

WARREN WOODS PUBLIC SCHOOLS

GENERAL FUND OPERATIONS: FY2020-2021

BUDGET RECOMMENDATION

Presented to Board of Education, June 28, 2021

Operating Mills Levied = Non-Homestead 17.2122 / Commercial Personal 5.2122

	2020-21	2020-21	2020-21	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
LOCAL SOURCES	3,272,013	3,266,314	3,340,700	74,386
STATE SOURCES	27,994,803	29,784,555	29,741,094	(43,461)
FEDERAL SOURCES	1,902,710	3,141,004	3,119,009	(21,995)
OTHER TRANSACTIONS	<u>2,672,174</u>	<u>2,587,914</u>	<u>2,614,172</u>	<u>26,258</u>
TOTAL REVENUES	35,841,700	38,779,787	38,814,975	35,188

	2020-21	2020-21	2020-21	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
INSTRUCTION:				
BASIC INSTRUCTION	17,258,004	18,610,781	18,236,194	(374,587)
ADDED NEEDS	5,044,567	4,614,323	4,501,219	(113,104)
ADULT & CONTINUING ED.	<u>323,013</u>	<u>332,151</u>	<u>329,873</u>	<u>(2,278)</u>
TOTAL INSTRUCTION	22,625,584	23,557,255	23,067,286	(489,969)
SUPPORT SERVICES:				
PUPIL SERVICES	3,085,679	3,234,198	3,172,496	(61,702)
INST. STAFF SERVICES	1,672,705	1,412,559	1,273,612	(138,947)
GENERAL ADMINISTRATION	528,834	522,273	496,040	(26,233)
SCHOOL ADMINISTRATION	2,157,324	2,171,789	2,156,833	(14,956)
BUSINESS SERVICES	644,609	612,375	556,215	(56,160)
OPERATIONS/MAINTENANCE	4,035,116	4,224,835	4,093,518	(131,317)
PUPIL TRANSPORTATION	702,544	635,025	617,572	(17,453)
CENTRAL SERVICES	1,208,379	1,176,450	1,100,389	(76,061)
ATHLETIC ACTIVITIES/OTHER SUPP.	647,048	645,743	639,186	(6,557)
COMMUNITY SERVICES	462,632	440,080	428,606	(11,474)
TOTAL SUPPORT	15,144,870	15,075,327	14,534,467	(540,860)
TOTAL EXPENDITURES	37,770,454	38,632,582	37,601,753	(1,030,829)
Other Uses - Transfers Net	(138,304)	(364,535)	(454,685)	(90,150)

EQUITY IMPLICATIONS			
NET OPERATIONS	(2,067,058)	(217,330)	758,537
BEGINNING EQUITY	8,883,893	8,883,893	8,883,893
ENDING EQUITY	6,816,835	8,666,563	9,642,430

WARREN WOODS PUBLIC SCHOOLS
SPECIAL EDUCATION CENTER PROGRAM FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

	2020-21	2020-21	2020-21	INCREASE
REVENUES:	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
STATE SOURCES	1,786,085	1,652,568	1,652,568	0
OTHER TRANSFERS	<u>2,868,147</u>	<u>2,932,021</u>	<u>2,799,021</u>	(133,000)
TOTAL REVENUES	4,654,232	4,584,589	4,451,589	(133,000)

	2020-21	2020-21	2020-21	INCREASE
EXPENDITURES:	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
SALARIES	2,421,786	2,384,647	2,371,757	(12,890)
EMPLOYEE BENEFITS	1,671,085	1,634,648	1,607,397	(27,251)
PURCHASED SERVICES	37,100	20,550	9,702	(10,848)
SUPPLIES & MATERIALS	34,070	32,290	34,850	2,560
CAPITAL OUTLAY	0	0	4,295	4,295
OTHER COSTS/TRANSFERS	<u>490,191</u>	<u>512,454</u>	<u>423,588</u>	(88,866)
TOTAL EXPENDITURES	4,654,232	4,584,589	4,451,589	(133,000)

	2020-21	2020-21	2020-21	INCREASE
OTHER FINANCING:	ORIGINAL	AMENDED #2	PROPOSED 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	<u>0</u>	<u>0</u>	<u>0</u>

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: CHILD CARE PROGRAMS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
LOCAL REVENUE - FEES	468,120	539,162	521,782	(17,380)
STATE REVENUE	74,274	72,390	72,390	0
FOOD SALES	3,000	0	0	0
FEDERAL REVENUE	0	79,340	79,340	0
INCOMING TRANSFERS	<u>0</u>	<u>0</u>	<u>3,780</u>	<u>3,780</u>
TOTAL REVENUES	545,394	690,892	677,292	(13,600)

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
SALARIES & FRINGES	525,831	668,467	641,523	(26,944)
PURCHASED SERVICES	17,750	25,656	22,042	(3,614)
SUPPLIES & MATERIALS	18,575	13,500	4,700	(8,800)
CAPITAL OUTLAY	0	2,313	2,313	0
FIELD TRIPS & OTHER EXP.	<u>3,500</u>	<u>15,600</u>	<u>13,350</u>	<u>(2,250)</u>
TOTAL EXPENDITURES	565,656	725,536	683,928	(41,608)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
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	(20,262)	(34,644)	(6,636)	
BEGINNING EQUITY	<u>6,636</u>	<u>6,636</u>	<u>6,636</u>	
ENDING EQUITY	(13,626)	(28,008)	0	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: BOOKSTORE OPERATIONS FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
REVENUES:				
LOCAL (MERCHANDISE SALES)	36,500	10,000	2,782	(7,218)
OTHER REVENUES	<u>50</u>	<u>25</u>	<u>25</u>	<u>0</u>
TOTAL REVENUES	36,550	10,025	2,807	(7,218)

	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
EXPENDITURES:				
COST OF GOODS SOLD	30,000	9,000	2,575	(6,425)
WRITE OFF OF DONATED ITEMS	0	0	0	0
SUPPLIES & OTHER	0	0	0	0
CAPITAL IMPROVEMENTS	0	0	0	0
OTHER COSTS	<u>650</u>	<u>200</u>	<u>50</u>	<u>(150)</u>
TOTAL EXPENDITURES	30,650	9,200	2,625	(6,575)

	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
OTHER FINANCING:				
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	5,900	825	182	
BEGINNING EQUITY	<u>21,142</u>	<u>21,142</u>	<u>21,142</u>	
ENDING EQUITY	<u>27,042</u>	<u>21,967</u>	<u>21,324</u>	

WARREN WOODS PUBLIC SCHOOLS
SPECIAL REVENUE FUND: FOOD SERVICE FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
LOCAL (FOOD SALES)	372,050	27,287	35,137	7,850
STATE SOURCES	109,459	126,218	119,936	(6,282)
FEDERAL (inc. Commodities)	1,419,939	1,275,689	1,343,189	67,500
INCOMING TRANSFERS	0	0	0	0
TOTAL REVENUES	1,901,448	1,429,194	1,498,262	69,068

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
SALARIES & FRINGES	641,978	566,774	566,617	(157)
PURCHASED SERVICES	53,475	34,074	19,409	(14,665)
SUPPLIES & OTHER	931,189	727,979	648,264	(79,715)
CAPITAL IMPROVEMENTS	17,400	95,630	126,125	30,495
INDIRECT COSTS	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL EXPENDITURES	1,719,042	1,499,457	1,435,415	(64,042)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
TRANSFERS IN - GENERAL FUND SUBSIDY	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	182,406	(70,263)	62,847	
BEGINNING EQUITY	<u>796,161</u>	<u>796,161</u>	<u>796,161</u>	
ENDING EQUITY	978,567	725,898	859,008	

WARREN WOODS PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2020-21 ORIGINAL	2020-21 AMDENDED #2	2020-21 PROPOSED FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY INCOME	598,000	150,000	169,500	19,500
	0	0	0	0
	0	0	0	0
TOTAL REVENUES	598,000	150,000	169,500	19,500

EXPENDITURES:	2020-21 ORIGINAL	2020-21 AMDENDED #2	2020-21 PROPOSED FINAL	INCREASE (DECREASE)
STUDENT/SCHOOL ACTIVITY EXPENSES	606,000	200,000	190,000	(10,000)
	0	0	0	0
	0	0	0	0
TOTAL EXPENDITURES	606,000	200,000	190,000	(10,000)

OTHER FINANCING:	2020-21 ORIGINAL	2020-21 AMDENDED #2	2020-21 PROPOSED FINAL	INCREASE (DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS				
NET OPERATIONS	(8,000)	(50,000)	(20,500)	
BEGINNING EQUITY	<u>433,208</u>	<u>433,208</u>	<u>433,208</u>	
ENDING EQUITY	425,208	383,208	412,708	

WARREN WOODS PUBLIC SCHOOLS
Unrestricted Capital Projects Fund FY 2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
LOCAL SOURCES	0	0	0	0
SALE OF ASSETS	0	5,460	5,460	0
OTHER TRANSFERS	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
TOTAL REVENUES	0	255,460	255,460	0

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
PUPIL TRANSPORTATION	0	0	0	0
CAPITAL OUTLAY	40,000	40,000	0	(40,000)
OTHER COSTS/TRANSFERS	<u>0</u>	<u>0</u>	<u>272</u>	<u>272</u>
TOTAL EXPENDITURES	40,000	40,000	272	(39,728)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
TRANSFERS OUT - BOND ISSUE SERIES II	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(40,000)	215,460	255,188
BEGINNING EQUITY	<u>243,153</u>	<u>243,153</u>	<u>243,153</u>
ENDING EQUITY	203,153	458,613	498,341

WARREN WOODS PUBLIC SCHOOLS
2018 BOND ISSUE FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , June 28, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	5,000	1,165	1,380	215
USF/E-RATE	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	5,000	1,165	1,380	215

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	0	97,081	97,081	0
SITE IMPROVEMENTS	75,000	241,346	241,346	0
ARCHITECTURE	6,500	11,401	40,360	28,959
BUILDING IMPROVEMENTS	712,712	975,004	1,020,594	45,590
OTHER FEES AND COSTS	350	0	0	0
TOTAL EXPENDITURES	794,562	1,324,832	1,399,381	74,549

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #1	PROPOSED FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(789,562)	(1,323,667)	(1,398,001)
BEGINNING EQUITY	<u>2,145,848</u>	<u>2,145,848</u>	<u>2,145,848</u>
ENDING EQUITY	1,356,286	822,181	747,847

WARREN WOODS PUBLIC SCHOOLS
2020 BOND ISSUE FUND FY2020-2021

BUDGET RECOMMENDATIONS

Presented to Board of Education , March 22, 2021

REVENUES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
EARNINGS ON INVESTMENTS	95,000	14,035	20,390	6,355
PROCEEDS FROM BONDS	0	0	0	0
OTHER FUND MODIFICATIONS	0	0	0	0
TOTAL REVENUES	95,000	14,035	20,390	6,355

EXPENDITURES:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
NON-VEHICLE EQUIPMENT	0	0	0	0
BUSSES	97,000	0	0	0
SITE IMPROVEMENTS	350,000	841,492	1,071,281	229,789
ARCHITECTURE	340,000	409,091	426,893	17,802
BUILDING IMPROVEMENTS	5,059,670	4,123,776	2,836,968	(1,286,808)
OTHER FEES AND COSTS	<u>13,500</u>	<u>13,565</u>	<u>1,508</u>	<u>(12,057)</u>
TOTAL EXPENDITURES	5,860,170	5,387,924	4,336,650	(1,051,274)

OTHER FINANCING:	2020-21	2020-21	2020-21	INCREASE
	ORIGINAL	AMENDED #2	PROPOSED FINAL	(DECREASE)
TRANSFERS	0	0	0	0

EQUITY IMPLICATIONS			
NET OPERATIONS	(5,765,170)	(5,373,889)	(4,316,260)
BEGINNING EQUITY	<u>17,665,373</u>	<u>17,665,373</u>	<u>17,665,373</u>
ENDING EQUITY	11,900,203	12,291,484	13,349,113