

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education, January 8, 2018

Operating Mills Levied = Non-Homestead 17.7846 / Commercial Personal 5.7846

	2016-17	2016-17	2017-18	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL SOURCES	3,075,284	3,012,250	3,166,736	154,486
STATE SOURCES	26,944,322	26,727,709	27,204,486	476,777
FEDERAL SOURCES	1,510,045	1,668,147	1,684,633	16,486
OTHER TRANSACTIONS	<u>857,366</u>	<u>904,645</u>	<u>904,454</u>	<u>(191)</u>
<b>TOTAL REVENUES</b>	<b>32,387,017</b>	<b>32,312,751</b>	<b>32,960,309</b>	<b>647,558</b>

	2016-17	2016-17	2017-18	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	15,257,129	16,163,039	15,774,892	(388,147)
ADDED NEEDS	3,198,115	3,415,186	3,849,777	434,591
ADULT & CONTINUING ED.	<u>260,723</u>	<u>318,704</u>	<u>338,653</u>	<u>19,949</u>
<b>TOTAL INSTRUCTION</b>	<b>18,715,967</b>	<b>19,896,929</b>	<b>19,963,322</b>	<b>66,393</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	2,682,833	2,828,221	2,892,701	64,480
INST. STAFF SERVICES	1,495,904	1,637,851	1,681,035	43,184
GENERAL ADMINISTRATION	439,027	515,040	511,532	(3,508)
SCHOOL ADMINISTRATION	2,044,210	2,124,204	2,103,852	(20,352)
BUSINESS SERVICES	648,782	666,307	650,572	(15,735)
OPERATIONS/MAINTENANCE	3,340,318	3,716,969	3,682,785	(34,184)
PUPIL TRANSPORTATION	647,478	729,733	667,110	(62,623)
CENTRAL SERVICES	785,809	858,058	904,546	46,488
ATHLETIC ACTIVITIES/OTHER SUPP	567,213	585,240	577,813	(7,427)
COMMUNITY SERVICES	374,464	396,449	430,946	34,497
<b>TOTAL SUPPORT</b>	<b><u>13,026,038</u></b>	<b><u>14,058,072</u></b>	<b><u>14,102,892</u></b>	<b><u>44,820</u></b>
<b>TOTAL EXPENDITURES</b>	<b>31,742,005</b>	<b>33,955,001</b>	<b>34,066,214</b>	<b>111,213</b>
Other Uses - Transfers Net	(229,510)	(17,723)	(20,989)	(3,266)

EQUITY IMPLICATIONS			
NET OPERATIONS	415,502	(1,659,973)	(1,126,894)
BEGINNING EQUITY	<u>7,994,544</u>	<u>8,410,046</u>	<u>8,410,046</u>
ENDING EQUITY	8,410,046	6,750,073	7,283,152

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL EDUCATION CENTER PROGRAM FY 2017-2018**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 8, 2018

	2016-17	2017-18	2017-18	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
STATE SOURCES	1,678,718	1,676,051	1,590,852	(85,199)
OTHER TRANSFERS	<u>3,124,015</u>	<u>3,392,917</u>	<u>3,432,658</u>	<u>39,741</u>
<b>TOTAL REVENUES</b>	<b>4,802,733</b>	<b>5,068,968</b>	<b>5,023,510</b>	<b>(45,458)</b>

	2016-17	2017-18	2017-18	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
SALARIES	2,499,686	2,550,022	2,553,471	3,449
EMPLOYEE BENEFITS	1,577,803	1,676,197	1,628,989	(47,208)
PURCHASED SERVICES	98,217	105,700	104,700	(1,000)
SUPPLIES & MATERIALS	34,369	39,530	39,500	(30)
CAPITAL OUTLAY	0	108,962	112,859	3,897
OTHER COSTS/TRANSFERS	<u>592,657</u>	<u>588,557</u>	<u>583,991</u>	<u>(4,566)</u>
<b>TOTAL EXPENDITURES</b>	<b>4,802,733</b>	<b>5,068,968</b>	<b>5,023,510</b>	<b>(45,458)</b>

	2016-17	2017-18	2017-18	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	0
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>
ENDING EQUITY	0	0	0

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 11, 2017

<b>REVENUES:</b>	2016-17 AUDITED	2017-18 ORIGINAL	2017-18 PROPOSED AMENDED	INCREASE (DECREASE)
LOCAL REVENUE - FEES	1,075,124	1,043,942	1,171,456	127,514
STATE REVENUE	59,879	61,685	60,727	(958)
FOOD SALES	<u>5,488</u>	<u>4,760</u>	<u>5,475</u>	<u>715</u>
<b>TOTAL REVENUES</b>	<b>1,140,491</b>	<b>1,110,387</b>	<b>1,237,658</b>	<b>127,271</b>

<b>EXPENDITURES:</b>	2016-17 AUDITED	2017-18 ORIGINAL	2017-18 PROPOSED AMENDED	INCREASE (DECREASE)
SALARIES & FRINGES	796,572	833,781	869,932	36,151
PURCHASED SERVICES	30,614	34,335	37,350	3,015
SUPPLIES & MATERIALS	28,943	33,750	36,900	3,150
CAPITAL OUTLAY	769	7,750	7,750	0
FIELD TRIPS & OTHER EXP.	<u>11,670</u>	<u>13,000</u>	<u>13,500</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>	<b>868,568</b>	<b>922,616</b>	<b>965,432</b>	<b>42,816</b>

<b>OTHER FINANCING:</b>	2016-17 AUDITED	2017-18 ORIGINAL	2017-18 PROPOSED AMENDED	INCREASE (DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	12,500	12,500
GENERAL FUND	25,000	25,000	25,000	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	246,923	162,771	234,726
BEGINNING EQUITY	<u>177,034</u>	<u>423,957</u>	<u>423,957</u>
ENDING EQUITY	<u>423,957</u>	<u>586,728</u>	<u>658,683</u>

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 11, 2017

	2016-17	2017-18	2017-18	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL (MERCHANDISE SALES)	8,872	9,000	12,000	3,000
OTHER REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>8,872</b>	<b>9,000</b>	<b>12,000</b>	<b>3,000</b>

	2016-17	2017-18	2017-18	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
COST OF GOODS SOLD	8,372	8,500	11,000	2,500
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>439</u>	<u>500</u>	<u>510</u>	<u>10</u>
<b>TOTAL EXPENDITURES</b>	<b>8,811</b>	<b>9,000</b>	<b>11,510</b>	<b>2,510</b>

	2016-17	2017-18	2017-18	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	61	0	490
BEGINNING EQUITY	<u>0</u>	<u>61</u>	<u>61</u>
ENDING EQUITY	61	61	551

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: FOOD SERVICE FY2017-2018**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , January 8, 2018

	2016-17	2017-18	2017-18	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL (FOOD SALES)	443,259	466,200	476,475	10,275
STATE SOURCES	104,906	101,179	102,628	1,449
FEDERAL (inc. Commodities)	1,163,143	1,144,060	1,252,700	108,640
INCOMING TRANSFERS	41,630	41,300	40,000	(1,300)
<b>TOTAL REVENUES</b>	<b>1,752,938</b>	<b>1,752,739</b>	<b>1,871,803</b>	<b>119,064</b>

	2016-17	2017-18	2017-18	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
SALARIES & FRINGES	661,112	650,661	647,415	(3,246)
PURCHASED SERVICES	40,193	37,355	40,598	3,243
SUPPLIES & OTHER	862,068	898,420	899,370	950
CAPITAL IMPROVEMENTS	66,666	231,000	217,227	(13,773)
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,705,039</b>	<b>1,892,436</b>	<b>1,879,610</b>	<b>(12,826)</b>

	2016-17	2017-18	2017-18	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	47,899	(139,697)	(7,807)
BEGINNING EQUITY	<u>531,963</u>	<u>579,862</u>	<u>579,862</u>
ENDING EQUITY	<u>579,862</u>	<u>440,165</u>	<u>572,055</u>

# WARREN WOODS PUBLIC SCHOOLS

## Unrestricted Capital Projects Fund FY 2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 11, 2017

	2016-17	2017-18	2017-18	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	7,247	0	0	0
OTHER TRANSFERS	<u>203,650</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>
<b>TOTAL REVENUES</b>	<b>210,897</b>	<b>0</b>	<b>12,500</b>	<b>12,500</b>

	2016-17	2017-18	2017-18	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
PUPIL TRANSPORTATION	91,740	0	0	0
CAPITAL OUTLAY	368,182	58,223	59,470	1,247
OTHER COSTS/TRANSFERS	<u>26,350</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>
<b>TOTAL EXPENDITURES</b>	<b>486,272</b>	<b>58,223</b>	<b>71,970</b>	<b>13,747</b>

	2016-17	2017-18	2017-18	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS OUT -				
BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(275,375)	(58,223)	(59,470)
BEGINNING EQUITY	<u>334,845</u>	<u>59,470</u>	<u>59,470</u>
ENDING EQUITY	<u>59,470</u>	<u>1,247</u>	<u>0</u>