Findlay City School District

2013 Budget

Fiscal Year Ending
June 30, 2013

Submitted to Board

September 10, 2012

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Barbara Dysinger ..... Member
Jane Robertson ..... Member
Kathy Siebenaler Wilson ..... Member

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Craig Kupferberg ..... Assistant Superintendent
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Dave Barnhill ..... Principal, Wilson Vance Intermediate
Susan Chesebro ..... Principal, Whittier Primary
Pam Hamlin ..... Principal, Bigelow Hill Intermediate and Northview Primary
Andrea King ..... Principal, Washington Intermediate
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Dennis McPheron ..... Director of Facilities
Jennifer Miller ..... Assistant Treasurer
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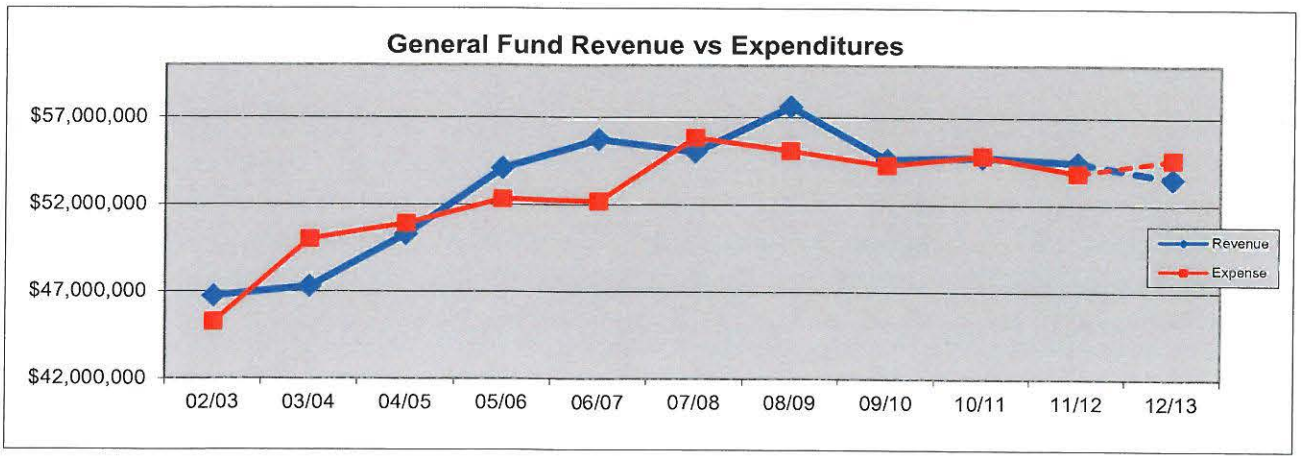
Rosemary Rooker ..... Principal, Jacobs Primary
Stephanie Roth ..... Director of Elementary Instruction
Rich Steiner ..... Director of Secondary Instruction
Jerri Strait ..... Director of Transportation
Victoria Swartz ..... Principal, Findlay High School
Mike Wallace ..... Principal, Jefferson Primary and Chamberlin Hill Intermediate
Teresa Welty ..... Food Service Director
Martin White ..... Technology Director
Don Williams ..... Principal, Central Middle School

REVENUE
General Fund

		2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
Receipts From Local Sources						
1111	Real Estate Tax	$ 23,720,558	$ 24,575,006	$ 24,457,993	$ 24,587,634	$ 24,953,746
1120	Personal Property Tax	141,062	-	-	75,285	-
Total Receipts From Local Sources		23,861,621	24,575,006	24,457,993	24,662,919	24,953,746
Receipts From State and Federal Sources						
3110	Basic Aid & Special Ed	16,006,687	15,906,959	16,971,944	15,930,000	16,900,000
3219-0004	Vocational Allow ance	299,108	301,351	301,351	301,351	300,000
3110-0005	Transportation Allow ance	706,762	678,209	92,433	690,000	90,000
	Sub-Total SF3	17,012,557	16,886,520	17,365,728	16,921,351	17,290,000
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,095,903	1,152,516	1,083,822	1,100,000	1,200,000
3130	Rollback and Homestead	9,341,681	9,175,091	8,157,633	8,161,000	7,142,000
3134	Utility Reimbursement SB3/287	-	-	-	-	-
3190-0001	Summer School Operation	-	-	-	-	-
3219	State Reimbursement Spec Ed	13,375	19,120	20,916	10,000	10,000
4120/4139	Federal Medicaid/ Stu Intervention	159,748	180,403	155,505	160,000	150,000
4130	E-rate (formerly fund 588)	-	-	-	20,000	20,000
3212-9194	Bus Purchase Allow ance	-	-	-	-	-
Total Receipts From State and Federal Sources		27,623,264	27,413,649	26,783,604	26,372,351	25,812,000
Miscellaneous Receipts From Local Sources						
1211	Tuition Parents	-	-	-	-	-
1221	Tuition From Other Districts	72,527	85,457	72,345	80,000	80,000
1222	Summer School	43,744	43,194	32,558	45,000	35,000
1223	Tuition Special Education	422,838	419,172	541,784	441,000	541,000
1224	Tuition Vocational Education	194,022	184,209	57,690	199,000	199,000
1227	Open Enrollment	1,335,851	1,193,378	1,119,282	1,290,000	1,200,000
1410	Interest on Investments	475,726	400,990	306,326	380,000	275,000
1740	Class Fees/Parking Fees	11,189	11,415	11,183	11,000	11,000
1810	Rental School Property	43,510	31,541	24,554	35,000	35,000
1820	Donations	2,828	2,095	2,900	5,000	5,000
1832	Contracted Services - HCESC	-	-	-	-	-
1890	Miscellaneous Fines, Etc.	326,012	329,391	392,660	320,000	320,000
1933	Sale Non-Real Property	401	20	20,734	3,300	5,300
5300-9098	Prior Years Adjust and Refunds	52,920	40,193	49,012	45,000	45,000
Total Miscellaneous Receipts From Local Sources		2,981,567	2,741,055	2,631,027	2,854,300	2,751,300
Sub-Total Estimated Revenue		54,466,451	54,729,711	53,872,624	53,889,570	53,517,046
5100	Tranfer Into General Fund	1,802	-	-	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	-	-
5220-9194	Advances-In Return	-	-	-	-	-
5220	Advances-In Return	121,840	-	550,000	-	-
Total All Estimated Revenue		$ 54,590,094	$ 54,729,711	$ 54,422,624	$ 53,889,570	$ 53,517,046



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 $250. 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.

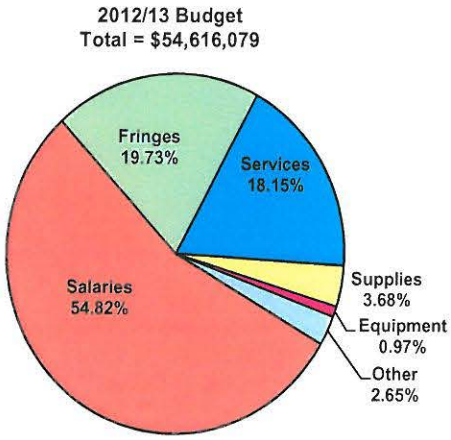
Transfers, Advances and Refunds of Prior Year

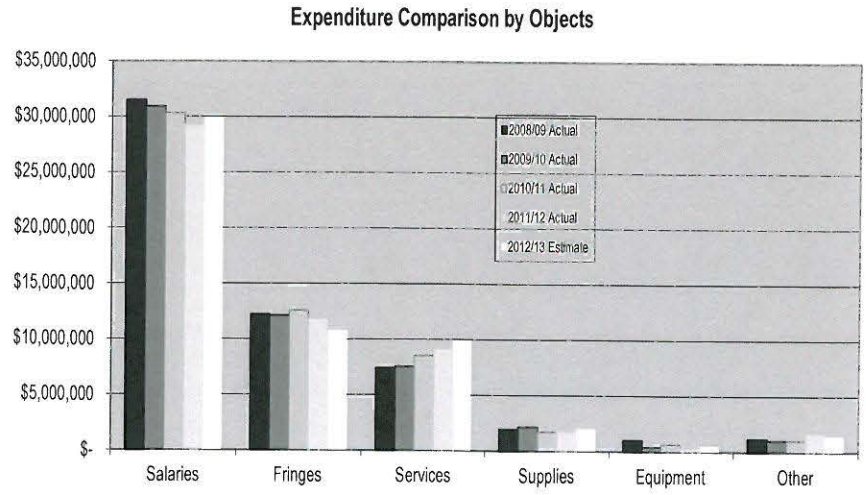
GENERAL FUND COMPARISON OF EXPENDITURES BY OBJECT

Object	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate	% of Change
100	Salaries	$ 30,925,912	$ 30,313,808	$ 29,266,475	$ 30,302,800	$ 29,941,000	-1.19%
200	Fringe Benefits	12,136,442	12,532,495	11,845,899	12,009,550	10,775,750	-10.27%
400	Contracted Services	7,568,973	8,544,451	9,157,235	9,582,675	9,912,857	3.45%
500	Materials and Supplies	2,176,103	1,743,759	1,778,054	1,839,749	2,008,272	9.16%
600/700	Capital Outlay	427,722	649,142	358,073	599,545	530,200	-11.57%
800	Other	955,956	953,203	972,070	1,065,900	1,048,500	-1.63%
900	Transfers, Advances & Refunds	76,182	84,000	447,822	750,500	399,500	-46.77%
Total Expenditures		$ 54,267,290	$ 54,820,859	$ 53,825,628	$ 56,150,719	$ 54,616,079	-2.73%

GENERAL FUND COMPARISON OF EXPENDITURES BY FUNCTION

Funct	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate	% of Change
1100	Instruction	$ 23,020,322	$ 22,539,058	$ 21,645,294	$ 21,678,712	$ 21,291,172	-1.79%
1200	Special Instruction	5,709,537	5,715,640	5,409,624	5,663,200	5,665,700	0.04%
1300	Vocational Instruction	2,692,095	2,529,023	2,331,715	2,533,000	2,363,000	-6.71%
1900	Other Instruction	3,294,537	4,010,664	4,990,625	4,887,000	5,270,000	7.84%
2100	Support Services - Pupil	2,637,848	2,501,971	2,312,574	2,554,000	2,405,700	-5.81%
2200	Support Services - Instructional	3,196,414	3,246,348	3,148,456	3,211,200	3,134,000	-2.40%
2300	Board of Education	165,093	158,642	153,686	178,000	167,500	-5.90%
2400	Administration	4,090,552	4,124,747	3,780,447	4,075,150	3,761,150	-7.71%
2500	Fiscal Services	1,441,182	1,518,057	1,465,584	1,537,000	1,520,800	-1.05%
2700	Operation and Maintenance	5,682,628	5,978,164	5,223,390	5,958,607	5,576,307	-6.42%
2800	Transportation	1,999,332	2,153,885	2,046,176	2,140,000	2,080,000	-2.80%
2900	Informational Services	59,898	48,753	42,373	76,100	73,100	-3.94%
4100	Extra-Curr. Act.-Academic	146,072	137,394	148,981	155,350	159,350	2.57%
4500	Extra-Curr. Act.-Sports	-	-	621,209	653,500	649,400	-0.63%
4600	Extra-Curr. Act.-School/Public	74,284	72,998	55,939	79,400	79,400	0.00%
5300	Architect Services	(18,687)	1,514	1,735	20,000	20,000	0.00%
6100	Debt Service	-	-	-	-	-	0.00%
7200	Transfers	76,182	84,000	447,822	458,000	85,000	-81.44%
7400	Advances	-	-	-	290,000	290,000	0.00%
7500	Refund of Prior Year	-	-	-	2,500	24,500	880.00%
Total Expenditures		$ 54,267,290	$ 54,820,859	$ 53,825,628	$ 56,150,719	$ 54,616,079	-2.73%





GENERAL FUND

Instruction

Regular Instruction - 1100

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

Object	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$15,011,938	$14,900,760	$14,246,907	$14,211,500	$14,310,000
211/221	Retirement	2,121,212	2,192,688	2,122,079	$ 2,053,300	$ 2,165,000
240-259	Insurance Benefits	3,392,549	3,492,907	3,156,075	3,195,000	2,440,000
260	Worker's Compensation	88,731	77,734	96,256	80,000	75,000
281	Unemployment	11,395	14,001	15,519	35,000	25,000
410	District Copiers/Substitutes/Other Contracts	872,575	1,006,418	1,000,707	940,000	925,000
423	District Educational Repairs	48,411	41,980	31,397	77,000	75,000
431	Mileage /Travel	2,747	2,963	3,344	3,000	3,000
432	Districtw ide/Bldg Professional Development	50,214	25,250	41,490	56,518	53,000
441/449	Telephones	42,293	32,694	31,697	35,000	30,000
472	Credit Recovery @ FHS	N/A	N/A	-	8,000	8,000
510/511	Educational Supplies	288,340	220,479	272,884	239,049	257,000
510	Technology Supplies (formerly e-rate fund 588)	35,098	41,400	11,675	38,000	38,000
516	Computer Softw are & Licenses	248,647	190,100	183,205	85,000	85,000
520	Textbooks (Curriculum Dept.)	485,655	108,831	184,491	270,000	431,172
551	Educational Supplies - Waived Fees	114,129	108,479	103,400	108,000	106,000
640	Enhance Classroom Technology	114,032	52,929	144,170	129,345	265,000
740	Rplcmnt Equip. (inc 75K for tech FY10, 75K FY11)	92,354	29,444	N/A	115,000	N/A
Total Regular Instruction - 1100		$23,020,322	$22,539,058	$21,645,294	$21,678,712	$21,291,172

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 3,986,954	$ 3,924,729	$ 3,719,498	$ 3,905,000	$ 4,035,000
211/221	Retirement	571,419	588,536	537,238	613,000	580,000
240-259	Insurance Benefits	869,598	899,868	810,378	787,500	650,000
260	Worker's Compensation	22,577	19,069	26,517	22,000	20,000
410	Contracted Services	177,729	211,997	250,673	248,000	298,000
423	District Educational Repairs	695	623	668	1,500	1,500
425	Rentals	6,836	5,755	4,625	6,000	5,000
432	Professional Meetings	4,779	6,826	6,199	5,000	5,000
431/439	Mileage/Travel	2,849	754	1,898	1,200	1,200
441/449	Telephones	25,269	18,838	19,057	22,000	20,000
510	Educational Supplies	40,833	38,645	32,298	40,000	38,000
640	New Equipment	-	-	575	12,000	12,000
Total Special Instruction - 1200		$ 5,709,537	$ 5,715,640	$ 5,409,624	$ 5,663,200	$ 5,665,700

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 1,710,608	$ 1,592,308	$ 1,401,236	$ 1,600,000	$ 1,460,000
211/221	Retirement	237,042	225,911	208,020	240,000	220,000
240/249	Insurance Benefits	389,703	353,212	305,990	320,000	270,000
260	Worker's Compensation	9,421	17,790	11,760	13,000	13,000
410/418	Contracted Services/Legal Services	80,620	69,775	71,375	85,000	85,000
423	(1)District Educational Repairs	4,217	5,525	2,817	15,000	15,000
426	FCS Share of Millstream Rent for fund 034	N/A	41,625	41,775	41,500	83,500
439	(1)Professional Meeting/Travel	11,347	9,129	11,972	11,000	11,000
441	(1)Telephones	37,354	27,848	28,172	30,000	28,000
510	(1)Educational Supplies	86,087	79,254	75,591	90,000	90,000
520	(1)Textbooks	14,828	25,492	7,772	7,500	7,500
640/740	(1)New Equipment	110,869	81,155	165,236	80,000	80,000
Total Vocational Instruction - 1300		$ 2,692,095	$ 2,529,023	$ 2,331,715	$ 2,533,000	$ 2,363,000

(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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Intervention Internal Block Grant Salaries	$ 103,404	$ 17,688	$ 105,361	$ 110,000	$ 110,000
200	Intervention Internal Block Grant Benefits	17,008	5,078	21,169	20,000	20,000
500	Intervention Internal Block Grant Supplies	2,794	718	2,431	10,000	10,000
400	Intervention Internal Block Grant Purch Srvcs	4,693	-	-	-	-
471	Tuition - Other Districts Within the State	341,149	634,490	854,046	790,000	850,000
474	Tuition - Excess Cost for Special Ed.	214,791	126,304	321,984	220,000	320,000
475	Payments - Special Education within District	92,819	70,008	84,270	115,000	115,000
477	Payments - Open Enrollment Program	1,299,158	1,678,063	1,897,218	1,900,000	2,100,000
478	Payments - Community Schools	1,149,910	1,424,856	1,645,569	1,607,000	1,630,000
479	Payments - Post Secondary Option	68,811	53,459	58,576	115,000	115,000
Total Other Instruction - 1900		$ 3,294,537	$ 4,010,664	$ 4,990,625	$ 4,887,000	$ 5,270,000

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 836,958	$ 776,010	$ 737,370	$ 800,000	$ 770,000
211/221	Retirement	114,269	106,722	107,396	112,000	112,000
240-259	Insurance Benefits	163,529	153,625	135,549	159,000	135,000
260	Worker's Compensation	4,470	3,850	5,447	4,000	4,000
416	Scheduling (A-site Services)	64,263	27,707	35,466	70,000	70,000
431	Travel	704	414	435	700	700
432	Professional Meetings	136	-	-	500	500
441	Telephone	17,578	13,105	13,257	15,000	13,500
510	Supplies	1,299	664	1,403	2,000	2,300
Total Guidance Services - 2120		$1,203,206	$1,082,097	$1,036,323	$1,163,200	$1,108,000

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 195,046	$ 197,041	$ 189,657	$ 205,000	$ 200,000
211/221	Retirement	27,117	32,052	33,897	28,300	28,300
240-259	Insurance Benefits	2,828	2,857	6,108	3,000	6,000
260	Worker's Compensation	1,056	951	1,322	1,100	1,000
441	Telephone	5,243	4,095	4,143	4,000	4,000
514	Supplies	2,437	2,356	2,486	2,400	2,400
Total Health Services - 2130		$ 233,727	$ 239,352	$ 237,613	$ 243,800	$ 241,700

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 369,621	$ 329,458	$ 295,100	$ 330,000	$ 240,000
211/221	Retirement	52,358	45,788	46,363	46,000	40,000
240-259	Insurance Benefits	81,868	89,688	95,333	80,000	70,000
260	Worker's Compensation	1,960	1,637	2,245	2,000	2,000
410	Contracted Services	2,310	3,720	5,000	2,000	76,000
431	Travel	1,989	2,200	1,852	2,200	2,200
432	Professional Meetings	1,000	1,061	1,364	1,200	1,200
441/449	Telephone/Cellular phones	11,237	8,368	8,286	9,000	9,000
510	Supplies	35,155	39,533	33,312	37,000	37,000
640	New Equipment	-	-	-	-	-
Total Psychological Services - 2140		$ 557,498	$ 521,453	$ 488,855	$ 509,400	$ 477,400

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 391,548	$ 405,748	$ 343,303	$ 402,000	$ 352,000
211	Retirement	53,759	58,038	44,992	58,500	46,500
240-249	Insurance Benefits	85,024	84,296	62,549	85,000	60,000
260	Worker's Compensation	2,097	1,910	2,630	2,200	2,200
410	Audiologist Services (non-residents)	24,866	16,793	12,693	25,000	25,000
431/432	Travel/Professional Meetings	1,433	1,926	2,537	1,900	1,900
510	Supplies	1,700	3,176	1,295	1,700	1,700
640	New Equipment	-	-	-	-	-
Total Speech and Hearing Services - 2150		$ 560,427	$ 571,887	$ 470,000	$ 576,300	$ 489,300

Attendance/Substance Abuse Services - 2170

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 59,454	$ 61,410	$ 46,126	$ 40,000	$ 40,000
221	Retirement	15,969	18,102	11,768	13,000	13,000
250-259	Insurance Benefits	6,681	6,784	2,263	7,000	7,000
260	Worker's Compensation	345	289	408	500	500
415/439/449	Contracted Services/Cell phones	540	510	19,218	600	28,600
510	Supplies	-	88	-	200	200
Total Attend./Substance Abuse Services - 2170		$ 82,990	$ 87,182	$ 79,784	$ 61,300	$ 89,300
TOTAL SUPPORT SERVICES - PUPIL - 2100's		**$2,637,848**	**$2,501,971**	**$2,312,574**	**$2,554,000**	**$2,405,700**

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
111/141	Supervisors/Aides Salary	$ 1,599,648	$ 1,584,772	$ 1,548,323	$ 1,600,000	$ 1,600,000
211/221	Retirement	247,861	284,656	297,947	268,000	283,000
231/239	FEA Tuition/Professional Dues	218,158	215,989	197,750	216,000	206,000
240-259	Insurance Benefits	297,551	340,231	372,422	328,000	295,000
260	Worker's Compensation	9,364	8,315	10,331	9,000	9,000
410	Millstream Contract/ESC Excess Costs	248,572	224,448	216,690	225,000	225,000
412	District In-Service (10K for Challenge Day)	10,000	10,000	14,666	17,000	17,000
431	Travel	3,019	3,004	3,000	3,500	3,500
432/439	Professional Meeting	1,167	1,673	1,058	2,100	2,100
441/449	Telephones/Cellular phones	10,406	7,368	4,143	7,000	7,000
510	Supplies	2,464	1,777	2,140	3,000	3,000
Total Instructional Staff Services - 2210		$ 2,648,210	$ 2,682,232	$ 2,668,470	$ 2,678,600	$ 2,650,600

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 357,008	$ 367,689	$ 321,299	$ 356,600	$ 330,000
211/221	Retirement	50,375	58,927	54,926	55,100	54,000
240-259	Insurance Benefits	75,453	90,387	59,398	76,000	55,000
260	Worker's Compensation	1,938	1,768	2,476	2,500	2,000
432	Professional Meetings	-	-	-	400	400
441	Telephones	5,493	4,095	4,143	4,000	4,000
530	Supplies	39,262	30,311	30,169	28,000	28,000
640	Audio Visual/New Equipment	-	-	1,822	-	5,000
740	Replacement Equipment	13,676	5,938	N/A	5,000	N/A
Total Educational Media - 2220		$ 543,205	$ 559,116	$ 474,233	$ 527,600	$ 478,400

Other Support Services - 2290

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

Object	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
221	Retirement	-	-	753	-	-
Total Other Support Services - 2290		$ 5,000	$ 5,000	$ 5,753	$ 5,000	$ 5,000
TOTAL SUPPORT SERVICES - INSTR. - 2200's		**$ 3,196,414**	**$ 3,246,348**	**$ 3,148,456**	**$ 3,211,200**	**$ 3,134,000**

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
418	Legal Service	$ 42,988	$ 74,301	$ 52,807	$ 50,000	$ 50,000
439	Service Fund	4,402	4,165	3,879	18,500	18,500
446	Advertising	1,347	1,978	6,990	7,500	7,500
460	Printing	226	551	1,769	500	1,000
510	Supplies (formerly Goal 2/Virtues)	790	1,232	1,982	500	500
841	Memberships and Fees/Civil Service Fee	44,339	54,381	54,136	50,000	50,000
846	Election Expense	35,683	-	9,445	10,000	2,000
847	Advertising Delinquent Taxes	2,140	2,262	2,568	2,500	2,500
851/864	Liability Insurance	33,009	18,872	20,110	38,000	35,000
870	Taxes and Assessments (HS project)	168	901	-	500	500
Total Board of Education - 2300		$ 165,093	$ 158,642	$ 153,686	$ 178,000	$ 167,500

Executive Administrative Services - 2410

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

Object	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
100	Salaries	$ 386,965	$ 367,167	$ 384,700	$ 390,000	$ 390,000
211/221	Retirement	85,326	90,002	95,180	91,000	95,000
239-259	Insurance & Other Benefits	87,478	92,929	87,801	95,000	79,000
260	Worker's Compensation	2,049	1,818	2,617	2,200	2,000
410	Copiers/Postage Meter/UPS	64,955	66,751	57,281	69,000	69,000
415	Consultants (includes BWC Coordinator)	70,369	74,773	75,781	70,000	70,000
431	Mileage/Travel	1,894	1,727	1,543	2,300	2,300
432	Professional Meetings	5,891	4,445	2,525	4,400	4,400
441/443/449	Telephone/Postage/Cellular phones	18,576	18,250	18,004	20,000	19,000
512	Supplies and Materials	7,217	5,016	6,390	7,500	7,000
640/740	Replacement Equipment	-	-	-	1,500	1,500
850	Bond	-	-	328	500	500
Total Executive Administrative Services - 2410		$ 730,718	$ 722,876	$ 732,149	$ 753,400	$ 739,700

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
111/131	Principal/Secretary Salaries	$2,115,744	$2,090,426	$1,934,710	$2,078,800	$1,980,000
211/221	Retirement	453,901	486,414	461,462	475,000	464,000
231/239	Tuition/Professional Dues	5,847	884	3,262	6,000	6,000
240-259	Insurance Benefits	473,402	509,264	445,882	525,000	385,000
260	Worker's Compensation	11,605	10,173	14,182	10,000	10,000
410	Contracted Services	190,415	202,798	90,954	102,500	50,000
431	Mileage/Travel	115	64	354	500	500
432	Professional Meetings	2,105	4,296	11,046	11,250	12,650
441/449	Telephones/Cellular phones	62,633	46,470	44,744	44,000	41,000
443	Postage	16,211	17,013	10,898	20,000	20,000
512	Supplies	27,856	32,912	25,502	42,000	45,600
640	New Equipment	-	525	5,301	1,800	6,700
740	Replacement Equipment	-	632	N/A	4,900	N/A
Total Administrative Principals and Offices - 2420		$3,359,834	$3,401,872	$3,048,298	$3,321,750	$3,021,450
TOTAL ADMINISTRATION - 2400's		$4,090,552	$4,124,747	$3,780,447	$4,075,150	$3,761,150

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
141	Salaries	$ 365,392	$ 375,797	$ 341,023	$ 347,000	$ 350,000
221	Retirement	75,898	88,090	88,017	81,000	86,000
250-259	Insurance Benefits	109,521	115,852	95,287	107,000	85,000
260	Worker's Compensation	1,955	1,778	2,496	2,000	2,000
410/418	Contracted Services/Audit/Fixed Assets	62,665	66,062	64,024	80,000	78,000
433/434	Mileage/Travel	2,669	2,320	976	1,800	1,800
441	Telephones	7,691	5,733	5,800	6,000	5,800
510	Office Supplies	7,177	6,542	5,036	7,200	7,200
640	New Equipment	-	6,094	-	5,000	5,000
740	Replacement Equipment	-	-	N/A	-	N/A
844	County Bd of Ed (SF3 offset)	187,807	201,692	196,101	220,000	220,000
845	Auditor and Treasurer Fee	620,407	647,346	666,823	680,000	680,000
853	Fiscal Services Bond	-	750	-	-	-
Total Fiscal Services - 2500		$1,441,182	$1,518,057	$1,465,584	$1,537,000	$1,520,800

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
BOARD ACCOUNTS:						
141	Salaries	$ 2,172,849	$ 2,109,459	$ 1,964,891	$ 2,174,900	$ 1,985,000
221	Retirement	361,046	410,114	419,817	381,000	420,000
250-259	Insurance Benefits	668,339	696,309	588,871	615,000	575,000
260	Worker's Compensation	38,411	5,861	21,833	25,000	25,000
282	Unemployment Comp.	17,124	3,239	10,841	20,000	20,000
424	Property Insurance	60,231	108,003	97,186	115,000	110,000
426	Lease of FHS Addition (through 2014)	368,307	368,307	368,307	368,307	368,307
441/449	Telephone/Cellular phones	21,413	16,246	14,914	16,000	16,000
451	Electricity	543,580	588,481	611,208	555,000	555,000
452	Water and Sewage	125,190	131,962	104,105	130,000	132,000
453	Fuel - Natural Gas	370,916	338,401	145,064	450,000	325,000
853/890	Bond/District Safety Program	711	6,490	569	30,400	30,000
Sub-Total Board Accounts		4,748,117	4,782,872	4,347,607	4,880,607	4,561,307
OPERATION ACCOUNTS:						
410	Maintenance & District Project Contracts	170,964	161,397	188,060	153,000	125,000
415	Maintenance Contracted Employee thru ES	67,952	50,911	78,686	85,000	85,000
420	Laundry/Mats	22,600	21,602	21,827	23,000	23,000
422	Trash	37,630	34,548	34,916	38,000	38,000
423	Building/Equipment Repair	4,566	8,271	4,660	30,000	30,000
425	Rentals	19,885	16,370	13,905	20,000	20,000
426	Lease of part of TLB Building	95,712	112,209	102,740	115,000	115,000
431	Mileage	5,518	6,581	8,790	5,500	5,500
434	Professional Meetings	944	1,101	939	1,300	1,300
510	FHS Security & Parking Supplies	-	1,823	1,428	2,288	2,288
511	Office Supplies	2,359	2,198	6,944	1,912	1,912
570	Custodial Supplies	104,212	91,389	86,925	94,000	94,000
571	Grounds Supplies	58,662	55,711	49,635	68,000	68,000
572	Building Supplies	165,377	133,172	147,972	175,000	170,000
573	Equipment Supplies	5,807	10,517	4,382	6,000	6,000
580	Vehicle Supplies/Fuel	78,159	81,447	86,532	80,000	75,000
620	District Building Projects	70,007	382,045	35,941	150,000	125,000
640	New Equipment	24,157	24,000	1,500	30,000	30,000
Sub-Total Operation Accounts		934,511	1,195,292	875,783	1,078,000	1,015,000
Total Operations and Maintenance - 2700		$ 5,682,628	$ 5,978,164	$ 5,223,390	$ 5,958,607	$ 5,576,307

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
141	Salaries	$1,063,126	$1,020,922	$1,001,404	$1,020,000	$1,050,000
221	Retirement	170,426	189,647	206,812	178,000	195,000
250-259	Insurance Benefits	280,968	290,945	276,716	295,000	255,000
260	Worker's Compensation	6,923	5,046	16,525	7,000	7,000
410	Contract Services	89,998	94,364	92,957	90,000	90,000
413	Medical Inspections	12,523	10,205	10,042	13,000	13,000
423	Repairs to Buses	266	-	(13)	25,000	25,000
424	Insurance	32,656	30,910	19,105	37,000	35,000
425	Lease Payment/Rental of Vans	-	-	-	-	-
431	Mileage	-	-	-	500	500
439	Professional Meetings	4,273	2,992	4,337	3,000	3,000
440	Van Certifications/License Renewal	4,209	1,619	1,053	2,500	2,500
441/449	Telephones/Cellular phones	4,038	3,836	1,657	4,500	4,500
481	Contract Transportation	8,381	6,522	2,493	8,500	8,500
511/581	Materials for Buses	128,158	221,118	145,439	160,000	160,000
582/583	Fuel/Tires	190,758	209,380	264,123	230,000	230,000
640	Capital Outlay (Van or Bus Replacement)	2,628	2,456	3,528	-	-
660 (9194)	Bus Replacement	-	63,923	-	65,000	-
890	Bus Driver Abstract	-	-	-	1,000	1,000
Total Transportation - 2800		$1,999,332	$2,153,885	$2,046,176	$2,140,000	$2,080,000

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
141	Salaries (Partial State Funds EMIS)	$ 37,938	$ 28,715	$ 22,762	$ 30,000	$ 27,000
221	Retirement	5,148	5,317	4,662	5,000	5,000
250-259	Insurance Benefits	9,376	9,653	7,940	9,000	9,000
260	Worker's Compensation	555	479	680	600	600
410	Printing-Calendars & Brochures	1,295	-	-	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,744	4,590	5,113	10,500	10,500
512	Supplies for Publications	841	-	1,216	3,500	3,500
640	Equipment	-	-	-	-	-
Total Informational Services - 2900		$ 59,898	$ 48,753	$ 42,373	$ 76,100	$ 73,100

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
113	Supplemental Salaries	$ 97,046	$ 101,146	$ 109,877	$ 102,000	$ 112,000
211/221	Retirement	13,443	14,161	15,104	14,750	14,750
240-259	Insurance Benefits	3,365	1,095	1,264	5,000	5,000
260	Worker's Compensation	527	485	746	600	600
640	Equipment	-	-	-	-	-
891	Student Activity Payments	31,690	20,508	21,990	33,000	27,000
Total Academic and Subject Oriented - 4100		$ 146,072	$ 137,394	$ 148,981	$ 155,350	$ 159,350

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
113	Supplemental Salaries	$ -	$ -	$ 504,986	$ 532,000	$ 532,000
211/221	Retirement	-	-	85,814	85,000	85,000
240-259	Insurance Benefits	-	-	15,315	25,000	20,000
260	Worker's Compensation	-	-	3,748	4,000	4,000
282	Unemployment	-	-	902	-	900
410/441	Contracted Services/Telephone	-	-	10,443	7,500	7,500
Total Sports Oriented Activities - 4500		$ -	$ -	$ 621,209	$ 653,500	$ 649,400

*Estimated budget for function 4500 of $635,000 will be paid from federal fiscal stabilation funds (fund 532) in 2009/10 and again in 2010/11

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
113	Supplemental Salaries	$ 59,666	$ 57,562	$ 42,941	$ 63,000	$ 63,000
211/221	Retirement	8,072	8,243	6,071	8,000	8,000
240-259	Insurance Benefits	722	756	404	2,000	2,000
260	Worker's Compensation	331	287	372	400	400
410/441	Contracted Services/Telephone	5,493	6,149	6,152	6,000	6,000
853	Miscellaneous Objects	-	-	-	-	-
Total School and Public Activities - 4600		$ 74,284	$ 72,998	$ 55,939	$ 79,400	$ 79,400

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
423	Fee	$ (18,687)	$ 1,514	$ 1,735	$ 20,000	$ 20,000
Total Site and Architect - 5300		$ (18,687)	$ 1,514	$ 1,735	$ 20,000	$ 20,000

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	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
814	HB264 Loan Principal through Nov. 201	$ -	$ -	$ -	$ -	$ -
824	HB264 Loan Interest at 4.297%	-	-	-	-	-
Total Debt Service - 6100		$ -	$ -	$ -	$ -	$ -

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

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

Object	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
910	Transfers (Press Box 007-9130)	$ -	$ -	$ -	$ -	$ -
	Transfers (PI 003-9031)	-	-	-	-	-
	Transfers (EMIS 432-9004)	75,000	75,000	125,000	125,000	75,000
	Transfers (Misc)	1,182	9,000	322,822	333,000	10,000
	Sub-Total Transfers	76,182	84,000	447,822	458,000	85,000
920	Advances (PI 003-9031 or 9030)		-	-	90,000	90,000
	Advances (Donnell Field 007-9080)	-	-	-	-	-
	Advances (Food Service 006-9060)		-	-	50,000	50,000
	Advances (Millstream 014)	-	-	-	-	-
	Advances (Flood Fund 014-9140)	-	-	-	-	-
	Advances (State & Federal Funds)	-	-	-	150,000	150,000
	Sub-Total Advances	-	-	-	290,000	290,000
930	Refund of Prior Year Receipt	-	-	-	2,500	24,500
Total Transfers, Advances & Refund - 7000		$ 76,182	$ 84,000	$ 447,822	$ 750,500	$ 399,500
GRAND TOTAL GENERAL FUND		$ 54,267,290	$ 54,820,859	$ 53,825,628	$ 56,150,719	$ 54,616,079

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
1100	Instruction	$ 23,020,322	$ 22,539,058	$ 21,645,294	$ 21,678,712	$ 21,291,172
1200	Special Instruction	5,709,537	5,715,640	5,409,624	5,663,200	5,665,700
1300	Vocational Instruction	2,692,095	2,529,023	2,331,715	2,533,000	2,363,000
1900	Other Instruction	3,294,537	4,010,664	4,990,625	4,887,000	5,270,000
2100	Support Services - Pupil	2,637,848	2,501,971	2,312,574	2,554,000	2,405,700
2200	Support Services - Instructional	3,196,414	3,246,348	3,148,456	3,211,200	3,134,000
2300	Board of Education	165,093	158,642	153,686	178,000	167,500
2400	Administration	4,090,552	4,124,747	3,780,447	4,075,150	3,761,150
2500	Fiscal Services	1,441,182	1,518,057	1,465,584	1,537,000	1,520,800
2700	Operation and Maintenance	5,682,628	5,978,164	5,223,390	5,958,607	5,576,307
2800	Transportation	1,999,332	2,153,885	2,046,176	2,140,000	2,080,000
2900	Informational Services	59,898	48,753	42,373	76,100	73,100
4100	Extra-Curr. Act.-Academic & Subject	146,072	137,394	148,981	155,350	159,350
4500	Extra-Curr. Act.-Sports Oriented	-	-	621,209	653,500	649,400
4600	Extra-Curr. Act.-School & Public	74,284	72,998	55,939	79,400	79,400
5300	Architect Services	(18,687)	1,514	1,735	20,000	20,000
6100	Debt Service	-	-	-	-	-
7200	Transfers	76,182	84,000	447,822	458,000	85,000
7400	Advances	-	-	-	290,000	290,000
7500	Refund of Prior Year	-	-	-	2,500	24,500
Total Appropriations		$ 54,267,290	$ 54,820,859	$ 53,825,628	$ 56,150,719	$ 54,616,079

LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND

LOCAL FUNDS:	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate
002 Bond Retirement (4 funds)	$ 1,048,005	$ 3,838,412	$ 3,851,062	$ 3,851,062	$ 4,024,071
003 Permanent Improvement	2,408,213	1,341,902	1,382,540	3,320,021	3,545,021
004 Local Share of OSFC Project 2010 Bonds	39,875,103	709,333	10,191,091	13,000,000	620,000
006 Food Service	1,954,445	1,859,333	1,748,724	2,100,000	2,100,000
007* Special Trusts (Special Revenue/Donnell S	191,528	154,999	354,982	793,000	384,000
007* Special Trusts (Private Purpose/Scholarsh	7,790	11,589	9,483	45,000	45,000
008 Endow ments (3 funds)	5,000	19,093	26,431	30,000	30,000
009 Uniform School Supplies (56 funds)	308,027	313,547	400,849	410,000	350,000
010 OSFC Approved Costs $57,532,766	1,100,440	2,340,659	25,631,927	50,760,000	6,700,000
011 Consumer Rotary - Millstream (9 funds)	55,313	53,509	34,046	70,000	70,000
014 Internal Srvcs Rotary - Millstream & Flood	1,474,750	959,171	1,408,204	1,549,000	999,000
018 Principal (14 funds)	118,294	78,954	100,676	100,000	100,000
019 Other Grants (15 funds)	63,300	22,725	98,279	99,000	99,000
020 FABSS	157,553	156,641	142,407	165,000	160,000
024 Self -Insurance	7,729,930	7,009,528	7,387,358	8,500,000	7,500,000
034 New Building Maintenance Fund	-	-	-	99,000	99,000
200 Student Managed Activity (64 funds)	138,393	148,035	128,285	200,000	200,000
300 District Managed Activity (47 funds)	525,765	555,878	609,960	650,000	600,000
Sub-total 002-300	57,161,849	19,573,309	53,506,304	85,741,083	27,625,092
STATE FUNDS:					
401 Auxiliary Service	307,067	365,218	343,289	355,000	346,500
416 Teacher Development	-	-	-	-	-
432 Management Information System	93,852	97,440	129,168	145,000	95,000
440 Entry Year	872	-	-	-	-
450 Etech (formerly know n as School Net)	-	-	-	-	-
451 OneNet Netw ork Connectivity Subsidy	34,295	34,125	25,200	30,000	30,000
452 School Net Professional Development	1,131	-	-	1,000	1,000
459 Ohio Reads (12 grants)	79,892	-	-	18,000	18,000
461 Tech Prep Grant	-	-	-	-	-
494 Poverty Aid	10,843	-	-	-	-
499 Miscellaneous State (3 grants)	36,532	24,869	47,197	99,000	99,000
FEDERAL FUNDS:					
504 Education Jobs Fund	N/A	-	906,404	906,404	-
506 Race to the Top	N/A	3,835	160,471	177,240	113,500
516 Idea-B Special Ed	2,053,347	2,256,432	1,350,012	1,710,000	1,500,000
524 Perkins	198,848	204,575	182,202	200,000	200,000
532 Education Stabilization Fund	1,122,641	1,347,823	53,174	9,674	-
533 Title II-D Tech (w ithin 599 before FY10)	8,658	229,193	7,823	59,000	10,000
536 Title I Schl Imprvmnt Subsidy A	185,289	19,254	254,872	420,000	99,000
537 Title I Schl Imprvmnt Sub G (w /in 572 in FY	-	119,950	-	-	-
542 Nutrition Education	N/A	N/A	22,689	23,000	-
551 Title III-LEP/Immigrant	20,657	22,609	17,248	19,000	19,000
572 Title I	1,093,834	1,412,333	1,022,192	1,390,000	1,190,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	18,348	713	-	-	-
587 IDEA-Early Childhood Special Ed	61,660	21,022	19,651	21,000	21,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	323,047	267,503	239,936	274,900	270,000
599 Miscellaneous Federal	9,599	-	-	29,000	29,000
Sub-total 401-599	5,660,412	6,426,892	4,781,528	5,887,218	4,041,000
Total Local, State and Federal Funds	$ 62,822,261	$ 26,000,201	$ 58,287,832	$ 91,628,301	$ 31,666,092
GRAND TOTAL ALL FUNDS	**$117,089,551**	**$ 80,821,060**	**$112,113,461**	**$147,779,019**	**$ 86,282,171**

* 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)

	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate	
Balance July 1	$ 427,549	$ 98,258	$ 302,419	$ 302,419	$ 936,293	**Balance July 1**
Transfers In	-	-	-	-	-	Transfers In
Interest	9,414	4,161	11,157	-	-	Interest
Miscellaneous	152,500	200,000	707,531	580,000	340,000	Miscellaneous
Total Revenue	161,914	204,161	718,688	580,000	340,000	**Total Revenue**
Total Balance + Revenue	**589,463**	**302,419**	**1,021,107**	**882,419**	**1,276,293**	**Total Balance + Revenue**
Architecture & Engineering	-	-	-	-	-	Architecture & Engineering
Building Improvements	-	-	84,814	600,000	600,000	Building Improvements
Land	486,854	-	-	-	-	Land
Technology	-	-	-	-	100,000	Technology
Other Improvements	-	-	-	-	100,000	Other Improvements
Miscellaneous	4,351	-	-	-	-	Miscellaneous
Equipment	-	-	-	-	-	Equipment
Total Expenditures	**491,206**	-	**84,814**	**600,000**	**800,000**	**Total Expenditures**
Ending Cash Balance	**$ 98,258**	**$ 302,419**	**$ 936,293**	**$ 282,419**	**$ 476,293**	**Ending Cash Balance**
Encumbrances	$ -	$ -	$ 65,074	$ -	$ -	**Encumbrances**

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

	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate	
Balance July 1	$ 1,052,366	$ 1,099,343	$ 1,736,563	$ 1,736,563	$ 2,423,882	**Balance July 1**
Property Taxes	1,918,967	1,953,763	1,932,939	1,914,190	1,920,347	Property Taxes
Interest & Donations	39,004	23,367	51,395	19,000	19,000	Interest & Donations
Total Revenue	1,957,972	1,977,130	1,984,334	1,933,190	1,939,347	**Total Revenue**
Total Balance + Revenue	**3,010,338**	**3,076,473**	**3,720,897**	**3,669,753**	**4,363,229**	**Total Balance + Revenue**
Athletics	13,781	11,768	18,004	15,000	15,000	Athletics
Building Improvements	724,862	458,483	214,689	1,445,000	1,445,000	Building Improvements
Other Improvements	61,031	16,671	125,091	150,000	150,000	Other Improvements
Buses	-	129,746	-	-	-	Buses
Music	14,366	23,082	21,215	25,000	25,000	Music
Technology	441,904	384,038	329,692	475,000	475,000	Technology
Textbooks	-	-	-	25,000	50,000	Textbooks
Transfer to 034 OSFC maintenance	394,348	273,273	271,394	324,021	324,021	Transfer to 034 OSFC maintenance
Miscellaneous	260,703	42,850	316,930	250,000	250,000	Miscellaneous
Total Expenditures	**1,910,995**	**1,339,911**	**1,297,015**	**2,709,021**	**2,734,021**	**Total Expenditures**
Ending Cash Balance	**$ 1,099,343**	**$ 1,736,563**	**$ 2,423,882**	**$ 960,732**	**$ 1,629,208**	**Ending Cash Balance**
Encumbrances	$ 443,783	$ 261,113	$ 369,879	$ 16,000	$ 100,000	**Encumbrances**

Central Auditorium Maintenance (003-9039)

	2009/10 Actual	2010/11 Actual	2011/12 Actual	2011/12 Budget	2012/13 Estimate	
Balance July 1	$ 18,517	$ 18,221	$ 22,100	$ 22,100	$ 31,513	**Balance July 1**
Rental Income	5,145	5,510	9,639	4,800	4,800	Rental Income
Interest	572	360	485	200	200	Interest
Total Revenue	5,717	5,870	10,124	5,000	5,000	**Total Revenue**
Total Balance + Revenue	**24,234**	**24,091**	**32,224**	**27,100**	**36,513**	**Total Balance + Revenue**
Equipment/Renovations	4,843	745	476	3,000	3,000	Equipment/Renovations
Miscellaneous	1,170	1,246	235	8,000	8,000	Miscellaneous
Total Expenditures	**6,013**	**1,991**	**711**	**11,000**	**11,000**	**Total Expenditures**
Ending Cash Balance	**$ 18,221**	**$ 22,100**	**$ 31,513**	**$ 16,100**	**$ 25,513**	**Ending Cash Balance**
Encumbrances	$ 1,987	$ 8,509	$ -	$ 2,000	$ 2,000	**Encumbrances**

Statement of Fund Activity
(For Fiscal Year Commencing July 1st, 2012)
Schedule 3

	Unencumbered Balance 7/1/12	Total Estimated Receipts: Taxes	Total Estimated Receipts: Other Sources	Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
EXHIBIT I - GENERAL FUND						
General Fund	10,155,019	26,155,072	27,361,974	63,672,065	54,616,079	$ 9,055,986
TOTAL GENERAL FUND	10,155,019	26,155,072	27,361,974	63,672,065	54,616,079	9,055,986
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	768,343	3,184,048	662,180	4,614,571	3,993,373	621,199
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	30,698	-	30,698	30,698	-
TOTAL DEBT SERVICE FUNDS	768,343	3,214,746	662,180	4,645,269	4,024,071	621,199
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	134,400.29		250,000	384,400	384,000	400
018 Principal	85,326.49	-	80,000	165,326	100,000	65,326
019 Other Grants	152,603.67	-	90,000	242,604	99,000	143,604
034 New Building Maintenance Fund	1,267,460.22	-	414,021	1,681,481	99,000	1,582,481
300 District Managed Activity	316,769.87	-	625,000	941,770	600,000	341,770
401 Auxiliary Services	11,029.42	-	350,000	361,029	346,500	14,529
416 Teacher Development	-		-	-	-	-
432 Management Information System	14,715.39	-	86,000	100,715	95,000	5,715
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	18,000	-
461 Tech Prep	3.94	-	-	4	-	4
494 DPIA	-	-	-	-	-	-
499 Miscellaneous State	29,538.77	-	120,000	149,539	99,000	50,539
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	25,235.66	-	113,500	138,736	113,500	25,236
516 Part B-IDEA Special Education	130,439.49	-	1,803,597	1,934,036	1,500,000	434,036
524 Perkins Vocational Education	3,033.38	-	200,000	203,033	200,000	3,033
532 Education Stabilization Fund	-	-	-	-	-	-
533 Title II-D Technology Stimulus	(4,149.94)	-	15,000	10,850	10,000	850
536 Title I Schl Imprvmnt Subsidy A	(16,852.96)	-	150,000	133,147	99,000	34,147
537 Title I Schl Imp Sub G (w/in 572 in FY09)	-	-	-	-	-	-
542 Nutrition Education	310.60	-	-	311	-	311
551 Title III-LEP/immigrant	-	-	19,000	19,000	19,000	-
572 Title I Targeted Assistance/District-wide	93,715.19	-	1,200,000	1,293,715	1,190,000	103,715
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SI	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	257.00	-	21,000	21,257	21,000	257
590 Title II-A Improving Teacher Quality	-	-	270,000	270,000	270,000	-
599 Title II-D Technology/Misc Federal	-	-	29,000	29,000	29,000	-
TOTAL SPECIAL REVENUE FUNDS	2,243,836	-	5,898,118	8,141,954	5,323,000	2,818,954
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	1,272,612	1,912,982	364,000	3,549,594	3,545,021	4,573
004 Local Share of OSFC Project 2010 Bond:	610,521	-	10,000	620,521	620,000	521
010 OSFC Approved Costs $56,423,417	5,803,459	-	900,000	6,703,459	6,700,000	3,459
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	7,686,592	1,912,982	1,274,000	10,873,574	10,865,021	8,553
ENTERPRISE FUNDS						
006 Food Service	246,482	-	2,100,000	2,346,482	2,100,000	246,482
009 Uniform School Supplies	225,165	-	300,000	525,165	350,000	175,165
011 Consumer Rotary - Millstream	34,759	-	60,000	94,759	70,000	24,759
020 FABSS	28,349	-	170,000	198,349	160,000	38,349
TOTAL ENTERPRISE FUNDS	534,754	-	2,630,000	3,164,754	2,680,000	484,754
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	14,724	-	1,000,000	1,014,724	999,000	15,724
024 Self-Insurance	3,116,022	-	7,500,000	10,616,022	7,500,000	3,116,022
TOTAL INTERNAL SERVICE FUNDS	3,130,746	-	8,500,000	11,630,746	8,499,000	3,131,746
AGENCY FUNDS						
200 Student Managed Activity	100,541	-	210,000	310,541	200,000	110,541
TOTAL AGENCY FUNDS	100,541	-	210,000	310,541	200,000	110,541
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	51,396	-	24,000	75,396	45,000	30,396
008 Endowments*	52,894	-	30,000	82,894	30,000	52,894
TOTAL PRIVATE-PURPOSE TRUST FUNDS	104,290	-	54,000	158,290	75,000	83,290
TOTAL ALL FUNDS	24,724,121	31,282,800	46,590,272	102,597,193	$ 86,282,171	$ 16,315,023

*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 2010 through 2017

		Actual				Forecasted				
		Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Average Change	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
	Revenues									
1.010	General Property Tax (Real Estate)	$23,741,953	$24,606,689	$24,530,395	1.7%	$24,953,746	$25,078,515	$22,824,844	$20,571,801	$20,698,450
1.020	Tangible Personal Property Tax	227,729	68,631		-84.9%		25,000	20,000	15,000	10,000
1.030	Income Tax									
1.035	Unrestricted Grants-in-Aid (all 3100's except 3130)	17,809,352	17,737,685	18,148,200	1.0%	18,190,000	18,553,491	18,553,491	18,553,491	18,553,491
1.040	Restricted Grants-in-Aid (3200's)	323,326	320,471	322,267	-0.2%	310,000	310,000	310,000	310,000	310,000
1.045	Restricted Federal Grants-in-Aid - SFSF/Ed Jobs	1,122,641	1,400,997	906,403	-5.3%					
1.050	Property Tax Allocation (3130)	9,341,681	9,175,091	8,157,633	-6.4%	7,142,000	6,123,000	5,104,000	4,085,000	3,066,000
1.060	All Other Revenues	3,087,995	2,881,245	2,716,789	-6.2%	2,871,000	2,836,000	2,801,000	2,766,000	2,731,000
1.070	*Total Revenues*	55,654,677	56,190,809	54,781,687	-0.8%	53,466,746	52,926,006	49,613,335	46,301,292	45,368,941
	Other Financing Sources									
2.040	Operating Transfers-In	1,802								
2.050	Advances-In	121,840		550,000	0.0%		290,000	290,000	290,000	290,000
2.060	All Other Financing Sources	53,320	40,213	69,746	24.4%	50,300	4,300	4,300	4,300	4,300
2.070	*Total Other Financing Sources*	176,962	40,213	619,746	681.9%	50,300	294,300	294,300	294,300	294,300
2.080	*Total Revenues and Other Financing Sources*	55,831,639	56,231,022	55,401,433	-0.4%	53,517,046	53,220,306	49,907,635	46,595,592	45,663,241
	Expenditures									
3.010	Personnel Services	31,729,494	31,241,442	29,992,366	-2.8%	30,053,274	30,095,314	30,456,457	30,821,935	31,191,798
3.020	Employees' Retirement/Insurance Benefits	12,381,884	12,811,584	12,079,584	-1.1%	10,458,165	11,060,585	11,736,109	12,435,549	13,154,658
3.030	Purchased Services	7,653,434	8,685,552	9,157,234	9.5%	9,557,234	9,917,856	10,045,441	10,547,714	11,075,099
3.040	Supplies and Materials	2,176,103	1,743,759	1,778,054	-9.0%	1,939,054	1,914,054	1,889,054	1,864,054	1,839,054
3.050	Capital Outlay	427,722	649,142	358,073	3.5%	500,000	475,000	450,000	425,000	400,000
3.060	Intergovernmental									
	Debt Service:									
4.010	Principal-All (Historical Only)									
4.020	Principal-Notes	108,061	100,314	72,402	-17.5%	30,698				
4.050	Principal-HB 264 Loans									
4.060	Interest and Fiscal Charges									
4.300	Other Objects	955,956	953,203	972,071	0.8%	980,000	990,000	1,000,000	1,010,000	1,020,000
4.500	*Total Expenditures*	55,432,654	56,164,996	54,409,784	-0.9%	53,518,426	54,452,808	55,577,062	57,104,251	58,680,610
	Other Financing Uses									
5.010	Operating Transfers-Out	76,182	84,000	447,822	221.7%	85,000	85,000	85,000	85,000	85,000
5.020	Advances-Out				0.0%	290,000	290,000	290,000	290,000	290,000
5.030	All Other Financing Uses					2,500	2,500	2,500	2,500	2,500
5.040	*Total Other Financing Uses*	76,182	84,000	447,822	221.7%	377,500	377,500	377,500	377,500	377,500
5.050	*Total Expenditures and Other Financing Uses*	55,508,836	56,268,996	54,857,606	-0.6%	53,895,926	54,830,308	55,954,562	57,481,751	59,058,110
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses*	322,803	37,974-	543,827	-821.9%	378,880-	1,610,003-	6,046,927-	10,886,159-	13,394,868-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	10,347,551	10,670,354	10,632,380	1.4%	10,632,380	10,253,501	8,643,498	2,596,571	8,289,589-
7.020	*Cash Balance June 30*	10,670,354	10,632,380	11,176,207	2.4%	10,253,501	8,643,498	2,596,571	8,289,589-	21,684,457-
8.010	*Estimated Encumbrances June 30*	984,615	1,421,857	1,021,184	8.1%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
	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*	9,685,739	9,210,523	10,155,023	2.7%	9,053,501	7,443,498	1,396,571	9,489,589-	22,884,457-
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal									
11.020	Property Tax - Renewal or Replacement							2,379,063	4,758,126	4,758,126
11.300	Cumulative Balance of Replacement/Renewal Levies							2,379,063	7,137,189	11,895,315
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations*	9,685,739	9,210,523	10,155,023	2.7%	9,053,501	7,443,498	3,775,634	2,352,400-	10,989,142-
	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*	9,685,739	9,210,523	10,155,023	2.7%	9,053,501	7,443,498	3,775,634	2,352,400-	10,989,142-
	ADM Forecasts									
20.010	Kindergarten - October Count					426	424	422	420	418
20.015	Grades 1-12 - October Count					5000	4950	4900	4850	4800
	State Fiscal Stabilization Funds included within lines 3.01 through 3.05 above									
21.010	Personnel Services SFSF/Ed Jobs	792,738	927,634	725,892						
21.020	Employees Retirement/Insurance Benefits SFSF/Ed Jobs	245,442	279,089	233,685						
21.030	Purchased Services SFSF	84,461	141,101							
21.040	Supplies and Materials SFSF									
21.050	Capital Outlay SFSF									
21.060	*Total Expenditures - SFSF/Ed Jobs*	1,122,641	1,347,823	959,577						

RATIOS & ANALYSIS				FY2013	FY2014	FY2015	FY2016	FY2017
True Days Cash* NO Renewals= line 10.010 / (line 5.050 / 365 d	64 days	60 days	68 days	61 days	50 days	9 days	-60 days	-141 days
True Days Cash* w/RENEWALS=line 15.010 / (line 5.050 / 365 c	64 days	60 days	68 days	61 days	50 days	25 days	-15 days	-68 days
Target 15.010 balance to equal 40 days cash*	6,083,160	6,166,465	6,011,792	5,906,403	6,008,801	6,132,007	6,299,370	6,472,122
Amount over (short) of goal of 40 days true cash*	3,602,579	3,044,058	4,143,231	3,147,098	1,434,697	(2,356,373)	(8,651,770)	(17,461,263)
Salary & Benefit Costs / Total Costs (Target Range <= 80-83%)	79.47%	78.29%	76.69%	75.17%	75.06%	75.41%	75.25%	75.09%
Salary & Benefit Costs / Total Rev. (Target Range <= 80-83%)	79.01%	78.34%	75.94%	75.70%	77.33%	80.69%	84.23%	87.95%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=75%	67.33%	67.32%	64.18%	64.75%	67.84%	75.26%	88.28%	112.46%

**The Government Finance Officers Association recommends a minimum of 60 days (see www.gfoa.org/index.php?option=com_content&task=view&id=1450)*

See accompanying summary of significant forecast assumptions and accounting pc

PRINTED: **9/4/2012**

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

FOR BOARD APPROVAL: **9/10/2012**

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 10, 2012

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 5-year 5.9 mill replacement levy in November 2008 (TY2009-2013) with collection starting calendar year 2010 and ending calendar year 2014. A countywide reappraisal occurred in 2010 on which collections began in calendar year 2011. The District's property values are in decline. 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 collection continuing calendar year 2013 and ending calendar year 2017. An expiring 5.9 mill levy will need to be renewed or replaced by the voters by the end of calendar year 2014 in order to continue collections in 2015.

The tangible personal property tax estimates are based on historical collection levels and recent changes in the state tax laws. Tangible personal property includes furniture & fixtures, machinery & equipment, and inventory. 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.

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. FY15). Although new levies may be proposed during this time period, no new levies are included in these amounts. 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 –To begin the 2009-2010 school year, Governor Strickland and the General Assembly adopted a completely new methodology of calculating funding levels for Ohio's school districts. While Findlay saw no additional funding due to caps and amounts yet to be phased in, it must be acknowledged that this method addressed many aspects of school funding such as building population, pupil teacher ratios, all-day kindergarten, local poverty levels, and local college attainment; none of which were taken into account in the former formula. For FY10 Findlay was guaranteed 99% of FY09 state funding and saw a slight reduction in FY11. Governor Kasich and the 2011 General Assembly removed this method for FY12 & FY13. Simulations show that Findlay will see slight gains here although those gains are offset by losses from the acceleration of the TPP reimbursement phase-out. A new funding formula has yet to be proposed.

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 is tracked in fund #532 and is within this forecast. It replaces funding that was previously provided by the State and is built into the biennial state budget. There are 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. The $906,404 in FY12 was one-time EdJobs federal funding that was used to retain jobs.

1.050 Property Tax Allocation – 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. FY15). Although new levies may be proposed during this time period, no new levies are included in these amounts. 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 will 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 is scheduled to halt in 2015 per the current biennial budget, but this forecast anticipates the phase out will be reinstituted given the past legislature's original intent.

1.060 All Other Revenues – FY2013-2017 anticipate lower investment income due to dismal rates and a declining cash balance.

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 FY13. Personnel services are projected at 1.2% increases for FY13 and each year beyond to cover experience and education changes. 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. Substitute costs of $650,000 were moved to purchased services beginning in FY08 for the Renhill contract. 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 are possible as the middle school transition begins while many others are 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. FY10 & 11 had 280K of special ed salaries removed which were covered by federal stimulus funds. Those salaries were paid by the general fund again in FY12.

3.020 Employees' Retirement/Insurance Benefits – Line 3.020 reflects FY10 general fund health care costs of $6.7 million (medical, prescription, dental and vision) and $7.0 million in FY11. FY2013 based on June 2012 total renewal quote of $6.5 million from Anthem, and 10.0%, 9.5%, 9.0%, and 8.5% increases respectively in the next four years. 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 14.5% 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 4.4% in FY13. FY14 supplies will decrease 25K as typical general fund projects will need to be picked up by the PI fund. FY14-FY17 reflect 5% inflation less savings from expiring leases (TLB building in FY14 and freshman wing lease in FY15).

3.050 Capital Outlay – FY13 and beyond presumes fewer general fund district projects than in the past.

4.020 Principal Notes – The District has 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 is $30,698 in 2013.

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 is transferred to fund 432 to cover EMIS costs (extra 50K in FY12 due to severance for retiring EMIS person). 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. For the fiscal years 2013-2017, 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. No advances were made out in FY12.

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, 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 5.9 mill levy that previously passed in November 2008 (TY2009-2013) with collection starting calendar year 2010 and ending calendar year 2014. It will need voter approval by the end of calendar year 2014.

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 will exceed $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 qualifies for public assistance from FEMA. FEMA covered 75% of the costs, while the State covered about 12.5% and the District covered the remainder.

County Auditor Budget

(General, Permanent Improvement, Library, Other)

Schedule 1

I	II	III	IV	V	VI	VII	VIII
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized
General Fund	Operations		Inside	Indefinite			5.3
General Fund	Operations	1976/prior	Operating	Indefinite			28.10
General Fund	Operations	6/3/1980	Operating	Indefinite			4.40
General Fund	Operations	2/4/1986	Operating	Indefinite			4.75
General Fund	Operations	5/4/1993	Operating	Indefinite			4.90
General Fund	Operations	11/4/2008	Replacement	5 Years	2009-2013	2010-2014	5.90
General Fund	Operations	5/8/2007	Replacement	5 Years	2007-2011	2008-2012	4.90
Permanent Imp	Perm Imp	5/2/2006	Perm. Imp.	Indefinite			2.50
		11/3/2009	Bond	28 Years	2009-2036	2010-2037	4.30
Totals							65.05

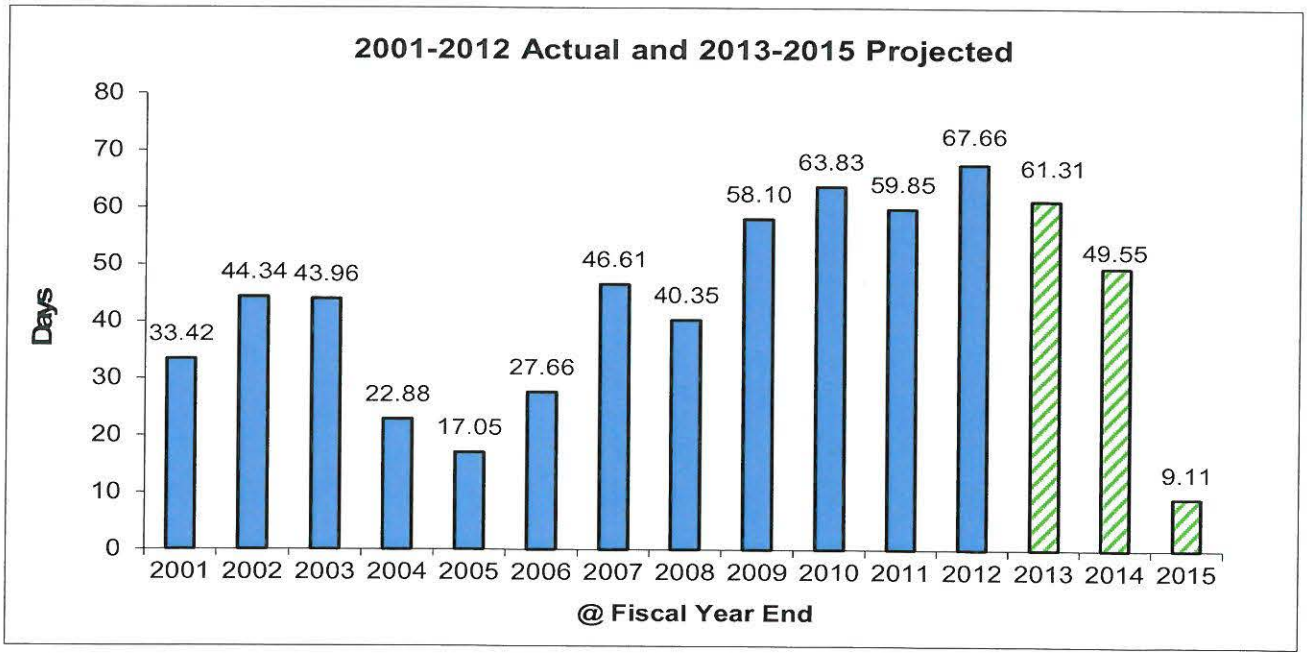
SB 345 SET-ASIDES

SB 345 (Effective 7/1/2001)	Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Estimate FY2012	Estimate FY2013
Formula	$ 5,283	$ 5,403	$ 5,565	$ 5,732	$ 5,732	$ 5,754	$ 5,754
3% of Formula - Base cost per pupil	158	162	167	172	172	173	173
Student population to be determined by ODE	6,121	6,090	6,007	6,040	4,997	5,566	5,850
Spending Requirements	$ 970,139	$ 987,071	$ 1,002,795	$ 1,038,662	$ 859,267	$ 960,797	$ 1,009,811
Instructional Materials (OASBO List)							
Set-aside Cash Balance of July 1, XXXX	$ (1,501,603)	$ (3,574,647)	$ (4,604,117)	$ (6,197,850)	$ (7,573,894)	HB 30 repealed	HB 30 repealed
Plus: Spending Requirements	970,139	987,071	1,002,795	1,038,662	859,267	HB 30 repealed	HB 30 repealed
Minus: Actual Expenditures/Budgeted Estimate	3,043,183	2,016,542	2,596,528	2,414,707	1,707,639	HB 30 repealed	HB 30 repealed
Set-aside Cash Balance of June 30, XXXX	$ (3,574,647)	$ (4,604,117)	$ (6,197,850)	$ (7,573,894)	$ (8,422,267)	HB 30 repealed	HB 30 repealed
Capital Improvements (003 Funds not used above)							
Set-aside Cash Balance of July 1, XXXX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Plus: Spending Requirements	970,139	987,071	1,002,795	1,038,662	859,267	960,797	1,009,811
Minus: Actual Expenditures/Budgeted Estimate	2,294,395	2,451,556	2,142,618	2,231,182	1,384,074	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	$ (1,324,256)	$ (1,464,484)	$ (1,139,823)	$ (1,192,520)	$ (524,807)	$ (839,203)	$ (790,189)
TOTAL REQUIRED RESERVE BALANCES (if an	$ -	$ -	$ -	$ -	$ -	$ -	$ -

True Days Cash Ratio

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

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



*The GFOA recommends a minimum of 60 days (see www.gfoa.org/index.php?option=com_content&task=view&id=1450)

County Auditor Budget

VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT

Schedule 4

I	II	III	IV	V	VI
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Fiscal Year	Amount Required To Meet Fiscal Year Principal & Interest Payments
			2012	$103,099.49	$72,401.74
			2013	$30,697.75	$30,697.75
					$103,099.49
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

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Published September 2012