

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2023-2024

BUDGET RECOMMENDATION

Presented to Board of Education, January 22, 2024

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

	2022-23	2023-2024	2023-2024	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	4,121,736	4,489,175	4,913,984	424,809
STATE SOURCES	36,997,417	36,122,801	37,492,044	1,369,243
FEDERAL SOURCES	3,641,174	3,259,589	3,180,960	(78,629)
OTHER TRANSACTIONS	<u>2,806,075</u>	<u>2,856,581</u>	<u>2,918,377</u>	<u>61,796</u>
TOTAL REVENUES	47,566,402	46,728,146	48,505,365	1,777,219

	2022-23	2023-2024	2023-2024	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	20,591,879	20,877,396	20,630,822	(246,574)
ADDED NEEDS	6,021,327	6,252,852	6,353,363	100,511
ADULT & CONTINUING ED.	331,884	343,963	412,850	68,887
TOTAL INSTRUCTION	26,945,090	27,474,211	27,397,035	(77,176)
SUPPORT SERVICES:				
PUPIL SERVICES	4,423,766	4,544,800	4,533,063	(11,737)
INST. STAFF SERVICES	2,432,230	2,728,766	2,776,089	47,323
GENERAL ADMINISTRATION	568,394	586,797	581,360	(5,437)
SCHOOL ADMINISTRATION	2,360,909	2,366,607	2,360,778	(5,829)
BUSINESS SERVICES	599,494	623,859	624,553	694
OPERATIONS/MAINTENANCE	4,726,581	5,179,545	5,145,188	(34,357)
PUPIL TRANSPORTATION	813,632	981,027	1,007,878	26,851
CENTRAL SERVICES	1,439,235	1,526,949	1,321,125	(205,824)
ATHLETIC ACTIVITIES/OTHER SUPP	729,802	756,807	756,265	(542)
COMMUNITY SERVICES	430,522	450,260	445,763	(4,497)
OTHER SUPPORT SERVICES	0	0	343,602	343,602
TOTAL SUPPORT	18,524,565	19,745,417	19,895,664	150,247
TOTAL EXPENDITURES	45,469,655	47,219,628	47,292,699	73,071
Other Uses - Transfers Net	(554,041)	(282,075)	(308,715)	(26,640)
Prior Period Fund Balance Adj.	(12,786)	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	1,529,920	(773,557)	903,951
BEGINNING EQUITY	<u>10,786,404</u>	<u>12,316,324</u>	<u>12,316,324</u>
ENDING EQUITY	12,316,324	11,542,767	13,220,275

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

	2022-23	2023-24	2023-24	INCREASE
REVENUES:	AUDITED	ORIGINAL	ORIGINAL	(DECREASE)
STATE SOURCES	2,252,701	2,497,136	2,477,846	(19,290)
OTHER TRANSFERS	<u>2,755,000</u>	<u>2,843,000</u>	<u>2,912,000</u>	<u>69,000</u>
TOTAL REVENUES	5,007,701	5,340,136	5,389,846	49,710

	2022-23	2023-24	2023-24	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	ORIGINAL	(DECREASE)
SALARIES	2,581,154	2,706,353	2,698,201	(8,152)
EMPLOYEE BENEFITS	1,825,565	2,013,143	2,039,689	26,546
PURCHASED SERVICES	19,197	33,300	33,300	0
SUPPLIES & MATERIALS	37,060	36,210	36,310	100
CAPITAL OUTLAY	6,050	0	26,561	26,561
OTHER COSTS/TRANSFERS	<u>538,674</u>	<u>551,130</u>	<u>555,785</u>	<u>4,655</u>
TOTAL EXPENDITURES	5,007,701	5,340,136	5,389,846	49,710

	2022-23	2023-24	2023-24	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	ORIGINAL	(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 , January 22, 2024

	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
REVENUES:				
LOCAL REVENUE - FEES	814,872	930,500	938,000	7,500
STATE REVENUE	88,550	101,327	99,488	(1,839)
FOOD SALES	1,299	0	1,050	1,050
FEDERAL REVENUE	498,915	0	0	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,403,636	1,031,827	1,038,538	6,711

	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EXPENDITURES:				
SALARIES & FRINGES	924,899	927,719	940,868	13,149
PURCHASED SERVICES	37,123	35,390	35,570	180
SUPPLIES & MATERIALS	122,606	26,500	27,500	1,000
CAPITAL OUTLAY	58,803	10,000	7,000	(3,000)
FIELD TRIPS & OTHER EXP.	<u>4,328</u>	<u>7,500</u>	<u>10,500</u>	<u>3,000</u>
TOTAL EXPENDITURES	1,147,759	1,007,109	1,021,438	14,329

	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(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	230,877	(282)	(7,900)	
BEGINNING EQUITY	<u>193,626</u>	<u>424,503</u>	<u>424,503</u>	
ENDING EQUITY	<u>424,503</u>	<u>424,221</u>	<u>416,603</u>	

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

BUDGET RECOMMENDATIONS

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	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
REVENUES:				
LOCAL (MERCHANTISE SALES)	49,197	49,500	49,000	(500)
OTHER REVENUES	<u>603</u>	<u>750</u>	<u>895</u>	<u>145</u>
TOTAL REVENUES	49,800	50,250	49,895	(355)

	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	44,832	45,000	44,000	(1,000)
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	325	1,022	697
CAPITAL IMPROVEMENTS	0	18,150	22,705	4,555
OTHER COSTS	<u>645</u>	<u>725</u>	<u>700</u>	<u>(25)</u>
TOTAL EXPENDITURES	45,477	64,200	68,427	4,227

	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
OTHER FINANCING:				
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	4,323	(13,950)	(18,532)
BEGINNING EQUITY	<u>29,773</u>	<u>34,096</u>	<u>34,096</u>
ENDING EQUITY	<u>34,096</u>	<u>20,146</u>	<u>15,564</u>

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

REVENUES:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	293,851	294,885	245,695	(49,190)
STATE SOURCES	131,435	130,378	441,024	310,646
FEDERAL (inc. Commodities)	2,248,525	2,204,518	2,577,620	373,102
INCOMING TRANSFERS	21,883	0	9,965	9,965
TOTAL REVENUES	2,695,694	2,629,781	3,274,304	644,523

EXPENDITURES:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	689,530	793,304	824,668	31,364
PURCHASED SERVICES	55,821	62,850	84,200	21,350
SUPPLIES & OTHER	1,201,506	1,329,669	1,392,655	62,986
CAPITAL IMPROVEMENTS	576,640	432,438	512,105	79,667
INDIRECT COSTS	<u>89,073</u>	<u>120,000</u>	<u>90,000</u>	<u>(30,000)</u>
TOTAL EXPENDITURES	2,612,570	2,738,261	2,903,628	165,367

OTHER FINANCING:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
Prior Period Fund Bal Adj.	12,786	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	95,910	(108,480)	370,676
BEGINNING EQUITY	<u>1,793,015</u>	<u>1,888,925</u>	<u>1,888,925</u>
ENDING EQUITY	<u>1,888,925</u>	<u>1,780,445</u>	<u>2,259,601</u>

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

REVENUES:	2022-23 AUDITED	2023-24 ORIGINAL	2023-24 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	466,918	425,000	450,000	25,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	466,918	425,000	450,000	25,000

EXPENDITURES:	2022-23 AUDITED	2023-24 ORIGINAL	2023-24 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	453,247	425,000	450,000	25,000
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	453,247	425,000	450,000	25,000

OTHER FINANCING:	2022-23 AUDITED	2023-24 ORIGINAL	2023-24 AMENDED	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	13,671	0	0	
BEGINNING EQUITY	<u>424,276</u>	<u>437,947</u>	<u>437,947</u>	
ENDING EQUITY	437,947	437,947	437,947	

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

	2022-23	2023-24	2023-24	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	8,970	0	17,810	17,810
OTHER TRANSFERS	<u>500,000</u>	<u>250,000</u>	<u>330,000</u>	<u>80,000</u>
TOTAL REVENUES	508,970	250,000	347,810	97,810

	2022-23	2023-24	2023-24	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	105,930	55,000	244,677	189,677
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	105,930	55,000	244,677	189,677

	2022-23	2023-24	2023-24	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	403,040	195,000	103,133
BEGINNING EQUITY	<u>1,104,932</u>	<u>1,507,972</u>	<u>1,507,972</u>
ENDING EQUITY	<u>1,507,972</u>	<u>1,702,972</u>	<u>1,611,105</u>

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

REVENUES:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	6,779	0	1,330	1,330
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	6,779	0	1,330	1,330

EXPENDITURES:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	97,835	0	0	0
SITE IMPROVEMENTS	2,030	0	0	0
ARCHITECTURE	11,000	0	0	0
BUILDING IMPROVEMENTS	220,328	0	58,842	58,842
OTHER FEES AND COSTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	331,193	0	58,842	58,842

OTHER FINANCING:	2022-23	2023-24	2023-24	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(324,414)	0	(57,512)
BEGINNING EQUITY	<u>381,926</u>	<u>57,512</u>	<u>57,512</u>
ENDING EQUITY	57,512	57,512	0

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

	202-23	2023-24	2023-24	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	223,179	185,000	235,000	50,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	223,179	185,000	235,000	50,000

	202-23	2023-24	2023-24	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	130,921	421,542	439,612	18,070
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	24,687	219,650	266,661	47,011
BUILDING IMPROVEMENTS	1,582,404	1,678,563	2,059,239	380,676
OTHER FEES AND COSTS	<u>1,335</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,739,347	2,320,755	2,766,512	445,757

	202-23	2023-24	2023-24	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,516,168)	(2,135,755)	(2,531,512)
BEGINNING EQUITY	<u>6,640,081</u>	<u>5,123,913</u>	<u>5,123,913</u>
ENDING EQUITY	5,123,913	2,988,158	2,592,401

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2023-2024

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 22, 2024

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

	2022-23	2023-24	2023-24	INCREASE
EXPENDITURES:	N/A	ORIGINAL	AMENDED	(DECREASE)
ADVERTISEMENTS	0	0	5,625	5,625
PROGRAM MGMT / ARCHITECT FEES	0	0	672,276	672,276
BUILDING IMPROVEMENTS	0	0	752,846	752,846
OTHER FEES AND COSTS	<u>0</u>	<u>0</u>	<u>296,422</u>	<u>296,422</u>
TOTAL EXPENDITURES	0	0	1,727,169	1,727,169

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

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