

# WARREN WOODS PUBLIC SCHOOLS

## GENERAL FUND OPERATIONS: FY2025-2026

### BUDGET RECOMMENDATION

Presented to Board of Education, December 15, 2025

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

	2024-25	2025-2026	2025-2026	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	5,475,547	5,333,570	5,437,320	103,750
STATE SOURCES	38,095,495	37,175,774	39,064,776	1,889,002
FEDERAL SOURCES	2,116,773	1,915,336	1,945,828	30,492
OTHER TRANSACTIONS	<u>3,213,864</u>	<u>3,043,396</u>	<u>3,419,229</u>	<u>375,833</u>
<b>TOTAL REVENUES</b>	<b>48,901,679</b>	<b>47,468,076</b>	<b>49,867,153</b>	<b>2,399,077</b>

	2024-25	2025-2026	2025-2026	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
<b>INSTRUCTION:</b>				
BASIC INSTRUCTION	20,653,998	21,746,454	21,984,966	238,512
ADDED NEEDS	6,477,744	6,639,611	7,059,238	419,627
ADULT & CONTINUING ED.	<u>359,673</u>	<u>403,522</u>	<u>411,558</u>	<u>8,036</u>
<b>TOTAL INSTRUCTION</b>	<b>27,491,415</b>	<b>28,789,587</b>	<b>29,455,762</b>	<b>666,175</b>
<b>SUPPORT SERVICES:</b>				
PUPIL SERVICES	4,710,679	4,601,081	4,769,163	168,082
INST. STAFF SERVICES	2,560,270	2,737,149	2,837,782	100,633
GENERAL ADMINISTRATION	578,217	607,160	589,188	(17,972)
SCHOOL ADMINISTRATION	2,350,776	2,587,055	2,583,051	(4,004)
BUSINESS SERVICES	620,049	688,684	689,306	622
OPERATIONS/MAINTENANCE	4,739,627	5,126,080	5,275,772	149,692
PUPIL TRANSPORTATION	981,379	961,823	1,030,523	68,700
CENTRAL SERVICES	1,325,911	1,391,635	1,381,676	(9,959)
ATHLETIC ACTIVITIES/OTHER SUPP	700,852	796,683	770,393	(26,290)
COMMUNITY SERVICES	354,568	410,418	402,487	(7,931)
OTHER SUPPORT SERVICES	15,300	0	0	0
<b>TOTAL SUPPORT</b>	<b><u>18,937,628</u></b>	<b><u>19,907,768</u></b>	<b><u>20,329,341</u></b>	<b><u>421,573</u></b>
<b>TOTAL EXPENDITURES</b>	<b>46,429,043</b>	<b>48,697,355</b>	<b>49,785,103</b>	<b>1,087,748</b>
Other Uses - Transfers Net	(363,100)	52,927	(104,940)	(157,867)
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	2,109,536	(1,176,352)	(22,890)
BEGINNING EQUITY	<u>14,895,368</u>	<u>17,004,904</u>	<u>17,004,904</u>
ENDING EQUITY	<u>17,004,904</u>	<u>15,828,552</u>	<u>16,982,014</u>

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL EDUCATION CENTER PROGRAM FY 2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
STATE SOURCES	2,330,193	2,434,068	2,228,847	(205,221)
OTHER TRANSFERS	<u>2,989,000</u>	<u>2,867,000</u>	<u>2,864,000</u>	<u>(3,000)</u>
<b>TOTAL REVENUES</b>	<b>5,319,193</b>	<b>5,301,068</b>	<b>5,092,847</b>	<b>(208,221)</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES	2,640,456	2,711,619	2,662,032	(49,587)
EMPLOYEE BENEFITS	1,860,493	1,934,828	1,882,555	(52,273)
PURCHASED SERVICES	28,149	40,625	37,395	(3,230)
SUPPLIES & MATERIALS	32,483	57,320	56,792	(528)
CAPITAL OUTLAY	12,974	0	0	0
OTHER COSTS/TRANSFERS	<u>744,637</u>	<u>556,676</u>	<u>454,073</u>	<u>(102,603)</u>
<b>TOTAL EXPENDITURES</b>	<b>5,319,193</b>	<b>5,301,068</b>	<b>5,092,847</b>	<b>(208,221)</b>

	2024-25	2025-26	2025-26	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	0	0	0

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL REVENUE - FEES	974,926	1,013,935	1,006,185	(7,750)
STATE REVENUE	91,929	87,003	88,714	1,711
FOOD SALES	0	0	0	0
FEDERAL REVENUE	0	0	0	0
INCOMING TRANSFERS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,066,855</b>	<b>1,100,938</b>	<b>1,094,899</b>	<b>(6,039)</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	924,977	997,209	1,042,911	45,702
PURCHASED SERVICES	26,767	30,750	34,396	3,646
SUPPLIES & MATERIALS	15,027	27,000	27,000	0
CAPITAL OUTLAY	2,000	5,000	5,000	0
FIELD TRIPS & OTHER EXP.	7,367	11,000	11,000	0
<b>TOTAL EXPENDITURES</b>	<b>976,138</b>	<b>1,070,959</b>	<b>1,120,307</b>	<b>49,348</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -				
BUILDING AND SITE FUND	0	0	0	0
GENERAL FUND	25,000	30,000	30,000	0
PRIOR PERIOD ADJUSTMENT	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	65,717	(21)	(55,408)
BEGINNING EQUITY	<u>608,921</u>	<u>674,638</u>	<u>674,638</u>
ENDING EQUITY	<u>674,638</u>	<u>674,617</u>	<u>619,230</u>

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (MERCHANDISE SALES)	43,026	43,000	44,500	1,500
OTHER REVENUES	<u>809</u>	<u>600</u>	<u>600</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>43,835</b>	<b>43,600</b>	<b>45,100</b>	<b>1,500</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
COST OF GOODS SOLD	36,380	36,000	38,000	2,000
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	243	0	800	800
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>493</u>	<u>500</u>	<u>500</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>37,116</b>	<b>36,500</b>	<b>39,300</b>	<b>2,800</b>

OTHER FINANCING:	2024-25	2025-26	2025-26	INCREASE
	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS IN -				
GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	6,719	7,100	5,800
BEGINNING EQUITY	<u>16,513</u>	<u>23,232</u>	<u>23,232</u>
ENDING EQUITY	<u>23,232</u>	<u>30,332</u>	<u>29,032</u>

# WARREN WOODS PUBLIC SCHOOLS

## SPECIAL REVENUE FUND: FOOD SERVICE FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL (FOOD SALES)	231,034	211,615	215,616	4,001
STATE SOURCES	189,770	213,123	220,112	6,989
FEDERAL (inc. Commodities)	2,551,263	2,534,249	2,630,341	96,092
INCOMING TRANSFERS	12,269	0	0	0
<b>TOTAL REVENUES</b>	<b>2,984,336</b>	<b>2,958,987</b>	<b>3,066,069</b>	<b>107,082</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
SALARIES & FRINGES	791,801	858,836	906,078	47,242
PURCHASED SERVICES	108,420	64,300	64,006	(294)
SUPPLIES & OTHER	1,367,700	1,500,961	1,509,137	8,176
CAPITAL IMPROVEMENTS	349,347	575,510	575,510	0
INDIRECT COSTS	115,730	110,000	115,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>2,732,998</b>	<b>3,109,607</b>	<b>3,169,731</b>	<b>60,124</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
Prior Period Fund Bal Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	251,338	(150,620)	(103,662)
BEGINNING EQUITY	<u>2,359,669</u>	<u>2,611,007</u>	<u>2,611,007</u>
ENDING EQUITY	2,611,007	2,460,387	2,507,345

# WARREN WOODS PUBLIC SCHOOLS

## STUDENT/SCHOOL ACTIVITY FUND FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

<b>REVENUES:</b>	<b>2024-25 AUDITED</b>	<b>2025-26 ORIGINAL</b>	<b>2025-26 AMENDED</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY INCOME	535,000	480,000	500,000	20,000
	0	0	0	0
	0	0	0	0
<b>TOTAL REVENUES</b>	<b>535,000</b>	<b>480,000</b>	<b>500,000</b>	<b>20,000</b>

<b>EXPENDITURES:</b>	<b>2024-25 AUDITED</b>	<b>2025-26 ORIGINAL</b>	<b>2025-26 AMENDED</b>	<b>INCREASE (DECREASE)</b>
STUDENT/SCHOOL ACTIVITY EXPENSES	527,143	485,000	500,000	15,000
	0	0	0	0
	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>527,143</b>	<b>485,000</b>	<b>500,000</b>	<b>15,000</b>

<b>OTHER FINANCING:</b>	<b>2024-25 AUDITED</b>	<b>2025-26 ORIGINAL</b>	<b>2025-26 AMENDED</b>	<b>INCREASE (DECREASE)</b>
TRANSFERS	0	0	0	0

<b>EQUITY IMPLICATIONS</b>			
NET OPERATIONS	7,857	(5,000)	0
BEGINNING EQUITY	<u>470,087</u>	<u>477,944</u>	<u>477,944</u>
ENDING EQUITY	477,944	472,944	477,944

# WARREN WOODS PUBLIC SCHOOLS

## Unrestricted Capital Projects Fund FY 2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
LOCAL SOURCES	93,098	0	0	0
SALE OF ASSETS	29,138	0	68,468	68,468
OTHER TRANSFERS	<u>600,000</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL REVENUES</b>	<b>722,236</b>	<b>0</b>	<b>118,468</b>	<b>118,468</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	824,409	146,836	145,486	(1,350)
OTHER COSTS/TRANSFERS	<u>0</u>	<u>20,400</u>	<u>20,400</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>824,409</b>	<b>167,236</b>	<b>165,886</b>	<b>(1,350)</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(102,173)	(167,236)	(47,418)
BEGINNING EQUITY	<u>2,343,258</u>	<u>2,241,085</u>	<u>2,241,085</u>
ENDING EQUITY	<u>2,241,085</u>	<u>2,073,849</u>	<u>2,193,667</u>

# WARREN WOODS PUBLIC SCHOOLS

## 2020 BOND ISSUE FUND FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	113,409	4,000	19,000	15,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>113,409</b>	<b>4,000</b>	<b>19,000</b>	<b>15,000</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
ARBITRAGE REBATE	244,784	0	50,000	50,000
BUSSES	168,070	150,736	150,736	0
SITE IMPROVEMENTS	155,635	10,000	108,823	98,823
ARCHITECTURE	449,167	0	19,773	19,773
BUILDING IMPROVEMENTS	1,043,739	109,790	356,361	246,571
OTHER FEES AND COSTS	594	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,061,989</b>	<b>270,526</b>	<b>685,693</b>	<b>415,167</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,948,580)	(266,526)	(666,693)
BEGINNING EQUITY	<u>2,888,899</u>	<u>940,319</u>	<u>940,319</u>
ENDING EQUITY	940,319	673,793	273,626

# WARREN WOODS PUBLIC SCHOOLS

## 2023 ENERGY BOND FUND FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	267,114	100,000	140,000	40,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>267,114</b>	<b>100,000</b>	<b>140,000</b>	<b>40,000</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
ADVERTISEMENTS	710	800	386	(414)
PROGRAM MGMT / ARCHITECT FEES	797,177	868,027	1,312,790	444,763
BUILDING IMPROVEMENTS	1,898,531	2,535,521	2,481,161	(54,360)
OTHER FEES AND COSTS	85,780	15,885	105,636	89,751
<b>TOTAL EXPENDITURES</b>	<b>2,782,198</b>	<b>3,420,233</b>	<b>3,899,973</b>	<b>479,740</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDIT	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,515,084)	(3,320,233)	(3,759,973)
BEGINNING EQUITY	6,279,978	3,764,894	3,764,894
ENDING EQUITY	3,764,894	444,661	4,921

# WARREN WOODS PUBLIC SCHOOLS

## 2025 BOND ISSUE FUND FY2025-2026

### BUDGET RECOMMENDATIONS

Presented to Board of Education , December 15, 2025

	2024-25	2025-26	2025-26	INCREASE
REVENUES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
EARNINGS ON INVESTMENTS	166,828	590,000	625,000	35,000
PROCEEDS FROM BONDS	27,699,480	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
<b>TOTAL REVENUES</b>	<b>27,866,308</b>	<b>590,000</b>	<b>625,000</b>	<b>35,000</b>

	2024-25	2025-26	2025-26	INCREASE
EXPENDITURES:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
BUSSES	159,266	0	0	0
SITE IMPROVEMENTS	1,090,318	717,942	1,085,213	367,271
ARCHITECTURE	97,785	285,000	315,562	30,562
BUILDING IMPROVEMENTS	3,283,654	5,362,977	6,020,010	657,033
OTHER FEES AND COSTS	149,875	5,000	5,000	0
<b>TOTAL EXPENDITURES</b>	<b>4,780,898</b>	<b>6,370,919</b>	<b>7,425,785</b>	<b>1,054,866</b>

	2024-25	2025-26	2025-26	INCREASE
OTHER FINANCING:	AUDITED	ORIGINAL	AMENDED	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	23,085,410	(5,780,919)	(6,800,785)
BEGINNING EQUITY	0	23,085,410	23,085,410
ENDING EQUITY	23,085,410	17,304,491	16,284,625