

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2018-2019

BUDGET FORECAST

Presented to Board of Education, February 11, 2019

Operating Mills Levied = Non-Homestead 17.6227 / Commercial Personal 5.6227

REVENUES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL SOURCES	3,192,628	3,054,076	3,304,213	250,137
STATE SOURCES	27,770,726	27,474,320	28,120,950	646,630
FEDERAL SOURCES	1,522,961	1,610,878	1,609,064	(1,814)
OTHER TRANSACTIONS	<u>982,503</u>	<u>908,773</u>	<u>889,319</u>	<u>(19,454)</u>
TOTAL REVENUES	33,468,818	33,048,047	33,923,546	875,499

EXPENDITURES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,495,669	15,880,408	16,207,160	326,752
ADDED NEEDS	3,742,993	4,081,433	3,981,910	(99,523)
ADULT & CONTINUING ED.	<u>265,820</u>	<u>334,086</u>	<u>340,965</u>	<u>6,879</u>
TOTAL INSTRUCTION	19,504,482	20,295,927	20,530,035	234,108
SUPPORT SERVICES:				
PUPIL SERVICES	2,824,565	2,879,595	2,856,754	(22,841)
INST. STAFF SERVICES	1,544,214	1,656,703	1,685,458	28,755
GENERAL ADMINISTRATION	468,570	513,914	509,839	(4,075)
SCHOOL ADMINISTRATION	2,079,647	2,143,212	2,156,588	13,376
BUSINESS SERVICES	606,242	659,139	659,697	558
OPERATIONS/MAINTENANCE	3,590,890	3,799,094	3,794,371	(4,723)
PUPIL TRANSPORTATION	580,040	660,067	651,323	(8,744)
CENTRAL SERVICES	850,246	980,051	956,802	(23,249)
ATHLETIC ACTIVITIES/OTHER SUPP	564,720	591,253	613,724	22,471
COMMUNITY SERVICES	410,648	420,305	499,156	78,851
TOTAL SUPPORT	13,519,782	14,303,333	14,383,712	80,379
TOTAL EXPENDITURES	33,024,264	34,599,260	34,913,747	314,487
Other Uses - Transfers Net	(77,906)	(62,408)	(141,619)	(79,211)

EQUITY IMPLICATIONS			
NET OPERATIONS	366,648	(1,613,621)	(1,131,820)
BEGINNING EQUITY	<u>8,410,046</u>	<u>8,776,694</u>	<u>8,776,694</u>
ENDING EQUITY	<u>8,776,694</u>	<u>7,163,073</u>	<u>7,644,874</u>

**WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2018-2019**

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 11, 2019

	2017-18	2018-19	2018-19	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
STATE SOURCES	1,590,853	1,630,423	1,643,104	12,681
OTHER TRANSFERS	<u>3,303,029</u>	<u>3,045,000</u>	<u>3,004,724</u>	<u>(40,276)</u>
TOTAL REVENUES	4,893,882	4,675,423	4,647,828	(27,595)

	2017-18	2018-19	2018-19	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
SALARIES	2,498,933	2,397,068	2,486,751	89,683
EMPLOYEE BENEFITS	1,565,969	1,595,296	1,612,945	17,649
PURCHASED SERVICES	95,582	101,700	41,732	(59,968)
SUPPLIES & MATERIALS	36,133	39,500	39,080	(420)
CAPITAL OUTLAY	121,606	0	0	0
OTHER COSTS/TRANSFERS	<u>575,658</u>	<u>541,859</u>	<u>467,320</u>	<u>(74,539)</u>
TOTAL EXPENDITURES	4,893,882	4,675,423	4,647,828	(27,595)

	2017-18	2018-19	2018-19	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED 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	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 11, 2019

REVENUES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL REVENUE - FEES	1,533,159	1,556,250	1,027,250	(529,000)
STATE REVENUE	60,727	71,165	71,512	347
FOOD SALES	6,333	6,565	6,000	(565)
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>55,511</u>	<u>55,511</u>
TOTAL REVENUES	1,600,219	1,633,980	1,160,273	(473,707)

EXPENDITURES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
SALARIES & FRINGES	878,689	912,487	912,340	(147)
PURCHASED SERVICES	37,509	47,350	40,025	(7,325)
SUPPLIES & MATERIALS	33,026	42,150	36,150	(6,000)
CAPITAL OUTLAY	4,639	8,500	4,181	(4,319)
FIELD TRIPS & OTHER EXP.	<u>14,644</u>	<u>18,500</u>	<u>14,500</u>	<u>(4,000)</u>
TOTAL EXPENDITURES	968,507	1,028,987	1,007,196	(21,791)

OTHER FINANCING:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	75,000	375,000	396,903	21,903
GENERAL FUND	25,000	50,000	0	(50,000)
PRIOR PERIOD ADJUSTMENT	0	0	711,843	711,843

EQUITY IMPLICATIONS				
NET OPERATIONS	531,712	179,993	(955,669)	
BEGINNING EQUITY	<u>423,957</u>	<u>955,669</u>	<u>955,669</u>	
ENDING EQUITY	955,669	1,135,662	0	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 28, 2019

REVENUES:	2017-18 AUDITED	2018-19 ORIGINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
LOCAL (MERCHANTISE SALES)	24,990	24,995	31,500	6,505
OTHER REVENUES	<u>0</u>	<u>10</u>	<u>45</u>	<u>35</u>
TOTAL REVENUES	24,990	25,005	31,545	6,540

EXPENDITURES:	2017-18 AUDITED	2018-19 ORIGINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
COST OF GOODS SOLD	18,121	17,950	24,000	6,050
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>271</u>	<u>510</u>	<u>1,000</u>	<u>490</u>
TOTAL EXPENDITURES	18,392	18,460	25,000	6,540

OTHER FINANCING:	2017-18 AUDITED	2018-19 ORIGINAL	2018-19 PROPOSED AMENDED	INCREASE (DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	6,598	6,545	6,545	
BEGINNING EQUITY	<u>61</u>	<u>6,659</u>	<u>6,659</u>	
ENDING EQUITY	6,659	13,204	13,204	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , February 11, 2019

REVENUES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL (FOOD SALES)	398,856	396,945	387,745	(9,200)
STATE SOURCES	104,068	107,435	107,766	331
FEDERAL (inc. Commodities)	1,281,918	1,293,700	1,313,932	20,232
INCOMING TRANSFERS	28,213	30,000	35,000	5,000
TOTAL REVENUES	1,813,055	1,828,080	1,844,443	16,363

EXPENDITURES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
SALARIES & FRINGES	654,319	682,006	669,316	(12,690)
PURCHASED SERVICES	39,563	38,035	34,988	(3,047)
SUPPLIES & OTHER	841,129	909,770	902,402	(7,368)
CAPITAL IMPROVEMENTS	216,080	15,365	76,368	61,003
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,826,091	1,720,176	1,758,074	37,898

OTHER FINANCING:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(13,036)	107,904	86,369
BEGINNING EQUITY	<u>579,862</u>	<u>566,826</u>	<u>566,826</u>
ENDING EQUITY	<u>566,826</u>	<u>674,730</u>	<u>653,195</u>

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2018-2019

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 28, 2019

	2017-18	2018-19	2018-19	INCREASE
REVENUES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
LOCAL SOURCES	0	0	30,000	30,000
SALE OF ASSETS	242,050	0	7,888	7,888
OTHER TRANSFERS	<u>125,000</u>	<u>375,000</u>	<u>396,903</u>	<u>21,903</u>
TOTAL REVENUES	367,050	375,000	434,791	59,791

	2017-18	2018-19	2018-19	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	157,452	412,000	376,842	(35,158)
OTHER COSTS/TRANSFERS	<u>27,524</u>	<u>7,847</u>	<u>11,436</u>	<u>3,589</u>
TOTAL EXPENDITURES	184,976	419,847	388,278	(31,569)

	2017-18	2018-19	2018-19	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	182,074	(44,847)	46,513	
BEGINNING EQUITY	<u>59,470</u>	<u>241,544</u>	<u>241,544</u>	
ENDING EQUITY	<u>241,544</u>	<u>196,697</u>	<u>288,057</u>	

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2018-2019**

BUDGET RECOMMENDATIONS

Presented to Board of Education , January 28, 2019

REVENUES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	107,879	240,000	240,000	0
PROCEEDS FROM BONDS	20,325,942	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	20,433,821	240,000	240,000	0

EXPENDITURES:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	93,469	182,582	89,113
SITE IMPROVEMENTS	301,944	555,406	2,161,401	1,605,995
ARCHITECTURE	202,395	542,353	269,514	(272,839)
BUILDING IMPROVEMENTS	2,339,296	4,620,500	2,922,533	(1,697,967)
OTHER FEES AND COSTS	<u>127,420</u>	<u>0</u>	<u>12,897</u>	<u>12,897</u>
TOTAL EXPENDITURES	2,971,055	5,811,728	5,548,927	(262,801)

OTHER FINANCING:	2017-18	2018-19	2018-19	INCREASE
	AUDITED	ORIGINAL	PROPOSED AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	17,462,766	(5,571,728)	(5,308,927)
BEGINNING EQUITY	<u>0</u>	<u>17,462,766</u>	<u>17,462,766</u>
ENDING EQUITY	17,462,766	11,891,038	12,153,839