

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2019-2020

BUDGET RECOMMENDATION

Presented to Board of Education, June 29, 2020

Operating Mills Levied = Non-Homestead **17.5028** / Commercial Personal **5.5028**

REVENUES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL SOURCES	3,265,453	3,448,791	3,299,765	(149,026)
STATE SOURCES	28,475,626	28,903,208	26,910,646	(1,992,562)
FEDERAL SOURCES	1,713,655	1,501,490	1,479,140	(22,350)
OTHER TRANSACTIONS	<u>950,722</u>	<u>1,241,152</u>	<u>1,260,362</u>	<u>19,210</u>
TOTAL REVENUES	34,405,456	35,094,641	32,949,913	(2,144,728)

EXPENDITURES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	16,591,755	16,214,533	16,062,299	(152,234)
ADDED NEEDS	4,488,567	4,609,426	4,555,909	(53,517)
ADULT & CONTINUING ED.	<u>352,683</u>	<u>284,731</u>	<u>280,984</u>	<u>(3,747)</u>
TOTAL INSTRUCTION	21,433,005	21,108,690	20,899,192	(209,498)
SUPPORT SERVICES:				
PUPIL SERVICES	2,943,485	2,783,045	2,759,964	(23,081)
INST. STAFF SERVICES	1,746,706	1,731,807	1,613,129	(118,678)
GENERAL ADMINISTRATION	543,522	541,464	486,127	(55,337)
SCHOOL ADMINISTRATION	2,209,126	2,123,941	2,082,139	(41,802)
BUSINESS SERVICES	649,003	641,812	610,202	(31,610)
OPERATIONS/MAINTENANCE	3,913,164	3,878,426	3,792,939	(85,487)
PUPIL TRANSPORTATION	669,914	663,157	614,255	(48,902)
CENTRAL SERVICES	1,016,732	1,121,501	1,043,396	(78,105)
ATHLETIC ACTIVITIES/OTHER SUPP	638,573	635,909	553,889	(82,020)
COMMUNITY SERVICES	494,469	434,285	433,589	(696)
TOTAL SUPPORT	14,824,694	14,555,347	13,989,629	(565,718)
TOTAL EXPENDITURES	36,257,699	35,664,037	34,888,821	(775,216)
Other Uses - Transfers Net	(92,107)	(139,873)	(254,716)	(114,843)

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,944,350)	(709,269)	(2,193,624)
BEGINNING EQUITY	<u>9,049,977</u>	<u>9,049,977</u>	<u>9,049,977</u>
ENDING EQUITY	<u>7,105,627</u>	<u>8,340,708</u>	<u>6,856,353</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2019-20	2019-20	2019-20	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
STATE SOURCES	1,699,473	1,661,896	1,661,896	0
OTHER TRANSFERS	<u>3,158,518</u>	<u>3,141,080</u>	<u>2,951,078</u>	<u>(190,002)</u>
TOTAL REVENUES	4,857,991	4,802,976	4,612,974	(190,002)

	2019-20	2019-20	2019-20	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES	2,562,674	2,566,538	2,521,383	(45,155)
EMPLOYEE BENEFITS	1,705,928	1,669,603	1,653,965	(15,638)
PURCHASED SERVICES	37,681	38,450	15,383	(23,067)
SUPPLIES & MATERIALS	39,080	38,523	36,367	(2,156)
CAPITAL OUTLAY	0	0	0	0
OTHER COSTS/TRANSFERS	<u>512,628</u>	<u>489,862</u>	<u>385,876</u>	<u>(103,986)</u>
TOTAL EXPENDITURES	4,857,991	4,802,976	4,612,974	(190,002)

	2019-20	2019-20	2019-20	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	0	0	0
ENDING EQUITY	0	0	0

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
LOCAL REVENUE - FEES	1,011,000	1,016,300	756,663	(259,637)
STATE REVENUE	72,344	71,950	71,950	0
FOOD SALES	6,000	6,000	4,140	(1,860)
INCOMING TRANSFERS	0	0	12,000	12,000
TOTAL REVENUES	1,089,344	1,094,250	844,753	(249,497)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
SALARIES & FRINGES	933,546	949,068	791,236	(157,832)
PURCHASED SERVICES	43,975	42,275	27,034	(15,241)
SUPPLIES & MATERIALS	36,400	36,400	19,880	(16,520)
CAPITAL OUTLAY	4,180	3,000	1,460	(1,540)
FIELD TRIPS & OTHER EXP.	12,500	12,500	4,740	(7,760)
TOTAL EXPENDITURES	1,030,601	1,043,243	844,350	(198,893)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
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	58,743	51,007	403	
BEGINNING EQUITY	40	40	40	
ENDING EQUITY	58,783	51,047	443	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2019-20	2019-20	2019-20	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (MERCHANTISE SALES)	36,500	36,500	30,746	(5,754)
OTHER REVENUES	<u>60</u>	<u>60</u>	<u>100</u>	<u>40</u>
TOTAL REVENUES	36,560	36,560	30,846	(5,714)

	2019-20	2019-20	2019-20	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
COST OF GOODS SOLD	28,000	30,000	23,647	(6,353)
WRITE OFF OF DONATED ITEMS	0	0	1,595	1,595
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>600</u>	<u>600</u>	<u>620</u>	<u>20</u>
TOTAL EXPENDITURES	28,600	30,600	25,862	(4,738)

	2019-20	2019-20	2019-20	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	7,960	5,960	4,984	
BEGINNING EQUITY	<u>16,151</u>	<u>16,151</u>	<u>16,151</u>	
ENDING EQUITY	<u>24,111</u>	<u>22,111</u>	<u>21,135</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL (FOOD SALES)	395,255	381,705	262,566	(119,139)
STATE SOURCES	104,678	103,930	97,736	(6,194)
FEDERAL (inc. Commodities)	1,303,819	1,322,169	1,276,340	(45,829)
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,803,752	1,807,804	1,636,642	(171,162)

EXPENDITURES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
SALARIES & FRINGES	634,814	640,190	631,693	(8,497)
PURCHASED SERVICES	43,315	50,301	36,080	(14,221)
SUPPLIES & OTHER	896,569	892,648	754,459	(138,189)
CAPITAL IMPROVEMENTS	153,975	166,094	238,778	72,684
INDIRECT COSTS	75,000	75,000	75,000	0
TOTAL EXPENDITURES	1,803,673	1,824,233	1,736,010	(88,223)

OTHER FINANCING:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	79	(16,429)	(99,368)	
BEGINNING EQUITY	<u>786,232</u>	<u>786,232</u>	<u>786,232</u>	
ENDING EQUITY	<u>786,311</u>	<u>769,803</u>	<u>686,864</u>	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
REVENUES:				
STUDENT/SCHOOL ACTIVITY INCOME	1,381,710	1,156,645	418,500	(738,145)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,381,710	1,156,645	418,500	(738,145)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EXPENDITURES:				
STUDENT/SCHOOL ACTIVITY EXPENSES	1,381,710	1,148,981	455,500	(693,481)
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	1,381,710	1,148,981	455,500	(693,481)

	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	7,664	(37,000)	
BEGINNING EQUITY	<u>469,586</u>	<u>469,586</u>	<u>469,586</u>	
ENDING EQUITY	<u>469,586</u>	<u>477,250</u>	<u>432,586</u>	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2019-2020

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

	2019-20	2019-20	2019-20	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	150	750	600
OTHER TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	150	750	600

	2019-20	2019-20	2019-20	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	110,747	90,247	59,247	(31,000)
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	110,747	90,247	59,247	(31,000)

	2019-20	2019-20	2019-20	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(110,747)	(90,097)	(58,497)	
BEGINNING EQUITY	<u>301,649</u>	<u>301,649</u>	<u>301,649</u>	
ENDING EQUITY	190,902	211,552	243,152	

**WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2019-2020**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	100,000	100,000	101,500	1,500
USF/E-RATE	0	48,981	48,981	0
OTHER FUND MODIFICATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	100,000	148,981	150,481	1,500

EXPENDITURES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	96,927	96,927	0
SITE IMPROVEMENTS	689,457	1,013,821	1,026,255	12,434
ARCHITECTURE	97,032	91,399	128,821	37,422
BUILDING IMPROVEMENTS	6,660,074	7,419,914	7,311,850	(108,064)
OTHER FEES AND COSTS	<u>11,592</u>	<u>3,200</u>	<u>5,981</u>	<u>2,781</u>
TOTAL EXPENDITURES	7,458,155	8,625,261	8,569,834	(55,427)

OTHER FINANCING:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(7,358,155)	(8,476,280)	(8,419,353)
BEGINNING EQUITY	<u>10,417,095</u>	<u>10,417,095</u>	<u>10,417,095</u>
ENDING EQUITY	3,058,940	1,940,815	1,997,742

**WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2019-2020**

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 29, 2020

REVENUES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	0	0	0
PROCEEDS FROM BONDS	0	0	17,797,953	17,797,953
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	0	0	17,797,953	17,797,953

EXPENDITURES:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	0	0
SITE IMPROVEMENTS	0	0	0	0
ARCHITECTURE	0	0	0	0
BUILDING IMPROVEMENTS	0	0	0	0
OTHER FEES AND COSTS	0	0	132,679	132,679
TOTAL EXPENDITURES	0	0	132,679	132,679

OTHER FINANCING:	2019-20	2019-20	2019-20	INCREASE
	ORIGINAL	AMENDED	FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	0	0	17,665,274	
BEGINNING EQUITY	0	0	0	
ENDING EQUITY	0	0	17,665,274	