

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2024-2025

BUDGET FORECAST

Presented to Board of Education, January 13, 2025

Operating Mills Levied = Non-Homestead 18.0000 / Commercial Personal 6.0000

	2023-24	2024-2025	2024-2025	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	5,126,479	5,141,596	5,308,401	166,805
STATE SOURCES	38,061,935	38,269,569	38,167,780	(101,789)
FEDERAL SOURCES	3,230,589	2,010,065	2,255,203	245,138
OTHER TRANSACTIONS	<u>3,271,334</u>	<u>3,029,688</u>	<u>3,168,647</u>	<u>138,959</u>
TOTAL REVENUES	49,690,337	48,450,918	48,900,031	449,113

	2023-24	2024-2025	2024-2025	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,171,255	21,346,889	21,144,510	(202,379)
ADDED NEEDS	6,271,906	6,516,490	6,653,037	136,547
ADULT & CONTINUING ED.	398,704	435,256	484,642	49,386
TOTAL INSTRUCTION	26,841,865	28,298,635	28,282,189	(16,446)
SUPPORT SERVICES:				
PUPIL SERVICES	4,315,680	4,728,465	4,848,991	120,526
INST. STAFF SERVICES	2,634,653	2,690,931	2,751,978	61,047
GENERAL ADMINISTRATION	535,650	592,521	599,106	6,585
SCHOOL ADMINISTRATION	2,322,481	2,580,152	2,435,651	(144,501)
BUSINESS SERVICES	616,671	681,061	690,503	9,442
OPERATIONS/MAINTENANCE	4,846,443	5,358,233	5,195,888	(162,345)
PUPIL TRANSPORTATION	938,462	1,009,561	1,004,633	(4,928)
CENTRAL SERVICES	1,271,542	1,345,965	1,373,655	27,690
ATHLETIC ACTIVITIES/OTHER SUPP	730,961	781,352	779,287	(2,065)
COMMUNITY SERVICES	449,633	426,839	378,456	(48,383)
OTHER SUPPORT SERVICES	392,960	6,120	15,300	9,180
TOTAL SUPPORT	19,055,136	20,201,200	20,073,448	(127,752)
TOTAL EXPENDITURES	45,897,001	48,499,835	48,355,637	(144,198)
Other Uses - Transfers Net	(1,214,292)	(324,118)	(333,900)	(9,782)
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	2,579,044	(373,035)	210,494
BEGINNING EQUITY	<u>12,316,324</u>	<u>14,895,368</u>	<u>14,895,368</u>
ENDING EQUITY	14,895,368	14,522,333	15,105,862

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	2,433,922	2,403,801	2,274,014	(129,787)
OTHER TRANSFERS	<u>2,584,000</u>	<u>2,681,000</u>	<u>2,888,000</u>	<u>207,000</u>
TOTAL REVENUES	5,017,922	5,084,801	5,162,014	77,213

	2023-24	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,651,127	2,542,266	2,658,715	116,449
EMPLOYEE BENEFITS	1,990,959	1,969,843	1,875,785	(94,058)
PURCHASED SERVICES	23,570	32,300	40,625	8,325
SUPPLIES & MATERIALS	27,123	30,610	57,320	26,710
CAPITAL OUTLAY	23,822	0	12,974	12,974
OTHER COSTS/TRANSFERS	<u>301,320</u>	<u>509,782</u>	<u>516,595</u>	<u>6,813</u>
TOTAL EXPENDITURES	5,017,922	5,084,801	5,162,014	77,213

	2023-24	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	0
BEGINNING EQUITY	0	0	0
ENDING EQUITY	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	1,020,557	1,001,212	906,212	(95,000)
STATE REVENUE	99,488	96,379	59,634	(36,745)
FOOD SALES	3,411	3,411	0	(3,411)
FEDERAL REVENUE	74,667	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,198,123	1,101,002	965,846	(135,156)

	2023-24	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	925,172	990,761	940,827	(49,934)
PURCHASED SERVICES	31,810	38,090	31,590	(6,500)
SUPPLIES & MATERIALS	24,478	27,500	29,000	1,500
CAPITAL OUTLAY	0	7,000	7,000	0
FIELD TRIPS & OTHER EXP.	<u>7,246</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL EXPENDITURES	988,706	1,073,351	1,018,417	(54,934)

	2023-24	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	25,000	25,000	25,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	184,417	2,651	(77,571)	
BEGINNING EQUITY	<u>424,504</u>	<u>608,921</u>	<u>608,921</u>	
ENDING EQUITY	<u>608,921</u>	<u>611,572</u>	<u>531,350</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
REVENUES:				
LOCAL (MERCHANTISE SALES)	48,340	50,000	48,500	(1,500)
OTHER REVENUES	<u>906</u>	<u>600</u>	<u>800</u>	<u>200</u>
TOTAL REVENUES	49,246	50,600	49,300	(1,300)

	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	42,075	46,500	46,500	0
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	1,317	0	246	246
CAPITAL IMPROVEMENTS	22,831	0	0	0
OTHER COSTS	<u>607</u>	<u>725</u>	<u>725</u>	<u>0</u>
TOTAL EXPENDITURES	66,830	47,225	47,471	246

	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
OTHER FINANCING:				
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(17,584)	3,375	1,829	
BEGINNING EQUITY	<u>34,097</u>	<u>16,513</u>	<u>16,513</u>	
ENDING EQUITY	<u>16,513</u>	<u>19,888</u>	<u>18,342</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

REVENUES:	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	254,548	240,235	252,180	11,945
STATE SOURCES	372,402	391,682	204,745	(186,937)
FEDERAL (inc. Commodities)	2,473,006	2,234,758	2,619,871	385,113
INCOMING TRANSFERS	947	0	0	0
TOTAL REVENUES	3,100,903	2,866,675	3,076,796	210,121

EXPENDITURES:	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	797,466	860,218	831,329	(28,889)
PURCHASED SERVICES	58,259	81,850	104,200	22,350
SUPPLIES & OTHER	1,303,900	1,376,812	1,449,276	72,464
CAPITAL IMPROVEMENTS	363,432	85,500	232,217	146,717
INDIRECT COSTS	107,102	90,000	100,000	10,000
TOTAL EXPENDITURES	2,630,159	2,494,380	2,717,022	222,642

OTHER FINANCING:	2023-24	2024-25	2024-25	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
Prior Period Fund Bal Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	470,744	372,295	359,774
BEGINNING EQUITY	<u>1,888,925</u>	<u>2,359,669</u>	<u>2,359,669</u>
ENDING EQUITY	2,359,669	2,731,964	2,719,443

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

REVENUES:	2023-24 AUDITED	2024-25 ORIGINAL	2024-25 AMEENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	494,990	470,000	470,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	494,990	470,000	470,000	0

EXPENDITURES:	2023-24 AUDITED	2024-25 ORIGINAL	2024-25 AMEENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	462,850	470,000	470,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	462,850	470,000	470,000	0

OTHER FINANCING:	2023-24 AUDITED	2024-25 ORIGINAL	2024-25 AMEENDED	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	32,140	0	0
BEGINNING EQUITY	<u>437,947</u>	<u>470,087</u>	<u>470,087</u>
ENDING EQUITY	470,087	470,087	470,087

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	2,998	0	23,855	23,855
SALE OF ASSETS	24,106	0	3,303	3,303
OTHER TRANSFERS	<u>1,000,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
TOTAL REVENUES	1,027,104	300,000	327,158	27,158

	2023-24	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	191,819	763,293	823,059	59,766
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	191,819	763,293	823,059	59,766

	2023-24	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	835,285	(463,293)	(495,901)
BEGINNING EQUITY	<u>1,507,973</u>	<u>2,343,258</u>	<u>2,343,258</u>
ENDING EQUITY	<u>2,343,258</u>	<u>1,879,965</u>	<u>1,847,357</u>

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	226,478	100,000	100,000	0
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	226,478	100,000	100,000	0

	2023-24	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	271,542	343,070	318,806	(24,264)
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	70,742	200,000	346,632	146,632
BUILDING IMPROVEMENTS	2,118,787	820,248	815,755	(4,493)
OTHER FEES AND COSTS	<u>421</u>	<u>1,500</u>	<u>1,000</u>	<u>(500)</u>
TOTAL EXPENDITURES	2,461,492	1,364,818	1,482,193	117,375

	2023-24	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,235,014)	(1,264,818)	(1,382,193)
BEGINNING EQUITY	<u>5,123,913</u>	<u>2,888,899</u>	<u>2,888,899</u>
ENDING EQUITY	2,888,899	1,624,081	1,506,706

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 13, 2025

	2023-24	2024-25	2024-25	INCREASE
REVENUES:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	282,333	75,000	200,000	125,000
PROCEEDS FROM BONDS	7,573,034	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	7,855,367	75,000	200,000	125,000

	2023-24	2024-25	2024-25	INCREASE
EXPENDITURES:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
ADVERTISEMENTS	2,264	1,500	1,500	0
PROGRAM MGMT / ARCHITECT FEES	712,311	1,984,202	1,500,000	(484,202)
BUILDING IMPROVEMENTS	650,172	3,527,995	3,090,205	(437,790)
OTHER FEES AND COSTS	<u>210,642</u>	<u>85,780</u>	<u>85,780</u>	<u>0</u>
TOTAL EXPENDITURES	1,575,389	5,599,477	4,677,485	(921,992)

	2023-24	2024-25	2024-25	INCREASE
OTHER FINANCING:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	6,279,978	(5,524,477)	(4,477,485)	
BEGINNING EQUITY	<u>0</u>	<u>6,279,978</u>	<u>6,279,978</u>	
ENDING EQUITY	6,279,978	755,501	1,802,493	