

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2023-2024

BUDGET RECOMMENDATION

Presented to Board of Education, June 24, 2024

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

REVENUES:	2023-2024	2023-2024	2023-2024	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	4,489,175	4,913,984	5,107,902	193,918
STATE SOURCES	36,122,801	37,492,044	38,069,249	577,205
FEDERAL SOURCES	3,259,589	3,180,960	3,268,266	87,306
OTHER TRANSACTIONS	<u>2,856,581</u>	<u>2,918,377</u>	<u>3,267,635</u>	<u>349,258</u>
TOTAL REVENUES	46,728,146	48,505,365	49,713,052	1,207,687

EXPENDITURES:	2023-2024	2023-2024	2023-2024	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,877,396	20,630,822	20,369,731	(261,091)
ADDED NEEDS	6,252,852	6,353,363	6,346,903	(6,460)
ADULT & CONTINUING ED.	343,963	412,850	427,938	15,088
TOTAL INSTRUCTION	27,474,211	27,397,035	27,144,572	(252,463)
SUPPORT SERVICES:				
PUPIL SERVICES	4,544,800	4,533,063	4,351,686	(181,377)
INST. STAFF SERVICES	2,728,766	2,776,089	2,683,818	(92,271)
GENERAL ADMINISTRATION	586,797	581,360	553,685	(27,675)
SCHOOL ADMINISTRATION	2,366,607	2,360,778	2,345,591	(15,187)
BUSINESS SERVICES	623,859	624,553	624,576	23
OPERATIONS/MAINTENANCE	5,179,545	5,145,188	5,206,186	60,998
PUPIL TRANSPORTATION	981,027	1,007,878	992,882	(14,996)
CENTRAL SERVICES	1,526,949	1,321,125	1,289,710	(31,415)
ATHLETIC ACTIVITIES/OTHER SUPP	756,807	756,265	753,527	(2,738)
COMMUNITY SERVICES	450,260	445,763	465,692	19,929
OTHER SUPPORT SERVICES	0	343,602	401,807	58,205
TOTAL SUPPORT	19,745,417	19,895,664	19,669,160	(226,504)
TOTAL EXPENDITURES	47,219,628	47,292,699	46,813,732	(478,967)
Other Uses - Transfers Net	(282,075)	(308,715)	(1,237,513)	(928,798)
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(773,557)	903,951	1,661,807
BEGINNING EQUITY	<u>12,316,324</u>	<u>12,316,324</u>	<u>12,316,324</u>
ENDING EQUITY	<u>11,542,767</u>	<u>13,220,275</u>	<u>13,978,131</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2023-24	2023-24	2023-24	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
STATE SOURCES	2,497,136	2,477,846	2,433,922	(43,924)
OTHER TRANSFERS	<u>2,843,000</u>	<u>2,912,000</u>	<u>2,636,000</u>	<u>(276,000)</u>
TOTAL REVENUES	5,340,136	5,389,846	5,069,922	(319,924)

	2023-24	2023-24	2023-24	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES	2,706,353	2,698,201	2,668,726	(29,475)
EMPLOYEE BENEFITS	2,013,143	2,039,689	2,016,881	(22,808)
PURCHASED SERVICES	33,300	33,300	29,659	(3,641)
SUPPLIES & MATERIALS	36,210	36,310	34,885	(1,425)
CAPITAL OUTLAY	0	26,561	23,822	(2,739)
OTHER COSTS/TRANSFERS	<u>551,130</u>	<u>555,785</u>	<u>295,949</u>	<u>(259,836)</u>
TOTAL EXPENDITURES	5,340,136	5,389,846	5,069,922	(319,924)

	2023-24	2023-24	2023-24	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(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 FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
LOCAL REVENUE - FEES	930,500	938,000	1,001,212	63,212
STATE REVENUE	101,327	99,488	99,488	0
FOOD SALES	0	1,050	3,411	2,361
FEDERAL REVENUE	0	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,031,827	1,038,538	1,104,111	65,573

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
SALARIES & FRINGES	927,719	940,868	942,334	1,466
PURCHASED SERVICES	35,390	35,570	37,305	1,735
SUPPLIES & MATERIALS	26,500	27,500	27,500	0
CAPITAL OUTLAY	10,000	7,000	0	(7,000)
FIELD TRIPS & OTHER EXP.	<u>7,500</u>	<u>10,500</u>	<u>10,000</u>	<u>(500)</u>
TOTAL EXPENDITURES	1,007,109	1,021,438	1,017,139	(4,299)

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
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	(282)	(7,900)	61,972	
BEGINNING EQUITY	<u>424,503</u>	<u>424,503</u>	<u>424,503</u>	
ENDING EQUITY	424,221	416,603	486,475	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2023-24	2023-24	2023-24	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (MERCHANTISE SALES)	49,500	49,000	49,000	0
OTHER REVENUES	<u>750</u>	<u>895</u>	<u>905</u>	<u>10</u>
TOTAL REVENUES	50,250	49,895	49,905	10

	2023-24	2023-24	2023-24	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
COST OF GOODS SOLD	45,000	44,000	43,300	(700)
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	325	1,022	1,317	295
CAPITAL IMPROVEMENTS	18,150	22,705	22,831	126
OTHER COSTS	<u>725</u>	<u>700</u>	<u>635</u>	<u>(65)</u>
TOTAL EXPENDITURES	64,200	68,427	68,083	(344)

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

EQUITY IMPLICATIONS				
NET OPERATIONS	(13,950)	(18,532)	(18,178)	
BEGINNING EQUITY	<u>34,096</u>	<u>34,096</u>	<u>34,096</u>	
ENDING EQUITY	<u>20,146</u>	<u>15,564</u>	<u>15,918</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

REVENUES:	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (FOOD SALES)	294,885	245,695	248,072	2,377
STATE SOURCES	130,378	441,024	386,605	(54,419)
FEDERAL (inc. Commodities)	2,204,518	2,577,620	2,472,719	(104,901)
INCOMING TRANSFERS	0	9,965	947	(9,018)
TOTAL REVENUES	2,629,781	3,274,304	3,108,343	(165,961)

EXPENDITURES:	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	793,304	824,668	801,141	(23,527)
PURCHASED SERVICES	62,850	84,200	72,753	(11,447)
SUPPLIES & OTHER	1,329,669	1,392,655	1,336,219	(56,436)
CAPITAL IMPROVEMENTS	432,438	512,105	373,836	(138,269)
INDIRECT COSTS	120,000	90,000	90,000	0
TOTAL EXPENDITURES	2,738,261	2,903,628	2,673,949	(229,679)

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

EQUITY IMPLICATIONS			
NET OPERATIONS	(108,480)	370,676	434,394
BEGINNING EQUITY	<u>1,888,925</u>	<u>1,888,925</u>	<u>1,888,925</u>
ENDING EQUITY	1,780,445	2,259,601	2,323,319

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

REVENUES:	2023-24 ORIGINAL	2023-24 AMENDED	2023-24 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	425,000	450,000	475,000	25,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	425,000	450,000	475,000	25,000

EXPENDITURES:	2023-24 ORIGINAL	2023-24 AMENDED	2023-24 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	425,000	450,000	465,000	15,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	425,000	450,000	465,000	15,000

OTHER FINANCING:	2023-24 ORIGINAL	2023-24 AMENDED	2023-24 FINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	0	10,000	
BEGINNING EQUITY	<u>437,947</u>	<u>437,947</u>	<u>437,947</u>	
ENDING EQUITY	437,947	437,947	447,947	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2023-24	2023-24	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	0	0	2,998	2,998
SALE OF ASSETS	0	17,810	24,106	6,296
OTHER TRANSFERS	<u>250,000</u>	<u>330,000</u>	<u>1,000,000</u>	<u>670,000</u>
TOTAL REVENUES	250,000	347,810	1,027,104	679,294

	2023-24	2023-24	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	55,000	244,677	244,677	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	55,000	244,677	244,677	0

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

EQUITY IMPLICATIONS			
NET OPERATIONS	195,000	103,133	782,427
BEGINNING EQUITY	<u>1,507,972</u>	<u>1,507,972</u>	<u>1,507,972</u>
ENDING EQUITY	<u>1,702,972</u>	<u>1,611,105</u>	<u>2,290,399</u>

WARREN WOODS PUBLIC SCHOOLS

2018 BOND ISSUE FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

REVENUES:	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	1,330	1,346	16
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	1,330	1,346	16

EXPENDITURES:	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	0	0
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	0	0	0	0
BUILDING IMPROVEMENTS	0	58,842	58,858	16
OTHER FEES AND COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	0	58,842	58,858	16

OTHER FINANCING:	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	(57,512)	(57,512)	
BEGINNING EQUITY	<u>57,512</u>	<u>57,512</u>	<u>57,512</u>	
ENDING EQUITY	57,512	0	0	

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
EARNINGS ON INVESTMENTS	185,000	235,000	226,000	(9,000)
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	185,000	235,000	226,000	(9,000)

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	421,542	439,612	271,542	(168,070)
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	219,650	266,661	279,926	13,265
BUILDING IMPROVEMENTS	1,678,563	2,059,239	1,872,565	(186,674)
OTHER FEES AND COSTS	<u>1,000</u>	<u>1,000</u>	<u>421</u>	<u>(579)</u>
TOTAL EXPENDITURES	2,320,755	2,766,512	2,424,454	(342,058)

	2023-24	2023-24	2023-24	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,135,755)	(2,531,512)	(2,198,454)
BEGINNING EQUITY	<u>5,123,913</u>	<u>5,123,913</u>	<u>5,123,913</u>
ENDING EQUITY	2,988,158	2,592,401	2,925,459

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2024

	2022-23	2023-24	2023-24	INCREASE
REVENUES:	N/A	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	260,000	283,000	23,000
PROCEEDS FROM BONDS	0	7,573,034	7,573,034	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	7,833,034	7,856,034	23,000

	2022-23	2023-24	2023-24	INCREASE
EXPENDITURES:	N/A	AMENDED	FINAL	(DECREASE)
ADVERTISEMENTS	0	5,625	2,264	(3,361)
PROGRAM MGMT / ARCHITECT FEES	0	672,276	672,276	0
BUILDING IMPROVEMENTS	0	752,846	980,000	227,154
OTHER FEES AND COSTS	<u>0</u>	<u>296,422</u>	<u>296,422</u>	<u>0</u>
TOTAL EXPENDITURES	0	1,727,169	1,950,962	223,793

	2022-23	2023-24	2023-24	INCREASE
OTHER FINANCING:	N/A	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	6,105,865	5,905,072	
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>	
ENDING EQUITY	0	6,105,865	5,905,072	