

**Budget Assumptions**  
**Ottawa Hills Local Schools**  
**F.Y. 2021**

**Class Size** - The following class size guidelines are intended to help teachers meet individual student needs and optimize student performance.

20 or fewer students in kindergarten through second grade  
25 or fewer students in third grade through sixth grade  
25 or fewer students in seventh grade through twelfth grade

**Comprehensive Curriculum** - The State of Ohio requires Ottawa Hills High School to offer a comprehensive curriculum, ranging from career and technical to college preparatory. A comprehensive curriculum, with an emphasis on college preparatory courses, sometimes results in classes with ten or fewer students.

**Special Education** - Federal law requires Ottawa Hills Local Schools to provide a “free and appropriate public education” (FAPE) for students who qualify, from ages three through twenty-one. Services range from preschool to special classrooms for students with multiple handicaps.

**Curriculum Materials** - Public schools in Ohio are required to evaluate textbooks and complete course of study reviews regularly and to make changes as needed.

**Unique Program Costs** - Special programs at the elementary school provide additional small group instruction for students who do not qualify for special education services or who require remediation in skill areas required for State Proficiency/Achievement Tests. The K-12 computer technology education curriculum prepares students to use technology.

**Extra-Curricular Activities** - Ottawa Hills offers an extensive program of athletics, clubs, music, and drama for students. A high percentage of students participate in extra-curricular programs.

**Salaries and Benefits** - In the interest of attracting and keeping excellent staff, the Ottawa Hills School Board is committed to compensating teachers and administrators at a level that is among the best in the Toledo area.

**Staff Development** - To promote continued staff growth and improvement, staff development opportunities are offered both within and outside the school district.

**Buildings and Grounds** - The school district provides and maintains adequate physical facilities for the operation of the educational and extra-curricular programs at Ottawa Hills.

6/16/20

**General Fund  
Instruction  
Regular Instruction  
1100**

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

|        |                      | 17/18              | 18/19              | 19/20              | 20/21              |
|--------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Object | Description          | Actual             | Actual             | Budgeted           | Budgeted           |
| 100    | Salaries             | 5,147,071          | 5,462,817          | \$6,075,948        | \$6,202,076        |
| 200    | Fringe Benefits      | 1,935,290          | 1,958,982          | \$2,181,650        | \$2,254,670        |
| 400    | Purchased Services   | 92,571             | 107,224            | \$116,319          | \$123,369          |
| 500    | Supplies & Materials | 418,286            | 392,652            | \$518,217          | \$489,472          |
| 600    | Equipment            | 185,514            | 14,164             | \$21,700           | \$12,790           |
| 800    | Miscellaneous        | -                  | -                  | \$420              | \$425              |
|        |                      | <b>\$7,778,732</b> | <b>\$7,935,839</b> | <b>\$8,914,254</b> | <b>\$9,082,802</b> |

**Special Instruction  
1200**

Instructional activities designed primarily to deal with pupil exceptionalities. The special instruction service areas include pre-primary, elementary and secondary services for the: academically gifted, handicapped, disadvantaged, and other special programs.

|        |                      | 17/18              | 18/19              | 19/20              | 20/21              |
|--------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Object | Description          | Actual             | Actual             | Budgeted           | Budgeted           |
| 100    | Salaries             | 160,718            | 154,896            | \$240,655          | \$254,400          |
| 200    | Fringe Benefits      | 106,255            | 135,130            | \$147,060          | \$168,865          |
| 400    | Purchased Services   | 741,658            | 802,291            | \$965,505          | \$1,079,323        |
| 500    | Supplies & Materials | 8,212              | 12,671             | \$12,000           | \$10,500           |
| 600    | Equipment            | 11,223             | 7,313              | \$10,006           | \$9,595            |
|        |                      | <b>\$1,028,066</b> | <b>\$1,112,301</b> | <b>\$1,375,226</b> | <b>\$1,522,683</b> |

**Other Instruction  
1900**

Includes instruction not defined previously. Expenses include: Instructional intervention, open enrollment, community schools, and post secondary options.

|        |                       | 17/18            | 18/19            | 19/20            | 20/21            |
|--------|-----------------------|------------------|------------------|------------------|------------------|
| Object | Description           | Actual           | Actual           | Budgeted         | Budgeted         |
| 100    | Salaries              | 8,333            | 8,780            | \$11,000         | \$116,500        |
| 200    | Fringe Benefits       | 1,371            | 1,283            | \$0              | \$19,605         |
| 400    | Purchased Services    | 105,887          | 138,851          | \$132,400        | \$186,000        |
| 500    | Supplies and Material | 7,789            | 7,876            | \$15,000         | \$11,000         |
|        |                       | <b>\$123,380</b> | <b>\$156,790</b> | <b>\$158,400</b> | <b>\$333,105</b> |

**Support Services – Pupil  
2100**

Activities, which are designed to assess and improve the well being of students and to supplement the teaching process.

| Object | Description          | 17/18              | 18/19              | 19/20              | 20/21              |
|--------|----------------------|--------------------|--------------------|--------------------|--------------------|
|        |                      | Actual             | Actual             | Budgeted           | Budgeted           |
| 100    | Salaries             | 576,665            | 618,635            | \$617,015          | \$645,990          |
| 200    | Fringe Benefits      | 242,468            | 247,376            | \$226,066          | \$272,920          |
| 400    | Purchased Services   | 215,196            | 227,367            | \$286,200          | \$303,742          |
| 500    | Supplies & Materials | 5,364              | 5,786              | \$6,640            | \$10,110           |
| 600    | Equipment            | -                  | -                  | \$0                | \$0                |
| 800    | Miscellaneous        | 325                | 225                | \$625              | \$605              |
|        |                      | <u>\$1,040,018</u> | <u>\$1,099,389</u> | <u>\$1,136,546</u> | <u>\$1,233,367</u> |

**Support Services – Instructional  
2200**

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

| Object | Description          | 17/18            | 18/19            | 19/20            | 20/21            |
|--------|----------------------|------------------|------------------|------------------|------------------|
|        |                      | Actual           | Actual           | Budgeted         | Budgeted         |
| 100    | Salaries             | 275,852          | 288,741          | \$333,438        | \$352,360        |
| 200    | Fringe Benefits      | 127,143          | 132,385          | \$163,915        | \$164,150        |
| 400    | Purchased Services   | 37,696           | 42,573           | \$116,700        | \$82,000         |
| 500    | Supplies & Materials | 24,230           | 23,461           | \$10,080         | \$11,080         |
| 600    | Equipment            | 7,358            | -                | \$700            | \$700            |
| 800    | Miscellaneous        | 179              | 179              | \$200            | \$200            |
|        |                      | <u>\$472,458</u> | <u>\$487,339</u> | <u>\$625,033</u> | <u>\$610,490</u> |

**Support Services – Board of Education  
2300**

Activities concerned with establishing and administering policy in connection with operating the school district.

| Object | Description          | 17/18           | 18/19           | 19/20           | 20/21           |
|--------|----------------------|-----------------|-----------------|-----------------|-----------------|
|        |                      | Actual          | Actual          | Budgeted        | Budgeted        |
| 400    | Purchased Services   | 21,129          | 30,134          | \$31,250        | \$32,250        |
| 500    | Supplies & Materials | 150             | 150             | \$200           | \$500           |
| 800    | Miscellaneous        | 13,125          | 6,286           | \$11,300        | \$11,500        |
|        |                      | <u>\$34,404</u> | <u>\$36,570</u> | <u>\$42,750</u> | <u>\$44,250</u> |

## Support Services – Administration

### 2400

Activities concerned with overall administrative responsibility for a single school, a group of schools, or the entire district.

| Object | Description          | 17/18<br>Actual    | 18/19<br>Actual    | 19/20<br>Budgeted  | 20/21<br>Budgeted  |
|--------|----------------------|--------------------|--------------------|--------------------|--------------------|
| 100    | Salaries             | 670,325            | 699,256            | \$737,380          | \$747,870          |
| 200    | Fringe Benefits      | 294,498            | 294,036            | \$316,480          | \$317,000          |
| 400    | Purchased Services   | 108,994            | 89,392             | \$90,425           | \$124,525          |
| 500    | Supplies & Materials | 17,793             | 19,277             | \$7,150            | \$13,950           |
| 600    | Equipment            | 506                | 195                | \$2,700            | \$4,000            |
| 800    | Miscellaneous        | 12,845             | 11,042             | \$14,095           | \$18,340           |
|        |                      | <u>\$1,104,961</u> | <u>\$1,113,198</u> | <u>\$1,168,230</u> | <u>\$1,225,685</u> |

## Support Services – Fiscal

### 2500

Activities concerned with the financial operations of the school district. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and auditing.

| Object | Description          | 17/18<br>Actual  | 18/19<br>Actual  | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|----------------------|------------------|------------------|-------------------|-------------------|
| 100    | Salaries             | 242,364          | 249,767          | \$255,860         | \$274,160         |
| 200    | Fringe Benefits      | 111,076          | 113,746          | \$119,125         | \$116,175         |
| 400    | Purchased Services   | 10,746           | 12,271           | \$9,000           | \$11,000          |
| 500    | Supplies & Materials | 28,633           | 11,676           | \$23,000          | \$25,000          |
| 600    | Equipment            | -                | 4,915            | \$5,000           | \$5,000           |
| 800    | Miscellaneous        | 213,726          | 171,683          | \$235,800         | \$223,400         |
|        |                      | <u>\$606,545</u> | <u>\$564,058</u> | <u>\$647,785</u>  | <u>\$654,735</u>  |

## Support Services – Operation and Maintenance of Plant Services

### 2700

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

| Object | Description          | 17/18<br>Actual    | 18/19<br>Actual    | 19/20<br>Budgeted  | 20/21<br>Budgeted  |
|--------|----------------------|--------------------|--------------------|--------------------|--------------------|
| 100    | Salaries             | 424,332            | 438,926            | \$501,210          | \$483,910          |
| 200    | Fringe Benefits      | 189,086            | 191,562            | \$210,105          | \$234,255          |
| 400    | Purchased Services   | 490,779            | 463,907            | \$491,150          | \$534,300          |
| 500    | Supplies & Materials | 76,597             | 98,107             | \$107,000          | \$139,500          |
| 600    | Equipment            | 8,267              | 29,934             | \$45,000           | \$8,000            |
|        |                      | <u>\$1,189,061</u> | <u>\$1,222,436</u> | <u>\$1,354,465</u> | <u>\$1,399,965</u> |

### Support Services – Transportation

**2800**

Activities concerned with conveyance of individuals to and from school, as provided by state law. It includes transportation to school activities and between home and school.

| Object | Description        | 17/18           | 18/19           | 19/20           | 20/21           |
|--------|--------------------|-----------------|-----------------|-----------------|-----------------|
|        |                    | Actual          | Actual          | Budgeted        | Budgeted        |
| 100    | Salaries           | 16,204          | 17,908          | \$19,600        | \$26,600        |
| 200    | Fringe Benefits    | 2,804           | 2,627           | \$3,655         | \$4,765         |
| 400    | Purchased Services | 12,317          | 19,601          | \$27,200        | \$27,200        |
| 600    | Equipment          | \$0             | \$0             | \$0             | \$0             |
|        |                    | <b>\$31,325</b> | <b>\$40,136</b> | <b>\$50,455</b> | <b>\$58,565</b> |

### Support Services – Central

**2900**

Activities, other than general administration, which support each of the other instructional and supporting services programs, including long-range planning, research, development, evaluation, information staff, statistical, and data processing services.

| Object | Description          | 17/18            | 18/19            | 19/20            | 20/21            |
|--------|----------------------|------------------|------------------|------------------|------------------|
|        |                      | Actual           | Actual           | Budgeted         | Budgeted         |
| 100    | Salaries             | 166,248          | 218,782          | \$247,585        | \$268,060        |
| 200    | Fringe Benefits      | 83,287           | 103,267          | \$139,820        | \$148,190        |
| 400    | Purchased Services   | 151,175          | 223,001          | \$137,850        | \$138,600        |
| 500    | Supplies & Materials |                  | 1,077            | \$2,000          | \$1,500          |
| 600    | Equipment            |                  | 827              | \$1,000          | \$0              |
| 800    | Miscellaneous        | -                | 90               | -                | 1,000            |
|        |                      | <b>\$400,710</b> | <b>\$547,044</b> | <b>\$528,255</b> | <b>\$557,350</b> |

### Community Services

**3200**

Payments made by the school district to support activities that do not directly relate to providing education for pupils in a school district. Foundation director added to FY17 budget.

| Object | Description          | 17/18            | 18/19            | 19/20            | 20/21            |
|--------|----------------------|------------------|------------------|------------------|------------------|
|        |                      | Actual           | Actual           | Budgeted         | Budgeted         |
| 100    | Salaries             | 65,078           | 68,127           | \$69,275         | \$118,000        |
| 200    | Fringe Benefits      | 30,373           | 31,175           | \$33,945         | \$43,055         |
| 400    | Purchased Services   | 19,334           | 34,537           | \$53,000         | \$53,000         |
| 500    | Supplies & Materials | 426              | 399              |                  | \$2,000          |
| 600    | Equipment            | -                | 877              | -                | -                |
|        |                      | <b>\$115,211</b> | <b>\$135,115</b> | <b>\$156,220</b> | <b>\$216,055</b> |

**Academic Oriented Activities**

**4100**

A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interest and study in specific aspects of the subject matter provided in a regular class. Frequently emphasized are opportunities for pupils, which will enrich their regular classroom and personal lives. Included in this category are (1) Subject Oriented Activities, (2) Language Oriented Activities, (3) Music Oriented Activities, and (4) Honor Societies.

| Object | Description        | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|--------------------|-----------------|-----------------|-------------------|-------------------|
| 100    | Salaries           | 69,047          | 79,601          | \$88,245          | \$79,685          |
| 200    | Fringe Benefits    | 12,203          | 12,726          | \$17,705          | \$15,375          |
| 400    | Purchased Services | \$0             | \$0             | \$0               | \$0               |
|        |                    | <b>\$81,250</b> | <b>\$92,327</b> | <b>\$105,950</b>  | <b>\$95,060</b>   |

**Sport Oriented Activities**

**4500**

Activities offered students on a voluntary basis that provide opportunities for developing physical and mental fitness in competitive situations.

| Object | Description          | 17/18<br>Actual  | 18/19<br>Actual  | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|----------------------|------------------|------------------|-------------------|-------------------|
| 100    | Salaries             | 382,026          | 362,013          | \$381,810         | \$394,360         |
| 200    | Fringe Benefits      | 89,411           | 74,218           | \$89,485          | \$92,010          |
| 400    | Purchased Services   | 18,732           | 19,314           | \$27,450          | \$27,250          |
| 500    | Supplies & Materials | 76               | 61               | \$500             | \$500             |
| 600    | Equipment            | -                | 3,697            |                   |                   |
| 800    | Miscellaneous        | 100              | 573              | \$900             | \$800             |
|        |                      | <b>\$490,345</b> | <b>\$459,876</b> | <b>\$500,145</b>  | <b>\$514,920</b>  |

**School and Public Service Co-Curricular Activities**

**4600**

Included are civic and social oriented activities organized primarily to provide pupil participation in experiences, which relate to governmental bodies, citizen involvement, and school service.

| Object | Description     | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|-----------------|-----------------|-----------------|-------------------|-------------------|
| 100    | Salaries        | 29,817          | 27,484          | \$32,700          | \$32,825          |
| 200    | Fringe Benefits | 6,287           | 4,245           | \$5,275           | \$5,315           |
|        |                 | <b>\$36,104</b> | <b>\$31,729</b> | <b>\$37,975</b>   | <b>\$38,140</b>   |

**Contingencies – Long Range Plan  
7100**

Transactions that will be used for the implementation of the long-range plan.

| Object | Description | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|-------------|-----------------|-----------------|-------------------|-------------------|
| 900    | Transfers   | \$0             | \$0             | \$0               | \$0               |
|        |             | \$0             | \$0             | \$0               | \$0               |

**Transfer Out  
7200**

Transactions that withdraw money from one fund and permanently place it in another.

| Object | Description | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|-------------|-----------------|-----------------|-------------------|-------------------|
| 900    | Transfers   | \$100,000       | 1,092,997       | 720,869           | 130,000           |
|        |             | \$100,000       | \$1,092,997     | \$720,869         | \$130,000         |

**Advances Out  
7400**

Transactions, which withdraw money, form one fund to another, in anticipation of future revenue with which to repay the fund making the advance.

| Object | Description | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|-------------|-----------------|-----------------|-------------------|-------------------|
| 900    | Advances    | \$0             | \$0             | -                 | \$0               |
|        |             | \$0             | \$0             | \$0               | \$0               |

**Refund of Prior Year Receipts  
7500**

Expenditures, which are made for the purpose of refunding monies, received in a prior fiscal year.

| Object | Description             | 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|--------|-------------------------|-----------------|-----------------|-------------------|-------------------|
| 900    | Refund Prior Yr Receipt | \$0             | \$0             | \$0               | \$0               |
|        |                         | \$0             | \$0             | \$0               | \$0               |

| <b>Total</b> |  |              |              |              |              |
|--------------|--|--------------|--------------|--------------|--------------|
|              |  | \$14,632,570 | \$16,127,144 | \$17,522,558 | \$17,717,172 |

### Total General Fund By Object

| Object | Description         | 17/18        | 18/19        | 19/20        | 20/21        |
|--------|---------------------|--------------|--------------|--------------|--------------|
|        |                     | Actual       | Actual       | Budgeted     | Budgeted     |
| 100    | Salaries            | \$8,234,080  | \$8,695,733  | \$9,611,721  | \$9,996,796  |
| 200    | Fringe Benefits     | \$3,231,552  | \$3,302,758  | \$3,654,286  | \$3,856,350  |
| 400    | Purchased Service   | \$2,026,214  | \$2,210,463  | \$2,484,449  | \$2,722,559  |
| 500    | Supplies/Materials  | \$587,556    | \$573,193    | \$701,787    | \$715,112    |
| 600    | New Equipment       | \$212,868    | \$61,922     | \$86,106     | \$40,085     |
| 800    | Miscellaneous       | \$240,300    | \$190,078    | \$263,340    | \$256,270    |
| 900    | Operating Transfers | \$100,000    | \$1,092,997  | \$720,869    | \$130,000    |
|        | Total General Fund  | \$14,632,570 | \$16,127,144 | \$17,522,558 | \$17,717,172 |



**002 Bond Retirement**

A fund provided for the retirement of serial bonds and short-term loans.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$0             | \$0             | \$0               | \$0               |

**003 Permanent Improvement**

A fund provided to account for all transactions related to the acquiring, constructing, or improving of such permanent improvements as are authorized by Chapter 5705, Revised Code.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$2,564,921     | \$687,690       | \$1,275,000       | \$800,000         |

**007 Special Trust**

A fund used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, and other governments.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$7,794         | \$11,278        | \$35,000          | \$20,000          |

**008 Endowment**

A fund used to account for money, securities or lands, which have been set aside as an investment for public school purposes. The income from such a fund may be expended, but the principal must remain intact.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$651           | \$867           | \$6,500           | \$2,000           |

**009 Uniform School Supplies**

A fund provided to account for the purchase and sale of school supplies as adopted by the board of education for use in the schools of the district.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$6,959         | \$6,555         | \$13,000          | \$10,000          |

### 014 Rotary – Internal Services

A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as a fiscal agent. The funds are currently for Grades six outdoor education activities.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$81,186        | \$65,126        | \$80,000          | \$85,000          |

### 018 Public School Support

A fund provided to account for specific local revenue sources, other than taxes or expendable trusts that are restricted to expenditures of specific purposes approved by board resolution. Such expenditures may include curricular and extra-curricular related purchases.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$104,190       | \$106,276       | \$115,000         | \$95,000          |

### 022 OHSAA Tournament Fund

A fund used for Ohio High School Athletic Association post-season tournaments.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$3,626         | \$5,686         | \$8,000           | \$8,000           |

### 029 Ottawa Hills Education Foundation Fund

A fund used for Ottawa Hills Schools Foundation approved disbursements.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$0             | \$18,333        | \$80,000          | \$80,000          |

### 035 Termination Benefits Fund

A fund in which cash is accrued to pay termination benefits.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$87,749        | \$16,642        | \$45,000          | \$60,000          |

**070 Capital Projects Fund - Fitness Center**

A fund in which cash is accrued to pay for capital improvement projects.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$0             | \$999,997       | \$765,869         | \$205,000         |

**200 Student Managed Activity**

A fund provided to account for those student activity programs, which have student participation in the activity and have students involved in the management of the program. This fund typically includes those student activities, which consist of a student body, student president, student treasurer, and faculty advisor.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$39,839        | \$35,383        | \$50,000          | \$50,000          |

**300 District Managed Student Activity**

A fund provided to account for those student activity programs, which have student participation in the activity but do not have student management of the programs.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$302,594       | \$300,857       | \$330,000         | \$315,000         |

**401 Auxiliary Services**

A fund used to account for monies, which provide services and materials to pupils attending non-public schools within the district.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$435,182       | \$459,271       | \$509,960         | \$475,000         |

**451 OneNet Data Communication**

A state grant fund provided to account for money appropriated for Ohio Educational Computer Network Connections.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$3,600         | \$3,600         | \$3,600           | \$3,600           |

**516 IDEA Part B – Special Education**

Provision of a federal grant fund to assists states in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children at the preschool, elementary, and secondary levels.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$221,314       | \$224,837       | \$230,742         | \$0               |

**572 Title I Targeted Assistance**

A federal grant fund used to assist local education agencies in the reform of elementary education. Funds may be used for projects implementing school improvement.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$0             | \$147,825       | \$0               | \$0               |

**587 6b Preschool Restoration**

A federal grant fund used for preschool special education students. The ESC of LEW provides all preschool special education services. New fund in F.Y. 2019.

| 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-------------------|-------------------|
| \$2,396         | \$1,159           | \$0               |

**590 Title II-A – Teacher Quality**

A federal grant fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$23,948        | \$17,570        | \$18,611          | \$0               |

**599 Title IV-A – Student Support & Academic Assistance**

A federal grant fund used to account for providing students with a well-rounded education, supporting safe and healthy students, and supporting the effective use of technology.

| 17/18<br>Actual | 18/19<br>Actual | 19/20<br>Budgeted | 20/21<br>Budgeted |
|-----------------|-----------------|-------------------|-------------------|
| \$6,593         | \$10,000        | \$10,258          | \$0               |

**Ottawa Hills Local  
General Fund (001)  
FY 2021 Revenue Proposal  
Finance Committee Presentation**

| Revenue                        | Description   | FY 2017<br>Actual   | FY 2018<br>Actual   | FY 2019<br>Actual   | FY 2020<br>Budgeted | FY 2021<br>Budgeted | % Change<br>FY20 to FY21 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|
| <b>Revenue</b>                 |   |                     |                     |                     |                     |                     |                          |
| 1.01                           | Property Tax-Real Estate                              | 10,417,728          | 11,138,850          | 9,918,382           | 10,569,340          | 10,419,552          | -1.42%                   |
| 1.02                           | Tangible Personal Prop Tax                            | 257,731             | 275,334             | 288,943             | 301,933             | 306,626             | 1.55%                    |
| 1.03                           | Income Tax  | -                   | -                   | -                   | -                   | -                   | -                        |
| 1.035                          | Unrestricted Grant-State Aid                          | 2,531,564           | 2,593,171           | 2,642,377           | 2,505,315           | 2,164,254           | -13.61%                  |
| 1.04                           | Restricted Grants-State Aid                           | 2,102               | 2,220               | 6,725               | 5,000               | 5,000               | -                        |
| 1.045                          | Fund 532 (FY10, FY11) 504 (FY12)                      | -                   | -                   | -                   | -                   | -                   | -                        |
| 1.05                           | Property Tax Allocation                               | 1,492,519           | 1,479,962           | 1,460,837           | 1,455,204           | 1,458,994           | 0.26%                    |
| 1.08                           | All Other Revenues                                    | 345,912             | 402,801             | 459,793             | 1,166,609           | 514,500             | -55.90%                  |
| 1.07                           | <b>Total Revenues</b>                                 | <b>15,047,556</b>   | <b>15,892,338</b>   | <b>14,777,057</b>   | <b>16,003,401</b>   | <b>14,868,926</b>   | <b>-7.09%</b>            |
| <b>Other Financing Sources</b> |   |                     |                     |                     |                     |                     |                          |
| 2.04                           | Transfers In  | <b>123,036</b>      | <b>240,000</b>      | <b>240,000</b>      | <b>240,000</b>      | <b>240,000</b>      | -                        |
| 2.06                           | All Other Financing Sources                           | 15,014              | 83,435              | 128,353             | 67,649              | 500                 | -                        |
| 2.07                           | Total Other Finance Sources                           | 138,050             | 323,435             | 368,353             | 307,649             | 240,500             | -                        |
| 2.08                           | <b>Total Revenues and<br/>Other Financing Sources</b> | <b>\$15,185,606</b> | <b>\$16,215,773</b> | <b>\$15,145,410</b> | <b>\$16,311,050</b> | <b>\$15,109,426</b> | <b>-7.37%</b>            |

|                         |                                      |        |
|-------------------------|--------------------------------------|--------|
| % Increase FY17 To FY18 | (Actual vs. Actual)                  | 6.78%  |
| % Increase FY18 To FY19 | (Actual vs. Actual)                  | -6.60% |
| % Increase FY19 To FY20 | (Actual vs. Budget)                  | 7.70%  |
| % Increase FY20 To FY21 | <b>Line 1.07</b> (Budget vs. Budget) | -7.09% |
| % Increase FY20 To FY21 | <b>Line 2.08</b> (Budget vs. Budget) | -7.37% |

| <b>Function Codes</b>                         | <b>Sub-Function</b> | <b>Description</b>                              |
|---|---------------------|---|
| <b>Regular Instruction</b>                    |                     |   |
| 1100  | 1110                | Elementary Teachers                             |
| 1100  | 1130                | JH/HS Teachers                                  |
| 1100  | 1190                | Other Regular                                   |
| <b>Special Instruction</b>                    |                     |   |
| 1200  | 1210                | Gifted  |
| 1200  | 1231                | Multiple - Handicapped                          |
| 1200  | 1235                | SED - Hadicapped                                |
| 1200  | 1237                | SLD - Handicapped                               |
| 1200  | 1239                | Primary Educational Aides                       |
| 1200  | 1241                | Vocational (Sylvania)                           |
| 1200  | 1245                | Other Health Handicapped                        |
| 1200  | 1249                | Secondary Educational Aides                     |
| 1200  | 1251                | E.S.L.  |
| 1200  | 1270                | Reading Tutors                                  |
| 1200  | 1280                | Preschool                                       |
| 1200  | 1290                | Preschool                                       |
| <b>Other Instruction/Student Intervention</b> |                     |   |
| 1900  | 1910                | Summer Remediation/Learning Center Staff (FY21) |
| 1900  | 1990                | Other - Charter Schools/CCP                     |
| <b>Support Services - Pupil</b>               |                     |   |
| 2100  | 2110                | Student Services Director                       |
| 2100  | 2122                | Guidance Services                               |
| 2100  | 2125                | Data Processing (NWOCA)                         |
| 2100  | 2134                | School Nurse                                    |
| 2100  | 2140                | Psychologist                                    |
| 2100  | 2152                | Speech  |
| 2100  | 2172                | Attendance (1/2 of Patterson)                   |
| 2100  | 2179                | Home Schooling (ESC)                            |
| 2100  | 2183                | OP/PT/APE                                       |
| 2100  | 2190                | Other Support Services                          |
| <b>Support Services - Instructional</b>       |                     |   |
| 2200  | 2212                | Curriculum Director                             |
| 2200  | 2213                | Gifted Coordinator (Manlove)                    |
| 2200  | 2221                | Computer General Expenses                       |
| 2200  | 2222                | Library   |
| 2200  | 2223                | Audio Visual Supplies                           |

Support Services - Board of Education

|      |      |                    |
|------|------|--------------------|
| 2300 | 2310 | Board of Education |
|------|------|--------------------|

Support Services - Administration

|      |      |   |
|------|------|---|
| 2400 | 2411 | Office of the Superintendent                |
| 2400 | 2415 | District Administration Services (Security) |
| 2400 | 2421 | Principal                                   |
| 2400 | 2429 | Other Support Services - Admin.             |
| 2400 | 2490 | Other Support Services - Admin.             |

Support Services - Fiscal

|      |      |                         |
|------|------|-------------------------|
| 2500 | 2510 | Office of the Treasurer |
| 2500 | 2560 | Auditing Services       |

Operations/Maintenance of the Plant

|      |      |                          |
|------|------|--------------------------|
| 2700 | 2720 | Custodial                |
| 2700 | 2740 | Care/Upkeep of Equipment |
| 2700 | 2750 | Vehicle Maintenance      |
| 2700 | 2790 | Operations Supervisor    |

Support Services - Transportation

|      |      |                                    |
|------|------|------------------------------------|
| 2800 | 2830 | Bus Monitoring/Duty                |
| 2800 | 2840 | Bus Repairs                        |
| 2800 | 2850 | Transportation Purchasing Services |
| 2800 | 2890 | Bus Driver Salaries                |

Support Services - Central (Technology Administration)

|      |      |                                    |
|------|------|------------------------------------|
| 2900 | 2923 | Long Range Planning                |
| 2900 | 2932 | Communications Director (New FY20) |
| 2900 | 2960 | Technology Administration          |

Community Services

|      |      |                                |
|------|------|--------------------------------|
| 3200 | 3210 | OHPAC/ Fitness Center Director |
| 3200 | 3290 | Foundation Director            |

Academic Oriented Activities

4100

Sports Oriented Activities

4500

School and Public Service Activities

4600

Transfers-Out

7200

Advances-Out

7400