

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2020-2021

BUDGET RECOMMENDATION

Presented to Board of Education, March 22, 2021

Operating Mills Levied = Non-Homestead 17.2122 / Commercial Personal 5.2122

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
REVENUES:				
LOCAL SOURCES	3,272,013	3,279,035	3,266,314	(12,721)
STATE SOURCES	27,994,803	29,506,065	29,784,555	278,490
FEDERAL SOURCES	1,902,710	2,944,020	3,141,004	196,984
OTHER TRANSACTIONS	<u>2,672,174</u>	<u>2,543,456</u>	<u>2,587,914</u>	<u>44,458</u>
TOTAL REVENUES	35,841,700	38,272,576	38,779,787	507,211

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
EXPENDITURES:				
INSTRUCTION:				
BASIC INSTRUCTION	17,258,004	18,898,403	18,610,781	(287,622)
ADDED NEEDS	5,044,567	4,535,114	4,614,323	79,209
ADULT & CONTINUING ED.	<u>323,013</u>	<u>320,364</u>	<u>332,151</u>	<u>11,787</u>
TOTAL INSTRUCTION	22,625,584	23,753,881	23,557,255	(196,626)
SUPPORT SERVICES:				
PUPIL SERVICES	3,085,679	3,234,639	3,234,198	(441)
INST. STAFF SERVICES	1,672,705	1,422,669	1,412,559	(10,110)
GENERAL ADMINISTRATION	528,834	527,363	522,273	(5,090)
SCHOOL ADMINISTRATION	2,157,324	2,177,604	2,171,789	(5,815)
BUSINESS SERVICES	644,609	618,325	612,375	(5,950)
OPERATIONS/MAINTENANCE	4,035,116	4,212,035	4,224,835	12,800
PUPIL TRANSPORTATION	702,544	662,018	635,025	(26,993)
CENTRAL SERVICES	1,208,379	1,241,646	1,176,450	(65,196)
ATHLETIC ACTIVITIES/OTHER SUPP	647,048	649,058	645,743	(3,315)
COMMUNITY SERVICES	462,632	588,860	440,080	(148,780)
TOTAL SUPPORT	15,144,870	15,334,217	15,075,327	(258,890)
TOTAL EXPENDITURES	37,770,454	39,088,098	38,632,582	(455,516)
Other Uses - Transfers Net	(138,304)	(140,170)	(364,535)	(224,365)

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,067,058)	(955,692)	(217,330)
BEGINNING EQUITY	<u>8,883,893</u>	<u>8,883,893</u>	<u>8,883,893</u>
ENDING EQUITY	<u>6,816,835</u>	<u>7,928,201</u>	<u>8,666,563</u>

**WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2020-2021**

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

	2020-21 ORIGINAL	2020-21 AMENDED	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
REVENUES:				
STATE SOURCES	1,786,085	1,791,995	1,652,568	(139,427)
OTHER TRANSFERS	<u>2,868,147</u>	<u>2,885,147</u>	<u>2,932,021</u>	<u>46,874</u>
TOTAL REVENUES	4,654,232	4,677,142	4,584,589	(92,553)

	2020-21 ORIGINAL	2020-21 AMENDED	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
EXPENDITURES:				
SALARIES	2,421,786	2,446,706	2,384,647	(62,059)
EMPLOYEE BENEFITS	1,671,085	1,680,446	1,634,648	(45,798)
PURCHASED SERVICES	37,100	26,050	20,550	(5,500)
SUPPLIES & MATERIALS	34,070	32,290	32,290	0
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>490,191</u>	<u>491,650</u>	<u>512,454</u>	<u>20,804</u>
TOTAL EXPENDITURES	4,654,232	4,677,142	4,584,589	(92,553)

	2020-21 ORIGINAL	2020-21 AMENDED	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
OTHER FINANCING:				
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 FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
LOCAL REVENUE - FEES	468,120	496,562	539,162	42,600
STATE REVENUE	74,274	72,390	72,390	0
FOOD SALES	3,000	0	0	0
FEDERAL REVENUE	0	79,340	79,340	0
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	545,394	648,292	690,892	42,600

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
SALARIES & FRINGES	525,831	680,173	668,467	(11,706)
PURCHASED SERVICES	17,750	26,550	25,656	(894)
SUPPLIES & MATERIALS	18,575	16,575	13,500	(3,075)
CAPITAL OUTLAY	0	2,313	2,313	0
FIELD TRIPS & OTHER EXP.	<u>3,500</u>	<u>3,000</u>	<u>15,600</u>	<u>12,600</u>
TOTAL EXPENDITURES	565,656	728,611	725,536	(3,075)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	0	0	0	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(20,262)	(80,319)	(34,644)	
BEGINNING EQUITY	<u>6,636</u>	<u>6,636</u>	<u>6,636</u>	
ENDING EQUITY	(13,626)	(73,683)	(28,008)	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
REVENUES:				
LOCAL (MERCANDISE SALES)	36,500	18,250	10,000	(8,250)
OTHER REVENUES	<u>50</u>	<u>25</u>	<u>25</u>	<u>0</u>
TOTAL REVENUES	36,550	18,275	10,025	(8,250)

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	30,000	15,000	9,000	(6,000)
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>325</u>	<u>200</u>	<u>(125)</u>
TOTAL EXPENDITURES	30,650	15,325	9,200	(6,125)

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
OTHER FINANCING:				
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	5,900	2,950	825	
BEGINNING EQUITY	<u>21,142</u>	<u>21,142</u>	<u>21,142</u>	
ENDING EQUITY	<u>27,042</u>	<u>24,092</u>	<u>21,967</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
LOCAL (FOOD SALES)	372,050	29,190	27,287	(1,903)
STATE SOURCES	109,459	108,338	126,218	17,880
FEDERAL (inc. Commodities)	1,419,939	1,230,056	1,275,689	45,633
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,901,448	1,367,584	1,429,194	61,610

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
SALARIES & FRINGES	641,978	570,517	566,774	(3,743)
PURCHASED SERVICES	53,475	47,975	34,074	(13,901)
SUPPLIES & OTHER	931,189	797,789	727,979	(69,810)
CAPITAL IMPROVEMENTS	17,400	90,735	95,630	4,895
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,719,042	1,582,016	1,499,457	(82,559)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	182,406	(214,432)	(70,263)	
BEGINNING EQUITY	<u>796,161</u>	<u>796,161</u>	<u>796,161</u>	
ENDING EQUITY	978,567	581,729	725,898	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	598,000	150,000	150,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	598,000	150,000	150,000	0

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	606,000	200,000	200,000	0
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	606,000	200,000	200,000	0

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(8,000)	(50,000)	(50,000)
BEGINNING EQUITY	<u>425,419</u>	<u>425,419</u>	<u>425,419</u>
ENDING EQUITY	<u>417,419</u>	<u>375,419</u>	<u>375,419</u>

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2020-2021

BUDGET RECOMMENDATIONS

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	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
REVENUES:				
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	5,460	5,460	0
OTHER TRANSFERS	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
TOTAL REVENUES	0	5,460	255,460	250,000

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
EXPENDITURES:				
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	40,000	40,000	40,000	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	40,000	40,000	40,000	0

	2020-21 ORIGINAL	2020-21 AMENDED #1	2020-21 PROPOSED AMENDED	INCREASE (DECREASE)
OTHER FINANCING:				
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(40,000)	(34,540)	215,460
BEGINNING EQUITY	<u>243,153</u>	<u>243,153</u>	<u>243,153</u>
ENDING EQUITY	203,153	208,613	458,613

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	5,000	1,700	1,165	(535)
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	5,000	1,700	1,165	(535)

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	125,000	97,081	(27,919)
SITE IMPROVEMENTS	75,000	135,818	241,346	105,528
ARCHITECTURE	6,500	11,401	11,401	0
BUILDING IMPROVEMENTS	712,712	1,263,850	975,004	(288,846)
OTHER FEES AND COSTS	350	0	0	0
TOTAL EXPENDITURES	794,562	1,536,069	1,324,832	(211,237)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(789,562)	(1,534,369)	(1,323,667)
BEGINNING EQUITY	<u>2,145,848</u>	<u>2,145,848</u>	<u>2,145,848</u>
ENDING EQUITY	1,356,286	611,479	822,181

**WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2020-2021**

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	95,000	15,000	14,035	(965)
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	95,000	15,000	14,035	(965)

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	97,000	0	0	0
SITE IMPROVEMENTS	350,000	350,000	841,492	491,492
ARCHITECTURE	340,000	393,385	409,091	15,706
BUILDING IMPROVEMENTS	5,059,670	5,059,670	4,123,776	(935,894)
OTHER FEES AND COSTS	13,500	14,000	13,565	(435)
TOTAL EXPENDITURES	5,860,170	5,817,055	5,387,924	(429,131)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(5,765,170)	(5,802,055)	(5,373,889)
BEGINNING EQUITY	<u>17,665,373</u>	<u>17,665,373</u>	<u>17,665,373</u>
ENDING EQUITY	11,900,203	11,863,318	12,291,484