

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education, June 26, 2018

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

	2016-17	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	3,012,250	3,166,736	3,183,946	17,210
STATE SOURCES	26,727,709	27,204,486	27,815,810	611,324
FEDERAL SOURCES	1,668,147	1,684,633	1,572,954	(111,679)
OTHER TRANSACTIONS	<u>904,645</u>	<u>904,454</u>	<u>973,043</u>	<u>68,589</u>
<b>TOTAL REVENUES</b>	<b>32,312,751</b>	<b>32,960,309</b>	<b>33,545,753</b>	<b>585,444</b>

	2016-17	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	16,163,039	15,774,892	15,573,375	(201,517)
ADDED NEEDS	3,415,186	3,849,777	3,762,169	(87,608)
ADULT & CONTINUING ED.	<u>318,704</u>	<u>338,653</u>	<u>276,503</u>	<u>(62,150)</u>
<b>TOTAL INSTRUCTION</b>	<b>19,896,929</b>	<b>19,963,322</b>	<b>19,612,047</b>	<b>(351,275)</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	2,828,221	2,892,701	2,861,697	(31,004)
INST. STAFF SERVICES	1,637,851	1,681,035	1,596,092	(84,943)
GENERAL ADMINISTRATION	515,040	511,532	496,502	(15,030)
SCHOOL ADMINISTRATION	2,124,204	2,103,852	2,102,502	(1,350)
BUSINESS SERVICES	666,307	650,572	622,455	(28,117)
OPERATIONS/MAINTENANCE	3,716,969	3,682,785	3,697,049	14,264
PUPIL TRANSPORTATION	729,733	667,110	605,526	(61,584)
CENTRAL SERVICES	858,058	904,546	873,327	(31,219)
ATHLETIC ACTIVITIES/OTHER SUPP	585,240	577,813	580,360	2,547
COMMUNITY SERVICES	396,449	430,946	418,461	(12,485)
<b>TOTAL SUPPORT</b>	<b>14,058,072</b>	<b>14,102,892</b>	<b>13,853,971</b>	<b>(248,921)</b>
<b>TOTAL EXPENDITURES</b>	<b>33,955,001</b>	<b>34,066,214</b>	<b>33,466,018</b>	<b>(600,196)</b>
Other Uses - Transfers Net	(17,723)	(20,989)	(189,756)	(168,767)

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,659,973)	(1,126,894)	(110,021)
BEGINNING EQUITY	<u>8,410,046</u>	<u>8,410,046</u>	<u>8,410,046</u>
ENDING EQUITY	<u>6,750,073</u>	<u>7,283,152</u>	<u>8,300,025</u>

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL EDUCATION CENTER PROGRAM FY 2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
STATE SOURCES	1,676,051	1,590,852	1,590,852	0
OTHER TRANSFERS	<u>3,392,917</u>	<u>3,432,658</u>	<u>3,210,658</u>	<u>(222,000)</u>
<b>TOTAL REVENUES</b>	<b>5,068,968</b>	<b>5,023,510</b>	<b>4,801,510</b>	<b>(222,000)</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES	2,550,022	2,553,471	2,501,259	(52,212)
EMPLOYEE BENEFITS	1,676,197	1,628,989	1,577,067	(51,922)
PURCHASED SERVICES	105,700	104,700	100,717	(3,983)
SUPPLIES & MATERIALS	39,530	39,500	37,053	(2,447)
CAPITAL OUTLAY	108,962	112,859	121,607	8,748
OTHER COSTS/TRANSFERS	<u>588,557</u>	<u>583,991</u>	<u>463,807</u>	<u>(120,184)</u>
<b>TOTAL EXPENDITURES</b>	<b>5,068,968</b>	<b>5,023,510</b>	<b>4,801,510</b>	<b>(222,000)</b>

	2017-18	2017-18	2017-18	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	<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 , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL REVENUE - FEES	1,043,942	1,171,456	1,520,977	349,521
STATE REVENUE	61,685	60,727	60,727	0
FOOD SALES	4,760	5,475	6,565	1,090
<b>TOTAL REVENUES</b>	<b>1,110,387</b>	<b>1,237,658</b>	<b>1,588,269</b>	<b>350,611</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	833,781	869,932	884,077	14,145
PURCHASED SERVICES	34,335	37,350	40,515	3,165
SUPPLIES & MATERIALS	33,750	36,900	36,900	0
CAPITAL OUTLAY	7,750	7,750	7,635	(115)
FIELD TRIPS & OTHER EXP.	13,000	13,500	16,135	2,635
<b>TOTAL EXPENDITURES</b>	<b>922,616</b>	<b>965,432</b>	<b>985,262</b>	<b>19,830</b>

	2017-18	2017-18	2017-18	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	12,500	75,000	62,500
GENERAL FUND	25,000	25,000	25,000	0

EQUITY IMPLICATIONS			
NET OPERATIONS	162,771	234,726	503,007
BEGINNING EQUITY	423,957	423,957	423,957
ENDING EQUITY	586,728	658,683	926,964

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2017-2018**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (MERCHANDISE SALES)	9,000	12,000	24,990	12,990
OTHER REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>9,000</b>	<b>12,000</b>	<b>24,990</b>	<b>12,990</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
COST OF GOODS SOLD	8,500	11,000	18,121	7,121
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>500</u>	<u>510</u>	<u>275</u>	<u>(235)</u>
<b>TOTAL EXPENDITURES</b>	<b>9,000</b>	<b>11,510</b>	<b>18,396</b>	<b>6,886</b>

	2017-18	2017-18	2017-18	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	490	6,594	
BEGINNING EQUITY	<u>61</u>	<u>61</u>	<u>61</u>	
ENDING EQUITY	61	551	6,655	

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

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (FOOD SALES)	466,200	476,475	402,545	(73,930)
STATE SOURCES	101,179	102,628	104,068	1,440
FEDERAL (inc. Commodities)	1,144,060	1,252,700	1,274,933	22,233
INCOMING TRANSFERS	41,300	40,000	27,788	(12,212)
<b>TOTAL REVENUES</b>	<b>1,752,739</b>	<b>1,871,803</b>	<b>1,809,334</b>	<b>(62,469)</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	650,661	647,415	655,835	8,420
PURCHASED SERVICES	37,355	40,598	44,015	3,417
SUPPLIES & OTHER	898,420	899,370	883,082	(16,288)
CAPITAL IMPROVEMENTS	231,000	217,227	216,080	(1,147)
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>1,892,436</b>	<b>1,879,610</b>	<b>1,874,012</b>	<b>(5,598)</b>

	2017-18	2017-18	2017-18	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(139,697)	(7,807)	(64,678)
BEGINNING EQUITY	<u>579,862</u>	<u>579,862</u>	<u>579,862</u>
ENDING EQUITY	<u>440,165</u>	<u>572,055</u>	<u>515,184</u>

# WARREN WOODS PUBLIC SCHOOLS

## Unrestricted Capital Projects Fund FY 2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	0	242,050	242,050
OTHER TRANSFERS	0	12,500	125,000	112,500
<b>TOTAL REVENUES</b>	<b>0</b>	<b>12,500</b>	<b>367,050</b>	<b>354,550</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	58,223	59,470	132,800	73,330
OTHER COSTS/TRANSFERS	0	12,500	30,332	17,832
<b>TOTAL EXPENDITURES</b>	<b>58,223</b>	<b>71,970</b>	<b>163,132</b>	<b>91,162</b>

	2017-18	2017-18	2017-18	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(58,223)	(59,470)	203,918
BEGINNING EQUITY	59,470	59,470	59,470
ENDING EQUITY	1,247	0	263,388

# WARREN WOODS PUBLIC SCHOOLS

## 2018 BOND ISSUE FUND FY2017-2018

### BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2018

	2017-18	2017-18	2017-18	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	0	108,285	108,285
PROCEEDS FROM BONDS	0	0	20,325,942	20,325,942
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>20,434,227</b>	<b>20,434,227</b>

	2017-18	2017-18	2017-18	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	90,531	90,531
SITE IMPROVEMENTS	0	0	1,993,729	1,993,729
ARCHITECTURE	0	0	202,396	202,396
BUILDING IMPROVEMENTS	0	0	3,206,199	3,206,199
OTHER FEES AND COSTS	<u>0</u>	<u>0</u>	<u>127,421</u>	<u>127,421</u>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,620,276</b>	<b>5,620,276</b>

	2017-18	2017-18	2017-18	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	14,813,951
BEGINNING EQUITY	<u>0</u>	<u>0</u>	<u>0</u>
ENDING EQUITY	<b>0</b>	<b>0</b>	<b>14,813,951</b>