

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2018-2019

BUDGET RECOMMENDATION

Presented to Board of Education, June 25, 2019

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

REVENUES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	3,054,076	3,304,213	3,300,519	(3,694)
STATE SOURCES	27,474,320	28,120,950	28,183,320	62,370
FEDERAL SOURCES	1,610,878	1,609,064	1,547,087	(61,977)
OTHER TRANSACTIONS	<u>908,773</u>	<u>889,319</u>	<u>906,845</u>	<u>17,526</u>
TOTAL REVENUES	33,048,047	33,923,546	33,937,771	14,225

EXPENDITURES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	15,880,408	16,207,160	15,781,900	(425,260)
ADDED NEEDS	4,081,433	3,981,910	3,913,337	(68,573)
ADULT & CONTINUING ED.	<u>334,086</u>	<u>340,965</u>	<u>294,538</u>	<u>(46,427)</u>
TOTAL INSTRUCTION	20,295,927	20,530,035	19,989,775	(540,260)
SUPPORT SERVICES:				
PUPIL SERVICES	2,879,595	2,856,754	2,788,160	(68,594)
INST. STAFF SERVICES	1,656,703	1,685,458	1,569,332	(116,126)
GENERAL ADMINISTRATION	513,914	509,839	476,779	(33,060)
SCHOOL ADMINISTRATION	2,143,212	2,156,588	2,129,094	(27,494)
BUSINESS SERVICES	659,139	659,697	628,133	(31,564)
OPERATIONS/MAINTENANCE	3,799,094	3,794,371	3,674,182	(120,189)
PUPIL TRANSPORTATION	660,067	651,323	624,061	(27,262)
CENTRAL SERVICES	980,051	956,802	936,576	(20,226)
ATHLETIC ACTIVITIES/OTHER SUPP	591,253	613,724	614,359	635
COMMUNITY SERVICES	420,305	499,156	513,483	14,327
TOTAL SUPPORT	14,303,333	14,383,712	13,954,159	(429,553)
TOTAL EXPENDITURES	34,599,260	34,913,747	33,943,934	(969,813)
Other Uses - Transfers Net	(62,408)	(141,619)	(224,686)	(83,067)

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,613,621)	(1,131,820)	(230,849)
BEGINNING EQUITY	<u>8,776,694</u>	<u>8,776,694</u>	<u>8,776,694</u>
ENDING EQUITY	<u>7,163,073</u>	<u>7,644,874</u>	<u>8,545,845</u>

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 25, 2019

	2018-19	2018-19	2018-19	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
STATE SOURCES	1,630,423	1,643,104	1,640,857	(2,247)
OTHER TRANSFERS	<u>3,045,000</u>	<u>3,004,724</u>	<u>2,992,724</u>	<u>(12,000)</u>
TOTAL REVENUES	4,675,423	4,647,828	4,633,581	(14,247)

	2018-19	2018-19	2018-19	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES	2,397,068	2,486,751	2,493,815	7,064
EMPLOYEE BENEFITS	1,595,296	1,612,945	1,614,566	1,621
PURCHASED SERVICES	101,700	41,732	25,925	(15,807)
SUPPLIES & MATERIALS	39,500	39,080	39,080	0
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	541,859	<u>467,320</u>	<u>460,195</u>	<u>(7,125)</u>
TOTAL EXPENDITURES	4,675,423	4,647,828	4,633,581	(14,247)

	2018-19	2018-19	2018-19	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(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 , June 25, 2019

REVENUES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL REVENUE - FEES	1,556,250	1,027,250	995,834	(31,416)
STATE REVENUE	71,165	71,512	71,512	0
FOOD SALES	6,565	6,000	4,678	(1,322)
INCOMING TRANSFERS	0	55,511	55,511	0
TOTAL REVENUES	1,633,980	1,160,273	1,127,535	(32,738)

EXPENDITURES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	912,487	912,340	898,488	(13,852)
PURCHASED SERVICES	47,350	40,025	39,440	(585)
SUPPLIES & MATERIALS	42,150	36,150	26,000	(10,150)
CAPITAL OUTLAY	8,500	4,181	4,180	(1)
FIELD TRIPS & OTHER EXP.	18,500	14,500	6,350	(8,150)
TOTAL EXPENDITURES	1,028,987	1,007,196	974,458	(32,738)

OTHER FINANCING:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	375,000	396,903	396,903	0
GENERAL FUND	50,000	0	0	0
PRIOR PERIOD ADJUSTMENT	0	711,843	711,843	0

EQUITY IMPLICATIONS				
NET OPERATIONS	179,993	(955,669)	(955,669)	
BEGINNING EQUITY	955,669	955,669	955,669	
ENDING EQUITY	1,135,662	0	0	

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 25, 2019

	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
LOCAL (MERCHANDISE SALES)	24,995	31,500	36,830	5,330
OTHER REVENUES	10	45	45	0
TOTAL REVENUES	25,005	31,545	36,875	5,330

	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	17,950	24,000	27,250	3,250
PURCHASED SERVICES	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	510	1,000	500	(500)
TOTAL EXPENDITURES	18,460	25,000	27,750	2,750

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

EQUITY IMPLICATIONS				
NET OPERATIONS	6,545	6,545	9,125	
BEGINNING EQUITY	6,659	6,659	6,659	
ENDING EQUITY	13,204	13,204	15,784	

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

BUDGET RECOMMENDATIONS

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REVENUES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (FOOD SALES)	396,945	387,745	357,787	(29,958)
STATE SOURCES	107,435	107,766	105,379	(2,387)
FEDERAL (inc. Commodities)	1,293,700	1,313,932	1,294,654	(19,278)
INCOMING TRANSFERS	30,000	35,000	47,500	12,500
TOTAL REVENUES	1,828,080	1,844,443	1,805,320	(39,123)

EXPENDITURES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	682,006	669,316	634,422	(34,894)
PURCHASED SERVICES	38,035	34,988	32,210	(2,778)
SUPPLIES & OTHER	909,770	902,402	861,578	(40,824)
CAPITAL IMPROVEMENTS	15,365	76,368	76,059	(309)
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	0
TOTAL EXPENDITURES	1,720,176	1,758,074	1,679,269	(78,805)

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

EQUITY IMPLICATIONS			
NET OPERATIONS	107,904	86,369	126,051
BEGINNING EQUITY	<u>566,826</u>	<u>566,826</u>	<u>566,826</u>
ENDING EQUITY	674,730	653,195	692,877

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

BUDGET RECOMMENDATIONS

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	2018-19 ORIGINAL	2018-19 AMENDED	2018-19 FINAL	INCREASE (DECREASE)
REVENUES:				
LOCAL SOURCES	0	30,000	40,746	10,746
SALE OF ASSETS	0	7,888	7,888	0
OTHER TRANSFERS	<u>375,000</u>	<u>396,903</u>	<u>396,903</u>	<u>0</u>
TOTAL REVENUES	375,000	434,791	445,537	10,746

	2018-19 ORIGINAL	2018-19 AMENDED	2018-19 FINAL	INCREASE (DECREASE)
EXPENDITURES:				
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	412,000	376,842	376,723	(119)
OTHER COSTS/TRANSFERS	<u>7,847</u>	<u>11,436</u>	<u>8,708</u>	<u>(2,728)</u>
TOTAL EXPENDITURES	419,847	388,278	385,431	(2,847)

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

EQUITY IMPLICATIONS			
NET OPERATIONS	(44,847)	46,513	60,106
BEGINNING EQUITY	<u>241,544</u>	<u>241,544</u>	<u>241,544</u>
ENDING EQUITY	196,697	288,057	301,650

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 25, 2019

REVENUES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	240,000	240,000	323,000	83,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	240,000	240,000	323,000	83,000

EXPENDITURES:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	93,469	182,582	182,582	0
SITE IMPROVEMENTS	555,406	2,161,401	2,271,199	109,798
ARCHITECTURE	542,353	269,514	367,838	98,324
BUILDING IMPROVEMENTS	4,620,500	2,922,533	4,910,556	1,988,023
OTHER FEES AND COSTS	0	12,897	30,556	17,659
TOTAL EXPENDITURES	5,811,728	5,548,927	7,762,731	2,213,804

OTHER FINANCING:	2018-19	2018-19	2018-19	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(5,571,728)	(5,308,927)	(7,439,731)
BEGINNING EQUITY	<u>17,462,766</u>	<u>17,462,766</u>	<u>17,462,766</u>
ENDING EQUITY	11,891,038	12,153,839	10,023,035