

October 18, 2017

The Washington Local Board of Education met in regular session pursuant to the rules in the Administration Building, 3505 West Lincolnshire Boulevard on October 18, 2017 at 6:00 p.m. The following members were present:

Mr. Eric Kiser  
Mrs. Patricia Carmean  
Mr. David Hunter  
Ms. Lisa Canales  
Mr. James Langenderfer

Also, Dr. Susan Hayward, Superintendent,  
Mr. Brian Davis, Assistant Superintendent,  
and Mr. Jeffery Fouke, Treasurer.

National Anthem:

The National Anthem was sung by the Meadowvale Choir under the direction of Anthony Blank.

Community Comment:

Edward Grass, 2153 Keen Ave., Toledo, Ohio 43611

Mr. Grass addressed with the Board his concern of safety for all and the realization that accidents may occur at any time. He presented to the Board articles on three accidents that occurred resulting in injury or fatality due to not wearing seatbelts as a follow-up from his previous community comment.

Recognition & Presentations

Dr. Hayward recognized and presented 13 students who won the district essay contest, "What Does It Mean to be a Panther," with bikes as follows:

<u>Students</u>	<u>Grade</u>	<u>School</u>
Lucas Gable	Kindergarten	<i>Hiawatha</i>
Jada Dennis	1st Grade	<i>Jackman</i>
Landen Schroeder	1st Grade	<i>Meadowvale</i>
Madyson Tillett	2nd Grade	<i>McGregor</i>
Peyton Geiner	3rd Grade	<i>Hiawatha</i>
Aubrey Phillips	3rd Grade	<i>Shoreland</i>
Ryan Kominek	5th Grade	<i>Meadowvale</i>
Alyson Peckham	5th Grade	<i>Hiawatha</i>
Jordan Feudi	7th Grade	<i>Washington</i>
Benjamin Bedee	8th Grade	<i>Jefferson</i>
Trevor Samons	9th Grade	<i>Whitmer</i>
Justin Mendoza	12th Grade	<i>Whitmer</i>
Kailyn Simmons	12th Grade	<i>Whitmer</i>

Dr. Hayward also extended a special thank you to Reggie's Bike Shop for making this possible.

It was moved by Mr. Kiser and seconded by Mr. Langenderfer to accept the Treasurer's recommendation that the Board of Education approve the minutes of the regular meetings of September 20 and September 23, 2017 as presented.

Minutes:  
045-10/17

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

The Board was presented with the following reports for September:

Financial Reports & Investments:  
046-10/17

- (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 Ms. Canales to accept the Treasurer's recommendation that the Board of Education approve Financial Reports and Investments as presented.

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

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Treasurer's recommendation that the Board of Education approve the following payments of legal fees as presented:

Payment of Legal Fees:  
047-10/17

Bricker & Eckler	August Services	\$5,159.40
Spengler Nathanson	August Services	\$4,347.50

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

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Treasurer's recommendation, Per Policy 6320, the following requests be approved by the Board of Education:

Purchases over \$25,000:  
048-10/17

**A. Educational Service Center of Lake Erie West:**

2017 – 2018 Auxiliary Services Personnel – Estimated Cost	
Christ the King.....	\$208,726.74
Notre Dame Academy.....	\$277,613.82
Regina Coeli.....	\$ 92,298.99
<b>TOTAL</b>	<b>\$578,639.55</b>

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

Five Year  
Forecast:  
049-10/17

It was moved by Mr. Langenderfer and seconded by Mr. Kiser to accept the Treasurer's recommendation that the Board of Education approve the adoption of the October 2017 Five Year Forecast as presented.

SEE PAGES 14965-14975

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

Gifts  
&  
Donations:  
050-10/17

It was moved by Mr. Kiser and seconded by Ms. Canales to accept the Superintendent's recommendation that the Board of Education accept the gifts and donations, as presented:

- A. **Costco**  
3405 W. Central Ave., Toledo, Ohio 43606-1402  
Donation of candy worth \$1,007.37

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

Purchases  
Over  
\$25,000:  
051-10/17

It was moved by Mr. Kiser and seconded by Ms. Canales to accept the Superintendent's recommendation, Per Policy 6320, the following requests be approved by the Board of Education:

**A. ESC of Lake Erie West**

Request from Neil Rochotte, Director of Student Services  
Intervention Specialist & Speech Therapy Support – Estimated Cost

Christ the King.....	\$30,353.61
Regina Coeli.....	\$49,556.84

**TOTAL \$79,910.45**

**B. Heinemann**

Request from Katherine Spenthoff, Director of Curriculum & Instruction  
English Language Arts Resource Adoption: Grades K-1

Fountas and Pinnell Classroom Interactive Read-Aloud and  
Fountas and Pinnell Classroom Independent Reading

Teachers College Reading and Writing Project Classroom Libraries  
Author: Lucy Calkins and Colleagues

Resources.....	\$142,349.31
Shipping.....	\$7,117.47

**TOTAL \$149,466.78**

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

It was moved by Mr. Kiser and seconded by Mrs. Carmean to accept the Superintendent's recommendation that the Board of Education approve the Whitmer Career & Technology Center Advisory Committee Members for 2017-2018 as presented:

CTC Advisory  
Committee  
Members  
2017-2018:  
052-10/17

<b>Name</b>	<b>Title</b>	<b>Company/Establishment</b>
<b><u>Administrative: Debra Heban</u></b>		
Dona Borkowski	Counselor	Whitmer Career & Technology Center
Bill Brennan	Director	Lucas County Economic Development
Brian Davis	Curriculum Director	Washington Local Schools
Greg Heban	Business & Industry	Papa Moose's Donuts
Sara Hoffman	Counselor	Whitmer High School
David Hunter	Board Member	WLS Board of Education
Thomas Ilstrup	Attorney	
Jim Jennings	Tech Prep Consultant	Greater NW Ohio TP Consortium
Cassandra Studnicha-Kusic	Assoc. Principal	Whitmer High School
Don Palmer	Criminal Justice Teacher	Whitmer CTC
Catie Riker	Job Training Coordinator	Whitmer High School
Meghan Schmidbauer	Director of Admissions	Owens Community College
Heather Steer	English Teacher	Whitmer High School
Debbie Sumner	Parent Representative	
Bernadette Terry	Science Teacher	Whitmer High School
Judy Williams	EMIS Coordinator	Washington Local Schools
Kathy Wilson	Executive Director	NW Ohio Tech Prep Consortium
<b><u>Automotive Technology: Instructors - Joe Brower &amp; Mark White</u></b>		
Mike Brown	Corporate Trainer	AAA Service Center
Tony Chorney	Community Member	AJ Chorney Home Improvement
Carson Coleman	Training Coordinator	Tuffy Associates
Drew Conkle	Service Director	Brondes Ford
Rick Hansen	Service Manager	Grogans Towne Chrysler
Art Ingmire	Service Manager	Jim White Toyota
David Marrufo	Employee Trainer	Tireman Auto Service Center
Ed Meggitt	Manager	Smitty's
Tom McRitchie	Instructor	Owens Community College
<b><u>Business Management: Instructors - Linda Good &amp; Heather Premo</u></b>		
Thomas Baird	CPA	Toledo CPAs
DJ Kern-Blystone	Business & Marketing, FCS, Career Tech Education, Teacher- Educator & Undergraduate Majors Advisor	Bowling Green State University
Pat Miller	Owner	Hometown Teamworks
Lucas Pennington	Staff Accountant	Gilmore Jason Mahler Ltd
Terri Pratt	Assistant Professor - School of Bus. & Information Systems	Owens Community College
Stewart Schall	Owner	Off Contact
<b><u>Computer Networking Technology: Instructors - Tadek Stadniczuk &amp; Adam Pickard</u></b>		
Chris Berry	Systems Engineer	Modern Data, Inc.
Doug Kohler	Chief District Data Tech.	Bedford Public Schools
Jeff Osthimer	Professor	Univ. of Toledo - Computer Sci. & Eng.
Paul Shryock	Director of IT	Buckeye Broadband
Jay Taylor	Professor	Owens Community College

**Construction Technology: Instructor - Andrew Schober**

Joe Butz	Owner	H & B Poured Walls
Brett Donnelly	Preconstruction Manager	Dunbar
Dan Price	General Superintendent	AA Boos and Sons
Ron Stahl	Engineer	Taylor Material Handling
Matt Schober	Sales Manager	Magid Glove and Safety
Todd Stammen	Sales Manager	Power Tool and Supply
Jason Szymanski	Project Manager	RMF Nooter and Sons

**Cosmetology: Instructors - Kim Farnham & Leslie Fish**

Tracey Graf	Instructor	Penta Career Center
Chris Mack	Account Representative	Maly's
Heather Maurer	Hairstylist	Snip
Jennifer O'Connor	Owner	Salon Soto
Holly Tedrick	Hairstylist	Attitudes Salon
Cassidy Whiteman	Owner	Elle Salon
Cindy Wieteki	Educator	Toledo Academy of Beauty
Renee Wilhelm-Lutz	Stylist	AJ's Hair Salon

**Criminal Justice: Instructors - Don Palmer & Stephen Babich**

John Arnsby	Prosecutor	City of Maumee
Kristin Blochowski	Instructor	Lourdes College
Chris Fitzgerald	Sergeant	Ohio State Highway Patrol
Israel Garrett	Toledo Police Officer	Whitmer Resource Officer
Thomas Ilstrup	Attorney	
Jodie Tucker	Teacher	Whitmer CTC
Patrick Tucker	Detective	Maumee Police Dept.

**Culinary Arts: Instructors - David Napierala & Stephen Zampardo**

Alex Brazeau	Owner	Fae's Landing Catering
Chef Miguel Cueto	Executive Chef, Sodexo	Mercy Memorial Hospital Sys.
Chef Ed Gozdowski, MA, CEC, AAC	Chef Instructor	Owens Community College
Chef Marcel Hesseling	Executive Chef	Welltower
Pat Howard	Sales Representative	Gordon Food Service
Eric Kiser	School Board Member	Washington Local Schools
Chef William Powell, MAE, CCC	Chef Instructor	Owens Community College

**Digital Graphic Design: Instructor - Brian Anderson**

Ryan Miller	Graphic Designer	Coact
Jacob Morgan	Graphic Designer	University of Toledo
Lauren Smieszek	Marketing	Coact
Corey Wyckoff	Video Producer	Toledo Zoo

**Engineering/PLTW: Instructor - Jamie Squibb**

James Adams	Project Engineer	Republic Services, Inc.
Reis Baidel	Teacher	Whitmer CTC
Debra Heban	Director	Whitmer CTC
Kody Pratt	Engineer	Automatic Handling International
Dr. Brian Randolph	Professor & Executive Associate Dean of Academic Affairs	UT, College of Engineering

**Engineering/PLTW (Cont'd)**

Nate Tapper	Engineer	Crum Manufacturing
Roger Thomas	Sales	T & S Tool Supply

**Job Training: Instructor - Catie Riker**

Joe Gaverick	Job Site Representative	Indian Creek Zoo
Debra Heban	Director	Whitmer CTE
Kristie Martin	Principal	Whitmer High School
Mary Pat Riker	Community Advocate	Partners for Inclusion
Julie Sater	Job Site Representative	Indian Creek Zoo
Lisa Zoltowski	Job Site Representative	Ronald McDonald House

**Marketing: Instructor - Menyonn Daniels**

William Brown	Retired WHS Marketing Teacher	
Jennifer Compton	Manager	Sun Federal Credit Union
John Daney	Manager	ProComp Risk Advisors
Eric Eagleston	Former Student	Director-Business Operations & HR
Jen Homier	Sales Executive	Hart Inc.
Chris Marshall	Senior Director	Material Handling Services
Tamara Sparks	Vice President	The Andersons
Darlene Stevens	Enrollment Specialist	University of Toledo
Molly Wyrick	Project Manager	Sauder Woodworking, Inc.

**Media Arts: Instructor - Gary O'Connor**

Tom Cole	Anchor	BCSN
Dr. Jackie Layng	Professor	Department of Communication, University of Toledo
Bobby Landis	Full Sail Univ. Graduate	Independent Filmmaker
Mason Lowry	Anchor	BCSN
Frank Rao	Cameraman	Freelance Cameraman
Ashley Roth	Reporter	Blue Fin Media
Gary Sensenstein	Master Control Operator	WNWO Toledo
William Tapper	Technical Operations Manager	WBIR News

**Medical Academy: Instructors - Teresa Crozier, Karon O'Sullivan & Bradley Tolly**

Carla Brown	Office Assistant	Wheeler Orthodontics
Heather Chupp, CPC	Certified Professional Coder	Promedica Center for Health Services
Angie Hart	Staff Nurse, RN	Anders Dermatology
Angela Lopez	Admissions Administrator	University of Toledo
Terri Pratt	Assistant Professor - School of Bus. & Information Systems	Owens Community College
Pam Roberts, CDA, AQP	Certified Dental Assistant	Drs. Zouhary & Fisher
Deb Sepanski, RTR, CV, FAVIR	Registered Radiology Tech	Toledo Hospital - Interventional Radiology
Bernie Terry	Anatomy & Physiology Teacher	Whitmer High School
Rosalie Weber, RN	Nurse Administrator	Owens Community College

**Teaching Professions: Instructor - Jodie Tucker**

Kim Dedo	Elementary Principal	Shoreland Elementary
Laurie Dinnebeil	Chair, Department of Early Childhood Education, Higher Education, and Special Education Distinguished University Professor and Daso Herb Chair, Inclusive ECE. Editor, Journal of Early Intervention	University of Toledo

Deb Heban	Director	Whitmer CTC
Karen Roadruck	Assoc. Professor, Early Childhood Education	Lourdes University
Elizabeth Snell	Former Student/Current Proficiency Tutor	Wernert Elementary School
Megan Sterling	Associate Professor of Health Education	Eastern Michigan University
Chelsea Waller	Teaching Profession Grad / College Student	University of Toledo

**Welding: Instructor - Craig Donnell**

Rob Branyon	Business Agent	Black & Veach
Phil Gluza	Training Coordinator	Ironworkers Local #55
Terry Lowe	President/Owner	Spec-Weld Technologies
Greg Morgan	Welding Lab Technician	Retired Owens CC Welding Instructor
Mark Scalise	Reg. Sales Rep.	O. E. Meyer

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

WaiveFirst Reading/Job Descriptions:  
053-10/17

It was moved by Ms. Canales and seconded by Mrs. Carmean to accept the Superintendent's recommendation that the Education of Education waive first reading on the job description as presented:

- A. Director of Transportation
- B. Assistant Supervisor of Facilities

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

Job Descriptions:  
054-10/17

It was moved by Mr. Kiser and seconded by Mr. Langenderfer to accept the Superintendent's recommendation that the Board of Education approve job descriptions as presented:

- A. Director of Transportation
- B. Assistant Supervisor of Facilities

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

Personnel  
055-10/17

It was moved by Ms. Canales and seconded by Mr. Kiser to accept the Superintendent's recommendation that the Board of Education approve, via consent motion, personnel items as presented:

<b>1. RESIGNATIONS</b>
------------------------

**A. Administrative Personnel**

- |                   |  |                               |
|-------------------|--|-------------------------------|
| 1. Douglas Keller | Assistant Supervisor of Facilities Maintenance | 12/31/2017 Retirement 31 yrs. |
|-------------------|--|-------------------------------|

Personnel-  
Continued:

**B. Extra Duty Index Personnel**

1. Jeffery Cooperider\*\* #075-2a Soccer-Assoc Coach-Boys(25%) 09/12/2017
2. Brett Keller\*\* #009-2b Football-Freshman Coach(25%) 09/21/2017
3. Tylor Schneider\*\* #009-3b Football-Freshman Coach(25%) 09/21/2017
4. Scott Wojtowicz #169L-13a Elem Afterschool Act-Monac 09/22/2017

\*\*Consultants

**2. LEAVES OF ABSENCE**

**A. Classified Personnel**

1. Patrick Smith Medical Leave 09/12/2017 – 01/17/2018

**B. Workers Compensation**

1. Ginger Dauterman Unpaid Leave 09/18/2017 – 10/18/2017
2. Peter Gramza Unpaid Leave 10/18/2017 – 12/02/2017

**3. NOMINATIONS – 2017/18**

**A. Extra Duty Index Personnel**

1. Verdell Billingsley #019-2b Bsktbll-Fresh Coach-Boys(13%) \$ 622.00
2. Verdell Billingsley #020-5b Bsktbll-Jr Hi Coach-Boys(25%) \$ 1,196.00
3. Verdell Billingsley #020-6b Bsktbll-Jr Hi Coach-Boys(25%) \$ 1,196.00
4. Verdell Billingsley #020-7b Bsktbll-Jr Hi Coach-Boys(25%) \$ 1,196.00
5. Verdell Billingsley #020-8b Bsktbll-Jr Hi Coach-Boys(25%) \$ 1,196.00
6. Charles Bott #018-3 Bsktbll-Assoc Coach-Boys \$ 6,256.00
7. Robert Brown #020-6a Bsktbll-Jr Hi Coach-Boys(75%) \$ 3,767.00
8. Richard Clever\*\* #178L Lighting \$ 736.00
9. Lorna Johnson #211-b Department Chair-Art (50%) \$ 2,392.00
10. Jared Kenczewicz\*\* #075-2a Soccer-Assoc Coach-Boys(25%) \$ 1,196.00
11. Tyler Klem\*\* #019-2a Bsktbll-Fresh Coach-Boys(87%) \$ 4,162.00
12. Stephanie Kosakowski #169L-09b Elem After School Act-Jckmn \$ 2,024.00
13. Michael Parker\*\* #020-5a Bsktbll-Jr Hi Coach-Boys(65%) \$ 3,110.00
14. Bailee Patterson\*\* #075-4 Soccer-Assoc Coach Girls \$ 4,784.00
15. Sean Peters\*\* #020-8a Bsktbll-Jr Hi Coach-Boys(60%) \$ 2,871.00
16. Catherine Riker #230 IOO Coordinator \$ 736.00
17. Phillip Schiffler #020-7a Bsktbll-Jr Hi Coach-Boys(75%) \$ 3,767.00
18. Tylor Schneider\*\* #020-8d Bsktbll-Jr Hi Coach-Boys(5%) \$ 239.00
19. Tylor Schneider\*\* #022-2 Bsktbll-Operations Manager-Boys \$ 2,208.00
20. Dusty Selman #169L-13a Elem After School Act-Monac \$ 2,024.00
21. Dusty Selman #222-13a Bldg. Tech Facilitator-Monac \$ 2,208.00
22. KaSandra Spain #075-3 Soccer-Assoc Coach-Girls \$ 5,023.00
23. William Syroka\*\* #018-4a Bsktbll-Assoc Coach-Boys(98%) \$ 6,131.00
24. Scott Wojtowicz #217L-13b Elem Dept. Chairman-Monac \$ 3,680.00

\*\*Consultants

Personnel-  
Continued:**B. Substitute Certified Personnel**

1. Douglas Eilberg
2. Marnie Hutchison
3. Mark Kleinhans
4. LuAnne Larson
5. Julie Maciboba
6. Jocelyn Martz
7. Terrell Nodine

**C. Substitute Classified Personnel**

- |                       |                       |
|-----------------------|-----------------------|
| 1. Kristy Anson       | 7. Elizabeth Mitchell |
| 2. Sheri Caddarette   | 8. Kane Mounts        |
| 3. Donald Dottei, Jr. | 9. Mark Pollauf       |
| 4. Rose Himebaugh     | 10. Donna Swope       |
| 5. Marnie Hutchison   | 11. Taylor Uhrick     |
| 6. Amanda Leroux      |                       |

**D. Presenter of Technology Classes for Teacher PD @ \$20.00/hr.**

- |                                 |           |
|---------------------------------|-----------|
| 1. Dolores Swineford – 39 hours | \$ 780.00 |
|---------------------------------|-----------|

**E. Outdoor Education @ \$75.00 per night**

Greenwood – September 5, 6, and 7, 2017

1. James Floyd, Jr.
2. Carrie Murnen
3. John Rybarczyk (Classified)
4. Cathryn Vaughan
5. Benjamin Whetstone

Jackman – September 5, 6, and 7, 2017

1. Stephanie Kosakowski
2. Kathryn Robertson
3. Kurtis Winzenried (Sub)

Meadowvale –September 18, 19, 20, and 21, 2017

1. Jonathan Bartsch
2. Charles Diehl
3. Benjamin Jewett (Substitute Certified)
4. Mitchell Roth (Substitute Certified)
5. Amy Rowland
6. Lindsey Wagner

**F. Home Instruction Personnel @ \$26.99/hr.**

1. Mary Loy

**G. After School Academic Intervention @ \$26.99/hr.**

1. Kurtis Winzenried (Sub)

**H. Tuition Calculation Stipend**

1. Tammera Conlan	\$ 600.00
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Personnel-  
Continued:**I. TAWLS Officer Stipend Reimbursement****Fully Reimbursed by TAWLS****½ to be paid by Jan. 15, 2018****Remaining half to be paid by May 31, 2018**

1. Christopher Hodnicki	TAWLS President	\$ 1,500.00
2. Friedrich Schermbeck	Vice Pres. For Policy/Grievances	\$ 750.00
3. Tracy Hovest	Vice Pres. For Negotiations	\$ 750.00
4. Matthew Durham	Treasurer	\$ 750.00
5. Wendy McCall	Recording Secretary	\$ 750.00
6. Tammera Conlan	Corresponding Secretary	\$ 750.00

**J. Head Swim Coach**

1. Molly Badovick	\$ 4,784.00
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**K. Credit Recovery Class Monitors @ \$26.99/hr.**

1. Lauren Boudreaux
2. Jodi Fryman-Reed
3. Brian Kaser
4. Karleigh Kocar
5. Nicholas Whetstone

**L. Resident Educator Mentors @ \$650.00 per Resident Educator per School Year**

- |                       |                          |                          |
|-----------------------|--------------------------|--------------------------|
| 1. Carrie Allsbrook * | 10. Brenda Fischer       | 19. Felicia Singleton*   |
| 2. Molly Badovick*    | 11. Jodi Fryman-Reed     | 20. KaSandra Spain       |
| 3. Lindsay Bates      | 12. Katherine Hyttenhove | 21. Donna Stacy*         |
| 4. Lori Bosch         | 13. Lynn Jager*          | 22. Judith Swartz        |
| 5. Kelly Cowan        | 14. Christine Kimmey     | 23. Dolores Swineford*   |
| 6. Heather Densmore*  | 15. Kimberly Kavin*      | 24. Jennifer Vellequette |
| 7. Layla Diebert      | 16. James Nino*          | 25. Roxanne Ward         |
| 8. Dana Edmonds**     | 17. Christine Rupp*      | 26. Christine Weiss      |
| 9. Holly Farthing     | 18. Kristy Scoble        |                          |

\*Mentor has two (2) Resident Educators

\*\*Mentor has three (3) Resident Educators

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

1. Diana Cicerella  
Greenwood/Shoreland  
From Trng. 5 (M.A.), Step 20 @  
\$82,177 to Trng. 6 (SPEC), Step 20  
@ \$86,659  
Effective: 2017/18 School Year



**WASHINGTON LOCAL SCHOOL DISTRICT  
FIVE-YEAR FORECAST – OCTOBER 2017 - ASSUMPTIONS**

**REVENUE**

Our revenue is mostly unchanged from 2017 to 2019 with a slight increase in 2020 and future years. Washington Local Schools has continued for nearly a decade to have a serious revenue problem as we have had little or no growth in our revenue. The only exceptions that occurred in our total revenue are when we passed a new tax levy or had a significant increase in State Aid.

**The lack of revenue growth will cause our future district finances to be very challenging this year and in all future years forecasted.**

Our state aid will be increasing by 3%; however the decline in personal property tax loss payments eliminates over half of the state aid increase. We also continue to have challenges in our real estate tax collection and inconsistent collections.

We have maintained our revenue unchanged from 2021 to 2022 due to the difficulty and inaccuracy of forecasting four years from 2018.

**Real Estate Taxes**

The Real Estate Taxes are again estimated conservatively. We are hopeful that we will receive more than we have forecasted. Unfortunately we have said this for several years and it has yet to happen and we continue to incur declines and inconsistencies in real estate tax collections. The July real estate tax collections (Second Half – Calendar Year) we received in 2015 was \$18.5 million, in 2016 was \$18.7 million, and in 2017 we received \$18.2 million. This inconsistency makes it very difficult to forecast future real estate tax collections with any certainty.

In calendar year 2015 (for calendar year 2016 tax collections) the three-year county-wide valuation update took place. We had a decrease of less than 1% in our total valuation. 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 do expect an increase in valuation in calendar year 2018 which will increase our 2019 real estate tax collections.

We received \$35.2 million in 2015, \$36.9 million in 2016, and \$37.1 million in 2017. We are forecasting \$36.1 million in 2018, \$36.4 million in 2019, and \$36.5 million in 2020 and all future years.

The significant decline in real estate taxes in 2018 is directly attributed the successful tax appeal made by Franklin Park Mall. **As Franklin Park Mall property valuations will be declining from \$252 million to \$232 million it is expected our annual revenue loss will be \$400,000.** In addition to the annual loss of revenue, in 2018, our real estate taxes will further reduced by a Franklin Park Mall refund of \$375,000.

**We have also had inconsistent real estate collections partially attributed to Lucas County accounting system changes which makes real estate revenue very difficult to forecast not only for FY 2018 (one tax collection remaining)**

**but in future years as well.** Another challenge is the county-wide reappraisal that will occur in calendar year 2018. We are expected to receive an increase in valuations which would be the first increase in over 10 years resulting in additional revenue.

The estimating of delinquent taxes to be paid is also difficult to forecast as payments have been fluctuating year to year, and settlement to settlement. Washington Local is still experiencing significant commercial tax appeals. We have been successful in defending many of these tax appeals but unsuccessful in others. These tax appeals are in addition to the Franklin Park Mall tax appeal. These tax appeals not only cause tax refunds but also lower future property tax collections. **It is expected these tax appeals will continue in future years, including Franklin Park Mall, which will be appealing their values again in January 2019.**

On the contrary, we have received a few increases in valuations as commercial property is sold within our district and we are successful in appealing their valuations. In 2022 (tax collection January 2023), the Costco and related development abatement will end and real estate taxes will begin to be paid. This should be a significant increase in our real estate collection. However it is expected that Costco and the related developments will also appeal their property valuations.

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 \$765 million in calendar year 2016. **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, \$1,325 in 2014, \$25,598 in 2015, \$1,379 in 2016, and \$0 in 2017. 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 2018 and future years for delinquent personal property tax collections. **As this revenue will not be coming back, this will always be a major revenue loss for our district.**

#### **State Aid**

Our ADM increased the past five years; increasing from 6,569 in 2010, 6,738 in 2012, 6,865 in 2014, 7,050 in 2016 and 7,073 in 2017. We expect our ADM to be unchanged in 2018. However the State has changed how ADM is calculated. The ADM will be more of an average than a fixed number that was previously determined in October. This will have no impact on our funding as we were \$11.1 million over the state mandated cap in 2014, \$10.2 million in 2015, \$13.5 million in 2016, and \$13 million in 2017. **We are forecasting to be \$14.4 million over the cap in 2018.**

**Over five years (2014-2018), our state aid has been reduced by over \$62.0 million because of the cap.**

The Great Recession had a significant negative impact on our district as our property values have significantly declined. **However, it can also be stated the State Legislature had a more significant negative impact on our district with the elimination of the Personal Property Tax and capped State funding.**

Under past school funding legislation, the additional students we are enrolling, 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 the previous 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, 7.5% in 2017, 3.0% in 2018 and 2019. The effect of the cap reduced our state aid by \$11.1 million in 2014, \$10.2 million in 2015, and \$13.5 million in 2016, \$13.0 million in 2017 and estimated to be \$14.4 million in 2018. **Over five years (2014-2018), our state aid was reduced by over \$62 million.**

*Unrestricted State Aid (Includes Casino Funding)*

Based on **current legislation**, we are forecasting \$28.7 million in 2018 for unrestricted state aid (includes casino funding of \$360,000), and are forecasting to receive \$29.5 million in unrestricted state aid in 2019, \$30.4 million in 2020, and \$31.3 million in 2021 and 2022. We are assuming the State Legislature will continue with a 3% cap increase in 2020 and 2021.

Based on the combination of our steady or even increasing enrollment the past few years, the significant decline in WLS' property values, the current annual cap increases, **AND IF** the current funding systems continues, it is likely we will receive continual increases in our state aid in future years. However, these increases are being offset by the reduction in our personal property tax loss payments of \$900,000 in 2017 and \$480,000 in 2018 and all future years.

**As we are capped, we are hopeful that 2020 and future years will have an increase of more than 3%, however as any future legislation is unknown and the state is again experiencing revenue concerns, we are only forecasting a 3% increase for state aid.**

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.

We received casino revenue of \$143,330 in 2013, \$345,493 in 2015, and \$350,039 in 2017, and we are forecasting \$360,000 in 2018 and all 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, \$875,332 in 2015, \$907,012 in 2016, \$947,457 in 2017 and forecasted to be \$1.0 million in 2018 and forecasted to increase by 3% in future years. Our overall funding will not increase as we are capped. **This additional funding just reduced our unrestricted state funding.**

Restricted state aid includes Career-Tech funding of \$762,832 in 2014, \$904,745 in 2015, \$1.1 million in 2016, \$1.2 million in 2017 and forecasted at \$1.2 million in 2018 and forecasted to increase by 3% in all future years. This is an increase from 2013's Career Tech funding of \$456,091. Again, our overall funding did not increase prior to 2017. **Like the economic disadvantaged funding, this additional funding just reduced our unrestricted state funding prior to FY 2017. In FY 2017 and all future years, CTC funding is not affected by the cap.**

### Catastrophic Cost

This funding reimburses the expenses for special education students that exceed a certain dollar amount threshold to educate each year, which is generally around \$30,000 per year per student. We received \$69,155 in 2011, \$103,811 in 2013, and \$0 in 2014. The 2014 payment of \$229,821 was delayed and was received in 2015. When added to the 2015 payment of \$152,576, we received a total of \$382,397 in 2015, \$107,531 in 2016 and \$77,380 in 2017 and are forecasting \$75,000 in 2018 and in 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.

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. These payments will continue to decrease each year by approximately \$480,000 each year beginning 2018 until they are eliminated. We are forecasting \$3.9 million in 2018, \$3.4 million in 2019, and \$2.9 million in 2020, and \$2.4 million in 2021 and 2022. Even though we expect the decrease to continue, we have kept all revenue unchanged from 2021 to 2022.

Homestead exemption and rollback receipts are recorded in Property Tax Allocation. The homestead and rollback was \$4.2 million in 2015, 2016, and 2017 and we are forecasting \$4.1 million for 2018 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, \$253,227 in 2015, \$313,271 in 2016, and \$377,793 in 2017. Abatement revenue is forecasted to be \$380,000 in 2018 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.**

**The current GM expansion will generate an annual payment of \$155,000 and is expected to be paid in future years (one year after the expansion is complete in January 2019 or 2020) but this payment is not included in this forecast.**

### **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 \$4.2 million in 2015, \$4.3 million in 2016 and 2017, and are forecasting \$4.4 million in 2018 and future years.

### **Other Financing Sources**

#### **Advances-In**

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 and \$235,355 in 2017, and cash transfers in future years, the Food Service Fund will be able to maintain a positive fund balance and not require an increase in the advance. We have advanced \$400,000 in 2015, 2016, 2017 and all future years forecasted.

### **EXPENDITURES**

We will continue to annually appropriate (budget) at 100 percent. However as we do not expend 100 percent of our budget, we reduced individual line items by a percentage amount ranging between .5% and 8% to reduce our total forecasted expenditures by a total of 2% for 2018 and all future years. Therefore, we are forecasting to expend 98.0% of our budget in 2018 and all future years. We expended 98.2% in 2016 and 97.9% in 2017. We have maintained 2022 expenditures (and revenue) unchanged from 2021 based upon the difficulty of forecasting expenditures (and revenue) four years from 2018.

### **Personal Services**

In 2015 there was a 0.0% base increase, but all employees received their normal steps and longevity increases. Also in 2015, OAPSE members received a one-time stipend of \$250 (\$75,250). In 2016, per the negotiated agreement, teachers received a 1.5% increase base increase (offset by increase in monthly healthcare contributions) and non-teaching staff received a 1.25% base increase (no change in monthly healthcare contributions). All employees received their normal steps and longevity increases if applicable.

Based on these negotiated agreements OAPSE and TAWLS received a 3% increase in 2017 and a 2.5% increase in 2018. These salary increases were offset by increases in employee monthly contributions and reductions in the healthcare coverage. Our negotiated agreements expire on June 30, 2018 and we are forecasting an increase of 3.75% (1.25% wage increase and a 2.5% step increase) in 2019 and all future years.

In 2015 we reduced 4 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 occurred. However these 2015 reductions were offset by the hiring of additional classroom aides. In 2016 we added 2 part time secretaries, 3.4 tutors, as well as bus monitors during the school year. In 2017 we hired (General Fund only) 4 Instructor/Tutors, 1 Proficiency Tutor, 2 teachers, and due to grant restrictions needed to move 1 teacher to the General Fund. We also added 2 half-time custodians (elementary building addition) and 1 classroom aide. We also made a \$250 payment in 2017 to all employees (excluding administrators) per the negotiated agreements.

In 2018, we eliminated all proficiency tutor positions which included 13 General Fund proficiency tutor positions. We also eliminated 2 secretary positions and 1 coordinator position. These staff reductions have been partially offset by the addition of 1 Administrator (Attendance Specialist) and five classroom aides.

State Teachers Retirement System (STRS) made significant changes to retiree benefits for retirees who retire after June 30, 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 have begun affecting (increasing) the future salaries as teachers will be extending their working years.** Therefore, our total teacher salaries will be increasing at a higher rate than past years due to lack of teacher retirees.

**There is no additional staff included in the budget for 2019 or future years.**

**Benefits**

Healthcare costs increased by 13.8% in 2014, 8.22% in 2015, and 3.74% in 2016, 4.0% in 2017 and 3.5% in 2018. We are forecasting a **0 percent increase in 2019**, and 4.0% increase in 2020 and all future years. In 2014 we became partially self-insured for our healthcare.

Based on negotiated agreements we have made significant changes to our benefits and increased the employees' monthly contributions, this has slowed our healthcare increases. We kept 2022 healthcare cost unchanged from 2021. We are hopeful as we saw positive results by switching to partially self-funding in 2014, that the trend will continue and the increases in 2020 and future years will be less than currently forecasted.

We are also self-funded for dental insurance. We incurred a 10% increase in dental premiums for 2013, 20% increase in 2014, 10% increase in 2015 and 2016, 7.5% in 2017, 0.0% increase in 2018 and forecasting 4.0% in 2019 and all future years.

These increases reflected the higher claim costs we were experiencing. Our dental claims increased significantly in previous years but now appear to be stabilizing.

**We continue to add more employees and their dependents to our healthcare and dental policies during our open enrollment process. Even though our premium rate increases have slowed, with increased enrollment, costs will increase.**

The Workers' Compensation forecasted expenditures have stabilized even as our salary costs have increased. Our retrospective paid claims were \$366,163 in 2010, \$74,802 in 2013, \$130,913 in 2014, and \$37,422 in 2015 and in 2016 we actually received a credit of \$10,810 due to subrogation of a few claims. The 2017 paid claims were \$21,523. We have been very proactive with our workers' compensation in the past few years and it appears our efforts are generating 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 reached a high of \$804,676 in 2010. In recent years it has been \$427,302 in 2012, \$283,484 in 2013, \$291,143 in 2014, \$182,200 in 2015, and \$255,932 in 2016, and \$206,756 in 2017. We are forecasting our workers' compensation costs, premiums and paid claims at \$250,000 in 2018 and all 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. We also received a rebate of \$194,099 in 2018. These payments are recorded as other revenue. It is possible that we may also receive another rebate in future years, 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 was completed in 2017.

#### **Purchased Services**

**We have significant Educational Service Center costs. In 2017, based on State recommendations, we began recording these expenditures as purchased services instead of Other Objects. This had no impact on total expenditures; this was just a reclassification of expenditures.**

The Educational Service Center (ESC) charges were \$2.1 million in 2012 and 2013, \$3.6 million in 2014, \$2.2 million in 2015, \$1.7 million in 2016, and \$1.9 million in 2017 (additional occupational therapist and speech therapist).

**The ESC contract is expected to be \$2.0 million in 2018, \$2.1 million in 2019, \$2.2 million in 2020, and \$2.3 million in 2021 and 2022.**

Based on changes in state funding that reduced the funding to all ESCs in Ohio, our ESC charges were increased significantly in 2014. We made the decision to employ our own personnel for psychologists, speech therapists, occupation therapists, and teaching staff that were previously supplied by the ESC in recent years. However we still receive significant services from the ESC.

Our charter school expenditures were \$2.7 million in 2015, \$2.4 million 2016, and \$2.7 million in 2017. We have forecasted charter school expenditures to be \$2.7 million in 2018, \$2.75 million in 2019, \$2.75 million in 2019, and \$2.8 million in all 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, \$1.5 million in 2015, \$1.2 million in 2016, and \$1.1 million in 2017. We are forecasting electric and natural gas charges of \$1.45 million in 2018, \$1.50 million in 2019, \$1.55 million in 2020 and \$1.6 million in 2021 and future years. As natural gas rates are at historical lows, the past few years have had much lower utility cost than would normally be expected. Also, the estimated annual cost to air condition Whitmer is \$250,000 which increased our electric charges significantly.

We were hopeful that beginning in 2017 and in future years, our electric charges will begin to decrease from the previous levels due to the undertaking of the HB 264 project in 2016. This project is nearly complete and we are experiencing savings, however our electricity supplier has and will be increasing their rates.

### Supplies

We continue to review our budgets each year which have resulted in lower actual expenditures in these budgets than forecasted. We do not expect this to continue into future years as we purchase new curriculum materials.

	2014	2015	2016	2017
<b>Instructional Supplies</b>	\$616,000	\$603,000	\$693,000	\$1,019,000
<b>Software Expenditures</b>	\$169,000	\$174,000	\$120,000	\$ 234,000
<b>Maintenance Supplies</b>	\$708,000	\$686,000	\$674,000	\$ 700,000
<b>Bus Maintenance &amp; Fuel</b>	\$588,000	\$531,000	\$389,000	\$ 410,000
<b>Textbooks</b>	\$175,000	\$148,000	\$364,000	\$ 85,000

We are forecasting our instructional supplies/electronic materials to be \$901,000, software to be \$195,000, maintenance supplies to be \$720,000, and bus maintenance supplies and fuel to be \$510,000 in 2018 and future years. We are forecasting our textbook and electronic instructional materials to be \$512,000 in 2018 and \$435,000 in 2019 and in future years.

### Capital Outlay

Capital Outlay expenditures, on this forecast, are generally used for technology equipment and career-technical equipment. However in 2016, 2017, and 2018, capital outlay includes HB 264 expenditures. Also 2016 included the purchase of land for \$215,000 next to Shoreland Elementary School. Our Capital Outlay was \$522,000 in 2014, \$1.2 million in 2015, \$2.1 million in 2016, and \$1.9 million in 2017. We have forecasted \$2.2 million in 2018 and \$1.1 million in 2019 and all future years.

We expended \$761,358 in 2016, \$853,280 in 2017 and have forecasted \$1.1 million in 2018 for HB 264 project. HB 264 project includes LED lighting as well as boiler 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. We are considering continuing these upgrades in future years if the project (Whitmer High School LED lighting) will be able to fund itself with continued energy savings.

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 (Jackman Elementary Portable Replacement) in the Permanent Improvement Fund, the possibility of moving General Fund expenditures to the Permanent Improvement Fund is unlikely in future years.

Unlike nearly every other district, Washington Local Schools does not have bonded debt. 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.**

Due to the low interest rates we are earning on our investments and the higher interest rate on our debt, as well as our large cash balances, consideration was given to refinance or eliminate our outstanding debt by shortening the loan's term or the General Fund just paying off the debt. However based on our General Fund deficits, future capital project needs, and the reasonable interest rate on the HVAC debt, we decided to maintain the current debt structure, at this time.

#### **Other Objects**

These are mainly Lucas County auditor/treasurer fees.

Our auditor/treasurer fees were \$626,000 in 2015, and \$664,621 in 2016, and \$659,391 in 2017. We have forecasted that these fees will be \$675,000 in 2018 and all 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 and 2016 and \$28,000 in 2017. We are forecasting \$40,000 in 2018 and all future years for these transfers.

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. And in 2017 we transferred \$235,355. **Based on the continued expected losses in the Food Service Fund, we are forecasting a transfer of \$150,000 in 2019 and all future years.**

We are forecasting total transfers to be \$40,000 in 2018 and \$190,000 in 2019 and all future years.

*Advances - Out*

We continue to make advances (loans) to Food service and Grant Funds to maintain a positive fund balance in these funds. These are returned annually to the General Fund.

**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 School District is one of the few districts in Northwest Ohio, and possibly the State, that still 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, 2015, 2016 and 2017 Actual;  
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

	Actual				Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Average Change	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$35,244,842	\$36,914,804	\$37,077,079	2.6%	\$36,100,000	\$36,430,000	\$36,500,000	\$36,500,000	\$36,500,000
1.020 Tangible Personal Property Tax	25,598	1,379		-97.3%					
1.030 Income Tax									
1.035 Unrestricted State Grants-In-Aid	23,835,879	25,712,209	27,577,676	7.6%	28,660,000	29,510,000	30,385,000	31,285,000	31,285,000
1.040 Restricted State Grants-In-Aid	2,162,474	2,072,342	2,236,993	1.9%	2,320,000	2,385,000	2,450,000	2,515,000	2,515,000
1.045 Restricted Federal Grants-In-Aid - SFSP									
1.050 Property Tax Allocation	10,316,914	9,455,022	8,512,904	-9.2%	7,986,927	7,504,518	7,022,109	6,539,700	6,539,700
1.060 All Other Revenues	1,839,398	1,544,197	1,617,468	-5.7%	2,079,000	1,582,000	1,477,000	1,477,000	1,477,000
1.070 Total Revenues	73,425,105	75,699,953	77,022,120	2.4%	77,145,927	77,411,518	77,834,109	78,316,700	78,316,700
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In	400,000	400,000	400,000		400,000	400,000	400,000	400,000	400,000
2.060 All Other Financing Sources	4,407,311	4,625,343	4,724,992	3.6%	4,765,000	4,770,000	4,770,000	4,770,000	4,770,000
2.070 Total Other Financing Sources	4,807,311	5,025,343	5,124,992	3.3%	5,165,000	5,170,000	5,170,000	5,170,000	5,170,000
2.080 Total Revenues and Other Financing Sources	78,232,416	80,725,296	82,147,112	2.5%	82,310,927	82,581,518	83,004,109	83,486,700	83,486,700
<b>Expenditures</b>									
3.010 Personal Services	44,184,018	44,667,032	47,193,921	3.4%	47,907,260	49,345,116	51,058,301	52,825,491	52,825,491
3.020 Employees' Retirement/Insurance Benefits	17,152,589	18,004,709	18,781,205	4.6%	19,332,371	19,670,211	20,401,528	21,144,871	21,144,871
3.030 Purchased Services	10,906,379	10,711,849	11,479,008	2.7%	11,925,324	12,190,920	12,448,520	12,618,721	12,618,721
3.040 Supplies and Materials	2,589,574	2,554,222	2,685,709	1.9%	2,877,723	2,904,390	2,888,775	2,874,080	2,874,080
3.050 Capital Outlay	1,175,948	2,119,061	1,857,999	33.9%	2,169,025	1,090,000	1,090,000	1,090,000	1,090,000
3.060 Intergovernmental									
<b>Debt Service:</b>									
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	836,894	888,002	881,128	2.7%	890,784	925,775	911,525	928,160	928,160
4.500 Total Expenditures	76,845,402	78,944,875	82,878,970	3.9%	85,102,487	86,126,412	88,798,649	91,481,313	91,481,313
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	38,000	223,000	263,356	252.5%	40,000	190,000	190,000	190,000	190,000
5.020 Advances-Out	400,000	400,000	400,000		400,000	400,000	400,000	400,000	400,000
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	438,000	623,000	663,356	24.4%	440,000	590,000	590,000	590,000	590,000
5.050 Total Expenditures and Other Financing Uses	77,283,402	79,567,875	83,542,326	4.0%	85,542,487	86,716,412	89,388,649	92,071,313	92,071,313
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	949,014	1,157,421	1,395,213	-99.3%	3,231,560	4,134,894	6,384,540	6,584,613	6,584,613
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	28,141,932	29,090,946	30,248,367	3.7%	28,853,154	25,621,594	21,486,700	15,102,160	6,517,547
7.020 Cash Balance June 30	29,090,946	30,248,367	28,853,154	-0.3%	25,621,594	21,486,700	15,102,160	6,517,547	2,067,066
8.010 Estimated Encumbrances June 30	979,229	1,010,465	803,252	-8.7%	900,000	900,000	900,000	900,000	900,000
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve	3,625,000	3,625,000	3,625,000		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	3,625,000	3,625,000	3,625,000		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	24,486,717	25,612,902	24,424,902	0.0%	21,096,594	16,961,700	10,577,160	1,992,547	6,592,066
<b>Revenue from Replacement/Renewal Levies</b>									
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	24,486,717	25,612,902	24,424,902	0.0%	21,096,594	16,961,700	10,577,160	1,992,547	6,592,066
<b>Revenue from New Levies</b>									
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	24,486,717	25,612,902	24,424,902	0.0%	21,096,594	16,961,700	10,577,160	1,992,547	6,592,066
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	533	541	551	1.7%	530	530	530	530	530
20.015 Grades 1-12 - October Count	6,395	6,509	6,522	1.0%	6,539	6,539	6,539	6,539	6,539
<b>State Fiscal Stabilization Funds</b>									
21.010 Personal Services SFSP									
21.020 Employees Retirement/Insurance Benefits SFSP									
21.030 Purchased Services SFSP									
21.040 Supplies and Materials SFSP									
21.050 Capital Outlay SFSP									
21.060 Total Expenditures - SFSP									

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