	500	500	500	500	500	
44991000		Other Local Revenue - Court Fines & Contract	100,651	83,000	83,000	83,000	83,000	83,000	83,000	Contract with Pepsi & athletic tournaments
44992000		Other Local Revenue - Royalties & Comm	33,150	33,150	33,150	33,150	33,150	33,150	33,150	Bus Advertising
		<b>Total Other Local Revenue</b>	<b>650,359</b>	<b>606,650</b>	<b>606,650</b>	<b>606,650</b>	<b>606,650</b>	<b>606,650</b>	<b>606,650</b>	
46000000		<b>State of Tennessee</b>								
46511000		BEP Improvement Funds	36,966,000	35,939,000	35,939,000	35,939,000	35,939,000	35,939,000	35,939,000	FY21 April BEP Estimate-Not finalized at the State Level
46515000		Early Childhood Education	172,802	173,000	173,000	173,000	173,000	173,000	173,000	PreK allocation for Lamar & Gray (172.8K)
46550000		Driver Education	30,896	38,300	38,300	38,300	38,300	38,300	38,300	State allocation based on number of students in driver ed
46590000		Other State Funds	326,390	175,000	175,000	175,000	175,000	175,000	175,000	CSH 100,000, FRC 29,612, State Grants, Youth Wellness
46610000		Career Ladder Program	159,865	96,000	96,000	96,000	96,000	96,000	96,000	Flow through funds for eligible certified personnel
46615000		Career Ladder - Extended Contract	-	-	-	-	-	-	-	Program cut
		<b>Total State Education Funds</b>	<b>37,655,953</b>	<b>36,421,300</b>	<b>36,421,300</b>	<b>36,421,300</b>	<b>36,421,300</b>	<b>36,421,300</b>	<b>36,421,300</b>	
		<b>Other State Revenues</b>								
40275000		Mixed Drink Tax	13,000	13,000	13,000	13,000	13,000	13,000	13,000	4 prnts from town of Jonesborough
46851000		State Revenue Sharing - TVA	1,277,167	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	Based on FY20 collections
46980000		Other State Grants	555,256	555,000	555,000	555,000	555,000	555,000	555,000	TSTW (\$208,212) and Safe Schools Recurring Funds (\$142,216), Gov Civic Grant, Mentor Matter G, CTE MS Career Grant, Lottery for Ed Grant
		<b>Total Other State Revenues</b>	<b>1,845,423</b>	<b>1,868,000</b>	<b>1,868,000</b>	<b>1,868,000</b>	<b>1,868,000</b>	<b>1,868,000</b>	<b>1,868,000</b>	
		<b>Federal Funds Received Through State</b>								
47143000		Education Handicapped Act - IDEA	3,500	3,500	3,500	3,500	3,500	3,500	3,500	High Cost Expense Reimbursement "add HC to account" (SPED Expense in 141E 72220-499)
47146000		English Language Acquisition Grants	3,900	-	-	-	-	-	-	Title III Consortium (In 71100-499)
47590000		Other Federal Funds Through State	-	-	-	-	-	-	-	Old E-rate funds
		<b>Total Federal Funds Through State</b>	<b>7,400</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	
		<b>Direct Federal Revenue</b>								
47640000		ROTC Reimbursement	165,000	165,000	165,000	165,000	165,000	165,000	165,000	Reimbursement for Gov. Based on FY20
		<b>Total Direct Federal Revenue</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	
		<b>Total Revenues</b>	<b>71,020,747</b>							

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Revenues		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 3%	
<b>Other Sources (Non-revenue)</b>								
49700000	Insurance Recovery							
49800000	Operating Transfers	67,500	154,000	154,000	154,000	154,000	154,000	Indirect cost from Federal Projects \$54K
49801000	Transfers							
<b>Total Other Sources</b>		<b>67,500</b>	<b>154,000</b>	<b>154,000</b>	<b>154,000</b>	<b>154,000</b>	<b>154,000</b>	
<b>Total Revenues &amp; Other Sources</b>		<b>71,088,247</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	
34283000	Reserves - Local Prior Year							
34550000	Reserves - State							
39000000	Undesignated Fund Balance	3,940,534						Bank account funds used to balance the budget
<b>Total Estimated Revenues &amp; Reserves</b>		<b>75,028,781</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	<b>71,195,142</b>	Revenue
<b>Total Estimate Expenses</b>		<b>75,028,781</b>	<b>73,231,766</b>	<b>73,728,569</b>	<b>74,221,567</b>	<b>74,685,917</b>	<b>75,171,684</b>	Expenditures
Not In Balance		0	2,036,624	2,533,427	3,026,425	3,490,775		

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Regular Instruction - 71100</b>								
71100116	Teachers (approx. 414)	23,413,503	23,580,230	23,816,032	24,051,835	24,287,637	24,523,439	Experience, education, % State & Local raise
71100117	Career Ladder Program	107,865	107,865	107,865	107,865	107,865	107,865	Flow-through from state for eligible certified personnel
71100127	Career Ladder Extended Contracts	-	-	-	-	-	0	Program cut
71100128	Homebound Teachers	15,300	15,300	15,300	15,300	15,300	15,300	Homebound for regular education students
71100163	Educational Assistants (approx. 101)	1,367,480	1,427,445	1,441,719	1,455,994	1,470,268	1,484,543	Experience, education, % State & Local raise
71100188	Bonus	-	-	-	-	-	-	
71100195	Certified Substitute Teachers	200,000	200,000	200,000	200,000	200,000	200,000	Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71100198	Non-Certified Substitute Teachers	302,000	302,000	302,000	302,000	302,000	302,000	Non-certified substitute teachers \$70 per day
71100201	Social Security	1,575,181	1,589,236	1,604,741	1,620,246	1,635,750	1,651,255	FY20 tracking of salaries, rate of 6.20%, \$50K budget reduction
71100204	State Retirement	2,548,631	2,578,627	2,604,287	2,629,946	2,655,605	2,681,265	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71100206	Life Insurance	15,000	15,000	15,000	15,000	15,000	15,000	Certified personnel \$25,000, support \$25,000
71100207	Medical Insurance	4,309,166	4,416,895	4,416,895	4,416,895	4,416,895	4,416,895	Estimated 2.5 % Increase in Health Insurance
71100210	Unemployment Compensation	32,000	32,000	32,000	32,000	32,000	32,000	Charges for Unemployment
71100212	Employer Medicare	368,389	371,676	375,302	378,928	382,555	386,181	Increase due to salaries, rate of 1.45%
71100217	Retirement-Hybrid SRT	108,000	115,000	115,000	115,000	115,000	115,000	TCRS Hybrid Stabilization Rate
71100299	Other Fringe Benefits	80,000	80,000	80,000	80,000	80,000	80,000	Bd disability, vision, and retirement incentives
71100336	Maintenance & Repair Services	-	-	-	-	-	-	
71100399	Other Contracted Services - University School	4,118,768	4,284,768	4,284,768	4,284,768	4,284,768	4,284,768	University School-local & state funds based on ADA & ADM, Sub Program
71100429	Instructional Supplies & Materials	200,000	200,000	200,000	200,000	200,000	200,000	Funds for teacher supplies, BEP Funds
71100449	Textbooks	885,000	130,000	130,000	130,000	130,000	130,000	Funds for adopted textbooks
71100499	Other Supplies & Materials	507,947	452,832	452,832	452,832	452,832	452,832	Local materials, copier paper, and school program funds, Star 360 Testing, AdvancEd Renewal-\$12.6kish, Former-TNRMT Component, D-Lit. Grant, Gov Civics G, Mentor Matter Grant, AASA Sourcewell Grant
71100499	802 Other Supplies & Materials (Science Classes)	24,000	24,000	24,000	24,000	24,000	24,000	Science Classroom Supplies (funded by Bus Advertising R 44992)
71100599	Other Charges	-	-	-	-	-	-	
<b>Total Regular Instruction</b>		<b>40,178,230</b>	<b>39,922,875</b>	<b>40,217,742</b>	<b>40,512,609</b>	<b>40,807,476</b>	<b>41,102,343</b>	
<b>Special Education Program - 71200</b>								
71200116	Special Education Teachers (approx. 51)	2,448,912	2,491,026	2,515,936	2,540,847	2,565,757	2,590,667	Increase, experience, education, % State & Local raise
71200117	Career Ladder Program	12,000	12,000	12,000	12,000	12,000	12,000	Flow-through from state for eligible certified personnel
71200127	Career Ladder Extended Contracts	-	-	-	-	-	0	Program cut
71200128	Homebound Teachers	20,400	20,400	20,400	20,400	20,400	20,400	Homebound for special education students
71200163	Educational Assistants (26)	348,333	363,013	366,643	370,273	373,903	377,534	Increase, experience, education, % State & Local raise, SPED IA payscale
71200171	Speech Pathologist (4)	198,272	203,080	205,111	207,142	209,172	211,203.20	Increase, experience, education, % State & Local raise
71200188	Bonus	-	-	-	-	-	0	
71200189	Other Salaries (2)	167,242	168,863	170,552	172,240	173,929	175,617.52	Increase, experience, education, % State & Local raise
71200195	Certified Substitute Teachers	20,000	20,000	20,000	20,000	20,000	20,000	Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71200198	Non-Certified Substitute Teachers	65,000	65,000	65,000	65,000	65,000	65,000	Non-certified substitute teachers \$70 per day
71200201	Social Security	203,370	207,290	209,290	211,290	213,290	215,290	Increase due to salaries, rate of 6.20%
71200204	State Retirement	324,740	331,943	335,229	338,516	341,802	345,088	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71200206	Life Insurance	2,810	2,810	2,810	2,810	2,810	2,810	Certified personnel \$25,000, support \$25,000
71200207	Medical Insurance	522,602	535,667	535,667	535,667	535,667	535,667	Estimated 2.5 % Increase in Health Insurance
71200212	Employer Medicare	47,562	48,479	48,947	49,415	49,882	50,350	Increase due to salaries, rate of 1.45%
71200299	Other Fringe Benefits	-	-	-	-	-	0	
71200399	Other Contracted Services	6,000	6,000	6,000	6,000	6,000	6,000	Psychological evaluations
71200429	Instructional Supplies & Materials	22,400	22,400	22,400	22,400	22,400	22,400	State funds for special education teachers
71200599	Other Charges	6,140	6,140	6,140	6,140	6,140	6,140	Expenses for Transition School to Work grant
<b>Total Special Education</b>		<b>4,415,782</b>	<b>4,504,111</b>	<b>4,542,125</b>	<b>4,580,139</b>	<b>4,618,152</b>	<b>4,656,166</b>	
<b>Vocational Education Program - 71300</b>								
71300116	Vocational Teachers (approx. 33)	1,677,424	1,715,965	1,733,125	1,750,284	1,767,444	1,784,604	Increase, experience, education, % State & Local raise
71300117	Career Ladder Program	2,000	2,000	2,000	2,000	2,000	2,000	Flow-through from state for eligible certified personnel
71300127	Career Ladder Extended Contracts	-	-	-	-	-	0	Program cut
71300163	Educational Assistants (2)	12,400	26,981	27,251	27,521	27,790	28,060	Increase experience, % State & Local raise
71300188	Bonus	-	-	-	-	-	0	
71300195	Certified Substitute Teachers	20,000	20,000	20,000	20,000	20,000	20,000	Certified substitute teachers \$70 per day, Retired WCDE Teacher \$100 per day
71300198	Non-Certified Substitute Teachers	25,000	25,000	25,000	25,000	25,000	25,000	Certified substitute teachers \$70 per day
71300201	Social Security	107,683	110,977	112,057	113,138	114,219	115,299	Increase due to salaries, rate of 6.20%
71300204	State Retirement	173,668	179,543	181,337	183,130	184,923	186,717	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
71300206	Life Insurance	1,305	1,305	1,305	1,305	1,305	1,305	Certified personnel \$25,000, support \$25,000
71300207	Medical Insurance	241,465	247,502	247,502	247,502	247,502	247,502	Estimated 2.5 % Increase in Health Insurance
71300212	Employer Medicare	25,184	25,954	26,207	26,460	26,712	26,965	Increase due to salaries, rate of 1.45%
71300299	Other Fringe Benefits	503	503	503	503	503	503	Bd disability, vision, and retirement incentives
71300429	Instructional Supplies & Materials	87,030	87,030	87,030	87,030	87,030	87,030	State funds for vocational teacher supplies
71300730	Vocational Instruction Equipment	271,000	21,000	21,000	21,000	21,000	21,000	State funds for vocational teacher equipment
<b>Total Vocational Education</b>		<b>2,644,663</b>	<b>2,463,760</b>	<b>2,484,316</b>	<b>2,504,872</b>	<b>2,525,428</b>	<b>2,545,985</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Adult Education Program - 71600</b>								
71600116	Teachers	6,831	6,831	6,831	6,831	6,831	6,831	Stipends for teaching adult education classes
71600201	Social Security	423	423	423	423	423	423	Rate of 6.20%
71600204	State Retirement	702	702	702	702	702	702	Rate of 10.27%
71600212	Employer Medicare	99	99	99	99	99	99	Rate of 1.45%
71600429	Instructional Supplies & Materials	4,500	4,500	4,500	4,500	4,500	4,500	Instructional materials for adult classes, Class Advertising
<b>Total Adult Education</b>		<b>12,555</b>	<b>12,555</b>	<b>12,555</b>	<b>12,555</b>	<b>12,555</b>	<b>12,555</b>	
<b>Support Services - 72000</b>								
<b>Attendance Program - 72110</b>								
72110105	Supervisor / Director (1)	74,475	74,394	75,138	75,882	76,626	77,370	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
72110162	Clerical Personnel (1)	24,584	24,616	25,064	25,312	25,560	25,809	Increase, experience, education, % State & Local raise
72110188	Bonus	-	-	-	-	-	0	
72110201	Social Security	6,204	6,213	6,275	6,336	6,398	6,459	Increase due to salaries, rate of 6.20%
72110204	State Retirement	10,114	10,150	10,251	10,351	10,452	10,552	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72110206	Life Insurance	44	44	44	44	44	44	Certified personnel \$25,000, support \$25,000
72110207	Medical Insurance	16,895	17,317	17,317	17,317	17,317	17,317	Estimated 2.5 % Increase in Health Insurance
72110212	Employer Medicare	1,451	1,453	1,467	1,482	1,496	1,511	Increase due to salaries, rate of 1.45%
72110299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72110355	Travel	1,000	6,000	6,000	6,000	6,000	6,000	Monthly travel and required 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	-	-	-	-	-	0	Donation for students in need, FY20
<b>Total Attendance Program</b>		<b>137,267</b>	<b>142,888</b>	<b>144,056</b>	<b>145,225</b>	<b>146,393</b>	<b>147,562</b>	
<b>Health Services - 72120</b>								
72120131	School Nurses (approx. 4.5)	244,749	251,171	253,683	256,194	258,706	261,218	Increase, experience, education, % State & Local raise
72120188	Bonus	-	-	-	-	-	-	
72120189	Other Salaries & Wages (approx. 15 Nurses)	354,129	354,916	358,465	362,014	365,563	369,113	Increase, experience, education, % State & Local raise
72120201	Social Security	37,130	37,577	37,953	38,329	38,705	39,080	Increase due to salaries, rate of 6.20%
72120204	State Retirement	23,520	24,138	24,379	24,620	24,862	25,103	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72120206	Life Insurance	443	443	443	443	443	443	Certified personnel \$25,000, support \$25,000
72120207	Medical Insurance	130,440	133,701	133,701	133,701	133,701	133,701	Estimated 2.5 % Increase in Health Insurance
72120212	Employer Medicare	8,684	8,788	8,876	8,964	9,052	9,140	Increase due to salaries, rate of 1.45%
72120299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72120355	Travel	10,000	10,000	10,000	10,000	10,000	10,000	Monthly travel and required conferences
72120399	Other Contracted Services	5,000	5,000	5,000	5,000	5,000	5,000	Medical Equipment Maintenance
72120399	100 Other Contracted Services, Grant	4,000	4,000	4,000	4,000	4,000	4,000	Gen Youth Foundation Grant
72120499	Other Materials & Supplies	19,762	13,000	13,000	13,000	13,000	13,000	Materials & supplies for school clinics, Ballad Reimb, Youth Wellness
72120599	Other Charges	5,000	5,000	5,000	5,000	5,000	5,000	Other Misc. Supplies for school clinics, Students in need, (system wide)
<b>Total Health Services</b>		<b>842,859</b>	<b>847,734</b>	<b>854,500</b>	<b>861,266</b>	<b>868,032</b>	<b>874,798</b>	
<b>Other Student Support - 72130</b>								
72130117	Career Ladder Program	-	2,000	2,000	2,000	2,000	2,000	Flow-through from state for eligible certified personnel
72130123	Guidance Personnel (approx. 18)	967,792	971,879	981,598	991,317	1,001,035	1,010,754	Increase, experience, education, % State & Local raise
72130188	Bonus	-	-	-	-	-	0	
72130201	Social Security	60,003	60,380	60,983	61,586	62,188	62,791	Increase due to salaries, rate of 6.20%
72130204	State Retirement	93,005	93,590	94,524	95,458	96,392	97,326	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72130206	Life Insurance	778	778	778	778	778	778	Certified personnel \$25,000, support \$25,000
72130207	Medical Insurance	165,330	169,463	169,463	169,463	169,463	169,463	Estimated 2.5 % Increase in Health Insurance
72130212	Employer Medicare	14,033	14,121	14,262	14,403	14,544	14,685	Increase due to salaries, rate of 1.45%
72130299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72130309	Contracts with Other Public Agencies	90,000	90,000	90,000	90,000	90,000	90,000	Wash. County Sheriff's Office-School Resource Officers, Safe Schools Grant
72130310	Contracts with Other Public Agencies	-	-	-	-	-	0	Wash. County Sheriff's Office-School Resource Officers, Safe Schools Grant
72130322	Evaluation & Testing	70,000	70,000	70,000	70,000	70,000	70,000	TCAP testing, ACT tests, RTI-EasyCBM
72130499	Other Supplies & Materials	7,200	7,200	7,200	7,200	7,200	7,200	Supplies for guidance personnel
<b>Total Other Student Support</b>		<b>1,468,141</b>	<b>1,477,412</b>	<b>1,488,808</b>	<b>1,500,204</b>	<b>1,511,601</b>	<b>1,515,797</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Support Regular Instruction - 72210</b>								
72210105	Supervisor / Director (4)	359,057	350,913	354,422	357,931	361,440	364,950	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	Librarians (14)	818,082	804,597	812,643	820,689	828,735	836,781	Increase, experience, education, % State & Local raise
72210138	Technology	-	-	-	-	-	-	
72210162	Clerical Personnel (11)	161,439	162,047	163,667	165,288	166,908	168,529	Increase, experience, education, % State & Local raise
72210188	Bonus	-	-	-	-	-	0	
72210189	Other Personnel (0)	-	-	-	-	-	0	
72210201	Social Security	83,736	82,433	83,249	84,066	84,883	85,700	Rate of 6.20%-some moved to diff. category
72210204	State Retirement	137,639	135,826	137,172	138,518	139,864	141,210	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72210206	Life Insurance	921	921	921	921	921	921	Certified personnel \$25,000, support \$25,000
72210207	Medical Insurance	173,744	178,088	178,088	178,088	178,088	178,088	Estimated 2.5 % Increase in Health Insurance
72210212	Employer Medicare	19,583	19,279	19,470	19,661	19,852	20,043	Rate of 1.45%-some moved to diff. category
72210299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72210336	Instructional Equipment & Repair	25,000	25,000	25,000	25,000	25,000	25,000	Library allocations for small equipment
72210355	Travel	26,000	43,000	43,000	43,000	43,000	43,000	Monthly travel and required conferences
72210432	Library Books / Media	100,000	100,000	100,000	100,000	100,000	100,000	State allocations for books and AR materials
72210499	Other Supplies & Materials	10,000	10,000	10,000	10,000	10,000	10,000	Purchase materials & supplies for teacher center
72210524	In-Service / Staff Development	120,000	190,000	190,000	190,000	190,000	190,000	Staff Development, workshops, professional development, 5K Safe Schools
<b>Total Support Regular Instruction</b>		<b>2,047,201</b>	<b>2,114,103</b>	<b>2,129,632</b>	<b>2,145,162</b>	<b>2,160,691</b>	<b>2,176,221</b>	
<b>Support Special Education - 72220</b>								
72220105	Supervisor / Director (2)	154,151	154,939	156,488	158,038	159,587	161,137	Increase, experience, education, % State & Local raise
72220117	Career Ladder Program	4,000	4,000	4,000	4,000	4,000	4,000	Flow-through from state for eligible certified personnel
72220124	Psychological Personnel (1)	54,597	54,916	55,465	56,014	56,563	57,113	Increase, experience, education, % State & Local raise
72220127	Career Ladder Extended Contracts	-	-	-	-	-	-	
72220135	Assessment Personnel (3)	152,913	161,075	162,686	164,297	165,907	167,518	Increase, experience, education, % State & Local raise
72220161	Special Education Secretary (1)	36,911	37,232	37,604	37,977	38,349	38,721	
72220162	Clerical Personnel (1)	36,655	-	-	-	-	-	
72220171	Speech Pathologist (4)	213,436	208,610	210,696	212,782	214,868	216,954	Increase, experience, education, % State & Local raise
72220188	Bonus	-	-	-	-	-	-	Increase, experience, education, % State & Local raise
72220189	Other Personnel (1)	79,930	104,943	105,992	107,042	108,091	109,141	Increase, experience, education, % State & Local raise
72220201	Social Security	45,421	44,994	45,442	45,889	46,337	46,784	Increase due to salaries, rate of 6.20%
72220204	State Retirement	74,224	73,768	74,501	75,235	75,968	76,702	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72220206	Life Insurance	473	473	473	473	473	473	Certified personnel \$25,000, support \$25,000
72220207	Medical Insurance	89,193	91,423	91,423	91,423	91,423	91,423	Estimated 2.5 % Increase in Health Insurance
72220212	Employer Medicare	10,623	10,523	10,628	10,732	10,837	10,941	Increase due to salaries, rate of 1.45%
72220299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72220336	Maintenance & Repair of Equipment	500	500	500	500	500	500	Repair of small equipment in special education
72220355	Travel	19,592	32,592	32,592	32,592	32,592	32,592	Monthly travel and required conferences
72220399	Other Contracted Service	68,000	68,000	68,000	68,000	68,000	68,000	Contracts for PT & OT services
72220499	Other Supplies & Materials	8,500	8,500	8,500	8,500	8,500	8,500	Purchase supplies as needed (Add \$3,500 High Cost Reimbursement from Rev. 47143)
72220524	In-Service / Staff Development	4,500	4,500	4,500	4,500	4,500	4,500	Funds for teacher workshops
<b>Total Support Special Education</b>		<b>1,053,619</b>	<b>1,060,988</b>	<b>1,069,490</b>	<b>1,077,993</b>	<b>1,086,496</b>	<b>1,094,999</b>	
<b>Support Vocational Education - 72230</b>								
72230105	Supervisor / Director (1)	57,622	57,622	58,198	58,774	59,351	59,927	CTE Director
72230117	Career Ladder Program	3,000	3,000	3,000	3,000	3,000	3,000	Flow-through from state for eligible certified personnel
72230127	Career Ladder Extended Contracts	-	-	-	-	-	-	Program cut
72230161	Vocational Secretary (1)	30,335	31,637	31,953	32,270	32,586	32,902	Increase, experience, education, % State & Local raise
72230188	Bonus	-	-	-	-	-	0	
72230201	Social Security	5,639	5,720	5,775	5,831	5,886	5,941	Increase due to salaries, rate of 6.20%
72230204	State Retirement	9,141	9,284	9,374	9,464	9,554	9,643	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72230206	Life Insurance	61	61	61	61	61	61	Certified personnel \$25,000, support \$25,000
72230207	Medical Insurance	21,174	21,703	21,703	21,703	21,703	21,703	Estimated 2.5 % Increase in Health Insurance
72230212	Employer Medicare	1,319	1,338	1,351	1,364	1,377	1,390	Increase due to salaries, rate of 1.45%
72230299	Other Fringe Benefits	-	-	-	-	-	-	Bd disability, vision, and retirement incentives
72230336	Maintenance & Repair of Equipment	10,000	10,000	10,000	10,000	10,000	10,000	Purchase & repair small equipment in vocational
72230355	Travel	21,000	35,000	35,000	35,000	35,000	35,000	Monthly travel and funds for student competition
72230499	Other Supplies & Materials	20,250	2,250	2,250	2,250	2,250	2,250	Purchase supplies as needed for department, CTE MS Career Grant
<b>Total Support Vocational Education</b>		<b>179,541</b>	<b>177,616</b>	<b>178,666</b>	<b>179,717</b>	<b>180,767</b>	<b>181,818</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Support Education Technology-72250</b>								
72250105	Supervisor / Director (4)	247,517	249,683	252,180	254,677	257,173	259,670	Increase, experience, education, % State & Local raise
72250121	Data Processing Personnel (3)	160,420	163,102	164,733	166,364	167,995	169,626	Increase, experience, education, % State & Local raise
72250138	Instructional Computer Personnel (1)	52,820	52,819	53,347	53,875	54,404	54,932	Increase, experience, education, % State & Local raise
72250189	Other Salaries & Wages (approx. 7 Techs.)	299,028	304,117	307,158	310,199	313,241	316,282	Computer Technicians
72250201	Social Security	47,107	47,723	48,200	48,677	49,154	49,632	Increase due to salaries, rate of 6.20%
72250204	State Retirement	73,015	73,970	74,710	75,450	76,189	76,929	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72250206	Life Insurance	479	479	479	479	479	479	Certified personnel \$25,000, support \$25,000
72250207	Medical Insurance	102,382	104,942	104,942	104,942	104,942	104,942	Estimated 2.5 % Increase in Health Insurance
72250212	Employer Medicare	11,017	11,161	11,273	11,384	11,496	11,607	Increase due to salaries, rate of 1.45%
72250299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72250350	Internet Connectivity	100,000	100,000	100,000	100,000	100,000	100,000	Was in 72250599 and based off FY20
72250355	Travel	7,000	7,000	7,000	7,000	7,000	7,000	Monthly travel and conferences
72250399	Other Contracted Services	491,941	450,000	450,000	450,000	450,000	450,000	Maint. contracts, tech, IXL Testing, Pwr Schl, Canvas, GMM, Other Sys. Program Renewals, United Way Donation
72250499	Other Supplies & Materials	400,000	400,000	400,000	400,000	400,000	400,000	Computer equipment, software updates (Moved from 71100-599)
72250599	Other Charges	-	-	-	-	-	-	
<b>Total Support Education Technology</b>		<b>1,992,726</b>	<b>1,964,995</b>	<b>1,974,021</b>	<b>1,983,047</b>	<b>1,992,073</b>	<b>2,001,098</b>	
<b>Board of Education Services - 72310</b>								
72310191	Board Member Fees (9)	30,000	30,000	30,000	30,000	30,000	30,000	Chairman \$210, Member \$150 per month & half for called
72310201	Social Security	1,860	1,860	1,860	1,860	1,860	1,860	Fixed charges for board member fees
72310204	State Retirement	2,883	2,883	2,883	2,883	2,883	2,883	Fixed charges for board member fees
72310207	Medical Insurance	53,025	54,351	54,351	54,351	54,351	54,351	Estimated 2.5 % Increase in Health Insurance
72310212	Employer Medicare	435	435	435	435	435	435	Fixed charges for board member fees
72310305	Audit Services	60,000	60,000	60,000	60,000	60,000	60,000	FY20 Projection
72310320	Dues & Memberships	33,669	33,669	33,669	33,669	33,669	33,669	Chamber of Commerce, TSBA, TOSS, TSSE, Niswonger
72310331	Legal Services	54,000	54,000	54,000	54,000	54,000	54,000	FY19 Projection
72310355	Board Travel	12,000	23,000	23,000	23,000	23,000	23,000	Required conferences, Law Institute, and annual TSBA
72310399	Other Contracted Services	4,000	4,000	4,000	4,000	4,000	4,000	Estimate for annual fixed assets
72310502	Building and Contents Insurance	130,613	130,613	130,613	130,613	130,613	130,613	Formerly-TNRMT (Buildings, & Contents). Formerly paid by Washington County
72310506	Liability Insurance	46,159	46,159	46,159	46,159	46,159	46,159	Coverage with Formerly-TNRMT
72310508	Premium on Corporate Surety Bonds	16,554	16,554	16,554	16,554	16,554	16,554	Coverage with Formerly-TNRMT
72310510	Trustee Commissions	580,000	580,000	580,000	580,000	580,000	580,000	Paid to County Trustee for handling funds (Based on Prior 12-months)
72310513	Worker's Compensation Insurance	295,980	295,980	295,980	295,980	295,980	295,980	Based on FY19Expense Formerly-TNRMT
72310599	Other Charges	15,000	15,000	15,000	15,000	15,000	15,000	Annual Top Ten banquet and other expenses
<b>Total Board of Education</b>		<b>1,336,178</b>	<b>1,348,504</b>	<b>1,348,504</b>	<b>1,348,504</b>	<b>1,348,504</b>	<b>1,348,504</b>	
<b>Office of the Director - 72320</b>								
72320101	Director (1)	141,128	140,000	140,000	140,000	140,000	140,000	Increase, % State & Local raise (\$7,803 potential base performance incentive included)
72320117	Career Ladder Program	5,301	1,000	5,301	5,301	5,301	5,301	Flow-through from state for eligible certified personnel
72320161	Secretaries (5)	176,279	176,551	178,317	180,082	181,848	183,613	Increase, experience, education, % State & Local raise
72320188	Bonus	-	10,000	10,000	10,000	10,000	10,000	Potential Directors Bonus (Per Contract) Moved to 72320-101
72320189	Other Salaries & Wages (1)	31,407	31,699	32,016	32,333	32,650	32,967	Increase, experience, education, % State & Local raise
72320201	Social Security	21,955	22,274	22,669	22,798	22,928	23,057	Increase due to salaries, rate of 6.20%
72320204	State Retirement	34,997	35,566	36,209	36,409	36,609	36,809	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72320206	Life Insurance	174	174	174	174	174	174	Certified personnel \$25,000, support \$25,000
72320207	Medical Insurance	50,685	51,952	50,685	50,685	50,685	50,685	Estimated 2.5 % Increase in Health Insurance
72320212	Employer Medicare	5,135	5,209	5,302	5,332	5,362	5,362	Increase due to salaries, rate of 1.45%
72320299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72320307	Communication	75,000	75,000	75,000	75,000	75,000	75,000	Monthly local and long distance service, ISDN lines
72320348	Postal Charges	14,000	14,000	14,000	14,000	14,000	14,000	Postage & parcel services
72320355	Travel	10,000	10,000	10,000	10,000	10,000	10,000	Monthly travel and required conferences
72320399	Other Contracted Services	85,000	85,000	85,000	85,000	85,000	85,000	Copiers and supplies for Central Office, DCHS Graphics, Midway, & Asbury
72320435	Office Supplies	5,000	5,000	5,000	5,000	5,000	5,000	Purchase supplies as needed for the department
<b>Total Office of the Director</b>		<b>656,061</b>	<b>663,425</b>	<b>669,672</b>	<b>672,114</b>	<b>674,556</b>	<b>676,968</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 3%	
<b>Office of the Principal - 72410</b>								
72410104	Principals (13)	907,554	916,668	925,835	935,001	944,168	953,335	Increase, experience, education, % State & Local raise
72410117	Career Ladder Program	25,000	25,000	25,000	25,000	25,000	25,000	Flow-through from state for eligible certified personnel
72410139	Assistant Principals (16)	992,148	1,002,879	1,012,908	1,022,937	1,032,965	1,042,994	Increase, experience, education, % State & Local raise
72410161	Secretaries & Bookkeepers (approx 32)	772,914	750,756	758,264	765,771	773,279	780,786	Increase, experience, education, % State & Local raise, Payscale
72410188	Bonus	-	-	-	-	-	-	
72410189	Other Personnel (2)	120,655	120,572	121,778	122,983	124,189	125,395	Ath. Dir., Increase, experience, education, % State & Local raise
72410201	Social Security	174,733	174,584	176,315	178,045	179,775	181,506	Increase due to salaries, rate of 6.20%
72410204	State Retirement	283,539	284,023	286,837	289,652	292,466	295,281	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72410206	Life Insurance	1,795	1,795	1,795	1,795	1,795	1,795	Certified personnel \$25,000, support \$25,000
72410207	Medical Insurance	475,805	487,700	487,700	487,700	487,700	487,700	Estimated 2.5 % Increase in Health Insurance
72410212	Employer Medicare	40,865	40,830	41,235	41,640	42,044	42,449	Increase due to salaries, rate of 1.45%
72410299	Other Fringe Benefits	-	-	-	-	-	0	Bd disability, vision, and retirement incentives
72410307	Communication	25,000	25,000	25,000	25,000	25,000	25,000	Allocations to schools for phone service
72410355	Travel	7,000	7,000	7,000	7,000	7,000	7,000	Monthly travel and conferences
72410499	Other Supplies & Materials	71,274	71,274	71,274	71,274	71,274	71,274	School bookkeeping supplies and allocations to schools including School Copiers (10K Band & 2.5K Music if available), Attendance Incentive
72410599	Other Charges	65,000	65,000	65,000	65,000	65,000	65,000	Funds for athletics and tournaments, split by Athletic Directors
<b>Total Office of the Principal</b>		<b>3,963,281</b>	<b>3,973,082</b>	<b>4,005,940</b>	<b>4,038,798</b>	<b>4,071,656</b>	<b>4,104,515</b>	
<b>Fiscal Services - 72510</b>								
72510105	Supervisor / Director (2)	151,138	141,218	142,630	144,042	145,455	146,867	Increase, experience, education, % State & Local raise
72510162	Accounting Staff (3)	132,791	138,673	140,060	141,446	142,833	144,220	Increase, experience, education, % State & Local raise (FY18 approved BOE approved adjustment, payscale)
72510188	Bonus	-	-	-	-	-	-	
72510201	Social Security	17,604	17,353	17,527	17,700	17,874	18,047	Increase due to salaries, rate of 6.20%
72510204	State Retirement	27,286	26,898	27,167	27,435	27,704	27,973	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72510206	Life Insurance	60	60	60	60	60	60	Certified personnel \$25,000, support \$25,000
72510207	Medical Insurance	43,282	44,364	44,364	44,364	44,364	44,364	Estimated 2.5 % Increase in Health Insurance
72510212	Employer Medicare	4,117	4,058	4,099	4,140	4,180	4,221	Increase due to salaries, rate of 1.45%
72510355	Travel	5,000	5,000	5,000	5,000	2,330	2,330	Monthly travel and annual conference
72510399	Other Contracted Services	12,000	12,000	12,000	12,000	661	661	Financial Software Fees
72510499	Other Supplies & Materials	15,300	15,300	15,300	15,300	662	662	Purchase supplies as needed for the department
<b>Total Fiscal Services</b>		<b>408,577</b>	<b>404,924</b>	<b>408,206</b>	<b>411,488</b>	<b>386,123</b>	<b>389,405</b>	
<b>Operation of Plant - 72610</b>								
72610166	Custodial Personnel (approx 32)	677,993	672,068	678,789	685,509	692,230	698,951	Increase, experience, State & Local raise
72610188	Bonus	-	-	-	-	-	-	
72610189	Other Personnel (4)	128,379	120,239	121,441	122,644	123,846	125,049	Increase, experience, State & Local raise
72610201	Social Security	49,995	49,123	49,614	50,105	50,597	51,088	Increase due to salaries, rate of 6.20%
72610204	State Retirement	77,492	76,141	76,902	77,664	78,425	79,186	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72610206	Life Insurance	695	695	695	695	695	695	Certified personnel \$25,000, support \$25,000
72610207	Medical Insurance	230,807	236,577	236,577	236,577	236,577	236,577	Estimated 2.5 % Increase in Health Insurance
72610212	Employer Medicare	11,692	11,488	11,603	11,718	11,833	11,948	Increase due to salaries, rate of 1.45%
72610328	Janitorial Services	840,000	844,000	844,000	844,000	844,000	844,000	Contracted BCE, DB, DC, FB, GV, JE, JM, RV, SC, SS, WV
72610359	Disposal Fees	124,000	124,000	124,000	124,000	124,000	124,000	Fees for all locations
72610399	Other Contracted Services	149,010	149,010	149,010	149,010	149,010	149,010	Contracted service HVAC, elevators, sewer plant, etc
72610410	Custodial Supplies	130,000	130,000	130,000	130,000	130,000	130,000	Supplies for all locations
72610415	Electricity	2,068,633	2,110,133	2,110,133	2,110,133	2,110,133	2,110,133	Based on FY19 Actual Annual Spend + 3%
72610434	Natural Gas	141,625	141,625	141,625	141,625	141,625	141,625	Expense for all locations
72610454	Water & Sewer	241,090	241,090	241,090	241,090	241,090	241,090	Expense for all locations (Reseach Cost of FY18)
72610499	Other Supplies & Materials	70,000	70,000	70,000	70,000	70,000	70,000	Supplies for grounds department
72610501	Boiler Insurance	20,684	20,684	20,684	20,684	20,684	20,684	Coverage with Formerly-TNRM
72610599	Other Charges	38,000	38,000	38,000	38,000	38,000	38,000	Expense for floor mats CO & Midway, fees to state, elevator permits, Elevator & Boiler Permits
<b>Total Operation of Plant</b>		<b>5,000,095</b>	<b>5,034,873</b>	<b>5,044,163</b>	<b>5,053,454</b>	<b>5,062,745</b>	<b>5,072,035</b>	
<b>Maintenance of Plant - 72620</b>								
72620105	Supervisor / Director (4)	250,121	251,783	254,301	256,819	259,336	261,854	Increase, experience, State & Local raise
72620167	Maintenance Personnel (20)	705,583	709,054	716,145	723,235	730,326	737,416	Increase, experience, State & Local raise,
72620188	Bonus	-	-	-	-	-	0	
72620201	Social Security	59,254	59,572	60,168	60,763	61,359	61,955	Increase due to salaries, rate of 6.20%
72620204	State Retirement	91,843	92,336	93,260	94,183	95,107	96,030	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72620206	Life Insurance	281	281	281	281	281	281	Certified personnel \$25,000, support \$25,000
72620207	Medical Insurance	128,470	131,682	131,682	131,682	131,682	131,682	Estimated 2.5 % Increase in Health Insurance
72620212	Employer Medicare	13,858	13,932	14,071	14,211	14,350	14,489	Increase due to salaries, rate of 1.45%
72620307	Communication	2,700	2,700	2,700	2,700	2,700	2,700	Funds for phone service
72620335	Maintenance & Repair of Buildings	250,000	45,000	45,000	45,000	45,000	45,000	Maintenance & repair to buildings less than \$10,000, Scoreboards, GES Gym Floor
72620336	Maintenance & Repair of Equipment	50,000	50,000	50,000	50,000	50,000	50,000	Maintenance & repair to equipment less than \$10,000
72620399	Other Contracted Services	500	500	500	500	500	500	Contracted services as needed
72620499	Other Supplies & Materials	450,000	450,000	450,000	450,000	450,000	450,000	Funds for upkeep of all buildings and grounds
72620599	Other Charges	26,000	26,000	26,000	26,000	26,000	26,000	Funds for uniforms, floor mats and monthly fees
72620701	Administration Equipment	838,100	250,000	250,000	250,000	250,000	250,000	Safe Schools
<b>Total Maintenance of Plant</b>		<b>2,866,710</b>	<b>2,082,840</b>	<b>2,094,107</b>	<b>2,105,374</b>	<b>2,116,641</b>	<b>2,127,907</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Student Transportation - 72710</b>								
72710105	Supervisor / Director (2)	114,661	115,815	116,973	118,131	119,289	120,448	Updated Transportation Supv. Scale
72710142	Mechanics (5)	230,120	232,125	234,446	236,768	239,089	241,410	Increase, experience, State & Local raise
72710146	Bus Drivers (approx. 86)	1,153,664	1,189,680	1,201,577	1,213,474	1,225,370	1,237,267	Increase, experience, State & Local raise
72710161	Secretary (Transportation)	-	-	-	-	-	-	
72710188	Bonus	-	-	-	-	-	-	0
72710189	Other Personnel	-	-	-	-	-	-	0
72710201	Social Security	92,904	95,332	96,286	97,239	98,192	99,146	Increase due to salaries, rate of 6.20%
72710204	State Retirement	144,001	147,765	149,243	150,721	152,198	153,676	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72710206	Life Insurance	1,517	1,517	1,517	1,517	1,517	1,517	Certified personnel \$25,000, support \$25,000
72710207	Medical Insurance	435,731	446,624	446,624	446,624	446,624	446,624	Estimated 2.5 % Increase in Health Insurance
72710212	Employer Medicare	21,727	22,295	22,518	22,741	22,964	23,187	Increase due to salaries, rate of 1.45%
72710307	Communication	750	750	750	750	750	750	Funds for phone service
72710330	Operating Lease Payments	8,400	8,400	8,400	8,400	8,400	8,400	Lease Vehicles
72710399	Other Contracted Services	5,000	5,000	5,000	5,000	5,000	5,000	Funds for rock & wrecker service
72710412	Diesel Fuel	275,000	275,000	275,000	275,000	275,000	275,000	Estimated expense for diesel fuel (Estimated expense decline)
72710424	Garage Supplies	30,000	30,000	30,000	30,000	30,000	30,000	Purchase supplies as needed
72710425	Gasoline & Lubricants	150,000	150,000	150,000	150,000	150,000	150,000	Estimated expense for fuel
72710450	Tires & Tubes	60,000	60,000	60,000	60,000	60,000	60,000	Funds for tires & tubes for vehicles
72710453	Vehicle Parts	160,000	160,000	160,000	160,000	160,000	160,000	General repair and upkeep of buses and other vehicles
72710499	Other Supplies & Materials	5,000	5,000	5,000	5,000	5,000	5,000	Other supplies for the shop
72710511	Vehicle & Equipment Insurance	169,028	169,028	169,028	169,028	169,028	169,028	Coverage with Formerly-TNRMT
72710599	Other Charges	18,000	18,000	18,000	18,000	18,000	18,000	Funds for uniforms, floor mats, drug testing, etc
72710729	Transportation Equipment	172,840	100,000	100,000	100,000	100,000	100,000	Estimated Vehicle Purchases
72710729	100 Transportation Equipment-Electric Bus	424,545	424,545	424,545	424,545	424,545	424,545	Electric School Bus Purchase
<b>Total Student Transportation</b>		<b>3,672,889</b>	<b>3,656,877</b>	<b>3,674,908</b>	<b>3,692,938</b>	<b>3,710,968</b>	<b>3,728,998</b>	
<b>Other Support Services - 72810</b>								
72810105	Supervisor / Director (1)	65,522	65,502	66,157	66,812	67,467	68,122	Principal for Asbury
72810162	Clerical Personnel (1)	23,949	23,952	24,192	24,431	24,671	24,910	Increase, experience, education, % State & Local raise
72810188	Bonus	-	-	-	-	-	-	0
72810189	Other Salaries & Wages (1)	15,438	-	-	-	-	-	Increase, experience, education, % State & Local raise
72810201	Social Security	6,504	5,546	5,602	5,657	5,713	5,768	Increase due to salaries, rate of 6.20%
72810204	State Retirement	10,750	9,265	9,357	9,450	9,543	9,635	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
72810206	Life Insurance	76	76	76	76	76	76	Certified personnel \$25,000, support \$25,000
72810207	Medical Insurance	14,296	14,653	14,653	14,653	14,653	14,653	Estimated 2.5 % Increase in Health Insurance
72810212	Employer Medicare	1,521	1,297	1,310	1,323	1,336	1,349	Increase due to salaries, rate of 1.45%
72810499	Other Supplies & Materials	4,500	4,500	4,500	4,500	4,500	4,500	Asbury general bldg. supplies
72810599	Other Charges	5,500	5,500	5,500	5,500	5,500	5,500	Optional H.S. supplies
<b>Total Other Support Services</b>		<b>148,056</b>	<b>130,291</b>	<b>131,347</b>	<b>132,403</b>	<b>133,458</b>	<b>134,514</b>	
<b>Food Service - 73100</b>								
73100105	Supervisor / Director (1)	76,091	-	-	-	-	-	
73100188	Bonus	-	-	-	-	-	-	
73100189	Other Salaries & Wages	-	-	-	-	-	-	
73100201	Social Security	4,718	-	-	-	-	-	
73100204	State Retirement	7,312	-	-	-	-	-	
73100206	Life Insurance	1,664	-	-	-	-	-	
73100207	Medical Insurance	612,150	-	-	-	-	-	
73100212	Employer Medicare	1,103	-	-	-	-	-	
73100299	Other Fringe Benefits	-	-	-	-	-	-	
73100355	Travel	-	-	-	-	-	-	
<b>Total Food Service</b>		<b>703,039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Community Services - 73300</b>								
73300105	Supervisor / Director (1)	63,749	51,896	52,415	52,934	53,453	53,971.84	Expenses for the extended school programs, increase from LEAPS Grant
73300116	Teachers	18,000	-	-	-	-	0	Increase from LEAPS Grant
73300162	Secretary (1)	26,513	26,790	27,058	27,326	27,594	27,861.60	Program revenue line item 43581000
73300188	Bonus	-	-	-	-	-	-	0
73300189	Other Salaries & Wages (34-Part Time)	358,754	353,354	356,888	360,421	363,955	367,488.16	Pay increase give in PY, Increase from LEAPS Grant
73300201	Social Security	28,955	26,786	27,054	27,322	27,590	27,858	Increase due to salaries, rate of 6.20%
73300204	State Retirement	44,880	41,519	41,934	42,349	42,765	43,180	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
73300207	Medical Insurance	22,131	22,684	22,684	22,684	22,684	22,684	Estimated 2.5 % Increase in Health Insurance
73300212	Employer Medicare	6,772	6,265	6,327	6,390	6,453	6,515	Increase due to salaries, rate of 1.45%
73300355	Travel	2,000	2,000	2,000	2,000	2,000	2,000	Monthly travel and annual conference
73300422	Food Supplies	30,000	30,000	30,000	30,000	30,000	30,000	food supplies
73300499	Other Supplies & Materials	20,000	20,000	20,000	20,000	20,000	20,000	Arts, crafts and instructional materials
73300599	Other Charges	21,631	13,000	13,000	13,000	13,000	13,000	Site phone lines, Add LEAPS Funds
<b>Total Community Services</b>		<b>643,383</b>	<b>594,294</b>	<b>599,360</b>	<b>604,427</b>	<b>609,493</b>	<b>614,559</b>	

Washington County Board of Education		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	Justifications
Estimated Expenses		Approved Budget	Budget Step Increase Only	Budget Step Plus 1 %	Budget Step Plus 2%	Budget Step Plus 3%	Budget Step Plus 4%	
<b>Early Childhood Education - 73400</b>								
73400116	Teachers (4)	193,085	195,947	197,906	199,866	201,825	203,784.88	Increase, experience, education, % State & Local raise, 2-teachers new BCES Pre-K
73400163	Educational Assistants (3)	43,527	44,219	44,661	45,103	45,546	45,987.76	Increase, experience, education, % State & Local raise
73400188	Bonus	-	-	-	-	-	0	
73400201	Social Security	14,670	14,890	15,039	15,188	15,337	15,486	Increase due to salaries, rate of 6.20%
73400204	State Retirement	24,013	24,432	24,676	24,921	25,165	25,409	Increase due to salaries, rate of 10.27% and 9.61% (was a TCRS Increase)
73400207	Medical Insurance	53,850	55,196	55,196	55,196	55,196	55,196	Estimated 2.5 % Increase in Health Insurance
73400212	Employer Medicare	3,431	3,482	3,517	3,552	3,587	3,622	Increase due to salaries, rate of 1.45%
73400336	Maintenance & Repair Services-Equipment	2,340	2,340	2,340	2,340	2,340	2,340	Added to match Vol. Pre-K Grant
73400429	Instructional Supplies & Materials	11,000	1,100	1,100	1,100	1,100	1,100	Instructional materials, Niswonger-\$5K
73400499	Other Supplies & Materials	8,183	8,183	8,183	8,183	8,183	8,183	Other supplies and field trips
73400524	In-Service / Staff Development	4,000	4,000	4,000	4,000	4,000	4,000	Added to match Vol. Pre-K Grant
73400599	Other Charges	27,000	27,000	27,000	27,000	27,000	27,000	Added to match Vol. Pre-K Grant, BCES-25K Pre-K Supplies
73400722	Regular Instruction Equipment	12,831	12,831	12,831	12,831	12,831	12,831	Added to match Vol. Pre-K Grant
	<b>Total Early Childhood Education</b>	<b>397,930</b>	<b>393,621</b>	<b>396,451</b>	<b>399,280</b>	<b>402,110</b>	<b>404,940</b>	
<b>Regular Capital Outlay - 76100</b>								
76100707	Building Improvements							
	<b>Total Regular Capital Outlay</b>							
99100590	<b>Transfers Out</b>	260,000	260,000	260,000	260,000	260,000	260,000	Transfer to County Debt Service for bond issue
	<b>Total Transfers Out</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	
	<b>Total Estimated Expenditures</b>	<b>75,028,781</b>	<b>73,231,766</b>	<b>73,728,569</b>	<b>74,221,567</b>	<b>74,685,917</b>	<b>75,171,684</b>	