

**F**indlay **C**ity  
**S**chool **D**istrict

**2020 Budget**

**Fiscal Year Ending  
June 30, 2020**

**Submitted to Board**

**September 2019**

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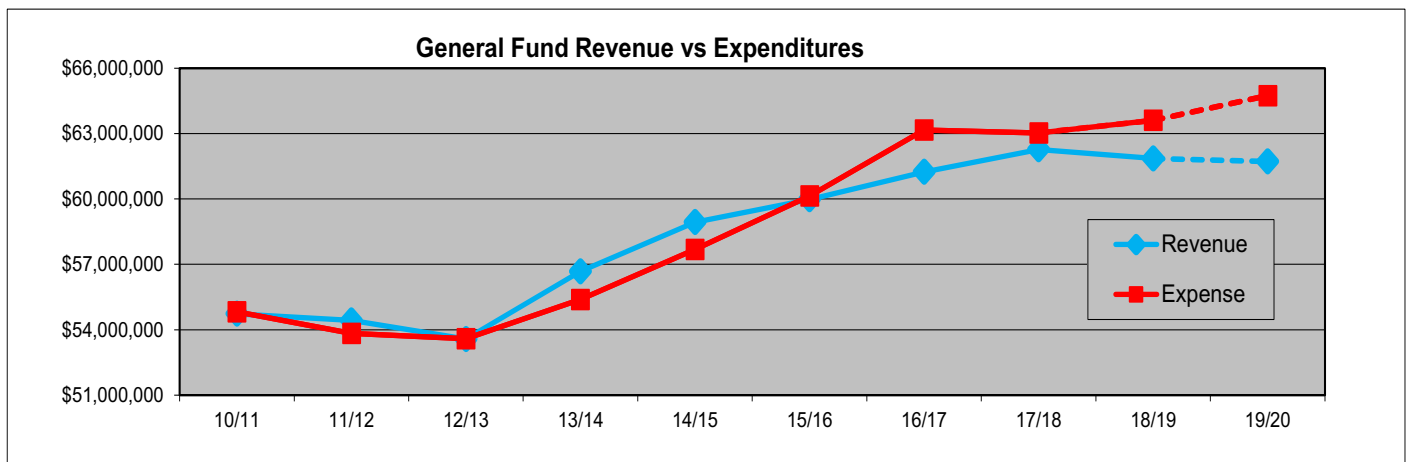
**BOARD OF EDUCATION**

Chris Aldrich .....President  
Kathy Siebenaler Wilson .....Vice President  
Matt Cooper .....Member  
Jane Robertson .....Member  
Susan Russel .....Member

**ADMINISTRATION**

Edward Kurt ..... Superintendent  
Troy Roth .....Assistant Superintendent  
Michael Barnhart ..... Treasurer  
Matthew Best ..... Principal, Wilson Vance Intermediate  
John Dell ..... Director of Transportation  
Kelly Glick .....Coordinator, Special Education  
Pamela Hamlin ..... Director, Vocational Education  
Ryan Imke ..... Principal, Findlay High School  
Dennis McPheron ..... Director of Facilities  
Krista Miller ..... Principal, Glenwood Middle School  
Janice Panuto ..... Supervisor of Compliance & Educational Programs  
Eric Payne .....Principal, Northview Primary  
Kim Plesec ..... Principal, Jefferson Primary  
Stephanie Roth ..... Director of Elementary Instruction  
Michael Scoles ..... Principal, Lincoln Elementary  
Kelly Stahl ..... Principal, Whittier Primary  
Rich Steiner ..... Director of Secondary Instruction  
Lyndsey Stephenson .....Principal, Chamberlin Hill Intermediate  
Sean Swisher .....Assistant Treasurer  
Jennifer Theis ..... Principal, Bigelow Hill Intermediate  
Teresa Welty ..... Food Service Director  
Martin White ..... Technology Director  
Don Williams ..... Principal, Donnell Middle School  
Judy Withrow .....Coordinator, Gifted Services  
Kelly Wohlgamuth .....Principal, Jacobs Primary  
Kathy Young ..... Supervisor Washington Preschool/Special Education

		REVENUE					
		General Fund					
		2016/17	2017/18	2018/19	Percent	2018/19	2019/20
		Actual	Actual	Actual	to date	Budget	Estimate
<b>Receipts From Local Sources</b>							
1111	Real Estate Tax	26,272,788	26,849,654	25,929,375	95.54%	27,140,861	26,965,000
1120	Personal Property Tax	-	-	-	N/A	-	-
<b>Total Receipts From Local Sources</b>		<b>26,272,788</b>	<b>26,849,654</b>	<b>25,929,375</b>	<b>96.22%</b>	<b>27,140,861</b>	<b>26,965,000</b>
<b>Receipts From State and Federal Sources</b>							
3110	Basic Aid & Special Ed	22,348,776	22,144,613	22,283,546	99.10%	22,485,000	23,334,368
3219-0004	Vocational Allow ance	475,078	456,020	456,020	96.00%	475,000	460,000
3110-0005	Transportation Allow ance	829,593	787,494	737,512	92.19%	800,000	740,000
	<i>Sub-Total SF3</i>	<i>23,653,447</i>	<i>23,388,127</i>	<i>23,477,078</i>	<i>98.81%</i>	<i>23,760,000</i>	<i>24,534,368</i>
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,670,016	1,561,034	1,637,049	96.30%	1,700,000	1,640,000
3130	Rollback and Homestead	5,566,873	5,062,557	4,558,841	99.81%	4,567,557	4,072,000
3134	Utility Reimbursement SB3/287	-	-	-	N/A	-	-
3190	Casino Revenue	266,639	273,097	277,146	100.78%	275,000	275,000
3219	State Reimbursement Spec Ed	91,472	69,386	46,071	92.14%	50,000	50,000
4120/4139	Federal Medicaid/ Stu Intervention	248,419	233,481	211,177	84.47%	250,000	215,000
4130	E-rate (formerly fund 588)	-	-	-	N/A	-	-
3212-9194	Bus Purchase Allow ance	-	-	-	N/A	-	-
<b>Total Receipts From State and Federal Sources</b>		<b>31,496,866</b>	<b>30,587,682</b>	<b>30,207,361</b>	<b>98.71%</b>	<b>30,602,557</b>	<b>30,786,368</b>
<b>Miscellaneous Receipts From Local Sources</b>							
1211	Tuition Parents	-	-	-	N/A	-	-
1221	Tuition From Other Districts	69,889	278,763	141,236	50.44%	280,000	140,000
1222	Summer School	7,201	8,825	8,921	59.48%	15,000	10,000
1223	Tuition Special Education	902,179	592,392	575,546	95.92%	600,000	600,000
1224	Tuition Vocational Education	(16,235)	(29,391)	(156,742)	-522.47%	30,000	5,000
1227	Open Enrollment	1,565,859	1,525,872	1,828,538	110.82%	1,650,000	1,800,000
1410	Interest on Investments	184,660	207,926	277,422	110.97%	250,000	230,000
1740	Class Fees/Parking Fees	8,112	7,216	7,202	80.02%	9,000	9,000
1810	Rental School Property	22,823	10,461	12,700	50.80%	25,000	15,000
1820	Donations	2,750	2,021	7,786	155.73%	5,000	5,000
1831	Sponsor Fee from FDA	-	34,124	-	0.00%	50,000	25,000
1880/1890	Miscellaneous Fines, Etc.	628,012	1,279,532	760,391	80.04%	950,000	770,000
1933	Sale Non-Real Property	1,834	30,396	8,232	164.65%	5,000	5,000
5300	Prior Years Adjust and Refunds	87,347	814,181	158,192	81.12%	195,000	345,000
<b>Total Miscellaneous Receipts From Local Sources</b>		<b>3,464,431</b>	<b>4,762,319</b>	<b>3,629,424</b>	<b>89.31%</b>	<b>4,064,000</b>	<b>3,959,000</b>
<b>Sub-Total Estimated Revenue</b>		<b>61,234,085</b>	<b>62,199,655</b>	<b>59,766,160</b>	<b>96.70%</b>	<b>61,807,418</b>	<b>61,710,368</b>
5100	Transfer Into General Fund	-	-	2,882	N/A	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	N/A	-	-
5220-9194	Advances-In Return	-	-	-	N/A	-	-
5220	Advances-In Return	-	70,000	-	0.00%	50,000	-
<b>Total All Estimated Revenue</b>		<b>61,234,085</b>	<b>62,269,655</b>	<b>59,769,042</b>	<b>96.62%</b>	<b>61,857,418</b>	<b>61,710,368</b>



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## Terminology Used in Relationship to Categorization of Revenues A Cross-Walk for the Lay Reader

**Revenues** or receipts are acknowledgment of monies obtained by the District. The totals on the opposite page include all items categorized as such throughout the General Fund. The Auditor of State assigns receipt codes.

- **Receipts From Local Sources (1100)** – includes monies obtained by the district from local sources.
- **Receipts From State and Federal Sources (3000, 4000)** – includes monies obtained by the district from state sources. Grants-in-Aid are contributions made from state funds to a district, which is distributed on some flat grant or equalization basis.
- **Tuition (1200)** – includes monies received from patrons, other school districts, and other sources for education provided in the school of the district.

- **Earnings on Investments (1400)** – includes interest received on temporary or permanent investments in U.S. Treasury bills, notes, certificates of deposit or other interest-bearing obligations.
- **Miscellaneous Receipts From Local Sources (1700, 1800)** – includes other income from local sources, which is not classified above.
- **Other Revenue Sources (1900)** – includes revenue from local sources not classified above.
- **Refund of Prior Year's Expenditures (5300)** – includes monies received from refund of an expenditure charged to a prior fiscal year's budget.

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**Revenues by Source** identifies revenues that consist of four (4) digits. The following is to assist the reader in understanding the values on the opposite page.

**1100 Taxes** – General Property Tax (Real Estate Gross and Tangible Personal Property Tax Gross) are taxes levied by a district by the assessed valuation located within the district, which, within legal limits, is the final authority in determining the taxes to be raised for school purposes.

**3110 School Foundation Basic Allowance** – Monies received through the state's Foundation Program that is not restricted to a particular use. This account now includes the amounts previously reported as special education, vocational, pupil transportation and DPIA. Other includes adjustments for vocational and special education.

**3130 Property Tax Allocation** – Monies received as a result of homestead exemption legislation (Sections 323.151,et.Seq.), property tax rollback legislation (Sections 319.301,et.Seq.) and personal property tax exemption (Section 5709.01).

**3212 Bus Purchase Allowance** – Monies received through the state's Foundation Program for buses.

**4120 Unrestricted Grants-in-Aid Received From Federal Government Through the State** – Revenues received from the federal government through the state as grants including Medicaid (CAFS).

**1200 Tuition** – Monies received from parents, summer school, and special education and vocational education charges to member districts.

**1410 Interest** – Monies received from interest on investments.

**1700 Classroom Materials and Fees** – Monies collected from pupils for class fees including parking fees.

**1800 Miscellaneous Receipts from Local Sources** – Monies collected from rentals of school property, contributions and donations from private sources, services provided to other entities, and other miscellaneous receipts not previously classified.

**1930 Sale and Loss of Assets** – Revenue generated from the sale of school property or realized from recoveries for loss of school property.

**5300 Refund of Prior Year's Expenditures** – Refund of an expenditure charged to a prior fiscal year's budget.

**5220 Advances-In Return** – Monies received by a fund, as a result of an advance from another fund, in anticipation of future revenue.

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## Terminology Used in Relationship to Categorization of Expenditures A Cross-Walk for the Lay Reader

**Expenditures by Object** identifies the motive or reason for expenditure. The totals on the opposite page include all items categorized as such throughout the General Fund.

- **Salaries** – include wages paid to all individuals hired by the Board of Education that have an employee/employer relationship.
- **Fringe Benefits** – include the employer portion of retirement, insurances, worker's compensation, and Medicare for employees who are included in the "Salaries" category.
- **Contracted Services** – expenditures for services provided by outside contractors for items such as utilities (gas, water, electric, and telephone), trash pickup, and repair work. Also included are conference expenses, consultants, and guest speakers for teacher in-service, and mileage reimbursement.

- **Materials and Supplies** – cover items for the daily operation of the district both in and out of the classroom. Maintenance of all district facilities from cleaning supplies, to grounds, to maintenance of equipment would be included here. Fuel for transporting of students is also expended under this category. The purchase of textbooks, paper, classroom and office supplies are also charges to this object level.
- **Capital Outlay** – includes tangible assets with a useful life expectancy of at least three (3) years with a value of over \$500. All items, whether purchased as a new piece of equipment or replacing an existing item, would be charged to these accounts.
- **Other** – includes such items as Auditor's and Treasurer's fees, liability insurance, and student activity payments.

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**Expenditures by Function** identifies expenditures through program areas. Each program area described below is defined on its separate budget page throughout this document. The following is to assist the reader in understanding what the values on the opposite page include.

**Instruction** – Sum of Elementary, Middle and High School Instruction.

**Special Instruction** – Academically gifted, handicapped, culturally different, disadvantaged, and other special.

**Vocational Instruction** – Career choices to successfully enter and compete in a changing work world.

**Other Instruction** – Instruction not defined previously. Includes payments to charter schools and Findlay Digital Academy.

**Support Service - Pupil** – Sum of Guidance, Health, Psychological, Speech and Hearing, and Attendance/Substance Abuse Services.

**Support Services – Instructional** – Sum of Instructional Staff and Educational Media, and Other Support Services.

**Board of Education** – Board of Education.

**Administration** – Sum of Executive Administrative Services and Administrative Principals and Offices.

**Fiscal Services** – Budgeting and Payroll Services.

**Operations and Maintenance** – Buildings and Grounds Services.

**Transportation** – Pupil Transportation Services.

**Informational Services** – EMIS and Public Informational Services.

**Extra-Curricular Activities** – Academic and Subject Oriented, Sports Oriented, and School and Public.

**Architect Services** – Architect Services.

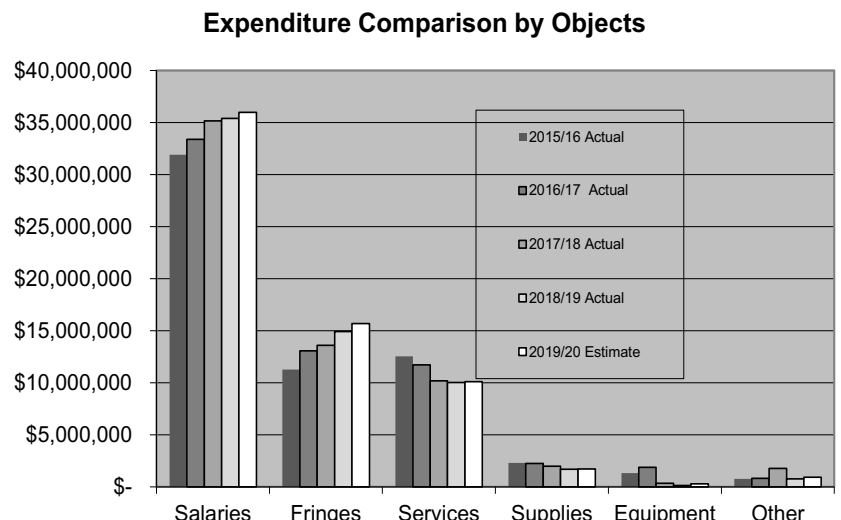
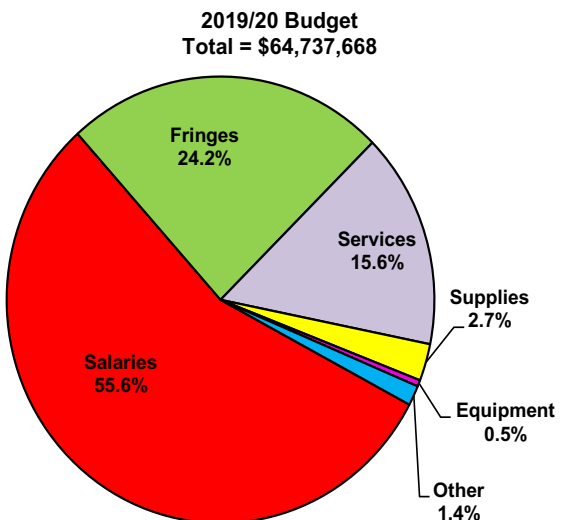
**Transfers, Advances and Refunds of Prior Year**

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY OBJECT**

Object Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate	% of Change
100 Salaries	\$ 33,373,839	\$ 35,140,672	\$ 35,386,556	100.32%	\$ 35,273,000	\$ 35,973,100	1.98%
200 Fringe Benefits	13,080,082	13,586,892	14,923,276	101.01%	14,773,700	15,682,200	6.15%
400 Contracted Services	11,730,419	10,188,552	10,032,401	95.94%	10,457,300	10,112,525	-3.30%
500 Materials and Supplies	2,261,318	1,989,023	1,702,672	90.75%	1,876,303	1,736,093	-7.47%
600/700 Capital Outlay	1,880,068	351,443	137,421	54.41%	252,500	298,500	18.22%
800 Other	768,924	770,534	740,913	87.71%	844,750	810,750	-4.02%
900 Transfers, Advances & Refunds	70,000	1,000,760	20,335	16.33%	124,500	124,500	0.00%
<b>Total Expenditures</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>\$ 62,943,573</b>	<b>98.96%</b>	<b>\$ 63,602,053</b>	<b>\$ 64,737,668</b>	<b>1.79%</b>

**GENERAL FUND COMPARISON OF EXPENDITURES  
 BY FUNCTION**

Funct Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate	% of Change
1100 Instruction	\$ 25,398,120	\$ 25,243,434	\$ 25,799,870	101.55%	\$ 25,405,000	\$ 26,054,000	2.55%
1200 Special Instruction	7,339,001	8,023,525	8,627,644	100.17%	8,613,400	8,884,300	3.15%
1300 Vocational Instruction	3,193,555	2,963,187	2,950,010	95.94%	3,075,000	3,086,750	0.38%
1900 Other Instruction	6,449,457	6,036,328	5,482,600	91.61%	5,985,000	5,920,000	-1.09%
2100 Support Services - Pupil	2,709,161	2,987,705	3,153,093	99.47%	3,170,000	3,258,900	2.80%
2200 Support Services - Instructional	2,171,825	2,096,661	2,129,134	97.44%	2,185,000	2,212,495	1.26%
2300 Board of Education	192,177	198,067	238,723	94.54%	252,500	253,000	0.20%
2400 Administration	4,154,685	4,244,844	4,398,767	99.52%	4,419,800	4,561,800	3.21%
2500 Fiscal Services	1,317,231	1,361,783	1,301,872	92.82%	1,402,550	1,398,555	-0.28%
2700 Operation and Maintenance	6,261,335	5,317,623	5,271,955	100.83%	5,228,403	5,106,968	-2.32%
2800 Transportation	2,793,742	2,423,373	2,445,834	95.80%	2,553,000	2,662,000	4.27%
2900 Informational Services	152,113	162,506	175,218	93.20%	188,000	205,000	9.04%
4100 Extra-Curr. Act.-Academic	146,346	153,355	153,643	92.22%	166,600	172,000	3.24%
4500 Extra-Curr. Act.-Sports	709,402	741,387	739,868	99.06%	746,900	753,400	0.87%
4600 Extra-Curr. Act.-School/Public	79,395	73,339	55,007	67.58%	81,400	79,000	-2.95%
5300 Architect Services	27,106	-	-	0.00%	5,000	5,000	0.00%
6100 Debt Service	-	-	-	N/A	-	-	N/A
7200 Transfers	-	1,000,000	-	0.00%	50,000	50,000	0.00%
7400 Advances	70,000	-	-	0.00%	50,000	50,000	0.00%
7500 Refund of Prior Year	-	760	20,335	83.00%	24,500	24,500	0.00%
<b>Total Expenditures</b>	<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>\$ 62,943,573</b>	<b>98.96%</b>	<b>\$ 63,602,053</b>	<b>\$ 64,737,668</b>	<b>1.79%</b>





**GENERAL FUND**

**Instruction**

**Regular Instruction - 1100**

*Instructional activities designed primarily to prepare pupils for the activities as citizens, family members, and workers.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$16,071,098	\$16,998,782	\$17,099,095	102.29%	\$16,716,000	\$17,106,000
211/221	Retirement	2,379,590	2,516,933	2,602,920	105.17%	2,475,000	2,595,000
232	Bring Your Own Device Payments to Employees	54,000	30,000	-	N/A	-	-
240-259	Insurance Benefits	3,740,488	3,609,574	4,168,162	96.82%	4,305,000	4,558,000
260	Worker's Compensation	147,819	121,792	101,654	112.95%	90,000	95,000
281	Unemployment	5,138	-	3,917	19.58%	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	973,111	784,377	929,289	117.63%	790,000	830,000
423	District Educational Repairs	33,302	44,374	48,605	64.81%	75,000	65,000
430/431	Mileage /Travel	13,553	2,557	2,215	14.77%	15,000	9,000
432	Districtwide/Bldg Professional Development	38,670	43,744	45,096	81.99%	55,000	55,000
441/449	Telephones	106,188	92,690	77,366	154.73%	50,000	5,000
472	Credit Recovery @ FHS	535	-	-	0.00%	5,000	2,000
510/511	Educational Supplies	272,807	309,380	255,764	97.25%	263,000	263,000
510	Technology Supplies (formerly e-rate fund 588)	19,421	36,655	29,109	72.77%	40,000	40,000
516	Computer Software & Licenses	302,875	279,302	300,372	124.12%	242,000	100,000
520	Textbooks (Curriculum Dept.)	334,474	95,358	6,285	20.95%	30,000	30,000
521/525	FCS Online & Findlay Learning Center Curriculum	64,097	41,288	36,732	73.46%	50,000	40,000
551	Educational Supplies - Waived Fees	90,505	75,985	76,432	82.18%	93,000	91,000
640	Enhance Classroom Technology	750,451	160,642	16,858	18.52%	91,000	150,000
<b>Total Regular Instruction - 1100</b>		<u>\$25,398,120</u>	<u>\$25,243,434</u>	<u>\$25,799,870</u>	101.55%	<u>\$25,405,000</u>	<u>\$26,054,000</u>

**Special Instruction - 1200**

*Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary, and secondary services for the: (1) academically gifted; (2) handicapped; (3) culturally different; (4) disadvantaged; and (5) other special.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 5,096,542	\$ 5,614,099	\$ 5,834,877	98.71%	\$ 5,911,000	\$ 6,062,400
211/221	Retirement	766,393	839,302	940,473	111.96%	840,000	895,000
240-259	Insurance Benefits	1,041,095	1,195,795	1,472,258	101.05%	1,457,000	1,576,000
260	Worker's Compensation	-	24,172	24,297	121.49%	20,000	21,000
410/413	Contracted Services	347,780	249,493	297,175	98.08%	303,000	285,000
423	District Educational Repairs	727	732	791	79.10%	1,000	1,000
425	Rentals	4,200	2,165	1,080	19.64%	5,500	3,000
432	Professional Meetings	10,857	7,886	3,754	75.08%	5,000	5,000
431/439	Mileage/Travel	343	484	466	51.79%	900	900
441/449	Telephones	39,639	33,096	25,909	86.36%	30,000	3,000
510	Educational Supplies	31,425	56,302	22,294	74.31%	30,000	27,000
640	New Equipment	-	-	4,270	42.70%	10,000	5,000
<b>Total Special Instruction - 1200</b>		<u>\$ 7,339,001</u>	<u>\$ 8,023,525</u>	<u>\$ 8,627,644</u>	100.17%	<u>\$ 8,613,400</u>	<u>\$ 8,884,300</u>

**GENERAL FUND**  
**Instruction**

**Vocational Instruction - 1300**

*Instructional activities concerned with and designed for providing pupils with the opportunity to develop adequate knowledge, skills, and attitudes needed for employment in one or more semi-skilled, or technical occupational areas.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 1,744,251	\$ 1,694,491	\$ 1,691,826	98.08%	\$ 1,725,000	\$ 1,735,700
211/221	Retirement	242,341	248,547	255,708	102.28%	250,000	253,000
240/249	Insurance Benefits	358,694	387,816	383,957	95.99%	400,000	427,000
260	Worker's Compensation	-	7,973	7,585	126.41%	6,000	7,000
410/418	Contracted Services/Legal Services	145,976	176,614	139,581	91.83%	152,000	151,000
423	<sup>(1)</sup> District Educational Repairs	10,238	7,458	6,088	76.11%	8,000	8,000
426	FCS Share of Millstream Rent for fund 034	117,075	114,000	116,625	101.41%	115,000	115,000
439	<sup>(1)</sup> Professional Meeting/Travel	41,975	40,719	7,060	18.10%	39,000	31,350
441	<sup>(1)</sup> Telephones	58,598	48,925	38,138	76.28%	50,000	5,000
510	<sup>(1)</sup> Educational Supplies	183,402	138,830	133,665	86.51%	154,500	167,000
520	<sup>(1)</sup> Textbooks	75,215	82,617	59,804	118.42%	50,500	69,700
640/740	<sup>(1)</sup> New Equipment	215,789	15,198	109,972	87.98%	125,000	117,000
<b>Total Vocational Instruction - 1300</b>		<u>\$ 3,193,555</u>	<u>\$ 2,963,187</u>	<u>\$ 2,950,010</u>	95.94%	<u>\$ 3,075,000</u>	<u>\$ 3,086,750</u>

<sup>(1)</sup> H.B. 282 - 3301-61-15 Rule Use of Vocational Education  
 Additional Weighted Costs Funds

**Other Instruction - 1900**

*Includes instruction not defined previously.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Intervention Internal Block Grant Salaries	\$ 135,704	\$ 111,173	\$ -	N/A	\$ -	\$ -
200	Intervention Internal Block Grant Benefits	17,558	14,504	-	N/A	-	-
500	Intervention Internal Block Grant Supplies	38,623	14,692	-	N/A	-	-
400	Intervention Internal Block Grant Purch Srvcs	-	-	-	N/A	-	-
471	Tuition - Other Districts Within the State	794,268	1,057,701	826,403	78.71%	1,050,000	1,050,000
474	Tuition - Excess Cost for Special Ed.	599,546	327,955	379,244	118.51%	320,000	350,000
475	Payments - Special Education within District	52,769	168,126	31,634	18.08%	175,000	180,000
477	Payments - Open Enrollment Program	2,680,518	2,709,205	2,780,960	99.32%	2,800,000	2,750,000
478	Payments - Community Schools	1,925,391	1,522,292	1,264,423	87.20%	1,450,000	1,400,000
479	Payments - Post Secondary Option	205,081	110,680	199,937	105.23%	190,000	190,000
<b>Total Other Instruction - 1900</b>		<u>\$ 6,449,457</u>	<u>\$ 6,036,328</u>	<u>\$ 5,482,600</u>	91.61%	<u>\$ 5,985,000</u>	<u>\$ 5,920,000</u>

**SUPPORT SERVICES - PUPIL**

**Guidance Services - 2120**

*Those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, & working with other staff members in planning & conducting guidance programs for pupils.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>Percent to date</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
100	Salaries	\$ 810,423	\$ 854,472	\$ 897,391	106.83%	\$ 840,000	\$ 901,000
211/221	Retirement	120,229	131,223	143,823	110.63%	130,000	142,000
240-259	Insurance Benefits	160,508	209,532	241,465	107.32%	225,000	260,000
260	Worker's Compensation	-	-	-	0.00%	1,000	-
416	Scheduling (A-site Services)	76,403	109,229	117,581	97.98%	120,000	120,000
431	Travel	425	255	264	37.70%	700	500
432	Professional Meetings	-	-	-	0.00%	500	500
441	Telephone	27,575	23,023	17,825	66.02%	27,000	2,000
510	Supplies	2,496	2,531	1,946	77.86%	2,500	2,500
<b>Total Guidance Services - 2120</b>		<b>\$1,198,058</b>	<b>\$1,330,265</b>	<b>\$1,420,296</b>	<b>105.46%</b>	<b>\$1,346,700</b>	<b>\$1,428,500</b>

**Health Services - 2130**

*Physical and mental health services which are not direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>Percent to date</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
100	Salaries	\$ 231,210	\$ 268,459	\$ 267,903	95.68%	\$ 280,000	\$ 275,000
211/221	Retirement	27,333	31,775	37,482	113.58%	33,000	37,400
240-259	Insurance Benefits	3,486	4,013	4,068	81.36%	5,000	5,000
260	Worker's Compensation	-	-	-	0.00%	1,000	-
430/441	Professional Development/Telephone	8,617	7,195	5,596	79.95%	7,000	500
514	Supplies	2,588	2,623	2,177	87.08%	2,500	2,500
<b>Total Health Services - 2130</b>		<b>\$ 273,235</b>	<b>\$ 314,065</b>	<b>\$ 317,227</b>	<b>96.57%</b>	<b>\$ 328,500</b>	<b>\$ 320,400</b>

**Psychological Services - 2140**

*Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about pupil behavior, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and behavioral evaluation, planning and managing a program of psychological services, including psychological counseling for pupils, and the staff and parents (when necessary for pupil's benefit).*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 219,176	\$ 299,977	\$ 306,078	101.02%	\$ 303,000	\$ 310,000
211/221	Retirement	30,831	42,751	45,325	100.72%	45,000	45,600
240-259	Insurance Benefits	67,445	87,634	96,047	109.14%	88,000	103,000
260	Worker's Compensation	(127)	-	-	0.00%	500	-
410	Contracted Services	79,916	84,248	87,382	102.80%	85,000	90,000
431	Travel	1,290	979	1,176	90.46%	1,300	1,300
432	Professional Meetings	1,071	-	125	12.50%	1,000	-
441/449	Telephone/Cellular phones	17,234	14,390	11,193	93.27%	12,000	1,000
510	Supplies	39,402	28,053	30,385	101.28%	30,000	30,000
640	New Equipment	-	-	-	N/A	-	-
<b>Total Psychological Services - 2140</b>		<b>\$ 456,237</b>	<b>\$ 558,030</b>	<b>\$ 577,709</b>	<b>102.10%</b>	<b>\$ 565,800</b>	<b>\$ 580,900</b>

**Speech and Hearing Services - 2150**

*Those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 426,922	\$ 399,780	\$ 440,590	94.75%	\$ 465,000	\$ 471,000
211	Retirement	60,752	57,761	64,845	98.25%	66,000	67,000
240-249	Insurance Benefits	104,510	132,408	114,215	84.60%	135,000	144,000
260	Worker's Compensation	-	-	-	0.00%	1,800	-
410/413	Audiologist Services (non-residents)	22,877	28,516	58,378	74.37%	78,500	68,500
431/432	Travel/Professional Meetings	2,249	27	1,811	90.55%	2,000	2,000
510	Supplies	3,523	2,533	1,039	51.93%	2,000	2,000
640	New Equipment	-	-	-	N/A	-	-
<b>Total Speech and Hearing Services - 2150</b>		<b>\$ 620,835</b>	<b>\$ 621,024</b>	<b>\$ 680,877</b>	<b>90.75%</b>	<b>\$ 750,300</b>	<b>\$ 754,500</b>

**Attendance/Substance Abuse/Disability Services - 2170 & 2180**

*Those activities which have as their purpose the improvement of the attendance of pupils at school and the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 124,863	\$ 126,614	\$ 111,971	84.83%	\$ 132,000	\$ 123,500
221	Retirement	15,168	15,544	16,320	81.60%	20,000	20,000
250-259	Insurance Benefits	19,881	21,475	28,043	116.85%	24,000	30,000
260	Worker's Compensation	-	-	-	0.00%	500	-
415/439/449	Contracted Services/Cell phones	885	687	648	32.41%	2,000	900
510	Supplies	-	-	-	0.00%	200	200
<b>Total Attend./Substance Abuse Services - 2170/2180</b>		<b>\$ 160,796</b>	<b>\$ 164,320</b>	<b>\$ 156,983</b>	<b>87.85%</b>	<b>\$ 178,700</b>	<b>\$ 174,600</b>
<b>TOTAL SUPPORT SERVICES - PUPIL - 2100's</b>		<b>\$2,709,161</b>	<b>\$2,987,705</b>	<b>\$3,153,093</b>	<b>99.47%</b>	<b>\$3,170,000</b>	<b>\$3,258,900</b>

**SUPPORT SERVICES - INSTRUCTIONAL**

**Instructional Staff Services - 2210**

*Those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging & learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development & understanding, staff training, etc.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
111/141	Supervisors/Aides Salary	\$ 455,169	\$ 378,075	\$ 375,201	83.56%	\$ 449,000	\$ 394,000
211/221	Retirement	84,324	59,072	69,767	72.67%	96,000	90,000
231/239	FEA Tuition/Professional Dues	212,278	210,219	215,996	100.46%	215,000	215,000
240-259	Insurance Benefits	59,766	40,226	36,867	55.03%	67,000	57,000
260	Worker's Compensation	-	-	-	0.00%	1,000	-
410	Millstream Contract/ESC Excess Costs	294,708	280,404	287,982	127.99%	225,000	285,000
412	District In-Service/Drug Testing	11,317	9,142	6,123	63.78%	9,600	9,600
431	Travel	1,629	1,167	1,121	74.73%	1,500	1,500
432/439	Professional Meeting	474	2,290	3,020	120.81%	2,500	2,500
441/449	Telephones/Cellular phones	8,617	7,195	5,180	74.00%	7,000	1,000
510	Supplies	1,798	869	343	17.13%	2,000	2,000
<b>Total Instructional Staff Services - 2210</b>		<b>\$ 1,130,081</b>	<b>\$ 988,658</b>	<b>\$ 1,001,600</b>	<b>93.12%</b>	<b>\$ 1,075,600</b>	<b>\$ 1,057,600</b>

**Educational Media Services - 2220**

*Those activities concerned with the use of all teaching and learning resources, including hardware, and content materials. Educational media are defined as any devices, content materials, or experiences used for teaching and learning purposes. These include preprinted and non-printed sensory materials.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 317,057	\$ 325,794	\$ 337,265	101.89%	\$ 331,000	\$ 340,000
211/221	Retirement	39,209	40,654	47,661	110.84%	43,000	48,500
240-259	Insurance Benefits	69,260	86,024	97,158	105.61%	92,000	97,995
260	Worker's Compensation	-	-	-	0.00%	1,000	-
432	Professional Meetings	-	-	-	0.00%	400	400
441	Telephones	8,617	7,195	5,596	79.95%	7,000	1,000
530	Supplies	29,178	31,535	21,886	84.18%	26,000	27,000
640	Audio Visual/New Equipment	8,294	8,050	2,066	21.75%	9,500	9,500
<b>Total Educational Media - 2220</b>		<b>\$ 471,616</b>	<b>\$ 499,252</b>	<b>\$ 511,633</b>	<b>100.34%</b>	<b>\$ 509,900</b>	<b>\$ 524,395</b>

**Technology & Other Support Services - 2240 & 2290**

*Those activities, such as Technology other than Support Services-Instructional Staff, not classified above.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 397,180	\$ 416,545	\$ 407,336	99.35%	\$ 410,000	\$ 415,000
211/221	Retirement	88,235	98,369	109,994	111.10%	99,000	109,000
240-260	Insurance Benefits/Worker's Comp	77,775	81,279	93,495	109.99%	85,000	101,000
439	Tech Dept. Prof Development	6,939	12,560	5,075	92.28%	5,500	5,500
<b>Total Other Support Services - 2240 &amp; 2290</b>		<b>\$ 570,128</b>	<b>\$ 608,752</b>	<b>\$ 615,900</b>	<b>102.74%</b>	<b>\$ 599,500</b>	<b>\$ 630,500</b>
<b>TOTAL SUPPORT SERVICES - INSTR. - 2200's</b>		<b>\$ 2,171,825</b>	<b>\$ 2,096,661</b>	<b>\$ 2,129,134</b>	<b>97.44%</b>	<b>\$ 2,185,000</b>	<b>\$ 2,212,495</b>

**Board of Education - 2310**

*The activities of the elected or appointed body which have been created according to state law in a given administrative unit.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
418	Legal Service	\$ 101,701	\$ 94,641	\$ 103,953	99.00%	\$ 105,000	\$ 105,000
439	Service Fund	2,223	2,123	3,070	16.59%	18,500	18,500
446	Advertising	11,576	16,252	26,530	96.47%	27,500	57,500
460	Printing	1,987	740	564	22.57%	2,500	2,000
510	Supplies (formerly Goal 2/Virtues)	329	340	781	78.10%	1,000	1,000
841	Memberships and Fees/Civil Service Fee	39,507	42,305	42,961	107.40%	40,000	15,000
846	Election Expense	-	11,198	762	6.35%	12,000	12,000
847	Advertising Delinquent Taxes	1,026	2,078	2,314	92.56%	2,500	2,500
851/864	Liability Insurance	25,997	28,391	39,042	139.44%	28,000	39,000
870	Taxes and Assessments (HS project)	7,831	-	18,746	120.94%	15,500	500
<b>Total Board of Education - 2300</b>		<u>\$ 192,177</u>	<u>\$ 198,067</u>	<u>\$ 238,723</u>	94.54%	<u>\$ 252,500</u>	<u>\$ 253,000</u>

**Executive Administrative Services - 2410**

*Those activities associated with overall administrative responsibility for the entire school district (e.g. Supt, Asst Supt, Special Ed)*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
100	Salaries	\$ 399,011	\$ 459,704	\$ 497,653	97.58%	\$ 510,000	\$ 516,000
211/221	Retirement	99,174	119,376	144,181	115.35%	125,000	146,500
239-259	Insurance & Other Benefits	71,310	71,655	85,846	107.31%	80,000	92,300
260	Worker's Compensation	-	-	-	0.00%	1,000	-
410	Copiers/Postage Meter/UPS	38,306	33,692	35,500	64.54%	55,000	40,000
415	Consultants (includes BWC Coordinator)	58,704	18,197	22,844	114.22%	20,000	40,000
431	Mileage/Travel	2,642	2,388	2,951	84.32%	3,500	3,500
432	Professional Meetings	10,668	8,700	8,714	111.72%	7,800	8,000
441/443/449	Telephone/Postage/Cellular phones	23,443	19,750	17,614	88.07%	20,000	12,000
512	Supplies and Materials	3,057	4,305	3,783	54.04%	7,000	7,000
640/740	Equipment	(95)	-	3,114	155.70%	2,000	2,000
850	Bond	-	-	-	N/A	-	-
<b>Total Executive Administrative Services - 2410</b>		<u>\$ 706,220</u>	<u>\$ 737,767</u>	<u>\$ 822,200</u>	98.91%	<u>\$ 831,300</u>	<u>\$ 867,300</u>

**Administrative Principals and Offices - 2420**

*Activities concerned with administration for a single school or group of schools, said group not comprising the entire district.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
111/131	Principal/Secretary Salaries	\$2,013,988	\$2,232,414	\$2,306,999	100.96%	\$2,285,000	\$2,313,000
211/221	Retirement	507,075	579,564	621,557	105.17%	591,000	599,000
231/239	Tuition/Professional Dues	8,261	4,747	4,319	47.98%	9,000	9,000
240-259	Insurance Benefits	483,980	511,339	534,018	97.09%	550,000	588,000
260	Worker's Compensation	-	-	-	0.00%	1,000	-
410	Contracted Services	272,187	38,771	-	0.00%	10,000	100,000
431	Mileage/Travel	651	-	-	0.00%	500	500
432	Professional Meetings	6,522	5,727	4,087	40.87%	10,000	9,000
441/449	Telephones/Cellular phones	97,999	77,706	60,394	100.66%	60,000	6,000
443	Postage	14,663	7,953	12,736	63.68%	20,000	18,000
512	Supplies	40,138	48,856	32,457	69.06%	47,000	47,000
640	New Equipment	3,000	-	-	0.00%	5,000	5,000
<b>Total Administrative Principals and Offices - 2420</b>		<u>\$3,448,465</u>	<u>\$3,507,077</u>	<u>\$3,576,567</u>	99.67%	<u>\$3,588,500</u>	<u>\$3,694,500</u>
<b>TOTAL ADMINISTRATION - 2400's</b>		<u>\$4,154,685</u>	<u>\$4,244,844</u>	<u>\$4,398,767</u>	99.52%	<u>\$4,419,800</u>	<u>\$4,561,800</u>

**Fiscal Services - 2500**

*Those activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, auditing, and fiscal services rendered by persons in the treasurer's stead, e.g., those collecting and depositing funds. This is normally related to the treasurer's operational unit.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
141	Salaries	\$ 372,752	\$ 414,642	\$ 393,135	97.07%	\$ 405,000	\$ 405,000
221	Retirement	74,151	78,395	90,029	105.92%	85,000	86,000
250-259	Insurance Benefits	89,438	97,428	95,634	91.08%	105,000	107,005
260	Worker's Compensation	-	-	-	0.00%	1,000	-
410/418	Contracted Services/Audit/Fixed Assets	96,428	84,292	85,483	96.05%	89,000	90,000
433/434	Mileage/Travel	3,440	2,318	3,798	135.63%	2,800	2,800
441	Telephones	7,131	10,073	7,876	98.45%	8,000	1,000
510	Office Supplies	4,629	5,958	5,940	99.00%	6,000	6,000
640	New Equipment	-	3,824	-	0.00%	5,000	5,000
844	County Bd of Ed (SF3 offset)	42,565	41,543	35,750	79.44%	45,000	45,000
845	Auditor and Treasurer Fee	626,697	623,311	584,226	89.88%	650,000	650,000
853	Fiscal Services Bond	-	-	-	0.00%	750	750
<b>Total Fiscal Services - 2500</b>		<u>\$1,317,231</u>	<u>\$1,361,783</u>	<u>\$1,301,872</u>	92.82%	<u>\$1,402,550</u>	<u>\$1,398,555</u>

**Operations and Maintenance - 2700**

*Those activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings & equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
<b>BOARD ACCOUNTS:</b>							
141	Salaries	\$ 2,331,770	\$ 2,261,743	\$ 2,190,468	100.94%	\$ 2,170,000	2,217,000
221	Retirement	351,124	363,873	404,189	112.27%	360,000	406,000
250-259	Insurance Benefits	650,033	666,309	684,477	99.20%	690,000	736,000
260	Worker's Compensation	-	-	-	0.00%	25,000	-
282	Unemployment Comp.	164	539	139	0.93%	15,000	15,000
424	Property Insurance	92,457	94,327	69,805	66.48%	105,000	80,000
426	Lease of FHS Addition (through 2014)	-	-	-	N/A	-	-
441/449	Telephone/Cellular phones	35,551	27,581	21,785	87.14%	25,000	5,000
451	Electricity	778,128	840,789	836,077	111.48%	750,000	615,000
452	Water and Sewage	103,480	95,481	98,358	98.36%	100,000	100,000
453	Fuel - Natural Gas	112,485	148,116	158,629	109.40%	145,000	147,000
853/890	Bond/District Safety Program	2,948	2,167	3,732	14.93%	25,000	20,000
<b>Sub-Total Board Accounts</b>		<u>4,458,139</u>	<u>4,500,925</u>	<u>4,467,660</u>	<u>101.31%</u>	<u>4,410,000</u>	<u>4,341,000</u>
<b>OPERATION ACCOUNTS:</b>							
410	Maintenance & District Project Contracts	559,186	154,319	44,013	107.35%	41,000	41,000
415	Maint. Suprvsr thru ESC & Cenergistic	222,298	224,222	164,942	72.41%	227,800	176,400
420	Laundry/Mats	14,563	15,182	16,262	108.41%	15,000	16,000
422	Trash	32,614	32,851	36,337	106.87%	34,000	34,000
423	Building/Equipment Repair	27,742	(189,952)	163,929	546.43%	30,000	30,000
425	Rentals	17,662	19,450	20,263	101.32%	20,000	20,000
426	Lease of part of Admin Offices	88,125	67,500	61,875	91.67%	67,500	70,875
431	Mileage	6,944	6,715	4,639	61.85%	7,500	7,500
434	Professional Meetings	582	875	580	38.67%	1,500	1,000
510	FHS Security & Parking Supplies	1,415	966	42	4.27%	983	1,000
511	Office Supplies	3,754	2,145	2,532	100.20%	2,527	2,600
516	Cenergistics Software	6,650	2,593	2,593	100.00%	2,593	2,593
570	Custodial Supplies	75,794	77,232	64,937	76.40%	85,000	85,000
571	Grounds Supplies	53,795	39,113	40,099	72.91%	55,000	55,000
572	Building Supplies	161,315	143,296	129,207	80.75%	160,000	160,000
573	Equipment Supplies	10,609	17,353	14,076	175.95%	8,000	8,000
580	Vehicle Supplies/Fuel	45,915	39,108	37,969	63.28%	60,000	55,000
620	District Building Projects	457,758	158,440	-	N/A	-	-
640/650	New Equipment/Vehicles	16,474	5,290	-	N/A	-	-
<b>Sub-Total Operation Accounts</b>		<u>1,803,196</u>	<u>816,699</u>	<u>804,295</u>	<u>98.28%</u>	<u>818,403</u>	<u>765,968</u>
<b>Total Operations and Maintenance - 2700</b>		<u>\$ 6,261,335</u>	<u>\$ 5,317,623</u>	<u>\$ 5,271,955</u>	<u>100.83%</u>	<u>\$ 5,228,403</u>	<u>5,106,968</u>



**Transportation - 2800**

*Those activities concerned with the conveyance of individuals to and from school, as provided by state law. It includes trips between home and school, and trips to school activities.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
141	Salaries	\$1,379,587	\$1,411,667	\$1,362,073	93.48%	\$1,457,000	\$ 1,491,000
221	Retirement	213,880	227,480	261,043	114.49%	228,000	262,000
250-259	Insurance Benefits	351,971	322,757	374,018	105.36%	355,000	404,000
260	Worker's Compensation	-	-	-	0.00%	9,000	-
410	Contract Services	9,745	9,464	7,652	153.03%	5,000	9,000
413	Medical Inspections	10,880	8,044	10,216	85.13%	12,000	12,000
423	Repairs to Buses	(373)	-	-	0.00%	25,000	25,000
424	Insurance	24,996	26,050	33,141	132.56%	25,000	34,000
425	Lease Payment/Rental of Vans	-	-	-	N/A	-	-
431	Mileage	777	69	132	26.41%	500	500
439	Professional Meetings	2,954	3,290	1,030	29.43%	3,500	3,500
440	Van Certifications/License Renewal	835	512	447	22.36%	2,000	1,000
441/449	Telephones/Cellular phones	2,257	4,865	4,272	106.80%	4,000	4,000
481	Contract Transportation	5,825	-	693	11.56%	6,000	6,000
511/581	Materials for Buses	202,938	205,791	198,467	101.78%	195,000	199,000
582/583	Fuel/Tires	159,074	203,384	191,555	85.14%	225,000	210,000
640	Capital Outlay (Van or Bus Replacement)	189,900	-	1,095	N/A	-	-
660 (9194)	Bus Replacement	238,497	-	-	N/A	-	-
890	Bus Driver Abstract	-	-	-	0.00%	1,000	1,000
<b>Total Transportation - 2800</b>		<u>\$2,793,742</u>	<u>\$2,423,373</u>	<u>\$2,445,834</u>	95.80%	<u>\$2,553,000</u>	<u>\$ 2,662,000</u>

**Informational Services - 2900**

*Those activities, other than general administration, which support each of the other instructional and supporting services programs, including planning, research, development, evaluation, information staff, statistical, and data processing services.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
141	Salaries (Partial State Funds EMS)	\$ 92,144	\$ 97,152	\$ 102,188	96.40%	\$ 106,000	\$ 107,500
221	Retirement	26,531	29,544	33,865	125.43%	27,000	30,000
250-259	Insurance Benefits	20,173	21,698	25,809	122.90%	21,000	25,500
260	Worker's Compensation	-	-	-	0.00%	1,000	-
410	Printing-Calendar & Brochures & Forms	6,816	12,665	11,951	68.29%	17,500	26,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,669	-	-	0.00%	10,500	10,500
431	Mileage/Professional Development	1,705	1,417	1,405	70.25%	2,000	2,000
512	Supplies for Publications	75	30	-	0.00%	3,000	3,000
640	Equipment	-	-	-	N/A	-	-
<b>Total Informational Services - 2900</b>		<u>\$ 152,113</u>	<u>\$ 162,506</u>	<u>\$ 175,218</u>	93.20%	<u>\$ 188,000</u>	<u>\$ 205,000</u>

**EXTRA CURRICULAR ACTIVITIES**

**Academic and Subject Oriented - 4100**

*A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest & study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils which will enrich their regular classroom and personal lives. Included in this category are Academic and Subject Oriented Activities; Language Oriented Activities; Music Oriented Activities; and Honor Societies.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>Percent to date</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 107,660	\$ 115,811	\$ 121,287	102.79%	\$ 118,000	\$ 122,500
211/221	Retirement	14,835	16,370	17,219	107.62%	16,000	17,500
240-259	Insurance Benefits	1,499	1,632	1,713	85.63%	2,000	2,000
260	Worker's Compensation	-	-	-	0.00%	600	-
410/640	Equipment	-	-	46	0.92%	5,000	5,000
891	Student Activity Payments	22,351	19,542	13,379	53.52%	25,000	25,000
<b>Total Academic and Subject Oriented - 4100</b>		<u>\$ 146,346</u>	<u>\$ 153,355</u>	<u>\$ 153,643</u>	<u>92.22%</u>	<u>\$ 166,600</u>	<u>\$ 172,000</u>

**Sports-Oriented - 4500**

*Athletics and sports are activities offered to students on a voluntary basis, that provide opportunities for developing physical and mental fitness in competitive situations. Students are offered opportunities to improve their knowledge, attitudes, and judgments useful to enjoyment, health, and safety, and citizenship. These activities are usually planned for enriching the regular classes and lives of the students.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>Percent to date</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 593,441	\$ 609,616	\$ 600,566	100.09%	\$ 600,000	\$ 607,500
211/221	Retirement	97,251	102,492	106,512	96.83%	110,000	110,000
240-259	Insurance Benefits	8,369	8,721	8,447	56.31%	15,000	15,000
260	Worker's Compensation	-	-	-	0.00%	1,000	-
282	Unemployment	-	127	-	0.00%	900	900
410/441	Contracted Services/Telephone	10,341	20,432	24,342	121.71%	20,000	20,000
<b>Total Sports Oriented Activities - 4500</b>		<u>\$ 709,402</u>	<u>\$ 741,387</u>	<u>\$ 739,868</u>	<u>99.06%</u>	<u>\$ 746,900</u>	<u>\$ 753,400</u>

**School and Public Co-Curricular Activities - 4600**

*Included here are civic & social oriented activities organized primarily to provide for the participation of pupils in experiences which relate to the the governmental bodies, citizen involvement, & school service.*

<b>Object</b>	<b>Description</b>	<b>2016/17 Actual</b>	<b>2017/18 Actual</b>	<b>2018/19 Actual</b>	<b>Percent to date</b>	<b>2018/19 Budget</b>	<b>2019/20 Estimate</b>
113	Supplemental Salaries	\$ 53,894	\$ 49,663	\$ 42,653	71.09%	\$ 60,000	\$ 60,000
211/221	Retirement	7,390	7,077	6,216	69.06%	9,000	9,000
240-259	Insurance Benefits	9,494	9,404	542	27.12%	2,000	2,000
260	Worker's Compensation	-	-	-	0.00%	400	-
410/441	Contracted Services/Telephone	8,617	7,195	5,596	55.96%	10,000	8,000
853	Miscellaneous Objects	-	-	-	N/A	-	-
<b>Total School and Public Activities - 4600</b>		<u>\$ 79,395</u>	<u>\$ 73,339</u>	<u>\$ 55,007</u>	<u>67.58%</u>	<u>\$ 81,400</u>	<u>\$ 79,000</u>

**Architect Services - 5300**

*The activities of architects & engineers related to acquiring and improving sites & improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the district's property.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
423	Fee	\$ 27,106	\$ -	\$ -	0.00%	\$ 5,000	\$ 5,000
<b>Total Site and Architect - 5300</b>		<u>\$ 27,106</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ 5,000</u>	<u>\$ 5,000</u>

**Debt Service - 6100**

*Transactions primarily for the purpose of discharging the school district's commitment for interest and principal on debt. The debt below is for a 2005 House Bill 264 energy conservation loan. Savings on utility costs from the energy conservation improvements are used to payoff the debt and interest. 4.297% debt due through Nov 2010 was paid off early in 2008.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	\$ -	N/A	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	-	N/A	-	-
<b>Total Debt Service - 6100</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A	<u>\$ -</u>	<u>\$ -</u>

**Transfers, Advances, and Refund of Prior Year - 7200, 7400 & 7500**

*Transactions not properly classified as expenditures but still requiring budgetary control.*

Object	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
910	Transfers (Press Box 007-9130)	\$ -	-	\$ -	N/A	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	N/A	-	-
	Transfers (EMIS 432-9004)	-	-	-	N/A	-	-
	Transfers (Misc)	-	1,000,000	-	0.00%	50,000	50,000
	<i>Sub-Total Transfers</i>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	0.00%	<u>50,000</u>	<u>50,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	N/A	-	-
	Advances (Donnell Field 007-9080)	-	-	-	N/A	-	-
	Advances (Food Service 006-9060)	-	-	-	0.00%	20,000	20,000
	Advances (Millstream 014)	-	-	-	N/A	-	-
	Advances (Flood Fund 014-9140)	-	-	-	N/A	-	-
	Advances (State & Federal Funds)	70,000	-	-	0.00%	30,000	30,000
	<i>Sub-Total Advances</i>	<u>70,000</u>	<u>-</u>	<u>-</u>	0.00%	<u>50,000</u>	<u>50,000</u>
930	Refund of Prior Year Receipt	-	760	20,335	83.00%	24,500	24,500
<b>Total Transfers, Advances &amp; Refund - 7000</b>		<u>\$ 70,000</u>	<u>\$ 1,000,760</u>	<u>\$ 20,335</u>	16.33%	<u>\$ 124,500</u>	<u>\$ 124,500</u>
<b>GRAND TOTAL GENERAL FUND</b>		<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	<u>\$ 62,943,573</u>	98.96%	<u>\$ 63,602,053</u>	<u>\$ 64,737,668</u>

**GENERAL FUND APPROPRIATIONS BY FUNCTION**

Function	Description	2016/17 Actual	2017/18 Actual	2018/19 Actual	Percent to date	2018/19 Budget	2019/20 Estimate
1100	Instruction	\$ 25,398,120	\$ 25,243,434	\$ 25,799,870	101.55%	\$ 25,405,000	26,054,000
1200	Special Instruction	7,339,001	8,023,525	8,627,644	100.17%	8,613,400	8,884,300
1300	Vocational Instruction	3,193,555	2,963,187	2,950,010	95.94%	3,075,000	3,086,750
1900	Other Instruction	6,449,457	6,036,328	5,482,600	91.61%	5,985,000	5,920,000
2100	Support Services - Pupil	2,709,161	2,987,705	3,153,093	99.47%	3,170,000	3,258,900
2200	Support Services - Instructional	2,171,825	2,096,661	2,129,134	97.44%	2,185,000	2,212,495
2300	Board of Education	192,177	198,067	238,723	94.54%	252,500	253,000
2400	Administration	4,154,685	4,244,844	4,398,767	99.52%	4,419,800	4,561,800
2500	Fiscal Services	1,317,231	1,361,783	1,301,872	92.82%	1,402,550	1,398,555
2700	Operation and Maintenance	6,261,335	5,317,623	5,271,955	100.83%	5,228,403	5,106,968
2800	Transportation	2,793,742	2,423,373	2,445,834	95.80%	2,553,000	2,662,000
2900	Informational Services	152,113	162,506	175,218	93.20%	188,000	205,000
4100	Extra-Curr. Act.-Academic & Subject	146,346	153,355	153,643	92.22%	166,600	172,000
4500	Extra-Curr. Act.-Sports Oriented	709,402	741,387	739,868	99.06%	746,900	753,400
4600	Extra-Curr. Act.-School & Public	79,395	73,339	55,007	67.58%	81,400	79,000
5300	Architect Services	27,106	-	-	0.00%	5,000	5,000
6100	Debt Service	-	-	-	N/A	-	-
7200	Transfers	-	1,000,000	-	0.00%	50,000	50,000
7400	Advances	70,000	-	-	0.00%	50,000	50,000
7500	Refund of Prior Year	-	760	20,335	83.00%	24,500	24,500
<b>Total Appropriations</b>		<b>\$ 63,164,649</b>	<b>\$ 63,027,878</b>	<b>\$ 62,943,573</b>	<b>98.96%</b>	<b>\$ 63,602,053</b>	<b>64,737,668</b>

**LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND**

	<b>2016/17</b>	<b>2017/18</b>	<b>2019/20</b>	<b>2018/19</b>	<b>2019/20</b>
<b>LOCAL FUNDS:</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>
002 Bond Retirement (4 funds)	\$ 4,110,143	\$ 4,111,440	\$ 4,083,348	\$ 4,083,348	\$ 4,118,818
003 Permanent Improvement	814,194	1,981,193	2,249,726	3,280,500	3,160,000
004 Local Share of OSFC Project 2010 Bonds	97,225	239,575	-	395,000	395,000
006 Food Service	1,643,353	1,523,885	1,546,984	1,800,000	1,800,000
007* Special Trusts (Special Rev/Donnell Stadium)	245,268	166,836	366,745	400,000	400,000
007* Special Trusts (Private Purpose/Scholarship)	13,597	14,550	8,987	45,000	45,000
008 Endowments (3 funds)	500	45,500	-	30,000	30,000
009 Uniform School Supplies (56 funds)	310,786	320,736	355,211	352,000	350,000
010 OSFC Approved Costs \$57,532,766	-	-	-	-	-
011 Consumer Rotary - Millstream (9 funds)	123,004	129,911	105,423	175,000	175,000
014 Internal Svcs Rotary - Millstream & Flood	713,621	1,058,502	752,482	921,000	900,000
018 Principal (14 funds)	175,808	202,343	184,473	200,000	200,000
019 Other Grants (15 funds)	306,694	271,972	344,004	383,000	383,000
020 FABSS	214,313	193,601	189,667	210,000	210,000
022 OHSAA Tournaments	52,999	90,597	99,123	198,000	198,000
024 Self -Insurance	8,435,455	9,289,081	10,076,376	10,100,000	11,400,000
034 New Building Maintenance Fund	772,121	413,171	652,629	699,000	899,000
200 Student Managed Activity (64 funds)	107,666	117,633	89,633	180,000	180,000
300 District Managed Activity (47 funds)	663,050	639,693	743,867	749,000	699,000
<i>Sub-total 002-300</i>	<u>18,799,797</u>	<u>20,810,220</u>	<u>21,848,677</u>	<u>24,200,848</u>	<u>25,542,818</u>
<b>STATE FUNDS:</b>					
401 Auxiliary Service	394,394	388,689	359,240	390,000	370,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	-	-	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	23,400	23,400	23,400	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	-	-
461 Tech Prep Grant	-	-	-	-	-
499 Miscellaneous State (3 grants)	51,295	52,000	43,254	99,000	99,000
<b>FEDERAL FUNDS:</b>					
506 Race to the Top	-	-	-	-	-
516 Idea-B Special Ed	1,283,208	1,093,404	1,286,873	1,350,000	1,500,000
524 Perkins	209,242	208,685	199,475	199,500	195,000
533 Title II-D Tech (within 599 before FY10)	-	-	-	1,000	1,000
536 Title I Schl Imprvmt Subsidy A	-	-	-	-	-
537 Title I Schl Imprvmt Sub G (w/in 572 in FY09)	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-
551 Title III-LEP/Immigrant	17,915	20,488	14,578	25,000	25,000
572 Title I	1,652,371	1,652,948	1,208,542	1,359,000	1,526,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	19,919	40,955	60,460	60,500	49,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	203,086	189,778	183,935	185,000	185,000
599 Miscellaneous Federal	-	125,730	68,523	169,000	169,000
<i>Sub-total 401-599</i>	<u>3,854,830</u>	<u>3,796,077</u>	<u>3,448,279</u>	<u>3,869,000</u>	<u>4,150,000</u>
<b>Total Local, State and Federal Funds</b>	<u>\$ 22,654,627</u>	<u>\$ 24,606,297</u>	<u>\$ 25,296,956</u>	<u>\$ 28,069,848</u>	<u>\$ 29,692,818</u>
<b>GRAND TOTAL ALL FUNDS</b>	<u><b>\$ 85,819,276</b></u>	<u><b>\$ 87,634,174</b></u>	<u><b>\$ 88,240,529</b></u>	<u><b>\$ 91,671,901</b></u>	<u><b>\$ 94,430,486</b></u>

\* Starting in FY07, special trust funds had to be split out and classified as either special revenue (district programs like Donnell Stadium) or private purpose (i.e. scholarships).

PERMANENT IMPROVEMENTS - FUND 003

Annual transfer of 1.5 mills of 4.9 mill 3-year levy from general fund  
from January 2005 through December 2007 (003-9031)  
Build America Bonds interest subsidy began in 2011

	2016/17	2017/18	2018/19	2018/19	2019/20	
	Actual	Actual	Actual	Budget	Estimate	
<b>Balance July 1</b>	\$ 468,344	\$ 560,170	\$ 164,845	\$ 164,845	\$ 230,573	<b>Balance July 1</b>
Transfers In	-	-	-	-	-	Transfers In
Interest	2,034	3,382	-	1,000	-	Interest
Miscellaneous	108,298	234,824	245,268	200,000	182,500	Miscellaneous
<b>Total Revenue</b>	<b>110,331</b>	<b>238,206</b>	<b>245,268</b>	<b>201,000</b>	<b>182,500</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>578,676</b>	<b>798,376</b>	<b>410,113</b>	<b>365,845</b>	<b>413,073</b>	<b>Total Balance + Revenue</b>
Architecture & Engineering	-	-	-	-	-	Architecture & Engineering
Building Improvements	9,999	-	-	50,000	50,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	239,477	-	50,000	50,000	Technology
Other Improvements	-	394,054	179,541	200,000	250,000	Other Improvements
Miscellaneous	8,507	-	-	50,000	50,000	Miscellaneous
Equipment	-	-	-	-	-	Equipment
<b>Total Expenditures</b>	<b>18,506</b>	<b>633,531</b>	<b>179,541</b>	<b>350,000</b>	<b>400,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 560,170</b>	<b>\$ 164,845</b>	<b>\$ 230,573</b>	<b>\$ 15,845</b>	<b>\$ 13,073</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 447,917</b>	<b>\$ 175,720</b>	<b>\$ 18,352</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>Encumbrances</b>

2.5 Mill Permanent Improvement Levy passed May 2006 (003-9030)

	2016/17	2017/18	2018/19	2018/19	2019/20	
	Actual	Actual	Actual	Budget	Estimate	
<b>Balance July 1</b>	\$ 533,116	\$ 1,868,485	\$ 2,693,984	\$ 2,693,984	\$ 2,645,457	<b>Balance July 1</b>
Property Taxes	2,008,525	2,027,385	1,973,343	1,981,440	1,998,709	Property Taxes
Interest & Donations	100,000	141,592	18,473	8,000	-	Interest & Donations
<b>Total Revenue</b>	<b>2,108,525</b>	<b>2,168,977</b>	<b>1,991,816</b>	<b>1,989,440</b>	<b>1,998,709</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>2,641,641</b>	<b>4,037,461</b>	<b>4,685,800</b>	<b>4,683,424</b>	<b>4,644,166</b>	<b>Total Balance + Revenue</b>
Athletics	13,035	9,175	13,743	15,000	15,000	Athletics
Building Improvements	317,086	383,274	831,752	959,000	1,040,000	Building Improvements
Other Improvements	-	246,201	1,663	304,100	640,000	Other Improvements
Buses	-	-	338,564	240,000	-	Buses
Music	28,893	18,204	19,357	25,000	30,000	Music
Technology	373,855	401,316	319,806	775,000	475,000	Technology
Textbooks	-	232,727	251,124	270,000	270,000	Textbooks
Transfer to 034 OSFC maintenance	40,288	48,471	38,022	40,000	40,000	Transfer to 034 OSFC maintenance
Miscellaneous	-	4,109	226,311	190,000	190,000	Miscellaneous
<b>Total Expenditures</b>	<b>773,157</b>	<b>1,343,478</b>	<b>2,040,343</b>	<b>2,818,100</b>	<b>2,700,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 1,868,485</b>	<b>\$ 2,693,984</b>	<b>\$ 2,645,457</b>	<b>\$ 1,865,324</b>	<b>\$ 1,944,166</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 552,098</b>	<b>\$ 842,044</b>	<b>\$ 1,652,418</b>	<b>\$ 500,000</b>	<b>\$ 900,000</b>	<b>Encumbrances</b>

Central Auditorium Maintenance (003-9039) before FY14Marathon \$1.1 million donation (003-9032) starting FY14

	2016/17	2017/18	2018/19	2018/19	2019/20	
	Actual	Actual	Actual	Budget	Estimate	
<b>Balance July 1</b>	\$ 144,337	\$ 123,038	\$ 120,184	\$ 120,184	\$ 90,342	<b>Balance July 1</b>
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	1,232	1,331	-	1,000	-	Interest
<b>Total Revenue</b>	<b>1,232</b>	<b>1,331</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>Total Revenue</b>
<b>Total Balance + Revenue</b>	<b>145,569</b>	<b>124,369</b>	<b>120,184</b>	<b>121,184</b>	<b>90,342</b>	<b>Total Balance + Revenue</b>
Equipment/Renovations	22,532	4,185	29,842	112,400	60,000	Equipment/Renovations
Transportation Garage	-	-	-	-	-	Transportation Garage
Miscellaneous	-	-	-	-	-	Miscellaneous
<b>Total Expenditures</b>	<b>22,532</b>	<b>4,185</b>	<b>29,842</b>	<b>112,400</b>	<b>60,000</b>	<b>Total Expenditures</b>
<b>Ending Cash Balance</b>	<b>\$ 123,038</b>	<b>\$ 120,184</b>	<b>\$ 90,342</b>	<b>\$ 8,784</b>	<b>\$ 30,342</b>	<b>Ending Cash Balance</b>
<b>Encumbrances</b>	<b>\$ 7,387</b>	<b>\$ -</b>	<b>\$ 24,220</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Encumbrances</b>

**Statement of Fund Activity**  
 (For Fiscal Year Commencing July 1st, 2019)  
**Schedule 3**

	Unencumbered Balance 7/1/19	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
<b>EXHIBIT I - GENERAL FUND</b>						
General Fund	6,809,805	26,965,000	34,745,368	68,520,173	64,737,668	\$ 3,782,505
<b>TOTAL GENERAL FUND</b>	<b>6,809,805</b>	<b>26,965,000</b>	<b>34,745,368</b>	<b>68,520,173</b>	<b>64,737,668</b>	<b>3,782,505</b>
<b>EXHIBIT II - DEBT SERVICE FUNDS</b>						
002-9123 OSFC 2010A & 2010B Bond Debt	1,024,088	3,469,065	681,200	5,174,353	4,118,818	1,055,535
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,024,088</b>	<b>3,469,065</b>	<b>681,200</b>	<b>5,174,353</b>	<b>4,118,818</b>	<b>1,055,535</b>
<b>EXHIBIT III - SPECIAL REVENUE FUNDS</b>						
007 Special Trust (District Programs)	433,931	-	380,000	813,931	400,000	413,931
018 Principal	120,363	-	150,000	270,363	200,000	70,363
019 Other Grants	377,552	-	374,000	751,552	383,000	368,552
034 New Building Maintenance Fund	1,351,184	-	414,021	1,765,205	899,000	866,205
300 District Managed Activity	375,532	-	500,000	875,532	699,000	176,532
401 Auxiliary Services	-	-	390,000	390,000	370,000	20,000
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	-	-	-	-	-	-
440 Entry Year	-	-	-	-	-	-
451 OneNet Network	-	-	30,000	30,000	30,000	-
452 School Net Professional	-	-	9,000	9,000	1,000	8,000
459 Ohio Reads	-	-	-	-	-	-
461 Tech Prep	-	-	-	-	-	-
499 Miscellaneous State	34,786	-	90,000	124,786	99,000	25,786
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	-	-	-	-	-	-
516 Part B-IDEA Special Education	(18,422)	-	1,520,000	1,501,578	1,500,000	1,578
524 Perkins Vocational Education	-	-	195,000	195,000	195,000	-
533 Title II-D Technology Stimulus	-	-	1,000	1,000	1,000	-
551 Title III-LEP/Immigrant	-	-	25,000	25,000	25,000	-
572 Title I Targeted Assistance/District-wide	(7,433)	-	1,535,000	1,527,567	1,526,000	1,567
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools ( SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	49,000	49,000	49,000	-
590 Title II-A Improving Teacher Quality	-	-	185,000	185,000	185,000	-
599 Title II-D Technology/Misc Federal	(2,153.10)	-	172,000	169,847	169,000	847
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,665,341</b>	<b>-</b>	<b>6,019,021</b>	<b>8,684,362</b>	<b>6,731,000</b>	<b>1,953,362</b>
<b>CAPITAL PROJECTS FUNDS</b>						
003 Permanent Improvement Funds	1,271,382	1,998,709	182,500	3,452,591	3,160,000	292,591
004 Local Share of OSFC Project 2010 Bonds	396,793	-	10,000	406,793	395,000	11,793
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>1,668,175</b>	<b>1,998,709</b>	<b>192,500</b>	<b>3,859,384</b>	<b>3,555,000</b>	<b>304,384</b>
<b>ENTERPRISE FUNDS</b>						
006 Food Service	196,101	-	2,000,000	2,196,101	1,800,000	396,101
009 Uniform School Supplies	415,534	-	300,000	715,534	350,000	365,534
011 Consumer Rotary - Millsstream	74,160	-	125,000	199,160	175,000	24,160
020 FABSS	78,811	-	170,000	248,811	210,000	38,811
<b>TOTAL ENTERPRISE FUNDS</b>	<b>764,607</b>	<b>-</b>	<b>2,595,000</b>	<b>3,359,607</b>	<b>2,535,000</b>	<b>824,607</b>
<b>INTERNAL SERVICE FUNDS</b>						
014 Internal Services Rotary	145,551	-	815,000	960,551	900,000	60,551
024 Self-Insurance	1,689,383	-	10,000,000	11,689,383	11,400,000	289,383
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>1,834,934</b>	<b>-</b>	<b>10,815,000</b>	<b>12,649,934</b>	<b>12,300,000</b>	<b>349,934</b>
<b>AGENCY FUNDS</b>						
022 OHSAA Tournaments	2,225	-	199,000	201,225	198,000	3,225
200 Student Managed Activity	131,181	-	210,000	341,181	180,000	161,181
<b>TOTAL AGENCY FUNDS</b>	<b>133,405</b>	<b>-</b>	<b>409,000</b>	<b>542,405</b>	<b>378,000</b>	<b>164,405</b>
<b>PRIVATE-PURPOSE TRUST FUND</b>						
007 Special Trusts	34,317	-	24,000	58,317	45,000	13,317
008 Endowments*	59,623	-	30,000	89,623	30,000	59,623
<b>TOTAL PRIVATE-PURPOSE TRUST FUNDS</b>	<b>93,940</b>	<b>-</b>	<b>54,000</b>	<b>147,940</b>	<b>75,000</b>	<b>72,940</b>
<b>TOTAL ALL FUNDS</b>	<b>14,994,296</b>	<b>32,432,774</b>	<b>55,511,089</b>	<b>102,938,159</b>	<b>\$ 94,430,486</b>	<b>\$ 8,507,673</b>

\*008 endowment fund contains \$618,000 in principal that is not to be distributed and not reflected in these numbers

Findlay City School District  
Hancock County  
Five Year Forecast for Fiscal Years 2017 through 2024

	Actual				Average Change	Forecasted			
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<b>Revenues</b>				Update CY19					Reappraisal CY22
1.010 General Property Tax (Real Estate)	\$26,272,789	\$26,849,655	\$25,929,375	\$26,964,963	-0.6%	\$27,504,262	\$28,054,347	\$29,015,434	\$29,995,743
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	24,727,384	24,415,744	24,635,387	25,686,209	-0.2%	26,159,079	26,159,079	26,159,079	26,159,079
1.040 Restricted Grants-in-Aid (3200's)	954,189	875,898	801,957	805,000	-8.3%	810,000	815,000	820,000	825,000
1.050 Property Tax Allocation (3130)	5,566,873	5,062,556	4,558,841	4,071,841	-9.5%	3,576,841	3,081,841	2,898,841	2,898,841
1.060 All Other Revenues	3,623,670	4,151,224	3,674,175	3,824,000	1.5%	3,804,000	3,784,000	3,764,000	3,744,000
1.070 <b>Total Revenues</b>	<b>61,144,905</b>	<b>61,355,077</b>	<b>59,599,735</b>	<b>61,352,013</b>	<b>-1.3%</b>	<b>61,854,182</b>	<b>61,894,267</b>	<b>62,657,354</b>	<b>63,622,663</b>
<b>Other Financing Sources</b>									
2.040 Operating Transfers-In		2,882							
2.050 Advances-In	89,180	70,000			0.0%	50,000	50,000	50,000	50,000
2.060 All Other Financing Sources	89,180	844,577	166,424	350,000	383.4%	200,000	200,000	200,000	200,000
2.070 <b>Total Other Financing Sources</b>	<b>178,360</b>	<b>914,577</b>	<b>166,424</b>	<b>350,000</b>	<b>422.0%</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>61,323,265</b>	<b>62,269,654</b>	<b>59,766,159</b>	<b>61,702,013</b>	<b>-1.2%</b>	<b>62,104,182</b>	<b>62,144,267</b>	<b>62,907,354</b>	<b>63,872,663</b>
<b>Expenditures</b>									
3.010 Personnel Services	33,373,840	35,140,671	35,386,557	35,197,796	3.0%	35,620,169	36,047,611	36,480,183	36,917,945
3.020 Employees' Retirement/Insurance Benefits	13,080,083	13,586,893	14,923,277	15,707,385	6.9%	16,462,270	17,161,017	17,787,043	18,324,810
3.030 Purchased Services	11,730,419	10,188,553	10,032,448	9,886,972	-7.3%	9,985,842	10,085,701	10,186,558	10,288,423
3.040 Supplies and Materials	2,261,317	1,989,023	1,702,673	1,700,000	-13.2%	1,700,000	1,700,000	1,700,000	1,700,000
3.050 Capital Outlay	1,880,069	351,443	137,376	135,000	-71.1%	135,000	135,000	135,000	135,000
4.300 Other Objects	768,926	770,535	740,914	770,000	-1.8%	775,000	780,000	785,000	790,000
4.500 <b>Total Expenditures</b>	<b>63,094,654</b>	<b>62,027,118</b>	<b>62,923,245</b>	<b>63,397,153</b>	<b>-0.1%</b>	<b>64,678,281</b>	<b>65,909,329</b>	<b>67,073,783</b>	<b>68,156,178</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out		1,000,000		10,000	0.0%	10,000	10,000	10,000	10,000
5.020 Advances-Out	70,000			50,000	0.0%	50,000	50,000	50,000	50,000
5.030 All Other Financing Uses		760	20,335	2,500		2,500	2,500	2,500	2,500
5.040 <b>Total Other Financing Uses</b>	<b>70,000</b>	<b>1,000,760</b>	<b>20,335</b>	<b>62,500</b>	<b>615.8%</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>	<b>62,500</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>63,164,654</b>	<b>63,027,878</b>	<b>62,943,580</b>	<b>63,459,653</b>	<b>-0.2%</b>	<b>64,740,781</b>	<b>65,971,829</b>	<b>67,136,283</b>	<b>68,218,678</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>1,930,569</b>	<b>758,224</b>	<b>3,174,539</b>	<b>1,757,641</b>	<b>-189.7%</b>	<b>2,636,599</b>	<b>3,827,562</b>	<b>4,228,930</b>	<b>4,346,015</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,597,044	11,666,475	10,908,251	7,733,712	-10.3%	5,976,072	3,339,472	488,089	4,717,019
7.020 Cash Balance June 30	11,666,475	10,908,251	7,733,712	5,976,072	-17.8%	3,339,472	488,089	4,717,019	9,063,034
8.010 Estimated Encumbrances June 30	1,799,913	1,428,173	923,916	923,916	-28.0%	925,000	925,000	925,000	925,000
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>6,809,796</b>	<b>5,052,156</b>	<b>-16.0%</b>	<b>2,414,472</b>	<b>1,413,089</b>	<b>5,642,019</b>	<b>9,988,034</b>
<b>Revenue from Replacement/Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Levies									
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>6,809,796</b>	<b>5,052,156</b>	<b>-16.0%</b>	<b>2,414,472</b>	<b>1,413,089</b>	<b>5,642,019</b>	<b>9,988,034</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
15.010 <b>Unreserved Fund Balance June 30</b>	<b>9,866,562</b>	<b>9,480,078</b>	<b>6,809,796</b>	<b>5,052,156</b>	<b>-16.0%</b>	<b>2,414,472</b>	<b>1,413,089</b>	<b>5,642,019</b>	<b>9,988,034</b>

**RATIOS & ANALYSIS**

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
True Days Cash* = line 10.010 / (line 5.050 / 365 days)	57 days	55 days	39 days	29 days	14 days	-8 days	-3 days	-53 days
Target 15,010 balance to equal 60 days cash*	10,383,231	10,360,747	10,346,890	10,431,724	10,642,320	10,844,684	11,036,101	11,214,029
Amount over (short) of equal 60 days true cash*	(516,668)	(880,669)	(3,537,093)	(5,379,568)	(8,227,848)	(12,257,774)	(16,678,120)	(21,202,063)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	73.54%	77.31%	79.93%	80.22%	80.45%	80.65%	80.83%	80.98%
Salary & Benefit Costs / Total Rev. (Target Range <= 75%)	75.86%	78.25%	84.17%	82.50%	83.86%	85.62%	86.27%	86.49%
Salary & Benefit Costs / Total Rev. + Unresrv Bal (Target<=65%)	65.34%	67.91%	75.56%	76.26%	80.72%	87.61%	94.76%	102.52%

\*The Government Finance Officers Association recommends a minimum of 60 days ( see <http://www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund>)  
See accompanying summary of significant forecast assumptions and accounting policies  
Includes: General fund, Emergency Levy fund, PBA fund, Textbook fund, Fiscal Stabilization fund & any portion of Debt Service fund related to General fund debt

PRINTED: 9/11/2019



FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 16, 2019

**REVENUES:**

**1.010-1.020 Property Tax** - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. FY19 property tax receipts dropped 920K in FY19 because of \$1,282,000 of prepaid property tax bills received by the County Treasurer in late CY17 and early CY18. Most of this prepaid amount came to the schools in March 2018 (FY18) that otherwise would not have arrived until July 2018 (FY19). This abnormally high amount was from residents concerned about the ability to claim such payments as itemized deductions on their tax returns during the uncertainty of the Federal Tax Reform bill that was passed in December 2017. According to the County Treasurer's office the prepaid taxes from FCS residents have been 155K (FY16), 224K (FY17), 1,282K (FY18), and 110K (FY19) in the past four years. The prepaids showed within FY18 because they were part of the March 2018 receipts, while that also left less to be received in FY19 that otherwise would have been received in July 2018. Future revenues in this line item are expected to equalize closer to the FY17 amount.

The District renewed a 4.9 mill operating levy in May 2017 and changed it from a 5-year term to a continuous levy. District voters had also passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. The District no longer has any levies that need to be renewed or replaced. A countywide update occurred in 2013 and will take place again in 2019. A full appraisal occurred in 2016 and will happen again in 2022 with collections occurring in calendar year 2023. The District's total property values are slightly increasing from new construction. Any additional tax revenue collections are due to new growth, expired tax abatements and increased delinquency collections.

Effective tax year 2006, the tangible personal property tax began a four-year phase out from business owners. Reimbursement for the schools was promised as is noted below in line 1.050 from the State. Business owners no longer pay tangible personal property and the State reimbursements going to schools continue to be phased out.

The tangible personal property tax was replaced by the new commercial activity tax (CAT), which is a 0.26% tax on any business' gross receipts in excess of \$1 million. Businesses with gross receipts between \$150,000 and \$1 million will pay a minimum of \$150, while businesses with receipts of less than \$150,000 will not be subject to the CAT.

New levies may be proposed during this time period but none are assumed in this forecast. Levy collections are first received in January of the following calendar year in which they were approved.

**1.030 Income Tax** - The District has no income tax collections.

**1.035-1.040 Grants-in-Aid** –The FY16 state formula indicated FCS demographics justified \$22.41 million in basic aid but we were capped at \$21.74 million and thus denied 670K in formula funding. The FY15 formula denied FCS \$2.62 million due to the cap provision. For FY17 Findlay just barely moved off of the cap so we did receive the full amount that the FY17 formula allows given our enrollment and demographics. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 276K in FY16, 267K in FY17, 273K in FY18, 277K in FY19). FY19 state funding shows no increase in FY19 because we have declining enrollment but are guaranteed FY18 amount as long as enrollment does not drop more than 5%. As of July 2019 the State's upcoming biennial budget still needs formal approval. This forecast assumes \$1.05 million more in FY20 and another 472K in FY21 based on Substitute HB 166, which includes the Governor's Wellness & Success funding (\$200 per pupil in FY20, \$290 per pupil in FY21), but no funding as proposed by the Cupp-Patterson Fair School Funding simulations. The State does a budget every two years so no one knows whether funding will increase or decrease beyond FY21 which is why the assumption reflects flat funding.

**1.050 Property Tax Allocation** – These are taxes paid by the State on behalf of taxpayers (aka rollbacks and homestead credits). Property tax allocation revenues are based on historical growth patterns, including scheduled updates and reappraisals.

Effective tax year 2006, the tangible personal property tax began a four-year phase out. School districts were promised full replacement of this lost tax over the next few years via the school funding formula and direct payments from the State (excluding the inventory taxes that were already scheduled to be eliminated and the first half-mill on bond and emergency levies). In Findlay's case, the direct payments from the State were to be phased out over six (6) years from 2012 through 2017 with a \$1 million reduction each year and they are part of line 1.050. That phase out was paused in FY14 and FY15, but the next biennial budget resumed it at 759K per year beginning with FY16. ODE's latest projections modified our phase out amount to 495K per year beginning with FY18 which is assumed throughout the rest of the forecast until the final amount of 183K is reduced in FY23.

**1.060 All Other Revenues** – FY2019-2023 anticipate lower investment income due to low rates and a declining cash balance. However, the biggest concern is to increase our incoming open enrollment from other districts which is part of this line at about \$6,000 per student. Similarly, the district needs to decrease outgoing open enrollment which sends about \$6,000 per student to other districts and is reflected in line 3.03. FY18 shows a one-time increase from revenue to be collected from the County and the City to be part of our Dark Fiber network.

**2.010 Proceeds from Sale of Notes** - The District does not anticipate any sale of notes.

**2.050 Advances-In** – Revenues received by a fund as a result of a transfer or advance from another fund in anticipation of future revenue. These are monies that were advanced out in previous year(s) and returned back to general fund. Line 2.050 should match the previous year's line 5.020.

**2.060 All Other Financing Sources**—This includes revenue for the sale of assets and refunds of prior year expenditures. Past receipts include SERS refund amounts, BWC rebate checks, Medicaid settlements, and true-up refunds from our gas purchasing consortium. FY20's 350K estimate includes a \$193,464 insurance check received in July 2019 as reimbursement for FY18 & FY19 expenses made to repair wind damage. FY18 saw a one-time \$663,186 refund from the county auditor real estate assesment fund. This payment represents previously paid county auditor fees (within line 4.3) for reappraisal and other related work that were not needed by the county auditor's office.

**EXPENDITURES:**

3.010 Personnel Services – The amounts for salaries and benefits are based on existing negotiated agreements, which includes a 1% base raise in FY19. There was a 2.5% base salary increase for FY17 followed by an average base increase of 2.7% for teachers and 1.7% for all other employees in FY18. No base salary increases have been assumed for fiscal years beyond FY19. Personnel services are projected at 1.2% increases for FY20 and each year beyond to cover experience and education changes net of savings from retiring teachers who are replaced by newer teachers. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 included a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. It is the district's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY18 reflects 3 RIFs at Millstream, as well as 1 RIF at FHS and fewer rehired retirees at FHS due to decreasing enrollment. FY19 reflects 10 fewer teaching positions while FY20 reflects 3 more from declining enrollment and more efficient scheduling, all of which are possible via attrition. FY19 also reflects 9 fewer administrative and support staff positions. FY19 salaries were reduced 185K for fewer intervention services at the buildings. FY20 assumes no \$500 payment for attending a health insurance informational meeting.

3.020 Employees' Retirement/Insurance Benefits – FY20 is based on July 2019 total renewal quote of \$10.7 million from Anthem, and 7.0%, 6.0%, 5.0%, and 4.0% increases respectively in the next four years. There is also 600K assumed for Dental/Vision costs and 18.5K for life insurance. Line 3.020 also includes approximately \$160,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, \$90,000 for STRS/SERS 14% contributions for Renhill employees. The remaining benefits (e.g. retirement, Medicare, workers compensation, and unemployment) in line 3.020 are based on 16% of salaries in line 3.010. Starting in FY12 spouses were required to move off of the FCS plan if their employer provided affordable coverage. Starting January 2019 the Original plan was not offered. This was estimated to avoid 380K in annual claims costs and 125K in annual prescription costs, but evidence of those savings has yet to be seen as of June 2019; or they may be getting offset by higher than expected claims costs elsewhere. In FY19 the stop loss carrier was switched from Anthem to Sun Life for 205K less.

3.030-3.040 Purchased Service and Supplies and Materials – Purchased services, which include contracted substitutes, utilities, repairs, leases, and tuition payments, are forecast to increase by about 1% per year in FY20 through FY24. FY18 includes 366K of additional costs for outgoing open enrollment. Starting in FY18, 300K was no longer made available for district projects. FY15 and FY16 saw larger amounts due to HB264 energy efficiency purchases via Plug Smart. This line includes tuition paid to charter schools for which the Findlay Learning Center is helping to reduce since FY16. 283K of annual savings from leaving AT&T are anticipated to begin in FY20 courtesy of the past fiber project. FY20 includes 210K of savings in electricity costs based on new agreements that are expected to reduce the rates by 30%. Starting in FY18 purchases for textbook adoptions were removed from the forecast because they began to be purchased from Permanent Improvement funds. FY19 saw a 25% reduction to building budgets. FY20 reflects a reduction of 112K from the early termination of the Cenergistic energy savings agreement.

3.050 Capital Outlay – FY16 and FY17 show increases due to the dark fiber technology project with some final payments yet to be made in FY18. Fiscal years FY18 and beyond presumes fewer general fund district projects than in the past.

4.300 Other Objects – This line is based on historical patterns and county auditor fees, which increase as collections increase.

5.010 Operating Transfer-Out -- \$10,000 is budgeted for miscellaneous transfers. A one-time \$1 million transfer into the health insurance fund took place at the end of FY18 so that fund meets the required reserve level of approximately \$1.7 million. The health insurance fund's balance dropped significantly in FY18 due to a claim that exceeded \$2 million and is still being reviewed with favorable progress to the district.

5.020 Advances-Out – Advances are transactions, which withdraw money from one fund to another, in anticipation of future revenue. At most, for the fiscal years 2020-2024, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, the Permanent Improvement fund, 003-9030, and/or to miscellaneous state and federal funds in for an amount of no more than \$50,000 to cover cash flow needs. 70K was advanced to funds 524 and 572 in FY17 and returned in FY18.

11.020 Property Tax Renewal – The District no longer has any general fund levies that will expire. The District has not passed any new operating money since 2004. A PI levy in 2006 and bond levy in 2009 along with replacements and renewals of existing levies have alleviated financial stress on the general fund, but a new levy will likely need to be passed soon. A 1.5 mill new safety and security levy attempt was defeated in November 2018. A levy passed in CY2020 would begin collectings in January 2021 (i.e. second half of FY21).

**RESERVATION OF FUND BALANCE:**

These section 9.000 lines and notes are maintained as part of the forecast but are not shown because they all equal 0 and no longer carry as much relevance. It also makes the forecast easier to read.

9.010 Textbooks and Instructional Materials – The District meets the annual spending requirement for SB345 set-asides. If the District spends monies in the textbook and instructional material set-aside in excess of the required amount for that year, the Board may deduct the excess amount of money from the required deposit in future fiscal years. This requirement was repealed by HB 30 in 2011.

9.020 Capital Improvements - The district budget meets the annual spending requirement for SB345 set-asides. If the District spends monies in the Capital Improvements set-aside in excess of the required amount for that year, the Board may NOT deduct the excess amount of money from the required deposit in future fiscal years.

9.070 Bus Purchases - The District annually spends the allocations provided in these funds. While such subsidies used to be received every year, they stopped many years ago, and there is no expectation that such subsidies will be received in the future based on the current state budget.

**HISTORICAL FLOOD NOTES:** Hancock County sustained major flood damage from large rainfalls at the end of August 2007. The Findlay City Schools had 8 properties that were affected: Central, Washington, Lincoln, Wilson Vance, Northview, and Findlay High School, as well as the Transportation garage and offices, and the softball shed at FHS. Repair and restoration and mitigation exceeded \$3.5 million. The bulk of the damage (over \$3.3 million) occurred at Central Middle School where the district's central offices and records were located in the basement. On August 27, 2007, the Board appropriated \$1.8 million for immediate needs to help clean up and replace what was damaged in the flood. The District qualified for public assistance from FEMA. FEMA covered 75% of the costs, while the State covered about 12.5% and the District covered the remainder.



## Findlay's Effective (Actual) Millage Class I Calendar Year 2019/Tax Year 2018

<b>Inside Mills</b>	<b>5.30 mills</b>
<b>Continuing Levies</b>	<b>25.62 mills</b>

Pre 1976	28.10 mills	
1980	4.40 mills	
1986	4.75 mills	
1993	4.90 mills	
2015	5.90 mills	(5-yr renewed as continuing in May '14)
2018	4.90 mills	(5-yr renewed as continuing in May '17)
<b>Total</b>	<b>52.95 mills</b>	

<b>2006 2.5-mill continuous Perm. Imp. Levy</b>	<b>2.40 mills</b>
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<b>2009 4.3-mill, 27 year Bond Levy</b>	<b>4.20 mills</b>
---	-------------------

Voters passed November 2009. Collections began 2010 at lower 3.43 millage to offset increase taxpayers saw from 5.9 mill levy that was replaced and also began in 2010. CY2011 saw it at 4.24 mills while each year thereafter has been 4.2 mills except CY16 where Auditor set it at 4.19 (always below authorized 4.3 mills)

<b>Total Voted Millage and Inside Millage</b>	<b>65.05 mills</b>
<b>Total Effective Millage.....</b>	<b>37.522 mills</b>
-effective school millage for Commercial/Industrial = 52.803 (down from last year's 52.937)	
<b>Millage counted toward 20-mill floor.....</b>	<b>.....</b>
<b>Assessed Valuation (no Tangible Personal Property)</b>	<b>\$825,967,890*</b>

Notes: \*

CY2017 reappraisal increased \$35.2 million (+28.8M Res/Ag, +5.5M Public Utility, -1.1M Comm/Ind).  
 CY2016 increased \$10 million (\$5.1 Public Utility). CY2015 increased \$4 million. CY2014 dropped \$2 million.  
 CY2013 increased \$5 million. CY2012 dropped about \$3 million primarily due to Cooper revaluation.  
 CY2011 property values dropped from 805M to 768M where HB920 worked in reverse where effective millage increased such that a couple levies were restored (or maintained) their original millage.

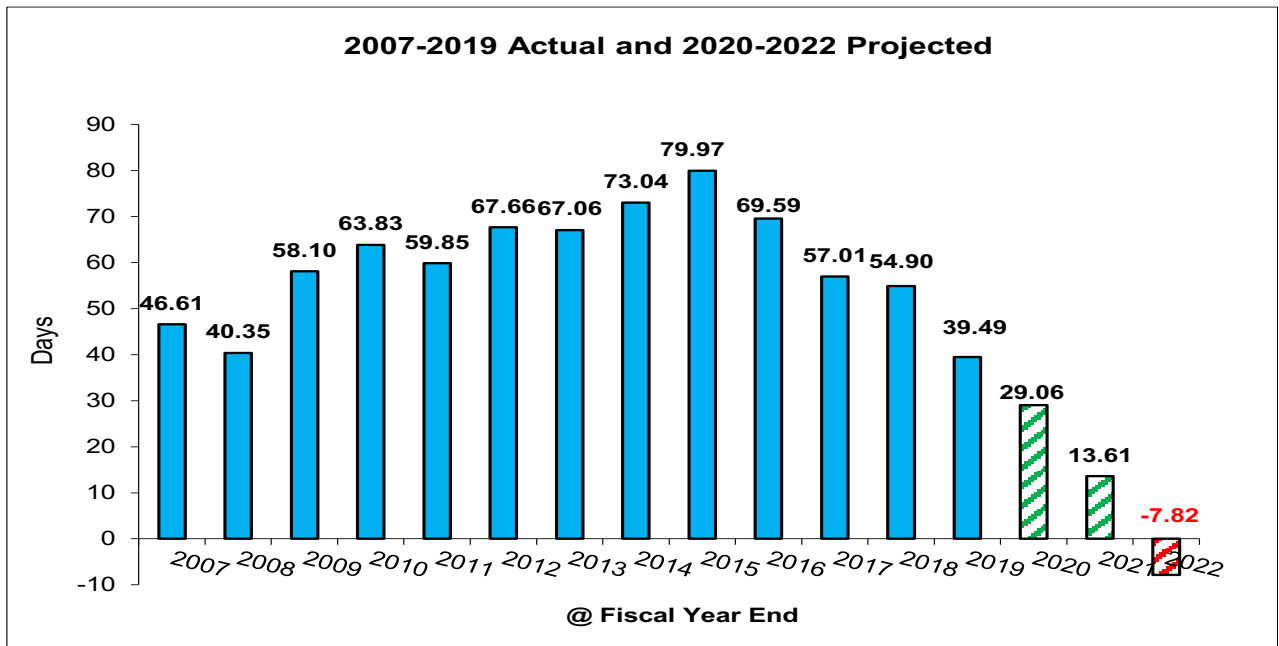
UNIVERSAL MILLAGE = \$35.00 per new mill for every 100K of home market value (i.e. auditor's value) per year.  
 --Was \$30.625 before HB59 removed rollback on new levies & replacements passed after 9/1/13.

**SB345 SET-A-SIDES**

	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Estimate FY2019	Estimate FY2020
<b>SB 345 (Effective 7/1/2001)</b>						
Formula	\$ 5,745	\$ 5,800	\$ 5,900	\$ 5,800	\$ 5,700	\$ 5,700
3% of Formula - Base cost per pupil	172	174	177	174	171	171
Student population to be determined by ODE	5,566	5,578	5,537	5,461	5,461	5,461
Spending Requirements	\$ 959,248	\$ 970,509	\$ 980,134	\$ 950,235	\$ 933,852	\$ 933,852
<b>Instructional Materials (OASBO List)</b>						
Set-aside Cash Balance of July 1, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Plus: Spending Requirements	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Minus: Actual Expenditures/Budgeted Estimate	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Set-aside Cash Balance of June 30, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
<b>Capital Improvements (003 Funds not used above)</b>						
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	959,248	970,509	980,134	950,235	933,852	933,852
Minus: Actual Expenditures/Budgeted Estimate	5,752,499	5,004,101	1,524,076	1,334,980	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$(4,793,251)	\$(4,033,592)	\$(543,942)	\$(384,745)	\$(866,148)	\$(866,148)
<b>TOTAL REQUIRED RESERVE BALANCES (if any)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**True Days Cash Ratio**

True Days Cash is the concept that calculates how many days the District can operate with the amount of cash available at the end of the year. The calculation takes the available cash balance at the end of the year and divides it by the year's average daily operating expense as outlined below:

$$\text{True Days Cash Ratio} = \frac{\text{Unencumbered Balance}}{\text{Total Expenditures} / 365 \text{ Days}}$$


\*The GFOA recommends a minimum of 60 days.  
 (see [www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund](http://www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund) )

**County Auditor Budget**  
**VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT**

**Schedule 4**

I	II	III	IV	V	VI
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Fiscal Year	Amount Required To Meet Fiscal Year Principal & Interest Payments
OSFC Project	11/03/09	02/04/10		\$54,192,134.65	\$939,943.88
			12/1/2010	\$53,342,134.65	\$3,738,097.50
			12/1/2011	\$52,442,134.65	\$3,778,660.00
			12/1/2012	\$51,312,134.65	\$3,993,372.50
			12/1/2013	\$50,107,134.65	\$4,044,627.50
			12/1/2014	\$48,887,134.65	\$4,027,165.00
			12/1/2015	\$47,642,134.65	\$4,011,150.00
			12/1/2016	\$46,247,134.65	\$4,110,142.50
			12/1/2017	\$45,560,000.00	\$4,111,440.00
			12/1/2018	\$44,110,000.00	\$4,083,347.50
			12/1/2019	\$42,555,000.00	\$4,118,817.50
			12/1/2020	\$40,955,000.00	\$4,088,475.00
			12/1/2021	\$39,305,000.00	\$4,058,425.00
			12/1/2022	\$37,470,000.00	\$4,154,923.75
			12/1/2023	\$35,575,000.00	\$4,117,455.00
			12/1/2024	\$33,615,000.00	\$4,078,827.50
			12/1/2025	\$31,585,000.00	\$4,038,577.50
			12/1/2026	\$29,480,000.00	\$3,993,587.50
			12/1/2027	\$27,290,000.00	\$3,949,737.50
			12/1/2028	\$25,015,000.00	\$3,900,787.50
			12/1/2029	\$22,655,000.00	\$3,846,737.50
			12/1/2030	\$20,200,000.00	\$3,794,218.75
			12/1/2031	\$17,645,000.00	\$3,737,656.25
			12/1/2032	\$14,990,000.00	\$3,674,843.75
			12/1/2033	\$12,225,000.00	\$3,615,468.75
			12/1/2034	\$9,350,000.00	\$3,549,218.75
			12/1/2035	\$6,355,000.00	\$3,485,781.25
			12/1/2036	\$3,240,000.00	\$3,414,843.75
			12/1/2037	\$0.00	\$3,341,250.00

**CAPITAL BUDGET FOR PERMANENT IMPROVEMENTS**

Printed: 9/13/2019

These are only PI money projects and do not consist of those being paid with other resources (general fund, Donnell foundation, Trojan Club, 034, etc.)

<u>No.</u>	<u>Project List</u>	<u>2018</u>	<u>Target Year &amp; Projected Spend</u>		
			<u>2019</u>	<u>2020</u>	<u>2021</u>
1	Annual PI for Tech (530K), Music (25K), Athletics (15K), Xfer to 034 for OSFC Maintenance fund (30K)	600,000			
2	Textbooks reduced 10% and now purchased from PI fund	392,590			
3	FHS Roofs 3, 4, 5, 6 (Plug Smart HB153)	325,000			
4	Bus Cameras/GPS	175,720			
5	Special Needs Bus	91,130			
6	District Painting, including Lincoln gym ceiling for 9K	59,500			
7	Concrete Replacement 2018	50,000			
8	Walk-in Freezer at FHS	43,000			
9	Wilson Vance Asphalt Replacement	41,000			
10	Re-key the Athletic Department	34,000			
11	Floor Scrubber (13K), Mower (10K), Ice Machine (3600)	26,600			
12	Chamberlin & Bigelow Lock Upgrade (13K each)	26,000			
13	Tuck Pointing at WV & BH	18,600			
14	Used Dodge Caravan for Tech (bought from NOACSC)	11,000			
15	Chamberlin Playground Fencing	10,000			
16	FHS Chimney Demo	4,250			
17	White Boards	2,650			
18	7 Locking Medicine Cabinets	1,825			
19	Annual PI for Tech (530K), Music (25K), Athletics (15K), Xfer to 034 OSFC Maintenance fund (30K), Copier Replacement (30K)		630,000		
20	More Roof Replacement at FHS (Phase II)		350,000		
21	Textbooks reduced 10% and now purchased from PI fund		275,000		
22	Bus Replacement (3 every other year)		247,434		
23	A/C at Wilson Vance (need estimate on annual operational cost)		140,000		
24	A/C at Jefferson (need estimate on annual operational cost)		107,500		
25	Dump Truck		78,000		

**CAPITAL BUDGET FOR PERMANENT IMPROVEMENTS**

Printed: 9/13/2019

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<u>No.</u>	<u>Project List</u>	<u>2018</u>	<u>Target Year &amp; Projected Spend</u>		
			<u>2019</u>	<u>2020</u>	<u>2021</u>
26	Jacobs Front Drive		70,000		
27	Modular Roofing (CH=32K, JE=25K)		57,000		
28	Districtwide Painting 2019		50,000		
29	Concrete Replacement 2019		50,000		
30	Maintenance Pickup Truck Replacement		41,200		
31	Carpeting throughout District		40,000		
32	Custodial Equipment		40,000		
33	FHS Tennis Court Resurfacing		30,000		
34	2-Way Radios 2019		9,000		
35	Facilities Projects yet to be identified 2019		252,500		
36	Unknown/Unexpected		150,000		
37	Annual PI for Tech (530K), Music (25K), Athletics (15K), Xfer to 034 OSFC Maintenance fund (30K), Copier Replacement (30K)				630,000
38	Whittier AC and Direct Digital Controls				425,000
39	Northview AC and Direct Digital Controls				315,000
40	Textbooks reduced 10% and now purchased from PI fund				280,000
41	A/C at Jacobs (need estimate on annual operational cost)				250,000
41	Restroom Upgrades at Jacobs, Jefferson, & Washington				TBD
42	Concrete Replacement 2020				50,000
43	Districtwide Painting 2020				50,000
44	Roof Repair & Cleaning (Bigelow, Chamberlin, Washington, & Wilson Vance)				42,000
45	Whittier Roof Repair (for 2000 addition)				35,000
46	Lock Upgrades at Jacobs and Jefferson				32,000
47	Repaint FHS Track				30,000
48	2-Way Radios 2020				10,000



**CAPITAL BUDGET FOR PERMANENT IMPROVEMENTS**

Printed: 9/13/2019

These are only PI money projects and do not consist of those being paid with other resources (general fund, Donnell foundation, Trojan Club, 034, etc.)

<u>No.</u>	<u>Project List</u>	<u>Target Year &amp; Projected Spend</u>			
		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
49	Facilities Projects yet to be identified 2020			61,000	
50	Unknown/Unexpected			150,000	
51	Annual PI for Tech (530K), Music (25K), Athletics (15K), Xfer to 034 OSFC Maintenance fund (30K), Copier Replacement (30K)				630,000
52	Textbooks reduced 10% and now purchased from PI fund				285,000
53	Bus Replacement (3 every other year)				270,000
54	Washington A/C				95,000
55	Facilities Projects yet to be identified 2020				765,000
56	Unknown/Unexpected				150,000
57					
58					
59					
<b>TOTALS</b>		<u>1,912,865</u>	<u>2,617,634</u>	<u>2,360,000</u>	<u>2,195,000</u>

**ITEMS OF NOTE:**

- A. Technology PI money was used to phase in Chromebooks for all in grades 3 through 12 for 2019-20, ahead of schedule.
- B. Lincoln is oldest building with greatest potential for most expensive repairs.
- C. Middle Schools & Millstream improvements are paid from separate 034 Maintenance Fund per 2009 OSFC bldg project.
- D. Nearly 400K is available in unspent bond proceeds for future additions to Middle Schools or Millstream or to be refunded to taxpayers via reduced millage.

Findlay City School District  
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[www.findlaycityschools.org](http://www.findlaycityschools.org)

Published September 2019