GENERAL FUND

	FY17	FY18
Salaries and Wages	10,237,314	10,198,754
Employee Benefits	4,413,795	4,619,940
Purchased Services	2,380,758	2,381,220
Supplies and Materials	725,000	720,000
Capital Outlay	175,000	275,000
Miscellaneous Other Expenses	487,655	528,053
TOTAL OPERATIONAL APPROPRIATIONS	18,419,522	18,722,967

Other Fund Appropriations include:

002	Bond Repayment Fund	1,417,902	1,418,463
003	Permanent Improvement	229,991	231,350
006	Food Service	565,000	578,200
008	Endowment Fund	500	500
010	Classroom Facilities	365,000	575,000
018	Principal's Support Fund	117,000	113,000
022	Tournament Agency Fund	1,500	8,000
034	CFAP Maintenance Fund	181,000	211,000
200	Student Activities Funds	101,500	105,900
300	Athletics Fund	135,200	137,800
401	Auxiliary Services Fund	89,000	83,000
451	Data communications	7,200	7,200
516	IDEA Part B Federal Funds	417,100	405,350
572	Title I - Targeted Assistance	423,100	326,250
590	Title II A Improving Teacher	74,055	62,500
		22,544,570	22,986,480

Northwest Local School District

Stark

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

		Actual				Forecasted				
		Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Average Change	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
	Revenues									
1.010	General Property Tax (Real Estate)	$6,423,577	$6,512,437	$6,654,635	1.8%	$6,470,051	$6,470,051	$6,496,372	$6,496,372	$6,561,336
1.020	Tangible Personal Property Tax	21,206								
1.030	Income Tax	2,985,529	2,921,582	3,034,666	0.9%	3,048,486	3,063,578	3,063,914	1,531,957	
1.035	Unrestricted State Grants-in-Aid	8,477,977	8,476,790	8,296,289	-1.1%	8,174,855	8,174,855	8,200,149	8,200,149	8,200,149
1.040	Restricted State Grants-in-Aid	78,787	79,433	62,612	-10.2%	36,000	40,000	40,000	42,000	42,000
1.045	Restricted Federal Grants-in-Aid - SFSF									
1.050	Property Tax Allocation	990,105	1,004,240	987,482	-0.1%	965,909	997,873	1,006,604	1,006,604	1,016,670
1.060	All Other Revenues	221,104	504,428	530,497	66.7%	512,281	512,281	495,133	495,133	500,084
1.070	*Total Revenues*	19,198,285	19,498,910	19,566,181	1.0%	19,207,582	19,258,638	19,302,172	17,772,215	16,320,239
	Other Financing Sources									
2.010	Proceeds from Sale of Notes									
2.020	State Emergency Loans and Advancements (Approved)									
2.040	Operating Transfers-In									
2.050	Advances-In									
2.060	All Other Financing Sources	7,828	4,908	1,467	-53.7%	5,000	5,000	5,000	5,000	5,000
2.070	*Total Other Financing Sources*	7,828	4,908	1,467	-53.7%	5,000	5,000	5,000	5,000	5,000
2.080	*Total Revenues and Other Financing Sources*	19,206,113	19,503,818	19,567,648	0.9%	19,212,582	19,263,638	19,307,172	17,777,215	16,325,239
	Expenditures									
3.010	Personal Services	9,752,048	9,776,700	9,976,159	1.1%	10,198,754	10,398,462	10,804,536	11,227,668	11,480,291
3.020	Employees' Retirement/Insurance Benefits	3,931,569	3,928,057	3,682,510	-3.2%	4,619,940	5,231,745	5,661,925	6,125,834	6,601,230
3.030	Purchased Services	2,602,978	2,322,996	2,248,950	-7.0%	2,381,220	2,262,159	2,288,174	2,307,402	2,278,560
3.040	Supplies and Materials	776,790	709,270	760,974	-0.7%	720,000	720,000	720,000	720,000	720,000
3.050	Capital Outlay	283,938	407,691	1,283,755	129.2%	275,000	400,000	215,000	220,000	275,000
3.060	Intergovernmental									
	Debt Service:									
4.010	Principal-All (Historical Only)									
4.020	Principal-Notes	230,000	250,000		-45.7%					
4.030	Principal-State Loans									
4.040	Principal-State Advancements									
4.050	Principal-HB 264 Loans	115,000	115,000	115,000		115,000	115,000	115,000	115,000	115,000
4.055	Principal-Other									
4.060	Interest and Fiscal Charges	27,961	11,252	8,211	-43.4%	13,053	12,681	12,481	11,347	11,205
4.300	Other Objects	403,558	400,636	364,313	-4.9%	400,000	400,000	400,000	400,000	400,000
4.500	*Total Expenditures*	18,123,842	17,921,602	18,439,872	0.9%	18,722,967	19,540,047	20,217,116	21,127,251	21,881,286
	Other Financing Uses									
5.010	Operating Transfers-Out									
5.020	Advances-Out									
5.030	All Other Financing Uses									
5.040	*Total Other Financing Uses*									
5.050	*Total Expenditures and Other Financing Uses*	18,123,842	17,921,602	18,439,872	0.9%	18,722,967	19,540,047	20,217,116	21,127,251	21,881,286
6.010	*Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses*	1,082,271	1,582,216	1,127,776	8.7%	489,615	276,409-	909,944-	3,350,036-	5,556,047-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,157,950	5,240,221	6,822,437	28.1%	7,950,213	8,439,828	8,163,419	7,253,475	3,903,439
7.020	*Cash Balance June 30*	5,240,221	6,822,437	7,950,213	23.4%	8,439,828	8,163,419	7,253,475	3,903,439	1,652,608-
8.010	*Estimated Encumbrances June 30*	172,658	773,071		123.9%	421,267				
	Reservation of Fund Balance									
9.010	Textbooks and Instructional Materials									
9.070	Bus Purchases									
9.080	*Subtotal*									
10.010	*Fund Balance June 30 for Certification of Appropriations*	5,067,563	6,049,366	7,950,213	25.4%	8,018,561	8,163,419	7,253,475	3,903,439	1,652,608-
	Revenue from Replacement/Renewal Levies									
11.010	Income Tax - Renewal								1,531,957	3,079,234
11.020	Property Tax - Renewal or Replacement									
11.300	Cumulative Balance of Replacement/Renewal Levies								1,531,957	4,611,191
12.010	*Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations*	5,067,563	6,049,366	7,950,213	25.4%	8,018,561	8,163,419	7,253,475	5,435,396	2,958,583
	Revenue from New Levies									
13.010	Income Tax - New									
13.020	Property Tax - New									
13.030	Cumulative Balance of New Levies									
14.010	Revenue from Future State Advancements									
15.010	*Unreserved Fund Balance June 30*	5,067,563	6,049,366	7,950,213	25.4%	8,018,561	8,163,419	7,253,475	5,435,396	2,958,583
	ADM Forecasts									
20.010	Kindergarten - October Count					119				
20.015	Grades 1-12 - October Count					1868				
	State Fiscal Stabilization Funds									
21.010	Personal Services SFSF									
21.060	*Total Expenditures - SFSF*									

See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

FORM SM-2

DATE: 07/07/2017 OHIO DEPARTMENT OF EDUCATION - OFFICE OF SCHOOL MANAGEMENT ASSISTANCE PAGE: 1
TIME: 13:41:52 ANNUAL SPENDING PLAN (CURRENT OPERATION - GENERAL FUND ONLY - O.R.C. 5705.391)

SCHOOL DISTRICT: NORTHWEST LOCAL SCHOOLS IRN # 049908 COUNTY: STARK FISCAL YEAR: 2017 MONTH: 06

	MONTHLY ESTIMATE	MONTHLY ACTUAL	MONTHLY DIFFERENCE	FISCAL YTD ESTIMATE	FISCAL YTD ACTUAL	FISCAL YTD DIFFERENCE
REVENUES						
01.010 General Property (Real Estate)	0	0	0	6,400,051	6,654,635	254,584
01.020 Tangible Personal Property Tax	0	0	0	0	0	0
01.030 Income Tax	0	0	0	3,009,458	3,034,666	25,208
01.035 Unrestricted Grants-in-Aid	714,238	650,567	63,671-	8,504,984	8,296,290	208,694-
01.040 Restricted Grants-in-Aid	0	2,758	2,758	0	62,613	62,613
01.045 Restricted Grants-in-Aid - SFSF	0	0	0	0	0	0
01.050 Property Tax Allocation	0	0	0	957,123	987,482	30,359
01.060 All Other Operating Revenue	42,687	25,440	17,247-	520,133	530,497	10,364
01.070 Total Revenue	756,925	678,765	78,160-	19,391,749	19,566,183	174,434
OTHER FINANCING SOURCES						
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0
02.020 State Emergency Loans & Advancements (Approved)	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0
02.050 Advances-In	0	0	0	0	0	0
02.060 All Other Financing Sources	415	0	415-	5,000	1,468	3,532-
02.070 Total Other Financing Sources	415	0	415-	5,000	1,468	3,532-
02.080 Total Revenues and Other Financing Sources	757,340	678,765	78,575-	19,396,749	19,567,651	170,902
EXPENDITURES						
03.010 Personal Services	798,827	770,808	28,019-	10,237,314	9,976,159	261,155-
03.020 Employees' Retirement/Insurance Benefits	396,472	156,783	239,689-	4,402,686	3,682,510	720,176-
03.030 Purchased Services	188,591	170,863	17,728-	2,380,742	2,248,950	131,792-
03.040 Supplies and Materials	36,704	118,458	81,754	725,000	760,976	35,976
03.050 Capital Outlay	0	30,857	30,857	175,000	1,283,755	1,108,755
03.060 Intergovernmental	0	0	0	0	0	0
04.010 Debt Service: All Principal (Historical)	0	0	0	0	0	0
04.020 Debt Service: Principal - Notes	0	0	0	0	0	0
04.030 Debt Service: Principal - State Loans	0	0	0	0	0	0
04.040 Debt Service: Principal - State Advancements	0	0	0	0	0	0
04.050 Debt Service: Principal - HB 264 Loans	0	0	0	115,000	115,000	0
04.055 Debt Service: Principal - Other	0	0	0	0	0	0
04.060 Debt Service: Interest and Fiscal Charges	0	0	0	17,655	8,212	9,443-
04.300 Other Objects	29,000	11,688	17,312-	355,000	364,312	9,312
04.500 Total Expenditures	1,449,594	1,259,457	190,137-	18,408,397	18,439,874	31,477
OTHER FINANCING USES						
05.010 Operating Transfers - Out	0	0	0	0	0	0
05.020 Advances - Out	0	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0
05.040 Total Other Financing Uses	0	0	0	0	0	0
05.050 Total Expenditure and Other Financing Uses	1,449,594	1,259,457	190,137-	18,408,397	18,439,874	31,477
06.010 Excess Rev & Oth Financing Sources over(under) Exp &	692,254-	580,692-	111,562	988,352	1,127,777	139,425
07.010 Beginning Cash Balance	1,680,606	8,530,910	6,850,304	0	6,822,441	6,822,441
07.020 Ending Cash Balance	988,352	7,950,218	6,961,866	988,352	7,950,218	6,961,866
08.010 Outstanding Encumbrances	0	0	0	0	0	0

Temporary
Appropriations 17-18
June 26, 2017

Certificate of County Auditor That the Total Appropriations from Each Fund

Do not Exceed The Official Estimate of Resources

County Auditor's Office, Stark County, Ohio, Canton, Ohio,

7/20/2017

To: Northwest Local School District

I, Alan Harold, County Auditor of Stark County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do not exceed the Amended Official Estimate of Resources for the fiscal year beginning July 1st 2017, as determined by the Budget Commission of Stark County.

Alan Harold,
County Auditor, Stark County, Ohio.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Stark County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the

Northwest Local School District for the FISCAL YEAR, beginning July 1st, 2017

FUND	Estimated Unencumbered Balance	Real Estate Property Tax	Personal Property Tax	School Foundation	$10K Exempt Reimbursement	PPT Loss Reimbursement	Spending Reserve	Other Sources	Total
Governmental Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
General Fund	7,026,594	7,570,728		8,500,000		23,525		3,650,000	26,770,847
Special Revenue Funds	260,899	0	0	0	0	0	0	1,544,039	1,804,938
Debt Service Funds	616,174	1,401,631	0	0	0	24,645	0	500	2,042,950
Capital Projects Funds	-126,054	404,317	0	0	0	18,582	0	621,500	918,345
Proprietary Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Enterprise Funds	81,087	0	0	0	0	0	0	609,940	691,027
Internal Service Funds	0	0	0	0	0	0	0	0	0
Fiduciary Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Trust and Agency Funds	71,500	0	0	0	0	0	0	88,000	159,500
Total All funds	7,930,200	9,376,676	0	8,500,000	0	66,752	0	6,513,979	32,387,606

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

DATE 03/31/17

Budget Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - CONTINUED									
FUND	Estimated Unencumbered Fund Balance	Real Estate Property Tax	Personal Property Tax	School Foundation	$10K Exempt Reimbursement	PPT Loss Reimbursement	Spending Reserve	Other Sources	Total
Governmental Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
General Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Special Revenue Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
018 School Support	49,850							103,000	152,850
019 Other Grant	503							500	1,003
034 OSFC	184,126							170,119	354,245
300 District Managed Activity	-25,000							202,500	177,500
401 Auxiliary Services	11,000							98,500	109,500
451 Data Communication Fund	0							5,000	5,000
452 Schoolnet Profess Devel	2,500							0	2,500
516 Title VI B	15,720							431,515	447,235
572 Title I	19,000							460,905	479,905
590 Title II Part A	3,200							72,000	75,200
Total	260,899	0	0	0	0	0	0	1,544,039	1,804,938
Debt Service Funds									
002 Bond Retirement HB 264	616,174	1,401,631				24,645		500	2,042,950
Total	616,174	1,401,631	0	0	0	24,645	0	500	2,042,950
Capital Projects Funds									
003 Capital Project Construction	37,946	404,317				18,582		500	461,345
004 Building Project Fund	-170,753							0	-170,753
010 Classroom Facilities	6,753							621,000	627,753
Total	-126,054	404,317	0	0	0	18,582	0	621,500	918,345
Proprietary Fund Type	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Enterprise Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
006 Food Service	81,055							609,440	690,495
009 Uniform School Supply	32							500	532
Total	81,087	0	0	0	0	0	0	609,940	691,027

Internal Service Funds									
									0
Total	0	0	0	0	0	0	0	0	0
Fiduciary Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Expendable Trust Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
007 MH Jennings Grant									0
Total	0	0	0	0	0	0	0	0	0
Agency Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
022 District Agency	0							8,000	8,000
200 Student Activity	71,500							80,000	151,500
Total	71,500	0	0	0	0	0	0	88,000	159,500
Total for Memorandum Only	903,606	1,805,948	0	0	0	43,227	0	2,863,979	5,616,760