

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2022-2023

### BUDGET RECOMMENDATION

Presented to Board of Education, April 17, 2023

Operating Mills Levied = Non-Homestead 16.1889 / Commercial Personal 4.1889

REVENUES:	2022-2023	2022-2023	2022-2023	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL SOURCES	3,761,049	3,871,622	3,656,618	(215,004)
STATE SOURCES	31,875,155	33,685,253	36,974,813	3,289,560
FEDERAL SOURCES	3,529,856	3,813,905	3,645,625	(168,280)
OTHER TRANSACTIONS	<u>2,738,901</u>	<u>2,782,267</u>	<u>2,801,469</u>	<u>19,202</u>
<b>TOTAL REVENUES</b>	<b>41,904,961</b>	<b>44,153,047</b>	<b>47,078,525</b>	<b>2,925,478</b>

EXPENDITURES:	2022-2023	2022-2023	2022-2023	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	19,430,620	20,236,015	20,979,874	743,859
ADDED NEEDS	5,315,325	5,685,135	6,057,961	372,826
ADULT & CONTINUING ED.	<u>322,379</u>	<u>337,531</u>	<u>356,927</u>	<u>19,396</u>
<b>TOTAL INSTRUCTION</b>	<b>25,068,324</b>	<b>26,258,681</b>	<b>27,394,762</b>	<b>1,136,081</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	4,101,788	4,224,091	4,487,426	263,335
INST. STAFF SERVICES	2,438,734	2,471,994	2,532,455	60,461
GENERAL ADMINISTRATION	543,999	551,324	590,642	39,318
SCHOOL ADMINISTRATION	2,204,902	2,237,889	2,394,862	156,973
BUSINESS SERVICES	558,442	573,126	599,548	26,422
OPERATIONS/MAINTENANCE	4,549,132	4,668,888	4,809,487	140,599
PUPIL TRANSPORTATION	753,993	815,709	866,306	50,597
CENTRAL SERVICES	1,316,902	1,337,772	1,451,180	113,408
ATHLETIC ACTIVITIES/OTHER SUPP	690,010	694,883	753,723	58,840
COMMUNITY SERVICES	437,087	446,673	446,095	(578)
<b>TOTAL SUPPORT</b>	<b>17,594,989</b>	<b>18,022,349</b>	<b>18,931,724</b>	<b>909,375</b>
<b>TOTAL EXPENDITURES</b>	<b>42,663,313</b>	<b>44,281,030</b>	<b>46,326,486</b>	<b>2,045,456</b>
Other Uses - Transfers Net	(308,960)	(304,268)	(359,987)	(55,719)
Prior Period Fund Balance Adj.	0	(12,786)	(12,786)	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,067,312)	(445,037)	379,266
BEGINNING EQUITY	<u>10,786,404</u>	<u>10,786,404</u>	<u>10,786,404</u>
ENDING EQUITY	<u>9,719,092</u>	<u>10,341,367</u>	<u>11,165,670</u>

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL EDUCATION CENTER PROGRAM FY 2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

	2022-23	2022-23	2022-23	INCREASE
<b>REVENUES:</b>	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
STATE SOURCES	1,798,703	2,260,997	2,246,950	(14,047)
OTHER TRANSFERS	<u>2,993,000</u>	<u>2,797,000</u>	<u>2,794,000</u>	(3,000)
<b>TOTAL REVENUES</b>	<b>4,791,703</b>	<b>5,057,997</b>	<b>5,040,950</b>	<b>(17,047)</b>

	2022-23	2022-23	2022-23	INCREASE
<b>EXPENDITURES:</b>	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES	2,436,973	2,617,608	2,633,571	15,963
EMPLOYEE BENEFITS	1,779,345	1,841,942	1,862,577	20,635
PURCHASED SERVICES	35,150	33,300	29,324	(3,976)
SUPPLIES & MATERIALS	35,990	36,210	36,210	0
CAPITAL OUTLAY	0	0	6,050	6,050
OTHER COSTS/TRANSFERS	504,245	<u>528,937</u>	473,218	(55,719)
<b>TOTAL EXPENDITURES</b>	<b>4,791,703</b>	<b>5,057,997</b>	<b>5,040,950</b>	<b>(17,047)</b>

	2022-23	2022-23	2022-23	INCREASE
<b>OTHER FINANCING:</b>	ORIGINAL	AMENDED	AMENDED	(DECREASE)
<b>TRANSFERS IN -</b>				
GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
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 FY2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

<b>REVENUES:</b>	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL REVENUE - FEES	815,500	801,500	801,860	360
STATE REVENUE	90,239	88,550	88,550	0
FOOD SALES	0	0	0	0
FEDERAL REVENUE	259,859	259,859	451,017	191,158
INCOMING TRANSFERS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,165,598</b>	<b>1,149,909</b>	<b>1,341,427</b>	<b>191,518</b>

<b>EXPENDITURES:</b>	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES & FRINGES	888,723	931,105	943,638	12,533
PURCHASED SERVICES	37,150	40,527	47,634	7,107
SUPPLIES & MATERIALS	19,000	109,054	118,482	9,428
CAPITAL OUTLAY	9,000	41,980	44,061	2,081
FIELD TRIPS & OTHER EXP.	5,500	7,500	7,500	0
<b>TOTAL EXPENDITURES</b>	<b>959,373</b>	<b>1,130,166</b>	<b>1,161,315</b>	<b>31,149</b>

<b>OTHER FINANCING:</b>	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
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

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	181,225	(5,257)	155,112	
BEGINNING EQUITY	<u>193,626</u>	<u>193,626</u>	<u>193,626</u>	
ENDING EQUITY	374,851	188,369	348,738	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

	2022-23	2022-23	2022-23	INCREASE
<b>REVENUES:</b>	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL (MERCHANDISE SALES)	37,500	39,000	44,250	5,250
OTHER REVENUES	<u>75</u>	<u>400</u>	<u>500</u>	<u>100</u>
<b>TOTAL REVENUES</b>	<b>37,575</b>	<b>39,400</b>	<b>44,750</b>	<b>5,350</b>

	2022-23	2022-23	2022-23	INCREASE
<b>EXPENDITURES:</b>	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
COST OF GOODS SOLD	36,000	38,000	41,500	3,500
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>800</u>	<u>150</u>
<b>TOTAL EXPENDITURES</b>	<b>36,650</b>	<b>38,650</b>	<b>42,300</b>	<b>3,650</b>

<b>OTHER FINANCING:</b>	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	925	750	2,450	
BEGINNING EQUITY	<u>29,773</u>	<u>29,773</u>	<u>29,773</u>	
ENDING EQUITY	30,698	30,523	32,223	

**WARREN WOODS PUBLIC SCHOOLS**  
**SPECIAL REVENUE FUND: FOOD SERVICE FY2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

REVENUES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL	209,626	244,270	271,669	27,399
STATE SOURCES	113,720	109,308	109,545	237
FEDERAL (inc. Commodities)	2,181,055	2,201,946	2,198,456	(3,490)
INCOMING TRANSFERS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,504,401</b>	<b>2,555,524</b>	<b>2,579,670</b>	<b>24,146</b>

EXPENDITURES:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES & FRINGES	683,816	670,209	694,344	24,135
PURCHASED SERVICES	53,350	57,850	54,250	(3,600)
SUPPLIES & OTHER	1,219,622	1,245,760	1,348,624	102,864
CAPITAL IMPROVEMENTS	574,910	563,429	568,158	4,729
INDIRECT COSTS	<u>120,000</u>	<u>100,000</u>	<u>120,000</u>	<u>20,000</u>
<b>TOTAL EXPENDITURES</b>	<b>2,651,698</b>	<b>2,637,248</b>	<b>2,785,376</b>	<b>148,128</b>

OTHER FINANCING:	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
Prior Period Fund Bal Adj.	0	12,768	12,768	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(147,297)	(68,956)	(192,938)	
BEGINNING EQUITY	<u>1,793,015</u>	<u>1,793,015</u>	<u>1,793,015</u>	
ENDING EQUITY	<u>1,645,718</u>	<u>1,724,059</u>	<u>1,600,077</u>	

**WARREN WOODS PUBLIC SCHOOLS  
STUDENT/SCHOOL ACTIVITY FUND FY2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

<b>REVENUES:</b>	<b>2022-23 ORIGINAL</b>	<b>2022-23 AMENDED</b>	<b>2022-23 AMENDED</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY INCOME	450,000	400,000	400,000	0
	0	0	0	0
	0	0	0	0
<b>TOTAL REVENUES</b>	<b>450,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>

<b>EXPENDITURES:</b>	<b>2022-23 ORIGINAL</b>	<b>2022-23 AMENDED</b>	<b>2022-23 AMENDED</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY EXPENSES	450,000	400,000	400,000	0
	0	0	0	0
	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>450,000</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>

<b>OTHER FINANCING:</b>	<b>2022-23 ORIGINAL</b>	<b>2022-23 AMENDED</b>	<b>2022-23 AMENDED</b>	<b>INCREASE (DECREASE)</b>
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	0	0	0	
BEGINNING EQUITY	<u>432,036</u>	<u>432,036</u>	<u>432,036</u>	
ENDING EQUITY	432,036	432,036	432,036	

**WARREN WOODS PUBLIC SCHOOLS**  
**Unrestricted Capital Projects Fund FY 2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>REVENUES:</b>				
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	860	1,410	550
OTHER TRANSFERS	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>250,000</b>	<b>250,860</b>	<b>251,410</b>	<b>550</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>EXPENDITURES:</b>				
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	120,000	173,005	173,005	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>120,000</b>	<b>173,005</b>	<b>173,005</b>	<b>0</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS OUT -				
BOND ISSUE SERIES II	0	0	0	0

<b>EQUITY IMPLICATIONS</b>				
NET OPERATIONS	130,000	77,855	78,405	
BEGINNING EQUITY	<u>1,104,932</u>	<u>1,104,932</u>	<u>1,104,932</u>	
ENDING EQUITY	<u>1,234,932</u>	<u>1,182,787</u>	<u>1,183,337</u>	

**WARREN WOODS PUBLIC SCHOOLS**  
**2018 BOND ISSUE FUND FY2022-2023**

**BUDGET RECOMMENDATIONS**

Presented to Board of Education , April 17, 2023

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>REVENUES:</b>				
EARNINGS ON INVESTMENTS	150	5,000	5,900	900
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>150</b>	<b>5,000</b>	<b>5,900</b>	<b>900</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>EXPENDITURES:</b>				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	97,835	97,835	0
SITE IMPROVEMENTS	0	2,030	2,030	0
ARCHITECTURE	5,200	11,000	11,000	0
BUILDING IMPROVEMENTS	257,184	276,061	276,961	900
OTHER FEES AND COSTS	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>262,384</b>	<b>386,926</b>	<b>387,826</b>	<b>900</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	(262,234)	(381,926)	(381,926)
BEGINNING EQUITY	<u>381,926</u>	<u>381,926</u>	<u>381,926</u>
ENDING EQUITY	119,692	0	0



# WARREN WOODS PUBLIC SCHOOLS

## 2020 BOND ISSUE FUND FY2022-2023

### BUDGET RECOMMENDATIONS

Presented to Board of Education , April 17, 2023

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>REVENUES:</b>				
EARNINGS ON INVESTMENTS	11,000	101,500	177,510	76,010
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>11,000</b>	<b>101,500</b>	<b>177,510</b>	<b>76,010</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>EXPENDITURES:</b>				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	100,000	127,921	263,692	135,771
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	8,403	23,857	41,697	17,840
BUILDING IMPROVEMENTS	1,879,334	1,533,257	1,906,170	372,913
OTHER FEES AND COSTS	<u>1,500</u>	<u>1,000</u>	<u>1,334</u>	<u>334</u>
<b>TOTAL EXPENDITURES</b>	<b>1,989,237</b>	<b>1,686,035</b>	<b>2,212,893</b>	<b>526,858</b>

	2022-23	2022-23	2022-23	INCREASE
	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
<b>OTHER FINANCING:</b>				
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	(1,978,237)	(1,584,535)	(2,035,383)
BEGINNING EQUITY	<u>6,640,081</u>	<u>6,640,081</u>	<u>6,640,081</u>
ENDING EQUITY	<u>4,661,844</u>	<u>5,055,546</u>	<u>4,604,698</u>