

WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2022-2023

BUDGET RECOMMENDATION

Presented to Board of Education, June 26, 2023

Operating Mills Levied = Non-Homestead 16.1889 / Commercial Personal 4.1889

	2022-2023	2022-2023	2022-2023	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
REVENUES:				
LOCAL SOURCES	3,761,049	3,656,618	4,115,268	458,650
STATE SOURCES	31,875,155	36,974,813	37,075,584	100,771
FEDERAL SOURCES	3,529,856	3,645,625	3,670,470	24,845
OTHER TRANSACTIONS	<u>2,738,901</u>	<u>2,801,469</u>	<u>2,806,664</u>	<u>5,195</u>
TOTAL REVENUES	41,904,961	47,078,525	47,667,986	589,461

	2022-2023	2022-2023	2022-2023	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
EXPENDITURES:				
INSTRUCTION:				
BASIC INSTRUCTION	19,430,620	20,979,874	20,827,793	(152,081)
ADDED NEEDS	5,315,325	6,057,961	6,088,955	30,994
ADULT & CONTINUING ED.	<u>322,379</u>	<u>356,927</u>	<u>341,851</u>	<u>(15,076)</u>
TOTAL INSTRUCTION	25,068,324	27,394,762	27,258,599	(136,163)
SUPPORT SERVICES:				
PUPIL SERVICES	4,101,788	4,487,426	4,459,737	(27,689)
INST. STAFF SERVICES	2,438,734	2,532,455	2,485,418	(47,037)
GENERAL ADMINISTRATION	543,999	590,642	580,435	(10,207)
SCHOOL ADMINISTRATION	2,204,902	2,394,862	2,384,544	(10,318)
BUSINESS SERVICES	558,442	599,548	601,153	1,605
OPERATIONS/MAINTENANCE	4,549,132	4,809,487	4,925,709	116,222
PUPIL TRANSPORTATION	753,993	866,306	851,680	(14,626)
CENTRAL SERVICES	1,316,902	1,451,180	1,460,420	9,240
ATHLETIC ACTIVITIES/OTHER SUPP	690,010	753,723	739,886	(13,837)
COMMUNITY SERVICES	437,087	446,095	441,054	(5,041)
TOTAL SUPPORT	17,594,989	18,931,724	18,930,036	(1,688)
TOTAL EXPENDITURES	42,663,313	46,326,486	46,188,635	(137,851)
Other Uses - Transfers Net	(308,960)	(359,987)	(574,516)	(214,529)
Prior Period Fund Balance Adj.	0	(12,786)	(12,786)	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,067,312)	379,266	892,049
BEGINNING EQUITY	<u>10,786,404</u>	<u>10,786,404</u>	<u>10,786,404</u>
ENDING EQUITY	9,719,092	11,165,670	11,678,453

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

	2022-23	2022-23	2022-23	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
STATE SOURCES	1,798,703	2,246,950	2,252,749	5,799
OTHER TRANSFERS	<u>2,993,000</u>	<u>2,794,000</u>	<u>2,785,000</u>	(9,000)
TOTAL REVENUES	4,791,703	5,040,950	5,037,749	(3,201)

	2022-23	2022-23	2022-23	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES	2,436,973	2,633,571	2,606,843	(26,728)
EMPLOYEE BENEFITS	1,779,345	1,862,577	1,850,957	(11,620)
PURCHASED SERVICES	35,150	29,324	27,551	(1,773)
SUPPLIES & MATERIALS	35,990	36,210	38,316	2,106
CAPITAL OUTLAY	0	6,050	6,050	0
OTHER COSTS/TRANSFERS	<u>504,245</u>	<u>473,218</u>	<u>508,032</u>	<u>34,814</u>
TOTAL EXPENDITURES	4,791,703	5,040,950	5,037,749	(3,201)

	2022-23	2022-23	2022-23	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	<u>0</u>	<u>0</u>	<u>0</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

REVENUES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL REVENUE - FEES	815,500	801,860	811,187	9,327
STATE REVENUE	90,239	88,550	88,550	0
FOOD SALES	0	0	1,300	1,300
FEDERAL REVENUE	259,859	451,017	505,273	54,256
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,165,598	1,341,427	1,406,310	64,883

EXPENDITURES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES & FRINGES	888,723	943,638	932,648	(10,990)
PURCHASED SERVICES	37,150	47,634	43,569	(4,065)
SUPPLIES & MATERIALS	19,000	118,482	123,812	5,330
CAPITAL OUTLAY	9,000	44,061	58,803	14,742
FIELD TRIPS & OTHER EXP.	5,500	7,500	7,000	(500)
TOTAL EXPENDITURES	959,373	1,161,315	1,165,832	4,517

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(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	181,225	155,112	215,478
BEGINNING EQUITY	193,626	193,626	193,626
ENDING EQUITY	374,851	348,738	409,104

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2022-2023

BUDGET RECOMMENDATIONS

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	2022-23	2022-23	2022-23	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL (MERCHANTISE SALES)	37,500	44,250	49,724	5,474
OTHER REVENUES	<u>75</u>	<u>500</u>	<u>600</u>	<u>100</u>
TOTAL REVENUES	37,575	44,750	50,324	5,574

	2022-23	2022-23	2022-23	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
COST OF GOODS SOLD	36,000	41,500	44,750	3,250
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>650</u>	<u>800</u>	<u>700</u>	<u>(100)</u>
TOTAL EXPENDITURES	36,650	42,300	45,450	3,150

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	925	2,450	4,874	
BEGINNING EQUITY	<u>29,773</u>	<u>29,773</u>	<u>29,773</u>	
ENDING EQUITY	30,698	32,223	34,647	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

REVENUES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL	209,626	271,669	291,804	20,135
STATE SOURCES	113,720	109,545	131,436	21,891
FEDERAL (inc. Commodities)	2,181,055	2,198,456	2,242,700	44,244
INCOMING TRANSFERS	0	0	21,883	21,883
TOTAL REVENUES	2,504,401	2,579,670	2,687,823	108,153

EXPENDITURES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES & FRINGES	683,816	694,344	691,476	(2,868)
PURCHASED SERVICES	53,350	54,250	58,160	3,910
SUPPLIES & OTHER	1,219,622	1,348,624	1,277,109	(71,515)
CAPITAL IMPROVEMENTS	574,910	568,158	630,124	61,966
INDIRECT COSTS	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	0
TOTAL EXPENDITURES	2,651,698	2,785,376	2,776,869	(8,507)

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
Prior Period Fund Bal Adj.	0	12,768	12,768	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(147,297)	(192,938)	(76,278)	
BEGINNING EQUITY	<u>1,793,015</u>	<u>1,793,015</u>	<u>1,793,015</u>	
ENDING EQUITY	<u>1,645,718</u>	<u>1,600,077</u>	<u>1,716,737</u>	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

REVENUES:	2022-23 ORIGINAL	2022-23 AMENDED	2022-23 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	450,000	400,000	450,000	50,000
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	450,000	400,000	450,000	50,000

EXPENDITURES:	2022-23 ORIGINAL	2022-23 AMENDED	2022-23 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	450,000	400,000	445,000	45,000
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	450,000	400,000	445,000	45,000

OTHER FINANCING:	2022-23 ORIGINAL	2022-23 AMENDED	2022-23 FINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	0	5,000	
BEGINNING EQUITY	<u>432,036</u>	<u>432,036</u>	<u>432,036</u>	
ENDING EQUITY	<u>432,036</u>	<u>432,036</u>	<u>437,036</u>	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2022-2023

BUDGET RECOMMENDATIONS

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	2022-23	2022-23	2022-23	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	1,410	9,725	8,315
OTHER TRANSFERS	<u>250,000</u>	<u>250,000</u>	<u>500,000</u>	<u>250,000</u>
TOTAL REVENUES	250,000	251,410	509,725	258,315

	2022-23	2022-23	2022-23	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	120,000	173,005	105,930	(67,075)
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	120,000	173,005	105,930	(67,075)

	2022-23	2022-23	2022-23	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	130,000	78,405	403,795
BEGINNING EQUITY	<u>1,104,932</u>	<u>1,104,932</u>	<u>1,104,932</u>
ENDING EQUITY	<u>1,234,932</u>	<u>1,183,337</u>	<u>1,508,727</u>

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

REVENUES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	150	5,900	6,890	990
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	150	5,900	6,890	990

EXPENDITURES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	97,835	97,835	0
SITE IMPROVEMENTS	0	2,030	2,030	0
ARCHITECTURE	5,200	11,000	11,000	0
BUILDING IMPROVEMENTS	257,184	276,961	277,951	990
OTHER FEES AND COSTS	0	0	0	0
TOTAL EXPENDITURES	262,384	387,826	388,816	990

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(262,234)	(381,926)	(381,926)
BEGINNING EQUITY	381,926	381,926	381,926
ENDING EQUITY	119,692	0	0

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 26, 2023

REVENUES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	11,000	177,510	205,000	27,490
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	11,000	177,510	205,000	27,490

EXPENDITURES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	100,000	263,692	130,921	(132,771)
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	8,403	41,697	41,697	0
BUILDING IMPROVEMENTS	1,879,334	1,906,170	1,610,209	(295,961)
OTHER FEES AND COSTS	<u>1,500</u>	<u>1,334</u>	<u>1,334</u>	0
TOTAL EXPENDITURES	1,989,237	2,212,893	1,784,161	(428,732)

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(1,978,237)	(2,035,383)	(1,579,161)	
BEGINNING EQUITY	<u>6,640,081</u>	<u>6,640,081</u>	<u>6,640,081</u>	
ENDING EQUITY	4,661,844	4,604,698	5,060,920	