

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 19 20 24

106-24 ROLL CALL

Present: All Present

Absent: -----

Roll Call: Jenkins; Lute; Montgomery; Redoutey; Taylor

107-24 RESOLUTION TO APPROVE MINUTES

The Board hereby approves the minutes of Regular meeting on October 15, 2024.

Motion: Jenkins

Second: Taylor

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

The President declared the motion carried.

108-24 REPORTS

A. Treasurer:

1. October Financial Report
2. Five Year Forecast

B. Superintendent: Monthly Update

1. Policy Updates
2. Resignations
3. Preschool Update
4. CTC – Potential Program
5. College Credit Plus
6. Fishing Club Request

C. Board Committees:

1. Athletic Meeting

D. Board Members:

1. Barb Montgomery – Regional meeting – purple star schools

E. Legislative Liaison:

1. Update on OSBA Conference

The Board hereby approves reports for the month.

Motion: Montgomery

Second: Redoutey

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

The President declared the motion carried.

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DAYTON LEGAL BLANK, INC., FORM NO. 10149

Held Northwest Administration Office

November 19 20 24

*Visitors: No Visitors

109-24 RESOLUTION TO ENTER EXECUTIVE SESSION

The Board hereby enters into executive session at 6:24 p.m. to discuss Personnel.

Motion: Jenkins

Second: Redoutey

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

The President declared the motion carried.

110-24 RESOLUTION TO RE-ENTER PUBLIC SESSION

The Board hereby re-enters public session at 7:45 p.m.

Motion: Redoutey

Second: Montgomery

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

The President declared the motion carried.

111-24 TREASURER'S RECOMMENDATION

A. Approve 5-Year Forecast and authorize the Treasurer to submit the forecast in accordance with ODE guidelines

B. Approve the following transfer:

FROM	TO	AMOUNT	PURPOSE
001 GENERAL FUND	002 9014 BOND RETIREMENT	\$106,575.00	ENERGY NOTES

C. Approve payment of purchase order to Scholastic Book Fairs in the amount of \$6,534.03.

Motion: Taylor

Second: Jenkins

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

The President declared the motion carried.

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Minutes of Northwest Local Board of Education

Regular Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 101-49

Held Northwest Administration Office November 19 20 24

112-24 SUPERINTENDENT'S RECOMMENDATIONS

A. Approve the Northwest Local School District Cardiac Emergency Response Plan (see handout)

B. Approve the following revised board policies:

- | | |
|----------------|---|
| 1. PO 0100 | DEFINITIONS |
| 2. PO 1130 | CONFLICT OF INTEREST |
| 3. PO 0142.1 | OATH |
| 4. PO 0151 | ORGANIZATIONAL MEETING |
| 5. PO 0152 | OFFICERS |
| 6. PO 0155 | COMMITTEES |
| 7. PO 0163 | PRESIDING OFFICER |
| 8. PO 0164 | NOTICE OF MEETINGS |
| 9. PO 0165 | BOARD MEETINGS |
| 10. PO 0165.1 | REGULAR MEETINGS * |
| 11. PO 0165.2 | SPECIAL MEETINGS * |
| 12. PO 0166 | NEW AGENDAS |
| 13. PO 0167 | EXECUTIVE SESSION |
| 14. PO 0167.7 | USE OF PERSONAL COMMUNICATIONS DEVICES |
| 15. PO 0173 | BOARD OFFICERS * |
| 16. PO 3113 | CONFLICT OF INTEREST |
| 17. PO 4113 | CONFLICT OF INTEREST |
| 18. PO 4120.08 | EMPLOYMENT OF PERSONNEL FOR CO-CURRICULAR/EXTRA-CURRICULAR ACTIVITIES |
| 19. PO 4121 | CRIMINAL HISTORY RECORD CHECK |
| 20. PO 5131 | STUDENT TRANSFERS |
| 21. PO 5136 | PERSONAL COMMUNICATION DEVICES |
| 22. PO 5136.01 | ELECTRONIC EQUIPMENT |
| 23. PO 5200 | ATTENDANCE |
| 24. PO 5500 | STUDENT CONDUCT |
| 25. PO 5780 | STUDENT/PARENT RIGHTS |
| 26. PO 6110 | GRANT FUNDS |
| 27. PO 6111 | INTERNAL CONTROLS |
| 28. PO 6112 | CASH MANAGEMENT GRANTS |
| 29. PO 6114 | COST PRINCIPALS-SPENDING FEDERAL FUNDS |
| 30. PO 6220 | BUDGET PREPARATION |
| 31. PO 6320 | PURCHASING AND BIDDING |
| 32. PO 6325 | PROCUREMENT - FEDERAL GRANTS/FUNDS |
| 33. PO 6460 | VENDOR RELATIONS |
| 34. PO 6550 | TRAVEL PAYMENT AND REIMBURSEMENT |
| 35. PO 7310 | DISPOSITION OF SURPLUS PROPERTY |
| 36. PO 7450 | PROPERTY INVENTORY |
| 37. PO 7530.02 | STAFF USE OF PERSONAL DEVICES |

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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 19 20 24

- 38. PO 7540.03 STUDENT TECHNOLOGY ACCEPTABLE USE AND SAFETY
- 39. PO 7540.04 STAFF TECHNOLOGY ACCEPTABLE USE AND SAFETY
- 40. PO 7540.09 ARTIFICIAL INTELLIGENCE ("AI") **
- 41. PO 8310 PUBLIC RECORDS
- 42. PO 9160 PUBLIC ATTENDANCE

Motion: Taylor

Second: Redoutey

Roll Call: Jenkins-yes; Lute-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

113-24 PERSONNEL ITEMS

A. Approve the following substitute classified personnel:

- 1. Micki Howell
- 2. Jill Marshall

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 2024-2025 school year:

- 1. Sydney Brewer
- 2. McKenna Dunham
- 3. Patricia O'Hara

C. Approve the following supplemental volunteer for the 2024-2025 school year:

- 1. Lloyd Cantrell NMS Basketball Coach

D. Accept the resignation of the following classified personnel:

- 1. Priscilla Burnworth 5-Hr. Bus Driver Effective-11/7/24

E. Accept the following supplemental resignations effective immediately:

- 1. Jerry Barlow NMS Boys Track
- 2. Audrey Shope NMS 8th Grade Volleyball Coach
- 3. Steve Cunningham NMS Assistant Track Coach

Motion: Redoutey

Second: Jenkins

Roll Call: Jenkins-yes; Lute-yes; Montgomery-yes; Redoutey-yes; Taylor-yes

The President declared the motion carried.

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Minutes of Northwest Local Board of Education

Regular Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 101-49

Held Northwest Administration Office November 19 20 24

114-24 RESOLUTION TO VOTE TO ACCEPT RETIREMENT AND RE-EMPLOYMENT OF THE FOLLOWING ADMINISTRATIVE PERSONNEL:

The Board hereby votes to accept the retirement and the re-employment of the following:

1. To accept the retirement of Anthony Jenkins, submitted for the purpose of initiating earned retirement benefits, effective as of the end of the work day on December 31, 2024.
2. To employ Anthony Jenkins as Superintendent, beginning January 6, 2025 and continue through June 30, 2027. Such employment is to be in accordance with such terms and conditions as are set forth in the written contract document presented to the board.

Motion: Taylor

Second: Jenkins

Roll Call: Jenkins-yes; Lute-yes; **Montgomery**-no; Redoutey-yes; Taylor-yes

The President declared the motion carried.

115-24 RESOLUTION TO ADJOURN

The Board hereby adjourns at 7:52 p.m.

Motion: Montgomery

Second: Redoutey

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

The President declared the motion carried.

The next Regular Board meeting will be Tuesday, December 17, 2024 at 5:30 p.m. in the Northwest Administration Office.

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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 19 20 24

Northwest Local School District Cash Reconciliation Report 10/31/2024

Total Fund Balance \$6,359,694.01

Gross Depository (Bank) Balances:

Fifth Third (Checking) \$793,968.09

Investments:

Fifth Third Securities \$3,012,344.29

Star Ohio \$2,646,418.69

Star Ohio \$27,296.12

Star Ohio - Scholarships \$124,950.55

Sub Total Investments \$5,811,009.65

Cash in Transit to Depository:

(recorded but undeposited monies) \$0.00

Petty Cash Balances:

\$100.00

\$100.00

\$100.00

Sub Total Petty Cash \$300.00

Change Funds:

Starting Change \$1,900.00

Total:

\$6,607,177.74

Less Outstanding Checks/Insurance

\$247,483.73

Adjusted Total:

\$6,359,694.01

\$0.00

Financial Report by Fund/SCC

October 2024

FUND	SCC	Description	Beginning Balance	MTD Receipts	FYTD Receipts	MTD Expenditures	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Remaining Fund Balance
001	0000	GENERAL FUND	\$ 6,091,667.45	\$ 1,460,931.93	\$ 6,653,489.25	\$ 1,756,524.16	\$ 6,873,423.55	\$ 5,871,733.15	\$ 855,503.99	\$ 5,016,229.16
001	9002	STUDENT WELLNESS	\$ -	\$ 25,697.79	\$ 105,401.09	\$ 27,734.17	\$ 106,386.63	\$ (985.54)	\$ 196,000.00	\$ (196,985.54)
001	9008	E-RATE FUND	\$ 41,161.58	\$ -	\$ 9,480.00	\$ 398.31	\$ 45,581.12	\$ 5,060.46	\$ 1,852.15	\$ 3,208.31
001	9015	FURNITURE RESERVE	\$ 55,590.49	\$ -	\$ -	\$ 369.60	\$ 369.60	\$ 55,220.89	\$ -	\$ 55,220.89
		GENERAL FUND	\$ 6,188,419.52	\$ 1,486,629.72	\$ 6,768,370.34	\$ 1,785,026.24	\$ 7,025,760.90	\$ 5,931,028.96	\$ 1,053,356.14	\$ 4,877,672.82
002	0000	BOND RETIREMENT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
003	0000	PERM IMPROVE	\$ 202,172.44	\$ 173.19	\$ 31,180.64	\$ -	\$ 822.05	\$ 232,531.03	\$ 74,825.00	\$ 157,706.03
006	0000	FOOD SERVICE FUND	\$ -	\$ 93,833.11	\$ 157,827.04	\$ 91,797.65	\$ 274,550.98	\$ (116,723.94)	\$ 85,670.58	\$ (202,394.52)
008	0000	SCHOLARSHIPS - ALL	\$ 152,207.23	\$ 1,032.24	\$ 3,458.07	\$ 1,000.00	\$ 20,750.00	\$ 134,915.30	\$ -	\$ 134,915.30
009	0000	CLASS FEES - ALL	\$ 24,356.87	\$ 125.00	\$ 1,215.00	\$ 545.19	\$ 1,710.39	\$ 23,861.48	\$ 1,285.98	\$ 22,575.50
018	9000	SCHOOL SUPPLY FUND	\$ 5,507.00	\$ 1,590.01	\$ 1,650.01	\$ -	\$ -	\$ 7,157.01	\$ -	\$ 7,157.01
018	9100	NHS PRINCIPAL'S FUND	\$ 14,079.06	\$ -	\$ 91.95	\$ 580.00	\$ 1,446.64	\$ 12,724.37	\$ 6,242.00	\$ 6,482.37
018	9200	NMS PRINCIPAL'S FUND	\$ 7,279.11	\$ -	\$ 60.35	\$ -	\$ -	\$ 7,339.46	\$ 1,099.48	\$ 6,239.98
018	9300	NES PRINCIPAL'S FUND	\$ 20,067.82	\$ -	\$ 6,841.37	\$ -	\$ 395.73	\$ 26,513.46	\$ 7,196.87	\$ 19,316.59
022	0000	DISTRICT AGENCY TOURNAMENT	\$ 961.47	\$ 285.00	\$ 618.00	\$ -	\$ -	\$ 1,579.47	\$ -	\$ 1,579.47
034	0000	CLASSROOM FAC. MAINT.	\$ 1,995.76	\$ -	\$ -	\$ -	\$ -	\$ 1,995.76	\$ -	\$ 1,995.76
035	0000	TERM BENEFITS	\$ 115,004.79	\$ -	\$ -	\$ -	\$ 41,094.52	\$ 73,910.27	\$ -	\$ 73,910.27
200	0000	STUDENT ACTIVITIES	\$ 33,091.09	\$ 462.00	\$ 1,171.70	\$ -	\$ 5,897.53	\$ 28,365.26	\$ 6,923.55	\$ 21,441.71
300	0000	SPORTS & MISC.	\$ 224,757.87	\$ 24,724.42	\$ 45,540.75	\$ 14,000.12	\$ 79,329.45	\$ 190,969.17	\$ 21,253.74	\$ 169,715.43
439		PUBLIC SCHOOL PRESCHOOL	\$ (11,600.98)	\$ 10,006.78	\$ 35,797.47	\$ 10,006.78	\$ 34,203.27	\$ (10,006.78)	\$ -	\$ (10,006.78)
451	9002	ONENET FUND	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 2,700.00	\$ 300.00	\$ 2,700.00	\$ (2,400.00)
499		MISC. STATE GRANT	\$ 525.51	\$ -	\$ -	\$ -	\$ -	\$ 525.51	\$ -	\$ 525.51
507		ARP ESSER	\$ -	\$ -	\$ 6,629.37	\$ -	\$ 6,629.37	\$ -	\$ -	\$ -
516		IDEA	\$ -	\$ 94,576.80	\$ 94,576.80	\$ 31,525.60	\$ 126,102.40	\$ (31,525.60)	\$ -	\$ (31,525.60)
572		TITLE I	\$ 11,552.39	\$ 88,947.55	\$ 205,645.76	\$ 49,598.71	\$ 245,125.24	\$ (27,927.09)	\$ 1,436.56	\$ (29,363.65)
584		TITLE IV A	\$ (1,261.83)	\$ 2,767.50	\$ 4,029.33	\$ 5,445.00	\$ 8,212.50	\$ (5,445.00)	\$ 4,567.50	\$ (10,012.50)
590		IMPROVING TCHR QUALITY	\$ -	\$ 10,160.31	\$ 29,042.03	\$ 6,773.54	\$ 32,428.80	\$ (3,386.77)	\$ -	\$ (3,386.77)
599		MISC. FED. GRANT	\$ 177,734.38	\$ -	\$ 23,185.27	\$ 6,216.16	\$ 213,351.97	\$ (12,432.32)	\$ -	\$ (12,432.32)
			\$ 7,166,849.50	\$ 1,818,313.63	\$ 7,419,931.25	\$ 2,002,514.99	\$ 8,120,511.74	\$ 6,466,269.01	\$ 1,266,557.40	\$ 5,199,711.61

Northwest Local School District

Revenue Summary Report

October 2024

Description	FYTD		FYTD		MTD	FYTD		FYTD
	Receivable	Actual	Receipts	Actual		Balance	Receivable	
TOTAL FOR FUND 001 (GENERAL):	\$ 20,107,590.00	\$ 6,768,370.34	\$ 1,486,629.72	\$ 1,486,629.72	\$ 13,339,219.66	34%		
TOTAL FOR FUND 002 (BOND RETIREMENT):	\$ 473,828.00	\$ -	\$ -	\$ -	\$ 473,828.00	0%		
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	\$ 116,300.00	\$ 31,180.64	\$ 173.19	\$ 173.19	\$ 85,119.36	27%		
TOTAL FOR FUND 006 (FOOD SERVICE):	\$ 986,678.00	\$ 157,827.04	\$ 93,833.11	\$ 93,833.11	\$ 828,850.96	16%		
TOTAL FOR FUND 008 (ENDOWMENT):	\$ 26,975.00	\$ 3,458.07	\$ 1,032.24	\$ 1,032.24	\$ 23,516.93	13%		
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	\$ 5,420.00	\$ 1,215.00	\$ 125.00	\$ 125.00	\$ 4,205.00	22%		
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	\$ 67,600.00	\$ 8,643.68	\$ 1,590.01	\$ 1,590.01	\$ 58,956.32	13%		
TOTAL FOR FUND 022 (DISTRICT AGENCY):	\$ 7,600.00	\$ 618.00	\$ 285.00	\$ 285.00	\$ 6,982.00	8%		
TOTAL FOR FUND 035 (SEVERANCE):	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00	0%		
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	\$ 12,100.00	\$ 1,171.70	\$ 462.00	\$ 462.00	\$ 10,928.30	10%		
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	\$ 166,800.00	\$ 45,540.75	\$ 24,724.42	\$ 24,724.42	\$ 121,259.25	27%		
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL):	\$ 229,790.69	\$ 35,797.47	\$ 10,006.78	\$ 10,006.78	\$ 193,993.22	16%		
TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	\$ 5,400.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,400.00	56%		
TOTAL FOR FUND 507 (ARP ESSER):	\$ -	\$ 6,629.37	\$ -	\$ -	\$ (6,629.37)			
TOTAL FOR FUND 516 (IDEA PART B GRANTS):	\$ 378,308.00	\$ 94,576.80	\$ 94,576.80	\$ 94,576.80	\$ 283,731.20	25%		
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	\$ 802,591.79	\$ 205,645.76	\$ 88,947.55	\$ 88,947.55	\$ 596,946.03	26%		
TOTAL FOR FUND 584: (TITLE VI-A)	\$ 54,359.83	\$ 4,029.33	\$ 2,767.50	\$ 2,767.50	\$ 50,330.50	7%		
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	\$ 81,366.00	\$ 29,042.03	\$ 10,160.31	\$ 10,160.31	\$ 52,323.97	36%		
TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	\$ 73,816.00	\$ 23,185.27	\$ -	\$ -	\$ 50,630.73	31%		
	\$ 23,746,523.31	\$ 7,419,931.25	\$ 2,058,890.76	\$ 2,058,890.76	\$ 16,326,592.06			

Northwest Local School District
Budget Account Summary
October 2024

Description	FYTD	Prior FY		FYTD	FYTD	MTD	FYTD	FYTD
	Appropriated	Encumbrances	Carryover	Expendable	Actual Expenditures	Actual Expenditures	Encumbrances	Remaining Balance
TOTAL FOR FUND 001 (GENERAL)	\$ 20,733,534.57	\$ 86,465.28		\$ 20,819,999.85	\$ 7,025,760.90	\$ 1,785,026.24	\$ 1,053,356.14	\$ 12,740,882.81
TOTAL FOR FUND 002 (BOND RETIREMENT):	\$ 473,827.98	\$ -		\$ 473,827.98	\$ 106,575.00	\$ 106,575.00	\$ -	\$ 367,252.98
TOTAL FOR FUND 003 (PERMANENT IMPROVEMENT):	\$ 100,000.00	\$ 74,825.00		\$ 174,825.00	\$ 822.05	\$ -	\$ 74,825.00	\$ 99,177.95
TOTAL FOR FUND 006 (FOOD SERVICE):	\$ 981,535.37	\$ -		\$ 981,535.37	\$ 274,550.98	\$ 91,797.65	\$ 85,670.58	\$ 621,313.81
TOTAL FOR FUND 008 (ENDOWMENT):	\$ 30,050.00	\$ -		\$ 30,050.00	\$ 20,750.00	\$ 1,000.00	\$ -	\$ 9,300.00
TOTAL FOR FUND 009 (UNIFORM SCHOOL SUPPLIES):	\$ 15,000.00	\$ -		\$ 15,000.00	\$ 1,710.39	\$ 545.19	\$ 1,285.98	\$ 12,003.63
TOTAL FOR FUND 018 (PUBLIC SCHOOL SUPPORT):	\$ 77,500.00	\$ 110.00		\$ 77,610.00	\$ 1,842.37	\$ 580.00	\$ 14,538.35	\$ 61,229.28
TOTAL FOR FUND 022(TOURNAMENT FUND):	\$ 7,000.00	\$ -		\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00
TOTAL FOR FUND 034 (CLASSROOM FACILITIES MAINT.):	\$ 1,995.76	\$ -		\$ 1,995.76	\$ -	\$ -	\$ -	\$ 1,995.76
TOTAL FOR FUND 035 (TERMINATION BENEFITS - HB426):	\$ 100,000.00	\$ -		\$ 100,000.00	\$ 41,094.52	\$ -	\$ -	\$ 58,905.48
TOTAL FOR FUND 200 (STUDENT MANAGED ACTIVITY):	\$ 20,500.00	\$ 6,636.55		\$ 27,136.55	\$ 5,897.53	\$ -	\$ 6,923.55	\$ 14,315.47
TOTAL FOR FUND 300 (DISTRICT MANAGED ACTIVITY):	\$ 240,315.00	\$ 1,808.80		\$ 242,123.80	\$ 79,329.45	\$ 14,000.12	\$ 21,253.74	\$ 141,540.61
TOTAL FOR FUND 439 (PUBLIC SCHOOL PRESCHOOL):	\$ 217,189.71	\$ -		\$ 217,189.71	\$ 34,203.27	\$ 10,006.78	\$ -	\$ 182,986.44
TOTAL FOR FUND 451 (DATA COMMUNICATION FUND):	\$ 5,400.00	\$ -		\$ 5,400.00	\$ 2,700.00	\$ -	\$ 2,700.00	\$ -
TOTAL FOR FUND 516 (IDEA PART B GRANTS):	\$ 378,308.00	\$ -		\$ 378,308.00	\$ 126,102.40	\$ 31,525.60	\$ -	\$ 252,205.60
TOTAL FOR FUND 572 (TITLE I DISADVANTAGED CHILDREN):	\$ 813,454.68	\$ -		\$ 813,454.68	\$ 245,125.24	\$ 49,598.71	\$ 1,436.56	\$ 566,892.88
TOTAL FOR FUND 584 (TITLE IV-A):	\$ 53,098.00	\$ -		\$ 53,098.00	\$ 8,212.50	\$ 5,445.00	\$ 4,567.50	\$ 40,318.00
TOTAL FOR FUND 590 (IMPROVING TEACHER QUALITY):	\$ 81,366.00	\$ -		\$ 81,366.00	\$ 32,428.80	\$ 6,773.54	\$ -	\$ 48,937.20
TOTAL FOR FUND 599 (MISCELLANEOUS FED. GRANT FUND):	\$ 73,816.00	\$ 177,734.38		\$ 251,550.38	\$ 213,351.97	\$ 6,216.16	\$ -	\$ 38,198.41
	24,403,891	347,580		24,751,471	8,220,457	2,109,090	1,266,557	15,264,456

Northwest Local School District
All Checks Written For The Month of
October-24

Check Number	Name	Date	Amount	Status	Reconcile Date
	0 AMAZON.COM	10/01/2024	2293.14	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	909.18	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	1354.22	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	1819.47	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	642.87	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	513.07	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	677.66	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	778.43	RECONCILED	10/31/2024
	0 AMAZON.COM	10/01/2024	363.68	RECONCILED	10/31/2024
116448	NORTHWEST REGIONAL WATER	10/08/2024	5275.6	RECONCILED	10/31/2024
	0 GRADY ENTERPRISES	10/09/2024	528	RECONCILED	10/31/2024
116465	STEPHEN CUNNINGHAM	10/10/2024	116.58	RECONCILED	10/31/2024
116451	GENERATION CONCRETE LLC	10/10/2024	1900	RECONCILED	10/31/2024
116452	GLO FIBER	10/10/2024	350.4	RECONCILED	10/31/2024
116462	RUMPKE OF OHIO, INC.	10/10/2024	1430.86	RECONCILED	10/31/2024
116453	HEALTHCARE BILLING SERV.,INC	10/10/2024	101	RECONCILED	10/31/2024
	0 OHI SHP	10/10/2024	256142.39	RECONCILED	10/31/2024
116464	SOUTH CENTRAL OHIO	10/10/2024	113513.96	RECONCILED	10/31/2024
116460	POWERFUND ONE LLC.	10/10/2024	12683.05	OUTSTANDING	
116468	VISION SERVICE PLAN	10/10/2024	1709.32	RECONCILED	10/31/2024
116457	MELANIE DALTON	10/10/2024	48	OUTSTANDING	
116454	JULIE SMITH	10/10/2024	158.79	RECONCILED	10/31/2024
	0 OHI SHP	10/10/2024	10410	OUTSTANDING	
116467	SUSAN SCHACKART	10/10/2024	135	RECONCILED	10/31/2024
	0 FIFTH THIRD BANK	10/10/2024	489.06	RECONCILED	10/31/2024
116469	ZIDE SPORT SHOP	10/10/2024	1672	RECONCILED	10/31/2024
116456	LITERACY RESOURCES, LLC	10/10/2024	1335	RECONCILED	10/31/2024
116461	RICK SCARBERRY	10/10/2024	286.76	RECONCILED	10/31/2024
116455	LEARN WELL	10/10/2024	406.98	RECONCILED	10/31/2024
116466	SUNBELT RENTALS	10/10/2024	833	RECONCILED	10/31/2024
116450	BARNES & NOBLE BOOKSTORE	10/10/2024	177.55	RECONCILED	10/31/2024
116459	PAXTON-PATTERSON	10/10/2024	138.37	RECONCILED	10/31/2024
116449	AMANDA BLAINE	10/10/2024	43.42	RECONCILED	10/31/2024
116458	OAESA	10/10/2024	295	RECONCILED	10/31/2024
116463	SCHOOL SPECIALTY, INC	10/10/2024	201.5	RECONCILED	10/31/2024
	0	10/11/2024	447390.24	RECONCILED	10/31/2024
	0 BRICKER GRAYDON	10/11/2024	1170	RECONCILED	10/31/2024
	0 SCHOOL EMPLOYEES	10/11/2024	417.53	RECONCILED	10/31/2024
	0 STATE TEACHERS RETIREMENT	10/11/2024	837.09	RECONCILED	10/31/2024
	0 PNC BANK	10/11/2024	4939.45	RECONCILED	10/31/2024
116485	PR INVESTMENTS LLC	10/16/2024	1638.75	OUTSTANDING	
116470	ALBERT E BREECH	10/16/2024	3150	RECONCILED	10/31/2024
116496	TRANSPORTATION ACCESSORIES	10/16/2024	1218	RECONCILED	10/31/2024
116476	GAMPP'S INC.	10/16/2024	23040	RECONCILED	10/31/2024
116471	ALL WAYS GREEN LAWN & TURF, LLC	10/16/2024	579	RECONCILED	10/31/2024
116483	NATHAN BAKIES	10/16/2024	2126.63	RECONCILED	10/31/2024
116472	AUTOMANIA	10/16/2024	8200	RECONCILED	10/31/2024
116473	CINTAS CORPORATION NO 2	10/16/2024	123.24	RECONCILED	10/31/2024
116492	STATE ELECTRIC SUPPLY COMPANY	10/16/2024	805.92	RECONCILED	10/31/2024
116493	STEVE'S LOCK & KEY	10/16/2024	94.95	RECONCILED	10/31/2024
116497	WINZER FRANCHISE COMPANY	10/16/2024	773.03	RECONCILED	10/31/2024
116475	GAHM'S, INC.	10/16/2024	1937.86	RECONCILED	10/31/2024
116491	SHAWNEE MENTAL HEALTHCENTER, INC	10/16/2024	4000	RECONCILED	10/31/2024
116481	LOWE'S HOME CENTERS INC.	10/16/2024	249.98	RECONCILED	10/31/2024
116474	CREGGER COMPANY, INC	10/16/2024	346.23	RECONCILED	10/31/2024
116490	SHARE CORPORATION	10/16/2024	372.82	RECONCILED	10/31/2024
116494	TAMMY BURCHETT	10/16/2024	65.66	RECONCILED	10/31/2024
116479	HILLYARD, INC.	10/16/2024	7651.14	RECONCILED	10/31/2024
116495	TOM BARBOUR AUTO PARTS, INC.	10/16/2024	372.09	RECONCILED	10/31/2024
116477	GLOCKNER CHEVROLET	10/16/2024	754.86	RECONCILED	10/31/2024

Check Number	Name	Date	Amount	Status	Reconcile Date
116487	SCHOOL PRIDE LTD	10/16/2024	1358.8	RECONCILED	10/31/2024
116489	SCIOTO RIBBER	10/16/2024	580	RECONCILED	10/31/2024
116488	SCHOOL SPECIALTY, INC	10/16/2024	1092.05	RECONCILED	10/31/2024
116480	HUNTINGTON HIGH SCHOOL	10/16/2024	150	RECONCILED	10/31/2024
116478	GLOCKNER OIL COMPANY, INC.	10/16/2024	572.7	RECONCILED	10/31/2024
116482	MITCHELL BROS TIRE & RETREAD	10/16/2024	2448	RECONCILED	10/31/2024
116484	OHIO MACHINERY COMPANY	10/16/2024	138006.35	RECONCILED	10/31/2024
116486	SCHOLASTIC CORPORATION	10/16/2024	1426.01	RECONCILED	10/31/2024
	0 OHIO BUREAU OF EMPLOYMENT SERV	10/17/2024	101.04	RECONCILED	10/31/2024
116499	PAULA GIBSON	10/18/2024	119	OUTSTANDING	
116498	JODI CONKEL	10/18/2024	102	RECONCILED	10/31/2024
116501	ROBERT GREEN	10/18/2024	119	RECONCILED	10/31/2024
116500	PHILLIP ARDEN	10/18/2024	119	RECONCILED	10/31/2024
116505	DEBORAH ADKINS LUTHER	10/24/2024	119	OUTSTANDING	
116504	B B & E CONST., INC.	10/24/2024	3385	OUTSTANDING	
116512	TAHER INC.	10/24/2024	45076.52	OUTSTANDING	
116510	SUSAN K ADAMS	10/24/2024	119	OUTSTANDING	
116514	XEROX CORPORATION	10/24/2024	2001.98	OUTSTANDING	
116502	AK SIGNS, LLC / COUNTDOWN TO KICKOFF	10/24/2024	1600	RECONCILED	10/31/2024
116503	ALBERT E BREECH	10/24/2024	1250	OUTSTANDING	
116507	OIAAA	10/24/2024	220	OUTSTANDING	
116506	FRONTIER	10/24/2024	331.16	OUTSTANDING	
116511	SUSAN SCHACKART	10/24/2024	123	OUTSTANDING	
116509	ROBERT GREEN	10/24/2024	119	RECONCILED	10/31/2024
116513	US BANK ST. PAUL	10/24/2024	106575	RECONCILED	10/31/2024
116508	PIKE COUNTY BOARD OF EDUCATION	10/24/2024	115	OUTSTANDING	
	0	10/25/2024	494592.63	RECONCILED	10/31/2024
	0 SCHOOL EMPLOYEES	10/25/2024	33816	RECONCILED	10/31/2024
	0 STATE TEACHERS RETIREMENT	10/25/2024	108764	RECONCILED	10/31/2024
	0 5/3 BANK	10/25/2024	12875.39	RECONCILED	10/31/2024
	0 STATE FOUNDATION DEDUCTS	10/25/2024	5511.88	RECONCILED	10/31/2024
	0 SCHOOL EMPLOYEES	10/25/2024	417.53	RECONCILED	10/31/2024
	0 STATE TEACHERS RETIREMENT	10/25/2024	837.09	RECONCILED	10/31/2024
	0 SOUTH CENTRAL OH ESC	10/25/2024	122920.22	RECONCILED	10/31/2024
116529	POSITIVE SOLUTIONS and CONSULTATION	10/30/2024	5445	OUTSTANDING	
116528	PATRICIA J. MOORE	10/30/2024	3529.8	OUTSTANDING	
116532	TIFFANY JACOBS	10/30/2024	36.43	OUTSTANDING	
116515	AEP OHIO	10/30/2024	27248.5	OUTSTANDING	
116522	JASON ROLAN SHELBY	10/30/2024	2500	OUTSTANDING	
116527	OHSAA	10/30/2024	800	OUTSTANDING	
116531	SOUTH CENTRAL OHIO	10/30/2024	3000	OUTSTANDING	
116526	OHIO ASSOCIATION FOR GIFTED	10/30/2024	3550	OUTSTANDING	
116519	CHAD MCNUTT	10/30/2024	25.94	OUTSTANDING	
116525	LARRY PATRICK	10/30/2024	50.92	OUTSTANDING	
116521	DEBRA SPRIGGS	10/30/2024	41.54	OUTSTANDING	
116524	JUNIOR LIBRARY GUILD	10/30/2024	182.97	OUTSTANDING	
116518	CANDICE WELLS	10/30/2024	525	OUTSTANDING	
116520	CLEANING SUPPLIES COMPANY INC.	10/30/2024	921.5	OUTSTANDING	
116517	BARBARA MONTGOMERY	10/30/2024	105.86	OUTSTANDING	
116523	JOSHUA POWELL	10/30/2024	29.19	OUTSTANDING	
116516	ANTHONY T. JENKINS	10/30/2024	220.43	RECONCILED	10/31/2024
116530	POWER OF THE PEN	10/30/2024	450	OUTSTANDING	
116546	OHIO PEST CONTROL INC.	10/31/2024	85	OUTSTANDING	
116536	BETH THROCKMORTON	10/31/2024	164.86	OUTSTANDING	
116553	WAVERLY JR HIGH	10/31/2024	10	OUTSTANDING	
116552	TERRY IAN MITCHELL	10/31/2024	40	OUTSTANDING	
116548	ROBNETT FIRE & SECURITY LLC	10/31/2024	1909	OUTSTANDING	
116554	ZIDE SPORT SHOP	10/31/2024	67.78	OUTSTANDING	
116547	OHSBCA COACHES CLINIC	10/31/2024	50	OUTSTANDING	
116545	OAESA	10/31/2024	299	OUTSTANDING	
116543	LORA WEST	10/31/2024	35.19	OUTSTANDING	
116550	SHAWNEE STATE UNIVERSITY	10/31/2024	1700	OUTSTANDING	
116539	IRONTON HIGH SCHOOL	10/31/2024	120	OUTSTANDING	
116544	NORTHWEST REGIONAL WATER	10/31/2024	6349.6	OUTSTANDING	

Check Number	Name	Date	Amount	Status	Reconcile Date	*	*
116555	ZIMMERMAN SCHOOL EQUIPMENT	10/31/2024	369.6	OUTSTANDING			
116540	JOANNA BOWLING	10/31/2024	185.57	OUTSTANDING			
116534	AUTOMANIA	10/31/2024	1300	OUTSTANDING			
116549	RUMPKE OF OHIO, INC.	10/31/2024	1430.86	OUTSTANDING			
116538	HEATHER THOMPSON	10/31/2024	73.7	OUTSTANDING			
116551	SOUTH CENTRAL OHIO	10/31/2024	25000	OUTSTANDING			
116537	BICKETT MACHINE & GAS SUPPLY	10/31/2024	369.23	OUTSTANDING			
116542	JOHN PARKER	10/31/2024	875	OUTSTANDING			
116541	JODIE ROACH	10/31/2024	188.31	OUTSTANDING			
116535	BENJAMIN REED	10/31/2024	53.08	OUTSTANDING			
116533	SHAWNEE STATE UNIVERSITY	10/31/2024	1000	OUTSTANDING			



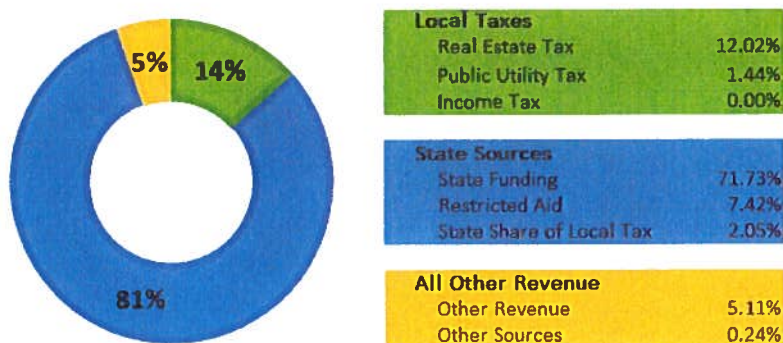
**Northwest Local Schools
Five Year Forecast
Fiscal Years 2025-2029**

**Julie Smith, Treasurer
Todd Jenkins, Superintendent**

The Ohio Department of Education requires the submission of a five year forecast of revenue and expenditures for the general operating fund during the month of November and May. This forecast is an update of what is known today and a prediction of what may happen in the future. The following assumptions are estimates; therefore, it should be emphasized that any forecast will always be prone to variations. It is especially true that the degree of accuracy diminishes the further into the future the forecast estimates. It should be expected that the fiscal year 2025 forecast will be more accurate than the fiscal year 2029 forecast.

Revenue

General fund revenue for FY25 is estimated at \$19,804,396. The majority of funding is received from two sources, state funding and real estate taxes. State sources make up 81% of revenue and local/other sources 19%.



General Property Tax (1.010)

Revenue includes real estate taxes received from the county auditor. Property Values are established by the County Auditor based on new construction, demolitions, BOR activity and complete reappraisal or updated values.

Scioto County is scheduled for an update in 2025, property values will be reviewed and updated to market value. We are estimating a 6% increase in residential value, a 5% increase in agricultural values and a 9% increase in commercial/industrial value. A total valuation increase of \$8.4 million.

In 2028, all Scioto County properties will be subject to a reappraisal. Properties will be viewed in person and value assessed accordingly. It is estimated that the reappraisal will increase values by an additional \$4.4 million.

Many property owners in the State have seen a drastic increase in property taxes in recent years. As a result of this quick increase there have been ongoing discussions regarding property tax reform at the State level. Ideas have included using a 3 year average and offering relief as a refundable tax credit. A report from the Joint Committee is expected in December. We are watching these developments closely, as any changes in the methodology of property tax collection could have a negative impact on school districts in the State.

Public Utility Personal Property Tax (1.020)

This category includes taxes paid by utility companies and railroads. Public Utility Personal Property (PUPP) values increased by \$1 million in tax year 2022. We expect our values to continue to grow by \$650 thousand each year of the forecast.

Income Tax (1.030)

The District does not collect an income tax.

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, continues the Fair School Funding Plan for FY25. We have projected FY25 funding based on the November 2024 foundation settlement and funding factors.

Key factors that influence state funding include:

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

Below is our most recent foundation funding report. Column "a" shows the amount of funding received in FY20. The current state budget allows for a guarantee insuring that districts do not receive less than they received in FY20. Column "b" shows the amount of funding that we should be receiving based on the ADM calculation for this current year. We are currently on that guarantee and the state is "making up" the difference in the amount of \$987,560.15. This guarantee is an increase of \$512,830.90 from this same time last year. For the purposes of calculating state funding, enrollment is the larger of FY24 or the average of FY24, FY23 and FY22. Our current funding is based on an ADM of 1070.58, compared to 1160.85 this same time last year, a difference of 90.27. We also receive a small amount that reflects the difference between FY21 and current funding, this amount was \$0.00 for the same time period last year.

	[a] Base State Funding	[b] Calculated State Funding	[c=(b-a)*%] Phase-in Funding ¹ 66.67%	[d=a+c] State Funding
State Support				
A Base Cost	\$6,452,448.25	\$6,004,979.23	\$-298,327.60	\$6,154,120.65
B Targeted Assistance	\$4,429,863.48	\$3,197,002.00	\$-821,948.75	\$3,607,914.73
C Special Education	\$1,418,912.54	\$1,059,900.83	\$-239,353.11	\$1,179,559.43
D Disadvantaged Pupil Impact Aid (DPIA)	\$636,235.28	\$1,171,807.20	\$357,065.80	\$993,301.08
E English Learners	\$0.00	\$0.00	\$0.00	\$0.00
F Gifted	\$75,898.92	\$87,142.38	\$7,496.01	\$83,394.93
G Career Technical Education	\$6,543.10	\$17,803.79	\$7,507.50	\$14,050.60
H Foundation Funding (A + B + C + D + E + F + G)	\$13,019,901.57	\$11,538,635.43	\$-987,560.15	\$12,032,341.42
I Temporary Transitional Aid Guarantee	Amount received in FY20	What we should be receiving based on current enrollment	Difference between FY20 and FY25	\$987,560.15
J Supplemental Targeted Assistance				\$258,577.96
K Transportation				\$1,939,139.59
L Formula Transition Supplement			Difference between FY21 and current funding	\$46,783.27
M Total Formula Funding (H + I + J + K + L)				\$15,264,402.39

Our funding status for FY26-29 will depend on state budgets that are unknown at this time. There is no guarantee that the current Fair School Funding Plan or the guarantee 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. Updates to base cost have been updated per the FSFP.

- Restricted Grants (1.040)

This includes career tech funding, student wellness funds, gifted and economically disadvantaged funding (now known as DPIA). As a direct result of school wide CEP (free lunches), we have seen an increase of \$463,000 in DPIA funds over last year. As shown in the previous graphic, DPIA is a line item in our base cost, therefore we see no direct benefit to our bottom line. The dollars are only shifted from unrestricted to restricted.

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 reimbursements from the state of Ohio for local taxpayer credits or reductions to their tax bill. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied credit, plus a homestead credit for qualifying taxpayers.

All Other Revenue (1.060)

All other local revenue encompasses any revenue that does not fit the above lines. This line consists of e-rate money, insurance claims, Medicaid reimbursements, manufactured home taxes, earnings on investments, lease payments from SOMC and stumpage. Most items in this category are projected with minor increases. We anticipate that interest rates will begin to lower, thus resulting in lower interest income in future years.

Short-Term Borrowing – (2.010 & 2.020)

There is no short-term borrowing projected in this forecast.

Operating Transfers In (2.040)

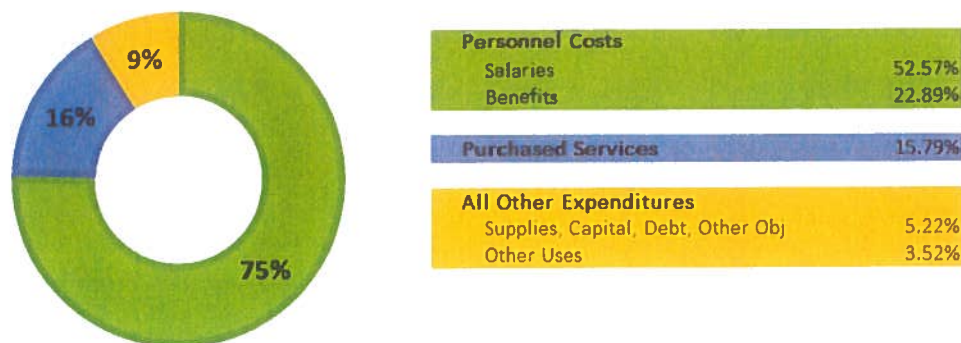
The majority of this amount represents an anticipated transfer into the furniture fund. The remainder represents funds transferred from the tournament account for general fund expenses.

Other Financing Sources (2.060)

This funding source is typically a refund of prior year expenditures that is very unpredictable. For future years we are estimating an amount of refunds that are in line with historical collections. For our purposes this represents refunds of prior year payments to the Bureau of Workers' Compensation, group retro rebates which are received several years later under the program. It also includes prior year Medicaid settlements and prior year propane tax refunds. This line item is set to remain flat during the forecast cycle.

Expenditures

Salaries and benefits make up 75% of all expenditures.



Personal Services (3.010)

This category includes salaries and wages paid to certified staff, classified staff, administrative staff, substitutes, tutors, board members, etc. from the general fund. Estimates are based on current staffing levels, and negotiated salaries, and for years not yet covered by a negotiated agreement, a 1% wage increase is included for modeling purposes only.

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 rates for calendar year 2024, by 20%, this resulted in a significant increase in spending on this line item for FY24. The increase for calendar year 2025 is set at 3%. STRS/SERS, Medicare and workers' compensation increase relative to salaries. We are hopeful that the large health increase in 2024 will offset the need for large increases in the near future and have estimated future increases at 3%. We will have a better indication of the financial position of the health plan and will update as needed with the May forecast. Health insurance benefits are approximately 60% of this line item.

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)

Per the life of the forecast \$120,000 will be allocated to improvements/equipment purchases, to be determined on a year to year basis. \$130,000 has been allocated for an annual bus purchase.

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)

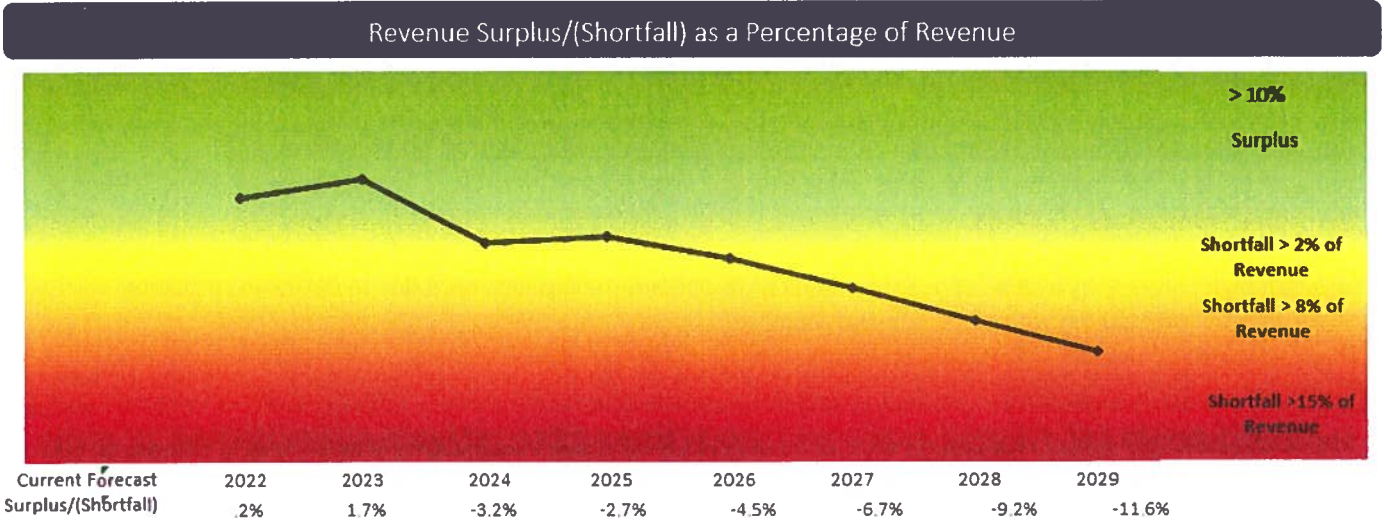
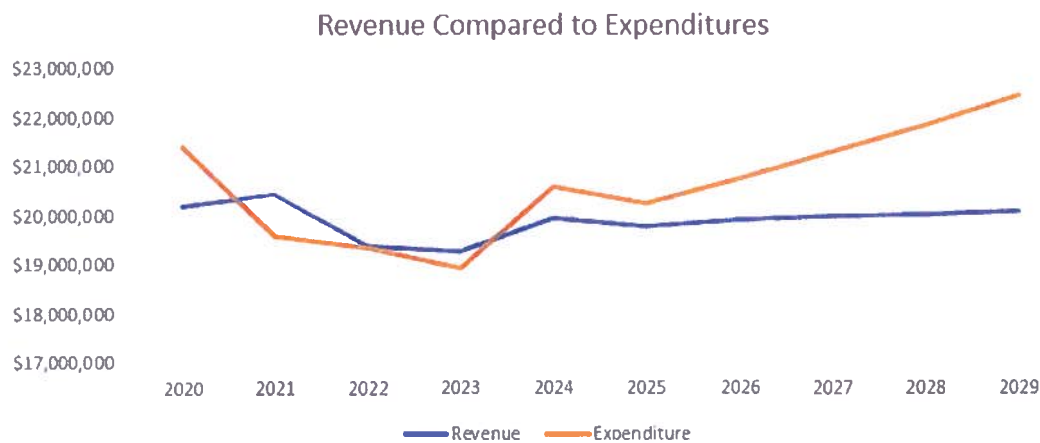
This category represents the transfers to the sports funds, band uniform fund, furniture reserve, severance fund as well as the transfer for payment of energy conservation notes and athletic project notes. Transfers will continue to be evaluated as funding levels permit. The last payment on the energy notes was made this month, the last payment for the athletic project is reflected in FY29 on the forecast. No advances are anticipated during the forecast period.

All Other Financing (5.030)

The district is not anticipating expenditures on this line item.

FINAL NOTES

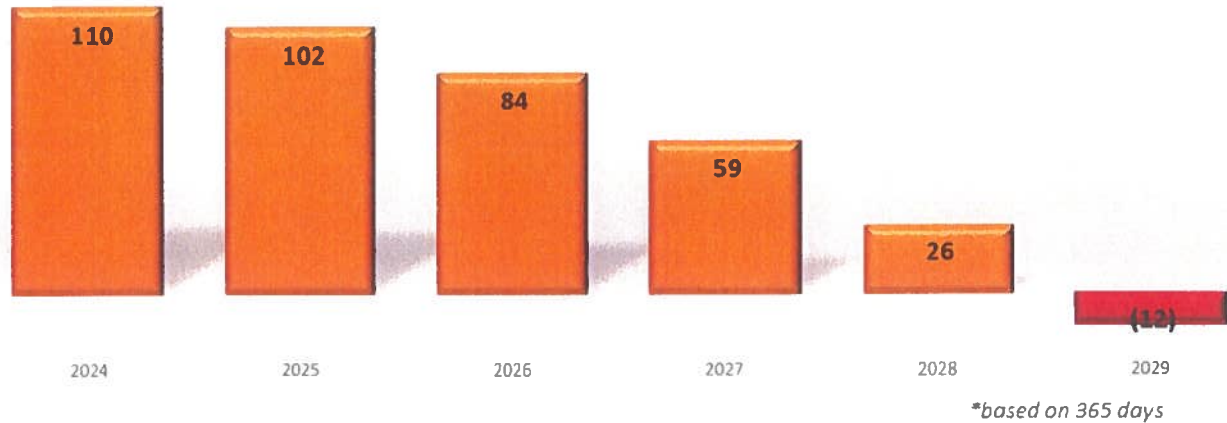
As shown in this graph, expenditures are outpacing revenues over the life of the forecast. The forecast is currently projecting a negative balance at the end of FY29.



- The district is trending toward revenue shortfall with the expenditures growing faster than revenue.
- A revenue increase of 11.56% is needed to balance the budget in fiscal year 2029, or a \$2,326,409 reduction in expenditures.
- The largest contributor to the projected revenue trend is the change in State Funding.
- The expenditure most impacting the changing trend is Purchased Services.

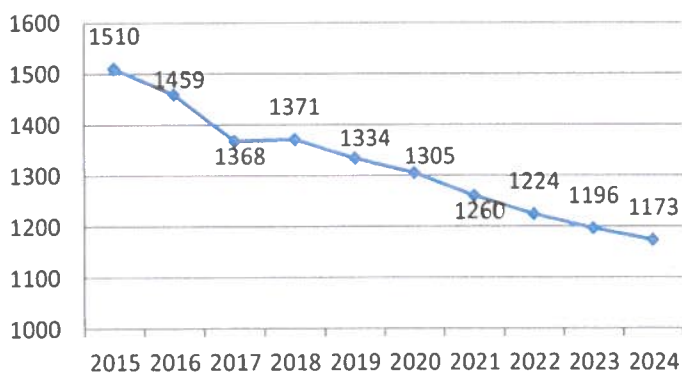
For the life of the forecast we are deficient spending. As a result of deficient spending, our cash balance is decreasing each year. It is recommended by the Government Finance Officers Association (GFOA) and other authoritative sources that a district maintains a minimum of a thirty (30) day cash balance.

Days Cash on Hand at Fiscal Year-end

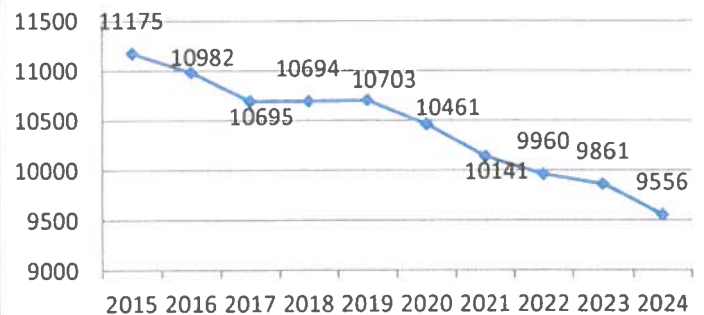


Enrollment is also a concern for the future, although we are currently on the guarantee, there are aspects of state funding that are based on current enrollment and these dollars will decline along with enrollment. In addition to funding, declining enrollment can have an effect on bus routing, staffing levels, food service and athletics. As shown in the graph below, our decrease in enrollment is consistent with that of all schools in Scioto County. When taking into account historical trends and the local birthrates, it is estimated that our enrollment will trend toward 974 in FY2029.

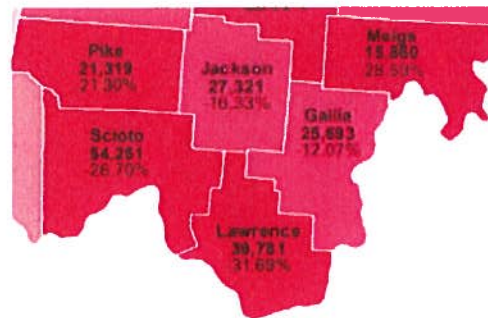
NW Enrollment History K-12



Scioto County Enrollment History K-12



It is interesting to note, where enrollment is concerned, the long term population outlook for the State of Ohio is not a good one. A recently released study by the Ohio Department of Development is predicting the state will lose 675,000 people between the years 2020 to 2050. Although many of us will be out of the education field by that time, it is something to note for the future. A declining population can have many impacts to a school district beyond decreasing enrollment, including decreased local property tax collections and decreased state tax collections, both of which can result in a decreased ability for the district and the state to provide services and funds. Scioto County is projected to lose 26.7% of its population during the 30 year time period.



As noted, there are many factors that come together for the completion of a Five Year Forecast. It is a useful tool in determining the current health of the District and for monitoring what we may see in the future. Although the forecast currently shows a negative balance in the final year of the forecast, many factors can have an impact between now and then. We will remain diligent in controlling costs and using our resources as efficiently as we can.

Northwest Local School District

Scioto

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2022, 2023 and 2024 Actual,
Forecasted Fiscal Years Ending June 30, 2025 Through 2029

		Actual					Forecasted				
		Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change		Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues											
1.010	General Property Tax (Real Estate)	2,062,136	2,274,065	2,340,925	6.6%		2,374,535	2,485,971	2,566,471	2,592,664	2,665,759
1.020	Tangible Personal Property Tax	207,739	253,915	271,718	14.6%		284,113	296,910	309,721	322,531	335,341
1.030	Income Tax				0.0%						
1.035	Unrestricted State Grants-in-Aid	14,442,956	14,369,731	14,412,949	-0.1%		14,168,281	13,880,988	13,731,715	13,736,874	13,770,441
1.040	Restricted State Grants-in-Aid	1,112,254	1,128,723	1,315,873	9.0%		1,465,397	1,738,692	1,844,086	1,831,467	1,770,375
1.045	Restricted Federal Grants-in-Aid - SF5F				0.0%						
1.050	State Share of Local Property Taxes	361,224	382,028	401,626	5.4%		404,722	420,036	435,736	439,869	449,399
1.060	All Other Revenues	755,911	724,274	1,175,287	29.0%		1,008,495	995,320	1,021,800	1,049,363	1,078,059
1.070	Total Revenues	18,942,220	19,132,736	19,918,378	2.6%		19,705,543	19,817,917	19,909,529	19,972,768	20,069,374
Other Financing Sources											
2.010	Proceeds from Sale of Notes				0.0%						
2.020	State Emergency Loans and Advancements (Approved)				0.0%						
2.040	Operating Transfers-In	4,441	16,983	16,732	140.5%		17,000	17,000	17,000	17,000	17,000
2.050	Advances-In	451,620			0.0%						
2.060	All Other Financing Sources	2,384	149,508	30,350	3045.8%		30,350	30,350	30,350	30,350	30,350
2.070	Total Other Financing Sources	458,445	166,491	47,082	-67.7%		47,350	47,350	47,350	47,350	47,350
2.080	Total Revenues and Other Financing Sources	19,400,665	19,299,227	19,965,460	1.5%		19,752,893	19,865,267	19,956,879	20,020,118	20,116,724
Expenditures											
3.010	Personal Services	10,259,616	10,403,130	10,573,309	1.5%		10,666,564	11,045,387	11,397,058	11,760,705	12,137,993
3.020	Employees' Retirement/Insurance Benefits	4,129,015	4,164,602	4,948,517	9.8%		4,644,964	4,793,966	4,941,118	5,092,918	5,249,721
3.030	Purchased Services	2,744,439	2,770,812	3,201,478	8.3%		3,204,429	3,242,246	3,280,558	3,319,373	3,358,696
3.040	Supplies and Materials	730,122	546,620	693,900	0.9%		648,705	661,679	674,913	688,411	702,179
3.050	Capital Outlay	388,369	117,530	221,241	9.3%		250,000	250,000	250,000	250,000	250,000
3.060	Intergovernmental				0.0%						
Debt Service:											
4.010	Principal-All (Historical Only)				0.0%						
4.020	Principal-Notes				0.0%						
4.030	Principal-State Loans				0.0%						
4.040	Principal-State Advancements				0.0%						
4.050	Principal-HB 264 Loans				0.0%						
4.055	Principal-Other				0.0%						
4.060	Interest and Fiscal Charges				0.0%						
4.300	Other Objects	151,814	157,109	160,173	2.7%		160,267	161,870	163,488	165,123	166,775
4.500	Total Expenditures	18,403,375	18,159,803	19,798,618	3.9%		19,574,929	20,155,148	20,707,135	21,276,530	21,865,364
Other Financing Uses											
5.010	Operating Transfers-Out	951,989	803,530	808,573	-7.5%		715,028	596,301	590,238	584,061	577,769
5.020	Advances-Out				0.0%						
5.030	All Other Financing Uses				0.0%						
5.040	Total Other Financing Uses	951,989	803,530	808,573	-7.5%		715,028	596,301	590,238	584,061	577,769
5.050	Total Expenditures and Other Financing Uses	19,355,364	18,963,333	20,607,191	3.3%		20,289,957	20,751,449	21,297,373	21,860,591	22,443,133
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	45,301	335,894	641,731	175.2%		537,064	886,182	1,340,494	1,840,473	2,326,409
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	6,448,956	6,494,257	6,830,151	2.9%		6,188,420	5,651,356	4,765,174	3,424,680	1,584,207
7.020	Cash Balance June 30	6,494,257	6,830,151	6,188,420	-2.1%		5,651,356	4,765,174	3,424,680	1,584,207	742,202
8.010	Estimated Encumbrances June 30				0.0%		85,000	85,000	85,000	85,000	85,000
Reservation of Fund Balance											
9.010	Textbooks and Instructional Materials				0.0%						
9.020	Capital Improvements				0.0%						
9.030	Budget Reserve				0.0%						
9.040	DPIA				0.0%						
9.045	Fiscal Stabilization				0.0%						
9.050	Debt Service				0.0%						
9.060	Property Tax Advances				0.0%						
9.070	Bus Purchases				0.0%						
9.080	Subtotal				0.0%						
10.010	Fund Balance June 30 for Certification of Appropriations	6,494,257	6,830,151	6,188,420	-2.1%		5,566,356	4,680,174	3,339,680	1,499,207	827,202
Revenue from Replacement/Renewal Levies											
11.010	Income Tax - Renewal				0.0%						
11.020	Property Tax - Renewal or Replacement				0.0%						
11.300	Cumulative Balance of Replacement/Renewal Levies				0.0%						

