



***2017-2018
Amended Budget
March 2018***



Northwest R-I

SCHOOL DISTRICT

Revenue Highlights:

Changes to the Revenues include:

- Increase in Local Tax Collections
- Increase in Student Activities
- Decrease to Transportation
- Increase to Food Service
- Decrease to Federal Programs

Total Increase to Revenues

\$237,461

Total Revenues by Source:

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	Revised Budget	Amended Budget	Budget Change
Revenue						
Local:	34,612,716.74	36,918,751.66	35,412,119.21	35,134,329.00	35,571,376.00	1.24%
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	28,728,671.00	28,694,790.00	-.12%
Federal:	3,877,669.04	4,583,115.55	4,421,135.15	4,428,239.00	4,262,534.00	-3.74%
Other:	257,221.10	9,481,120.46	432,985.29	348,449.00	348,449.00	



Northwest R-I

SCHOOL DISTRICT

Expenditure Highlights:

Changes to the Expenditure budget include:

- Decrease in Transportation
- Increase in Professional Development
- Increase in Textbooks
- Decrease in Staffing/Benefits
- Increase in Technology

Overall Decrease to Expenditures

(\$ 70,784)

	2014-2015	2015-2016	2016-2017	Revised Budget	Amended Budget	Budget Change
Expenditures						
Salaries:	38,337,143.25	37,629,656.40	37,054,050.30	37,740,998.00	37,618,649.00	-.32%
Benefits:	11,079,129.97	10,809,569.69	10,749,971.05	10,999,162.00	10,948,054.00	-.46%
Purchase Services:	7,932,572.70	8,540,278.03	8,607,587.58	9,307,743.00	9,328,152.00	.22%
Supplies:	5,259,446.99	5,654,977.22	7,493,727.99	6,193,200.00	6,329,918.00	2.21%
Building/Capital:	8,998,672.42	6,608,508.92	1,917,475.42	3,528,192.00	3,473,738.00	-1.54%
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				
	General Fund	Special Fund	Debt Service Fund	Capital Projects Fund	Total of All Funds
Beginning Balance (Amended Budget)	15,255,099		4,405,872	1,282,994	20,943,965
Revenues	32,063,008	32,656,757	3,757,111	2,093,370	70,570,246
Expenditures	26,405,555	37,819,218	3,713,170	3,638,263	71,576,206
Transfers	(5,612,461)	5,162,461	-	450,000	-
Ending Balance	15,300,091	-	4,449,813	188,101	19,938,005
	23.8%				

NORTHWEST SCHOOL DISTRICT									
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018									
Tax Rate:	3.7257	Operating Fund	Teachers Fund	Debt Services Fund	Cap Project Fund	Total All Funds	Revised Budget	Change	
Amended Budget									
5111 Current Taxes		20,450,845	0	3,235,273	823,524	24,509,642	24,320,087	\$189,555	
5112 Delinquent Taxes		1,337,075	0	251,594	90,246	1,678,915	1,560,775	\$118,140	
5113 Sch Dist Trust Fund (Prop C)		0	6,070,563	0	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		550,925	0	0	0	550,925	500,000	\$50,925	
5165 Food Service Non-Program		443,027	0	0	0	443,027	410,000	\$33,027	
5170 Student Activities		921,900	0	0	75,000	996,900	971,500	\$25,400	
5181 School Aged Child Care/Preschool		545,000	0	0	0	545,000	525,000	\$20,000	
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		\$24,721,672	\$6,070,563	\$3,537,867	\$1,241,274	\$35,571,376	\$35,134,329	\$437,047	
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	22,694,106	\$0	
5312 Transportation		785,000	0	0	0	785,000	818,380	-\$33,380	
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	2,557,454	\$0	
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	Operating Fund	Teachers Fund	Debt Services Fund	Cap Project Fund	Total All Funds	Revised Budget	Change	
Amended Budget									
5332 Vocational/Technical Aid	0	0	0	0	0	0	0	\$0	
5333 Food Service - State	19,391	19,391	0	0	0	19,391	19,892	-\$501	
5334 Fair Share (Cigarette Tax)	0	0	0	0	0	0	0	\$0	
5351 Handicapped Census	0	0	0	0	0	0	0	\$0	
5358 Safe School Initiative Grant	0	0	0	0	0	0	0	\$0	
5359 Vocational Enhancement Grant	0	0	0	0	24,500	24,500	24,500	\$0	
5366 DNR Loan	0	0	0	0	0	0	0	\$0	
5372 SEMA Grant Funds					832,197	832,197	832,197	\$0	
5381 Special Ed - SDSF	100,000	100,000	0	0	0	100,000	100,000	\$0	
5382 MPP Grant Preschool	0	0	0	0	0	0	0	\$0	
5398 Other State	1,316	1,316	0	0	0	1,316	1,316	\$0	
5399 State - Subtotal	\$2,586,533	\$25,251,560	\$0	\$856,697	\$28,694,790	28,728,671	-\$33,881		

NORTHWEST SCHOOL DISTRICT									
ESTIMATED REVENUE BY FUND AND BY OBJECT 2017-2018									
	3.7257		0.5896	0.1500		4.4653			
Tax Rate:	Operating Fund	Teachers Fund	Debt Services Fund	Cap Project Fund	Total All Funds	Revised Budget	Change		
Amended 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	1,059,647	0	0	0	1,059,647	1,090,000	-\$30,353		
5446 School Breakfast	429,083	0	0	0	429,083	385,000	\$44,083		
5447 Special Milk	0	0	0	0	0	0	\$0		
5451 Title I - ESEA	0	944,371	0	0	944,371	1,104,735	-\$160,364		
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	12,306	\$0		
5462 Title III	23,716	0	0	0	23,716	32,398	-\$8,682		
5465 Title II	169,611	0	0	0	169,611	180,000	-\$10,389		
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		
5499 Federal - Subtotal	\$3,318,163	\$944,371	\$0	\$0	\$4,262,534	\$4,428,239	-\$165,705		
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									
	3.7257		0.5896	0.1500	4.4653				
Tax Rate:	Operating Fund	Teachers Fund	Debt Services Fund	Cap Project Fund	Total All Funds	Revised Budget	Change		
Amended Budget									
5699 Other Revenue - Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5811 Tuition from Other Districts	0	300,960	0	0	300,960	300,960		\$0	\$0
5830 Contracted Educational Services	0	24,954	0	0	24,954	24,954		\$0	\$0
5841 Transportation from Other LEAs	22,535	0	0	0	22,535	22,535		\$0	\$0
5843 Early Childhood Transportation	0	0	0	0	0	0		\$0	\$0
5898 Subtotal - Receipts Other	\$22,535	\$325,914	\$0	\$0	\$348,449	\$348,449		\$0	\$0
5899 Total Revenue	\$32,063,008	\$32,656,757	\$3,757,111	\$2,153,710	\$70,630,586	\$70,393,125		\$237,461	\$237,461

NORTHWEST SCHOOL DISTRICT									
ANTICIPATED EXPENDITURES BY FUND AND BY FUNCTION FOR 2017-2018									
	General (Incidental) Fund	Teachers Fund	Debt Service Fund	Capital Projects Fund	All Funds Total	Revised Budget Total	+ (-)		
INSTRUCTION									
1110 Elementary	707,007	11,035,537		11,386	11,753,930	11,969,774			(215,844)
1130 Middle School	170,495	4,993,388		10,000	5,173,883	5,219,075			(45,192)
1150 High School	484,438	6,724,268		31,000	7,239,706	7,277,649			(37,943)
1191 Summer School	1,178,209	496,219			1,674,428	1,674,428			-
1210 Gifted	18,000	289,292		-	307,292	297,434			9,858
1220 Special Education	2,480,279	5,633,043		16,296	8,129,618	8,168,859			(39,241)
1250 Title I	354,770	1,173,014			1,527,784	1,526,923			861
1280 Early Childhood Special Education	463,394	881,645			1,345,039	1,330,408			14,631
1300 Vocational Instruction	2,844	427,401			430,245	430,245			-
1400 Student Activities	814,531	1,358		-	815,889	815,889			-
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	\$6,673,967	\$32,059,241	\$0	\$68,682	38,801,890	39,114,760			(312,870)
SUPPORT SERVICES									
2110 Attendance	98,345				98,345	98,345			-
2120 Guidance	97,447	1,206,211			1,303,658	1,303,658			-
2130 Health Services	691,820	2,718		7,100	701,638	703,043			(1,405)
2210 Improvement of Instruction	57,231	215,485			272,716	225,673			47,043
2214 Professional Development	319,729	143,654			463,383	352,785			110,598
2221 Media Services	144,279	722,323			866,602	866,487			115
2225 Instructional Related Technology	856,839	111,228		347,752	1,315,819	1,315,819			-
2310 Board of Ed Services	385,596				385,596	372,596			13,000
2320 Executive Administration	924,574	1,024,975		997	1,950,546	1,876,606			73,940
2330 Administrative Technology	771,839	17,628		135,800	925,267	865,267			60,000
2400 Building Level Admin	1,008,880	2,279,381			3,288,261	3,266,393			21,868
2540 Operation of Plant	6,231,332	-		1,181,512	7,412,844	7,400,494			12,350
2551 Pupil Trans Contracted	3,169,399				3,169,399	3,229,399			(60,000)
2553 Handicapped Transportation	1,131,071				1,131,071	1,181,071			(50,000)
2559 Transportation - ECSE	532,000				532,000	532,000			-
2561 Food Services	2,746,023			65,000	2,811,023	2,798,045			12,978

NORTHWEST SCHOOL DISTRICT									
ANTICIPATED EXPENDITURES BY FUND AND BY FUNCTION FOR 2017-2018									
	General (Incidental) Fund	Teachers Fund	Debt Service Fund	Capital Projects Fund	All Funds Total	Revised Budget Total			
Amended Budget									
INSTRUCTION									
2633 Public Info Services	2,302	4,318			6,620	6,620			-
2998 Total Support Services	\$19,168,706	5,727,921	\$0	\$1,738,161	26,634,788	26,394,301			240,487
2999 Total Instruction & Support	\$25,842,673	\$37,787,162	\$0	\$1,806,843	\$65,436,678	65,509,061			(72,383)
3000 Community Services (Inc Preschool	562,882	32,056		2,500	597,438	595,839			1,599
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	562,882	\$32,056	\$3,713,170	1,831,420	\$6,139,528	6,137,929			\$1,599
9999 Grand Total Expenditures	\$26,405,555	\$37,819,218	\$3,713,170	3,638,263	\$71,576,206	71,646,990			(\$70,784)