



**2017-2018
Revised Budget
November 2017**



Northwest R-I

SCHOOL DISTRICT

Revenue Highlights: (Rounded to thousands)

- Increase in State Formula \$ 167,000
- Increase in Local Taxes \$ 507,000
- Decrease in Transportation \$(132,000)
- Decrease in Classroom Trust Fund \$(213,000)
- Decrease in Vocational Enhancement Grant \$(18,000)
- Decrease in Tuition From Other Districts \$(21,000)
- Decrease in Federal \$(37,000)

- Total Increase of Revenues: \$ 253,000

Total Revenues by Source:

	2014 -2015 Actual	2015 -2016 Actual	2016-2017 Actual	Preliminary Budget	Revised Budget	Budget Change
Revenue						
Local:	34,612,716.74	36,918,751.86	35,412,119.21	34,627,746.00	35,134,329.00	1.46%
County:	1,641,206.18	1,767,756.20	1,685,775.25	1,753,437.00	1,753,437.00	
State:	28,181,918.69	28,444,519.58	28,560,551.74	28,923,802.00	28,728,671.00	-0.67%
Federal:	3,877,669.04	4,583,115.55	4,421,135.15	4,465,441.00	4,428,239.00	0.83%
Other:	257,221.10	9,481,120.46	432,985.29	369,689.00	348,449.00	-5.75%



Northwest R-I

SCHOOL DISTRICT

Expenditure Highlights:

• Decrease in Salaries	\$(91,994)
• Increase in Benefits	\$ 6,850
• Increase to Purchase Services	\$ 109,074
• Increase to Supplies	\$ 75,917
• Increase to Capital Projects	\$ 636,110
• Total Increase to Expenses:	\$ 753,957

	2014-2015	2015-2016	2016-2017	Preliminary Budget	Revised Budget	Budget Change
Expenditures						
Salaries:	38,337,143.25	37,629,656.40	37,054,050.30	37,832,992.00	37,740,998.00	-.24%
Benefits:	11,079,129.97	10,809,570.69	10,749,971.95	10,992,312.00	10,999,162.00	.06%
Purchase Services:	7,932,572.70	8,540,278.03	8,607,587.58	9,198,669.00	9,307,743.000	1.19%
Supplies:	5,259,446.99	5,654,977.22	7,493,727.99	6,117,283.00	6,193,200.00	1.24%
Building/Bond Exp:	8,998,672.42	6,068,508.92	1,917,475.42	2,892,082.00	3,528,192.00	21.99%
Principal and Interest:	3,807,925.48	13,726,806.19	3,754,214.51	3,877,695.00	3,877,695.00	

**NORTHWEST SCHOOL DISTRICT
SUMMARY OF PROJECTED BALANCES**

Revised Budget 2017-2018		Revised Budget			
	<u>General Fund</u>	<u>Special Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total of All Funds</u>
Beginning Balance (Amended Budget)	15,255,099		4,405,872	1,282,994	20,943,965
Revenues	31,843,429	32,817,121	3,639,205	2,093,370	70,393,125
Expenditures	26,226,664	38,014,439	3,713,170	3,692,717	71,646,990
Transfers	(5,513,671)	5,197,318	-	316,353	-
Ending Balance	15,358,193	-	4,331,907	0	19,690,100
	23.9%				

NORTHWEST SCHOOL DISTRICT							
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018							
Tax Rate:	3.7257		0.5896	0.1500	4.4653		
	Operating	Teachers	Debt Services	Cap Project	Total All	Preliminary	Change
Amended Budget	Fund	Fund	Fund	Fund	Funds	Budget	
5111 Current Taxes	20,360,776	0	3,156,747	802,564	24,320,087	23,750,085	\$570,002
5112 Delinquent Taxes	1,297,695	0	212,214	50,866	1,560,775	1,524,194	\$36,581
5113 Sch Dist Trust Fund (Prop C)	0	6,070,563	0		6,070,563	6,070,563	\$0
5114 Intangible Tax	0	0	0	48,639	48,639	48,639	\$0
5115 M & M Surcharge Tax	0	0	0	189,865	189,865	189,865	\$0
5116 In Lieu of Taxes	0	0	0	0	0	0	\$0
5140 Earnings On Investments	350,000	0	51,000	14,000	415,000	415,000	\$0
5143 Premium on Bonds Sold	0	0	0	0	0	0	\$0
5150-5164 Food Service Program	500,000	0	0	0	500,000	500,000	\$0
5165 Food Service Non-Program	410,000	0	0	0	410,000	510,000	-\$100,000
5170 Student Activities	896,500	0	0	75,000	971,500	971,500	\$0
5181 School Aged Child Care/Preschool	525,000	0	0	0	525,000	525,000	\$0
5191 Rental Fees	6,000	0	0	0	6,000	6,000	\$0
5195 Prior Year Adjustments	0	0	0	0	0	0	\$0
5198 Other Local	116,900	0	0	0	116,900	116,900	\$0
5199 Local - Subtotal	\$24,462,871	\$6,070,563	\$3,419,961	\$1,180,934	\$35,134,329	\$34,627,746	\$506,583
5211 Fines, Escheats, Etc.	0	64,349	0	0	64,349	64,349	\$0
5221 State Assessed Utilities	1,414,105		219,244	55,739	1,689,088	1,689,088	\$0
5237 Other County Revenue	0	0	0	0	0	0	\$0
5299 County - Subtotal	\$1,414,105	\$64,349	\$219,244	\$55,739	\$1,753,437	\$1,753,437	\$0
5311 Basic Formula	0	22,694,106	0	0	22,694,106	22,526,778	\$167,328
5312 Transportation	818,380	0	0	0	818,380	950,000	-\$131,620
5313 Exceptional Pupil	0	0	0	0	0	0	\$0
5314 ECSE	1,595,826	0	0	0	1,595,826	1,595,826	\$0
5315 Remedial Reading	0	0	0	0	0	0	\$0
5316 Gifted	0	0	0	0	0	0	\$0
5318 Free & Reduced Lunch/At Risk	0	0	0	0	0	0	\$0
5319 Classroom Trust Fund	0	2,557,454	0	0	2,557,454	2,770,793	-\$213,339
5324 Educational Screening Prog/PAT	85,000	0	0	0	85,000	85,000	\$0
5331 Foreign Insurance (Textbook)	0	0	0	0	0	0	\$0

NORTHWEST SCHOOL DISTRICT							
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018							
Tax Rate:	3.7257		0.5896	0.1500	4.4653		
	Operating	Teachers	Debt Services	Cap Project	Total All	Preliminary	Change
Amended Budget	Fund	Fund	Fund	Fund	Funds	Budget	
5332 Vocational/Technical Aid	0	0	0	0	0	0	\$0
5333 Food Service - State	19,892	0	0	0	19,892	19,892	\$0
5334 Fair Share (Cigarette Tax)	0	0	0	0	0	0	\$0
5351 Handicapped Census	0	0	0	0	0	0	\$0
5358 Safe School Initiative Grant	0	0	0	0	0	0	\$0
5359 Vocational Enhancement Grant	0	0	0	24,500	24,500	42,000	-\$17,500
5366 DNR Loan	0	0	0	0	0	0	\$0
5372 SEMA Grant Funds				832,197	832,197	832,197	\$0
5381 Special Ed - SDSF	100,000	0	0	0	100,000	100,000	\$0
5382 MPP Grant Preschool	0	0	0	0	0	0	\$0
5398 Other State	1,316	0	0	0	1,316	1,316	\$0
5399 State - Subtotal	\$2,620,414	\$25,251,560	\$0	\$856,697	\$28,728,671	28,923,802	-\$195,131

NORTHWEST SCHOOL DISTRICT							
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018							
Tax Rate:	3.7257		0.5896	0.1500	4.4653		
	Operating	Teachers	Debt Services	Cap Project	Total All	Preliminary	Change
Amended Budget	Fund	Fund	Fund	Fund	Funds	Budget	
5412 Medicaid	75,000	0	0	0	75,000	75,000	\$0
5422 Federal Budget Stimulation ARRA	0	0	0	0	0	0	\$0
5424 Federal Budget Stimulation Govt Services	0	0	0	0	0	0	\$0
5425 Federal Education Jobs Fund - Classroom Trust Fund	0	0	0	0	0	0	\$0
5427 Vocational Aid, Carl Perkins	3,800	0	0	0	3,800	3,800	\$0
5437 IDEA Grants (High Needs)	45,000	0	0	0	45,000	45,000	\$0
5441 Ind With Disability Ed Act	1,500,000	0	0	0	1,500,000	1,500,000	\$0
5442 ECSE Federal	0	0	0	0	0	0	\$0
5445 School Lunch Program	1,090,000	0	0	0	1,090,000	1,090,000	\$0
5446 School Breakfast	385,000	0	0	0	385,000	385,000	\$0
5447 Special Milk	0	0	0	0	0	0	\$0
5451 Title I - ESEA	0	1,104,735	0	0	1,104,735	1,104,735	\$0
5456 Title I - ARRA	0	0	0	0	0	0	\$0
5455 Title V - ESEA	0	0	0	0	0	0	\$0
5457 Title I School Improvement ARRA	0	0	0	0	0	0	\$0
5461 Title IV Drug Free Schools	12,306	0	0	0	12,306	0	\$12,306
5462 Title III	32,398	0	0	0	32,398	11,906	\$20,492
5465 Title II	180,000	0	0	0	180,000	250,000	-\$70,000
5466 Title II D	0	0	0	0	0	0	\$0
5467 Title I Homeless ARRA	0	0	0	0	0	0	\$0
5468 Title II D ARRA	0	0	0	0	0	0	\$0
5493 IDEA - ARRA	0	0	0	0	0	0	\$0
5494 ECSE ARRA	0	0	0	0	0	0	\$0
					0	0	\$0
5499 Federal - Subtotal	\$3,323,504	\$1,104,735	\$0	\$0	\$4,428,239	\$4,465,441	-\$37,202
5611 Sale of Bonds	0	0	0	0	0	0	\$0
5631 Net Insurance Recovery	0	0	0	0	0	0	\$0
5651 Sale of Property	0	0	0	0	0	0	\$0
5691 Other Non-Current Revenue	0	0	0	0	0	0	\$0
5692 Bond Refunding	0	0	0	0	0	0	\$0
							\$0

NORTHWEST SCHOOL DISTRICT							
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018							
Tax Rate:	3.7257		0.5896	0.1500	4.4653		
	Operating	Teachers	Debt Services	Cap Project	Total All	Preliminary	Change
Amended Budget	Fund	Fund	Fund	Fund	Funds	Budget	
5699 Other Revenue - Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
							\$0
5811 Tuition from Other Districts	0	300,960	0	0	300,960	322,200	-\$21,240
5830 Contracted Educational Services	0	24954	0	0	24,954	24,954	\$0
5841 Transportation from Other LEAs	22,535	0	0	0	22,535	22,535	\$0
5843 Early Childhood Transportation	0	0	0	0	0	0	\$0
5898 Subtotal - Receipts Other	\$22,535	\$325,914	\$0	\$0	\$348,449	\$369,689	-\$21,240
5899 Total Revenue	\$31,843,429	\$32,817,121	\$3,639,205	\$2,093,370	\$70,393,125	\$70,140,115	\$253,010

NORTHWEST SCHOOL DISTRICT							
ANTICIPATED EXPENDITURES BY FUND AND BY FUNCTION FOR 2017-2018							
	General		Debt	Capital			
Revised Budget - November 2016	(Incidental)	Teachers	Service	Projects	All Funds	Preliminary	
	Fund	Fund	Fund	Fund	Total	Total	+ (-)
INSTRUCTION							
1110 Elementary	716,377	11,242,011		11,386	11,969,774	11,644,997	324,777
1130 Middle School	174,014	5,035,061		10,000	5,219,075	5,310,891	(91,816)
1150 High School	490,345	6,756,304		31,000	7,277,649	7,586,943	(309,294)
1191 Summer School	1,178,209	496,219			1,674,428	1,671,853	2,575
1210 Gifted	18,000	279,434		-	297,434	282,836	14,598
1220 Speical Education	2,515,226	5,639,283		14,350	8,168,859	8,206,198	(37,339)
1250 Title I	396,153	1,130,770			1,526,923	1,249,401	277,522
1280 Early Childhood Special Education	448,763	881,645			1,330,408	1,405,460	(75,052)
1300 Vocational Instruction	2,844	427,401			430,245	421,768	8,477
1400 Student Activities	814,531	1,358		-	815,889	816,076	(187)
1911 Tuition Other District in State		150,376			150,376	150,376	
1920 Area Voc School Fees		108,000			108,000	108,000	
1930 Tuition Sev Handicapped		140,000			140,000	140,000	
1940 Contracted Ed Services		5,700			5,700	5,700	
1999 Total Instruction	\$6,754,462	\$32,293,562	\$0	\$66,736	39,114,760	39,000,499	114,261
SUPPORT SERVICES							
2110 Attendance	98,345				98,345	98,491	(146)
2120 Guidance	97,447	1,206,211			1,303,658	1,279,889	23,769
2130 Health Services	696,825	2,718		3,500	703,043	690,272	12,771
2210 Improvement of Instruction	57,231	168,442			225,673	300,832	(75,159)
2214 Professional Development	202,281	150,504			352,785	350,091	2,694
2221 Media Services	144,279	722,208			866,487	822,260	44,227
2225 Instructional Related Technology	856,839	111,228		347,752	1,315,819	1,353,866	(38,047)
2310 Board of Ed Services	372,596				372,596	372,596	-
2320 Executive Administration	850,634	1,024,975		997	1,876,606	1,876,742	(136)
2330 Administrative Technology	741,839	17,628		105,800	865,267	862,075	3,192
2400 Building Level Admin	985,804	2,280,589			3,266,393	3,213,337	53,056
2540 Operation of Plant	6,218,982	-		1,181,512	7,400,494	6,748,195	652,299
2551 Pupil Trans Contracted	3,229,399				3,229,399	3,229,399	-
2553 Handicapped Transportation	1,181,071				1,181,071	1,181,071	-
2559 Transportation - ECSE	532,000				532,000	532,000	-
2561 Food Services	2,643,045			155,000	2,798,045	2,862,977	(64,932)

NORTHWEST SCHOOL DISTRICT							
ANTICIPATED EXPENDITURES BY FUND AND BY FUNCTION FOR 2017-2018							
	General		Debt	Capital			
Revised Budget - November 2016	(Incidental)	Teachers	Service	Projects	All Funds	Preliminary	
	Fund	Fund	Fund	Fund	Total	Total	+ (-)
INSTRUCTION							
2633 Public Info Services	2,302	4,318			6,620	7,019	(399)
2998 Total Support Services	\$18,910,919	5,688,821	\$0	\$1,794,561	26,394,301	25,781,112	613,189
2999 Total Instruction & Support	\$25,665,381	\$37,982,383	\$0	\$1,861,297	\$65,509,061	64,781,611	727,450
3000 Community Services (inc Preschool)	561,283	32,056		2,500	595,839	587,332	8,507
4030 Fac Aquis & Construction				1,664,395	1,664,395	1,664,395	-
5100 Principal			2,765,000	130,000	2,895,000	2,895,000	-
5200 Interest			943,170	33,775	976,945	976,945	-
5300 Fees			5,000	750	5,750	5,750	-
5999 Other					-	-	
9998 Total Non-Instructional	561,283	\$32,056	\$3,713,170	1,831,420	\$6,137,929	6,129,422	\$8,507
9999 Grand Total Expenditures	\$26,226,664	\$38,014,439	\$3,713,170	3,692,717	\$71,646,990	70,911,033	\$735,957