

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2024-2025

BUDGET RECOMMENDATION

Presented to Board of Education, April 14, 2025

Operating Mills Levied = Non-Homestead 18.0000 / Commercial Personal 6.0000

	2024-2025	2024-2025	2024-2025	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL SOURCES	5,141,596	5,308,401	5,373,283	64,882
STATE SOURCES	38,269,569	38,167,780	38,374,310	206,530
FEDERAL SOURCES	2,010,065	2,255,203	2,254,398	(805)
OTHER TRANSACTIONS	<u>3,029,688</u>	<u>3,168,647</u>	<u>3,168,647</u>	<u>0</u>
TOTAL REVENUES	48,450,918	48,900,031	49,170,638	270,607

	2024-2025	2024-2025	2024-2025	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	21,346,889	21,144,510	21,232,676	88,166
ADDED NEEDS	6,516,490	6,653,037	6,616,743	(36,294)
ADULT & CONTINUING ED.	<u>435,256</u>	<u>484,642</u>	<u>470,437</u>	<u>(14,205)</u>
TOTAL INSTRUCTION	28,298,635	28,282,189	28,319,856	37,667
SUPPORT SERVICES:				
PUPIL SERVICES	4,728,465	4,848,991	4,847,309	(1,682)
INST. STAFF SERVICES	2,690,931	2,751,978	2,724,484	(27,494)
GENERAL ADMINISTRATION	592,521	599,106	621,345	22,239
SCHOOL ADMINISTRATION	2,580,152	2,435,651	2,408,485	(27,166)
BUSINESS SERVICES	681,061	690,503	689,785	(718)
OPERATIONS/MAINTENANCE	5,358,233	5,195,888	5,197,436	1,548
PUPIL TRANSPORTATION	1,009,561	1,004,633	1,005,450	817
CENTRAL SERVICES	1,345,965	1,373,655	1,367,277	(6,378)
ATHLETIC ACTIVITIES/OTHER SUPP	781,352	779,287	770,011	(9,276)
COMMUNITY SERVICES	426,839	378,456	402,479	24,023
OTHER SUPPORT SERVICES	6,120	15,300	15,300	0
TOTAL SUPPORT	<u>20,201,200</u>	<u>20,073,448</u>	<u>20,049,361</u>	<u>(24,087)</u>
TOTAL EXPENDITURES	48,499,835	48,355,637	48,369,217	13,580
Other Uses - Transfers Net	(324,118)	(333,900)	(463,900)	(130,000)
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(373,035)	210,494	337,521
BEGINNING EQUITY	<u>14,895,368</u>	<u>14,895,368</u>	<u>14,895,368</u>
ENDING EQUITY	<u>14,522,333</u>	<u>15,105,862</u>	<u>15,232,889</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL EDUCATION CENTER PROGRAM FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
STATE SOURCES	2,403,801	2,274,014	2,322,491	48,477
OTHER TRANSFERS	<u>2,681,000</u>	<u>2,888,000</u>	<u>3,041,000</u>	<u>153,000</u>
TOTAL REVENUES	5,084,801	5,162,014	5,363,491	201,477

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES	2,542,266	2,658,715	2,657,919	(796)
EMPLOYEE BENEFITS	1,969,843	1,875,785	1,903,824	28,039
PURCHASED SERVICES	32,300	40,625	40,625	0
SUPPLIES & MATERIALS	30,610	57,320	57,320	0
CAPITAL OUTLAY	0	12,974	12,974	0
OTHER COSTS/TRANSFERS	<u>509,782</u>	<u>516,595</u>	<u>690,829</u>	<u>174,234</u>
TOTAL EXPENDITURES	5,084,801	5,162,014	5,363,491	201,477

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(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 FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL REVENUE - FEES	1,001,212	906,212	911,192	4,980
STATE REVENUE	96,379	59,634	91,029	31,395
FOOD SALES	3,411	0	0	0
FEDERAL REVENUE	0	0	0	0
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,101,002	965,846	1,002,221	36,375

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES & FRINGES	990,761	940,827	950,706	9,879
PURCHASED SERVICES	38,090	31,590	31,590	0
SUPPLIES & MATERIALS	27,500	29,000	27,000	(2,000)
CAPITAL OUTLAY	7,000	7,000	7,000	0
FIELD TRIPS & OTHER EXP.	10,000	10,000	10,000	0
TOTAL EXPENDITURES	1,073,351	1,018,417	1,026,296	7,879

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	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

EQUITY IMPLICATIONS			
NET OPERATIONS	2,651	(77,571)	(49,075)
BEGINNING EQUITY	<u>608,921</u>	<u>608,921</u>	<u>608,921</u>
ENDING EQUITY	611,572	531,350	559,846

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL (MERCHANDISE SALES)	50,000	48,500	47,500	(1,000)
OTHER REVENUES	<u>600</u>	<u>800</u>	<u>825</u>	<u>25</u>
TOTAL REVENUES	50,600	49,300	48,325	(975)

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
COST OF GOODS SOLD	46,500	46,500	44,500	(2,000)
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	246	246	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>725</u>	<u>725</u>	<u>725</u>	<u>0</u>
TOTAL EXPENDITURES	47,225	47,471	45,471	(2,000)

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	3,375	1,829	2,854
BEGINNING EQUITY	<u>16,513</u>	<u>16,513</u>	<u>16,513</u>
ENDING EQUITY	<u>19,888</u>	<u>18,342</u>	<u>19,367</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: FOOD SERVICE FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL (FOOD SALES)	240,235	252,180	235,279	(16,901)
STATE SOURCES	391,682	204,745	188,976	(15,769)
FEDERAL (inc. Commodities)	2,234,758	2,619,871	2,530,586	(89,285)
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	2,866,675	3,076,796	2,954,841	(121,955)

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
SALARIES & FRINGES	860,218	831,329	798,571	(32,758)
PURCHASED SERVICES	81,850	104,200	104,812	612
SUPPLIES & OTHER	1,376,812	1,449,276	1,410,141	(39,135)
CAPITAL IMPROVEMENTS	85,500	232,217	239,581	7,364
INDIRECT COSTS	<u>90,000</u>	<u>100,000</u>	<u>100,000</u>	0
TOTAL EXPENDITURES	2,494,380	2,717,022	2,653,105	(63,917)

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
Prior Period Fund Bal Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	372,295	359,774	301,736
BEGINNING EQUITY	<u>2,359,669</u>	<u>2,359,669</u>	<u>2,359,669</u>
ENDING EQUITY	2,731,964	2,719,443	2,661,405

WARREN WOODS PUBLIC SCHOOLS

STUDENT/SCHOOL ACTIVITY FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

REVENUES:	2024-25 ORIGINAL	2024-25 AMEENDED	2024-25 AMEENDED #2	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	470,000	470,000	485,000	15,000
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	470,000	470,000	485,000	15,000

EXPENDITURES:	2024-25 ORIGINAL	2024-25 AMEENDED	2024-25 AMEENDED #2	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	470,000	470,000	500,000	30,000
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	470,000	470,000	500,000	30,000

OTHER FINANCING:	2024-25 ORIGINAL	2024-25 AMEENDED	2024-25 AMEENDED #	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	(15,000)
BEGINNING EQUITY	<u>470,087</u>	<u>470,087</u>	<u>470,087</u>
ENDING EQUITY	470,087	470,087	455,087

WARREN WOODS PUBLIC SCHOOLS

Unrestricted Capital Projects Fund FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
LOCAL SOURCES	0	23,855	61,098	37,243
SALE OF ASSETS	0	3,303	29,138	25,835
OTHER TRANSFERS	<u>300,000</u>	<u>300,000</u>	<u>600,000</u>	<u>300,000</u>
TOTAL REVENUES	300,000	327,158	690,236	363,078

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	763,293	823,059	823,059	0
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	763,293	823,059	823,059	0

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(463,293)	(495,901)	(132,823)
BEGINNING EQUITY	<u>2,343,258</u>	<u>2,343,258</u>	<u>2,343,258</u>
ENDING EQUITY	1,879,965	1,847,357	2,210,435

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
EARNINGS ON INVESTMENTS	100,000	100,000	104,000	4,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	100,000	100,000	104,000	4,000

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	343,070	318,806	318,806	0
SITE IMPROVEMENTS	0	0	54,720	54,720
ARCHITECTURE	200,000	346,632	441,742	95,110
BUILDING IMPROVEMENTS	820,248	815,755	1,188,397	372,642
OTHER FEES AND COSTS	1,500	1,000	594	(406)
TOTAL EXPENDITURES	1,364,818	1,482,193	2,004,259	522,066

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,264,818)	(1,382,193)	(1,900,259)
BEGINNING EQUITY	2,888,899	2,888,899	2,888,899
ENDING EQUITY	1,624,081	1,506,706	988,640

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , April 14, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
EARNINGS ON INVESTMENTS	75,000	200,000	245,330	45,330
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	75,000	200,000	245,330	45,330

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
ADVERTISEMENTS	1,500	1,500	1,500	0
PROGRAM MGMT / ARCHITECT FEES	1,984,202	1,500,000	1,500,000	0
BUILDING IMPROVEMENTS	3,527,995	3,090,205	1,834,801	(1,255,404)
OTHER FEES AND COSTS	85,780	85,780	85,780	0
TOTAL EXPENDITURES	5,599,477	4,677,485	3,422,081	(1,255,404)

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED	AMENDED #2	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(5,524,477)	(4,477,485)	(3,176,751)
BEGINNING EQUITY	6,279,978	6,279,978	6,279,978
ENDING EQUITY	755,501	1,802,493	3,103,227