

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

2 0 1 9 B u d g e t

**Fiscal Year Ending
June 30, 2019**

Submitted to Board

September 2018

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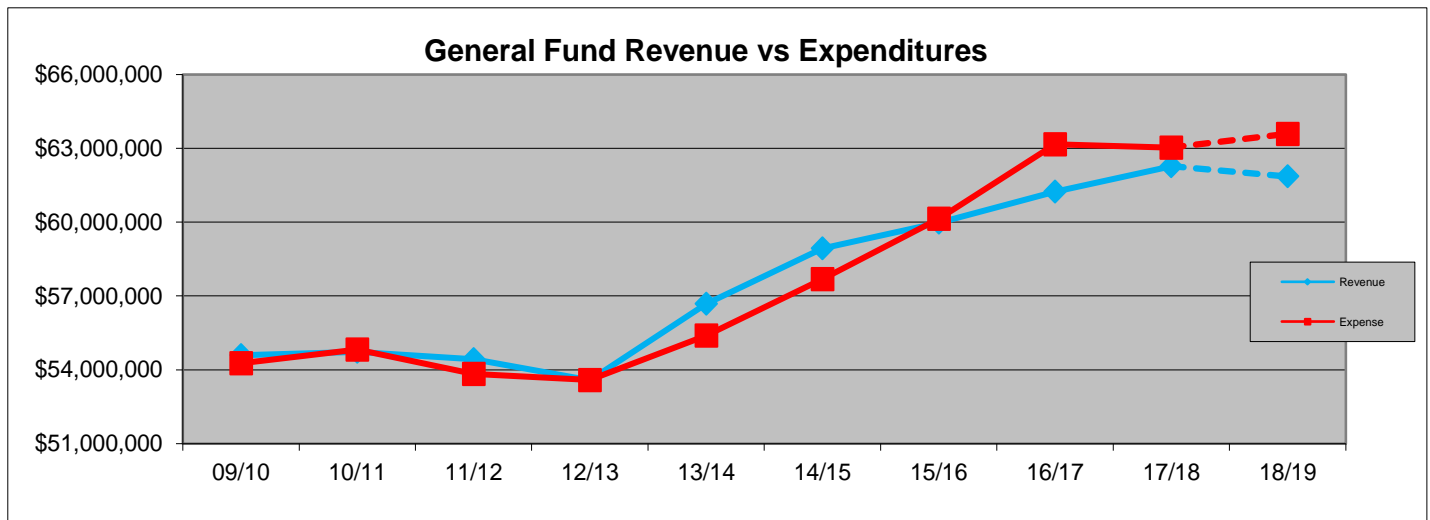
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Jane Robertson Member
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Troy Roth Assistant Superintendent
Michael Barnhart Treasurer
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Kim Plesec Principal, Jefferson Primary
Stephanie Roth Director of Elementary Instruction
Michael Scoles Principal, Lincoln Elementary
Kelly Stahl Principal, Whittier Primary
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Lyndsey Stephenson Principal, Chamberlin Hill Intermediate
Victoria Swartz Director of On-Line Learning/Homeless Liaison
Sean Swisher Assistant Treasurer
Jennifer Theis Principal, Bigelow Hill Intermediate
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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>					
		2015/16	2016/17	2017/18	Percent	2017/18	2018/19
		Actual	Actual	Actual	to date	Budget	Estimate
Receipts From Local Sources							
1111	Real Estate Tax	25,275,862	26,272,788	26,849,654	99.64%	26,947,433	27,140,861
1120	Personal Property Tax	-	-	-	N/A	-	-
Total Receipts From Local Sources		<u>25,275,862</u>	<u>26,272,788</u>	<u>26,849,654</u>	99.64%	<u>26,947,433</u>	<u>27,140,861</u>
Receipts From State and Federal Sources							
3110	Basic Aid & Special Ed	21,256,110	22,348,776	22,144,613	98.88%	22,395,000	22,485,000
3219-0004	Vocational Allow ance	354,233	475,078	456,020	96.00%	475,000	475,000
3110-0005	Transportation Allow ance	823,571	829,593	787,494	94.88%	830,000	800,000
<i>Sub-Total SF3</i>		22,433,914	23,653,447	23,388,127	98.68%	23,700,000	23,760,000
3110-0008	Other Adjustments (Voc & Spec. Ed)	1,568,242	1,670,016	1,561,034	97.56%	1,600,000	1,700,000
3130	Rollback and Homestead	6,353,530	5,566,873	5,062,557	103.46%	4,893,280	4,567,557
3134	Utility Reimbursement SB3/287	-	-	-	N/A	-	-
3190	Casino Revenue	276,085	266,639	273,097	103.06%	265,000	275,000
3219	State Reimbursement Spec Ed	84,001	91,472	69,386	81.63%	85,000	50,000
4120/4139	Federal Medicaid/ Stu Intervention	265,860	248,419	233,481	116.74%	200,000	250,000
4130	E-rate (formerly fund 588)	-	-	-	N/A	-	-
3212-9194	Bus Purchase Allow ance	-	-	-	N/A	-	-
Total Receipts From State and Federal Sou		<u>30,981,631</u>	<u>31,496,866</u>	<u>30,587,682</u>	99.49%	<u>30,743,280</u>	<u>30,602,557</u>
Miscellaneous Receipts From Local Sources							
1211	Tuition Parents	1,252	-	-	N/A	-	-
1221	Tuition From Other Districts	101,801	69,889	278,763	398.23%	70,000	280,000
1222	Summer School	19,466	7,201	8,825	58.83%	15,000	15,000
1223	Tuition Special Education	221,952	902,179	592,392	127.40%	465,000	600,000
1224	Tuition Vocational Education	236,521	(16,235)	(29,391)	-58.78%	50,000	30,000
1227	Open Enrollment	1,341,287	1,565,859	1,525,872	95.37%	1,600,000	1,650,000
1410	Interest on Investments	201,957	184,660	207,926	118.82%	175,000	250,000
1740	Class Fees/Parking Fees	7,883	8,112	7,216	80.18%	9,000	9,000
1810	Rental School Property	38,714	22,823	10,461	41.84%	25,000	25,000
1820	Donations	-	2,750	2,021	40.43%	5,000	5,000
1831	Sponsor Fee from FDA	-	-	34,124	N/A	-	50,000
1880/1890	Miscellaneous Fines, Etc.	1,032,994	628,012	1,279,532	255.91%	500,000	950,000
1933	Sale Non-Real Property	60	1,834	30,396	337.73%	9,000	5,000
5300	Prior Years Adjust and Refunds	496,948	87,347	814,181	542.79%	150,000	195,000
Total Miscellaneous Receipts From Local Sources		<u>3,700,834</u>	<u>3,464,431</u>	<u>4,762,319</u>	154.97%	<u>3,073,000</u>	<u>4,064,000</u>
Sub-Total Estimated Revenue		59,958,328	61,234,085	62,199,655	102.36%	60,763,713	61,807,418
5100	Transfer Into General Fund	-	-	-	N/A	-	-
5100-9194	Transfer-In Bus Funds	-	-	-	N/A	-	-
5220-9194	Advances-In Return	-	-	-	N/A	-	-
5220	Advances-In Return	15,000	-	70,000	100.00%	70,000	50,000
Total All Estimated Revenue		<u>59,973,328</u>	<u>61,234,085</u>	<u>62,269,655</u>	102.36%	<u>60,833,713</u>	<u>61,857,418</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 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.

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.

- **Materials 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. Includes payments to charter schools and Findlay Digital Academy.

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

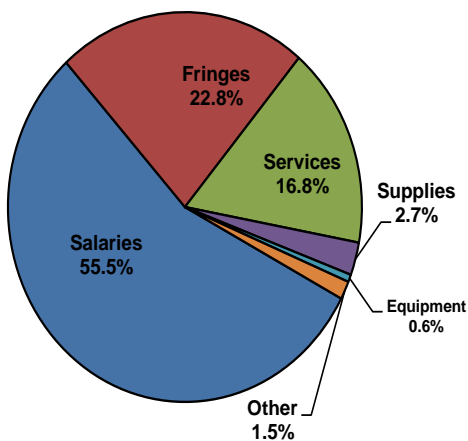
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY OBJECT**

Object Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate	% of Change
100 Salaries	\$ 31,891,466	\$ 33,373,839	\$ 35,140,672	99.59%	\$ 35,287,000	\$ 35,297,000	0.03%
200 Fringe Benefits	\$ 11,277,411	13,080,082	13,586,892	95.85%	14,175,800	14,523,700	2.45%
400 Contracted Services	\$ 12,535,982	11,730,419	10,188,552	94.81%	10,745,800	10,677,300	-0.64%
500 Materials and Supplies	\$ 2,308,583	2,261,318	1,989,023	93.67%	2,123,368	1,732,303	-18.42%
600/700 Capital Outlay	\$ 1,341,713	1,880,068	351,443	49.33%	712,500	396,500	-44.35%
800 Other	\$ 785,176	768,924	770,534	89.68%	859,250	829,750	-3.43%
900 Transfers, Advances & Refunds	\$ -	70,000	1,000,760	85.94%	1,164,500	124,500	-89.31%
Total Expenditures	\$ 60,140,332	\$ 63,164,649	\$ 63,027,878	96.86%	\$ 65,068,218	\$ 63,581,053	-2.29%

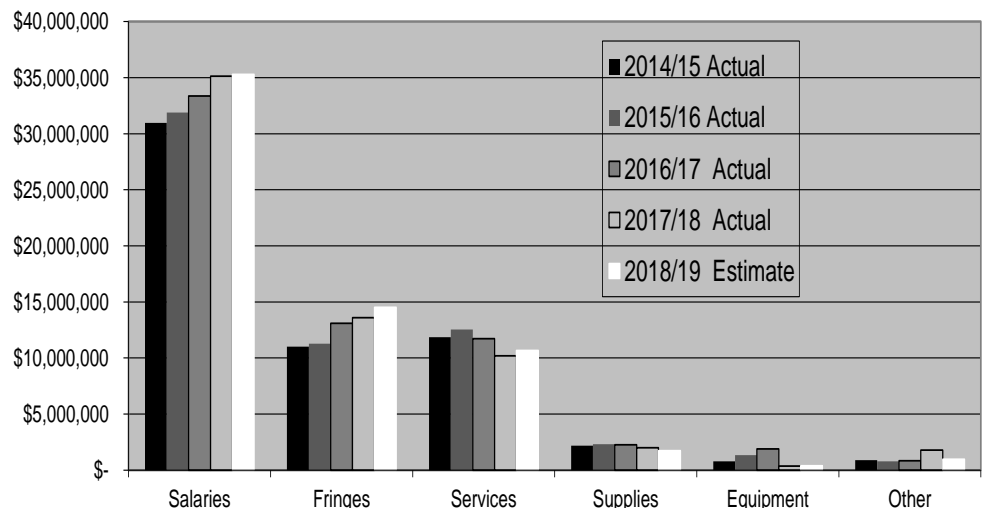
**GENERAL FUND COMPARISON OF EXPENDITURES
 BY FUNCTION**

Funct Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate	% of Change
1100 Instruction	\$ 23,969,000	\$ 25,398,120	\$ 25,243,434	97.33%	\$ 25,936,965	\$ 25,405,000	-2.05%
1200 Special Instruction	6,613,265	7,339,001	8,023,525	100.12%	8,014,200	8,303,400	3.61%
1300 Vocational Instruction	2,911,941	3,193,555	2,963,187	95.94%	3,088,500	3,075,000	-0.44%
1900 Other Instruction	5,900,488	6,449,457	6,036,328	92.71%	6,511,000	6,335,000	-2.70%
2100 Support Services - Pupil	2,540,476	2,709,161	2,987,705	100.13%	2,983,800	3,130,000	4.90%
2200 Support Services - Instructional	1,891,230	2,171,825	2,096,661	95.11%	2,204,500	2,185,000	-0.88%
2300 Board of Education	174,145	192,177	198,067	98.79%	200,500	207,500	3.49%
2400 Administration	4,266,717	4,154,685	4,244,844	98.68%	4,301,800	4,419,800	2.74%
2500 Fiscal Services	1,275,525	1,317,231	1,361,783	94.28%	1,444,350	1,402,550	-2.89%
2700 Operation and Maintenance	7,448,910	6,261,335	5,317,623	98.44%	5,401,903	5,228,403	-3.21%
2800 Transportation	2,161,893	2,793,742	2,423,373	92.61%	2,616,800	2,553,000	-2.44%
2900 Informational Services	48,802	152,113	162,506	88.80%	183,000	188,000	2.73%
4100 Extra-Curr. Act.-Academic	169,701	146,346	153,355	88.34%	173,600	166,600	-4.03%
4500 Extra-Curr. Act.-Sports	685,028	709,402	741,387	100.00%	741,400	770,900	3.98%
4600 Extra-Curr. Act.-School/Public	72,065	79,395	73,339	90.10%	81,400	81,400	0.00%
5300 Architect Services	11,146	27,106	-	0.00%	20,000	5,000	-75.00%
6100 Debt Service	-	-	-	N/A	-	-	N/A
7200 Transfers	-	-	1,000,000	95.24%	1,050,000	50,000	-95.24%
7400 Advances	-	70,000	-	0.00%	90,000	50,000	-44.44%
7500 Refund of Prior Year	-	-	760	3.10%	24,500	24,500	0.00%
Total Expenditures	\$ 60,140,332	\$ 63,164,649	\$ 63,027,878	96.86%	\$ 65,068,218	\$ 63,581,053	-2.29%

**2018/19 Budget
 Total = \$63,581,053**



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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$15,761,394	\$16,071,098	\$16,998,782	100.03%	\$16,993,000	\$16,716,000
211/221	Retirement	2,251,750	2,379,590	2,516,933	98.74%	2,549,000	2,475,000
232	Bring Your Own Device Payments to Employees	N/A	54,000	30,000	20.00%	150,000	-
240-259	Insurance Benefits	2,939,553	3,740,488	3,609,574	88.58%	4,075,000	4,305,000
260	Worker's Compensation	73,605	147,819	121,792	202.99%	60,000	90,000
281	Unemployment	298	5,138	-	0.00%	20,000	20,000
410	District Copiers/Substitutes/Other Contracts	790,217	973,111	784,377	95.66%	820,000	790,000
423	District Educational Repairs	20,668	33,302	44,374	59.17%	75,000	75,000
430/431	Mileage /Travel	14,536	13,553	2,557	17.04%	15,000	15,000
432	Districtwide/Bldg Professional Development	39,083	38,670	43,744	72.91%	60,000	55,000
441/449	Telephones	95,199	106,188	92,690	185.38%	50,000	50,000
472	Credit Recovery @ FHS	2,774	535	-	0.00%	35,000	5,000
510/511	Educational Supplies	287,614	272,807	309,380	91.92%	336,579	263,000
510	Technology Supplies (formerly e-rate fund 588)	27,172	19,421	36,655	85.24%	43,000	40,000
516	Computer Software & Licenses	345,886	302,875	279,302	285.00%	98,000	98,000
520	Textbooks (Curriculum Dept.)	434,645	334,474	95,358	145.84%	65,386	30,000
521/525	FCS Online & Findlay Learning Center Curriculum	81,315	64,097	41,288	36.86%	112,000	50,000
551	Educational Supplies - Waived Fees	94,150	90,505	75,985	79.98%	95,000	93,000
640	Enhance Classroom Technology	709,140	750,451	160,642	56.37%	285,000	235,000
Total Regular Instruction - 1100		\$23,969,000	\$25,398,120	\$25,243,434	97.33%	\$25,936,965	\$25,405,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 4,760,505	\$ 5,096,542	\$ 5,614,099	99.49%	\$ 5,643,000	\$ 5,911,000
211/221	Retirement	680,785	766,393	839,302	96.25%	872,000	840,000
240-259	Insurance Benefits	820,043	1,041,095	1,195,795	110.21%	1,085,000	1,207,000
260	Worker's Compensation	24,243	-	24,172	161.15%	15,000	20,000
410/413	Contracted Services	238,680	347,780	249,493	83.72%	298,000	243,000
423	District Educational Repairs	579	727	732	48.77%	1,500	1,000
425	Rentals	4,620	4,200	2,165	39.36%	5,500	5,500
432	Professional Meetings	6,117	10,857	7,886	131.43%	6,000	5,000
431/439	Mileage/Travel	498	343	484	40.32%	1,200	900
441/449	Telephones	35,590	39,639	33,096	94.56%	35,000	30,000
510	Educational Supplies	38,311	31,425	56,302	140.75%	40,000	30,000
640	New Equipment	3,294	-	-	0.00%	12,000	10,000
Total Special Instruction - 1200		\$ 6,613,265	\$ 7,339,001	\$ 8,023,525	100.12%	\$ 8,014,200	\$ 8,303,400

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 1,600,475	\$ 1,744,251	\$ 1,694,491	99.44%	\$ 1,704,000	\$ 1,725,000
211/221	Retirement	224,264	242,341	248,547	101.86%	244,000	250,000
240/249	Insurance Benefits	297,143	358,694	387,816	107.73%	360,000	400,000
260	Worker's Compensation	6,965	-	7,973	132.88%	6,000	6,000
410/418	Contracted Services/Legal Services	118,072	145,976	176,614	178.40%	99,000	152,000
423	⁽¹⁾ District Educational Repairs	1,049	10,238	7,458	49.72%	15,000	8,000
426	FCS Share of Millstream Rent for fund 034	120,600	117,075	114,000	90.84%	125,500	115,000
439	⁽¹⁾ Professional Meeting/Travel	41,103	41,975	40,719	101.80%	40,000	39,000
441	⁽¹⁾ Telephones	52,612	58,598	48,925	97.85%	50,000	50,000
510	⁽¹⁾ Educational Supplies	152,498	183,402	138,830	73.07%	190,000	154,500
520	⁽¹⁾ Textbooks	32,838	75,215	82,617	78.68%	105,000	50,500
640/740	⁽¹⁾ New Equipment	264,321	215,789	15,198	10.13%	150,000	125,000
Total Vocational Instruction - 1300		\$ 2,911,941	\$ 3,193,555	\$ 2,963,187	95.94%	\$ 3,088,500	\$ 3,075,000

⁽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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Intervention Internal Block Grant Salaries	\$ 76,135	\$ 135,704	\$ 111,173	41.95%	\$ 265,000	\$ -
200	Intervention Internal Block Grant Benefits	4,195	17,558	14,504	31.53%	46,000	-
500	Intervention Internal Block Grant Supplies	9,131	38,623	14,692	58.77%	25,000	-
400	Intervention Internal Block Grant Purch Srvcs	8,854	-	-	0.00%	15,000	-
471	Tuition - Other Districts Within the State	933,160	794,268	1,057,701	107.93%	980,000	1,050,000
474	Tuition - Excess Cost for Special Ed.	324,327	599,546	327,955	109.32%	300,000	320,000
475	Payments - Special Education within District	88,160	52,769	168,126	140.11%	120,000	175,000
477	Payments - Open Enrollment Program	2,452,929	2,680,518	2,709,205	96.76%	2,800,000	2,800,000
478	Payments - Community Schools	1,942,018	1,925,391	1,522,292	86.99%	1,750,000	1,800,000
479	Payments - Post Secondary Option	61,580	205,081	110,680	52.70%	210,000	190,000
Total Other Instruction - 1900		\$5,900,488.09	\$ 6,449,457	\$ 6,036,328	92.71%	\$ 6,511,000	\$ 6,335,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 782,308	\$ 810,423	\$ 854,472	106.15%	\$ 805,000	\$ 840,000
211/221	Retirement	101,907	120,229	131,223	107.56%	122,000	130,000
240-259	Insurance Benefits	135,044	160,508	209,532	113.26%	185,000	225,000
260	Worker's Compensation	3,403	-	-	0.00%	3,800	1,000
416	Scheduling (A-site Services)	54,428	76,403	109,229	136.54%	80,000	80,000
431	Travel	337	425	255	36.37%	700	700
432	Professional Meetings	-	-	-	0.00%	500	500
441	Telephone	24,758	27,575	23,023	85.27%	27,000	27,000
510	Supplies	3,193	2,496	2,531	84.37%	3,000	2,500
Total Guidance Services - 2120		<u>\$1,105,378</u>	<u>\$1,198,058</u>	<u>\$1,330,265</u>	108.42%	<u>\$1,227,000</u>	<u>\$1,306,700</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 206,219	\$ 231,210	\$ 268,459	96.22%	\$ 279,000	\$ 280,000
211/221	Retirement	28,868	27,333	31,775	105.92%	30,000	33,000
240-259	Insurance Benefits	3,103	3,486	4,013	59.02%	6,800	5,000
260	Worker's Compensation	886	-	-	0.00%	1,000	1,000
430/441	Professional Development/Telephone	7,936	8,617	7,195	102.78%	7,000	7,000
514	Supplies	2,408	2,588	2,623	100.89%	2,600	2,500
Total Health Services - 2130		<u>\$ 249,420</u>	<u>\$ 273,235</u>	<u>\$ 314,065</u>	96.22%	<u>\$ 326,400</u>	<u>\$ 328,500</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 209,330	\$ 219,176	\$ 299,977	102.38%	\$ 293,000	\$ 303,000
211/221	Retirement	38,512	30,831	42,751	106.88%	40,000	45,000
240-259	Insurance Benefits	68,604	67,445	87,634	94.23%	93,000	88,000
260	Worker's Compensation	1,201	(127)	-	0.00%	1,200	500
410	Contracted Services	77,065	79,916	84,248	101.50%	83,000	85,000
431	Travel	1,254	1,290	979	44.48%	2,200	1,300
432	Professional Meetings	1,368	1,071	-	0.00%	1,500	1,000
441/449	Telephone/Cellular phones	15,474	17,234	14,390	119.91%	12,000	12,000
510	Supplies	50,330	39,402	28,053	62.34%	45,000	30,000
640	New Equipment	-	-	-	N/A	-	-
Total Psychological Services - 2140		\$ 463,138	\$ 456,237	\$ 558,030	97.75%	\$ 570,900	\$ 565,800

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 391,089	\$ 426,922	\$ 399,780	86.91%	\$ 460,000	\$ 465,000
211	Retirement	50,939	60,752	57,761	96.27%	60,000	66,000
240-249	Insurance Benefits	68,786	104,510	132,408	103.44%	128,000	135,000
260	Worker's Compensation	1,723	-	-	0.00%	1,800	1,800
410/413	Audiologist Services (non-residents)	20,162	22,877	28,516	114.06%	25,000	78,500
431/432	Travel/Professional Meetings	3,023	2,249	27	0.90%	3,000	2,000
510	Supplies	4,898	3,523	2,533	84.42%	3,000	2,000
640	New Equipment	-	-	-	N/A	-	-
Total Speech and Hearing Services - 2150		\$ 540,620	\$ 620,835	\$ 621,024	91.22%	\$ 680,800	\$ 750,300

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 104,043	\$ 124,863	\$ 126,614	102.94%	\$ 123,000	\$ 132,000
221	Retirement	14,634	15,168	15,544	77.72%	20,000	20,000
250-259	Insurance Benefits	16,489	19,881	21,475	76.70%	28,000	24,000
260	Worker's Compensation	408	-	-	0.00%	500	500
415/439/449	Contracted Services/Cell phones	46,240	885	687	9.82%	7,000	2,000
510	Supplies	107	-	-	0.00%	200	200
Total Attend./Substance Abuse Services - 2170/2180		\$ 181,920	\$ 160,796	\$ 164,320	91.95%	\$ 178,700	\$ 178,700
TOTAL SUPPORT SERVICES - PUPIL - 2100's		\$2,540,476	\$2,709,161	\$2,987,705	100.13%	\$2,983,800	\$3,130,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
111/141	Supervisors/Aides Salary	\$ 335,936	\$ 455,169	\$ 378,075	85.15%	\$ 444,000	\$ 449,000
211/221	Retirement	79,242	84,324	59,072	62.18%	95,000	96,000
231/239	FEA Tuition/Professional Dues	211,920	212,278	210,219	95.99%	219,000	215,000
240-259	Insurance Benefits	42,835	59,766	40,226	64.88%	62,000	67,000
260	Worker's Compensation	1,963	-	-	0.00%	2,200	1,000
410	Millstream Contract/ESC Excess Costs	225,874	294,708	280,404	112.16%	250,000	225,000
412	District In-Service	6,681	11,317	9,142	46.64%	19,600	9,600
431	Travel	1,974	1,629	1,167	33.33%	3,500	1,500
432/439	Professional Meeting	493	474	2,290	114.48%	2,000	2,500
441/449	Telephones/Cellular phones	4,300	8,617	7,195	102.78%	7,000	7,000
510	Supplies	1,980	1,798	869	28.97%	3,000	2,000
Total Instructional Staff Services - 2210		\$ 913,197	\$ 1,130,081	\$ 988,658	89.29%	\$ 1,107,300	\$ 1,075,600

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 284,879	\$ 317,057	\$ 325,794	99.63%	\$ 327,000	\$ 331,000
211/221	Retirement	39,911	39,209	40,654	96.79%	42,000	43,000
240-259	Insurance Benefits	55,766	69,260	86,024	114.70%	75,000	92,000
260	Worker's Compensation	1,404	-	-	0.00%	1,800	1,000
432	Professional Meetings	-	-	-	0.00%	400	400
441	Telephones	7,737	8,617	7,195	102.78%	7,000	7,000
530	Supplies	32,691	29,178	31,535	87.60%	36,000	26,000
640	Audio Visual/New Equipment	9,494	8,294	8,050	84.74%	9,500	9,500
Total Educational Media - 2220		\$ 431,883	\$ 471,616	\$ 499,252	100.11%	\$ 498,700	\$ 509,900

Technology & Other Support Services - 2240 & 2290

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

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
100	Salaries	\$ 378,564	\$ 397,180	\$ 416,545	102.85%	\$ 405,000	\$ 410,000
211/221	Retirement	83,048	88,235	98,369	99.36%	99,000	99,000
240-260	Insurance Benefits/Worker's Comp	72,428	77,775	81,279	91.32%	89,000	85,000
439	Tech Dept. Prof Development	12,110	6,939	12,560	228.36%	5,500	5,500
Total Other Support Services - 2240 & 2290		\$ 546,150	\$ 570,128	\$ 608,752	101.71%	\$ 598,500	\$ 599,500
TOTAL SUPPORT SERVICES - INSTR. - 2200's		\$ 1,891,230	\$ 2,171,825	\$ 2,096,661	95.11%	\$ 2,204,500	\$ 2,185,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
418	Legal Service	\$ 61,858	\$ 101,701	\$ 94,641	145.60%	\$ 65,000	\$ 85,000
439	Service Fund	4,136	2,223	2,123	11.47%	18,500	18,500
446	Advertising	13,076	11,576	16,252	92.87%	17,500	17,500
460	Printing	3,010	1,987	740	29.58%	2,500	2,500
510	Supplies (formerly Goal 2/Virtues)	807	329	340	33.95%	1,000	1,000
841	Memberships and Fees/Civil Service Fee	41,346	39,507	42,305	84.61%	50,000	40,000
846	Election Expense	14,503	-	11,198	74.65%	15,000	12,000
847	Advertising Delinquent Taxes	1,606	1,026	2,078	83.11%	2,500	2,500
851/864	Liability Insurance	25,900	25,997	28,391	101.40%	28,000	28,000
870	Taxes and Assessments (HS project)	7,903	7,831	-	0.00%	500	500
Total Board of Education - 2300		<u>\$ 174,145</u>	<u>\$ 192,177</u>	<u>\$ 198,067</u>	98.79%	<u>\$ 200,500</u>	<u>\$ 207,500</u>

Executive Administrative Services - 2410

Those activities associated with overall administrative responsibility for the entire school district (e.g. Supt, Asst Supt, Special Ed)

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Expense	2018/19 Estimate
100	Salaries	\$ 466,766	\$ 399,011	\$ 459,704	105.20%	\$ 437,000	\$ 510,000
211/221	Retirement	100,691	99,174	119,376	113.69%	105,000	125,000
239-259	Insurance & Other Benefits	66,247	71,310	71,655	89.57%	80,000	80,000
260	Worker's Compensation	1,933	-	-	0.00%	2,000	1,000
410	Copiers/Postage Meter/UPS	155,313	38,306	33,692	48.13%	70,000	55,000
415	Consultants (includes BWC Coordinator)	72,759	58,704	18,197	60.66%	30,000	20,000
431	Mileage/Travel	3,602	2,642	2,388	68.23%	3,500	3,500
432	Professional Meetings	6,614	10,668	8,700	111.54%	7,800	7,800
441/443/449	Telephone/Postage/Cellular phones	18,380	23,443	19,750	98.75%	20,000	20,000
512	Supplies and Materials	7,868	3,057	4,305	53.82%	8,000	7,000
640/740	Replacement Equipment	3,950	(95)	-	0.00%	2,000	2,000
850	Bond	-	-	-	N/A	-	-
Total Executive Administrative Services - 2410		<u>\$ 904,123</u>	<u>\$ 706,220</u>	<u>\$ 737,767</u>	96.40%	<u>\$ 765,300</u>	<u>\$ 831,300</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
111/131	Principal/Secretary Salaries	\$1,911,154	\$2,013,988	\$2,232,414	100.11%	\$2,230,000	\$2,285,000
211/221	Retirement	468,178	507,075	579,564	106.24%	545,500	591,000
231/239	Tuition/Professional Dues	9,699	8,261	4,747	52.75%	9,000	9,000
240-259	Insurance Benefits	421,598	483,980	511,339	95.58%	535,000	550,000
260	Worker's Compensation	9,163	-	-	0.00%	9,500	1,000
410	Contracted Services	332,012	272,187	38,771	70.49%	55,000	10,000
431	Mileage/Travel	118	651	-	0.00%	500	500
432	Professional Meetings	2,751	6,522	5,727	40.91%	14,000	10,000
441/449	Telephones/Cellular phones	90,945	97,999	77,706	129.51%	60,000	60,000
443	Postage	9,972	14,663	7,953	39.76%	20,000	20,000
512	Supplies	51,471	40,138	48,856	99.71%	49,000	47,000
640	New Equipment	<u>55,532</u>	<u>3,000</u>	<u>-</u>	<u>0.00%</u>	<u>9,000</u>	<u>5,000</u>
Total Administrative Principals and Offices - 2420		<u>\$3,362,594</u>	<u>\$3,448,465</u>	<u>\$3,507,077</u>	99.17%	<u>\$3,536,500</u>	<u>\$3,588,500</u>
TOTAL ADMINISTRATION - 2400's		<u>\$4,266,717</u>	<u>\$4,154,685</u>	<u>\$4,244,844</u>	98.68%	<u>\$4,301,800</u>	<u>\$4,419,800</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
141	Salaries	\$ 362,079	\$ 372,752	\$ 414,642	97.33%	\$ 426,000	\$ 405,000
221	Retirement	78,296	74,151	78,395	82.52%	95,000	85,000
250-259	Insurance Benefits	77,144	89,438	97,428	91.05%	107,000	105,000
260	Worker's Compensation	1,646	-	-	0.00%	1,800	1,000
410/418	Contracted Services/Audit/Fixed Assets	73,103	96,428	84,292	98.01%	86,000	89,000
433/434	Mileage/Travel	2,689	3,440	2,318	82.78%	2,800	2,800
441	Telephones	3,451	7,131	10,073	125.91%	8,000	8,000
510	Office Supplies	6,374	4,629	5,958	85.12%	7,000	6,000
640	New Equipment	3,592	-	3,824	76.48%	5,000	5,000
844	County Bd of Ed (SF3 offset)	45,044	42,565	41,543	83.09%	50,000	45,000
845	Auditor and Treasurer Fee	621,357	626,697	623,311	95.16%	655,000	650,000
853	Fiscal Services Bond	<u>750</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>750</u>	<u>750</u>
Total Fiscal Services - 2500		<u>\$1,275,525</u>	<u>\$1,317,231</u>	<u>\$1,361,783</u>	94.28%	<u>\$1,444,350</u>	<u>\$1,402,550</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
BOARD ACCOUNTS:							
141	Salaries	\$ 2,214,979	\$ 2,331,770	\$ 2,261,743	106.74%	\$ 2,119,000	\$ 2,170,000
221	Retirement	371,349	351,124	363,873	103.96%	350,000	360,000
250-259	Insurance Benefits	565,531	650,033	666,309	107.47%	620,000	690,000
260	Worker's Compensation	21,865	-	-	0.00%	25,000	25,000
282	Unemployment Comp.	-	164	539	2.70%	20,000	15,000
424	Property Insurance	92,257	92,457	94,327	89.84%	105,000	105,000
426	Lease of FHS Addition (through 2014)	-	-	-	N/A	-	-
441/449	Telephone/Cellular phones	31,208	35,551	27,581	110.33%	25,000	25,000
451	Electricity	799,058	778,128	840,789	120.98%	695,000	750,000
452	Water and Sewage	97,507	103,480	95,481	89.23%	107,000	100,000
453	Fuel - Natural Gas	120,796	112,485	148,116	98.74%	150,000	145,000
853/890	Bond/District Safety Program	9,246	2,948	2,167	7.22%	30,000	25,000
Sub-Total Board Accounts		<u>4,323,796</u>	<u>4,458,139</u>	<u>4,500,925</u>	106.00%	<u>4,246,000</u>	<u>4,410,000</u>
OPERATION ACCOUNTS:							
410	Maintenance & District Project Contracts	2,250,361	559,186	154,319	88.18%	175,000	41,000
415	Maint. Suprvsr thru ESC & Cenergistic	210,354	222,298	224,222	100.64%	222,800	227,800
420	Laundry/Mats	12,926	14,563	15,182	101.21%	15,000	15,000
422	Trash	31,942	32,614	32,851	96.62%	34,000	34,000
423	Building/Equipment Repair	19,340	27,742	(189,952)	-633.17%	30,000	30,000
425	Rentals	19,635	17,662	19,450	97.25%	20,000	20,000
426	Lease of part of Admin Offices	-	88,125	67,500	100.00%	67,500	67,500
431	Mileage	7,298	6,944	6,715	83.94%	8,000	7,500
434	Professional Meetings	2,387	582	875	43.75%	2,000	1,500
510	FHS Security & Parking Supplies	1,189	1,415	966	73.74%	1,310	983
511	Office Supplies	1,179	3,754	2,145	97.52%	2,200	2,527
516	Cenergistics Software	6,650	6,650	2,593	100.00%	2,593	2,593
570	Custodial Supplies	88,567	75,794	77,232	83.04%	93,000	85,000
571	Grounds Supplies	43,956	53,795	39,113	60.17%	65,000	55,000
572	Building Supplies	119,198	161,315	143,296	81.88%	175,000	160,000
573	Equipment Supplies	9,531	10,609	17,353	231.37%	7,500	8,000
580	Vehicle Supplies/Fuel	41,212	45,915	39,108	48.89%	80,000	60,000
620	District Building Projects	114,923	457,758	158,440	105.63%	150,000	-
640/650	New Equipment/Vehicles	144,467	16,474	5,290	105.80%	5,000	-
Sub-Total Operation Accounts		<u>3,125,114</u>	<u>1,803,196</u>	<u>816,699</u>	70.65%	<u>1,155,903</u>	<u>818,403</u>
Total Operations and Maintenance - 2700		<u>\$ 7,448,910</u>	<u>\$ 6,261,335</u>	<u>\$ 5,317,623</u>	98.44%	<u>\$ 5,401,903</u>	<u>\$ 5,228,403</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
141	Salaries	\$1,293,173	\$1,379,587	\$1,411,667	98.03%	\$1,440,000	\$1,457,000
221	Retirement	207,262	213,880	227,480	101.10%	225,000	228,000
250-259	Insurance Benefits	282,540	351,971	322,757	92.22%	350,000	355,000
260	Worker's Compensation	5,951	-	-	0.00%	9,000	9,000
410	Contract Services	1,358	9,745	9,464	189.28%	5,000	5,000
413	Medical Inspections	9,493	10,880	8,044	67.04%	12,000	12,000
423	Repairs to Buses	(5,460)	(373)	-	0.00%	25,000	25,000
424	Insurance	24,800	24,996	26,050	104.20%	25,000	25,000
425	Lease Payment/Rental of Vans	-	-	-	N/A	-	-
431	Mileage	-	777	69	13.74%	500	500
439	Professional Meetings	3,398	2,954	3,290	82.24%	4,000	3,500
440	Van Certifications/License Renewal	775	835	512	20.49%	2,500	2,000
441/449	Telephones/Cellular phones	1,445	2,257	4,865	121.64%	4,000	4,000
481	Contract Transportation	5,744	5,825	-	0.00%	8,800	6,000
511/581	Materials for Buses	192,425	202,938	205,791	105.53%	195,000	195,000
582/583	Fuel/Tires	138,988	159,074	203,384	88.43%	230,000	225,000
640	Capital Outlay (Van or Bus Replacement)	-	189,900	-	N/A	-	-
660 (9194)	Bus Replacement	-	238,497	-	0.00%	80,000	-
890	Bus Driver Abstract	-	-	-	0.00%	1,000	1,000
Total Transportation - 2800		\$2,161,893	\$2,793,742	\$2,423,373	92.61%	\$2,616,800	\$2,553,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
141	Salaries (Partial State Funds EMIS)	\$ 29,835	\$ 92,144	\$ 97,152	93.42%	\$ 104,000	\$ 106,000
221	Retirement	9,992	26,531	29,544	113.63%	26,000	27,000
250-259	Insurance Benefits	4,146	20,173	21,698	120.54%	18,000	21,000
260	Worker's Compensation	390	-	-	0.00%	1,000	1,000
410	Printing-Calendar & Brochures & Forms	-	6,816	12,665	72.37%	17,500	17,500
417	Surveys (3 yr Board & Annual FHS/Alumni)	4,439	4,669	-	0.00%	10,500	10,500
431	Mileage/Professional Development	-	1,705	1,417	70.85%	2,000	2,000
512	Supplies for Publications	-	75	30	0.75%	4,000	3,000
640	Equipment	-	-	-	N/A	-	-
Total Informational Services - 2900		\$ 48,802	\$ 152,113	\$ 162,506	88.80%	\$ 183,000	\$ 188,000

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 103,014	\$ 107,660	\$ 115,811	96.51%	\$ 120,000	\$ 118,000
211/221	Retirement	14,167	14,835	16,370	99.21%	16,500	16,000
240-259	Insurance Benefits	1,459	1,499	1,632	32.64%	5,000	2,000
260	Worker's Compensation	540	-	-	0.00%	600	600
640	Equipment	33,000	-	-	0.00%	5,000	5,000
891	Student Activity Payments	17,521	22,351	19,542	73.74%	26,500	25,000
Total Academic and Subject Oriented - 4100		\$ 169,701	\$ 146,346	\$ 153,355	88.34%	\$ 173,600	\$ 166,600

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 567,795	\$ 593,441	\$ 609,616	99.94%	\$ 610,000	\$ 624,000
211/221	Retirement	92,809	97,251	102,492	101.48%	101,000	110,000
240-259	Insurance Benefits	7,895	8,369	8,721	54.50%	16,000	15,000
260	Worker's Compensation	2,729	-	-	0.00%	2,500	1,000
282	Unemployment	-	-	127	14.07%	900	900
410/441	Contracted Services/Telephone	13,799	10,341	20,432	185.74%	11,000	20,000
Total Sports Oriented Activities - 4500		\$ 685,028	\$ 709,402	\$ 741,387	100.00%	\$ 741,400	\$ 770,900

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 governmental bodies, citizen involvement, & school service.

Object	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
113	Supplemental Salaries	\$ 51,794	\$ 53,894	\$ 49,663	82.77%	\$ 60,000	\$ 60,000
211/221	Retirement	7,142	7,390	7,077	78.63%	9,000	9,000
240-259	Insurance Benefits	939	9,494	9,404	470.22%	2,000	2,000
260	Worker's Compensation	239	-	-	0.00%	400	400
410/441	Contracted Services/Telephone	11,951	8,617	7,195	71.95%	10,000	10,000
853	Miscellaneous Objects	-	-	-	N/A	-	-
Total School and Public Activities - 4600		\$ 72,065	\$ 79,395	\$ 73,339	90.10%	\$ 81,400	\$ 81,400

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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
423	Fee	\$ 11,146	\$ 27,106	\$ -	0.00%	\$ 20,000	\$ 5,000
Total Site and Architect - 5300		<u>\$ 11,146</u>	<u>\$ 27,106</u>	<u>\$ -</u>	0.00%	<u>\$ 20,000</u>	<u>\$ 5,000</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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
814	HB264 Loan Principal through Nov. 2010	\$ -	\$ -	\$ -	N/A	\$ -	\$ -
824	HB264 Loan Interest at 4.297%	-	-	-	N/A	-	-
Total Debt Service - 6100		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	N/A	<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	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
910	Transfers (Press Box 007-9130)	\$ -	\$ -	-	N/A	\$ -	\$ -
	Transfers (PI 003-9031)	-	-	-	N/A	-	-
	Transfers (EMIS 432-9004)	-	-	-	N/A	-	-
	Transfers (Misc)	-	-	1,000,000	95.24%	1,050,000	50,000
	<i>Sub-Total Transfers</i>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	95.24%	<u>1,050,000</u>	<u>50,000</u>
920	Advances (PI 003-9031 or 9030)	-	-	-	N/A	-	-
	Advances (Donnell Field 007-9080)	-	-	-	N/A	-	-
	Advances (Food Service 006-9060)	-	-	-	0.00%	30,000	20,000
	Advances (Millstream 014)	-	-	-	N/A	-	-
	Advances (Flood Fund 014-9140)	-	-	-	N/A	-	-
	Advances (State & Federal Funds)	-	70,000	-	0.00%	60,000	30,000
	<i>Sub-Total Advances</i>	<u>-</u>	<u>70,000</u>	<u>-</u>	0.00%	<u>90,000</u>	<u>50,000</u>
930	Refund of Prior Year Receipt	-	-	760	3.10%	24,500	24,500
Total Transfers, Advances & Refund - 7000		<u>\$ -</u>	<u>\$ 70,000</u>	<u>\$ 1,000,760</u>	85.94%	<u>\$ 1,164,500</u>	<u>\$ 124,500</u>
GRAND TOTAL GENERAL FUND		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	96.86%	<u>\$ 65,068,218</u>	<u>\$ 63,581,053</u>

GENERAL FUND APPROPRIATIONS BY FUNCTION

Function	Description	2015/16 Actual	2016/17 Actual	2017/18 Actual	Percent to date	2017/18 Budget	2018/19 Estimate
1100	Instruction	\$ 23,969,000	\$ 25,398,120	\$ 25,243,434	97.33%	\$ 25,936,965	\$ 25,405,000
1200	Special Instruction	6,613,265	7,339,001	8,023,525	100.12%	8,014,200	8,303,400
1300	Vocational Instruction	2,911,941	3,193,555	2,963,187	95.94%	3,088,500	3,075,000
1900	Other Instruction	5,900,488	6,449,457	6,036,328	92.71%	6,511,000	6,335,000
2100	Support Services - Pupil	2,540,476	2,709,161	2,987,705	100.13%	2,983,800	3,130,000
2200	Support Services - Instructional	1,891,230	2,171,825	2,096,661	95.11%	2,204,500	2,185,000
2300	Board of Education	174,145	192,177	198,067	98.79%	200,500	207,500
2400	Administration	4,266,717	4,154,685	4,244,844	98.68%	4,301,800	4,419,800
2500	Fiscal Services	1,275,525	1,317,231	1,361,783	94.28%	1,444,350	1,402,550
2700	Operation and Maintenance	7,448,910	6,261,335	5,317,623	98.44%	5,401,903	5,228,403
2800	Transportation	2,161,893	2,793,742	2,423,373	92.61%	2,616,800	2,553,000
2900	Informational Services	48,802	152,113	162,506	88.80%	183,000	188,000
4100	Extra-Curr. Act.-Academic & Subject	169,701	146,346	153,355	88.34%	173,600	166,600
4500	Extra-Curr. Act.-Sports Oriented	685,028	709,402	741,387	100.00%	741,400	770,900
4600	Extra-Curr. Act.-School & Public	72,065	79,395	73,339	90.10%	81,400	81,400
5300	Architect Services	11,146	27,106	-	0.00%	20,000	5,000
6100	Debt Service	-	-	-	-	-	-
7200	Transfers	-	-	1,000,000	95.24%	1,050,000	50,000
7400	Advances	-	70,000	-	0.00%	90,000	50,000
7500	Refund of Prior Year	-	-	760	3.10%	24,500	24,500
Total Appropriations		<u>\$ 60,140,332</u>	<u>\$ 63,164,649</u>	<u>\$ 63,027,878</u>	96.86%	<u>\$ 65,068,218</u>	<u>\$ 63,581,053</u>

LOCAL, STATE, AND FEDERAL APPROPRIATIONS BY FUND

	2015/16	2016/17	2017/18	2017/18	2018/19
LOCAL FUNDS:	Actual	Actual	Actual	Budget	Estimate
002 Bond Retirement (4 funds)	\$ 4,011,150	\$ 4,110,143	\$ 4,111,440	\$ 4,111,440	\$ 4,083,348
003 Permanent Improvement	2,776,490	814,194	1,639,021	2,251,521	2,980,500
004 Local Share of OSFC Project 2010 Bonds	1,151,653	97,225	239,575	550,000	395,000
006 Food Service	1,658,933	1,643,353	1,465,141	2,000,000	1,800,000
007 Special Trusts (Special Rev/Donnell Stadium)	666,168	245,268	148,100	400,000	400,000
007 Special Trusts (Private Purpose/Scholarship)	12,710	13,597	12,724	45,000	45,000
008 Endow ments (3 funds)	21,833	500	25,500	30,000	30,000
009 Uniform School Supplies (56 funds)	318,710	310,786	310,707	350,000	350,000
010 OSFC Approved Costs \$57,532,766	2,980,396	-	-	-	-
011 Consumer Rotary - Millstream (9 funds)	110,495	123,004	127,836	175,000	175,000
014 Internal Srvcs Rotary - Millstream & Flood	631,074	713,621	979,238	1,126,000	921,000
018 Principal (14 funds)	162,154	175,808	187,772	210,000	200,000
019 Other Grants (15 funds)	267,525	306,694	250,037	383,000	383,000
020 FABSS	190,277	214,313	181,640	205,000	210,000
022 OHSAA Tournaments	91,916	52,999	68,171	198,000	198,000
024 Self -Insurance	7,424,377	8,435,455	8,606,369	9,650,000	9,500,000
034 New Building Maintenance Fund	278,113	772,121	409,187	599,000	599,000
200 Student Managed Activity (64 funds)	110,357	107,666	115,691	190,000	180,000
300 District Managed Activity (47 funds)	618,686	663,050	612,678	699,000	699,000
<i>Sub-total 002-300</i>	<u>23,483,017</u>	<u>18,799,797</u>	<u>19,490,826</u>	<u>23,172,961</u>	<u>23,148,848</u>
STATE FUNDS:					
401 Auxiliary Service	366,565	394,394	352,134	399,000	390,000
416 Teacher Development	-	-	-	-	-
432 Management Information System	84,324	-	-	-	-
440 Entry Year	-	-	-	-	-
450 Etech (formerly known as School Net)	-	-	-	-	-
451 OneNet Network Connectivity Subsidy	21,600	23,400	-	30,000	30,000
452 School Net Professional Development	-	-	-	1,000	1,000
459 Ohio Reads (12 grants)	-	-	-	-	-
461 Tech Prep Grant	-	-	-	-	-
499 Miscellaneous State (3 grants)	57,581	51,295	48,332	99,000	99,000
FEDERAL FUNDS:					
506 Race to the Top	47,782	-	-	-	-
516 Idea-B Special Ed	1,264,191	1,283,208	1,026,691	1,300,000	1,350,000
524 Perkins	226,181	209,242	209,091	219,000	195,000
533 Title II-D Tech (within 599 before FY10)	-	-	-	1,000	1,000
536 Title I Schl Imprvmt Subsidy A	-	-	-	-	-
537 Title I Schl Imprvmt Sub G (w/in 572 in FY09)	-	-	-	-	-
542 Nutrition Education	-	-	-	-	-
551 Title III-LEP/Immigrant	19,350	17,915	20,488	25,000	25,000
572 Title I	1,374,265	1,652,371	1,551,633	1,686,000	1,359,000
573 Title V Innovative	-	-	-	-	-
584 Title VI-A Safe & Drug-Free	-	-	-	-	-
587 IDEA-Early Childhood Special Ed	18,592	19,919	40,955	41,000	49,000
588 Telecommunication (E-Rate)	-	-	-	-	-
590 Title II-A Teacher & Principal	249,921	203,086	189,778	229,000	185,000
599 Miscellaneous Federal	-	-	85,384	169,000	169,000
<i>Sub-total 401-599</i>	<u>3,730,352</u>	<u>3,854,830</u>	<u>3,524,486</u>	<u>4,199,000</u>	<u>3,853,000</u>
Total Local, State and Federal Funds	<u>\$ 27,213,369</u>	<u>\$ 22,654,627</u>	<u>\$ 23,015,312</u>	<u>\$ 27,371,961</u>	<u>\$ 27,001,848</u>
GRAND TOTAL ALL FUNDS	<u>\$ 87,353,700</u>	<u>\$ 85,819,276</u>	<u>\$ 86,043,190</u>	<u>\$ 92,440,179</u>	<u>\$ 90,582,901</u>

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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ 579,552	\$ 468,344	\$ 560,170	\$ 560,170	\$ 295,670	Balance July 1
Transfers In	751,411	-	-	-	-	Transfers In
Interest	181	2,034	2,266	1,000	1,000	Interest
Miscellaneous	176,609	108,298	234,824	184,500	200,000	Miscellaneous
Total Revenue	<u>928,200</u>	<u>110,331</u>	<u>237,090</u>	<u>185,500</u>	<u>201,000</u>	Total Revenue
Total Balance + Revenue	<u>1,507,752</u>	<u>578,676</u>	<u>797,259</u>	<u>745,670</u>	<u>496,670</u>	Total Balance + Revenue
Architecture & Engineering	87,881	-	-	-	-	Architecture & Engineering
Building Improvements	923,052	9,999	-	50,000	50,000	Building Improvements
Land	-	-	-	-	-	Land
Technology	-	-	239,477	50,000	50,000	Technology
Other Improvements	-	-	394,054	250,000	200,000	Other Improvements
Miscellaneous	28,475	8,507	-	50,000	50,000	Miscellaneous
Equipment	-	-	-	50,000	50,000	Equipment
Total Expenditures	<u>1,039,408</u>	<u>18,506</u>	<u>633,531</u>	<u>450,000</u>	<u>400,000</u>	Total Expenditures
Ending Cash Balance	<u>\$ 468,344</u>	<u>\$ 560,170</u>	<u>\$ 163,728</u>	<u>\$ 295,670</u>	<u>\$ 96,670</u>	Ending Cash Balance
Encumbrances	\$ 10,065	\$ 447,917	\$ 175,720	\$ 4,000	\$ 4,000	Encumbrances

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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ 122,639	\$ 533,116	\$ 1,868,485	\$ 1,868,485	\$ 2,291,503	Balance July 1
Property Taxes	1,954,878	2,008,525	1,802,058	2,000,000	1,981,440	Property Taxes
Interest & Donations	106,578	100,000	130,049	108,000	8,000	Interest & Donations
Total Revenue	<u>2,061,456</u>	<u>2,108,525</u>	<u>1,932,107</u>	<u>2,108,000</u>	<u>1,989,440</u>	Total Revenue
Total Balance + Revenue	<u>2,184,095</u>	<u>2,641,641</u>	<u>3,800,592</u>	<u>3,976,485</u>	<u>4,280,943</u>	Total Balance + Revenue
Athletics	18,935	13,035	9,175	15,000	15,000	Athletics
Building Improvements	1,092,763	317,086	383,274	602,461	959,000	Building Improvements
Other Improvements	31,235	-	246,201	158,500	358,500	Other Improvements
Buses	-	-	-	-	240,000	Buses
Music	25,016	28,893	17,696	20,000	25,000	Music
Technology	448,721	373,855	334,828	475,000	475,000	Technology
Textbooks	-	-	6,628	270,000	270,000	Textbooks
Transfer to 034 OSFC maintenance	25,377	40,288	-	34,021	40,000	Transfer to 034 OSFC maintenance
Miscellaneous	8,932	-	3,503	110,000	190,000	Miscellaneous
Total Expenditures	<u>1,650,979</u>	<u>773,157</u>	<u>1,001,306</u>	<u>1,684,982</u>	<u>2,572,500</u>	Total Expenditures
Ending Cash Balance	<u>\$ 533,116</u>	<u>\$ 1,868,485</u>	<u>\$ 2,799,286</u>	<u>\$ 2,291,503</u>	<u>\$ 1,708,443</u>	Ending Cash Balance
Encumbrances	\$ 229,996	\$ 552,098	\$ 842,044	\$ 500,000	\$ 500,000	Encumbrances

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

	2015/16	2016/17	2017/18	2017/18	2018/19	
	Actual	Actual	Actual	Budget	Estimate	
Balance July 1	\$ 229,348	\$ 144,337	\$ 123,038	\$ 123,038	\$ 7,499	Balance July 1
Rental Income	-	-	-	-	-	Rental Income
Donation	-	-	-	-	-	Donation
Interest	1,093	1,232	833	1,000	1,000	Interest
Total Revenue	<u>1,093</u>	<u>1,232</u>	<u>833</u>	<u>1,000</u>	<u>1,000</u>	Total Revenue
Total Balance + Revenue	<u>230,441</u>	<u>145,569</u>	<u>123,871</u>	<u>124,038</u>	<u>8,499</u>	Total Balance + Revenue
Equipment/Renovations	85,903	22,532	4,185	116,539	8,000	Equipment/Renovations
Transportation Garage	200	-	-	-	-	Transportation Garage
Miscellaneous	-	-	-	-	-	Miscellaneous
Total Expenditures	<u>86,103</u>	<u>22,532</u>	<u>4,185</u>	<u>116,539</u>	<u>8,000</u>	Total Expenditures
Ending Cash Balance	<u>\$ 144,337</u>	<u>\$ 123,038</u>	<u>\$ 119,686</u>	<u>\$ 7,499</u>	<u>\$ 499</u>	Ending Cash Balance
Encumbrances	\$ 6,049	\$ 7,387	\$ -	\$ -	\$ -	Encumbrances

Statement of Fund Activity
 (For Fiscal Year Commencing July 1st, 2018)
Schedule 3

	Unencumbered Balance 7/1/18	Total Estimated Receipts		Total Resources Available for Expenditures	Total Estimated Expenditures	Ending Estimated Unencumbered Balance
		Taxes	Other Sources			
EXHIBIT I - GENERAL FUND						
General Fund	9,480,079	27,659,545	34,716,557	71,856,181	5,846,795	\$ 66,009,386
TOTAL GENERAL FUND	9,480,079	27,659,545	34,716,557	71,856,181	5,846,795	66,009,386
EXHIBIT II - DEBT SERVICE FUNDS						
002-9123 OSFC 2010A & 2010B Bond Debt	1,054,579	3,435,203	580,000	5,069,782	4,083,348	986,434
002-9091 BR-Asbestos Loan DM0090	-	-	-	-	-	-
002-9093 BR-Asbestos Loan DR0087	-	-	-	-	-	-
002-9095 BR-Asbestos Loan EX0114	-	-	-	-	-	-
TOTAL DEBT SERVICE FUNDS	1,054,579	3,435,203	580,000	5,069,782	4,083,348	986,434
EXHIBIT III - SPECIAL REVENUE FUNDS						
007 Special Trust (District Programs)	452,398	-	380,000	832,398	400,000	432,398
018 Principal	126,064	-	150,000	276,064	200,000	76,064
019 Other Grants	309,206	-	374,000	683,206	383,000	300,206
034 New Building Maintenance Fund	1,643,309	-	414,021	2,057,330	599,000	1,458,330
300 District Managed Activity	424,536	-	500,000	924,536	699,000	225,536
401 Auxiliary Services	1,813	-	390,000	391,813	390,000	1,813
416 Teacher Development	-	-	-	-	-	-
432 Management Information System	-	-	-	-	-	-
440 Entry Year	-	-	-	-	-	-
451 OneNet Network	-	-	30,000	30,000	30,000	-
452 School Net Professional	-	-	9,000	9,000	1,000	8,000
459 Ohio Reads	-	-	-	-	-	-
461 Tech Prep	-	-	-	-	-	-
499 Miscellaneous State	10,808	-	90,000	100,808	99,000	1,808
504 Education Jobs Fund Stimulus	-	-	-	-	-	-
506 Race to the Top	-	-	-	-	-	-
516 Part B-IDEA Special Education	42,907	-	1,370,000	1,412,907	1,350,000	62,907
524 Perkins Vocational Education	-	-	239,000	239,000	195,000	44,000
533 Title II-D Technology Stimulus	-	-	1,000	1,000	1,000	-
551 Title III-LEP/immigrant	-	-	25,000	25,000	25,000	-
572 Title I Targeted Assistance/District-wide	(12,627)	-	1,560,000	1,547,373	1,359,000	188,373
573 Title V Innovative Programs	-	-	-	-	-	-
584 Title IV-A Safe & Drug Free Schools (SDFSC)	-	-	-	-	-	-
587 IDEA Early Childhood Spec Ed	-	-	49,000	49,000	49,000	-
590 Title II-A Improving Teacher Quality	-	-	230,000	230,000	185,000	45,000
599 Title II-D Technology/Misc Federal	0.18	-	169,000	169,000	169,000	0
TOTAL SPECIAL REVENUE FUNDS	2,998,415	-	5,980,021	8,978,436	6,134,000	2,844,436
CAPITAL PROJECTS FUNDS						
003 Permanent Improvement Funds	1,960,101	1,981,440	210,000	4,151,541	2,980,500	1,171,041
004 Local Share of OSFC Project 2010 Bonds	387,391	-	10,000	397,391	395,000	2,391
010 OSFC Approved Costs \$56,423,417	-	-	-	-	-	-
450 SchoolNet	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS	2,347,492	1,981,440	220,000	4,548,932	3,375,500	1,173,432
ENTERPRISE FUNDS						
006 Food Service	224,453	-	2,000,000	2,224,453	1,800,000	424,453
009 Uniform School Supplies	362,670	-	300,000	662,670	350,000	312,670
011 Consumer Rotary - Millstream	54,192	-	125,000	179,192	175,000	4,192
020 FABSS	111,364	-	170,000	281,364	210,000	71,364
TOTAL ENTERPRISE FUNDS	752,678	-	2,595,000	3,347,678	2,535,000	812,678
INTERNAL SERVICE FUNDS						
014 Internal Services Rotary	153,075	-	805,000	958,075	921,000	37,075
024 Self-Insurance	1,812,133	-	9,000,000	10,812,133	9,500,000	1,312,133
TOTAL INTERNAL SERVICE FUNDS	1,965,207	-	9,805,000	11,770,207	10,421,000	1,349,207
AGENCY FUNDS						
022 OHSA Tournaments	-	-	199,000	199,000	198,000	1,000
200 Student Managed Activity	121,858	-	210,000	331,858	180,000	151,858
TOTAL AGENCY FUNDS	121,858	-	409,000	530,858	378,000	152,858
PRIVATE-PURPOSE TRUST FUND						
007 Special Trusts	33,638	-	24,000	57,638	45,000	12,638
008 Endowments*	49,231	-	30,000	79,231	30,000	49,231
TOTAL PRIVATE-PURPOSE TRUST FUNDS	82,869	-	54,000	136,869	75,000	61,869
TOTAL ALL FUNDS	18,803,178	33,076,188	54,359,578	106,238,944	\$ 32,848,643	\$ 73,390,301

*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 2016 through 2023**

	Actual			Average Change	Forecasted					
	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	
Revenues										
1.010 General Property Tax (Real Estate)	\$25,275,862	\$26,272,789	\$26,849,655	3.1%	\$27,386,648	\$27,934,381	\$28,493,069	\$29,062,930	\$30,044,189	Reappraisal CY22
1.020 Tangible Personal Property Tax										
1.030 Income Tax										
1.035 Unrestricted Grants-in-Aid (all 3100's except 3130)	23,490,047	24,727,384	24,415,744	2.0%	24,415,744	24,415,744	24,415,744	24,415,744	24,415,744	
1.040 Restricted Grants-in-Aid (3200's)	872,197	954,189	875,898	0.6%	875,898	875,898	875,898	875,898	875,898	
1.050 Property Tax Allocation (3130)	6,353,530	5,566,873	5,062,556	-10.7%	4,072,556	3,577,556	3,082,556	2,899,556	2,899,556	
1.060 All Other Revenues	3,469,685	3,623,670	4,151,224	9.5%	3,911,224	3,891,224	3,871,224	3,851,224	3,831,224	
1.070 Total Revenues	59,461,321	61,144,905	61,355,077	1.6%	61,157,070	61,189,803	61,233,491	61,288,352	62,066,611	
Other Financing Sources										
2.050 Advances-In	15,000		70,000	0.0%		50,000	50,000	50,000	50,000	
2.060 All Other Financing Sources	497,008	89,180	844,577	382.5%	200,000	200,000	200,000	200,000	200,000	
2.070 Total Other Financing Sources	512,008	89,180	914,577	421.5%	200,000	250,000	250,000	250,000	250,000	
2.080 Total Revenues and Other Financing Sources	59,973,329	61,234,085	62,269,654	1.9%	61,357,070	61,439,803	61,483,491	61,538,352	62,316,611	
Expenditures										
3.010 Personnel Services	31,891,466	33,373,840	35,140,671	5.0%	35,062,776	35,212,929	35,635,484	36,063,110	36,495,867	
3.020 Employees' Retirement/Insurance Benefits	11,267,409	13,080,083	13,586,893	10.0%	14,153,770	14,670,851	15,279,071	15,825,031	16,295,405	
3.030 Purchased Services	12,545,982	11,730,419	10,188,553	-9.8%	10,123,689	10,224,925	10,327,175	10,430,446	10,534,751	
3.040 Supplies and Materials	2,308,584	2,261,317	1,989,023	-7.0%	1,797,023	1,797,023	1,797,023	1,797,023	1,797,023	
3.050 Capital Outlay	1,341,713	1,880,069	351,443	-20.6%	400,000	400,000	400,000	400,000	400,000	
4.300 Other Objects	785,176	768,926	770,535	-0.9%	780,000	790,000	800,000	810,000	810,000	
4.500 Total Expenditures	60,140,330	63,094,654	62,027,118	1.6%	62,317,257	63,095,729	64,238,753	65,325,610	66,333,047	
Other Financing Uses										
5.010 Operating Transfers-Out			1,000,000	0.0%	10,000	10,000	10,000	10,000	10,000	
5.020 Advances-Out		70,000		0.0%	50,000	50,000	50,000	50,000	50,000	
5.030 All Other Financing Uses			760		2,500	2,500	2,500	2,500	2,500	
5.040 Total Other Financing Uses		70,000	760		2,500	2,500	2,500	2,500	2,500	
5.050 Total Expenditures and Other Financing Uses	60,140,330	63,164,654	63,027,878	2.4%	62,379,757	63,158,229	64,301,253	65,388,110	66,335,547	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	167,001-	1,930,569-	758,224-	558.4%	1,022,687-	1,718,426-	2,817,762-	3,849,758-	4,078,936-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,764,045	13,597,044	11,666,475	-7.7%	10,908,251	9,885,564	8,167,138	5,349,376	1,499,618	
7.020 Cash Balance June 30	13,597,044	11,666,475	10,908,251	-10.3%	9,885,564	8,167,138	5,349,376	1,499,618	2,579,318-	
8.010 Estimated Encumbrances June 30	2,130,717	1,799,913	1,428,173	-18.1%	1,300,000	1,250,000	1,200,000	1,150,000	1,100,000	
10.010 Fund Balance June 30 for Certification of Appropriations	11,466,327	9,866,562	9,480,078	-8.9%	8,585,564	6,917,138	4,149,376	349,618	3,679,318-	
11.010 Revenue from Replacement/Renewal Levies										
11.020 Income Tax - Renewal										
11.300 Property Tax - Renewal or Replacement										
12.010 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	11,466,327	9,866,562	9,480,078	-8.9%	8,585,564	6,917,138	4,149,376	349,618	3,679,318-	
Revenue from New Levies										
13.010 Income Tax - New										
13.020 Property Tax - New										
13.030 Cumulative Balance of New Levies										
15.010 Unreserved Fund Balance June 30	11,466,327	9,866,562	9,480,078	-8.9%	8,585,564	6,917,138	4,149,376	349,618	3,679,318-	

RATIOS & ANALYSIS

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
True Days Cash* = (line 10.010 / (line 5.050 / 365 days))	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days	-20 days
True Days Cash* w/RENEWALs= (line 15.010 / (line 5.050 / 365 da	70 days	57 days	55 days	50 days	40 days	24 days	2 days	-20 days	-20 days
Target 15.010 balance to equal 60 days true cash*	9,886,082	10,383,231	10,360,747	10,254,207	10,382,175	10,570,069	10,748,730	10,914,336	10,914,336
Amount over (short) of goal of 60 days true cash*	1,580,245	(516,668)	(880,669)	(1,668,643)	(3,465,036)	(6,420,693)	(10,399,113)	(14,593,655)	(14,593,655)
Salary & Benefit Costs / Total Costs (Target Range <= 75%)	71.76%	73.54%	77.31%	78.90%	78.98%	79.18%	79.35%	79.51%	79.51%
Salary & Benefit Costs / Total Rev. (Target Range <= 75%)	71.96%	75.86%	78.25%	80.21%	81.19%	82.81%	84.32%	84.32%	84.32%
Salary & Benefit Costs / Total Rev. + Unresrvd Bal (Target<=65%)	60.41%	65.34%	67.91%	70.37%	72.98%	77.57%	83.84%	83.84%	83.84%

*The Government Finance Officers Association recommends a minimum of 60 days (see <http://www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund>)
 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: 9/6/2018
 FOR BOARD APPROVAL: 9/10/2018

FINDLAY CITY SCHOOLS FORECAST ASSUMPTIONS – September 10, 2018

REVENUES:

1.010-1.020 Property Tax - Property tax revenues are based on historical growth patterns, including scheduled updates and reappraisals. The District renewed a 4.9 mill operating levy in May 2017 and changed it from a 5-year term to a continuous levy. District voters had also passed a renewal of a 5.9 mill levy in May 2014 and changed it from a 5-year term to a continuous levy. The District no longer has any levies that need to be renewed or replaced. A countywide update occurred in 2013 and will take place again in 2019. A full appraisal occurred in 2016 and will happen again in 2022 with collections occurring in calendar year 2023. The District's total property values are slightly increasing from new construction. Any additional tax revenue collections are due to new growth, expired tax abatements and increased delinquency collections.

Effective tax year 2006, the tangible personal property tax began a four-year phase out from business owners. Reimbursement for the schools was promised as is noted below in line 1.050 from the State. Business owners no longer pay tangible personal property and the State reimbursements going to schools continue to be phased out.

The tangible personal property tax was replaced by the new commercial activity tax (CAT), which is 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.

New levies may be proposed during this time period, and will likely need to be passed in CY2019 for collections to begin in FY2020 (i.e. receipts in January 2020).

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

1.035-1.040 Grants-in-Aid –The FY16 state formula indicated FCS demographics justified \$22.41 million in basic aid but we were 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. For FY17 Findlay just barely moved off of the cap so we did receive the full amount that the FY17 formula allows given our enrollment and demographics. Per AOS bulletin 2012-08 casino revenue is reflected in line 1.035 (277K in FY14, 275K in FY15, 276K in FY16, 267K in FY17, 273K in FY18). FY19 state funding simulation shows no increase in FY19 because we have declining enrollment but are guaranteed FY18 amount as long as enrollment does not drop more than 5%. The State does a budget every two years so no one knows whether funding will increase or decrease beyond FY19 which is why the assumption reflects flat funding.

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.

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 they are part of line 1.050. That phase out was paused in FY14 and FY15, but the next biennial budget resumed it at 759K per year beginning with FY16. ODE's latest projections modified our phase out amount to 495K per year beginning with FY18 which is assumed throughout the rest of the forecast. If that rate continues then that will leave a final amount of 183K to be reduced in FY23.

1.060 All Other Revenues – FY2018-2022 anticipate lower investment income due to low 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 \$6,000 per student. Similarly, the district needs to decrease outgoing open enrollment which sends about \$6,000 per student to other districts and is reflected in line 3.03. FY18 shows a one-time increase from revenue to be collected from the County and the City to be part of our Dark Fiber network.

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.

2.060 All Other Financing Sources—This includes revenue for the sale of assets and refunds of prior year expenditures. Past receipts include SERS refund amounts, BWC rebate checks, Medicaid settlements, and true-up refunds from our gas purchasing consortium. FY18 saw a one-time \$663,186 refund from the county auditor real estate assessment fund. This payment represents previously paid county auditor fees (within line 4.3) for reappraisal and other related work that were not needed by the county auditor's office.

EXPENDITURES:

3.010 Personnel Services – The amounts for salaries and benefits are based on existing negotiated agreements, which includes a 1% base raise in FY19. There was a 2.5% base salary increase for FY17 followed by an average base increase of 2.7% for teachers and 1.7% for all other employees in FY18. No base salary increases have been assumed for fiscal years beyond FY19. In addition to the base increases, personnel services are projected at 1.2% increases for FY19 and each year beyond to cover experience and education changes net of savings from retiring teachers who are replaced by newer teachers. For FY14 there was a 2.25% increase on the base followed by a 1.5% increase in FY15. FY16 included a 1% raise for OAPSE agreements and 1.5% for teacher and non-union base increases. 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. FY18 reflects 3 RIFs at Millstream, as well as 1 RIF at FHS and fewer rehired retirees at FHS due to decreasing enrollment. FY19 reflects 10 fewer teaching positions while FY20 reflects 3 more from declining enrollment and more efficient scheduling, all of which are possible via attrition. FY19 also reflects 11 fewer administrative and support staff positions. FY19 salaries are reduced 185K for fewer intervention services at the buildings.

3.020 Employees' Retirement/Insurance Benefits – FY19 is based on July 2018 total renewal quote of \$10.4 million from Anthem, and 7.0%, 6.0%, 5.0%, and 4.0% increases respectively in the next four years. There is also 598K assumed for Dental/Vision costs and 18.5K for life insurance. Line 3.020 also includes approximately \$160,000 for professional dues reimbursements, \$67,000 for tuition reimbursements, \$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 reflects a larger employee share of 22.5% since FY17 (20% since mid-FY12), which is covered 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. Starting January 2019 the Original plan will not be offered. This is estimated to avoid 380K in annual claims costs and 125K in annual prescription costs. In FY19 the stop loss carrier was switched from Anthem to Sun Life for 205K less.

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 about 1% per year in FY20 through FY23. FY18 includes 366K of additional costs for outgoing open enrollment. Starting in FY18, 300K was no longer made available for district projects. FY15 and FY16 saw larger amounts due to HB264 energy efficiency purchases via Plug Smart. This line includes tuition paid to charter schools for which the Findlay Learning Center is helping to reduce since FY16. FY19 includes 210K of savings in electricity costs based on new agreements that are expected to reduce the rates by 30%. Supplies are forecast to remove textbooks in FY18 which will be purchased from Permanent Improvement funds. FY19 assumes a 25% reduction to building budgets.

3.050 Capital Outlay – FY16 and FY17 show increases due to the dark fiber technology project with some final payments yet to be made in FY18. Fiscal years FY18 and beyond presumes fewer general fund district projects than in the past.

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 -- \$10,000 is budgeted for miscellaneous transfers. A one-time \$1 million transfer into the health insurance fund took place at the end of FY18 so that fund meets the required reserve level of approximately \$1.7 million. The health insurance fund's balance dropped significantly in FY18 due to a claim exceeding \$2 million and still being reviewed with favorable progress to the district.

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 2019-2023, the District anticipates a need to annually advance funds to the Food Service Fund, 006-9060, the Permanent Improvement fund, 003-9030, and/or to miscellaneous state and federal funds in for an amount of no more than \$50,000 to cover cash flow needs. 15K was advanced to fund 506 in FY15 and returned in FY16. 70K was advanced to funds 524 and 572 in FY17 and returned in FY18.

11.020 Property Tax Renewal – The District no longer has any general fund levies that will expire. The District has not passed any new operating money since 2004. A PI levy in 2006 and bond levy in 2009 along with replacements and renewals of existing levies have alleviated financial stress on the general fund, but a new levy will likely need to be passed in CY2019 such that collections can begin in FY2020 (i.e. receipts in January 2020).

RESERVATION OF FUND BALANCE:

These section 9.000 lines and notes are maintained as part of the forecast but are not shown because they all equal 0 and no longer carry as much relevance. It also makes the forecast easier to read.

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 many years ago, and there is no expectation that such subsidies will be received in the future based on the current state budget.

HISTORICAL 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.

County Auditor Budget
(General, Permanent Improvement, Library, Other)

Schedule 1

I	II	III	IV	V	VI	VII	VIII
Fund	Purpose	Authorized By Voters On MMDD/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	5/6/2014	Operating	Indefinite			5.90
General Fund	Operations	5/2/2017	Operating	Indefinite			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

Findlay's Effective (Actual) Millage Class I
 Calendar Year 2018/Tax Year 2017

Inside Mills 5.30 mills

Continuing Levies 25.64 mills

Pre 1976	28.10 mills
1980	4.40 mills
1986	4.75 mills
1993	4.90 mills
2015	5.90 mills (5-yr renewed as continuing in May '14)
2015	<u>4.90 mills</u> (5-yr renewed as continuing in May '17)
Total	52.95 mills

2006 2.5-mill continuous

Perm. Imp. Levy 2.40 mills

2009 4.3-mill, 27 year

Bond Levy 4.20 mills

Voters passed November 2009. Collections began 2010 at lower 3.43 millage to offset increase taxpayers saw from 5.9 mill levy that was replaced and also began in 2010. CY2011 saw it at 4.24 mills while each year thereafter has been 4.2 mills except CY16 where Auditor set it at 4.19 (always below authorized 4.3 mills)

Total Voted Millage and Inside Millage	65.05 mills
Total Effective Millage.....	37.543 mills
<small>-effective school millage for Commercial/Industrial = 52.937 (down from last year's 53.380)</small>	
Millage counted toward 20-mill floor	30.94 mills
Assessed Valuation (no Tangible Personal Property)	\$817,905,440*

Notes: *CY2018 increased \$1.3 million.
 CY2017 reappraisal increased \$33.2 million (+28.8M Res/Ag, +5.5M Public Utility, -1.1M Comm/Ind).
 CY2016 increased \$10 million (\$5.1 Public Utility). CY2015 increased \$4 million. CY2014 dropped \$2 million.
 CY2013 increased \$5 million. CY2012 dropped about \$3 million primarily due to Cooper revaluation.
 CY2011 property values dropped from 805M to 768M where HB920 worked in reverse where effective millage increased such that a couple levies were restored (or maintained) their original millage.

UNIVERSAL MILLAGE = \$35.00 per new mill for every 100K of home market value (i.e. auditor's value) per year.
 --Was \$30.625 before HB59 removed rollback on new levies & replacements passed after 9/1/13.

SB345 SET-A-SIDES

SB 345 (Effective 7/1/2001)

	Actual FY2014	Actual FY2015	Actual FY2016	Actual FY2017	Estimate FY2018	Estimate FY2019
Formula	\$ 5,653	\$ 5,745	\$ 5,800	\$ 5,900	\$ 5,800	\$ 5,700
3% of Formula - Base cost per pupil	170	172	174	177	174	171
Student population to be determined by ODE	5,524	5,566	5,578	5,537	5,461	5,461
Spending Requirements	\$ 936,735	\$ 959,248	\$ 970,509	\$ 980,134	\$ 950,235	\$ 933,852

Instructional Materials (OASBO List)

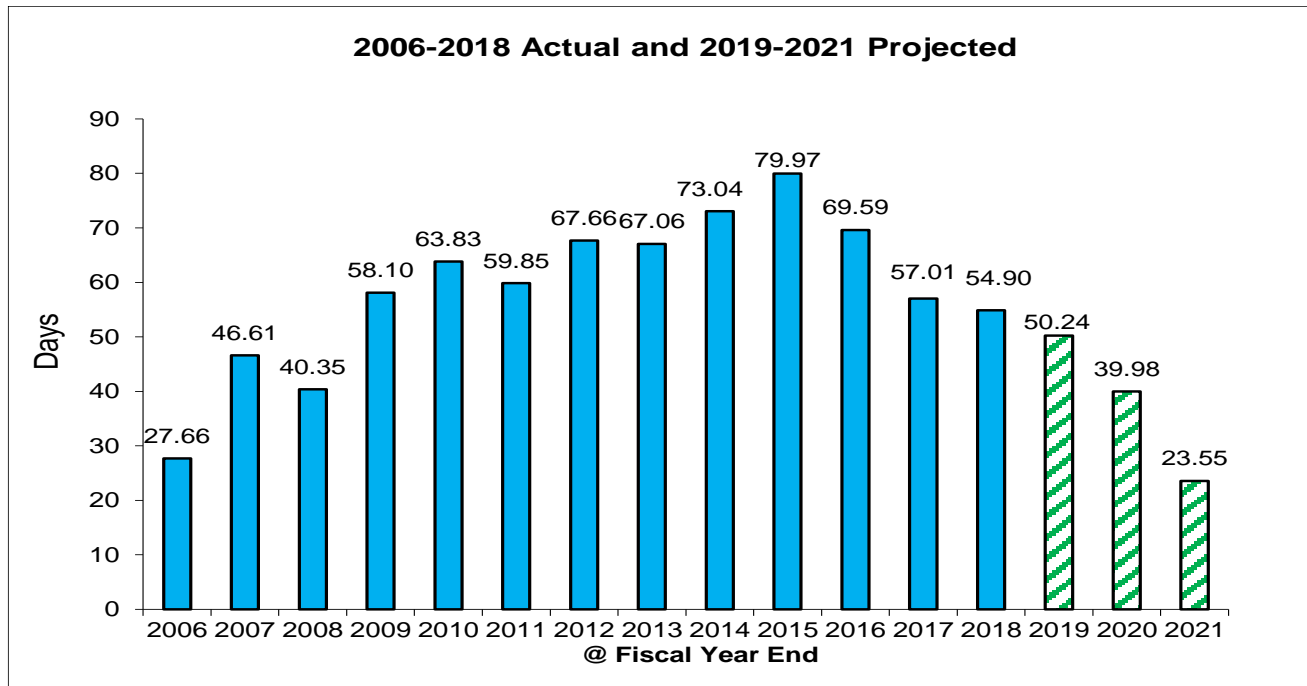
Set-aside Cash Balance of July 1, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Plus: Spending Requirements	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Minus: Actual Expenditures/Budgeted Estimate	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed
Set-aside Cash Balance of June 30, XXXX	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed	HB 30 repealed

Capital Improvements (003 Funds not used above)

Set-aside Cash Balance of July 1, XXXX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: Spending Requirements	936,735	959,248	970,509	980,134	950,235	933,852
Minus: Actual Expenditures/Budgeted Estimate	2,605,193	5,752,499	5,004,101	1,524,076	1,800,000	1,800,000
Set-aside Cash Balance of June 30, XXXX	\$(1,668,457)	\$(4,793,251)	\$(4,033,592)	\$(543,942)	\$(849,765)	\$(866,148)

TOTAL REQUIRED RESERVE BALANCES (if any)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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$$\text{True Days Cash Ratio}^* = \frac{\text{Unencumbered Balance}}{\text{Total Expenditures / 365 Days}}$$



*The GFOA recommends a minimum of 60 days.
 (see www.gfoa.org/appropriate-level-unrestricted-fund-balance-general-fund)

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
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
2019 Broad Avenue
Findlay, Ohio 45840

www.findlaycityschools.org

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