

WARREN COUNTY PUBLIC SCHOOLS



BUDGET

for

July 1, 2024 to June 30, 2025

Adopted June 26, 2024

For School Year
2024-2025

Warren County Public Schools

FY 2025 Approved Budget

School Board

Antoinette D. Funk, Vice-Chair, Happy Creek District

Andrea M. Lo, Fork District

Thomas L. McFadden, Jr., Shenandoah District

Kristen J. Pence, Chair, South River District

Melanie C. Salins, North River District

Administration

Christopher L. Ballenger, Superintendent

Heather N. Bragg, Assistant Superintendent for Instruction

Charles A. Costner Assistant Superintendent for Administration

Robert H. Ballentine, Director of Finance

E. Alan Fox, Interim Director of Human Resources

Bryan D. Helmick, Director of Facilities

Dena K. Lee, Interim Director of Special Services

Aaron L. Mitchell II, Director of Transportation

Douglas J. Stefnoski, Director of Technology

Randa R. Vernazza, Director of Pupil Services

Warren County Public Schools

210 North Commerce Avenue

Front Royal, VA 22630-4419

Phone (540) 635-2171

Fax (540) 636-4195

www.wcpsva.org

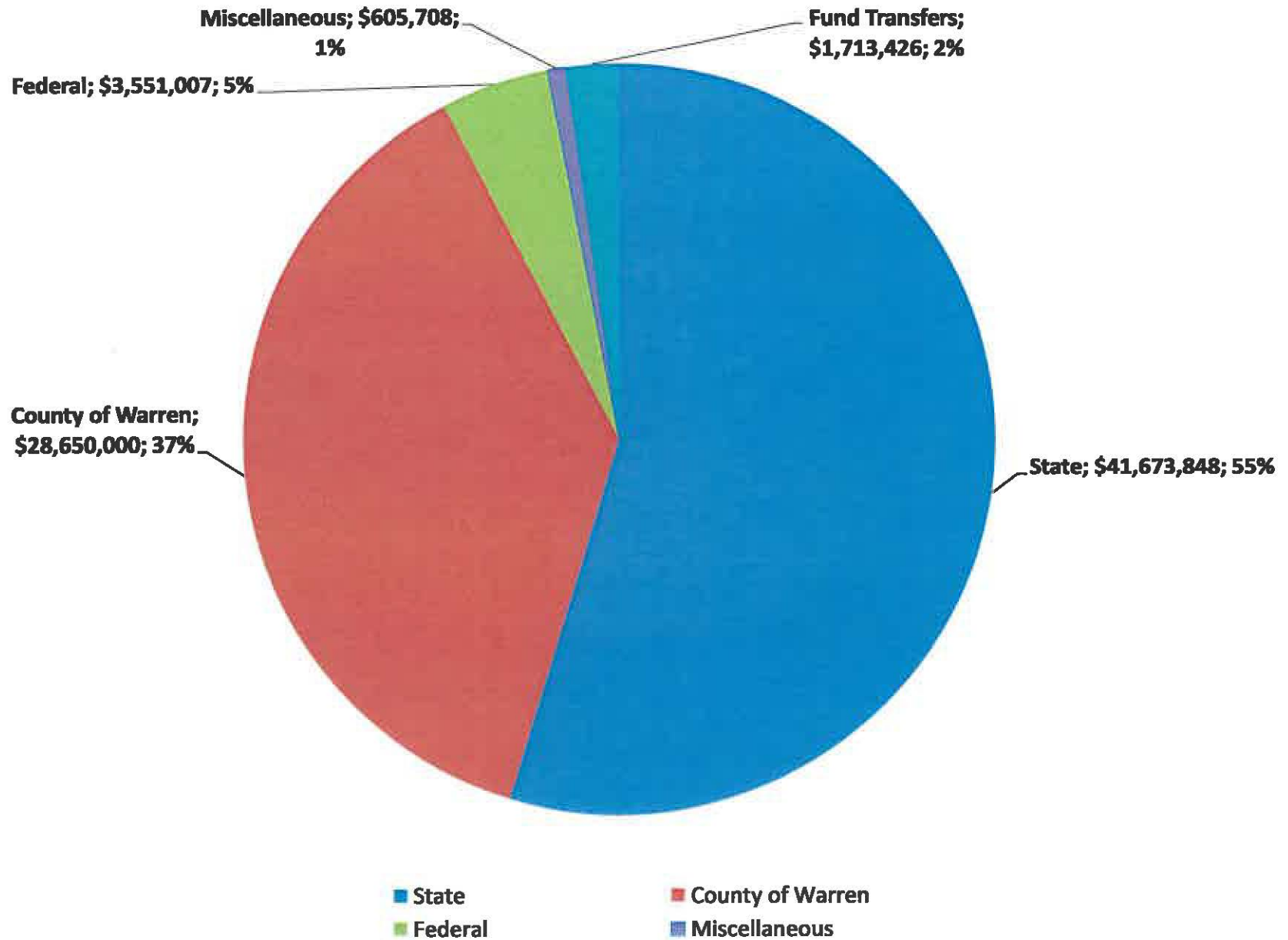
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WARREN COUNTY PUBLIC SCHOOLS
Approved FY2024-2025 Operating Budget Revenue

	Approved FY2023	Original State Approved FY2024	Revised State Approved FY2024	Approved FY2025 Budget	FY2025 vs. FY2024		Approved FY2023	Original Approved FY2024	Revised Approved FY2024	Approved FY2025 Budget	Increase/ <Decrease>
STATE REVENUE						FEDERAL REVENUE					
Average Daily Membership	4,989	4,998	4,998	4,998	0	Composite Index	0.4387	0.4387	0.4387	0.4517	0.0130
I. SOQ Programs:						Title I, Part A (Improving Basic Programs)	\$983,474	\$1,280,833	\$1,280,833	\$1,478,965	\$188,132
Basic Aid	\$14,820,813	\$14,158,520	\$15,094,892	\$17,919,138	\$2,824,246	Title II, Part A (Teacher and Principal Training)	\$156,217	\$244,530	\$244,530	\$193,423	(\$51,107)
Sales Tax	\$8,052,557	\$8,585,497	\$7,822,058	\$8,101,348	\$279,290	Title II, Part D (Technology)	\$6,419	\$6,419	\$6,419	\$6,419	\$0
Textbooks	\$370,670	\$371,378	\$371,378	\$438,848	\$67,472	Title III, Part A (Limited English Proficiency)	\$17,543	\$20,826	\$20,826	\$21,129	\$203
Vocational Education	\$562,809	\$563,881	\$563,881	\$622,072	\$58,191	Title IV, Part A (Safe and Drug Free Schools)	\$65,013	\$75,137	\$75,137	\$100,408	\$25,272
Gifted Education	\$156,803	\$157,101	\$157,101	\$178,126	\$21,025	Preschool Mini-Grant	\$30,622	\$33,545	\$33,545	\$34,504	\$859
Special Education	\$1,839,830	\$1,840,328	\$1,840,328	\$1,844,291	\$3,963	Title VI-B (Flow Through)	\$1,127,889	\$1,277,002	\$1,277,002	\$1,388,847	\$112,845
Prevention, Intervention & Remediation	\$560,009	\$561,075	\$561,075	\$0	(\$561,075)	Perkins	\$66,364	\$131,311	\$131,311	\$131,311	\$0
VRS Retirement (Includes RHCC)	\$2,223,236	\$2,224,684	\$2,224,684	\$2,153,957	(\$70,707)	E-Rate Funds	\$45,000	\$45,000	\$45,000	\$45,000	\$0
Social Security	\$952,015	\$953,828	\$953,828	\$1,002,988	\$49,160	Medicaid Reimbursement	\$150,000	\$150,000	\$150,000	\$150,000	\$0
Group Life	\$67,201	\$67,329	\$67,329	\$60,289	(\$7,040)	CARES Funding	\$3,296,956	\$1,715,684	\$1,715,684	\$0	(\$1,715,684)
English as a Second Language	\$189,469	\$181,607	\$190,434	\$287,621	\$97,187	TOTAL FEDERAL REVENUE	\$5,954,877	\$4,980,387	\$4,980,387	\$3,551,007	(\$1,429,380)
At Risk	\$685,472	\$743,349	\$44,789	\$2,492,315	\$2,447,526	MISCELLANEOUS REVENUE					
Remedial Summer School	\$43,597	\$70,477	\$84,900	\$112,580	\$27,680	Use of Facilities - Rent	\$10,000	\$10,000	\$10,000	\$27,500	\$17,500
Subtotal-SOQ Accounts:	\$30,584,281	\$30,499,032	\$29,976,655	\$35,213,573	\$5,236,918	Use of Facilities - Personnel	\$30,000	\$30,000	\$30,000	\$3,750	(\$26,250)
						Rebates and Refunds - Other	\$20,000	\$20,000	\$20,000	\$20,000	\$0
II. Incentive Programs:						Special Fees from Students (Field Trips)	\$8,050	\$0	\$0	\$0	\$0
Compensation Supplement	\$986,469	\$2,183,248	\$2,451,899	\$712,170	(\$1,739,729)	Background Check Fees	\$8,000	\$8,000	\$8,000	\$8,000	\$0
Virginia Preschool Initiative	\$564,044	\$564,044	\$777,282	\$828,935	(\$148,347)	Sale of Equipment	\$250	\$250	\$250	\$250	\$0
All in Per Pupil Funding	\$0	\$0	\$1,713,426	\$0	(\$1,713,426)	HVAC Technician Funding	\$52,500	\$52,500	\$52,500	\$84,118	\$31,618
Grocery Tax Hold Harmless	\$482,042	\$1,190,982	\$1,215,830	\$1,290,551	\$74,721	Network Technician Funding	\$0	\$0	\$0	\$0	\$0
Rebenchmarking Hold Harmless	\$378,900	\$377,448	\$377,448	\$0	(\$377,448)	County Vehicle Maintenance Funding	\$168,086	\$168,086	\$168,086	\$250,000	\$81,934
Technology - VPSA	\$284,000	\$284,000	\$284,000	\$284,000	\$0	Qualified Energy Conservation Bond Rebate	\$254,888	\$212,090	\$212,090	\$212,090	\$0
Subtotal- Incentive Accounts:	\$2,675,455	\$4,599,722	\$6,819,885	\$2,915,856	(\$3,904,229)	TOTAL MISCELLANEOUS REVENUE	\$551,754	\$500,906	\$500,906	\$605,708	\$104,802
						TRANSFERS					
III. Categorical Programs:						Transfer from Health Insurance Fund	\$0	\$300,000	\$300,000	\$0	(\$300,000)
Spec Ed Homebound	\$4,044	\$4,497	\$3,744	\$3,894	(\$50)	Carryover of All In Per Pupil Funding	\$0	\$0	\$0	\$1,713,426	\$1,713,426
Special Education in Jails	\$163,899	\$180,924	\$157,195	\$157,827	\$632	TOTAL TRANSFERS	\$0	\$300,000	\$300,000	\$1,713,426	\$1,413,426
Subtotal-Categorical Accounts:	\$167,943	\$165,421	\$160,939	\$161,521	\$682	COUNTY APPROPRIATION					
						County Appropriation	\$26,504,541	\$28,650,000	\$28,650,000	\$28,650,000	\$0
IV. Lottery Funded Programs:						TOTAL COUNTY APPROPRIATION	\$26,504,541	\$28,650,000	\$28,650,000	\$28,650,000	\$0
Foster Care	\$21,223	\$48,990	\$28,745	\$29,073	\$328	TOTAL REVENUE BY SOURCE:					
At-Risk	\$587,973	\$523,568	\$1,255,777	\$911,014	(\$344,763)	State	\$38,881,771	\$38,093,115	\$40,515,426	\$41,673,848	\$1,158,422
Early Reading Intervention	\$236,389	\$206,303	\$178,217	\$198,483	\$22,266	Federal	\$5,954,877	\$4,980,387	\$4,980,387	\$3,551,007	(\$1,429,380)
Clinical Faculty & Mentor Teacher Program	\$0	\$0	\$5,537	\$5,537	\$0	Miscellaneous	\$551,754	\$500,906	\$500,906	\$805,708	\$104,802
K-3 Primary Class Size	\$599,928	\$600,247	\$616,169	\$684,156	\$67,987	County of Warren	\$26,504,541	\$28,650,000	\$28,650,000	\$28,650,000	\$0
SOL Algebra Readiness	\$67,660	\$61,042	\$81,023	\$68,482	\$7,459	Transfers	\$0	\$300,000	\$300,000	\$1,713,426	\$1,413,426
Project Graduation	\$13,289	\$13,289	\$13,289	\$5,265	(\$8,024)	TOTAL REVENUE FORECAST:	\$69,892,943	\$72,524,408	\$74,946,719	\$76,193,989	\$1,247,270
Supplemental Lottery Per Pupil Allocation	\$1,135,328	\$1,109,371	\$1,128,580	\$1,210,709	\$82,129						
GED Funding/ISAEP	\$16,465	\$16,405	\$16,345	\$16,405	\$60						
Special Education-Regional Tuition	\$120,865	\$126,956	\$98,920	\$96,629	(\$2,331)						
Career and Technical Education	\$53,121	\$84,885	\$79,461	\$0	(\$79,461)						
Subtotal-Lottery Funded Accounts:	\$2,852,041	\$2,791,056	\$3,480,063	\$3,305,214	(\$174,849)						
V. From Other State Funds											
Race to GED	\$77,300	\$77,884	\$77,884	\$77,884	\$0						
ARPA Bonus Payment to School Divisions	\$524,751	\$0	\$0	\$0	\$0						
Subtotal-Other State Funds:	\$602,051	\$77,884	\$77,884	\$77,884	\$0						
TOTAL STATE REVENUE	\$36,881,771	\$38,093,115	\$40,515,426	\$41,673,848	(\$4,050,816)						

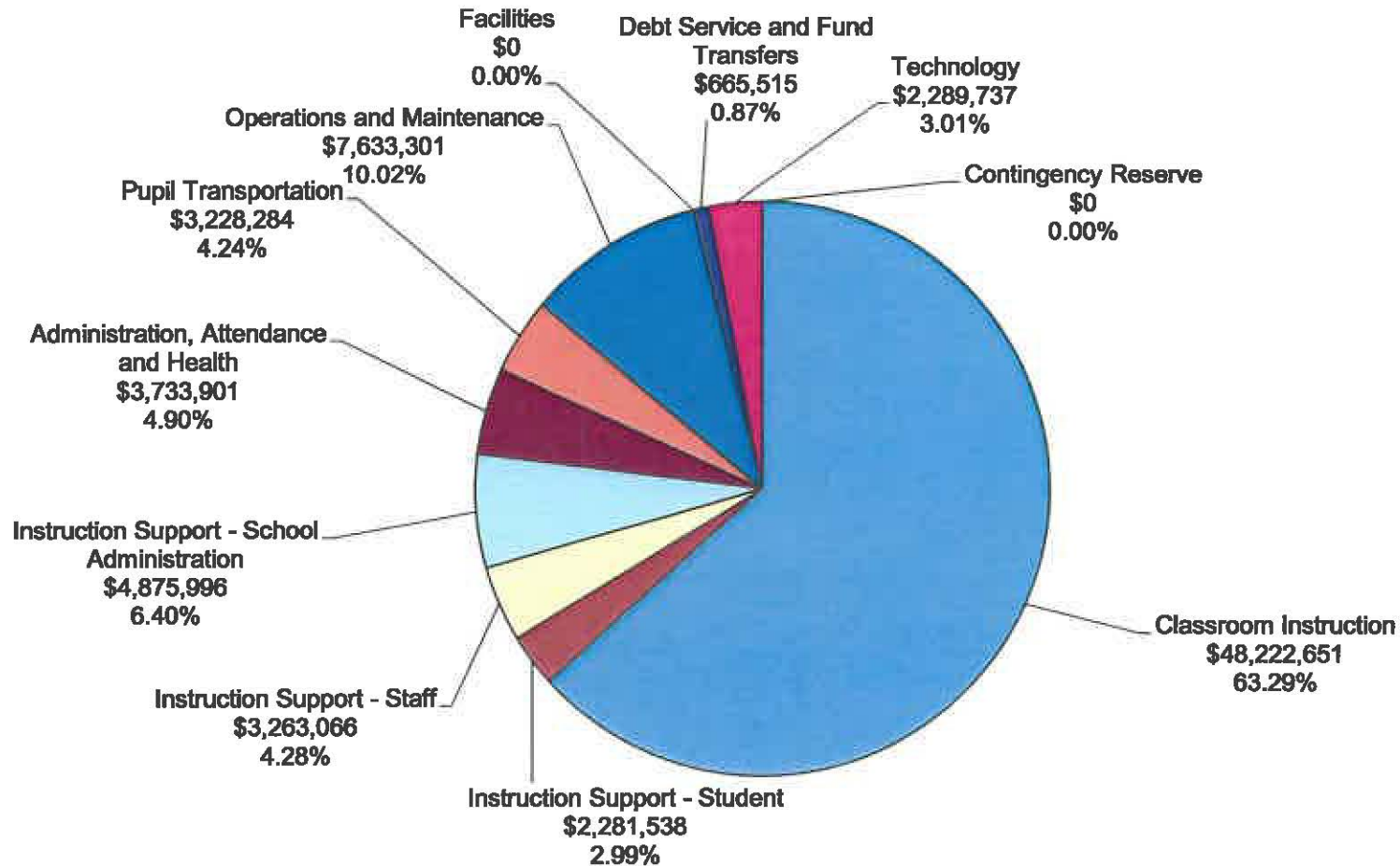
**WARREN COUNTY PUBLIC SCHOOLS
FY2024 - 2025
OPERATING BUDGET REVENUE SUMMARY CHART**



**WARREN COUNTY PUBLIC SCHOOLS
2024-2025
OPERATING BUDGET EXPENDITURE CATEGORY SUMMARY**

		<u>% of Total</u>
61100 Classroom Instruction All activities related to regular day school.	\$48,222,651	63.29%
61200 Instructional Support - Student Activities designed to assess and improve the well being of students and to supplement the teaching process.	\$2,281,538	2.99%
61300 Instructional Support - Staff Activities associated with assisting the instructional staff with the content and process of instructing students.	\$3,263,066	4.28%
61400 Instructional Support - School Administration Activities concerned with the overall administration of a school.	\$4,875,996	6.40%
TOTAL INSTRUCTION	\$58,643,251	76.97%
62000 Administration, Attendance and Health Activities concerned with establishing and administering policy for Administration, Attendance, and Health.	\$3,733,901	4.91%
63000 Pupil Transportation Activities concerned with transporting students to and from school and school related activities.	\$3,228,284	4.24%
64000 Operations and Maintenance Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition.	\$7,633,301	10.02%
66000 Facilities Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, installing or extending service systems, and improving sites.	\$0	0.00%
67000 Debt Service Debt service payments including principal and interest.	\$665,515	0.87%
68000 Technology All technology related expenditures.	\$2,289,737	3.01%
69000 Contingency Reserves Reserve for unanticipated expenditures.	\$0	0.00%
GRAND TOTAL	\$76,193,989	100.00%

**WARREN COUNTY PUBLIC SCHOOLS
FY 2024 - 2025
OPERATING BUDGET 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, Nina	Ressle Jeffries Elementary School
240	Knox	E. Wilson Morrison Elementary School
250	Layman	A.S. Rhodes Elementary School
260	Cameron	Leslie Fox Keyser Elementary School
270	Taubenberger	Hilda J. Barbour Elementary School
290	Burk	Skyline Middle School
295	Johnston	Warren County Middle School
310	Knesh	Warren County High School
311	Gregg	Blue Ridge Career and Technical Education Center
315	Vernazza	Diversified Minds Alt Ed
318	Gregg	GED Program
330	Sperling	Skyline High School
900	Costner	Assistant Superintendent for Administration
901	Fox	Human Resources
902	Stefnoski	Technology
903	Bragg	Adult Basic Education
905	Bragg	Assistant Superintendent for Instruction
907	Fox	Substitutes
910	Boles	CARES Act
911	Boies	Title I
917	Boies	Title II Part A
918	Boies	Title III Part A
921	Lee	Special Services
922	Vernazza	Health Services
923	Lee	Social Worker Services
924	Costner	Attendance Services
926	Lee	Psychological Services
927	Walton	Testing Services
928	Bragg	Professional Development
929	Vernazza	Homebound Instruction
930	Bragg	Teacher Mentor Programs
931	Bragg	Instruction
932	Lee	Pre-Kindergarten Programs
933	Walton	G/T Education
935	Bragg	Remediation
937	Boles	Title IV Part A Student Support & Academic Enrichment
938	Helmick, Bryan	Utilities
939	Stefnoski	Telecommunications
940	Mitchell	Pupil Transportation
941	Ballentine	Finance
943	Helmick, Bryan	Operations and Maintenance
946	Costner	Use of Facilities
947	Mitchell/Helmick, Bryan	County Services
950	Ballenger	Office of the Superintendent
960	Ballenger	School Board

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-1121	TEACHER SALARIES	\$1,996,685	\$2,017,520	\$2,147,997.49	\$2,334,361	36	\$337,676
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$209,134	\$211,014	\$189,540.17	\$195,093	7	(\$14,041)
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-1621	SUPPLEMENTAL SALARIES	\$5,359	\$5,359	\$5,225.00	\$6,160		\$801
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2100	FICA BENEFITS	\$166,241	\$167,892	\$170,257.42	\$193,975		\$27,734
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$366,607	\$369,085	\$251,105.86	\$385,236		\$18,629
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$169	\$123,621.06	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$285,232	\$285,232	\$383,377.00	\$377,280		\$92,048
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$29,558	\$29,859	\$31,095.76	\$33,894		\$4,336
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,278	\$1,278	\$1,943.35	\$2,349		\$1,071
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$26,690	\$26,962	\$28,079.32	\$30,606		\$3,916
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$884.12	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-1123	COUNSELOR SALARIES	\$119,453	\$120,599	\$115,592.79	\$121,654	2	\$2,201
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2100	FICA BENEFITS	\$9,138	\$9,224	\$8,683.39	\$9,307		\$169
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$19,853	\$19,956	\$10,477.74	\$18,528		(\$1,325)
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$86	\$8,783.54	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,753	\$7,753	\$14,964.00	\$15,696		\$7,943
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$1,601	\$1,616	\$1,552.94	\$1,630		\$29
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$62	\$62	\$126.84	\$154		\$92
RESSIE JEFFRIES E.S.	230	1-000-230-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,445	\$1,458	\$1,402.26	\$1,472		\$27
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-1122	LIBRARIAN SALARIES	\$53,983	\$54,532	\$56,010.99	\$58,398	1	\$4,415
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-1141	INSTRUCTIONAL AIDES SALARIES	\$37,524	\$37,904	\$38,668.02	\$39,232	1	\$1,708
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2100	FICA BENEFITS	\$7,000	\$7,068	\$7,005.38	\$7,469		\$469
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$15,208	\$15,270	\$6,289.08	\$14,869		(\$339)
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2220	VRS HYBRID PLAN BENEFITS	\$0	\$91	\$9,240.64	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,706	\$14,706	\$15,314.00	\$15,915		\$1,209
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,226	\$1,238	\$1,252.10	\$1,308		\$82
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$108	\$108	\$133.44	\$161		\$53
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,107	\$1,118	\$1,130.58	\$1,181		\$74
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-1126	PRINCIPAL SALARIES	\$100,433	\$101,464	\$105,087.00	\$108,240	1	\$7,807
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$79,494	\$80,304	\$82,594.98	\$85,073	1	\$5,579
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-1150	CLERICAL SALARIES	\$109,475	\$110,567	\$111,832.04	\$114,616	2	\$5,141
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2100	FICA BENEFITS	\$22,139	\$22,346	\$21,291.55	\$23,557		\$1,418
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$48,099	\$48,449	\$42,438.54	\$46,898		(\$1,201)
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$56	\$6,796.14	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$40,622	\$40,622	\$41,972.00	\$48,437		\$7,815
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$3,878	\$3,910	\$3,969.48	\$4,126		\$248
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$415	\$415	\$492.20	\$507		\$92
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$82	\$82	\$98.10	\$119		\$37
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,502	\$3,531	\$3,584.46	\$3,726		\$224
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-1121	TEACHER SALARIES	\$56,683	\$57,249	\$57,770.97	\$60,268	1	\$3,585
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-2100	FICA BENEFITS	\$4,336	\$4,375	\$4,011.88	\$4,611		\$275
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$9,421	\$9,515	\$9,529.18	\$9,179		(\$242)
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$11,654	\$11,654	\$12,071.00	\$12,541		\$887
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$760	\$767	\$768.30	\$808		\$48
RESSIE JEFFRIES E.S.	230	1-000-230-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$686	\$692	\$693.76	\$729		\$43
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-1121	TEACHER SALARIES	\$295,339	\$298,344	\$300,958.98	\$312,618	5	\$17,279
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$247,344	\$250,400	\$308,730.93	\$335,298	10	\$87,954

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2100	FICA BENEFITS	\$41,515	\$41,960	\$44,769.03	\$49,566		\$8,051
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$90,194	\$90,621	\$42,328.22	\$98,678		\$8,484
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$556	\$57,452.72	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$107,298	\$107,298	\$126,918.00	\$130,443		\$23,145
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$7,272	\$7,351	\$8,044.94	\$8,682		\$1,410
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$602	\$602	\$829.69	\$1,004		\$402
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$6,566	\$6,637	\$7,264.47	\$7,840		\$1,274
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$164.43	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-1121	TEACHER SALARIES	\$154,467	\$156,009	\$157,566.01	\$159,917	2	\$5,450
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$64,403	\$64,926	\$53,337.98	\$56,132	2	(\$8,271)
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$650.00	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2100	FICA BENEFITS	\$16,744	\$16,897	\$15,536.48	\$16,528		(\$216)
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$36,376	\$36,676	\$30,417.30	\$32,904		(\$3,472)
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$42	\$4,290.60	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$38,708	\$38,708	\$32,960.00	\$33,939		(\$4,769)
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$2,933	\$2,960	\$2,798.36	\$2,895		(\$38)
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$75	\$75	\$61.96	\$75		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,648	\$2,672	\$2,526.86	\$2,614		(\$34)
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-1121	TEACHER SALARIES	\$71,747	\$72,461	\$73,311.00	\$75,862	1	\$4,115
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-2100	FICA BENEFITS	\$5,489	\$5,538	\$5,148.84	\$5,803		\$314
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,924	\$12,042	\$12,013.84	\$11,554		(\$370)
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,291	\$14,291	\$14,721.00	\$15,646		\$1,355
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$961	\$970	\$968.66	\$1,017		\$56
RESSIE JEFFRIES E.S.	230	1-465-230-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$868	\$876	\$874.64	\$918		\$50
RESSIE JEFFRIES SALARIES				\$5,096,394	\$5,142,069	\$5,439,400.80	\$5,749,297	72	\$652,903
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-3310	REPAIR & MAINTENANCE	\$250	\$0	\$0.00	\$250		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-3500	PRINTING & BINDING	\$1,600	\$1,577	\$1,576.62	\$1,600		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-6013	EDUCATIONAL SUPPLIES	\$38,204	\$39,935	\$40,517.24	\$38,204		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-6014	TECHNOLOGY CONSUMABLES	\$4,000	\$4,045	\$4,044.01	\$4,000		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61100-6020	TEXTBOOKS	\$1,500	\$0	\$0.00	\$1,500		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$3,000	\$1,832	\$1,831.26	\$3,000		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-3320	REPAIR & MAINTENANCE	\$3,600	\$3,674	\$3,673.09	\$3,600		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-5201	POSTAGE & MAILING	\$750	\$750	\$748.00	\$750		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-100-61410-5401	LEASE/RENTAL OF EQUIPMENT	\$10,145	\$11,880	\$11,880.00	\$10,145		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-200-61100-6013	EDUCATIONAL SUPPLIES	\$1,500	\$856	\$855.94	\$1,500		\$0
RESSIE JEFFRIES E.S.	230	1-000-230-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,348	\$1,348	\$875.95	\$1,348		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-3000	PURCHASED SERVICES	\$0	\$14,808	\$0.00	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$18,564.00	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-6000	MATERIALS & SUPPLIES	\$0	\$3,223	\$0.00	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-410-230-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$8,055.41	\$0		\$0
RESSIE JEFFRIES E.S.	230	1-907-230-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$76,216		\$76,216
RESSIE JEFFRIES NON-LABOR				\$65,897	\$83,928	\$92,621.52	\$142,113	0	\$76,216
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1121	TEACHER SALARIES	\$1,751,210	\$1,793,132	\$1,689,249.01	\$1,658,961	27	(\$92,249)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$222,863	\$224,950	\$213,119.73	\$222,715	7	(\$148)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1621	SUPPLEMENTAL SALARIES	\$6,124	\$6,124	\$6,068.80	\$6,124		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2100	FICA BENEFITS	\$148,955	\$152,296	\$143,370.22	\$144,505		(\$4,450)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$328,091	\$329,057	\$99,013.20	\$286,755		(\$41,336)

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET		
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$6,312	\$213,750.35	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$252,409	\$254,969	\$295,151.00	\$303,935		\$51,526		\$51,526
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$26,453	\$27,029	\$24,174.75	\$25,229		(\$1,224)		(\$1,224)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,383	\$2,383	\$3,086.70	\$3,730		\$1,347		\$1,347
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$23,886	\$24,407	\$21,829.70	\$22,782		(\$1,104)		(\$1,104)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$935.24	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-1123	COUNSELOR SALARIES	\$105,286	\$106,336	\$106,990.05	\$111,524	2	\$6,238		\$6,238
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2100	FICA BENEFITS	\$8,054	\$8,131	\$7,919.42	\$8,532		\$478		\$478
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$174	\$17,651.78	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,162	\$14,162	\$15,316.00	\$15,918		\$1,756		\$1,756
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$1,411	\$1,425	\$1,423.16	\$1,494		\$83		\$83
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$209	\$209	\$254.92	\$309		\$100		\$100
E. WILSON MORRISON E.S.	240	1-000-240-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,274	\$1,286	\$1,285.12	\$1,349		\$75		\$75
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-1122	LIBRARIAN SALARIES	\$62,609	\$63,232	\$63,498.98	\$66,145	1	\$3,536		\$3,536
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2100	FICA BENEFITS	\$4,790	\$4,838	\$4,898.43	\$5,060		\$270		\$270
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$27,904	\$28,007	\$10,477.74	\$27,059		(\$845)		(\$845)
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$858	\$866	\$844.78	\$886		\$28		\$28
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$773	\$780	\$762.78	\$800		\$27		\$27
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1126	PRINCIPAL SALARIES	\$139,034	\$139,985	\$93,299.98	\$95,613	1	(\$43,421)		(\$43,421)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$81,051	\$81,861	\$82,594.98	\$85,073	1	\$4,022		\$4,022
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-1150	CLERICAL SALARIES	\$93,643	\$94,579	\$95,928.02	\$98,292	2	\$4,649		\$4,649
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2100	FICA BENEFITS	\$24,000	\$24,200	\$21,623.91	\$21,342		(\$2,658)		(\$2,658)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$52,142	\$52,323	\$21,953.16	\$42,488		(\$9,654)		(\$9,654)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$187	\$22,662.36	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$34,705	\$34,705	\$47,892.00	\$55,057		\$20,352		\$20,352
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$4,204	\$4,233	\$3,597.12	\$3,738		(\$466)		(\$466)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$403	\$403	\$491.73	\$507		\$104		\$104
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$88	\$88	\$327.30	\$396		\$308		\$308
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,796	\$3,822	\$3,248.22	\$3,376		(\$420)		(\$420)
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-2830	LEAVE PAYOUT	\$0	\$0	\$18,978.65	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-1121	TEACHER SALARIES	\$352,045	\$354,730	\$261,837.31	\$343,464	6	(\$8,581)		(\$8,581)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$158,580	\$159,885	\$144,563.86	\$137,746	5	(\$20,834)		(\$20,834)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2100	FICA BENEFITS	\$39,063	\$39,355	\$29,821.85	\$36,813		(\$2,250)		(\$2,250)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$84,866	\$84,963	\$12,698.49	\$73,288		(\$11,578)		(\$11,578)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$561	\$54,746.59	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$92,978	\$92,978	\$90,955.00	\$98,600		\$5,622		\$5,622
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$6,842	\$6,895	\$5,437.76	\$6,448		(\$394)		(\$394)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$631	\$631	\$790.53	\$964		\$333		\$333
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$6,179	\$6,227	\$4,910.21	\$5,823		(\$356)		(\$356)
E. WILSON MORRISON E.S.	240	1-000-240-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$452.50	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-1121	TEACHER SALARIES	\$55,395	\$55,948	\$57,449.92	\$59,899	1	\$4,504		\$4,504
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2100	FICA BENEFITS	\$4,238	\$4,279	\$4,263.34	\$4,582		\$344		\$344
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$92	\$9,411.50	\$0		\$0		\$0
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643		\$643
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$742	\$749	\$758.80	\$803		\$61		\$61
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$110	\$110	\$135.90	\$165		\$55		\$55
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-2750	RETIREE HEALTH CARE CREDIT	\$670	\$676	\$685.18	\$725		\$55		\$55
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-1121	TEACHER SALARIES	\$61,359	\$61,982	\$63,549.05	\$66,265	1	\$4,906		\$4,906

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	vs.	
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	FY2024 BUDGET
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$59,098	\$59,734	\$61,827.06	\$63,215	2	\$4,117
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2100	FICA BENEFITS	\$9,215	\$9,310	\$9,466.25	\$9,905		\$690
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$20,020	\$20,182	\$16,478.56	\$19,720		(\$300)
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$38	\$3,902.82	\$0		\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,614	\$1,630	\$1,643.26	\$1,735		\$121
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$46	\$46	\$56.36	\$70		\$24
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,458	\$1,472	\$1,483.82	\$1,567		\$109
E. WILSON MORRISON SALARIES				\$4,402,553	\$4,473,598	\$4,206,311.21	\$4,267,412	56	(\$135,141)
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-3500	PRINTING & BINDING	\$1,000	\$1,113	\$1,112.38	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$17,208	\$17,208	\$16,973.00	\$17,208		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6012	BOOKS & SUBSCRIPTIONS	\$500	\$500	\$0.00	\$500		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6013	EDUCATIONAL SUPPLIES	\$18,004	\$17,691	\$16,436.50	\$18,004		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61100-6014	TECHNOLOGY CONSUMABLES	\$2,792	\$2,792	\$2,406.78	\$2,792		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61310-5534	PROFESSIONAL DEVELOPMENT	\$1,000	\$1,000	\$945.74	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61310-6012	BOOKS & SUBSCRIPTIONS	\$500	\$700	\$687.95	\$500		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-3310	REPAIR & MAINTENANCE	\$150	\$150	\$0.00	\$150		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$1,000	\$2,110	\$2,109.25	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61320-6013	EDUCATIONAL SUPPLIES	\$1,000	\$890	\$108.69	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-3310	REPAIR & MAINTENANCE	\$500	\$500	\$68.96	\$500		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-5201	POSTAGE	\$800	\$800	\$794.30	\$800		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-5801	DUES & ASSOCIATION MEMBERSHIPS	\$1,000	\$1,000	\$262.40	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-6001	OFFICE SUPPLIES	\$1,500	\$1,324	\$629.04	\$1,500		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-6012	BOOKS & SUBSCRIPTIONS	\$1,000	\$0	\$0.00	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-100-61410-6013	EDUCATIONAL SUPPLIES	\$1,000	\$1,176	\$1,175.02	\$1,000		\$0
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$500	\$500	\$0.00	\$500		\$0
E. WILSON MORRISON E.S.	240	1-000-240-400-61100-6013	EDUCATIONAL SUPPLIES	\$596	\$596	\$568.50	\$596		\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-3000	PURCHASED SERVICES	\$0	\$2,218	\$0.00	\$0		\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$4,510.17	\$0		\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-6000	MATERIALS & SUPPLIES	\$0	\$12,758	\$0.00	\$0		\$0
E. WILSON MORRISON E.S.	240	1-410-240-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$10,730.68	\$0		\$0
E. WILSON MORRISON E.S.	240	1-907-240-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$51,351		\$51,351
E. WILSON MORRISON NON-LABOR				\$50,050	\$65,026	\$59,519.36	\$101,401	0	\$51,351
A.S. RHODES E.S.	250	1-000-250-100-61100-1121	TEACHER SALARIES	\$897,125	\$904,836	\$811,376.43	\$907,601	15	\$10,476
A.S. RHODES E.S.	250	1-000-250-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$64,293	\$65,140	\$85,587.72	\$90,004	3	\$25,711
A.S. RHODES E.S.	250	1-000-250-100-61100-1621	SUPPLEMENTAL SALARIES	\$4,837	\$4,837	\$4,849.00	\$5,341		\$504
A.S. RHODES E.S.	250	1-000-250-100-61100-1660	BONUSES	\$5,000	\$5,000	\$0.00	\$0		(\$5,000)
A.S. RHODES E.S.	250	1-000-250-100-61100-2100	FICA BENEFITS	\$74,302	\$74,930	\$65,900.34	\$76,725		\$2,423
A.S. RHODES E.S.	250	1-000-250-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$168,994	\$169,517	\$52,984.10	\$161,058		(\$7,936)
A.S. RHODES E.S.	250	1-000-250-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$874	\$94,848.68	\$0		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$137,249	\$137,249	\$154,422.00	\$161,908		\$24,659
A.S. RHODES E.S.	250	1-000-250-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$12,893	\$12,995	\$10,908.62	\$13,368		\$475
A.S. RHODES E.S.	250	1-000-250-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,184	\$1,184	\$1,369.60	\$1,656		\$472
A.S. RHODES E.S.	250	1-000-250-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$11,641	\$11,733	\$9,850.30	\$12,071		\$430
A.S. RHODES E.S.	250	1-000-250-100-61210-1123	COUNSELOR SALARIES	\$66,602	\$67,265	\$67,568.00	\$70,392	1	\$3,790
A.S. RHODES E.S.	250	1-000-250-100-61210-2100	FICA BENEFITS	\$5,095	\$5,140	\$4,606.22	\$5,385		\$290
A.S. RHODES E.S.	250	1-000-250-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,069	\$11,179	\$11,148.96	\$10,721		(\$348)
A.S. RHODES E.S.	250	1-000-250-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,049	\$14,049	\$14,604.00	\$15,171		\$1,122

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FY2025 BUDGET	
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
A.S. RHODES E.S.	250	1-000-250-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$892	\$900	\$898.88	\$943		\$51
A.S. RHODES E.S.	250	1-000-250-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$806	\$814	\$811.72	\$852		\$46
A.S. RHODES E.S.	250	1-000-250-100-61320-1122	LIBRARIAN SALARIES	\$58,332	\$58,915	\$59,442.97	\$62,023	1	\$3,691
A.S. RHODES E.S.	250	1-000-250-100-61320-1141	INSTRUCTIONAL AIDES SALARIES	\$37,524	\$37,904	\$38,948.02	\$39,232	1	\$1,708
A.S. RHODES E.S.	250	1-000-250-100-61320-2100	FICA BENEFITS	\$7,333	\$7,404	\$7,290.83	\$7,746		\$413
A.S. RHODES E.S.	250	1-000-250-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$15,931	\$16,090	\$16,094.64	\$15,421		(\$510)
A.S. RHODES E.S.	250	1-000-250-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,635	\$14,635	\$15,316.00	\$15,918		\$1,283
A.S. RHODES E.S.	250	1-000-250-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,284	\$1,296	\$1,297.62	\$1,357		\$73
A.S. RHODES E.S.	250	1-000-250-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,160	\$1,171	\$1,171.74	\$1,225		\$65
A.S. RHODES E.S.	250	1-000-250-100-61410-1126	PRINCIPAL SALARIES	\$111,192	\$112,303	\$113,310.00	\$116,710	1	\$5,518
A.S. RHODES E.S.	250	1-000-250-100-61410-1150	CLERICAL SALARIES	\$44,555	\$45,000	\$45,404.04	\$46,767	1	\$2,212
A.S. RHODES E.S.	250	1-000-250-100-61410-1350	PART-TIME CLERICAL SALARIES	\$20,000	\$20,000	\$21,072.00	\$20,000		\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2100	FICA BENEFITS	\$13,445	\$13,569	\$12,753.22	\$14,036		\$591
A.S. RHODES E.S.	250	1-000-250-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$25,885	\$26,039	\$18,656.10	\$24,898		(\$987)
A.S. RHODES E.S.	250	1-000-250-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$61	\$7,475.64	\$0		\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$21,526	\$21,526	\$25,145.00	\$29,146		\$7,620
A.S. RHODES E.S.	250	1-000-250-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$2,087	\$2,104	\$2,106.90	\$2,191		\$104
A.S. RHODES E.S.	250	1-000-250-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$226	\$226	\$256.56	\$265		\$39
A.S. RHODES E.S.	250	1-000-250-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$90	\$90	\$108.00	\$131		\$41
A.S. RHODES E.S.	250	1-000-250-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,885	\$1,900	\$1,902.42	\$1,978		\$93
A.S. RHODES E.S.	250	1-000-250-200-61100-1121	TEACHER SALARIES	\$53,983	\$54,522	\$55,010.98	\$57,398	1	\$3,415
A.S. RHODES E.S.	250	1-000-250-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$48,270	\$49,105	\$78,793.98	\$83,179	3	\$34,909
A.S. RHODES E.S.	250	1-000-250-200-61100-2100	FICA BENEFITS	\$7,822	\$7,925	\$9,940.81	\$10,754		\$2,932
A.S. RHODES E.S.	250	1-000-250-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$16,994	\$17,132	\$14,023.78	\$21,410		\$4,416
A.S. RHODES E.S.	250	1-000-250-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$79	\$8,076.74	\$0		\$0
A.S. RHODES E.S.	250	1-000-250-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$21,790	\$21,790	\$35,054.00	\$34,515		\$12,725
A.S. RHODES E.S.	250	1-000-250-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,370	\$1,387	\$1,781.86	\$1,884		\$514
A.S. RHODES E.S.	250	1-000-250-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$95	\$95	\$116.66	\$142		\$47
A.S. RHODES E.S.	250	1-000-250-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,237	\$1,252	\$1,609.02	\$1,701		\$464
A.S. RHODES E.S.	250	1-000-250-400-61100-1121	TEACHER SALARIES	\$62,223	\$62,845	\$63,992.32	\$67,160	1	\$4,937
A.S. RHODES E.S.	250	1-000-250-400-61100-2100	FICA BENEFITS	\$4,760	\$4,807	\$4,920.95	\$5,138		\$378
A.S. RHODES E.S.	250	1-000-250-400-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$10,341	\$10,444	\$10,559.48	\$10,228		(\$113)
A.S. RHODES E.S.	250	1-000-250-400-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$834	\$842	\$851.38	\$900		\$66
A.S. RHODES E.S.	250	1-000-250-400-61100-2750	RETIREE HEALTH CARE CREDIT	\$753	\$760	\$768.74	\$813		\$60
A.S. RHODES SALARIES				\$2,083,593	\$2,100,860	\$2,064,986.97	\$2,227,463	28	\$143,870
A.S. RHODES E.S.	250	1-000-250-100-61100-3310	REPAIR & MAINTENANCE	\$640	\$271	\$0.00	\$640		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-3500	PRINTING & BINDING	\$130	\$130	\$0.00	\$130		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$9,030	\$9,030	\$8,640.00	\$9,030		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6013	EDUCATIONAL SUPPLIES	\$7,200	\$7,200	\$7,145.64	\$7,200		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6014	TECHNOLOGY CONSUMABLES	\$2,000	\$1,247	\$0.00	\$2,000		\$0
A.S. RHODES E.S.	250	1-000-250-100-61100-6020	TEXTBOOKS	\$2,800	\$3,553	\$3,419.15	\$2,800		\$0
A.S. RHODES E.S.	250	1-000-250-100-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$160	\$160	\$0.00	\$160		\$0
A.S. RHODES E.S.	250	1-000-250-100-61310-5534	PROFESSIONAL DEVELOPMENT	\$160	\$160	\$0.00	\$160		\$0
A.S. RHODES E.S.	250	1-000-250-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$2,000	\$3,887	\$3,886.15	\$2,000		\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-6001	OFFICE SUPPLIES	\$2,200	\$682	\$428.79	\$2,200		\$0
A.S. RHODES E.S.	250	1-000-250-100-61410-6013	EDUCATIONAL SUPPLIES	\$160	\$160	\$0.00	\$160		\$0
A.S. RHODES E.S.	250	1-000-250-200-61100-6013	EDUCATIONAL SUPPLIES	\$208	\$208	\$76.07	\$208		\$0
A.S. RHODES E.S.	250	1-000-250-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$576	\$576	\$0.00	\$576		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
A.S. RHODES E.S.	250	1-907-250-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$50,327		\$50,327
A.S. RHODES NON-LABOR				\$27,264	\$27,264	\$23,595.80	\$77,591	0	\$50,327
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-1121	TEACHER SALARIES	\$1,663,312	\$1,679,924	\$1,685,300.40	\$1,700,559	28	\$37,247
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$90,221	\$91,147	\$117,264.74	\$96,332	4	\$6,111
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-1621	SUPPLEMENTAL SALARIES	\$4,089	\$4,089	\$4,215.00	\$4,215		\$126
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2100	FICA BENEFITS	\$132,165	\$133,449	\$132,715.36	\$137,785		\$5,620
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$291,438	\$292,860	\$147,424.92	\$273,666		(\$17,772)
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$1,478	\$149,460.16	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$285,621	\$285,621	\$317,399.00	\$320,564		\$34,943
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$23,497	\$23,730	\$23,936.30	\$24,078		\$581
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,758	\$1,758	\$2,156.62	\$2,606		\$848
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$21,218	\$21,429	\$21,614.30	\$21,742		\$524
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$3,067.26	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-1123	COUNSELOR SALARIES	\$54,014	\$54,551	\$52,522.47	\$57,009	1	\$2,995
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2100	FICA BENEFITS	\$4,132	\$4,173	\$3,782.48	\$4,361		\$229
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$89	\$9,032.84	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$6,130.00	\$3,405		\$3,405
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$724	\$731	\$728.26	\$764		\$40
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$107	\$107	\$130.44	\$158		\$51
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$654	\$660	\$657.64	\$690		\$36
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-1122	LIBRARIAN SALARIES	\$68,273	\$68,953	\$69,270.99	\$72,168	1	\$3,895
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-1141	INSTRUCTIONAL AIDES SALARIES	\$28,513	\$28,833	\$31,661.51	\$30,328	1	\$1,815
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-2100	FICA BENEFITS	\$7,404	\$7,474	\$7,117.85	\$7,841		\$437
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$25,063	\$25,223	\$16,187.30	\$24,293		(\$770)
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$21,402	\$21,402	\$22,184.00	\$23,051		\$1,649
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,307	\$1,319	\$1,305.10	\$1,373		\$66
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,179	\$1,190	\$1,178.52	\$1,240		\$61
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-1126	PRINCIPAL SALARIES	\$98,684	\$99,607	\$95,160.60	\$96,946	1	(\$1,738)
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$84,291	\$85,118	\$84,307.98	\$86,739	1	\$2,448
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-1150	CLERICAL SALARIES	\$87,037	\$87,967	\$89,196.08	\$91,358	2	\$4,321
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2100	FICA BENEFITS	\$20,656	\$20,848	\$19,303.12	\$21,041		\$385
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$44,876	\$45,118	\$29,383.14	\$41,889		(\$2,987)
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$120	\$14,603.46	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$48,661	\$48,661	\$42,307.00	\$48,855		\$194
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$3,618	\$3,647	\$3,546.36	\$3,686		\$68
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$426	\$426	\$517.86	\$534		\$108
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$175	\$175	\$210.90	\$255		\$80
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,267	\$3,293	\$3,202.38	\$3,328		\$61
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-1121	TEACHER SALARIES	\$214,977	\$217,621	\$269,811.48	\$281,103	5	\$66,126
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$279,682	\$281,965	\$197,668.50	\$244,786	9	(\$34,896)
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-1621	SUPPLEMENTAL SALARIES	\$891	\$891	\$638.00	\$1,000		\$109
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2100	FICA BENEFITS	\$37,910	\$38,271	\$34,269.88	\$40,307		\$2,397
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$82,212	\$82,362	\$11,563.70	\$80,093		(\$2,119)
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$666	\$65,414.41	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$142,807	\$142,807	\$110,156.00	\$117,257		(\$25,550)
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$6,628	\$6,693	\$6,206.23	\$7,047		\$419
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$655	\$655	\$944.71	\$1,142		\$487

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,985	\$6,044	\$5,604.28	\$6,363		\$378
LESLIE FOX KEYSER E.S.	260	1-000-260-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$468.00	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-1121	TEACHER SALARIES	\$63,783	\$64,420	\$66,096.91	\$68,840	1	\$5,057
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-2100	FICA BENEFITS	\$4,879	\$4,926	\$4,913.82	\$5,266		\$387
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$10,601	\$10,707	\$10,824.20	\$10,484		(\$117)
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$11,654	\$11,654	\$7,990.00	\$8,421		(\$3,233)
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$855	\$863	\$872.70	\$922		\$67
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$772	\$779	\$788.06	\$833		\$61
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-1121	TEACHER SALARIES	\$66,913	\$67,578	\$67,728.01	\$69,646	1	\$2,733
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2100	FICA BENEFITS	\$5,119	\$5,168	\$5,051.17	\$5,328		\$209
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,121	\$11,121	\$0.00	\$10,607		(\$514)
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$110	\$11,176.92	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$897	\$905	\$901.16	\$933		\$36
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$134	\$134	\$161.38	\$194		\$60
LESLIE FOX KEYSER E.S.	260	1-465-260-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$810	\$818	\$813.70	\$843		\$33
LESLIE FOX KEYSER SALARIES				\$4,084,384	\$4,119,645	\$4,095,903.56	\$4,172,234	55	\$87,850
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-3310	REPAIR & MAINTENANCE	\$1,000	\$1,066	\$1,065.79	\$1,000		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-3500	PRINTING & BINDING	\$700	\$700	\$358.73	\$700		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-6013	EDUCATIONAL SUPPLIES	\$26,539	\$25,322	\$25,505.69	\$26,539		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-6014	TECHNOLOGY CONSUMABLES	\$2,500	\$3,717	\$3,716.36	\$2,500		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61100-6020	TEXTBOOKS	\$3,585	\$2,596	\$0.00	\$3,585		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61210-5504	TRAVEL (CONVENTION & EDUCATION)	\$500	\$500	\$66.81	\$500		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$3,661	\$4,196	\$4,195.75	\$3,661		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-5201	POSTAGE & MAILING	\$500	\$500	\$492.00	\$500		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-100-61410-5401	LEASE/RENT OF EQUIPMENT	\$14,000	\$14,388	\$13,189.00	\$14,000		\$0
LESLIE FOX KEYSER E.S.	260	1-000-260-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,226	\$1,226	\$0.00	\$1,226		\$0
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-3000	PURCHASED SERVICES	\$0	\$6,195	\$0.00	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$7,035.00	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-6000	MATERIALS & SUPPLIES	\$0	\$53,255	\$0.00	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-410-260-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$11,289.76	\$0		\$0
LESLIE FOX KEYSER E.S.	260	1-907-260-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$60,457		\$60,457
LESLIE FOX KEYSER NON-LABOR				\$54,211	\$113,661	\$66,914.89	\$114,668	0	\$60,457
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-1121	TEACHER SALARIES	\$1,415,418	\$1,455,011	\$1,496,855.75	\$1,605,556	26	\$190,138
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$127,648	\$128,476	\$80,145.08	\$82,412	3	(\$45,236)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-1621	SUPPLEMENTAL SALARIES	\$4,215	\$4,215	\$4,979.00	\$44,853		\$40,638
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2100	FICA BENEFITS	\$116,558	\$119,616	\$117,472.92	\$132,561		\$16,003
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$256,458	\$257,290	\$84,188.84	\$257,078		\$620
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$5,872	\$175,468.34	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$229,963	\$232,523	\$217,740.00	\$223,312		(\$6,651)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$20,677	\$21,217	\$20,934.66	\$22,619		\$1,942
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,068	\$2,068	\$2,534.06	\$3,063		\$995
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$18,671	\$19,159	\$18,904.06	\$20,424		\$1,753
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$2,835.40	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-1123	COUNSELOR SALARIES	\$67,723	\$68,247	\$53,398.99	\$55,617	1	(\$12,106)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2100	FICA BENEFITS	\$5,181	\$5,217	\$4,019.84	\$4,255		(\$926)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,256	\$11,256	\$0.00	\$8,470		(\$2,786)

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$87	\$8,811.70	\$0	1	\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$19,887	\$19,887	\$0.00	\$0	2	(\$19,887)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$907	\$914	\$710.42	\$745		(\$162)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$0	\$0	\$127.28	\$154		\$154
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$819	\$825	\$641.50	\$673		(\$146)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61210-2830	LEAVE PAYOUT	\$0	\$0	\$336.12	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-1122	LIBRARIAN SALARIES	\$70,861	\$71,567	\$72,408.03	\$74,921	1	\$4,060
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-1141	INSTRUCTIONAL AIDES SALARIES	\$67,891	\$68,467	\$57,672.89	\$58,884	2	(\$9,007)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2100	FICA BENEFITS	\$10,615	\$10,711	\$9,829.62	\$10,236		(\$379)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$23,061	\$23,239	\$18,004.66	\$20,379		(\$2,682)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2220	VRS HYBRID PLAN BENEFITS	\$0	\$32	\$3,234.86	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$19,887	\$19,887	\$20,196.00	\$20,994		\$1,107
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,859	\$1,875	\$1,712.54	\$1,793		(\$66)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$61	\$61	\$46.68	\$57		(\$4)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,679	\$1,694	\$1,546.34	\$1,619		(\$60)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-1126	PRINCIPAL SALARIES	\$94,157	\$95,140	\$100,164.00	\$103,070	1	\$8,913
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$83,124	\$83,966	\$87,707.02	\$91,774	1	\$8,650
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-1150	CLERICAL SALARIES	\$96,470	\$97,434	\$95,386.68	\$50,629	1	(\$45,841)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2100	FICA BENEFITS	\$20,942	\$21,148	\$21,539.88	\$18,779		(\$2,163)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$45,497	\$45,816	\$34,921.98	\$37,386		(\$8,111)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$66	\$11,994.96	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$38,246	\$38,246	\$35,750.00	\$42,414		\$4,168
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$3,668	\$3,699	\$3,782.64	\$3,289		(\$379)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$0	\$0	\$271.60	\$281		\$281
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$97	\$97	\$173.22	\$210		\$113
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,312	\$3,340	\$3,415.74	\$2,970		(\$342)
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-2830	LEAVE PAYOUT	\$0	\$0	\$8,155.46	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-1121	TEACHER SALARIES	\$57,424	\$57,998	\$58,515.96	\$61,054	1	\$3,630
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2100	FICA BENEFITS	\$4,393	\$4,435	\$4,335.20	\$4,671		\$278
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2220	VRS HYBRID PLAN BENEFITS	\$0	\$95	\$9,652.76	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,604	\$7,604	\$20,196.00	\$20,994		\$13,390
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$769	\$776	\$778.26	\$818		\$49
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$114	\$114	\$139.36	\$168		\$54
HILDA J. BARBOUR E.S.	270	1-000-270-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$695	\$701	\$702.72	\$739		\$44
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-1121	TEACHER SALARIES	\$250,186	\$253,089	\$272,398.20	\$308,158	5	\$57,972
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$150,013	\$151,913	\$171,280.74	\$196,667	7	\$46,654
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-1621	SUPPLEMENTAL SALARIES	\$638	\$638	\$0.00	\$0		(\$638)
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2100	FICA BENEFITS	\$30,664	\$31,009	\$31,844.96	\$38,619		\$7,955
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$76,057	\$76,442	\$41,402.33	\$86,183		\$10,126
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$403	\$31,213.80	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$75,936	\$75,936	\$86,249.00	\$93,260		\$17,324
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$5,373	\$5,436	\$5,854.70	\$6,765		\$1,392
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$188	\$188	\$450.71	\$546		\$358
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$4,851	\$4,908	\$5,286.66	\$6,108		\$1,257
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,377.92	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-1121	TEACHER SALARIES	\$78,259	\$79,039	\$79,940.99	\$79,441	1	\$1,182
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-2100	FICA BENEFITS	\$5,987	\$6,045	\$6,012.14	\$6,077		\$90
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$13,007	\$13,136	\$13,107.58	\$12,099		(\$908)

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				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. BUDGET
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$19,887	\$19,887	\$20,196.00	\$20,994		\$1,107
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,049	\$1,059	\$1,056.82	\$1,065		\$16
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$947	\$956	\$954.24	\$961		\$14
HILDA J. BARBOUR SALARIES				\$3,672,917	\$3,740,172	\$3,740,965.81	\$3,946,863	50	\$273,946
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-3310	REPAIR & MAINTENANCE	\$350	\$330	\$329.85	\$350		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-3500	PRINTING & BINDING	\$550	\$119	\$118.95	\$550		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$22,702	\$30,841	\$23,539.82	\$22,702		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-6014	TECHNOLOGY CONSUMABLES	\$4,400	\$1,101	\$1,100.53	\$4,400		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61100-6020	TEXTBOOKS	\$3,000	\$0	\$0.00	\$3,000		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$6,500	\$5,530	\$5,529.03	\$6,500		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-5201	POSTAGE & MAILING	\$600	\$297	\$297.00	\$600		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-5401	LEASE/RENTAL OF EQUIPMENT	\$15,960	\$15,960	\$17,290.00	\$15,960		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-6001	OFFICE SUPPLIES	\$640	\$2,839	\$2,845.38	\$640		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-100-61410-6012	BOOKS & SUBSCRIPTIONS	\$1,000	\$0	\$0.00	\$1,000		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-5500	TRAVEL (MILEAGE)	\$0	\$3	\$2.74	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-200-61100-6013	EDUCATIONAL SUPPLIES	\$1,000	\$54	\$53.70	\$1,000		\$0
HILDA J. BARBOUR E.S.	270	1-000-270-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,103	\$600	\$0.00	\$1,103		\$0
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-3000	PURCHASED SERVICES	\$0	\$5,921	\$0.00	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$453.99	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-6000	MATERIALS & SUPPLIES	\$0	\$477	\$0.00	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-410-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$10,538.13	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-470-270-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$131	\$130.87	\$0		\$0
HILDA J. BARBOUR E.S.	270	1-907-270-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$86,671		\$86,671
HILDA J. BARBOUR NON-LABOR				\$57,805	\$64,203	\$62,229.99	\$144,476	0	\$86,671
SKYLINE M.S.	290	1-000-290-100-61100-1121	TEACHER SALARIES	\$2,350,899	\$2,423,877	\$2,295,022.85	\$2,513,943	41	\$163,044
SKYLINE M.S.	290	1-000-290-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$19,344	\$20,071	\$67,752.64	\$78,195	3	\$58,851
SKYLINE M.S.	290	1-000-290-100-61100-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$21,164.35	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61100-1621	SUPPLEMENTAL SALARIES	\$10,807	\$10,807	\$11,668.00	\$10,725		(\$82)
SKYLINE M.S.	290	1-000-290-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
SKYLINE M.S.	290	1-000-290-100-61100-2100	FICA BENEFITS	\$178,953	\$184,591	\$178,729.12	\$199,119		\$20,166
SKYLINE M.S.	290	1-000-290-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$393,934	\$395,019	\$132,377.49	\$394,783		\$849
SKYLINE M.S.	290	1-000-290-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$11,107	\$262,143.71	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$322,765	\$327,886	\$319,749.00	\$323,413		\$648
SKYLINE M.S.	290	1-000-290-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$31,761	\$32,743	\$31,789.30	\$34,735		\$2,974
SKYLINE M.S.	290	1-000-290-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$3,151	\$3,151	\$3,782.71	\$4,572		\$1,421
SKYLINE M.S.	290	1-000-290-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$28,680	\$29,567	\$28,705.63	\$31,365		\$2,685
SKYLINE M.S.	290	1-000-290-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$8,626.64	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61210-1123	COUNSELOR SALARIES	\$110,036	\$111,269	\$125,578.03	\$130,801	2	\$20,765
SKYLINE M.S.	290	1-000-290-100-61210-1150	CLERICAL SALARIES	\$50,587	\$50,967	\$39,425.34	\$37,902	1	(\$12,685)
SKYLINE M.S.	290	1-000-290-100-61210-2100	FICA BENEFITS	\$12,288	\$12,410	\$12,541.12	\$12,906		\$618
SKYLINE M.S.	290	1-000-290-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$26,696	\$26,696	\$0.00	\$25,693		(\$1,003)
SKYLINE M.S.	290	1-000-290-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$238	\$27,079.44	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$20,217	\$20,217	\$15,120.00	\$16,586		(\$3,631)
SKYLINE M.S.	290	1-000-290-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$2,152	\$2,171	\$2,183.26	\$2,261		\$109
SKYLINE M.S.	290	1-000-290-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$258	\$258	\$391.00	\$473		\$215
SKYLINE M.S.	290	1-000-290-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,944	\$1,961	\$1,971.46	\$2,041		\$97
SKYLINE M.S.	290	1-000-290-100-61320-1122	LIBRARIAN SALARIES	\$55,395	\$55,958	\$58,980.00	\$118,798	2	\$63,403
SKYLINE M.S.	290	1-000-290-100-61320-2100	FICA BENEFITS	\$4,238	\$4,280	\$4,479.82	\$9,088		\$4,850

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
SKYLINE M.S.	290	1-000-290-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$9,207	\$9,207	\$0.00	\$18,093		\$8,886
SKYLINE M.S.	290	1-000-290-100-61320-2220	VRS HYBRID PLAN BENEFITS	\$0	\$93	\$9,527.90	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,353	\$7,353	\$7,580.00	\$7,880		\$527
SKYLINE M.S.	290	1-000-290-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$742	\$749	\$768.18	\$1,592		\$850
SKYLINE M.S.	290	1-000-290-100-61320-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$110	\$110	\$137.58	\$166		\$56
SKYLINE M.S.	290	1-000-290-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$670	\$676	\$693.66	\$1,437		\$767
SKYLINE M.S.	290	1-000-290-100-61410-1126	PRINCIPAL SALARIES	\$112,269	\$113,526	\$125,402.98	\$127,692	1	\$15,423
SKYLINE M.S.	290	1-000-290-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$88,624	\$89,813	\$111,751.00	\$100,244	1	\$11,620
SKYLINE M.S.	290	1-000-290-100-61410-1150	CLERICAL SALARIES	\$72,938	\$73,556	\$59,501.36	\$76,557	2	\$3,619
SKYLINE M.S.	290	1-000-290-100-61410-2100	FICA BENEFITS	\$20,948	\$21,178	\$23,226.27	\$23,294		\$2,346
SKYLINE M.S.	290	1-000-290-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$45,511	\$45,812	\$36,517.02	\$46,374		\$863
SKYLINE M.S.	290	1-000-290-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$101	\$10,741.57	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$21,755	\$21,755	\$34,510.00	\$41,311		\$19,556
SKYLINE M.S.	290	1-000-290-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$3,669	\$3,701	\$3,847.90	\$4,080		\$411
SKYLINE M.S.	290	1-000-290-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$433	\$433	\$513.12	\$529		\$96
SKYLINE M.S.	290	1-000-290-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$147	\$147	\$155.09	\$206		\$59
SKYLINE M.S.	290	1-000-290-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$3,313	\$3,342	\$3,440.61	\$3,684		\$371
SKYLINE M.S.	290	1-000-290-100-61410-2830	LEAVE PAYOUT	\$0	\$0	\$12,034.86	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-68200-1121	TEACHER SALARIES	\$67,486	\$68,157	\$68,351.03	\$71,162	1	\$3,676
SKYLINE M.S.	290	1-000-290-100-68200-2100	FICA BENEFITS	\$5,163	\$5,213	\$5,126.91	\$5,444		\$281
SKYLINE M.S.	290	1-000-290-100-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,216	\$11,327	\$11,279.14	\$10,838		(\$378)
SKYLINE M.S.	290	1-000-290-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
SKYLINE M.S.	290	1-000-290-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$904	\$912	\$909.38	\$954		\$50
SKYLINE M.S.	290	1-000-290-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$817	\$825	\$821.12	\$861		\$44
SKYLINE M.S.	290	1-000-290-200-61100-1121	TEACHER SALARIES	\$214,948	\$286,428	\$220,013.53	\$217,214	4	\$2,266
SKYLINE M.S.	290	1-000-290-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$341,211	\$344,003	\$256,008.89	\$288,374	10	(\$52,837)
SKYLINE M.S.	290	1-000-290-200-61100-2100	FICA BENEFITS	\$42,546	\$46,807	\$34,578.33	\$38,678		(\$3,868)
SKYLINE M.S.	290	1-000-290-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$92,434	\$92,632	\$17,757.65	\$77,001		(\$15,433)
SKYLINE M.S.	290	1-000-290-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$9,104	\$60,938.38	\$0		\$0
SKYLINE M.S.	290	1-000-290-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$112,785	\$117,906	\$105,959.00	\$109,360		(\$3,425)
SKYLINE M.S.	290	1-000-290-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$7,453	\$8,202	\$6,425.41	\$6,774		(\$679)
SKYLINE M.S.	290	1-000-290-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$724	\$724	\$889.58	\$1,081		\$357
SKYLINE M.S.	290	1-000-290-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$6,730	\$7,407	\$5,729.40	\$6,118		(\$612)
SKYLINE M.S.	290	1-000-290-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$60.43	\$0		\$0
SKYLINE M.S.	290	1-000-290-300-61100-1121	TEACHER SALARIES	\$73,599	\$73,599	\$0.00	\$0		(\$73,599)
SKYLINE M.S.	290	1-000-290-300-61100-2100	FICA BENEFITS	\$5,630	\$5,630	\$0.00	\$0		(\$5,630)
SKYLINE M.S.	290	1-000-290-300-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$12,232	\$12,232	\$0.00	\$0		(\$12,232)
SKYLINE M.S.	290	1-000-290-300-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$6,936	\$6,936	\$0.00	\$0		(\$6,936)
SKYLINE M.S.	290	1-000-290-300-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$986	\$986	\$0.00	\$0		(\$986)
SKYLINE M.S.	290	1-000-290-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$891	\$891	\$0.00	\$0		(\$891)
SKYLINE M.S.	290	1-000-290-520-61100-1621	SUPPLEMENTAL SALARIES	\$22,657	\$22,657	\$24,083.00	\$28,050		\$5,393
SKYLINE M.S.	290	1-000-290-520-61100-2100	FICA BENEFITS	\$1,733	\$1,804	\$1,842.34	\$2,146		\$413
SKYLINE M.S.	290	1-000-290-520-61410-1383	ATHLETIC EVENT SUPPORT SALARIES	\$2,000	\$2,000	\$2,110.00	\$2,000		\$0
SKYLINE M.S.	290	1-000-290-520-61410-1621	SUPPLEMENTAL SALARIES	\$4,889	\$4,889	\$5,500.02	\$5,500		\$611
SKYLINE M.S.	290	1-000-290-520-61410-2100	FICA BENEFITS	\$527	\$545	\$582.16	\$574		\$47
SKYLINE M.S.	290	1-465-290-200-61100-1121	TEACHER SALARIES	\$138,167	\$139,546	\$140,995.97	\$146,484	2	\$8,317
SKYLINE M.S.	290	1-465-290-200-61100-2100	FICA BENEFITS	\$10,570	\$10,671	\$10,382.59	\$11,206		\$636
SKYLINE M.S.	290	1-465-290-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$22,963	\$23,192	\$23,178.96	\$22,310		(\$653)

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
SKYLINE M.S.	290	1-465-290-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$16,048	\$16,048	\$20,892.00	\$21,715		\$5,667
SKYLINE M.S.	290	1-465-290-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,851	\$1,869	\$1,868.80	\$1,963		\$112
SKYLINE M.S.	290	1-465-290-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,672	\$1,688	\$1,687.52	\$1,772		\$100
SKYLINE M.S. SALARIES				\$5,256,879	\$5,458,943	\$5,125,239.55	\$5,486,078	70	\$229,199
SKYLINE M.S.	290	1-000-290-100-61100-3310	REPAIR & MAINTENANCE	\$5,000	\$5,000	\$2,872.45	\$5,000		\$0
SKYLINE M.S.	290	1-000-290-100-61100-3500	PRINTING & BINDING	\$4,000	\$4,000	\$1,449.57	\$4,000		\$0
SKYLINE M.S.	290	1-000-290-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$33,000	\$33,000	\$24,868.00	\$33,000		\$0
SKYLINE M.S.	290	1-000-290-100-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$3,000	\$3,000	\$1,194.00	\$3,000		\$0
SKYLINE M.S.	290	1-000-290-100-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$620	\$620	\$660.00	\$620		\$0
SKYLINE M.S.	290	1-000-290-100-61100-6013	EDUCATIONAL SUPPLIES	\$32,072	\$32,072	\$54,285.76	\$32,072		\$0
SKYLINE M.S.	290	1-000-290-100-61100-6014	TECHNOLOGY CONSUMABLES	\$10,000	\$10,000	\$11,820.00	\$10,000		\$0
SKYLINE M.S.	290	1-000-290-100-61320-3310	REPAIR & MAINTENANCE	\$500	\$500	\$686.32	\$500		\$0
SKYLINE M.S.	290	1-000-290-100-61320-6001	OFFICE SUPPLIES	\$400	\$400	\$309.51	\$400		\$0
SKYLINE M.S.	290	1-000-290-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$4,400	\$4,400	\$2,986.21	\$4,400		\$0
SKYLINE M.S.	290	1-000-290-100-61320-6013	EDUCATIONAL SUPPLIES	\$500	\$500	\$373.92	\$500		\$0
SKYLINE M.S.	290	1-000-290-100-61410-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$1,750.00	\$0		\$0
SKYLINE M.S.	290	1-000-290-100-61410-5201	POSTAGE	\$1,800	\$1,800	\$1,546.98	\$1,800		\$0
SKYLINE M.S.	290	1-000-290-100-61410-6001	OFFICE SUPPLIES	\$2,000	\$2,000	\$1,735.27	\$2,000		\$0
SKYLINE M.S.	290	1-000-290-200-61100-6013	EDUCATIONAL SUPPLIES	\$3,000	\$3,000	\$2,666.47	\$3,000		\$0
SKYLINE M.S.	290	1-000-290-300-61100-6013	EDUCATIONAL SUPPLIES	\$5,000	\$5,000	\$2,861.15	\$5,000		\$0
SKYLINE M.S.	290	1-000-290-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,471	\$1,471	\$1,912.95	\$1,471		\$0
SKYLINE M.S.	290	1-000-290-520-61100-3124	OTHER PROFESSIONAL SERVICES	\$4,500	\$4,500	\$4,248.90	\$4,500		\$0
SKYLINE M.S.	290	1-000-290-520-61100-5300	INSURANCE	\$1,000	\$1,000	\$0.00	\$1,000		\$0
SKYLINE M.S.	290	1-418-290-100-61310-3124	OTHER PROFESSIONAL SERVICES	\$0	\$94,846	\$55,155.00	\$0		\$0
SKYLINE M.S.	290	1-907-290-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$103,720		\$103,720
SKYLINE M.S. NON-LABOR				\$112,263	\$207,109	\$173,382.46	\$215,983	0	\$103,720
WARREN COUNTY M.S.	295	1-000-295-100-61100-1121	TEACHER SALARIES	\$2,421,046	\$2,444,961	\$2,460,116.56	\$2,561,995	41	\$140,949
WARREN COUNTY M.S.	295	1-000-295-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$22,784	\$23,011	\$22,259.02	\$24,513	1	\$1,729
WARREN COUNTY M.S.	295	1-000-295-100-61100-1621	SUPPLEMENTAL SALARIES	\$11,875	\$11,875	\$11,628.04	\$12,387		\$512
WARREN COUNTY M.S.	295	1-000-295-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2100	FICA BENEFITS	\$184,540	\$186,322	\$184,348.92	\$198,815		\$14,275
WARREN COUNTY M.S.	295	1-000-295-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$406,165	\$407,887	\$175,405.77	\$393,925		(\$12,240)
WARREN COUNTY M.S.	295	1-000-295-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$2,311	\$233,936.79	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$313,120	\$313,120	\$330,804.00	\$345,695		\$32,575
WARREN COUNTY M.S.	295	1-000-295-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$32,747	\$33,062	\$32,027.17	\$34,659		\$1,912
WARREN COUNTY M.S.	295	1-000-295-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,633	\$2,633	\$3,378.25	\$4,081		\$1,448
WARREN COUNTY M.S.	295	1-000-295-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$29,570	\$29,855	\$28,920.27	\$31,297		\$1,727
WARREN COUNTY M.S.	295	1-000-295-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,435.08	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-1123	COUNSELOR SALARIES	\$132,143	\$132,913	\$102,742.98	\$126,673	2	(\$5,470)
WARREN COUNTY M.S.	295	1-000-295-100-61210-2100	FICA BENEFITS	\$10,109	\$10,166	\$7,723.03	\$9,690		(\$419)
WARREN COUNTY M.S.	295	1-000-295-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$21,962	\$21,962	\$0.00	\$19,292		(\$2,670)
WARREN COUNTY M.S.	295	1-000-295-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$106	\$18,159.36	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,168	\$7,168	\$12,050.00	\$13,196		\$6,028
WARREN COUNTY M.S.	295	1-000-295-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$1,771	\$1,779	\$1,464.06	\$1,697		(\$74)
WARREN COUNTY M.S.	295	1-000-295-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$262	\$262	\$262.26	\$317		\$55
WARREN COUNTY M.S.	295	1-000-295-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$1,599	\$1,606	\$1,322.07	\$1,533		(\$66)
WARREN COUNTY M.S.	295	1-000-295-100-61320-1122	LIBRARIAN SALARIES	\$73,487	\$74,219	\$74,578.00	\$77,691	1	\$4,204
WARREN COUNTY M.S.	295	1-000-295-100-61320-1141	INSTRUCTIONAL AIDES SALARIES	\$25,636	\$25,891	\$26,552.97	\$27,398	1	\$1,762

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
WARREN COUNTY M.S.	295	1-000-295-100-61320-2100	FICA BENEFITS	\$7,583	\$7,655	\$7,439.76	\$8,039		\$456
WARREN COUNTY M.S.	295	1-000-295-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$16,474	\$16,638	\$16,595.72	\$16,005		(\$469)
WARREN COUNTY M.S.	295	1-000-295-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$15,070	\$15,070	\$15,560.00	\$16,524		\$1,454
WARREN COUNTY M.S.	295	1-000-295-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,328	\$1,341	\$1,337.98	\$1,408		\$80
WARREN COUNTY M.S.	295	1-000-295-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$1,199	\$1,210	\$1,208.20	\$1,272		\$73
WARREN COUNTY M.S.	295	1-000-295-100-61410-1126	PRINCIPAL SALARIES	\$123,907	\$125,358	\$147,825.96	\$152,126	1	\$28,219
WARREN COUNTY M.S.	295	1-000-295-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$106,320	\$107,378	\$107,740.98	\$110,824	1	\$4,504
WARREN COUNTY M.S.	295	1-000-295-100-61410-1150	CLERICAL SALARIES	\$112,655	\$113,840	\$117,043.04	\$119,933	3	\$7,278
WARREN COUNTY M.S.	295	1-000-295-100-61410-2100	FICA BENEFITS	\$26,230	\$26,513	\$30,331.30	\$29,291		\$3,061
WARREN COUNTY M.S.	295	1-000-295-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$56,987	\$57,450	\$55,188.74	\$58,313		\$1,326
WARREN COUNTY M.S.	295	1-000-295-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$49	\$5,985.06	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$4,595	\$4,636	\$4,932.16	\$5,131		\$536
WARREN COUNTY M.S.	295	1-000-295-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$226	\$226	\$513.12	\$529		\$303
WARREN COUNTY M.S.	295	1-000-295-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$70	\$70	\$86.46	\$104		\$34
WARREN COUNTY M.S.	295	1-000-295-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$4,149	\$4,186	\$4,453.60	\$4,633		\$484
WARREN COUNTY M.S.	295	1-000-295-100-61410-2830	LEAVE PAYOUT	\$0	\$0	\$22,821.56	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-1121	TEACHER SALARIES	\$386,777	\$390,633	\$388,652.62	\$409,385	7	\$22,608
WARREN COUNTY M.S.	295	1-000-295-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$287,844	\$289,825	\$184,682.95	\$210,423	7	(\$77,421)
WARREN COUNTY M.S.	295	1-000-295-200-61100-2100	FICA BENEFITS	\$51,609	\$52,038	\$42,231.90	\$47,415		(\$4,194)
WARREN COUNTY M.S.	295	1-000-295-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$112,122	\$112,434	\$31,578.70	\$94,397		(\$17,725)
WARREN COUNTY M.S.	295	1-000-295-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$655	\$64,682.56	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$118,910	\$118,910	\$136,771.00	\$140,629		\$21,719
WARREN COUNTY M.S.	295	1-000-295-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$9,040	\$9,118	\$7,760.98	\$8,305		(\$735)
WARREN COUNTY M.S.	295	1-000-295-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$812	\$812	\$934.14	\$1,129		\$317
WARREN COUNTY M.S.	295	1-000-295-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$8,163	\$8,233	\$7,008.10	\$7,500		(\$663)
WARREN COUNTY M.S.	295	1-000-295-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$678.91	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-300-61100-2100	FICA BENEFITS	\$0	\$0	\$189.14	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-300-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$6,936	\$6,936	\$0.00	\$0		(\$6,936)
WARREN COUNTY M.S.	295	1-000-295-300-61100-2830	LEAVE PAYOUT	\$0	\$0	\$2,472.35	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-1621	SUPPLEMENTAL SALARIES	\$22,904	\$22,904	\$25,907.00	\$28,050		\$5,146
WARREN COUNTY M.S.	295	1-000-295-520-61100-2100	FICA BENEFITS	\$1,752	\$1,837	\$1,981.86	\$2,146		\$394
WARREN COUNTY M.S.	295	1-000-295-520-61410-1383	ATHLETIC EVENT SUPPORT SALARIES	\$2,000	\$2,000	\$1,644.73	\$2,200		\$200
WARREN COUNTY M.S.	295	1-000-295-520-61410-1621	SUPPLEMENTAL SALARIES	\$5,501	\$5,501	\$5,500.02	\$5,500		(\$1)
WARREN COUNTY M.S.	295	1-000-295-520-61410-2100	FICA BENEFITS	\$574	\$593	\$546.59	\$589		\$15
WARREN COUNTY M.S. SALARIES				\$5,200,354	\$5,245,158	\$5,171,401.79	\$5,366,653	65	\$166,299
WARREN COUNTY M.S.	295	1-000-295-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$1,241	\$0.00	\$0		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-3310	REPAIR & MAINTENANCE	\$5,000	\$5,000	\$2,210.52	\$5,000		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-3500	PRINTING & BINDING	\$4,000	\$2,759	\$857.58	\$4,000		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$33,000	\$33,000	\$28,339.64	\$33,000		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$3,000	\$500	\$65.00	\$3,000		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-5801	DUES & ASSOCIATION MEMBERSHIPS	\$620	\$620	\$319.00	\$620		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-6013	EDUCATIONAL SUPPLIES	\$32,072	\$32,072	\$27,462.63	\$32,072		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61100-6014	TECHNOLOGY CONSUMABLES	\$10,000	\$10,000	\$9,096.81	\$10,000		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-3310	REPAIR & MAINTENANCE	\$500	\$0	\$0.00	\$500		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6001	OFFICE SUPPLIES	\$400	\$0	\$0.00	\$400		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$4,400	\$7,800	\$13,252.76	\$4,400		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61320-6013	EDUCATIONAL SUPPLIES	\$500	\$500	\$171.38	\$500		\$0
WARREN COUNTY M.S.	295	1-000-295-100-61410-5201	POSTAGE	\$1,800	\$1,800	\$619.37	\$1,800		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
WARREN COUNTY M.S.	295	1-000-295-100-61410-6001	OFFICE SUPPLIES	\$2,000	\$2,000	\$708.62	\$2,000		\$0
WARREN COUNTY M.S.	295	1-000-295-200-61100-6013	EDUCATIONAL SUPPLIES	\$3,000	\$3,000	\$845.58	\$3,000		\$0
WARREN COUNTY M.S.	295	1-000-295-300-61100-6013	EDUCATIONAL SUPPLIES	\$5,000	\$5,340	\$4,749.65	\$5,000		\$0
WARREN COUNTY M.S.	295	1-000-295-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,434	\$1,434	\$427.94	\$1,434		\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-3124	OTHER PROFESSIONAL SERVICES	\$4,500	\$4,500	\$5,741.31	\$4,500		\$0
WARREN COUNTY M.S.	295	1-000-295-520-61100-5300	INSURANCE	\$1,000	\$660	\$660.00	\$1,000		\$0
WARREN COUNTY M.S.	295	1-907-295-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$103,777		\$103,777
WARREN COUNTY M.S. NON-LABOR				\$112,226	\$112,226	\$95,527.79	\$216,003	0	\$103,777
WARREN COUNTY H.S.	310	1-000-310-100-61100-1121	TEACHER SALARIES	\$2,834,340	\$2,863,006	\$2,787,209.62	\$2,988,088	47	\$153,748
WARREN COUNTY H.S.	310	1-000-310-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$37,626	\$38,194	\$57,465.07	\$59,319	2	\$21,693
WARREN COUNTY H.S.	310	1-000-310-100-61100-1621	SUPPLEMENTAL SALARIES	\$18,185	\$18,185	\$20,193.00	\$15,873		(\$2,312)
WARREN COUNTY H.S.	310	1-000-310-100-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
WARREN COUNTY H.S.	310	1-000-310-100-61100-2100	FICA BENEFITS	\$217,053	\$219,233	\$214,417.99	\$234,341		\$17,288
WARREN COUNTY H.S.	310	1-000-310-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$477,321	\$479,608	\$227,466.11	\$464,120		(\$13,201)
WARREN COUNTY H.S.	310	1-000-310-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$2,501	\$238,754.43	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$375,547	\$375,547	\$396,052.00	\$421,195		\$45,648
WARREN COUNTY H.S.	310	1-000-310-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$38,484	\$38,868	\$37,565.30	\$40,835		\$2,351
WARREN COUNTY H.S.	310	1-000-310-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,510	\$2,510	\$3,446.01	\$4,165		\$1,655
WARREN COUNTY H.S.	310	1-000-310-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$34,751	\$35,098	\$33,921.32	\$36,874		\$2,123
WARREN COUNTY H.S.	310	1-000-310-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$8,576.88	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-1123	COUNSELOR SALARIES	\$185,208	\$187,300	\$212,753.39	\$221,935	3	\$36,727
WARREN COUNTY H.S.	310	1-000-310-100-61210-1150	CLERICAL SALARIES	\$104,774	\$105,821	\$106,770.12	\$109,974	2	\$5,200
WARREN COUNTY H.S.	310	1-000-310-100-61210-2100	FICA BENEFITS	\$22,184	\$22,416	\$23,678.41	\$25,391		\$3,207
WARREN COUNTY H.S.	310	1-000-310-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$48,195	\$48,558	\$41,929.54	\$50,550		\$2,355
WARREN COUNTY H.S.	310	1-000-310-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$96	\$10,771.75	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$46,667	\$46,667	\$47,840.00	\$53,965		\$7,298
WARREN COUNTY H.S.	310	1-000-310-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$3,886	\$3,923	\$4,249.04	\$4,448		\$562
WARREN COUNTY H.S.	310	1-000-310-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$128	\$128	\$155.56	\$189		\$61
WARREN COUNTY H.S.	310	1-000-310-100-61210-2750	RETIREE HEALTH CARE CREDIT	\$3,509	\$3,542	\$3,836.90	\$4,016		\$507
WARREN COUNTY H.S.	310	1-000-310-100-61320-1122	LIBRARIAN SALARIES	\$76,284	\$77,072	\$78,869.98	\$80,666	1	\$4,382
WARREN COUNTY H.S.	310	1-000-310-100-61320-2100	FICA BENEFITS	\$5,836	\$5,895	\$5,906.17	\$6,171		\$335
WARREN COUNTY H.S.	310	1-000-310-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$12,678	\$12,804	\$12,773.24	\$12,285		(\$393)
WARREN COUNTY H.S.	310	1-000-310-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
WARREN COUNTY H.S.	310	1-000-310-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$1,022	\$1,032	\$1,029.88	\$1,081		\$59
WARREN COUNTY H.S.	310	1-000-310-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$923	\$932	\$929.94	\$976		\$53
WARREN COUNTY H.S.	310	1-000-310-100-61410-1126	PRINCIPAL SALARIES	\$129,008	\$130,298	\$131,465.04	\$135,409	1	\$6,401
WARREN COUNTY H.S.	310	1-000-310-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$200,437	\$202,268	\$186,522.00	\$191,983	2	(\$8,454)
WARREN COUNTY H.S.	310	1-000-310-100-61410-1150	CLERICAL SALARIES	\$156,968	\$158,479	\$157,008.06	\$160,211	4	\$3,243
WARREN COUNTY H.S.	310	1-000-310-100-61410-2100	FICA BENEFITS	\$37,211	\$37,561	\$35,975.40	\$37,302		\$91
WARREN COUNTY H.S.	310	1-000-310-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$80,842	\$81,330	\$59,126.88	\$74,262		(\$6,580)
WARREN COUNTY H.S.	310	1-000-310-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$162	\$18,752.38	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$54,750	\$54,750	\$47,739.00	\$55,200		\$450
WARREN COUNTY H.S.	310	1-000-310-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$6,518	\$6,570	\$6,279.16	\$6,534		\$16
WARREN COUNTY H.S.	310	1-000-310-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$451	\$451	\$513.13	\$529		\$78
WARREN COUNTY H.S.	310	1-000-310-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$203	\$203	\$270.74	\$328		\$125
WARREN COUNTY H.S.	310	1-000-310-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$5,886	\$5,933	\$5,669.88	\$5,900		\$14
WARREN COUNTY H.S.	310	1-000-310-100-64600-1142	SECURITY GUARD SALARIES	\$73,599	\$74,334	\$75,001.03	\$77,252	1	\$3,653
WARREN COUNTY H.S.	310	1-000-310-100-64600-2100	FICA BENEFITS	\$5,630	\$5,685	\$5,640.81	\$5,910		\$280

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
WARREN COUNTY H.S.	310	1-000-310-100-64600-2210	VRS PLAN 1 AND 2 BENEFITS	\$12,232	\$12,354	\$12,372.00	\$11,765		(\$467)
WARREN COUNTY H.S.	310	1-000-310-100-64600-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
WARREN COUNTY H.S.	310	1-000-310-100-64600-2400	GROUP LIFE INSURANCE BENEFITS	\$986	\$995	\$997.48	\$1,035		\$49
WARREN COUNTY H.S.	310	1-000-310-100-64600-2750	RETIREE HEALTH CARE CREDIT	\$891	\$899	\$900.70	\$935		\$44
WARREN COUNTY H.S.	310	1-000-310-100-68200-1121	TEACHER SALARIES	\$73,487	\$74,219	\$74,608.00	\$77,691	1	\$4,204
WARREN COUNTY H.S.	310	1-000-310-100-68200-2100	FICA BENEFITS	\$5,622	\$5,672	\$5,479.06	\$5,943		\$321
WARREN COUNTY H.S.	310	1-000-310-100-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$12,214	\$12,335	\$12,305.06	\$11,832		(\$382)
WARREN COUNTY H.S.	310	1-000-310-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,049	\$14,049	\$15,211.00	\$16,014		\$1,965
WARREN COUNTY H.S.	310	1-000-310-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$985	\$994	\$992.06	\$1,041		\$56
WARREN COUNTY H.S.	310	1-000-310-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$889	\$897	\$895.84	\$940		\$51
WARREN COUNTY H.S.	310	1-000-310-200-61100-1121	TEACHER SALARIES	\$367,692	\$371,880	\$427,391.96	\$442,646	7	\$74,954
WARREN COUNTY H.S.	310	1-000-310-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$269,214	\$272,444	\$324,244.67	\$339,098	12	\$69,884
WARREN COUNTY H.S.	310	1-000-310-200-61100-1621	SUPPLEMENTAL SALARIES	\$385	\$385	\$1,185.00	\$1,271		\$86
WARREN COUNTY H.S.	310	1-000-310-200-61100-2100	FICA BENEFITS	\$48,753	\$49,317	\$57,244.38	\$59,901		\$11,148
WARREN COUNTY H.S.	310	1-000-310-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$105,854	\$106,334	\$48,551.38	\$119,060		\$13,206
WARREN COUNTY H.S.	310	1-000-310-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$737	\$74,599.85	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$67,788	\$67,788	\$77,343.00	\$80,203		\$12,415
WARREN COUNTY H.S.	310	1-000-310-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$8,535	\$8,633	\$9,928.98	\$10,475		\$1,940
WARREN COUNTY H.S.	310	1-000-310-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$783	\$783	\$1,077.26	\$1,302		\$519
WARREN COUNTY H.S.	310	1-000-310-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,707	\$7,795	\$8,965.98	\$9,459		\$1,752
WARREN COUNTY H.S.	310	1-000-310-300-61100-1121	TEACHER SALARIES	\$71,747	\$72,465	\$74,540.96	\$75,862	1	\$4,115
WARREN COUNTY H.S.	310	1-000-310-300-61100-2100	FICA BENEFITS	\$5,489	\$5,545	\$5,818.76	\$5,803		\$314
WARREN COUNTY H.S.	310	1-000-310-300-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,924	\$12,042	\$12,163.42	\$11,554		(\$370)
WARREN COUNTY H.S.	310	1-000-310-300-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$961	\$970	\$980.72	\$1,017		\$56
WARREN COUNTY H.S.	310	1-000-310-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$868	\$876	\$885.56	\$918		\$50
WARREN COUNTY H.S.	310	1-000-310-520-61100-1139	OTHER PROFESSIONAL SALARIES	\$78,694	\$79,504	\$83,900.01	\$70,609	1	(\$8,085)
WARREN COUNTY H.S.	310	1-000-310-520-61100-1621	SUPPLEMENTAL SALARIES	\$137,348	\$137,348	\$140,959.00	\$150,000		\$12,652
WARREN COUNTY H.S.	310	1-000-310-520-61100-2100	FICA BENEFITS	\$16,527	\$17,114	\$17,163.35	\$16,877		\$350
WARREN COUNTY H.S.	310	1-000-310-520-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$13,079	\$13,079	\$0.00	\$10,754		(\$2,325)
WARREN COUNTY H.S.	310	1-000-310-520-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$122	\$13,730.30	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,353	\$7,353	\$7,580.00	\$7,880		\$527
WARREN COUNTY H.S.	310	1-000-310-520-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,055	\$1,064	\$1,107.06	\$946		(\$109)
WARREN COUNTY H.S.	310	1-000-310-520-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$144	\$144	\$198.31	\$240		\$96
WARREN COUNTY H.S.	310	1-000-310-520-61100-2750	RETIREE HEALTH CARE CREDIT	\$952	\$960	\$999.64	\$854		(\$98)
WARREN COUNTY H.S.	310	1-000-310-520-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$95,054	\$96,139	\$111,820.02	\$116,388	1	\$21,334
WARREN COUNTY H.S.	310	1-000-310-520-61410-1383	ATHLETIC EVENT SUPPORT SALARIES	\$8,750	\$8,750	\$9,480.00	\$8,058		(\$692)
WARREN COUNTY H.S.	310	1-000-310-520-61410-1621	SUPPLEMENTAL SALARIES	\$8,801	\$8,801	\$6,600.02	\$8,800		(\$1)
WARREN COUNTY H.S.	310	1-000-310-520-61410-2100	FICA BENEFITS	\$8,614	\$8,749	\$9,668.23	\$10,193		\$1,579
WARREN COUNTY H.S.	310	1-000-310-520-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$15,798	\$15,948	\$18,412.74	\$17,726		\$1,928
WARREN COUNTY H.S.	310	1-000-310-520-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$18,233	\$18,233	\$20,088.00	\$23,194		\$4,961
WARREN COUNTY H.S.	310	1-000-310-520-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$1,274	\$1,286	\$1,484.52	\$1,560		\$286
WARREN COUNTY H.S.	310	1-000-310-520-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,150	\$1,160	\$1,340.52	\$1,408		\$258
WARREN COUNTY H.S.	310	1-465-310-200-61100-1121	TEACHER SALARIES	\$60,334	\$61,098	\$76,951.90	\$63,727	1	\$3,393
WARREN COUNTY H.S.	310	1-465-310-200-61100-2100	FICA BENEFITS	\$4,616	\$4,673	\$5,754.68	\$4,875		\$259
WARREN COUNTY H.S.	310	1-465-310-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$10,028	\$10,152	\$12,666.68	\$9,706		(\$322)
WARREN COUNTY H.S.	310	1-465-310-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,039	\$14,039	\$20,196.00	\$20,994		\$6,955
WARREN COUNTY H.S.	310	1-465-310-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$808	\$818	\$1,021.28	\$854		\$46
WARREN COUNTY H.S.	310	1-465-310-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$730	\$739	\$922.18	\$771		\$41

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
WARREN COUNTY H.S. SALARIES				\$6,915,684	\$6,979,275	\$7,132,568.68	\$7,435,376	87	\$519,692
WARREN COUNTY H.S.	310	1-000-310-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$2,000	\$2,000	\$3,266.51	\$2,000		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3310	REPAIR & MAINTENANCE	\$4,640	\$4,640	\$1,435.00	\$4,640		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3500	PRINTING & BINDING	\$1,200	\$1,200	\$0.00	\$1,200		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-3810	TUITION PD - IN STATE	\$3,200	\$3,200	\$102.00	\$3,200		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$12,018	\$12,018	\$5,496.00	\$12,018		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$3,200	\$3,200	\$606.48	\$3,200		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-6013	EDUCATIONAL SUPPLIES	\$57,314	\$57,314	\$24,579.43	\$57,314		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61100-6020	TEXTBOOKS	\$16,000	\$16,000	\$0.00	\$16,000		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-5401	LEASE/RENTAL OF EQUIPMENT	\$2,073	\$2,073	\$0.00	\$2,073		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-5504	TRAVEL (CONVENTION & EDUCATION)	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-6012	BOOKS & SUBSCRIPTIONS	\$240	\$240	\$0.00	\$240		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61210-6013	EDUCATIONAL SUPPLIES	\$1,600	\$1,600	\$297.46	\$1,600		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-3310	REPAIR & MAINTENANCE	\$4,000	\$4,000	\$0.00	\$4,000		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-5401	LEASE/RENTAL OF EQUIPMENT	\$3,005	\$3,005	\$0.00	\$3,005		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-5504	TRAVEL (CONVENTION & EDUCATION)	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$14,400	\$14,400	\$646.85	\$14,400		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61320-6013	EDUCATIONAL SUPPLIES	\$3,200	\$3,200	\$0.00	\$3,200		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-3320	REPAIR & MAINTENANCE	\$296	\$296	\$0.00	\$296		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5201	POSTAGE	\$3,200	\$3,200	\$2,175.80	\$3,200		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5401	LEASE/RENTAL OF EQUIPMENT	\$11,412	\$11,412	\$30,123.50	\$11,412		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5504	TRAVEL (CONVENTION & EDUCATION)	\$2,000	\$2,000	\$956.34	\$2,000		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-5801	DUES & ASSOCIATION MEMBERSHIPS	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-100-61410-6001	OFFICE SUPPLIES	\$1,600	\$1,600	\$675.67	\$1,600		\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$3,005	\$3,005	\$2,193.80	\$3,005		\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-6013	EDUCATIONAL SUPPLIES	\$2,500	\$2,500	\$1,036.96	\$2,500		\$0
WARREN COUNTY H.S.	310	1-000-310-200-61100-6020	TEXTBOOKS	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-200-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,961	\$1,961	\$0.00	\$1,961		\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-6013	EDUCATIONAL SUPPLIES	\$1,200	\$1,200	\$0.00	\$1,200		\$0
WARREN COUNTY H.S.	310	1-000-310-400-61100-6020	TEXTBOOKS	\$400	\$400	\$0.00	\$400		\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-3124	OTHER PROFESSIONAL SERVICES	\$15,649	\$15,649	\$33,464.05	\$15,649		\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$0	\$0	\$6,992.50	\$0		\$0
WARREN COUNTY H.S.	310	1-000-310-520-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$3,318	\$3,318	\$3,460.00	\$3,318		\$0
WARREN COUNTY H.S.	310	1-000-310-520-61410-5401	LEASE/RENTAL OF EQUIPMENT	\$2,073	\$2,073	\$2,444.52	\$2,073		\$0
WARREN COUNTY H.S.	310	1-907-310-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$104,033		\$104,033
WARREN COUNTY H.S. NON-LABOR				\$179,104	\$179,104	\$119,952.87	\$283,137	0	\$104,033
BLUE RIDGE TECH CENTER	311	1-000-311-100-61100-1621	SUPPLEMENTAL SALARIES	\$0	\$0	\$1,271.00	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-100-61100-2100	FICA BENEFITS	\$0	\$0	\$97.23	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$0	\$0	\$14,529.30	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-2100	FICA BENEFITS	\$0	\$0	\$1,095.63	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$0	\$0	\$2,376.65	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$3,810.00	\$2,646		\$2,646
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$0	\$0	\$191.60	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$0	\$0	\$173.05	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-1121	TEACHER SALARIES	\$879,176	\$887,095	\$802,944.11	\$885,597	12	\$6,421
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-1321	PART-TIME TEACHER SALARIES	\$40,000	\$40,000	\$19,593.75	\$34,000		(\$6,000)

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-1621	SUPPLEMENTAL SALARIES	\$6,000	\$6,000	\$6,000.00	\$5,250		(\$750)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-1660	BONUSES	\$10,000	\$10,000	\$0.00	\$0		(\$10,000)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2100	FICA BENEFITS	\$71,540	\$72,158	\$62,889.54	\$70,751		(\$789)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$146,119	\$147,089	\$98,263.84	\$134,876		(\$11,243)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$330	\$33,431.37	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$76,666	\$76,666	\$76,684.00	\$79,537		\$2,871
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$11,781	\$11,876	\$9,620.47	\$11,867		\$86
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$553	\$553	\$482.84	\$584		\$31
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$10,638	\$10,723	\$8,687.11	\$10,716		\$78
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,035.99	\$0		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-1124	SUPERVISOR SALARIES	\$141,367	\$142,511	\$128,391.10	\$120,138	1	(\$21,229)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-1150	CLERICAL SALARIES	\$55,380	\$55,933	\$56,434.08	\$58,128	1	\$2,748
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2100	FICA BENEFITS	\$15,051	\$15,180	\$15,583.89	\$13,637		(\$1,414)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$32,699	\$32,934	\$30,449.16	\$27,150		(\$5,549)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,252	\$7,252	\$22,036.00	\$25,429		\$18,177
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$2,636	\$2,654	\$2,455.01	\$2,389		(\$247)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2750	RETIREE HEALTH CARE CREDIT	\$2,381	\$2,398	\$2,216.77	\$2,157		(\$224)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-2830	LEAVE PAYOUT	\$0	\$0	\$19,020.67	\$0		\$0
BLUE RIDGE TECH CENTER SALARIES				\$1,509,239	\$1,521,352	\$1,419,764.16	\$1,484,852	14	(\$24,387)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-3810	TUITION PD - IN STATE	\$5,000	\$3,627	\$2,948.80	\$4,000		(\$1,000)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$6,700	\$6,700	\$6,124.12	\$6,700		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$8,500	\$4,367	\$7,584.25	\$8,500		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-5801	DUES & ASSOCIATION MEMBERSHIPS	\$500	\$1,451	\$1,450.25	\$600		\$100
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-6001	OFFICE SUPPLIES	\$3,000	\$3,000	\$2,909.93	\$3,000		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-6013	EDUCATIONAL SUPPLIES	\$42,608	\$51,253	\$56,096.30	\$24,708		(\$17,900)
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-6014	TECHNOLOGY CONSUMABLES	\$12,000	\$34,730	\$34,729.63	\$31,000		\$19,000
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-6020	TEXTBOOKS	\$5,000	\$5,000	\$4,595.44	\$5,000		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61100-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	\$20,000	\$18,068	\$17,716.75	\$20,000		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61210-3124	OTHER PROFESSIONAL SERVICES	\$40,000	\$40,000	\$38,699.52	\$40,000		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$10,000	\$10,000	\$6,779.10	\$10,000		\$0
BLUE RIDGE TECH CENTER	311	1-000-311-300-61410-5501	TRAVEL (MILEAGE)	\$300	\$300	\$97.33	\$100		(\$200)
BLUE RIDGE TECH CENTER	311	1-907-311-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$17,717		\$17,717
BLUE RIDGE TECH CENTER NON-LABOR				\$153,608	\$178,496	\$179,731.42	\$171,325	0	\$17,717
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-1150	CLERICAL SALARIES	\$55,380	\$56,610	\$76,628.64	\$58,128	1	\$2,748
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2100	FICA BENEFITS	\$4,237	\$4,330	\$5,862.39	\$4,447		\$210
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$9,204	\$9,280	\$8,461.28	\$8,853		(\$351)
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,646	\$7,646	\$8,586.00	\$8,517		\$871
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$742	\$748	\$682.20	\$779		\$37
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$670	\$675	\$616.00	\$703		\$33
ALTERNATIVE EDUCATION	315	1-000-315-000-61310-2830	LEAVE PAYOUT	\$0	\$0	\$1,606.50	\$0		\$0
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-1110	ADMINISTRATIVE SALARIES	\$111,228	\$112,401	\$119,602.98	\$123,192	1	\$11,964
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2100	FICA BENEFITS	\$8,509	\$8,593	\$8,532.88	\$9,424		\$915
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2210	VRS PLAN 1 AND 2 BENEFITS	\$18,486	\$18,648	\$19,692.18	\$18,762		\$276
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$14,140.00	\$16,229		\$16,229
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2400	GROUP LIFE INSURANCE BENEFITS	\$1,490	\$1,503	\$1,587.72	\$1,651		\$161
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2500	ADMINISTRATOR DISABILITY BENEFITS	\$0	\$0	\$256.56	\$265		\$265
ALTERNATIVE EDUCATION	315	1-000-315-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$1,346	\$1,357	\$1,433.70	\$1,491		\$145
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-1121	TEACHER SALARIES	\$523,657	\$528,935	\$520,320.24	\$541,960	8	\$18,303

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	vs. FY2024 BUDGET
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$63,947	\$64,484	\$64,414.25	\$57,459	2	(\$6,488)
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2100	FICA BENEFITS	\$45,335	\$45,769	\$43,772.64	\$45,856		\$521
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$97,660	\$98,397	\$76,721.00	\$91,292		(\$6,368)
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$192	\$19,344.86	\$0		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$113,503	\$113,503	\$89,040.00	\$99,248		(\$14,255)
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$7,874	\$7,948	\$7,745.33	\$8,032		\$158
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$0	\$185	\$279.33	\$332		\$332
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,110	\$7,177	\$6,993.92	\$7,253		\$143
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$210.01	\$0		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$226	\$226	\$0.00	\$0		(\$226)
ALTERNATIVE EDUCATION	315	1-000-315-110-61100-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$73,280.00	\$70,000		\$70,000
ALTERNATIVE EDUCATION	315	1-000-315-110-61100-1341	PART-TIME INSTRUCTIONAL AIDE SALARIES	\$0	\$0	\$510.00	\$0		\$0
ALTERNATIVE EDUCATION	315	1-000-315-110-61100-2100	FICA BENEFITS	\$0	\$106	\$5,644.93	\$5,355		\$5,355
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-1121	TEACHER SALARIES	\$364,260	\$367,384	\$297,286.81	\$328,706	5	(\$35,554)
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$72,710	\$73,134	\$41,734.69	\$45,748	2	(\$26,962)
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2100	FICA BENEFITS	\$33,428	\$33,690	\$24,946.71	\$28,646		(\$4,782)
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$72,624	\$72,727	\$8,982.67	\$57,029		(\$15,595)
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$485	\$47,976.57	\$0		\$0
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$58,916	\$58,916	\$59,378.00	\$60,077		\$1,161
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$5,855	\$5,901	\$4,592.58	\$5,018		(\$837)
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$831	\$646	\$747.75	\$856		\$25
ALTERNATIVE EDUCATION	315	1-000-315-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,287	\$5,329	\$4,146.87	\$4,531		(\$756)
ALTERNATIVE EDUCATION SALARIES				\$1,692,161	\$1,706,925	\$1,665,758.19	\$1,709,840	19	\$17,679
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$27,624	\$24,603	\$29,094.84	\$27,624		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$1,450	\$5,985	\$5,060.00	\$1,450		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$500	\$500	\$70.27	\$500		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-6001	OFFICE SUPPLIES	\$1,000	\$1,108	\$1,443.68	\$1,000		\$0
ALTERNATIVE EDUCATION	315	1-000-315-100-61100-6013	EDUCATIONAL SUPPLIES	\$4,928	\$3,306	\$3,124.57	\$4,928		\$0
ALTERNATIVE EDUCATION	315	1-907-315-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$19,641		\$19,641
ALTERNATIVE EDUCATION NON-LABOR				\$35,502	\$35,502	\$38,793.36	\$55,143	0	\$19,641
GED PROGRAM	318	1-218-318-720-61100-3124	OTHER PROFESSIONAL SERVICES	\$77,300	\$77,300	\$86,810.10	\$77,300		\$0
GED PROGRAM NON-LABOR				\$77,300	\$77,300	\$86,810.10	\$77,300	0	\$0
SKYLINE H.S.	330	1-000-330-100-61100-1121	TEACHER SALARIES	\$2,746,054	\$2,825,927	\$2,985,660.11	\$2,938,726	46	\$192,672
SKYLINE H.S.	330	1-000-330-100-61100-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$200.00	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-61100-1621	SUPPLEMENTAL SALARIES	\$13,272	\$13,272	\$22,461.24	\$23,000		\$9,728
SKYLINE H.S.	330	1-000-330-100-61100-1650	NATIONAL BOARD CERTIFICATION BONUS	\$2,500	\$2,500	\$5,000.00	\$5,000		\$2,500
SKYLINE H.S.	330	1-000-330-100-61100-1660	BONUSES	\$15,000	\$15,000	\$0.00	\$0		(\$15,000)
SKYLINE H.S.	330	1-000-330-100-61100-2100	FICA BENEFITS	\$207,450	\$213,512	\$224,850.61	\$226,954		\$19,504
SKYLINE H.S.	330	1-000-330-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$456,394	\$458,958	\$262,587.40	\$447,568		(\$8,826)
SKYLINE H.S.	330	1-000-330-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$10,541	\$228,073.06	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$293,660	\$298,781	\$423,534.07	\$419,759		\$126,099
SKYLINE H.S.	330	1-000-330-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$36,797	\$38,153	\$39,534.28	\$39,380		\$2,583
SKYLINE H.S.	330	1-000-330-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,764	\$1,764	\$3,289.33	\$3,978		\$2,214
SKYLINE H.S.	330	1-000-330-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$33,227	\$34,098	\$35,699.10	\$35,559		\$2,332
SKYLINE H.S.	330	1-000-330-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,551.03	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-61210-1123	COUNSELOR SALARIES	\$213,451	\$215,616	\$224,999.00	\$230,266	3	\$16,815
SKYLINE H.S.	330	1-000-330-100-61210-1150	CLERICAL SALARIES	\$108,529	\$109,614	\$110,596.08	\$113,915	2	\$5,386
SKYLINE H.S.	330	1-000-330-100-61210-2100	FICA BENEFITS	\$24,631	\$24,873	\$25,088.89	\$26,330		\$1,699

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
SKYLINE H.S.	330	1-000-330-100-61210-2210	VRS PLAN 1 AND 2 BENEFITS	\$53,513	\$53,788	\$33,802.56	\$52,419		(\$1,094)
SKYLINE H.S.	330	1-000-330-100-61210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$199	\$21,125.70	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-61210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$36,029	\$36,029	\$37,878.00	\$41,928		\$5,899
SKYLINE H.S.	330	1-000-330-100-61210-2400	GROUP LIFE INSURANCE BENEFITS	\$4,315	\$4,353	\$4,428.62	\$4,612		\$297
SKYLINE H.S.	330	1-000-330-100-61210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$251	\$251	\$305.08	\$369		\$118
SKYLINE H.S.	330	1-000-330-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$3,896	\$3,930	\$3,998.94	\$4,165		\$269
SKYLINE H.S.	330	1-000-330-100-61320-1122	LIBRARIAN SALARIES	\$69,124	\$69,823	\$70,872.99	\$73,074	1	\$3,950
SKYLINE H.S.	330	1-000-330-100-61320-2100	FICA BENEFITS	\$5,288	\$5,340	\$5,297.57	\$5,590		\$302
SKYLINE H.S.	330	1-000-330-100-61320-2210	VRS PLAN 1 AND 2 BENEFITS	\$11,488	\$11,602	\$11,572.90	\$11,129		(\$359)
SKYLINE H.S.	330	1-000-330-100-61320-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
SKYLINE H.S.	330	1-000-330-100-61320-2400	GROUP LIFE INSURANCE BENEFITS	\$926	\$935	\$933.04	\$979		\$53
SKYLINE H.S.	330	1-000-330-100-61320-2750	RETIREE HEALTH CARE CREDIT	\$836	\$844	\$842.58	\$884		\$48
SKYLINE H.S.	330	1-000-330-100-61410-1126	PRINCIPAL SALARIES	\$112,269	\$113,388	\$114,007.98	\$117,330	1	\$5,061
SKYLINE H.S.	330	1-000-330-100-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$240,561	\$242,570	\$213,300.47	\$210,701	2	(\$29,860)
SKYLINE H.S.	330	1-000-330-100-61410-1150	CLERICAL SALARIES	\$173,372	\$175,107	\$166,750.46	\$183,551	4	\$10,179
SKYLINE H.S.	330	1-000-330-100-61410-2100	FICA BENEFITS	\$40,254	\$40,607	\$36,108.92	\$39,136		(\$1,118)
SKYLINE H.S.	330	1-000-330-100-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$87,455	\$88,035	\$68,832.04	\$77,914		(\$9,541)
SKYLINE H.S.	330	1-000-330-100-61410-2220	VRS HYBRID PLAN BENEFITS	\$0	\$100	\$10,809.50	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$62,534	\$62,534	\$47,977.00	\$57,162		(\$5,372)
SKYLINE H.S.	330	1-000-330-100-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$7,051	\$7,105	\$6,421.11	\$6,855		(\$196)
SKYLINE H.S.	330	1-000-330-100-61410-2500	ADMINISTRATOR DISABILITY BENEFITS	\$207	\$207	\$256.56	\$265		\$58
SKYLINE H.S.	330	1-000-330-100-61410-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$135	\$135	\$156.09	\$181		\$46
SKYLINE H.S.	330	1-000-330-100-61410-2750	RETIREE HEALTH CARE CREDIT	\$6,367	\$6,416	\$5,798.18	\$6,190		(\$177)
SKYLINE H.S.	330	1-000-330-100-64600-1142	SECURITY GUARD SALARIES	\$56,844	\$57,412	\$57,926.97	\$60,441	1	\$3,597
SKYLINE H.S.	330	1-000-330-100-64600-2100	FICA BENEFITS	\$4,349	\$4,388	\$4,044.51	\$4,624		\$275
SKYLINE H.S.	330	1-000-330-100-64600-2210	VRS PLAN 1 AND 2 BENEFITS	\$9,447	\$9,447	\$0.00	\$9,205		(\$242)
SKYLINE H.S.	330	1-000-330-100-64600-2220	VRS HYBRID PLAN BENEFITS	\$0	\$94	\$9,555.46	\$0		\$0
SKYLINE H.S.	330	1-000-330-100-64600-2300	HEALTH/MEDICAL PLAN BENEFITS	\$11,654	\$11,654	\$12,071.00	\$12,541		\$887
SKYLINE H.S.	330	1-000-330-100-64600-2400	GROUP LIFE INSURANCE BENEFITS	\$762	\$769	\$770.40	\$810		\$48
SKYLINE H.S.	330	1-000-330-100-64600-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$113	\$113	\$137.96	\$167		\$54
SKYLINE H.S.	330	1-000-330-100-64600-2750	RETIREE HEALTH CARE CREDIT	\$688	\$694	\$695.66	\$731		\$43
SKYLINE H.S.	330	1-000-330-100-68200-1121	TEACHER SALARIES	\$78,203	\$6,555	\$6,555.25	\$82,700	1	\$4,497
SKYLINE H.S.	330	1-000-330-100-68200-2100	FICA BENEFITS	\$5,983	\$502	\$491.10	\$6,327		\$344
SKYLINE H.S.	330	1-000-330-100-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$12,997	\$1,089	\$0.00	\$12,595		(\$402)
SKYLINE H.S.	330	1-000-330-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$19,887	\$19,887	\$1,584.00	\$3,061		(\$16,826)
SKYLINE H.S.	330	1-000-330-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$1,048	\$181	\$0.00	\$1,108		\$60
SKYLINE H.S.	330	1-000-330-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$946	\$0	\$0.00	\$0		(\$946)
SKYLINE H.S.	330	1-000-330-200-61100-1121	TEACHER SALARIES	\$309,285	\$312,612	\$300,401.88	\$220,979	4	(\$88,306)
SKYLINE H.S.	330	1-000-330-200-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$387,716	\$391,105	\$342,554.26	\$410,126	14	\$22,410
SKYLINE H.S.	330	1-000-330-200-61100-1621	SUPPLEMENTAL SALARIES	\$1,018	\$1,018	\$2,548.00	\$2,668		\$1,650
SKYLINE H.S.	330	1-000-330-200-61100-2100	FICA BENEFITS	\$53,398	\$53,904	\$48,623.10	\$48,484		(\$4,914)
SKYLINE H.S.	330	1-000-330-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$115,842	\$116,166	\$33,215.58	\$96,117		(\$19,725)
SKYLINE H.S.	330	1-000-330-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$794	\$73,218.70	\$0		\$0
SKYLINE H.S.	330	1-000-330-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$110,369	\$110,369	\$112,448.00	\$114,679		\$4,310
SKYLINE H.S.	330	1-000-330-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$9,340	\$9,430	\$8,680.45	\$8,456		(\$884)
SKYLINE H.S.	330	1-000-330-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$961	\$961	\$1,062.37	\$1,290		\$329
SKYLINE H.S.	330	1-000-330-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$8,434	\$8,515	\$7,748.84	\$7,636		(\$798)
SKYLINE H.S.	330	1-000-330-200-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,342.60	\$0		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
SKYLINE H.S.	330	1-000-330-300-61100-1121	TEACHER SALARIES	\$211,942	\$212,580	\$65,097.97	\$67,892	1	(\$144,050)
SKYLINE H.S.	330	1-000-330-300-61100-2100	FICA BENEFITS	\$16,214	\$16,261	\$4,999.42	\$5,194		(\$11,020)
SKYLINE H.S.	330	1-000-330-300-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$35,225	\$35,331	\$10,733.46	\$10,340		(\$24,885)
SKYLINE H.S.	330	1-000-330-300-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$20,363	\$20,363	\$7,658.00	\$7,960		(\$12,403)
SKYLINE H.S.	330	1-000-330-300-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$2,840	\$2,848	\$865.38	\$910		(\$1,930)
SKYLINE H.S.	330	1-000-330-300-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,564	\$2,571	\$781.42	\$821		(\$1,743)
SKYLINE H.S.	330	1-000-330-300-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,945.72	\$0		\$0
SKYLINE H.S.	330	1-000-330-520-61100-1139	OTHER PROFESSIONAL SALARIES	\$92,854	\$93,711	\$86,682.73	\$76,075	1	(\$16,779)
SKYLINE H.S.	330	1-000-330-520-61100-1339	PART-TIME ATHLETIC TRAINER	\$0	\$0	\$175.00	\$0		\$0
SKYLINE H.S.	330	1-000-330-520-61100-1621	SUPPLEMENTAL SALARIES	\$148,383	\$148,383	\$152,400.00	\$150,000		\$1,617
SKYLINE H.S.	330	1-000-330-520-61100-2100	FICA BENEFITS	\$18,455	\$19,078	\$18,258.41	\$17,295		(\$1,160)
SKYLINE H.S.	330	1-000-330-520-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$15,432	\$15,561	\$15,220.21	\$11,586		(\$3,846)
SKYLINE H.S.	330	1-000-330-520-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,753	\$7,753	\$7,902.00	\$8,565		\$812
SKYLINE H.S.	330	1-000-330-520-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$1,244	\$1,254	\$1,227.13	\$1,019		(\$225)
SKYLINE H.S.	330	1-000-330-520-61100-2750	RETIREE HEALTH CARE CREDIT	\$1,124	\$1,133	\$1,108.08	\$921		(\$203)
SKYLINE H.S.	330	1-000-330-520-61410-1127	ASSISTANT PRINCIPAL SALARIES	\$113,882	\$115,020	\$116,052.00	\$119,534	1	\$5,652
SKYLINE H.S.	330	1-000-330-520-61410-1383	ATHLETIC EVENT SUPPORT SALARIES	\$8,750	\$8,750	\$8,407.50	\$8,058		(\$692)
SKYLINE H.S.	330	1-000-330-520-61410-1621	SUPPLEMENTAL SALARIES	\$5,501	\$5,501	\$5,500.68	\$8,800		\$3,299
SKYLINE H.S.	330	1-000-330-520-61410-2100	FICA BENEFITS	\$9,802	\$9,920	\$9,974.09	\$10,434		\$632
SKYLINE H.S.	330	1-000-330-520-61410-2210	VRS PLAN 1 AND 2 BENEFITS	\$18,927	\$19,084	\$19,107.54	\$18,205		(\$722)
SKYLINE H.S.	330	1-000-330-520-61410-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,604	\$7,604	\$7,284.00	\$8,429		\$825
SKYLINE H.S.	330	1-000-330-520-61410-2400	GROUP LIFE INSURANCE BENEFITS	\$1,526	\$1,538	\$1,540.56	\$1,602		\$76
SKYLINE H.S.	330	1-000-330-520-61410-2750	RETIREE HEALTH CARE CREDIT	\$1,378	\$1,389	\$1,391.10	\$1,446		\$68
SKYLINE H.S.	330	1-465-330-200-61100-1121	TEACHER SALARIES	\$376,509	\$379,499	\$305,353.01	\$309,718	4	(\$66,791)
SKYLINE H.S.	330	1-465-330-200-61100-2100	FICA BENEFITS	\$28,803	\$29,029	\$23,116.85	\$23,693		(\$5,110)
SKYLINE H.S.	330	1-465-330-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$62,576	\$63,044	\$49,993.94	\$47,170		(\$15,406)
SKYLINE H.S.	330	1-465-330-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$28,772	\$28,772	\$22,850.00	\$24,625		(\$4,147)
SKYLINE H.S.	330	1-465-330-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$5,045	\$5,082	\$4,030.76	\$4,150		(\$895)
SKYLINE H.S.	330	1-465-330-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$4,556	\$4,590	\$3,639.76	\$3,748		(\$808)
SKYLINE H.S. SALARIES				\$7,523,225	\$7,566,532	\$7,441,231.30	\$7,465,764	86	(\$57,461)
SKYLINE H.S.	330	1-000-330-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$4,000	\$4,000	\$4,879.40	\$4,000		\$0
SKYLINE H.S.	330	1-000-330-100-61100-3310	REPAIR & MAINTENANCE	\$4,000	\$4,000	\$2,667.36	\$4,000		\$0
SKYLINE H.S.	330	1-000-330-100-61100-3500	PRINTING & BINDING	\$1,600	\$1,600	\$1,600.00	\$1,600		\$0
SKYLINE H.S.	330	1-000-330-100-61100-3700	LAUNDRY & DRY CLEANING	\$800	\$800	\$20.70	\$800		\$0
SKYLINE H.S.	330	1-000-330-100-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$2,300	\$1,322	\$224.26	\$2,300		\$0
SKYLINE H.S.	330	1-000-330-100-61100-5801	DUES & ASSOCIATION MEMBERSHIPS	\$4,000	\$4,000	\$904.20	\$4,000		\$0
SKYLINE H.S.	330	1-000-330-100-61100-6013	EDUCATIONAL SUPPLIES	\$53,024	\$53,024	\$35,084.00	\$53,024		\$0
SKYLINE H.S.	330	1-000-330-100-61100-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	\$6,000	\$6,978	\$6,977.25	\$6,000		\$0
SKYLINE H.S.	330	1-000-330-100-61210-6013	EDUCATIONAL SUPPLIES	\$1,800	\$1,800	\$1,466.91	\$1,800		\$0
SKYLINE H.S.	330	1-000-330-100-61320-6012	BOOKS & SUBSCRIPTIONS	\$9,000	\$9,000	\$5,987.50	\$9,000		\$0
SKYLINE H.S.	330	1-000-330-100-61410-3320	REPAIR & MAINTENANCE	\$1,200	\$1,200	\$510.08	\$1,200		\$0
SKYLINE H.S.	330	1-000-330-100-61410-5201	POSTAGE	\$2,000	\$2,000	\$0.00	\$2,000		\$0
SKYLINE H.S.	330	1-000-330-100-61410-5401	LEASE/RENTAL OF EQUIPMENT	\$35,000	\$35,000	\$33,943.92	\$35,000		\$0
SKYLINE H.S.	330	1-000-330-100-61410-5801	DUES & ASSOCIATION MEMBERSHIPS	\$800	\$800	\$536.00	\$800		\$0
SKYLINE H.S.	330	1-000-330-100-61410-6001	OFFICE SUPPLIES	\$5,000	\$5,000	\$1,927.48	\$5,000		\$0
SKYLINE H.S.	330	1-000-330-100-61410-6040	SOFTWARE/ONLINE CONTENT	\$4,000	\$4,000	\$3,813.65	\$4,000		\$0
SKYLINE H.S.	330	1-000-330-200-61100-6012	BOOKS & SUBSCRIPTIONS	\$500	\$500	\$0.00	\$500		\$0
SKYLINE H.S.	330	1-000-330-200-61100-6013	EDUCATIONAL SUPPLIES	\$1,600	\$1,600	\$1,207.38	\$1,600		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL FY2024 BUDGET	FINAL FY2024 BUDGET	FY2024 ACTUAL EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	FY2025 BUDGET vs. FY2024 BUDGET
SKYLINE H.S.	330	1-000-330-400-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,961	\$1,961	\$1,320.07	\$1,961		\$0
SKYLINE H.S.	330	1-000-330-520-61100-3124	OTHER PROFESSIONAL SERVICES	\$28,000	\$28,000	\$25,478.75	\$28,000		\$0
SKYLINE H.S.	330	1-000-330-520-61100-3310	REPAIR & MAINTENANCE	\$5,000	\$5,000	\$5,000.00	\$5,000		\$0
SKYLINE H.S.	330	1-000-330-520-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$3,758	\$3,758	\$3,737.00	\$3,758		\$0
SKYLINE H.S.	330	1-907-330-100-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$143,248		\$143,248
SKYLINE H.S. NON-LABOR				\$175,343	\$175,343	\$137,285.91	\$318,591	0	\$143,248
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61100-2720	WORKERS' COMPENSATION INSURANCE	\$56,126	\$56,126	\$56,125.35	\$0		(\$56,126)
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-1621	SUPPLEMENTAL SALARIES	\$0	\$0	\$57,000.00	\$0		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-2100	FICA BENEFITS	\$0	\$0	\$4,360.50	\$0		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-1113	ASSISTANT SUPERINTENDENT SALARIES	\$151,431	\$152,966	\$156,291.00	\$160,680	1	\$9,249
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-1150	CLERICAL SALARIES	\$55,380	\$55,933	\$56,434.08	\$58,128	1	\$2,748
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-2100	FICA BENEFITS	\$15,821	\$15,978	\$16,105.26	\$16,739		\$918
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-2210	VRS PLAN 1 AND 2 BENEFITS	\$34,372	\$34,661	\$35,040.00	\$33,324		(\$1,048)
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-2300	HEALTH/MEDICAL PLAN BENEFITS	\$21,260	\$21,260	\$20,240.00	\$25,510		\$4,250
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-2400	GROUP LIFE INSURANCE BENEFITS	\$2,771	\$2,794	\$2,825.10	\$2,932		\$161
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$2,502	\$2,523	\$2,551.02	\$2,648		\$146
ASS'T SUPERINTENDENT FOR ADMINISTRATION SALARIES				\$339,663	\$342,241	\$406,972.31	\$299,961	2	(\$38,702)
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61100-6013	EDUCATIONAL SUPPLIES	\$11,600	\$11,600	\$208.21	\$11,600		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-3124	OTHER PROFESSIONAL SERVICES	\$3,500	\$3,500	\$2,949.75	\$3,500		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-3500	PRINTING & BINDING	\$11,000	\$10,239	\$2,669.25	\$11,000		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-5201	POSTAGE	\$100	\$100	\$73.50	\$100		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$2,500	\$2,500	\$1,310.42	\$2,500		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-5534	PROFESSIONAL DEVELOPMENT	\$12,500	\$12,500	\$8,692.92	\$12,500		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-5801	DUES & ASSOCIATION MEMBERSHIPS	\$600	\$600	\$200.00	\$600		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-6001	OFFICE SUPPLIES	\$5,000	\$5,000	\$2,085.44	\$5,000		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-6002	FOOD SERVICE & FOOD SUPPLIES	\$1,712	\$1,712	\$100.09	\$1,712		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-61310-6012	BOOKS & SUBSCRIPTIONS	\$200	\$200	\$0.00	\$200		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-64200-3124	OTHER PROFESSIONAL SERVICES	\$2,263,583	\$2,263,583	\$2,269,784.64	\$2,343,583		\$80,000
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-64600-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$171,384.05	\$62,161		\$62,161
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-000-64600-6000	MATERIALS & SUPPLIES	\$10,000	\$10,000	\$0.00	\$10,000		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION	900	1-000-900-100-61310-3600	ADVERTISING	\$800	\$1,561	\$1,630.42	\$800		\$0
ASS'T SUPERINTENDENT FOR ADMINISTRATION NON-LABOR				\$2,323,095	\$2,323,095	\$2,461,088.69	\$2,465,256	0	\$142,161
HUMAN RESOURCES	901	1-000-901-000-62140-1114	DIRECTORS SALARIES	\$135,548	\$136,925	\$140,569.10	\$144,572	1	\$9,024
HUMAN RESOURCES	901	1-000-901-000-62140-1150	CLERICAL SALARIES	\$132,828	\$134,154	\$135,116.04	\$139,885	2	\$7,057
HUMAN RESOURCES	901	1-000-901-000-62140-1250	PART-TIME CLERICAL SALARIES	\$0	\$0	\$6,867.72	\$0		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-1331	PART-TIME NURSE SALARIES	\$0	\$0	\$8,920.00	\$7,500		\$7,500
HUMAN RESOURCES	901	1-000-901-000-62140-2100	FICA BENEFITS	\$20,531	\$20,737	\$22,195.25	\$22,335		\$1,804
HUMAN RESOURCES	901	1-000-901-000-62140-2210	VRS PLAN 1 AND 2 BENEFITS	\$44,604	\$44,978	\$45,359.40	\$43,323		(\$1,281)
HUMAN RESOURCES	901	1-000-901-000-62140-2300	HEALTH/MEDICAL PLAN BENEFITS	\$32,596	\$32,596	\$35,196.00	\$40,622		\$8,026
HUMAN RESOURCES	901	1-000-901-000-62140-2400	GROUP LIFE INSURANCE BENEFITS	\$3,596	\$3,626	\$3,657.18	\$3,812		\$216
HUMAN RESOURCES	901	1-000-901-000-62140-2500	ADMINISTRATOR DISABILITY BENEFITS	\$188	\$188	\$277.94	\$287		\$99
HUMAN RESOURCES	901	1-000-901-000-62140-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$250	\$250	\$0.00	\$0		(\$250)
HUMAN RESOURCES	901	1-000-901-000-62140-2750	RETIREE HEALTH CARE CREDIT	\$3,247	\$3,274	\$3,302.28	\$3,442		\$195
HUMAN RESOURCES	901	1-000-901-000-62140-2820	TUITION ASSISTANCE	\$0	\$51,213	\$22,406.28	\$55,000		\$55,000
HUMAN RESOURCES SALARIES				\$373,388	\$427,941	\$423,867.19	\$460,778	3	\$87,390
HUMAN RESOURCES	901	1-000-901-000-62140-3124	OTHER PROFESSIONAL SERVICES	\$55,000	\$57,301	\$56,949.43	\$55,000		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-3500	PRINTING & BINDING	\$1,200	\$1,200	\$448.50	\$1,200		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-3600	ADVERTISING	\$2,400	\$2,400	\$2,085.02	\$2,400		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
HUMAN RESOURCES	901	1-000-901-000-62140-5503	TRAVEL (CONVENTION & EDUCATION)	\$2,000	\$2,000	\$1,568.24	\$2,000		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-5801	DUES & ASSOCIATION MEMBERSHIPS	\$270	\$370	\$369.00	\$270		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-6001	OFFICE SUPPLIES	\$1,300	\$1,300	\$3,113.70	\$1,300		\$0
HUMAN RESOURCES	901	1-000-901-000-62140-6012	BOOKS & SUBSCRIPTIONS	\$200	\$200	\$200.00	\$200		\$0
HUMAN RESOURCES	901	1-000-901-000-62224-3115	X-RAY/SKIN TEST/DRUG SCREEN	\$5,640	\$5,640	\$0.00	\$5,640		\$0
HUMAN RESOURCES NON-LABOR				\$68,010	\$70,411	\$64,733.89	\$68,010	0	\$0
TECHNOLOGY	902	1-000-902-000-68200-1124	SUPERVISOR SALARIES	\$122,547	\$39,417	\$38,917.40	\$127,083	1	\$4,536
TECHNOLOGY	902	1-000-902-000-68200-1143	TECHNICIAN SALARIES	\$561,741	\$567,705	\$598,537.68	\$627,983	8	\$66,242
TECHNOLOGY	902	1-000-902-000-68200-1621	SUPPLEMENTAL SALARIES	\$2,500	\$2,500	\$0.00	\$0		(\$2,500)
TECHNOLOGY	902	1-000-902-000-68200-2100	FICA BENEFITS	\$52,539	\$46,622	\$48,855.32	\$57,763		\$5,224
TECHNOLOGY	902	1-000-902-000-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$113,729	\$104,686	\$57,276.25	\$114,997		\$1,268
TECHNOLOGY	902	1-000-902-000-68200-2220	VRS HYBRID PLAN BENEFITS	\$0	\$381	\$47,319.84	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$71,527	\$71,527	\$66,902.00	\$78,096		\$6,569
TECHNOLOGY	902	1-000-902-000-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$9,169	\$9,236	\$8,433.07	\$10,118		\$949
TECHNOLOGY	902	1-000-902-000-68200-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$664	\$664	\$683.43	\$826		\$162
TECHNOLOGY	902	1-000-902-000-68200-2750	RETIREE HEALTH CARE CREDIT	\$8,280	\$8,341	\$7,614.85	\$9,136		\$856
TECHNOLOGY	902	1-000-902-000-68200-2830	LEAVE PAYOUT	\$0	\$0	\$18,136.83	\$0		\$0
TECHNOLOGY	902	1-450-902-100-68200-1121	TEACHER SALARIES	\$96,365	\$97,348	\$99,868.02	\$103,392	1	\$7,027
TECHNOLOGY	902	1-450-902-100-68200-1621	SUPPLEMENTAL SALARIES	\$2,500	\$2,500	\$0.00	\$0		(\$2,500)
TECHNOLOGY	902	1-450-902-100-68200-2100	FICA BENEFITS	\$7,563	\$7,638	\$7,656.77	\$7,909		\$346
TECHNOLOGY	902	1-450-902-100-68200-2210	VRS PLAN 1 AND 2 BENEFITS	\$16,016	\$16,152	\$16,472.10	\$15,747		(\$269)
TECHNOLOGY	902	1-450-902-100-68200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$635.00	\$0		\$0
TECHNOLOGY	902	1-450-902-100-68200-2400	GROUP LIFE INSURANCE BENEFITS	\$1,291	\$1,301	\$1,328.10	\$1,385		\$94
TECHNOLOGY	902	1-450-902-100-68200-2750	RETIREE HEALTH CARE CREDIT	\$1,166	\$1,175	\$1,199.22	\$1,251		\$85
TECHNOLOGY SALARIES				\$1,067,597	\$977,193	\$1,019,835.88	\$1,155,686	10	\$88,089
TECHNOLOGY	902	1-000-902-000-64600-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	\$0	\$24,000	\$0.00	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68100-6013	EDUCATIONAL SUPPLIES	\$285,000	\$285,000	\$284,971.18	\$365,000		\$80,000
TECHNOLOGY	902	1-000-902-000-68100-6014	SOFTWARE	\$115,000	\$133,076	\$177,445.71	\$115,000		\$0
TECHNOLOGY	902	1-000-902-000-68100-8110	TECHNOLOGY HARDWARE REPLACEMENTS	\$0	\$26,214	\$95,789.20	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68100-8120	TECHNOLOGY INFRASTRUCTURE REPLACEMENTS	\$0	\$2,000	\$8,554.69	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68200-3124	OTHER PROFESSIONAL SERVICES	\$151,500	\$242,350	\$156,271.09	\$151,500		\$0
TECHNOLOGY	902	1-000-902-000-68200-5801	DUES AND ASSOCIATION MEMBERSHIPS	\$0	\$2,700	\$2,800.00	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68200-6014	OTHER SUPPLIES	\$0	\$23,317	\$23,316.74	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68200-8110	TECHNOLOGY - HARDWARE REPLACEMENTS	\$0	\$1,499	\$1,499.00	\$0		\$0
TECHNOLOGY	902	1-000-902-000-68300-5401	LEASE/RENTAL OF EQUIPMENT	\$7,000	\$7,306	\$8,681.23	\$7,000		\$0
TECHNOLOGY	902	1-000-902-000-68300-6050	NON-CAPITALIZED TECHNOLOGY HARDWARE	\$2,500	\$27,493	\$27,492.20	\$2,500		\$0
TECHNOLOGY NON-LABOR				\$561,000	\$774,955	\$786,821.04	\$641,000	0	\$80,000
ADULT BASIC EDUCATION	903	1-000-903-710-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$11,320.95	\$0		\$0
ADULT BASIC EDUCATION NON-LABOR				\$0	\$0	\$11,320.95	\$0	0	\$0
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-1113	ASSISTANT SUPERINTENDENT SALARIES	\$111,555	\$112,687	\$115,111.02	\$118,166	1	\$6,611
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2100	FICA BENEFITS	\$8,534	\$8,618	\$8,644.26	\$9,040		\$506
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2210	VRS PLAN 1 AND 2 BENEFITS	\$18,540	\$18,696	\$18,973.32	\$17,997		(\$543)
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2300	HEALTH/MEDICAL PLAN BENEFITS	\$6,936	\$6,936	\$7,612.00	\$8,787		\$1,851
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2400	GROUP LIFE INSURANCE BENEFITS	\$1,495	\$1,507	\$1,529.76	\$1,583		\$88
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2500	ADMINISTRATOR DISABILITY BENEFITS	\$207	\$207	\$256.56	\$265		\$58
ASST SUPERINTENDENT FOR INSTRUCTION	905	1-000-905-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$1,350	\$1,361	\$1,381.32	\$1,430		\$80
ASST SUPERINTENDENT FOR INSTRUCTION SALARIES				\$148,617	\$150,012	\$153,508.24	\$157,268	1	\$8,651
SUBSTITUTES	907	1-000-907-100-61100-1521	SUBSTITUTE TEACHER	\$0	\$0	\$0.00	\$36,508		\$36,508

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL FY2024 BUDGET	FINAL FY2024 BUDGET	FY2024 ACTUAL EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	FY2025 BUDGET vs.
SUBSTITUTES	907	1-000-907-100-61100-1541	SUBSTITUTE IA	\$0	\$0	\$0.00	\$18,254		\$18,254
SUBSTITUTES	907	1-000-907-100-61100-2100	FICA	\$0	\$0	\$0.00	\$4,190		\$4,190
SUBSTITUTES NON-LABOR				\$0	\$0	\$0.00	\$58,952	0	\$58,952
SUBSTITUTES/BACKGROUND CHECKS	907	1-000-907-000-62140-3124	OTHER PROFESSIONAL SERVICES	\$8,000	\$8,000	\$2,541.92	\$8,000		\$0
SUBSTITUTES/BACKGROUND CHECKS	907	1-000-907-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$728,000	\$725,599	\$991,740.23	\$0		(\$728,000)
SUBSTITUTES/BACKGROUND CHECKS NON-LABOR				\$736,000	\$733,599	\$994,282.15	\$8,000	0	(\$728,000)
CARES AND RELATED ACTS	910	1-421-910-100-61310-1621	SUPPLEMENTAL SALARIES	\$2,500	\$2,500	\$2,500.08	\$0		(\$2,500)
CARES AND RELATED ACTS	910	1-421-910-100-61310-2100	FICA BENEFITS	\$191	\$191	\$165.68	\$0		(\$191)
CARES AND RELATED ACTS	910	1-421-910-100-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$346.84	\$0		\$0
CARES AND RELATED ACTS	910	1-425-910-100-61100-1121	TEACHER SALARIES	\$42,021	\$0	\$0.00	\$0		(\$42,021)
CARES AND RELATED ACTS	910	1-425-910-100-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$184,260	\$187,532	\$341,393.30	\$400,453	14	\$216,193
CARES AND RELATED ACTS	910	1-425-910-100-61100-2100	FICA BENEFITS	\$17,310	\$17,555	\$25,712.21	\$30,635		\$13,325
CARES AND RELATED ACTS	910	1-425-910-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$37,608	\$37,716	\$11,008.10	\$60,989		\$23,381
CARES AND RELATED ACTS	910	1-425-910-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$416	\$45,097.11	\$0		\$0
CARES AND RELATED ACTS	910	1-425-910-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$147,687	\$147,687	\$56,844.00	\$62,058		(\$85,629)
CARES AND RELATED ACTS	910	1-425-910-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$3,032	\$3,074	\$4,523.60	\$5,366		\$2,334
CARES AND RELATED ACTS	910	1-425-910-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,041	\$1,041	\$651.19	\$787		(\$254)
CARES AND RELATED ACTS	910	1-425-910-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$2,738	\$2,776	\$4,084.73	\$4,845		\$2,107
CARES AND RELATED ACTS	910	1-425-910-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,192.29	\$0		\$0
CARES AND RELATED ACTS	910	1-426-910-100-61100-1121	TEACHER SALARIES	\$879,182	\$887,826	\$846,726.52	\$980,485	18	\$101,303
CARES AND RELATED ACTS	910	1-426-910-100-61100-2100	FICA BENEFITS	\$67,257	\$67,901	\$63,867.61	\$75,007		\$7,750
CARES AND RELATED ACTS	910	1-426-910-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$146,120	\$146,372	\$24,711.93	\$149,328		\$3,208
CARES AND RELATED ACTS	910	1-426-910-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$1,184	\$117,582.75	\$0		\$0
CARES AND RELATED ACTS	910	1-426-910-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$119,195	\$119,195	\$111,738.00	\$124,115		\$4,920
CARES AND RELATED ACTS	910	1-426-910-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$11,781	\$11,896	\$11,472.32	\$13,138		\$1,357
CARES AND RELATED ACTS	910	1-426-910-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,423	\$1,423	\$1,698.02	\$2,023		\$600
CARES AND RELATED ACTS	910	1-426-910-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$10,638	\$10,742	\$10,359.68	\$11,864		\$1,226
CARES AND RELATED ACTS	910	1-426-910-100-61100-2830	LEAVE PAYOUT	\$0	\$0	\$4,250.62	\$0		\$0
CARES AND RELATED ACTS SALARIES				\$1,673,984	\$1,647,027	\$1,685,926.58	\$1,921,094	32	\$247,110
CARES AND RELATED ACTS	910	1-424-910-000-66300-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$43,177	\$43,176.13	\$0		\$0
CARES AND RELATED ACTS	910	1-425-910-000-66600-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$415,102	\$476,007.75	\$0		\$0
CARES AND RELATED ACTS	910	1-427-910-000-66600-8100	CAPITAL OUTLAY REPLACEMENT	\$0	\$1,014,491	\$1,014,491.00	\$0		\$0
CARES AND RELATED ACTS SALARIES				\$0	\$1,472,770	\$1,533,674.88	\$0	0	\$0
TITLE I	911	1-410-911-000-61310-1124	SUPERVISOR SALARIES	\$106,918	\$107,994	\$109,422.00	\$112,324	1	\$5,406
TITLE I	911	1-410-911-000-61310-1150	CLERICAL SALARIES	\$0	\$226	\$23,060.04	\$0		\$0
TITLE I	911	1-410-911-000-61310-1621	SUPPLEMENTAL SALARIES	\$2,500	\$2,500	\$0.00	\$0		(\$2,500)
TITLE I	911	1-410-911-000-61310-2100	FICA BENEFITS	\$8,370	\$8,467	\$9,932.96	\$8,593		\$223
TITLE I	911	1-410-911-000-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$17,770	\$17,950	\$21,836.16	\$17,107		(\$663)
TITLE I	911	1-410-911-000-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$10,237	\$10,237	\$10,811.44	\$12,475		\$2,238
TITLE I	911	1-410-911-000-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$1,433	\$1,447	\$1,760.64	\$1,505		\$72
TITLE I	911	1-410-911-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$1,294	\$1,307	\$1,589.76	\$1,359		\$65
TITLE I	911	1-410-911-100-61310-2100	FICA BENEFITS	\$0	\$1	\$0.00	\$0		\$0
TITLE I SALARIES				\$148,522	\$150,129	\$178,413.00	\$153,363	1	\$4,841
TITLE I	911	1-230-911-100-61100-3000	PURCHASED SERVICES	\$14,808	\$0	\$0.00	\$14,808		\$0
TITLE I	911	1-230-911-100-61100-6000	MATERIALS & SUPPLIES	\$3,223	\$0	\$0.00	\$3,223		\$0
TITLE I	911	1-240-911-100-61100-3000	PURCHASED SERVICES	\$2,218	\$0	\$0.00	\$2,218		\$0
TITLE I	911	1-240-911-100-61100-6000	MATERIALS & SUPPLIES	\$12,758	\$0	\$0.00	\$12,758		\$0
TITLE I	911	1-260-911-100-61100-3000	PURCHASED SERVICES	\$6,195	\$0	\$0.00	\$6,195		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
TITLE I	911	1-260-911-100-61100-6000	MATERIALS & SUPPLIES	\$53,255	\$0	\$0.00	\$53,255		\$0
TITLE I	911	1-270-911-100-61100-3000	PURCHASED SERVICES	\$5,921	\$0	\$0.00	\$5,921		\$0
TITLE I	911	1-270-911-100-61100-6000	MATERIALS & SUPPLIES	\$477	\$0	\$0.00	\$477		\$0
TITLE I	911	1-410-911-000-61100-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$1,440.00	\$0		\$0
TITLE I	911	1-410-911-000-61100-6013	EDUCATIONAL SUPPLIES	\$2,500	\$2,500	\$697.15	\$2,500		\$0
TITLE I	911	1-410-911-000-61310-3124	OTHER PROFESSIONAL SERVICES	\$9,691	\$9,691	\$24,123.68	\$9,691		\$0
TITLE I	911	1-410-911-000-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$0	\$0	\$443.94	\$0		\$0
TITLE I	911	1-410-911-000-61310-6012	BOOKS & SUBSCRIPTIONS	\$0	\$0	\$322.10	\$0		\$0
TITLE I	911	1-410-911-000-61310-6013	EDUCATIONAL SUPPLIES	\$500	\$500	\$880.99	\$500		\$0
TITLE I NON-LABOR				\$111,546	\$12,691	\$27,907.86	\$111,546	0	\$0
TITLE II PART A	917	1-470-917-100-61310-1621	SUPPLEMENTAL SALARIES	\$0	\$0	\$13,525.00	\$0		\$0
TITLE II PART A	917	1-470-917-100-61310-2100	FICA BENEFITS	\$0	\$0	\$1,034.66	\$0		\$0
TITLE II PART A SALARIES				\$0	\$0	\$14,559.66	\$0	0	\$0
TITLE II PART A	917	1-470-917-100-61310-3124	OTHER PROFESSIONAL SERVICES	\$33,783	\$33,783	\$29,653.05	\$33,783		\$0
TITLE II PART A	917	1-470-917-100-61310-5000	OTHER CHARGES	\$48,920	\$48,920	\$1,995.51	\$48,920		\$0
TITLE II PART A	917	1-470-917-100-61310-6013	EDUCATIONAL SUPPLIES	\$181	\$181	\$0.00	\$181		\$0
TITLE II PART A NON-LABOR				\$82,884	\$82,884	\$31,648.56	\$82,884	0	\$0
TITLE III PART A	918	1-000-918-100-61100-1121	TEACHER SALARIES	\$460,150	\$464,574	\$447,359.76	\$545,587	9	\$85,437
TITLE III PART A	918	1-000-918-100-61100-1321	PART-TIME TEACHER SALARIES	\$5,000	\$5,000	\$3,797.50	\$3,500		(\$1,500)
TITLE III PART A	918	1-000-918-100-61100-2100	FICA BENEFITS	\$35,584	\$35,914	\$33,552.20	\$47,711		\$12,127
TITLE III PART A	918	1-000-918-100-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$76,477	\$76,793	\$31,960.84	\$94,452		\$17,975
TITLE III PART A	918	1-000-918-100-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$419	\$43,490.27	\$0		\$0
TITLE III PART A	918	1-000-918-100-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$60,555	\$60,555	\$71,845.00	\$75,531		\$14,976
TITLE III PART A	918	1-000-918-100-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$6,166	\$6,225	\$6,083.23	\$8,310		\$2,144
TITLE III PART A	918	1-000-918-100-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$481	\$481	\$628.08	\$759		\$278
TITLE III PART A	918	1-000-918-100-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,568	\$5,621	\$5,493.11	\$7,504		\$1,936
TITLE III PART A	918	1-000-918-100-61310-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$800.00	\$0		\$0
TITLE III PART A	918	1-000-918-100-61310-2100	FICA BENEFITS	\$0	\$0	\$61.20	\$0		\$0
TITLE III PART A SALARIES				\$649,981	\$655,582	\$645,071.19	\$783,354	9	\$133,373
TITLE III PART A	918	1-000-918-100-61100-3124	OTHER PROFESSIONAL SERVICES	\$10,200	\$10,200	\$13,500.00	\$10,200		\$0
TITLE III PART A	918	1-000-918-100-61100-5000	OTHER CHARGES	\$0	\$0	\$7.28	\$0		\$0
TITLE III PART A	918	1-000-918-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$4,414.94	\$0		\$0
TITLE III PART A	918	1-000-918-100-61310-3124	OTHER PROFESSIONAL SERVICES	\$850	\$850	\$1,410.00	\$850		\$0
TITLE III PART A	918	1-000-918-100-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$1,000	\$1,000	\$1,676.77	\$1,000		\$0
TITLE III PART A	918	1-000-918-100-61310-6013	EDUCATIONAL SUPPLIES	\$728	\$728	\$0.00	\$728		\$0
TITLE III PART A NON-LABOR				\$12,778	\$12,778	\$21,008.99	\$12,778	0	\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-1121	TEACHER SALARIES	\$213,537	\$256,204	\$302,940.27	\$457,306	6	\$243,769
SPECIAL EDUCATION	921	1-000-921-200-61100-1139	OTHER PROFESSIONAL SALARIES	\$257,394	\$259,963	\$254,333.92	\$274,333	3	\$16,939
SPECIAL EDUCATION	921	1-000-921-200-61100-1321	PART-TIME TEACHER SALARIES	\$50,000	\$50,000	\$71,103.75	\$57,084		\$7,084
SPECIAL EDUCATION	921	1-000-921-200-61100-1341	PART-TIME INSTRUCTIONAL AIDE SALARIES	\$17,000	\$17,000	\$18,390.00	\$20,000		\$3,000
SPECIAL EDUCATION	921	1-000-921-200-61100-1621	SUPPLEMENTAL SALARIES	\$4,593	\$4,593	\$13,285.00	\$10,175		\$5,582
SPECIAL EDUCATION	921	1-000-921-200-61100-2100	FICA BENEFITS	\$41,503	\$45,991	\$48,060.43	\$56,940		\$15,437
SPECIAL EDUCATION	921	1-000-921-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$78,269	\$78,778	\$61,110.97	\$100,070		\$21,801
SPECIAL EDUCATION	921	1-000-921-200-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$9,113	\$31,342.28	\$0		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$54,426	\$62,056	\$82,759.00	\$83,657		\$29,231
SPECIAL EDUCATION	921	1-000-921-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$6,310	\$7,069	\$7,445.31	\$8,805		\$2,495
SPECIAL EDUCATION	921	1-000-921-200-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$267	\$267	\$451.02	\$546		\$279
SPECIAL EDUCATION	921	1-000-921-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$5,698	\$6,398	\$6,722.97	\$7,950		\$2,252

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
SPECIAL EDUCATION	921	1-000-921-200-61230-1321	PART-TIME TEACHER SALARIES	\$35,000	\$35,000	\$2,800.00	\$5,000		(\$30,000)
SPECIAL EDUCATION	921	1-000-921-200-61230-2100	FICA BENEFITS	\$2,678	\$2,688	\$214.20	\$383		(\$2,295)
SPECIAL EDUCATION	921	1-000-921-200-61310-1121	TEACHER SALARIES	\$82,149	\$82,943	\$39,798.01	\$83,439	1	\$1,290
SPECIAL EDUCATION	921	1-000-921-200-61310-1124	SUPERVISOR SALARIES	\$325,408	\$327,500	\$213,860.52	\$219,462	2	(\$105,946)
SPECIAL EDUCATION	921	1-000-921-200-61310-1150	CLERICAL SALARIES	\$91,246	\$92,598	\$134,210.18	\$145,619	3	\$54,373
SPECIAL EDUCATION	921	1-000-921-200-61310-2100	FICA BENEFITS	\$38,158	\$38,474	\$30,898.30	\$34,312		(\$3,846)
SPECIAL EDUCATION	921	1-000-921-200-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$82,901	\$83,374	\$50,567.64	\$68,310		(\$14,591)
SPECIAL EDUCATION	921	1-000-921-200-61310-2220	VRS HYBRID PLAN BENEFITS	\$0	\$119	\$13,208.50	\$0		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$29,664	\$29,664	\$44,485.00	\$51,834		\$22,170
SPECIAL EDUCATION	921	1-000-921-200-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$6,684	\$6,731	\$5,141.96	\$6,010		(\$674)
SPECIAL EDUCATION	921	1-000-921-200-61310-2500	ADMINISTRATOR DISABILITY BENEFITS	\$0	\$0	\$534.50	\$552		\$552
SPECIAL EDUCATION	921	1-000-921-200-61310-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$80	\$80	\$190.80	\$231		\$151
SPECIAL EDUCATION	921	1-000-921-200-61310-2750	RETIREE HEALTH CARE CREDIT	\$6,036	\$6,079	\$4,643.16	\$5,427		(\$609)
SPECIAL EDUCATION	921	1-000-921-200-61310-2830	LEAVE PAYOUT	\$0	\$0	\$24,807.59	\$0		\$0
SPECIAL EDUCATION	921	1-465-921-200-61100-1139	OTHER PROFESSIONAL SALARIES	\$64,525	\$65,170	\$65,754.02	\$67,727	1	\$3,202
SPECIAL EDUCATION	921	1-465-921-200-61100-2100	FICA BENEFITS	\$4,936	\$4,984	\$4,899.43	\$5,181		\$245
SPECIAL EDUCATION	921	1-465-921-200-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$10,724	\$10,831	\$10,846.58	\$10,315		(\$409)
SPECIAL EDUCATION	921	1-465-921-200-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,317	\$7,317	\$7,658.00	\$7,960		\$643
SPECIAL EDUCATION	921	1-465-921-200-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$865	\$873	\$874.50	\$908		\$43
SPECIAL EDUCATION	921	1-465-921-200-61100-2750	RETIREE HEALTH CARE CREDIT	\$781	\$788	\$789.68	\$819		\$38
SPECIAL EDUCATION SALARIES				\$1,518,149	\$1,592,645	\$1,554,127.49	\$1,790,355	16	\$272,206
SPECIAL EDUCATION	921	1-000-921-200-61100-3124	OTHER PROFESSIONAL SERVICES	\$172,972	\$232,577	\$225,866.41	\$172,972		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-3310	REPAIR & MAINTENANCE	\$200	\$200	\$151.96	\$200		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-3320	REPAIR & MAINTENANCE	\$2,000	\$0	\$0.00	\$2,000		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-3420	PRIVATE CARRIERS	\$1,000	\$2,000	\$1,762.78	\$1,000		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-5401	LEASE/RENTAL OF EQUIPMENT	\$1,105	\$2,105	\$1,723.82	\$1,105		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-5501	TRAVEL (MILEAGE)	\$526	\$526	\$357.32	\$526		\$0
SPECIAL EDUCATION	921	1-000-921-200-61100-6013	EDUCATIONAL SUPPLIES	\$37,866	\$62,624	\$57,487.46	\$37,866		\$0
SPECIAL EDUCATION	921	1-000-921-200-61230-5501	TRAVEL (MILEAGE)	\$752	\$752	\$398.16	\$752		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-3116	HEALTH SERVICES - OTHER	\$4,512	\$3,779	\$459.00	\$4,512		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-3123	LEGAL SERVICES	\$13,917	\$13,917	\$13,319.20	\$13,917		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-3124	OTHER PROFESSIONAL SERVICES	\$2,656	\$2,656	\$1,600.00	\$2,656		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-3500	PRINTING & BINDING	\$436	\$436	\$0.00	\$436		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-3600	ADVERTISING	\$1,504	\$1,504	\$839.00	\$1,504		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-5201	POSTAGE	\$37	\$37	\$0.00	\$37		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-5501	TRAVEL (MILEAGE)	\$1,347	\$2,080	\$2,631.81	\$1,347		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$4,491	\$4,491	\$4,290.57	\$4,491		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-5534	PROFESSIONAL DEVELOPMENT	\$8,454	\$8,454	\$6,878.57	\$8,454		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-5801	DUES & ASSOCIATION MEMBERSHIPS	\$376	\$376	\$255.00	\$376		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-6001	OFFICE SUPPLIES	\$2,018	\$2,068	\$2,538.95	\$2,018		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-6012	BOOKS & SUBSCRIPTIONS	\$393	\$343	\$0.00	\$393		\$0
SPECIAL EDUCATION	921	1-000-921-200-61310-6013	EDUCATIONAL SUPPLIES	\$34,405	\$34,405	\$19,136.20	\$34,405		\$0
SPECIAL EDUCATION	921	1-425-921-200-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$19,524.78	\$0		\$0
SPECIAL EDUCATION	921	1-907-921-200-61100-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$841		\$841
SPECIAL EDUCATION NON-LABOR				\$290,967	\$375,330	\$359,220.99	\$291,808	0	\$841
HEALTH SERVICES	922	1-000-922-000-62224-1131	NURSE SALARIES	\$480,649	\$485,529	\$417,297.77	\$491,653	9	\$11,004
HEALTH SERVICES	922	1-000-922-000-62224-1331	PART-TIME NURSE SALARIES	\$11,000	\$11,000	\$12,160.00	\$12,500		\$1,500
HEALTH SERVICES	922	1-000-922-000-62224-2100	FICA BENEFITS	\$37,611	\$37,982	\$31,546.02	\$38,568		\$957

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
HEALTH SERVICES	922	1-000-922-000-62224-2210	VRS PLAN 1 AND 2 BENEFITS	\$79,884	\$79,884	\$0.00	\$74,879		(\$5,005)
HEALTH SERVICES	922	1-000-922-000-62224-2220	VRS HYBRID PLAN BENEFITS	\$0	\$780	\$68,125.01	\$0		\$0
HEALTH SERVICES	922	1-000-922-000-62224-2300	HEALTH/MEDICAL PLAN BENEFITS	\$69,763	\$69,763	\$69,250.00	\$74,043		\$4,280
HEALTH SERVICES	922	1-000-922-000-62224-2400	GROUP LIFE INSURANCE BENEFITS	\$6,441	\$6,503	\$5,492.74	\$6,588		\$147
HEALTH SERVICES	922	1-000-922-000-62224-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$965	\$965	\$983.75	\$1,190		\$225
HEALTH SERVICES	922	1-000-922-000-62224-2750	RETIREE HEALTH CARE CREDIT	\$5,816	\$5,872	\$4,959.71	\$5,949		\$133
HEALTH SERVICES	922	1-000-922-000-62224-2830	LEAVE PAYOUT	\$0	\$0	\$3,461.58	\$0		\$0
HEALTH SERVICES SALARIES				\$692,129	\$698,278	\$613,276.58	\$705,370	9	\$13,241
HEALTH SERVICES	922	1-000-922-000-62224-5504	TRAVEL (CONVENTION & EDUCATION)	\$231	\$231	\$945.00	\$231		\$0
HEALTH SERVICES	922	1-000-922-000-62224-6004	MEDICAL & LAB SUPPLIES	\$1,292	\$1,292	\$2,812.91	\$1,292		\$0
HEALTH SERVICES NON-LABOR				\$1,523	\$1,523	\$3,757.91	\$1,523	0	\$0
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-1134	SOCIAL WORKERS SALARIES	\$178,392	\$180,172	\$181,390.02	\$185,866	2	\$7,474
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-2100	FICA BENEFITS	\$13,647	\$13,783	\$13,932.90	\$14,219		\$572
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-2210	VRS PLAN 1 AND 2 BENEFITS	\$29,649	\$29,895	\$29,870.40	\$28,307		(\$1,342)
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,092	\$14,092	\$14,496.00	\$16,723		\$2,631
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-2400	GROUP LIFE INSURANCE BENEFITS	\$2,390	\$2,409	\$2,408.28	\$2,491		\$101
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-2750	RETIREE HEALTH CARE CREDIT	\$2,159	\$2,176	\$2,174.64	\$2,249		\$90
SOCIAL WORKERS SALARIES				\$240,329	\$242,527	\$244,272.24	\$249,855	2	\$9,526
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-5501	TRAVEL (MILEAGE)	\$1,195	\$1,195	\$0.00	\$1,195		\$0
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-5504	TRAVEL (CONVENTION & EDUCATION)	\$752	\$752	\$316.80	\$752		\$0
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-6012	BOOKS & SUBSCRIPTIONS	\$376	\$376	\$241.72	\$376		\$0
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-6013	EDUCATIONAL SUPPLIES	\$376	\$376	\$545.90	\$376		\$0
SOCIAL WORKER SERVICES	923	1-000-923-000-61220-6014	TECHNOLOGY CONSUMABLES	\$752	\$752	\$0.00	\$752		\$0
SOCIAL WORKERS NON-LABOR				\$3,451	\$3,451	\$1,104.42	\$3,451	0	\$0
ATTENDANCE SERVICES	924	1-210-924-000-62210-1123	COUNSELOR SALARIES	\$137,425	\$138,798	\$143,561.12	\$154,253	2	\$16,828
ATTENDANCE SERVICES	924	1-210-924-000-62210-2100	FICA BENEFITS	\$10,513	\$10,617	\$10,970.12	\$11,800		\$1,287
ATTENDANCE SERVICES	924	1-210-924-000-62210-2210	VRS PLAN 1 AND 2 BENEFITS	\$22,840	\$22,957	\$12,729.82	\$28,519		\$5,679
ATTENDANCE SERVICES	924	1-210-924-000-62210-2220	VRS HYBRID PLAN BENEFITS	\$0	\$110	\$11,180.60	\$0		\$0
ATTENDANCE SERVICES	924	1-210-924-000-62210-2300	HEALTH/MEDICAL PLAN BENEFITS	\$14,670	\$14,670	\$14,596.00	\$15,839		\$1,169
ATTENDANCE SERVICES	924	1-210-924-000-62210-2400	GROUP LIFE INSURANCE BENEFITS	\$1,841	\$1,859	\$1,927.76	\$2,509		\$668
ATTENDANCE SERVICES	924	1-210-924-000-62210-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$132	\$132	\$161.50	\$196		\$64
ATTENDANCE SERVICES	924	1-210-924-000-62210-2750	RETIREE HEALTH CARE CREDIT	\$1,663	\$1,679	\$1,740.74	\$2,266		\$603
ATTENDANCE SERVICES SALARIES				\$189,084	\$190,822	\$196,867.66	\$215,382	2	\$26,298
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-1132	PSYCHOLOGIST SALARIES	\$269,212	\$271,106	\$196,754.65	\$202,460	2	(\$66,752)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2100	FICA BENEFITS	\$20,595	\$20,737	\$14,857.47	\$15,488		(\$5,107)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2210	VRS PLAN 1 AND 2 BENEFITS	\$44,743	\$45,027	\$32,177.70	\$30,835		(\$13,908)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2300	HEALTH/MEDICAL PLAN BENEFITS	\$22,238	\$22,238	\$15,270.00	\$16,746		(\$5,492)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2400	GROUP LIFE INSURANCE BENEFITS	\$3,607	\$3,629	\$2,594.40	\$2,713		(\$894)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2750	RETIREE HEALTH CARE CREDIT	\$3,257	\$3,277	\$2,342.64	\$2,450		(\$807)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-2830	LEAVE PAYOUT	\$0	\$0	\$591.13	\$0		\$0
PSYCHOLOGICAL SERVICES SALARIES				\$363,652	\$366,014	\$264,587.99	\$270,692	2	(\$92,960)
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-5501	TRAVEL (MILEAGE)	\$902	\$102	\$53.01	\$902		\$0
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-5504	TRAVEL (CONVENTION & EDUCATION)	\$752	\$632	\$450.00	\$752		\$0
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-6012	BOOKS & SUBSCRIPTIONS	\$376	\$0	\$0.00	\$376		\$0
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-6013	EDUCATIONAL SUPPLIES	\$2,436	\$4,033	\$4,032.73	\$2,436		\$0
PSYCHOLOGICAL SERVICES	926	1-000-926-000-62230-6014	TECHNOLOGY CONSUMABLES	\$301	\$0	\$0.00	\$301		\$0
PSYCHOLOGICAL SERVICES NON-LABOR				\$4,767	\$4,767	\$4,535.74	\$4,767	0	\$0
TESTING SERVICES	927	1-000-927-000-61310-1124	SUPERVISOR SALARIES	\$102,388	\$103,422	\$105,322.02	\$108,174	1	\$5,786

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024
TESTING SERVICES	927	1-000-927-000-61310-1621	SUPPLEMENTAL SALARIES	\$2,500	\$2,500	\$0.00	\$0		(\$2,500)
TESTING SERVICES	927	1-000-927-000-61310-2100	FICA BENEFITS	\$8,024	\$8,102	\$7,982.46	\$8,275		\$251
TESTING SERVICES	927	1-000-927-000-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$17,017	\$17,160	\$17,352.06	\$16,475		(\$542)
TESTING SERVICES	927	1-000-927-000-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$7,252	\$7,252	\$7,540.00	\$8,706		\$1,454
TESTING SERVICES	927	1-000-927-000-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$1,372	\$1,383	\$1,399.02	\$1,450		\$78
TESTING SERVICES	927	1-000-927-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$1,239	\$1,249	\$1,263.30	\$1,309		\$70
TESTING SERVICES SALARIES				\$139,792	\$141,068	\$140,858.86	\$144,389	1	\$4,597
TESTING SERVICES	927	1-000-927-000-61100-3124	OTHER PROFESSIONAL SERVICES	\$21,500	\$14,694	\$5,735.46	\$21,500		\$0
TESTING SERVICES	927	1-000-927-000-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$6,806	\$7,500.25	\$0		\$0
TESTING SERVICES	927	1-000-927-000-61310-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$630.00	\$0		\$0
TESTING SERVICES	927	1-000-927-000-61310-5501	TRAVEL (MILEAGE)	\$400	\$400	\$159.45	\$400		\$0
TESTING SERVICES	927	1-000-927-000-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$1,000	\$1,000	\$590.50	\$1,000		\$0
TESTING SERVICES	927	1-000-927-000-61310-6001	OFFICE SUPPLIES	\$200	\$200	\$129.99	\$200		\$0
TESTING SERVICES NON-LABOR				\$23,100	\$23,100	\$14,745.65	\$23,100	0	\$0
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-2820	TUITION ASSISTANCE	\$55,000	\$3,787	\$5,691.77	\$0		(\$55,000)
PROFESSIONAL DEVELOPMENT SALARIES				\$55,000	\$3,787	\$5,691.77	\$0	0	(\$55,000)
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-3124	OTHER PROFESSIONAL SERVICES	\$45,000	\$35,000	\$13,724.84	\$45,000		\$0
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$10,000	\$20,000	\$11,864.97	\$10,000		\$0
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-5801	DUES & ASSOCIATION MEMBERSHIPS	\$1,500	\$1,500	\$0.00	\$1,500		\$0
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-6001	OFFICE SUPPLIES	\$1,800	\$1,800	\$13.99	\$1,800		\$0
PROFESSIONAL DEVELOPMENT	928	1-000-928-100-61310-6012	BOOKS & SUBSCRIPTIONS	\$2,000	\$2,000	\$3,532.44	\$2,000		\$0
PROFESSIONAL DEVELOPMENT NON-LABOR				\$60,300	\$60,300	\$29,136.24	\$60,300	0	\$0
HOMEBOUND INSTRUCTION	929	1-000-929-100-61230-1321	PART-TIME TEACHER SALARIES	\$41,667	\$41,667	\$76,960.00	\$75,000		\$33,333
HOMEBOUND INSTRUCTION	929	1-000-929-100-61230-2100	FICA BENEFITS	\$3,188	\$3,259	\$5,887.43	\$5,738		\$2,550
HOMEBOUND INSTRUCTION	929	1-000-929-100-61230-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$139.93	\$0		\$0
HOMEBOUND INSTRUCTION SALARIES				\$44,855	\$44,926	\$82,987.36	\$80,738	0	\$35,883
HOMEBOUND INSTRUCTION	929	1-000-929-100-61230-3124	OTHER PROFESSIONAL SERVICES	\$1,530	\$1,530	\$333.65	\$1,530		\$0
HOMEBOUND INSTRUCTION	929	1-000-929-100-61230-5501	TRAVEL (MILEAGE)	\$350	\$350	\$235.60	\$350		\$0
HOMEBOUND INSTRUCTION NON-LABOR				\$1,880	\$1,880	\$569.25	\$1,880	0	\$0
TEACHER MENTOR PROGRAMS	930	1-000-930-000-61310-1321	PART-TIME TEACHER SALARIES	\$0	\$0	\$1,000.00	\$0		\$0
TEACHER MENTOR PROGRAMS	930	1-000-930-000-61310-1621	SUPPLEMENTAL SALARIES	\$12,604	\$12,604	\$24,980.00	\$2,400		(\$10,204)
TEACHER MENTOR PROGRAMS	930	1-000-930-000-61310-2100	FICA BENEFITS	\$964	\$964	\$1,987.66	\$184		(\$780)
TEACHER MENTOR PROGRAMS	930	1-000-930-100-61310-1621	SUPPLEMENTAL SALARIES	\$18,350	\$18,350	\$0.00	\$0		(\$18,350)
TEACHER MENTOR PROGRAMS	930	1-000-930-100-61310-2100	FICA BENEFITS	\$1,404	\$1,404	\$0.00	\$0		(\$1,404)
TEACHER MENTOR PROGRAMS	930	1-216-930-000-61310-1621	SUPPLEMENTAL SALARIES	\$9,150	\$9,150	\$12,700.00	\$11,000		\$1,850
TEACHER MENTOR PROGRAMS	930	1-216-930-000-61310-2100	FICA BENEFITS	\$700	\$700	\$971.56	\$842		\$142
TEACHER MENTOR PROGRAMS SALARIES				\$43,172	\$43,172	\$41,639.22	\$14,426	0	(\$28,746)
TEACHER MENTOR PROGRAMS	930	1-216-930-000-61310-6001	OFFICE SUPPLIES	\$200	\$200	\$200.00	\$200		\$0
TEACHER MENTOR PROGRAMS	930	1-216-930-000-61310-6012	BOOKS & SUBSCRIPTIONS	\$1,200	\$1,200	\$239.95	\$1,200		\$0
TEACHER MENTOR PROGRAMS	930	1-216-930-000-61310-6013	EDUCATIONAL SUPPLIES	\$2,000	\$2,000	\$3,010.20	\$2,000		\$0
TEACHER MENTOR PROGRAMS NON-LABOR				\$3,400	\$3,400	\$3,450.15	\$3,400	0	\$0
INSTRUCTION	931	1-000-931-000-61310-1321	PART-TIME TEACHER SALARIES	\$0	\$7,263	\$9,540.00	\$8,000		\$8,000
INSTRUCTION	931	1-000-931-000-61310-2100	FICA BENEFITS	\$0	\$0	\$729.80	\$612		\$612
INSTRUCTION	931	1-000-931-100-61310-1321	PART-TIME TEACHER SALARIES	\$6,000	\$6,000	\$2,120.00	\$500		(\$5,500)
INSTRUCTION	931	1-000-931-100-61310-2100	FICA BENEFITS	\$0	\$0	\$162.18	\$38		\$38
INSTRUCTION	931	1-217-931-000-61100-1321	PART-TIME TEACHER SALARIES	\$12,350	\$12,350	\$0.00	\$0		(\$12,350)
INSTRUCTION	931	1-217-931-000-61100-2100	FICA BENEFITS	\$945	\$945	\$0.00	\$0		(\$945)
INSTRUCTION SALARIES				\$19,295	\$26,558	\$12,551.98	\$9,150	0	(\$10,145)

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL FY2024 BUDGET	FINAL FY2024 BUDGET	FY2024 ACTUAL EXPENDITURES CASH BASIS	FY2025 BUDGET	FTE	FY2025 BUDGET vs. FY2024 BUDGET
INSTRUCTION	931	1-000-931-000-61100-3124	OTHER PROFESSIONAL SERVICES	\$220,000	\$212,737	\$174,989.40	\$220,000		\$0
INSTRUCTION	931	1-000-931-000-61100-3500	PRINTING & BINDING	\$100	\$100	\$0.00	\$100		\$0
INSTRUCTION	931	1-000-931-000-61100-6013	EDUCATIONAL SUPPLIES	\$1,000	\$277,947	\$11,873.47	\$166,074		\$165,074
INSTRUCTION	931	1-000-931-000-61310-3124	OTHER PROFESSIONAL SERVICES	\$16,500	\$31,500	\$29,946.40	\$16,500		\$0
INSTRUCTION	931	1-000-931-000-61310-5501	TRAVEL (MILEAGE)	\$160	\$160	\$0.00	\$160		\$0
INSTRUCTION	931	1-000-931-000-61310-5801	DUES & ASSOCIATION MEMBERSHIPS	\$4,500	\$4,500	\$5,800.00	\$4,500		\$0
INSTRUCTION	931	1-000-931-000-61310-6001	OFFICE SUPPLIES	\$1,278	\$1,278	\$630.03	\$1,278		\$0
INSTRUCTION	931	1-000-931-000-61310-6012	BOOKS & SUBSCRIPTIONS	\$500	\$500	\$500.00	\$500		\$0
INSTRUCTION	931	1-000-931-710-61100-3124	OTHER PROFESSIONAL SERVICES	\$9,600	\$9,600	\$0.00	\$9,600		\$0
INSTRUCTION	931	1-217-931-000-61100-3124	OTHER PROFESSIONAL SERVICES	\$3,000	\$3,000	\$1,728.50	\$3,000		\$0
INSTRUCTION NON-LABOR				\$256,638	\$541,322	\$225,467.80	\$421,712	0	\$165,074
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-1124	SUPERVISOR SALARIES	\$74,032	\$74,945	\$92,909.13	\$96,321	1	\$22,289
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-1125	SUPERVISOR SALARIES	\$195,000	\$196,961	\$199,414.98	\$205,497	2	\$10,497
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-1150	CLERICAL SALARIES	\$66,238	\$66,697	\$46,818.84	\$69,371	1	\$3,133
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-2100	FICA BENEFITS	\$26,107	\$26,355	\$25,295.84	\$28,396		\$2,289
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$55,722	\$56,183	\$55,920.56	\$56,532		\$810
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$16,662	\$16,662	\$28,603.72	\$33,000		\$16,338
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$4,493	\$4,530	\$4,526.45	\$4,974		\$481
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-000-61310-2750	RETIREE HEALTH CARE CREDIT	\$4,057	\$4,090	\$4,087.26	\$4,491		\$434
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-1121	TEACHER SALARIES	\$80,195	\$80,993	\$81,200.04	\$84,249	1	\$4,054
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-2100	FICA BENEFITS	\$6,135	\$6,196	\$6,222.18	\$6,445		\$310
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-2210	VRS PLAN 1 AND 2 BENEFITS	\$13,328	\$13,438	\$13,387.02	\$12,831		(\$497)
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$6,677.00	\$7,585		\$7,585
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-2400	GROUP LIFE INSURANCE BENEFITS	\$1,075	\$1,083	\$1,079.34	\$1,129		\$54
PRE-KINDERGARTEN PROGRAMS	932	1-000-932-100-61310-2750	RETIREE HEALTH CARE CREDIT	\$970	\$978	\$974.64	\$1,019		\$49
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-1121	TEACHER SALARIES	\$386,247	\$390,010	\$396,420.80	\$455,222	8	\$68,975
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-1141	INSTRUCTIONAL AIDES SALARIES	\$250,330	\$253,223	\$300,233.87	\$330,700	12	\$80,370
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2100	FICA BENEFITS	\$48,698	\$49,178	\$50,232.16	\$60,123		\$11,425
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2210	VRS PLAN 1 AND 2 BENEFITS	\$105,799	\$106,022	\$22,004.58	\$119,696		\$13,897
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$917	\$95,236.97	\$0		\$0
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$101,974	\$101,974	\$144,547.00	\$144,869		\$42,895
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2400	GROUP LIFE INSURANCE BENEFITS	\$8,530	\$8,621	\$9,498.98	\$10,531		\$2,001
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$1,050	\$1,050	\$1,375.34	\$1,682		\$632
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2750	RETIREE HEALTH CARE CREDIT	\$7,703	\$7,786	\$8,535.77	\$9,510		\$1,807
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-2830	LEAVE PAYOUT	\$0	\$0	\$1,186.67	\$0		\$0
PRE-KINDERGARTEN PROGRAMS SALARIES				\$1,454,345	\$1,467,892	\$1,596,389.14	\$1,744,173	25	\$289,828
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-3124	OTHER PROFESSIONAL SERVICES	\$1,400	\$1,400	\$934.20	\$1,400		\$0
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-5203	TELECOMMUNICATIONS	\$400	\$400	\$160.00	\$400		\$0
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-5504	TRAVEL (CONVENTION & EDUCATION)	\$1,600	\$1,600	\$0.00	\$1,600		\$0
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-6013	EDUCATIONAL SUPPLIES	\$8,650	\$22,273	\$21,680.00	\$8,650		\$0
PRE-KINDERGARTEN PROGRAMS	932	1-222-932-820-61100-6020	TEXTBOOKS	\$0	\$0	\$124.95	\$0		\$0
PRE-KINDERGARTEN PROGRAMS NON-LABOR				\$12,050	\$25,673	\$22,899.15	\$12,050	0	\$0
GIFTED EDUCATION	933	1-000-933-400-61100-3810	TUITION PD - IN STATE	\$164,300	\$164,300	\$176,956.96	\$164,300		\$0
GIFTED EDUCATION	933	1-000-933-400-61100-6013	EDUCATIONAL SUPPLIES	\$5,000	\$5,635	\$5,635.00	\$5,000		\$0
GIFTED EDUCATION	933	1-000-933-400-61310-3124	OTHER PROFESSIONAL SERVICES	\$5,000	\$4,365	\$1,917.00	\$5,000		\$0
GIFTED EDUCATION	933	1-000-933-400-61310-5504	TRAVEL (CONVENTION & EDUCATION)	\$400	\$400	\$0.00	\$400		\$0
GIFTED EDUCATION	933	1-000-933-400-61310-5801	DUES & ASSOCIATION MEMBERSHIPS	\$150	\$150	\$0.00	\$150		\$0
GIFTED EDUCATION	933	1-000-933-400-61310-6001	OFFICE SUPPLIES	\$100	\$100	\$54.38	\$100		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
GIFTED EDUCATION	933	1-000-933-400-61310-6012	BOOKS & SUBSCRIPTIONS	\$1,200	\$1,200	\$0.00	\$1,200		\$0
GIFTED EDUCATION NON-LABOR				\$176,150	\$176,150	\$184,563.34	\$176,150	0	\$0
REMEDIAATION	935	1-000-935-000-61100-1321	PART-TIME TEACHER SALARIES	\$37,500	\$37,500	\$48,801.25	\$50,000		\$12,500
REMEDIAATION	935	1-000-935-000-61100-1341	PART-TIME INSTRUCTIONAL AIDE SALARIES	\$3,000	\$3,000	\$1,102.50	\$3,000		\$0
REMEDIAATION	935	1-000-935-000-61100-2100	FICA BENEFITS	\$3,098	\$3,099	\$3,817.73	\$4,055		\$957
REMEDIAATION SALARIES				\$43,598	\$43,599	\$53,721.48	\$57,055	0	\$13,457
REMEDIAATION	935	1-000-935-000-61100-6013	EDUCATIONAL SUPPLIES	\$500	\$500	\$476.60	\$500		\$0
REMEDIAATION NON-LABOR				\$500	\$500	\$476.60	\$500	0	\$0
TITLE IV PART A	937	1-450-937-100-61100-6013	EDUCATIONAL SUPPLIES	\$0	\$0	\$88.58	\$0		\$0
TITLE IV PART A	937	1-450-937-100-61310-3124	OTHER PROFESSIONAL SERVICES	\$8,530	\$8,530	\$12,387.77	\$8,530		\$0
TITLE IV PART A	937	1-450-937-100-61310-5800	MISCELLANEOUS	\$1,500	\$1,500	\$0.00	\$1,500		\$0
TITLE IV PART A	937	1-450-937-100-61310-6013	EDUCATIONAL SUPPLIES	\$181	\$181	\$0.00	\$181		\$0
TITLE IV PART A NON-LABOR				\$10,211	\$10,211	\$12,476.35	\$10,211	0	\$0
UTILITIES	938	1-000-938-000-64200-5101	ELECTRICAL SERVICES	\$45,276	\$45,276	\$35,827.92	\$45,276		\$0
UTILITIES	938	1-000-938-000-64200-5102	HEATING SERVICES	\$12,514	\$12,514	\$7,239.60	\$12,514		\$0
UTILITIES	938	1-000-938-000-64200-5103	WATER & SEWER SERVICES	\$5,095	\$5,095	\$4,641.52	\$5,095		\$0
UTILITIES	938	1-000-938-000-67000-3124	OTHER PROFESSIONAL SERVICES	\$20,515	\$20,515	\$0.00	\$20,515		\$0
UTILITIES	938	1-000-938-000-67000-9100	REDEMPTION OF PRINCIPAL	\$287,000	\$358,000	\$358,000.00	\$287,000		\$0
UTILITIES	938	1-000-938-000-67000-9200	INTEREST	\$358,000	\$287,000	\$287,000.00	\$358,000		\$0
UTILITIES	938	1-110-938-000-64200-5101	ELECTRICAL SERVICES	\$229,278	\$229,278	\$199,725.66	\$229,278		\$0
UTILITIES	938	1-110-938-000-64200-5102	HEATING SERVICES	\$86,823	\$86,823	\$52,411.98	\$86,823		\$0
UTILITIES	938	1-110-938-000-64200-5103	WATER & SEWER SERVICES	\$31,722	\$31,722	\$30,569.49	\$31,722		\$0
UTILITIES	938	1-130-938-000-64200-5101	ELECTRICAL SERVICES	\$104,607	\$104,607	\$84,425.00	\$104,607		\$0
UTILITIES	938	1-130-938-000-64200-5102	HEATING SERVICES	\$10,166	\$10,166	\$8,843.77	\$10,166		\$0
UTILITIES	938	1-130-938-000-64200-5103	WATER & SEWER SERVICES	\$16,609	\$16,609	\$18,267.48	\$16,609		\$0
UTILITIES	938	1-133-938-000-64200-5101	ELECTRICAL SERVICES	\$230,423	\$230,423	\$234,412.55	\$230,423		\$0
UTILITIES	938	1-133-938-000-64200-5102	HEATING SERVICES	\$121,871	\$121,871	\$56,124.50	\$121,871		\$0
UTILITIES	938	1-133-938-000-64200-5103	WATER & SEWER SERVICES	\$78,654	\$78,654	\$82,076.93	\$78,654		\$0
UTILITIES	938	1-135-938-000-64200-5101	ELECTRICAL SERVICES	\$251,476	\$251,476	\$238,148.74	\$251,476		\$0
UTILITIES	938	1-135-938-000-64200-5102	HEATING SERVICES	\$102,211	\$102,211	\$66,945.01	\$102,211		\$0
UTILITIES	938	1-135-938-000-64200-5103	WATER & SEWER SERVICES	\$42,717	\$42,717	\$40,806.08	\$42,717		\$0
UTILITIES	938	1-140-938-000-64200-5101	ELECTRICAL SERVICES	\$119,920	\$119,920	\$119,187.49	\$119,920		\$0
UTILITIES	938	1-140-938-000-64200-5102	HEATING SERVICES	\$38,468	\$38,468	\$18,359.72	\$38,468		\$0
UTILITIES	938	1-140-938-000-64200-5103	WATER & SEWER SERVICES	\$20,999	\$20,999	\$20,010.72	\$20,999		\$0
UTILITIES	938	1-150-938-000-64200-5101	ELECTRICAL SERVICES	\$37,875	\$37,875	\$44,909.54	\$37,875		\$0
UTILITIES	938	1-150-938-000-64200-5102	HEATING SERVICES	\$16,508	\$16,508	\$11,012.76	\$16,508		\$0
UTILITIES	938	1-150-938-000-64200-5103	WATER & SEWER SERVICES	\$3,667	\$3,667	\$3,619.84	\$3,667		\$0
UTILITIES	938	1-160-938-000-64200-5101	ELECTRICAL SERVICES	\$57,387	\$57,387	\$85,929.79	\$57,387		\$0
UTILITIES	938	1-160-938-000-64200-5102	HEATING SERVICES	\$32,859	\$32,859	\$5,660.42	\$32,859		\$0
UTILITIES	938	1-160-938-000-64200-5103	WATER & SEWER SERVICES	\$12,813	\$12,813	\$14,698.52	\$12,813		\$0
UTILITIES	938	1-170-938-000-64200-5101	ELECTRICAL SERVICES	\$100,034	\$100,034	\$116,588.60	\$100,034		\$0
UTILITIES	938	1-170-938-000-64200-5102	HEATING SERVICES	\$22,585	\$22,585	\$29,732.38	\$22,585		\$0
UTILITIES	938	1-170-938-000-64200-5103	WATER & SEWER SERVICES	\$19,014	\$19,014	\$21,430.56	\$19,014		\$0
UTILITIES	938	1-190-938-000-64200-5101	ELECTRICAL SERVICES	\$35,391	\$35,391	\$33,334.04	\$35,391		\$0
UTILITIES	938	1-190-938-000-64200-5102	HEATING SERVICES	\$68,819	\$68,819	\$21,280.86	\$68,819		\$0
UTILITIES	938	1-190-938-000-64200-5103	WATER & SEWER SERVICES	\$6,899	\$6,899	\$2,597.66	\$6,899		\$0
UTILITIES	938	1-195-938-000-64200-5101	ELECTRICAL SERVICES	\$229,539	\$229,539	\$205,264.81	\$229,539		\$0
UTILITIES	938	1-195-938-000-64200-5102	HEATING SERVICES	\$0	\$0	\$2,083.93	\$0		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025	FTE	FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET		vs. FY2024 BUDGET
UTILITIES	938	1-195-938-000-64200-5103	WATER & SEWER SERVICES	\$19,904	\$19,904	\$18,412.14	\$19,904		\$0
UTILITIES NON-LABOR				\$2,877,638	\$2,877,638	\$2,579,580.01	\$2,877,638	0	\$0
TELECOMMUNICATIONS	939	1-000-939-000-64200-3310	REPAIR & MAINTENANCE	\$8,000	\$8,000	\$10,689.08	\$8,000		\$0
TELECOMMUNICATIONS	939	1-000-939-000-64200-5203	TELECOMMUNICATIONS	\$79,032	\$79,032	\$75,468.64	\$79,032		\$0
TELECOMMUNICATIONS	939	1-110-939-000-64200-5203	TELECOMMUNICATIONS	\$9,500	\$9,500	\$6,210.75	\$9,500		\$0
TELECOMMUNICATIONS	939	1-130-939-000-64200-5203	TELECOMMUNICATIONS	\$2,000	\$2,000	\$1,780.20	\$2,000		\$0
TELECOMMUNICATIONS	939	1-135-939-000-64200-5203	TELECOMMUNICATIONS	\$6,000	\$6,000	\$6,276.98	\$6,000		\$0
TELECOMMUNICATIONS	939	1-140-939-000-64200-5203	TELECOMMUNICATIONS	\$2,500	\$2,500	\$3,025.13	\$2,500		\$0
TELECOMMUNICATIONS	939	1-150-939-000-64200-5203	TELECOMMUNICATIONS	\$2,600	\$2,600	\$2,878.46	\$2,600		\$0
TELECOMMUNICATIONS	939	1-160-939-000-64200-5203	TELECOMMUNICATIONS	\$2,000	\$2,000	\$2,957.76	\$2,000		\$0
TELECOMMUNICATIONS	939	1-170-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$1,545.80	\$3,000		\$0
TELECOMMUNICATIONS	939	1-190-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$5,816.08	\$3,000		\$0
TELECOMMUNICATIONS	939	1-195-939-000-64200-5203	TELECOMMUNICATIONS	\$3,000	\$3,000	\$6,428.17	\$3,000		\$0
TELECOMMUNICATIONS NON-LABOR				\$120,632	\$120,632	\$123,077.05	\$120,632	0	\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-1114	DIRECTORS SALARIES	\$130,023	\$131,323	\$132,499.98	\$136,475	1	\$6,452
PUPIL TRANSPORTATION	940	1-000-940-000-63100-1130	OTHER PROFESSIONAL SALARIES	\$72,721	\$73,446	\$73,875.96	\$76,036	1	\$3,315
PUPIL TRANSPORTATION	940	1-000-940-000-63100-1150	CLERICAL SALARIES	\$98,097	\$99,095	\$101,743.98	\$104,711	2	\$6,614
PUPIL TRANSPORTATION	940	1-000-940-000-63100-2100	FICA BENEFITS	\$23,014	\$23,234	\$22,529.70	\$24,267		\$1,253
PUPIL TRANSPORTATION	940	1-000-940-000-63100-2210	VRS PLAN 1 AND 2 BENEFITS	\$50,000	\$50,418	\$50,738.22	\$48,313		(\$1,687)
PUPIL TRANSPORTATION	940	1-000-940-000-63100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$18,863	\$18,863	\$20,132.00	\$23,216		\$4,353
PUPIL TRANSPORTATION	940	1-000-940-000-63100-2400	GROUP LIFE INSURANCE BENEFITS	\$4,031	\$4,064	\$4,090.86	\$4,251		\$220
PUPIL TRANSPORTATION	940	1-000-940-000-63100-2750	RETIREE HEALTH CARE CREDIT	\$3,640	\$3,670	\$3,694.02	\$3,838		\$198
PUPIL TRANSPORTATION	940	1-000-940-000-63200-1194	BUS DRIVER SALARIES	\$907,150	\$884,078	\$796,707.83	\$863,291	42	(\$43,859)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$295,000	\$295,000	\$300,819.00	\$260,000		(\$35,000)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2100	FICA BENEFITS	\$91,964	\$92,811	\$78,974.31	\$85,932		(\$6,032)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2210	VRS PLAN 1 AND 2 BENEFITS	\$35,470	\$35,557	\$8,768.80	\$18,215		(\$17,255)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2220	VRS HYBRID PLAN BENEFITS	\$0	\$204	\$20,457.38	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$235,566	\$235,566	\$248,231.23	\$258,080		\$22,514
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2400	GROUP LIFE INSURANCE BENEFITS	\$12,156	\$12,261	\$10,525.01	\$11,568		(\$588)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,493	\$2,493	\$2,987.08	\$3,610		\$1,117
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2720	WORKERS' COMPENSATION INSURANCE	\$24,917	\$24,917	\$24,916.66	\$0		(\$24,917)
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2750	RETIREE HEALTH CARE CREDIT	\$7,529	\$7,601	\$7,305.14	\$8,541		\$1,012
PUPIL TRANSPORTATION	940	1-000-940-000-63200-2830	LEAVE PAYOUT	\$0	\$0	\$210.00	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63400-1165	TRANSPORTATION MECHANIC SALARIES	\$380,161	\$383,962	\$381,977.16	\$393,437	5	\$13,276
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2100	FICA BENEFITS	\$29,082	\$29,368	\$28,787.88	\$30,098		\$1,016
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2210	VRS PLAN 1 AND 2 BENEFITS	\$14,864	\$15,040	\$21,306.72	\$21,429		\$6,565
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2220	VRS HYBRID PLAN BENEFITS	\$0	\$41	\$5,025.60	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2300	HEALTH/MEDICAL PLAN BENEFITS	\$56,528	\$56,528	\$57,796.00	\$66,713		\$10,185
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2400	GROUP LIFE INSURANCE BENEFITS	\$5,094	\$5,136	\$5,106.12	\$5,272		\$178
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$716	\$716	\$733.80	\$888		\$172
PUPIL TRANSPORTATION	940	1-000-940-000-63400-2750	RETIREE HEALTH CARE CREDIT	\$3,155	\$3,186	\$3,813.36	\$3,840		\$685
PUPIL TRANSPORTATION	940	1-000-940-000-64700-1370	PART-TIME DRIVER SALARIES	\$0	\$0	\$0.00	\$8,089		\$8,089
PUPIL TRANSPORTATION	940	1-000-940-200-63300-1341	PART-TIME INSTRUCTIONAL AIDE SALARIES	\$0	\$0	\$0.00	\$36,488		\$36,488
PUPIL TRANSPORTATION	940	1-000-940-520-63200-1394	PART-TIME BUS DRIVER SALARIES	\$55,000	\$55,000	\$51,349.00	\$39,000		(\$16,000)
PUPIL TRANSPORTATION	940	1-000-940-520-63200-2100	FICA BENEFITS	\$4,208	\$4,259	\$3,928.23	\$6,394		\$2,186
PUPIL TRANSPORTATION	940	1-000-940-520-63200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$0	\$0	\$191.77	\$0		\$0
PUPIL TRANSPORTATION	940	1-110-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$1,431	\$1,431	\$1,837.60	\$1,431		\$0
PUPIL TRANSPORTATION	940	1-110-940-000-63200-2100	FICA BENEFITS	\$109	\$109	\$140.58	\$109		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
PUPIL TRANSPORTATION	940	1-111-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$500	\$500	\$465.00	\$100		(\$400)
PUPIL TRANSPORTATION	940	1-111-940-000-63200-2100	FICA BENEFITS	\$38	\$38	\$35.58	\$8		(\$30)
PUPIL TRANSPORTATION	940	1-130-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$795	\$811	\$2,330.00	\$795		\$0
PUPIL TRANSPORTATION	940	1-130-940-000-63200-2100	FICA BENEFITS	\$61	\$65	\$178.24	\$61		\$0
PUPIL TRANSPORTATION	940	1-133-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$1,432	\$1,432	\$2,215.00	\$1,432		\$0
PUPIL TRANSPORTATION	940	1-133-940-000-63200-2100	FICA BENEFITS	\$110	\$111	\$169.47	\$110		\$0
PUPIL TRANSPORTATION	940	1-140-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$575	\$568	\$3,085.00	\$575		\$0
PUPIL TRANSPORTATION	940	1-140-940-000-63200-2100	FICA BENEFITS	\$44	\$48	\$236.00	\$44		\$0
PUPIL TRANSPORTATION	940	1-150-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$300	\$343	\$985.00	\$300		\$0
PUPIL TRANSPORTATION	940	1-150-940-000-63200-2100	FICA BENEFITS	\$23	\$23	\$75.35	\$23		\$0
PUPIL TRANSPORTATION	940	1-160-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$300	\$666	\$1,120.00	\$300		\$0
PUPIL TRANSPORTATION	940	1-160-940-000-63200-2100	FICA BENEFITS	\$23	\$24	\$85.67	\$23		\$0
PUPIL TRANSPORTATION	940	1-170-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$1,000	\$590	\$2,325.00	\$1,000		\$0
PUPIL TRANSPORTATION	940	1-170-940-000-63200-2100	FICA BENEFITS	\$77	\$80	\$177.86	\$77		\$0
PUPIL TRANSPORTATION	940	1-190-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$1,295	\$644	\$175.00	\$1,295		\$0
PUPIL TRANSPORTATION	940	1-190-940-000-63200-2100	FICA BENEFITS	\$99	\$99	\$13.39	\$99		\$0
PUPIL TRANSPORTATION	940	1-195-940-000-63200-1394	PART-TIME BUS DRIVER SALARIES	\$0	\$643	\$912.60	\$0		\$0
PUPIL TRANSPORTATION	940	1-195-940-000-63200-2100	FICA BENEFITS	\$0	\$2	\$69.83	\$0		\$0
PUPIL TRANSPORTATION	940	1-222-940-820-63200-1394	PART-TIME BUS DRIVER SALARIES	\$0	\$0	\$140.00	\$250		\$250
PUPIL TRANSPORTATION	940	1-222-940-820-63200-2100	FICA BENEFITS	\$0	\$0	\$10.71	\$19		\$19
PUPIL TRANSPORTATION SALARIES				\$2,569,654	\$2,556,064	\$2,486,005.68	\$2,550,043	51	(\$19,611)
PUPIL TRANSPORTATION	940	1-000-940-000-63100-3124	OTHER PROFESSIONAL SERVICES	\$27,000	\$27,000	\$40.00	\$27,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-3500	PRINTING & BINDING	\$500	\$500	\$0.00	\$500		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-5201	POSTAGE & MAILING	\$1,500	\$1,500	\$1,085.60	\$1,500		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-5401	LEASE/RENTAL OF EQUIPMENT	\$3,000	\$3,000	\$6,128.07	\$3,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-5504	TRAVEL (CONVENTION & EDUCATION)	\$2,000	\$2,000	\$86.50	\$2,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-5534	PROFESSIONAL DEVELOPMENT	\$3,000	\$3,000	\$0.00	\$3,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-5801	DUES & ASSOCIATION MEMBERSHIPS	\$500	\$500	\$0.00	\$500		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63100-6001	OFFICE SUPPLIES	\$4,000	\$4,000	\$2,475.90	\$4,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-3116	PHYSICALS	\$4,500	\$4,500	\$6,587.72	\$4,500		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-3124	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$3,149.00	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-3320	REPAIR & MAINTENANCE	\$5,000	\$5,000	\$40,071.65	\$5,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-3700	LAUNDRY & DRY CLEANING	\$6,000	\$6,000	\$4,686.47	\$6,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-5203	TELECOMMUNICATIONS	\$18,000	\$18,000	\$21,441.52	\$18,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-5305	MOTOR VEHICLE INSURANCE	\$58,700	\$58,700	\$55,365.00	\$58,700		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-6001	OFFICE SUPPLIES	\$0	\$0	\$167.96	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-6004	MEDICAL & LABORATORY SUPPLIES	\$4,000	\$4,000	\$0.00	\$4,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-6008	VEHICLE & POWER EQUIPMENT - FUELS	\$308,630	\$308,630	\$299,029.03	\$308,630		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-6009	VEHICLE & POWER EQUIPMENT - MAINTENANCE	\$110,000	\$110,000	\$118,665.03	\$110,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-6010	BUS & POWER EQUIPMENT - REPAIR	\$125,000	\$125,000	\$86,856.59	\$125,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63200-8201	ADDITIONAL MACHINERY & EQUIPMENT	\$5,000	\$5,000	\$0.00	\$5,000		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-63700-8105	REPLACE MOTOR VEHICLES	\$0	\$0	\$17,427.84	\$0		\$0
PUPIL TRANSPORTATION	940	1-000-940-000-64500-6009	VEHICLE & POWER EQUIPMENT SUPPLIES	\$80,000	\$80,000	\$78,247.26	\$80,000		\$0
PUPIL TRANSPORTATION	940	1-907-940-000-63200-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$420		\$420
PUPIL TRANSPORTATION NON-LABOR				\$766,330	\$766,330	\$741,511.14	\$766,750	0	\$420
FINANCE	941	1-000-941-000-62160-1114	DIRECTORS SALARIES	\$238,685	\$228,039	\$227,323.08	\$245,596	2	\$6,911
FINANCE	941	1-000-941-000-62160-1150	CLERICAL SALARIES	\$136,550	\$137,915	\$139,150.98	\$144,101	2	\$7,551
FINANCE	941	1-000-941-000-62160-1250	PART-TIME CLERICAL SALARIES	\$0	\$0	\$3,812.42	\$0		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER	COST	ACCOUNT		ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
DESCRIPTION	CENTER	CODE	ACCOUNT DESCRIPTION	FY2024	FY2024	EXPENDITURES	FY2025	FTE	vs.
				BUDGET	BUDGET	CASH BASIS	BUDGET		FY2024 BUDGET
FINANCE	941	1-000-941-000-62160-2100	FICA BENEFITS	\$28,705	\$27,994	\$28,251.28	\$29,812		\$1,107
FINANCE	941	1-000-941-000-62160-2210	VRS PLAN 1 AND 2 BENEFITS	\$62,364	\$60,611	\$48,750.77	\$59,351		(\$3,013)
FINANCE	941	1-000-941-000-62160-2220	VRS HYBRID PLAN BENEFITS	\$0	\$106	\$11,122.87	\$0		\$0
FINANCE	941	1-000-941-000-62160-2300	HEALTH/MEDICAL PLAN BENEFITS	\$28,046	\$28,046	\$45,854.00	\$52,603		\$24,557
FINANCE	941	1-000-941-000-62160-2400	GROUP LIFE INSURANCE BENEFITS	\$5,028	\$5,069	\$4,825.99	\$5,222		\$194
FINANCE	941	1-000-941-000-62160-2500	ADMINISTRATOR DISABILITY BENEFITS	\$226	\$226	\$487.08	\$502		\$276
FINANCE	941	1-000-941-000-62160-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$0	\$0	\$160.43	\$194		\$194
FINANCE	941	1-000-941-000-62160-2600	UNEMPLOYMENT INSURANCE	\$9,662	\$1,662	\$268.85	\$10,100		\$438
FINANCE	941	1-000-941-000-62160-2700	WORKERS' COMPENSATION INSURANCE	\$10,085	\$0	\$0.00	\$127,820		\$117,735
FINANCE	941	1-000-941-000-62160-2721	WORKERS' COMPENSATION INSURANCE	\$0	\$4,085	\$2,864.00	\$0		\$0
FINANCE	941	1-000-941-000-62160-2750	RETIREE HEALTH CARE CREDIT	\$4,540	\$4,577	\$4,357.74	\$4,715		\$175
FINANCE SALARIES				\$523,891	\$498,330	\$517,229.49	\$680,016	4	\$156,125
FINANCE	941	1-000-941-000-62160-3121	AUDITING SERVICE	\$17,500	\$17,600	\$17,600.00	\$17,500		\$0
FINANCE	941	1-000-941-000-62160-3124	OTHER PROFESSIONAL SERVICES	\$71,796	\$101,850	\$102,144.01	\$71,796		\$0
FINANCE	941	1-000-941-000-62160-5306	SURETY BONDS	\$5,725	\$5,725	\$5,725.00	\$5,725		\$0
FINANCE	941	1-000-941-000-62160-5504	TRAVEL (CONVENTION & EDUCATION)	\$600	\$600	\$0.00	\$600		\$0
FINANCE	941	1-000-941-000-62160-5534	PROFESSIONAL DEVELOPMENT	\$1,200	\$1,200	\$50.00	\$1,200		\$0
FINANCE	941	1-000-941-000-62160-5800	MISCELLANEOUS	\$2,000	\$2,000	\$0.00	\$2,000		\$0
FINANCE	941	1-000-941-000-62160-5801	DUES & ASSOCIATION MEMBERSHIPS	\$100	\$100	\$0.00	\$100		\$0
FINANCE	941	1-000-941-000-62160-6001	OFFICE SUPPLIES	\$1,750	\$1,750	\$793.19	\$1,750		\$0
FINANCE	941	1-000-941-000-64200-5302	PROPERTY INSURANCE	\$113,711	\$113,711	\$112,279.00	\$113,711		\$0
FINANCE	941	1-000-941-000-64200-5307	SCHOOL LEADERS ERRORS & OMISSIONS	\$6,671	\$6,671	\$6,671.00	\$6,671		\$0
FINANCE	941	1-000-941-000-64200-5308	GENERAL LIABILITY INSURANCE	\$19,243	\$19,243	\$19,243.00	\$19,243		\$0
FINANCE NON-LABOR				\$240,296	\$270,450	\$264,505.20	\$240,296	0	\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-1114	DIRECTORS SALARIES	\$135,404	\$136,704	\$132,499.98	\$136,475	1	\$1,071
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-1150	CLERICAL SALARIES	\$52,254	\$52,775	\$53,628.92	\$54,693	1	\$2,439
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2100	FICA BENEFITS	\$14,356	\$14,494	\$14,176.89	\$14,624		\$268
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2210	VRS PLAN 1 AND 2 BENEFITS	\$31,189	\$31,261	\$8,749.08	\$29,115		(\$2,074)
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2220	VRS HYBRID PLAN BENEFITS	\$0	\$180	\$21,815.64	\$0		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2300	HEALTH/MEDICAL PLAN BENEFITS	\$13,107	\$13,107	\$17,654.00	\$20,366		\$7,259
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2400	GROUP LIFE INSURANCE BENEFITS	\$2,515	\$2,535	\$2,464.26	\$2,562		\$47
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2500	ADMINISTRATOR DISABILITY BENEFITS	\$151	\$151	\$0.00	\$0		(\$151)
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$0	\$0	\$315.00	\$381		\$381
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-2750	RETIREE HEALTH CARE CREDIT	\$2,271	\$2,289	\$2,225.22	\$2,313		\$42
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-1160	MAINTENANCE TRADES SALARIES	\$805,006	\$879,907	\$866,523.35	\$1,005,640	16	\$200,634
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-1260	PART-TIME CLERICAL SALARIES	\$0	\$0	\$259.81	\$0		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2100	FICA BENEFITS	\$61,583	\$67,231	\$64,108.76	\$76,931		\$15,348
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2210	VRS PLAN 1 AND 2 BENEFITS	\$31,476	\$31,572	\$18,005.37	\$26,332		(\$5,144)
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2220	VRS HYBRID PLAN BENEFITS	\$0	\$11,161	\$17,792.84	\$0		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2300	HEALTH/MEDICAL PLAN BENEFITS	\$111,525	\$116,645	\$114,532.00	\$128,923		\$17,398
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2400	GROUP LIFE INSURANCE BENEFITS	\$10,787	\$11,758	\$11,357.48	\$13,476		\$2,689
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$2,003	\$2,003	\$2,597.79	\$3,140		\$1,137
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2720	WORKERS' COMPENSATION INSURANCE	\$35,998	\$35,998	\$35,997.99	\$0		(\$35,998)
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2750	RETIREE HEALTH CARE CREDIT	\$6,682	\$7,542	\$7,991.12	\$9,620		\$2,938
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-2830	LEAVE PAYOUT	\$0	\$0	\$2,370.25	\$0		\$0
OPERATIONS AND MAINTENANCE SALARIES				\$1,316,307	\$1,417,313	\$1,395,065.75	\$1,524,591	18	\$208,284
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-5504	TRAVEL (CONVENTION & EDUCATION)	\$0	\$499	\$498.34	\$0		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64100-6001	OFFICE SUPPLIES	\$2,000	\$2,000	\$1,244.17	\$2,000		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER DESCRIPTION	COST CENTER	ACCOUNT CODE	ACCOUNT DESCRIPTION	ORIGINAL	FINAL	FY2024 ACTUAL	FY2025		FY2025 BUDGET
				FY2024 BUDGET	FY2024 BUDGET	EXPENDITURES CASH BASIS	BUDGET	FTE	vs. FY2024 BUDGET
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-3124	OTHER PROFESSIONAL SERVICES	\$35,000	\$27,001	\$1,519.34	\$35,000		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-3310	REPAIR & MAINTENANCE	\$290,000	\$244,019	\$138,302.38	\$290,000		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-3320	REPAIR & MAINTENANCE	\$190,695	\$190,695	\$161,223.80	\$190,695		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-3700	LAUNDRY & DRY CLEANING	\$8,000	\$15,500	\$13,593.22	\$8,000		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-5104	GARBAGE PICKUP	\$1,500	\$1,500	\$169.20	\$1,500		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-5401	LEASE/RENTAL OF EQUIPMENT	\$3,500	\$3,500	\$1,898.60	\$3,500		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64200-6007	REPAIR & MAINTENANCE SUPPLIES	\$325,000	\$330,812	\$371,385.58	\$225,000		(\$100,000)
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64300-3124	OTHER PROFESSIONAL SERVICES	\$82,229	\$82,229	\$61,160.88	\$82,229		\$0
OPERATIONS AND MAINTENANCE	943	1-000-943-000-64300-8101	CAPITAL OUTLAY REPLACEMENT	\$0	\$53,826	\$50,619.05	\$0		\$0
OPERATIONS AND MAINTENANCE NON-LABOR				\$937,924	\$951,581	\$801,614.56	\$837,924	0	(\$100,000)
USE OF FACILITIES	946	1-000-946-000-64200-1314	PART-TIME ADMINIATRATOR SALARIES	\$6,540	\$6,540	\$2,050.00	\$4,900		(\$1,640)
USE OF FACILITIES	946	1-000-946-000-64200-1340	PART-TIME TECHNICIAN SALARIES	\$2,500	\$2,500	\$5,110.00	\$5,500		\$3,000
USE OF FACILITIES	946	1-000-946-000-64200-2100	FICA BENEFITS	\$692	\$692	\$547.75	\$796		\$104
USE OF FACILITIES SALARIES				\$9,732	\$9,732	\$7,707.75	\$11,196	0	\$1,464
COUNTY SERVICES	947	1-101-947-000-64500-6009	VEHICLE AND POWER EQUIP SUPPLIES	\$90,000	\$90,000	\$31,926.47	\$90,000		\$0
COUNTY SERVICES NON-LABOR				\$90,000	\$90,000	\$31,926.47	\$90,000	0	\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-1112	SUPERINTENDENT SALARIES	\$202,860	\$202,860	\$187,200.00	\$192,200	1	(\$10,660)
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-1150	CLERICAL SALARIES	\$105,966	\$107,008	\$105,909.96	\$108,573	2	\$2,607
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-1350	PART-TIME CLERICAL SALARIES	\$0	\$0	\$250.00	\$0		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2100	FICA BENEFITS	\$23,625	\$23,793	\$21,393.46	\$23,009		(\$616)
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2210	VRS PLAN 1 AND 2 BENEFITS	\$51,327	\$51,327	\$0.00	\$45,808		(\$5,519)
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2220	VRS HYBRID PLAN BENEFITS	\$0	\$393	\$47,380.50	\$0		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2300	HEALTH/MEDICAL PLAN BENEFITS	\$45,472	\$45,472	\$53,084.00	\$61,295		\$15,823
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2400	GROUP LIFE INSURANCE BENEFITS	\$4,138	\$4,178	\$4,856.88	\$4,030		(\$108)
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2500	ADMINISTRATOR DISABILITY BENEFITS	\$226	\$226	\$256.56	\$265		\$39
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2510	DISABILITY INSURANCE HYBRID PLAN BENEFITS	\$541	\$541	\$684.24	\$827		\$286
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2750	RETIREE HEALTH CARE CREDIT	\$3,737	\$3,765	\$3,449.52	\$3,688		(\$49)
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-2830	LEAVE PAYOUT	\$0	\$0	\$16,000.00	\$0		\$0
OFFICE OF THE SUPERINTENDENT SALARIES				\$437,892	\$439,563	\$440,465.12	\$439,695	3	\$1,803
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-3123	LEGAL SERVICES	\$55,000	\$55,000	\$235,631.33	\$55,000		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-3124	OTHER PROFESSIONAL SERVICES	\$3,000	\$275	\$18,358.50	\$3,000		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-3500	PRINTING & BINDING	\$752	\$1,485	\$18.57	\$752		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-5201	POSTAGE	\$8,000	\$8,121	\$6,168.75	\$8,000		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-5504	TRAVEL (CONVENTION & EDUCATION)	\$2,500	\$1,129	\$1,070.24	\$2,500		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-5534	PROFESSIONAL DEVELOPMENT	\$3,000	\$8,629	\$11,770.26	\$3,000		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-5801	DUES & ASSOCIATION MEMBERSHIPS	\$3,500	\$3,700	\$3,300.00	\$3,500		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-6001	OFFICE SUPPLIES	\$10,828	\$6,888	\$5,567.91	\$10,828		\$0
OFFICE OF THE SUPERINTENDENT	950	1-000-950-000-62120-6012	BOOKS & SUBSCRIPTIONS	\$2,504	\$2,689	\$1,118.29	\$2,504		\$0
OFFICE OF THE SUPERINTENDENT	950	1-907-950-000-62120-3124	OTHER PROFESSIONAL SERVICES - SUBSTITUTES	\$0	\$0	\$0.00	\$2,523		\$2,523
OFFICE OF THE SUPERINTENDENT NON-LABOR				\$89,084	\$87,916	\$283,003.85	\$91,607	0	\$2,523
SCHOOL BOARD	960	1-000-960-000-62110-1111	BOARD MEMBERS SALARIES	\$33,000	\$33,000	\$33,000.12	\$33,000	1	\$0
SCHOOL BOARD	960	1-000-960-000-62110-1340	PART-TIME TECHNICIAN SALARIES	\$600	\$600	\$1,050.00	\$600		\$0
SCHOOL BOARD	960	1-000-960-000-62110-2100	FICA BENEFITS	\$2,570	\$2,595	\$2,604.55	\$2,570		\$0
SCHOOL BOARD SALARIES				\$36,170	\$36,195	\$36,654.67	\$36,170	1	\$0
SCHOOL BOARD	960	1-000-960-000-62110-3124	OTHER PROFESSIONAL SERVICES	\$12,000	\$15,000	\$14,075.00	\$12,000		\$0
SCHOOL BOARD	960	1-000-960-000-62110-3600	ADVERTISING	\$0	\$200	\$196.00	\$0		\$0
SCHOOL BOARD	960	1-000-960-000-62110-5504	TRAVEL (CONVENTION & EDUCATION)	\$6,000	\$2,000	\$0.00	\$6,000		\$0
SCHOOL BOARD	960	1-000-960-000-62110-5801	DUES & ASSOCIATION MEMBERSHIPS	\$6,500	\$7,668	\$700.00	\$6,500		\$0

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 OPERATING FUND BUDGET**

COST CENTER	COST	ACCOUNT		ORIGINAL	FINAL	FY2024 ACTUAL			FY2025 BUDGET
DESCRIPTION	CENTER	CODE	ACCOUNT DESCRIPTION	FY2024	FY2024	EXPENDITURES	FY2025	FTE	vs.
				BUDGET	BUDGET	CASH BASIS	BUDGET		FY2024 BUDGET
SCHOOL BOARD	960	1-000-960-000-62110-6001	OFFICE SUPPLIES	\$1,000	\$1,800	\$1,540.39	\$1,000		\$0
SCHOOL BOARD NON-LABOR				\$25,500	\$26,668	\$16,511.39	\$25,500	0	\$0
				\$72,524,408	\$75,444,306	\$74,494,772.04	\$76,193,989	794	\$3,669,581

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 FY2025 Required Local Effort for SOQ Accounts: \$20,282,915
 Projected FY2025 Local Match for Incentive Programs: \$ 5,469,671
 Total Projected Required Local Funding for Operations: \$25,752,586

Projected FY2025 Net Local Expenditures for Operations: \$28,000,000

***Warren County Public Schools Exceeds the Projected
 FY2025 Required Local Funding for Operations by: \$ 2,247,414***

Per Pupil Expenditures for Operations¹

Warren County	Actual FY2020-21	Actual FY2021-22	Actual FY2022-23	Estimated FY2023-24	Projected FY2024-25
Local Funds	\$4,672	\$5,260	\$5,959	\$5,956	\$5,723
State Funds	\$4,718	\$4,740	\$5,401	\$6,487	\$7,060
Sales and Use Tax	\$1,508	\$1,773	\$1,657	\$1,383	\$1,621
Federal Funds	\$1,658	\$1,714	\$1,149	\$1,087	\$710
Total Cost Per Pupil	\$12,556	\$13,487	\$14,166	\$14,913	\$15,114
Virginia State Average	\$14,206	\$15,541	\$16,676	<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
FY2024-2025 CAFETERIA FUND REVENUE AND MEAL PRICES**

FY2025 Cafeteria Fund Revenue

Description

Revenue from Local Sources	\$381,740
Revenue from the State of Virginia	\$179,552
Revenue from the Federal Government	\$3,548,375
Total Anticipated Revenue:	\$4,109,667

School Year 2024-2025 School Meal Prices

Breakfast

Elementary	Free
Middle and High	Free
Adult	\$2.55
Reduced Price	Free

Lunch

Elementary	Free
Middle and High	Free
Adult - Elementary	\$4.60
Adult - Middle and High	\$4.60
Reduced Price	Free

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 CAFETERIA FUND BUDGET**

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2024 ORIGINAL BUDGET	FY2024 FINAL BUDGET	FY2024 ACTUAL	FY2025 BUDGET	FY2025 vs. FY2024
				EXPENDITURES (CASH BASIS)		
2 -000-230-100-61410-1341	PART TIME AIDE	\$9,500	\$9,500	\$11,016	\$10,724	\$1,224
2 -000-230-100-61410-2100	FICA BENEFITS	\$727	\$727	\$843	\$820	\$93
2 -000-240-100-61410-1341	PART TIME AIDE	\$11,750	\$11,750	\$8,700	\$8,469	(\$3,281)
2 -000-240-100-61410-2100	FICA BENEFITS	\$899	\$899	\$666	\$648	(\$251)
2 -000-250-100-61410-1341	PART TIME AIDE	\$5,000	\$5,000	\$4,950	\$4,819	(\$181)
2 -000-250-100-61410-2100	FICA BENEFITS	\$383	\$383	\$379	\$369	(\$14)
2 -000-260-100-61410-1341	PART TIME AIDE	\$11,500	\$11,500	\$11,130	\$10,835	(\$665)
2 -000-260-100-61410-2100	FICA BENEFITS	\$880	\$880	\$851	\$829	(\$51)
2 -000-270-100-61410-1341	PART TIME AIDE	\$10,000	\$10,000	\$10,257	\$9,985	(\$15)
2 -000-270-100-61410-2100	FICA BENEFITS	\$765	\$765	\$785	\$764	(\$1)
2 -000-290-100-61410-1341	PART TIME AIDE	\$0	\$0	\$5,736	\$5,584	\$5,584
2 -000-290-100-61410-2100	FICA BENEFITS	\$0	\$0	\$439	\$427	\$427
2 -000-942-000-63200-1394	PART-TIME BUS DRIVER	\$0	\$0	\$1,424	\$1,386	\$1,386
2 -000-942-000-63200-2100	FICA BENEFITS	\$0	\$0	\$109	\$106	\$106
2 -000-942-000-65100-1150	OFFICE CLERICAL	\$40,342	\$40,342	\$42,333	\$41,211	\$869
2 -000-942-000-65100-2100	FICA BENEFITS	\$3,086	\$3,086	\$3,199	\$3,114	\$28
2 -000-942-000-65100-2220	VRS BENEFITS FOR HYBRID PLAN EMPLOYEES	\$6,705	\$6,705	\$6,345	\$6,177	(\$528)
2 -000-942-000-65100-2300	HOSPITAL/MEDICAL PLANS	\$0	\$0	\$6,945	\$6,761	\$6,761
2 -000-942-000-65100-2400	GROUP LIFE INSURANCE	\$541	\$541	\$512	\$498	(\$43)
2 -000-942-000-65100-2510	VIRGINIA LOCAL DISABILITY PLAN OR COMPAR	\$242	\$242	\$92	\$89	(\$153)
2 -000-942-000-65100-2750	RETIREE HEALTH CARE CREDIT	\$488	\$488	\$462	\$450	(\$38)
2 -000-942-000-65100-3000	PURCHASED SERVICES	\$1,669,926	\$1,669,926	\$1,570,196	\$1,528,561	(\$141,365)
2 -000-942-000-65100-3100	PROFESSIONAL SERVICES	\$337,395	\$337,395	\$317,340	\$308,926	(\$28,469)
2 -000-942-000-65100-3120	OTHER PROFESSIONAL SERVICES	\$16,774	\$16,774	\$15,567	\$15,155	(\$1,619)
2 -000-942-000-65100-3124	PROFESSIONAL SERVICES	\$0	\$0	\$3,190	\$3,105	\$3,105
2 -000-942-000-65100-3310	REPAIR & MAINTENANCE	\$7,633	\$7,633	\$3,961	\$3,856	(\$3,777)
2 -000-942-000-65100-5203	TELECOMMUNICATIONS	\$1,082	\$1,082	\$1,666	\$1,621	\$539
2 -000-942-000-65100-5300	INSURANCE	\$26,161	\$26,161	\$25,498	\$24,822	(\$1,339)
2 -000-942-000-65100-5500	TRAVEL	\$6,171	\$6,171	\$2,609	\$2,540	(\$3,631)
2 -000-942-000-65100-5534	STAFF DEVELOPMENT	\$255	\$255	\$1,284	\$1,250	\$995
2 -000-942-000-65100-5800	MISCELLANEOUS	\$13,261	\$13,261	\$4,838	\$4,710	(\$8,551)
2 -000-942-000-65100-5801	DUES & MEMBERSHIPS	\$20	\$20	\$1,419	\$1,382	\$1,362
2 -000-942-000-65100-6000	MISCELLANEOUS SUPPLIES	\$231,548	\$231,548	\$317,653	\$309,230	\$77,682

**WARREN COUNTY PUBLIC SCHOOLS
FY2024-2025 CAFETERIA FUND BUDGET**

				FY2024 ACTUAL		
ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2024 ORIGINAL BUDGET	FY2024 FINAL BUDGET	EXPENDITURES (CASH BASIS)	FY2025 BUDGET	FY2025 vs. FY2024
2-000-942-000-65100-6001	OFFICE SUPPLIES	\$12,101	\$12,101	\$11,295	\$10,996	(\$1,105)
2-000-942-000-65100-6002	FOOD SUPPLIES	\$1,278,566	\$1,285,566	\$1,653,544	\$1,609,701	\$331,135
2-000-942-000-65100-6005	CUSTODIAL SUPPLIES	\$17,011	\$17,011	\$20,773	\$20,222	\$3,211
2-000-942-000-65100-6011	UNIFORMS & WEARING APPAREL	\$7,174	\$7,174	\$9,805	\$9,545	\$2,371
2-000-942-000-65100-8000	CAPITAL OUTLAY	\$0	\$0	\$418	\$407	\$407
2-000-942-000-65100-8100	CAPITAL OUTLAY REPLACEMENT	\$161,338	\$161,338	\$142,104	\$138,336	(\$23,002)
2-000-942-000-65100-8101	REPLACEMENT OF MACHINERY & EQUIPMENT	\$5,215	\$5,215	\$0	\$0	(\$5,215)
2-000-942-000-65110-2801	125 CAFETERIA PLAN ADMINISTRATION FEE	\$0	\$0	\$10	\$10	\$10
2-000-942-000-66600-8100	CAPITAL OUTLAY REPLACEMENT	\$17,686	\$17,686	\$0	\$0	(\$17,686)
2-000-942-000-68700-6000	MATERIALS AND SUPPLIES	\$0	\$0	\$1,260	\$1,227	\$1,227
		\$3,912,125	\$3,919,125	\$4,221,602	\$4,109,667	\$197,542

