

# WASHINGTON LOCAL SCHOOLS FINANCE COMMITTEE MEETING AGENDA

**MARCH 14, 2023**  
**12:30 P.M.**

## **STANDING ITEMS:**

1. Investment Update - *Handout*
2. SM2 Report - *Handout*
3. Enrollment Report - *Handout*
4. Education: HB 1 / State Funding – *Handout (3)*
5. Equipment/Repairs - *Handout*
6. Food Service Update - *Handout*
7. Healthcare
8. Five Year Forecast / Budget Update - *Handout*
9. ESSER Update
  - Year 1 - Completed
  - Year 2 - Mostly obligated; purchased services /encumbered in December
  - Year 3 – Remaining balance
  - Worksheets
    - ✓ Payroll - *Handout*
    - ✓ Month End Unencumbered Balance - *Handout*
10. Ohio Facilities Construction Commission (OFCC) Plan: Local Funded Initiative – *Handout*

## **CURRENT ITEMS:**

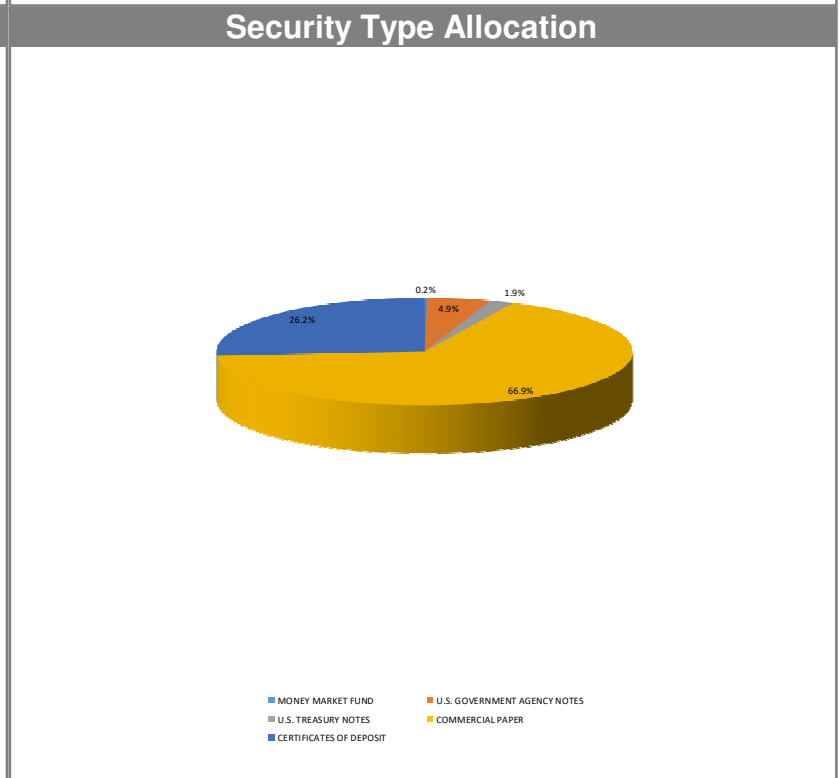
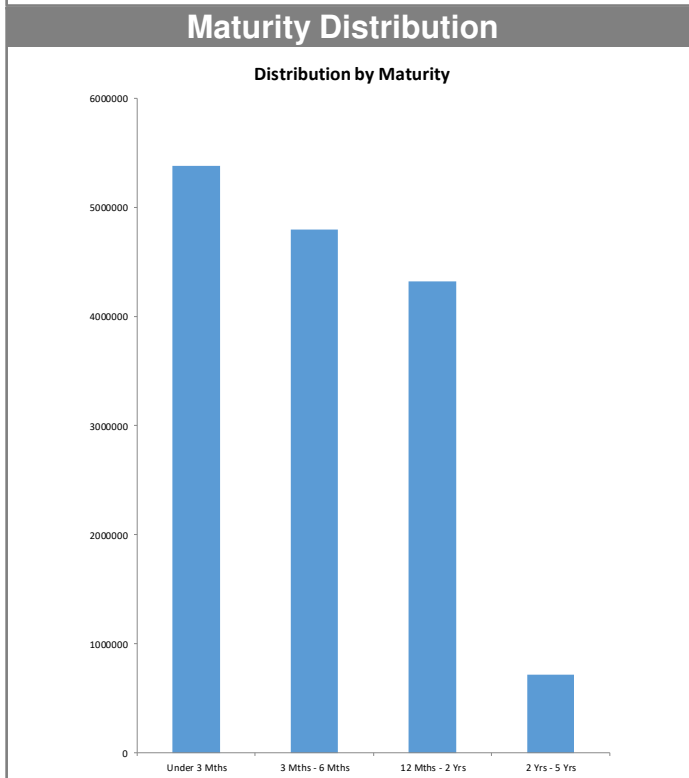
11. Time Keeping System Update
12. Property / Liability Insurance - *Handout*
13. Permanent Improvement Projects- *Handout*
14. May 2023 Forecast
15. Wrap Up / Other / Questions



**Upcoming Meeting: Tuesday, April 25, 2023 @ 12:30 p.m.**

**Monthly Investment Summary**  
**Washington Local Schools - General Funds**  
**US Bank Custodian Acct Ending [REDACTED]**  
 February 28, 2023

Monthly Cash Flow Activity		Market Value Summary				
<b>From 01-31-23 through 02-28-23</b>						
Beginning Book Value	15,121,814.99	<b>Security Type</b>	<b>Market Value</b>	<b>Pct. Assets</b>	<b>Avg Yield at Cost</b>	<b>Wght Avg Mat</b>
Contributions	0.00	<b>Money Market Fund</b>				
Withdrawals	0.00	MONEY MARKET FUND	30,797.69	0.2	4.44	0.00
Prior Month Management Fees	-1,180.96	<b>Fixed Income</b>				
Realized Gains/Losses	0.00	U.S. GOVERNMENT AGENCY NOTES	741,006.51	4.9	3.45	1.43
Gross Interest Earnings	29,013.73	U.S. TREASURY NOTES	290,835.90	1.9	2.36	1.04
Ending Book Value	15,149,647.76	Accrued Interest	3,174.93	0.0		
		<b>Commercial Paper</b>				
		COMMERCIAL PAPER	10,174,627.69	66.8	4.22	0.21
		<b>Certificate of Deposit</b>				
		CERTIFICATES OF DEPOSIT	3,982,343.84	26.1	3.87	1.72
		Accrued Interest	15,436.99	0.1		
		<b>TOTAL PORTFOLIO</b>	<b>15,238,223.54</b>	<b>100.0</b>	<b>4.05</b>	<b>0.68</b>



**Disclosures:**

RedTree's internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

**Portfolio Holdings Report**  
**Washington Local Schools - General Funds**  
**US Bank Custodian Acct Ending [REDACTED]**  
 February 28, 2023

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
<b>U.S. GOVERNMENT AGENCY NOTES</b>									
760,000	[REDACTED]	Federal Farm Credit Bank 3.375% Due 08-26-24	Aaa	AA+	758,843.28	741,006.51	3.45	1.43	08-26-22
		Accrued Interest				356.25			
					758,843.28	741,362.76	3.45	1.43	
<b>U.S. TREASURY NOTES</b>									
300,000	[REDACTED]	US Treasury Note 2.250% Due 03-31-24	Aaa	AA+	299,343.75	290,835.90	2.36	1.04	03-31-22
		Accrued Interest				2,818.68			
					299,343.75	293,654.58	2.36	1.04	
<b>CERTIFICATES OF DEPOSIT</b>									
244,000	[REDACTED]	First Foundation Bank, CA 4.750% Due 05-21-24			243,817.00	243,016.44	4.80	1.16	11-21-22
245,000	[REDACTED]	Ally Bank, UT 3.150% Due 07-08-24			244,632.50	238,851.23	3.23	1.30	07-07-22
245,000	[REDACTED]	Beal Bank, NV 3.050% Due 07-10-24			244,816.25	238,483.98	3.09	1.30	07-13-22
245,000	[REDACTED]	American Express Nat'l Bank, UT 3.300% Due 07-29-24			244,755.00	239,108.48	3.35	1.35	07-27-22
245,000	[REDACTED]	Discover Bank, DE 3.300% Due 07-29-24			244,755.00	239,108.48	3.35	1.35	07-29-22
246,000	[REDACTED]	Sallie Mae Bank, UT 3.250% Due 07-29-24			245,754.00	239,918.14	3.30	1.35	07-27-22
245,000	[REDACTED]	Synchrony Bank, UT 3.300% Due 07-29-24			244,755.00	239,086.19	3.35	1.35	07-29-22
249,000	[REDACTED]	UBS Bank USA, UT 3.300% Due 08-05-24			248,813.25	242,917.43	3.36	1.36	08-03-22
249,000	[REDACTED]	ConnectOne Bank, NJ 4.800% Due 11-15-24			248,751.00	247,953.45	4.90	1.60	11-15-22
130,000	[REDACTED]	Manufacturers & Traders Trust Co, NY 4.900% Due 12-09-24			129,870.00	129,654.85	4.95	1.66	12-07-22
244,000	[REDACTED]	City National Bank, CA 4.500% Due 01-13-25			243,756.00	241,625.15	4.55	1.76	01-11-23
244,000	[REDACTED]	Alpine Bank, CO 4.550% Due 01-31-25			243,951.20	241,802.78	4.59	1.79	01-31-23
244,000	[REDACTED]	Sandy Spring Bank, MD 4.500% Due 02-03-25			243,756.00	241,574.88	4.55	1.82	02-01-23
249,000	[REDACTED]	Veritex Community Bank, TX 4.500% Due 02-13-25			248,751.00	246,492.57	4.60	1.82	02-13-23
249,000	[REDACTED]	Apex Bank, TN 3.250% Due 03-03-25			248,875.50	240,510.84	3.29	1.89	09-02-22
249,000	[REDACTED]	EagleBank, MD 3.300% Due 08-18-25			248,626.50	239,472.51	3.38	2.31	08-18-22
245,000	[REDACTED]	Toyota Financial Savings Bank, NV 3.450% Due 08-18-27			244,387.50	232,766.41	3.50	4.07	08-18-22
		Accrued Interest				15,436.99			
					4,062,822.70	3,997,780.82	3.87	1.72	
<b>COMMERCIAL PAPER</b>									
275,000	[REDACTED]	Natixis NY 0.000% Due 03-10-23	P-1	A-1	269,369.37	274,652.40	2.79	0.03	06-13-22
500,000	[REDACTED]	TD USA 0.000% Due 03-10-23	P-1	A-1+	489,725.00	499,368.00	2.80	0.03	06-13-22

**Disclosures:**

RedTree's internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

Questions? Call 888.596.2293 or email [info@redtreeinv.com](mailto:info@redtreeinv.com)

**Portfolio Holdings Report**  
**Washington Local Schools - General Funds**  
**US Bank Custodian Acct Ending [REDACTED]**  
 February 28, 2023

Quantity	Cusip	Security Description	Moody's	S&P	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	Purchase Date
500,000	[REDACTED]	TD USA 0.000% Due 03-22-23	P-1	A-1+	487,940.00	498,607.00	3.32	0.06	06-27-22
450,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 03-27-23	P-1	A-1+	438,761.25	448,461.00	3.42	0.07	06-30-22
1,000,000	[REDACTED]	Citigroup 0.000% Due 04-03-23	P-1	A-1	974,669.17	995,506.00	3.48	0.09	07-08-22
1,000,000	[REDACTED]	TD USA 0.000% Due 04-03-23	P-1	A-1+	974,220.83	995,685.00	3.54	0.09	07-08-22
500,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 04-11-23	P-1	A-1+	486,740.42	497,312.00	3.73	0.12	07-22-22
130,000	[REDACTED]	MUFG Bank 0.000% Due 04-24-23	P-1	A-1	126,580.71	129,085.71	3.62	0.15	07-29-22
500,000	[REDACTED]	JP Morgan 0.000% Due 05-08-23	P-1	A-1	487,475.00	495,462.00	5.14	0.19	11-09-22
550,000	[REDACTED]	MUFG Bank 0.000% Due 05-30-23	P-1	A-1	533,907.00	543,269.65	4.08	0.25	09-06-22
550,000	[REDACTED]	JP Morgan 0.000% Due 06-01-23	P-1	A-1	534,195.44	543,212.45	3.97	0.26	09-06-22
500,000	[REDACTED]	Natixis NY 0.000% Due 06-05-23	P-1	A-1	487,250.00	493,494.00	5.23	0.27	12-07-22
530,000	[REDACTED]	Royal Bank of Canada (RBC) 0.000% Due 06-15-23	P-1	A-1+	513,155.57	522,428.95	4.82	0.29	10-13-22
510,000	[REDACTED]	LVMH Moet 0.000% Due 06-20-23	P-1	A-1	497,563.79	502,407.63	4.97	0.31	12-21-22
500,000	[REDACTED]	JP Morgan 0.000% Due 06-22-23	P-1	A-1	487,006.25	492,358.50	5.08	0.31	12-15-22
500,000	[REDACTED]	JP Morgan 0.000% Due 06-30-23	P-1	A-1	483,744.48	491,793.50	4.55	0.33	10-07-22
500,000	[REDACTED]	TD USA 0.000% Due 07-03-23	P-1	A-1+	482,975.00	491,722.00	4.70	0.34	10-06-22
350,000	[REDACTED]	TD USA 0.000% Due 07-10-23	P-1	A-1+	337,694.97	343,854.00	5.42	0.36	11-10-22
435,000	[REDACTED]	National Bank of Canada 0.000% Due 07-19-23	P-1	A-1	424,407.75	426,675.40	4.99	0.38	01-20-23
500,000	[REDACTED]	Bank of America 0.000% Due 08-02-23		A-1	480,458.34	489,272.50	5.46	0.42	11-07-22
					9,997,840.34	10,174,627.69	4.22	0.21	
<b>MONEY MARKET FUND</b>									
	[REDACTED]	First American Treasury Obligations Fund			30,797.69	30,797.69	4.44		
<b>TOTAL PORTFOLIO</b>					15,149,647.76	15,238,223.54	4.05	0.68	

**Disclosures:**

RedTree's internal accounting system is used as the source of the market value of this account. Although obtained from a source believed to be reliable, we cannot guarantee its accuracy. You should review all account statements provided by the custodian and compare with the statements provided by RedTree.

Questions? Call 888.596.2293 or email [info@redtreeinv.com](mailto:info@redtreeinv.com)

**WASHINGTON LOCAL SCHOOL DISTRICT**  
**FISCAL YEAR 2023**  
**SM-2 - FEBRUARY**

<b>FISCAL YEAR 2023 FEBRUARY</b>	<b>FISCAL YEAR 2022 FEBRUARY</b>	<b>FISCAL YEAR 2021 FEBRUARY</b>		<b>FISCAL YEAR TO DATE 2023</b>	<b>FISCAL YEAR TO DATE 2022</b>	<b>FISCAL YEAR TO DATE 2021</b>
<b>REVENUES</b>						
\$ 11,000,000	\$ 12,000,000	\$ 10,000,000	General Property (Real Estate)	\$ 35,083,196	\$ 34,547,333	\$ 30,509,577
-	-	-	- Tangible Personal Property Tax	1,341	-	-
-	-	-	- Income Tax	-	-	-
2,680,651	2,334,155	2,607,675	Unrestricted Grants-in-Aid	22,015,555	19,167,604	19,578,763
387,463	258,357	183,271	Restricted Grants-in-Aid	2,498,728	2,422,036	1,466,165
-	-	-	- Restricted Grants-in-Aid - SFSF / Ed. Jobs	-	-	-
-	-	-	- Property Tax Allocation	2,690,237	2,982,229	3,228,459
634,082	236,644	306,378	All Other Operating Revenue	4,152,997	3,070,066	3,647,806
<b>\$ 14,702,197</b>	<b>\$ 14,829,156</b>	<b>\$ 13,097,324</b>	<b>Total Revenue</b>	<b>\$ 66,442,055</b>	<b>\$ 62,189,268</b>	<b>\$ 58,430,770</b>
<b>OTHER FINANCING SOURCES</b>						
\$ -	\$ -	\$ -	- Proceeds from Sale of Notes	\$ -	\$ -	\$ -
-	-	-	- State Emergency Loans & Advancements	-	-	-
-	-	-	- Operating Transfers-In	-	-	-
-	-	-	- Advances-In	400,000	400,000	400,000
(525)	-	70	All Other Financial Sources	135,942	422,617	1,353,193
(525)	-	70	<b>Total Other Financing Sources</b>	<b>535,942</b>	<b>822,617</b>	<b>1,753,193</b>
<b>\$ 14,701,672</b>	<b>\$ 14,829,156</b>	<b>\$ 13,097,394</b>	<b>Total Revenues and Other Financing Sources</b>	<b>\$ 66,977,997</b>	<b>\$ 63,011,884</b>	<b>\$ 60,183,963</b>
<b>EXPENDITURES</b>						
\$ 3,882,467	\$ 3,850,740	\$ 3,599,667	Personal Services (Salaries)	\$ 32,919,291	\$ 33,491,970	\$ 32,301,905
1,518,016	1,316,325	1,381,384	Employees' Retirement / Insurance Benefits	12,400,759	11,244,509	11,530,079
843,401	685,010	1,255,890	Purchased Services	6,408,691	5,376,769	8,494,727
232,743	113,317	175,016	Supplies and Materials	1,877,513	1,271,178	1,304,358
144,304	32,273	266,601	Capital Outlay	329,969	804,131	1,099,720
-	-	-	- Intergovernmental	-	-	-
-	-	-	- Debt Service: Principal-Notes	-	-	-
-	-	-	- Debt Service: Principal - HB 264 Loans	-	-	-
-	-	-	- Debt Service: Principal - Other	-	-	-
-	-	-	- Debt Service: Interest and Fiscal Charges	-	-	-
9,074	18,951	9,560	Other Objects	468,770	452,967	469,671
<b>\$ 6,630,006</b>	<b>\$ 6,016,616</b>	<b>\$ 6,688,118</b>	<b>Total Expenditures</b>	<b>\$ 54,404,995</b>	<b>\$ 52,641,524</b>	<b>\$ 55,200,460</b>
<b>OTHER FINANCING USES</b>						
\$ -	\$ -	\$ -	- Operational Transfers - Out	\$ 16,500	\$ 16,500	\$ 92,601
-	-	-	- Advances - Out	-	400,000	400,000
-	-	-	- All Other Financing Uses	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>Total Other Financing Uses</b>	<b>\$ 16,500</b>	<b>\$ 416,500</b>	<b>\$ 492,601</b>
<b>\$ 6,630,006</b>	<b>\$ 6,016,616</b>	<b>\$ 6,688,118</b>	<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 54,421,495</b>	<b>\$ 53,058,024</b>	<b>\$ 55,693,061</b>
<b>\$ 8,071,666</b>	<b>\$ 8,812,540</b>	<b>\$ 6,409,276</b>	<b>Excess Rev &amp; Other Sources over (under) Exp.</b>	<b>\$ 12,556,503</b>	<b>\$ 9,953,860</b>	<b>\$ 4,490,902</b>
<b>\$ 42,209,998</b>	<b>\$ 31,273,362</b>	<b>\$ 23,797,282</b>	<b>Beginning Cash Balance</b>	<b>\$ 37,725,161</b>	<b>\$ 30,132,042</b>	<b>\$ 25,715,656</b>
50,281,664	40,085,902	30,206,558	Ending Cash Balance	50,281,664	40,085,902	30,206,558
3,221,976	3,103,729	2,885,298	Outstanding Encumbrances	3,221,976	3,103,729	2,885,298
4,300,000	3,625,000	3,625,000	Budget Reserve	4,300,000	3,625,000	3,625,000
<b>\$ 42,759,688</b>	<b>\$ 33,357,173</b>	<b>\$ 23,696,260</b>	<b>Unreserved/Unencumbered Fund Balance</b>	<b>\$ 42,759,688</b>	<b>\$ 33,357,173</b>	<b>\$ 23,696,260</b>

## Washington Local Schools - Enrollment Reporting Tool: 3/6/2023

Year	KG	01	02	03	04	05	06	07	08	09	10	11	12	TOTAL Enrollment	Non-Employee															
															OE	TOTAL														
2011/2012	537	507	503	525	493	507	503	515	522	490	534	528	443	6,607		6,607														
2012/2013	569	544	494	512	539	496	511	520	529	561	474	519	471	6,739		6,739														
2013/2014	523	558	555	512	518	555	515	526	522	535	550	473	471	6,813		6,813														
2014/2015	542	540	557	571	510	518	572	523	521	532	540	518	459	6,903		6,903														
2015/2016	525	538	553	570	570	512	546	543	516	541	532	528	462	6,936		6,936														
2016/2017	551	532	533	569	568	572	517	551	551	537	539	519	462	7,001		7,001														
2017/2018	528	555	548	521	560	563	568	503	564	559	515	517	478	6,979		6,979														
2018/2019 (pre-pandemic)	548	529	548	550	528	563	566	547	499	550	546	507	499	6,980		6,980														
2019/2020	555	537	532	558	563	535	572	546	528	507	528	520	468	6,949		6,949														
2020/2021	437	545	507	509	522	541	504	532	524	548	505	512	495	6,681		6,681														
2021/2022	532	454	549	510	529	538	530	512	546	586	563	503	502	6,854	130	6,724														
2022/2023 (post-pandemic)	494	525	468	541	527	530	540	518	514	577	572	557	492	6,855	165	6,690														
<b>Non-Employee Open Enrollment</b>															1	11	9	5	3	2	6	4	5	42	39	17	21	165		
<b>TOTAL ENROLLMENT, Less Non-Employee Students</b>															493	514	459	536	524	528	534	514	509	535	533	540	471	6,690		
<b>Employee's Children</b>															5	0	6	1	2	3	2	3	4	6	2	4	3	41		
<b>Employee's Children: Out of State</b>															0	1	0	0	3	2	1	2	1	1	0	3	2	16		
<b>WLS RESIDENT ENROLLMENT TOTAL</b>															488	513	453	535	519	523	531	509	504	528	531	533	466	6,633		

STUDENT ENROLLMENT DECREASES				
	K	1st	2nd	TOTAL
2018/2019	548	529	548	1,625
2022/2023	494	525	468	1,487
<b>Difference</b>	54	4	80	138
<b>Non-Emp OE</b>	1	11	9	21
<b>TOTAL</b>	55	15	89	159

The enrollment decrease from 2018/2019 (pre-pandemic) enrollment to current enrollment is 290 students when non-employee open enrollment is excluded.

OPEN ENROLLMENT STUDENT BREAKDOWN				
	Non-Employee	Employee (In State)	Employee (Out of State)	TOTAL
K-6	37	19	7	63
7-8	9	7	3	19
9-12	119	15	6	140
<b>TOTAL</b>	165	41	16	222

**48231 Washington Local SD**

# House Bill 1 - As Introduced

	Property Value	Assessed Rate
Full Class 1 Value	1,642,261,000	
Full Class II Value	957,343,743	
Full PUPP Value	81,999,229	
Current Class I Assessed Value	574,791,350	35.0%
Current Class II Assessed Value	335,070,310	35.0%
Current PUPP Assessed Value	28,699,730	35.0%
HB1 Class I Assessed Value	517,312,215	31.5%
HB1 Class II Assessed Value	301,563,279	31.5%
HB1 PUPP Assessed Value	28,699,730	35.0%

Projections based on current bill language as of March 02, 2023

\* A levy year of 9999 indicates Inside Millage.

\*\* Increase to Class I Taxpayers is accounting for the reduction in the 10% rollback if the levy is eligible. This does not increase the revenue to the district.

2.5% Non Business Tax Credit is assumed to be net zero due to lack of available data to compute this change.

*Levy Year	Levy Name	Full Rate	Class I Effective Rate	Class II Effective Rate	Eligible for Rollbacks	HB1 Class I Millage Adjustment	HB1 Class II Millage Adjustment	HB1 PUPP Millage Adjustment	**Increase to Class I Taxpayers due to HB920 Adjustment	Gross Revenue Loss
9999	GENERAL FUND	5.30	5.300000	5.300000	Y	-	-	-	-	(482,227)
1976	CURRENT EXPENSE	28.70	6.677026	11.438672	Y	0.741892	1.270962	-	383,790	-
1978	CURRENT EXPENSE	6.30	2.343543	3.871350	Y	0.260393	0.430149	-	134,705	-
1985	CURRENT EXPENSE	5.50	2.648860	3.965676	Y	0.294318	0.440630	-	152,254	-
1988	CURRENT EXPENSE	5.00	2.413430	3.905710	Y	0.268159	0.433966	-	138,722	-
1993	CURRENT EXPENSE	5.00	2.965670	4.427300	Y	0.329518	0.491923	-	170,464	-
1996	CURRENT EXPENSE	4.90	3.162455	4.446338	Y	0.351384	0.453662	-	181,775	(12,176)
2000	CURRENT EXPENSE	4.00	2.902316	3.684164	Y	0.322479	0.315836	-	166,823	(28,201)
2000	PERMANENT IMPROVEMENT-ONGOING	1.20	0.870694	1.105249	Y	0.096743	0.094751	-	50,047	(8,460)
2004	CURRENT EXPENSE	2.90	2.259804	2.743301	Y	0.251090	0.156699	-	129,892	(44,665)
2004	PERMANENT IMPROVEMENT-ONGOING	1.00	0.779243	0.945966	Y	0.086582	0.054034	-	44,790	(15,402)
2008	CURRENT EXPENSE	3.50	2.727350	3.310881	Y	0.303039	0.189119	-	156,766	(53,907)
2008	PERMANENT IMPROVEMENT	0.40	0.311697	0.378386	Y	0.034634	0.021614	-	17,916	(6,161)
2011	CURRENT EXPENSE	4.90	3.818290	4.635233	Y	0.424254	0.264767	-	219,472	(75,469)
2014	CURRENT EXPENSE	4.30	3.350744	4.067653	N	0.372306	0.232347	-	-	(66,228)
2014	PERMANENT IMPROVEMENT	0.60	0.467545	0.567579	N	0.051950	0.032421	-	-	(9,241)
2019	BOND (\$50,000,000)	2.65	2.650000	2.650000	N	0.284474	0.284474	0.284474	(5,158)	1
2019	CURRENT EXPENSE	3.90	3.290859	3.689267	N	0.365650	0.210733	-	-	(60,067)
<b>Total Projected Change due to HB1</b>										<b>(862,203)</b>

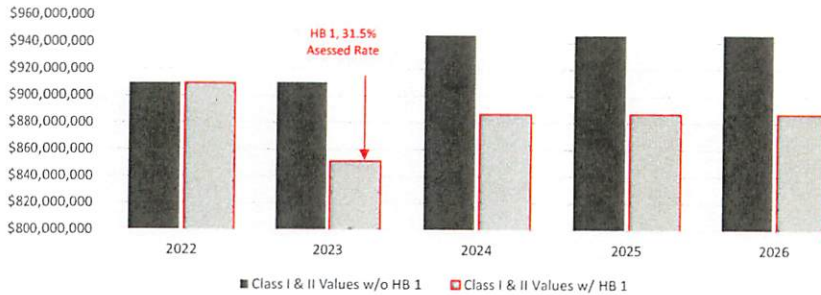
Sources:  
Property Values pulled from ABS22SD - ODT  
PUPP Values from SD1CY21 - ODT

TRADITIONAL SCHOOL DISTRICT STATEWIDE TOTALS 1,718.66 1,908.01 383.12 638,940,910 (177,625,380)

## Washington Local School District

Impact of **HB 1 on key components** of local district property taxes, state reimbursements, and total revenue.

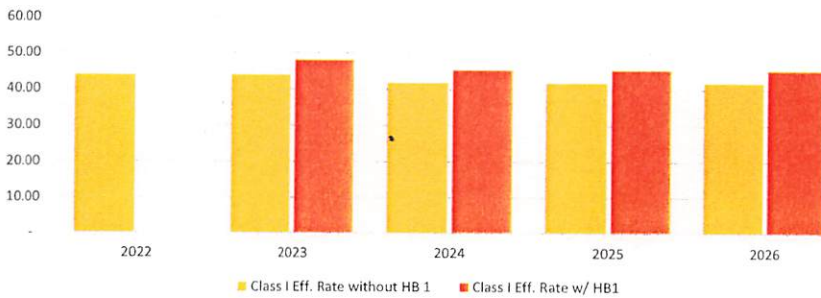
### Total Real Property Values with and without HB 1



This graph compares the district's total real estate property values (agricultural, residential and commercial) that are used in the district's current work-in-progress forecast to what the values would be under HB 1. Property values are decreased 10% under HB 1 which is realized in tax year 2023. The district may be modeling a triennial/reappraisal impact simultaneously which could mitigate the depressive impact of HB 1.

The district's values change by **-\$58,670,000** in tax year 2023. Not all of the change is necessarily due to HB 1 as the district may have modeled increases due to triennial/reappraisal updates typically increase values and are performed by the county.

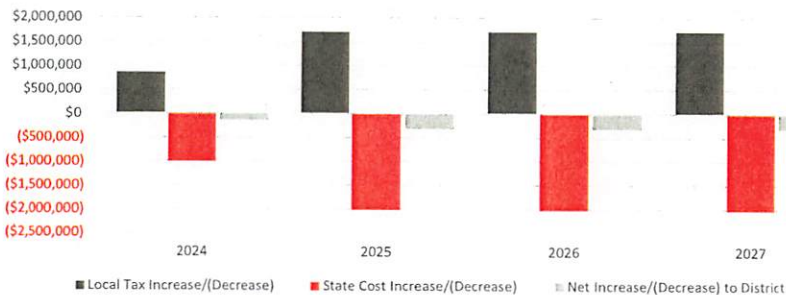
### Class I Effective Tax Rates (Mills) w/HB 1 & w/o HB 1



When property values change there can also be impact on tax rates. In the example to the left the tax rates before HB 1 is modeled and after HB 1 is seen in tax year 2023. The impact on tax year 2023, if any, will carry forward into subsequent tax years. The example to the left is just for Class I (agricultural & residential) but a similar effect occurs with Class II (commercial).

The district's tax rate (millage) changes by **4.246** mills in tax year 2023. Not all of the change is due to HB 1 as the district may have modeled increases due to triennial/reappraisal updates on values performed by the county. Triennial/reappraisal can also impact tax rates.

### "Who-Pays" Compared to Forecast without HB 1



In general, local agricultural/residential taxpayers will pay more local property tax under HB 1 and the state's reimbursement for the 10% rollback reduction (eliminated) and the 2.5% (changed to flat amount) in total will be less. The overall impact on the district can be less revenue overall to provide local services to the taxpayers whose taxes went up as a result of HB 1.

The district's forecasted revenue is expected to change by **-\$1,089,216** over the four years ending in FY 2027. Over the same time, the local taxpayers are expected to pay **\$5,989,592** more, while the State of Ohio pays **-\$7,078,808** less in reimbursement/credits.

Note: Local tax increase is Class I, Class II, and PUPP.

#### Methodology Disclosure:

- Uses districts most current forecast and models change in real property values due to HB 1.
- Districts may be modeling reappraisal/triennial in any of the tax years 2023 - 2026 in their current forecast. This modeling is maintained.
- Individual levies are used and if the full voted amount of the levy is realized then tax rates, (millage) will not be able to increase to fully compensate for the valuation loss.
- Inside millage does not change in the effective tax rate total.
- The change in state reimbursement accounts for the elimination of the 10% credit and the 2.5% owner occupied credit (replaced with a flat \$125 amount).

*Est. mltg*  
 2024 150,000  
 2025 315,000  
 2026 314,000  
 2027 312,000

Ryan Ghizzoni  
 Debra Hoelzle  
 Meghan Homsher  
 Stacy O'neily  
 Ernie Strawser  
 Kent Zeman

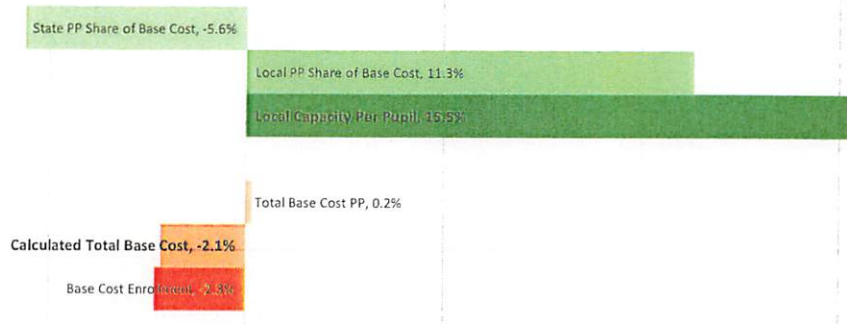
Frontline Education  
 1400 Atwater Drive  
 Malvern, PA 19355  
[www.frontlineeducation.com](http://www.frontlineeducation.com)



Local and State Share - Key Funding Demographics

The Fair School Funding Plan (FSFP) relies upon a calculation of base cost to educate a student that is unique to each district. The calculation uses enrollment and student demographics to determine cost for teachers, other staff, supplies, etc. Once the base cost is calculated a local pp share is calculated based upon the district's capacity to pay. A state share percentage of the base cost is then determined based upon the remaining portion of total base cost.

Key Funding Demographics - Cumulative Change Over Forecast Period



The district's calculated total base cost is projected to go down -2.1% over the forecast period ending June 30, 2027. This change is a function of 'inflationary considerations' of the base cost components and enrollment. The district's base cost enrollment is estimated to decline -2.3% over the forecast period. The resulting per pupil base cost is expected to go up .2%. These results are trend-based and are only intended as an indication of overall direction. The current law calculates base cost for both years of the biennium, the same is assumed for subsequent biennial budgets. This method causes per pupil base cost to remain stagnant in the 2nd year of a biennium. Additionally, the FSFP methodology as passed by the legislature is using 2018 salary and benefit information for FY 22 and 23 cost calculations. By FY 2024, these cost factors will be five years behind the current forecast and in some cases the local share calculations.

Calculated local capacity to pay for the base cost is expected to increase 15.5% over the forecast period. Therefore, the calculated locally generated funding of per pupil base cost is expected to go up 11.3%. At the same time the calculated state share is expected to drop -5.6%. This results in a local share of 34.14% of calculated base cost in FY 2022, compared to a local share of 37.94% in FY 2026. These are calculated changes and actual funding results could vary. For example, in some cases a district may be on the funding guarantee.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Total Base Cost</b>	\$61,036,422	\$60,864,278	\$60,584,425	\$60,142,058	\$59,524,592
YOY Change		-0.3%	-0.5%	-0.7%	-1.0%
			FY 23 to FY 27 Change		
			-2.5%		
<b>Base Cost Enrollment</b>	6,815	6,797	6,780	6,728	6,659
YOY Change		-0.3%	-0.2%	-0.8%	-1.0%
			FY 23 to FY 27 Change		
			-2.3%		
			FY 23 to FY 27 Change		
			0.2%		
			FY 23 to FY 27 Change		
			0.2%		

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Local PP Wealth/Income Factor =</b>					
<b>Property Values + Taxpayer Income</b>	\$130,955	\$136,708	\$142,476	\$146,815	\$151,200
YOY Change		4.4%	4.2%	3.0%	3.0%
			FY 23 to FY 27 Change		
			15.5%		
<b>Calculated Amount Generated Locally</b>					
<b>Local Per Pupil Capacity</b>	\$2,510	\$2,598	\$2,688	\$2,746	\$2,794
YOY Change		3.5%	3.5%	2.2%	1.8%
			FY 23 to FY 27 Change		
			11.3%		
<b>Total PP Base Cost - Local PP Capacity =</b>					
<b>State Per Pupil Funding</b>	\$4,843	\$4,767	\$4,670	\$4,620	\$4,572
YOY Change		-1.6%	-2.0%	-1.1%	-1.0%
			FY 23 to FY 27 Change		
			-5.6%		

Ohio's Fair School Funding Plan - Detailed Funding Results (SF8)

Washington Local School District

Local Demographics		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
.A	Per Pupil Base Cost (SF4 Line C)	\$7,354	\$7,365	\$7,358	\$7,366	\$7,366
.A1	State Per Pupil Share (SF4 Line E)	\$4,843	\$4,767	\$4,670	\$4,620	\$4,572
.A2	Current District Educated Enrollment (SF1a)	6,796.5	6,727.7	6,658.8	6,589.9	6,521.1
Current Year's FSFP Formula Funding:		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
.C	State's Share of Base Cost Amt. (SF4 Line I)	\$32,917,948	\$32,070,551	\$31,095,875	\$30,443,229	\$29,811,739
.D	State's Share of Category's (SF5)	\$7,687,905	\$7,478,976	\$7,258,864	\$7,099,465	\$6,952,215
.E	Targeted SF6 (without Supplemental)	\$8,508,535	\$8,660,735	\$8,822,859	\$9,153,841	\$9,529,486
.F	Calculated FSFP Formula Funding (C+D+E)	\$49,114,388	\$48,210,262	\$47,177,599	\$46,696,535	\$46,293,441
FY 2020 Guarantee Base Funding:		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
.G	2020 SFPR Base Funding w/o DPIA (Result I)	\$23,863,085	\$23,863,085	\$23,863,085	\$23,863,085	\$23,863,085
.H	FSFP Formula to FY20 Base Difference (F - G)	\$25,251,303	\$24,347,177	\$23,314,514	\$22,833,450	\$22,430,356
.I	Formula Phase In or CFO's (below)	33.33%	50.00%	66.67%	83.33%	100.00%
.J	FSFP Formula Phase In Current Years' (H x I)	\$8,416,259	\$12,173,589	\$15,543,786	\$19,027,114	\$22,430,356
.K	2020 SFPR + FSFP Formula Phase In (G + J)	\$32,279,344	\$36,036,673	\$39,406,871	\$42,890,199	\$46,293,441
Add-on DPIA and Supplemental Targeted		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
.L	2020 DPIA Base (Step SF6)	\$779,991	\$779,991	\$779,991	\$779,991	\$779,991
.M	Calculated DPIA (Step SF6)	\$1,547,357	\$1,654,928	\$1,637,988	\$1,621,049	\$1,604,109
.N	DPIA Phase In or CFO's (below)	33.33%	50.00%	66.67%	83.33%	100.00%
.O	Phased In DPIA Funding (L+(M - L)*N)	\$1,035,754	\$1,217,460	\$1,352,018	\$1,480,844	\$1,604,109
.P	Supplemental Targeted (SF6)	\$0	\$0	\$0	\$0	\$0
.Q	Add-on DPIA and Supplemental Targeted (O + P)	\$1,035,754	\$1,217,460	\$1,352,018	\$1,480,844	\$1,604,109
Base FY20 Guarantee Calculation		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
.R	Current FY Funding (K+ Q)	\$33,315,098	\$37,254,133	\$40,758,889	\$44,371,043	\$47,897,550
.R1	2020 Base (G) Plus DPIA Base (L)	\$24,643,076	\$24,643,076	\$24,643,076	\$24,643,076	\$24,643,076
.R2	'20 Base Transitional Aid (R1 - R) (Result 1)	\$0	\$0	\$0	\$0	\$0
	Formula Phase In or CFO's (below)	\$33,315,098	\$37,254,133	\$40,758,889	\$44,371,043	\$47,897,550
YOY Analysis		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Unphased-in Formula (H - J)	\$16,835,044	\$12,173,589	\$7,770,727	\$3,806,336	\$0
	YOY Change		(\$4,661,455)	(\$4,402,861)	(\$3,964,391)	(\$3,806,336)
	FY 2020 Guarantee Line R2	\$0	\$0	\$0	\$0	\$0
	YOY Change		\$0	\$0	\$0	\$0



Estimated Unfunded - Millions  
 DPIA 2023 510,000 510,000 510,000 510,000  
 17.3 12.7 8.3 4.3

**WASHINGTON LOCAL SCHOOLS  
EQUIPMENT / REPAIR DETAIL REPORT  
AS OF February 28, 2023**

<u>EQUIPMENT</u>		<u>Account</u>		<u>Budget</u>
		003.640.9099		\$290,000
<u>BUILDING AND/OR DEPT.</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>PURCHASE ORDER</u>	<u>TOTAL</u>
Central Office	Edge One	MBM 408A Folder - Mail Room	2310546	\$4,505.00
Meadowvale	Game Time	ADA Prime Swing and Frame	2312395	\$2,676.53
Monac	Game Time	ADA Prime Swing and Frame	2312395	\$2,676.53
Shoreland	John Deere	X739 Signature Series Tractor - Board Approved 8/17/22	2311105	\$26,704.24
Silver Creek	John Deere	X739 Signature Series Tractor - Board Approved 8/17/22	2311105	\$26,704.24
Washington	Consolidated Audio Visual	Laminator Replacement	2312117	\$1,962.00
Whitmer (1130.030)	Wenger Corp.	3-Stand Choral Riser / Music	2311753	\$9,997.20
Whitmer (2720.030)	John Deere	X739 Signature Series Tractor - Board Approved 8/17/22	2311105	\$26,704.27
Whitmer Athletics (2720.030)	Allied 100	AED Equipment - Softball, Baseball and Stadium	2313388	\$10,491.20
Whitmer Athletics (4590.000)	Daktronics	Baseball Scoreboard Replacement	2310762	\$16,767.00
Whitmer Athletics (4590.000)	LMC Services, Inc.	Removal/ Installation of Baseball Scoreboard	2310763	\$4,054.00
		Split Coded w/ Student Activity Fund: Timing System for Track & Field / <b>Amount does not include \$6,000.</b>		
Whitmer Athletics (4590.030)	MF Athletics		2310387	\$6,595.00
Whitmer Athletics (4590.030)	All Star Manufacturing	Girls Wrestling Facility Modular Unit - Emergency Purchase Board Approved 10/19/2022	2312199	\$88,875.00
Transportation Dept.	FriendsOffice	Office Furniture - approved by K. Martin 2/24/2023	2313963	\$19,950.80
Monac	School Specialty	Student StandUp Desks - approved by K. Martin 2/24/2023	2314017	\$6,786.25
				\$255,449.26
<b>*Remaining /Non-Music Equipment - Available Budget</b>				<b>\$24,550.74</b>

<u>BUILDING REPAIRS</u>		<u>Account</u>		<u>Budget</u>
		003.423.9099		\$100,000
<u>BUILDING AND/OR DEPT.</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>PURCHASE ORDER</u>	<u>TOTAL</u>
Whitmer	Floorcraft Designs	Replace Stage Floor / Nightingale	2311104	\$24,740.85
CTC	Sperling Heating & Ventilating	Dampers	2311736	\$22,800.00
CTC	TAS, Inc.	Power Outage Repairs - Board Approval: 12/14/2022, Insurance Claim	2312571	\$59,318.10
CTC	TAS, Inc.	Power Outage Repairs/ Replacement of Light Fixtures	2312647	\$8,000.00
CTC	United Rentals, Inc.	Power Outage Repairs /Generator Rental	2312572	\$21,297.30
CTC	Earl Mechanical	Power Outage Repairs/Consulting, Underground Cameras	2312573	\$495.00
CTC	Great Lake Rental & Equipment	Power Outage Repairs/ Generator Rental	2312585	\$1,080.00
CTC	All-Phase Electric Supply	Power Outage Repairs/Bulb Replacements	2312606	\$6,680.15
CTC	Torrence Sound	Power Outage Repairs/Reprogram Fire Panel	2312607	\$207.00
CTC	Mr. LightBulb	Power Outage Repairs/ LED Lighting replacements	2312820	\$1,935.00
				\$146,553.40
<i>CTC Reimbursement for Repairs, minus \$1,000 deductible</i>				<i>\$90,012.55</i>
<b>REMAINING</b>				<b>\$43,459.15</b>

**\* PLEASE NOTE: \$10,000 SET-ASIDE FOR MUSIC DEPARTMENT EACH YEAR** **\$10,000.00**

## School

## E LUNCH BALANCE 22-23

	August 22-23	Sept. 22-23	Oct. 22-23	Nov. 22-23	Dec. 22-23	Jan. 22-23	Feb. 22-23	March 22-23	April 22-23	May 22-23
GREENWOOD	\$ (727.20)	\$ (2,615.09)	\$ (3,645.90)	\$ (4,019.92)	\$ (4,780.24)	\$ (4,898.20)	\$ (5,071.39)			
HIAWATHA	\$ (996.00)	\$ (1,499.95)	\$ (854.50)	\$ (1,038.60)	\$ (1,038.55)	\$ (834.20)	\$ (961.98)			
JEFFERSON	\$ (1,038.41)	\$ (1,491.40)	\$ (2,208.19)	\$ (2,437.28)	\$ (3,092.29)	\$ (3,605.09)	\$ (4,299.65)			
MCGREGOR	\$ (309.65)	\$ (908.66)	\$ (1,005.36)	\$ (1,167.96)	\$ (1,367.91)	\$ (1,302.16)	\$ (1,179.21)			
MEADOWVALE	\$ (939.69)	\$ (1,944.28)	\$ (2,717.43)	\$ (3,205.38)	\$ (3,390.18)	\$ (3,616.28)	\$ (4,250.33)			
MONAC	\$ (508.05)	\$ (717.75)	\$ (1,028.20)	\$ (1,275.15)	\$ (1,603.45)	\$ (1,598.05)	\$ (1,905.90)			
SHORELAND	\$ (1,826.85)	\$ (3,601.85)	\$ (4,859.75)	\$ (5,406.45)	\$ (6,225.45)	\$ (6,642.95)	\$ (7,377.54)			
SILVER CREEK	\$ (1,244.35)	\$ (2,499.69)	\$ (3,415.50)	\$ (4,300.25)	\$ (5,044.90)	\$ (6,014.20)	\$ (7,184.85)			
WASHINGTON	\$ (810.04)	\$ (1,711.89)	\$ (2,063.19)	\$ (2,431.54)	\$ (2,313.56)	\$ (2,789.51)	\$ (2,969.51)			
WHITMER	\$ (6,595.07)	\$ (8,054.52)	\$ (8,905.07)	\$ (10,019.83)	\$ (10,909.17)	\$ (11,875.67)	\$ (12,758.37)			
TOTAL	\$ (14,995.31)	\$ (25,045.08)	\$ (30,703.09)	\$ (35,302.36)	\$ (39,765.70)	\$ (43,176.31)	\$ (47,958.73)			

## USAS Manual: Object Codes

### Code / Description

111 Regular Salaries	431 Certificated Travel Reimbursement
112 Temporary	432 Certificated Meeting Expense
113 Supplemental	433 Non-Certificated Travel Reimb.
119 Other Certificated Salaries	434 Non-Certificated Meeting Expense
122 Personal Leave	441 Telephone Service
123 Vacation Leave	443 Postage
132 Termination Benefits	446 Advertising
139 Other Certificated Compensation	451 Electricity
141 Regular	452 Water and Sewage
142 Temporary	453 Gas
143 Supplemental	461 Printing and Binding
144 Overtime	471 Tuition - Other Districts
152 Personal Leave	474 Excess Costs
153 Vacation Leave	475 Tuition – Special
162 Termination Benefits	477 Tuition – Open Enrollment
169 Other Non-Certificated Compensation	479 Tuition – Other
171 Compensation of Board Members	481 Transportation– Other Districts
172 Student Workers	483 Student Transportation
211 STRS-Employer's Share	490 Other Purchased Service
212 STRS - Employer's Pickup	510 General Supplies
213 Social Security	511 Classroom Supplies
221 SERS-Employer's Share	512 Office Supplies
222 SERS -Employer's Pickup	514 Health and Hygiene Supplies
223 Social Security	516 Software Materials
231 Tuition Reimbursements	519 Other General Supplies
233 In-District Meeting Expense / Food	520 Textbooks
241 Medical/Hospitalization	530 Library Books
242 Life Insurance	570 Supplies - Operations
243 Dental Insurance	580 Supplies -Vehicles
244 Vision Insurance	581 Supplies - Transportation
249 Medicare	582 Fuel
251 Medical/Hospitalization	583 Tires and Tubes
252 Life Insurance	590 Other Supplies
253 Dental Insurance	640 Equipment
254 Vision Insurance	644 Technical Equipment
259 Medicare	841 Memberships
262 Non-Certificated Employees	843 Charges for Audit
280 Unemployment Compensation	845 County Auditor & Treasurer Fees
410 Prof/Technical Services	846 Election Expenses
411 Instruction Services	847 Delinquent Land Taxes
412 Instructional Improve Services	848 Bank Charges
416 Data Processing Services	851 Liability Insurance
418 Professional/Legal Services	853 Fidelity Bond Premiums
422 Garbage Removal Services	871 Sales Tax
423 Repairs and Maintenance Services	889 Other Awards and Prizes
424 Property Insurance	910 Transfers & Contingencies
425 Rentals	911 Transfers
426 Lease-Purchase Agreement	921 Initial Advance Out
429 Other Property Service	999 Interfund

### Washington Local Budget Summary Report - By Object

		FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	FYTD Unencumbered
Object:	111	\$ 38,150,000.00	\$ 0.00	\$ 38,150,000.00	\$ 24,673,779.26	\$ 2,948,914.42	13.3 million 250,000 \$ 0.00	\$ 13,476,220.74
Object:	112	\$ 725,000.00	\$ 0.00	\$ 725,000.00	\$ 326,984.19	\$ 55,569.57	\$ 0.00	\$ 398,015.81
Object:	113	\$ 1,369,000.00	\$ 0.00	\$ 1,369,000.00	\$ 634,867.60	\$ 45,026.28	\$ 0.00	\$ 734,132.40
Object:	114	\$ 0.00	\$ 0.00	\$ 0.00	\$ 68.45	\$ 0.00	\$ 0.00	\$ (68.45)
Object:	119	\$ 6,000.00	\$ 0.00	\$ 6,000.00	\$ 3,923.07	\$ 461.54	\$ 0.00	\$ 2,076.93
Object:	122	\$ 130,000.00	\$ 0.00	\$ 130,000.00	\$ 97,517.48	\$ (675.00)	\$ 0.00	\$ 32,482.52
Object:	123	\$ 15,000.00	\$ 0.00	\$ 15,000.00	\$ 12,529.40	\$ 0.00	\$ 0.00	\$ 2,470.60
Object:	132	\$ 288,000.00	\$ 0.00	\$ 288,000.00	\$ 286,139.18	\$ 0.00	\$ 0.00	\$ 1,860.82
Object:	139	\$ 85,000.00	\$ 0.00	\$ 85,000.00	\$ 39,829.00	\$ 0.00	\$ 0.00	\$ 45,171.00
Object:	141	\$ 8,925,000.00	\$ 0.00	\$ 8,925,000.00	\$ 5,627,994.99	\$ 692,281.22	3.1 million 506,000 \$ 0.00	\$ 3,297,005.01
Object:	142	\$ 1,025,000.00	\$ 0.00	\$ 1,025,000.00	\$ 595,088.64	\$ 72,322.82	506,000 \$ 0.00	\$ 429,911.36
Object:	143	\$ 475,000.00	\$ 0.00	\$ 475,000.00	\$ 221,509.64	\$ 14,428.55	\$ 0.00	\$ 253,490.36
Object:	144	\$ 375,000.00	\$ 0.00	\$ 375,000.00	\$ 201,112.35	\$ 30,382.03	137,000 \$ 0.00	\$ 173,887.65
Object:	152	\$ 35,000.00	\$ 0.00	\$ 35,000.00	\$ 35,746.13	\$ 0.00	\$ 0.00	\$ (746.13)
Object:	153	\$ 27,000.00	\$ 0.00	\$ 27,000.00	\$ 13,012.55	\$ 0.00	\$ 0.00	\$ 13,987.45
Object:	162	\$ 125,000.00	\$ 0.00	\$ 125,000.00	\$ 108,368.41	\$ 18,000.92	\$ 0.00	\$ 16,631.59
Object:	169	\$ 35,000.00	\$ 0.00	\$ 35,000.00	\$ 22,466.58	\$ 0.00	\$ 0.00	\$ 12,533.42
Object:	171	\$ 20,000.00	\$ 0.00	\$ 20,000.00	\$ 11,000.00	\$ 1,250.00	\$ 0.00	\$ 9,000.00
Object:	172	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ 7,354.75	\$ 4,504.50	\$ 0.00	\$ (2,354.75)
Object:	211	\$ 5,675,000.00	\$ 0.00	\$ 5,675,000.00	\$ 3,800,695.68	\$ 478,214.04	1.9 million \$ 0.00	\$ 1,874,304.32
Object:	212	\$ 510,000.00	\$ 0.00	\$ 510,000.00	\$ 318,396.29	\$ 38,183.40	\$ 0.00	\$ 191,603.71
Object:	213	\$ 575,000.00	\$ 0.00	\$ 575,000.00	\$ 368,596.23	\$ 43,448.37	\$ 0.00	\$ 206,403.77
Object:	221	\$ 1,575,000.00	\$ 240.92	\$ 1,575,240.92	\$ 1,055,525.79	\$ 121,162.72	485,000 \$ 4,327.04	\$ 515,388.09
Object:	222	\$ 140,000.00	\$ 0.00	\$ 140,000.00	\$ 92,746.98	\$ 10,861.84	\$ 0.00	\$ 47,253.02
Object:	223	\$ 155,000.00	\$ 0.00	\$ 155,000.00	\$ 95,813.79	\$ 11,500.31	\$ 0.00	\$ 59,186.21
Object:	231	\$ 70,000.00	\$ 0.00	\$ 70,000.00	\$ 65,799.75	\$ 0.00	\$ 0.00	\$ 4,200.25
Object:	233	\$ 78,750.00	\$ 17,421.19	\$ 96,171.19	\$ 36,810.43	\$ 1,540.63	\$ 23,472.51	\$ 35,888.25
Object:	241	\$ 6,400,000.00	\$ 0.00	\$ 6,400,000.00	\$ 4,262,507.57	\$ 536,105.98	2.1 million \$ 0.00	\$ 2,137,492.43
Object:	242	\$ 31,000.00	\$ 0.00	\$ 31,000.00	\$ 20,429.25	\$ 2,601.81	\$ 0.00	\$ 10,570.75
Object:	243	\$ 340,000.00	\$ 0.00	\$ 340,000.00	\$ 224,277.23	\$ 28,515.29	\$ 0.00	\$ 115,722.77
Object:	244	\$ 62,000.00	\$ 0.00	\$ 62,000.00	\$ 39,377.09	\$ 4,985.61	\$ 0.00	\$ 22,622.91
Object:	249	\$ 23,000.00	\$ 0.00	\$ 23,000.00	\$ 15,726.22	\$ 2,043.58	\$ 0.00	\$ 7,273.78
Object:	251	\$ 2,570,000.00	\$ 28.80	\$ 2,570,028.80	\$ 1,697,766.47	\$ 223,811.58	845,000 \$ 0.00	\$ 872,262.33
Object:	252	\$ 13,000.00	\$ 0.00	\$ 13,000.00	\$ 8,444.35	\$ 1,078.43	\$ 0.00	\$ 4,555.65
Object:	253	\$ 135,000.00	\$ 0.00	\$ 135,000.00	\$ 89,557.23	\$ 11,337.71	\$ 0.00	\$ 45,442.77
Object:	254	\$ 24,000.00	\$ 0.00	\$ 24,000.00	\$ 15,557.84	\$ 2,020.87	\$ 0.00	\$ 8,442.16
Object:	259	\$ 7,200.00	\$ 0.00	\$ 7,200.00	\$ 4,770.73	\$ 605.89	\$ 0.00	\$ 2,429.27
Object:	260	\$ 230,000.00	\$ 0.00	\$ 230,000.00	\$ 187,960.46	\$ (1.90)	\$ 28,670.00	\$ 13,369.54
Object:	280	\$ 5,000.00	\$ 17,743.94	\$ 22,743.94	\$ 0.00	\$ 0.00	\$ 15,685.92	\$ 7,058.02
Object:	410	\$ 27,000.00	\$ 2,369.00	\$ 29,369.00	\$ 11,286.45	\$ 773.50	\$ 6,525.00	\$ 11,557.55

### Washington Local Budget Summary Report - By Object

		FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	FYTD Unencumbered
Object:	411	\$ 3,364,314.80	\$ 115,998.45	\$ 3,480,313.25	\$ 1,895,926.04	\$ 362,554.91	\$ 497,717.63	\$ 1,086,669.58
Object:	412	\$ 61,365.00	\$ 0.00	\$ 61,365.00	\$ 24,847.97	\$ 4,459.48	\$ 0.00	\$ 36,517.03
Object:	416	\$ 200,000.00	\$ 5,000.00	\$ 205,000.00	\$ 139,613.41	\$ 0.00	\$ 81,892.28	\$ (16,505.69)
Object:	418	\$ 350,000.00	\$ 124,058.71	\$ 474,058.71	\$ 149,842.89	\$ 24,902.57	\$ 142,594.27	\$ 181,621.55
Object:	422	\$ 105,000.00	\$ 7,937.30	\$ 112,937.30	\$ 61,778.05	\$ 7,043.58	\$ 31,270.20	\$ 19,889.05
Object:	423	\$ 1,705,000.00	\$ 295,405.74	\$ 2,000,405.74	\$ 1,138,418.24	\$ 111,497.72	\$ 542,978.48	\$ 319,009.02
Object:	424	\$ 220,000.00	\$ 0.00	\$ 220,000.00	\$ 15,143.50	\$ (8,334.00)	\$ 0.00	\$ 204,856.50
Object:	425	\$ 55,000.00	\$ 3,556.28	\$ 58,556.28	\$ 14,682.27	\$ 3,956.01	\$ 11,053.99	\$ 32,820.02
Object:	426	\$ 120,000.00	\$ 14,672.08	\$ 134,672.08	\$ 50,810.11	\$ 1,199.94	\$ 21,852.54	\$ 62,009.43
Object:	429	\$ 50,000.00	\$ 270.00	\$ 50,270.00	\$ 4,000.25	\$ 806.25	\$ 39,447.40	\$ 6,822.35
Object:	431	\$ 34,470.00	\$ 2,840.84	\$ 37,310.84	\$ 9,885.16	\$ 297.19	\$ 3,399.70	\$ 24,025.98
Object:	432	\$ 145,000.00	\$ 24,641.95	\$ 169,641.95	\$ 59,565.16	\$ 5,579.54	\$ 42,528.34	\$ 67,548.45
Object:	433	\$ 14,000.00	\$ 650.00	\$ 14,650.00	\$ 1,109.46	\$ 252.75	\$ 684.60	\$ 12,855.94
Object:	434	\$ 44,000.00	\$ 1,084.74	\$ 45,084.74	\$ 10,426.43	\$ 455.17	\$ 2,117.47	\$ 32,540.84
Object:	441	\$ 65,000.00	\$ 5,857.84	\$ 70,857.84	\$ 28,049.52	\$ 1,538.10	\$ 13,561.87	\$ 29,246.45
Object:	443	\$ 125,000.00	\$ 3,127.17	\$ 128,127.17	\$ 36,006.47	\$ 8,000.00	\$ 6,434.16	\$ 85,686.54
Object:	446	\$ 145,000.00	\$ 1,502.16	\$ 146,502.16	\$ 26,837.72	\$ 10,157.24	\$ 6,000.00	\$ 113,664.44
Object:	451	\$ 895,000.00	\$ 41,801.81	\$ 936,801.81	\$ 478,607.51	\$ 51,156.66	\$ 209,201.10	\$ 248,993.20
Object:	452	\$ 325,000.00	\$ 8,909.48	\$ 333,909.48	\$ 173,163.17	\$ 21,103.90	\$ 95,559.93	\$ 65,186.38
Object:	453	\$ 425,000.00	\$ 40,775.83	\$ 465,775.83	\$ 253,520.15	\$ 37,038.61	\$ 65,216.43	\$ 147,039.25
Object:	461	\$ 145,000.00	\$ 14,800.00	\$ 159,800.00	\$ 33,541.04	\$ 2,585.00	\$ 14,668.00	\$ 111,590.96
Object:	471	\$ 350,000.00	\$ 0.00	\$ 350,000.00	\$ 85,112.72	\$ 19,296.87	\$ 0.00	\$ 264,887.28
Object:	474	\$ 200,000.00	\$ 0.00	\$ 200,000.00	\$ 11,223.84	\$ 11,223.84	\$ 0.00	\$ 188,776.16
Object:	475	\$ 160,000.00	\$ 0.00	\$ 160,000.00	\$ 35,183.97	\$ 7,818.66	\$ 0.00	\$ 124,816.03
Object:	477	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	\$ 0.00	\$ (4,000.00)
Object:	479	\$ 100,000.00	\$ 0.00	\$ 100,000.00	\$ 41,513.20	\$ 12,721.32	\$ 0.00	\$ 58,486.80
Object:	481	\$ 525,000.00	\$ 9,138.70	\$ 534,138.70	\$ 341,307.00	\$ 85,699.00	\$ 183,693.00	\$ 9,138.70
Object:	483	\$ 75,000.00	\$ 0.00	\$ 75,000.00	\$ 7,885.55	\$ 540.00	\$ 0.00	\$ 67,114.45
Object:	490	\$ 1,800,312.88	\$ 211,550.96	\$ 2,011,863.84	\$ 1,265,403.86	\$ 59,077.45	\$ 264,508.71	\$ 481,951.27
Object:	510	\$ 40,050.00	\$ 9,023.66	\$ 49,073.66	\$ 21,705.79	\$ 1,845.13	\$ 22,839.63	\$ 4,528.24
Object:	511	\$ 938,441.04	\$ 128,609.85	\$ 1,067,050.89	\$ 663,416.14	\$ 100,279.15	\$ 166,830.44	\$ 236,804.31
Object:	512	\$ 126,078.28	\$ 20,873.68	\$ 146,951.96	\$ 29,155.37	\$ 6,868.81	\$ 32,376.18	\$ 85,420.41
Object:	514	\$ 30,000.00	\$ 539.25	\$ 30,539.25	\$ 12,682.53	\$ 1,748.48	\$ 4,129.14	\$ 13,727.58
Object:	516	\$ 177,000.00	\$ 0.00	\$ 177,000.00	\$ 111,911.05	\$ 12,138.42	\$ 46,102.46	\$ 18,986.49
Object:	519	\$ 25,000.00	\$ 7,049.22	\$ 32,049.22	\$ 1,586.82	\$ 586.64	\$ 5,664.02	\$ 24,798.38
Object:	520	\$ 672,000.00	\$ 11,038.40	\$ 683,038.40	\$ 15,518.15	\$ 2,241.62	\$ 7,685.25	\$ 659,835.00
Object:	530	\$ 0.00	\$ 0.00	\$ 0.00	\$ (5.00)	\$ (5.00)	\$ 0.00	\$ 5.00
Object:	570	\$ 790,000.00	\$ 94,214.62	\$ 884,214.62	\$ 601,836.49	\$ 55,185.69	\$ 217,854.92	\$ 64,523.21
Object:	580	\$ 40,000.00	\$ 1,916.40	\$ 41,916.40	\$ 1,772.45	\$ 0.00	\$ 330.00	\$ 39,813.95
Object:	581	\$ 275,000.00	\$ 38,464.50	\$ 313,464.50	\$ 109,487.10	\$ 5,006.69	\$ 95,588.12	\$ 108,389.28

**Washington Local  
Budget Summary Report - By Object**

		FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	FYTD Unencumbered
Object:	582	\$ 400,000.00	\$ 31,223.69	\$ 431,223.69	\$ 152,782.46	\$ 32,223.73	\$ 33,466.63	\$ 244,974.60
Object:	583	\$ 25,000.00	\$ 17,312.94	\$ 42,312.94	\$ 16,495.48	\$ 0.00	\$ 10,878.79	\$ 14,938.67
Object:	590	\$ 105,576.00	\$ 89,037.55	\$ 194,613.55	\$ 139,168.20	\$ 14,624.22	\$ 7,006.13	\$ 48,439.22
Object:	640	\$ 230,649.65	\$ 4,574.80	\$ 235,224.45	\$ 199,061.96	\$ 84,985.30	\$ 34,310.12	\$ 1,852.37
Object:	644	\$ 448,350.35	\$ 66,604.12	\$ 514,954.47	\$ 130,907.56	\$ 59,319.31	\$ 163,242.63	\$ 220,804.28
Object:	841	\$ 64,280.00	\$ 1,233.00	\$ 65,513.00	\$ 31,864.70	\$ 2,720.00	\$ 5,001.50	\$ 28,646.80
Object:	843	\$ 35,000.00	\$ 500.00	\$ 35,500.00	\$ 24,969.00	\$ 3,054.50	\$ 6,650.00	\$ 3,881.00
Object:	845	\$ 775,000.00	\$ 0.00	\$ 775,000.00	\$ 311,104.29	\$ 0.00	\$ 0.00	\$ 463,895.71
Object:	846	\$ 15,000.00	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,000.00
Object:	847	\$ 30,000.00	\$ 0.00	\$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,000.00
Object:	848	\$ 30,000.00	\$ 361.85	\$ 30,361.85	\$ 22,421.94	\$ 2,405.89	\$ 1,000.00	\$ 6,939.91
Object:	851	\$ 45,000.00	\$ 0.00	\$ 45,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45,000.00
Object:	853	\$ 0.00	\$ 0.00	\$ 0.00	\$ 404.00	\$ 0.00	\$ 0.00	\$ (404.00)
Object:	871	\$ 80,000.00	\$ 0.00	\$ 80,000.00	\$ 62,169.46	\$ 0.00	\$ 0.00	\$ 17,830.54
Object:	889	\$ 29,500.00	\$ 4,396.78	\$ 33,896.78	\$ 15,836.92	\$ 893.73	\$ 5,959.59	\$ 12,100.27
Object:	910	\$ 40,000.00	\$ 0.00	\$ 40,000.00	\$ 16,500.00	\$ 0.00	\$ 0.00	\$ 23,500.00
Object:	921	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Grand Total</b>		<b>\$ 87,731,338.00</b>	<b>\$ 1,498,358.20</b>	<b>\$ 89,229,696.20</b>	<b>\$ 54,421,495.02</b>	<b>\$ 6,630,006.58</b>	<b>\$ 3,221,976.12</b>	<b>\$ 31,586,225.06</b>



FISCAL YE/c										
STAFF ADDITIONS AND DELETIONS										
Positions eliminated on 6/30/2023										
										ESTIMATE
Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN	
						111.00				
<b>ESSER - Additions - Administration</b>										
Adams, Amy	Associate Principal	2424	Jackman/Wernert	9222	0.00	0.00	0.00	0.00	0.00	0.00
Flemmings, Sean	Admin (5/12th)	2421	Whitmer	9222	0.00	0.00	0.00	0.00	0.00	0.00
Paszko, Brittani	Dir of Equity and Inclusion	2190	Central Office	9222	114,784.00	114,784.00	0.00	53,227.67	168,011.67	
Simmons, Jordan	Associate Principal	2424	Jefferson	9222	0.00	0.00	0.00	0.00	0.00	0.00
Studnicha-Kusic, Cassandra	Sai to date/Est 3days/wk	2421		9222	33,300.00	33,300.00	0.00	5,477.85	38,777.85	
					148,084.00	148,084.00	0.00	58,705.52	206,789.52	
<b>ESSER - Additions - Certified</b>										
Aeschliman, Kristy	ESL - 50% (part time to Full time)	1190		9222	24,685.92	24,685.92	0.00	7,488.77	32,174.69	
Diebert, Layla	Intervention Specialist	1237	Meadowvale	9222	81,673.00	81,673.00	0.00	32,105.33	113,778.33	
Hawkins, Anna Belle	Intervention Specialist	1237	Silver Creek	9222	54,988.00	54,988.00	0.00	15,282.69	70,270.69	
Hoffman, Sara	Tech Integration (possible move to another grant)	2212	Central Office	9222	91,962.00	91,962.00	0.00	33,179.15	125,141.15	
Hovest, Tracey	PVA	1130	Whitmer	9222	93,802.00	93,802.00	0.00	34,100.55	127,902.55	
Hunt, Courtney	Intervention Specialist	1237	Greenwood	9222	50,136.00	50,136.00	0.00	26,917.49	77,053.49	
Krzeminski, Jessy	School Psychologist	2140	Greenwood	9222	77,199.00	75,891.00	1,308.00	18,721.23	95,920.23	
McKenty, Kathryn	PVA	1247	Whitmer	9222	69,368.00	69,368.00	0.00	17,648.20	87,016.20	
Rayburn, Annie	Intervention Specialist	1235	Shoreland	9222	91,376.00	91,376.00	0.00	33,701.47	125,077.47	
Selley, Allison	Orchestra	4130	Whitmer	9222	0.00	0.00	0.00	0.00	0.00	0.00
Tucker, Cora	Intervention Specialist	1247	Whitmer	9222	45,284.00	45,284.00	0.00	13,686.38	58,970.38	
Velez-Austin, Alysia	Intervention Specialist	1237	Hiawatha	9222	65,904.00	65,904.00	0.00	29,511.33	95,415.33	
					746,377.92	745,069.92	1,308.00	262,342.58	1,008,720.50	
2nd Semest LT Subs										
Ames, Danuta **	Permanent Sub	1120	Washington	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Brugger, Rebecca	Permanent Sub	1110	Shoreland	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Guin, Heather *	Permanent Sub	1110	Hiawatha	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Hamen, Dave	Permanent Sub	1130	Whitmer	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
O'Brien, Sarah *	Permanent Sub	1110	Meadowvale	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Reis, Alexandra	Permanent Sub	1110	Silver Creek	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Rospert, Veronica *	Permanent Sub	1110	McGregor	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Bowser, David	Permanent Sub	1120	Jefferson	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Skiver, Betsy *	Permanent Sub	1110	Monac	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Wilkinson, Makayla	Permanent Sub	1110	Greenwood	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
Williams, Michael *	Permanent Sub	1130	Whitmer	9222	40,362.00	40,362.00	0.00	6,639.55	47,001.55	
* estimated salary										
					443,982.00	443,982.00	0.00	73,035.04	517,017.04	
					1,338,443.92	1,337,135.92	1,308.00	394,083.14	1,732,527.06	
<b>ESSER - Additions - Classified</b>										
Begin, Melissa	Technology & Testing Monitor	1990	Whitmer	9222	31,579.80	31,579.80	0.00	24,115.80	55,695.60	
Sifuentes, Courtney	Technology & Testing Monitor	1990	Washington	9222	26,172.30	26,172.30	0.00	23,226.26	49,398.56	
Traczyk, Sandy	Technology & Testing Monitor	1990	Jefferson	9222	31,579.80	31,579.80	0.00	11,553.88	43,133.68	
Clegg, Amber	Health Aides	2140	Washington	9222	36,602.08	36,602.08	0.00	24,941.96	61,544.04	
Cooper, James	Health Aides	2130	Greenwood	9222	37,909.05	36,601.05	1,308.00	12,379.87	50,288.92	
VACANT	Health Aides	2130	Whitmer	9222	0.00	0.00		0.00	0.00	
	Health Aides	2130	Whitmer	9222						

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN
					163,843.03	111.00 162,535.03	1,308.00	96,217.77	260,060.80
<b>ESSER - Additions - Classified</b>									
Behrman, Ashley	Kindergarten Inst. Support	1110	Hiawatha	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Bronikowski, Tessa	Kindergarten Inst. Support	1110	Silver Creek	9222	11,131.60	11,131.60	0.00	1,831.15	12,962.75
Brown, Madeline resigned	Kindergarten Inst. Support	1110	Silver Creek	9222	13,053.60	13,053.60	0.00	5,338.00	18,391.60
Crawford, Janet (to Secr)	Kindergarten Inst. Support	1110	Shoreland	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Dunn, Susan	Kindergarten Inst. Support	1110	McGregor	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
Frey, Pamela	Kindergarten Inst. Support	1110	Hiawatha	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Harpel, Amanda	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Heisman, Kara	Kindergarten Inst. Support	1110	Monac	9222	7,661.16	7,661.16	0.00	1,260.26	8,921.42
Hester, Destiny	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Kelly, Angel	Kindergarten Inst. Support	1110	McGregor	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
King, Erin	Kindergarten Inst. Support	1110	McGregor	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Kowalski, Kayla (resigned)	Kindergarten Inst. Support	1110	Monac	9222	13,053.60	2,331.00	0.00	383.45	13,437.05
Ladd, Mallory	Kindergarten Inst. Support	1110	Silver Creek	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Langton, Mary	Kindergarten Inst. Support	1110	Shoreland	9222	14,229.60	14,229.60	0.00	9,854.99	24,084.59
McGrew, Michelle	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Mikolajczyk, Christina	Kindergarten Inst. Support	1110	Silver Creek	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Moore, Stacey	Kindergarten Inst. Support	1110	Shoreland	9222	13,053.60	13,053.60	0.00	2,147.32	15,200.92
Reardon, Carrie	Kindergarten Inst. Support	1110	Meadowvale	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Sommers, Sarah	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Sturdevant, Nicole	Kindergarten Inst. Support	1110	Greenwood	9222	14,229.60	14,229.60	0.00	2,340.77	16,570.37
Trace, Ashley (resigned 2/24)	Kindergarten Inst. Support	1110	Monac	9222	12,834.08	12,834.08	0.00	2,111.21	14,945.29
Turner, Jodie	Kindergarten Inst. Support	1110	Shoreland	9222	9,232.68	9,232.68	0.00	1,518.78	10,751.46
Warner, Karen	Kindergarten Inst. Support	1110	Monac	9222	14,229.60	14,229.60	0.00	11,132.45	25,362.05
Per R Shively - only 22 Kindergarten Sections 8-18-22									
					302,550.88	291,828.28	0.00	67,502.33	370,053.21
<b>ESSER - Additions - Certified</b>									
Carie, Lauren	Counselor	2120	Whitmer	9222	0.00	0.00	0.00	0.00	0.00
Wilder, Norma-Jean	Counselor	2120	Whitmer	9222	0.00	0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00	0.00

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN
						111.00			
<b>ESSER - Additions - Classified</b>									
Arvey, Christine	Classroom Aide 7hr - Whitmer	1240	Whitmer	9222	29,010.49	27,006.49	2,004.00	5,526.05	34,536.54
Brillhart, Britanie	Bus-Mechanic	2840	Transportation	9464	0.00	0.00	0.00	0.00	0.00
Byrum, Cassie	Classroom Aide 7 hr - Washington	1240	Washington	9222	25,275.28	25,275.28	0.00	23,078.70	48,353.98
Clevenger, Melanie	Classroom Aide 4 hr - Whitmer	1240	Whitmer	9222	17,436.28	15,432.28	2,004.00	3,622.09	21,058.37
Henke, Rachel	Classroom Aide 7 hr - Shore.	1230	Shoreland	9222	23,802.15	22,494.15	1,308.00	10,059.29	33,861.44
Hubans, Karen	Classroom Aide 8 hr - McGregor	1230	McGregor	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Jacob, Jollen	Classroom Aide 7 hr - Monac.	1230	Monac	9222	22,494.15	22,494.15	0.00	10,023.29	32,517.44
Kinner, Cailin	Classroom Aide 7 hr - Silver Creek	1230	Silver Creek	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Loomis, Jennifer	IT Secretary	2960	DIS Secretary	9222	51,448.32	51,448.32	0.00	27,384.17	78,832.49
Rowland, Sarah	Classroom Aide 7 hr - Whitmer	1240	Whitmer	9222	26,312.54	25,004.54	1,308.00	4,229.44	30,541.98
Ruiz, Dustin	Classroom Aide 7 hr - Wash	1240	Washington	9222	22,494.15	22,494.15	0.00	17,875.56	40,369.71
Skiba, Christin	Classroom Aide 7 hr - Grwd.	1230	Greenwood	9222	24,498.15	22,494.15	2,004.00	3,754.29	28,252.44
Smith, Samantha	Classroom Aide 7 hr - Hiawatha	1230	Hiawatha	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Strayer, Jessica	Classroom Aide 7h - Meadowvale	1230	Meadowvale	9222	24,119.87	22,115.87	2,004.00	22,558.98	46,678.85
Vacant	Classroom Aide 7 hr - Grwd.	1230	Greenwood	9222	22,115.87	22,115.87	0.00	9,997.06	32,112.93
Vacant	Classroom Aide 7 hr - Jefferson	1240	Jefferson	9222	22,115.87	22,115.87	0.00	3,692.06	25,807.93
Vacant	Classroom Aide 7hr - McGregor	1230	McGregor	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Vacant	Classroom Aide 7 hr - Shoreland	1230	Shoreland	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Vacant	Classroom Aide 7hr - Silver Creek	1230	Silver Creek	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
Werner, Kelsey	Classroom Aide 7 hr - Jefferson	1240	Jefferson	9222	22,494.15	22,494.15	0.00	22,621.21	45,115.36
					468,582.17	457,950.17	10,632.00	300,149.42	768,731.59
<b>ESSER - Additions - Certified STEM</b>									
Christoffers, Jeff	STEM Teacher	1110	Monac	9222	95,015.00	95,015.00	0.00	34,146.85	129,161.85
Flemmings, Wendy	STEM Teacher	1110	Greenwood	9222	93,802.00	93,802.00	0.00	34,100.55	127,902.55
Frey, Carrie	STEM Teacher	1110	Hiawatha	9222	86,524.00	86,524.00	0.00	20,470.36	106,994.36
Jacob, Brooke	STEM Teacher	1110	Shoreland	9222	45,284.00	45,284.00	0.00	13,686.38	58,970.38
Jordan, James	STEM Teacher	1110	Silver Creek	9222	81,673.00	81,673.00	0.00	32,105.33	113,778.33
Petras, Bethany	STEM Teacher	1110	McGregor	9222	88,950.00	88,950.00	0.00	14,686.28	103,636.28
Toney, Trevor	STEM Teacher	1110	Meadowvale	9222	91,376.00	91,376.00	0.00	15,085.35	106,461.35
<b>Grand Total - STEM</b>					582,624.00	582,624.00	0.00	164,281.09	746,905.09
<b>Grand Total - Certified - ESSER</b>					1,338,443.92	1,337,135.92	1,308.00	394,083.14	1,732,527.06
<b>Grand Total - Classified - ESSER</b>					934,976.08	912,313.48	11,940.00	463,869.53	1,398,845.61
<b>Grand Total - All Positions - ESSER</b>					2,856,044.00	2,832,073.40	13,248.00	1,022,233.75	3,878,277.75

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN	
<b>Positions Eliminated on 6/30/2023</b>						111.00				
<b>Kindergarten Instruction Support</b>						302,550.88	291,828.28	0.00	67,502.33	370,053.21
<b>Permanent Subs</b>						443,982.00	443,982.00	0.00	73,035.04	517,017.04
<b>GRAND TOTAL POSITIONS ELIMINATED</b>						746,532.88	735,810.28	0.00	140,537.37	887,070.25
<b>GRAND TOTAL ESSER MOVING TO GENERAL FUND IN FY 2024/2025</b>						2,109,511.12	2,096,263.12	13,248.00	881,696.38	2,991,207.50
<b>UNDETERMINED</b>										
<b>Certified - New Employees</b>										
<b>Grand Total - Certified Undetermined</b>						0.00	0.00	0.00	0.00	0.00
<b>UNDETERMINED</b>										
<b>Classified - New Employee</b>										
						0.00		0.00	0.00	0.00
<b>NEW POSITIONS ADDED 2022/2023</b>										
<b>Certified</b>										
Bacon, Paige	Kindergarten	1110	Shoreland	9222	45,284.00	45,284.00		26,216.66	71,500.66	
Caris, Trey	Marketing	1310	CTC	9222	59,839.00	59,839.00		9,897.52	69,736.52	
Fernandez, Kerry	SPED Teacher	1237	Silver Creek	9222	65,999.00	64,691.00	1,308.00	29,409.11	95,408.11	
Fisher, Lauren	SPED Teacher	1237		9222	45,284.00	45,284.00		13,725.26	59,009.26	
Franklin, Avion	SPED Teacher	1247		9222	45,284.00	45,284.00		26,216.66	71,500.66	
Gilbert, Carla	Curriculum Consultant (partially funded, wtg for info)	2212	C.O.	9222	67,117.00	67,117.00		29,808.19	96,925.19	
Hanenkrath, Rachel	SPED Teacher	1247		9222	50,136.00	50,136.00		14,523.41	64,659.41	
Lopez, Sofia	SPED Teacher	1247		9222	47,288.00	45,284.00	2,004.00	7,503.22	54,791.22	
Myers, Nicole	SPED Teacher	1239	Shoreland	9222	59,839.00	59,839.00		28,610.96	45,284.00	
Vacant	Elem Dean replacing General funded Elem Assoc Principal				0.00	0.00		0.00	0.00	
Peters, Blake	SPED Teacher	1247	Whitmer	9222	62,265.00	62,265.00		29,010.03	45,284.00	
Sandy, Katelyn	SPED Teacher	1237	Meadowvale	9222	63,573.00	62,265.00	1,308.00	16,518.63	80,091.63	
Stalbaum, Kaitlyn	JH SS	1120	Washington	9222	57,413.00	57,413.00		28,211.88	85,624.88	
Stoup, Derriek	Dean	2170	Whitmer	9222	0.00	0.00		0.00	0.00	
Will, Alexandra	SPED Teacher	1237	Shoreland	9222	59,839.00	59,839.00		28,610.96	88,449.96	
						729,160.00	724,540.00	4,620.00	288,262.47	928,265.48
<b>IRP Substitutes - Starts After School</b>										
Unknown Estimated	IRP		Whitmer		29,388.00	29,388.00		23,601.77	52,989.77	
<b>TOTAL IRP</b>						29,388.00	29,388.00	0.00	23,601.77	52,989.77

Name	Position	Func	Building	SCC	Salary/Waivers	SALARY	WAIVERS	TOT BEN.	TOT SAL/BEN
						111.00			
<b>Classified</b>									
Peters, Kate	Director of Communications (4%Waivers = Annuity)	2930		9222	101,574.72	97,668.00	3,906.72	34,987.31	136,562.03
Speegle, Lorraine	Human Resources Coord. 50% to grant **	2910	CO	9222	28,892.50	28,892.50		14,213.28	43,105.78
Koitt, Ashleigh	Health Aide	2130	Monac	9161	37,075.78	35,767.78	1,308.00	15,371.26	52,447.04
Boyd, Angelica (resigned)	Health Aide	2130	HIA/McGreg	9161	27,888.13	26,218.13	1,670.00	4,366.88	32,255.01
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Kindergarten Inst. Support				0.00	0.00		0.00	0.00
VACANT	Summer Help (35) Estimated		Maintenance		52,019.50	52,019.50		8,557.21	60,576.71
Zahs, Sonya	Zahs, Sonya	2720	Shoreland	9222	33,532.80	33,532.80		24,437.07	57,969.87
VACANT	Classroom Aides - New Positions to Title VIB				0.00	0.00		0.00	0.00
** Replacing Kathi Hogan					280,983.43	274,098.71	6,884.72	101,933.00	382,916.43
<b>Total ALL ESSER Positions (includes KIA's and Long Term Subs)</b>					<b>3,895,575.43</b>	<b>3,860,100.11</b>	<b>24,752.72</b>	<b>1,436,030.99</b>	<b>5,242,449.43</b>
<b>TOTAL ESSER 2021-2022</b>	Moving To General Fund 2024/2025				<b>2,109,511.12</b>	<b>2,096,263.12</b>	<b>13,248.00</b>	<b>881,696.38</b>	<b>2,991,207.50</b>
<b>TOTAL ESSER 2022-2023</b>	Moving To General Fund 2024/2025				<b>1,039,531.43</b>	<b>1,028,026.71</b>	<b>11,504.72</b>	<b>413,797.23</b>	<b>1,364,171.68</b>
<b>GRAND TOTALS - ESSER</b>	Current Annual Estimate of Employees being charged to ESSER and moving to General Fund				<b>3,149,042.55</b>	<b>3,124,289.83</b>	<b>24,752.72</b>	<b>1,295,493.62</b>	<b>4,355,379.18</b>
<b>ALL NEW EMPLOYEES WILL BE PLACED IN THE ESSER FUND UNLESS THE EMPLOYEE IS REPLACING A CONTRACTED EMPLOYEE</b>									
CE FT Healthcare Family									
CE FT Healthcare Single									
CL FT Healthcare Family									
CL FT Healthcare Single									
ADM FT Healthcare Family									
ADM FT Healthcare Single									
<b>PLEASE NOTE:</b>									
Due to resignations, salary schedule changes, mid-year employments, etc., this worksheet will only be an estimate of the total employee cost.									
This is as of a certain date (listed in the upper right hand corner). Due to salary, step, healthcare increase, each year the estimate will increase.									
Actually, as employees are hired each month, the estimate will change upon each vacant position being filled. Salary and fringes are calculated and due to rounding, may not be exactly total.									
<b>Title VIB</b>									
Classroom Aide	Filling Vacant Position				22,115.87	22,115.87		22,558.98	44,674.85
Classroom Aide	New for 2022/2023				22,115.87	22,115.87		22,558.98	44,674.85
<b>TOTAL TITLE VIB</b>					<b>44,231.74</b>	<b>44,231.74</b>	<b>0.00</b>	<b>45,117.96</b>	<b>89,349.70</b>

**Elementary Secondary School Emergency Relief (ESSER) Funding Update**  
**FYTD as of 2/28/2023**

<u>Grant</u>	<u>Fund</u>	<u>Original Allocation</u>	<u>Adjusted Allocation</u>	<u>Total Spent</u>	<u>Remaining Balance to be Spent</u>	<u>Current Encumbrances</u>	<u>Unencumbered Balance</u>	<u>Spending Began</u>	<u>Obligation Date</u>
ESSER I (FY 21)	507-9121	\$ 1,598,602.72	\$ 1,228,866.17	\$ 1,228,866.17	\$ -		\$ 369,736.55	9/1/2020	9/30/2021
ESSER I (FY 22)	507-9121	carryover...	\$ 369,736.55	\$ 369,649.54	\$ 86.61	\$ -	\$ 86.61	10/1/2021	12/31/2022
ESSER II	507-9161	\$ 6,297,967.79	\$ 6,289,342.09	\$ 6,140,764.41	\$ 148,577.28	\$ 150,063.83	\$ (1,486.55)	6/1/2021	9/30/2023
ESSER III-ARP	507-9222	\$ 9,358,838.99	\$ 14,135,001.58	\$ 7,291,944.25	\$ 6,843,057.33	\$ 181,408.75	\$ 6,661,648.58	8/1/2021	9/30/2024
ARP Homeless II	507-9262	\$ 40,935.16	\$ 43,644.04	\$ 9,295.55	\$ 34,348.49	\$ 9,641.12	\$ 24,707.37	12/1/21	9/30/2024
ARP IDEA-B (SPED)	516-9262	\$ 403,738.93	\$ 411,659.73	\$ 261,469.06	\$ 150,190.67	\$ 105,584.17	\$ 44,606.50	10/30/21	12/30/2023
**ARP IDEA-B (ECE)	587-9273	\$ 29,914.03	\$ 30,484.41	\$ -	\$ 30,484.41	\$ -	\$ 30,484.41	10/30/21	12/30/2023
<b>TOTALS</b>		<b>\$ 17,729,997.62</b>	<b>\$ 22,508,734.57</b>	<b>\$ 15,301,988.98</b>	<b>\$ 7,206,744.79</b>	<b>\$ 446,697.87</b>	<b>\$ 6,760,046.92</b>		

\* The amount of \$86.61 will be returned to the State due to allocated dollars that were not spent (Blessed Sacrement and OLPH schools).



**WASHINGTON LOCAL SCHOOL DISTRICT  
INSURANCE COMPARISONS**

YEAR	PROPERTY	VEHICLES	UMBRELLA	*LIABILITY	TOTALS	COMMENTS
2007	\$82,093	\$49,577	\$10,442	\$32,723	\$175,645	Ohio School Plan - First Year
2008	\$79,584	\$34,145	\$7,500	\$31,816	\$153,045	
2009	\$75,431	\$36,830	\$7,500	\$29,440	\$149,201	
2010	\$81,212	\$36,828	\$7,500	\$29,293	\$154,833	
2011	\$80,636	\$36,224	\$7,500	\$28,908	\$153,268	
2012	\$93,755	\$35,000	\$7,500	\$31,276	\$167,531	
2013	\$110,933	\$39,145	Included	\$39,971	\$190,049	
2014	\$112,027	\$39,986	Included	\$45,522	\$197,535	
2015	\$115,600	\$36,207	Included	\$50,670	\$202,477	*Board Liability includes OSP Violence, Cyber, and Pollution totals. Received dividend of \$4,205 - Not reflected in totals.
2016	\$119,647	\$38,472	Included	\$47,358	\$205,477	*Board Liability includes OSP Violence, Cyber, and Pollution totals.
2017	\$131,589	\$36,703	included	\$50,042	\$218,334	*Board Liability includes OSP Violence, Cyber, and Pollution totals. Construction of additions (McGregor&Monac), Softball Field/Tennis Courts. Received dividend of \$7,688 - Not reflected in totals.
2018	\$134,650	\$35,622	Included	\$53,825	\$224,097	*Board Liability includes OSP Violence, Cyber, Pollution and Crime Excess totals. Purchase of new building (Wernert Civil Assoc.) Security Vestibule (Whitmer), Buses
2019	\$114,473	\$29,155	Included	\$41,632	\$185,260	*Board Liability includes OSP Violence, Cyber, Pollution and Crime Excess totals. Purchase of new church property, Security Vestibules (Washington, Hiawatha, Jackman, Meadowvale, Shoreland, and Wernert), 16 buses. Received dividend of \$12,864 -Not reflected in Totals.
2020	\$116,507	\$32,902	Included	\$44,863	\$194,272	*Board Liability includes OSP Violence, Cyber, Pollution and Crime Excess totals. Purchase of Maintenance Vehicles (3), Buses (3) and (1) Electric Car for Information Services. Received partial premium return of \$6,025 due to COVID pandemic school closures. - Not reflected in totals.
2021	\$126,169	\$34,649	Included	\$38,008	\$198,826	*Board Liability includes OSP Violence, Cyber, Pollution and Crime Excess totals. Purchase of Maintenance Vehicle (1), Buses (7), Transportation (1 - Pony Van, 1 - Electric Vehicle), Purchase of Property (Suder & Northover) and Construction - Bleacher Replacement - Fieldhouse
2022	\$136,787	\$31,221	Included	\$34,821	\$202,829	*Board Liability includes OSP Violence, Cyber, and Crime Excess totals. Purchase of Fleet (3) buses, Purchase of Property (Home on Whitmer Dr.), and Demolition of Jackman & Shoreland Elementary.
*2022	\$25,647	\$0	Included	\$0	\$228,476	* Addition of Silver Creek and New Shoreland Elementary to Property Schedule
**2022				\$389	\$228,865	**Drone coverage added to policy 10/28/2022
2023						Cyber Grant to be issued -\$12,174 (Sept. 2023) Return of Premium Overpayment (\$7,063)



PERMANENT IMPROVEMENT PROJECTS  
WASHINGTON LOCAL SCHOOLS  
MARCH 2023

	2020/2021	2021/2022	2022/2023	2023/2024
	(7/1/20 - 6/30/21)	(7/1/21 - 6/30/22)	(7/1/22 - 6/30/23)	(7/1/23 - 6/30/24)
Silver Creek & Shoreland - OFCC Contribution/Most will be retrieved.	1,668,269			
Middle School Reserve Contributions / Maintenance Hut	500,000	750,000	750,000	750,000
District Security Cameras - ongoing (\$145,397.47 remaining)	1,262,085			
<b>Building Roofs</b>				
Meadowvale: gym, kitchen, and boiler room				
McGregor: north section of building and gym- Completed Nov. 22'		484,200		
Hiawatha north west end / Lincolnshire Board room and kitchen area				
<b>Paving</b>				
Greenwood - Completed May 21'	147,256			
Bus Garage and Campus				
Campus				
<b>District Wide</b>				
District Access Cards - Security Grant (excludes Junior High) (Safety Grant is funding: \$313,072 of project costs)			129,528	
Lincolnshire - Fire Alarm System Replacement (JDRM Engineering Services Included/remaining \$37,395.78))		65,742		
<b>Whitmer</b>				
Track Resurfacing - Completed Nov. 21'	425,965			
Video Board (Stadium Scoreboard) - Completed Feb. 21'	391,133			
-Update all equipment to HD				
Fieldhouse Bleacher Replacement - Completed Oct. 21'	215,000			
Girls Wrestling Locker Room (includes modular unit) (Includes trailer cost of \$88,875)			300,000	
Campus Café Renovation				
<b>Shoreland - Suder Property - Completed Jan. 22'</b>				
- Property Purchase/Building Razing				
- Renovation for youth soccer				
- Add youth baseball / softball fields				
<b>Maintenance Hut (Fall 2023)</b>				3,742,200
<b>TOTAL</b>	<b>\$ 4,609,707</b>	<b>\$ 1,470,340</b>	<b>\$ 1,179,528</b>	<b>\$ 4,492,200</b>

**LED Lights**

Whitmer - Building Repair Budget

40,000

40,000

**POSSIBLE PROJECTS - IN FUTURE YEARS**

**Estimated Budgets (Guess)**

**Athletics**

Whitmer Stadium

- Home / Center Section Seating

750,000

- Pressbox

250,000

- Storage shed under home bleachers on north end of stadium

- Turf

Varsity Baseball Field

unknown

Soccer Practice Area

unknown

Junior High / Freshman Football Fields

unknown

Indoor Center

unknown

Move Wrestling back to Whitmer's North Gym

unknown

TOTAL

\$1,000,000 \$

- \$

- \$

-