

RECORD OF PROCEEDINGS

Minutes of Northwest Local Board of Education

Regular Meeting ⁷⁷

DAYTON LEGAL BLANK, INC., FORM NO. 10149

Held Northwest Administration Office

November 15 20 23

116-23 ROLL CALL

Present: Jenkins; Redoutey; Taylor
Absent: Adkins; Lute
Roll Call: Adkins; Jenkins; Lute; Redoutey; Taylor

PRESENTATIONS:

1. Perfect Scores	Elementary
2. Madison Puckett	Softball Field

117-23 RESOLUTION TO APPROVE MINUTES

The Board hereby approves the minutes of Regular meeting on October 18, 2023.

Motion: Redoutey
Second: Jenkins
Roll Call: **Jenkins**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

118-23 REPORTS

- A. Treasurer:
 - 1. October Financial Report
 - 2. Five Year Forecast
- B. Superintendent: Monthly Update
 - 1. US News Report – Elementary School
 - 2. Sponsors for Chili Cook-Off
 - 3. MS Foundation Issue
 - 4. Basketball Previews
 - 5. Congratulations to Barbara Montgomery
- C. Board Committees: No Report
- D. Board Members: Jason Taylor -
 - 1. Delegate Meeting @ OSBA
 - 2. Dewine's Address
 - 3. Pathways to Graduation
 - 4. Science of Reading
- E. Legislative Liaison: No Report

The Board hereby approves reports for the month.

Motion: Jenkins
Second: Redoutey
Roll Call: Jenkins-yes; **Redoutey**-yes; Taylor-yes

The President declared the motion carried.

RECORD OF PROCEEDINGS

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Minutes of Northwest Local Board of Education

Regular Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 10149

Held Northwest Administration Office November 15 2023

120-23 SUPERINTENDENT'S RECOMMENDATIONS

A. Authorize advertisement for bids for the following buses:

1. 28P
2. 3D
3. 49D

Motion: Redoutey

Second: Jenkins

Roll Call: **Jenkins**-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

121-23 PERSONNEL ITEMS

A. Approve the following substitute classified personnel:

1. Janell Dubinsky

B. Approve the following certified substitute personnel under Ohio's 1-Year Temporary (Non-Bachelor's) Substitute Teaching License (ORC 3319.36 and 3319.101) for the 2022-2023 school year:

1. Chalee Hettinger

C. Approve the following volunteer for the 2023-2024 school year:

1. Madisen Shay Wilson

D. Approve the following certified substitutes for the 2023-2024 school year:

1. Scott Martin
2. Kenny Carter

Motion: Jenkins

Second: Redoutey

Roll Call: Jenkins-yes; **Redoutey**-yes; Taylor-yes

The President declared the motion carried.



Northwest Local Schools

Five Year Forecast

Fiscal Years 2024-2028

Julie Smith, Treasurer

Todd Jenkins, Superintendent

Northwest Local School District

Scioto County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2021, 2022, 2023 Actual;
Forecasted Fiscal Year Ending June 30, 2024 through 2028

	Actual				Average Change	Forecasted				
	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023			Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,616,438	6,448,953	6,494,254		7.8%	6,830,149	6,532,752	5,378,006	3,913,581	1,951,572
7.020 Cash Balance June 30	6,448,953	6,494,254	6,830,149		2.9%	6,532,752	5,378,006	3,913,581	1,951,572	(596,133)
8.010 Estimated Encumbrances June 30	88,348	87,703	108,691		11.6%	88,000	88,000	88,000	88,000	88,000
10.010 Fund Balance June 30 for Certification of Appropriations	6,360,605	6,406,551	6,721,458		2.8%	6,444,752	5,290,006	3,825,581	1,863,572	(684,133)
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal	0	0	0		0.0%	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0		0.0%	0	0	0	0	0
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0		0.0%	0	0	0	0	0
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	6,360,605	6,406,551	6,721,458		2.8%	6,444,752	5,290,006	3,825,581	1,863,572	(684,133)
Revenue from New Levies										
13.010 Income Tax - New	0	0	0		0.0%	0	0	0	0	0
13.020 Property Tax - New	0	0	0		0.0%	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0		0.0%	0	0	0	0	0
15.010 Unreserved Fund Balance June 30	6,360,605	6,406,551	6,721,458		2.8%	6,444,752	5,290,006	3,825,581	1,863,572	(684,133)
ADM Forecasts										
20.010 Kindergarten -ADM count	103	104	101		-1.0%	0	0	0	0	0
20.015 Grades -ADM count	1,157	1,120	1,095		-2.7%	0	0	0	0	0

State Foundation - Unrestricted State Grants in Aid (1.035)

Unrestricted State aid is our District's largest source of revenue. HB33, the current state budget, continued the Fair School Funding Plan for FY24 and FY25. We have projected FY24 funding based on the November 2023 foundation settlement and funding factors. Our district is currently a guarantee district in FY24 and is expected remain on the guarantee in FY25-FY28 on the new Fair School Funding Plan (FSFP). For FY24 the guaranteed funding amount is \$474,729.

549K infy23.
-75K

Key factors that influence state funding include:

- A. Student Population and Demographics
- B. Property Valuation Per Pupil
- C. Personal Income of District Residents Per Pupil
- D. Historical Funding - CAPS and Guarantees from prior funding formulas "Funding Bases" for guaranteees.

Our funding status for FY26-28 will depend on unknown (2) new state budgets. There is no guarantee that the current Fair School Funding Plan in HB33 will be funded or continued beyond FY25; therefore, our state funding estimates are reasonable, and we will adjust the forecast when we have authoritative data to work with. For this reason, funding is held constant in the forecast for FY26 through FY28.

Casino revenue is also included on this line. Thirty-three percent (33%) of gross casino revenue is collected as a tax. School districts will receive 34% of the 33% of Gross Casino Revenue that will be paid into a student fund at the state level. These funds are distributed to school districts on the 31st of January and August each year. The casino revenue has recovered from the pandemic from closing the casinos in 2020. We expect the Casino revenues to have resumed their historical growth rate and are assuming a 2% annual growth rate for the remainder of the forecast.

Restricted Grants (1.040)

This includes career tech funding, student wellness funds, gifted and economically disadvantaged funding (now known as DPIA). The amount of DPIA is limited to a 50% phase in growth for FY24 and 66.67% in FY25. We have flat-lined funding at FY25 levels for FY26-FY28 due to uncertainty on continued funding of the current funding formula.

Restricted Federal Grants in Aid (1.045)

There are no federal restricted grants projected during this forecast.

Property Tax Allocation (State Share of Local Property Taxes) (1.050)

This category consists of revenue from homestead and rollback taxes. Rollback funds are reimbursements paid to the district from the State of Ohio for tax credits given to owner-occupied residences. Credits equal 12.5% of the gross property taxes charged to residential taxpayers on levies passed before September 29, 2013. In 2007, HB119 expanded the Homestead Exemption for all seniors 65 years or older or disabled, regardless of income. Effective September 29, 2013, HB59 changed the requirement for Homestead Exemptions. Individual taxpayers who still need to get their Homestead Exemption approved or those who did not get a new application approved for the tax year 2013 and who become eligible after that will only receive a Homestead Exemption if they meet the income qualifications. Taxpayers who had their Homestead Exemption as of September 29, 2013, will not lose it and will not have to meet the new income qualification. This will generally reduce homestead reimbursements to the district over time.

Retirement/Insurance (3.020)

This category is primarily the insurance benefits as well as STRS/SERS; Medicare and workers' compensation make up a small percentage of the overall estimate. The Scioto County Council of Governments increased health rates for calendar year 2023 by 4%, with an additional mid year increase of 10%. For calendar year 2024, rates are increasing by 20%. Due to the volatility of health insurance at this moment in time, an 8% increase is forecasted for future years.

Purchased Services (3.030)

Expenses in this category include contracts with the ESC and Board of DD, utilities, technology expenses, copier leases and various maintenance services. Utility costs are projected at a 2% increase and all other services 1%.

Supplies/Materials (3.040)

Instructional materials as well as all supplies required to operate the facilities on a day to day basis, including bus fuel. This category is estimated with a 2% per year increase.

Capital Outlay (3.050)

will review for 2024

Capital expenses for FY24 includes funding for roofing and transportation. Funding for future years includes new buses, technology, roofing and additional mowers.

Principal and Interest Payment (4.010 through 4.060)

There are no borrowings planned in the forecast period.

Other Objects (4.300)

Includes audit/tax collection charges as well as the per pupil fee paid to the ESC. Based on historical trends, this category is forecasted with a 1% increase.

Operating Transfers/Advances – Out (5.010 & 5.020)

This category represents the transfers to the sports funds, band uniform fund, furniture reserve, severance fund as well as the transfer for payment of energy conservation notes and athletic project notes. Transfers will continue to be evaluated as funding levels permit. December 2024 will be the last payment on the energy conservation notes. No advances are anticipated during the forecast period.

All Other Financing (5.030)

The district is not anticipating expenditures in this section based on historical trends.

**Northwest Local School District
Cash Reconciliation Report
10/31/2023**

Total Fund Balance \$7,392,004.15

Gross Depository (Bank) Balances:

Fifth Third (Checking) \$2,050,501.62

Investments:

Fifth Third Securities \$2,905,256.66
Star Ohio \$2,493,951.58
Star Ohio \$25,853.35
Star Ohio - Scholarships \$130,787.20

Sub Total: Investments \$5,555,848.79

Cash in Transit to Depository:

(recorded but undeposited monies) \$1,750.00

Petty Cash Balances:

\$100.00
\$100.00
\$100.00

Sub Total: Petty Cash \$300.00

Change Funds:

Starting Change \$0.00

Total: \$7,608,400.41

Less Outstanding Checks/Insurance \$216,242.97

Return Payroll Deposit \$168.24

Life Insurance Overpayment \$14.95

Adjusted Total: \$7,392,004.15

\$0.00

Northwest Local School District
Budget Account Summary
October 2023

Description	FYTD		Prior FY Carryover	FYTD		FYTD		FYTD		FYTD Remaining	FYTD Percent Exp/Enc
	Appropriated	Encumbrances		Expendable	Actual	Actual	Encumbrances	Balance			
TOTAL FOR FUND 001 (GENERAL):	\$ 20,005,1081.01	\$ 108,896.70	\$ 20,113,977.71	\$ 6,618,656.00	\$ 1,547,665.08	\$ 822,041.39	\$ 12,673,280.32	36.99%			
TOTAL FOR FUND 002 (BOND RETIREMENT):	\$ 482,367.00	-	\$ 482,367.00	\$ 107,756.25	\$ 107,756.25	-	\$ 374,610.75	22.34%			
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	\$ 287,000.00	-	\$ 287,000.00	\$ 285,892.52	\$ 285,000.00	-	\$ 1,107.48	99.61%			
TOTAL FOR FUND 006 (FOOD SERVICE):	\$ 981,535.37	\$ 6,000.00	\$ 987,535.37	\$ 268,635.38	\$ 94,646.13	\$ 101,459.75	\$ 617,440.24	37.48%			
TOTAL FOR FUND 008 (ENDOWMENT):	\$ 35,050.00	-	\$ 35,050.00	\$ 24,250.00	-	-	\$ 10,800.00	69.19%			
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	\$ 13,000.00	-	\$ 13,000.00	\$ 2,374.66	\$ 2,374.66	\$ 85.81	\$ 10,539.53	18.93%			
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	\$ 77,500.00	-	\$ 77,500.00	\$ 5,187.10	\$ 3,973.17	\$ 5,094.36	\$ 67,218.54	13.27%			
TOTAL FOR FUND 022(TOURNAMENT FUND):	\$ 4,000.00	-	\$ 4,000.00	\$ 468.00	-	-	\$ 3,532.00	11.70%			
TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	\$ 41,060.76	-	\$ 41,060.76	-	-	\$ 10,000.00	\$ 31,060.76	24.35%			
TOTAL FOR FUND 035 (TERMINATION BENEFITS - HB426):	\$ 122,615.00	-	\$ 122,615.00	\$ 116,426.00	-	-	\$ 6,189.00	94.95%			
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	\$ 20,500.00	\$ 4,491.67	\$ 24,991.67	\$ 2,945.37	\$ 79.75	\$ 10,571.56	\$ 11,474.74	54.09%			
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	\$ 254,813.00	\$ 1,809.50	\$ 256,622.50	\$ 112,286.06	\$ 40,947.02	\$ 18,487.21	\$ 125,849.23	50.96%			
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL):	\$ 128,000.00	-	\$ 128,000.00	\$ 45,684.84	\$ 11,600.98	-	\$ 82,315.16	35.69%			
TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	\$ 5,538.30	-	\$ 5,538.30	\$ 2,700.00	-	\$ 2,700.00	\$ 138.30	97.50%			
TOTAL FOR FUND 499 (MISC. STATE GRANT):	\$ 71,422.75	-	\$ 71,422.75	\$ 42,472.88	\$ 999.95	\$ 20,311.32	\$ 8,638.55	87.91%			
TOTAL FOR FUND 507 (CARES ACT):	\$ 509,917.32	\$ 401,886.10	\$ 911,803.42	\$ 676,360.64	\$ 52,234.82	\$ 65,369.44	\$ 170,073.34	81.35%			
TOTAL FOR FUND 516 (IDEA PART B GRANTS):	\$ 409,507.36	-	\$ 409,507.36	\$ 136,167.39	\$ 34,125.62	-	\$ 273,339.97	33.25%			
TOTAL FOR FUND 536 (SUPPLEMENTAL SCHOOL IMPROVEMENT)	\$ 53,106.00	-	\$ 53,106.00	\$ 24,393.01	\$ 7,049.02	\$ 543.81	\$ 28,169.18	46.96%			
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	\$ 725,636.00	-	\$ 725,636.00	\$ 205,298.12	\$ 46,293.92	\$ 20,470.40	\$ 499,867.48	31.11%			
TOTAL FOR FUND 584 (TITLE IV-A):	\$ 67,932.14	\$ 1,325.00	\$ 69,257.14	\$ 18,238.82	\$ 9,229.82	\$ 7,367.22	\$ 43,651.10	36.97%			
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	\$ 80,384.00	-	\$ 80,384.00	\$ 27,290.29	\$ 6,183.36	-	\$ 53,093.71	33.95%			
TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	\$ 222,138.80	\$ 7,426.58	\$ 229,565.38	\$ 12,174.99	\$ 2,646.16	-	\$ 217,390.39	5.30%			
	\$ 24,598,105	\$ 531,836	\$ 25,129,940	\$ 8,735,658	\$ 2,252,806	\$ 1,084,502	\$ 15,309,780				

Northwest Local School District
All Checks Written For The Month of
October-23

Check Number	Name	Date	Amount	Status	Reconcile Date
115417	HORIZON	10/10/2023		350 RECONCILED	10/31/2023
115426	TRINA SPENCER	10/13/2023		120 RECONCILED	10/31/2023
115427	ZIDE SPORT SHOP	10/13/2023		5565.2 RECONCILED	10/31/2023
115423	RICK SCARBERRY	10/13/2023		178.82 RECONCILED	10/31/2023
115424	ROB SEAMAN	10/13/2023		622.25 OUTSTANDING	
115421	LOUISE RIFFE	10/13/2023		75 RECONCILED	10/31/2023
115422	POWERFUND ONE LLC.	10/13/2023	11879.29	RECONCILED	10/31/2023
115419	DARREN FIKE	10/13/2023		136 RECONCILED	10/31/2023
115418	BARNES & NOBLE BOOKSTORE	10/13/2023		1453.51 RECONCILED	10/31/2023
115420	JUNIOR LIBRARY GUILD	10/13/2023		719.74 RECONCILED	10/31/2023
115425	TREASURER STATE OF OHIO	10/13/2023		330.25 RECONCILED	10/31/2023
115433	SCHOOL SPECIALTY, INC	10/13/2023		1217.21 RECONCILED	10/31/2023
115431	PATRICIA J. MOORE	10/13/2023		1201.6 RECONCILED	10/31/2023
115428	ARRICKS BOTTLED GAS SERVICE	10/13/2023	18051.29	RECONCILED	10/31/2023
115437	ZIDE SPORT SHOP	10/13/2023		462.26 RECONCILED	10/31/2023
115432	RUMPKE OF OHIO, INC.	10/13/2023		1394.49 RECONCILED	10/31/2023
115435	SOUTH CENTRAL OHIO REGIONAL	10/13/2023		720 RECONCILED	10/31/2023
115436	TAMMY BURCHETT	10/13/2023		41.92 RECONCILED	10/31/2023
115429	ASHLEY WHITE	10/13/2023		33.25 RECONCILED	10/31/2023
115434	SONORA MEXICAN GRILL, INC.	10/13/2023		621.48 OUTSTANDING	
115430	CDW GOVERNMENT	10/13/2023		3750 RECONCILED	10/31/2023
115443	META SOLUTIONS	10/13/2023	3034.26	RECONCILED	10/31/2023
115444	OHIO ASSOCIATION OF SECONDARY	10/13/2023		295 RECONCILED	10/31/2023
115445	PRISCILLA BURNWORTH	10/13/2023		17.65 RECONCILED	10/31/2023
115450	US BANK ST. PAUL	10/13/2023	107756.25	RECONCILED	10/31/2023
115447	SPECIAL TOUCH EMBROIDERY	10/13/2023		984 RECONCILED	10/31/2023
115451	ZIDE SPORT SHOP	10/13/2023		15427.8 RECONCILED	10/31/2023
115438	CHAD MCNUTT	10/13/2023		18 RECONCILED	10/31/2023
115439	COALITION OF RURAL &	10/13/2023		400 RECONCILED	10/31/2023
115440	HEALTHCARE BILLING SERV.,INC	10/13/2023		20.76 RECONCILED	10/31/2023
115448	STEPHEN CUNNINGHAM	10/13/2023		78.6 OUTSTANDING	
115441	JOSH RIDDLEBARGER	10/13/2023		850 RECONCILED	10/31/2023
115449	TAMALA SEXTON	10/13/2023		16.45 RECONCILED	10/31/2023
115446	SHANE YOUNG	10/13/2023		136 RECONCILED	10/31/2023
115442	LEARN WELL	10/13/2023		64.84 RECONCILED	10/31/2023
115452	VISION SERVICE PLAN	10/13/2023		3035.5 RECONCILED	10/31/2023
115453	CARDINAL BUS SALES	10/18/2023		97.79 RECONCILED	10/31/2023
115462	LOWE'S HOME CENTERS INC.	10/18/2023		1771.41 RECONCILED	10/31/2023
115476	SUSAN SCHACKART	10/18/2023		192 RECONCILED	10/31/2023
115464	MINFORD LOCAL SCHOOL DISTRICT	10/18/2023		100 RECONCILED	10/31/2023
115466	OHIO MACHINERY COMPANY	10/18/2023		6268.65 RECONCILED	10/31/2023
115460	HANK'S SALES & SERVICE INC	10/18/2023		3041.7 RECONCILED	10/31/2023
115474	SOUTHERN OHIO CONFERENCE	10/18/2023		860 OUTSTANDING	
115456	GAMPP'S INC.	10/18/2023		1702.8 RECONCILED	10/31/2023
115480	WINZER FRANCHISE COMPANY	10/18/2023		525.97 RECONCILED	10/31/2023
115470	SHAWNEE MENTAL HEALTHCENTER, INC	10/18/2023	10529.25	RECONCILED	10/31/2023
115467	OHSBCA COACHES CLINIC	10/18/2023		225 RECONCILED	10/31/2023
115461	HILLYARD, INC.	10/18/2023		10532.6 RECONCILED	10/31/2023
115455	GAHM'S, INC.	10/18/2023		1720.74 RECONCILED	10/31/2023
115477	TOM BARBOUR AUTO PARTS, INC.	10/18/2023		649.6 RECONCILED	10/31/2023
115479	WILLIAM V. MACGILL & COMPANY	10/18/2023		625.99 RECONCILED	10/31/2023
115463	MEYER DESIGN INC	10/18/2023		47732 RECONCILED	10/31/2023
115458	GLOCKNER OIL COMPANY, INC.	10/18/2023		807.9 RECONCILED	10/31/2023
115472	SMITH SPRINGS INC	10/18/2023		919.11 RECONCILED	10/31/2023
115473	SOUTH CENTRAL OHIO	10/18/2023		7050 RECONCILED	10/31/2023
115468	SCHOOL PRIDE LTD.	10/18/2023		35 RECONCILED	10/31/2023
115471	SHERWIN-WILLIAMS COMPANY	10/18/2023		136.08 RECONCILED	10/31/2023
115457	GARY BROWN dba GARY BROWN FARM	10/18/2023		550 RECONCILED	10/31/2023
115465	NATHAN BAKIES	10/18/2023		586.3 RECONCILED	10/31/2023
115469	SCHOOL SPECIALTY, INC	10/18/2023		12.99 RECONCILED	10/31/2023