

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2021-2022

BUDGET RECOMMENDATION

Presented to Board of Education, June 27, 2022

Operating Mills Levied = Non-Homestead 16.9660 / Commercial Personal 4.9660

	2021-22	2021-22	2021-22	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	3,296,318	3,571,050	3,583,138	12,088
STATE SOURCES	29,019,769	31,638,202	31,537,040	(101,162)
FEDERAL SOURCES	3,176,621	3,286,125	3,478,750	192,625
OTHER TRANSACTIONS	<u>2,621,999</u>	<u>2,663,996</u>	<u>2,724,393</u>	<u>60,397</u>
TOTAL REVENUES	38,114,707	41,159,373	41,323,321	163,948

	2021-22	2021-22	2021-22	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	18,935,045	19,552,265	19,008,742	(543,523)
ADDED NEEDS	5,087,029	5,168,464	5,221,794	53,330
ADULT & CONTINUING ED.	<u>323,985</u>	<u>340,944</u>	<u>318,929</u>	<u>(22,015)</u>
TOTAL INSTRUCTION	24,346,059	25,061,673	24,549,465	(512,208)
SUPPORT SERVICES:				
PUPIL SERVICES	3,452,350	3,961,490	3,966,691	5,201
INST. STAFF SERVICES	1,872,903	2,080,050	1,913,971	(166,079)
GENERAL ADMINISTRATION	525,626	528,728	523,408	(5,320)
SCHOOL ADMINISTRATION	2,167,537	2,201,165	2,176,211	(24,954)
BUSINESS SERVICES	633,803	611,873	540,660	(71,213)
OPERATIONS/MAINTENANCE	4,115,651	4,041,534	4,251,180	209,646
PUPIL TRANSPORTATION	696,116	689,068	707,142	18,074
CENTRAL SERVICES	1,231,598	1,269,236	1,267,370	(1,866)
ATHLETIC ACTIVITIES/OTHER SUPP	654,409	660,623	655,627	(4,996)
COMMUNITY SERVICES	446,181	466,060	456,148	(9,912)
TOTAL SUPPORT	15,796,174	16,509,827	16,458,408	(51,419)
TOTAL EXPENDITURES	40,142,233	41,571,500	41,007,873	(563,627)
Other Uses - Transfers Net	(99,648)	(494,850)	(455,166)	39,684

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,127,174)	(906,977)	(139,718)
BEGINNING EQUITY	<u>10,481,078</u>	<u>10,481,078</u>	<u>10,481,078</u>
ENDING EQUITY	8,353,904	9,574,101	10,341,360

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2021-22	2021-22	2021-22	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
STATE SOURCES	1,671,882	1,694,965	1,671,944	(23,021)
OTHER TRANSFERS	<u>2,963,000</u>	<u>2,725,021</u>	<u>2,953,021</u>	<u>228,000</u>
TOTAL REVENUES	4,634,882	4,419,986	4,624,965	204,979

	2021-22	2021-22	2021-22	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES	2,419,389	2,366,581	2,346,600	(19,981)
EMPLOYEE BENEFITS	1,668,328	1,643,762	1,589,171	(54,591)
PURCHASED SERVICES	26,050	35,150	14,900	(20,250)
SUPPLIES & MATERIALS	37,410	35,990	46,372	10,382
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>483,705</u>	<u>338,503</u>	<u>627,922</u>	<u>289,419</u>
TOTAL EXPENDITURES	4,634,882	4,419,986	4,624,965	204,979

	2021-22	2021-22	2021-22	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

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

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

REVENUES:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL REVENUE - FEES	553,750	708,970	802,620	93,650
STATE REVENUE	62,253	58,546	58,546	0
FOOD SALES	0	0	0	0
FEDERAL REVENUE	0	0	281,938	281,938
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	616,003	767,516	1,143,104	375,588

EXPENDITURES:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	660,275	766,360	854,715	88,355
PURCHASED SERVICES	32,010	31,010	29,615	(1,395)
SUPPLIES & MATERIALS	17,500	12,250	22,688	10,438
CAPITAL OUTLAY	0	2,286	8,722	6,436
FIELD TRIPS & OTHER EXP.	<u>3,500</u>	<u>3,500</u>	<u>4,000</u>	<u>500</u>
TOTAL EXPENDITURES	713,285	815,406	919,740	104,334

OTHER FINANCING:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	75,000	75,000
GENERAL FUND	0	0	25,000	25,000
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(97,282)	(47,890)	123,364	
BEGINNING EQUITY	<u>22,568</u>	<u>22,568</u>	<u>22,568</u>	
ENDING EQUITY	(74,714)	(25,322)	145,932	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2021-22	2021-22	2021-22	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (MERCHANTISE SALES)	36,500	36,500	43,091	6,591
OTHER REVENUES	<u>50</u>	<u>50</u>	<u>39</u>	(11)
TOTAL REVENUES	36,550	36,550	43,130	6,580

	2021-22	2021-22	2021-22	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
COST OF GOODS SOLD	30,000	30,000	35,650	5,650
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>650</u>	<u>650</u>	<u>0</u>
TOTAL EXPENDITURES	30,650	30,650	36,300	5,650

	2021-22	2021-22	2021-22	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	5,900	5,900	6,830	
BEGINNING EQUITY	<u>21,355</u>	<u>21,355</u>	<u>21,355</u>	
ENDING EQUITY	<u>27,255</u>	<u>27,255</u>	<u>28,185</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

REVENUES:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (FOOD SALES)	120,100	123,250	117,670	(5,580)
STATE SOURCES	100,172	99,819	100,219	400
FEDERAL (inc. Commodities)	1,593,875	2,426,913	2,570,123	143,210
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,814,147	2,649,982	2,788,012	138,030

EXPENDITURES:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	649,405	670,196	634,421	(35,775)
PURCHASED SERVICES	63,374	57,889	75,259	17,370
SUPPLIES & OTHER	869,367	1,147,529	1,161,509	13,980
CAPITAL IMPROVEMENTS	83,000	138,572	156,251	17,679
INDIRECT COSTS	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,785,146	2,134,186	2,147,440	13,254

OTHER FINANCING:	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	29,001	515,796	640,572
BEGINNING EQUITY	<u>944,950</u>	<u>944,950</u>	<u>944,950</u>
ENDING EQUITY	973,951	1,460,746	1,585,522

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

REVENUES:	2021-22 ORIGINAL	2021-22 AMENDED	2021-22 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	450,000	450,000	360,000	(90,000)
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	450,000	450,000	360,000	(90,000)

EXPENDITURES:	2021-22 ORIGINAL	2021-22 AMENDED	2021-22 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	450,000	450,000	400,000	(50,000)
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	450,000	450,000	400,000	(50,000)

OTHER FINANCING:	2021-22 ORIGINAL	2021-22 AMENDED	2021-22 FINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	0	(40,000)	
BEGINNING EQUITY	<u>424,237</u>	<u>424,237</u>	<u>424,237</u>	
ENDING EQUITY	424,237	424,237	384,237	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2021-22	2021-22	2021-22	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	5,373	54,137	48,764
OTHER TRANSFERS	<u>0</u>	<u>250,000</u>	<u>600,000</u>	<u>350,000</u>
TOTAL REVENUES	0	255,373	654,137	398,764

	2021-22	2021-22	2021-22	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	85,000	76,751	76,751	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	85,000	76,751	76,751	0

	2021-22	2021-22	2021-22	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(85,000)	178,622	577,386	
BEGINNING EQUITY	<u>498,341</u>	<u>498,341</u>	<u>498,341</u>	
ENDING EQUITY	413,341	676,963	1,075,727	

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
EARNINGS ON INVESTMENTS	300	260	700	440
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	300	260	700	440

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	199,597	197,432	197,432	0
SITE IMPROVEMENTS	0	40,728	40,728	0
ARCHITECTURE	0	0	20,800	20,800
BUILDING IMPROVEMENTS	240,787	720,830	664,853	(55,977)
OTHER FEES AND COSTS	0	0	457	457
TOTAL EXPENDITURES	440,384	958,990	924,270	(34,720)

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(440,084)	(958,730)	(923,570)
BEGINNING EQUITY	1,185,804	1,185,804	1,185,804
ENDING EQUITY	745,720	227,074	262,234

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2021-2022

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 27, 2022

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
EARNINGS ON INVESTMENTS	1,200	4,200	11,000	6,800
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	1,200	4,200	11,000	6,800

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	0	0
SITE IMPROVEMENTS	126,377	516,891	518,415	1,524
ARCHITECTURE	107,755	83,018	83,018	0
BUILDING IMPROVEMENTS	5,821,335	6,069,368	6,233,129	163,761
OTHER FEES AND COSTS	1,200	1,200	544	(656)
TOTAL EXPENDITURES	6,056,667	6,670,477	6,835,106	164,629

	2021-22	2021-22	2021-22	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(6,055,467)	(6,666,277)	(6,824,106)
BEGINNING EQUITY	13,886,914	13,886,914	13,886,914
ENDING EQUITY	7,831,447	7,220,637	7,062,808