

Annual Budget

for the



Warren County R-III School District 2018-19 Fiscal Year

Dr. Gregg Klinginsmith– Superintendent
Ms. Shelley Kinder – Director of Finance

www.warrencor3.org

Missouri School District: 109-003

Administration Office
385 W. Veterans Memorial Parkway
Warrenton, MO 63383

BUDGET MESSAGE

This is the recommended budget for the upcoming fiscal year. When adopted, the budget document serves as authorization to operate the schools for the coming year and will guide expenditures of approximately \$38.4 million in public funds, and assist the district continuing the mission of educating our students. This budget was developed by the administration of the Warren County R-III School District with the help of building administrators. The administrators received input from teachers and staff as well as the board of education in developing this document.

The past few years have seen changes in our schools, the addition of programs to help kids be successful and higher salaries to compete with other schools for the best staff. However, each of these improvements has also been accompanied with higher levels of spending.

Assessed valuation for FY18 came in at \$276,363,122, which is an increase of 0.5% from FY17. \$2,344,424 of our assessed valuation was new construction for FY18. The district is projecting the assessed value to remain flat, as FY19 is a non-reassessment year. Our estimated operational levy will be 3.5757, which is the current year ceiling. Our debt service levy will be estimated at 0.6189. This brings us a total levy of \$4.1946 per \$100 of assessed valuation

REVENUE

We project revenue for the district at \$36,590,053, which is a decrease of 14.76% from FY18. This decrease is due to a bond refinancing that occurred in FY18 of \$5,450,000. Less the bond refinancing, revenue will increase \$47,629 in FY19. This increase is attributed to budgetary increases at the state level in the Foundation Formula. We anticipate state and federal fund to increase due to growth of the special education population. The district will experience some growth in operating revenue in this fiscal year due to improvement in the economy.

The budget for 2018-19 reflects revenue changes due to the following:

- Increase in state formula money from the prior year due to full funding at the state level and lowered thresholds for special education and free and reduced lunch.
- Federal revenue is estimated to increase due to higher SPED enrollment

EXPENDITURES

The district estimates to finish FY18 with a fund balance of 23.54% by keeping expenditures to the most needed areas. The district is projecting overall expenditures to be \$38,425,220. This amount is a decrease of the overall budget of \$6.8 million due to the construction that occurred last fiscal year. Our expenditures in the operating funds of Fund 1 and 2 will be \$34,323,570. This is a decrease of \$1,101,072 from prior year due to increases in salaries, benefits, supplies, fuel and utilities.

Faculty and Administrative Salaries – The teacher salary schedule has improved as to align with competing school districts. All returning teachers were given a step for their previous year of

work. Increases for returning teachers averaged 5.0% overall. Increases for remaining staff are anticipated to be 3% overall.

Benefits – The board approved a new health insurance plan for the district through MEUHP. The district will not realize an increase in premiums because of this move. Retirement contributions will stay the same for certified staff at 14.50% and for classified staff at 6.86%.

Debt – Our debt service principal payment will remain at \$1,100,000 as it was in 2017-18. Our debt service interest payment is \$809,000 versus \$605,330 from the prior year, which is an increase of \$203,670.

Our lease purchase principal payment for the 2018-19 school year remains the same at \$775,000. The lease interest payment is \$45,000 versus \$24,812 from the prior year, which is an increase of \$20,188 to include the interest for the bus lease.

FUND BALANCES

Although balances have decreased this year, the outlook for operating revenue for the near future will increase slightly and recurring expenses for programs and salaries will increase spending levels. The fund balance, ending FY18, is estimated at 23.54%, which is a decrease of one percent from the previous year. We have a budget this year that will allow us to operate conservatively and end the year with a projected operating fund balance of \$6,657,002. This amount is a decrease of \$1,101,072 in the operating funds and would leave the district at a projected fund balance of 23.54%, as we prepare for the fiscal challenges ahead.

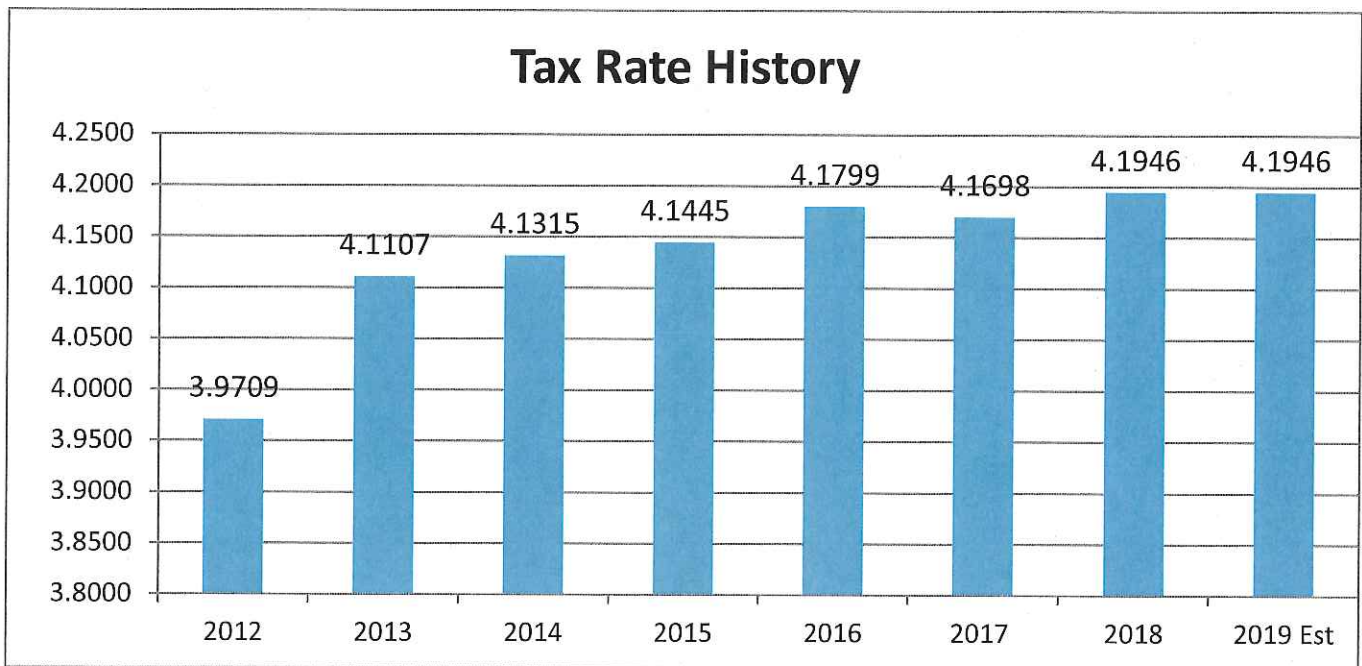
Respectfully Submitted,



Shelley Kinder

WARREN COUNTY R-III SCHOOL DISTRICT TAX LEVY COMPARISONS

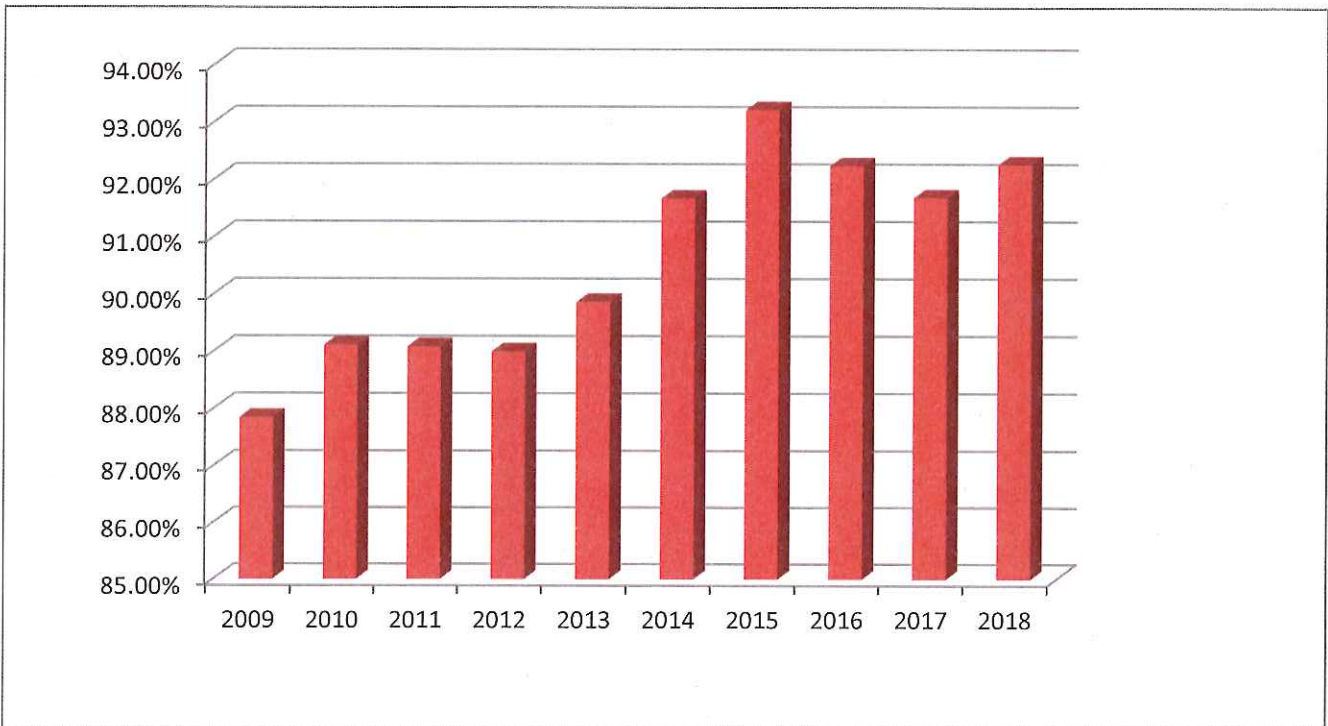
FUNDS	2012	2013	2014	2015	2016	2017	2018	2019 Est
1- Operating	3.2706	3.4104	3.4312	3.4442	3.4796	3.4695	3.4943	3.4943
2 - Teachers	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 - Debt Service	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189
4 - Capital Proj	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814
TOTAL	3.9709	4.1107	4.1315	4.1445	4.1799	4.1698	4.1946	4.1946



Warren County R-III School District Percentage of Tax Collections

Fiscal Year	Total Tax Levy (Rate)	Assessed Value	Total Taxes Levied *	Actual/Estimated Collections	% of Levy Collected
2009	3.8824	\$265,571,988	\$10,310,567	\$9,057,392.00	87.85%
2010	3.9709	\$262,448,924	\$10,421,584	\$9,286,343.00	89.11%
2011	3.9709	\$259,503,947	\$10,304,642	\$9,179,583.00	89.08%
2012	4.0566	\$254,167,763	\$10,310,569	\$9,175,963.00	89.00%
2013	4.1107	\$257,396,746	\$10,580,808	\$9,507,857.00	89.86%
2014	4.1315	\$258,684,538	\$10,687,552	\$9,797,025.45	91.67%
2015	4.1445	\$259,997,961	\$10,775,615	\$10,043,939.34	93.21%
2016	4.1799	\$267,610,820	\$11,185,865	\$10,317,465.66	92.24%
2017	4.1698	\$274,816,035	\$11,459,279	\$10,506,178.04	91.68%
2018	4.1946	\$276,363,122	\$11,592,328	\$10,695,037.00	92.26%

* Assessed valuation divided by 100 multiplied by the tax levy

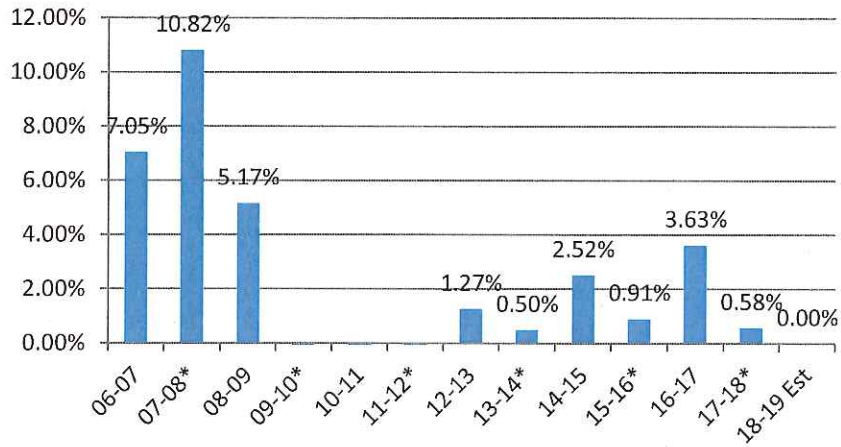


ASSESSED VALUATION PER YEAR

Year	Assessed Valuation	change
06-07	227,847,591	7.05%
07-08*	252,508,653	10.82%
08-09	265,571,988	5.17%
09-10*	262,448,924	-1.18%
10-11	259,503,947	-1.12%
11-12*	254,167,763	-2.06%
12-13	257,396,746	1.27%
13-14*	258,684,538	0.50%
14-15	265,196,477	2.52%
15-16*	267,610,820	0.91%
16-17	274,816,035	3.63%
17-18*	276,363,122	0.58%
18-19 Est	276,363,122	0.00%

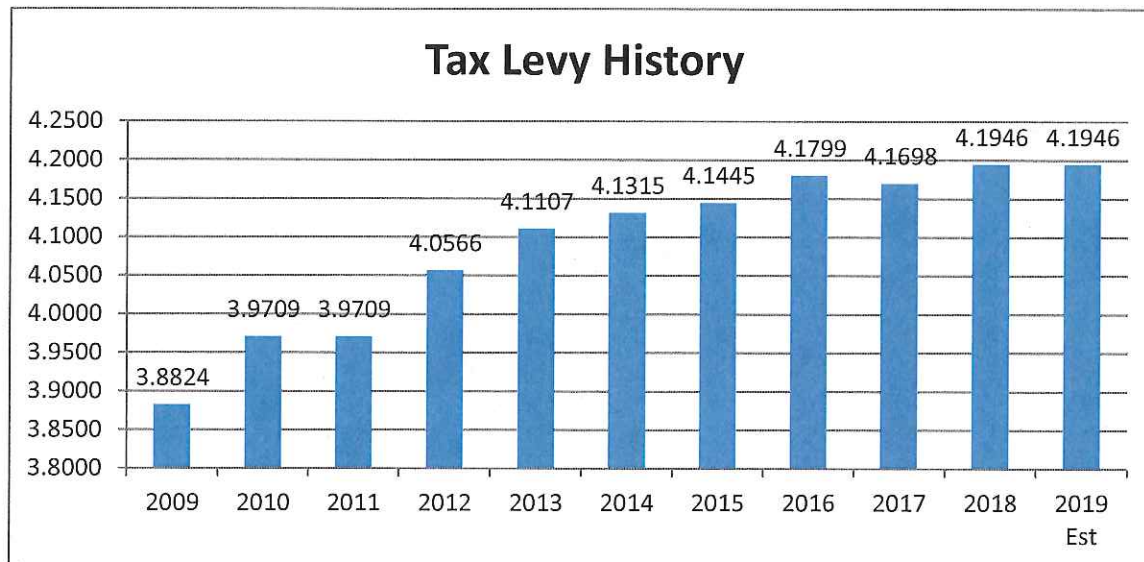
* denotes reassessment years

Assessed Valuation % per year



WARREN COUNTY R-III SCHOOL DISTRICT TAX LEVY HISTORY

FUNDS	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019 Est
1- Operating	3.1821	3.2706	3.2706	3.3563	3.4104	3.4312	3.4442	3.4796	3.4695	3.4943	3.4943
2 - Teachers	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3 - Debt Service	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189	0.6189
4 - Capital Proj	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814	0.0814
TOTAL	3.8824	3.9709	3.9709	4.0566	4.1107	4.1315	4.1445	4.1799	4.1698	4.1946	4.1946



WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

BUDGETED REVENUE BY FUND AND OBJECT 2018-19

Object Code	Title	General (Incidental) Fund	Teachers' Fund	Capital Projects Fund	Debt Service Fund	Total All Funds
Local:						
5111	Current Taxes	8,884,400	-	206,963	1,573,578	10,664,941
5112	Delinquent Taxes	767,957	-	17,890	136,018	921,865
5113	Prop C Sales Taxes	-	3,227,800	-	-	3,227,800
5114	Financial Institution Taxes	-	-	75,000	-	75,000
5115	M & M (Surcharge Taxes)	-	-	228,000	-	228,000
5116	In Lieu of Tax	-	-	389,000	-	389,000
5140	Earnings on Investments	90,000	25,000	20,000	27,000	162,000
5150	Food Service - Program	300,000	-	-	-	300,000
5165	Food Service - Non-Program	151,000	-	-	-	151,000
5170	Student Activities	530,915	-	-	-	530,915
5180	Community Services	111,000	-	-	-	111,000
5190	Other Local	145,200	1,000	-	-	146,200
Total Local		10,980,472	3,253,800	936,853	1,736,596	16,907,721
County:						
5211	Fines/Forfeitures/Escheats	-	125,000	-	-	125,000
5221	State Assessed Utility Taxes	730,000	-	20,000	128,000	878,000
Total County		730,000	125,000	20,000	128,000	1,003,000
State:						
5311	Basic Formula	-	13,234,074	-	-	13,234,074
5312	Transportation Aid	335,000	-	-	-	335,000
5314	Early Childhood Special Education	-	700,000	-	-	700,000
5319	Classroom Trust	653,086	-	546,106	-	1,199,192
5324	Parents as Teachers	15,000	-	-	-	15,000
5332	Vocational/Technical Aid	-	16,000	-	-	16,000
5333	Food Service	11,500	-	-	-	11,500
5359	Vocational/Technical Enhancement	-	-	-	-	-
5369	Residential Placement/Excess Cost	-	-	-	-	-
5381	High Need Fund--Special Education	-	475,000	-	-	475,000
5397	Other State	500	-	-	-	500
Total State		1,015,086	14,425,074	546,106	-	15,986,266
Federal:						
5412	Medicaid	110,000	-	-	-	110,000
5437	High Need Fund--Special Education	-	25,350	-	-	25,350
5441	Individuals with Disabilities (IDEA)	-	580,000	-	-	580,000
5442	Early Childhood Special Education	-	84,000	-	-	84,000
5445	School Lunch Program	785,000	-	-	-	785,000
5446, 5448	School Breakfast, Snack Program	290,000	-	-	-	290,000
5451	Title I	-	654,930	-	-	654,930
5455-5499	Other Federal	43,530	120,256	-	-	163,786
Total Federal		1,228,530	1,464,536	-	-	2,693,066
Other:						
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-
5641	Sale of School Buses	-	-	-	-	-
5830	Contracted Educational Services	-	-	-	-	-
Total Other		-	-	-	-	-
Total Revenues		13,954,088	19,268,410	1,502,959	1,864,596	36,590,053

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 EXPENSE BUDGET

BUDGETED EXPENDITURES BY FUND AND FUNCTION 2018-19

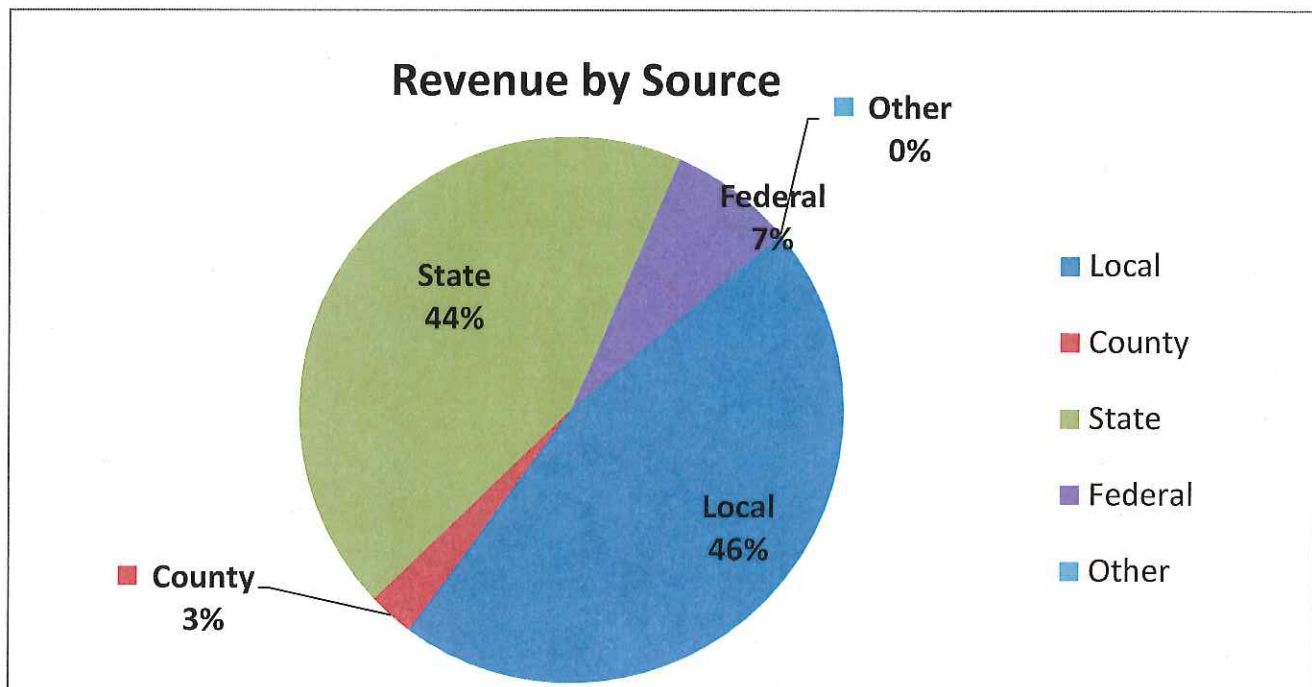
	General (Incidental) Fund	Teachers' Fund	Capital Projects Fund	Debt Service Fund	Total All Funds
Instructional Expenditures:					
Elementary	315,044	4,943,241	3,000	-	5,261,285
Middle	190,599	2,667,387	5,000	-	2,862,986
Senior High	205,610	2,962,720	22,000	-	3,190,330
Summer School	450,367	213,213	-	-	663,580
Special Instruction	1,474,739	3,305,238	3,650	-	4,783,627
Supplemental Instruction	-	718,348	-	-	718,348
Bilingual	33,787	146,993	-	-	180,780
Early Childhood Special Education	300,993	675,184	-	-	976,177
Vocational Instruction	34,900	495,026	2,000	-	531,926
Student Activities	636,201	248,629	10,000	-	894,830
Tuition & Contracted Education	-	643,000	-	-	643,000
Total Instructional Expenditures	3,642,241	17,018,979	45,650	-	20,706,870
Support Services Expenditures:					
Attendance	105,165	-	-	-	105,165
Guidance	87,892	765,360	-	-	853,252
Health, Psych, Speech & Audio	325,241	1,700	4,000	-	330,941
Improvement of Instruction	317,902	326,309	-	-	644,211
Professional Development	88,538	51,273	-	-	139,811
Media Services	91,305	393,831	-	-	485,136
Board of Education Services	108,500	-	-	-	108,500
Executive Administration	875,893	217,620	50,000	-	1,143,513
Building Level Administration	616,803	1,454,308	-	-	2,071,111
Business/Central Services	346,378	-	3,000	-	349,378
Operation of Plant	2,979,363	-	570,000	-	3,549,363
Pupil Transportation	2,104,000	-	360,000	-	2,464,000
Food Services	1,613,579	-	70,000	-	1,683,579
Central Office Support Services	194,966	146,982	-	-	341,948
Total Support Services Expenditures	9,855,525	3,357,383	1,057,000	-	14,269,908
Total Instruction & Support Expenditures	13,497,766	20,376,362	1,102,650	-	34,976,778
Community Services Expenditures	247,671	201,771	-	-	449,442
Facilities Acquisition & Construction Exp.	-	-	-	-	-
Principal & Interest Expenditures	-	-	1,085,000	1,914,000	2,999,000
Total Expenditures	13,745,437	20,578,133	2,187,650	1,914,000	38,425,220

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUND ALL FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	15,239,712	15,770,761	16,894,465	16,799,004	16,977,448	16,907,721	0.4%
County	1,005,981	981,068	978,285	1,098,904	1,023,003	1,003,000	2.0%
State	13,457,602	14,082,276	15,982,806	15,574,801	15,834,817	15,986,266	-1.0%
Federal	2,218,910	2,652,098	2,317,253	3,452,636	2,676,157	2,693,066	-0.6%
Other	6,116,034	10,030,064	10,008,511	111,600	5,481,000	-	100.0%
Total Revenues	38,038,238	43,516,268	46,181,319	37,036,945	41,992,425	36,590,053	1
Expenditures:							
General Fund	11,430,019	12,275,592	13,348,460	13,846,268	13,826,507	13,745,437	0.6%
Teachers' Fund	16,092,217	17,106,256	18,508,302	18,409,671	19,136,809	20,578,133	-7.5%
Debt Service	7,792,560	1,833,229	11,912,084	1,405,193	1,790,349	1,914,000	-6.9%
Capital Projects	3,036,463	2,222,281	1,312,447	3,426,756	10,480,313	2,187,650	79.1%
Total Expenditures	38,351,259	33,437,359	45,081,293	37,087,888	45,233,979	38,425,220	1
Yearly Increase (Decrease)	(313,021)	10,078,909	1,100,027	(50,943)	(3,241,554)	(1,835,167)	0
Fund Balance - July 1	9,540,709	9,227,688	19,306,597	20,406,624	20,355,681	17,114,126	-0.2%
Fund Balance - June 30	9,227,688	19,306,597	20,406,624	20,355,681	17,114,126	15,278,960	-15.9%

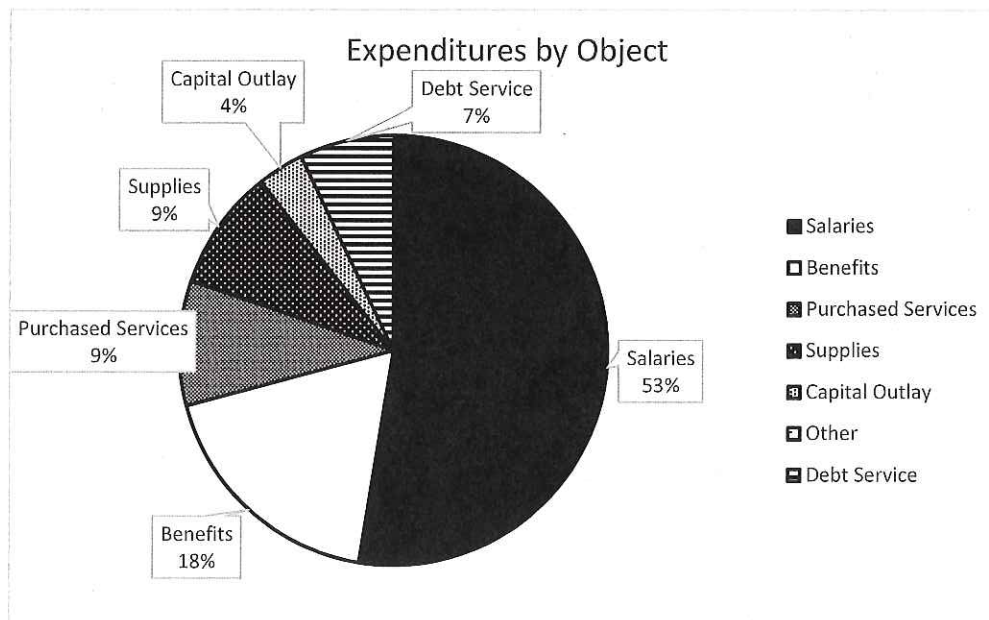


WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT ALL FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	15,239,712	15,770,761	16,894,465	16,799,004	16,977,448	16,868,471	0.6%
County	1,005,981	981,068	978,285	1,098,904	1,023,003	1,003,000	2.0%
State	13,457,602	14,082,276	15,982,806	15,574,801	15,834,817	15,987,066	-1.0%
Federal	2,218,910	2,652,098	2,317,253	3,452,636	2,676,157	2,693,066	-0.6%
Other	6,116,034	10,030,064	10,008,511	111,600	5,481,000	-	0.0%
Total Revenues	38,038,238	43,516,268	46,181,319	37,036,945	41,992,425	36,590,053	-12.9%
Expenditures:							
Salaries	16,498,341	17,564,853	18,498,365	18,951,753	19,192,347	20,194,694	5.2%
Benefits	5,521,427	6,077,686	6,659,273	6,572,503	6,689,357	7,035,235	5.2%
Purchased Services	2,112,226	2,269,736	3,174,593	3,185,381	3,270,821	3,605,729	10.2%
Supplies	3,390,242	3,469,572	3,524,531	3,546,302	3,810,791	3,487,912	-8.5%
Capital Outlay	1,314,115	837,445	581,686	2,656,799	9,676,830	1,362,650	-85.9%
Other	1,722,348	1,384,837	730,761	-	-	-	0.0%
Debt Service	7,792,560	1,833,229	11,912,084	2,175,150	2,593,833	2,739,000	5.6%
Total Expenditures	38,351,259	33,437,359	45,081,293	37,087,888	45,233,979	38,425,220	-15.1%
Yearly Increase (Decrease)	(313,021)	10,078,909	1,100,027	(50,943)	(3,241,554)	(1,835,167)	-43.4%
Fund Balance - July 1	9,540,709	9,227,688	19,306,598	20,406,624	20,355,681	17,114,127	-15.9%
Fund Balance - June 30	9,227,688	19,306,598	20,406,624	20,355,681	17,114,127	15,278,960	-10.7%



WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT ALL FUNDS

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Local:								
5111	Current Taxes	9,797,025	10,043,939	10,317,466	10,506,178	10,695,037	10,664,941	0.3%
5112	Delinquent Taxes	953,318	889,841	873,902	991,585	848,300	921,865	-8.7%
5113	Prop C Sales Taxes	2,732,896	2,882,888	3,040,504	3,206,880	3,220,848	3,227,800	-0.2%
5114	Financial Institution Taxes	50,745	29,361	46,988	63,452	95,900	75,000	21.8%
5115	M & M (Surcharge Taxes)	231,280	222,877	230,075	228,369	227,501	228,000	-0.2%
5116	In Lieu of Tax	243,685	251,305	224,046	218,218	389,409	389,000	0.1%
5121	Tuition from Other Districts	-	-	4,000	-	-	-	-
5140	Earnings on Investments	42,877	40,194	788,149	136,934	197,500	162,000	18.0%
5150	Food Service - Program	281,449	283,589	296,769	285,878	296,200	300,000	-1.3%
5165	Food Service - Non-Program	135,879	131,332	114,826	110,809	139,163	151,000	-8.5%
5170	Student Activities	530,721	536,326	586,852	794,981	503,120	530,915	-5.5%
5180	Community Services	60,572	74,552	87,088	75,222	133,000	111,000	16.5%
5190	Other Local	179,267	384,557	283,802	180,498	231,470	146,200	36.8%
Total Local		15,239,712	15,770,761	16,894,465	16,799,004	16,977,448	16,907,721	0.4%
County:								
5211	Fines/Forfeitures/Escheats	176,734	123,200	151,126	118,259	148,063	125,000	15.6%
5221	State Assessed Utility Taxes	829,247	857,868	827,159	980,645	874,940	878,000	-0.3%
Total County		1,005,981	981,068	978,285	1,098,904	1,023,003	1,003,000	2.0%
State:								
5311	Basic Formula	10,909,386	11,375,796	13,222,266	12,915,163	12,997,578	13,234,074	-1.8%
5312	Transportation Aid	353,798	437,573	386,060	288,509	330,028	335,000	-1.5%
5314	Early Childhood Special Education	573,943	520,800	638,764	683,938	681,743	700,000	-2.7%
5319	Classroom Trust	1,218,556	1,155,434	1,180,700	1,251,068	1,248,422	1,199,192	3.9%
5324	Parents as Teachers	19,122	15,575	17,320	16,286	21,503	15,000	30.2%
5332	Vocational/Technical Aid	18,414	18,027	20,544	18,367	18,179	16,000	12.0%
5333	Food Service	11,674	11,793	11,806	11,876	11,550	11,500	0.4%
5359	Vocational/Technical Enhancement	-	21,848	28,850	-	48,694	-	-
5369	Residential Placement/Excess Costs	-	-	-	-	-	-	-
5381	High Need Fund--Special Education	352,709	525,431	476,496	389,595	475,000	475,000	0.0%
5382	Missouri Preschool Project	-	-	-	-	-	-	-
5397	Other State	-	-	-	-	2,120	500	-
Total State		13,457,602	14,082,276	15,982,806	15,574,801	15,834,816	15,986,266	-1.0%
Federal:								
5412	Medicaid	110,175	110,474	114,688	104,404	104,000	110,000	-5.8%
5427	Perkins Career Ed	-	-	200	200	-	-	-
5437, 5441	Individuals with Disabilities (IDEA)	559,652	440,607	316,145	998,960	593,747	605,350	-2.0%
5442	Early Childhood Special Education	-	119,497	75,310	92,030	128,000	84,000	34.4%
5445	School Lunch Program	786,177	818,336	916,978	956,384	770,000	785,000	-1.9%
5446, 5448	School Breakfast, Snack Program	257,631	290,406	332,734	384,798	280,000	290,000	-3.6%
5451, 5452	Title I	424,987	779,923	495,258	833,584	726,000	654,930	9.8%
5465	Title II, Part A, ESEA-Teacher and Paraprofessionals	80,288	91,855	65,939	82,276	73,160	120,256	-64.4%
5455-5499	Other Federal	-	1,000	-	-	1,250	43,530	-
Total Federal		2,218,910	2,652,098	2,317,253	3,452,636	2,676,157	2,693,066	-0.6%
Other:								
5611, 5692	Sale/Refunding of Bonds	6,085,000	10,000,000	10,000,000	-	5,450,000	-	-
5631	Net Insurance Recovery	-	3,685	-	-	-	-	-
5641	Sale of School Buses	-	-	8,500	111,600	-	-	-
5651	Sale of Other Property	-	-	-	-	6,000	-	-
58xx	Tuition from Other Districts	31,034	26,379	11	-	25,000	-	100.0%
Total Other		6,116,034	10,030,064	10,008,511	111,600	5,481,000	-	100.0%
Total Revenues		38,038,238	43,516,268	46,181,319	37,036,946	41,992,424	36,590,053	12.9%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	10,144,291	10,517,577	10,724,829	11,066,560	10,968,883	10,980,472	-0.1%
County	686,096	716,854	693,380	830,027	728,000	730,000	-0.3%
State	1,128,400	1,266,025	1,620,187	1,511,165	1,372,309	1,015,086	26.0%
Federal	1,153,983	1,220,216	1,364,400	1,445,587	1,155,250	1,228,530	-6.3%
Other	4,233	-	-	-	-	-	
Total Revenues	13,117,003	13,720,672	14,402,796	14,853,338	14,224,442	13,954,088	1.9%
Expenditures:							
Salaries	4,276,050	4,748,772	4,880,052	5,135,624	5,099,925	5,434,265	6.6%
Benefits	1,935,301	2,140,982	2,224,452	2,318,097	2,242,712	2,412,531	7.6%
Purchased Services	1,828,426	1,916,266	2,719,424	2,846,244	2,673,080	2,410,729	-9.8%
Supplies	3,390,242	3,469,572	3,524,531	3,546,302	3,810,791	3,487,912	-8.5%
Capital Outlay	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Total Expenditures	11,430,019	12,275,592	13,348,460	13,846,268	13,826,507	13,745,437	-0.6%
Yearly Increase (Decrease)	1,686,985	1,445,080	1,054,336	1,007,070	397,934	208,651	-47.6%
Fund Balance - July 1	5,998,955	6,397,844	6,769,988	6,648,143	7,655,213	7,758,073	1.3%
Adjustment-funds 2 & 4 transfers	(1,288,095)	(1,072,937)	(1,176,180)	-	(295,074)	(1,309,723)	
Adjusted Balance - July 1	4,710,860	5,324,907	5,593,808	6,648,143	7,360,139	6,448,350	-12.4%
Fund Balance - June 30	6,397,844	6,769,988	6,648,143	7,655,213	7,758,073	6,657,001	-14.2%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT TEACHERS' FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	2,735,152	2,886,064	3,049,778	3,214,744	3,249,348	3,253,800	0.1%
County	176,734	125,727	151,126	118,259	148,063	125,000	-15.6%
State	11,280,509	11,916,267	13,715,356	13,319,277	13,648,759	14,425,074	5.7%
Federal	1,064,927	1,431,882	952,852	2,007,050	1,520,907	1,464,536	-3.7%
Other	26,801	26,379	11	-	25,000	-	0.0%
Total Revenues	15,284,122	16,386,320	17,869,122	18,659,330	18,592,077	19,268,410	3.6%
Expenditures:							
Salaries	12,222,291	12,816,081	13,618,314	13,816,129	14,092,422	14,760,429	4.7%
Benefits	3,586,126	3,936,704	4,434,820	4,254,406	4,446,645	4,622,704	4.0%
Purchased Services	283,800	353,470	455,169	339,136	597,741	1,195,000	99.9%
Supplies	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Total Expenditures	16,092,217	17,106,256	18,508,302	18,409,671	19,136,809	20,578,133	7.5%
Yearly Increase (Decrease)	(808,095)	(719,937)	(639,181)	249,659	(544,732)	(1,309,723)	140.4%
Fund Balance - July 1	-	-	-	-	249,659	0	-100.0%
fund transfer	808,095	719,937	639,181	-	295,074	1,309,723	343.9%
Fund Balance - June 30	-	-	-	249,659	0	0	0.0%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	738,083	719,088	1,427,121	803,117	1,028,815	936,853	8.9%
County	24,917	19,386	18,607	15,017	20,140	20,000	0.7%
State	1,048,693	899,985	647,264	744,359	813,749	546,106	32.9%
Federal	-	-	-	-	-	-	
Other	-	3,685	10,008,500	111,600	6,000	-	
Total Revenues	1,811,693	1,642,144	12,101,492	1,674,093	1,868,704	1,502,959	19.6%
Expenditures:							
Salaries	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	
Purchased Services	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Capital Outlay	1,314,115	837,445	581,686	2,656,799	9,676,830	1,362,650	-85.9%
Other	1,722,348	1,384,837	730,761	769,957	803,484	825,000	2.7%
Debt Service	-	-	-	-	-	-	
Total Expenditures	3,036,463	2,222,281	1,312,447	3,426,756	10,480,313	2,187,650	205.8%
Yearly Increase (Decrease)	(1,224,770)	(580,138)	10,789,046	(1,752,662)	(8,611,609)	(684,691)	391.3%
Fund Balance - July 1	1,934,798	1,190,028	962,890	12,288,936	10,536,274	1,924,664	-14.3%
Adjustment-Fund transfer	480,000	353,000	537,000	-	-	-	
Adjusted Balance - July 1	2,414,798	1,543,028	1,499,890	12,288,936	10,536,274	1,924,664	-14.3%
Fund Balance - June 30	1,190,028	962,890	12,288,936	10,536,274	1,924,664	1,239,973	-81.7%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY OBJECT DEBT SERVICE FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	1,622,186	1,645,504	1,692,738	1,714,583	1,730,402	1,736,596	-0.4%
County	118,234	121,628	115,173	135,602	126,800	128,000	-0.9%
State	-	-	-	-	-	-	
Federal	-	-	-	-	-	-	
Other	6,085,000	10,000,000	-	-	5,450,000	-	
Total Revenues	7,825,419	11,767,133	1,807,910	1,850,185	7,307,202	1,864,596	74.5%
Expenditures:							
Principal	7,085,000	1,200,000	11,200,000	900,000	1,100,000	1,100,000	0.0%
Interest	646,379	522,493	710,486	504,557	605,330	809,000	-33.6%
Other	61,181	110,736	1,599	636	85,019	5,000	94.1%
Total Expenditures	7,792,560	1,833,229	11,912,084	1,405,193	1,790,349	1,914,000	-6.9%
Yearly Increase (Decrease)	32,859	9,933,903	(10,104,174)	444,992	5,516,853	(49,404)	100.9%
Fund Balance - July 1	1,606,956	1,639,816	11,573,719	1,469,546	1,914,538	7,431,391	-288.2%
Fund Balance - June 30	1,639,816	11,573,719	1,469,546	1,914,538	7,431,391	7,381,987	0.7%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	15,239,712	15,770,761	16,894,465	16,799,004	16,820,944	16,907,721	-0.5%
County	1,005,981	981,068	978,285	1,098,904	1,022,729	1,003,000	1.9%
State	13,457,602	14,082,276	15,982,806	15,574,801	15,729,270	15,986,266	-1.6%
Federal	2,218,910	2,652,098	2,317,253	3,452,636	2,075,309	2,668,066	-28.6%
Other	6,116,034	10,030,064	10,008,511	111,600	5,454,373	-	100.0%
Total Revenues	38,038,238	43,516,268	46,181,319	37,036,945	41,102,623	36,565,053	11.0%
Instructional Expenditures:							
Elementary	4,462,889	4,536,871	4,812,066	4,934,244	5,095,758	5,261,285	-3.2%
Middle	2,307,035	2,494,280	2,693,439	2,712,818	2,753,623	2,862,986	-4.0%
Senior High	2,695,915	2,940,510	2,966,730	2,952,815	3,061,855	3,190,330	-4.2%
Summer School	170,029	181,815	759,650	666,890	651,416	663,580	-1.9%
Special Instruction	3,420,702	3,754,945	3,935,871	4,115,983	4,423,987	4,783,627	-8.1%
Supplemental Instruction	613,271	642,548	678,938	655,028	696,581	718,348	-3.1%
Culturally Different	122,022	152,083	161,129	170,427	169,072	180,780	-6.9%
Early Childhood Special Education	546,455	588,019	627,290	631,025	678,815	976,177	-43.8%
Vocational Instruction	362,658	408,596	435,837	443,619	605,118	531,926	12.1%
Student Activities	870,407	861,589	933,833	1,008,667	951,676	894,830	6.0%
Tuition & Contracted Education	374,683	329,541	505,841	572,952	590,700	643,000	-8.9%
Total Instructional Expenditures	15,946,066	16,890,797	18,510,622	18,864,468	19,678,603	20,706,870	-5.2%
Support Services Expenditures:							
Attendance	41,795	2,920	\$ 3,943	60,358	56,852	105,165	-85.0%
Guidance	692,709	708,905	\$ 754,800	821,996	764,758	853,252	-11.6%
Health, Psych, Speech & Audio	320,290	405,242	\$ 392,797	393,959	306,197	330,941	-8.1%
Improvement of Instruction	521,201	541,122	\$ 471,399	381,460	412,296	644,211	-56.2%
Professional Development	112,429	143,027	\$ 126,604	130,968	108,459	139,811	-28.9%
Media Services	421,011	440,485	\$ 428,133	444,072	451,234	485,136	-7.5%
Board of Education Services	70,603	91,297	\$ 101,146	293,844	112,341	108,500	3.4%
Executive Administration	842,392	1,454,052	\$ 1,744,833	1,552,071	1,059,733	1,143,513	-7.9%
Building Level Administration	1,892,531	2,063,569	\$ 2,112,003	2,067,439	2,201,016	2,074,111	5.8%
Business/Central Services	513,329	554,265	\$ 613,204	587,661	622,624	461,378	25.9%
Operation of Plant	2,806,463	2,978,296	\$ 3,006,028	3,103,847	3,269,048	3,434,363	-5.1%
Pupil Transportation	1,905,455	1,987,482	\$ 2,190,812	2,392,815	2,401,524	2,464,000	-2.6%
Food Services	1,503,321	1,548,054	\$ 1,491,725	1,498,624	1,656,894	1,683,579	-1.6%
Central Office Support Services	2,438	2,154	\$ 2,237	4,019	48,868	341,948	-599.7%
Total Support Services Expenditures	11,645,967	12,920,868	13,439,667	13,733,134	13,471,843	14,269,908	-5.9%
Total Instruction & Support Expenditures	27,592,033	29,811,665	31,950,289	32,597,602	33,150,446	34,976,778	-5.5%
Community Services Expenditures	353,994	365,580	453,871	445,946	421,533	449,442	-6.6%
Facilities Acquisition & Construction Exp.	890,325	42,048	34,288	1,869,190	8,767,500	260,000	97.0%
Principal & Interest Expenditures	9,514,908	3,218,066	12,642,845	2,175,150	2,583,833	2,739,000	-6.0%
Total Expenditures	38,351,259	33,437,359	45,081,293	37,087,888	44,923,312	38,425,220	14.5%
Yearly Increase (Decrease)	(313,021)	10,078,909	1,100,027	(50,943)	(3,820,688)	(1,860,167)	51.3%
Fund Balance - July 1	9,540,709	9,227,689	19,306,597	20,406,624	20,355,681	16,534,993	18.8%
Fund Balance - June 30	9,227,689	19,306,597	20,406,624	20,355,681	16,534,993	14,674,826	11.2%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL (INCIDENTAL) & TEACHERS FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
Revenues:							
Local	12,879,443	13,406,169	13,774,607	14,281,304	14,218,231	14,234,272	-0.11%
County	862,830	840,054	844,505	948,286	876,063	855,000	2.40%
State	12,408,909	13,182,291	15,335,542	14,830,441	15,021,068	15,440,160	-2.79%
Federal	2,218,910	2,652,098	2,317,253	3,452,636	2,676,157	2,693,066	-0.63%
Other	31,034	26,379	11	-	25,000	-	
Total Revenues	28,401,126	30,106,992	32,271,917	33,512,667	32,816,519	33,222,498	-1.24%
Instructional Expenditures:							
Elementary	4,460,139	4,534,991	4,807,676	4,934,244	5,135,475	5,258,285	-2.39%
Middle	2,300,789	2,489,786	2,690,412	2,706,672	2,753,496	2,857,986	-3.79%
Senior High	2,689,625	2,940,510	2,966,730	2,943,104	3,055,009	3,168,330	-3.71%
Summer School	170,029	181,815	759,650	666,890	652,662	663,580	-1.67%
Special Instruction	4,033,973	4,395,472	4,610,792	4,771,011	5,118,199	5,498,325	-7.43%
Culturally Different	122,022	152,083	161,129	170,427	169,072	180,780	-6.92%
Early Childhood Special Education	546,455	588,019	627,290	631,025	679,065	976,177	-43.75%
Vocational Instruction	360,729	404,039	435,837	442,491	577,562	529,926	8.25%
Student Activities	867,221	847,991	925,821	974,629	863,024	884,830	-2.53%
Tuition & Contracted Education	374,683	329,541	505,841	572,952	610,700	643,000	-5.29%
Total Instructional Expenditures	15,925,665	16,864,248	18,491,177	18,813,444	19,614,264	20,661,220	-5.34%
Support Services Expenditures:							
Attendance	41,795	2,920	3,943	60,358	56,852	105,165	-84.98%
Guidance	692,709	708,905	754,800	821,996	776,438	853,252	-9.89%
Health, Psych, Speech & Audio	320,290	405,242	392,797	393,959	308,302	326,941	-6.05%
Improvement of Instruction	521,201	541,122	471,399	381,460	412,296	644,211	-56.25%
Professional Development	112,429	143,027	126,604	130,968	125,830	139,811	-11.11%
Media Services	421,011	440,227	428,133	444,072	451,247	485,136	-7.51%
Board of Education Services	70,603	91,297	101,146	293,844	112,412	108,500	3.48%
Executive Administration	822,413	1,178,488	1,692,702	1,387,060	983,297	1,093,513	-11.21%
Building Level Administration	1,892,531	2,064,755	2,112,003	2,067,439	2,201,016	2,071,111	5.90%
Business/Central Services	513,452	552,956	613,204	587,661	722,629	346,378	52.07%
Operation of Plant	2,720,047	2,800,650	2,808,180	2,905,704	3,011,169	2,979,363	1.06%
Pupil Transportation	1,650,840	1,744,394	1,914,303	2,019,384	2,114,452	2,104,000	0.49%
Food Services	1,460,818	1,475,885	1,490,261	1,498,624	1,601,359	1,613,579	-0.76%
Central Office Support Services	2,438	2,154	2,237	4,019	48,868	341,948	-599.74%
Total Support Services Expenditures	11,242,577	12,152,021	12,911,714	12,996,549	12,926,166	13,212,908	-2.22%
Total Instruction & Support Expenditures	27,168,242	29,016,268	31,402,891	31,809,993	32,540,430	33,874,128	-4.10%
Community Services Expenditures	353,994	365,580	453,871	445,946	422,886	449,442	-6.28%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	-	
Total Expenditures	27,522,236	29,381,848	31,856,762	32,255,939	32,963,316	34,323,570	-4.13%
Yearly Increase (Decrease)	878,890	725,143	415,155	1,256,728	(146,797)	(1,101,072)	-650.06%
Fund Balance - July 1	5,998,955	6,397,844	6,769,988	6,648,143	7,904,871	7,758,074	1.86%
Adjustment - fund transfers	(480,000)	(353,000)	(537,000)	-	-	-	0.00%
Adjusted Fund Balance - July 1	5,518,955	6,044,844	6,232,988	6,648,143	7,904,871	7,758,074	1.86%
Fund Balance - June 30	6,397,844	6,769,988	6,648,143	7,904,871	7,758,074	6,657,002	14.19%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION GENERAL (INCIDENTAL) FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-2019 Budget	% Change
Revenues:							
Local	10,144,291	10,517,577	10,724,829	11,066,560	10,968,883	10,980,472	-0.11%
County	686,096	716,854	693,380	830,027	728,000	730,000	-0.27%
State	1,128,400	1,266,025	1,620,187	1,511,165	1,372,309	1,015,086	26.03%
Federal	1,153,983	1,220,216	1,364,400	1,445,587	1,155,250	1,228,530	-6.34%
Other	4,233	-	-	-	-	-	
Total Revenues	13,117,003	13,720,672	14,402,795	14,853,338	14,224,442	13,954,088	1.90%
Instructional Expenditures:							
Elementary	256,466	223,012	227,801	242,136	355,331	315,044	11.34%
Middle	94,495	131,056	103,626	97,597	183,816	190,599	-3.69%
Senior High	132,207	137,823	127,857	128,839	142,288	205,610	-44.50%
Summer School	32,509	16,567	529,292	457,269	440,944	450,367	-2.14%
Special Instruction	1,128,962	1,556,485	1,555,305	1,586,909	1,319,519	1,474,739	-11.76%
Culturally Different	44,873	69,788	76,558	83,155	27,665	33,787	-22.13%
Early Childhood Special Education	177,071	197,855	281,600	212,601	181,554	300,993	-65.79%
Vocational Instruction	24,598	52,219	57,345	50,639	96,651	34,900	63.89%
Student Activities	632,817	609,955	688,197	727,582	626,918	636,201	-1.48%
Tuition & Contracted Education	227,662	152,923	257,153	437,404	438,271		100.00%
Total Instructional Expenditures	2,751,662	3,147,683	3,904,733	4,024,132	3,812,955	3,642,241	4.48%
Support Services Expenditures:							
Attendance	41,795	2,920	3,943	60,358	56,852	105,165	-84.98%
Guidance	8,526	5,354	7,924	5,741	6,073	87,892	-1347.17%
Health, Psych, Speech & Audio	257,227	303,275	288,997	285,388	305,687	325,241	-6.40%
Improvement of Instruction	342,043	403,979	361,600	301,652	321,339	317,902	1.07%
Professional Development	60,905	68,376	69,595	65,209	71,195	88,538	-24.36%
Media Services	66,357	69,464	70,242	79,409	78,356	91,305	-16.53%
Board of Education Services	70,603	91,297	101,146	293,844	112,412	108,500	3.48%
Executive Administration	716,071	818,627	827,957	815,684	647,861	875,893	-35.20%
Building Level Administration	558,590	599,549	647,612	674,362	670,751	616,803	8.04%
Business/Central Services	513,452	552,956	613,101	587,661	722,629	346,378	52.07%
Operation of Plant	2,720,047	2,800,650	2,808,180	2,905,704	3,011,169	2,979,363	1.06%
Pupil Transportation	1,650,840	1,744,394	1,914,303	2,019,384	2,114,452	2,104,000	0.49%
Food Services	1,460,818	1,475,885	1,490,261	1,498,624	1,601,359	1,613,579	-0.76%
Central Office Support Services	2,438	2,154	2,237	4,019	48,868	194,966	-298.97%
Total Support Services Expenditures	8,469,712	8,938,878	9,207,096	9,597,038	9,769,001	9,855,525	-0.89%
Total Instruction & Support Expenditures	11,221,374	12,086,561	13,111,830	13,621,170	13,581,957	13,497,766	0.62%
Community Services Expenditures	208,644	189,031	236,631	225,098	244,550	247,671	-1.28%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	-	
Total Expenditures	11,430,019	12,275,592	13,348,460	13,846,268	13,826,507	13,745,437	0.59%
Yearly Increase (Decrease)	1,686,985	1,445,080	1,054,335	1,007,070	397,935	208,651	47.57%
Fund Balance - July 1	5,998,955	6,397,844	6,769,988	6,648,143	7,655,213	7,758,074	-1.34%
Adjustment - fund transfers	(1,288,095)	(1,072,937)	(1,176,180)	-	(295,073)	(1,309,723)	-343.86%
Adjusted Fund Balance - July 1	4,710,860	5,324,908	5,593,808	6,648,143	7,360,140	6,448,351	12.39%
Fund Balance - June 30	6,397,844	6,769,988	6,648,143	7,655,213	7,758,074	6,657,003	14.19%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION TEACHERS' FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	2,735,152	2,888,592	3,049,778	3,214,744	3,249,348	3,253,800	-0.14%
County	176,734	123,200	151,126	118,259	148,063	125,000	15.58%
State	11,280,509	11,916,267	13,715,356	13,319,277	13,648,759	14,425,074	-5.69%
Federal	1,064,927	1,431,882	952,852	2,007,050	1,520,907	1,464,536	3.71%
Other	26,801	26,379	11	-	25,000	-	100.00%
Total Revenues	15,284,122	16,386,320	17,869,122	18,659,330	18,592,077	19,268,410	-3.64%
Instructional Expenditures:							
Elementary	4,203,673	4,311,979	4,579,875	4,692,108	4,780,144	4,943,241	-3.41%
Middle	2,206,294	2,358,730	2,586,786	2,609,074	2,569,680	2,667,387	-3.80%
Senior High	2,557,418	2,802,688	2,838,872	2,814,265	2,912,721	2,962,720	-1.72%
Summer School	137,519	165,249	230,358	209,622	211,718	213,213	-0.71%
Special Instruction	2,905,011	2,838,987	3,055,487	3,184,102	3,798,680	4,023,586	-5.92%
Culturally Different	77,149	82,295	84,571	87,271	141,407	146,993	-3.95%
Early Childhood Special Education	369,384	390,164	345,691	418,423	497,511	675,184	-35.71%
Vocational Instruction	336,130	351,820	378,493	391,852	480,911	495,026	-2.94%
Student Activities	234,404	238,036	237,624	247,048	236,106	248,629	-5.30%
Tuition & Contracted Education	147,021	176,617	248,688	135,548	172,429	643,000	-272.91%
Total Instructional Expenditures	13,174,003	13,716,565	14,586,444	14,789,312	15,801,309	17,018,979	-7.71%
Support Services Expenditures:							
Attendance	-	-	-	-	-	-	
Guidance	684,184	703,551	746,876	816,255	770,365	765,360	0.65%
Health, Psych, Speech & Audio	63,063	101,967	103,800	108,571	2,616	1,700	35.00%
Improvement of Instruction	179,158	137,143	109,799	79,808	90,957	326,309	-258.75%
Professional Development	51,524	74,650	57,009	65,759	54,636	51,273	6.15%
Media Services	354,654	370,764	357,891	364,663	372,891	393,831	-5.62%
Board of Education Services	-	-	-	-	-	-	
Executive Administration	106,342	359,862	864,745	571,376	335,435	217,620	35.12%
Building Level Administration	1,333,941	1,465,206	1,464,392	1,393,078	1,530,266	1,454,308	4.96%
Business/Central Services	-	-	104	-	-	-	
Operation of Plant	-	-	-	-	-	-	
Pupil Transportation	-	-	-	-	-	-	
Food Services	-	-	-	-	-	-	
Central Office Support Services	-	-	-	-	-	146,982	
Total Support Services Expenditures	2,772,865	3,213,143	3,704,618	3,399,511	3,157,164	3,357,383	-6.34%
Total Instruction & Support Expenditures	15,946,868	16,929,708	18,291,062	18,188,823	18,958,473	20,376,362	-7.48%
Community Services Expenditures	145,350	176,548	217,240	220,848	178,336	201,771	-13.14%
Facilities Acquisition & Construction Exp.	-	-	-	-	-	-	
Principal & Interest Expenditures	-	-	-	-	-	-	
Total Expenditures	16,092,217	17,106,256	18,508,302	18,409,671	19,136,809	20,578,133	-7.53%
Yearly Increase (Decrease)	(808,095)	(719,937)	(639,180)	249,659	(544,732)	(1,309,723)	-140.43%
Fund Balance - July 1	0	0	0	0	249,659	0	100.00%
Adjustment - Fund transfer	808,095	719,937	639,180	-	295,073	1,309,723	-343.86%
Fund Balance - June 30	0	0	0	249,659	0	0	0.00%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION CAPITAL PROJECTS FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	738,083	719,088	1,427,121	803,117	1,028,815	936,853	8.94%
County	24,917	19,386	18,607	15,017	20,140	20,000	0.70%
State	1,048,693	899,985	647,264	744,359	813,749	546,106	32.89%
Federal	-	-	-	-	-	-	
Other	-	3,685	10,008,500	111,600	6,000	-	
Total Revenues	1,811,693	1,642,144	12,101,492	1,674,093	1,868,704	1,502,959	19.57%
Instructional Expenditures:							
Elementary	2,750	1,880	4,389	-	12,948	3,000	76.83%
Middle	6,246	4,494	3,027	6,146	7,194	5,000	30.50%
Senior High	6,290	-	-	9,711	12,481	22,000	-76.27%
Summer School	-	-	-	-	-	-	
Special Instruction	-	2,022	4,017	-	4,816	3,650	
Culturally Different	-	-	-	-	-	-	
Early Childhood Special Education	-	-	-	1,128	-	-	
Vocational Instruction	1,929	4,556	-	34,038	27,812	2,000	92.81%
Student Activities	3,185	13,598	8,012	-	107,801	10,000	
Tuition & Contracted Education	-	-	-	-	-	-	
Total Instructional Expenditures	20,401	26,550	19,445	51,023	173,052	45,650	73.62%
Support Services Expenditures:							
Attendance	-	-	-	-	-	-	
Guidance	-	-	-	-	-	-	
Health, Psych, Speech & Audio	-	-	-	-	955	4,000	
Media Services	-	258	-	-	-	-	
Improvement of Instruction	-	-	-	-	-	-	
Professional Development	-	-	-	-	-	-	
Board of Education Services	-	-	-	-	-	-	
Executive Administration	19,979	275,563	52,131	165,011	111,425	50,000	55.13%
Building Level Administration	(123)	-	-	-	-	3,000	
Business/Central Services	-	123	-	-	-	10,000	#DIV/0!
Operation of Plant	86,416	177,647	197,849	198,143	273,947	560,000	-104.42%
Pupil Transportation	254,615	243,088	276,509	373,431	287,105	360,000	-25.39%
Food Services	42,503	72,169	1,464	-	52,845	70,000	-32.46%
Central Office Support Services	-	-	-	-	-	-	
Total Support Services Expenditures	403,390	768,847	527,953	736,585	726,278	1,057,000	-45.54%
Total Instruction & Support Expenditures	423,790	795,397	547,398	787,608	899,330	1,102,650	-22.61%
Community Services Expenditures	-	-	-	-	-	-	
Facilities Acquisition & Construction Exp.	890,325	42,048	34,288	-	8,777,500	260,000	
Principal & Interest Expenditures	1,722,348	1,384,837	730,761	2,639,148	803,484	825,000	-2.68%
Total Expenditures	3,036,463	2,222,282	1,312,447	3,426,756	10,480,313	2,187,650	79.13%
Yearly Increase (Decrease)	(1,224,770)	(580,138)	10,789,046	(1,752,662)	(8,611,609)	(684,691)	92.05%
Fund Balance - July 1	1,934,798	1,190,028	962,890	12,288,935	10,536,273	1,924,664	81.73%
Adjustment - Fund transfers	480,000	353,000	537,000	-	-	-	
Adjusted Fund Balance - July 1	2,414,798	1,543,028	1,499,890	12,288,935	10,536,273	1,924,664	81.73%
Fund Balance - June 30	1,190,028	962,890	12,288,935	10,536,273	1,924,664	1,239,973	35.57%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION DEBT SERVICE FUND ONLY

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	1,622,186	1,645,504	1,692,738	1,714,583	1,730,402	1,736,596	-0.36%
County	118,234	121,628	115,173	135,602	126,800	128,000	-0.95%
State	-	-	-	-	-	-	
Federal	-	-	-	-	-	-	
Other	6,085,000	10,000,000	-	-	5,450,000		
Total Revenues	7,825,419	11,767,133	1,807,910	1,850,185	7,307,202	1,864,596	74.48%
Expenditures:							
Principal	7,085,000	1,200,000	11,200,000	900,000	1,100,000	1,100,000	0.00%
Interest	646,379	522,493	710,486	504,557	605,330	809,000	-33.65%
Other	61,181	110,736	1,599	636	85,019	5,000	94.12%
Total Expenditures	7,792,560	1,833,229	11,912,084	1,405,193	1,790,349	1,914,000	-6.91%
Yearly Increase (Decrease)	32,859	9,933,903	(10,104,174)	444,992	5,516,853	(49,404)	100.90%
Fund Balance - July 1	1,606,957	1,639,817	11,573,720	1,469,546	1,914,537	2,078,667	-8.57%
Fund Balance - June 30	1,639,817	11,573,720	1,469,546	1,914,537	7,431,390	2,029,263	72.69%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Local:								
5111	Current Taxes	8,136,430	8,346,806	8,588,877	8,739,774	8,911,300	8,884,400	-0.3%
5112	Delinquent Taxes	791,590	739,162	727,488	817,098	706,300	767,957	8.7%
5113	Prop C Sales Taxes	2,732,896	2,882,888	3,040,504	3,206,880	3,220,848	3,227,800	0.2%
5114	Financial Institution Taxes	-	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	-	
5121	Tuition from Other Districts	-	-	4,000	-	-	-	
5140	Earnings on Investments	30,641	26,958	44,401	70,163	122,500	115,000	-6.1%
5150	Food Service - Program	281,449	265,388	296,769	285,878	296,200	326,000	10.1%
5165	Food Service - Non-Program	135,879	149,533	114,825	110,809	139,163	153,900	10.6%
5170	Student Activities	530,721	536,326	586,852	794,981	503,120	502,015	-0.2%
5180	Community Services	60,572	74,552	87,088	75,222	133,000	111,000	-16.5%
5190	Other Local	179,267	384,557	283,802	180,498	185,800	146,200	-21.3%
Total Local		12,879,443	13,406,169	13,774,606	14,281,304	14,218,231	14,234,272	0.1%
County:								
5211	Fines/Forfeitures/Escheats	176,734	123,200	151,126	118,259	148,063	125,000	-15.6%
5221	State Assessed Utility Taxes	686,096	716,854	693,380	830,027	728,000	730,000	0.3%
Total County		862,830	840,054	844,505	948,286	876,063	855,000	-2.4%
State:								
5311	Basic Formula	10,909,386	11,375,796	13,222,266	12,915,163	12,997,578	13,234,074	1.8%
5312	Transportation Aid	353,798	437,573	386,060	288,509	330,028	335,000	1.5%
5314	Early Childhood Special Education	480,054	520,800	638,764	683,938	681,743	700,000	2.7%
5319	Classroom Trust	263,753	255,449	533,436	506,709	453,086	653,086	44.1%
5324	Parents as Teachers	19,122	15,575	17,320	16,286	21,503	15,000	-30.2%
5332	Vocational/Technical Aid	18,414	18,027	20,544	18,367	18,179	16,000	-12.0%
5333	Food Service	11,674	11,793	11,806	11,876	11,550	11,500	-0.4%
5359	Vocational/Technical Enhancement	-	21,848	-	-	30,281	-	
5369	Residential Placement/Excess Cost	-	-	28,850	-	-	-	
5381	High Need Fund--Special Education	352,709	525,431	476,496	389,595	475,000	475,000	0.0%
5397	Other State	-	-	-	-	2,120	500	
Total State		12,408,909	13,182,291	15,335,542	14,830,442	15,021,067	15,440,160	2.8%
Federal:								
5412	Medicaid	110,175	110,474	114,688	104,404	104,000	110,000	5.8%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	-	
5427	Perkins, Career Ed	-	-	200	200	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	559,652	440,607	316,145	998,960	593,747	605,350	2.0%
5442	Early Childhood Special Education	-	119,497	75,310	92,030	128,000	84,000	-34.4%
5445	School Lunch Program	786,177	818,336	916,978	956,384	770,000	785,000	1.9%
5446, 5448	School Breakfast, Snack Program	257,631	290,406	332,734	384,798	280,000	290,000	3.6%
5451, 5452	Title I	424,987	779,923	495,258	833,584	726,000	654,930	-9.8%
5461	Title IV	-	-	-	-	-	43,530	
5465	Title IIa	-	-	-	-	73,160	120,256	64.4%
5493, 5494	IDEA - ARRA	-	-	-	-	-	-	
5455-5499	Other Federal	80,288	92,855	65,939	82,276	1,250	-	
Total Federal		2,218,910	2,652,098	2,317,253	3,452,636	2,676,157	2,693,066	0.6%
Other:								
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	-	
5651	Sale of Other Property	-	-	-	-	-	-	
58xx	Tuition from Other Districts	31,034	26,379	11	-	25,000	-	-100.0%
Total Other		31,034	26,379	11	-	25,000	-	-100.0%
Total Revenues		28,401,126	30,106,992	32,271,916	33,512,667	32,816,518	33,222,498	1.2%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT GENERAL (INCIDENTAL) FUND ONLY

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Local:								
5111	Current Taxes	8,136,430	8,346,806	8,588,877	8,739,774	8,911,300	8,884,400	0.3%
5112	Delinquent Taxes	791,590	739,162	727,488	817,098	706,300	767,957	-8.7%
5113	Prop C Sales Taxes	-	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	-	
5121	Tuition from Other Districts	-	-	-	-	-	-	
5140	Earnings on Investments	28,385	21,440	39,128	66,974	95,000	90,000	5.3%
5150	Food Service - Program	281,449	265,388	296,769	285,878	296,200	326,000	-10.1%
5165	Food Service - Non-Program	135,879	149,533	114,825	110,809	139,163	153,900	-10.6%
5170	Student Activities	530,721	536,326	586,852	794,981	503,120	502,015	0.2%
5180	Community Services	60,572	74,552	87,088	75,222	133,000	111,000	16.5%
5190	Other Local	179,267	384,371	283,802	175,824	184,800	145,200	21.4%
Total Local		10,144,291	10,517,577	10,724,828	11,066,560	10,968,883	10,980,472	-0.1%
County:								
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	-	
5221	State Assessed Utility Taxes	686,096	716,854	693,380	830,027	728,000	730,000	-0.3%
Total County		686,096	716,854	693,380	830,027	728,000	730,000	-0.3%
State:								
5311	Basic Formula	-	-	-	-	-	-	
5312	Transportation Aid	353,798	437,573	386,060	288,509	330,028	335,000	-1.5%
5314	Early Childhood Special Education	480,054	520,800	638,764	683,938	521,562	-	100.0%
5319	Classroom Trust	263,753	255,449	533,436	506,709	453,086	653,086	-44.1%
5324	Parents as Teachers	19,122	15,575	17,320	16,286	21,503	15,000	30.2%
5332	Vocational/Technical Aid	-	2,987	3,950	3,848	2,179	-	
5333	Food Service	11,674	11,793	11,806	11,876	11,550	11,500	0.4%
5359	Vocational/Technical Enhancement	-	21,848	-	-	30,281	-	
5369	Residential Placement/Excess Cost	-	-	28,850	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	-	
5397	Other State	-	-	-	-	2,120	500	
Total State		1,128,400	1,266,025	1,620,187	1,511,165	1,372,308	1,015,086	26.0%
Federal:								
5412	Medicaid	110,175	110,474	114,688	104,404	104,000	110,000	-5.8%
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	-	
5427	Perkins, Career Ed	-	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	-	
5445	School Lunch Program	786,177	818,336	916,978	956,384	770,000	785,000	-1.9%
5446, 5448	School Breakfast, Snack Program	257,631	290,406	332,734	384,798	280,000	290,000	-3.6%
5451, 5452	Title I	-	-	-	-	-	-	#DIV/0!
5461	Title IV	-	-	-	-	-	43,530	
5465	Title Iia	-	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	-	
5455-5499	Other Federal	-	1,000	-	-	1,250	-	
Total Federal		1,153,983	1,220,216	1,364,400	1,445,587	1,155,250	1,228,530	-6.3%
Other:								
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	-	
5651	Sale of Other Property	-	-	-	-	-	-	
58xx	Tuition from Other Districts	4,233	-	-	-	-	-	
Total Other		4,233	-	-	-	-	-	
Total Revenues		13,117,003	13,720,672	14,402,795	14,853,338	14,224,441	13,954,088	1.9%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT TEACHERS' FUND ONLY

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Local:								
5111	Current Taxes	-	-	-	-	-	-	
5112	Delinquent Taxes	-	-	-	-	-	-	
5113	Prop C Sales Taxes	2,732,896	2,882,888	3,040,504	3,206,880	3,220,848	3,227,800	0.22%
5114	Financial Institution Taxes	-	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	-	
5121	Tuition from Other Districts	-	-	4,000	-	-	-	
5140	Earnings on Investments	2,256	5,518	5,273	3,190	27,500	25,000	-9.09%
5150	Food Service - Program	-	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	-	
5190	Other Local	-	186	-	4,674	1,000	1,000	
Total Local		2,735,152	2,888,592	3,049,778	3,214,744	3,249,348	3,253,800	0.14%
County:								
5211	Fines/Forfeitures/Escheats	176,734	123,200	151,126	118,259	148,063	125,000	-15.58%
5221	State Assessed Utility Taxes	-	-	-	-	-	-	
Total County		176,734	123,200	151,126	118,259	148,063	125,000	-15.58%
State:								
5311	Basic Formula	10,909,386	11,375,796	13,222,266	12,915,163	12,997,578	13,234,074	1.82%
5312	Transportation Aid	-	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	160,181	700,000	
5319	Classroom Trust	-	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	-	
5332	Vocational/Technical Aid	18,414	15,040	16,594	14,519	16,000	16,000	0.00%
5333	Food Service	-	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	-	
5381	High Need Fund--Special Education	352,709	525,431	476,496	389,595	475,000	475,000	0.00%
5397	Other State	-	-	-	-	-	-	
Total State		11,280,509	11,916,267	13,715,356	13,319,277	13,648,759	14,425,074	5.69%
Federal:								
5412	Medicaid	-	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	-	
5427	Perkins, Career Ed	-	-	200	200	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	559,652	440,607	316,145	998,960	593,747	605,350	1.95%
5442	Early Childhood Special Education	-	119,497	75,310	92,030	128,000	84,000	-34.38%
5445	School Lunch Program	-	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	-	
5451, 5452	Title I	424,987	779,923	495,258	833,584	726,000	654,930	
5461	Title IV	-	-	-	-	-	-	
5465	Title IIA	-	-	-	-	73,160	120,256	64.37%
5493, 5494	IDEA - ARRA	-	-	-	-	-	-	
5455-5499	Other Federal	80,288	91,855	65,939	82,276	-	-	
Total Federal		1,064,927	1,431,882	952,852	2,007,050	1,520,907	1,464,536	-3.71%
Other:								
5611, 5692	Sale/Refunding of Bonds	-	-	-	-	-	-	
5641	Sale of School Buses	-	-	-	-	-	-	
5651	Sale of Other Property	-	-	-	-	-	-	
58xx	Tuition from Other Districts	26,801	26,379	11	-	25,000	-	0.00%
Total Other		26,801	26,379	11	-	25,000	-	0.00%
Total Revenues		15,284,122	16,386,320	17,869,122	18,659,330	18,592,077	19,268,410	3.64%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT CAPITAL PROJECTS FUND ONLY

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Local:								
5111	Current Taxes	193,001	197,268	200,881	205,291	207,335	206,963	0.2%
5112	Delinquent Taxes	18,947	17,857	17,015	28,536	17,000	17,890	-5.2%
5113	Prop C Sales Taxes	-	-	-	-	-	-	
5114	Financial Institution Taxes	50,745	29,370	46,988	63,452	95,900	75,000	21.8%
5115	M & M (Surcharge Taxes)	231,280	222,877	230,075	228,369	227,501	228,000	-0.2%
5116	In Lieu of Tax	243,685	251,305	224,046	218,218	389,409	389,000	0.1%
5140	Earnings on Investments	426	411	708,116	59,252	46,000	20,000	56.5%
5150	Food Service - Program	-	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	-	
5190	Other Local	-	-	-	-	45,670	-	
Total Local		738,083	719,088	1,427,121	803,117	1,028,815	936,853	8.9%
County:								
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	-	
5221	State Assessed Utility Taxes	24,917	19,386	18,607	15,017	20,140	20,000	0.7%
Total County		24,917	19,386	18,607	15,017	20,140	20,000	0.7%
State:								
5311	Basic Formula	-	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	-	
5314	Early Childhood Special Education	93,890	-	-	-	-	-	
5319	Classroom Trust	954,803	899,985	647,264	744,359	795,336	546,106	31.3%
5324	Parents as Teachers	-	-	-	-	-	-	
5332	Vocational/Technical Aid	-	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	18,413	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	-	
5397	Other State	-	-	-	-	-	-	
Total State		1,048,693	899,985	647,264	744,359	813,749	546,106	32.9%
Federal:								
5412	Medicaid	-	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	-	
Total Federal		-	-	-	-	-	-	
Other:								
5611, 5692	Sale/Refunding of Bonds	-	-	10,000,000	-	-	-	
5631	Net Insurance Recovery	-	3,685	-	-	-	-	
5641	Sale of School Buses	-	-	8,500	111,600	-	-	
5651	Sale of Other Property	-	-	-	-	6,000	-	
58xx	Tuition from Other Districts	-	-	-	-	-	-	
Total Other		-	3,685	10,008,500	111,600	6,000	-	100.0%
Total Revenues		1,811,693	1,642,144	12,101,492	1,674,093	1,868,704	1,502,959	19.6%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY OBJECT DEBT SERVICE FUND ONLY

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
	Local:							
5111	Current Taxes	1,467,594	1,499,866	1,527,707	1,561,113	1,576,402	1,573,578	0.2%
5112	Delinquent Taxes	142,782	132,823	129,399	145,951	125,000	136,018	-8.8%
5113	Prop C Sales Taxes	-	-	-	-	-	-	
5114	Financial Institution Taxes	-	-	-	-	-	-	
5115	M & M (Surcharge Taxes)	-	-	-	-	-	-	
5116	In Lieu of Tax	-	-	-	-	-	-	
5140	Earnings on Investments	11,810	12,816	35,632	7,519	29,000	27,000	6.9%
5150	Food Service - Program	-	-	-	-	-	-	
5165	Food Service - Non-Program	-	-	-	-	-	-	
5170	Student Activities	-	-	-	-	-	-	
5180	Community Services	-	-	-	-	-	-	
5190	Other Local	-	-	-	-	-	-	
	Total Local	1,622,186	1,645,504	1,692,738	1,714,583	1,730,402	1,736,596	-0.4%
	County:							
5211	Fines/Forfeitures/Escheats	-	-	-	-	-	-	
5221	State Assessed Utility Taxes	118,234	121,628	115,173	135,602	126,800	128,000	-0.9%
	Total County	118,234	121,628	115,173	135,602	126,800	128,000	-0.9%
	State:							
5311	Basic Formula	-	-	-	-	-	-	
5312	Transportation Aid	-	-	-	-	-	-	
5314	Early Childhood Special Education	-	-	-	-	-	-	
5319	Classroom Trust	-	-	-	-	-	-	
5324	Parents as Teachers	-	-	-	-	-	-	
5332	Vocational/Technical Aid	-	-	-	-	-	-	
5333	Food Service	-	-	-	-	-	-	
5359	Vocational/Technical Enhancement	-	-	-	-	-	-	
5369	Residential Placement/Excess Cost	-	-	-	-	-	-	
5381	High Need Fund--Special Education	-	-	-	-	-	-	
5397	Other State	-	-	-	-	-	-	
	Total State	-	-	-	-	-	-	
	Federal:							
5412	Medicaid	-	-	-	-	-	-	
5422, 5424	Basic Formula - Federal Stabilization	-	-	-	-	-	-	
5423	Transportation - ARRA	-	-	-	-	-	-	
5425	Classroom Trust - Jobs Bill	-	-	-	-	-	-	
5428, 5429	Basic Formula - Jobs Bill	-	-	-	-	-	-	
5437, 5441	Individuals with Disabilities (IDEA)	-	-	-	-	-	-	
5442	Early Childhood Special Education	-	-	-	-	-	-	
5445	School Lunch Program	-	-	-	-	-	-	
5446	School Breakfast Program	-	-	-	-	-	-	
5451, 5452	Title I	-	-	-	-	-	-	
5456	Title I - ARRA	-	-	-	-	-	-	
5493, 5494	IDEA - ARRA	-	-	-	-	-	-	
5455-5499	Other Federal	-	-	-	-	-	-	
	Total Federal	-	-	-	-	-	-	
	Other:							
5611, 5692	Sale/Refunding of Bonds	6,085,000	10,000,000	-	-	5,450,000	-	100.0%
5641	Sale of School Buses	-	-	-	-	-	-	
58xx	Tuition from Other Districts	-	-	-	-	-	-	
	Total Other	6,085,000	10,000,000	-	-	5,450,000	-	100.0%
	Total Revenues	7,825,419	11,767,133	1,807,910	1,850,185	7,307,202	1,864,596	74.5%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

REVENUES BY SOURCE EXPENDITURES BY FUNCTION ALL FUNDS

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Revenues:							
Local	15,239,712	15,770,761	16,894,465	16,799,004	16,820,944	16,907,721	-0.5%
County	1,005,981	981,068	978,285	1,098,904	1,022,729	1,003,000	1.9%
State	13,457,602	14,082,276	15,982,806	15,574,801	15,729,270	15,986,266	-1.6%
Federal	2,218,910	2,652,098	2,317,253	3,452,636	2,075,309	2,668,066	-28.6%
Other	6,116,034	10,030,064	10,008,511	111,600	5,454,373	-	100.0%
Total Revenues	38,038,238	43,516,268	46,181,319	37,036,945	41,102,623	36,565,053	11.0%
Instructional Expenditures:							
Elementary	4,462,889	4,536,871	4,812,066	4,934,244	5,095,758	5,261,285	-3.2%
Middle	2,307,035	2,494,280	2,693,439	2,712,818	2,753,623	2,862,986	-4.0%
Senior High	2,695,915	2,940,510	2,966,730	2,952,815	3,061,855	3,190,330	-4.2%
Summer School	170,029	181,815	759,650	666,890	651,416	663,580	-1.9%
Special Instruction	3,420,702	3,754,945	3,935,871	4,115,983	4,423,987	4,783,627	-8.1%
Supplemental Instruction	613,271	642,548	678,938	655,028	696,581	718,348	-3.1%
Culturally Different	122,022	152,083	161,129	170,427	169,072	180,780	-6.9%
Early Childhood Special Education	546,455	588,019	627,290	631,025	678,815	976,177	-43.8%
Vocational Instruction	362,658	408,596	435,837	443,619	605,118	531,926	12.1%
Student Activities	870,407	861,589	933,833	1,008,667	951,676	894,830	6.0%
Tuition & Contracted Education	374,683	329,541	505,841	572,952	590,700	643,000	-8.9%
Total Instructional Expenditures	15,946,066	16,890,797	18,510,622	18,864,468	19,678,603	20,706,870	-5.2%
Support Services Expenditures:							
Attendance	41,795	2,920	\$ 3,943	60,358	56,852	105,165	-85.0%
Guidance	692,709	708,905	\$ 754,800	821,996	764,758	853,252	-11.6%
Health, Psych, Speech & Audio	320,290	405,242	\$ 392,797	393,959	306,197	330,941	-8.1%
Improvement of Instruction	521,201	541,122	\$ 471,399	381,460	412,296	644,211	-56.2%
Professional Development	112,429	143,027	\$ 126,604	130,968	108,459	139,811	-28.9%
Media Services	421,011	440,485	\$ 428,133	444,072	451,234	485,136	-7.5%
Board of Education Services	70,603	91,297	\$ 101,146	293,844	112,341	108,500	3.4%
Executive Administration	842,392	1,454,052	\$ 1,744,833	1,552,071	1,059,733	1,143,513	-7.9%
Building Level Administration	1,892,531	2,063,569	\$ 2,112,003	2,067,439	2,201,016	2,074,111	5.8%
Business/Central Services	513,329	554,265	\$ 613,204	587,661	622,624	461,378	25.9%
Operation of Plant	2,806,463	2,978,296	\$ 3,006,028	3,103,847	3,269,048	3,434,363	-5.1%
Pupil Transportation	1,905,455	1,987,482	\$ 2,190,812	2,392,815	2,401,524	2,464,000	-2.6%
Food Services	1,503,321	1,548,054	\$ 1,491,725	1,498,624	1,656,894	1,683,579	-1.6%
Central Office Support Services	2,438	2,154	\$ 2,237	4,019	48,868	341,948	-599.7%
Total Support Services Expenditures	11,645,967	12,920,868	13,439,667	13,733,134	13,471,843	14,269,908	-5.9%
Total Instruction & Support Expenditures	27,592,033	29,811,665	31,950,289	32,597,602	33,150,446	34,976,778	-5.5%
Community Services Expenditures	353,994	365,580	453,871	445,946	421,533	449,442	-6.6%
Facilities Acquisition & Construction Exp.	890,325	42,048	34,288	1,869,190	8,767,500	260,000	97.0%
Principal & Interest Expenditures	9,514,908	3,218,066	12,642,845	2,175,150	2,583,833	2,739,000	-6.0%
Total Expenditures	38,351,259	33,437,359	45,081,293	37,087,888	44,923,312	38,425,220	14.5%
Yearly Increase (Decrease)	(313,021)	10,078,909	1,100,027	(50,943)	(3,820,688)	(1,860,167)	51.3%
Fund Balance - July 1	9,540,709	9,227,689	19,306,597	20,406,624	20,355,681	16,534,993	18.8%
Fund Balance - June 30	9,227,689	19,306,597	20,406,624	20,355,681	16,534,993	14,674,826	11.2%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY SALARIES AND BENEFITS

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
	Certified Salaries:							
6111	Regular Salaries	11,407,098	12,178,567	12,943,951	13,166,872	13,568,165	14,215,266	-4.8%
6121	Substitute Salaries	369,172	253,023	243,632	246,639	33,004	22,625	
6131	Extra Duty Pay	439,629	366,113	375,407	358,313	367,513	412,412	-12.2%
6141	Sick Leave Salaries	11,093	23,483	61,645	48,286	41,488	37,000	10.8%
	Total Certified Salaries	12,226,991	12,821,186	13,624,635	13,820,111	14,010,169	14,687,303	-4.8%
	Non-Certified Salaries:							
6151-6159	Regular Salaries	4,096,903	4,510,789	4,623,885	4,890,264	4,989,429	5,227,641	-4.8%
6161	Substitute Salaries	158,125	176,451	193,697	205,777	178,152	233,350	-31.0%
6162	Extra Duty Pay	12,020	36,967	24,070	19,458	-	-	#DIV/0!
6171	Sick Leave Salaries	4,935	19,460	32,078	16,144	14,597	46,400	-217.9%
	Total Non-Certified Salaries	4,271,983	4,743,667	4,873,730	5,131,642	5,182,178	5,507,391	-6.3%
	Benefits:							
6211	Certified Retirement	1,966,446	2,099,878	2,199,565	2,237,234	2,299,352	2,410,698	-4.8%
6221	Non-Certified Retirement	360,815	357,084	373,228	393,956	407,582	436,584	-7.1%
6231	OASDI	266,816	305,873	312,702	328,803	317,729	342,735	-7.9%
6232	Medicare	232,638	249,120	259,780	267,854	270,009	291,160	-7.8%
6241-6271	Employee Insurance	2,694,630	3,065,726	3,513,984	3,344,653	3,394,687	3,554,058	-4.7%
6291	Other Employee Services	81	5	14	2	-	-	
	Total Benefits	5,521,427	6,077,686	6,659,273	6,572,503	6,689,358	7,035,235	-5.2%
	Total Salaries and Benefits	22,020,400	23,642,540	25,157,638	25,524,256	25,881,705	27,229,929	-5.2%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY OTHER EXPENDITURES

Object Code	Title	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2018-19 Budget	% Change
Purchased Services:								
6311	Tuition/Substitutes	704,661	759,727	1,099,412	994,345	1,301,173	1,501,585	-15.4%
6312-6314	Professional Services	125,790	148,974	47,923	25,937	-	1,200	#DIV/0!
6315	Audit Services	15,965	18,335	19,408	12,000	12,000	20,000	-66.7%
6316,18,19	Technical Services	78,092	97,399	136,381	125,378	127,042	164,800	-29.7%
6317	Legal Services	11,941	24,798	33,654	32,613	20,155	25,000	-24.0%
6330-6339	Property Services	280,341	310,854	347,086	347,100	340,736	324,983	4.6%
6341	Contracted Transportation	43,450	21,937	11,867	13,479	20,128	30,800	-53.0%
6342	Other Non-Route Transportation	-	-	-	-	-	-	0.0%
6343	Travel/Registrations	137,690	164,659	150,918	151,227	146,969	213,246	-45.1%
6351	Property Insurance	109,442	126,627	128,810	127,179	128,945	140,000	-8.6%
6352	Liability Insurance	102,634	125,032	126,289	122,211	124,068	153,500	-23.7%
6353	Fidelity Premium	-	-	-	-	-	-	0.0%
6359	Judgments Against LEA	-	-	-	-	-	-	0.0%
6360-6399	Other Purchased Services	502,219	471,395	1,072,845	1,233,912	985,178	1,030,615	-4.6%
Total Purchased Services		2,112,226	2,269,736	3,174,593	3,185,381	3,206,394	3,605,729	-12.5%
Materials and Supplies:								
641x	General Supplies	1,408,524	1,382,002	1,519,785	1,655,922	1,474,392	1,679,337	-13.9%
643x	Regular Textbooks	278,564	350,044	322,008	263,039	318,976	328,933	-3.1%
644x	Library Books	29,703	21,534	29,083	29,280	17,815	18,907	-6.1%
645x	Periodicals	4,267	14,580	5,929	5,585	6,332	6,450	-1.9%
6471	Food Service - Food Only	590,705	591,262	617,620	582,776	565,929	617,969	-9.2%
648x	Energy Supplies/Service	905,504	857,564	817,486	824,288	760,732	826,994	-8.7%
649x	Other Supplies	172,976	252,586	212,620	185,412	74,410	94,672	-27.2%
Total Materials and Supplies		3,390,242	3,469,572	3,524,531	3,546,302	3,218,586	3,573,262	-11.0%
Total Other Expenditures		5,502,468	5,739,308	6,699,124	6,731,683	6,424,979	7,178,991	-11.7%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY FUND ALL FUNDS

	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenues:						
Local	16,799,004	16,977,448	16,907,721	17,025,050	17,044,502	17,062,217
County	1,098,904	1,023,003	1,003,000	1,110,900	1,118,120	1,125,176
State	15,574,801	15,834,817	15,986,266	16,207,000	16,302,470	16,307,995
Federal	3,452,636	2,676,157	2,668,066	3,000,000	3,000,000	3,000,000
Other	111,600	5,481,000	-	-	-	-
Total Revenues	37,036,946	41,992,425	36,565,053	37,342,950	37,465,092	37,495,387
Expenditures:						
Salaries	18,951,753	19,192,347	20,194,694	20,525,343	20,923,210	20,923,210
Benefits	6,572,503	6,689,357	7,035,235	7,279,998	7,582,571	7,582,571
Purchased Services	3,185,381	3,270,821	3,605,729	3,704,595	3,741,640	3,741,640
Supplies	3,546,302	3,810,791	3,487,912	4,003,536	4,043,571	4,043,571
Capital Projects	2,656,799	9,676,830	1,362,650	868,000	996,100	996,100
Other	-	-	-	-	-	-
Debt Service	1,405,193	2,593,833	2,739,000	1,706,630	3,209,475	3,209,475
Total Expenditures	36,317,931	45,233,978	38,425,220	38,088,102	40,496,567	40,496,567
Yearly Increase (Decrease)	719,015	(3,241,554)	(1,860,167)	(745,152)	(3,031,475)	(3,001,180)
Fund Balance - July 1	20,406,624	21,125,639	17,884,085	16,023,918	15,278,766	12,247,291
Fund Balance - June 30	21,125,639	17,884,085	16,023,918	15,278,766	12,247,291	9,246,111

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT GENERAL (INCIDENTAL) AND TEACHERS' FUNDS ONLY

	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenues:						
Local	14,281,304	14,218,231	14,234,272	14,489,088	14,490,000	14,490,000
County	948,286	876,063	855,000	960,000	960,000	960,000
State	14,830,442	15,021,068	15,440,160	15,660,000	15,750,000	15,750,000
Federal	3,452,636	2,676,157	2,693,066	3,000,000	3,000,000	3,000,000
Other	-	25,000	-	-	-	-
Total Revenues	33,512,667	32,816,519	33,222,498	34,109,088	34,200,000	34,200,000
Expenditures:						
Salaries	18,951,753	19,192,347	20,194,694	20,525,343	20,923,210	20,923,210
Benefits	6,572,503	6,689,357	7,035,235	7,279,998	7,582,571	7,582,571
Purchased Services	3,185,381	3,270,821	3,605,729	3,704,595	3,741,640	3,741,640
Supplies	3,546,302	3,810,791	3,487,912	4,003,536	4,043,571	4,043,571
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	32,255,939	32,963,316	34,323,570	35,513,472	36,290,992	36,290,992
Yearly Increase (Decrease)	1,256,728	(146,798)	(1,101,072)	(1,404,384)	(2,090,992)	(2,090,992)
Fund Balance - July 1	6,648,143	7,904,871	7,758,073	6,657,002	5,252,618	3,161,626
Transfers	0	0	0	0	0	0
Adjusted Balance - July 1	6,648,143	7,904,871	7,758,073	6,657,002	5,252,618	3,161,626
Fund Balance - June 30	7,904,871	7,758,073	6,657,002	5,252,618	3,161,626	1,070,634
Reserves percentage	24.51%	23.54%	19.39%	14.79%	8.71%	2.95%

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT CAPITAL PROJECTS FUND ONLY

	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenues:						
Local	803,117	1,028,815	936,853	782,000	783,000	783,000
County	15,017	20,140	20,000	16,500	17,000	17,000
State	744,359	813,749	546,106	547,000	552,470	557,995
Federal	-	-	-	-	-	-
Other	111,600	6,000	-	-	-	-
Total Revenues	1,674,093	1,868,704	1,502,959	1,345,500	1,352,470	1,357,995
Expenditures:						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Capital Outlay	2,656,799	9,676,830	1,362,650	868,000	996,100	996,100
Other	0	0	0	0	0	0
Debt Service	769,957	803,484	825,000	-	-	-
Total Expenditures	3,426,756	10,480,313	2,187,650	868,000	996,100	996,100
Yearly Increase (Decrease)	(1,752,662)	(8,611,609)	(684,691)	477,500	356,370	361,895
Fund Balance - July 1	12,288,936	10,536,274	1,924,664	1,239,973	1,717,473	2,073,843
Transfers	-	-	-	-	-	-
Adjusted Balance - July 1	12,288,936	10,536,274	1,924,664	1,239,973	1,717,473	2,073,843
Fund Balance - June 30	10,536,274	1,924,664	1,239,973	1,717,473	2,073,843	2,435,738

WARREN COUNTY R-III SCHOOL DISTRICT

2018-19 BUDGET

BUDGET FORECASTS REVENUES BY SOURCE, EXPENDITURES BY OBJECT DEBT SERVICE FUND ONLY

	2016-17 Actual	2017-18 Budget	2018-19 Budget	2019-20 Forecast	2020-21 Forecast	2021-22 Forecast
Revenues:						
Local	1,714,583	1,730,402	1,736,596	1,753,962	1,771,502	1,789,217
County	135,602	126,800	128,000	134,400	141,120	148,176
State	-	-	-	-	-	-
Federal	-	-	-	-	-	-
Other	-	5,450,000	-	-	-	-
Total Revenues	1,850,185	7,307,202	1,864,596	1,888,362	1,912,622	1,937,393
Expenditures:						
Principal	900,000	1,100,000	1,100,000	935,000	2,450,000	2,450,000
Interest	504,557	605,330	809,000	766,630	754,475	754,475
Other	636	85,019	5,000	5,000	5,000	5,000
Total Expenditures	1,405,193	1,790,349	1,914,000	1,706,630	3,209,475	3,209,475
Yearly Increase (Decrease)	444,992	5,516,853	(49,404)	181,732	(1,296,853)	(1,272,082)
Fund Balance - July 1	1,469,546	1,914,537	7,431,390	7,381,986	7,563,718	6,266,865
Fund Balance - June 30	1,914,537	7,431,390	7,381,986	7,563,718	6,266,865	4,994,782