

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2019-2020

BUDGET RECOMMENDATION

Presented to Board of Education, February 10, 2020
Operating Mills Levied = Non-Homestead 17.5028 / Commercial Personal 5.5028

	2018-19	2019-20	2019-20	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	3,300,125	3,265,453	3,393,630	128,177
STATE SOURCES	28,129,744	28,475,626	28,776,556	300,930
FEDERAL SOURCES	1,503,204	1,713,655	1,672,783	(40,872)
OTHER TRANSACTIONS	904,274	950,722	1,155,886	205,164
TOTAL REVENUES	33,837,347	34,405,456	34,998,855	593,399

	2017-18	2019-20	2019-20	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,672,148	16,591,755	16,518,634	(73,121)
ADDED NEEDS	3,812,786	4,488,567	4,672,196	183,629
ADULT & CONTINUING ED.	276,781	352,683	340,353	(12,330)
TOTAL INSTRUCTION	19,761,715	21,433,005	21,531,183	98,178
SUPPORT SERVICES:				
PUPIL SERVICES	2,748,870	2,943,485	2,826,689	(116,796)
INST. STAFF SERVICES	1,526,172	1,746,706	1,662,417	(84,289)
GENERAL ADMINISTRATION	454,982	543,522	541,964	(1,558)
SCHOOL ADMINISTRATION	2,086,834	2,209,126	2,124,441	(84,685)
BUSINESS SERVICES	610,282	649,003	645,693	(3,310)
OPERATIONS/MAINTENANCE	3,563,543	3,913,164	3,882,514	(30,650)
PUPIL TRANSPORTATION	591,396	669,914	675,317	5,403
CENTRAL SERVICES	908,080	1,016,732	1,121,590	104,858
ATHLETIC ACTIVITIES/OTHER SUPP	604,906	638,573	635,909	(2,664)
COMMUNITY SERVICES	508,513	494,469	502,331	7,862
TOTAL SUPPORT	13,603,578	14,824,694	14,618,865	(205,829)
TOTAL EXPENDITURES	33,365,293	36,257,699	36,150,048	(107,651)
Other Uses - Transfers Net	(198,771)	(92,107)	(139,873)	(47,766)

EQUITY IMPLICATIONS			
NET OPERATIONS	273,283	(1,944,350)	(1,291,066)
BEGINNING EQUITY	8,776,694	9,049,977	9,049,977
ENDING EQUITY	9,049,977	7,105,627	7,758,911

**WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2019-2020**

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

	2018-19	2019-20	2019-20	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	1,640,857	1,699,473	1,661,896	(37,577)
OTHER TRANSFERS	<u>2,916,844</u>	<u>3,158,518</u>	<u>3,141,080</u>	<u>(17,438)</u>
TOTAL REVENUES	4,557,701	4,857,991	4,802,976	(55,015)

	2018-19	2019-20	2019-20	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,464,954	2,562,674	2,566,538	3,864
EMPLOYEE BENEFITS	1,590,330	1,705,928	1,669,603	(36,325)
PURCHASED SERVICES	19,836	37,681	38,450	769
SUPPLIES & MATERIALS	35,796	39,080	38,523	(557)
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>446,784</u>	<u>512,628</u>	<u>489,862</u>	<u>(22,766)</u>
TOTAL EXPENDITURES	4,557,701	4,857,991	4,802,976	(55,015)

	2017-18	2019-20	2019-20	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	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	<u>0</u>	<u>0</u>	<u>0</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

	2018-19	2019-20	2019-20	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	1,023,581	1,011,000	1,016,300	5,300
STATE REVENUE	71,512	72,344	71,950	(394)
FOOD SALES	4,925	6,000	6,000	0
INCOMING TRANSFERS	<u>16,975</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,116,993	1,089,344	1,094,250	4,906

	2018-19	2019-20	2019-20	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	894,045	933,546	949,068	15,522
PURCHASED SERVICES	37,825	43,975	42,275	(1,700)
SUPPLIES & MATERIALS	22,733	36,400	36,400	0
CAPITAL OUTLAY	4,180	4,180	3,000	(1,180)
FIELD TRIPS & OTHER EXP.	<u>5,093</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
TOTAL EXPENDITURES	963,876	1,030,601	1,043,243	12,642

	2018-19	2019-20	2019-20	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	396,903	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	711,843	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(955,629)	58,743	51,007	
BEGINNING EQUITY	<u>955,669</u>	<u>40</u>	<u>40</u>	
ENDING EQUITY	40	58,783	51,047	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

REVENUES:	2018-19 AUDITED	2019-20 ORIGINAL	2019-20 PROPOSED AMENDED	INCREASE (DECREASE)
LOCAL (MERCHANDISE SALES)	36,830	36,500	36,500	0
OTHER REVENUES	<u>45</u>	<u>60</u>	<u>60</u>	<u>0</u>
TOTAL REVENUES	36,875	36,560	36,560	0

EXPENDITURES:	2018-19 AUDITED	2019-20 ORIGINAL	2019-20 PROPOSED AMENDED	INCREASE (DECREASE)
COST OF GOODS SOLD	26,976	28,000	30,000	2,000
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>407</u>	<u>600</u>	<u>600</u>	<u>0</u>
TOTAL EXPENDITURES	27,383	28,600	30,600	2,000

OTHER FINANCING:	2018-19 AUDITED	2019-20 ORIGINAL	2019-20 PROPOSED AMENDED	INCREASE (DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	9,492	7,960	5,960	
BEGINNING EQUITY	<u>6,659</u>	<u>16,151</u>	<u>16,151</u>	
ENDING EQUITY	16,151	24,111	22,111	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

REVENUES:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	358,225	395,255	381,705	(13,550)
STATE SOURCES	105,379	104,678	103,930	(748)
FEDERAL (inc. Commodities)	1,288,091	1,303,819	1,322,169	18,350
INCOMING TRANSFERS	50,083	0	0	0
TOTAL REVENUES	1,801,778	1,803,752	1,807,804	4,052

EXPENDITURES:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	628,129	634,814	640,190	5,376
PURCHASED SERVICES	38,619	43,315	50,301	6,986
SUPPLIES & OTHER	823,486	896,569	892,648	(3,921)
CAPITAL IMPROVEMENTS	18,096	153,975	166,094	12,119
INDIRECT COSTS	75,000	75,000	75,000	0
TOTAL EXPENDITURES	1,583,330	1,803,673	1,824,233	20,560

OTHER FINANCING:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	218,448	79	(16,429)
BEGINNING EQUITY	<u>567,784</u>	<u>786,232</u>	<u>786,232</u>
ENDING EQUITY	786,232	786,311	769,803

**WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2019-2020**

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
STUDENT/SCHOOL ACTIVITY INCOME	1,381,710	1,156,645	0	(1,156,645)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,381,710	1,156,645	0	(1,156,645)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
STUDENT/SCHOOL ACTIVITY EXPENSES	1,381,710	1,148,981	0	(1,148,981)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	1,381,710	1,148,981	0	(1,148,981)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	7,664	0
BEGINNING EQUITY	<u>0</u>	<u>469,586</u>	<u>0</u>
ENDING EQUITY	0	477,250	0

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

	2018-19	2019-20	2019-20	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	40,746	0	0	0
SALE OF ASSETS	7,888	0	150	150
OTHER TRANSFERS	<u>396,903</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	445,537	0	150	150

	2018-19	2019-20	2019-20	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	376,724	110,747	90,247	(20,500)
OTHER COSTS/TRANSFERS	<u>8,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	385,432	110,747	90,247	(20,500)

	2018-19	2019-20	2019-20	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	60,105	(110,747)	(90,097)	
BEGINNING EQUITY	<u>241,544</u>	<u>301,649</u>	<u>301,649</u>	
ENDING EQUITY	<u>301,649</u>	<u>190,902</u>	<u>211,552</u>	

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2019-2020**

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 10, 2020

REVENUES:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	323,562	100,000	100,000	0
USF/E-RATE	0	0	48,981	48,981
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	323,562	100,000	148,981	48,981

EXPENDITURES:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	182,582	0	96,927	96,927
SITE IMPROVEMENTS	2,090,738	689,457	1,013,821	324,364
ARCHITECTURE	395,911	97,032	91,399	(5,633)
BUILDING IMPROVEMENTS	4,669,009	6,660,074	7,419,914	759,840
OTHER FEES AND COSTS	30,993	11,592	3,200	(8,392)
TOTAL EXPENDITURES	7,369,233	7,458,155	8,625,261	1,167,106

OTHER FINANCING:	2018-19	2019-20	2019-20	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(7,045,671)	(7,358,155)	(8,476,280)
BEGINNING EQUITY	17,462,766	10,417,095	10,417,095
ENDING EQUITY	10,417,095	3,058,940	1,940,815