

Findlay **C**ity
School **D**istrict

2 0 1 6 B u d g e t

**Fiscal Year Ending
June 30, 2016**

Submitted to Board

September 14, 2015

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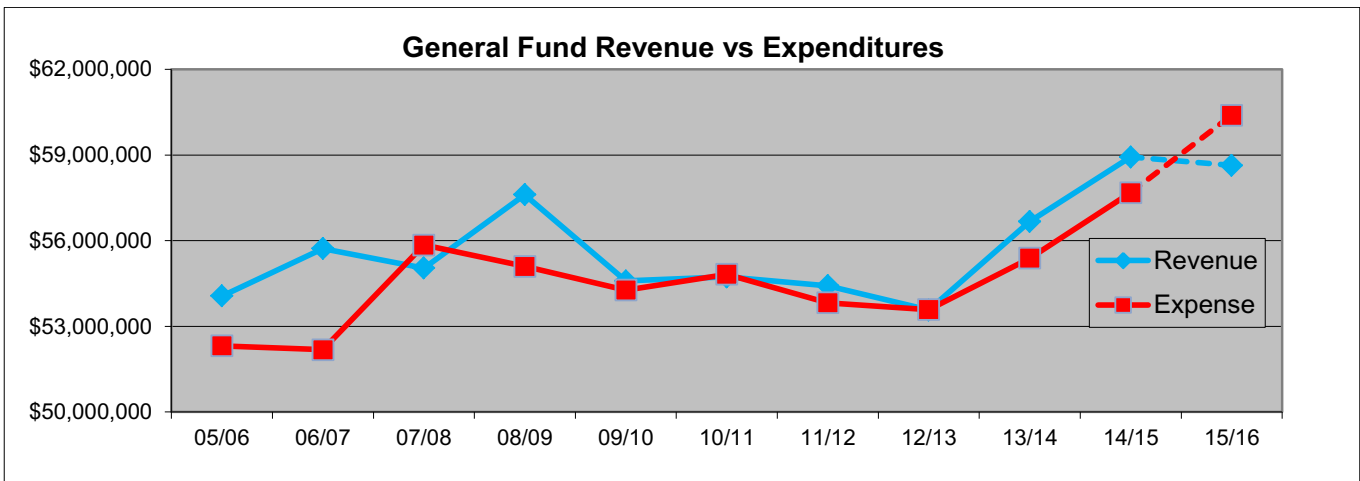
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Martin White Technology Director
Don Williams..... Principal, Donnell Middle School
Judy Withrow..... Coordinator, Gifted Services
Kathy Young..... Supervisor Washington Preschool/Special Education

		REVENUE				
		<i>General Fund</i>				
		2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
Receipts From Local Sources						
1111	Real Estate Tax	\$ 24,661,927	\$ 25,159,021	\$ 25,455,004	26,688,475	25,785,519
1120	Personal Property Tax	-	-	-	-	-
Total Receipts From Local Sources		<u>24,661,927</u>	<u>25,159,021</u>	<u>25,455,004</u>	<u>26,688,475</u>	<u>25,785,519</u>
Receipts From State and Federal Sources						
3110	Basic Aid & Special Ed	16,988,330	18,011,375	19,676,183	19,063,992	20,664,068
3219-0004	Vocational Allow ance	301,351	309,898	343,685	371,411	321,503
3110-0005	Transportation Allow ance	101,641	629,911	878,659	706,668	751,897
	<i>Sub-Total SF3</i>	<u>17,391,323</u>	<u>18,951,184</u>	<u>20,898,527</u>	<u>20,142,071</u>	<u>21,737,468</u>
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,113,833	1,578,893	1,569,035	1,200,000	1,500,000
3130	Rollback and Homestead	7,159,603	7,175,338	7,170,280	7,142,000	6,411,280
3134	Utility Reimbursement SB3/287	-	-	-	-	-
3190	Casino Revenue	113,394	277,571	274,972	260,000	270,000
3219	State Reimbursement Spec Ed	50,317	24,798	158,770	80,000	85,000
4120/4139	Federal Medicaid/ Stu Intervention	154,060	173,003	563,512	200,000	200,000
4130	E-rate (formerly fund 588)	-	-	-	10,000	-
3212-9194	Bus Purchase Allow ance	-	-	-	-	-
Total Receipts From State and Federal Sources		<u>25,982,529</u>	<u>28,180,788</u>	<u>30,635,096</u>	<u>29,034,071</u>	<u>30,203,748</u>
Miscellaneous Receipts From Local Sources						
1211	Tuition Parents	-	4,581	-	-	-
1221	Tuition From Other Districts	76,471	92,637	65,566	90,000	85,000
1222	Summer School	30,726	26,713	20,368	35,000	28,000
1223	Tuition Special Education	497,503	493,207	288,898	550,000	500,000
1224	Tuition Vocational Education	39,865	93,833	22,312	95,000	80,000
1227	Open Enrollment	996,190	1,266,536	1,323,980	1,200,000	1,300,000
1410	Interest on Investments	259,758	119,716	181,893	130,000	120,000
1740	Class Fees/Parking Fees	7,444	9,780	9,413	11,000	10,000
1810	Rental School Property	17,179	31,941	43,392	35,000	35,000
1820	Donations	2,402	1,150	1,640	5,000	4,000
1832	Contracted Services - HCESC	-	-	-	-	-
1890	Miscellaneous Fines, Etc.	700,793	628,436	431,535	400,000	400,000
1933	Sale Non-Real Property	92,972	28,136	11,350	15,000	9,000
5300	Prior Years Adjust and Refunds	205,781	535,245	438,521	50,000	60,000
Total Miscellaneous Receipts From Local Sources		<u>2,927,085</u>	<u>3,331,911</u>	<u>2,838,868</u>	<u>2,616,000</u>	<u>2,631,000</u>
Sub-Total Estimated Revenue		<u>53,571,541</u>	<u>56,671,719</u>	<u>58,928,968</u>	<u>58,338,546</u>	<u>58,620,267</u>
5100	Transfer Into General Fund	-	-	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	-	-
5220-9194	Advances-In Return	-	-	-	-	-
5220	Advances-In Return	-	-	-	-	15,000
Total All Estimated Revenue		<u>\$ 53,571,541</u>	<u>\$ 56,671,719</u>	<u>58,928,968</u>	<u>58,338,546</u>	<u>58,635,267</u>



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

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

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

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

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

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

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

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

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

3219 Parity Aid – Monies received through the state's Foundation Program for all-day kindergarten to more students.

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

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

1410 Interest – Monies received from interest on investments.

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Instruction – Instruction not defined previously.

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

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

Board of Education – Board of Education.

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

Fiscal Services – Budgeting and Payroll Services.

Operations and Maintenance – Buildings and Grounds Services.

Transportation – Pupil Transportation Services.

Informational Services – EMIS and Public Informational Services.

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

Architect Services – Architect Services.

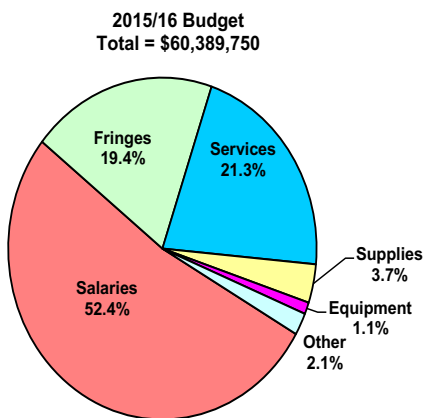
Transfers, Advances and Refunds of Prior Year

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

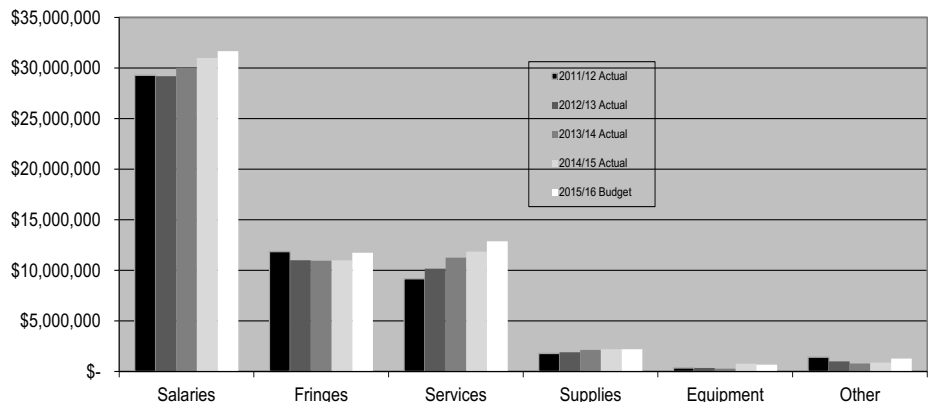
Object Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget	% of Change
100 Salaries	\$ 29,191,154	\$ 29,999,241	\$ 30,975,204	\$ 31,079,499	\$ 31,651,000	2.18%
200 Fringe Benefits	10,985,125	10,948,735	10,999,082	11,489,500	11,730,500	6.65%
400 Contracted Services	10,162,023	11,242,823	11,857,191	11,221,895	12,865,550	8.50%
500 Materials and Supplies	1,898,907	2,122,293	2,190,070	2,242,451	2,206,450	0.75%
600/700 Capital Outlay	348,515	285,445	768,789	587,705	671,500	-12.65%
800 Other	901,680	714,333	791,720	863,250	850,250	7.39%
900 Transfers, Advances & Refunds	97,563	75,000	95,872	139,500	414,500	332.35%
Total Expenditures	\$ 53,584,968	\$ 55,387,871	\$ 57,677,929	\$ 57,623,800	\$ 60,389,750	4.70%

**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget	% of Change
1100 Instruction	\$ 21,437,643	\$ 22,695,220	\$ 23,460,843	\$ 23,625,434	\$ 23,394,000	-0.28%
1200 Special Instruction	5,213,322	5,657,746	6,021,948	6,053,700	6,196,700	2.90%
1300 Vocational Instruction	2,374,873	2,795,167	2,791,214	2,701,000	2,698,000	-3.34%
1900 Other Instruction	5,540,686	6,038,161	5,841,371	5,865,000	6,206,000	6.24%
2100 Support Services - Pupil	2,111,282	2,275,497	2,391,676	2,423,350	2,457,250	2.74%
2200 Support Services - Instructional	2,977,069	1,665,203	1,854,468	1,874,699	1,909,100	2.95%
2300 Board of Education	131,244	149,984	187,960	200,495	174,000	-7.43%
2400 Administration	3,741,633	3,843,218	3,958,342	3,948,372	4,065,750	2.71%
2500 Fiscal Services	1,431,515	1,227,836	1,295,942	1,342,050	1,364,250	5.27%
2700 Operation and Maintenance	5,529,359	5,900,192	6,657,119	6,172,800	8,005,300	20.25%
2800 Transportation	2,145,128	2,148,988	2,206,647	2,213,000	2,343,500	6.20%
2900 Informational Services	41,759	54,286	128,880	129,500	169,000	31.13%
4100 Extra-Curr. Act.-Academic	138,104	145,090	97,127	160,600	196,100	101.90%
4500 Extra-Curr. Act.-Sports	606,889	643,189	607,604	676,900	690,900	13.71%
4600 Extra-Curr. Act.-School/Public	63,566	66,644	72,433	77,400	85,400	17.90%
5300 Architect Services	3,332	6,449	8,485	20,000	20,000	135.72%
6100 Debt Service	-	-	-	-	-	0.00%
7200 Transfers	75,000	75,000	80,872	100,000	100,000	23.65%
7400 Advances	-	-	15,000	15,000	290,000	1833.33%
7500 Refund of Prior Year	22,563	-	-	24,500	24,500	999.00%
Total Expenditures	\$ 53,584,968	\$ 55,387,871	\$ 57,677,929	\$ 57,623,800	\$ 60,389,750	4.70%



Expenditure Comparison by Objects



GENERAL FUND

Instruction

Regular Instruction - 1100

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$14,462,041	\$15,375,721	\$15,561,608	\$15,678,000	\$15,763,000
211/221	Retirement	\$ 2,086,143	\$ 2,239,354	\$ 2,241,973	\$ 2,300,000	\$ 2,350,000
240-259	Insurance Benefits	2,853,731	2,831,992	2,830,765	2,891,000	2,955,000
260	Worker's Compensation	85,269	49,493	58,512	60,000	60,000
281	Unemployment	13,426	5,128	1,305	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	943,735	973,975	1,486,890	1,250,000	800,000
423	District Educational Repairs	34,034	65,796	36,157	75,000	75,000
431	Mileage /Travel	3,994	4,520	1,990	3,000	3,000
432	Districtwide/Bldg Professional Development	33,380	36,871	42,394	60,000	60,000
441/449	Telephones	41,079	60,762	70,706	43,000	43,000
472	Credit Recovery @ FHS	10,123	23,258	6,492	36,000	56,000
510/511	Educational Supplies	268,301	253,286	280,881	280,000	279,294
510	Technology Supplies (formerly e-rate fund 588)	19,348	25,475	14,014	40,314	41,120
516	Computer Software & Licenses	202,021	287,045	222,422	90,177	92,000
520	Textbooks (Curriculum Dept.)	203,834	294,894	384,791	450,438	343,206
521/525	FCS Online & Findlay Learning Center Curriculum	N/A	N/A	N/A	N/A	90,000
551	Educational Supplies - Waived Fees	103,563	103,000	99,349	101,000	98,380
640	Enhance Classroom Technology	73,620	64,649	120,594	247,505	265,000
Total Regular Instruction - 1100		<u>\$21,437,643</u>	<u>\$22,695,220</u>	<u>\$23,460,843</u>	<u>\$23,625,434</u>	<u>\$23,394,000</u>

Special Instruction - 1200

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 3,660,905	\$ 3,948,913	\$ 4,314,990	\$ 4,279,000	\$ 4,392,000
211/221	Retirement	541,872	589,404	619,855	592,000	605,000
240-259	Insurance Benefits	716,972	764,701	724,155	786,000	803,000
260	Worker's Compensation	22,397	11,405	19,506	13,000	13,000
410	Contracted Services	203,020	261,895	263,837	298,000	298,000
423	District Educational Repairs	1,188	848	704	1,500	1,500
425	Rentals	4,971	5,565	168	5,500	5,500
432	Professional Meetings	5,004	6,888	3,766	5,500	5,500
431/439	Mileage/Travel	1,226	1,176	593	1,200	1,200
441/449	Telephones	20,987	35,458	40,979	22,000	22,000
510	Educational Supplies	33,955	31,492	33,394	38,000	38,000
640	New Equipment	824	-	-	12,000	12,000
Total Special Instruction - 1200		<u>\$ 5,213,322</u>	<u>\$ 5,657,746</u>	<u>\$ 6,021,948</u>	<u>\$ 6,053,700</u>	<u>\$ 6,196,700</u>

GENERAL FUND
Instruction

Vocational Instruction - 1300

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ 1,427,195	\$ 1,554,971	\$ 1,483,910	\$ 1,547,000	\$ 1,520,000
211/221	Retirement	204,486	228,034	209,398	229,000	224,000
240/249	Insurance Benefits	282,626	290,933	281,659	295,000	301,000
260	Worker's Compensation	8,149	4,592	8,181	5,500	5,500
410/418	Contracted Services/Legal Services	94,195	223,153	(43,323)	95,000	95,000
423	⁽¹⁾ District Educational Repairs	4,231	4,189	4,974	15,000	15,000
426	FCS Share of Millstream Rent for fund 034	82,800	121,425	120,675	125,500	125,500
439	⁽¹⁾ Professional Meeting/Travel	20,555	38,754	33,025	12,000	35,000
441	⁽¹⁾ Telephones	31,024	52,416	60,577	30,000	35,000
510	⁽¹⁾ Educational Supplies	115,453	147,127	193,489	215,000	180,000
520	⁽¹⁾ Textbooks	15,389	9,568	22,608	12,000	12,000
640/740	⁽¹⁾ New Equipment	88,768	120,006	416,040	120,000	150,000
Total Vocational Instruction - 1300		<u>\$ 2,374,873</u>	<u>\$ 2,795,167</u>	<u>\$ 2,791,214</u>	<u>\$ 2,701,000</u>	<u>\$ 2,698,000</u>

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

Other Instruction - 1900

Includes instruction not defined previously.

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Intervention Internal Block Grant Salaries	\$ 105,699	\$ 88,045	\$ 162,428	\$ 240,000	\$ 265,000
200	Intervention Internal Block Grant Benefits	23,023	19,253	32,243	45,000	46,000
500	Intervention Internal Block Grant Supplies	1,333	21,057	1,112	31,000	25,000
400	Intervention Internal Block Grant Purch Srvcs	-	300	8,729	14,000	15,000
471	Tuition - Other Districts Within the State	1,032,306	948,783	877,691	870,000	950,000
474	Tuition - Excess Cost for Special Ed.	441,523	523,398	375,699	300,000	500,000
475	Payments - Special Education within District	111,043	94,148	93,268	120,000	120,000
477	Payments - Open Enrollment Program	2,062,277	2,267,225	2,270,332	2,200,000	2,300,000
478	Payments - Community Schools	1,700,913	1,995,133	1,952,747	1,980,000	1,900,000
479	Payments - Post Secondary Option	62,571	80,820	67,120	65,000	85,000
Total Other Instruction - 1900		<u>\$ 5,540,686</u>	<u>\$ 6,038,161</u>	<u>\$ 5,841,371</u>	<u>\$ 5,865,000</u>	<u>\$ 6,206,000</u>

SUPPORT SERVICES - PUPIL

Guidance Services - 2120

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 726,077	\$ 754,725	\$ 781,899	\$ 780,000	\$ 746,000
211/221	Retirement	104,410	102,210	102,602	110,000	112,000
240-259	Insurance Benefits	110,141	113,979	130,299	115,000	118,000
260	Worker's Compensation	4,355	2,258	2,384	3,500	3,500
416	Scheduling (A-site Services)	32,062	40,797	58,605	70,000	70,000
431	Travel	395	457	360	700	700
432	Professional Meetings	-	-	-	500	500
441	Telephone	14,600	24,666	28,507	13,500	13,500
510	Supplies	1,143	1,236	2,115	2,450	2,450
Total Guidance Services - 2120		<u>\$ 993,184</u>	<u>\$1,040,328</u>	<u>\$1,106,771</u>	<u>\$1,095,650</u>	<u>\$1,066,650</u>

Health Services - 2130

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
100	Salaries	\$ 188,182	\$ 180,138	\$ 181,255	\$ 190,000	\$ 194,000
211/221	Retirement	37,163	35,873	33,953	37,000	38,000
240-259	Insurance Benefits	6,405	6,365	4,585	6,500	6,500
260	Worker's Compensation	1,137	555	551	1,000	1,000
441	Telephone	4,562	7,708	8,908	4,500	4,500
514	Supplies	2,449	2,288	2,313	2,400	2,400
Total Health Services - 2130		<u>\$ 239,898</u>	<u>\$ 232,926</u>	<u>\$ 231,565</u>	<u>\$ 241,400</u>	<u>\$ 246,400</u>

Psychological Services - 2140

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ 209,480	\$ 176,293	\$ 170,990	\$ 210,000	\$ 215,000
211/221	Retirement	33,559	29,925	25,915	37,000	38,000
240-259	Insurance Benefits	63,903	49,995	51,783	60,000	60,000
260	Worker's Compensation	1,529	588	249	1,000	1,000
410	Contracted Services	70,295	74,361	77,411	80,000	82,000
431	Travel	1,122	1,205	1,168	2,200	2,200
432	Professional Meetings	1,094	1,224	300	1,200	1,300
441/449	Telephone/Cellular phones	9,125	15,416	17,817	10,000	10,000
510	Supplies	37,149	40,807	43,430	37,000	37,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		\$ 427,257	\$ 389,813	\$ 389,062	\$ 438,400	\$ 446,500

Speech and Hearing Services - 2150

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ 293,029	\$ 300,411	\$ 355,054	\$ 315,000	\$ 362,000
211	Retirement	40,863	42,266	44,453	46,000	47,000
240-249	Insurance Benefits	59,607	60,556	61,497	63,000	64,000
260	Worker's Compensation	1,025	896	1,096	2,000	1,500
410	Audiologist Services (non-residents)	17,871	22,263	10,538	25,000	25,000
431/432	Travel/Professional Meetings	2,620	2,263	2,459	2,500	2,500
510	Supplies	1,562	1,451	2,357	1,700	2,000
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		\$ 416,576	\$ 430,106	\$ 477,454	\$ 455,200	\$ 504,000

Attendance/Substance Abuse/Disability Services - 2170 & 2180

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ -	\$ 86,259	\$ 89,728	\$ 95,000	\$ 95,000
221	Retirement	-	17,138	16,836	18,000	18,000
250-259	Insurance Benefits	-	26,274	19,562	28,000	28,000
260	Worker's Compensation	110	108	271	500	500
415/439/449	Contracted Services/Cell phones	34,210	52,545	60,399	51,000	52,000
510	Supplies	47	-	28	200	200
Total Attend./Substance Abuse Services - 2170/2180		\$ 34,367	\$ 182,324	\$ 186,823	\$ 192,700	\$ 193,700

TOTAL SUPPORT SERVICES - PUPIL - 2100's **\$2,111,282** **\$2,275,497** **\$2,391,676** **\$2,423,350** **\$2,457,250**

SUPPORT SERVICES - INSTRUCTIONAL

Instructional Staff Services - 2210

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
111/141	Supervisors/Aides Salary	\$ 1,529,316	\$ 290,916	\$ 331,423	\$ 304,999	\$ 352,000
211/221	Retirement	313,605	65,470	66,495	85,000	91,000
231/239	FEA Tuition/Professional Dues	196,709	184,933	194,588	195,000	199,000
240-259	Insurance Benefits	245,219	68,717	33,394	87,000	69,000
260	Worker's Compensation	8,225	3,092	1,408	5,000	2,000
410	Millstream Contract/ESC Excess Costs	203,194	192,956	289,124	310,000	230,000
412	District In-Service (10K for Challenge Day)	6,658	8,901	5,728	17,000	17,000
431	Travel	3,106	3,296	2,287	3,500	3,500
432/439	Professional Meeting	2,651	6,295	610	4,000	2,000
441/449	Telephones/Cellular phones	4,659	7,708	8,908	7,000	7,000
510	Supplies	832	2,511	1,561	3,000	3,000
Total Instructional Staff Services - 2210		\$ 2,514,174	\$ 834,796	\$ 935,525	\$ 1,021,499	\$ 975,500

Educational Media Services - 2220

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ 319,723	\$ 307,833	\$ 302,404	\$ 299,000	\$ 306,000
211/221	Retirement	58,710	56,418	50,300	52,000	54,000
240-259	Insurance Benefits	47,526	36,687	38,952	50,000	48,000
260	Worker's Compensation	1,917	950	918	1,800	1,800
432	Professional Meetings	-	-	-	400	400
441	Telephones	4,562	7,708	8,908	5,000	5,000
530	Supplies	21,991	23,622	31,628	35,000	33,000
640	Audio Visual/New Equipment	2,715	5,627	7,292	5,000	8,300
Total Educational Media - 2220		\$ 457,145	\$ 438,845	\$ 440,403	\$ 448,200	\$ 456,500

Technology & Other Support Services - 2240 & 2290

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	\$ 5,000	\$ 286,599	\$ 332,508	\$ 295,000	\$ 332,000
211/221	Retirement	750	63,197	92,987	60,000	93,000
240-260	Insurance Benefits/Worker's Comp	-	41,765	52,768	45,000	47,000
439	Tech Dept. Prof Development	N/A	N/A	278	5,000	5,100
Total Other Support Services - 2240 & 2290		\$ 5,750	\$ 391,561	\$ 478,540	\$ 405,000	\$ 477,100
TOTAL SUPPORT SERVICES - INSTR. - 2200's		\$ 2,977,069	\$ 1,665,203	\$ 1,854,468	\$ 1,874,699	\$ 1,909,100

Board of Education - 2310

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
418	Legal Service	45,391	\$ 54,109	\$ 78,145	\$ 50,000	\$ 52,000
439	Service Fund	3,765	6,037	3,768	18,500	18,500
446	Advertising	13,428	6,057	17,450	20,995	13,500
460	Printing	1,392	2,422	2,597	1,000	1,000
510	Supplies (formerly Goal 2/Virtues)	445	1,107	580	1,000	1,000
841	Memberships and Fees/Civil Service Fee	41,472	38,103	36,606	50,000	50,000
846	Election Expense	405	15,363	729	9,000	9,000
847	Advertising Delinquent Taxes	1,692	1,374	2,058	2,500	2,500
851/864	Liability Insurance	23,177	25,412	44,258	47,000	26,000
870	Taxes and Assessments (HS project)	76	-	1,769	500	500
Total Board of Education - 2300		<u>131,244</u>	<u>\$ 149,984</u>	<u>\$ 187,960</u>	<u>\$ 200,495</u>	<u>\$ 174,000</u>

Executive Administrative Services - 2410

Those activities associated with overall administrative responsibility for the entire school district.

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
100	Salaries	419,376	\$ 407,165	\$ 379,829	\$ 410,000	\$ 419,000
211/221	Retirement	100,422	93,755	95,800	99,000	101,000
239-259	Insurance & Other Benefits	68,431	46,076	69,550	70,000	71,000
260	Worker's Compensation	2,301	1,239	1,275	2,000	2,000
410	Copiers/Postage Meter/UPS	58,042	61,259	79,736	69,000	69,000
415	Consultants (includes BWC Coordinator)	76,268	88,115	82,445	77,000	84,000
431	Mileage/Travel	1,229	1,642	3,297	2,300	2,300
432	Professional Meetings	5,144	2,172	7,871	4,500	4,500
441/443/449	Telephone/Postage/Cellular phones	16,634	16,129	21,409	18,000	20,000
512	Supplies and Materials	2,948	6,728	3,801	7,000	7,000
640/740	Replacement Equipment	-	-	-	1,500	1,500
850	Bond	-	-	328	500	500
Total Executive Administrative Services - 2410		<u>750,795</u>	<u>\$ 724,280</u>	<u>\$ 745,341</u>	<u>\$ 760,800</u>	<u>\$ 781,800</u>

Administrative Principals and Offices - 2420

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
111/131	Principal/Secretary Salaries	\$1,928,708	\$1,987,664	\$1,997,475	\$2,018,000	\$1,996,000
211/221	Retirement	463,730	474,199	501,031	500,000	511,000
231/239	Tuition/Professional Dues	6,632	4,261	8,009	6,000	6,000
240-259	Insurance Benefits	396,903	404,322	429,035	425,000	434,000
260	Worker's Compensation	11,366	5,894	8,309	9,000	9,000
410	Contracted Services	81,831	103,562	108,248	99,000	191,000
431	Mileage/Travel	144	87	263	500	500
432	Professional Meetings	3,266	6,383	9,317	12,500	13,750
441/449	Telephones/Cellular phones	49,274	83,248	96,207	45,000	50,000
443	Postage	11,187	13,445	12,851	20,000	20,000
512	Supplies	37,797	35,872	26,076	45,872	46,000
640	New Equipment	-	-	16,180	6,700	6,700
740	Replacement Equipment	N/A	N/A	N/A	N/A	N/A
Total Administrative Principals and Offices - 2420		<u>\$2,990,838</u>	<u>\$3,118,937</u>	<u>\$3,213,001</u>	<u>\$3,187,572</u>	<u>\$3,283,950</u>
TOTAL ADMINISTRATION - 2400's		<u>\$3,741,633</u>	<u>\$3,843,218</u>	<u>\$3,958,342</u>	<u>\$3,948,372</u>	<u>\$4,065,750</u>

Fiscal Services - 2500

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
141	Salaries	\$ 342,772	\$ 350,990	\$ 356,462	\$ 360,000	\$ 368,000
221	Retirement	96,006	98,044	96,035	97,000	100,000
250-259	Insurance Benefits	79,155	75,654	74,187	81,000	83,000
260	Worker's Compensation	2,019	1,118	1,114	1,800	1,800
410/418	Contracted Services/Audit/Fixed Assets	85,988	72,591	66,012	86,000	86,000
433/434	Mileage/Travel	1,416	2,051	625	1,800	2,000
441	Telephones	6,387	10,791	12,472	6,500	7,500
510	Office Supplies	5,249	5,576	5,419	7,200	7,200
640	New Equipment	-	-	-	5,000	5,000
844	County Bd of Ed (SF3 offset)	189,841	44,683	35,848	55,000	53,000
845	Auditor and Treasurer Fee	622,683	566,337	647,769	640,000	650,000
853	Fiscal Services Bond	-	-	-	750	750
Total Fiscal Services - 2500		<u>\$1,431,515</u>	<u>\$1,227,836</u>	<u>\$1,295,942</u>	<u>\$1,342,050</u>	<u>\$1,364,250</u>

Operations and Maintenance - 2700

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
BOARD ACCOUNTS:						
141	Salaries	\$ 1,892,823	\$ 2,106,689	\$ 2,176,767	\$ 2,150,000	\$ 2,197,000
221	Retirement	445,872	500,311	487,364	587,000	550,000
250-259	Insurance Benefits	493,328	544,694	566,322	540,000	582,000
260	Worker's Compensation	11,311	12,936	6,597	25,000	25,000
282	Unemployment Comp.	5,656	24	742	20,000	20,000
424	Property Insurance	80,189	88,399	96,609	100,000	100,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	-	-	-
441/449	Telephone/Cellular phones	16,425	27,749	33,420	18,000	18,000
451	Electricity	881,435	1,004,354	860,981	925,000	925,000
452	Water and Sewage	108,869	94,541	90,459	105,000	105,000
453	Fuel - Natural Gas	205,259	216,314	223,132	280,000	260,000
853/890	Bond/District Safety Program	3,416	3,946	4,440	30,000	30,000
Sub-Total Board Accounts		<u>4,512,889</u>	<u>4,968,265</u>	<u>4,546,832</u>	<u>4,780,000</u>	<u>4,812,000</u>
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	243,114	246,252	1,185,473	500,000	2,250,000
415	Maint. Suprvsr thru ESC & Cenergistic	78,864	81,765	178,199	158,800	207,800
420	Laundry/Mats	23,135	13,640	13,502	23,000	20,000
422	Trash	36,312	36,920	24,978	35,000	34,000
423	Building/Equipment Repair	9,070	6,785	8,912	30,000	30,000
425	Rentals	20,854	21,946	19,431	20,000	20,000
426	Lease of part of TLB Building	102,740	18,937	-	-	-
431	Mileage	6,439	8,008	7,368	6,500	8,000
434	Professional Meetings	934	966	1,557	1,300	1,300
510	FHS Security & Parking Supplies	1,802	225	1,538	1,550	1,350
511	Office Supplies	10,054	2,647	1,787	2,000	2,200
516	Cenergistics Software	N/A	N/A	6,650	6,650	6,650
570	Custodial Supplies	88,122	86,052	111,006	94,000	94,000
571	Grounds Supplies	46,996	51,698	56,277	68,000	65,000
572	Building Supplies	120,159	177,730	182,781	170,000	175,000
573	Equipment Supplies	4,332	5,090	6,395	6,000	6,000
580	Vehicle Supplies/Fuel	63,988	79,544	62,814	80,000	82,000
620	District Building Projects	104,200	92,955	219,502	125,000	125,000
640/650	New Equipment/Vehicles	55,354	769	22,115	65,000	65,000
Sub-Total Operation Accounts		<u>1,016,471</u>	<u>931,928</u>	<u>2,110,287</u>	<u>1,392,800</u>	<u>3,193,300</u>
Total Operations and Maintenance - 2700		<u>\$ 5,529,359</u>	<u>\$ 5,900,192</u>	<u>\$ 6,657,119</u>	<u>\$ 6,172,800</u>	<u>\$ 8,005,300</u>

Transportation - 2800

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
141	Salaries	\$1,006,936	\$1,079,049	\$1,203,074	\$1,114,500	\$1,290,000
221	Retirement	219,481	245,583	257,011	245,000	260,000
250-259	Insurance Benefits	263,019	251,517	237,614	256,000	262,000
260	Worker's Compensation	7,725	4,605	11,277	9,000	9,000
410	Contract Services	97,414	96,032	55,853	98,000	10,000
413	Medical Inspections	10,167	9,159	9,131	13,000	13,000
423	Repairs to Buses	455	-	-	25,000	25,000
424	Insurance	19,675	24,600	26,612	23,000	24,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	1,636	1,500	4,144	3,000	4,000
440	Van Certifications/License Renewal	1,275	1,975	1,052	2,500	2,500
441/449	Telephones/Cellular phones	2,272	3,083	3,563	4,000	4,000
481	Contract Transportation	2,405	7,780	8,425	8,500	8,500
511/581	Materials for Buses	204,205	160,424	189,039	160,000	170,000
582/583	Fuel/Tires	284,310	262,242	199,852	250,000	260,000
640	Capital Outlay (Van or Bus Replacement)	23,034	1,439	-	-	-
660 (9194)	Bus Replacement	-	-	-	-	-
890	Bus Driver Abstract	1,120	-	-	1,000	1,000
Total Transportation - 2800		\$2,145,128	\$2,148,988	\$2,206,647	\$2,213,000	\$2,343,500

Informational Services - 2900

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
141	Salaries (Partial State Funds EMIS)	\$ 23,210	\$ 35,494	\$ 83,219	\$ 69,000	\$ 100,000
221	Retirement	5,230	7,821	22,507	13,000	18,000
250-259	Insurance Benefits	7,212	3,566	16,242	15,000	16,000
260	Worker's Compensation	617	251	261	1,000	1,000
410	Printing-Calendar & Brochures	150	-	-	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	5,213	4,654	4,331	10,500	10,500
431	Mileage/Professional Development	N/A	N/A	1,756	-	2,000
512	Supplies for Publications	128	2,500	564	3,500	4,000
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		\$ 41,759	\$ 54,286	\$ 128,880	\$ 129,500	\$ 169,000

EXTRA CURRICULAR ACTIVITIES

Academic and Subject Oriented - 4100

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 103,984	\$ 109,182	\$ 107,019	\$ 113,000	\$ 115,000
211/221	Retirement	14,442	15,094	4,351	15,000	15,500
240-259	Insurance Benefits	1,228	1,366	443	5,000	5,000
260	Worker's Compensation	652	332	333	600	600
640	Equipment	-	-	(32,935)	-	33,000
891	Student Activity Payments	17,797	19,115	17,916	27,000	27,000
Total Academic and Subject Oriented - 4100		\$ 138,104	\$ 145,090	\$ 97,127	\$ 160,600	\$ 196,100

Sports-Oriented - 4500

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 498,072	\$ 523,290	\$ 552,583	\$ 552,000	\$ 564,000
211/221	Retirement	87,858	93,522	34,402	92,000	94,000
240-259	Insurance Benefits	7,934	8,408	3,321	16,000	16,000
260	Worker's Compensation	3,108	1,639	1,778	2,000	2,000
282	Unemployment	156	8	382	900	900
410/441	Contracted Services/Telephone	9,761	16,322	15,139	14,000	14,000
Total Sports Oriented Activities - 4500		\$ 606,889	\$ 643,189	\$ 607,604	\$ 676,900	\$ 690,900

School and Public Co-Curricular Activities - 4600

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

Object	Description	2012/13	2013/14	2014/15	2014/15	2015/16
		Actual	Actual	Actual	Budget	Budget
113	Supplemental Salaries	\$ 48,628	\$ 48,892	\$ 50,580	\$ 60,000	\$ 60,000
211/221	Retirement	6,998	7,212	7,140	8,000	8,000
240-259	Insurance Benefits	1,098	628	1,101	2,000	2,000
260	Worker's Compensation	270	151	154	400	400
410/441	Contracted Services/Telephone	6,571	9,761	13,457	7,000	15,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		\$ 63,566	\$ 66,644	\$ 72,433	\$ 77,400	\$ 85,400

Architect Services - 5300

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
423	Fee	\$ 3,332	\$ 6,449	\$ 8,485	\$ 20,000	\$ 20,000
Total Site and Architect - 5300		<u>\$ 3,332</u>	<u>\$ 6,449</u>	<u>\$ 8,485</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Debt Service - 6100

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	\$ -	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	-	-	-
Total Debt Service - 6100		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Object	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
910	Transfers (Press Box 007-9130)	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	-	-
	Transfers (EMIS 432-9004)	75,000	75,000	80,000	90,000	90,000
	Transfers (Misc)	-	-	872	10,000	10,000
	<i>Sub-Total Transfers</i>	<u>75,000</u>	<u>75,000</u>	<u>80,872</u>	<u>100,000</u>	<u>100,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	-	90,000
	Advances (Donnell Field 007-9080)	-	-	-	-	-
	Advances (Food Service 006-9060)	-	-	-	-	50,000
	Advances (Millstream 014)	-	-	-	-	-
	Advances (Flood Fund 014-9140)	-	-	-	-	-
	Advances (State & Federal Funds)	-	-	15,000	15,000	150,000
	<i>Sub-Total Advances</i>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>290,000</u>
930	Refund of Prior Year Receipt	22,563	-	-	24,500	24,500
Total Transfers, Advances & Refund - 7000		<u>\$ 97,563</u>	<u>\$ 75,000</u>	<u>\$ 95,872</u>	<u>\$ 139,500</u>	<u>\$ 414,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 53,584,968</u>	<u>\$ 55,387,871</u>	<u>\$ 57,677,929</u>	<u>\$ 57,623,800</u>	<u>\$ 60,389,750</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2012/13 Actual	2013/14 Actual	2014/15 Actual	2014/15 Budget	2015/16 Budget
1100	Instruction	\$ 21,437,643	\$ 22,695,220	\$ 23,460,843	\$ 23,625,434	\$ 23,394,000
1200	Special Instruction	5,213,322	5,657,746	6,021,948	6,053,700	6,196,700
1300	Vocational Instruction	2,374,873	2,795,167	2,791,214	2,701,000	2,698,000
1900	Other Instruction	5,540,686	6,038,161	5,841,371	5,865,000	6,206,000
2100	Support Services - Pupil	2,111,282	2,275,497	2,391,676	2,423,350	2,457,250
2200	Support Services - Instructional	2,977,069	1,665,203	1,854,468	1,874,699	1,909,100
2300	Board of Education	131,244	149,984	187,960	200,495	174,000
2400	Administration	3,741,633	3,843,218	3,958,342	3,948,372	4,065,750
2500	Fiscal Services	1,431,515	1,227,836	1,295,942	1,342,050	1,364,250
2700	Operation and Maintenance	5,529,359	5,900,192	6,657,119	6,172,800	8,005,300
2800	Transportation	2,145,128	2,148,988	2,206,647	2,213,000	2,343,500
2900	Informational Services	41,759	54,286	128,880	129,500	169,000
4100	Extra-Curr. Act.-Academic & Subject	138,104	145,090	97,127	160,600	196,100
4500	Extra-Curr. Act.-Sports Oriented	606,889	643,189	607,604	676,900	690,900
4600	Extra-Curr. Act.-School & Public	63,566	66,644	72,433	77,400	85,400
5300	Architect Services	3,332	6,449	8,485	20,000	20,000
6100	Debt Service	-	-	-	-	-
7200	Transfers	75,000	75,000	80,872	100,000	100,000
7400	Advances	-	-	15,000	15,000	290,000
7500	Refund of Prior Year	22,563	-	-	24,500	24,500
Total Appropriations		<u>\$ 53,584,968</u>	<u>\$ 55,387,871</u>	<u>\$ 57,677,929</u>	<u>\$ 57,623,800</u>	<u>\$ 60,389,750</u>

LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND

	2012/13	2013/14	2014/15	2014/15	2015/16
LOCAL FUNDS:	Actual	Actual	Actual	Budget	Budget
002 Bond Retirement (4 funds)	\$ 4,024,070	\$ 4,044,628	\$ 4,027,165	\$ 4,027,165	\$ 4,011,150
003 Permanent Improvement	2,663,583	3,099,649	4,703,204	3,859,021	2,510,521
004 Local Share of OSFC Project 2010 Bonds	2,242,891	3,203,932	496,639	1,500,000	1,500,000
006 Food Service	1,648,528	1,600,502	1,612,074	2,100,000	2,000,000
007* Special Trusts (Special Rev/Donnell Stadium)	697,802	319,294	208,156	489,000	400,000
007* Special Trusts (Private Purpose/Scholarship)	9,197	18,128	11,224	45,000	45,000
008 Endowments (3 funds)	13,722	24,338	18,333	30,000	30,000
009 Uniform School Supplies (56 funds)	372,093	299,571	304,538	350,000	350,000
010 OSFC Approved Costs \$57,532,766	24,189,348	1,682,954	215,062	2,000,000	500,000
011 Consumer Rotary - Millstream (9 funds)	48,886	51,078	83,725	105,000	70,000
014 Internal Svcs Rotary - Millstream & Flood	635,762	547,894	580,230	787,000	857,000
018 Principal (14 funds)	99,603	129,015	149,073	150,000	120,000
019 Other Grants (15 funds)	107,572	64,363	141,185	174,000	383,000
020 FABSS	139,068	149,534	149,789	160,000	160,000
022 OHSAA Tournaments	N/A	130,361	109,544	198,000	198,000
024 Self -Insurance	6,508,240	6,770,167	7,294,839	7,000,000	7,600,000
034 New Building Maintenance Fund	-	129,925	219,268	399,000	399,000
200 Student Managed Activity (64 funds)	110,846	126,554	122,448	200,000	200,000
300 District Managed Activity (47 funds)	598,724	777,252	573,045	600,000	600,000
<i>Sub-total 002-300</i>	<u>44,109,935</u>	<u>23,169,137</u>	<u>21,019,539</u>	<u>24,173,186</u>	<u>21,933,671</u>
STATE FUNDS:					
401 Auxiliary Service	359,229	257,203	384,840	380,000	399,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	77,567	82,824	-	-	84,324
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	25,200	21,600	19,800	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	1,000	1,000
461 Tech Prep Grant	-	-	4	4	-
499 Miscellaneous State (3 grants)	25,755	30,150	45,055	99,000	99,000
FEDERAL FUNDS:					
504 Education Jobs Fund	-	-	-	-	-
506 Race to the Top	187,396	124,275	70,923	102,400	23,300
516 Idea-B Special Ed	1,414,829	1,376,102	1,467,967	1,500,000	1,500,000
524 Perkins	229,905	177,246	222,244	212,000	239,000
532 Education Stabilization Fund	-	-	-	-	-
533 Title II-D Tech (within 599 before FY 10)	4,960	-	-	1,000	1,000
536 Title I Schl Imprvmt Subsidy A	235,434	39,070	-	-	-
537 Title I Schl Imprvmt Sub G (w/in 572 in FY 09)	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-
551 Title III-LEP/Immigrant	23,123	22,299	23,049	25,000	25,000
572 Title I	1,316,324	1,381,260	1,393,643	1,690,000	1,499,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	19,882	18,781	18,577	21,000	21,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	233,542	219,614	175,821	250,000	250,000
599 Miscellaneous Federal	-	-	-	29,000	29,000
<i>Sub-total 401-599</i>	<u>4,153,146</u>	<u>3,750,424</u>	<u>3,821,922</u>	<u>4,341,404</u>	<u>4,201,624</u>
Total Local, State and Federal Funds	<u>\$ 48,263,080</u>	<u>\$ 26,919,562</u>	<u>\$ 24,841,461</u>	<u>\$ 28,514,590</u>	<u>\$ 26,135,295</u>
GRAND TOTAL ALL FUNDS	<u>\$101,848,048</u>	<u>\$ 82,307,433</u>	<u>\$ 82,519,390</u>	<u>\$ 86,138,390</u>	<u>\$ 86,525,045</u>

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

PERMANENT IMPROVEMENTS - FUND 003

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

	2012/13	2013/14	2014/15	2014/15	2015/16	
	Actual	Actual	Actual	Budget	Budget	
Balance July 1	\$ 936,293	\$ 1,084,097	\$ 821,268	\$ 821,268	\$ 579,552	Balance July 1
Transfers In	-	35,916	-	-	-	Transfers In
Interest	15,982	9,753	6,469	-	5,000	Interest
Miscellaneous	293,736	100,000	206,800	79,000	199,000	Miscellaneous
Total Revenue	309,718	145,669	213,269	79,000	204,000	Total Revenue
Total Balance + Revenue	1,246,012	1,229,766	1,034,537	900,268	783,552	Total Balance + Revenue
Architecture & Engineering	-	-	-	50,000	9,000	Architecture & Engineering
Building Improvements	161,914	367,622	195,822	435,000	400,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	18,900	-	100,000	100,000	Technology
Other Improvements	-	10,545	249,331	100,000	9,000	Other Improvements
Miscellaneous	-	-	-	-	-	Miscellaneous
Equipment	-	11,432	9,833	-	-	Equipment
Total Expenditures	161,914	408,498	454,986	685,000	518,000	Total Expenditures
Ending Cash Balance	\$ 1,084,097	\$ 821,268	\$ 579,552	\$ 215,268	\$ 265,552	Ending Cash Balance
Encumbrances	\$ 78,756	\$ 230,622	\$ 462,690	\$ 90,000	\$ 4,000	Encumbrances

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

	2012/13	2013/14	2014/15	2014/15	2015/16	
	Actual	Actual	Actual	Budget	Budget	
Balance July 1	\$ 2,423,882	\$ 1,995,892	\$ 1,415,160	\$ 1,415,160	\$ 82,220	Balance July 1
Property Taxes	1,945,372	1,959,484	1,969,561	1,929,000	1,929,032	Property Taxes
Interest & Donations	128,307	115,018	103,368	114,000	112,000	Interest & Donations
Total Revenue	2,073,679	2,074,502	2,072,929	2,043,000	2,041,032	Total Revenue
Total Balance + Revenue	4,497,561	4,070,394	3,488,089	3,458,160	2,123,252	Total Balance + Revenue
Athletics	13,325	14,320	7,219	15,000	15,000	Athletics
Building Improvements	1,514,061	1,259,623	2,772,365	1,300,000	950,000	Building Improvements
Other Improvements	63,429	68,214	102,158	153,500	153,500	Other Improvements
Buses	-	469,662	-	150,000	-	Buses
Music	30,035	20,893	24,897	21,500	25,000	Music
Technology	413,389	580,882	413,733	500,000	475,000	Technology
Textbooks	-	-	-	50,000	30,000	Textbooks
Transfer to 034 OSFC maintenance	150,624	22,574	26,295	34,021	34,021	Transfer to 034 OSFC maintenance
Miscellaneous	316,806	219,067	18,783	250,000	110,000	Miscellaneous
Total Expenditures	2,501,669	2,655,234	3,365,450	2,474,021	1,792,521	Total Expenditures
Ending Cash Balance	\$ 1,995,892	\$ 1,415,160	\$ 82,220	\$ 984,139	\$ 330,731	Ending Cash Balance
Encumbrances	\$ 1,377,673	\$ 1,373,398	\$ 301,484	\$ 100,000	\$ 100,000	Encumbrances

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

	2012/13	2013/14	2014/15	2014/15	2015/16	
	Actual	Actual	Actual	Budget	Budget	
Balance July 1	\$ 31,513	\$ 35,699	\$ 1,103,839	\$ 1,103,839	\$ 229,348	Balance July 1
Rental Income	3,685	-	-	-	-	Rental Income
Donation	-	1,100,000	-	-	-	Donation
Interest	501	4,057	8,277	5,000	5,000	Interest
Total Revenue	4,186	1,104,057	8,277	5,000	5,000	Total Revenue
Total Balance + Revenue	35,699	1,139,756	1,112,116	1,108,839	234,348	Total Balance + Revenue
Equipment/Renovations	-	-	273,050	500,000	180,000	Equipment/Renovations
Transportation Garage	-	-	609,718	200,000	20,000	Transportation Garage
Miscellaneous	-	35,916	-	-	-	Miscellaneous
Total Expenditures	-	35,916	882,768	700,000	200,000	Total Expenditures
Ending Cash Balance	\$ 35,699	\$ 1,103,839	\$ 229,348	\$ 408,839	\$ 34,348	Ending Cash Balance
Encumbrances	\$ -	\$ -	\$ 104,506	\$ -	\$ -	Encumbrances

Statement of Fund Activity
(For Fiscal Year Commencing July 1st, 2015)
Schedule 3

	Unencumbered Balance 7/1/15	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	12,637,528	25,785,519	32,849,748	71,272,794	60,389,750	\$ 10,883,044
TOTAL GENERAL FUND	12,637,528	25,785,519	32,849,748	71,272,794	60,389,750	10,883,044
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	863,204	3,247,364	820,000	4,930,568	4,011,150	919,418
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
TOTAL DEBT SERVICE FUNDS	863,204	3,247,364	820,000	4,930,568	4,011,150	919,418
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	71,581.09	-	330,000	401,581	400,000	1,581
018 Principal	112,005.83	-	85,000	197,006	120,000	77,006
019 Other Grants	238,200.34	-	230,000	468,200	383,000	85,200
034 New Building Maintenance Fund	2,019,151.30	-	414,021	2,433,172	399,000	2,034,172
300 District Managed Activity	306,574.11	-	500,000	806,574	600,000	206,574
401 Auxiliary Services	41,412.85	-	390,000	431,413	399,000	32,413
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	84,324.02	-	-	84,324	84,324	-
440 Entry Year	-	-	5,000	5,000	-	5,000
451 OneNet Network	-	-	30,000	30,000	30,000	-
452 School Net Professional	-	-	9,000	9,000	1,000	8,000
459 Ohio Reads	-	-	18,000	18,000	1,000	17,000
461 Tech Prep	-	-	-	-	-	-
499 Miscellaneous State	22,617.32	-	90,000	112,617	99,000	13,617
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	71.24	-	23,300	23,371	23,300	71
516 Part B-IDEA Special Education	2,937.68	-	1,499,000	1,501,938	1,500,000	1,938
524 Perkins Vocational Education	27.83	-	239,000	239,028	239,000	28
532 Education Stabilization Fund	-	-	-	-	-	-
533 Title II-D Technology Stimulus	-	-	1,000	1,000	1,000	-
536 Title I Schl Imprvmt Subsidy A	-	-	-	-	-	-
537 Title I Schl Imp Sub G (w/in 572 in FY09)	-	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-	-
551 Title III-LEP/Immigrant	-	-	25,000	25,000	25,000	-
572 Title I Targeted Assistance/District-wide	4.09	-	1,500,000	1,500,004	1,499,000	1,004
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	21,000	21,000	21,000	-
590 Title II-A Improving Teacher Quality	-	-	250,000	250,000	250,000	-
599 Title II-D Technology/Misc Federal	-	-	29,000	29,000	29,000	-
TOTAL SPECIAL REVENUE FUNDS	2,898,908	-	5,688,321	8,587,229	6,103,624	2,483,605
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	282,123	1,929,032	321,000	2,532,155	2,510,521	21,634
004 Local Share of OSFC Project 2010 Bonds	123,860	-	1,500,000	1,623,860	1,500,000	123,860
010 OSFC Approved Costs \$56,423,417	2,938,105	-	50,000	2,988,105	500,000	2,488,105
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	3,344,088	1,929,032	1,871,000	7,144,120	4,510,521	2,633,599
ENTERPRISE FUNDS						
006 Food Service	264,398	-	2,000,000	2,264,398	2,000,000	264,398
009 Uniform School Supplies	320,104	-	300,000	620,104	350,000	270,104
011 Consumer Rotary - Millstream	78,010	-	60,000	138,010	70,000	68,010
020 FABSS	123,867	-	170,000	293,867	160,000	133,867
TOTAL ENTERPRISE FUNDS	786,380	-	2,530,000	3,316,380	2,580,000	736,380
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	349,921	-	795,000	1,144,921	857,000	287,921
024 Self-Insurance	2,095,331	-	7,000,000	9,095,331	7,600,000	1,495,331
TOTAL INTERNAL SERVICE FUNDS	2,445,253	-	7,795,000	10,240,253	8,457,000	1,783,253
AGENCY FUNDS						
022 OHSAA Tournaments	5,481	-	205,000	210,481	198,000	12,481
200 Student Managed Activity	93,477	-	210,000	303,477	200,000	103,477
TOTAL AGENCY FUNDS	98,957	-	415,000	513,957	398,000	115,957
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	44,162	-	24,000	68,162	45,000	23,162
008 Endowments*	40,985	-	30,000	70,985	30,000	40,985
TOTAL PRIVATE-PURPOSE TRUST FUNDS	85,146	-	54,000	139,146	75,000	64,146
TOTAL ALL FUNDS	23,159,464	30,961,915	52,023,069	106,144,447	\$ 86,525,045	\$ 19,619,402

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

Findlay City School District
Hancock County
Five Year Forecast for Fiscal Years 2013 through 2020

	Actual				Average Change	Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1.010 General Property Tax (Real Estate)	\$24,671,028	\$25,159,021	\$25,455,004	1.6%	\$25,785,519	\$26,043,374	\$24,409,512	\$22,778,255	\$23,043,923	
1.020 Tangible Personal Property Tax	21,597			0.0%						
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	18,618,550	20,065,125	21,947,531	8.6%	22,735,965	23,920,115	23,920,115	23,920,115	23,920,115	
1.040 Restricted Grants-in-Aid (3200's)	50,317	767,321	953,774	724.6%	856,503	856,503	856,503	856,503	856,503	
1.045 Restricted Federal Grants-in-Aid - SFSF/Ed Jobs				0.0%						
1.050 Property Tax Allocation (3130)	7,159,603	7,175,338	7,170,279	0.1%	6,411,280	5,652,280	4,893,280	4,134,280	3,375,280	
1.060 All Other Revenues	2,848,773	2,941,532	2,952,510	1.8%	2,762,000	2,712,000	2,662,000	2,612,000	2,562,000	
1.070 Total Revenues	53,369,868	56,108,337	58,479,098	4.7%	58,551,267	59,184,272	56,741,410	54,301,153	53,757,821	
Other Financing Sources										
2.040 Operating Transfers-In										
2.050 Advances-In				0.0%	15,000	225,000	225,000	225,000	225,000	
2.060 All Other Financing Sources			449,871	34.2%	69,000	50,000	50,000	50,000	50,000	
2.070 Total Other Financing Sources	298,753	563,381	449,871	34.2%	84,000	275,000	275,000	275,000	275,000	
2.080 Total Revenues and Other Financing Sources	53,668,621	56,671,718	58,928,969	4.8%	58,635,267	59,459,272	57,016,410	54,576,153	54,032,821	
Expenditures										
3.010 Personnel Services	29,191,154	29,999,242	30,975,203	3.0%	31,651,000	32,030,812	32,415,182	32,804,164	33,197,814	
3.020 Employees' Retirement/Insurance Benefits	10,985,125	10,948,734	10,999,081	0.1%	11,305,358	11,867,647	12,537,880	13,231,598	13,944,656	
3.030 Purchased Services	10,162,023	11,242,822	11,838,392	8.0%	12,830,312	13,071,827	13,755,419	14,443,189	15,165,349	
3.040 Supplies and Materials	1,898,907	2,122,291	2,208,869	7.9%	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	
3.050 Capital Outlay	348,515	285,445	768,788	75.6%	650,000	600,000	550,000	500,000	450,000	
3.060 Intergovernmental										
4.010 Debt Service:										
4.010 Principal-All (Historical Only)										
4.020 Principal-Notes	30,698			0.0%						
4.050 Principal-HB 264 Loans										
4.060 Interest and Fiscal Charges										
4.300 Other Objects	901,680	714,332	791,719	-5.0%	840,000	850,000	860,000	870,000	880,000	
4.500 Total Expenditures	53,518,102	55,312,866	57,582,052	3.7%	59,476,669	60,620,287	62,318,480	64,048,951	65,837,819	
Other Financing Uses										
5.010 Operating Transfers-Out	75,000	75,000	80,872	3.9%	90,000	90,000	90,000	90,000	90,000	
5.020 Advances-Out			15,000	0.0%	225,000	225,000	225,000	225,000	225,000	
5.030 All Other Financing Uses	22,563				2,500	2,500	2,500	2,500	2,500	
5.040 Total Other Financing Uses	97,563	75,000	95,872	2.4%	317,500	317,500	317,500	317,500	317,500	
5.050 Total Expenditures and Other Financing Uses	53,615,665	55,387,866	57,677,924	3.7%	59,794,169	60,937,787	62,635,980	64,366,451	66,155,319	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	52,956	1,283,852	1,251,045	1163.5%	1,158,902-	1,478,514-	5,619,570-	9,790,298-	12,122,497-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	11,176,204	11,229,160	12,513,012	6.0%	13,764,057	12,605,155	11,126,640	5,507,070	4,283,228-	
7.020 Cash Balance June 30	11,229,160	12,513,012	13,764,057	10.7%	12,605,155	11,126,640	5,507,070	4,283,228-	16,405,725-	
8.010 Estimated Encumbrances June 30	1,384,392	1,429,194	1,126,517	-9.0%	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	
Reservation of Fund Balance										
9.010 Textbooks and Instructional Materials										
9.020 Capital Improvements										
9.030 Budget Reserve										
9.070 Bus Purchases										
9.080 Subtotal										
10.010 Fund Balance June 30 for Certification of Appropriations	9,844,768	11,083,818	12,637,540	13.3%	11,355,155	9,876,640	4,257,070	5,533,228-	17,655,725-	
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal										
11.020 Property Tax - Renewal or Replacement							1,894,296	3,788,591	3,788,591	
11.300 Cumulative Balance of Replacement/Renewal Levies							1,894,296	5,682,887	9,471,478	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	9,844,768	11,083,818	12,637,540	13.3%	11,355,155	9,876,640	6,151,366	149,659	8,184,247-	
Revenue from New Levies										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
14.010 Revenue from Future State Advancements										
15.010 Unreserved Fund Balance June 30	9,844,768	11,083,818	12,637,540	13.3%	11,355,155	9,876,640	6,151,366	149,659	8,184,247-	
ADM Forecasts										
20.010 Kindergarten - October Count					459	470	480	490	500	
20.015 Grades 1-12 - October Count					4974	5025	5075	5125	5175	
State Fiscal Stabilization Funds included within lines 3.01 through 3.05 above										
21.010 Personnel Services SFSF/Ed Jobs										
21.020 Employees Retirement/Insurance Benefits SFSF/Ed Jobs										
21.030 Purchased Services SFSF										
21.040 Supplies and Materials SFSF										
21.050 Capital Outlay SFSF										
21.060 Total Expenditures - SFSF/Ed Jobs										

RATIOS & ANALYSIS

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
True Days Cash* NO Renewals= line 10.010 / (line 5.050 / 365 day)	67 days	73 days	80 days	69 days	59 days	25 days	-31 days	-97 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 day)	67 days	73 days	80 days	69 days	59 days	36 days	1 days	-45 days
Target 15.010 balance to equal 40 days cash*	5,875,689	6,069,903	6,320,868	6,552,786	6,678,114	6,864,217	7,053,858	7,249,898
Amount over (short) of goal of 40 days true cash*	3,969,079	5,013,915	6,316,672	4,802,369	3,198,527	(712,851)	(6,904,199)	(15,434,145)
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	74.93%	73.93%	72.77%	71.84%	72.04%	71.77%	71.52%	71.26%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	74.86%	72.25%	71.23%	73.26%	73.83%	76.31%	78.88%	81.53%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%)	63.26%	60.43%	58.65%	61.37%	63.31%	69.09%	78.67%	94.97%

*The Government Finance Officers Association recommends a minimum of 60 days (see www.gfoa.org/replenishing-general-fund-balance)

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, PBA fund, Textbook fund, Fiscal Stabilization fund & any portion of Debt Service fund related to General fund debt

PRINTED: 9/10/2015

FOR BOARD APPROVAL: 9/14/2015

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 14, 2015

REVENUES:

1.010-1.020 Property Tax - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. District voters passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. A countywide update occurred in 2013 on which collections began in calendar year 2014. A full appraisal begins in 2016. The District's property values are slightly increasing. Any additional tax revenue collections are due to new growth, expired tax abatements and increased delinquency collections.

The District renewed a 4.9 mill operating levy for 5 years on the March 2012 ballot (TY2012-2016) with collections continuing through the end of calendar year 2017.

Effective tax year 2006, the tangible personal property tax began a four-year phase out and reimbursement for the schools was promised as is noted below in line 1.050. Those are now completely phased out and any revenue in this line is due to collections from delinquent accounts.

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

Prior to 2004, taxpayers with less than \$10,000 in personal property filed a tax return, even though they would not owe any taxes. The state would use the form to reimburse school districts for personal property tax revenues that were not collected based on the filings. The District used to receive 300K for this but now receives \$0.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of replacement or renewal levies. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are on line 11.020.

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

1.035-1.040 Grants-in-Aid – The HB64 biennial budget projects Findlay's final core aid to be about 700K more in FY16 than received in FY15; and similarly \$1.18 million more in FY17 than FY16. HB64 also adds costs to the district by granting additional revenue to charter and private schools. FY16 formula says FCS should get \$22.41 million in basic aid but we are capped at \$21.74 million and thus denied 670K in formula funding. The FY15 formula denied FCS \$2.62 million due to the cap provision. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 270K in FY16).

1.045 State Fiscal Stabilization Fund (SFSF) – The 2009 American Reinvestment & Recovery Act included money to be distributed by the State. The State used that money to help fill its gap in formula funding available to school districts. In Findlay's case it was \$1,122,641 in FY10, which when added to other state funding gets us at 99% of the FY09 funding state funding level. This money was tracked in fund #532 and is within this forecast. It replaced funding that was previously provided by the State and was built into the biennial state budget. There were no restrictions on this funding at the local level. The amount for FY11 was \$1,400,997. This funding disappeared in FY12 where the Feds & State had hoped that the economy would bounce back by then so that the State could resume past levels of funding, but that did not happen. There was also \$906,404 in FY12 which was one-time EdJobs federal funding that was used to retain jobs.

1.050 Property Tax Allocation – These are taxes paid by the State on behalf of taxpayers (aka rollbacks and homestead credits). Property tax allocation revenues are based on historical growth patterns, including scheduled updates and reappraisals. Passage of a 5-year 4.9 mill renewal levy in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017 has been built into the projection.

The amounts in 1.010 and 1.020 do not anticipate the automatic passage of a replacement or renewal levy. That means that when a levy is scheduled to expire, the estimated property tax revenue has a corresponding decline (e.g. FY18). Although new levies may be proposed during this time period, no new levies are anticipated. Revenues from anticipated replacement/renewal levies are in line 11.020.

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

1.060 All Other Revenues – FY2016-2020 anticipate lower investment income due to dismal rates and a declining cash balance. However, the biggest concern is to increase our incoming open enrollment from other districts which is part of this line at about \$5,900 per student. Similarly, the district needs to decrease outgoing open enrollment which sends about \$5,900 per student to other districts and is reflected in line 3.03.

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

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

EXPENDITURES:

3.010 Personnel Services – The amounts for salaries and benefits are based on existing negotiated agreements. No base salary increases have been assumed for fiscal years beyond FY15. Personnel services are projected at 1.2% increases for FY16 and each year beyond to cover experience and education changes. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 includes a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. FY07 went down 30-35 certified positions from FY2006 and 12-15 classified positions through a combination of non-renewals, reductions-in-force (RIF's) and attrition. FY09 reflects a gain of 6 teaching positions primarily due to the implementation of all day every day kindergarten throughout the district. FY10 includes reductions of 13 positions through a combination of attrition and RIFs, while FY11 includes reductions of 14.5 positions through attrition and 0.5 through RIF. FY12 reflects nearly 40 fewer positions (20.6 instructional, 6.5 administrative/central office, and 12.5 classified). Some were possible as a result of the middle school transition while many others were necessary due to declining enrollment. FY13 reflects 2 more transitional reductions along with 6 other reductions, while FY14 completes the personnel reductions from the new buildings with 8 fewer positions. It is the district's goal to continue to reduce positions if it makes sense in certain situations such as declining enrollment or lack of interest in a particular course. FY16 reflects a net increase of 9 new certified positions to reduce class size while also dealing with increasing elementary enrollment.

3.020 Employees' Retirement/Insurance Benefits – FY16 is based on July 2015 total renewal quote of \$6.3 million from Anthem, and 10.0%, 9.5%, 9.0%, and 8.5% increases respectively in the next four years. There is also 523K assumed for Dental/Vision costs and 17K for life insurance. Line 3.020 also includes approximately \$178,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, and \$90,000 for STRS/SERS 14% contributions for Renhill employees. The remaining benefits (e.g. retirement, Medicare, workers compensation, and unemployment) in line 3.020 are based on 16% of salaries in line 3.010. Line 3.020 also reflects a larger employee share of 20% in mid-FY12 which will be recovered by higher employee premiums and/or higher deductibles depending on which plan the employee chooses. Starting in FY12 spouses were required to move off of the FCS plan if their employer provided affordable coverage.

3.030-3.040 Purchased Service and Supplies and Materials – Purchased services, which include contracted substitutes, utilities, repairs, leases, and tuition payments, are forecast to increase by an overall 5% per year in FY16 through FY19. FY15 and FY16 show larger increases due to HB264 energy efficiency purchases via Plug Smart. Savings from expiring freshman wing lease began in FY15. Supplies are forecast to remain the same.

3.050 Capital Outlay – FY16 and beyond presumes fewer general fund district projects than in the past.

4.020 Principal Notes – The District had one remaining interest free asbestos loan from the United States Environmental Protection Agency. Tax revenues posted in the Debt Service Fund cover the scheduled loan payments. The remaining requirement to amortize asbestos loan debt outstanding as of 6/30/12 was \$30,698 in 2013 which is now completely paid.

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

5.010 Operating Transfer-Out –\$75,000 per year has been transferred to fund 432 to cover EMIS costs (extra 50K in FY12 due to severance for retiring EMIS person). That will grow to \$80,000 in FY15. Another \$10,000 is budgeted for miscellaneous transfers.

5.020 Advances-Out – Advances are transactions, which withdraw money from one fund to another, in anticipation of future revenue. At most, for the fiscal years 2016-2020, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, in the amount of \$50,000; the Permanent Improvement fund, 003-9030, in the amount of \$90,000 and to miscellaneous state and federal funds in the amount of \$150,000 to cover cash flow needs. 15K was advanced to fund 506 in FY15 and returned in FY16.

RESERVATION OF FUND BALANCE:

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

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

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

11.020 Property Tax Renewal – The District will ask the voters to renew or replace a 5-year 4.9 mill levy that previously passed in March 2012 (TY2012-2016) with collection starting calendar year 2013 and ending calendar year 2017. It will need voter approval by the end of calendar year 2017.

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

SB345 SET-ASIDES

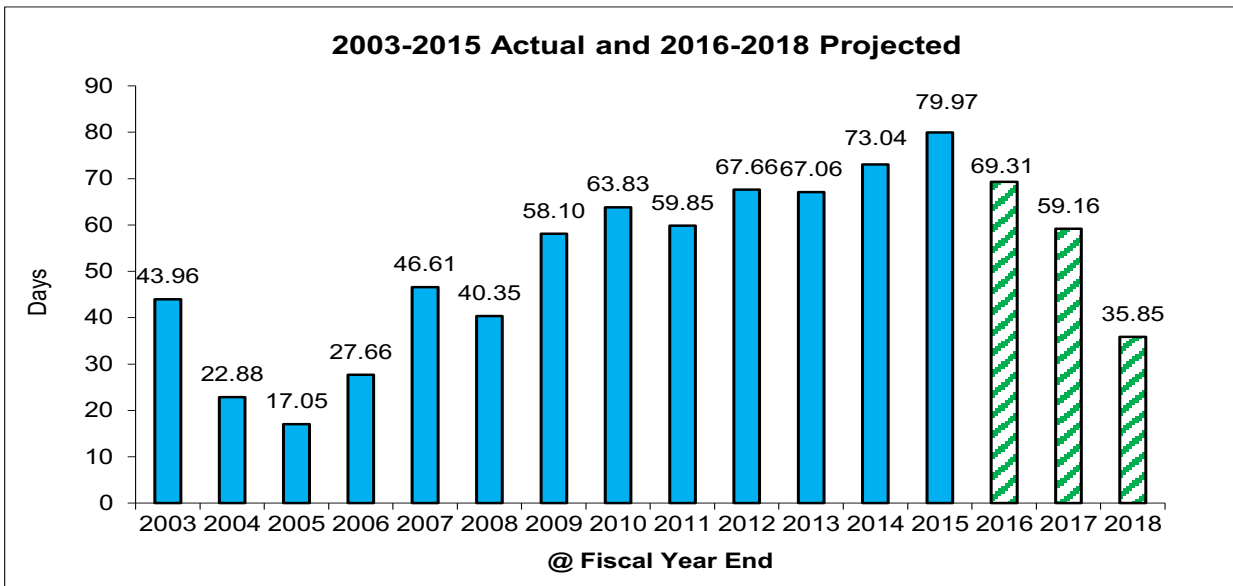
	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Estimate FY2015	Estimate FY2016
SB 345 (Effective 7/1/2001)							
Formula	\$ 5,732	\$ 5,732	\$ 5,732	\$ 5,653	\$ 5,653	\$ 5,745	\$ 5,745
3% of Formula - Base cost per pupil	172	172	172	170	170	172	172
Student population to be determined by ODE	6,040	4,997	5,566	5,575	5,524	5,524	5,524
Spending Requirements	\$ 1,038,662	\$ 859,267	\$ 957,138	\$ 945,434	\$ 936,735	\$ 951,980	\$ 951,980

	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Estimate FY2015	Estimate FY2016
Instructional Materials (OASBO List)							
Set-aside Cash Balance of July 1, XXXX	\$ (6,197,850)	\$ (7,573,894)	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Plus: Spending Requirements	1,038,662	859,267	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Minus: Actual Expenditures/Budgeted Estimate	2,414,707	1,707,689	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Set-aside Cash Balance of June 30, XXXX	\$ (7,573,894)	\$ (8,422,267)	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed

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

	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Estimate FY2015	Estimate FY2016
Capital Improvements (003 Funds not used above)							
Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	Unencumbered Balance	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	1,038,662	859,267	957,138	945,434	936,735	951,980	951,980
Minus: Actual Expenditures/Budgeted Estimate	2,231,182	1,384,074	1,291,205	2,604,397	2,605,193	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$ (1,192,520)	\$ (524,807)	\$ (334,067)	\$ (1,658,963)	\$ (1,668,457)	\$ (848,020)	\$ (848,020)

TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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*The GFOA recommends a minimum of 60 days.
 (see <http://www.gfoa.org/determining-appropriate-level-unrestricted-fund-balance-general-fund>)

County Auditor Budget
VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT
Schedule 4

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

Findlay City School District
1100 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

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