

WARREN WOODS PUBLIC SCHOOLS
GENERAL FUND OPERATIONS: FY2022-2023

BUDGET RECOMMENDATION

Presented to Board of Education, December 12, 2022

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

	2021-22	2022-2023	2022-2023	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
REVENUES:				
LOCAL SOURCES	3,602,097	3,761,049	3,871,622	110,573
STATE SOURCES	31,504,223	31,875,155	33,685,253	1,810,098
FEDERAL SOURCES	3,389,833	3,529,856	3,813,905	284,049
OTHER TRANSACTIONS	<u>2,722,965</u>	<u>2,738,901</u>	<u>2,782,267</u>	<u>43,366</u>
TOTAL REVENUES	41,219,118	41,904,961	44,153,047	2,248,086

	2021-22	2022-2023	2022-2023	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EXPENDITURES:				
INSTRUCTION:				
BASIC INSTRUCTION	18,877,619	19,430,620	20,236,015	805,395
ADDED NEEDS	5,117,917	5,315,325	5,685,135	369,810
ADULT & CONTINUING ED.	<u>311,922</u>	<u>322,379</u>	<u>337,531</u>	<u>15,152</u>
TOTAL INSTRUCTION	24,307,458	25,068,324	26,258,681	1,190,357
SUPPORT SERVICES:				
PUPIL SERVICES	3,921,872	4,101,788	4,224,091	122,303
INST. STAFF SERVICES	1,878,810	2,438,734	2,471,994	33,260
GENERAL ADMINISTRATION	493,312	543,999	551,324	7,325
SCHOOL ADMINISTRATION	2,142,173	2,204,902	2,237,889	32,987
BUSINESS SERVICES	525,089	558,442	573,126	14,684
OPERATIONS/MAINTENANCE	4,189,861	4,549,132	4,668,888	119,756
PUPIL TRANSPORTATION	681,377	753,993	815,709	61,716
CENTRAL SERVICES	1,206,486	1,316,902	1,337,772	20,870
ATHLETIC ACTIVITIES/OTHER SUPP	652,631	690,010	694,883	4,873
COMMUNITY SERVICES	436,958	437,087	446,673	9,586
TOTAL SUPPORT	<u>16,128,569</u>	<u>17,594,989</u>	<u>18,022,349</u>	<u>427,360</u>
TOTAL EXPENDITURES	40,436,027	42,663,313	44,281,030	1,617,717
Other Uses - Transfers Net	(477,765)	(308,960)	(304,268)	4,692
Prior Period Fund Balance Adj.	0	0	(12,786)	(12,786)

EQUITY IMPLICATIONS			
NET OPERATIONS	305,326	(1,067,312)	(445,037)
BEGINNING EQUITY	<u>10,481,078</u>	<u>10,786,404</u>	<u>10,786,404</u>
ENDING EQUITY	<u>10,786,404</u>	<u>9,719,092</u>	<u>10,341,367</u>

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	1,671,955	1,798,703	2,260,997	462,294
OTHER TRANSFERS	<u>2,881,021</u>	<u>2,993,000</u>	<u>2,797,000</u>	(196,000)
TOTAL REVENUES	4,552,976	4,791,703	5,057,997	266,294

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,312,316	2,436,973	2,617,608	180,635
EMPLOYEE BENEFITS	1,569,570	1,779,345	1,841,942	62,597
PURCHASED SERVICES	11,693	35,150	33,300	(1,850)
SUPPLIES & MATERIALS	44,074	35,990	36,210	220
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>615,322</u>	<u>504,245</u>	<u>528,937</u>	<u>24,692</u>
TOTAL EXPENDITURES	4,552,976	4,791,703	5,057,997	266,294

	2021-22	2022-23	2022-23	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 FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	816,199	815,500	801,500	(14,000)
STATE REVENUE	58,546	90,239	88,550	(1,689)
FOOD SALES	0	0	0	0
FEDERAL REVENUE	279,910	259,859	259,859	0
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,154,655	1,165,598	1,149,909	(15,689)

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	831,891	888,723	931,105	42,382
PURCHASED SERVICES	28,937	37,150	40,527	3,377
SUPPLIES & MATERIALS	14,428	19,000	109,054	90,054
CAPITAL OUTLAY	4,547	9,000	41,980	32,980
FIELD TRIPS & OTHER EXP.	3,794	5,500	7,500	2,000
TOTAL EXPENDITURES	883,597	959,373	1,130,166	170,793

	2021-22	2022-23	2022-23	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	75,000	0	0	0
GENERAL FUND	25,000	25,000	25,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	171,058	181,225	(5,257)	
BEGINNING EQUITY	<u>22,568</u>	<u>193,626</u>	<u>193,626</u>	
ENDING EQUITY	193,626	374,851	188,369	

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANDISE SALES)	43,092	37,500	39,000	1,500
OTHER REVENUES	<u>43</u>	<u>75</u>	<u>400</u>	<u>325</u>
TOTAL REVENUES	43,135	37,575	39,400	1,825

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	34,145	36,000	38,000	2,000
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>572</u>	<u>650</u>	<u>650</u>	<u>0</u>
TOTAL EXPENDITURES	34,717	36,650	38,650	2,000

OTHER FINANCING:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	8,418	925	750	
BEGINNING EQUITY	<u>21,355</u>	<u>29,773</u>	<u>29,773</u>	
ENDING EQUITY	<u>29,773</u>	<u>30,698</u>	<u>30,523</u>	

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

REVENUES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	125,575	209,626	244,270	34,644
STATE SOURCES	97,463	113,720	109,308	(4,412)
FEDERAL (inc. Commodities)	2,650,122	2,181,055	2,201,946	20,891
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	2,873,160	2,504,401	2,555,524	51,123

EXPENDITURES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	620,520	683,816	670,209	(13,607)
PURCHASED SERVICES	64,444	53,350	57,850	4,500
SUPPLIES & OTHER	1,088,872	1,219,622	1,245,760	26,138
CAPITAL IMPROVEMENTS	141,259	574,910	563,429	(11,481)
INDIRECT COSTS	<u>110,000</u>	<u>120,000</u>	<u>100,000</u>	<u>(20,000)</u>
TOTAL EXPENDITURES	2,025,095	2,651,698	2,637,248	(14,450)

OTHER FINANCING:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
Prior Period Fund Bal Adj.	0	0	12,768	12,768

EQUITY IMPLICATIONS				
NET OPERATIONS	848,065	(147,297)	(68,956)	
BEGINNING EQUITY	<u>944,950</u>	<u>1,793,015</u>	<u>1,793,015</u>	
ENDING EQUITY	1,793,015	1,645,718	1,724,059	

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

REVENUES:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	381,726	450,000	400,000	(50,000)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	381,726	450,000	400,000	(50,000)

EXPENDITURES:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	373,927	450,000	400,000	(50,000)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	373,927	450,000	400,000	(50,000)

OTHER FINANCING:	2021-22 AUDITED	2022-23 ORIGINAL	2022-23 AMENDED	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	7,799	0	0	
BEGINNING EQUITY	<u>424,237</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 , December 12, 2022

	2021-22	2022-23	2022-23	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	54,837	0	860	860
OTHER TRANSFERS	<u>600,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
TOTAL REVENUES	654,837	250,000	250,860	860

	2021-22	2022-23	2022-23	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	48,246	120,000	173,005	53,005
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	48,246	120,000	173,005	53,005

	2021-22	2022-23	2022-23	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	606,591	130,000	77,855
BEGINNING EQUITY	<u>498,341</u>	<u>1,104,932</u>	<u>1,104,932</u>
ENDING EQUITY	1,104,932	1,234,932	1,182,787

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

REVENUES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	948	150	5,000	4,850
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	948	150	5,000	4,850

EXPENDITURES:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	99,597	0	97,835	97,835
SITE IMPROVEMENTS	38,698	0	2,030	2,030
ARCHITECTURE	1,224	5,200	11,000	5,800
BUILDING IMPROVEMENTS	664,851	257,184	276,061	18,877
OTHER FEES AND COSTS	<u>456</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	804,826	262,384	386,926	124,542

OTHER FINANCING:	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(803,878)	(262,234)	(381,926)
BEGINNING EQUITY	<u>1,185,804</u>	<u>381,926</u>	<u>381,926</u>
ENDING EQUITY	381,926	119,692	0

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2022-2023

BUDGET RECOMMENDATIONS

Presented to Board of Education , December 12, 2022

	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
REVENUES:				
EARNINGS ON INVESTMENTS	18,622	11,000	101,500	90,500
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	18,622	11,000	101,500	90,500

	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EXPENDITURES:				
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	100,000	127,921	27,921
SITE IMPROVEMENTS	518,414	0	0	0
ARCHITECTURE	117,250	8,403	23,857	15,454
BUILDING IMPROVEMENTS	6,629,247	1,879,334	1,533,257	(346,077)
OTHER FEES AND COSTS	544	1,500	1,000	(500)
TOTAL EXPENDITURES	7,265,455	1,989,237	1,686,035	(303,202)

	2021-22	2022-23	2022-23	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(7,246,833)	(1,978,237)	(1,584,535)
BEGINNING EQUITY	13,886,914	6,640,081	6,640,081
ENDING EQUITY	6,640,081	4,661,844	5,055,546