

**NORTHWEST LOCAL SCHOOL DISTRICT
FISCAL YEAR 2021-2022**

ANNUAL APPROPRIATION MEASURE

The Law – RC 5705.38

On or about the first day of each year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass such supplemental appropriation measure as it finds necessary, based on the revised tax budget and the official certificate of estimated resources or amendments thereof. If it desires to postpone the passage of the annual appropriation measure until an amended certificate is received based on the actual balances, it may pass a temporary appropriation measure for meeting the ordinary expenses of the taxing unit until not later than the first day of October of the current year, and the appropriation made therein shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed. Appropriation measure shall be classified so as to separately set forth the amounts appropriated for each office, department and division, and within each, the amount appropriated for personal services.

GENERAL FUND

	FY21	FY22
Salaries and Wages	10,624,802	11,235,518
Employee Benefits	5,705,109	5,966,225
Purchased Services	2,548,174	2,902,402
Supplies and Materials	685,000	905,000
Capital Outlay	150,000	300,000
Miscellaneous Other Expenses	601,612	665,666
TOTAL OPERATIONAL APPROPRIATIONS	20,314,697	21,974,811

Other Fund Appropriations include:

002	Bond Repayment Fund	1,423,000	1,255,410
003	Permanent Improvement	515,500	286,520
006	Food Service	580,800	730,630
008	Endowment Fund	500	500
009	Uniform Supplies	0	500
010	Classroom Facilities	35,000	0
018	Principal's Support Fund	87,500	101,500
019	Miscellaneous Grants	0	15,000
022	Tournament Agency Fund	6,000	9,050
034	CFAP Maintenance Fund	234,000	232,000
200	Student Activities Funds	111,500	89,500
300	Athletics Fund	142,450	102,250
401	Auxiliary Services Fund	119,350	110,300
451	Data communications	7,200	7,200
467	Student Wellness	365,000	170,000
499	Other Grants	10,000	5,000
507	ESSER	200,000	581,000
516	IDEA Part B Federal Funds	374,000	433,670
572	Title I - Targeted Assistance	331,030	329,920
587	PreSchool Restoration	0	7,000
590	Title II A Improving Teacher	47,390	65,610
599	Title IV	5,000	14,100
		24,909,917	26,521,471

**NORTHWEST LOCAL SCHOOL DISTRICT
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SCHOOL FINANCE

In order for a Board of Education to expend money, it must appropriate funds into individual accounts as outlined by the State Auditor. It is possible for a Board to operate on a temporary resolution for the first three months of a fiscal year. The law provides for the temporary resolution to enable the Board to obtain the necessary information to project a realistic appropriation resolution.

The financial reporting and control by the State Auditor is based entirely on a fiscal year. A Board can only appropriate the amount of money that the Budget Commission certifies that it has coming through its certificate of Estimated Resources.

The School Foundation program, which is controlled by the State Department of Education, is funded July 1 to June 30 of each year.

FISCAL YEAR 22
SALARY AND BENEFITS EXPENSE

<u>NAME</u>	<u>SALARY</u>	TOTAL FRINGES	STRS/SERS	W.C.	MEDICAL	DENTAL	LIFE	MEDICARE
REGULAR INSTRUCTION	5,857,550.44	2,788,539.23	820,057.06	36,141.09	1,647,963.80	192,692.80	6,750.00	84,934.48
SPECIAL INSTRUCTION	956,726.82	586,650.60	133,941.75	5,903.00	386,018.70	45,114.60	1,800.00	13,872.54
VOCATIONAL ED. INSTRUCTION	40,622.00	15,797.64	5,687.08	250.64	8,261.30	934.60	75.00	589.02
STUDENT SUPPORT	574,980.17	362,462.46	80,497.22	3,547.63	240,823.20	28,207.20	1,050.00	8,337.21
INSTRUCTIONAL SUPPORT	265,079.97	177,555.60	37,111.20	1,635.54	120,411.60	14,103.60	450.00	3,843.66
ADMINISTRATIVE SUPPORT	1,274,831.08	566,100.41	178,476.35	7,865.71	322,266.90	37,581.40	1,425.00	18,485.05
FINANCIAL SUPPORT	156,241.15	70,091.67	21,873.76	964.01	40,137.20	4,701.20	150.00	2,265.50
OPERATION & MAINTENANCE	691,330.33	457,834.94	96,786.25	4,265.51	309,290.30	36,193.60	1,275.00	10,024.29
TRANSPORTATION	450,352.53	446,237.44	63,049.35	2,778.68	329,358.90	43,245.40	1,275.00	6,530.11
CENTRAL SUPPORT	119,804.00	64,237.31	16,772.56	739.19	40,137.20	4,701.20	150.00	1,737.16
STIPENDS	311,000.00	49,968.37	43,540.00	1,918.87	0.00	0.00	0.00	4,509.50
SUBSTITUTE PAY	75,000.00	12,050.25	10,500.00	462.75	0.00	0.00	0.00	1,087.50
EXTRA BUS TRIPS	27,000.00	4,338.09	3,780.00	166.59	0.00	0.00	0.00	391.50
SEVERANCE PAY	375,000.00	7,751.25	0.00	2,313.75	0.00	0.00	0.00	5,437.50
CONTRACT PAY	60,000.00	1,240.20	0.00	370.20	0.00	0.00	0.00	870.00
	11,235,518.49	5,610,855.46	1,512,072.59	69,323.15	3,444,669.10	407,475.60	14,400.00	162,915.02

NORTHWEST LOCAL SCHOOLS
FISCAL YEAR SPECIAL SERVICES PURCHASED SERVICES

BUDGET KEY	Title	Account Title	Budget	Period Expenses	YTD Expenses
W. S. STINSON		TUITION-COMMUNITY SCHOOL	53,000.00	0.00	0.00
NORTHWEST PRIMARY		TUITION-COMMUNITY SCHOOL	54,000.00	0.00	0.00
MIDDLE SCHOOL		TUITION-COMMUNITY SCHOOL	52,000.00	0.00	0.00
HIGH SCHOOL		TUITION TO DIST IN-STATE	110,000.00	0.00	0.00
HIGH SCHOOL		TUITION-COMMUNITY SCHOOL	88,802.00	0.00	0.00
HIGH SCHOOL		OTHER TUITION	103,000.00	0.00	2,973.93
W. S. STINSON MH		MD Classroom	268,000.00	0.00	1,928.86
NORTHWEST PRIMARY - MH		MD Classroom	55,000.00	0.00	6,429.55
W.S. STINSON - VISION		Support for visually impaired	30,000.00	4,150.17	4,934.59
W. S. STINSON - SPEC SER		ED Classroom	60,000.00	0.00	0.00
NORTHWEST PRIMARY - S SER		SCIP (Pre-School)	240,000.00	0.00	26,124.94
W. S. STINSON - S SERV		OT/PT	35,000.00	0.00	3,448.63
NORTHWEST PRIMARY - S SER		OT/PT	55,000.00	0.00	6,897.27
DISTRICT WIDE - S SER		TUITION TO DIST IN-STATE	15,000.00	0.00	0.00
HIGH SCHOOL - S SER		MD Classroom	190,000.00	0.00	17,359.79
MIDDLE SCHOOL - S SERV		MD Classroom	60,000.00	0.00	6,429.55
HIGH SCHOOL - S SERV		ED Classroom	58,000.00	0.00	7,620.48
MIDDLE SCHOOL - S SERV		Para-professionals	40,000.00	0.00	0.00
HIGH SCHOOL - S SERV		LEAP Alternative Placement	0.00	6,525.00	6,525.00
HIGH SCHOOL - S SER		OT/PT	23,000.00	0.00	1,839.27
MIDDLE SCHOOL - S SER		OT/PT	23,000.00	0.00	1,839.27
HIGH SCHOOL - AFTER SCH		OTHER TUITION	10,000.00	0.00	0.00
			1,622,802.00	10,675.17	94,351.13

SFPR Summary Worksheet Report

OHIO DEPARTMENT OF EDUCATION
OFFICE OF BUDGET AND SCHOOL FUNDING
FY22 SUMMARY SCHOOL FUNDING REPORT FOR CITY, EXEMPTED VILLAGE AND LOCAL SCHOOL DISTRICTS
(FY2022 September #1 Payment, [FY2021])

09/22/2021

IRN: 049908 District: NORTHWEST LOCAL S.D.

County: STARK

		STATE FUNDING
A	STATE FUNDING Foundation Formula Funding:	7,902,954.04

		STATE FUNDING
B	ADDITIONAL AID ITEMS: Student Wellness and Success Funding:	239,130.09
C	Preschool Special Education Funding:	171,656.14
D	Special Education Transportation Funding:	68,614.07

E	Total Additional Aid Items:	479,400.30

		TOTAL STATE FUNDING:
F	Total Foundation Formula Funding Plus Additional Aid Items (A+E):	8,382,354.34
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		TRANSFERS AND ADJUSTMENTS:
G	Education Service Center Transfer:	-212,807.25
H	Open Enrollment Adjustment:	514,326.79
I	Other Adjustments:	-20,340.51

J	Total Transfers and Adjustments:	281,179.03

		NET STATE FUNDING:
K	Total Calculated Funding Plus Total Transfers and Adjustments:	8,663,533.37
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		Disclosure Items:
L	Career-Technical Education Component of Line A (equal to FY19 funding):	11,289.41
M	Economic Disadvantaged Component of Line A (equal to FY19 funding):	47,266.84
N	Special Education Additional Component of Line A (equal to FY19 funding):	676,771.36

NORTHWEST LOCAL SCHOOLS
School District Inomce Tax
Collections FY13 through FY20

FISCAL YR	JULY	OCT	JAN	APR	TOTAL
2013	1,000,545.73	428,662.35	396,596.66	553,028.07	2,378,832.81
2014	890,968.37	686,630.26	542,709.86	763,624.52	2,883,933.01
2015	1,095,415.10	560,788.10	538,876.62	771,629.46	2,966,709.28
2016	1,006,999.21	552,006.61	557,311.75	777,316.47	2,893,634.04
2017	1,043,201.65	603,586.87	586,525.59	760,515.76	2,993,829.87
2018	1,039,980.76	659,602.43	643,913.02	815,918.13	3,159,414.34
2019	1,030,945.65	651,930.38	638,353.69	822,527.31	3,143,757.03
2020	1,055,283.71	654,425.13	670,942.60	847,009.48	3,227,660.92
2021	832,799.66	805,684.31	709,682.67	798,594.02	3,146,760.66
2022	1,100,028.93	0.00	0.00	0.00	1,100,028.93

NORTHWEST LOCAL SCHOOL DISTRICT

7-Dec-20

TAX YEAR 2020

				ACT 2019		
2018 TAX YEAR VALUATION		RES/AGR	OTHER	PU PERS	GEN PERS	TOTAL
	STARK	209,444,950	31,420,180	9,476,250	0	250,341,380
	SUMMIT	46,122,350	2,215,600	9,676,080	0	58,014,030
	WAYNE	2,002,320	361,350	525,150	0	2,888,820
	TOTAL	257,569,620	33,997,130	19,677,480	0	311,244,230

				EST 2020		
2019 TAX YEAR VALUATION		RES/AGR	OTHER	PU PERS	GEN PERS	TOTAL
	STARK	212,691,960	31,566,690	9,857,270	0	254,115,920
	SUMMIT	46,156,100	2,117,870	22,790,840	0	71,064,810
	WAYNE	2,002,290	361,350	537,550	0	2,901,190
	TOTAL	260,850,350	34,045,910	33,185,660	0	328,081,920

				EST 2021	
2020 TAX YEAR VALUATION	RES/AGR	OTHER	PU PERS	GEN PERS	TOTAL
ALL COUNTIES	270,525,990	34,777,490	35,975,070	0	341,278,550

GENERAL FUND							
Date Voted	Millage	2021 Calendar Year	Res/Agr Eff Millage	Other Eff Millage	Real Estate Tax Estimate	Pers Prop Tax Estimate	Total Tax Estimate
INSIDE	3.20	INSIDE	3.200000	3.200000	1,092,091	0	1,092,091
11/5/1968	5.90	68-CONT E	2.254437	2.103007	895,274	0	895,274
11/4/1969	11.40	71-CONT E	4.356031	4.063439	1,729,852	0	1,729,852
5/5/1970	6.00	70-CONT E	2.292648	2.138652	910,448	0	910,448
11/3/1970	1.50	71-CONT RENEWAL E	0.573162	0.534663	227,612	0	227,612
11/7/1972	1.90	73-CONT RENEWAL E	0.726005	0.677240	288,309	0	288,309
11/4/1980	6.00	80-CONT ADD NEW 80	2.951592	3.089352	1,121,773	0	1,121,773
11/3/1987	6.90	87-CONT ADD NEW 87	3.646153	4.258397	1,382,703	0	1,382,703
3/15/2016	4.60	17-26 Emergency(1,500,000)	4.600000	4.600000	1,569,881	0	1,569,881
TOTAL	47.40		24.600028	24.664750	9,217,943	0	9,217,943

Source	Est Rev/Bal	Est Exp	Est Bal
Property Taxes	9,217,943		
State Foundation	8,529,232		
PPT loss reimbursement	4,705		
Other Sources	5,535,047		
Estimated Balance Jan 2021	11,715,561		
Total Est Rev/Bal	35,002,488	21,876,603	13,125,885