

October 21, 2015

The Washington Local Board of Education met in regular session pursuant to the rules in the Administration Building, 3505 West Lincolnshire Boulevard on October 21, 2015 at 5:03 p.m. The following members were present:

Mr. Eric Kiser	Also, Mr. Patrick Hickey, Superintendent,
Mrs. Patricia Carmean	Mrs. Cherie Mourlam, Assistant Superintendent,
Mr. Thomas Ilstrup	and Mr. Jeffery Fouke, Treasurer.
Mr. David Hunter	
Mr. James Langenderfer	

Recognition
&
Presentation

Superintendent Hickey congratulated Deb Heban and her staff as well as all Whitmer High School Leadership Team for receiving all "A's" on the latest report card for career technical education by meeting all federal accountability guidelines.

Minutes:
054-10/15

It was moved by Mr. Hunter and seconded by Mr. Langenderfer to accept the Treasurer's recommendation to approve the minutes of the regular meetings of September 12 and September 16 and the special meeting of September 15, 2015 as presented.

Yes: Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean (5)

Financial
Report and
Investments:
055-10/15

The Board was presented with the following reports for September:

1. Summary of Cash Balances, Revenue, General Fund Revenue Detail and Expenses for the Month
2. Cash Report of All Funds
3. Schedule of Checks Written
4. Summary of Investments and Earnings

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Treasurer's recommendation to approve the financial report and investments as presented.

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup (5)

Payment of
Legal Fees:
056-10/15

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Treasurer's recommendation to approve payment of legal fees billed by Bricker & Eckler in the amount of \$4,332.00, Spengler Nathanson in the amount of \$1,618.75 and ESC of Lake Erie West (EBS Consortium Legal Fees) \$1,355.60.

Yes: Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter (5)

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Treasurer's recommendation to approve, per Policy 6320, the following requests for purchases over \$25,000, as presented:

A. Educational Service Center of Lake Erie West:
 2015 – 2016 Auxiliary Services Personnel – Estimated Cost

Christ the King.....	\$229,437.24
Regina Coeli.....	\$68,060.88
Notre Dame Academy.....	<u>\$247,953.86</u>
Total: \$545,451.98	

Yes: Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer (5)

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Treasurer's recommendation to approve the purchase for the emergency repair of the Washington Jr. High sewer/drainage system as presented, payable to Earl Mechanical Services in the amount of \$31,271.01.

Emergency Repair/
Washington-
Sewer/Drain:
 058-10/15

Yes: Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser (5)

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Treasurer's recommendation to approve the Scoreboard Advertising Agreement as presented:

Scoreboard
Advertising
Agreement:
 059-10/15

J-Cup Pizza

- One year agreement: August 1, 2015 through July 31, 2016
- \$3,000 installment to be deposited to the Whitmer Athletic Department
- \$2,000 value in product to Whitmer Athletic Department

Yes: Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean (5)

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Treasurer's recommendation to adopt the following Abatement Payment Agreement Amended and Restated with J & K Airport Property LLC, for the purpose of a property owner name change as presented:

Abatement
Payment/
Agreement:
 060-10/15

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup (5)

Sale of
Property
solution/
Douglas Rd.
Easement:
061-10/15

It was moved by Mr. Kiser and seconded by Mr. Langenderfer to accept the Treasurer's recommendation to approve the sale of property resolution for the Douglas Road easement as presented:

RESOLUTION

BE IT RESOLVED, that the Board of Education hereby agrees to grant any necessary easements and convey any necessary portion of the District's real property at 5060-5200 Douglas Road to the City of Toledo to accommodate the City's Douglas Road Improvement Project.

BE IT FURTHER RESOLVED, that the Board of Education agrees to accept \$5,929.00 as compensation from the City for the grant of the foregoing easements and conveyance of any necessary real property in connection therewith.

BE IT FURTHER RESOLVED, that the President of the Board and the Treasurer are hereby authorized to execute any easement, deed or other instrument necessary to carry out the foregoing resolutions.

Yes: Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter (5)

Five-Year
Forecast:
062-10/15

It was moved by Mr. Kiser and seconded by Mr. Langenderfer to accept the Treasurer's recommendation to approve the adoption of the October 2015 Five Year Forecast as presented.

Five Year Forecast, see pages 14396-14404

Yes: Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer (5)

Board
Discussion

Mr. Kiser presented to the board and administration a basic copy for the framework of naming/renaming facilities within the district.

Gifts &
Donations:
063-10/15

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Superintendent's recommendation to accept the gifts and donations as presented:

A. Great Lakes Collaborative for Autism

Catina Harding, MSW, Executive Director
Facilitator, Toledo Regional Autism Network
2040 W. Central Ave. Toledo, OH 43606

- Donated \$3,050.00 to the Washington Junior High Peer to Peer program. Funds will be used to pay for meeting supplies (including food) and will allow WJHS staff to provide training and social experiences for the students involved in the Peer to Peer program. The donation required a written grant, volunteer hours and participation in fundraising events for Great Lakes Collaborative for Autism.

B. Eric Kiser

5917 Pepperell Place, Toledo, OH 43612

- Donated three protective cases for iPads at Greenwood Elementary.

C. Carol Momberg

7501 Nottingham Drive, Lambertville, MI 48144

- Donated tools to the Whitmer CTC Automotive Technology Program.

D. Monac Parent Club

Ann Trace, President

3845 Clawson Avenue, Toledo, OH 43623

- Donated playground equipment (outdoor games, jump ropes, kick balls, etc.) and a wireless electronic marquee to Monac Elementary School.

E. Tim Reinhart

257 Hardwood Court, Toledo, OH 43612

- Donated a 60" RCA flat screen television to the Whitmer CTC Computer Networking Technology Program. The TV has a power supply failure and will be used as a troubleshooting project for students.

F. West Toledo Rotary Club

David Latta, 7259 Laurel Ridge Drive, Whitehouse, OH 43571

- Donated \$290.00 for the Washington Junior High students and staff participating in the Man-Up mentoring program. Funds will be used to pay for meeting supplies and food for students.

G. The Yarder Manufacturing Co.

Jeff Conlan, Vice President

722 Phillips Avenue, P.O. Box 6886, Toledo, OH 43612

- Donated a Shoreland Firebird Logo sign crafted out of aluminum to be hung in the entranceway at Shoreland Elementary to help beautify the building and promote school spirit.

Yes: Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser (5)

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Superintendent's recommendation to adopt the Activity Accounts Resolution for 2015-2016 to transfer funds as presented. This reflects no change from last year.

Activities
Account
Resolution:
064-10/15

ACTIVITY ACCOUNTS RESOLUTION

WHEREAS, the State Board of Education has adopted guidelines that activity programs shall be operated in accordance with the Philosophy of Education and educational goals; and

WHEREAS, the activity program of any school is an important factor in the total school program; and

WHEREAS, the effectiveness of the activity program is handicapped if it is totally dependent upon constant student money-raising activities; and

Activities
Account
Resolution-
tinued:

WHEREAS, according to State Auditor Guidelines #0019 for Student Activity Programs as prescribed by the Management Advisory Services Department, August, 1993, "The Board of Education may expend monies from its general revenue fund for the operation of state approved student activity programs."

THEREFORE, BE IT RESOLVED, that the Washington Local Board of Education approves an expenditure of funds for co-curricular activities as specifically set aside in the following manner:

Whitmer Activity Funds / 2015-2016
Total \$18,000.00

Organization	Amount
National Speech & Debate Association (MSDA)	\$4,000.00
General Activities	\$4,500.00
Business Professionals of America (BPA)	\$1,000.00
Skills USA VICA	\$2,000.00
Vocal Music	\$5,000.00
DECA	\$1,500.00

Yes: Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean (5)

Education
y/K-12
Districts:
065-10/15

It was moved by Mr. Kiser and seconded by Mr. Hunter to accept the Superintendent's recommendation to advocate for Education Policy impacting traditional K-12 school districts and for common sense legislation which empowers our local school boards, staff and local citizens to make the decisions that impact our schools:

Charter Schools

Pass legislation to limit charter schools' per pupil deduction to the actual amount the district has received from the state. Any additional dollars needed to meet the established per pupil funding level for charter school students should be provided through a separate state budget line item specifically for charter schools.

Funding

Remove the cap from all school districts for which it has been imposed. Introduce legislation that restores Tangible Personal Property payments for 2017. We support ongoing implementation of the "offset concept" and recommend it be enacted prior to December 31, 2015.

Local Control

Seek amendments to HB 70 and the academic distress commission procedures that will preserve and enhance democracy and local control. Require the state superintendent to engage the elected board of education in the school improvement process prior to appointment of the new CEO in Youngstown.

State School Board

Pass legislation that will require the election of all state school board members

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup (5)

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Superintendent's recommendation to approve the Lease Agreement with General Truck Sales for the Parking Lot located at 5649 Suder Avenue, Toledo, Ohio, as presented:

Lease Agreement/ General Truck Sales:
066-10/15

Yes: Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter (5)

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Superintendent's recommendation to approve a donation to the Whitmer Athletic Club in the amount of \$4,000 to help facilitate the Hall of Fame event.

Board Donation/ Whitmer Athletic Club
067-10/15

Yes: Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter (4)

No: Mr. Langenderfer (1)

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Superintendent's recommendation to approve final payment for the 2015 Building Improvements at Whitmer and CTC as presented:

Final Payment:
068-10/15

- A. Van Tassel Construction Corp.
 - \$20,500.00

Original Contract Sum	205,000.00
Net Change by Change Orders	0.00
Contract Sum to Date	205,000.00
Total Completed & Stored to Date	205,000.00
Retainage	0.00
Total Earned Less Retainage	205,000.00
Less Previous Certificates for Payment	184,500.00
Current Payment Due	20,500.00

Yes: Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser (5)

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Superintendent's recommendation to approve employment of Stough & Stough Architects for the preparation of specifications, bid documents and legal advertising for the construction costs for the Washington Junior High Drainage System at seven percent (7%) of the construction costs.

Award of Contract:
069-10/15

Yes: Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean (5)

It was moved by Mr. Kiser and seconded by Mr. Langenderfer to accept the Superintendent's recommendation to approve, per Policy 6320, the following requests for purchases over \$25,000, as presented:

Purchases over \$25,000:
070-10/15

A. Educational Service Center of Lake Erie West

- \$90,694.81
- Interpreting Services and Intervention Specialist for students with special needs

B. Communication Exchange, LLC

- \$87,906.00
- Interpreting Services for students with special needs

Purchases
over \$25,000-
Continued:

C. Novidea Healthcare, Inc.

- \$83,720.00
- Nursing Services for students with special needs

D. Josten's

- \$30,720.00
- Work-In-Progress payment for yearbook

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup (5)

Executive
Session:
071-10/15

It was moved by Mr. Hunter and seconded by Mr. Kiser to accept the Superintendent's recommendation to enter into Executive Session to:

13. Consider information that concerns a proposed negotiation and/or contractual agreement with a person, firm, labor organization, or governmental entity, and would impair the school district's position with respect to such negotiations or agreement(s) if such information were to be disclosed publicly.
17. Consider matters required to be kept confidential by federal law or regulations or state statutes.

Yes: Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter (5)

The Board entered into Executive Session at 6:32 p.m. The meeting was reconvened at 7:10 p.m. and did, in fact:

13. Consider information that concerns a proposed negotiation and/or contractual agreement with a person, firm, labor organization, or governmental entity, and would impair the school district's position with respect to such negotiations or agreement(s) if such information were to be disclosed publicly.
17. Consider matters required to be kept confidential by federal law or regulations or state statutes.

All five board members are still in attendance.

It was moved by Mr. Langenderfer and seconded by Mrs. Carmean to accept the Superintendent's recommendation to approve, via consent motion, personnel items 1 of 3 as presented:

Personnel
Items 1 of 3:
072-10/15

1. RESIGNATIONS

A. Classified Personnel

- | | | |
|--|-----------------------------------|-------------------------------------|
| 1. Barbara G. Brown | Fireman/Head Custodian
Whitmer | 12/31/2015
Retirement
29 yrs. |
| 2. James Busch* | Bus Driver
Transportation | 10/23/2015
Resignation |
| *Was a two (2) position employee. Only has the Safety Aide position remaining. | | |
| 3. Brenda S. Gray | Bus Driver
Transportation | 09/30/2015
Retirement
32 yrs. |

- | | | |
|---|-----------------------------|-------------------------------------|
| 4. Marilyn Gritzmaker-Vollmar | Storekeeper
Warehouse | 12/31/2015
Retirement
20 yrs. |
| 5. Kathy Hurst | Classroom Aide
Shoreland | 10/02/2015
Retirement
18 yrs. |
| 6. Tammy Madlinski* | Safety Aide
Meadowvale | 09/11/2015
Resignation |
| *Was a two (2) position employee. Only has the Bus Driver position remaining. | | |
| 7. Bonnie Varnes* | Safety Aide
McGregor | 10/07/2015
Resignation |
| *Was a two (2) position employee. Only has the Bus Driver position remaining. | | |

B. Extra Duty Personnel

- | | | |
|----------------------|--------------------------------------|------------|
| 1. Kimberly Arnold | #169L-14b Elem After Sch Act-Grnwd | 06/30/2015 |
| 2. Charles Bott | #017-1b Bsktbl-Head Coach-Boys(2%) | 09/17/2015 |
| 3. Charles Bott | #018-4b Bsktbl-Assoc Coach-Boys(5%) | 09/17/2015 |
| 4. Diana Cicerella | #189-1 Jr. High Concert Choir | 06/30/2015 |
| 5. Kathleen Crahan** | #116L-2a Jr Hi Yearbook-Wash(50%) | 06/30/2015 |
| 6. Justin Keller | #020-6a Bsktbl-Jr Hi Coach-Boys(75%) | 09/17/2015 |
| 7. Earl Kynard** | #020-7a Bsktbl-Jr Hi Coach-Boys(75%) | 09/17/2015 |
| 8. Charles Townsend | #169L-09b Elem After Sch Act-Jckman | 06/30/2015 |
| **Consultant | | |

2. LEAVE OF ABSENCE

A. Classified Personnel

- | | | |
|----------------|--------------------|-------------------------|
| 1. Terri Bell | Ext. Medical Leave | 08/13/2015 – 12/31/2015 |
| 2. Amy Gresham | Ext. Medical Leave | 10/01/2015 – 11/30/2015 |

3. NOMINATIONS – 2015/16

A. Classified Personnel

- | | | |
|--|--|------------|
| 1. Pamela Appleman | Nutrition Service Worker – Monac
2 hrs./day
Sched. O, step 0 @ \$13.05/hr. | 10/22/2015 |
| 2. Travis Galloway | Classroom Aide – Whitmer
4 hrs./day
Sched. J, step 0 @ \$14.33/hr. | 10/22/2015 |
| 3. Norman Gray* | Safety Aide – Greenwood
2 hrs./day
Sched. K, step 2 @ \$15.21/hr. | 09/21/2015 |
| *Currently employed as a bus driver, making him a two (2) position employee. | | |
| 4. Maranda Hartman | Nutrition Service Worker – Wernert
2 hrs./day
Sched. O, step 0 @ \$13.05/hr. | 10/22/2015 |

5. Ronald Hetherington* Nutrition Service Worker – Jefferson 09/21/2015
2 hrs./day
Sched. O, step 0 @ \$13.05/hr.
*Currently employed as a bus driver, making him a two (2) position employee.
6. Bradford Kotlarczyk Nutrition Service Worker – Jefferson 10/22/2015
2 hrs./day
Sched. O, step 0 @ \$13.05/hr.
7. Ashley Lipscomb Nutrition Service Worker – Monac 10/22/2015
2 hrs./day
Sched. O, step 0 @ \$13.05/hr.
8. Randolph Roth Safety Aide – Jackman 10/22/2015
3 hrs./day
Sched. K, step 0 @ \$14.73/hr.
9. John Rybarczyk Classroom Aide – Shoreland 10/22/2015
4 hrs./day
Sched. J, step 0 @ \$14.33/hr.
10. Elisa Shine Classroom Aide – Hiawatha 10/22/2015
7 hrs./day
Sched. J, step 0 @ \$14.33/hr.
11. Nancy Zimmel Safety Aide – Greenwood 10/22/2015
2 hrs./day
Sched. K, Step 0 @ \$14.73/hr.

B. Extra Duty Personnel

1. Benjamin Allen** #048-8 Cross Country-Elem-Wernert \$ 349.00
2. Constance Baidel #048-7 Cross Country-Elem-Shoreland \$ 349.00
3. Verdell Billingsley #017-1b Bsktbl-Head Coach-Boys(2%) \$ 167.00
4. Verdell Billingsley #018-4b Bsktbl-Assoc Coach-Boys(5%) \$ 296.00
5. Verdell Billingsley #020-6c Bsktbl-Jr Hi Coach-Boys(8%) \$ 363.00
6. Verdell Billingsley #020-7c Bsktbl-Jr Hi Coach-Boys(8%) \$ 363.00
7. Verdell Billingsley #089-2d Weight Rm Adv-1st Semester \$ 1,000.00
8. Jeffrey Christoffers #048-6 Cross Country-Elem-Monac \$ 366.00
9. Edward Colbert** #020-6a Bsktbl-Jr Hi Coach-Boys(67%) \$ 3,036.00
10. Kimberly Dillon** #048-3 Cross Country-Elem-Jackman \$ 349.00
11. Heather Dorn** #048-5 Cross Country-Elem-Mdvwle \$ 349.00
12. Seth Ewearitt #048-4 Cross Country-Elem-McGregor \$ 349.00
13. Melissa Fitzgerald #114-a Whitmer Newspaper(50%) \$ 1,220.00
14. Amanda Heban #047-1 Cross Country-Jr Hi Coach \$ 4,532.00
15. David Heigel #089-2c Weight Rm Adv-1st Semester \$ 400.00
16. Tiffany Koprowski #089-2a Weight Rm Adv-1st Semester \$ 300.00
17. Amanda Kosakowski #080-1a Gymnastics-Assoc Coach(50%) \$ 2,379.00
18. Stephanie Kosakowski #169L-09b Elem After Sch Act-Jckman \$ 1,743.00
19. Nicholas Kozack** #054-1b Baseball-Frshman Coach(25%) \$ 1,133.00
20. Philip Kraus** #183L-2 Set Const/Design/Per Play \$ 1,394.00
21. Paul Kruthaup** #001-b Athletic Supervisor/Whitmer \$ 3,312.00
22. David Lenz #045-1b Cross Country-Elem Crd(20%) \$ 279.00
23. Calvin Mayer** #155L Quiz Bowl Advisor \$ 1,743.00
24. Stanley Meinen #089-2b Weight Rm Adv-1st Semester \$ 300.00

25. Derek Meyer	#053-2a Baseball-Assoc Coach(89%)	\$ 4,560.00
26. Donald Molloy	#053-3b Baseball-Assoc Coach(45%)	\$ 2,196.00
27. Meg Nester	#171L-09b Safety Patrol Coord-Jckman	\$ 1,098.00
28. Scott Pfeifer**	#054-1a Baseball-Frshman Coach(75%)	\$ 3,399.00
29. Mark Rabbitt	#053-1a Baseball-Assoc Coach(89%)	\$ 4,343.00
30. Marissa Rex	#048-2 Cross Country-Elem-Hiawatha	\$ 349.00
31. Chad Roberts**	#052-1b Baseball-Head Coach(20%)	\$ 1,255.00
32. Chad Roberts**	#053-3c Baseball-Assoc Coach(10%)	\$ 488.00
33. Kim Rupley	#116L-2 Jr. Hi Yearbook – Washington	\$ 1,046.00
34. Diana Sampson**	#169L-06a Elem After Sch Act-Hiwtha	\$ 1,743.00
35. Tony Scott	#045-1a Cross Country-Elem Crd(80%)	\$ 1,115.00
36. Tony Scott	#047-2 Cross Country-Jr Hi Coach	\$ 4,532.00
37. Nicole Shadle	#048-1 Cross Country-Elem-Greenwood	\$ 349.00
38. Courtney Siebenaller	#080-1b Gymnastics-Assoc Coach(50%)	\$ 2,266.00
39. Steven Sumner**	#053-1b Baseball-Assoc Coach(11%)	\$ 537.00
40. Steven Sumner**	#053-2b Baseball-Assoc Coach(11%)	\$ 537.00
41. Charles Townsend	#171L-09a Safety Patrol Coord-Jckman	\$ 1,046.00
42. Kenneth Winters	#089-2e Weight Rm Adv-1 st Semester	\$ 484.00
43. Kurtis Winzenried**	#169L-14b Elem After Sch Act-Grnwd	\$ 872.00
44. Kurtis Winzenried**	#169L-14c Elem After Sch Act-Grnwd	\$ 1,743.00

**Consultants

C. Extra Duty Index Volunteers

Accepting Services for Coaching

- | | |
|-----------------|----------|
| 1. Jay Breed | Baseball |
| 2. Austin Hogan | Baseball |

D. Substitute Certified Personnel

- | | | |
|-------------------|----------------------|--------------------|
| 1. Kara Acors | 7. Stephen Cornell | 13. Vivian Mills |
| 2. Evan Antal | 8. Antonio Guerra | 14. Hanade Nasser |
| 3. Erika Bailey | 9. Jennifer Hasenaur | 15. Lindsey Reiter |
| 4. Nicholas Benya | 10. Michelle LaPorte | 16. Meifang Yu |
| 5. Comer Carey | 11. Amy Lestage | |
| 6. Holly Coen | 12. Melissa Manders | |

E. Substitute Classified Personnel

- | | | |
|----------------------|-----------------------|---------------------|
| 1. April Anthony | 10. Crystal Liska | 19. Crystal Sharp |
| 2. Troy Boze | 11. Tammy Madlinski | 20. Michael Shea |
| 3. Dawn Chorney | 12. Frank Malaska | 21. Carol Sommers |
| 4. Marty Coombs, Sr. | 13. Holly Martin | 22. Kerri Stanley |
| 5. Jessica Cordrey | 14. Melissa Martinez | 23. Donna Swope |
| 6. Carlee DeMell | 15. Carolyn Owens | 24. Annmarie Trace |
| 7. Kelli Hamilton | 16. Deanna Parks | 25. Tammy VanSant |
| 8. Bethany Henry | 17. Mary Piekarzewski | 26. Rhonda Williams |
| 9. Kenneth Kania | 18. Jon Rogers | |

F. Administering Medication Stipend – Classified Personnel

- | | | |
|------------------|------------|-----------|
| 1. Julie Cluckey | Wernert | \$ 250.00 |
| 2. Brenda Liebat | Wernert | \$ 250.00 |
| 3. Theresa Laser | Washington | \$ 500.00 |

G. Bus Driver Recertification @ \$100.00 each

1. Kimberley Dye

H. IEP Software Training @ \$50.00 each

August 18 and 20, 2015

- | | | |
|-----------------------|--------------------------|-------------------------------|
| 1. Denise Amirhamzeh | 27. Elizabeth Grimm | 53. Jennifer Nowacki |
| 2. Molly Badovich | 28. Christina Harmon | 54. Beyea Nowakowski |
| 3. Constance Baidel | 29. Mindi Hazuda | 55. Chelsea O'Brock |
| 4. Lindsay Bates | 30. Amanda Heban | 56. Sarah Osborn |
| 5. Amy Bettis | 31. Katherine Hyttenhove | 57. Stacy Pruitt |
| 6. Carolyn Black | 32. Megan Jackson | 58. Heidi Rao |
| 7. Charles Bott | 33. Lynn Jager | 59. Annamarie Rayburn |
| 8. Andrea Brown | 34. Melanie Karcsak | 60. Brienne Riebe |
| 9. Katherine Brown | 35. Gina Kasper | 61. Erin Righi |
| 10. Rebekah Castro | 36. Joni King | 62. Joy Roberts |
| 11. Regina Chadwick | 37. Andrea Kinsey | 63. Tracy Rodriguez-Michaelis |
| 12. Bridgette Coulter | 38. Amy Kleinfelter | 64. Catherine Roth |
| 13. Samantha Courtney | 39. Marya Knuth | 65. Shelly Ruiz |
| 14. Kelly Cowan | 40. Jennifer Koval | 66. Jennifer Shamy |
| 15. Marisa Crespo | 41. Matthew LaPoint | 67. Kristin Smith |
| 16. Heather Crum | 42. Angelique Lewis | 68. KaSandra Spain |
| 17. Joseph Delano | 43. Mary Mallory | 69. Jaime Steele |
| 18. Layla Diebert | 44. Katie Maly | 70. Kenneth Steinmiller |
| 19. Carrie Dougherty | 45. James Markowiak | 71. Theresa Torio |
| 20. Leslie Elendt | 46. Linda Markowiak | 72. Jennifer Vellequette |
| 21. Nancy Foster | 47. Jessica McIntire | 73. Tricia Wilkin |
| 22. Kristie Gage | 48. Sarah Morrin | 74. Sabrina Wilson |
| 23. Laura Geer | 49. Judy Morse | 75. Jennifer Woerner |
| 24. Rhonda Gibson | 50. Carrie Murnen | 76. Karen Wolf |
| 25. Carla Gilbert | 51. James Nino | 77. Suzanne Zukas |
| 26. Jodi Gordy | 52. Jennifer Nino | |

I. Outdoor Education @ \$75.00 per night

Greenwood – September 8, 9, and 10, 2015

- | | |
|--------------------------------|-----------------------|
| 1. Cal Coy | 4. Cathryn Vaughan |
| 2. James Floyd, Jr. | 5. Benjamin Whetstone |
| 3. John Rybarczyk (Substitute) | |

Jackman – September 8, 9, and 10, 2015

- | | |
|-------------------------------------|-------------------------------------|
| 1. Christopher Burkart (Substitute) | 4. Emily Schifko |
| 2. Stephanie Kosakowski | 5. Karen Stack |
| 3. Andrew Page (Substitute) | 6. Jenna Steele (Proficiency Tutor) |

Meadowvale – September 21, 22, 23, and 24, 2015

- | | |
|-----------------------------|-------------------|
| 1. Melanie Cox (Substitute) | 3. Amy Rowland |
| 2. Charles Diehl | 4. Lindsey Wagner |

J. After School Tutoring @ \$25.56/hr.

- | | |
|----------------------|-------------------|
| 1. Denise Amirhamzeh | 6. John Kazmaier |
| 2. Elizabeth Baldwin | 7. Courtney Morse |
| 3. Lori Bosch | 8. Kim Rupley |
| 4. Kathy Chaka | 9. Judith Swartz |
| 5. Mark Jakubowski | |

K. O.G.T. Camp Tutors @ \$25.56/hr.**October 19 – 23, 2015**

- | | |
|------------------------|---------------------|
| 1. Regina Chadwick | 4. Benjamin Palicki |
| 2. Nicholas Jakutowicz | 5. Mark Rabbitt |
| 3. David Lenz | |

**L. Technical Literacy Curriculum Work @ \$200.00 each
Perkins Grant**

- | | |
|---------------------|------------------|
| 1. Megan Kosakowski | 3. Heather Steer |
| 2. Jennifer Nino | |

M. Concession Manager @ Annual Stipend of \$3,270.00**To be paid:**

Winter Sports Concession	\$ 1,970.00
Spring Sports Concession	\$ 1,300.00

1. Lynda Mazzurco

N. Instructor/Proficiency Tutor Advisors @ \$100.00 per School Year

- | | | |
|----------------------|--------------------------|--------------------------|
| 1. Marc Berryman | 6. Carissa Glesser | 11. Kristy Scoble |
| 2. Carolyn Black* | 7. Gina Kasper | 12. Courtney Siebenaller |
| 3. Charles Bott | 8. Sarah Morrin | 13. Donna Stacy |
| 4. Samantha Courtney | 9. Sarah Osborn | 14. Amy Sylak |
| 5. Nancy Foster* | 10. Friedrich Schermbeck | 15. Tricia Wilkin |

*Working with the same IT and will split the \$100 stipend

O. Professional Support Governing Board @ \$25.56/hr.

- | | |
|----------------|-------------------------|
| 1. Lori Bosch | 3. Christopher Hodnicki |
| 2. Daneen Cole | 4. Roxanne Ward |

4. CHANGE OF CONTRACT**A. Certified Personnel**

1. Kristina Ansara Monac/Wernert
From 5 yrs. Trng. (M.A.), step 11 @
\$62,978 to 5.5 yrs. Trng. (M.A.+18),
step 11 @ \$65,101
Effective: 2015/16 school year

2. Eric Brown Whitmer
From 4.5 yrs. Trng. (B.A.+18), step 2 @
\$41,750 to 5 yrs. Trng. (M.A.), step 2
@ \$43,872
Effective: 2015/16 school year

Personnel
Items 1 of 3-
Continued:

3. Marya Knuth Washington
 From 5 yrs. Trng. (M.A.), step 17 @ \$75,715 to 5.5 yrs. Trng. (M.A.+18), step 17 @ \$77,838
Effective: 2015/16 school year
4. Terrell Nodine Whitmer
 From 5 yrs. Trng. (M.A.), step 20 @ \$77,838 to 5.5 yrs. Trng. (M.A.+18), step 20 @ \$79,961
Effective: 2015/16 school year

B. Classified Personnel

1. Debra Cornwell Liacopoulos From Safety Aide – McGregor (2 hrs./day), Sched. K, step 6 @ \$16.24/hr. + Longevity \$.65/hr. = \$16.89/hr. to Custodian – Shoreland (8 hrs./day), Sched. D, step 0 @ \$17.47/hr. + Longevity \$.65/hr. = \$18.12/hr.
Effective: Oct. 22, 2015
2. Randi Henning From Classroom Aide – Greenwood (4 hrs./day) To Classroom Aide – Jackman (7 hrs./day)
 No change in Schedule, Step or Hourly Rate
Effective: Oct. 12, 2015
3. Elizabeth Pohl From Secretary (12 month) Central Office – Substitute Office (4 hrs./day), Sched. C – Secretary 12 Month and 200 Work days to Secretary (12 month) Central Office – Substitute Office (4 hrs./day), Sched. B – Secretary – Administrative/Treasurer's Office
Effective: April 30, 2014

C. Extra Duty Personnel

1. Bradley Densmore From Supplemental Contract #052 Baseball – Head Coach @ \$6,274 + 10% Longevity \$627 = \$6,901 to Supplemental Contract #052-1a Baseball – Head Coach (80%) @ \$5,019 + 10% Longevity \$502 = \$5,521
Effective: 2015/16 school year

Yes: Mr. Kiser, Mrs. Carmean, Mr. Ilstrup, Mr. Hunter, Mr. Langenderfer (5)

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Superintendent's recommendation to approve, via consent motion, personnel items 2 of 3 as presented:

Personnel
Item 2 of 3:
073-10/15

1. NOMINATIONS – 2015/16

A. Extra Duty Personnel

- 1. Daniel Hunter #053-3a Baseball-Assoc Coach(45%) \$ 2,196.00

B. IEP Software Training @ \$50.00 each

August 18 and 20, 2015

- 1. Julie Hunter

Yes: Mrs. Carmean, Mr. Ilstrup, Mr. Langenderfer, Mr. Kiser (4)

Abstain: Mr. Hunter (1)

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Superintendent's recommendation to approve, via consent motion, personnel items 3 of 3 as presented:

Personnel
Items 3 of 3:
074-10/15

1. NOMINATIONS – 2015/16

A. IEP Software Training @ \$50.00 each

August 18 and 20, 2015

- 1. Kristian Ilstrup

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean (4)

Abstain: Mr. Ilstrup (1)

It was moved by Mr. Hunter and seconded by Mrs. Carmean that this meeting be adjourned at 7:14 p.m.

Adjournment:
075-10/15

Yes: Mr. Hunter, Mr. Langenderfer, Mr. Kiser, Mrs. Carmean, Mr. Ilstrup (5)

Let the record show that an audio recording of this meeting has been made and is on file in the Office of the Treasurer.

Approved: _____
(President)

Attest: _____
(Treasurer)

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**WASHINGTON LOCAL SCHOOL DISTRICT
FIVE-YEAR FORECAST – OCTOBER 2015 - ASSUMPTIONS**

REVENUE

Real Estate Taxes

2016 and future years does reflect an entire year's collection from the November 2011 levy. In calendar year 2015 (for calendar year 2016 tax collections) the three-year county-wide valuation update takes place. We have been informed by the County Auditor, Washington Local Schools will have a zero percent increase in residential valuations in 2015 and slight changes in commercial valuation to be determined later in the year. This is actually good news as our residential valuation decreased by 19% and our commercial valuation decreased by 4% in 2012 and previously in 2009, residential valuation was decreased by 15% and commercial valuation was unchanged.

We received \$34.0 million in 2013, \$32.1 million in 2014, and \$35.2 million in 2015. 2014 reflects a full year of tax collection of the valuation decrease from the 2012 reappraisal as well as a larger than usual taxpayer refunds (\$1.0 million). Based on information provided by the County Auditor, we are forecasting \$36.8 million in 2016 (full year of November 2014 levy) and \$36.7 million in 2017 and future years.

The estimating of delinquent taxes to be paid is difficult to forecast as payments will fluctuate year to year, and settlement to settlement. Washington Local is still experiencing significant successful commercial tax appeals. These tax appeals not only cause tax refunds but also lower future property tax collections. On the contrary, we are also receiving increase in valuations as commercial property is sold.

Our total assessed valuation has decreased from \$1.25 billion in calendar year 2006 to \$908 million in calendar year 2011 to \$778 million in calendar year 2012 (and 2013) and declined again to \$772 million in calendar year 2014. **This not only reduces our annual real estate tax revenue but also will require an increase in future millage requests to raise the same amount of revenue that our previous levy requests raised.**

Personal Property Taxes

Personal property tax revenue was \$11.8 million in 2005, \$10 million in 2006, \$8.9 million in 2007, \$7.3 million in 2008, \$3.3 million in 2009, \$30,870 in 2013, \$1,325 in 2014 and \$25,598 in 2015. The significant decline in personal property tax payments is directly due to the affects of HB 66. This revenue source is now insignificant. Since it is subject to delinquencies only and any payments are sporadic, we are projecting \$0 in 2016 and future years for delinquent personal property tax collections.

State Aid

Our ADM increased the past five years; increasing from 6,569 in 2010, to 6,669 in 2011, 6,738 in 2012, 6,836 in 2013, 6,865 in 2014, and 6,928 in 2015. We expect our ADM to increase in 2016 to over 7,000 students. However the State has changed how ADM is calculated. The ADM will be more of an average than a fixed number determined in October. This will have no impact on our funding as

we were \$11.1 million over the state mandated cap in 2014 and \$10.2 million in 2015, **and we are forecasting to be \$12.8 million over the cap in 2016. Over three years, our state aid was reduced by \$34.1 million because of the cap.**

Under past school funding legislation, these additional students combined with the decreasing assessed valuation **would have resulted in a significant increase in state aid revenue for the past few years.** However, as the State was developing a new school funding model, our state aid was less than if a school funding formula was being utilized. There was a new school funding formula in 2014 (currently in use) for public schools in Ohio that recognizes our increasing enrollment and significant property valuation decreases. However, the increase in our funding based on the new state aid formula system is **capped** at 6.25% in 2014, 10.5% in 2015, 7.5% in 2016 and 7.5% in 2017. **The effect of the cap reduced our state aid by \$11.1 million in 2014, \$10.2 million in 2015, and \$12.8 million in 2016. Over three years, our state aid was reduced by \$34.1 million. This is nearly equivalent to one year of our taxpayers' real estate taxes.**

Unrestricted State Aid

Based on **current legislation**, ODE's estimates and what we have received this year, we are forecasting \$25.65 million in 2016, and are forecasting to receive \$27.55 million in unrestricted state aid (includes casino revenue of \$350,000) in 2017 and all future years. Based on the combination of our steady or even increasing enrollment the past few years, the significant decline in WLS' property values, annual cap increases, **AND IF** the current funding systems continues, it is likely we will receive continual increases in our state aid in 2018 and future years. However, it is also likely that our personal property tax loss payments will continue to be reduced offsetting the increases in state aid.

Based on the current funding formula and without legislation in place for 2018 or future years, we have forecasted our state funding unchanged from 2017 to 2018 and all future years. **We are hopeful that 2018 and future years will have an increase, however as any future legislation is unknown, no increase is forecasted for state aid and no decrease for the personal property tax loss payments (Property Tax Allocation).**

Casino revenue is also recorded as State aid. Two casinos began operating in Ohio in the spring of 2012, another in October 2012, and the fourth casino began operation in March 2013. The public school districts' share of this revenue is distributed in January and August of each year; the first payment was made in January 2013. The payment is based on the public school's enrollment. Until all four casinos are in operation for an extended length of time, it is difficult to forecast what the exact payment will be for each public school student.

We received casino revenue of \$143,330 in 2013, \$349,166 in 2014, \$345,493 in 2015, and we are forecasting \$350,000 in 2016 and future years based on estimates that we have received. Again, this revenue is very difficult to forecast and is expected to fluctuate until the casino market matures. Racinos (new casinos at race tracks) will affect the casino revenue in future years. The racinos have begun operations in Ohio and will continue to expand in Ohio. These funds will not go directly to schools and may decrease casino revenue in future years.

Restricted State Aid

A new funding source has been created with the new state funding system. The economic disadvantaged funding was \$1.1 million in 2014, \$875,000 in 2015, and forecasted to be \$1 million in 2016 and \$1.1 million in 2017 and future years. Our overall funding did not increase. **This additional funding just reduced our unrestricted state funding.**

Restricted state aid includes Career-Tech funding of \$762,832 in 2014 and \$904,745 in 2015, and forecasted at \$950,000 in 2016 and all future years. This is an increase from 2013's Career Tech funding of \$456,091. Again, our overall funding did not increase. Like the economic disadvantaged funding, this additional funding just reduced our unrestricted state funding.

Catastrophic Cost

This funding is for reimbursing the expenses for special education students that exceed a certain dollar amount threshold to educate each year, which is generally near \$30,000 per year. We received \$69,155 in 2011, \$59,645 in 2012, \$103,811 in 2013, and \$0 in 2014. The 2014 payment of \$230,000 was received in 2015. When added to the 2015 payment of \$153,000, we received a total of \$383,000 in 2015. We are forecasting \$150,000 in 2016 and all future years. These reimbursements were only a small percentage of what the actual costs were that we had incurred.

Property Tax Allocation

Property tax allocation includes the personal property tax loss (hold harmless) payments being made to the district from the State. These payments are **only partially** replacing the personal property taxes we would have received prior to HB 66. These personal property tax loss payments are based on the calendar year 2004 personal property tax values. Any personal property put in use in calendar year 2005 or later is not taxable and therefore personal property tax revenue and personal property tax loss payments will not be received for these purchases.

As our personal property tax revenue was significant, the personal property tax loss payments are also significant. We received \$8.7 million in 2011. HB 1 extended the hold harmless provisions of HB 66 until 2013 and we were expected to receive \$8.7 million in 2012 and 2013. However, due to legislative changes, these payments were reduced to \$7.4 million in 2012 and \$6.1 million in 2013. Again due to recent legislative changes, these payments were reduced another time to \$5.2 million in 2016 and \$4.3 million in 2017 and future years. These payments may (likely) be changed (lowered) again by future state legislatures. There is always discussion about phasing out or possibly even eliminating these payments in future state budgets. **We do expect if any reduction in these payments occurs in 2018 and future years, the reduction will be offset with increases in state aid.**

Homestead exemption and rollback receipts are recorded in Property Tax Allocation. The homestead and rollback was \$4.1 million in 2013, \$4.2 million in 2014, \$4.2 million in 2015, and forecasted at \$4.25 million in 2016 and all future years.

Other Revenue

Abatement Revenue

Due to the elimination of the personal property tax, abatement revenue pertaining to personal property was also eliminated. Abatement revenue was \$3.3 million (\$1.9 million from DaimlerChrysler) in 2005, \$2.7 million (\$1.7 million from DaimlerChrysler) in 2006, \$1.8 (\$1.2 million from DaimlerChrysler) in 2007, \$1.1 million in 2008, \$430,000 in 2012, \$230,000 in 2013, \$233,000 in 2014, and \$253,000 in 2015. In 2012 we did receive a delinquent payment of \$180,000. Abatement revenue is forecasted to be \$275,000 in 2016 and for all future years. The majority of abatement payments we received were previously based on personal property. As the personal property tax has been eliminated, less abatement payments are being made. The State is not reimbursing for these lost abatement payments.

Tax Increment Financing (TIF) Payments

We receive payments for the DaimlerChrysler plant expansion and Westfield Franklin Park Mall for Tax Increment Financing (TIF) abatements. We received \$3.75 million in 2013, \$3.9 million in 2014, and \$4.2 million in 2015, and are forecasting \$4.3 million in 2016 and future years.

Other Financing Sources

Transfers In

In 2016 a transfer was needed for the Food Service Fund in the amount of \$185,000.

We had a self-funded health insurance fund with a balance of \$792,769. In order to self-fund our health insurance in 2014, these funds were required to be transferred from the self-funded health insurance fund to the General Fund and then transferred to the new self-funded health insurance fund that was established in 2014. This increased our revenue by \$792,769 and increased our expenditures by the same amount in 2014. This transfer-in and transfer-out had no effect on our fiscal year-end General Fund balance.

We do have annual transfers to High School Student Activity Funds (\$18,000) and for our Employee Recognition Fund (\$20,000).

Advances

We annually make advances to the Food Service Fund and the Federal Funds to maintain a positive fund balance. As these advances are loans, they are returned each year. As the Food Service Fund had a large operating deficit in 2014 (\$185,000), we were required to increase the advance (\$115,000) in 2015 and future years. We are hopeful with the cash transfer of \$185,000 in FY 2016; the Food Service Fund will be able to maintain a positive cash balance and a positive cash flow.

EXPENDITURES

We are forecasted to expend 98.5% of our current year's budget in FY 2016 and future years.

We have estimated encumbrances outstanding on June 30, 2016 at \$900,000 and unchanged in future years.

We have maintained 2020 expenditures unchanged from 2019 based upon the difficulty of forecasting expenditures four years from 2016.

Personal Services

The 2012 and 2013 payroll reflects a 0.0% base wage increase and in 2014 there was a 3.0% base wage increase. In 2015 there was another 0.0% base increase. Also in 2015, OAPSE members received a one-time stipend of \$250 (\$75,250).

In 2016, per the negotiated agreement, teachers will receive a 1.5% increase (offset by increase in monthly healthcare contributions) and non-teaching staff will receive a 1.25% base increase (no change in monthly healthcare contributions) as well as the normal steps and longevity increases.

The negotiated agreements will expire on June 30, 2016. We are forecasting an increase of 3.75% (1.25% wage increase and a 2.5% step increase) in 2017 and future years.

In addition to 2014 teaching staff reductions that were made (4 junior high teachers), in 2015 we reduced 4 more junior high teachers, business manager, power plant operator, ½ secretary, and in 2016, a reduction in classroom aides' hours from eight hours per day to seven hours per day will occur. However these 2015 reductions were offset by hiring additional classroom aides. In 2016 we have added 2 part time secretaries, 3.4 tutors and likely will add more classroom aides as well as bus monitors during the school year.

Due to the dramatic increase in ESC costs (\$2.0 million in 2013 to \$3.6 million in 2014) we began to administrator a few of the programs in house that were previously administrated by the ESC. This required us to hire additional teachers, psychologists, speech therapists, and occupational therapists. These additional positions will be offset by a reduction in other objects' expenditures related to the ESC contract.

State Teachers Retirement System (STRS) made significant changes to retiree benefits for retirees who retire after June 30, 2015. We had more retirees than normal (16) in 2015. As the STRS changes evolve in future years, it is likely we will begin to see less annual teacher retirements than we have had in the past. **As a beginning teacher makes less than half of an experienced teacher, the lower teacher retirements will begin to have an effect on future salaries.**

Benefits

Healthcare costs were stable the past few years; however in 2013 we had a 6.5 percent increase in healthcare, in 2014 we had an increase of 13.8% in 2015 we had an increase of 8.22%, and in 2016 we had an increase of 3.74%. In 2014 we

became partially self-insured for our healthcare. We were hopeful that our healthcare cost would begin to stabilize; however due to the Affordable Care Act we are expecting more enrollees (over-age dependents). We have forecasted an increase of 5% in 2017 and future years. We kept 2020 healthcare cost unchanged from 2019. We are hopeful as we saw positive results by switching to self-funding in 2014, that the trend will continue into 2015 and the increases in 2017 and future years will be less than currently forecasted.

We are self-funded for dental insurance. We incurred a 10% increase in dental premiums for 2013, 20% increase in 2014, 10% increase in 2015, and are forecasting an increase of 10% in 2016 and 5% in 2017. These increases reflect the higher claim costs we were (and are) experiencing. **Our dental claims have been increasing significantly.**

The Workers' Compensation projected expenditures had a significant decrease in 2013 for our retrospective paid claims. Our retrospective paid claims were \$366,163 in 2010, \$218,000 in 2012, \$75,000 in 2013, \$130,912 in 2014, and \$37,422 in 2015. We have been very proactive with our workers' compensation in the past few years and it appears our efforts are beginning to show savings to the district.

The payments (premiums and paid claims) made to Bureau of Workers' Compensation have been steadily declining the past few years. Our total worker's compensation costs were \$804,676 in 2010, \$427,302 in 2012, \$283,484 in 2013, \$291,143 in 2014, and \$182,200 in 2015. We are forecasting our workers' compensation costs at \$200,000 in 2016 and future years.

We also received \$153,298 (all funds) for a one-time rebate in 2014 and \$161,781 (all funds) in 2015 for past workers' compensation costs. This has been recorded as other revenue. It is possible that we may also receive another rebate, but that is not included in our forecast.

School Employee Retirement System (SERS) charges were always paid in arrears. SERS will have the arrears brought to current over a six year period of time. This annual payment is estimated to be approximately an additional \$136,000 and will be completed in 2017.

Purchased Services

Our charter school expenditures were \$2.6 million in 2013, \$2.7 million in 2014, and \$2.7 million in 2015. We have forecasted charter school expenditures to be \$2.8 million in 2016, \$2.9 million in 2017, \$3.0 million in 2018, and \$3.1 million in 2019 and future years.

Electric and natural gas charges were \$1.9 million in 2009, \$1.4 million in 2010, \$1.1 million in 2011, \$1.0 million in 2012, \$950,000 in 2013, \$1.2 million in 2014, and \$1.5 million in 2015. We are forecasting electric and natural gas charges of \$1.6 million in 2016, \$1.7 million in 2017 and \$1.8 million in 2018 and future years.

We are hopeful that beginning in 2017 our electric charges will begin to decrease from the 2016 levels due to the undertaking of the HB 264 project in 2016. However as we are just beginning the project, it is too early in the project to determine the future savings.

Supplies

We continue to review and/or reduce our budgets each year which have resulted in lower actual expenditures in these budgets than anticipated.

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Instructional Supplies	\$544,000	\$546,000	\$616,000	\$603,000
Software Expenditures	\$179,000	\$144,000	\$169,000	\$174,000
Maintenance Supplies	\$714,000	\$634,000	\$708,000	\$686,000
Bus Maintenance & Fuel	\$577,000	\$539,000	\$588,000	\$531,000
Textbooks	\$ 75,000	\$496,000	\$175,000	\$148,000

We are forecasting our instructional supplies to be \$745,000 (decreased textbooks), software to be \$165,000 in 2015, maintenance supplies to be \$720,000, and bus maintenance supplies and fuel to be \$585,000 in 2016 and future years. We are forecasting our textbook expenditures to be \$435,000 in 2016 and in future years.

Capital Outlay

Capital outlay expenditures, on this forecast, are used for technology equipment and career-technical equipment. Our capital outlay was \$792,000 in 2011, \$690,000 in 2012, \$558,000 in 2013, \$522,000 in 2014, and \$1,176,000 in 2015. We have forecasted \$1.7 million in 2016, 2017, and 2018. In 2019 and 2020 we forecasted \$1 million.

In 2016, 2017, and 2018 we are forecasting \$700,000 per year for HB 264 projects which includes lighting, boiler replacements, and chiller replacements. As these are HB 264 projects, we expect these energy conservation projects to pay for themselves over a period of time. Also, unlike most energy conservation projects, we are funding these projects with current cash instead of borrowing the funds.

Due to the previous budget deficits and restraints to our budgets, buses, motor vehicles, and equipment purchases (except technology and CTC equipment) have been moved to the Permanent Improvement Fund. Current capital outlay expenditures are being monitored and may be moved to the Permanent Improvement Fund in future years due to our ongoing budget deficits and declining fund balance. **The movement of other capital outlay (buses, vehicles, and equipment) from the General Fund to the Permanent Improvement Fund reduced the amount of funds available for district building projects and site improvements. Also, based on the scheduled projects in the Permanent Improvement Fund, the possibility of moving General Fund expenditures to the Permanent Improvement Fund is unlikely.**

Our district does not have bonded debt and we have been improving and repairing our buildings instead of replacing our buildings. We did borrow \$10 million in FY 2013 for the replacement of the Whitmer High School HVAC system. The debt service on this debt is being paid from the Permanent Improvement Fund.

Other Objects

These are mainly Lucas County auditor/treasurer fees and Lake Erie West Educational Service Center charges that are deducted from our State foundation payments.

Our auditor/treasurer fees were \$648,000 in 2012, \$628,000 in 2013, and \$594,000 in 2014, and \$626,000 in FY 2015. We have forecasted that these fees will be \$650,000 in 2016 and future years.

The Education Service Center (ESC) charges were \$2.1 million in 2012 and 2013 and \$3.6 million in 2014. Based on changes in state funding that reduced the funding to all ESCs in Ohio, our ESC charges increased significantly in 2014. We made the decision to employ our own personnel for psychologists, speech therapists, occupation therapists, and teaching staff that previously was supplied by the ESC. We are also making other changes to the contract and are forecasting the ESC contract to be \$1.9 million in 2016 and future years. Administration continues to review the ESC charges and anticipates further changes in 2017 and future years.

Other Financing Uses

Transfers

We annually make transfers to various high school activity funds and the Employee Recognition Fund. These two transfers totaled \$38,000 in 2015. As mentioned in the revenue section, the transfer of the self-funded insurance fund balance of \$792,769 increased our revenue by \$792,769 and increased our expenditures by the same amount in 2014. This transfer-in and transfer-out had no effect on our fiscal year-end General Fund balance.

In 2016, based on the losses experienced in the Food Service Fund, we permanently transferred \$185,000 from the General Fund to the Food Service Fund.

Advances - Out

The Food Service Fund has experienced annual losses and surpluses but in total, has experienced a loss since 2012. We experienced a loss in 2014 of \$185,000. This was caused by a base wage increase, more employees employed in dual positions which increases their work hours increasing the healthcare enrollment, increase in healthcare premium, and 15 calamity days in 2014 (salaries paid but no revenue). In 2015 Food Service Fund did have a surplus of \$30,000. However this surplus was caused by a Federal payment made in June, instead of the usual July payment. Therefore we are expecting another deficit in 2016.

Based on the increase in food service revenue due to the significant increase in free and reduced lunches being served (reimbursed by the Federal Government), we only needed to only advance \$75,000 in 2013, however based on the Food Service loss in 2014, we advanced \$115,000 in 2014 and will maintain that advance in future years.

We continue to make advances to Grant Funds to maintain a positive fund balance in these funds.

Budget Reserve (Rainy Day Fund)

The Board of Education has previously authorized a Budget Reserve in the amount of \$1,800,000. **After the passage of our November 2014 levy, the Board increased the Budget Reserve to \$3,625,000 in 2015.** This Budget Reserve is maintained for all future years. Washington Local Schools are one of the few districts in Northwest Ohio, and possibly the State, that maintains a rainy day fund.

WASHINGTON LOCAL SCHOOL DISTRICT
LUCAS COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014 and 2015 Actual;
Forecasted Fiscal Years Ending June 30, 2016 Through 2020

	Actual				Average Change	Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1.010 General Property Tax (Real Estate)	\$34,027,089	\$32,125,064	\$35,244,842	2.1%	\$36,800,000	\$36,700,000	\$36,700,000	\$36,700,000	\$36,700,000	
1.020 Tangible Personal Property Tax	30,870	1,325	25,598	888.1%						
1.030 Income Tax										
1.035 Unrestricted State Grants-in-Aid	20,868,106	21,491,013	23,835,879	6.9%	25,650,000	27,550,000	27,550,000	27,550,000	27,550,000	
1.040 Restricted State Grants-in-Aid	559,902	1,843,103	2,162,474	123.3%	2,100,000	2,250,000	2,250,000	2,250,000	2,250,000	
1.045 Restricted Federal Grants-in-Aid - SFSF										
1.050 Property Tax Allocation	10,282,487	10,289,688	10,316,914	0.2%	9,493,472	8,592,488	8,592,488	8,592,488	8,592,488	
1.080 All Other Revenues	1,105,421	1,465,354	1,839,398	29.0%	1,485,000	1,241,000	1,241,000	1,241,000	1,241,000	
1.070 Total Revenues	66,873,875	67,225,547	73,425,105	4.9%	75,528,472	76,333,488	76,333,488	76,333,488	76,333,488	
Other Financing Sources										
2.010 Proceeds from Sale of Notes										
2.020 State Emergency Loans and Advancements (Approved)										
2.040 Operating Transfers-In		792,769								
2.050 Advances-In	465,000	440,000	400,000	-9.2%	400,000	400,000	400,000	400,000	400,000	
2.060 All Other Financing Sources	3,975,284	4,102,094	4,407,311	5.3%	4,585,000	4,585,000	4,585,000	4,585,000	4,585,000	
2.070 Total Other Financing Sources	4,460,284	5,334,863	4,807,311	4.9%	4,985,000	4,985,000	4,985,000	4,985,000	4,985,000	
2.080 Total Revenues and Other Financing Sources	71,334,159	72,560,410	78,232,416	4.8%	80,513,472	81,318,488	81,318,488	81,318,488	81,318,488	
Expenditures										
3.010 Personal Services	42,043,336	43,289,514	44,184,018	2.5%	44,789,030	46,025,715	47,662,645	49,309,345	49,309,345	
3.020 Employees' Retirement/Insurance Benefits	14,995,514	16,122,737	17,152,589	7.0%	17,895,960	18,579,231	19,226,488	19,841,910	19,841,910	
3.030 Purchased Services	8,266,212	8,526,569	8,667,224	2.4%	9,153,327	9,447,000	9,681,925	9,759,743	9,759,743	
3.040 Supplies and Materials	2,723,511	2,609,289	2,589,574	-2.5%	3,008,157	2,931,700	2,931,700	2,931,700	2,931,700	
3.050 Capital Outlay	557,781	521,702	1,175,948	59.5%	1,698,682	1,675,800	1,675,800	940,800	940,800	
3.060 Intergovernmental										
Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes										
4.030 Principal-State Loans										
4.040 Principal-State Advancements										
4.050 Principal-HB 264 Loans										
4.055 Principal-Other										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	2,687,064	4,415,753	3,078,049	11.3%	2,769,539	2,791,500	2,791,500	2,791,500	2,791,500	
4.500 Total Expenditures	71,475,418	75,495,534	76,845,402	3.7%	79,314,696	81,450,946	83,970,058	85,574,998	85,574,998	
Other Financing Uses										
5.010 Operating Transfers-Out	46,000	835,769	38,000	810.7%	235,000	50,000	50,000	50,000	50,000	
5.020 Advances-Out	465,000	440,000	400,000	-7.2%	400,000	400,000	400,000	400,000	400,000	
5.030 All Other Financing Uses										
5.040 Total Other Financing Uses	511,000	1,275,769	438,000	42.0%	635,000	450,000	450,000	450,000	450,000	
5.050 Total Expenditures and Other Financing Uses	71,986,418	76,771,303	77,283,402	3.7%	79,949,696	81,900,946	84,420,058	86,024,998	86,024,998	
10 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	652,259	4,210,893	949,014	211.5%	563,777	582,458	3,101,570	4,706,510	4,706,510	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	33,005,984	32,352,825	28,141,932	-7.5%	29,080,946	29,854,723	29,072,265	25,970,695	21,264,185	
7.020 Cash Balance June 30	32,352,825	28,141,932	29,090,946	-4.8%	29,654,723	29,072,265	25,970,695	21,264,185	16,557,675	
8.010 Estimated Encumbrances June 30	967,492	1,105,353	979,229	1.4%	900,000	900,000	900,000	900,000	900,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve	3,450,000	3,450,000	3,625,000	2.5%	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000	
9.040 PBA										
9.045 Fiscal Stabilization										
9.050 Debt Service										
9.060 Property Tax Advances										
9.070 Bus Purchases										
9.080 Subtotal	3,450,000	3,450,000	3,625,000	2.5%	3,625,000	3,625,000	3,625,000	3,625,000	3,625,000	
10.010 Fund Balance June 30 for Certification of Appropriations	27,935,333	23,586,579	24,486,717	-5.9%	25,129,723	24,547,265	21,445,695	16,739,185	12,032,675	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement										
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	27,935,333	23,586,579	24,486,717	-5.9%	25,129,723	24,547,265	21,445,695	16,739,185	12,032,675	
Revenue from New Levies										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
14.010 Revenue from Future State Advancements										
15.010 Unreserved Fund Balance June 30	27,935,333	23,586,579	24,486,717	-5.9%	25,129,723	24,547,265	21,445,695	16,739,185	12,032,675	
ADM Forecasts										
20.010 Kindergarten - October Count	572	516	533	-3.2%	536	536	536	536	536	
20.015 Grades 1-12 - October Count	6,264	6,348	6,395	1.0%	6,529	6,529	6,529	6,529	6,529	
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF										
.020 Employees Retirement/Insurance Benefits SFSF										
.030 Purchased Services SFSF										
.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF										

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt