

FINNEYTOWN LOCAL SCHOOL DISTRICT
 GENERAL (001) & EDUC JOBS (504) FUNDS
 FIVE YEAR FORECAST

Real Estate
 update
 Jan 2020

Real Estate
 reappraisal
 Jan 2023

Negotiations
 contracts expire
 Jun & Jul 2025

		Actual			Forecasted				
		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
7.010	BEGINNING CASH BALANCE - July 1	6,323,726	8,727,240	10,600,691	13,344,805	12,106,601	11,945,601	10,539,988	7,856,663
Revenue:									
1.010	Real Estate Property Tax	8,968,896	9,027,941	9,238,807	9,522,288	9,437,300	9,474,800	9,490,200	9,485,300
1.020	Tangible Personal Property Tax	969,448	1,014,630	1,077,772	1,143,941	1,078,600	1,078,600	1,078,600	1,078,600
1.030	Income Tax	0	0	0	0	0	0	0	0
1.035	Unrestricted State Grants	7,342,333	7,072,691	7,179,110	5,994,777	6,031,351	6,031,351	6,031,351	6,031,351
1.040	Restricted State Grants	295,085	357,002	345,980	592,000	592,000	592,000	592,000	592,000
1.045	Restricted State Grants - SFSF	0	0	0	0	0	0	0	0
1.050	Property Tax Allocation	1,442,416	1,433,108	1,420,403	1,393,431	1,393,000	1,393,000	1,393,000	1,393,000
1.060	All Other Revenues	989,447	957,954	783,839	920,100	824,300	830,100	825,900	821,700
1.070	Total Revenues	20,007,625	19,863,326	20,045,911	19,566,537	19,356,551	19,399,851	19,411,051	19,401,951
		6.8%	-0.7%	0.9%	-2.4%	-1.1%	0.2%	0.1%	0.0%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.050	Advances-In	79,201	19,019	79,273	89,581	20,000	20,000	20,000	20,000
2.060	All Other Financing Sources	421,451	193,993	486,860	160,519	114,600	114,600	226,600	114,600
2.070	Total Other Financing Sources	500,652	213,012	566,133	250,100	134,600	134,600	246,600	134,600
2.080	Total Revenues and Other Financing Sources	20,508,277	20,076,338	20,612,044	19,816,637	19,491,151	19,534,451	19,657,651	19,536,551
		10.5%	-2.1%	2.7%	-3.9%	-1.6%	0.2%	0.6%	-0.6%
Expenditures:									
3.010	Personal Services	9,501,544	9,479,746	9,284,320	9,570,000	10,502,000	11,220,700	11,972,200	12,576,443
3.020	Employees' Retirement/Insurance Benefits	2,912,063	2,939,591	3,095,310	2,871,000	3,301,000	3,590,000	3,945,000	4,240,419
3.030	Purchased Services	4,731,548	4,941,521	4,718,866	4,547,700	4,775,100	5,013,900	5,264,600	5,527,800
3.040	Supplies and Materials	347,124	369,297	373,195	465,000	488,300	512,700	538,300	565,200
3.050	Capital Outlay	195,455	107,416	19,117	171,700	220,331	231,331	242,931	255,031
4.050	Principal-HB264 Loans	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
4.060	Interest & Fiscal Charges	45,504	40,764	36,024	31,284	26,520	21,733	16,946	12,134
4.300	Other Objects	189,324	191,862	169,496	205,576	215,900	226,700	238,000	249,900
4.500	Total Expenditures	18,022,562	18,170,197	17,796,328	17,962,260	19,629,151	20,917,064	22,317,977	23,526,927
		-1.6%	0.8%	-2.1%	0.9%	9.3%	6.6%	6.7%	5.4%
Other Financing Uses									
5.010	Operating Transfers-Out	3,000	3,000	3,000	3,003,000	3,000	3,000	3,000	3,000
5.020	Advances-Out	79,201	29,690	68,602	89,581	20,000	20,000	20,000	20,000
5.030	All Other Financing Uses	0	0	0	0	0	0	0	0
5.040	Total Other Financing Uses	82,201	32,690	71,602	3,092,581	23,000	23,000	23,000	23,000
5.050	Total Expenditures and Other Financing Uses	18,104,763	18,202,887	17,867,930	21,054,841	19,652,151	20,940,064	22,340,977	23,549,927
		1.2%	0.5%	-1.8%	17.8%	-6.7%	6.6%	6.7%	5.4%
6.010	Operating Surplus/(Deficit)	2,403,514	1,873,451	2,744,114	-1,238,204	-161,000	-1,405,613	-2,683,325	-4,013,376
7.020	ENDING CASH BALANCE - June 30	8,727,240	10,600,691	13,344,805	12,106,601	11,945,601	10,539,988	7,856,663	3,843,286
8.010	Estimated Encumbrances - June 30	0	0	0	0	0	0	0	0
13.030	Cumulative Balance of New Levies	0	0	0	0	0	0	0	0
15.010	Unreserved Fund Balance June 30	8,727,240	10,600,691	13,344,805	12,106,601	11,945,601	10,539,988	7,856,663	3,843,286

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		Actual			Forecasted				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2019	2020	2021	2022	2023	2024	2025	2026
7.010	BEGINNING CASH BALANCE - July 1	-	-	-	-	-	-	-	-
Revenue:									
1.010	Real Estate Property Tax	-2.2%	0.7%	2.3%	3.1%	-0.9%	0.4%	0.2%	-0.1%
1.020	Tangible Personal Property Tax	6.2%	4.7%	6.2%	6.1%	-5.7%	0.0%	0.0%	0.0%
1.030	Income Tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1.035	Unrestricted State Grants	2.8%	-3.7%	1.5%	-16.5%	0.6%	0.0%	0.0%	0.0%
1.040	Restricted State Grants	-17.5%	21.0%	-3.1%	71.1%	0.0%	0.0%	0.0%	0.0%
1.045	Restricted State Grants - SFSF	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1.050	Property Tax Allocation	-1.6%	-0.6%	-0.9%	-1.9%	0.0%	0.0%	0.0%	0.0%
1.060	All Other Revenues	-7.6%	-3.2%	-18.2%	17.4%	-10.4%	0.7%	-0.5%	-0.5%
1.070	Total Revenues	-0.5%	-0.7%	0.9%	-2.4%	-1.1%	0.2%	0.1%	0.0%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2.050	Advances-In	n/a	-76.0%	316.8%	13.0%	-77.7%	0.0%	0.0%	0.0%
2.060	All Other Financing Sources	201.5%	-54.0%	151.0%	-67.0%	-28.6%	0.0%	97.7%	-49.4%
2.070	Total Other Financing Sources	258.1%	-57.5%	165.8%	-55.8%	-46.2%	0.0%	83.2%	-45.4%
2.080	Total Revenues and Other Financing Sources	1.2%	-2.1%	2.7%	-3.9%	-1.6%	0.2%	0.6%	-0.6%
Expenditures:									
3.010	Personal Services	-3.4%	-0.2%	-2.1%	3.1%	9.7%	6.8%	6.7%	5.0%
3.020	Employees' Retirement/Insurance Benefits	-5.1%	0.9%	5.3%	-7.2%	15.0%	8.8%	9.9%	7.5%
3.030	Purchased Services	-2.8%	4.4%	-4.5%	-3.6%	5.0%	5.0%	5.0%	5.0%
3.040	Supplies and Materials	-2.6%	6.4%	1.1%	24.6%	5.0%	5.0%	5.0%	5.0%
3.050	Capital Outlay	146.6%	-45.0%	-82.2%	798.2%	28.3%	5.0%	5.0%	5.0%
4.050	Principal-HB264 Loans	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4.060	Interest & Fiscal Charges	-9.4%	-10.4%	-11.6%	-13.2%	-15.2%	-18.1%	-22.0%	-28.4%
4.300	Other Objects	-9.1%	1.3%	-11.7%	21.3%	5.0%	5.0%	5.0%	5.0%
4.500	Total Expenditures	-3.0%	0.8%	-2.1%	0.9%	9.3%	6.6%	6.7%	5.4%
Other Financing Uses									
5.010	Operating Transfers-Out	-76.9%	0.0%	0.0%	100000.0%	-99.9%	0.0%	0.0%	0.0%
5.020	Advances-Out	n/a	-62.5%	131.1%	30.6%	-77.7%	0.0%	0.0%	0.0%
5.030	All Other Financing Uses	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5.040	Total Other Financing Uses	532.3%	-60.2%	119.0%	4219.1%	-99.3%	0.0%	0.0%	0.0%
5.050	Total Expenditures and Other Financing Uses	-2.6%	0.5%	-1.8%	17.8%	-6.7%	6.6%	6.7%	5.4%
7.020	ENDING CASH BALANCE - June 30	38.0%	21.5%	25.9%	-9.3%	-1.3%	-11.8%	-25.5%	-51.1%
13.030	Cumulative Balance of New Levies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15.010	Unreserved Fund Balance June 30	38.0%	21.5%	25.9%	-9.3%	-1.3%	-11.8%	-25.5%	-51.1%

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		Actual			Forecasted				
		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
7.010	BEGINNING CASH BALANCE - July 1	1,670,635	2,403,514	1,873,451	2,744,114	-1,238,204	-161,000	-1,405,613	-2,683,325
Revenue:									
1.010	Real Estate Property Tax	-198,672	59,045	210,866	283,481	-84,988	37,500	15,400	-4,900
1.020	Tangible Personal Property Tax	56,251	45,182	63,142	66,169	-65,341	0	0	0
1.030	Income Tax	0	0	0	0	0	0	0	0
1.035	Unrestricted State Grants	200,540	-269,642	106,419	-1,184,333	36,574	0	0	0
1.040	Restricted State Grants	-62,449	61,917	-11,022	246,020	0	0	0	0
1.045	Restricted State Grants - SFSF	0	0	0	0	0	0	0	0
1.050	Property Tax Allocation	-23,568	-9,308	-12,705	-26,972	-431	0	0	0
1.060	All Other Revenues	-81,823	-31,493	-174,115	136,261	-95,800	5,800	-4,200	-4,200
1.070	Total Revenues	-109,721	-144,299	182,585	-479,374	-209,986	43,300	11,200	-9,100
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.050	Advances-In	79,201	-60,182	60,254	10,308	-69,581	0	0	0
2.060	All Other Financing Sources	281,644	-227,458	292,867	-326,341	-45,919	0	112,000	-112,000
2.070	Total Other Financing Sources	360,845	-287,640	353,121	-316,033	-115,500	0	112,000	-112,000
2.080	Total Revenues and Other Financing Sources	251,124	-431,939	535,706	-795,407	-325,486	43,300	123,200	-121,100
Expenditures:									
3.010	Personal Services	-339,395	-21,798	-195,426	285,680	932,000	718,700	751,500	604,243
3.020	Employees' Retirement/Insurance Benefits	-156,681	27,528	155,719	-224,310	430,000	289,000	355,000	295,419
3.030	Purchased Services	-138,041	209,973	-222,655	-171,166	227,400	238,800	250,700	263,200
3.040	Supplies and Materials	-9,442	22,173	3,898	91,805	23,300	24,400	25,600	26,900
3.050	Capital Outlay	116,205	-88,039	-88,299	152,583	48,631	11,000	11,600	12,100
4.050	Principal-HB264 Loans	0	0	0	0	0	0	0	0
4.060	Interest & Fiscal Charges	-4,740	-4,740	-4,740	-4,740	-4,764	-4,787	-4,787	-4,811
4.300	Other Objects	-18,862	2,538	-22,366	36,080	10,324	10,800	11,300	11,900
4.500	Total Expenditures	-550,956	147,635	-373,869	165,932	1,666,891	1,287,913	1,400,913	1,208,951
Other Financing Uses									
5.010	Operating Transfers-Out	-10,000	0	0	3,000,000	-3,000,000	0	0	0
5.020	Advances-Out	79,201	-49,511	38,912	20,979	-69,581	0	0	0
5.030	All Other Financing Uses	0	0	0	0	0	0	0	0
5.040	Total Other Financing Uses	69,201	-49,511	38,912	3,020,979	-3,069,581	0	0	0
5.050	Total Expenditures and Other Financing Uses	-481,755	98,124	-334,957	3,186,911	-1,402,690	1,287,913	1,400,913	1,208,951
7.020	ENDING CASH BALANCE - June 30	2,403,514	1,873,451	2,744,114	-1,238,204	-161,000	-1,405,613	-2,683,325	-4,013,376
13.030	Cumulative Balance of New Levies	0	0	0	0	0	0	0	0
15.010	Unreserved Fund Balance June 30	2,403,514	1,873,451	2,744,114	-1,238,204	-161,000	-1,405,613	-2,683,325	-4,013,376

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		Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
7.010	BEGINNING CASH BALANCE - July 1	-	-	-	-	-	-	-	-
Revenue:									
1.010	Real Estate Property Tax	43.7%	45.0%	44.8%	48.1%	48.4%	48.5%	48.3%	48.6%
1.020	Tangible Personal Property Tax	4.7%	5.1%	5.2%	5.8%	5.5%	5.5%	5.5%	5.5%
1.030	Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1.035	Unrestricted State Grants	35.8%	35.2%	34.8%	30.3%	30.9%	30.9%	30.7%	30.9%
1.040	Restricted State Grants	1.4%	1.8%	1.7%	3.0%	3.0%	3.0%	3.0%	3.0%
1.045	Restricted State Grants - SFSF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1.050	Property Tax Allocation	7.0%	7.1%	6.9%	7.0%	7.1%	7.1%	7.1%	7.1%
1.060	All Other Revenues	4.8%	4.8%	3.8%	4.6%	4.2%	4.2%	4.2%	4.2%
1.070	Total Revenues	97.6%	98.9%	97.3%	98.7%	99.3%	99.3%	98.7%	99.3%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2.050	Advances-In	0.4%	0.1%	0.4%	0.5%	0.1%	0.1%	0.1%	0.1%
2.060	All Other Financing Sources	2.1%	1.0%	2.4%	0.8%	0.6%	0.6%	1.2%	0.6%
2.070	Total Other Financing Sources	2.4%	1.1%	2.7%	1.3%	0.7%	0.7%	1.3%	0.7%
2.080	Total Revenues and Other Financing Sources	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Expenditures:									
3.010	Personal Services	52.5%	52.1%	52.0%	45.5%	53.4%	53.6%	53.6%	53.4%
3.020	Employees' Retirement/Insurance Benefits	16.1%	16.1%	17.3%	13.6%	16.8%	17.1%	17.7%	18.0%
3.030	Purchased Services	26.1%	27.1%	26.4%	21.6%	24.3%	23.9%	23.6%	23.5%
3.040	Supplies and Materials	1.9%	2.0%	2.1%	2.2%	2.5%	2.4%	2.4%	2.4%
3.050	Capital Outlay	1.1%	0.6%	0.1%	0.8%	1.1%	1.1%	1.1%	1.1%
4.050	Principal-HB264 Loans	0.6%	0.5%	0.6%	0.5%	0.5%	0.5%	0.4%	0.4%
4.060	Interest & Fiscal Charges	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
4.300	Other Objects	1.0%	1.1%	0.9%	1.0%	1.1%	1.1%	1.1%	1.1%
4.500	Total Expenditures	99.5%	99.8%	99.6%	85.3%	99.9%	99.9%	99.9%	99.9%
Other Financing Uses									
5.010	Operating Transfers-Out	0.0%	0.0%	0.0%	14.3%	0.0%	0.0%	0.0%	0.0%
5.020	Advances-Out	0.4%	0.2%	0.4%	0.4%	0.1%	0.1%	0.1%	0.1%
5.030	All Other Financing Uses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5.040	Total Other Financing Uses	0.5%	0.2%	0.4%	14.7%	0.1%	0.1%	0.1%	0.1%
5.050	Total Expenditures and Other Financing Uses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7.020	ENDING CASH BALANCE - June 30 (% of exp)	48.2%	58.2%	74.7%	57.5%	60.8%	50.3%	35.2%	16.3%

FINNEYTOWN LOCAL SCHOOL DISTRICT
HAMILTON COUNTY, OHIO
FIVE YEAR FORECAST NOTES AND ASSUMPTIONS
Fiscal Years Ending 6/30/22 – 6/30/26
As of May 27, 2022

REVENUE NOTES AND ASSUMPTIONS

Line 1.010 - Real Estate Property Taxes

- Real Estate Property tax includes the tax levied against land and buildings contained within the residential, agricultural, commercial and industrial property classifications.
- The last operating levy approved by district voters was a 7.95 mill, continuing, operating levy, in May 2010. At the time, annual revenue collection was certified at \$1,836,715 (including rollback & homestead). Half of the initial tax revenue increase was received in FY11, with full collection by FY12.
- Calendar year 2011 was a tax duplicate valuation reappraisal year in Hamilton County. Residential property declined 14.5%, while commercial/industrial property valuation declined 3.7%. The decline reduced real estate tax revenues by \$491,000 annually, beginning in calendar year 2012.
- Calendar year 2014 was a tax duplicate valuation update year in Hamilton County. Residential property declined 6.8%, while commercial/industrial property valuation declined 2.3%. The decline reduced real estate tax revenues by \$286,000 annually, beginning in calendar year 2015.
- Calendar year 2017 was a tax duplicate valuation reappraisal year in Hamilton County. Residential property increased 4.0%, while commercial/industrial property valuation declined 0.4%. The uptick will increase real estate tax revenues by \$40,000 annually.
- Calendar year 2020 was a tax duplicate valuation update year in Hamilton County. Residential property increased 20.9%, while commercial/industrial property valuation increased 2.6%. The increase in valuation raised real estate tax revenues by \$218,000 annually, beginning in calendar year 2021.
- In calendar year 2021, commercial property increased \$428,000 or 1.8%. All other property classifications remained virtually unchanged.
- This forecast assumes 3.0% growth in residential and 1.0% growth in commercial property classifications in the 2023 calendar year reappraisal. The collection rate is projected to range from 99.5% to 100.0% over the forecast period.

Line 1.020 - Personal Property Taxes

- Personal Property includes the taxes collected on Tangible Personal Property (TPP) and Public Utility Personal Property (PUPP).
- Tangible Personal Property (TPP) was phased out by the State of Ohio with the last collection in FY11.
- In October 2012, a Duke Energy PUPP tax appeal for tax years 2009, 2010 and 2011, was resolved. Duke Energy received \$882,660 of the \$2,315,000 assessed valuation reduction requested. This was a 13% reduction in valuation (40% had been sought). The district received \$46,000 in back taxes in FY13 as a result of the decision.
- Tax valuation data released by the county auditor in December 2021 for the 1/1/21 lien date reflected a \$628,350 (5.1%) increase in PUPP valuation. PUPP valuation has increased over \$6.1 million since 2011. Future PUPP valuations are not predicted to increase in this forecast.

- NEW: As of March 11, 2022, the Hamilton County Auditor reported a pending petition for valuation reassessment had been filed by Duke Energy Ohio. An 8% reduction has been reflected on this line beginning in FY23 in recognition of the requested petition. No further updates have been received at this time.

Line 1.035 - Unrestricted Grants-in-Aid

- The State of Ohio provides significant revenue to the District through its school funding program. A new Ohio biennial budget, House Bill 110, took effect on July 1, 2021. House Bill 110, included the Fair School Funding Plan, a historic restructuring of the State of Ohio's school funding method, designed to create a more equitable, stable and predictable revenue stream. Under the new funding plan:
 - o School district state core foundation funding includes: the district's state share (base cost), targeted assistance, special education, disadvantaged pupil impact aid (DPIA), English learner, gifted, career-technical education and associated services, and supplemental targeted assistance.
 - o Rather than a set amount that applies to all districts (previously \$6,020), each district's base cost is unique and variable, determined according to its capacity to raise funds, as measured by its property value (60% weight) and local income (40% weight).
 - o Funding for the plan will be phased-in over time. Most funding components have a phase-in percentage of 16.67% in FY22 and 33.33% in FY23.
 - o Students are counted and funded where they are educated rather than their district of residence, unlike the previous funding model.
 - o Temporary Transitional Aid and the Formula Transition Supplement provide district funding guarantees at least equal to the funding base for FY21 (after adjustment for educational choice enrollment transfer payment elimination). Finneytown Local is receiving \$203,000 in Temporary Transitional Aid Guarantee in FY22.
 - o EdChoice scholarship caps, eligibility and funding are increased under the new funding plan.
- The elimination of tuition transfer payments required by the Fair School Funding Plan, which counts and funds students where they are educated rather than their district of residence, decreased district state funding formula revenue (and the associated pass-through purchase services tuition expense) by \$1.2 million in FY22.
- Fluctuations in Finneytown district student enrollment has impacted funding over the years. Student enrollment, which had been relatively stable around 1500 students through FY15, has decreased over the past seven years. Student enrollment is currently at 1,224 in FY22. A portion of the decline can be attributed to COVID-19. Student enrollment is expected to begin increasing after pandemic conditions improve and the district's new school construction projects are completed.
- The State of Ohio's EdChoice program is an alternative, private school, student voucher program. Eligibility is based upon the district of residence's school building performance index rankings and Title I student eligibility percentages. School eligibility is recalculated on an annual basis. Finneytown Local School District students are not eligible for vouchers in FY22 or FY23. The future revenue loss impact would be significant if students from any of the district's schools were to become eligible for the program in future years of this forecast.
- The District has received State of Ohio casino revenue since FY13. This revenue source has not grown as fast as expected by the state. Revenue is approximately \$53 per pupil but was projected to reach \$75 by this time. The Ohio Auditor of State has classified these as intergovernmental revenue to be receipted as Other Unrestricted

Grants-in-aid. Funds are distributed to school districts semi-annually at the end of January and August. Revenues, which had been in decline for the last few years due to the COVID pandemic, did rebound in FY22.

Line 1.040 - Restricted Grants-in-Aid

- House Bill 110, the Fair School Funding Plan, increases the amount of restricted state funds paid out to school districts under the foundation funding formula. In FY22 restricted state formula funding is projected at \$592,000, including \$110,000 for catastrophic cost reimbursement.
- Disadvantaged Pupil Impact Aid (DPIA) will replace Economic Disadvantaged funding and include Student Wellness and Success (formerly Fund 467) in the new funding formula.

Line 1.045 - Restricted Grants-in-Aid-SFSF

- Restricted Grants SFSF has been used to report Federal American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Funds (SFSF) and Federal Education Jobs Grants (Fund 504) in prior years.
- The District is not currently forecasting any revenues within this classification.

Line 1.050 - Property Tax Allocation

- Property tax allocation represents payments made by the state of Ohio on behalf of property taxpayers. It has also included certain legislated tax loss hold harmless payments for schools.
- Under HB59, the state of Ohio eliminated the 10% and 2.5% rollback replacement payments for residential property taxpayers on all new and replacement levies beginning November 2013.
- Homestead is a property tax reduction available to seniors and the disabled, paid by the state. Homestead collections have been decreasing in the district over the past several years. Decreases in homestead revenues should be equally offset by increases in real estate property taxes (line1.010).
- Electric & Natural Gas Utility Deregulation Loss Reimbursement payments and Tangible Personal Property Reimbursements were phased out for most districts in HB153. Finneytown lost \$502,000/year when these subsidies were discontinued in FY12.

Line 1.060 - All Other Revenue

- All Other Revenue items include: tuition, student fees, rental income, income from services provided to other entities, Payment in Lieu of Taxes (PILOT), federal interest subsidy payments, and other miscellaneous payments.
- The district receives payment in lieu of taxes (PILOT) payments from Springfield Township to offset tax revenue lost under the Winton Road Corridor Tax Incremental Financing (TIF) agreement approved in 2002. PILOT payments will continue through 2031 and are currently generating approximately \$350,000 per year.
- The district issued \$1,510,000 in Qualified Zone Academy Bonds (QZABs) to fund a HB264 Energy Conservation Project in October 2012. The QZABs qualify for a federal interest subsidy, lowering the net interest rate cost to 0.35%. The current federal sequester reduces payments to 94.3% of the originally authorized amount. The federal interest subsidy is projected at approximately \$27,300 in FY22.

Line 2.050 - Advances-In

- Advances-In represent the return of cash advanced during the year to other funds experiencing a temporary deficit due to the timing of cash flows.

Line 2.060 - All Other Financing Sources

- All Other Financing Sources includes Advances-In and Refund of Prior Year Expenditures.
- Refunds vary from year to year. The district typically receives a \$100,000 prior year Medicaid Program settlement annually. In recent years the district has received significant Ohio Bureau of Workers Compensation rebates, refunds and dividends; none are anticipated in the FY22 forecast.

EXPENDITURE NOTES AND ASSUMPTIONS

Line 3.010 - Personal Services

- Personal services represent the salaries and wages paid to the district's employees. Salary projections are based upon existing negotiated agreements and anticipated staffing headcount requirements. District union contracts were recently renegotiated and will extend into 2025.
- The District added 12.9 full time equivalent (FTE) staff in FY15, 5.0 FTE staff in FY16, and 6.3 FTE in FY17. Certified teaching and support personnel were added to increase instructional rigor, enhance student services, comply with new teacher evaluation requirements, address increased special education student enrollment and transition from a half-day to a full-day kindergarten program.
- Performance Audit: The Auditor of State conducted a Performance Audit of the school district in the spring of 2017. The audit recommended staff rightsizing, service alternatives, attendance improvement, program reductions, and strategic planning and training options that, if fully implemented, could save the district \$2.3 million per year. Rightsizing recommendations suggested the reduction of 24.5 positions, including 16 teaching positions.
- District fiscal responsibility plan measures, implemented in FY18, following the performance audit, resulted in the absorption/reduction of 31.7 FTE staff positions via a combination of rightsizing and outsourcing solutions. Student transportation and daytime custodial services were outsourced in FY18. Salaries decreased by \$850,000 (7.9%) in FY18,
- Fiscal responsibility efforts implemented since FY18, have allowed the district to additionally reduce salary expenditures as follows: \$339,000 (3.4%) in FY19, \$22,000 (0.20%) in FY20 and \$195,000 (2.1%) in FY21.
- Salaries are projected to increase \$286,000 (3.1%), in the FY22 school year, to provide teacher support initiatives and address student learning loss related to the COVID pandemic,
- ESSER: Ongoing salary expenditures that will require general fund support, to the extent they are not eliminated when short-term ESSER funding sources are exhausted, are reflected in this forecast as follows: FY23: \$22,000; FY24: \$109,000; FY25: \$234,000; FY26: \$246,000.

Line 3.020 - Employees' Retirement/Insurance Benefits

- Fringe benefits paid by the District include: state retirement, Medicare, Social Security, workers' compensation, unemployment, medical health insurance, dental health insurance and life insurance.

- Passage of the Patient Protection and Affordable Care Act (PPACA) increased access and the cost of employer health care coverage during the phase-in period and in particular after 7/1/16. The district actively continues its work to mitigate the costs and avoid the penalties associated with this act.
- The District participates in, and purchases its employee health insurance through, the Greater Cincinnati Insurance Consortium. The district pays 85% of the medical and dental premiums. Employees pay the remaining 15% of premium.
- Premium growth has been effectively managed by the implementation of employee cost-sharing benefit plan changes and a spousal coordination of benefits policy. Medical insurance premiums did not increase from FY16 through FY18. Medical premiums increased 10.0% in FY19, 2.2% in FY20, 4.0% in FY21, and 1% in FY22. The FY23 medical insurance premium increase has been established at 8.0%. Dental insurance premiums have remained unchanged since FY15. Annual rate increases of 10% for medical and 2% for dental are forecasted beginning in FY24.
- Performance Audit/Fiscal Responsibility: Staff reductions resulting from the implementation of performance audit and internal fiscal responsibility plan initiatives decreased benefits costs by \$292,000 (8.7%) in FY18 and \$157,000 (5.1%) in FY19.
- ESSER: Ongoing benefit expenditures that will require general fund support, to the extent they are not eliminated when short-term ESSER funding sources are exhausted, are reflected in this forecast as follows: FY23: \$7,000; FY24: \$36,000; FY25: \$78,000; FY26: \$81,000.

Line 3.030 - Purchased Services

- Purchased Services include utilities, insurance, technology contracts, psychological, nursing, speech and language, physical therapy, English learner, outside special needs tuition, outsourced services (transportation and janitorial services), professional development and other contracted services.
- The elimination of tuition transfer payments (community school, open enrollment, John Peterson Scholarship, autism scholarship and EdChoice tuition) required by the Fair School Funding Plan, which counts and funds students where they are educated rather than their district of residence, decreased purchase services tuition expense (and the associated pass-through district state funding formula revenue) by \$1.2 million beginning in FY22.
- Implementation of a \$1.51 million HB264 Energy Conservation Project in FY13 is saving the district approximately \$105,000 in utility savings per year.
- Purchase service costs increased by \$830,000 (20.5%) in FY18, primarily due to the decision to outsource student transportation and daytime custodial services. The purchase services increase is offset by significant personal services and benefit line item reductions.
- While purchase service costs are projected to decrease by 171,000 (3.6%) in FY22, 5.0% growth has been forecast for purchase services for inflation beginning in FY23.
- ESSER: Ongoing purchase services expenditures that will require general fund support, to the extent they are not eliminated when short-term ESSER funding sources are exhausted, are reflected in this forecast as follows: none.

Line 3.040 - Supplies and Materials

- Supplies and materials include consumable materials used in instruction and support operations, including paper, workbooks, software, gas and diesel fuel for district vehicles and buses, and other items. Textbooks and electronic textbooks are also included in this line item.

- Supplies and materials are typically forecasted to grow at 5.0% in future years of the forecast. In FY22, supplies are projected to increase by \$92,000.
- ESSER: Ongoing supplies and materials expenditures that will require general fund support, to the extent they are not eliminated when short-term ESSER funding sources are exhausted, are reflected in this forecast as follows: none.

Line 3.050 - Capital Outlay

- Capital Outlay is composed of Long Range Facilities Maintenance Plan (formerly Warm, Safe & Dry), bus fleet and routine operational equipment replacement categories.
- The district was approved by the Ohio Facilities Construction Commission (OFCC) for Expedited Local Partnership Program participation and passed a 7.19 mill bond issue in November 2019 for construction of a new elementary school building. Construction began in the spring of 2021.
- Construction of a new secondary school building will begin once the next round of state money becomes available under the OFCC Classroom Facilities Assistance Program.
- Operational equipment and facility expense is forecasted to remain modest as new buildings are being designed and constructed and it is no longer necessary to extend the life of our old school buildings for more than just a few years .
- Minor bus fleet capital replacement spending is forecasted over the next five years (approximately 1 bus every 2 years). While the District outsourced its student transportation management and staffing, it retained ownership of its bus fleet.
- Instructional and operational equipment expenditures and contingencies are included in the five year forecast.
- The district budgeted approximately \$172,000 for all capital outlay needs in FY22.
- ESSER: Ongoing capital outlay expenditures that will require general fund support, to the extent they are not eliminated when short-term ESSER funding sources are exhausted, are reflected in this forecast as follows: none.

Line 4.0 - Line 4.06 Debt Service

- Principal (line 4.05) and interest payments (line 4.06) on the district's HB264 Energy Conservation Project range from \$131,000 to \$112,000 per year over the life of the forecast. This debt, which is set to mature in 2027, is being paid by energy savings and federal subsidy interest payments.

Line 4.300 – Other Objects

- Other Objects is primarily used to pay dues and fees of the district. Examples would include annual county tax collection and state audit fees.

Line 5.010 – Operating Transfers-Out

- Transfers-Out is used to subsidize activities that are supported by the Board of Education. The district annually transfers \$1,000 to a family involvement fund and \$2,000 to a band uniform replacement sinking fund.
- In November 2019, the district passed a 7.19 mill bond issue, raising \$27.87 million in capital, for its local 40% share of an Ohio Facilities Construction Commission (OFCC) Classroom Facilities Assistance Program (CFAP) construction project.
- Unfortunately, the construction industry is in the midst of exceptionally steep and fast-rising costs for a variety of materials. While the Phase I elementary building is under contract and largely insulated from these inflationary price increases, the Phase II secondary building is not.

- The district has been advised by the OFCC and our design professionals that it will be responsible for an estimated \$3 million increase in its 40% share of the Phase II project. In FY22, the district transferred \$3,000,000 from its General Fund surplus cash balances to cover this building fund shortfall, so that the OFCC project can continue.

Line 5.020 – Advances-Out and Transfers

- Advances-Out are budgeted to cover temporary cash deficit positions that may occur during the year in other funds. All advances will be returned prior to fiscal year-end.

FINNEYTOWN LOCAL SCHOOL DISTRICT
HISTORICAL AND PROJECTED ASSESSED PROPERTY VALUATION GROWTH BY CLASS

ASSUMPTIONS (% change versus prior year actual)

linked to input% tab

Jan 1	Residential	Commercial	Industrial	Util. Pers.	Tang. Prop.	Grand Total
2022	0.00%	0.00%	0.00%	0.00%	0.00%	
r 2023	3.00%	1.00%	0.00%	0.00%	0.00%	Expect
2024	0.00%	0.00%	0.00%	0.00%	0.00%	Moderate
2025	0.00%	0.00%	0.00%	0.00%	0.00%	BOR
u 2026	3.00%	1.00%	0.00%	0.00%	0.00%	Complaint
2027	0.00%	0.00%	0.00%	0.00%	0.00%	Activity

ASSUMPTIONS (\$ valuation adjustment and/or replacement value)

Jan 1	Residential	Commercial	Industrial	Util. Pers.	Tang. Prop.	Grand Total
2022	0	0	0	0	0	
r 2023	0	0	0	-93,793	0	Cal Yr 2021
2024	0	0	0	0	0	tax exempt
2025	0	0	0	0	0	medical bldings
u 2026	0	0	0	0	0	took affect
2027	0	0	0	0	0	

NOTE: these dollar amt changes aren't being picked up by the effective millage calculator

PROJECTIONS (per % assumption input only)

Measured Jan 1	Agriculture/ Residential	Commercial	Industrial	Public Utility Personal	Tangible Property	Grand Total	% Growth	Grand Total Less P.T.	Res/Com/Ind Total Only
HISTORICAL							<u>Actual</u>		
2001	153,818,670	24,497,870	99,440	5,699,400	4,730,710	188,846,090	1.2%	184,115,380	178,415,980
u 2002	173,911,220	24,562,590	511,300	5,505,890	3,641,990	208,132,990	10.2%	204,491,000	198,985,110
2003	174,196,930	23,999,650	511,300	5,592,160	3,053,290	207,353,330	-0.4%	204,300,040	198,707,880
2004	174,297,520	23,593,550	1,408,180	5,888,551	2,936,090	208,123,891	0.4%	205,187,801	199,299,250
r 2005	202,642,110	25,246,740	2,091,790	5,666,110	3,101,250	238,748,000	14.7%	235,646,750	229,980,640
2006	202,174,860	25,403,140	2,091,790	5,558,130	5,518,630	240,746,550	0.8%	235,227,920	229,669,790
2007	201,805,840	25,316,420	2,091,790	5,361,230	3,665,660	238,240,940	-1.0%	234,575,280	229,214,050
u 2008	198,718,700	25,189,550	2,159,150	5,426,960	2,020,360	233,514,720	-2.0%	231,494,360	226,067,400
2009	197,886,950	25,080,230	2,159,150	5,907,000	285,410	231,318,740	-0.9%	231,033,330	225,126,330
2010	196,968,520	24,577,340	2,159,150	6,219,650	156,140	230,080,800	-0.5%	229,924,660	223,705,010
r 2011	168,432,330	23,701,920	2,050,590	6,763,700	0	200,948,540	-12.7%	200,948,540	194,184,840
2012	167,102,760	23,319,810	2,050,590	7,300,640	0	199,773,800	-0.6%	199,773,800	192,473,160
2013	166,207,860	23,079,700	2,050,590	7,905,900	0	199,244,050	-0.3%	199,244,050	191,338,150
u 2014	154,934,000	22,627,880	1,930,070	8,402,960	0	187,894,910	-5.7%	187,894,910	179,491,950
2015	154,519,440	21,813,860	1,930,070	8,663,960	0	186,927,330	-0.5%	186,927,330	178,263,370
2016	153,964,230	21,686,040	1,930,070	9,690,490	0	187,270,830	0.2%	187,270,830	177,580,340
r 2017	160,171,040	21,609,450	1,982,260	10,428,180	0	194,190,930	3.7%	194,190,930	183,762,750
2018	159,922,970	21,708,520	1,982,260	10,936,540	0	194,550,290	0.2%	194,550,290	183,613,750
2019	160,181,770	22,760,730	1,982,260	11,458,240	0	196,383,000	0.9%	196,383,000	184,924,760
u 2020	193,659,450	23,204,830	2,186,990	12,286,590	0	231,337,860	17.8%	231,337,860	219,051,270
2021	193,752,410	23,633,320	2,186,990	12,914,940	0	232,487,660	0.5%	232,487,660	219,572,720
2022 Proj	193,752,410	23,633,320	2,186,990	12,914,940	0	232,487,660	0.0%	232,487,660	219,572,720
r 2023 Proj	199,564,982	23,869,653	2,186,990	12,821,147	0	238,442,772	2.6%	238,442,772	225,621,626
2024 Proj	199,564,982	23,869,653	2,186,990	12,821,147	0	238,442,772	0.0%	238,442,772	225,621,626
2025 Proj	199,564,982	23,869,653	2,186,990	12,821,147	0	238,442,772	0.0%	238,442,772	225,621,626
u 2026 Proj	205,551,932	24,108,350	2,186,990	12,821,147	0	244,668,418	2.6%	244,668,418	231,847,272
2027 Proj	205,551,932	24,108,350	2,186,990	12,821,147	0	244,668,418	0.0%	244,668,418	231,847,272

FINNEYTOWN LOCAL SCHOOL DISTRICT
STUDENT ENROLLMENT PROJECTIONS

updated: 5/27/22

OCTOBER/ANNUAL AVG. FLSD ENROLLMENT [emis]	Source: 4/09/10 emis rpt	Source: 4/09/10 emis rpt	Source: 10/11/11 Alan R.	Source: 11/29/12 emis rpt	Source: 2/16/14 C. Hudson	Source: FY15 AVG S. Chambers	Source: FY16 AVG S. Chambers	Source: FY17 AVG C. Hudson	Source: FY18 AVG C. Hudson	Source: FY19 AVG C. Hudson	Source: FY20 AVG C. Hudson	Source: FY21 AVG C. Hudson	Source: FY22 AVG C. Hudson	Oaks Satellite program fee reduction effective FY13 Includes: active, foster, tuition, JVS, 23's				
Grade	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Act/Est 2021-22	Estimate 2022-23	Estimate 2023-24	Estimate 2024-25	Estimate 2025-26	
K	107	103	91	108	97	88.5	89	100	87	102	88	79	82	100	100	100	100	
1	104	118	102	112	112	103	100	93	106	86	105	92	77	82	100	100	100	
2	111	101	113	106	117	116	106	102	0	1	1	0	0	0	0	0	0	
	322	322	306	326	326	307.5	295	295	193	189	193	171	159	182	200	200	200	
2	0	0	0	0	0	0	0	0	92	98	85	96	93	77	82	100	100	
3	112	105	108	118	105	125.5	127	108	107	89	94	85	100	93	77	82	100	
4	93	113	99	121	123	119	115	132	109	105	91	96	88	100	93	77	82	
5	110	98	113	102	125	130.5	105	115	131	115	107	86	91	88	100	93	77	
6	132	102	99	119	113	114.5	128	115	0	1	0	0	0	0	0	0	0	
	447	418	419	460	466	489.5	475	470	439	408	377	363	371	357	352	352	359	
6	0	0	0	0	0	0	0	0	121	128	117	106	79	91	88	100	93	
7	129	123	95	108	132	126	116	131	124	114	130	122	93	79	91	88	100	
8	117	129	118	106	120	123.5	126	130	137	124	102	124	118	93	79	91	88	
9	138	116	103	116	109	112.5	110	111	115	128	105	95	106	118	93	79	91	
10	156	140	105	103	126	109.5	107	111	109	111	126	103	88	106	118	93	79	
11	151	160	144	111	108	122	111	108	122	109	100	120	107	88	106	118	93	
12	151	137	144	135	105	104	112	108	102	117	103	97	113	107	88	106	118	
ungraded	7	9	12	14	12	9	12	13	8	3	2	4	2	2	2	2	2	
	849	814	721	693	712	706.5	694	712	838	834	784	771	706	683	664	675	663	
Current Yr net move-in/out	[+3]	[-16]	[-62]	[+69]	[+63]	[+16]	[-25]	[+25]	[+14]	[-39]	[-48]	[-25]		15	15	15	16	
Prior Year net move-in/out (95%)														0.0	14.3	27.8	40.6	
FLSD + Satellite Hdcount	1,618.0	1,554.0	1,446.0	1,479.0	1,504.0	1,503.5	1,464.0	1,477.0	1,470.0	1,431.0	1,354	1,305	1,235.3	1,237.1	1,244.8	1,269.9	1,278.2	
	-1.70%	-3.96%	-6.95%	2.28%	1.69%	-0.03%	-2.63%	0.89%	-0.47%	-2.65%	-5.41%	-3.59%	-5.34%	0.15%	0.62%	2.02%	0.66%	
Less: gr7-12 Oaks Satellite(1/6)	0	0	0															
FLSD Hdcount	1,618.0	1,554.0	1,446.0	1,479.0	1,504.0	1,503.5	1,464.0	1,477.0	1,470.0	1,431.0	1,354	1,305	1,235.3	1,237.1	1,244.8	1,269.9	1,278.2	
FLSD Student Enrollment Summary																		
Carryover Enrollment (prior yr K-11)	1,508	1,467	1,417	1,302	1,344	1,399	1,400	1,352	1,369	1,368	1,314	1,251	1,208	1,122	1,116	1,127	1,122	
Prior Year net move-in/out carr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	28	41	
Kindergarten Enrollment	107	103	91	108	97	89	89	100	87	102	88	79	82	100	100	100	100	
Net dist.move-in/out	3	-76	-62	69	63	16	-25	25	14	-39	-48	-25	-55	15	14	14	14	
Total FLSD Enrollment	1,618	1,554	1,446	1,479	1,504	1,504	1,464	1,477	1,470	1,431	1,354	1,305	1,235	1,237	1,244	1,268	1,276	
Annual Change	-28	-64	-108	33	25	-1	-40	13	-7	-39	-77	-49	-70	2	7	24	8	
JVS ENROLLMENT BREAKO																		
2009-10	36.00	36.00	53.76					40.00	40.00	49.00	39.00	54.00	63.00	63.00	63.00	63.00	63.00	
Great Oaks JVS				107.00							64.00	59.00	59.00	59.00	59.00	59.00	59.00	
Oaks Satellite (gr.7-12)	-	-	-															

5 YEAR FORECAST - FULL TIME EQUIVALENT HEADCOUNT

GENERAL FUND/ALL FUNDS

EXPANDED VERSION

	COVID RIF									
	Actual	Actual	Actual	Actual	Actual	Act./Est.	Est.	Est.	Est.	Est.
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
DISTRICT ADMIN/SUPPORT										
Board Office administrators	3.0	3.0	3.6	3.6	3.7	6.00	6.0	6.0	6.0	6.0
Principals/Asst. Principal/AD	7.0	6.0	6.0	6.0	6.0	5.31	6.0	6.0	6.0	6.0
Salaried Support - Coord/Spvr	3.3	2.7	3.6	3.6	3.1	4.69	4.7	4.7	4.7	4.7
Board Office hourly	5.3	5.4	5.4	5.0	5.0	4.00	4.0	4.0	4.0	4.0
Subtotal	18.6	17.1	18.6	18.2	17.8	20.00	20.7	20.7	20.7	20.7
	0.1	-0.1	0.1	0.0	0.0	12.2%	3.5%	0.0%	0.0%	0.0%
CERTIFICATED - FEA										
Resource/Support Staff	3.8	4.5	4.6	5.4	4.9	6.94	6.9	6.9	6.9	6.9
Guidance/Psych/Speech Path	7.8	9.2	8.8	8.9	9.0	8.87	8.9	8.9	8.9	8.9
Intervention - spec ed	18.4	18.2	17.7	17.5	16.4	15.99	16.0	16.0	16.0	16.0
Intervention - reading/math/ELL	5.0	5.0	5.0	4.0	4.0	3.00	3.0	3.0	3.0	3.0
Gifted	2.0	2.0	2.0	2.0	2.0	0.00	0.00	0.00	0.00	0.00
Classroom Teachers	79.1	74.9	74.1	75.4	72.2	74.67	76.7	76.7	76.7	76.7
Subtotal (List.xls excl. Ltsubs)	116.1	113.8	112.2	113.2	108.5	109.47	111.5	111.5	111.5	111.5
Certif. Long-term Substitutes	1.4	1.8	1.9	0.2	2.1	0.98	0.0	0.0	0.0	0.0
Subtotal	117.5	115.6	114.1	113.4	110.6	110.45	111.5	111.5	111.5	111.5
		-1.6%	-1.3%	-0.6%	-2.5%	-0.1%	0.9%	0.0%	0.0%	0.0%
CLASSIFIED - FASP										
Aide - educ asst., regular	8.5	6.8	7.5	7.7	5.2	6.89	7.9	7.9	7.9	7.9
Aide - educ asst., hndcap	24.0	14.7	13.8	14.7	12.0	10.69	12.2	12.2	12.2	12.2
Aide - health services	0.8	1.7	1.7	1.7	1.5	0.59	1.7	1.7	1.7	1.7
Aide - library	0.8	0.8	0.8	0.8	0.6	0.77	0.8	0.8	0.8	0.8
Aide - ELL/LL (fed funds)	0.0	0.3	1.2	1.7	1.7	1.37	1.37	1.37	1.37	1.37
Ext. care staff/supvr	2.3	2.0	1.7	1.6	0.4	1.67	1.7	1.7	1.7	1.7
Central Dupl services	0.6	0.7	0.7	0.7	0.0	0.67	0.7	0.7	0.7	0.7
Bldg technology Coord	2.0	0.9	0.9	0.9	0.9	0.93	0.9	0.9	0.9	0.9
Bus Drivers/Mechanic	10.2	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0
Custodial/Grounds	5.7	0.9	1.0	1.0	1.0	1.00	1.0	1.0	1.0	1.0
Maintenance/Fac. Technician	4.0	4.0	4.0	4.0	3.0	3.00	3.0	3.0	3.0	3.0
School Secretary	6.9	4.7	4.8	4.8	4.8	4.81	4.8	4.8	4.8	4.8
Subtotal	65.7	37.4	38.0	39.6	31.1	32.39	36.0	36.0	36.0	36.0
		-43.0%	1.7%	4.1%	-21.4%	4.0%	11.1%	0.0%	0.0%	0.0%
Grand Total FTE's	201.7	170.0	170.6	171.1	159.5	162.8	168.1	168.1	168.1	168.1
		-15.7%	0.4%	0.3%	-6.8%	2.1%	3.3%	0.0%	0.0%	0.0%
Other Fund FTE's - cert FEA	-6.4	-7.1	-8.1	-8.2	-9.5	-10.04	-8.0	-7.0	-7.0	-7.0
Other Fund FTE's - cert non-FEA	0.0	0.0	-0.9	-0.9	-0.9	-2.76	-2.76	-1.0	-1.0	-1.0
Other Fund FTE's - clas FASP	0.0	-0.3	-1.2	-1.7	-1.7	-1.37	-1.4	-1.4	-1.4	-1.4
Other Fund FTE's - clas non-FASP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Fund FTE's	195.3	162.6	160.5	160.3	147.5	148.7	156.0	158.7	158.7	158.7
		-16.8%	-1.3%	-0.1%	-8.0%	0.8%	4.9%	1.8%	0.0%	0.0%
General Fund FTE's (requires manual update)										
Certified FEA elig. only	127.8	31.7	32.7	33.1	30.2	31.06	33.17	33.14	33.14	33.14
Classified FASP elig. only	74.0	4.2	4.3	5.2	4.5	6.71	6.72	6.69	6.69	6.69
CERT/NON-CERT BREAKOUT										
Certified	127.8	124.7	123.9	123.2	120.7	122.01	123.72	123.72	123.72	123.72
Classified	74.0	45.3	46.8	47.9	38.9	40.83	44.42	44.42	44.42	44.42
Subtotal	201.7	170.0	170.6	171.1	159.5	162.8	168.1	168.1	168.1	168.1
FLSD Hdct EMIS (Oct wk1)										
Student/Certif. Staff Ratio	1477.0	1470.0	1431.0	1354.0	1305.0	1,246.5	1,245.3	1,252.5	1,276.8	1,282.4
Student/Certif. Staff Ratio	12.6	12.7	12.5	11.9	11.8	11.3	11.2	11.2	11.5	11.5
Student/Total Staff Ratio	7.3	8.6	8.4	7.9	8.2	7.7	7.4	7.4	7.6	7.6