

TRUMBULL COUNTY
FISCAL YEAR ENDING June 30, 2017

JUL 10 2017

DISTRICT: NILES CSD

REAL ESTATE TAXES:

| | |
|-------------------------------------|-------------|
| Current Delinquent (After 1st half) | \$211,852 |
| Prior years Delinquent | \$1,443,933 |

DELINQUENT TAX INCREMENT FINANCING (TIF):

| | |
|-------------------------------------|-----|
| Current Delinquent (After 1st half) | \$0 |
| Prior years Delinquent | \$0 |

PERSONAL PROPERTY TAXES

| | |
|-----------------------|----------|
| Delinquencies June 30 | \$43,331 |
|-----------------------|----------|

AMOUNT AVAILABLE AS AN ADVANCE

| | |
|-------------------|----------|
| FROM: Real Estate | \$41,726 |
| TIF | \$0 |
| Personal Property | \$0 |

| | |
|--------------------------------------------|---------------|
| AMOUNT ADVANCED AS OF JUNE 30, 2017 | \$0.00 |
|--------------------------------------------|---------------|

FIRST HALF PERSONAL PROPERTY DISTRIBUTED

ADRIAN S. BIVIANO
TRUMBULL COUNTY AUDITOR

By Adrian S. Biviano KW

July 5, 2017

Data From Your County Auditor – This information may be in your files already but in some cases the County Auditors do not send this data to you. Please scan to PDF and email (preferred) or fax 614-656-7526 these reports.

- a. Your "Final" August 2017 (second-half tax year 2016) tax settlement when you receive it.
- b. Any tangible personal property tax settlement sheet you may have received in May or June 2016...there is still delinquent TPP that will be paid for several years even though HB66 did away with it.
- c. A report on delinquent taxes at close of the 2016 tax year settlement...this report format varies but your county auditor has this available typically in July or August 2017 when the August settlement is closed. This is helpful in seeing your delinquent tax levels.

Data From You on Your District Operations – If nothing has changed in categories below since the May 2017 forecast you just need to let us know that and don't do anything else for data below. You are an existing client and we are still current with you then.

Only if you have made some changes or have new data since the May 2017 filing will we need some help with information below. Remember we are happy to receive any worksheets or handouts you have on anything you have modeled or changed. Again you can scan an email it, US mail it or fax it to 614-656-7526 (we prefer scan to PDF and email).

Revenue- We will need to know any detail of the following that you can share with us or send info to us on.

- a. Any new planned levy/SDIT, year effective, type, size etc. that you are or have been working on this summer (2017) for November 2017 or later election date? 9.25 mills & 2 mill Emerg 10 yrs
- b. New Pay to Participate fees and when effective total increase expected? - 0 -
- c. Payment In Lieu of taxes (PILOTS) any revenue sharing agreement and/or estimates of the amounts to be received under an existing or new PILOT? - 0 -
- d. If you have any large abatement you are aware of coming off your auditor's books (i.e. coming back on as taxable) we need to discuss this so we can allow for this. Does this affect your district? - 0 -

Wages (100's)- If any changes or new assumptions have occurred since the May 2017 filing then please tell us the following data so we are on the same page and model it in the forecast. Any other staff adjustments we need to be able to forecast and articulate in the notes is important as well.

| | FY18 | FY19 | FY20 | FY21 | FY22 |
|----------------------------------|--------------|-------------|------|------|------|
| Base Wage Increase | <u>1.5%</u> | <u>1.5%</u> | ___% | ___% | ___% |
| Avg. step inc. over all groups | ___% | ___% | ___% | ___% | ___% |
| Staff cuts FTE * | ___ | ___ | ___ | ___ | ___ |
| Additional staff hires FTE * | ___ | ___ | ___ | ___ | ___ |
| Early Retirement payments * | <u>N/A</u> | ___ | ___ | ___ | ___ |
| Severance pay if est. separate * | <u>60000</u> | ___ | ___ | ___ | ___ |

*Please send any detail you have. Don't recreate this we do this a lot let us see what you have and we will ask questions to seek an understanding if these are applicable.

What would you like us to know about 100's this forecast period:

Fringes (200's) – We are interested in any health care changes you have made that we need to know and when the change begins. Such as if employee premium payments changes lets us know from ___% to ___%. Also if you are planning on any plan changes (lower coverage levels) and what ___% that will lower costs and when the effective date will be. If you have added or want to add in a ___% for the affordable care act that might be wise since it is likely substitute staff may be eligible for coverage and costs will increase. Finally, if you offer a "premium holiday" we need to know what the holiday saves in the year you are offering it and what year.

| | FY18 | FY19 | FY20 | FY21 | FY22 |
|----------------------------------|--------|------|------|------|------|
| Medical Ins. Trend | 2% | 5% | 5% | 5% | 5% |
| Percent Change due to plan chgs. | ___% | ___% | ___% | ___% | ___% |
| Percent Change Affordable Care | ___% | ___% | ___% | ___% | ___% |
| Premium Holiday \$\$ | 300000 | ___ | ___ | ___ | ___ |

What would you like us to know about 200's this forecast period:

WC - Cost will be Adjusted down by (7338.62) IN Addition to some Holiday due to High Cash balance

Purchased Services (400's)- We will want to know if there is a trend you want us to use to increase/(decrease) open enrollment, community school, STEM and College Credit +, etc. in your 400 objects. HB 49 has continued to expand school choice but that door has been open pretty wide since HB153 passed. Good news is since ECOT is getting hit with \$60 M back pay this may curtail new community schools from opening. We will look for autism and John Peterson Scholarships on your state aid sheet. We can find a lot of your 400 object costs and will surface any trends we spot in your FINDET detail report. Next is your utility bills if there is a trend ___% you would like us to use let us know we feel a 3% to 5% rate is still most likely okay due to cheaper natural gas unless you are opening a new or closing a building then there will need to be some discussion of this. If you are closing or opening any buildings, we need your saving or cost increase estimates for utilities in these situations. Finally, if you contract out transportation or custodial services any exact costs you have we need to know that as well. Other specific amounts you have for budget cuts or increases due to large purchases that you already know about that we can mention please let us know below.

What would you like us to know about 400's this forecast period:

Supplies and Materials (500's) – HB30 did away with the 412 set aside for text books beginning in FY12 so expenses may be able to be reduced if advisable. Otherwise we just need to know if you have any large items such as technology, textbook or curriculum adoptions that you have that would cause significant increases or decreases in your 500's.

What would you like us to know about 500's this forecast period:

Additional \$183,000 early literacy books

Equipment and Capital (600 & 700's) – We can clearly follow the trend here without much issue. What normally swings this area is bus and technology purchases (if you code computers to equipment) so we normally would like to know how many busses you are planning on buying in the forecast period and what years, remember you likely should be renewing 5% to 8% of your bus fleet each year. Also, any other cuts or additions you want to tell us about please do so we can be specific.

| | FY18 | FY19 | FY20 | FY21 | FY22 |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Number of new busses | <u>- 0 -</u> | <u>- 0 -</u> | <u>81000</u> | <u>87000</u> | <u>87000</u> |

What would you like us to know about 600 & 700's this forecast period:

Other Expenses (800's) – Again we will typically follow a trend on this unless we see a new operating levy is being planned and we will adjust auditor and treasurer fees accordingly when the levy is approved. We typically reduce A&T fees and delinquency from the gross levy collection when we are in the modeling stages and do not bother 800's for new levies until passed.

What would you like us to know about 800's this forecast period:

HB264 Projects- If you have a new HB264 project you did this past year we need to see a copy of the debt amortization schedule. We typically suggest all HB264 debt be repaid from a 002 fund with a unique SCC tied to the SM1 & SM2 program and therefore the 5 year forecast.

What would you like us to know about a HB264 debt this forecast period:

All other General Fund Cash flow Borrowing: If you have already borrowed funds and have an updated debt amortization schedule or if you anticipate issuing debt in this forecast period please let us know the details as much as you can so we can prepare this in the forecast. We mostly need amortization schedules (showing principal and interest dates, amounts, start and end dates of payments).

What would you like us to know about cash flow borrowing this forecast period:

May need to show tax anticipated note for this school year.

Transfers & Advances IN/(OUT): Generally speaking if we see and advances out in excess of advances in at year end June 2017 we will show a net advance return in FY18. We need to know what your thoughts are on advances and transfers if your historic patterns do not carry forward in your forecast. Again if nothing has changed since the May 2017 filing we will continue the pattern set in place in the forecast now for FY18-FY22 to get a model in shape for your input.

What would you like us to know about advances and transfers in/(out) in this forecast period:

None

Rememberfeel free to just hand write in the above data, then scan it to PDF and email it or fax it to 614-656-7526, or send us a lot of things you already have in written form and we will infer from it what we need if possible. Our goal is to get the model updated for you as easy as possible on you and your staff.

Thank you for your help!

Chris Mohr
Dale Miller
Cindy Ritter
Jeff McCuen
Jon Boyd
Nicole Cottrell
Matt Feasel