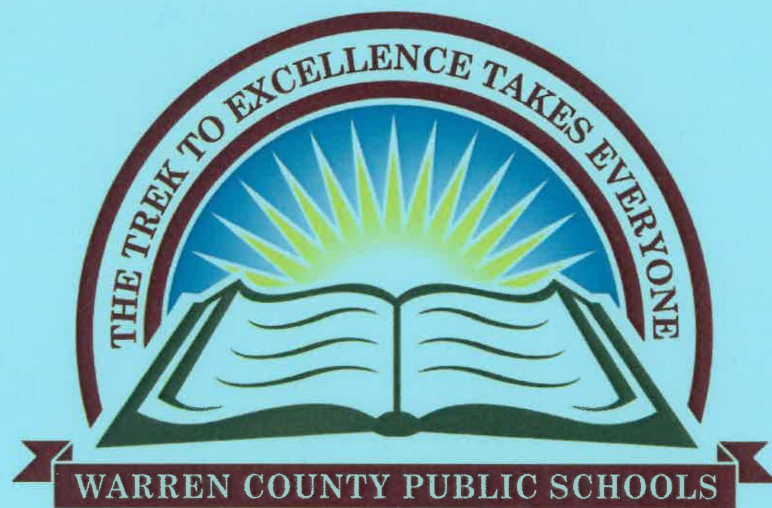


WARREN COUNTY PUBLIC SCHOOLS



BUDGET

for

July 1, 2021 to June 30, 2022

Adopted May 5, 2021

**For School Year
2021-2022**

Warren County Public Schools FY 2022 Approved Budget

School Board

Catherine R. Bower, Vice Chairman, Fork District

Kristen J. Pence, South River District

Ralph A. Rinaldi, Shenandoah District

Melanie C. Salins, North River District

James S. Wells, Happy Creek District

Administration

Christopher L. Ballenger, Superintendent

E. Alan Fox, Assistant Superintendent for Instruction

George R. Smith, Jr., Assistant Superintendent for Administration

Robert H. Ballentine, Director of Finance

Shane A. Goodwin, Director of Personnel

Timothy A. Grant, Director of Technology

Michael E. Hirsch, Director of Special Services

Gregory F. Livesay, Director of Facilities

Aaron L. Mitchell II, Director of Transportation

Warren County Public Schools

210 North Commerce Avenue

Front Royal, VA 22630-4419

Phone (540) 635-2171

Fax (540) 636-4195

www.wcps.k12.va.us

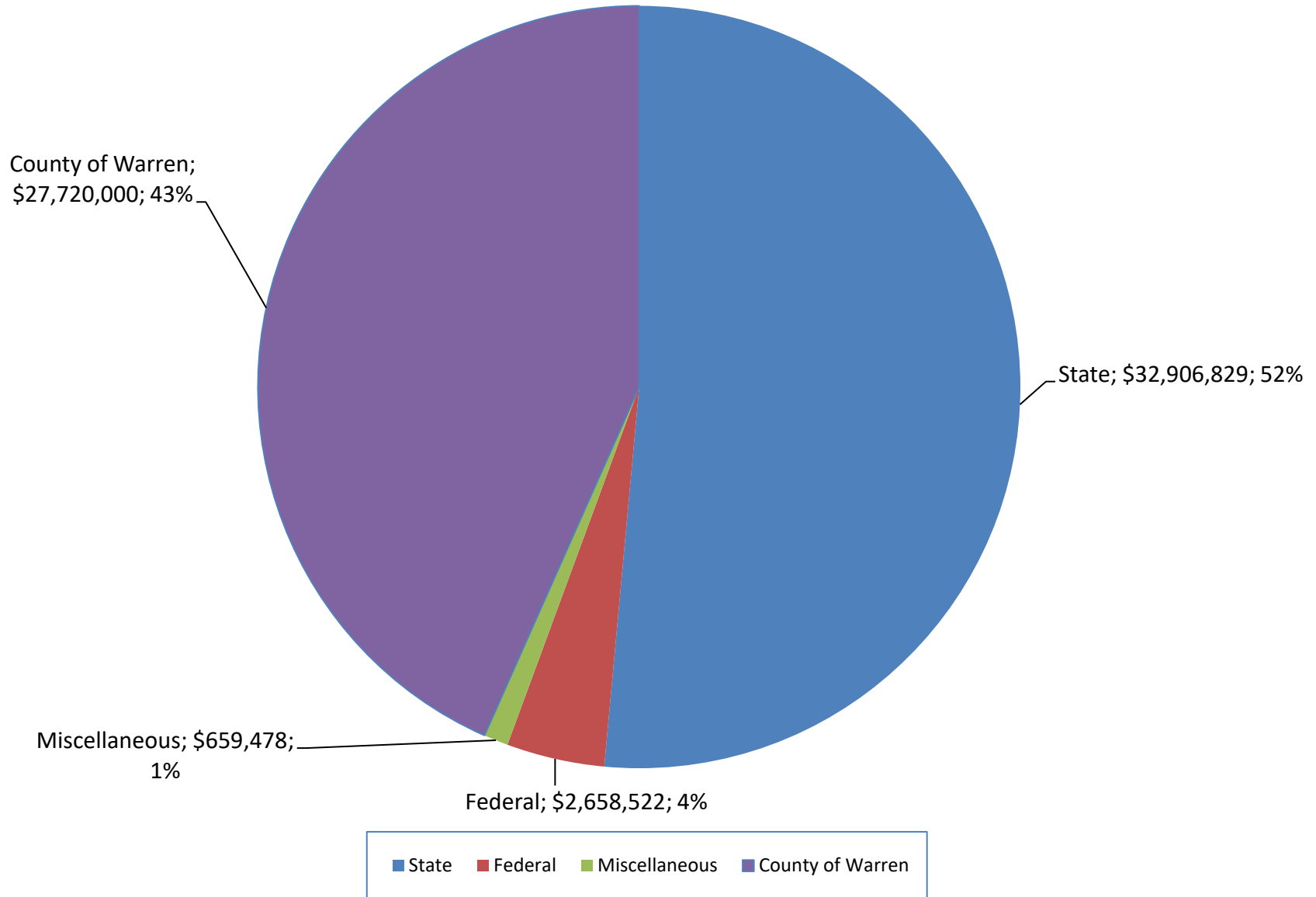
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**WARREN COUNTY PUBLIC SCHOOLS
FY 2021-2022 PROJECTED REVENUE**

		Approved FY2021	Approved FY2022	Increase/ <Decrease>		Approved FY2021	Approved FY2022	Increase/ <Decrease>
	STATE REVENUE				FEDERAL REVENUE			
	Average Daily Membership	5,202	4,964	(238)	Composite Index	0.4432	0.4432	-
I.	SOQ Programs:				Title I, Part A (Improving Basic Programs)	\$738,986	\$963,474	\$224,488
	Basic Aid	\$14,192,167	\$13,626,555	(\$565,612)	Title II, Part A (Teacher and Principal Training)	\$167,405	\$156,217	(\$11,188)
	Sales Tax	\$6,747,117	\$7,313,753	\$566,636	Title II, Part D (Technology)	\$6,419	\$6,419	\$0
	Textbooks	\$311,284	\$297,063	(\$14,221)	Title III, Part A (Limited English Proficiency)	\$11,798	\$17,544	\$5,746
	Vocational Education	\$467,141	\$467,141	(\$22,363)	Title IV, Part A (Safe and Drug Free Schools)	\$0	\$65,013	\$65,013
	Gifted Education	\$156,410	\$149,264	(\$7,146)	Preschool Mini-Grant	\$29,588	\$30,622	\$1,034
	Special Education	\$1,619,129	\$1,545,160	(\$73,969)	Title VI-B (Flow Through)	\$1,156,961	\$1,127,869	(\$29,092)
	Prevention, Intervention & Remediation	\$527,158	\$503,075	(\$24,083)	Perkins	\$77,177	\$96,364	\$19,187
	VRS Retirement (Includes RHCC)	\$2,091,254	\$2,006,773	(\$84,481)	E-Rate Funds	\$45,000	\$45,000	\$0
	Social Security	\$897,907	\$862,415	(\$35,492)	Medicaid Reimbursement	\$150,000	\$150,000	\$0
	Group Life	\$63,722	\$60,811	(\$2,911)				
	English as a Second Language	\$125,448	\$123,405	(\$2,043)				
	Remedial Summer School	\$9,104	\$40,360	\$31,256	TOTAL FEDERAL REVENUE	\$2,383,334	\$2,658,522	\$275,188
	Subtotal-SOQ Accounts:	\$27,230,204	\$26,995,775	(\$234,429)				
					MISCELLANEOUS REVENUE			
II.	Incentive Programs:				Use of Facilities - Rent	\$10,000	\$10,000	\$0
	Compensation Supplement	\$0	\$936,657	\$936,657	Use of Facilities - Personnel	\$30,000	\$30,000	\$0
	At Risk	\$444,368	\$522,382	\$78,014	Rebates and Refunds - Other	\$20,000	\$20,000	\$0
	Virginia Preschool Initiative	\$324,053	\$554,100	\$230,047	Special Fees from Students (Field Trips)	\$8,050	\$8,050	\$0
	No Loss Funding	\$0	\$885,434	\$885,434	Background Check Fees	\$8,000	\$8,000	\$0
	Community Provider Add-on Funds - Mixed Delivery	\$0	\$47,500	\$47,500	Sale of Equipment	\$250	\$250	\$0
	Bonus Payment	\$0	\$0	\$0	HVAC Technician Funding	\$52,500	\$52,500	\$0
	Technology - VPSA	\$284,000	\$284,000	\$0	Network Technician Services Funding	\$107,725	\$107,725	\$0
	Subtotal- Incentive Accounts:	\$1,052,421	\$3,230,073	\$2,177,652	County Vehicle Maintenance Funding	\$168,066	\$168,066	\$0
					Qualified Energy Conversation Bond Rebate	\$363,980	\$254,887	(\$109,093)
III.	Categorical Programs:							
	Spec Ed Homebound	\$8,447	\$4,011	(\$4,436)				
	Special Education in Jails	\$165,007	\$178,450	\$13,443	TOTAL MISCELLANEOUS REVENUE	\$768,571	\$659,478	(\$109,093)
	Subtotal-Categorical Accounts:	\$173,454	\$182,461	\$9,007				
					COUNTY APPROPRIATION			
IV.	Lottery Funded Programs:				County Appropriation	\$26,875,168	\$27,804,434	\$929,266
	Foster Care	\$30,450	\$28,870	(\$1,580)	Custodian Position Funding	\$81,155	\$81,155	\$0
	At-Risk	\$212,317	\$300,228	\$87,911	TOTAL COUNTY APPROPRIATION	\$26,956,323	\$27,720,000	\$763,677
	Early Reading Intervention	\$131,822	\$121,682	(\$10,140)				
	Clinical Faculty & Mentor Teacher Program	\$8,426	\$5,178	(\$3,248)	TOTAL REVENUE BY SOURCE:			
	K-3 Primary Class Size	\$650,343	\$606,487	(\$43,856)	State	\$30,702,449	\$32,906,829	\$2,204,380
	SOL Algebra Readiness	\$67,560	\$63,559	(\$4,001)	Federal	\$2,383,334	\$2,658,522	\$275,188
	Project Graduation	\$6,693	\$6,693	\$0	Miscellaneous	\$768,571	\$659,478	(\$109,093)
	Supplemental Lottery Per Pupil Allocation	\$867,704	\$1,117,510	\$249,806	County of Warren	\$26,956,323	\$27,720,000	\$763,677
	GED Funding/ISAEP	\$16,772	\$16,772	\$0				
	Special Education-Regional Tuition	\$111,481	\$111,481	\$0				
	Career and Technical Education	\$63,002	\$42,760	(\$20,242)	GRAND TOTAL ----->	\$60,810,677	\$63,944,829	\$3,134,152
	Subtotal-Lottery Funded Accounts:	\$2,166,570	\$2,421,220	\$254,650				
V.	From Other State Funds							
	Race to GED	\$77,300	\$77,300	\$0				
	National Board Certification Bonus	\$2,500	\$0	(\$2,500)				
	Subtotal-Other State Funds:	\$79,800	\$77,300	(\$2,500)				
	TOTAL STATE REVENUE ----->	\$30,702,449	\$32,906,829	\$2,204,380				

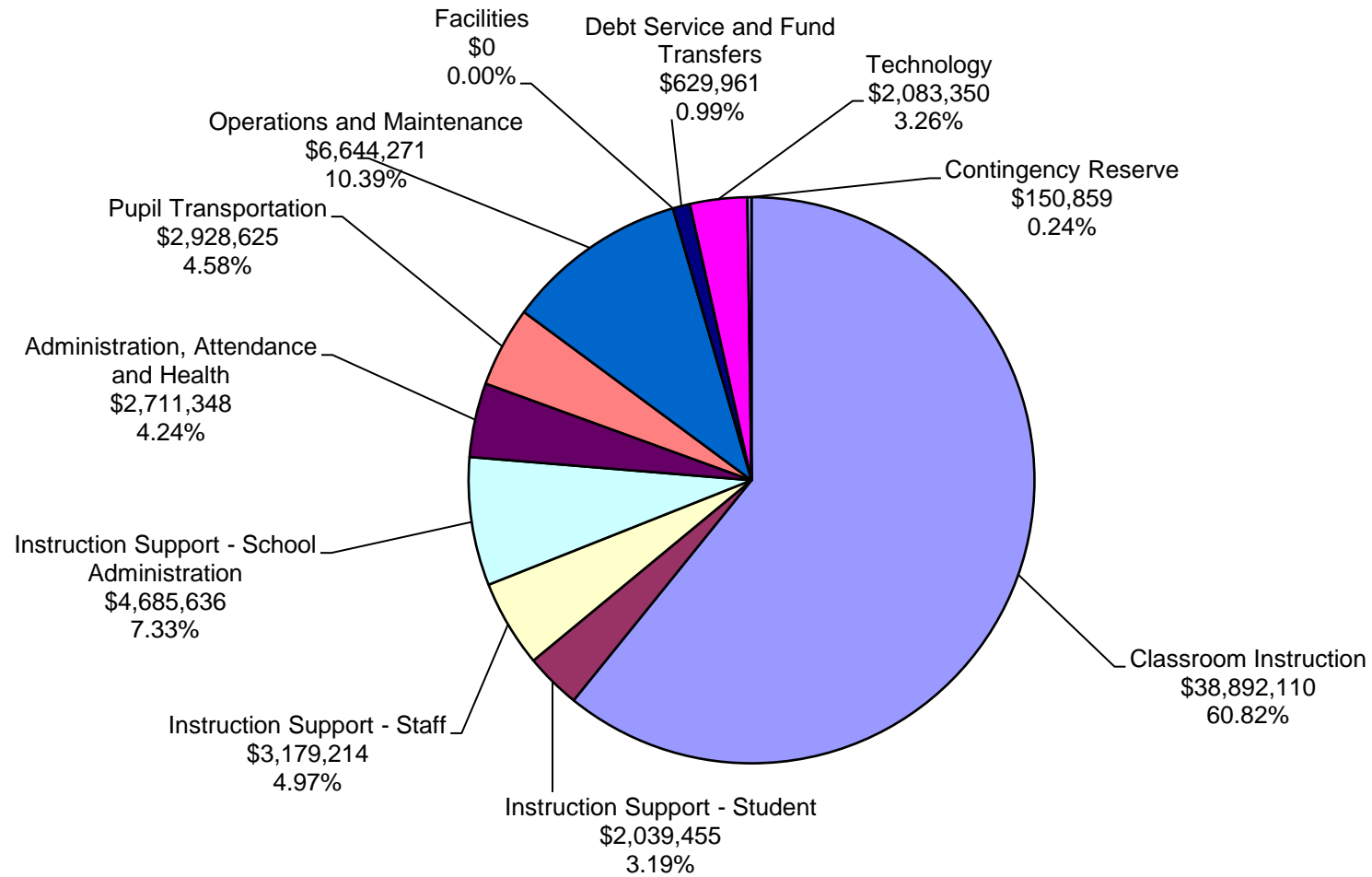
**WARREN COUNTY PUBLIC SCHOOLS
FY2021 - 2022
REVENUE SUMMARY CHART**



**WARREN COUNTY PUBLIC SCHOOLS
2021-2022
BUDGET EXPENDITURE SUMMARY**

		<u>% of Total</u>
61100 Classroom Instruction	\$38,892,110	60.82%
All activities related to regular day school.		
61200 Instructional Support - Student	\$2,039,455	3.19%
Activities designed to assess and improve the well being of students and to supplement the teaching process.		
61300 Instructional Support - Staff	\$3,179,214	4.97%
Activities associated with assisting the instructional staff with the content and process of instructing students.		
61400 Instructional Support - School Administration	\$4,685,636	7.33%
Activities concerned with the overall administration of a school.		
TOTAL INSTRUCTION	\$48,796,415	76.31%
62000 Administration, Attendance and Health	\$2,711,348	4.25%
Activities concerned with establishing and administering policy for Administration, Attendance, and Health.		
63000 Pupil Transportation	\$2,928,625	4.58%
Activities concerned with transporting students to and from school and school related activities.		
64000 Operations and Maintenance	\$6,644,271	10.39%
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.		
66000 Facilities	\$0	0.00%
Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, installing or extending service systems, and improving sites.		
67000 Debt Service	\$629,961	0.99%
Debt service payments including principal and interest.		
68000 Technology	\$2,083,350	3.26%
All technology related expenditures.		
69000 Contingency Reserves	\$150,859	0.24%
Reserve for unanticipated expenditures.		
GRAND TOTAL	\$63,944,829	100.00%

**WARREN COUNTY PUBLIC SCHOOLS
FY 2021 - 2022
EXPENDITURE SUMMARY CHART**



Classroom Instruction	Instruction Support - Student	Instruction Support - Staff
Instruction Support - School Administration	Administration, Attendance and Health	Pupil Transportation
Operations and Maintenance	Facilities	Debt Service and Fund Transfers
Technology	Contingency Reserve	

Warren County Public Schools Cost Center Directory

Cost Center	Manager	Description
230	Helmick	Ressie Jeffries Elementary School
240	Rudacille	E. Wilson Morrison Elementary School
250	Layman	A.S. Rhodes Elementary School
260	McDonald	Leslie Fox Keyser Elementary School
270	Taubenberger	Hilda J. Barbour Elementary School
290	Johnston	Skyline Middle School
295	Gubler	Warren County Middle School
310	Knesh	Warren County High School
311	Baker	Blue Ridge Career and Technical Education Center
315	Vernazza	Diversified Minds Alt Ed
316	Vernazza	Brighter Futures Alt Ed
318	Hirsch	GED Program
330	Sperling	Skyline High School
900	Smith	Assistant Superintendent for Administration
901	Goodwin	Human Resources
902	Grant	Technology
903	Fox	Adult Basic Education
907	Goodwin	Substitutes
910	Boies	CARES Act
911	Boies	Title I
917	Boies	Title II Part A
918	Boies	Title III Part A
921	Hirsch	Special Services
922	Hirsch	Health Services
923	Hirsch	Social Worker Services
924	Smith	Attendance Services
926	Hirsch	Psychological Services
927	Walton	Testing Services
928	Fox	Professional Development
929	Hirsch	Homebound Instruction
930	Fox	Teacher Mentor Programs
931	Fox	Assistant Superintendnet for Instruction
932	Hirsch	Va. Preschool Initiative
933	Walton	G/T Education
935	Fox	Remediation
936	Fox	Positive Behavioral Intervention & Supports of VTSS
937	Boies	Title IV Part A Student Support & Academic Enrichment
938	Livesay	Utilities
939	Grant	Telecommunications
940	Mitchell	Pupil Transportation
941	Ballentine	Finance
943	Livesay	Operations and Maintenance
946	Smith	Use of Facilities
947	Mitchell/Livesay	County Services
950	Ballenger	Office of the Superintendent
960	Ballenger	School Board

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-1121	TEACHER SALARIES	\$1,597,384	\$1,597,384	\$1,641,223	\$1,645,361	\$47,977
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$113,909	\$113,909	\$123,197	\$152,989	\$39,080
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-1621	SUPPLEMENTAL WAGES	\$6,160	\$6,160	\$5,485	\$6,160	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2100	FICA BENEFITS	\$131,385	\$131,385	\$128,360	\$138,045	\$6,660
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$284,417	\$284,417	\$197,687	\$298,886	\$14,469
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$86,019.31	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2300	MEDICAL INSURANCE	\$251,114	\$251,114	\$270,133	\$251,114	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2400	GROUP LIFE INSURANCE	\$22,931	\$22,931	\$22,874	\$24,098	\$1,167
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,165	\$1,165	\$1,242	\$1,242	\$77
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$20,707	\$20,707	\$20,655	\$21,760	\$1,053
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$4,957.38	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$250	\$124	\$0	\$250	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-3500	PRINTING AND BINDING	\$1,600	\$1,770	\$1,768	\$1,600	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-6013	EDUCATIONAL SUPPLIES	\$38,204	\$40,929	\$39,893	\$38,204	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-6014	TECHNOLOGY CONSUMABLES	\$4,000	\$4,126	\$4,125	\$4,000	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61100-6020	TEXTBOOKS	\$1,500	\$1,547	\$1,546	\$1,500	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-1123	COUNSELOR SALARIES	\$54,076	\$54,076	\$55,624	\$55,801	\$1,725
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-2100	FICA BENEFITS	\$4,137	\$4,137	\$4,232	\$4,268	\$131
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$8,987	\$8,987	\$8,987	\$9,274	\$287
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-2300	MEDICAL INSURANCE	\$7,919	\$7,919	\$6,975	\$7,919	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-2400	GROUP LIFE INSURANCE	\$725	\$725	\$725	\$748	\$23
RESSIE JEFFRIES E. S.	230	1-000-230-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$654	\$654	\$654	\$675	\$21
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-1122	LIBRARIAN SALARIES	\$46,778	\$46,778	\$48,326	\$48,335	\$1,557
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$31,902	\$31,902	\$33,450	\$33,772	\$1,870
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2100	FICA BENEFITS	\$6,019	\$6,019	\$6,159	\$6,281	\$262
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$13,077	\$13,077	\$5,302	\$13,646	\$569
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$7,774.50	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2300	MEDICAL INSURANCE	\$13,905	\$13,905	\$13,141	\$13,905	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2400	GROUP LIFE INSURANCE	\$1,054	\$1,054	\$1,054	\$1,100	\$46
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$105	\$105	\$112	\$112	\$7
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$952	\$952	\$952	\$993	\$41
RESSIE JEFFRIES E. S.	230	1-000-230-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$3,000	\$3,000	\$2,753	\$3,000	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-1126	PRINCIPAL SALARIES	\$88,655	\$88,655	\$90,203	\$91,095	\$2,440
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$77,953	\$77,953	\$79,501	\$77,953	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-1150	CELTRICAL SALARIES	\$104,782	\$104,782	\$107,878	\$108,252	\$3,470
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2100	FICA BENEFITS	\$20,761	\$20,761	\$20,947	\$21,213	\$452
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$45,105	\$45,105	\$45,105	\$46,087	\$982
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2300	MEDICAL INSURANCE	\$24,533	\$24,533	\$19,946	\$24,533	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2400	GROUP LIFE INSURANCE	\$3,637	\$3,637	\$3,637	\$3,716	\$79
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$475	\$475	\$475	\$475	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,284	\$3,284	\$3,284	\$3,355	\$71
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-3320	MAINTENANCE SERVICE CONTRACTS	\$3,600	\$0	\$0	\$3,600	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-5201	POSTAGE	\$750	\$703	\$671	\$750	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-61410-5401	LEASE AND RENTAL	\$10,145	\$11,880	\$10,890	\$10,145	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-1121	TEACHER SALARIES	\$58,935	\$58,935	\$60,483	\$60,818	\$1,883
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-2100	FICA BENEFITS	\$4,509	\$4,509	\$4,481	\$4,652	\$143
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,795	\$9,795	\$9,795	\$10,108	\$313
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-2300	MEDICAL INSURANCE	\$8,252	\$8,252	\$12,812	\$8,252	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-2400	GROUP LIFE INSURANCE	\$790	\$790	\$790	\$815	\$25

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
RESSIE JEFFRIES E. S.	230	1-000-230-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$713	\$713	\$713	\$736	\$23
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-1121	TEACHER SALARIES	\$260,246	\$260,246	\$320,672	\$320,924	\$60,678
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$174,459	\$174,459	\$170,438	\$232,328	\$57,869
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-1621	SUPPLEMENTAL WAGES	\$1,018	\$1,018	\$0	\$1,018	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2100	FICA BENEFITS	\$33,333	\$33,333	\$36,041	\$42,401	\$9,068
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$72,248	\$72,248	\$45,964	\$91,950	\$19,702
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$32,070.40	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2300	MEDICAL INSURANCE	\$101,025	\$101,025	\$113,709	\$101,025	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2400	GROUP LIFE INSURANCE	\$5,825	\$5,825	\$6,291	\$7,414	\$1,589
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$353	\$353	\$463	\$463	\$110
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,260	\$5,260	\$5,681	\$6,694	\$1,434
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$851.04	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-200-61100-6013	EDUCATIONAL SUPPLIES	\$1,500	\$470	\$471	\$1,500	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,349	\$0	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-000-230-400-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$1,345.48	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-1121	TEACHER SALARIES	\$134,753	\$134,753	\$112,035	\$138,941	\$4,188
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$16,684	\$16,684	\$18,232	\$23,546	\$6,862
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$9,256	\$9,256	\$0	\$0	(\$9,256)
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-2100	FICA BENEFITS	\$12,293	\$12,293	\$8,778	\$12,430	\$137
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$25,169	\$25,169	\$20,879	\$27,005	\$1,836
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-2300	MEDICAL INSURANCE	\$32,495	\$32,495	\$31,604	\$32,495	\$0
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-2400	GROUP LIFE INSURANCE	\$2,029	\$2,029	\$1,683	\$2,177	\$148
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,832	\$1,832	\$1,520	\$1,966	\$134
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$11,716.89	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-410-230-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$5,971.26	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-421-230-100-61100-6020	TEXTBOOKS	\$0	\$47,000	\$46,724	\$0	\$0
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-1121	TEACHER SALARIES	\$123,221	\$123,221	\$63,542	\$63,983	(\$59,238)
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-2100	FICA BENEFITS	\$9,426	\$9,426	\$4,356	\$4,894	(\$4,532)
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,479	\$20,479	\$10,303	\$10,634	(\$9,845)
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-2300	MEDICAL INSURANCE	\$20,119	\$20,119	\$13,709	\$20,119	\$0
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-2400	GROUP LIFE INSURANCE	\$1,651	\$1,651	\$831	\$857	(\$794)
RESSIE JEFFRIES E. S.	230	1-465-230-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,491	\$1,491	\$750	\$774	(\$717)
	230 Total			\$4,200,855	\$4,249,204	\$4,303,629	\$4,407,131	\$206,276
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1121	TEACHER SALARIES	\$1,375,691	\$1,330,106	\$1,333,419	\$1,459,865	\$84,174
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$112,957	\$112,957	\$117,072	\$151,406	\$38,449
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1621	SUPPLEMENTAL WAGES	\$4,604	\$4,604	\$5,120	\$4,604	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2100	FICA BENEFITS	\$114,234	\$110,747	\$110,130	\$123,614	\$9,380
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$247,413	\$239,837	\$79,904	\$267,793	\$20,380
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$153,483.25	\$0	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2300	MEDICAL INSURANCE	\$190,422	\$190,422	\$175,710	\$196,398	\$5,976
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2400	GROUP LIFE INSURANCE	\$19,948	\$19,337	\$18,817	\$21,574	\$1,626
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,966	\$1,414	\$2,216	\$2,216	\$250
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$18,013	\$18,013	\$16,992	\$19,496	\$1,483
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$4,721.91	\$0	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-3500	PRINTING AND BINDING	\$3,000	\$225	\$224	\$3,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-5401	LEASE AND RENTAL	\$16,000	\$19,215	\$19,215	\$16,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6013	EDUCATIONAL SUPPLIES	\$19,104	\$22,314	\$24,539	\$19,104	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6014	TECHNOLOGY CONSUMABLES	\$4,000	\$3,708	\$3,708	\$4,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6020	TEXTBOOKS	\$0	\$282	\$282	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-1123	COUNSELOR SALARIES	\$100,543	\$100,543	\$103,639	\$103,741	\$3,198
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2100	FICA BENEFITS	\$7,692	\$7,692	\$7,739	\$7,936	\$244
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$16,710	\$16,710	\$8,768	\$17,242	\$532
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$7,942.60	\$0	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2300	MEDICAL INSURANCE	\$15,529	\$15,529	\$12,956	\$15,529	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2400	GROUP LIFE INSURANCE	\$1,347	\$1,347	\$1,347	\$1,390	\$43
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$108	\$108	\$115	\$115	\$7
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,217	\$1,217	\$1,217	\$1,255	\$38
E. WILSON MORRISON E.S.	240	1-000-240-100-61310-5534	STAFF DEVELOPMENT	\$2,000	\$0	\$0	\$2,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-1122	LIBRARIAN SALARIES	\$52,606	\$52,606	\$54,522	\$55,801	\$3,195
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$25,986	\$25,986	\$2,166	\$0	(\$25,986)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2100	FICA BENEFITS	\$6,012	\$6,012	\$4,307	\$4,268	(\$1,744)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$13,062	\$13,062	\$8,780	\$9,274	(\$3,788)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2300	MEDICAL INSURANCE	\$10,782	\$10,782	\$885	\$10,782	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2400	GROUP LIFE INSURANCE	\$1,053	\$1,053	\$708	\$748	(\$305)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$951	\$951	\$639	\$675	(\$276)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-3310	REPAIR AND MAINTENANCE SERVICES	\$150	\$0	\$0	\$150	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$3,000	\$1,055	\$1,054	\$3,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-6013	EDUCATIONAL SUPPLIES	\$1,000	\$2,146	\$2,046	\$1,000	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1126	PRINCIPAL SALARIES	\$106,339	\$106,339	\$107,887	\$113,659	\$7,320
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$77,953	\$77,953	\$79,501	\$80,952	\$2,999
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1150	CELTRICAL SALARIES	\$67,039	\$67,039	\$70,135	\$82,836	\$15,797
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2100	FICA BENEFITS	\$19,227	\$19,227	\$18,490	\$21,224	\$1,997
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$41,771	\$41,771	\$18,814	\$46,112	\$4,341
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$22,957.68	\$0	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2300	MEDICAL INSURANCE	\$40,421	\$40,421	\$41,262	\$40,421	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2400	GROUP LIFE INSURANCE	\$3,368	\$3,368	\$3,368	\$3,718	\$350
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$332	\$332	\$332	\$332	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,041	\$3,041	\$3,041	\$3,357	\$316
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-5201	POSTAGE	\$700	\$1,105	\$1,104	\$700	\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-68200-1121	TEACHER SALARIES	\$60,556	\$60,556	\$62,104	\$62,463	\$1,907
E. WILSON MORRISON E.S.	240	1-000-240-100-68200-2100	FICA BENEFITS	\$4,633	\$4,633	\$4,757	\$4,778	\$145
E. WILSON MORRISON E.S.	240	1-000-240-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,064	\$10,064	\$10,064	\$10,381	\$317
E. WILSON MORRISON E.S.	240	1-000-240-100-68200-2400	GROUP LIFE INSURANCE	\$811	\$811	\$811	\$837	\$26
E. WILSON MORRISON E.S.	240	1-000-240-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$733	\$733	\$733	\$756	\$23
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-1121	TEACHER SALARIES	\$265,138	\$265,138	\$316,423	\$316,892	\$51,754
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$72,232	\$72,232	\$81,947	\$96,082	\$23,850
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-1621	SUPPLEMENTAL WAGES	\$638	\$638	\$0	\$638	\$0
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2100	FICA BENEFITS	\$25,858	\$25,858	\$29,502	\$31,641	\$5,783
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$56,071	\$56,071	\$20,588	\$68,636	\$12,565
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$42,798.50	\$0	\$0
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2300	MEDICAL INSURANCE	\$73,511	\$73,511	\$58,957	\$73,511	\$0
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2400	GROUP LIFE INSURANCE	\$4,521	\$4,521	\$5,111	\$5,534	\$1,013
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$473	\$473	\$618	\$618	\$145
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$4,082	\$4,082	\$4,615	\$4,997	\$915
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,358.88	\$0	\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-1121	TEACHER SALARIES	\$114,532	\$114,532	\$110,340	\$110,735	(\$3,797)
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$54,419	\$54,419	\$53,818	\$70,373	\$15,954

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-1321	PART-TIME TEACHER	\$2,056	\$2,056	\$0	\$2,056	\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2100	FICA BENEFITS	\$13,082	\$13,082	\$12,387	\$14,012	\$930
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$28,080	\$28,080	\$21,591	\$30,100	\$2,020
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$4,493.00	\$0	\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2300	MEDICAL INSURANCE	\$27,894	\$27,894	\$10,964	\$27,894	\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2400	GROUP LIFE INSURANCE	\$2,264	\$2,264	\$2,103	\$2,427	\$163
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$74	\$74	\$65	\$65	(\$9)
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,044	\$2,044	\$1,899	\$2,191	\$147
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$16,226.20	\$0	\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$20,350.08	\$0	\$0
E. WILSON MORRISON E.S.	240	1-421-240-100-61100-6020	TEXTBOOKS	\$0	\$48,000	\$47,336	\$0	\$0
E. WILSON MORRISON E.S.	240	1-470-240-100-61100-1121	TEACHER SALARIES	\$0	\$45,585	\$0	\$0	\$0
E. WILSON MORRISON E.S.	240	1-470-240-100-61100-2100	FICA BENEFITS	\$0	\$3,487	\$0	\$0	\$0
E. WILSON MORRISON E.S.	240	1-470-240-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$7,576	\$0	\$0	\$0
E. WILSON MORRISON E.S.	240	1-470-240-100-61100-2400	GROUP LIFE INSURANCE	\$0	\$611	\$0	\$0	\$0
E. WILSON MORRISON E.S.	240	1-470-240-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$0	\$552	\$0	\$0	\$0
	240 Total			\$3,571,317	\$3,620,413	\$3,593,489	\$3,855,161	\$283,844
A.S. RHODES E.S.	250	1-000-250-100-61100-1121	TEACHER SALARIES	\$707,008	\$707,008	\$730,654	\$732,339	\$25,331
A.S. RHODES E.S.	250	1-000-250-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$32,418	\$32,418	\$80,045	\$109,942	\$77,524
A.S. RHODES E.S.	250	1-000-250-100-61100-1621	SUPPLEMENTAL WAGES	\$5,341	\$5,341	\$4,583	\$5,341	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-2100	FICA BENEFITS	\$56,975	\$56,975	\$57,865	\$64,843	\$7,868
A.S. RHODES E.S.	250	1-000-250-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$122,893	\$122,893	\$61,148	\$139,987	\$17,094
A.S. RHODES E.S.	250	1-000-250-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$69,861.20	\$0	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-2300	MEDICAL INSURANCE	\$122,555	\$122,555	\$114,944	\$122,555	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-2400	GROUP LIFE INSURANCE	\$9,908	\$9,908	\$10,563	\$11,287	\$1,379
A.S. RHODES E.S.	250	1-000-250-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$936	\$936	\$1,009	\$1,009	\$73
A.S. RHODES E.S.	250	1-000-250-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$8,947	\$8,947	\$9,538	\$10,192	\$1,245
A.S. RHODES E.S.	250	1-000-250-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$640	\$640	\$0	\$640	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-3500	PRINTING AND BINDING	\$130	\$130	\$0	\$130	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-5401	LEASE AND RENTAL	\$9,030	\$9,030	\$7,920	\$9,030	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6013	EDUCATIONAL SUPPLIES	\$7,200	\$7,200	\$8,313	\$7,200	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6014	TECHNOLOGY CONSUMABLES	\$2,000	\$2,000	\$656	\$2,000	\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6020	TEXTBOOKS	\$2,800	\$2,800	\$165	\$2,800	\$0
A.S. RHODES E.S.	250	1-000-250-100-61210-1123	COUNSELOR SALARIES	\$57,536	\$57,536	\$59,084	\$59,376	\$1,840
A.S. RHODES E.S.	250	1-000-250-100-61210-2100	FICA BENEFITS	\$4,402	\$4,402	\$3,922	\$4,542	\$140
A.S. RHODES E.S.	250	1-000-250-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,562	\$9,562	\$9,563	\$9,868	\$306
A.S. RHODES E.S.	250	1-000-250-100-61210-2300	MEDICAL INSURANCE	\$13,585	\$13,585	\$13,831	\$13,585	\$0
A.S. RHODES E.S.	250	1-000-250-100-61210-2400	GROUP LIFE INSURANCE	\$771	\$771	\$771	\$796	\$25
A.S. RHODES E.S.	250	1-000-250-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$696	\$696	\$696	\$718	\$22
A.S. RHODES E.S.	250	1-000-250-100-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$160	\$160	\$0	\$160	\$0
A.S. RHODES E.S.	250	1-000-250-100-61310-5534	STAFF DEVELOPMENT	\$160	\$160	\$100	\$160	\$0
A.S. RHODES E.S.	250	1-000-250-100-61320-1122	LIBRARIAN SALARIES	\$49,362	\$49,362	\$50,910	\$50,979	\$1,617
A.S. RHODES E.S.	250	1-000-250-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$22,177	\$22,177	\$49,093	\$63,140	\$40,963
A.S. RHODES E.S.	250	1-000-250-100-61320-2100	FICA BENEFITS	\$5,473	\$5,473	\$7,033	\$8,730	\$3,257
A.S. RHODES E.S.	250	1-000-250-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$11,890	\$11,890	\$16,209	\$18,967	\$7,077
A.S. RHODES E.S.	250	1-000-250-100-61320-2300	MEDICAL INSURANCE	\$7,919	\$7,919	\$20,192	\$7,919	\$0
A.S. RHODES E.S.	250	1-000-250-100-61320-2400	GROUP LIFE INSURANCE	\$959	\$959	\$1,307	\$1,529	\$570
A.S. RHODES E.S.	250	1-000-250-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$866	\$866	\$1,180	\$1,381	\$515
A.S. RHODES E.S.	250	1-000-250-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$2,000	\$2,000	\$568	\$2,000	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
A.S. RHODES E.S.	250	1-000-250-100-61410-1126	PRINCIPAL SALARIES	\$93,535	\$93,535	\$95,083	\$100,854	\$7,319
A.S. RHODES E.S.	250	1-000-250-100-61410-1150	CELRLICAL SALARIES	\$32,483	\$32,483	\$34,031	\$40,412	\$7,929
A.S. RHODES E.S.	250	1-000-250-100-61410-1350	PART-TIME CLERICAL	\$16,000	\$16,000	\$19,454	\$16,000	\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2100	FICA BENEFITS	\$10,864	\$10,864	\$10,504	\$12,030	\$1,166
A.S. RHODES E.S.	250	1-000-250-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,944	\$20,944	\$15,546	\$23,478	\$2,534
A.S. RHODES E.S.	250	1-000-250-100-61410-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$5,398.56	\$0	\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2300	MEDICAL INSURANCE	\$21,213	\$21,213	\$19,968	\$21,213	\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2400	GROUP LIFE INSURANCE	\$1,689	\$1,689	\$1,689	\$1,893	\$204
A.S. RHODES E.S.	250	1-000-250-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
A.S. RHODES E.S.	250	1-000-250-100-61410-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$78	\$78	\$78	\$78	\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,525	\$1,525	\$1,525	\$1,709	\$184
A.S. RHODES E.S.	250	1-000-250-100-61410-6001	OFICE SUPPLIES	\$2,200	\$2,200	\$2,009	\$2,200	\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-6013	EDUCATIONAL SUPPLIES	\$160	\$160	\$415	\$160	\$0
A.S. RHODES E.S.	250	1-000-250-200-61100-1121	TEACHER SALARIES	\$46,778	\$46,778	\$48,326	\$48,335	\$1,557
A.S. RHODES E.S.	250	1-000-250-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$32,880	\$32,880	\$35,976	\$42,645	\$9,765
A.S. RHODES E.S.	250	1-000-250-200-61100-2100	FICA BENEFITS	\$6,094	\$6,094	\$6,402	\$6,959	\$865
A.S. RHODES E.S.	250	1-000-250-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$13,239	\$13,239	\$7,775	\$15,121	\$1,882
A.S. RHODES E.S.	250	1-000-250-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$5,464.60	\$0	\$0
A.S. RHODES E.S.	250	1-000-250-200-61100-2300	MEDICAL INSURANCE	\$22,967	\$22,967	\$21,084	\$22,967	\$0
A.S. RHODES E.S.	250	1-000-250-200-61100-2400	GROUP LIFE INSURANCE	\$1,067	\$1,067	\$1,067	\$1,219	\$152
A.S. RHODES E.S.	250	1-000-250-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$70	\$70	\$79	\$79	\$9
A.S. RHODES E.S.	250	1-000-250-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$964	\$964	\$964	\$1,101	\$137
A.S. RHODES E.S.	250	1-000-250-200-61100-6013	EDUCATIONAL SUPPLIES	\$208	\$208	\$0	\$208	\$0
A.S. RHODES E.S.	250	1-000-250-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$577	\$573	\$0	\$0
A.S. RHODES E.S.	250	1-410-250-100-61100-1321	PART-TIME TEACHER	\$2,074	\$2,074	\$0	\$2,074	\$0
A.S. RHODES E.S.	250	1-410-250-100-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$4,500	\$4,500	\$0	\$4,500	\$0
A.S. RHODES E.S.	250	1-410-250-100-61100-2100	FICA BENEFITS	\$503	\$503	\$0	\$502	(\$1)
A.S. RHODES E.S.	250	1-421-250-100-61100-6020	TEXTBOOKS	\$0	\$22,000	\$21,339	\$0	\$0
	250 Total			\$1,608,594	\$1,631,171	\$1,746,730	\$1,829,139	\$220,545
L. F. KEYSER E.S.	260	1-000-260-100-61100-1121	TEACHER SALARIES	\$1,459,761	\$1,459,761	\$1,456,777	\$1,509,657	\$49,896
L. F. KEYSER E.S.	260	1-000-260-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$55,721	\$55,721	\$27,347	\$41,170	(\$14,551)
L. F. KEYSER E.S.	260	1-000-260-100-61100-1621	SUPPLEMENTAL WAGES	\$3,427	\$3,427	\$4,089	\$3,427	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-2100	FICA BENEFITS	\$116,197	\$116,197	\$110,788	\$118,900	\$2,703
L. F. KEYSER E.S.	260	1-000-260-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$251,873	\$251,873	\$140,868	\$257,747	\$5,874
L. F. KEYSER E.S.	260	1-000-260-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$97,772.80	\$0	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-2300	MEDICAL INSURANCE	\$192,211	\$192,211	\$188,034	\$192,211	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-2400	GROUP LIFE INSURANCE	\$20,307	\$20,307	\$19,240	\$20,781	\$474
L. F. KEYSER E.S.	260	1-000-260-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,302	\$1,302	\$1,412	\$1,412	\$110
L. F. KEYSER E.S.	260	1-000-260-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$18,337	\$18,337	\$17,374	\$18,765	\$428
L. F. KEYSER E.S.	260	1-000-260-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,175.65	\$0	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$1,000	\$508	\$507	\$1,000	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-3500	PRINTING AND BINDING	\$700	\$0	\$0	\$700	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-6013	EDUCATIONAL SUPPLIES	\$26,539	\$30,338	\$30,338	\$26,539	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-6014	TECHNOLOGY CONSUMABLES	\$2,500	\$4,375	\$4,375	\$2,500	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61100-6020	TEXTBOOKS	\$3,585	\$415	\$415	\$3,585	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61210-1123	COUNSELOR SALARIES	\$47,790	\$47,790	\$49,338	\$49,307	\$1,517
L. F. KEYSER E.S.	260	1-000-260-100-61210-2100	FICA BENEFITS	\$3,656	\$3,656	\$3,635	\$3,771	\$115
L. F. KEYSER E.S.	260	1-000-260-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$7,943	\$7,943	\$0	\$8,195	\$252
L. F. KEYSER E.S.	260	1-000-260-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$7,942.60	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
L. F. KEYSER E.S.	260	1-000-260-100-61210-2300	MEDICAL INSURANCE	\$7,567	\$7,567	\$6,386	\$7,567	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61210-2400	GROUP LIFE INSURANCE	\$640	\$640	\$640	\$661	\$21
L. F. KEYSER E.S.	260	1-000-260-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$108	\$108	\$115	\$115	\$7
L. F. KEYSER E.S.	260	1-000-260-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$578	\$578	\$578	\$597	\$19
L. F. KEYSER E.S.	260	1-000-260-100-61210-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$500	\$0	\$0	\$500	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61320-1122	LIBRARIAN SALARIES	\$58,984	\$58,984	\$60,532	\$60,872	\$1,888
L. F. KEYSER E.S.	260	1-000-260-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$17,524	\$17,524	\$19,072	\$24,956	\$7,432
L. F. KEYSER E.S.	260	1-000-260-100-61320-2100	FICA BENEFITS	\$5,853	\$5,853	\$5,440	\$6,565	\$712
L. F. KEYSER E.S.	260	1-000-260-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$12,716	\$12,716	\$12,716	\$14,265	\$1,549
L. F. KEYSER E.S.	260	1-000-260-100-61320-2300	MEDICAL INSURANCE	\$21,488	\$21,488	\$20,397	\$21,488	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61320-2400	GROUP LIFE INSURANCE	\$1,025	\$1,025	\$1,025	\$1,150	\$125
L. F. KEYSER E.S.	260	1-000-260-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$926	\$926	\$926	\$1,039	\$113
L. F. KEYSER E.S.	260	1-000-260-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$3,661	\$2,329	\$2,328	\$3,661	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-1126	PRINCIPAL SALARIES	\$91,700	\$91,700	\$93,248	\$94,140	\$2,440
L. F. KEYSER E.S.	260	1-000-260-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$80,998	\$80,998	\$82,546	\$80,998	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-1150	CELTRICAL SALARIES	\$60,125	\$60,125	\$63,221	\$73,564	\$13,439
L. F. KEYSER E.S.	260	1-000-260-100-61410-2100	FICA BENEFITS	\$17,811	\$17,811	\$17,473	\$19,025	\$1,214
L. F. KEYSER E.S.	260	1-000-260-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$38,695	\$38,695	\$33,527	\$41,334	\$2,639
L. F. KEYSER E.S.	260	1-000-260-100-61410-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$5,168.40	\$0	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-2300	MEDICAL INSURANCE	\$21,604	\$21,604	\$20,510	\$21,604	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-2400	GROUP LIFE INSURANCE	\$3,120	\$3,120	\$3,120	\$3,333	\$213
L. F. KEYSER E.S.	260	1-000-260-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$235	\$235	\$231	\$231	(\$4)
L. F. KEYSER E.S.	260	1-000-260-100-61410-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$75	\$75	\$75	\$75	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$2,817	\$2,817	\$2,817	\$3,009	\$192
L. F. KEYSER E.S.	260	1-000-260-100-61410-5201	POSTAGE	\$500	\$632	\$631	\$500	\$0
L. F. KEYSER E.S.	260	1-000-260-100-61410-5401	LEASE AND RENTAL	\$14,000	\$14,388	\$14,388	\$14,000	\$0
L. F. KEYSER E.S.	260	1-000-260-200-61100-1121	TEACHER SALARIES	\$243,716	\$243,716	\$246,984	\$250,626	\$6,910
L. F. KEYSER E.S.	260	1-000-260-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$225,652	\$225,652	\$233,565	\$288,107	\$62,455
L. F. KEYSER E.S.	260	1-000-260-200-61100-1621	SUPPLEMENTAL WAGES	\$3,520	\$3,520	\$891	\$3,520	\$0
L. F. KEYSER E.S.	260	1-000-260-200-61100-2100	FICA BENEFITS	\$36,176	\$36,176	\$35,088	\$41,482	\$5,306
L. F. KEYSER E.S.	260	1-000-260-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$78,009	\$78,009	\$23,359	\$89,537	\$11,528
L. F. KEYSER E.S.	260	1-000-260-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$53,041.19	\$0	\$0
L. F. KEYSER E.S.	260	1-000-260-200-61100-2300	MEDICAL INSURANCE	\$114,164	\$114,164	\$116,783	\$114,164	\$0
L. F. KEYSER E.S.	260	1-000-260-200-61100-2400	GROUP LIFE INSURANCE	\$6,290	\$6,290	\$6,160	\$7,219	\$929
L. F. KEYSER E.S.	260	1-000-260-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$748	\$748	\$766	\$766	\$18
L. F. KEYSER E.S.	260	1-000-260-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,679	\$5,679	\$5,562	\$6,519	\$840
L. F. KEYSER E.S.	260	1-000-260-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$273.99	\$0	\$0
L. F. KEYSER E.S.	260	1-000-260-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,226	\$1,224	\$0	\$0
L. F. KEYSER E.S.	260	1-410-260-100-61100-1121	TEACHER SALARIES	\$70,207	\$70,207	\$82,632	\$57,108	(\$13,099)
L. F. KEYSER E.S.	260	1-410-260-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$29,443	\$29,443	\$3,750	\$0	(\$29,443)
L. F. KEYSER E.S.	260	1-410-260-100-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$0	\$0	\$7,728.99	\$0	\$0
L. F. KEYSER E.S.	260	1-410-260-100-61100-2100	FICA BENEFITS	\$7,623	\$7,623	\$6,770	\$4,368	(\$3,255)
L. F. KEYSER E.S.	260	1-410-260-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$16,562	\$16,562	\$13,966	\$9,491	(\$7,071)
L. F. KEYSER E.S.	260	1-410-260-100-61100-2300	MEDICAL INSURANCE	\$21,888	\$21,888	\$15,012	\$21,888	\$0
L. F. KEYSER E.S.	260	1-410-260-100-61100-2400	GROUP LIFE INSURANCE	\$1,335	\$1,335	\$1,126	\$765	(\$570)
L. F. KEYSER E.S.	260	1-410-260-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,206	\$1,206	\$1,017	\$691	(\$515)
L. F. KEYSER E.S.	260	1-410-260-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$8,523.42	\$0	\$0
L. F. KEYSER E.S.	260	1-410-260-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$7,145.10	\$0	\$0
L. F. KEYSER E.S.	260	1-421-260-100-61100-6020	TEXTBOOKS	\$0	\$46,000	\$45,455	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
L. F. KEYSER E.S.	260	1-465-260-200-61100-1121	TEACHER SALARIES	\$119,576	\$119,576	\$122,362	\$124,185	\$4,609
L. F. KEYSER E.S.	260	1-465-260-200-61100-2100	FICA BENEFITS	\$9,148	\$9,148	\$9,085	\$9,500	\$352
L. F. KEYSER E.S.	260	1-465-260-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$19,874	\$19,874	\$10,316	\$20,640	\$766
L. F. KEYSER E.S.	260	1-465-260-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$9,558.00	\$0	\$0
L. F. KEYSER E.S.	260	1-465-260-200-61100-2300	MEDICAL INSURANCE	\$18,935	\$18,935	\$13,602	\$18,935	\$0
L. F. KEYSER E.S.	260	1-465-260-200-61100-2400	GROUP LIFE INSURANCE	\$1,602	\$1,602	\$1,602	\$1,664	\$62
L. F. KEYSER E.S.	260	1-465-260-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$133	\$133	\$138	\$138	\$5
L. F. KEYSER E.S.	260	1-465-260-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,447	\$1,447	\$1,447	\$1,503	\$56
	260 Total			\$3,709,032	\$3,756,258	\$3,713,468	\$3,827,732	\$118,700
H. J. BARBOUR E.S.	270	1-000-270-100-61100-1121	TEACHER SALARIES	\$1,357,792	\$1,357,792	\$1,382,000	\$1,505,699	\$147,907
H. J. BARBOUR E.S.	270	1-000-270-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$117,275	\$117,275	\$87,565	\$110,397	(\$6,878)
H. J. BARBOUR E.S.	270	1-000-270-100-61100-1621	SUPPLEMENTAL WAGES	\$3,575	\$3,575	\$4,089	\$3,575	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2100	FICA BENEFITS	\$113,116	\$113,116	\$111,104	\$123,905	\$10,789
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$245,156	\$245,156	\$99,680	\$268,596	\$23,440
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$136,779.73	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2300	MEDICAL INSURANCE	\$173,206	\$173,206	\$113,855	\$185,158	\$11,952
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2400	GROUP LIFE INSURANCE	\$19,766	\$19,766	\$19,064	\$21,620	\$1,854
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,570	\$1,570	\$1,975	\$1,975	\$405
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$17,848	\$17,848	\$17,215	\$19,555	\$1,707
H. J. BARBOUR E.S.	270	1-000-270-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,182.50	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$350	\$0	\$0	\$350	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-3500	PRINTING AND BINDING	\$550	\$506	\$506	\$550	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$22,702	\$18,572	\$18,556	\$22,702	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-6014	TECHNOLOGY CONSUMABLES	\$4,400	\$3,726	\$3,726	\$4,400	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61100-6020	TEXTBOOKS	\$3,000	\$312	\$312	\$3,000	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61210-1123	COUNSELOR SALARIES	\$56,125	\$56,125	\$57,673	\$57,918	\$1,793
H. J. BARBOUR E.S.	270	1-000-270-100-61210-2100	FICA BENEFITS	\$4,294	\$4,294	\$4,393	\$4,430	\$136
H. J. BARBOUR E.S.	270	1-000-270-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,328	\$9,328	\$9,328	\$9,626	\$298
H. J. BARBOUR E.S.	270	1-000-270-100-61210-2300	MEDICAL INSURANCE	\$0	\$0	\$3,250.00	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61210-2400	GROUP LIFE INSURANCE	\$752	\$752	\$752	\$776	\$24
H. J. BARBOUR E.S.	270	1-000-270-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$679	\$679	\$679	\$701	\$22
H. J. BARBOUR E.S.	270	1-000-270-100-61320-1122	LIBRARIAN SALARIES	\$61,227	\$61,227	\$63,256	\$63,190	\$1,963
H. J. BARBOUR E.S.	270	1-000-270-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$23,331	\$23,331	\$24,879	\$32,180	\$8,849
H. J. BARBOUR E.S.	270	1-000-270-100-61320-2100	FICA BENEFITS	\$6,469	\$6,469	\$6,507	\$7,295	\$826
H. J. BARBOUR E.S.	270	1-000-270-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$14,054	\$14,054	\$14,054	\$15,850	\$1,796
H. J. BARBOUR E.S.	270	1-000-270-100-61320-2300	MEDICAL INSURANCE	\$12,483	\$12,483	\$18,536	\$12,483	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61320-2400	GROUP LIFE INSURANCE	\$1,133	\$1,133	\$1,133	\$1,278	\$145
H. J. BARBOUR E.S.	270	1-000-270-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,023	\$1,023	\$1,023	\$1,154	\$131
H. J. BARBOUR E.S.	270	1-000-270-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$6,500	\$12,631	\$10,345	\$6,500	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-1126	PRINCIPAL SALARIES	\$89,261	\$89,261	\$90,809	\$89,261	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$77,953	\$77,953	\$79,501	\$77,953	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-1150	CELRLICAL SALARIES	\$65,656	\$65,656	\$76,354	\$87,500	\$21,844
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2100	FICA BENEFITS	\$15,594	\$15,594	\$17,563	\$19,485	\$3,891
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$33,879	\$33,879	\$33,879	\$42,333	\$8,454
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$6,087.72	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2300	MEDICAL INSURANCE	\$30,353	\$30,353	\$37,409	\$30,353	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2400	GROUP LIFE INSURANCE	\$2,731	\$2,731	\$3,222	\$3,413	\$682
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$245	\$245	\$222	\$222	(\$23)
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$88	\$88	\$88	\$88	\$0

**WAREN COUNTY PUBLIC SCHOOLS
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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$2,818	\$2,818	\$2,910	\$3,082	\$264
H. J. BARBOUR E.S.	270	1-000-270-100-61410-2830	LEAVE PAYOUT	\$0	\$0	\$1,527.63	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-5201	POSTAGE	\$600	\$825	\$825	\$600	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-5401	LEASE AND RENTAL	\$15,600	\$15,600	\$15,540	\$15,600	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-6001	OFFICE SUPPLIES	\$1,000	\$1,453	\$1,449	\$1,000	\$0
H. J. BARBOUR E.S.	270	1-000-270-100-61410-6012	BOOKS AND SUBSCRIPTIONS	\$1,000	\$2,180	\$854	\$1,000	\$0
H. J. BARBOUR E.S.	270	1-000-270-200-61100-1121	TEACHER SALARIES	\$286,759	\$286,759	\$282,548	\$285,120	(\$1,639)
H. J. BARBOUR E.S.	270	1-000-270-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$126,091	\$126,091	\$135,379	\$159,372	\$33,281
H. J. BARBOUR E.S.	270	1-000-270-200-61100-1621	SUPPLEMENTAL WAGES	\$1,865	\$1,865	\$638	\$1,865	\$0
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2100	FICA BENEFITS	\$27,324	\$27,324	\$30,065	\$34,146	\$6,822
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$59,053	\$59,053	\$55,826	\$73,875	\$14,822
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$10,803.40	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2300	MEDICAL INSURANCE	\$101,422	\$101,422	\$92,510	\$101,422	\$0
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2400	GROUP LIFE INSURANCE	\$4,761	\$4,761	\$5,372	\$5,956	\$1,195
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$154	\$154	\$156	\$156	\$2
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$4,995	\$4,995	\$4,851	\$5,378	\$383
H. J. BARBOUR E.S.	270	1-000-270-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$3,136.47	\$0	\$0
H. J. BARBOUR E.S.	270	1-000-270-200-61100-6013	EDUCATIONAL SUPPLIES	\$1,000	\$1,000	\$988	\$1,000	\$0
H. J. BARBOUR E.S.	270	1-000-270-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,000	\$1,000	\$0	\$0
H. J. BARBOUR E.S.	270	1-410-270-100-61100-1121	TEACHER SALARIES	\$68,487	\$68,487	\$70,035	\$70,686	\$2,199
H. J. BARBOUR E.S.	270	1-410-270-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$16,020	\$16,020	\$2,670	\$0	(\$16,020)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$0	\$0	\$6,238.00	\$0	\$0
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2100	FICA BENEFITS	\$6,465	\$6,465	\$5,900	\$5,407	(\$1,058)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$14,045	\$14,045	\$11,383	\$11,748	(\$2,297)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$266.25	\$0	\$0
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2300	MEDICAL INSURANCE	\$8,264	\$8,264	\$18,582	\$8,264	\$0
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2400	GROUP LIFE INSURANCE	\$1,132	\$1,132	\$939	\$947	(\$185)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$37	\$37	\$4	\$4	(\$33)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,023	\$1,023	\$848	\$855	(\$168)
H. J. BARBOUR E.S.	270	1-410-270-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$604.00	\$0	\$0
H. J. BARBOUR E.S.	270	1-410-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$15,469.64	\$0	\$0
H. J. BARBOUR E.S.	270	1-421-270-100-61100-6020	TEXTBOOKS	\$0	\$40,000	\$39,981	\$0	\$0
H. J. BARBOUR E.S.	270	1-465-270-200-61100-1121	TEACHER SALARIES	\$57,536	\$57,536	\$59,084	\$59,376	\$1,840
H. J. BARBOUR E.S.	270	1-465-270-200-61100-2100	FICA BENEFITS	\$4,402	\$4,402	\$4,534	\$4,542	\$140
H. J. BARBOUR E.S.	270	1-465-270-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,562	\$9,562	\$9,563	\$9,868	\$306
H. J. BARBOUR E.S.	270	1-465-270-200-61100-2400	GROUP LIFE INSURANCE	\$771	\$771	\$771	\$796	\$25
H. J. BARBOUR E.S.	270	1-465-270-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$696	\$696	\$696	\$718	\$22
H. J. BARBOUR E.S.	270	1-470-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$972.85	\$0	\$0
	270 Total			\$3,416,346	\$3,457,449	\$3,453,471.36	\$3,698,254	\$281,908
SKYLINE M.S.	290	1-000-290-100-61100-1121	TEACHER SALARIES	\$1,943,809	\$1,943,809	\$2,083,918	\$2,113,325	\$169,516
SKYLINE M.S.	290	1-000-290-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$0	\$0	\$5,068.00	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-61100-1621	SUPPLEMENTAL WAGES	\$10,725	\$10,725	\$12,407	\$10,725	\$0
SKYLINE M.S.	290	1-000-290-100-61100-2100	FICA BENEFITS	\$156,144	\$156,144	\$154,741	\$162,489	\$6,345
SKYLINE M.S.	290	1-000-290-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$337,448	\$337,448	\$148,795	\$351,235	\$13,787
SKYLINE M.S.	290	1-000-290-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$188,624.59	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-61100-2300	MEDICAL INSURANCE	\$330,688	\$330,688	\$290,372	\$330,688	\$0
SKYLINE M.S.	290	1-000-290-100-61100-2400	GROUP LIFE INSURANCE	\$27,207	\$27,207	\$27,424	\$28,319	\$1,112
SKYLINE M.S.	290	1-000-290-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$4,780	\$4,780	\$2,763	\$2,763	(\$2,017)
SKYLINE M.S.	290	1-000-290-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$23,581	\$23,581	\$24,566	\$25,571	\$1,990

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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
SKYLINE M.S.	290	1-000-290-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$457.72	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$5,000	\$4,000	\$3,992	\$5,000	\$0
SKYLINE M.S.	290	1-000-290-100-61100-3500	PRINTING AND BINDING	\$4,000	\$1,750	\$1,740	\$4,000	\$0
SKYLINE M.S.	290	1-000-290-100-61100-5401	LEASE AND RENTAL	\$33,000	\$23,650	\$23,481	\$33,000	\$0
SKYLINE M.S.	290	1-000-290-100-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$3,000	\$3,000	\$745	\$3,000	\$0
SKYLINE M.S.	290	1-000-290-100-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$620	\$900	\$900	\$620	\$0
SKYLINE M.S.	290	1-000-290-100-61100-6013	EDUCATIONAL SUPPLIES	\$32,072	\$38,072	\$36,345	\$32,072	\$0
SKYLINE M.S.	290	1-000-290-100-61100-6014	TECHNOLOGY CONSUMABLES	\$10,000	\$11,470	\$11,452	\$10,000	\$0
SKYLINE M.S.	290	1-000-290-100-61210-1121	TEACHER SALARIES	\$51,464	\$51,464	\$0	\$0	(\$51,464)
SKYLINE M.S.	290	1-000-290-100-61210-1123	COUNSELOR SALARIES	\$59,740	\$59,740	\$110,116	\$110,359	\$50,619
SKYLINE M.S.	290	1-000-290-100-61210-1150	CELTRICAL SALARIES	\$41,465	\$41,465	\$43,013	\$45,883	\$4,418
SKYLINE M.S.	290	1-000-290-100-61210-1621	SUPPLEMENTAL WAGES	\$660	\$660	\$0	\$660	\$0
SKYLINE M.S.	290	1-000-290-100-61210-2100	FICA BENEFITS	\$11,730	\$11,730	\$11,560	\$12,003	\$273
SKYLINE M.S.	290	1-000-290-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$25,374	\$25,374	\$6,892	\$25,967	\$593
SKYLINE M.S.	290	1-000-290-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$17,774.08	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-61210-2300	MEDICAL INSURANCE	\$16,249	\$16,249	\$19,254	\$16,249	\$0
SKYLINE M.S.	290	1-000-290-100-61210-2400	GROUP LIFE INSURANCE	\$2,046	\$2,046	\$1,989	\$2,094	\$48
SKYLINE M.S.	290	1-000-290-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$140	\$140	\$257	\$257	\$117
SKYLINE M.S.	290	1-000-290-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,847	\$1,847	\$1,796	\$1,891	\$44
SKYLINE M.S.	290	1-000-290-100-61210-2830	LEAVE PAYOUT	\$0	\$0	\$847.21	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-61320-1122	LIBRARIAN SALARIES	\$75,564	\$75,564	\$77,112	\$77,742	\$2,178
SKYLINE M.S.	290	1-000-290-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$22,665	\$22,665	\$0	\$0	(\$22,665)
SKYLINE M.S.	290	1-000-290-100-61320-2100	FICA BENEFITS	\$7,515	\$7,515	\$5,861	\$5,947	(\$1,568)
SKYLINE M.S.	290	1-000-290-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$16,326	\$16,326	\$12,559	\$12,921	(\$3,405)
SKYLINE M.S.	290	1-000-290-100-61320-2300	MEDICAL INSURANCE	\$7,952	\$7,952	\$0	\$7,952	\$0
SKYLINE M.S.	290	1-000-290-100-61320-2400	GROUP LIFE INSURANCE	\$1,316	\$1,316	\$1,013	\$1,042	(\$274)
SKYLINE M.S.	290	1-000-290-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,189	\$1,189	\$914	\$941	(\$248)
SKYLINE M.S.	290	1-000-290-100-61320-3310	REPAIR AND MAINTENANCE SERVICES	\$500	\$0	\$0	\$500	\$0
SKYLINE M.S.	290	1-000-290-100-61320-6001	OFFICE SUPPLIES	\$400	\$400	\$271	\$400	\$0
SKYLINE M.S.	290	1-000-290-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$4,400	\$4,400	\$4,411	\$4,400	\$0
SKYLINE M.S.	290	1-000-290-100-61320-6013	EDUCATIONAL SUPPLIES	\$500	\$4,950	\$4,918	\$500	\$0
SKYLINE M.S.	290	1-000-290-100-61410-1126	PRINCIPAL SALARIES	\$104,221	\$104,221	\$105,769	\$104,221	\$0
SKYLINE M.S.	290	1-000-290-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$80,998	\$80,998	\$83,701	\$82,153	\$1,155
SKYLINE M.S.	290	1-000-290-100-61410-1150	CELTRICAL SALARIES	\$117,134	\$117,134	\$120,230	\$120,626	\$3,492
SKYLINE M.S.	290	1-000-290-100-61410-2100	FICA BENEFITS	\$23,130	\$23,130	\$23,464	\$23,485	\$355
SKYLINE M.S.	290	1-000-290-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$50,251	\$50,251	\$50,443	\$51,023	\$772
SKYLINE M.S.	290	1-000-290-100-61410-2300	MEDICAL INSURANCE	\$15,552	\$15,552	\$13,336	\$15,552	\$0
SKYLINE M.S.	290	1-000-290-100-61410-2400	GROUP LIFE INSURANCE	\$4,052	\$4,052	\$4,067	\$4,114	\$62
SKYLINE M.S.	290	1-000-290-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$520	\$520	\$496	\$496	(\$24)
SKYLINE M.S.	290	1-000-290-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,658	\$3,658	\$3,673	\$3,715	\$57
SKYLINE M.S.	290	1-000-290-100-61410-5201	POSTAGE	\$1,800	\$1,800	\$1,800	\$1,800	\$0
SKYLINE M.S.	290	1-000-290-100-61410-6001	OFFICE SUPPLIES	\$2,000	\$2,900	\$2,358	\$2,000	\$0
SKYLINE M.S.	290	1-000-290-100-68200-1121	TEACHER SALARIES	\$60,416	\$60,416	\$73,993	\$60,208	(\$208)
SKYLINE M.S.	290	1-000-290-100-68200-2100	FICA BENEFITS	\$4,622	\$4,622	\$5,492	\$4,605	(\$17)
SKYLINE M.S.	290	1-000-290-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,041	\$10,041	\$11,711	\$10,007	(\$34)
SKYLINE M.S.	290	1-000-290-100-68200-2300	MEDICAL INSURANCE	\$0	\$0	\$10,693.00	\$0	\$0
SKYLINE M.S.	290	1-000-290-100-68200-2400	GROUP LIFE INSURANCE	\$810	\$810	\$944	\$807	(\$3)
SKYLINE M.S.	290	1-000-290-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$731	\$731	\$853	\$729	(\$2)
SKYLINE M.S.	290	1-000-290-200-61100-1121	TEACHER SALARIES	\$249,252	\$249,252	\$225,460	\$241,567	(\$7,685)

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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
SKYLINE M.S.	290	1-000-290-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$162,904	\$162,904	\$165,410	\$253,287	\$90,383
SKYLINE M.S.	290	1-000-290-200-61100-1621	SUPPLEMENTAL WAGES	\$2,244	\$2,244	\$708	\$2,244	\$0
SKYLINE M.S.	290	1-000-290-200-61100-2100	FICA BENEFITS	\$31,702	\$31,702	\$28,496	\$38,028	\$6,326
SKYLINE M.S.	290	1-000-290-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$68,500	\$68,500	\$18,985	\$82,245	\$13,745
SKYLINE M.S.	290	1-000-290-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$42,734.28	\$0	\$0
SKYLINE M.S.	290	1-000-290-200-61100-2300	MEDICAL INSURANCE	\$81,705	\$81,705	\$83,037	\$87,681	\$5,976
SKYLINE M.S.	290	1-000-290-200-61100-2400	GROUP LIFE INSURANCE	\$5,523	\$5,523	\$4,976	\$6,625	\$1,102
SKYLINE M.S.	290	1-000-290-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$400	\$400	\$617	\$617	\$217
SKYLINE M.S.	290	1-000-290-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$4,987	\$4,987	\$4,493	\$5,988	\$1,001
SKYLINE M.S.	290	1-000-290-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,335.33	\$0	\$0
SKYLINE M.S.	290	1-000-290-200-61100-6013	EDUCATIONAL SUPPLIES	\$3,000	\$3,000	\$1,557	\$3,000	\$0
SKYLINE M.S.	290	1-000-290-300-61100-1121	TEACHER SALARIES	\$63,778	\$63,778	\$65,326	\$65,899	\$2,121
SKYLINE M.S.	290	1-000-290-300-61100-2100	FICA BENEFITS	\$4,879	\$4,879	\$4,707	\$5,041	\$162
SKYLINE M.S.	290	1-000-290-300-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,600	\$10,600	\$10,600	\$10,952	\$352
SKYLINE M.S.	290	1-000-290-300-61100-2300	MEDICAL INSURANCE	\$9,530	\$9,530	\$6,386	\$9,530	\$0
SKYLINE M.S.	290	1-000-290-300-61100-2400	GROUP LIFE INSURANCE	\$855	\$855	\$855	\$883	\$28
SKYLINE M.S.	290	1-000-290-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$772	\$772	\$772	\$797	\$25
SKYLINE M.S.	290	1-000-290-300-61100-6013	EDUCATIONAL SUPPLIES	\$5,000	\$5,000	\$4,301	\$5,000	\$0
SKYLINE M.S.	290	1-000-290-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,471	\$1,471	\$0	\$0
SKYLINE M.S.	290	1-000-290-520-61100-1621	SUPPLEMENTAL WAGES	\$28,050	\$28,050	\$22,768	\$28,050	\$0
SKYLINE M.S.	290	1-000-290-520-61100-2100	FICA BENEFITS	\$2,146	\$2,146	\$1,742	\$2,145	(\$1)
SKYLINE M.S.	290	1-000-290-520-61100-3124	PROFESSIONAL SERVICES	\$4,500	\$4,500	\$2,693	\$4,500	\$0
SKYLINE M.S.	290	1-000-290-520-61100-5300	INSURANCE	\$1,000	\$1,000	\$660	\$1,000	\$0
SKYLINE M.S.	290	1-000-290-520-61410-1383	PART-TIME ATHLETIC SUPPORT	\$2,000	\$2,000	\$1,025	\$2,000	\$0
SKYLINE M.S.	290	1-000-290-520-61410-1621	SUPPLEMENTAL WAGES	\$5,500	\$5,500	\$5,500	\$5,500	\$0
SKYLINE M.S.	290	1-000-290-520-61410-2100	FICA BENEFITS	\$574	\$574	\$499	\$573	(\$1)
SKYLINE M.S.	290	1-418-290-100-61310-1321	PART-TIME TEACHER	\$0	\$3,050	\$3,050	\$3,050	\$3,050
SKYLINE M.S.	290	1-418-290-100-61310-2100	FICA BENEFITS	\$0	\$234	\$233	\$0	\$0
SKYLINE M.S.	290	1-418-290-100-61310-3124	PROFESSIONAL SERVICES	\$0	\$4,600	\$4,600	\$0	\$0
SKYLINE M.S.	290	1-418-290-100-61310-6012	BOOKS AND SUBSCRIPTIONS	\$0	\$1,103	\$1,103	\$0	\$0
SKYLINE M.S.	290	1-418-290-100-61310-6013	EDUCATIONAL SUPPLIES	\$0	\$2,810	\$625	\$0	\$0
SKYLINE M.S.	290	1-419-290-100-61310-3124	PROFESSIONAL SERVICES	\$0	\$0	\$11,247.00	\$0	\$0
SKYLINE M.S.	290	1-465-290-200-61100-1121	TEACHER SALARIES	\$119,551	\$119,551	\$122,647	\$123,453	\$3,902
SKYLINE M.S.	290	1-465-290-200-61100-2100	FICA BENEFITS	\$9,146	\$9,146	\$9,083	\$9,444	\$298
SKYLINE M.S.	290	1-465-290-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$19,869	\$19,869	\$19,869	\$20,518	\$649
SKYLINE M.S.	290	1-465-290-200-61100-2300	MEDICAL INSURANCE	\$8,437	\$8,437	\$12,277	\$8,437	\$0
SKYLINE M.S.	290	1-465-290-200-61100-2400	GROUP LIFE INSURANCE	\$1,602	\$1,602	\$1,602	\$1,654	\$52
SKYLINE M.S.	290	1-465-290-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,447	\$1,447	\$1,447	\$1,494	\$47
	290 Total			\$4,660,505	\$4,673,773	\$4,746,264	\$4,957,258	\$296,753
WARREN COUNTY M.S.	295	1-000-295-100-61100-1121	TEACHER SALARIES	\$2,199,600	\$2,148,483	\$2,054,746	\$2,061,013	(\$138,587)
WARREN COUNTY M.S.	295	1-000-295-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$0	\$0	\$10,221.79	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-1621	SUPPLEMENTAL WAGES	\$10,725	\$10,725	\$11,616	\$10,725	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-2100	FICA BENEFITS	\$169,090	\$165,180	\$153,357	\$158,488	(\$10,602)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$365,574	\$357,559	\$198,131	\$342,540	(\$23,034)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$134,984.35	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-2300	MEDICAL INSURANCE	\$254,148	\$246,324	\$228,210	\$240,348	(\$13,800)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2400	GROUP LIFE INSURANCE	\$29,475	\$28,805	\$26,858	\$27,632	(\$1,843)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$2,033	\$2,033	\$1,949	\$1,949	(\$84)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$26,615	\$26,002	\$24,252	\$24,939	(\$1,676)

**WAREN COUNTY PUBLIC SCHOOLS
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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
WARREN COUNTY M.S.	295	1-000-295-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$6,082.57	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$5,000	\$5,000	\$129	\$5,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-3500	PRINTING AND BINDING	\$4,000	\$4,000	\$1,004	\$4,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5401	LEASE AND RENTAL	\$33,000	\$33,000	\$25,188	\$33,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$3,000	\$3,000	\$110	\$3,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$620	\$620	\$0	\$620	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-6013	EDUCATIONAL SUPPLIES	\$32,072	\$32,072	\$30,991	\$32,072	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-6014	TECHNOLOGY CONSUMABLES	\$10,000	\$10,000	\$7,652	\$10,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-1123	COUNSELOR SALARIES	\$138,117	\$138,117	\$121,709	\$191,018	\$52,901
WARREN COUNTY M.S.	295	1-000-295-100-61210-1621	SUPPLEMENTAL WAGES	\$660	\$660	\$0	\$660	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-2100	FICA BENEFITS	\$10,616	\$10,616	\$9,356	\$14,663	\$4,047
WARREN COUNTY M.S.	295	1-000-295-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$22,955	\$22,955	\$3,546	\$31,747	\$8,792
WARREN COUNTY M.S.	295	1-000-295-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$16,626.10	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-2300	MEDICAL INSURANCE	\$8,273	\$8,273	\$6,612	\$8,273	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-2400	GROUP LIFE INSURANCE	\$1,851	\$1,851	\$1,626	\$2,560	\$709
WARREN COUNTY M.S.	295	1-000-295-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$149	\$149	\$240	\$240	\$91
WARREN COUNTY M.S.	295	1-000-295-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,671	\$1,671	\$1,469	\$2,311	\$640
WARREN COUNTY M.S.	295	1-000-295-100-61210-2830	LEAVE PAYOUT	\$0	\$0	\$2,033.10	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-1122	LIBRARIAN SALARIES	\$63,500	\$63,500	\$65,048	\$65,537	\$2,037
WARREN COUNTY M.S.	295	1-000-295-100-61320-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$16,020	\$16,020	\$17,568	\$22,447	\$6,427
WARREN COUNTY M.S.	295	1-000-295-100-61320-2100	FICA BENEFITS	\$6,083	\$6,083	\$5,944	\$6,730	\$647
WARREN COUNTY M.S.	295	1-000-295-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$13,216	\$13,216	\$13,216	\$14,623	\$1,407
WARREN COUNTY M.S.	295	1-000-295-100-61320-2300	MEDICAL INSURANCE	\$15,483	\$15,483	\$13,361	\$15,483	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-2400	GROUP LIFE INSURANCE	\$1,066	\$1,066	\$1,066	\$1,179	\$113
WARREN COUNTY M.S.	295	1-000-295-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$962	\$962	\$962	\$1,065	\$103
WARREN COUNTY M.S.	295	1-000-295-100-61320-3310	REPAIR AND MAINTENANCE SERVICES	\$500	\$500	\$0	\$500	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6001	OFFICE SUPPLIES	\$400	\$400	\$201	\$400	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$4,400	\$4,400	\$5,516	\$4,400	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6013	EDUCATIONAL SUPPLIES	\$500	\$2,333	\$34	\$500	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-1126	PRINCIPAL SALARIES	\$104,221	\$104,221	\$105,769	\$112,139	\$7,918
WARREN COUNTY M.S.	295	1-000-295-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$77,953	\$77,953	\$79,501	\$91,446	\$13,493
WARREN COUNTY M.S.	295	1-000-295-100-61410-1150	CELTRICAL SALARIES	\$85,535	\$85,535	\$90,389	\$105,351	\$19,816
WARREN COUNTY M.S.	295	1-000-295-100-61410-2100	FICA BENEFITS	\$20,480	\$20,480	\$21,154	\$23,633	\$3,153
WARREN COUNTY M.S.	295	1-000-295-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$44,493	\$44,493	\$39,704	\$51,345	\$6,852
WARREN COUNTY M.S.	295	1-000-295-100-61410-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$4,824.24	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-2400	GROUP LIFE INSURANCE	\$3,587	\$3,587	\$3,590	\$4,140	\$553
WARREN COUNTY M.S.	295	1-000-295-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$225	\$225	\$222	\$222	(\$3)
WARREN COUNTY M.S.	295	1-000-295-100-61410-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$70	\$70	\$70	\$70	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,239	\$3,239	\$3,242	\$3,738	\$499
WARREN COUNTY M.S.	295	1-000-295-100-61410-5201	POSTAGE	\$1,800	\$1,800	\$2,413	\$1,800	\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-6001	OFFICE SUPPLIES	\$2,000	\$2,000	\$0	\$2,000	\$0
WARREN COUNTY M.S.	295	1-000-295-100-68200-1121	TEACHER SALARIES	\$58,101	\$58,101	\$59,649	\$60,031	\$1,930
WARREN COUNTY M.S.	295	1-000-295-100-68200-2100	FICA BENEFITS	\$4,445	\$4,445	\$4,427	\$4,592	\$147
WARREN COUNTY M.S.	295	1-000-295-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,656	\$9,656	\$9,656	\$9,977	\$321
WARREN COUNTY M.S.	295	1-000-295-100-68200-2300	MEDICAL INSURANCE	\$8,264	\$8,264	\$6,386	\$8,264	\$0
WARREN COUNTY M.S.	295	1-000-295-100-68200-2400	GROUP LIFE INSURANCE	\$779	\$779	\$779	\$804	\$25
WARREN COUNTY M.S.	295	1-000-295-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$703	\$703	\$703	\$726	\$23
WARREN COUNTY M.S.	295	1-000-295-200-61100-1121	TEACHER SALARIES	\$463,820	\$463,820	\$329,851	\$397,039	(\$66,781)
WARREN COUNTY M.S.	295	1-000-295-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$178,219	\$178,219	\$182,011	\$245,788	\$67,569

**WARREN COUNTY PUBLIC SCHOOLS
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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
WARREN COUNTY M.S.	295	1-000-295-200-61100-1621	SUPPLEMENTAL WAGES	\$2,244	\$2,244	\$0	\$2,244	\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-2100	FICA BENEFITS	\$49,288	\$49,288	\$37,637	\$49,347	\$59
WARREN COUNTY M.S.	295	1-000-295-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$106,707	\$106,707	\$32,383	\$106,838	\$131
WARREN COUNTY M.S.	295	1-000-295-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$48,763.04	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-2300	MEDICAL INSURANCE	\$130,921	\$130,921	\$108,152	\$130,921	\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-2400	GROUP LIFE INSURANCE	\$8,603	\$8,603	\$6,542	\$8,614	\$11
WARREN COUNTY M.S.	295	1-000-295-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$527	\$527	\$704	\$704	\$177
WARREN COUNTY M.S.	295	1-000-295-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,769	\$7,769	\$5,908	\$7,778	\$9
WARREN COUNTY M.S.	295	1-000-295-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$2,159.50	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-6013	EDUCATIONAL SUPPLIES	\$3,000	\$3,000	\$2,314	\$3,000	\$0
WARREN COUNTY M.S.	295	1-000-295-300-61100-6013	EDUCATIONAL SUPPLIES	\$5,000	\$5,000	\$2,362	\$5,000	\$0
WARREN COUNTY M.S.	295	1-000-295-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,434	\$0	\$0	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-1621	SUPPLEMENTAL WAGES	\$28,050	\$28,050	\$18,876	\$28,050	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-2100	FICA BENEFITS	\$2,146	\$2,146	\$1,444	\$2,145	(\$1)
WARREN COUNTY M.S.	295	1-000-295-520-61100-3124	PROFESSIONAL SERVICES	\$4,500	\$4,500	\$1,755	\$4,500	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-5300	INSURANCE	\$1,000	\$1,000	\$660	\$1,000	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61410-1383	PART-TIME ATHLETIC SUPPORT	\$2,000	\$2,000	\$665	\$2,000	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61410-1621	SUPPLEMENTAL WAGES	\$5,500	\$5,500	\$5,500	\$5,500	\$0
WARREN COUNTY M.S.	295	1-000-295-520-61410-2100	FICA BENEFITS	\$574	\$574	\$472	\$573	(\$1)
WARREN COUNTY M.S.	295	1-470-295-100-61100-1121	TEACHER SALARIES	\$0	\$51,117	\$0	\$0	\$0
WARREN COUNTY M.S.	295	1-470-295-100-61100-2100	FICA BENEFITS	\$0	\$3,910	\$0	\$0	\$0
WARREN COUNTY M.S.	295	1-470-295-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$0	\$8,015	\$0	\$0	\$0
WARREN COUNTY M.S.	295	1-470-295-100-61100-2300	MEDICAL INSURANCE	\$0	\$7,824	\$0	\$7,824	\$7,824
WARREN COUNTY M.S.	295	1-470-295-100-61100-2400	GROUP LIFE INSURANCE	\$0	\$670	\$0	\$0	\$0
WARREN COUNTY M.S.	295	1-470-295-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$0	\$613	\$0	\$0	\$0
	295 Total			\$4,876,793	\$4,880,060	\$4,422,250	\$4,828,805	(\$47,988)
WARREN COUNTY H.S.	310	1-000-310-100-61100-1121	TEACHER SALARIES	\$2,421,635	\$2,421,635	\$2,487,237	\$2,668,919	\$247,284
WARREN COUNTY H.S.	310	1-000-310-100-61100-1621	SUPPLEMENTAL WAGES	\$15,873	\$15,873	\$7,921	\$15,873	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-2100	FICA BENEFITS	\$186,469	\$186,469	\$184,925	\$205,385	\$18,916
WARREN COUNTY H.S.	310	1-000-310-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$402,476	\$402,476	\$251,483	\$443,574	\$41,098
WARREN COUNTY H.S.	310	1-000-310-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$150,111.28	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-2300	MEDICAL INSURANCE	\$355,293	\$355,293	\$334,598	\$367,245	\$11,952
WARREN COUNTY H.S.	310	1-000-310-100-61100-2400	GROUP LIFE INSURANCE	\$32,450	\$32,450	\$32,379	\$35,729	\$3,279
WARREN COUNTY H.S.	310	1-000-310-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$2,047	\$2,047	\$2,168	\$2,168	\$121
WARREN COUNTY H.S.	310	1-000-310-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$29,302	\$29,302	\$29,238	\$32,294	\$2,992
WARREN COUNTY H.S.	310	1-000-310-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$2,442.82	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3124	PROFESSIONAL SERVICES	\$2,000	\$2,000	\$0	\$2,000	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$4,640	\$4,640	\$2,870	\$4,640	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3500	PRINTING AND BINDING	\$1,200	\$1,200	\$0	\$1,200	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3810	IN STATE TUITION	\$3,200	\$3,200	\$0	\$3,200	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-5401	LEASE AND RENTAL	\$12,018	\$12,188	\$12,188	\$12,018	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$3,200	\$3,200	\$1,802	\$3,200	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-6013	EDUCATIONAL SUPPLIES	\$57,314	\$51,529	\$70,825	\$57,314	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-6020	TEXTBOOKS	\$16,000	\$16,000	\$165	\$16,000	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-1123	COUNSELOR SALARIES	\$182,429	\$182,429	\$187,073	\$188,250	\$5,821
WARREN COUNTY H.S.	310	1-000-310-100-61210-1150	CELRICAL SALARIES	\$87,427	\$87,427	\$90,523	\$96,101	\$8,674
WARREN COUNTY H.S.	310	1-000-310-100-61210-2100	FICA BENEFITS	\$20,644	\$20,644	\$20,387	\$21,752	\$1,108
WARREN COUNTY H.S.	310	1-000-310-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$44,850	\$44,850	\$36,809	\$47,259	\$2,409
WARREN COUNTY H.S.	310	1-000-310-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$8,041.20	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
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COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
WARREN COUNTY H.S.	310	1-000-310-100-61210-2300	MEDICAL INSURANCE	\$39,971	\$39,971	\$37,510	\$39,971	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-2400	GROUP LIFE INSURANCE	\$3,616	\$3,616	\$3,616	\$3,810	\$194
WARREN COUNTY H.S.	310	1-000-310-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$109	\$109	\$116	\$116	\$7
WARREN COUNTY H.S.	310	1-000-310-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$3,265	\$3,265	\$3,265	\$3,441	\$176
WARREN COUNTY H.S.	310	1-000-310-100-61210-5401	LEASE AND RENTAL	\$2,073	\$2,185	\$2,185	\$2,073	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$400	\$400	\$50	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-6012	BOOKS AND SUBSCRIPTIONS	\$240	\$240	\$0	\$240	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-6013	EDUCATIONAL SUPPLIES	\$1,600	\$1,600	\$1,066	\$1,600	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-1122	LIBRARIAN SALARIES	\$65,912	\$65,912	\$67,460	\$68,026	\$2,114
WARREN COUNTY H.S.	310	1-000-310-100-61320-2100	FICA BENEFITS	\$5,042	\$5,042	\$5,012	\$5,203	\$161
WARREN COUNTY H.S.	310	1-000-310-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,955	\$10,955	\$10,955	\$11,306	\$351
WARREN COUNTY H.S.	310	1-000-310-100-61320-2300	MEDICAL INSURANCE	\$8,264	\$8,264	\$6,386	\$8,264	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-2400	GROUP LIFE INSURANCE	\$883	\$883	\$883	\$912	\$29
WARREN COUNTY H.S.	310	1-000-310-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$798	\$798	\$798	\$823	\$25
WARREN COUNTY H.S.	310	1-000-310-100-61320-3310	REPAIR AND MAINTENANCE SERVICES	\$4,000	\$4,000	\$0	\$4,000	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-5401	LEASE AND RENTAL	\$3,005	\$3,047	\$3,047	\$3,005	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$14,400	\$14,400	\$6,388	\$14,400	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-6013	EDUCATIONAL SUPPLIES	\$3,200	\$3,200	\$12,891	\$3,200	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-1126	PRINCIPAL SALARIES	\$122,698	\$122,698	\$124,246	\$135,894	\$13,196
WARREN COUNTY H.S.	310	1-000-310-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$179,750	\$179,750	\$182,846	\$194,389	\$14,639
WARREN COUNTY H.S.	310	1-000-310-100-61410-1150	CELRLICAL SALARIES	\$190,493	\$190,493	\$194,358	\$198,900	\$8,407
WARREN COUNTY H.S.	310	1-000-310-100-61410-2100	FICA BENEFITS	\$37,710	\$37,710	\$37,963	\$40,482	\$2,772
WARREN COUNTY H.S.	310	1-000-310-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$81,927	\$81,927	\$81,927	\$87,950	\$6,023
WARREN COUNTY H.S.	310	1-000-310-100-61410-2300	MEDICAL INSURANCE	\$41,367	\$41,367	\$36,791	\$41,367	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-2400	GROUP LIFE INSURANCE	\$6,605	\$6,605	\$6,605	\$7,091	\$486
WARREN COUNTY H.S.	310	1-000-310-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$745	\$745	\$745	\$745	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$5,965	\$5,965	\$5,965	\$6,403	\$438
WARREN COUNTY H.S.	310	1-000-310-100-61410-3320	MAINTENANCE SERVICE CONTRACTS	\$296	\$296	\$0	\$296	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5201	POSTAGE	\$3,200	\$3,200	\$240	\$3,200	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5401	LEASE AND RENTAL	\$11,412	\$12,236	\$12,752	\$11,412	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$2,000	\$2,000	\$63	\$2,000	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-6001	OFICE SUPPLIES	\$1,600	\$1,600	\$2,502	\$1,600	\$0
WARREN COUNTY H.S.	310	1-000-310-100-64600-1142	SECURITY GUARD SALARIES	\$64,607	\$64,607	\$66,155	\$66,756	\$2,149
WARREN COUNTY H.S.	310	1-000-310-100-64600-2100	FICA BENEFITS	\$4,942	\$4,942	\$4,950	\$5,106	\$164
WARREN COUNTY H.S.	310	1-000-310-100-64600-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,738	\$10,738	\$10,738	\$11,095	\$357
WARREN COUNTY H.S.	310	1-000-310-100-64600-2300	MEDICAL INSURANCE	\$8,264	\$8,264	\$6,386	\$8,264	\$0
WARREN COUNTY H.S.	310	1-000-310-100-64600-2400	GROUP LIFE INSURANCE	\$866	\$866	\$866	\$895	\$29
WARREN COUNTY H.S.	310	1-000-310-100-64600-2750	RETIREE HEALTH CARE CREDIT	\$782	\$782	\$782	\$808	\$26
WARREN COUNTY H.S.	310	1-000-310-100-68200-1121	TEACHER SALARIES	\$57,490	\$57,490	\$24,018	\$62,407	\$4,917
WARREN COUNTY H.S.	310	1-000-310-100-68200-2100	FICA BENEFITS	\$4,398	\$4,398	\$1,861	\$4,774	\$376
WARREN COUNTY H.S.	310	1-000-310-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,555	\$9,555	\$4,020	\$10,372	\$817
WARREN COUNTY H.S.	310	1-000-310-100-68200-2300	MEDICAL INSURANCE	\$0	\$0	\$8,125.00	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-100-68200-2400	GROUP LIFE INSURANCE	\$770	\$770	\$324	\$836	\$66
WARREN COUNTY H.S.	310	1-000-310-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$696	\$696	\$293	\$755	\$59
WARREN COUNTY H.S.	310	1-000-310-100-68200-2830	LEAVE PAYOUT	\$0	\$0	\$1,056.96	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-1121	TEACHER SALARIES	\$375,342	\$375,342	\$375,957	\$376,900	\$1,558
WARREN COUNTY H.S.	310	1-000-310-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$203,451	\$203,451	\$185,713	\$288,187	\$84,736

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
WARREN COUNTY H.S.	310	1-000-310-200-61100-1621	SUPPLEMENTAL WAGES	\$1,271	\$1,271	\$765	\$1,271	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-2100	FICA BENEFITS	\$44,375	\$44,375	\$41,758	\$50,976	\$6,601
WARREN COUNTY H.S.	310	1-000-310-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$96,195	\$96,195	\$56,511	\$110,537	\$14,342
WARREN COUNTY H.S.	310	1-000-310-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$32,744.37	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-2300	MEDICAL INSURANCE	\$105,669	\$105,669	\$78,298	\$105,669	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-2400	GROUP LIFE INSURANCE	\$7,756	\$7,756	\$7,196	\$8,912	\$1,156
WARREN COUNTY H.S.	310	1-000-310-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$342	\$342	\$473	\$473	\$131
WARREN COUNTY H.S.	310	1-000-310-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,003	\$7,003	\$6,498	\$8,048	\$1,045
WARREN COUNTY H.S.	310	1-000-310-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$2,952.81	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-5401	LEASE AND RENTAL	\$3,005	\$5,663	\$3,047	\$3,005	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-6013	EDUCATIONAL SUPPLIES	\$2,500	\$2,500	\$3,771	\$2,500	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-6020	TEXTBOOKS	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-200-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-300-61100-1121	TEACHER SALARIES	\$125,988	\$125,988	\$128,084	\$128,966	\$2,978
WARREN COUNTY H.S.	310	1-000-310-300-61100-1621	SUPPLEMENTAL WAGES	\$426	\$426	\$0	\$426	\$0
WARREN COUNTY H.S.	310	1-000-310-300-61100-2100	FICA BENEFITS	\$9,671	\$9,671	\$9,670	\$9,898	\$227
WARREN COUNTY H.S.	310	1-000-310-300-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,939	\$20,939	\$20,607	\$21,434	\$495
WARREN COUNTY H.S.	310	1-000-310-300-61100-2400	GROUP LIFE INSURANCE	\$1,688	\$1,688	\$1,661	\$1,728	\$40
WARREN COUNTY H.S.	310	1-000-310-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,524	\$1,524	\$1,500	\$1,560	\$36
WARREN COUNTY H.S.	310	1-000-310-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,961	\$1,933	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-6013	EDUCATIONAL SUPPLIES	\$1,200	\$1,200	\$50	\$1,200	\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-6020	TEXTBOOKS	\$400	\$400	\$0	\$400	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-1139	OTHER PROFESSIONAL SALARIES	\$62,204	\$62,204	\$64,308	\$64,357	\$2,153
WARREN COUNTY H.S.	310	1-000-310-520-61100-1621	SUPPLEMENTAL WAGES	\$143,000	\$143,000	\$129,415	\$130,000	(\$13,000)
WARREN COUNTY H.S.	310	1-000-310-520-61100-2100	FICA BENEFITS	\$15,698	\$15,698	\$14,771	\$14,868	(\$830)
WARREN COUNTY H.S.	310	1-000-310-520-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$10,338	\$10,338	\$0	\$10,696	\$358
WARREN COUNTY H.S.	310	1-000-310-520-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$10,430.70	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-2300	MEDICAL INSURANCE	\$7,952	\$7,952	\$6,570	\$7,952	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-2400	GROUP LIFE INSURANCE	\$834	\$834	\$841	\$862	\$28
WARREN COUNTY H.S.	310	1-000-310-520-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$139	\$139	\$151	\$151	\$12
WARREN COUNTY H.S.	310	1-000-310-520-61100-2750	RETIREE HEALTH CARE CREDIT	\$753	\$753	\$759	\$779	\$26
WARREN COUNTY H.S.	310	1-000-310-520-61100-3124	PROFESSIONAL SERVICES	\$15,649	\$12,696	\$13,728	\$15,649	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-5401	LEASE AND RENTAL	\$0	\$1,979	\$1,978	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$3,318	\$3,318	\$3,180	\$3,318	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$2,953	\$13,423	\$0	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$91,095	\$91,095	\$92,643	\$95,976	\$4,881
WARREN COUNTY H.S.	310	1-000-310-520-61410-1383	PART-TIME ATHLETIC SUPPORT	\$8,000	\$8,000	\$4,125	\$8,000	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61410-1621	SUPPLEMENTAL WAGES	\$8,800	\$8,800	\$8,800	\$8,800	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61410-2100	FICA BENEFITS	\$8,254	\$8,254	\$8,013	\$8,627	\$373
WARREN COUNTY H.S.	310	1-000-310-520-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$15,140	\$15,140	\$15,140	\$15,951	\$811
WARREN COUNTY H.S.	310	1-000-310-520-61410-2300	MEDICAL INSURANCE	\$8,273	\$8,273	\$6,612	\$8,273	\$0
WARREN COUNTY H.S.	310	1-000-310-520-61410-2400	GROUP LIFE INSURANCE	\$1,221	\$1,221	\$1,221	\$1,286	\$65
WARREN COUNTY H.S.	310	1-000-310-520-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
WARREN COUNTY H.S.	310	1-000-310-520-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,102	\$1,102	\$1,102	\$1,161	\$59
WARREN COUNTY H.S.	310	1-000-310-520-61410-5401	LEASE AND RENTAL	\$2,073	\$2,073	\$0	\$2,073	\$0
WARREN COUNTY H.S.	310	1-020-310-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$3,277.28	\$0	\$0
WARREN COUNTY H.S.	310	1-020-310-100-61410-3124	PROFESSIONAL SERVICES	\$0	\$0	\$1,250.00	\$0	\$0
WARREN COUNTY H.S.	310	1-421-310-100-61100-6020	TEXTBOOKS	\$0	\$36,000	\$35,295	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
WARREN COUNTY H.S.	310	1-465-310-200-61100-1121	TEACHER SALARIES	\$52,104	\$52,104	\$53,652	\$53,764	\$1,660
WARREN COUNTY H.S.	310	1-465-310-200-61100-2100	FICA BENEFITS	\$3,986	\$3,986	\$4,110	\$4,112	\$126
WARREN COUNTY H.S.	310	1-465-310-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$8,660	\$8,660	\$8,660	\$8,936	\$276
WARREN COUNTY H.S.	310	1-465-310-200-61100-2400	GROUP LIFE INSURANCE	\$698	\$698	\$698	\$720	\$22
WARREN COUNTY H.S.	310	1-465-310-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$630	\$630	\$631	\$651	\$21
	310 Total			\$6,378,002	\$6,415,963	\$6,355,616	\$6,890,017	\$512,015
Blue Ridge CTE Center	311	1-000-311-300-61100-1121	TEACHER SALARIES	\$623,369	\$623,369	\$649,117	\$652,438	\$29,069
Blue Ridge CTE Center	311	1-000-311-300-61100-1321	PART-TIME TEACHER	\$64,983	\$64,983	\$28,938	\$87,383	\$22,400
Blue Ridge CTE Center	311	1-000-311-300-61100-1621	SUPPLEMENTAL WAGES	\$3,000	\$3,000	\$4,500	\$3,000	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-2100	FICA BENEFITS	\$52,888	\$52,888	\$51,522	\$56,826	\$3,938
Blue Ridge CTE Center	311	1-000-311-300-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$103,604	\$103,604	\$73,296	\$108,435	\$4,831
Blue Ridge CTE Center	311	1-000-311-300-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$31,681.50	\$0	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-2300	MEDICAL INSURANCE	\$57,330	\$57,330	\$49,657	\$57,330	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-2400	GROUP LIFE INSURANCE	\$8,353	\$8,353	\$8,464	\$8,743	\$390
Blue Ridge CTE Center	311	1-000-311-300-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$395	\$395	\$458	\$458	\$63
Blue Ridge CTE Center	311	1-000-311-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,543	\$7,543	\$7,643	\$7,894	\$351
Blue Ridge CTE Center	311	1-000-311-300-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,397.05	\$0	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$878.00	\$0	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-3810	IN STATE TUITION	\$8,760	\$8,760	\$4,334	\$8,760	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-5401	LEASE AND RENTAL	\$4,560	\$4,560	\$5,580	\$4,560	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$8,500	\$8,500	\$535	\$8,500	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$500	\$500	\$495	\$500	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-6001	OFICE SUPPLIES	\$2,000	\$2,000	\$1,920	\$2,000	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-6013	EDUCATIONAL SUPPLIES	\$64,548	\$109,967	\$89,362	\$64,548	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-6014	TECHNOLOGY CONSUMABLES	\$10,000	\$10,000	\$23,409	\$10,000	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-6020	TEXTBOOKS	\$6,500	\$6,500	\$10,619	\$6,500	\$0
Blue Ridge CTE Center	311	1-000-311-300-61100-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	\$14,000	\$14,000	\$13,934	\$14,000	\$0
Blue Ridge CTE Center	311	1-000-311-300-61210-3124	PROFESSIONAL SERVICES	\$19,740	\$19,740	\$18,767	\$19,740	\$0
Blue Ridge CTE Center	311	1-000-311-300-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$14,000	\$14,000	\$1,976	\$14,000	\$0
Blue Ridge CTE Center	311	1-000-311-300-61410-1124	SUPERVISOR SALARIES	\$109,500	\$109,500	\$111,048	\$135,894	\$26,394
Blue Ridge CTE Center	311	1-000-311-300-61410-1150	CELRLICAL SALARIES	\$44,230	\$44,230	\$45,778	\$45,883	\$1,653
Blue Ridge CTE Center	311	1-000-311-300-61410-2100	FICA BENEFITS	\$11,760	\$11,760	\$12,054	\$13,905	\$2,145
Blue Ridge CTE Center	311	1-000-311-300-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$25,550	\$25,550	\$25,550	\$30,211	\$4,661
Blue Ridge CTE Center	311	1-000-311-300-61410-2300	MEDICAL INSURANCE	\$9,345	\$9,345	\$6,724	\$9,345	\$0
Blue Ridge CTE Center	311	1-000-311-300-61410-2400	GROUP LIFE INSURANCE	\$2,060	\$2,060	\$2,060	\$2,436	\$376
Blue Ridge CTE Center	311	1-000-311-300-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,860	\$1,860	\$1,860	\$2,200	\$340
Blue Ridge CTE Center	311	1-000-311-300-61410-5501	TRAVEL - MILEAGE	\$500	\$500	\$0	\$500	\$0
	311 Total			\$1,279,378	\$1,324,797	\$1,283,555	\$1,375,989	\$96,611
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-1150	CELRLICAL SALARIES	\$44,920	\$44,920	\$46,468	\$50,230	\$5,310
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-2100	FICA BENEFITS	\$3,436	\$3,436	\$3,512	\$3,842	\$406
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$7,466	\$7,466	\$7,466	\$8,348	\$882
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-2300	MEDICAL INSURANCE	\$7,928	\$7,928	\$7,142	\$7,928	\$0
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-2400	GROUP LIFE INSURANCE	\$602	\$602	\$602	\$673	\$71
Diversified Minds Alt. Ed.	315	1-000-315-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$544	\$544	\$544	\$608	\$64
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-1121	TEACHER SALARIES	\$216,242	\$216,242	\$222,915	\$223,222	\$6,980
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-2100	FICA BENEFITS	\$16,543	\$16,543	\$16,406	\$17,076	\$533
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$35,939	\$35,939	\$35,939	\$37,099	\$1,160
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-2300	MEDICAL INSURANCE	\$45,567	\$45,567	\$51,412	\$45,567	\$0
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-2400	GROUP LIFE INSURANCE	\$2,898	\$2,898	\$2,898	\$2,991	\$93

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,617	\$2,617	\$2,617	\$2,701	\$84
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-3124	PROFESSIONAL SERVICES	\$27,624	\$27,624	\$27,867	\$27,624	\$0
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-5401	LEASE AND RENTAL	\$1,450	\$1,450	\$2,725	\$1,450	\$0
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$500	\$500	\$0	\$500	\$0
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-6001	OFFICE SUPPLIES	\$1,000	\$1,000	\$453	\$1,000	\$0
Diversified Minds Alt. Ed.	315	1-000-315-100-61100-6013	EDUCATIONAL SUPPLIES	\$4,928	\$4,928	\$3,662	\$4,928	\$0
	315 Total			\$420,204	\$420,204	\$432,626	\$435,787	\$15,583
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-1121	TEACHER SALARIES	\$226,337	\$226,337	\$232,529	\$233,805	\$7,468
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$45,509	\$45,509	\$48,605	\$52,772	\$7,263
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2100	FICA BENEFITS	\$20,796	\$20,796	\$21,277	\$21,923	\$1,127
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$45,181	\$45,181	\$34,324	\$47,629	\$2,448
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$10,857.20	\$0	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2300	MEDICAL INSURANCE	\$33,018	\$33,018	\$29,164	\$33,018	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2400	GROUP LIFE INSURANCE	\$3,643	\$3,643	\$3,643	\$3,840	\$197
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$147	\$147	\$157	\$157	\$10
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$3,289	\$3,289	\$3,289	\$3,468	\$179
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-3124	PROFESSIONAL SERVICES	\$8,000	\$8,000	\$0	\$8,000	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-5401	LEASE AND RENTAL	\$0	\$0	\$3,000	\$0	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61100-6013	EDUCATIONAL SUPPLIES	\$2,000	\$2,000	\$917	\$2,000	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$84,380	\$84,380	\$85,928	\$94,140	\$9,760
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-2100	FICA BENEFITS	\$6,455	\$6,455	\$6,462	\$7,201	\$746
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$14,024	\$14,024	\$14,024	\$15,646	\$1,622
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-2300	MEDICAL INSURANCE	\$8,273	\$8,273	\$6,159	\$8,273	\$0
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-2400	GROUP LIFE INSURANCE	\$1,131	\$1,131	\$1,131	\$1,261	\$130
Brighter Futures Alt. Ed.	316	1-000-316-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,021	\$1,021	\$1,021	\$1,139	\$118
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-1121	TEACHER SALARIES	\$161,637	\$161,637	\$166,281	\$168,759	\$7,122
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$52,888	\$52,888	\$57,346	\$99,796	\$46,908
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2100	FICA BENEFITS	\$16,411	\$16,411	\$16,227	\$20,544	\$4,133
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$35,654	\$35,654	\$2,994	\$44,634	\$8,980
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$32,349.91	\$0	\$0
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2300	MEDICAL INSURANCE	\$31,221	\$31,221	\$49,018	\$31,221	\$0
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2400	GROUP LIFE INSURANCE	\$2,875	\$2,875	\$2,850	\$3,599	\$724
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$313	\$313	\$467	\$467	\$154
Brighter Futures Alt. Ed.	316	1-000-316-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,596	\$2,596	\$2,573	\$3,250	\$654
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-1121	TEACHER SALARIES	\$56,125	\$56,125	\$57,673	\$57,918	\$1,793
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-2100	FICA BENEFITS	\$4,294	\$4,294	\$3,414	\$4,430	\$136
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,328	\$9,328	\$9,328	\$9,626	\$298
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-2300	MEDICAL INSURANCE	\$13,461	\$13,461	\$11,540	\$13,461	\$0
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-2400	GROUP LIFE INSURANCE	\$752	\$752	\$752	\$776	\$24
Brighter Futures Alt. Ed.	316	1-465-316-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$679	\$679	\$679	\$701	\$22
	316 Total			\$891,438	\$891,438	\$915,980	\$993,454	\$102,016
GED Programs	318	1-000-318-100-61100-6013	EDUCATIONAL SUPPLIES	\$4,410	\$4,410	\$0	\$4,410	\$0
GED Programs	318	1-000-318-100-61100-6020	TEXTBOOKS	\$2,350	\$2,350	\$63	\$2,350	\$0
GED Programs	318	1-218-318-720-61100-3124	PROFESSIONAL SERVICES	\$77,300	\$77,300	\$77,884	\$77,300	\$0
	318 Total			\$84,060	\$84,060	\$77,947	\$84,060	\$0
Skyline H.S.	330	1-000-330-100-61100-1121	TEACHER SALARIES	\$2,431,950	\$2,431,950	\$2,345,898	\$2,468,419	\$36,469
Skyline H.S.	330	1-000-330-100-61100-1621	SUPPLEMENTAL WAGES	\$15,873	\$15,873	\$13,399	\$15,873	\$0
Skyline H.S.	330	1-000-330-100-61100-1650	NATIONAL BOARD CERTIFICATION	\$2,750	\$2,750	\$0	\$2,750	\$0
Skyline H.S.	330	1-000-330-100-61100-2100	FICA BENEFITS	\$187,469	\$187,469	\$175,243	\$190,258	\$2,789

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Skyline H.S.	330	1-000-330-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$404,190	\$404,190	\$248,252	\$410,251	\$6,061
Skyline H.S.	330	1-000-330-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$121,402.11	\$0	\$0
Skyline H.S.	330	1-000-330-100-61100-2300	MEDICAL INSURANCE	\$291,211	\$291,211	\$260,651	\$291,211	\$0
Skyline H.S.	330	1-000-330-100-61100-2400	GROUP LIFE INSURANCE	\$32,588	\$32,588	\$30,464	\$25,835	(\$6,753)
Skyline H.S.	330	1-000-330-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,540	\$1,540	\$1,871	\$1,871	\$331
Skyline H.S.	330	1-000-330-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$29,427	\$29,427	\$27,509	\$29,868	\$441
Skyline H.S.	330	1-000-330-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$3,977.00	\$0	\$0
Skyline H.S.	330	1-000-330-100-61100-3124	PROFESSIONAL SERVICES	\$4,000	\$4,000	\$3,918	\$4,000	\$0
Skyline H.S.	330	1-000-330-100-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$5,000	\$5,000	\$4,136	\$5,000	\$0
Skyline H.S.	330	1-000-330-100-61100-3500	PRINTING AND BINDING	\$1,000	\$1,000	\$991	\$1,000	\$0
Skyline H.S.	330	1-000-330-100-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$2,000	\$2,000	\$0	\$2,000	\$0
Skyline H.S.	330	1-000-330-100-61100-6013	EDUCATIONAL SUPPLIES	\$53,024	\$53,024	\$41,441	\$53,024	\$0
Skyline H.S.	330	1-000-330-100-61100-6014	TECHNOLOGY CONSUMABLES	\$5,000	\$5,000	\$3,441	\$5,000	\$0
Skyline H.S.	330	1-000-330-100-61100-6020	TEXTBOOKS	\$10,000	\$10,000	\$7,053	\$10,000	\$0
Skyline H.S.	330	1-000-330-100-61100-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	\$0	\$0	\$2,740.00	\$0	\$0
Skyline H.S.	330	1-000-330-100-61210-1123	COUNSELOR SALARIES	\$207,697	\$207,697	\$212,341	\$214,299	\$6,602
Skyline H.S.	330	1-000-330-100-61210-1150	CELRICAL SALARIES	\$88,463	\$88,463	\$91,559	\$98,436	\$9,973
Skyline H.S.	330	1-000-330-100-61210-2100	FICA BENEFITS	\$22,656	\$22,656	\$22,838	\$23,924	\$1,268
Skyline H.S.	330	1-000-330-100-61210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$49,222	\$49,222	\$39,974	\$51,977	\$2,755
Skyline H.S.	330	1-000-330-100-61210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$9,247.81	\$0	\$0
Skyline H.S.	330	1-000-330-100-61210-2300	MEDICAL INSURANCE	\$40,508	\$40,508	\$35,710	\$40,508	\$0
Skyline H.S.	330	1-000-330-100-61210-2400	GROUP LIFE INSURANCE	\$3,969	\$3,969	\$3,968	\$4,191	\$222
Skyline H.S.	330	1-000-330-100-61210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$122	\$122	\$134	\$134	\$12
Skyline H.S.	330	1-000-330-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$3,584	\$3,584	\$3,584	\$3,784	\$200
Skyline H.S.	330	1-000-330-100-61210-3500	PRINTING AND BINDING	\$100	\$100	\$0	\$100	\$0
Skyline H.S.	330	1-000-330-100-61210-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$0	\$0	\$102.15	\$0	\$0
Skyline H.S.	330	1-000-330-100-61210-6013	EDUCATIONAL SUPPLIES	\$2,000	\$2,000	\$1,570	\$2,000	\$0
Skyline H.S.	330	1-000-330-100-61320-1122	LIBRARIAN SALARIES	\$59,722	\$59,722	\$61,270	\$61,635	\$1,913
Skyline H.S.	330	1-000-330-100-61320-2100	FICA BENEFITS	\$4,569	\$4,569	\$4,118	\$4,715	\$146
Skyline H.S.	330	1-000-330-100-61320-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,926	\$9,926	\$9,926	\$10,244	\$318
Skyline H.S.	330	1-000-330-100-61320-2300	MEDICAL INSURANCE	\$10,782	\$10,782	\$9,740	\$10,782	\$0
Skyline H.S.	330	1-000-330-100-61320-2400	GROUP LIFE INSURANCE	\$800	\$800	\$800	\$826	\$26
Skyline H.S.	330	1-000-330-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$723	\$723	\$723	\$746	\$23
Skyline H.S.	330	1-000-330-100-61320-3310	REPAIR AND MAINTENANCE SERVICES	\$1,000	\$1,000	\$0	\$1,000	\$0
Skyline H.S.	330	1-000-330-100-61320-6012	BOOKS AND SUBSCRIPTIONS	\$10,000	\$10,000	\$7,632	\$10,000	\$0
Skyline H.S.	330	1-000-330-100-61410-1126	PRINCIPAL SALARIES	\$110,655	\$110,655	\$112,203	\$115,934	\$5,279
Skyline H.S.	330	1-000-330-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$169,990	\$169,990	\$173,086	\$199,269	\$29,279
Skyline H.S.	330	1-000-330-100-61410-1150	CELRICAL SALARIES	\$163,367	\$163,367	\$161,223	\$176,135	\$12,768
Skyline H.S.	330	1-000-330-100-61410-1626	SUPPLEMENTAL WAGES	\$0	\$0	\$9,556.00	\$0	\$0
Skyline H.S.	330	1-000-330-100-61410-2100	FICA BENEFITS	\$33,967	\$33,967	\$33,086	\$37,587	\$3,620
Skyline H.S.	330	1-000-330-100-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$73,795	\$73,795	\$72,409	\$81,660	\$7,865
Skyline H.S.	330	1-000-330-100-61410-2300	MEDICAL INSURANCE	\$61,463	\$61,463	\$57,109	\$61,463	\$0
Skyline H.S.	330	1-000-330-100-61410-2400	GROUP LIFE INSURANCE	\$5,950	\$5,950	\$5,838	\$6,584	\$634
Skyline H.S.	330	1-000-330-100-61410-2500	ADMINISTRATOR DISABILITY INSURANCE	\$490	\$490	\$489	\$489	(\$1)
Skyline H.S.	330	1-000-330-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$5,373	\$5,373	\$5,272	\$5,945	\$572
Skyline H.S.	330	1-000-330-100-61410-3320	MAINTENANCE SERVICE CONTRACTS	\$1,000	\$1,000	\$0	\$1,000	\$0
Skyline H.S.	330	1-000-330-100-61410-5201	POSTAGE	\$2,000	\$2,000	\$0	\$2,000	\$0
Skyline H.S.	330	1-000-330-100-61410-5401	LEASE AND RENTAL	\$35,000	\$35,000	\$31,172	\$35,000	\$0
Skyline H.S.	330	1-000-330-100-61410-6001	OFFICE SUPPLIES	\$5,000	\$5,000	\$3,127	\$5,000	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Skyline H.S.	330	1-000-330-100-64600-1142	SECURITY GUARD SALARIES	\$49,259	\$49,259	\$50,807	\$50,897	\$1,638
Skyline H.S.	330	1-000-330-100-64600-2100	FICA BENEFITS	\$3,768	\$3,768	\$3,478	\$3,893	\$125
Skyline H.S.	330	1-000-330-100-64600-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$8,187	\$8,187	\$0	\$8,459	\$272
Skyline H.S.	330	1-000-330-100-64600-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$8,186.90	\$0	\$0
Skyline H.S.	330	1-000-330-100-64600-2300	MEDICAL INSURANCE	\$13,461	\$13,461	\$11,540	\$13,461	\$0
Skyline H.S.	330	1-000-330-100-64600-2400	GROUP LIFE INSURANCE	\$660	\$660	\$660	\$682	\$22
Skyline H.S.	330	1-000-330-100-64600-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$107	\$107	\$118	\$118	\$11
Skyline H.S.	330	1-000-330-100-64600-2750	RETIREE HEALTH CARE CREDIT	\$596	\$596	\$596	\$616	\$20
Skyline H.S.	330	1-000-330-100-68200-1121	TEACHER SALARIES	\$67,577	\$67,577	\$69,125	\$69,754	\$2,177
Skyline H.S.	330	1-000-330-100-68200-2100	FICA BENEFITS	\$5,170	\$5,170	\$4,694	\$5,336	\$166
Skyline H.S.	330	1-000-330-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$11,231	\$11,231	\$11,231	\$11,593	\$362
Skyline H.S.	330	1-000-330-100-68200-2300	MEDICAL INSURANCE	\$13,585	\$13,585	\$13,831	\$13,585	\$0
Skyline H.S.	330	1-000-330-100-68200-2400	GROUP LIFE INSURANCE	\$906	\$906	\$906	\$935	\$29
Skyline H.S.	330	1-000-330-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$818	\$818	\$818	\$844	\$26
Skyline H.S.	330	1-000-330-200-61100-1121	TEACHER SALARIES	\$241,035	\$241,035	\$202,992	\$204,310	(\$36,725)
Skyline H.S.	330	1-000-330-200-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$227,497	\$227,497	\$244,346	\$305,489	\$77,992
Skyline H.S.	330	1-000-330-200-61100-1621	SUPPLEMENTAL WAGES	\$2,668	\$2,668	\$1,144	\$2,668	\$0
Skyline H.S.	330	1-000-330-200-61100-2100	FICA BENEFITS	\$36,047	\$36,047	\$32,572	\$39,203	\$3,156
Skyline H.S.	330	1-000-330-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$77,870	\$77,870	\$24,059	\$84,729	\$6,859
Skyline H.S.	330	1-000-330-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$46,227.65	\$0	\$0
Skyline H.S.	330	1-000-330-200-61100-2300	MEDICAL INSURANCE	\$77,945	\$77,945	\$121,525	\$77,945	\$0
Skyline H.S.	330	1-000-330-200-61100-2400	GROUP LIFE INSURANCE	\$6,278	\$6,278	\$5,667	\$6,831	\$553
Skyline H.S.	330	1-000-330-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$615	\$615	\$668	\$668	\$53
Skyline H.S.	330	1-000-330-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,669	\$5,669	\$5,117	\$6,169	\$500
Skyline H.S.	330	1-000-330-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$577.90	\$0	\$0
Skyline H.S.	330	1-000-330-200-61100-6013	EDUCATIONAL SUPPLIES	\$3,000	\$3,000	\$2,915	\$3,000	\$0
Skyline H.S.	330	1-000-330-200-61100-6020	TEXTBOOKS	\$500	\$500	\$358	\$500	\$0
Skyline H.S.	330	1-000-330-300-61100-1121	TEACHER SALARIES	\$246,982	\$246,982	\$188,854	\$254,948	\$7,966
Skyline H.S.	330	1-000-330-300-61100-2100	FICA BENEFITS	\$18,894	\$18,894	\$14,385	\$19,503	\$609
Skyline H.S.	330	1-000-330-300-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$41,048	\$41,048	\$30,616	\$42,372	\$1,324
Skyline H.S.	330	1-000-330-300-61100-2300	MEDICAL INSURANCE	\$16,527	\$16,527	\$6,386	\$16,527	\$0
Skyline H.S.	330	1-000-330-300-61100-2400	GROUP LIFE INSURANCE	\$3,310	\$3,310	\$2,468	\$3,416	\$106
Skyline H.S.	330	1-000-330-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,988	\$2,988	\$2,229	\$3,085	\$97
Skyline H.S.	330	1-000-330-300-61100-2830	LEAVE PAYOUT	\$0	\$0	\$551.25	\$0	\$0
Skyline H.S.	330	1-000-330-400-61100-3124	PROFESSIONAL SERVICES	\$0	\$1,961	\$1,470	\$0	\$0
Skyline H.S.	330	1-000-330-520-61100-1139	OTHER PROFESSIONAL SALARIES	\$74,355	\$74,354	\$75,904	\$76,081	\$1,727
Skyline H.S.	330	1-000-330-520-61100-1339	PART-TIME OTHER PROFESSIONAL	\$0	\$0	\$4,474.76	\$0	\$0
Skyline H.S.	330	1-000-330-520-61100-1621	SUPPLEMENTAL WAGES	\$155,000	\$155,000	\$146,316	\$147,000	(\$8,000)
Skyline H.S.	330	1-000-330-520-61100-2100	FICA BENEFITS	\$17,546	\$17,546	\$17,295	\$17,065	(\$481)
Skyline H.S.	330	1-000-330-520-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$12,358	\$12,358	\$12,358	\$12,645	\$287
Skyline H.S.	330	1-000-330-520-61100-2300	MEDICAL INSURANCE	\$7,919	\$7,919	\$6,975	\$7,919	\$0
Skyline H.S.	330	1-000-330-520-61100-2400	GROUP LIFE INSURANCE	\$996	\$996	\$996	\$1,019	\$23
Skyline H.S.	330	1-000-330-520-61100-2750	RETIREE HEALTH CARE CREDIT	\$900	\$900	\$900	\$921	\$21
Skyline H.S.	330	1-000-330-520-61100-3124	PROFESSIONAL SERVICES	\$25,000	\$25,000	\$26,399	\$25,000	\$0
Skyline H.S.	330	1-000-330-520-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$5,000	\$5,000	\$1,636	\$5,000	\$0
Skyline H.S.	330	1-000-330-520-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$3,758	\$3,758	\$3,362	\$3,758	\$0
Skyline H.S.	330	1-000-330-520-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$83,775	\$83,775	\$85,323	\$103,294	\$19,519
Skyline H.S.	330	1-000-330-520-61410-1383	PART-TIME ATHLETIC SUPPORT	\$8,000	\$8,000	\$4,290	\$8,000	\$0
Skyline H.S.	330	1-000-330-520-61410-1621	SUPPLEMENTAL WAGES	\$8,800	\$8,800	\$5,500	\$8,800	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Skyline H.S.	330	1-000-330-520-61410-2100	FICA BENEFITS	\$7,694	\$7,694	\$7,292	\$9,187	\$1,493
Skyline H.S.	330	1-000-330-520-61410-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$13,923	\$13,923	\$13,923	\$17,167	\$3,244
Skyline H.S.	330	1-000-330-520-61410-2300	MEDICAL INSURANCE	\$7,977	\$7,977	\$7,378	\$7,977	\$0
Skyline H.S.	330	1-000-330-520-61410-2400	GROUP LIFE INSURANCE	\$1,123	\$1,123	\$1,123	\$1,384	\$261
Skyline H.S.	330	1-000-330-520-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,014	\$1,014	\$1,014	\$1,250	\$236
Skyline H.S.	330	1-020-330-100-61410-3124	PROFESSIONAL SERVICES	\$0	\$0	\$1,250.00	\$0	\$0
Skyline H.S.	330	1-421-330-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$5,156	\$4,241	\$0	\$0
Skyline H.S.	330	1-421-330-100-61100-6020	TEXTBOOKS	\$0	\$35,300	\$35,295	\$0	\$0
Skyline H.S.	330	1-465-330-200-61100-1121	TEACHER SALARIES	\$310,666	\$310,666	\$318,049	\$321,411	\$10,745
Skyline H.S.	330	1-465-330-200-61100-2100	FICA BENEFITS	\$23,766	\$23,766	\$23,973	\$24,586	\$820
Skyline H.S.	330	1-465-330-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$51,633	\$51,633	\$51,633	\$53,419	\$1,786
Skyline H.S.	330	1-465-330-200-61100-2300	MEDICAL INSURANCE	\$44,842	\$44,842	\$27,383	\$44,842	\$0
Skyline H.S.	330	1-465-330-200-61100-2400	GROUP LIFE INSURANCE	\$4,163	\$4,163	\$4,163	\$4,307	\$144
Skyline H.S.	330	1-465-330-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$3,759	\$3,759	\$3,759	\$3,889	\$130
	330 Total			\$6,719,080	\$6,761,496	\$6,475,515	\$6,941,184	\$222,105
Asst. Supt. Administration	900	1-000-900-000-61100-2720	WORKERS' COMPENSATION INSURANCE	\$62,335	\$62,335	\$62,335	\$61,580	(\$755)
Asst. Supt. Administration	900	1-000-900-000-61100-6013	EDUCATIONAL SUPPLIES	\$18,000	\$10,000	\$9,509	\$18,000	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-1321	PART-TIME TEACHER	\$0	\$0	\$50.00	\$0	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-1621	SUPPLEMENTAL WAGES	\$5,267	\$5,267	\$6,000	\$5,267	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-2100	FICA BENEFITS	\$403	\$403	\$463	\$402	(\$1)
Asst. Supt. Administration	900	1-000-900-000-61310-3124	PROFESSIONAL SERVICES	\$2,500	\$2,500	\$300	\$2,500	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-3500	PRINTING AND BINDING	\$8,000	\$8,000	\$6,443	\$8,000	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-5201	POSTAGE	\$100	\$100	\$0	\$100	\$0
Asst. Supt. Administration	900	1-000-900-000-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$200	\$2,200	\$0	\$2,200	\$2,000
Asst. Supt. Administration	900	1-000-900-000-61310-5534	STAFF DEVELOPMENT	\$0	\$4,000	\$625	\$4,000	\$4,000
Asst. Supt. Administration	900	1-000-900-000-61310-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$0	\$1,200	\$200	\$1,200	\$1,200
Asst. Supt. Administration	900	1-000-900-000-61310-6001	OFFICE SUPPLIES	\$6,000	\$15,368	\$15,163	\$6,400	\$400
Asst. Supt. Administration	900	1-000-900-000-61310-6002	FOOD SUPPLIES	\$750	\$1,712	\$0	\$1,712	\$962
Asst. Supt. Administration	900	1-000-900-000-61310-6012	BOOKS AND SUBSCRIPTIONS	\$200	\$1,232	\$0	\$2,200	\$2,000
Asst. Supt. Administration	900	1-000-900-000-62120-1113	ASSISTANT SUPERINTENDENT SALARY	\$122,698	\$122,698	\$124,246	\$135,894	\$13,196
Asst. Supt. Administration	900	1-000-900-000-62120-2100	FICA BENEFITS	\$9,386	\$9,386	\$9,546	\$10,395	\$1,009
Asst. Supt. Administration	900	1-000-900-000-62120-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,392	\$20,392	\$20,392	\$22,586	\$2,194
Asst. Supt. Administration	900	1-000-900-000-62120-2400	GROUP LIFE INSURANCE	\$1,644	\$1,644	\$1,644	\$1,821	\$177
Asst. Supt. Administration	900	1-000-900-000-62120-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
Asst. Supt. Administration	900	1-000-900-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$1,485	\$1,485	\$1,485	\$1,644	\$159
Asst. Supt. Administration	900	1-000-900-000-64200-3124	PROFESSIONAL SERVICES	\$1,997,194	\$1,997,194	\$1,875,953	\$1,997,194	\$0
Asst. Supt. Administration	900	1-000-900-000-64600-3124	PROFESSIONAL SERVICES	\$87,482	\$87,482	\$57,024	\$87,482	\$0
Asst. Supt. Administration	900	1-000-900-000-64600-6000	MATERIALS AND SUPPLIES	\$6,500	\$6,500	\$6,480	\$6,500	\$0
Asst. Supt. Administration	900	1-000-900-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$18,871.02	\$0	\$0
Asst. Supt. Administration	900	1-000-900-100-61310-3600	ADVERTISING	\$1,000	\$1,000	\$679	\$1,000	\$0
Asst. Supt. Administration	900	1-020-900-000-64200-3124	PROFESSIONAL SERVICES	\$0	\$0	\$50,150.36	\$0	\$0
	900 Total			\$2,351,796	\$2,362,358	\$2,267,813.74	\$2,378,334	\$26,538
Human Resources	901	1-000-901-000-62140-1114	DIRECTORS SALARIES	\$107,655	\$107,655	\$109,203	\$134,049	\$26,394
Human Resources	901	1-000-901-000-62140-1150	CELRICAL SALARIES	\$82,977	\$82,977	\$86,073	\$105,203	\$22,226
Human Resources	901	1-000-901-000-62140-1331	PART-TIME NURSE	\$0	\$0	\$200.00	\$0	\$0
Human Resources	901	1-000-901-000-62140-2100	FICA BENEFITS	\$14,583	\$14,583	\$14,340	\$18,302	\$3,719
Human Resources	901	1-000-901-000-62140-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$31,683	\$31,683	\$26,399	\$39,764	\$8,081
Human Resources	901	1-000-901-000-62140-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$5,284.08	\$0	\$0
Human Resources	901	1-000-901-000-62140-2300	MEDICAL INSURANCE	\$32,897	\$32,897	\$31,330	\$32,897	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Human Resources	901	1-000-901-000-62140-2400	GROUP LIFE INSURANCE	\$2,554	\$2,554	\$2,554	\$3,206	\$652
Human Resources	901	1-000-901-000-62140-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$76	\$76	\$76	\$76	\$0
Human Resources	901	1-000-901-000-62140-2750	RETIREE HEALTH CARE CREDIT	\$2,307	\$2,307	\$2,307	\$2,895	\$588
Human Resources	901	1-000-901-000-62140-3124	PROFESSIONAL SERVICES	\$1,566	\$20,438	\$6,769	\$20,331	\$18,765
Human Resources	901	1-000-901-000-62140-3500	PRINTING AND BINDING	\$1,600	\$1,600	\$312	\$1,600	\$0
Human Resources	901	1-000-901-000-62140-3600	ADVERTISING	\$2,056	\$2,056	\$0	\$2,056	\$0
Human Resources	901	1-000-901-000-62140-5503	TRAVEL - PROFESSIONAL DEVELOPMENT	\$1,001	\$1,001	\$280	\$1,001	\$0
Human Resources	901	1-000-901-000-62140-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$180	\$180	\$325	\$180	\$0
Human Resources	901	1-000-901-000-62140-6001	OFFICE SUPPLIES	\$1,459	\$1,459	\$1,188	\$1,459	\$0
Human Resources	901	1-000-901-000-62140-6012	BOOKS AND SUBSCRIPTIONS	\$200	\$200	\$350	\$200	\$0
Human Resources	901	1-000-901-000-62224-3115	EMPLOYMENT TESTING	\$5,640	\$5,640	\$0	\$5,640	\$0
	901 Total			\$288,434	\$307,306	\$286,991	\$368,859	\$80,425
Technology	902	1-000-902-000-64600-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$0	\$3,837.72	\$0	\$0
Technology	902	1-000-902-000-64600-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$190,640	\$29,800	\$0	\$0
Technology	902	1-000-902-000-64600-8110	TECHNOLOGY HARDWARE REPLACEMENTS	\$0	\$0	\$148,878.38	\$0	\$0
Technology	902	1-000-902-000-68100-6013	EDUCATIONAL SUPPLIES	\$255,000	\$255,000	\$75,204	\$255,000	\$0
Technology	902	1-000-902-000-68100-6014	TECHNOLOGY CONSUMABLES	\$107,100	\$107,100	\$119,029	\$107,100	\$0
Technology	902	1-000-902-000-68100-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$185,093	\$205,221	\$0	\$0
Technology	902	1-000-902-000-68200-1124	SUPERVISOR SALARIES	\$86,288	\$86,288	\$87,836	\$101,176	\$14,888
Technology	902	1-000-902-000-68200-1143	TECHNICIAN SALARIES	\$469,246	\$469,246	\$483,178	\$596,716	\$127,470
Technology	902	1-000-902-000-68200-1243	TECHNICIAN OVERTIME	\$0	\$0	\$13,373.80	\$0	\$0
Technology	902	1-000-902-000-68200-2100	FICA BENEFITS	\$42,498	\$42,498	\$44,054	\$53,388	\$10,890
Technology	902	1-000-902-000-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$92,330	\$92,330	\$59,027	\$115,990	\$23,660
Technology	902	1-000-902-000-68200-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$33,302.94	\$0	\$0
Technology	902	1-000-902-000-68200-2300	MEDICAL INSURANCE	\$64,450	\$64,450	\$58,565	\$64,450	\$0
Technology	902	1-000-902-000-68200-2400	GROUP LIFE INSURANCE	\$7,444	\$7,444	\$7,444	\$9,352	\$1,908
Technology	902	1-000-902-000-68200-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$481	\$481	\$481	\$481	\$0
Technology	902	1-000-902-000-68200-2750	RETIREE HEALTH CARE CREDIT	\$6,722	\$6,722	\$6,722	\$8,444	\$1,722
Technology	902	1-000-902-000-68200-3124	PROFESSIONAL SERVICES	\$85,000	\$85,000	\$24,949	\$85,000	\$0
Technology	902	1-000-902-000-68200-5201	POSTAGE	\$100	\$100	\$43	\$100	\$0
Technology	902	1-000-902-000-68200-5203	TELECOMMUNICATIONS	\$38,302	\$38,302	\$11,041	\$38,302	\$0
Technology	902	1-000-902-000-68200-5534	STAFF DEVELOPMENT	\$12,700	\$12,700	\$733	\$12,700	\$0
Technology	902	1-000-902-000-68200-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$2,300	\$2,300	\$2,450	\$2,300	\$0
Technology	902	1-000-902-000-68200-6001	OFFICE SUPPLIES	\$500	\$500	\$568	\$500	\$0
Technology	902	1-000-902-000-68200-6002	FOOD SUPPLIES	\$200	\$200	\$0	\$200	\$0
Technology	902	1-000-902-000-68200-6007	REPAIR AND MAINTENANCE SUPPLIES	\$11,286	\$11,286	\$6,152	\$11,286	\$0
Technology	902	1-000-902-000-68200-6013	EDUCATIONAL SUPPLIES	\$2,200	\$2,200	\$2,068	\$2,200	\$0
Technology	902	1-000-902-000-68200-6014	TECHNOLOGY CONSUMABLES	\$4,000	\$4,000	\$2,990	\$4,000	\$0
Technology	902	1-000-902-000-68200-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$0	\$103,790.93	\$0	\$0
Technology	902	1-000-902-000-68200-8110	TECHNOLOGY HARDWARE REPLACEMENTS	\$0	\$0	\$9,994	\$0	\$0
Technology	902	1-000-902-000-68300-5401	LEASE AND RENTAL	\$7,500	\$7,500	\$7,902	\$7,500	\$0
Technology	902	1-000-902-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$234.99	\$0	\$0
Technology	902	1-020-902-100-68100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$14,983.07	\$0	\$0
Technology	902	1-020-902-100-68100-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$300,000	\$300,000	\$0	\$0
Technology	902	1-450-902-100-68200-1121	TEACHER SALARIES	\$0	\$0	\$78,484	\$79,226	\$79,226
Technology	902	1-450-902-100-68200-2100	FICA BENEFITS	\$0	\$0	\$6,018	\$6,214	\$6,214
Technology	902	1-450-902-100-68200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$0	\$0	\$12,787	\$13,167	\$13,167
Technology	902	1-450-902-100-68200-2400	GROUP LIFE INSURANCE	\$0	\$0	\$1,031	\$1,062	\$1,062
Technology	902	1-450-902-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$0	\$0	\$931	\$959	\$959

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
	902 Total			\$1,295,647	\$1,971,380	\$1,963,102	\$1,576,813	\$281,166
Adult Basic Education	903	1 -000-903-710-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$9,510.80	\$0	\$0
	903 Total			\$0	\$0	\$9,510.80	\$0	\$0
Substitutes	907	1 -000-907-000-62140-3124	PROFESSIONAL SERVICES	\$8,000	\$8,000	\$0	\$8,000	\$0
Substitutes	907	1 -000-907-100-61100-3124	PROFESSIONAL SERVICES	\$610,694	\$591,822	\$343,861	\$610,694	\$0
	907 Total			\$618,694	\$599,822	\$343,861	\$618,694	\$0
CARES Act	910	1 -421-910-100-61100-1321	PART-TIME TEACHER	\$0	\$25,790	\$25,788	\$25,790	\$25,790
CARES Act	910	1 -421-910-100-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$0	\$578	\$578	\$578	\$578
CARES Act	910	1 -421-910-100-61100-2100	FICA BENEFITS	\$0	\$2,018	\$2,017	\$2,250	\$2,250
CARES Act	910	1 -421-910-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$3,378	\$7,151	\$0	\$0
CARES Act	910	1 -421-910-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$345,249	\$68,325	\$0	\$0
CARES Act	910	1 -421-910-100-61100-6020	TEXTBOOKS	\$0	\$130,351	\$229,962	\$0	\$0
CARES Act	910	1 -422-910-000-68100-5001	INTERNET CONNCETIVITY	\$0	\$11,426	\$55,271	\$0	\$0
CARES Act	910	1 -422-910-100-61100-1321	PART-TIME TEACHER	\$0	\$2,007	\$2,006	\$2,007	\$2,007
CARES Act	910	1 -422-910-100-61100-2100	FICA BENEFITS	\$0	\$155	\$153	\$0	\$0
CARES Act	910	1 -422-910-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$23,302	\$22,567	\$0	\$0
CARES Act	910	1 -422-910-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$227,988	\$1,578	\$0	\$0
CARES Act	910	1 -422-910-100-61310-1621	SUPPLEMENTAL WAGES	\$0	\$0	\$2,656.50	\$0	\$0
CARES Act	910	1 -422-910-100-61310-2100	FICA BENEFITS	\$0	\$0	\$203.10	\$0	\$0
CARES Act	910	1 -422-910-100-68100-5203	TELECOMMUNICATIONS	\$0	\$2,068	\$2,067	\$0	\$0
CARES Act	910	1 -423-910-000-62220-6000	MATERIALS AND SUPPLIES	\$0	\$104,213	\$104,673	\$0	\$0
CARES Act	910	1 -423-910-000-63300-6000	MATERIALS AND SUPPLIES	\$0	\$199,625	\$202,206	\$0	\$0
CARES Act	910	1 -423-910-000-68100-3124	PROFESSIONAL SERVICES	\$0	\$35,424	\$35,423	\$0	\$0
CARES Act	910	1 -423-910-000-68100-6060	NON-CAPITALIZED TECHNOLOGY INFRASTRUCTURE	\$0	\$39,858	\$39,858	\$0	\$0
CARES Act	910	1 -423-910-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$3,000	\$1,499	\$0	\$0
CARES Act	910	1 -423-910-100-61100-6020	TEXTBOOKS	\$0	\$374,191	\$147,356	\$0	\$0
CARES Act	910	1 -423-910-100-61100-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$147,787	\$276,937	\$0	\$0
CARES Act	910	1 -423-910-100-68100-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	\$0	\$12,500	\$12,500	\$0	\$0
	910 Total			\$0	\$1,690,908	\$1,240,774	\$30,625	\$30,625
Title I	911	1 -410-911-000-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$7,386	\$0	\$0
Title I	911	1 -410-911-000-61100-6013	EDUCATIONAL SUPPLIES	\$104,712	\$104,712	\$10,786	\$104,712	\$0
Title I	911	1 -410-911-000-61310-1124	SUPERVISOR SALARIES	\$92,943	\$92,943	\$95,006	\$95,432	\$2,489
Title I	911	1 -410-911-000-61310-1150	CELRLICAL SALARIES	\$0	\$0	\$19,513.68	\$0	\$0
Title I	911	1 -410-911-000-61310-2100	FICA BENEFITS	\$7,110	\$7,110	\$8,610	\$7,300	\$190
Title I	911	1 -410-911-000-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$15,447	\$15,447	\$18,690	\$15,861	\$414
Title I	911	1 -410-911-000-61310-2300	MEDICAL INSURANCE	\$14,188	\$14,188	\$10,063	\$14,188	\$0
Title I	911	1 -410-911-000-61310-2400	GROUP LIFE INSURANCE	\$1,245	\$1,245	\$1,507	\$1,279	\$34
Title I	911	1 -410-911-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$1,125	\$1,125	\$1,361	\$1,155	\$30
Title I	911	1 -410-911-000-61310-3124	PROFESSIONAL SERVICES	\$5,000	\$5,000	\$10,862	\$5,000	\$0
Title I	911	1 -410-911-000-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$5,000	\$5,000	\$0	\$5,000	\$0
Title I	911	1 -410-911-000-61310-5534	STAFF DEVELOPMENT	\$3,000	\$3,000	\$0	\$3,000	\$0
Title I	911	1 -410-911-000-61310-6001	OFICE SUPPLIES	\$100	\$100	\$0	\$100	\$0
Title I	911	1 -410-911-000-61310-6013	EDUCATIONAL SUPPLIES	\$9,900	\$9,900	\$116	\$9,900	\$0
Title I	911	1 -410-911-000-61310-9001	TITLE I PARENT INVOLVEMENT	\$3,000	\$3,000	\$0	\$3,000	\$0
Title I	911	1 -410-911-000-68100-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$0	\$129,695.59	\$0	\$0
Title I	911	1 -410-911-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$349.09	\$0	\$0
Title I	911	1 -410-911-100-61310-1321	PART-TIME TEACHER	\$5,627	\$5,627	\$0	\$5,627	\$0
Title I	911	1 -410-911-100-61310-2100	FICA BENEFITS	\$430	\$430	\$0	\$430	\$0
	911 Total			\$268,827	\$268,827	\$313,946	\$271,984	\$3,157

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Title II Part A	917	1 -470-917-000-61310-5800	DUES AND ASSOCIATION MEMBERSHIPS	\$0	\$0	\$1,750.00	\$0	\$0
Title II Part A	917	1 -470-917-100-61310-3124	PROFESSIONAL SERVICES	\$4,960	\$4,960	\$12,724	\$4,960	\$0
Title II Part A	917	1 -470-917-100-61310-6012	BOOKS AND SUBSCRIPTIONS	\$0	\$0	\$2,890.18	\$0	\$0
Title II Part A	917	1 -470-917-100-61310-6013	EDUCATIONAL SUPPLIES	\$43,582	\$43,582	\$0	\$43,582	\$0
	917 Total			\$48,542	\$48,542	\$17,364	\$48,542	\$0
Title III Part A	918	1 -000-918-100-61100-1121	TEACHER SALARIES	\$209,302	\$209,302	\$215,494	\$216,264	\$6,962
Title III Part A	918	1 -000-918-100-61100-1321	PART-TIME TEACHER	\$0	\$0	\$2,340.00	\$0	\$0
Title III Part A	918	1 -000-918-100-61100-1621	SUPPLEMENTAL WAGES	\$0	\$0	\$250.00	\$0	\$0
Title III Part A	918	1 -000-918-100-61100-2100	FICA BENEFITS	\$16,012	\$16,012	\$16,619	\$16,544	\$532
Title III Part A	918	1 -000-918-100-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$34,786	\$34,786	\$26,808	\$35,943	\$1,157
Title III Part A	918	1 -000-918-100-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$7,978.10	\$0	\$0
Title III Part A	918	1 -000-918-100-61100-2300	MEDICAL INSURANCE	\$29,487	\$29,487	\$15,017	\$29,487	\$0
Title III Part A	918	1 -000-918-100-61100-2400	GROUP LIFE INSURANCE	\$2,805	\$2,805	\$2,805	\$2,898	\$93
Title III Part A	918	1 -000-918-100-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$106	\$106	\$115	\$115	\$9
Title III Part A	918	1 -000-918-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,533	\$2,533	\$2,533	\$2,617	\$84
Title III Part A	918	1 -000-918-100-61100-3124	PROFESSIONAL SERVICES	\$3,549	\$3,549	\$0	\$3,549	\$0
Title III Part A	918	1 -000-918-100-61100-6013	EDUCATIONAL SUPPLIES	\$7,125	\$7,125	\$1,715	\$7,125	\$0
Title III Part A	918	1 -000-918-100-61310-3124	PROFESSIONAL SERVICES	\$0	\$0	\$40.00	\$0	\$0
Title III Part A	918	1 -000-918-100-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$700	\$700	\$0	\$700	\$0
Title III Part A	918	1 -000-918-100-61310-5534	STAFF DEVELOPMENT	\$400	\$400	\$0	\$400	\$0
Title III Part A	918	1 -000-918-100-61310-6001	OFFICE SUPPLIES	\$160	\$160	\$0	\$160	\$0
Title III Part A	918	1 -000-918-100-61310-6012	BOOKS AND SUBSCRIPTIONS	\$100	\$100	\$0	\$100	\$0
Title III Part A	918	1 -000-918-100-61310-6013	EDUCATIONAL SUPPLIES	\$250	\$250	\$1,320	\$250	\$0
	918 Total			\$307,315	\$307,315	\$293,033	\$316,152	\$8,837
Special Services	921	1 -000-921-200-61100-1121	TEACHER SALARIES	\$187,976	\$187,976	\$181,873	\$236,986	\$49,010
Special Services	921	1 -000-921-200-61100-1139	OTHER PROFESSIONAL SALARIES	\$271,851	\$271,851	\$278,043	\$329,120	\$57,269
Special Services	921	1 -000-921-200-61100-1321	PART-TIME TEACHER	\$50,000	\$50,000	\$7,936	\$50,000	\$0
Special Services	921	1 -000-921-200-61100-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$17,000	\$17,000	\$2,535	\$17,000	\$0
Special Services	921	1 -000-921-200-61100-1621	SUPPLEMENTAL WAGES	\$6,600	\$6,600	\$10,175	\$10,175	\$3,575
Special Services	921	1 -000-921-200-61100-2100	FICA BENEFITS	\$40,807	\$40,807	\$35,345	\$49,211	\$8,404
Special Services	921	1 -000-921-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$76,423	\$76,423	\$48,226	\$94,085	\$17,662
Special Services	921	1 -000-921-200-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$27,075.90	\$0	\$0
Special Services	921	1 -000-921-200-61100-2300	MEDICAL INSURANCE	\$64,847	\$64,847	\$54,592	\$64,847	\$0
Special Services	921	1 -000-921-200-61100-2400	GROUP LIFE INSURANCE	\$6,162	\$6,162	\$6,071	\$7,588	\$1,426
Special Services	921	1 -000-921-200-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$267	\$267	\$391	\$391	\$124
Special Services	921	1 -000-921-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,564	\$5,564	\$5,482	\$6,850	\$1,286
Special Services	921	1 -000-921-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$792.60	\$0	\$0
Special Services	921	1 -000-921-200-61100-3124	PROFESSIONAL SERVICES	\$110,301	\$110,301	\$241,137	\$110,301	\$0
Special Services	921	1 -000-921-200-61100-3310	REPAIR AND MAINTENANCE SERVICES	\$752	\$752	\$0	\$752	\$0
Special Services	921	1 -000-921-200-61100-3320	MAINTENANCE SERVICE CONTRACTS	\$2,632	\$2,632	\$2,187	\$2,632	\$0
Special Services	921	1 -000-921-200-61100-3420	PRIVATE CARRIERS	\$1,880	\$1,880	\$1,322	\$1,880	\$0
Special Services	921	1 -000-921-200-61100-5401	LEASE AND RENTAL	\$1,105	\$1,105	\$1,255	\$1,105	\$0
Special Services	921	1 -000-921-200-61100-5501	TRAVEL - MILEAGE	\$526	\$526	\$939	\$526	\$0
Special Services	921	1 -000-921-200-61100-6013	EDUCATIONAL SUPPLIES	\$25,704	\$41,945	\$99,921	\$25,704	\$0
Special Services	921	1 -000-921-200-61230-1321	PART-TIME TEACHER	\$30,219	\$30,219	\$33,999	\$30,219	\$0
Special Services	921	1 -000-921-200-61230-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$0	\$0	\$1,055.00	\$0	\$0
Special Services	921	1 -000-921-200-61230-2100	FICA BENEFITS	\$2,312	\$2,312	\$2,672	\$2,311	(\$1)
Special Services	921	1 -000-921-200-61230-5501	TRAVEL - MILEAGE	\$752	\$752	\$182	\$752	\$0
Special Services	921	1 -000-921-200-61310-1121	TEACHER SALARIES	\$69,333	\$69,333	\$57,014	\$71,553	\$2,220

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Special Services	921	1-000-921-200-61310-1124	SUPERVISOR SALARIES	\$201,194	\$201,194	\$192,293	\$258,709	\$57,515
Special Services	921	1-000-921-200-61310-1150	CELRICAL SALARIES	\$71,876	\$71,876	\$50,861	\$86,245	\$14,369
Special Services	921	1-000-921-200-61310-2100	FICA BENEFITS	\$26,194	\$26,194	\$23,018	\$31,862	\$5,668
Special Services	921	1-000-921-200-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$56,907	\$56,907	\$47,304	\$69,223	\$12,316
Special Services	921	1-000-921-200-61310-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$1,320.96	\$0	\$0
Special Services	921	1-000-921-200-61310-2300	MEDICAL INSURANCE	\$40,117	\$40,117	\$32,500	\$40,117	\$0
Special Services	921	1-000-921-200-61310-2400	GROUP LIFE INSURANCE	\$4,588	\$4,588	\$3,920	\$5,581	\$993
Special Services	921	1-000-921-200-61310-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$0	\$0	\$19	\$19	\$19
Special Services	921	1-000-921-200-61310-2750	RETIREE HEALTH CARE CREDIT	\$4,143	\$4,143	\$3,540	\$5,040	\$897
Special Services	921	1-000-921-200-61310-2830	LEAVE PAYOUT	\$0	\$0	\$7,428.05	\$0	\$0
Special Services	921	1-000-921-200-61310-3116	EMPLOYMENT PHYSICALS	\$4,512	\$4,512	\$264	\$4,512	\$0
Special Services	921	1-000-921-200-61310-3123	LEGAL SERVICES	\$13,917	\$13,917	\$5,922	\$13,917	\$0
Special Services	921	1-000-921-200-61310-3124	PROFESSIONAL SERVICES	\$2,656	\$2,656	\$0	\$2,656	\$0
Special Services	921	1-000-921-200-61310-3500	PRINTING AND BINDING	\$436	\$436	\$181	\$436	\$0
Special Services	921	1-000-921-200-61310-3600	ADVERTISING	\$1,504	\$1,504	\$396	\$1,504	\$0
Special Services	921	1-000-921-200-61310-5201	POSTAGE	\$97	\$97	\$18	\$97	\$0
Special Services	921	1-000-921-200-61310-5501	TRAVEL - MILEAGE	\$1,354	\$1,354	\$28	\$1,354	\$0
Special Services	921	1-000-921-200-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$5,640	\$5,640	\$29	\$5,640	\$0
Special Services	921	1-000-921-200-61310-5534	STAFF DEVELOPMENT	\$8,751	\$8,751	\$350	\$8,751	\$0
Special Services	921	1-000-921-200-61310-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$376	\$376	\$1,575	\$376	\$0
Special Services	921	1-000-921-200-61310-6001	OFICE SUPPLIES	\$2,030	\$2,030	\$1,109	\$2,030	\$0
Special Services	921	1-000-921-200-61310-6012	BOOKS AND SUBSCRIPTIONS	\$452	\$452	\$25	\$452	\$0
Special Services	921	1-000-921-200-61310-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$2,253.35	\$0	\$0
Special Services	921	1-465-921-200-61100-1139	OTHER PROFESSIONAL SALARIES	\$55,245	\$55,245	\$56,793	\$58,525	\$3,280
Special Services	921	1-465-921-200-61100-2100	FICA BENEFITS	\$4,226	\$4,226	\$4,206	\$4,477	\$251
Special Services	921	1-465-921-200-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$9,182	\$9,182	\$9,182	\$9,727	\$545
Special Services	921	1-465-921-200-61100-2300	MEDICAL INSURANCE	\$8,264	\$8,264	\$6,386	\$8,264	\$0
Special Services	921	1-465-921-200-61100-2400	GROUP LIFE INSURANCE	\$740	\$740	\$740	\$784	\$44
Special Services	921	1-465-921-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$668	\$668	\$669	\$708	\$40
	921 Total			\$1,498,082	\$1,514,323	\$1,552,549	\$1,734,994	\$236,912
Health Services	922	1-000-922-000-62224-1131	NURSE SALARIES	\$352,516	\$352,516	\$361,213	\$458,787	\$106,271
Health Services	922	1-000-922-000-62224-1331	PART-TIME NURSE	\$15,450	\$15,450	\$3,825	\$15,450	\$0
Health Services	922	1-000-922-000-62224-2100	FICA BENEFITS	\$28,149	\$28,149	\$25,703	\$36,279	\$8,130
Health Services	922	1-000-922-000-62224-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$58,588	\$58,588	\$0	\$76,250	\$17,662
Health Services	922	1-000-922-000-62224-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$57,796.82	\$0	\$0
Health Services	922	1-000-922-000-62224-2300	MEDICAL INSURANCE	\$61,687	\$61,687	\$67,931	\$61,687	\$0
Health Services	922	1-000-922-000-62224-2400	GROUP LIFE INSURANCE	\$4,724	\$4,724	\$4,654	\$6,148	\$1,424
Health Services	922	1-000-922-000-62224-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$689	\$689	\$824	\$824	\$135
Health Services	922	1-000-922-000-62224-2750	RETIREE HEALTH CARE CREDIT	\$4,265	\$4,265	\$4,202	\$5,551	\$1,286
Health Services	922	1-000-922-000-62224-2830	LEAVE PAYOUT	\$0	\$0	\$1,482.96	\$0	\$0
Health Services	922	1-000-922-000-62224-3115	EMPLOYMENT TESTING	\$0	\$0	\$295	\$0	\$0
Health Services	922	1-000-922-000-62224-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$639	\$639	\$0	\$639	\$0
Health Services	922	1-000-922-000-62224-6004	MEDICAL SUPPLIES	\$5,640	\$5,640	\$5,145	\$5,640	\$0
	922 Total			\$532,347	\$532,347	\$533,072	\$667,255	\$134,908
Social Worker Services	923	1-000-923-000-61220-1134	SOCIAL WORKER SALARIES	\$136,601	\$136,601	\$139,697	\$137,954	\$1,353
Social Worker Services	923	1-000-923-000-61220-2100	FICA BENEFITS	\$10,450	\$10,450	\$10,294	\$10,553	\$103
Social Worker Services	923	1-000-923-000-61220-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$22,703	\$22,703	\$22,703	\$22,928	\$225
Social Worker Services	923	1-000-923-000-61220-2300	MEDICAL INSURANCE	\$13,400	\$13,400	\$13,738	\$13,400	\$0
Social Worker Services	923	1-000-923-000-61220-2400	GROUP LIFE INSURANCE	\$1,830	\$1,830	\$1,831	\$1,849	\$19

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Social Worker Services	923	1 -000-923-000-61220-2750	RETIREE HEALTH CARE CREDIT	\$1,653	\$1,653	\$1,653	\$1,669	\$16
Social Worker Services	923	1 -000-923-000-61220-5501	TRAVEL - MILEAGE	\$1,195	\$1,195	\$0	\$1,195	\$0
Social Worker Services	923	1 -000-923-000-61220-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$752	\$752	\$0	\$752	\$0
Social Worker Services	923	1 -000-923-000-61220-6012	BOOKS AND SUBSCRIPTIONS	\$376	\$376	\$480	\$376	\$0
Social Worker Services	923	1 -000-923-000-61220-6013	EDUCATIONAL SUPPLIES	\$376	\$376	\$0	\$376	\$0
Social Worker Services	923	1 -000-923-000-61220-6014	TECHNOLOGY CONSUMABLES	\$752	\$752	\$0	\$752	\$0
	923 Total			\$190,088	\$190,088	\$190,395	\$191,804	\$1,716
Attendance Services	924	1 -210-924-000-62210-1123	COUNSELOR SALARIES	\$120,338	\$120,338	\$121,964	\$122,797	\$2,459
Attendance Services	924	1 -210-924-000-62210-2100	FICA BENEFITS	\$9,206	\$9,206	\$9,224	\$9,393	\$187
Attendance Services	924	1 -210-924-000-62210-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,000	\$20,000	\$10,197	\$20,409	\$409
Attendance Services	924	1 -210-924-000-62210-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$9,558.80	\$0	\$0
Attendance Services	924	1 -210-924-000-62210-2300	MEDICAL INSURANCE	\$13,547	\$13,547	\$12,956	\$13,547	\$0
Attendance Services	924	1 -210-924-000-62210-2400	GROUP LIFE INSURANCE	\$1,613	\$1,613	\$1,593	\$1,645	\$32
Attendance Services	924	1 -210-924-000-62210-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$73	\$73	\$138	\$138	\$65
Attendance Services	924	1 -210-924-000-62210-2750	RETIREE HEALTH CARE CREDIT	\$1,456	\$1,456	\$1,438	\$1,486	\$30
Attendance Services	924	1 -210-924-000-62210-5201	POSTAGE	\$100	\$100	\$0	\$100	\$0
Attendance Services	924	1 -210-924-000-62210-5501	TRAVEL - MILEAGE	\$200	\$200	\$0	\$200	\$0
Attendance Services	924	1 -210-924-000-62210-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$340	\$340	\$0	\$340	\$0
Attendance Services	924	1 -210-924-000-62210-6001	OFICE SUPPLIES	\$900	\$900	\$169	\$900	\$0
Attendance Services	924	1 -210-924-000-62210-6013	EDUCATIONAL SUPPLIES	\$100	\$100	\$0	\$100	\$0
Attendance Services	924	1 -210-924-000-62210-6014	TECHNOLOGY CONSUMABLES	\$200	\$200	\$0	\$200	\$0
	924 Total			\$168,073	\$168,073	\$167,238	\$171,255	\$3,182
Psychological Services	926	1 -000-926-000-62230-1132	PSYCHOLOGIST SALARIES	\$208,053	\$208,053	\$212,197	\$243,337	\$35,284
Psychological Services	926	1 -000-926-000-62230-2100	FICA BENEFITS	\$15,916	\$15,916	\$15,964	\$18,615	\$2,699
Psychological Services	926	1 -000-926-000-62230-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$34,578	\$34,578	\$34,495	\$40,443	\$5,865
Psychological Services	926	1 -000-926-000-62230-2300	MEDICAL INSURANCE	\$23,757	\$23,757	\$19,973	\$23,757	\$0
Psychological Services	926	1 -000-926-000-62230-2400	GROUP LIFE INSURANCE	\$2,788	\$2,788	\$2,781	\$3,261	\$473
Psychological Services	926	1 -000-926-000-62230-2750	RETIREE HEALTH CARE CREDIT	\$2,517	\$2,517	\$2,511	\$2,944	\$427
Psychological Services	926	1 -000-926-000-62230-5501	TRAVEL - MILEAGE	\$902	\$902	\$0	\$902	\$0
Psychological Services	926	1 -000-926-000-62230-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$752	\$752	\$0	\$752	\$0
Psychological Services	926	1 -000-926-000-62230-6012	BOOKS AND SUBSCRIPTIONS	\$376	\$376	\$0	\$376	\$0
Psychological Services	926	1 -000-926-000-62230-6013	EDUCATIONAL SUPPLIES	\$3,008	\$3,008	\$1,132	\$3,008	\$0
Psychological Services	926	1 -000-926-000-62230-6014	TECHNOLOGY CONSUMABLES	\$301	\$301	\$0	\$301	\$0
	926 Total			\$292,948	\$292,948	\$289,054	\$337,696	\$44,748
Testing Services	927	1 -000-927-000-61100-6013	EDUCATIONAL SUPPLIES	\$20,000	\$20,000	\$5,460	\$20,000	\$0
Testing Services	927	1 -000-927-000-61310-1124	SUPERVISOR SALARIES	\$89,148	\$89,148	\$90,696	\$91,637	\$2,489
Testing Services	927	1 -000-927-000-61310-2100	FICA BENEFITS	\$6,820	\$6,820	\$6,831	\$7,010	\$190
Testing Services	927	1 -000-927-000-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$14,816	\$14,816	\$14,816	\$15,230	\$414
Testing Services	927	1 -000-927-000-61310-2300	MEDICAL INSURANCE	\$7,977	\$7,977	\$6,724	\$7,977	\$0
Testing Services	927	1 -000-927-000-61310-2400	GROUP LIFE INSURANCE	\$1,195	\$1,195	\$1,195	\$1,228	\$33
Testing Services	927	1 -000-927-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$1,079	\$1,079	\$1,079	\$1,109	\$30
Testing Services	927	1 -000-927-000-61310-3124	PROFESSIONAL SERVICES	\$36,319	\$36,319	\$13,650	\$36,319	\$0
Testing Services	927	1 -000-927-000-61310-5201	POSTAGE	\$400	\$400	\$0	\$400	\$0
Testing Services	927	1 -000-927-000-61310-5501	TRAVEL - MILEAGE	\$400	\$400	\$0	\$400	\$0
Testing Services	927	1 -000-927-000-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$3,000	\$3,000	\$0	\$3,000	\$0
Testing Services	927	1 -000-927-000-61310-6001	OFICE SUPPLIES	\$200	\$200	\$0	\$200	\$0
	927 Total			\$181,354	\$181,354	\$140,451	\$184,510	\$3,156
Professional Development	928	1 -000-928-100-61310-2820	TUITION ASSISTANCE	\$55,000	\$55,000	\$35,715	\$55,000	\$0
Professional Development	928	1 -000-928-100-61310-3124	PROFESSIONAL SERVICES	\$56,000	\$56,000	\$42,673	\$56,000	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Professional Development	928	1 -000-928-100-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$11,800	\$11,800	\$0	\$11,800	\$0
Professional Development	928	1 -000-928-100-61310-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$9,000	\$9,000	\$588	\$9,000	\$0
Professional Development	928	1 -000-928-100-61310-6001	OFFICE SUPPLIES	\$1,000	\$1,000	\$190	\$1,000	\$0
Professional Development	928	1 -000-928-100-61310-6012	BOOKS AND SUBSCRIPTIONS	\$4,000	\$4,000	\$931	\$4,000	\$0
	928 Total			\$136,800	\$136,800	\$80,097	\$136,800	\$0
Homebound Instruction	929	1 -000-929-100-61230-1321	PART-TIME TEACHER	\$21,000	\$21,000	\$1,674	\$21,000	\$0
Homebound Instruction	929	1 -000-929-100-61230-2100	FICA BENEFITS	\$1,607	\$1,607	\$128	\$1,606	(\$1)
Homebound Instruction	929	1 -000-929-100-61230-3124	PROFESSIONAL SERVICES	\$1,530	\$1,530	\$0	\$1,530	\$0
Homebound Instruction	929	1 -000-929-100-61230-5501	TRAVEL - MILEAGE	\$350	\$350	\$0	\$350	\$0
	929 Total			\$24,487	\$24,487	\$1,802	\$24,486	(\$1)
Teacher Mentor Programs	930	1 -000-930-000-61310-1621	SUPPLEMENTAL WAGES	\$12,375	\$12,375	\$9,100	\$12,375	\$0
Teacher Mentor Programs	930	1 -000-930-000-61310-2100	FICA BENEFITS	\$947	\$947	\$696	\$946	(\$1)
Teacher Mentor Programs	930	1 -216-930-000-61310-1621	SUPPLEMENTAL WAGES	\$11,523	\$11,523	\$7,100	\$11,523	\$0
Teacher Mentor Programs	930	1 -216-930-000-61310-2100	FICA BENEFITS	\$882	\$882	\$543	\$881	(\$1)
Teacher Mentor Programs	930	1 -216-930-000-61310-6001	OFFICE SUPPLIES	\$22	\$22	\$0	\$22	\$0
Teacher Mentor Programs	930	1 -216-930-000-61310-6012	BOOKS AND SUBSCRIPTIONS	\$1,235	\$1,235	\$0	\$1,235	\$0
Teacher Mentor Programs	930	1 -216-930-000-61310-6013	EDUCATIONAL SUPPLIES	\$2,686	\$2,686	\$3,527	\$2,686	\$0
	930 Total			\$29,670	\$29,670	\$20,966	\$29,668	(\$2)
Asst. Supt. for Instruction	931	1 -000-931-000-61100-1321	PART-TIME TEACHER	\$0	\$0	\$25.00	\$0	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61100-2100	FICA BENEFITS	\$0	\$0	\$1.91	\$0	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61100-3124	PROFESSIONAL SERVICES	\$99,905	\$80,405	\$61,233	\$99,905	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61100-3500	PRINTING AND BINDING	\$100	\$100	\$0	\$100	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61100-6013	EDUCATIONAL SUPPLIES	\$11,480	\$11,480	\$6,637	\$11,480	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61310-1321	PART-TIME TEACHER	\$12,000	\$12,000	\$730	\$8,000	(\$4,000)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-2100	FICA BENEFITS	\$918	\$918	\$56	\$612	(\$306)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-3124	PROFESSIONAL SERVICES	\$1,000	\$20,500	\$19,095	\$1,000	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61310-3600	ADVERTISING	\$160	\$160	\$0	\$160	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61310-5501	TRAVEL - MILEAGE	\$160	\$160	\$0	\$160	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$4,700	\$1,200	\$0	\$1,200	(\$3,500)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-5534	STAFF DEVELOPMENT	\$7,000	\$1,000	\$0	\$1,000	(\$6,000)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$1,988	\$788	\$4,220	\$788	(\$1,200)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-6001	OFFICE SUPPLIES	\$1,178	\$778	\$0	\$778	(\$400)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-6002	FOOD SUPPLIES	\$962	\$0	\$26.09	\$0	(\$962)
Asst. Supt. for Instruction	931	1 -000-931-000-61310-6012	BOOKS AND SUBSCRIPTIONS	\$3,800	\$800	\$0	\$800	(\$3,000)
Asst. Supt. for Instruction	931	1 -000-931-000-62140-1321	PART-TIME TEACHER	\$2,322	\$2,322	\$0	\$2,322	\$0
Asst. Supt. for Instruction	931	1 -000-931-000-62140-2100	FICA BENEFITS	\$178	\$178	\$0	\$177	(\$1)
Asst. Supt. for Instruction	931	1 -000-931-100-61100-5201	POSTAGE	\$0	\$0	\$36.80	\$0	\$0
Asst. Supt. for Instruction	931	1 -000-931-100-61100-6020	TEXTBOOKS	\$0	\$0	\$267,835.08	\$0	\$0
Asst. Supt. for Instruction	931	1 -000-931-710-61100-3124	PROFESSIONAL SERVICES	\$9,500	\$9,500	\$0	\$9,500	\$0
Asst. Supt. for Instruction	931	1 -217-931-000-61100-1321	PART-TIME TEACHER	\$5,170	\$5,170	\$0	\$5,170	\$0
Asst. Supt. for Instruction	931	1 -217-931-000-61100-2100	FICA BENEFITS	\$396	\$396	\$0	\$395	(\$1)
Asst. Supt. for Instruction	931	1 -217-931-000-61100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$164.00	\$0	\$0
Asst. Supt. for Instruction	931	1 -217-931-000-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$228	\$0	\$0
	931 Total			\$162,917	\$147,855	\$360,288	\$143,547	(\$19,370)
Va. Preschool Initiative (VPI)	932	1 -000-932-000-61310-1124	SUPERVISOR SALARIES	\$226,513	\$226,513	\$229,609	\$268,743	\$42,230
Va. Preschool Initiative (VPI)	932	1 -000-932-000-61310-1125	TEACHER SPECIALIST SALARIES	\$245,538	\$245,538	\$251,637	\$253,783	\$8,245
Va. Preschool Initiative (VPI)	932	1 -000-932-000-61310-1150	CELRICAL SALARIES	\$59,132	\$59,132	\$41,166	\$60,884	\$1,752
Va. Preschool Initiative (VPI)	932	1 -000-932-000-61310-2100	FICA BENEFITS	\$40,635	\$40,635	\$39,319	\$44,630	\$3,995
Va. Preschool Initiative (VPI)	932	1 -000-932-000-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$88,283	\$88,283	\$85,261	\$96,963	\$8,680

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Va. Preschool Initiative (VPI)	932	1-000-932-000-61310-2300	MEDICAL INSURANCE	\$32,239	\$32,239	\$44,478	\$32,239	\$0
Va. Preschool Initiative (VPI)	932	1-000-932-000-61310-2400	GROUP LIFE INSURANCE	\$7,118	\$7,118	\$6,874	\$7,818	\$700
Va. Preschool Initiative (VPI)	932	1-000-932-000-61310-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
Va. Preschool Initiative (VPI)	932	1-000-932-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$6,427	\$6,427	\$6,207	\$7,059	\$632
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-1121	TEACHER SALARIES	\$203,871	\$203,871	\$226,445	\$209,600	\$5,729
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-1141	INSTRUCTIONAL ASSISTANT SALARIES	\$88,629	\$88,629	\$111,106	\$131,954	\$43,325
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2100	FICA BENEFITS	\$22,376	\$22,376	\$24,556	\$26,128	\$3,752
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$48,614	\$48,614	\$16,870	\$56,766	\$8,152
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$35,531.49	\$0	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2300	MEDICAL INSURANCE	\$75,784	\$75,784	\$60,175	\$75,784	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2400	GROUP LIFE INSURANCE	\$3,920	\$3,920	\$4,225	\$4,577	\$657
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$376	\$376	\$513	\$513	\$137
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-2750	RETIREE HEALTH CARE CREDIT	\$3,539	\$3,539	\$3,815	\$4,133	\$594
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-3124	PROFESSIONAL SERVICES	\$2,000	\$2,000	\$301	\$2,000	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-5203	TELECOMMUNICATIONS	\$400	\$400	\$120	\$400	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$1,600	\$1,600	\$0	\$1,600	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61100-6013	EDUCATIONAL SUPPLIES	\$15,000	\$15,000	\$18,085	\$15,000	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-61310-3124	PROFESSIONAL SERVICES	\$0	\$0	\$1,525.00	\$0	\$0
Va. Preschool Initiative (VPI)	932	1-222-932-820-63200-1194	BUS DRIVER SALARIES	\$13,770	\$13,770	\$0	\$0	(\$13,770)
Va. Preschool Initiative (VPI)	932	1-222-932-820-63200-2100	FICA BENEFITS	\$1,426	\$1,426	\$0	\$0	(\$1,426)
Va. Preschool Initiative (VPI)	932	1-222-932-820-63200-2400	GROUP LIFE INSURANCE	\$185	\$185	\$0	\$0	(\$185)
Va. Preschool Initiative (VPI)	932	1-222-932-820-63200-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$71	\$71	\$0	\$0	(\$71)
	932 Total			\$1,187,706	\$1,187,706	\$1,208,075	\$1,300,831	\$113,125
Gifted and Talented Programs	933	1-000-933-400-61100-3124	PROFESSIONAL SERVICES	\$6,800	\$0	\$1,450	\$6,800	\$0
Gifted and Talented Programs	933	1-000-933-400-61100-3810	IN STATE TUITION	\$156,534	\$151,156	\$320,572	\$156,534	\$0
Gifted and Talented Programs	933	1-000-933-400-61100-6013	EDUCATIONAL SUPPLIES	\$1,112	\$1,112	\$13	\$1,112	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-1121	TEACHER SALARIES	\$91,903	\$91,903	\$0	\$0	(\$91,903)
Gifted and Talented Programs	933	1-000-933-400-61310-2100	FICA BENEFITS	\$7,031	\$7,031	\$1,350	\$0	(\$7,031)
Gifted and Talented Programs	933	1-000-933-400-61310-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$15,274	\$15,274	\$0	\$0	(\$15,274)
Gifted and Talented Programs	933	1-000-933-400-61310-2400	GROUP LIFE INSURANCE	\$1,232	\$1,232	\$0	\$1,295	\$63
Gifted and Talented Programs	933	1-000-933-400-61310-2750	RETIREE HEALTH CARE CREDIT	\$1,112	\$1,112	\$0	\$0	(\$1,112)
Gifted and Talented Programs	933	1-000-933-400-61310-2830	LEAVE PAYOUT	\$0	\$0	\$17,646.40	\$0	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-5501	TRAVEL - MILEAGE	\$240	\$240	\$0	\$240	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$400	\$400	\$0	\$400	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-5534	STAFF DEVELOPMENT	\$4,000	\$4,000	\$2,810	\$4,000	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$215	\$215	\$30	\$215	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-6001	OFFICE SUPPLIES	\$80	\$80	\$0	\$80	\$0
Gifted and Talented Programs	933	1-000-933-400-61310-6012	BOOKS AND SUBSCRIPTIONS	\$1,145	\$1,145	\$180	\$1,145	\$0
Gifted and Talented Programs	933	1-000-933-400-63200-1394	PART-TIME BUS DRIVER	\$1,500	\$1,500	\$0	\$1,500	\$0
Gifted and Talented Programs	933	1-000-933-400-63200-2100	FICA BENEFITS	\$115	\$115	\$0	\$114	(\$1)
	933 Total			\$288,693	\$276,515	\$344,051	\$173,435	(\$115,258)
Remediation	935	1-000-935-000-61100-1321	PART-TIME TEACHER	\$39,374	\$37,541	\$11,924	\$37,541	(\$1,833)
Remediation	935	1-000-935-000-61100-2100	FICA BENEFITS	\$3,012	\$3,012	\$912	\$2,871	(\$141)
Remediation	935	1-000-935-000-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$1,238	\$0	\$0
	935 Total			\$42,386	\$40,553	\$14,074	\$40,412	(\$1,974)
PBIS of VTSS	936	1-000-936-100-61100-1321	PART-TIME TEACHER	\$0	\$1,000	\$0	\$1,000	\$1,000
PBIS of VTSS	936	1-000-936-100-61100-2100	FICA BENEFITS	\$0	\$77	\$0	\$0	\$0
PBIS of VTSS	936	1-000-936-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$4,200	\$0	\$0	\$0
PBIS of VTSS	936	1-000-936-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$19,723	\$8,369	\$0	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
PBIS of VTSS	936	1-000-936-100-61310-1321	PART-TIME TEACHER	\$0	\$0	\$1,000.00	\$0	\$0
PBIS of VTSS	936	1-000-936-100-61310-2100	FICA BENEFITS	\$0	\$0	\$76.50	\$0	\$0
PBIS of VTSS	936	1-000-936-100-61310-6012	BOOKS AND SUBSCRIPTIONS	\$0	\$0	\$1,583.05	\$0	\$0
	936 Total			\$0	\$25,000	\$11,028.97	\$1,000	\$1,000
Title IV Part A	937	1-450-937-100-61100-3124	PROFESSIONAL SERVICES	\$0	\$31,174	\$35,673	\$0	\$0
Title IV Part A	937	1-450-937-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$19	\$11,745	\$0	\$0
Title IV Part A	937	1-450-937-100-61310-3124	PROFESSIONAL SERVICES	\$0	\$2,031	\$2,031	\$0	\$0
Title IV Part A	937	1-450-937-100-68100-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$0	\$39,633	\$55,397	\$0	\$0
	937 Total			\$0	\$72,857	\$104,846	\$0	\$0
Utilities	938	1-000-938-000-64200-5101	ELECTRICAL SERVICES	\$29,188	\$29,188	\$38,625	\$29,188	\$0
Utilities	938	1-000-938-000-64200-5102	HEATING SERVICES	\$9,010	\$9,010	\$7,966	\$9,010	\$0
Utilities	938	1-000-938-000-64200-5103	WATER AND SEWER SERVICES	\$3,074	\$3,074	\$3,114	\$3,074	\$0
Utilities	938	1-000-938-000-67000-3124	PROFESSIONAL SERVICES	\$20,515	\$20,515	\$19,833	\$20,515	\$0
Utilities	938	1-000-938-000-67000-9100	REDEMPTION OF PRINCIPAL	\$273,000	\$273,000	\$289,000	\$273,000	\$0
Utilities	938	1-000-938-000-67000-9200	INTEREST	\$336,446	\$336,446	\$325,253	\$336,446	\$0
Utilities	938	1-110-938-000-64200-5101	ELECTRICAL SERVICES	\$191,196	\$191,196	\$180,570	\$191,196	\$0
Utilities	938	1-110-938-000-64200-5102	HEATING SERVICES	\$61,473	\$61,473	\$34,343	\$61,473	\$0
Utilities	938	1-110-938-000-64200-5103	WATER AND SEWER SERVICES	\$17,406	\$17,406	\$15,971	\$17,406	\$0
Utilities	938	1-116-938-000-64200-5103	WATER AND SEWER SERVICES	\$0	\$0	\$668	\$0	\$0
Utilities	938	1-130-938-000-64200-5101	ELECTRICAL SERVICES	\$91,827	\$91,827	\$84,542	\$91,827	\$0
Utilities	938	1-130-938-000-64200-5102	HEATING SERVICES	\$11,514	\$11,514	\$6,212	\$11,514	\$0
Utilities	938	1-130-938-000-64200-5103	WATER AND SEWER SERVICES	\$11,337	\$11,337	\$7,331	\$11,337	\$0
Utilities	938	1-133-938-000-64200-5101	ELECTRICAL SERVICES	\$232,830	\$232,830	\$189,312	\$232,830	\$0
Utilities	938	1-133-938-000-64200-5102	HEATING SERVICES	\$54,202	\$54,202	\$47,450	\$54,202	\$0
Utilities	938	1-133-938-000-64200-5103	WATER AND SEWER SERVICES	\$60,197	\$60,197	\$46,572	\$60,197	\$0
Utilities	938	1-135-938-000-64200-5101	ELECTRICAL SERVICES	\$248,596	\$248,596	\$221,345	\$248,596	\$0
Utilities	938	1-135-938-000-64200-5102	HEATING SERVICES	\$65,940	\$65,940	\$57,942	\$65,940	\$0
Utilities	938	1-135-938-000-64200-5103	WATER AND SEWER SERVICES	\$35,109	\$35,109	\$34,428	\$35,109	\$0
Utilities	938	1-140-938-000-64200-5101	ELECTRICAL SERVICES	\$108,601	\$108,601	\$95,570	\$108,601	\$0
Utilities	938	1-140-938-000-64200-5102	HEATING SERVICES	\$29,294	\$29,294	\$17,303	\$29,294	\$0
Utilities	938	1-140-938-000-64200-5103	WATER AND SEWER SERVICES	\$12,852	\$12,852	\$11,438	\$12,852	\$0
Utilities	938	1-150-938-000-64200-5101	ELECTRICAL SERVICES	\$30,526	\$30,526	\$42,696	\$30,526	\$0
Utilities	938	1-150-938-000-64200-5102	HEATING SERVICES	\$24,652	\$24,652	\$18,703	\$24,652	\$0
Utilities	938	1-150-938-000-64200-5103	WATER AND SEWER SERVICES	\$3,137	\$3,137	\$3,072	\$3,137	\$0
Utilities	938	1-160-938-000-64200-5101	ELECTRICAL SERVICES	\$50,045	\$50,045	\$52,915	\$50,045	\$0
Utilities	938	1-160-938-000-64200-5102	HEATING SERVICES	\$23,319	\$23,319	\$21,499	\$23,319	\$0
Utilities	938	1-160-938-000-64200-5103	WATER AND SEWER SERVICES	\$12,483	\$12,483	\$5,307	\$12,483	\$0
Utilities	938	1-170-938-000-64200-5101	ELECTRICAL SERVICES	\$113,980	\$113,980	\$93,465	\$113,980	\$0
Utilities	938	1-170-938-000-64200-5102	HEATING SERVICES	\$30,167	\$30,167	\$24,232	\$30,167	\$0
Utilities	938	1-170-938-000-64200-5103	WATER AND SEWER SERVICES	\$25,963	\$25,963	\$23,267	\$25,963	\$0
Utilities	938	1-190-938-000-64200-5101	ELECTRICAL SERVICES	\$22,627	\$22,627	\$31,250	\$22,627	\$0
Utilities	938	1-190-938-000-64200-5102	HEATING SERVICES	\$20,022	\$20,022	\$22,478	\$20,022	\$0
Utilities	938	1-190-938-000-64200-5103	WATER AND SEWER SERVICES	\$28,243	\$28,243	\$3,834	\$28,243	\$0
Utilities	938	1-195-938-000-64200-5101	ELECTRICAL SERVICES	\$271,256	\$271,256	\$181,477	\$271,256	\$0
Utilities	938	1-195-938-000-64200-5102	HEATING SERVICES	\$673	\$673	\$1,499	\$673	\$0
Utilities	938	1-195-938-000-64200-5103	WATER AND SEWER SERVICES	\$0	\$0	\$12,388.58	\$0	\$0
	938 Total			\$2,560,700	\$2,560,700	\$2,272,868.90	\$2,560,700	\$0
Telecommunications	939	1-000-939-000-64200-3124	PROFESSIONAL SERVICES	\$0	\$0	\$679.00	\$0	\$0
Telecommunications	939	1-000-939-000-64200-3310	REPAIR AND MAINTENANCE SERVICES	\$8,000	\$8,000	\$10,426	\$8,000	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Telecommunications	939	1 -000-939-000-64200-5203	TELECOMMUNICATIONS	\$79,032	\$79,032	\$86,226	\$79,032	\$0
Telecommunications	939	1 -110-939-000-64200-5203	TELECOMMUNICATIONS	\$9,500	\$9,500	\$7,950	\$9,500	\$0
Telecommunications	939	1 -130-939-000-64200-5203	TELECOMMUNICATIONS	\$2,000	\$2,000	\$2,321	\$2,000	\$0
Telecommunications	939	1 -133-939-000-64200-5203	TELECOMMUNICATIONS	\$0	\$0	\$1,074	\$0	\$0
Telecommunications	939	1 -135-939-000-64200-5203	TELECOMMUNICATIONS	\$6,000	\$6,000	\$4,145	\$6,000	\$0
Telecommunications	939	1 -140-939-000-64200-5203	TELECOMMUNICATIONS	\$2,500	\$2,500	\$3,621	\$2,500	\$0
Telecommunications	939	1 -150-939-000-64200-5203	TELECOMMUNICATIONS	\$2,600	\$2,600	\$2,123	\$2,600	\$0
Telecommunications	939	1 -160-939-000-64200-5203	TELECOMMUNICATIONS	\$2,000	\$2,000	\$2,597	\$2,000	\$0
Telecommunications	939	1 -170-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$2,063	\$3,000	\$0
Telecommunications	939	1 -190-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$5,487	\$3,000	\$0
Telecommunications	939	1 -195-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$4,088	\$3,000	\$0
	939 Total			\$120,632	\$120,632	\$132,802	\$120,632	\$0
Pupil Transportation	940	1 -000-940-000-63100-1114	DIRECTORS SALARIES	\$95,976	\$95,976	\$97,524	\$117,934	\$21,958
Pupil Transportation	940	1 -000-940-000-63100-1130	OTHER PROFESSIONAL SALARIES	\$60,252	\$60,252	\$61,800	\$65,638	\$5,386
Pupil Transportation	940	1 -000-940-000-63100-1150	CELRICAL SALARIES	\$32,483	\$32,483	\$66,738	\$83,204	\$50,721
Pupil Transportation	940	1 -000-940-000-63100-2100	FICA BENEFITS	\$14,436	\$14,436	\$16,164	\$20,484	\$6,048
Pupil Transportation	940	1 -000-940-000-63100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$31,364	\$31,364	\$31,364	\$44,338	\$12,974
Pupil Transportation	940	1 -000-940-000-63100-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$4,806.63	\$0	\$0
Pupil Transportation	940	1 -000-940-000-63100-2300	MEDICAL INSURANCE	\$24,892	\$24,892	\$36,110	\$24,892	\$0
Pupil Transportation	940	1 -000-940-000-63100-2400	GROUP LIFE INSURANCE	\$2,529	\$2,529	\$2,922	\$3,575	\$1,046
Pupil Transportation	940	1 -000-940-000-63100-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$0	\$0	\$71	\$71	\$71
Pupil Transportation	940	1 -000-940-000-63100-2750	RETIREE HEALTH CARE CREDIT	\$2,283	\$2,283	\$2,639	\$3,228	\$945
Pupil Transportation	940	1 -000-940-000-63100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$9,556.88	\$0	\$0
Pupil Transportation	940	1 -000-940-000-63100-3500	PRINTING AND BINDING	\$500	\$500	\$317	\$500	\$0
Pupil Transportation	940	1 -000-940-000-63100-5201	POSTAGE	\$0	\$0	\$1,008.50	\$0	\$0
Pupil Transportation	940	1 -000-940-000-63100-5401	LEASE AND RENTAL	\$5,000	\$5,000	\$2,586	\$5,000	\$0
Pupil Transportation	940	1 -000-940-000-63100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$5,000	\$5,000	\$996	\$5,000	\$0
Pupil Transportation	940	1 -000-940-000-63100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$500	\$500	\$380	\$500	\$0
Pupil Transportation	940	1 -000-940-000-63100-6001	OFFICE SUPPLIES	\$1,600	\$1,600	\$2,083	\$1,600	\$0
Pupil Transportation	940	1 -000-940-000-63200-1194	BUS DRIVER SALARIES	\$764,881	\$764,881	\$687,627	\$805,815	\$40,934
Pupil Transportation	940	1 -000-940-000-63200-1394	PART-TIME BUS DRIVER	\$143,700	\$143,700	\$95,443	\$143,700	\$0
Pupil Transportation	940	1 -000-940-000-63200-2100	FICA BENEFITS	\$69,506	\$69,506	\$57,051	\$72,637	\$3,131
Pupil Transportation	940	1 -000-940-000-63200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,728	\$20,728	\$6,484	\$21,838	\$1,110
Pupil Transportation	940	1 -000-940-000-63200-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$10,710.58	\$0	\$0
Pupil Transportation	940	1 -000-940-000-63200-2300	MEDICAL INSURANCE	\$210,624	\$210,624	\$209,959	\$210,624	\$0
Pupil Transportation	940	1 -000-940-000-63200-2400	GROUP LIFE INSURANCE	\$10,249	\$10,249	\$8,390	\$10,798	\$549
Pupil Transportation	940	1 -000-940-000-63200-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$1,810	\$1,810	\$2,051	\$2,051	\$241
Pupil Transportation	940	1 -000-940-000-63200-2720	WORKERS' COMPENSATION INSURANCE	\$27,674	\$27,674	\$27,674	\$27,338	(\$336)
Pupil Transportation	940	1 -000-940-000-63200-2750	RETIREE HEALTH CARE CREDIT	\$6,349	\$6,349	\$5,287	\$6,688	\$339
Pupil Transportation	940	1 -000-940-000-63200-3116	EMPLOYMENT PHYSICALS	\$4,000	\$4,000	\$910	\$4,000	\$0
Pupil Transportation	940	1 -000-940-000-63200-3124	PROFESSIONAL SERVICES	\$0	\$0	\$21,511.56	\$0	\$0
Pupil Transportation	940	1 -000-940-000-63200-3320	MAINTENANCE SERVICE CONTRACTS	\$5,000	\$5,000	\$9,915	\$5,000	\$0
Pupil Transportation	940	1 -000-940-000-63200-3700	LAUNDRY AND DRY CLEANING	\$6,000	\$6,000	\$3,581	\$6,000	\$0
Pupil Transportation	940	1 -000-940-000-63200-5203	TELECOMMUNICATIONS	\$4,800	\$4,800	\$6,500	\$4,800	\$0
Pupil Transportation	940	1 -000-940-000-63200-5305	MOTOR VEHICLE INSURANCE	\$52,309	\$52,309	\$50,150	\$52,309	\$0
Pupil Transportation	940	1 -000-940-000-63200-6004	MEDICAL SUPPLIES	\$500	\$500	\$254	\$500	\$0
Pupil Transportation	940	1 -000-940-000-63200-6008	VEHICLE FUEL	\$250,000	\$250,000	\$113,823	\$250,000	\$0
Pupil Transportation	940	1 -000-940-000-63200-6009	VEHICLE AND POWER EQUIPMENT SUPPLIES	\$110,000	\$110,000	\$29,218	\$110,000	\$0
Pupil Transportation	940	1 -000-940-000-63200-6010	BUS SUPPLIES	\$148,500	\$148,500	\$156,274	\$148,500	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Pupil Transportation	940	1-000-940-000-63200-8201	CAPITAL OUTLAY ADDITIONS	\$5,000	\$5,000	\$356	\$5,000	\$0
Pupil Transportation	940	1-000-940-000-63400-1165	GARAGE MECHANIC SALARIES	\$381,668	\$381,668	\$391,360	\$409,292	\$27,624
Pupil Transportation	940	1-000-940-000-63400-2100	FICA BENEFITS	\$29,198	\$29,198	\$28,999	\$31,310	\$2,112
Pupil Transportation	940	1-000-940-000-63400-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$20,813	\$20,813	\$17,730	\$23,118	\$2,305
Pupil Transportation	940	1-000-940-000-63400-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$3,559.20	\$0	\$0
Pupil Transportation	940	1-000-940-000-63400-2300	MEDICAL INSURANCE	\$56,704	\$56,704	\$60,434	\$56,704	\$0
Pupil Transportation	940	1-000-940-000-63400-2400	GROUP LIFE INSURANCE	\$5,114	\$5,114	\$5,114	\$5,485	\$371
Pupil Transportation	940	1-000-940-000-63400-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$602	\$602	\$602	\$602	\$0
Pupil Transportation	940	1-000-940-000-63400-2750	RETIREE HEALTH CARE CREDIT	\$3,168	\$3,168	\$3,419	\$3,726	\$558
Pupil Transportation	940	1-000-940-000-63500-8105	REPLACE MOTOR VEHICLES	\$0	\$935,000	\$919,083	\$0	\$0
Pupil Transportation	940	1-000-940-000-63700-8105	REPLACE MOTOR VEHICLES	\$43,907	\$43,907	\$26,520	\$43,907	\$0
Pupil Transportation	940	1-000-940-000-64500-6009	VEHICLE AND POWER EQUIPMENT SUPPLIES	\$45,000	\$45,000	\$51,839	\$45,000	\$0
Pupil Transportation	940	1-000-940-000-64700-1370	PART-TIME OPERATIVE	\$8,000	\$8,000	\$0	\$8,089	\$89
Pupil Transportation	940	1-000-940-000-64700-2100	FICA BENEFITS	\$612	\$612	\$0	\$618	\$6
Pupil Transportation	940	1-000-940-200-63200-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$0	\$0	\$834.50	\$0	\$0
Pupil Transportation	940	1-000-940-200-63200-2100	FICA BENEFITS	\$0	\$0	\$63.84	\$0	\$0
Pupil Transportation	940	1-000-940-200-63300-1341	PART-TIME INSTRUCTIONAL ASSISTANT	\$36,487	\$36,487	\$28,608	\$36,487	\$0
Pupil Transportation	940	1-000-940-200-63300-2100	FICA BENEFITS	\$2,791	\$2,791	\$2,189	\$2,791	\$0
Pupil Transportation	940	1-000-940-520-63200-1394	PART-TIME BUS DRIVER	\$39,000	\$39,000	\$21,476	\$39,000	\$0
Pupil Transportation	940	1-000-940-520-63200-2100	FICA BENEFITS	\$2,984	\$2,984	\$1,643	\$2,983	(\$1)
Pupil Transportation	940	1-020-940-000-63200-6004	MEDICAL SUPPLIES	\$0	\$0	\$6,058.39	\$0	\$0
Pupil Transportation	940	1-110-940-000-63200-1394	PART-TIME BUS DRIVER	\$1,431	\$1,431	\$637	\$1,431	\$0
Pupil Transportation	940	1-110-940-000-63200-2100	FICA BENEFITS	\$109	\$109	\$49	\$109	\$0
Pupil Transportation	940	1-111-940-000-63200-1394	PART-TIME BUS DRIVER	\$100	\$100	\$0	\$100	\$0
Pupil Transportation	940	1-111-940-000-63200-2100	FICA BENEFITS	\$8	\$8	\$0	\$7	(\$1)
Pupil Transportation	940	1-130-940-000-63200-1394	PART-TIME BUS DRIVER	\$795	\$795	\$0	\$795	\$0
Pupil Transportation	940	1-130-940-000-63200-2100	FICA BENEFITS	\$61	\$61	\$0	\$60	(\$1)
Pupil Transportation	940	1-133-940-000-63200-1394	PART-TIME BUS DRIVER	\$1,432	\$1,432	\$151	\$1,432	\$0
Pupil Transportation	940	1-133-940-000-63200-2100	FICA BENEFITS	\$110	\$110	\$12	\$109	(\$1)
Pupil Transportation	940	1-140-940-000-63200-1394	PART-TIME BUS DRIVER	\$575	\$575	\$0	\$575	\$0
Pupil Transportation	940	1-140-940-000-63200-2100	FICA BENEFITS	\$44	\$44	\$0	\$43	(\$1)
Pupil Transportation	940	1-150-940-000-63200-1394	PART-TIME BUS DRIVER	\$300	\$300	\$0	\$300	\$0
Pupil Transportation	940	1-150-940-000-63200-2100	FICA BENEFITS	\$23	\$23	\$0	\$22	(\$1)
Pupil Transportation	940	1-160-940-000-63200-1394	PART-TIME BUS DRIVER	\$300	\$300	\$0	\$300	\$0
Pupil Transportation	940	1-160-940-000-63200-2100	FICA BENEFITS	\$23	\$23	\$0	\$22	(\$1)
Pupil Transportation	940	1-170-940-000-63200-1394	PART-TIME BUS DRIVER	\$1,000	\$1,000	\$0	\$1,000	\$0
Pupil Transportation	940	1-170-940-000-63200-2100	FICA BENEFITS	\$77	\$77	\$0	\$76	(\$1)
Pupil Transportation	940	1-190-940-000-63200-1394	PART-TIME BUS DRIVER	\$1,295	\$1,295	\$0	\$1,295	\$0
Pupil Transportation	940	1-190-940-000-63200-2100	FICA BENEFITS	\$99	\$99	\$0	\$99	\$0
Pupil Transportation	940	1-195-940-000-63200-1394	PART-TIME BUS DRIVER	\$0	\$0	\$63.00	\$0	\$0
Pupil Transportation	940	1-195-940-000-63200-2100	FICA BENEFITS	\$0	\$0	\$4.82	\$0	\$0
Pupil Transportation	940	1-222-940-820-63200-1394	PART-TIME BUS DRIVER	\$250	\$250	\$0	\$250	\$0
Pupil Transportation	940	1-222-940-820-63200-2100	FICA BENEFITS	\$19	\$19	\$0	\$19	\$0
	940 Total			\$2,802,544	\$3,737,544	\$3,410,684	\$2,980,718	\$178,174
Fiscal Services	941	1-000-941-000-62160-1114	DIRECTORS SALARIES	\$129,653	\$119,653	\$117,873	\$142,849	\$13,196
Fiscal Services	941	1-000-941-000-62160-1150	CELRICAL SALARIES	\$107,641	\$107,641	\$105,419	\$123,852	\$16,211
Fiscal Services	941	1-000-941-000-62160-2100	FICA BENEFITS	\$18,153	\$18,153	\$17,632	\$20,402	\$2,249
Fiscal Services	941	1-000-941-000-62160-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$39,438	\$39,438	\$37,457	\$44,326	\$4,888
Fiscal Services	941	1-000-941-000-62160-2300	MEDICAL INSURANCE	\$32,397	\$32,397	\$320,335	\$32,397	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Fiscal Services	941	1 -000-941-000-62160-2400	GROUP LIFE INSURANCE	\$3,180	\$3,180	\$2,964	\$3,574	\$394
Fiscal Services	941	1 -000-941-000-62160-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
Fiscal Services	941	1 -000-941-000-62160-2600	UNEMPLOYMENT INSURANCE	\$20,000	\$20,000	\$71,010	\$49,823	\$29,823
Fiscal Services	941	1 -000-941-000-62160-2721	WORKERS' COMPENSATION INSURANCE	\$8,034	\$8,034	\$0	\$8,180	\$146
Fiscal Services	941	1 -000-941-000-62160-2750	RETIREE HEALTH CARE CREDIT	\$2,871	\$2,871	\$2,675	\$3,227	\$356
Fiscal Services	941	1 -000-941-000-62160-2830	LEAVE PAYOUT	\$0	\$0	\$8,630.34	\$0	\$0
Fiscal Services	941	1 -000-941-000-62160-3121	OTHER SERVICES	\$8,500	\$13,250	\$13,250	\$8,500	\$0
Fiscal Services	941	1 -000-941-000-62160-3124	PROFESSIONAL SERVICES	\$69,141	\$68,726	\$70,875	\$69,141	\$0
Fiscal Services	941	1 -000-941-000-62160-3600	ADVERTISING	\$0	\$88	\$88	\$0	\$0
Fiscal Services	941	1 -000-941-000-62160-5306	SURETY BONDS	\$950	\$862	\$850	\$950	\$0
Fiscal Services	941	1 -000-941-000-62160-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$600	\$173	\$0	\$600	\$0
Fiscal Services	941	1 -000-941-000-62160-5534	STAFF DEVELOPMENT	\$1,600	\$1,600	\$1,476	\$1,600	\$0
Fiscal Services	941	1 -000-941-000-62160-5800	MISCELLANEOUS	\$100	\$100	\$0	\$100	\$0
Fiscal Services	941	1 -000-941-000-62160-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$100	\$100	\$0	\$100	\$0
Fiscal Services	941	1 -000-941-000-62160-6001	OFFICE SUPPLIES	\$4,700	\$4,700	\$2,237	\$4,700	\$0
Fiscal Services	941	1 -000-941-000-64100-3600	ADVERTISING	\$100	\$27	\$0	\$100	\$0
Fiscal Services	941	1 -000-941-000-64200-5302	PROPERTY INSURANCE	\$119,128	\$107,151	\$107,151	\$119,128	\$0
Fiscal Services	941	1 -000-941-000-64200-5307	ERRORS AND OMISSIONS INSURANCE	\$8,355	\$6,870	\$6,870	\$8,355	\$0
Fiscal Services	941	1 -000-941-000-64200-5308	GENERAL LIABILITY INSURANCE	\$18,000	\$25,727	\$25,727	\$18,000	\$0
Fiscal Services	941	1 -000-941-000-69100-6000	MATERIALS AND SUPPLIES	\$531,366	\$531,366	\$0	\$0	(\$531,366)
Fiscal Services	941	1 -000-941-100-61100-3825	TUITION PAID - OTHER	\$0	\$2,000	\$2,000	\$0	\$0
Fiscal Services	941	1 -000-941-100-61100-6013	EDUCATIONAL SUPPLIES	\$100	\$0	\$0	\$100	\$0
	941 Total			\$1,124,367	\$1,114,367	\$914,778	\$660,261	(\$464,106)
Operations and Maintenance	943	1 -000-943-000-64100-1114	DIRECTORS SALARIES	\$115,494	\$115,494	\$117,042	\$122,815	\$7,321
Operations and Maintenance	943	1 -000-943-000-64100-1150	CELRICAL SALARIES	\$38,746	\$38,746	\$40,294	\$47,133	\$8,387
Operations and Maintenance	943	1 -000-943-000-64100-2100	FICA BENEFITS	\$11,799	\$11,799	\$11,626	\$13,001	\$1,202
Operations and Maintenance	943	1 -000-943-000-64100-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$25,635	\$25,635	\$25,635	\$28,245	\$2,610
Operations and Maintenance	943	1 -000-943-000-64100-2300	MEDICAL INSURANCE	\$19,015	\$19,015	\$16,846	\$19,015	\$0
Operations and Maintenance	943	1 -000-943-000-64100-2400	GROUP LIFE INSURANCE	\$2,067	\$2,067	\$2,067	\$2,277	\$210
Operations and Maintenance	943	1 -000-943-000-64100-2500	ADMINISTRATOR DISABILITY INSURANCE	\$260	\$260	\$257	\$257	(\$3)
Operations and Maintenance	943	1 -000-943-000-64100-2750	RETIREE HEALTH CARE CREDIT	\$1,866	\$1,866	\$1,866	\$2,056	\$190
Operations and Maintenance	943	1 -000-943-000-64100-6001	OFFICE SUPPLIES	\$1,617	\$1,617	\$959	\$1,617	\$0
Operations and Maintenance	943	1 -000-943-000-64200-1160	MAINTENANCE MECHANIC SALARIES	\$672,661	\$672,661	\$646,602	\$761,952	\$89,291
Operations and Maintenance	943	1 -000-943-000-64200-1291	CUSTODIAN OVERTIME	\$0	\$0	\$617.14	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-64200-2100	FICA BENEFITS	\$51,459	\$51,459	\$48,139	\$58,289	\$6,830
Operations and Maintenance	943	1 -000-943-000-64200-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$29,216	\$29,216	\$23,694	\$45,480	\$16,264
Operations and Maintenance	943	1 -000-943-000-64200-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$4,310.88	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-64200-2300	MEDICAL INSURANCE	\$115,795	\$115,795	\$97,766	\$115,795	\$0
Operations and Maintenance	943	1 -000-943-000-64200-2400	GROUP LIFE INSURANCE	\$9,014	\$9,014	\$8,414	\$10,210	\$1,196
Operations and Maintenance	943	1 -000-943-000-64200-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$730	\$730	\$843	\$843	\$113
Operations and Maintenance	943	1 -000-943-000-64200-2720	WORKERS' COMPENSATION INSURANCE	\$39,981	\$39,981	\$39,981	\$39,497	(\$484)
Operations and Maintenance	943	1 -000-943-000-64200-2750	RETIREE HEALTH CARE CREDIT	\$5,583	\$5,583	\$5,459	\$7,003	\$1,420
Operations and Maintenance	943	1 -000-943-000-64200-2830	LEAVE PAYOUT	\$0	\$0	\$7,827.53	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-64200-3124	PROFESSIONAL SERVICES	\$33,472	\$33,472	\$22,246	\$33,472	\$0
Operations and Maintenance	943	1 -000-943-000-64200-3310	REPAIR AND MAINTENANCE SERVICES	\$200,000	\$200,000	\$106,937	\$200,000	\$0
Operations and Maintenance	943	1 -000-943-000-64200-3320	MAINTENANCE SERVICE CONTRACTS	\$222,924	\$222,924	\$119,058	\$222,924	\$0
Operations and Maintenance	943	1 -000-943-000-64200-3700	LAUNDRY AND DRY CLEANING	\$7,500	\$7,500	\$11,663	\$7,500	\$0
Operations and Maintenance	943	1 -000-943-000-64200-5104	WASTE SERVICES	\$700	\$700	\$169	\$700	\$0
Operations and Maintenance	943	1 -000-943-000-64200-5401	LEASE AND RENTAL	\$2,000	\$2,000	\$2,807	\$2,000	\$0

**WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
Operations and Maintenance	943	1 -000-943-000-64200-6007	REPAIR AND MAINTENANCE SUPPLIES	\$224,247	\$224,247	\$216,654	\$324,247	\$100,000
Operations and Maintenance	943	1 -000-943-000-64200-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$188,733	\$121,343	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-64300-8101	CAPITAL OUTLAY REPLACEMENT	\$0	\$0	\$32,052.00	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-64600-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$0	\$17,450.00	\$0	\$0
Operations and Maintenance	943	1 -000-943-000-66600-8200	CAPITAL OUTLAY ADDITIONS	\$0	\$67,493	\$56,969	\$0	\$0
	943 Total			\$1,831,781	\$2,088,007	\$1,807,594	\$2,066,328	\$234,547
Use of Facilities	946	1 -000-946-000-64100-5501	TRAVEL - MILEAGE	\$250	\$250	\$0	\$250	\$0
Use of Facilities	946	1 -000-946-000-64100-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$471	\$471	\$0	\$471	\$0
Use of Facilities	946	1 -000-946-000-64100-6001	OFFICE SUPPLIES	\$2,050	\$2,050	\$0	\$2,050	\$0
Use of Facilities	946	1 -000-946-000-64100-6012	BOOKS AND SUBSCRIPTIONS	\$300	\$300	\$0	\$300	\$0
Use of Facilities	946	1 -000-946-000-64100-6014	TECHNOLOGY CONSUMABLES	\$200	\$200	\$0	\$200	\$0
Use of Facilities	946	1 -000-946-000-64200-1314	PART-TIME ADMINISTATOR	\$4,900	\$4,900	\$0	\$4,900	\$0
Use of Facilities	946	1 -000-946-000-64200-1340	PART-TIME TECHNICIAN	\$5,500	\$5,500	\$0	\$5,500	\$0
Use of Facilities	946	1 -000-946-000-64200-2100	FICA BENEFITS	\$796	\$796	\$0	\$795	(\$1)
Use of Facilities	946	1 -000-946-000-64200-3124	PROFESSIONAL SERVICES	\$25,000	\$25,000	\$136	\$25,000	\$0
	946 Total			\$39,467	\$39,467	\$136	\$39,466	(\$1)
County Services	947	1 -101-947-000-64500-6009	VEHICLE AND POWER EQUIPMENT SUPPLIES	\$25,590	\$25,590	\$154,447	\$25,590	\$0
County Services	947	1 -104-947-000-64200-6007	REPAIR AND MAINTENANCE SUPPLIES	\$0	\$0	\$51,005.37	\$0	\$0
	947 Total			\$25,590	\$25,590	\$205,452.00	\$25,590	\$0
Office of the Superintendent	950	1 -000-950-000-62120-1112	SUPERINTENDENT SALARY	\$175,000	\$175,000	\$167,367	\$170,156	(\$4,844)
Office of the Superintendent	950	1 -000-950-000-62120-1150	CELRICAL SALARIES	\$79,195	\$79,195	\$82,291	\$92,937	\$13,742
Office of the Superintendent	950	1 -000-950-000-62120-2100	FICA BENEFITS	\$19,446	\$19,446	\$18,405	\$20,126	\$680
Office of the Superintendent	950	1 -000-950-000-62120-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$42,247	\$42,247	\$7,994	\$43,726	\$1,479
Office of the Superintendent	950	1 -000-950-000-62120-2220	VRS HYBRID PLAN RETIREMENT	\$0	\$0	\$31,428.24	\$0	\$0
Office of the Superintendent	950	1 -000-950-000-62120-2300	MEDICAL INSURANCE	\$23,593	\$23,593	\$48,102	\$23,593	\$0
Office of the Superintendent	950	1 -000-950-000-62120-2400	GROUP LIFE INSURANCE	\$3,406	\$3,406	\$3,532	\$3,525	\$119
Office of the Superintendent	950	1 -000-950-000-62120-2500	ADMINISTRATOR DISABILITY INSURANCE	\$515	\$515	\$278	\$278	(\$237)
Office of the Superintendent	950	1 -000-950-000-62120-2510	VRS HYBRID PLAN DISABILITY INSURANCE	\$75	\$75	\$454	\$454	\$379
Office of the Superintendent	950	1 -000-950-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$3,076	\$3,076	\$2,870	\$3,183	\$107
Office of the Superintendent	950	1 -000-950-000-62120-2830	LEAVE PAYOUT	\$45,225	\$45,225	\$45,225	\$0	(\$45,225)
Office of the Superintendent	950	1 -000-950-000-62120-3123	LEGAL SERVICES	\$11,600	\$11,600	\$15,205	\$11,600	\$0
Office of the Superintendent	950	1 -000-950-000-62120-3124	PROFESSIONAL SERVICES	\$3,008	\$3,008	\$6,737	\$3,008	\$0
Office of the Superintendent	950	1 -000-950-000-62120-3500	PRINTING AND BINDING	\$752	\$752	\$40	\$752	\$0
Office of the Superintendent	950	1 -000-950-000-62120-5201	POSTAGE	\$10,862	\$10,862	\$9,647	\$10,862	\$0
Office of the Superintendent	950	1 -000-950-000-62120-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$2,632	\$4,132	\$850	\$4,132	\$1,500
Office of the Superintendent	950	1 -000-950-000-62120-5534	STAFF DEVELOPMENT	\$1,128	\$3,128	\$2,627	\$3,128	\$2,000
Office of the Superintendent	950	1 -000-950-000-62120-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$2,256	\$2,256	\$6,985	\$2,256	\$0
Office of the Superintendent	950	1 -000-950-000-62120-6001	OFFICE SUPPLIES	\$10,828	\$10,828	\$4,847	\$10,828	\$0
Office of the Superintendent	950	1 -000-950-000-62120-6012	BOOKS AND SUBSCRIPTIONS	\$1,504	\$2,504	\$438	\$2,504	\$1,000
Office of the Superintendent	950	1 -000-950-000-69100-6013	EDUCATIONAL SUPPLIES	\$67,493	\$0	\$0	\$150,859	\$83,366
	950 Total			\$503,841	\$440,848	\$455,322	\$557,907	\$54,066
School Board	960	1 -000-960-000-62110-1111	BOARD MEMBER SALARIES	\$33,000	\$33,000	\$33,000	\$33,000	\$0
School Board	960	1 -000-960-000-62110-1114	DIRECTORS SALARIES	\$0	\$10,000	\$13,328	\$0	\$0
School Board	960	1 -000-960-000-62110-1340	PART-TIME TECHNICIAN	\$600	\$600	\$600	\$600	\$0
School Board	960	1 -000-960-000-62110-2100	FICA BENEFITS	\$6,030	\$6,030	\$3,594	\$2,570	(\$3,460)
School Board	960	1 -000-960-000-62110-2210	VRS PLAN 1 AND PLAN 2 RETIREMENT	\$5,485	\$5,485	\$2,192	\$0	(\$5,485)
School Board	960	1 -000-960-000-62110-2400	GROUP LIFE INSURANCE	\$442	\$442	\$176	\$0	(\$442)
School Board	960	1 -000-960-000-62110-2750	RETIREE HEALTH CARE CREDIT	\$399	\$399	\$160	\$0	(\$399)
School Board	960	1 -000-960-000-62110-3124	PROFESSIONAL SERVICES	\$12,080	\$12,080	\$14,588	\$12,080	\$0

WAREN COUNTY PUBLIC SCHOOLS
FY2021-2022 OPERATING FUND BUDGET

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2021 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2022
School Board	960	1 -000-960-000-62110-5504	TRAVEL - PROFESSIONAL DEVELOPMENT	\$6,016	\$6,016	\$1,300	\$6,016	\$0
School Board	960	1 -000-960-000-62110-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$6,542	\$6,542	\$18,745	\$6,542	\$0
School Board	960	1 -000-960-000-62110-6001	OFICE SUPPLIES	\$752	\$752	\$49	\$752	\$0
	960 Total			\$71,346	\$81,346	\$87,732	\$61,560	(\$9,786)
	Grand Total			\$60,810,677	\$64,751,821	\$62,562,291	\$63,944,829	\$3,134,152

Required Local Match and Required Local Effort

§ 22.1-93 of The Code of Virginia requires local school divisions to include as a part of the approved annual budget the estimated required local match and required local effort. These numbers represent the minimum local expenditures required to meet the prescribed Standards of Quality and certain incentive programs. As indicated below, Warren County Public Schools continues to exceed the minimum local funding requirements.

Projected FY2022 Required Local Effort for SOQ Accounts: \$15,781,760
 Projected FY2022 Local Match for Incentive Programs: \$ 2,772,598
 Total Projected Required Local Funding for Operations: \$18,554,358

Projected FY2022 Net Local Expenditures for Operations: \$28,185,439

***Warren County Public Schools Exceeds the Projected
 FY2022 Required Local Funding for Operations by: \$ 9,631,081***

Per Pupil Expenditures for Operations¹

Warren County	Actual FY2017-18	Actual FY2018-19	Actual FY2019-20	Estimated FY2020-21	Projected FY2021-22
Local Funds	\$4,547	\$4,891	\$4,911	\$4,346	\$5,767
State Funds	\$4,232	\$4,208	\$4,324	\$5,404	\$4,948
Sales and Use Tax	\$1,156	\$1,275	\$1,329	\$1,381	\$1,428
Federal Funds	\$690	\$801	\$806	\$1,494	\$789
Total Cost Per Pupil	\$10,625	\$11,175	\$11,370	\$12,625	\$12,932
Virginia State Average	\$12,548	\$12,931	\$13,241	<i>Not Available</i>	<i>Not Available</i>

¹ Operations include regular day school, school food services, summer school, adult education, pre-kindergarten, and other education, but does not include non-regular day school programs, non-local education agency (LEA) programs, debt service, or capital outlay additions.

WARREN COUNTY PUBLIC SCHOOLS
FY2021-2022 CAFETERIA FUND REVENUE AND MEAL PRICES

FY2022 Cafeteria Fund Revenue

Description

Revenue from Local Sources	\$1,265,050
Interest Income	\$150
Revenue from the State of Virginia	\$53,000
Revenue from the Federal Government	\$1,577,800
Total Anticipated Revenue:	\$2,896,000

School Year 2021-2022 School Meal Prices

	Breakfast
Elementary	Free
Middle and High	Free
Adult	\$1.75
Reduced Price	Free
	Lunch
Elementary	Free
Middle and High	Free
Adult - Elementary	\$3.00
Adult - Middle and High	\$3.00
Reduced Price	Free

**WARREN COUNTY PUBLIC SCHOOLS
FY2021-2022 CAFETERIA FUND BUDGET**

COST CENTER	COST			FY2020-2021 ORIGINAL	FY2020-2021 FINAL	FY2020-2021 ACTUAL	FY2021-2022	FY2022 vs.
DESCRIPTION	CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	APPROPRIATION	APPROPRIATION	EXPENDITURES	APPROPRIATION	FY2021
SCHOOL FOOD SERVICE	230	2 -000-230-100-61410-1341	PART TIME AIDE	\$11,874	\$11,874	\$0.00	\$0	(\$11,874)
SCHOOL FOOD SERVICE	230	2 -000-230-100-61410-2100	FICA BENEFITS	\$909	\$909	\$0.00	\$0	(\$909)
SCHOOL FOOD SERVICE	240	2 -000-240-100-61410-1341	PART TIME AIDE	\$7,260	\$7,260	\$280.00	\$0	(\$7,260)
SCHOOL FOOD SERVICE	240	2 -000-240-100-61410-2100	FICA BENEFITS	\$555	\$555	\$21.42	\$0	(\$555)
SCHOOL FOOD SERVICE	250	2 -000-250-100-61410-1341	PART TIME AIDE	\$4,257	\$4,257	\$480.00	\$0	(\$4,257)
SCHOOL FOOD SERVICE	250	2 -000-250-100-61410-2100	FICA BENEFITS	\$325	\$325	\$36.72	\$0	(\$325)
SCHOOL FOOD SERVICE	260	2 -000-260-100-61410-1341	PART TIME AIDE	\$9,000	\$9,000	\$0.00	\$0	(\$9,000)
SCHOOL FOOD SERVICE	260	2 -000-260-100-61410-2100	FICA BENEFITS	\$689	\$689	\$0.00	\$0	(\$689)
SCHOOL FOOD SERVICE	270	2 -000-270-100-61410-1341	PART TIME AIDE	\$11,150	\$11,150	\$0.00	\$0	(\$11,150)
SCHOOL FOOD SERVICE	270	2 -000-270-100-61410-2100	FICA BENEFITS	\$853	\$853	\$0.00	\$0	(\$853)
SCHOOL FOOD SERVICE	290	2 -000-290-100-61410-1341	PART TIME AIDE	\$10,500	\$10,500	\$480.00	\$0	(\$10,500)
SCHOOL FOOD SERVICE	290	2 -000-290-100-61410-2100	FICA BENEFITS	\$804	\$804	\$36.72	\$0	(\$804)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-1150	OFFICE CLERICAL	\$32,772	\$32,772	\$36,361.36	\$36,442	\$3,670
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2100	FICA BENEFITS	\$2,507	\$2,507	\$2,626.67	\$2,788	\$281
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2210	RETIREMENT	\$5,139	\$5,139	\$0.00	\$0	(\$5,139)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2220	VRS BENEFITS FOR HYBRID PLAN EMPLOYEES	\$0	\$0	\$5,447.04	\$6,057	\$6,057
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2300	HOSPITAL/MEDICAL PLANS	\$7,880	\$7,880	\$7,378.00	\$7,378	(\$502)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2400	GROUP LIFE INSURANCE	\$429	\$429	\$439.20	\$489	\$60
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2510	VIRGINIA LOCAL DISABILITY PLAN OR COMPAR	\$86	\$86	\$78.72	\$86	\$0
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-2750	RETIREE HEALTH CARE CREDIT	\$450	\$450	\$396.48	\$441	(\$9)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3000	PURCHASED SERVICES	\$1,074,044	\$1,074,044	\$1,124,680.61	\$1,189,025	\$114,981
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3100	PROFESSIONAL SERVICES	\$265,000	\$265,000	\$268,064.68	\$268,065	\$3,065
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3120	OTHER PROFESSIONAL SERVICES	\$16,839	\$16,839	\$10,003.06	\$10,004	(\$6,835)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3123	LEGAL SERVICES	\$2,500	\$2,500	\$0.00	\$0	(\$2,500)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3124	PROFESSIONAL SERVICES	\$4,120	\$4,120	\$0.00	\$0	(\$4,120)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-3310	REPAIR & MAINTENANCE	\$10,730	\$10,730	\$645.07	\$646	(\$10,084)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5201	POSTAGE	\$2,500	\$2,500	\$0.00	\$0	(\$2,500)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5203	TELECOMMUNICATIONS	\$872	\$872	\$2,407.86	\$2,408	\$1,536
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5300	INSURANCE	\$25,000	\$25,000	\$22,903.88	\$22,904	(\$2,096)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5500	TRAVEL	\$400	\$400	\$463.25	\$464	\$64
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5534	STAFF DEVELOPMENT	\$3,500	\$3,500	\$280.00	\$280	(\$3,220)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5800	MISCELLANEOUS	\$40,000	\$40,000	\$36,800.35	\$36,801	(\$3,199)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-5801	DUES & MEMBERSHIPS	\$1,008	\$1,008	\$0.00	\$0	(\$1,008)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6000	MISCELLANEOUS SUPPLIES	\$175,000	\$175,000	\$127,994.33	\$127,995	(\$47,005)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6001	OFFICE SUPPLIES	\$12,179	\$12,179	\$318.33	\$319	(\$11,860)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6002	FOOD SUPPLIES	\$1,250,000	\$1,250,000	\$1,142,028.21	\$1,143,365	(\$106,635)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6005	CUSTODIAL SUPPLIES	\$21,000	\$21,000	\$31,843.49	\$31,844	\$10,844
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6007	REPAIR & MAINTENANCE SUPPLIES	\$1,941	\$1,941	\$0.00	\$0	(\$1,941)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-6011	UNIFORMS & WEARING APPAREL	\$8,672	\$8,672	\$2,623.34	\$2,624	(\$6,048)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65100-8101	REPLACEMENT OF MACHINERY & EQUIPMENT	\$47,972	\$47,972	\$5,575.00	\$5,575	(\$42,397)
SCHOOL FOOD SERVICE	942	2 -000-942-000-65110-2801	125 CAFETERIA PLAN ADMINISTRATION FEE	\$12	\$12	\$0.00	\$0	(\$12)
GRAND TOTAL:				\$3,070,728	\$3,070,728	\$2,830,694	\$2,896,000	(\$174,728)