

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2024-2025

BUDGET RECOMMENDATION

Presented to Board of Education, June 24, 2025

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

	2024-2025	2024-2025	2024-2025	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL SOURCES	5,141,596	5,373,283	5,446,957	73,674
STATE SOURCES	38,269,569	38,374,310	38,332,319	(41,991)
FEDERAL SOURCES	2,010,065	2,254,398	2,168,456	(85,942)
OTHER TRANSACTIONS	<u>3,029,688</u>	<u>3,168,647</u>	<u>3,168,023</u>	<u>(624)</u>
TOTAL REVENUES	48,450,918	49,170,638	49,115,755	(54,883)

	2024-2025	2024-2025	2024-2025	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	21,346,889	21,232,676	20,735,679	(496,997)
ADDED NEEDS	6,516,490	6,616,743	6,538,552	(78,191)
ADULT & CONTINUING ED.	<u>435,256</u>	<u>470,437</u>	<u>437,432</u>	<u>(33,005)</u>
TOTAL INSTRUCTION	28,298,635	28,319,856	27,711,663	(608,193)
SUPPORT SERVICES:				
PUPIL SERVICES	4,728,465	4,847,309	4,781,545	(65,764)
INST. STAFF SERVICES	2,690,931	2,724,484	2,627,686	(96,798)
GENERAL ADMINISTRATION	592,521	621,345	609,635	(11,710)
SCHOOL ADMINISTRATION	2,580,152	2,408,485	2,368,082	(40,403)
BUSINESS SERVICES	681,061	689,785	678,654	(11,131)
OPERATIONS/MAINTENANCE	5,358,233	5,197,436	4,910,499	(286,937)
PUPIL TRANSPORTATION	1,009,561	1,005,450	1,016,198	10,748
CENTRAL SERVICES	1,345,965	1,367,277	1,371,813	4,536
ATHLETIC ACTIVITIES/OTHER SUPP	781,352	770,011	724,119	(45,892)
COMMUNITY SERVICES	426,839	402,479	381,446	(21,033)
OTHER SUPPORT SERVICES	6,120	15,300	15,300	0
TOTAL SUPPORT	<u>20,201,200</u>	<u>20,049,361</u>	<u>19,484,977</u>	<u>(564,384)</u>
TOTAL EXPENDITURES	48,499,835	48,369,217	47,196,640	(1,172,577)
Other Uses - Transfers Net	(324,118)	(463,900)	(338,817)	125,083
Prior Period Fund Balance Adj.	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(373,035)	337,521	1,580,298
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>15,232,889</u>	<u>16,475,666</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL EDUCATION CENTER PROGRAM FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
STATE SOURCES	2,403,801	2,322,491	2,330,058	7,567
OTHER TRANSFERS	<u>2,681,000</u>	<u>3,041,000</u>	<u>3,124,000</u>	<u>83,000</u>
TOTAL REVENUES	5,084,801	5,363,491	5,454,058	90,567

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES	2,542,266	2,657,919	2,667,495	9,576
EMPLOYEE BENEFITS	1,969,843	1,903,824	1,906,900	3,076
PURCHASED SERVICES	32,300	40,625	33,825	(6,800)
SUPPLIES & MATERIALS	30,610	57,320	43,120	(14,200)
CAPITAL OUTLAY	0	12,974	12,974	0
OTHER COSTS/TRANSFERS	<u>509,782</u>	<u>690,829</u>	<u>789,744</u>	<u>98,915</u>
TOTAL EXPENDITURES	5,084,801	5,363,491	5,454,058	90,567

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

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL REVENUE - FEES	1,001,212	911,192	943,185	31,993
STATE REVENUE	96,379	91,029	91,929	900
FOOD SALES	3,411	0	0	0
FEDERAL REVENUE	0	0	0	0
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,101,002	1,002,221	1,035,114	32,893

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES & FRINGES	990,761	950,706	932,339	(18,367)
PURCHASED SERVICES	38,090	31,590	27,680	(3,910)
SUPPLIES & MATERIALS	27,500	27,000	21,500	(5,500)
CAPITAL OUTLAY	7,000	7,000	2,000	(5,000)
FIELD TRIPS & OTHER EXP.	10,000	10,000	10,000	0
TOTAL EXPENDITURES	1,073,351	1,026,296	993,519	(32,777)

	2024-25	2024-25	2024-25	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED #2	FINAL	(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	(49,075)	16,595
BEGINNING EQUITY	<u>608,921</u>	<u>608,921</u>	<u>608,921</u>
ENDING EQUITY	611,572	559,846	625,516

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2024-2025

BUDGET RECOMMENDATIONS
Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL (MERCHANDISE SALES)	50,000	47,500	42,993	(4,507)
OTHER REVENUES	<u>600</u>	<u>825</u>	<u>810</u>	<u>(15)</u>
TOTAL REVENUES	50,600	48,325	43,803	(4,522)

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
COST OF GOODS SOLD	46,500	44,500	36,500	(8,000)
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>490</u>	<u>(235)</u>
TOTAL EXPENDITURES	47,225	45,471	37,236	(8,235)

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

EQUITY IMPLICATIONS			
NET OPERATIONS	3,375	2,854	6,567
BEGINNING EQUITY	<u>16,513</u>	<u>16,513</u>	<u>16,513</u>
ENDING EQUITY	<u>19,888</u>	<u>19,367</u>	<u>23,080</u>

WARREN WOODS PUBLIC SCHOOLS

SPECIAL REVENUE FUND: FOOD SERVICE FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL (FOOD SALES)	240,235	235,279	226,880	(8,399)
STATE SOURCES	391,682	188,976	191,283	2,307
FEDERAL (inc. Commodities)	2,234,758	2,530,586	2,534,249	3,663
INCOMING TRANSFERS	0	0	12,269	12,269
TOTAL REVENUES	2,866,675	2,954,841	2,964,681	9,840

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
SALARIES & FRINGES	860,218	798,571	794,568	(4,003)
PURCHASED SERVICES	81,850	104,812	108,848	4,036
SUPPLIES & OTHER	1,376,812	1,410,141	1,476,850	66,709
CAPITAL IMPROVEMENTS	85,500	239,581	339,892	100,311
INDIRECT COSTS	<u>90,000</u>	<u>100,000</u>	<u>110,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	2,494,380	2,653,105	2,830,158	177,053

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

EQUITY IMPLICATIONS			
NET OPERATIONS	372,295	301,736	134,523
BEGINNING EQUITY	<u>2,359,669</u>	<u>2,359,669</u>	<u>2,359,669</u>
ENDING EQUITY	2,731,964	2,661,405	2,494,192

WARREN WOODS PUBLIC SCHOOLS

STUDENT/SCHOOL ACTIVITY FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

REVENUES:	2024-25 ORIGINAL	2024-25 AMENDED #2	2024-25 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	470,000	485,000	489,105	4,105
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	470,000	485,000	489,105	4,105

EXPENDITURES:	2024-25 ORIGINAL	2024-25 AMENDED #2	2024-25 FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	470,000	500,000	505,000	5,000
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	470,000	500,000	505,000	5,000

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

EQUITY IMPLICATIONS			
NET OPERATIONS	0	(15,000)	(15,895)
BEGINNING EQUITY	<u>470,087</u>	<u>470,087</u>	<u>470,087</u>
ENDING EQUITY	470,087	455,087	454,192

WARREN WOODS PUBLIC SCHOOLS

Unrestricted Capital Projects Fund FY 2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
LOCAL SOURCES	0	61,098	93,098	32,000
SALE OF ASSETS	0	29,138	39,848	10,710
OTHER TRANSFERS	<u>300,000</u>	<u>600,000</u>	<u>600,000</u>	<u>0</u>
TOTAL REVENUES	300,000	690,236	732,946	42,710

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(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 #2	FINAL	(DECREASE)
TRANSFERS OUT -	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(463,293)	(132,823)	(90,113)
BEGINNING EQUITY	<u>2,343,258</u>	<u>2,343,258</u>	<u>2,343,258</u>
ENDING EQUITY	<u>1,879,965</u>	<u>2,210,435</u>	<u>2,253,145</u>

WARREN WOODS PUBLIC SCHOOLS

2020 BOND ISSUE FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	100,000	104,000	112,000	8,000
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	100,000	104,000	112,000	8,000

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	343,070	318,806	168,070	(150,736)
SITE IMPROVEMENTS	0	54,720	241,620	186,900
ARCHITECTURE	200,000	441,742	441,742	0
BUILDING IMPROVEMENTS	820,248	1,188,397	1,273,511	85,114
OTHER FEES AND COSTS	1,500	594	6,306	5,712
TOTAL EXPENDITURES	1,364,818	2,004,259	2,131,249	126,990

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

EQUITY IMPLICATIONS			
NET OPERATIONS	(1,264,818)	(1,900,259)	(2,019,249)
BEGINNING EQUITY	2,888,899	2,888,899	2,888,899
ENDING EQUITY	1,624,081	988,640	869,650

WARREN WOODS PUBLIC SCHOOLS

2023 ENERGY BOND FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	75,000	245,330	265,500	20,170
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	75,000	245,330	265,500	20,170

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	FINAL	(DECREASE)
ADVERTISEMENTS	1,500	1,500	711	(789)
PROGRAM MGMT / ARCHITECT FEES	1,984,202	1,500,000	1,076,140	(423,860)
BUILDING IMPROVEMENTS	3,527,995	1,834,801	1,834,145	(656)
OTHER FEES AND COSTS	85,780	85,780	175,531	89,751
TOTAL EXPENDITURES	5,599,477	3,422,081	3,086,527	(335,554)

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

EQUITY IMPLICATIONS			
NET OPERATIONS	(5,524,477)	(3,176,751)	(2,821,027)
BEGINNING EQUITY	6,279,978	6,279,978	6,279,978
ENDING EQUITY	755,501	3,103,227	3,458,951

WARREN WOODS PUBLIC SCHOOLS

2025 BOND ISSUE FUND FY2024-2025

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 24, 2025

	2024-25	2024-25	2024-25	INCREASE
REVENUES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	0	0	151,500	151,500
PROCEEDS FROM BONDS	0	0	27,699,480	27,699,480
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	0	0	27,850,980	27,850,980

	2024-25	2024-25	2024-25	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED	FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	0	159,266	159,266
SITE IMPROVEMENTS	0	0	1,249,764	1,249,764
ARCHITECTURE	0	0	115,459	115,459
BUILDING IMPROVEMENTS	0	0	3,454,722	3,454,722
OTHER FEES AND COSTS	0	0	149,875	149,875
TOTAL EXPENDITURES	0	0	5,129,086	5,129,086

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

EQUITY IMPLICATIONS			
NET OPERATIONS	0	0	22,721,894
BEGINNING EQUITY	0	0	0
ENDING EQUITY	0	0	22,721,894