

DETAILED AGENDA

June 17, 2025

I. Call to Order

II. Roll Call

Mr. Mike Hood _____	Josh Gammon _____
Mrs. Jennifer Musson _____	Mrs. Diane Smith _____
Mrs. Antwillia Davis _____	Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____	

III. Approval and Signing of Minutes

The “Record of Proceedings” for the regular meeting held May 20, 2025 and the Special Board Meeting on June 4, 2025 were found to be correct.

_____ made and _____ seconded a motion approving same. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____	Josh Gammon _____
Mrs. Jennifer Musson _____	Mrs. Diane Smith _____
Mrs. Antwillia Davis _____	Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____	

IV. Approval and Signing of the May, 2025 Expenditure and Payroll Reports.

_____ made and _____ seconded a motion to approve the expenditure and payroll reports for May, 2025. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____	Josh Gammon _____
Mrs. Jennifer Musson _____	Mrs. Diane Smith _____
Mrs. Antwillia Davis _____	Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____	

V. General Information

A. Upcoming Events, Retirements, Resignations, New Hires

a. Summer Program begins July 7, 2025 and runs through July 25, 2025.

B. SSA Director’s Report (Appendix 25-6-01)

C. Monthly MUI Summary (Appendix 25-6-02)

- D. Monthly EI Summary (Appendix 25-6-03)
- E. Superintendent's Report (Appendix 25-6-04)

VI. Old Business

- A. Review of Financial Information Requested by the Board (Appendix 25-6-05, Appendix 25-6-06, Appendix 25-6-07)

Attached are the documents requested at the Special Board Meeting held on June 4, 2025. These include the 2025 Line Item Expense Budget, four year comparison of expenditures and revenues, updated projected revenues, benefits/insurance costs, and salaries. The line item expense budget has a yellow column that tracks areas of projected savings and areas that were under budgeted. The savings projected in 2025 is \$127,646. When looking at our revenue analysis, we have received 656% of our "other" revenue. Most of this is grants, however, there is an additional \$126,000 from the cost report settlement and waiver reconciliation. This is about \$253,646 to the positive for our 2025 budget.

VII. New Business

- A. Salary Schedule

Our salary schedule has not changed since 2022. The recommended change in the salary schedules is 1%. This does not mean an additional increase for staff, it means that the bottom and top of salary schedules will be increased by 1%. I also want to discuss our approach when an employee reaches the top of their salary scale.

VIII. Comments from Guests

IX. Enter Executive Session

_____ moved and _____ seconded a motion to to enter into Executive Session at _____. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____	Josh Gammon _____
Mrs. Jennifer Musson _____	Mrs. Diane Smith _____
Mrs. Antwillla Davis _____	Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____	

X. Exit Executive Session

_____ moved and _____ seconded a motion to to enter into Executive Session at _____. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____	Josh Gammon _____
Mrs. Jennifer Musson _____	Mrs. Diane Smith _____

Mrs. Antwillla Davis _____ Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____

XI. Resolutions Coming from Executive Session

A. _____ moved and _____ seconded a motion to _____ the grievance filed heard by the Board on June 4, 2025. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____ Josh Gammon _____
Mrs. Jennifer Musson _____ Mrs. Diane Smith _____
Mrs. Antwillla Davis _____ Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____

XII. Adjournment

_____ moved and _____ seconded a motion to adjourn. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood _____ Josh Gammon _____
Mrs. Jennifer Musson _____ Mrs. Diane Smith _____
Mrs. Antwillla Davis _____ Mrs. Katie Fitzgerald _____
Mrs. Priscilla Rushing _____

**Record of Proceedings
May 20, 2025**

Guests: Mr. Andy Diller, Mrs. Kari Eckard, Dr. Amy McGuffey, Mrs. Stephanie Trachsel, Mrs. LeNora Prichard, Mrs. Sherrie Breidenbach, Mrs. Shelly Wilcox and Mrs. Ciera Badertscher

I. Call to Order- 6:02 PM

II. Swearing In of New Board Member - Mr. Josh Gammon

III. Roll Call

Mr. Mike Hood	Present	Mr. Josh Gammon	Present
Mrs. Jennifer Musson	Present	Mrs. Diane Smith	Present
Mrs. Antwillla Davis	Present	Mrs. Katie Fitzgerald	Present
Mrs. Priscilla Rushing	Present		

IV. Approval and Signing of Minutes

The "Record of Proceedings" for the regular meeting held on March 18, 2025 were found to be correct.

Mr. Mike Hood made and Mrs. Priscilla Rushing seconded a motion approving same. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

V. Approval and Signing of the March, 2025 and April, 2025 Expenditure and Payroll Reports.

Mrs. Diane Smith made and Mrs. Priscilla Rushing seconded a motion to approve the expenditure and payroll reports for March and April, 2025. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Yes

Mrs. Priscilla Rushing Yes

VI. General Information

A. Upcoming Events, Retirements, New Hires

- a. Mrs. Carrie Torka- Children's SSA, Date of hire May 12, 2025
- b. Preschool Graduation is May 22nd at 10:00 AM and 1:30 PM
- c. Former employee Loretta Williams passed away on May 2, 2025

B. SSA Director's Report (Appendix 25-5-01)

C. Monthly MUI Summary (Appendix 25-5-02)

D. Monthly EI Summary (Appendix 25-5-03)

E. Superintendent's Report (Appendix 25-5-04) ADD in Loretta's passing

VII. Old Business

None

VIII. New Business

A. Policy Updates (Appendix 25-5-05)

Mrs. Jennifer Musson made and Mrs. Diane Smith seconded a motion to approve policies SSA-1, SSA-2, AS-1, AS-4, AS-1, BS-5, EI-3 and P-6 as attached . Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillia Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

B. Accounts Payable Update

We have been working hard to address the timeliness of bills and evaluating the entire process. Bills are being dropped off the day before they are due. Issues with late payments were being exacerbated by the late arrival of the paper bill itself. We have now signed up online for electronic email delivery of bills. In some cases we are receiving the bill 11 days earlier than we were before. Joanne has been trained in payroll processes as a backup for Amy. Kari now has access to our financial software and is creating processes for its use.

C. ATR (All Temp Refrigeration, Inc.) (Appendix 25-5-06)

Mrs. Jennifer Musson made and Mrs. Priscilla Rushing seconded a motion to enter into a Planned Maintenance Contract with ATR, Inc. not to exceed \$12,180 per year. Upon the roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
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Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

D. Additional Early Intervention DS/OT Therapist (Appendix 25-5-07)

Mrs. Antwillla Davis made and Mr. Mike Hood seconded a motion to hire a full time Occupational Therapist for Early Intervention. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

E. School Age

Dr. Amy McGuffey attended to share our current status and our plans for next year (new teacher, new aide, new supervisor-again).

F. Board Training - Succession Planning (Mr. John Trunk - OACB)

Mr. Trunk shared information about board member roles and responsibilities, succession planning, and other related topics.

G. Summer Program and Budget Increase (Appendix 25-5-08)

MOVED TO AFTER EXECUTIVE SESSION

H. Special Olympics Update

Mrs. Lenora Prichard gave an update on the 24-25 season and shared new sports and plans for next year.

IX. Comments from Guests

NONE

X. Enter Executive Session

A. Enter into Executive Session

Mrs. Antwillla Davis made and Mrs. Diane Smith seconded a motion to enter into executive session at 8:03 pm for the purpose outlined in ORC 121.22 (G)(1)

“To consider the compensation of a public employee...” Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillia Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

B. Exit Executive Session

Mr. Mike Hood made and Mrs. Priscilla Rushing seconded a motion to exit executive session at 8:47 pm. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillia Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

C. Approval of Special Olympics Coordinator Contract

Mrs. Antwillia Davis made and Mrs. Jennifer Musson seconded a motion to approve the Special Olympics Coordinator contract for \$15,000 with a total Special Olympics budget of \$20,000 as attached. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillia Davis	Yes	Mrs. Katie Fitzgerald	Yes
Mrs. Priscilla Rushing	Yes		

D. Board members discussed the Summer Program and increasing the budget by \$30,000 to pay for salaries to conduct the program. Members requested additional budget information to assist in determining if the current budget could support this decision. The decision was tabled until a future meeting.

E. Board members scheduled a Special Board for June 4, 2025 at 5:00p at HCBDD/Simon Kenton School to discuss the Summer Program Budget request and another personnel item brought forth in Executive Session.

X. Adjournment

Mrs. Jennifer Musson made and Mrs. Priscilla Rushing seconded a motion to adjourn. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
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Mrs. Jennifer Musson Yes
Mrs. Antwilla Davis Yes
Mrs. Priscilla Rushing Yes

Mrs. Diane Smith Yes
Mrs. Katie Fitzgerald Yes

Record of Proceedings
June 4, 2025
Special Board Meeting

Guests: Mrs. Kari Eckard

I. Call to Order 5:02 PM

II. Roll Call

Mr. Mike Hood	Present	Mr. Josh Gammon	Present
Mrs. Jennifer Musson	Present	Mrs. Diane Smith	Present
Mrs. Antwillla Davis	Present	Mrs. Katie Fitzgerald	Absent
Mrs. Priscilla Rushing	Present		

III. Executive Session

A. Enter Executive Session

Mrs. Priscilla Rushing made and Mrs. Diane Smith seconded a motion to enter into executive session at 5:03 pm for the purpose outlined in ORC 121.22 (G)(1) "To consider the compensation of a public employee..." Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Excused
Mrs. Priscilla Rushing	Yes		

B. Exit Executive Session

Mrs. Diane Smith made and Mrs. Priscilla Rushing seconded a motion to exit executive session at 5:50 pm. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Excused
Mrs. Priscilla Rushing	Yes		

IV. New Business

A. 2025 School Age Summer Program

Mrs. Priscilla Rushing made and Mr. Josh Gammon seconded a motion to approve \$30,000 for summer program be moved into the budget for 2025.

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Opposed
Mrs. Antwillla Davis	Opposed	Mrs. Katie Fitzgerald	Excused
Mrs. Priscilla Rushing	Yes		

B. Grievance

Board members, after a short discussion, asked to have an agenda item on the June 17, 2025 meeting agenda about the grievance brought forth .

V. Adjournment

Mrs. Jennifer Musson moved and Mrs. Priscilla Rushing seconded a motion to adjourn. Upon roll call, the vote was recorded as follows:

Mr. Mike Hood	Yes	Mr. Josh Gammon	Yes
Mrs. Jennifer Musson	Yes	Mrs. Diane Smith	Yes
Mrs. Antwillla Davis	Yes	Mrs. Katie Fitzgerald	Excused
Mrs. Priscilla Rushing	Yes		

Expenditures Hardin County Board of DD May	2025 Budget	M-T-D	Y-T-D	% Spent	Notes:
Salaries	\$1,961,170.00	\$141,412.95	\$805,841.41	41.09%	
Supplies	\$81,091.72	\$5,167.73	\$44,115.44	54.40%	
Equipment	\$42,250.00	\$1,703.61	\$27,433.12	64.93%	
Contract Services	\$1,296,740.70	\$88,441.07	\$1,047,731.78	80.80%	Sent WestCon 93% of their funds in Feb
Travel	\$47,916.08	\$4,182.79	\$15,718.90	32.81%	
PERS/STRS/Medicare	\$303,001.00	\$22,963.79	\$111,419.71	36.77%	
Other	\$71,653.00	\$0.00	\$10,619.62	14.82%	
Insurances	\$532,896.00	\$36,668.91	\$145,169.72	27.24%	
Auditor/Treasurer Fees	\$50,000.00	\$0.00	\$42,644.33	85.29%	Full amount has already been paid
Totals	\$4,386,718.50	\$300,540.85	\$2,250,694.03	51.31%	Month 5 should be around 42%

Revenue Hardin County Board of DD May	2025 Budget	M-T-D	Y-T-D	% Received	Notes:
Spec. Education Units	\$200,000.00	\$39,564.31	\$138,779.23	69%	
Preschool Grant	\$8,000.00	\$0.00	\$0.00	0%	Did not get this grant
Targeted Case Mgmt.	\$140,000.00	\$0.00	\$62,271.37	44%	
Title XX	\$15,000.00	\$0.00	\$4,402.00	29%	
Refunds, Reimbursements	\$100,000.00	\$71,088.25	\$697,924.31	698%	KCS 1:1 Aides
Tuition-Typical	\$12,000.00	\$1,328.06	\$6,815.56	57%	
Other	\$5,000.00	\$0.00	\$0.00	0%	
Real Estate Taxes/State Rollbacks	\$2,680,277.00	\$0.00	\$1,775,143.87	66%	
Trailer Taxes	\$4,000.00	\$0.00	\$2,431.43	61%	
MAC	\$100,000.00	\$26,808.70	\$49,271.08	49%	
Pilot	\$331,000.00	\$0.00	\$327,183.56	99%	Full amount has been received
Totals	\$3,595,277.00	\$138,789.32	\$3,064,222.41	85%	Month 5 should be around 42%

Service and Support Administration Report

Activity

- The first Chesney Group Home cooking class with the OSU Extension Office was held earlier in June and it was a big hit.

I attended several meetings including: Family Children First Council, DDIT Task Force meeting for Allen Auglaize and Hardin County, Statewide SSA Director Meeting, Human Rights Committee for Union, Wyandot and Hardin County, Samaritan Partners of Hardin County, and our weekly Leadership Team meeting and SSA meetings.

Housing Board

The 12 housing board houses are full.

Family Support Services

\$ 22,264.91 has been spent through May 31, 2025.

Waivers		Caseload Size	
ICF Diversion	2	6 SSAs	
Level One	31	Adults with an assigned SSA	86
IO	44	Transition Age Youth (16-22)	11
SELF	2	Children (ages 3-16)	185
TDD Conversion	1		

Transfers	2025	2024	OEDI (Age 16+)	2025	2024
Transfers into county	1	7	Eligible	1	9
Transfers out of county	0	4	Not-Eligible	2	6
			In-process/Undecided/Appeal	0	1
PASRR	2025	2024	COEDI (Age 6-16)	2025	2024
PASRRs completed	2	3	Eligible	4	4
			Not-Eligible	3	4
			In-process/Undecided/Appeal	0	0

**Monthly MUI Report
2025**

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Alleged Physical Abuse													
Alleged Sexual Abuse													
Alleged Verbal Abuse													
Attempted Suicide													
Exploitation													
Failure to Report													
Failure to Report (Registry)													
Significant injury					1								
Unknown Injury													
Law Enforcement						1							
Medical Emergency													
Misappropriation													
Missing Individual													
Neglect													
Peer to Peer acts													
Prohibited Sexual Relations													
Rights Code Violation													
Unapproved Behavioral Support													
Unanticipated Hospitalization		2		1									
Accidental or Suspicious Death													
Death Not Accident or Suspicious													
Monthly Total	0	2	0	1	1	1							
Yearly Total of Filed MUIs	0	2	0	3	4	5							5

*Filed MUI's can have more than one category

6-10-2025 Early Intervention Board Report

Number of referrals	March 2025 = 13	April 2025 = 8	May 2025 = 6
Number of evaluations completed	March 2025 = 9	April = 10	May = 2
Number of referrals enrolled	March 2025 = 1	April = 8	May = 1
Number of exits	March 2025 = 1	April = 6	May = 9
Total enrolled	March 2025 = 51	April = 56	May = 57

Exits	Met outcomes	Turned age 3, IEP eligible	Other
Totals	March 2025 = 0 April 2025 = 0 May 2025 = 0	March 2025 = 2 April 2025 = 2 May 2025 = 2	March 2025 = 8 <i>2 not eligible</i> <i>5 no longer interested or able to participate</i> <i>1 loss of contact</i> April 2025 = 4 <i>3 unable to contact, 1 no longer interested</i> May 2025 = 7 <i>1 loss of contact, 6 no longer interested</i>

Current open referrals - 9

Activities - In May, we held a Playtime with EI in the SKS gym due to weather and had 11 children attend with their families. Playtime with EI will be held outside on June 25th 10 - 11am at the Ada Park.

Other information - None at this time.

Superintendent's Report

June 17, 2025

Statewide Update

The Wavier Redesign Committee continues to work with DoDD on the new assessment to replace the ODDP. I'm not participating in this committee work, but I do remain aware of the conversations as the representative for Region 2. County boards will be responsible for the cost of the new assessors; however, it looks like assessors for Union County will be hired through WestCON and we will share the cost. Nothing is final at this time, but this appears to be the direction we are heading.

There is a group of citizens in the state gathering signatures to place a referendum on the ballot in November that would create a constitutional amendment outlawing property taxes. While this may sound like a good idea, there does not appear to be a plan to replace the millions of dollars of property taxes that would be lost on January 1, 2026 leaving county boards, school districts, libraries, fire departments, senior services, health departments, mental health boards, etc without funding. This is something to keep an eye on.

Below is information from OACB related to Property Taxes and talking points about why property taxes are so important for people with disabilities in the state of Ohio.

OTHER:

Involvement Outside of HCBDD (as the "face" of the organization)

- Region 2 Superintendent Meeting as Region 2 rep for the state
- SEC Leadership Meeting
- Statewide Superintendent Meeting
- WestCON Board Meetings
- Preschool Graduation Ceremonies
- Ada Village Council Meeting

Staff Engagement

- Non School Staff meetings
- Leadership Team meetings
- Year End Staff Breakfast

State Budget Concerns

Property Tax Amendments Talking Points:

Section 5705.32-35: Empowers county budget commissions (CBCs) to reduce millage on any voter-approved tax levy aside from a debt levy if the commission finds it "reasonably necessary or prudent" to "avoid unnecessary, excessive, or unneeded property tax collections."

Amendments Put Forth by County Boards:

Amendment 1: Eliminate Budget Commission Provision Entirely

Flawed Process/No Stakeholder Input

- Start by asking whether your legislator was aware of this provision going into the budget. Chances are very good that they did not unless they are one of the handful of people who made decisions on the budget in the Senate.
- This provision was added at the last minute, without input from your legislator (if applicable) or you as a significantly affected entity, nor were people with developmental disabilities and their families given the opportunity to speak on the importance of DD funds.
- This provision rushes through a long and complex discussion that should be considered separate from the budget bill, which would allow for common-sense amendments and solutions to be proposed and the bill to be improved
- The bill that this budget language was pulled from has only been in existence for a week.
- The bill that this budget language was pulled from was also created without stakeholder input, and you are opposed to HB 309 as currently drafted. This is an end run around the legislative process.
- We need to let the legislative process work as designed, separate from the budget, and this provision should come out as written.

Bad Policy

- This provision is overly vague and offers no guidance to local officials except for “reasonably necessary or prudent” and “unnecessary, excessive, or unneeded property tax collections.”
- This provision eliminates the requirement that the county board of DD reserve accounts not be considered by county budget commissions when making this determination.
- Reserve accounts were created by the General Assembly to designate a portion of funds as a set-aside for the lifetime of services offered to people with disabilities and their families—eliminating the protection that reserve funds offer is a mistake.
- Offering no guidance or criteria to local officials leaves the decision up to local interpretation, which puts the entirety of Ohio’s statewide DD system in fiscal jeopardy.
- This provision also includes nonexpendable trust funds, which are often set up exclusively by families for the benefit of their loved ones and their future care needs, or for specific programs that do not permit their use for general fund purposes. This provision should be removed as well.

Amendment 2: Modify Budget Commission Provision to Exempt Entities that Use Property Taxes to Pay the State’s Medicaid Match Obligations

- Ohio is one of the only states in the country in which local property taxes are responsible for funding DD services and the state’s Medicaid program for DD services.

- Over the past decade, county boards of DD have historically funded about half of the state's Medicaid match obligations for services for people with DD.
- In state fiscal year 2025 alone, county boards paid approximately \$567 million of Ohio's Medicaid bill for DD waiver services. This is projected to increase to \$628 million (SFY 26) and \$691 million (SFY 27) in the two years of the upcoming state biennium.
- Slashing funding sources that pay for this considerable amount will either put services for people with DD and their families at risk or dramatically increase the amount of money the state must account for to pay for a lifetime of services.'

House Bill 335 "Property Tax Relief Act"

- Elimination of unvoted inside millage for counties cities, villages, and schools
- Separate property value increases from tax increases,
- Limit school funding growth to inflation
- Homestead Piggyback Program for seniors

HB 309 Budget Commission Authority

- County budget commissions authority to review question, and reduce all forms of property tax revenue based on demonstrated need
- Public hearings when cash surpluses above 30%
- Mandates transparency for tax increases that were not voted on

Specific Concerns:

- Bill gives vague, undefined and arbitrary authority to reduce tax collections for people with DD
- 30% cap does not reflect the lifelong nature of DD services where people receive support for decades
- Bill does not consider reality of long term budgeting cycles which range from 5-10 years
- Gives 3 person body unlimited power to override voters' wishes without sufficient oversight or guardrails

General DD Property Tax Talking Points

Overview : More than 107,000 people with developmental disabilities and their families rely on property taxes as the primary funding source for a lifetime of services and supports from Ohio's 88 county boards of DD.

1. Property tax levies that support people with developmental disabilities do not receive inside millage or so-called "unvoted increases" following county auditor revaluations.
 - a. Property tax levies for people with developmental disabilities do not include inside millage, nor do they receive any so-called "unvoted increases" in property taxes when county auditors conduct property revaluations.

b. Every dollar raised for people with developmental disabilities must be explicitly approved by voters in the form of a term-limited or continuous levy.

c. The value of approved millage for all property tax levies that support people with developmental disabilities is frozen in time at the time of voter approval, declining in effective value every year until the levy calculations are replaced by voters.

i. Effective value is the adjusted value of a property that is actually taxed after reductions are applied.

d. People with developmental disabilities rely on replacement levies as a trusted, low-cost funding avenue; 87% of the 63 replacement levies put before voters between 2005 and 2023 were passed.

2. Property tax levies that support people with developmental disabilities fund a lifetime of services, which are highly individualized and often cost-intensive.

a. This need for these services has dramatically increased in recent years, influenced heavily by a recent spike in Early Intervention referrals, the increase of technology effectiveness and a growing population of people with developmental disabilities joining the aging community by living longer, healthier lives.

b. Property tax levies are often budgeted over the long term (in 5- and 10-year increments) as a result of the lifelong nature of services they are expected to provide, sometimes resulting in higher-than-average initial cash balances that are then drawn down over longer periods. This provides stability and predictability throughout a person's lifespan.

c. Property tax levies for people with developmental disabilities are a primary funding source for these services, and local control of these funds allows them to meet community needs and provide stable services within local voters' expectations.

3. County boards are mandated by state law to pay the non federal share of Medicaid expenditures. (ORC 5126.059, 5126.0510)

a. Property tax dollars that support people with developmental disabilities are used to fund specific services mandated in statute by the State of Ohio, including case management/service coordination, health/safety protections, and many others. (ORC 5705.019, 5705.222)

b. County boards of DD are the only local taxing authority in Ohio that use property tax levy dollars to pay the state's Medicaid match commitment for people with developmental disabilities—to the tune of roughly \$567 million in SFY2025, covering approximately 43% of the Medicaid DD waiver match obligation. Property tax dollars that support people with developmental disabilities is projected to grow to 45% and 47% in the next two state fiscal years.

- c. Property tax dollars for people with developmental disabilities can often be the only non-federal funding source for Early Intervention, county board operated pre-schools and schools, Special Olympics, as well as other programs and services for family support that do not fall under Medicaid The

Bottom Line : The State of Ohio supports more than 107,000 people with developmental disabilities and their families using a highly interdependent state-county funding model that relies heavily on property tax dollars explicitly approved by voters for this purpose.

Changing property tax law in such a way that would prohibit county boards of DD from adequately planning a lifetime of services and supports for people with developmental disabilities and their families will result in either (1) increased state funding obligations, or (2) reductions in support for people with developmental disabilities and their families.

BUDGET CATEGORIES **2024 REQUEST:** **2025 REQUESTS**

BUDGET CATEGORIES	2024 REQUEST:	2025 REQUESTS	COMMENTS
VACATION PAYOUT	\$8,902.96	\$ 9,437.14	
TOTAL DIRECT SERVICE - EI	\$453,392.09	\$ 534,677.07	1/2 school year is \$15,000 (savings of \$30k)
DIRECT SERVICE - PRESCHOOL			
INSTRUCTOR - K. DEARING	\$86,937.60	\$ 90,849.79	
INSTRUCTOR - H. RUHLEN	\$86,937.60	\$ 90,849.79	
INSTRUCTOR ASSISTANT - S. BREIDENBACH	\$27,648.00	\$ 28,892.16	Position empty for first 6 mos of 25
INSTRUCTOR ASSISTANT - H. GUYTON	\$27,317.76	\$ 28,547.06	\$13,027 will be spent in first half of 25-26 school year
INSTRUCTOR ASSISTANT - C. BADERTSCHER	\$50,964.48	\$ 53,257.88	
INSTRUCTOR ASSISTANT - LENORA P.	20736	\$ 21,669.12	
SUBS	\$-	\$ -	
TOTAL DIRECT SERVICE - PRESCHOOL	\$300,541.44	\$ 314,065.80	
DIRECT SERVICE - SCHOOL AGE			
BEHAVIOR SUPPORT SPECIALIST - KRISTEN	\$70,400.00	\$ -	
TOTAL DIRECT SERVICE - SCHOOL AGE	\$ 70,400.00	\$ -	
SUPPORT SERVICES DIRECTOR A. DILLER			
SSA SECRETARY	\$79,980.00	\$ 83,579.10	
VACATION PAYOUT	\$26,445.12	\$ 27,635.15	
TOTAL SUPPORT SERVICES SUPPORT	\$ 108,471.76	\$ 113,383.69	
NEW SSA - Kids			
SSA - G. BAKER	\$60,320.00	\$ 43,497.00	
SSA - R. Underwood	\$52,500.00	\$ 63,034.40	
SSA - S. Miller	\$57,100.00	\$ 54,862.50	
SSA - C. Rodriguez	\$6,606.00	\$ 59,669.50	
SSA - R. Sanderson	\$54,460.00	\$ 6,903.27	
VACATION PAYOUT	\$8,230.94	\$ 56,910.70	
TOTAL SUPT SERVICES DIRECT SERVICE	\$ 239,216.94	\$ 293,602.17	\$54800--came with 20 years experience
TRANSPORTATION			
BUS DRIVER - R. KING	\$27,484.71	\$ 23,169.90	
BUS DRIVER - H. HORTON	\$27,887.64	\$ 29,142.58	
BUS MONITOR - A. RAY	\$18,360.70	\$ 19,186.93	
BUS MONITOR - K. FORESTER	\$17,339.52	\$ 18,119.80	

BUDGET CATEGORIES	2024 REQUEST:	2025 REQUESTS	COMMENTS
BUS MONITOR - B. GILLFILLAN	\$17,982.86	\$ 18,792.09	
TRANSPORTATION COORDINATOR - A. LAWARRE	\$43,481.84	\$ 45,438.52	
VACATION PAYOUT	\$4,077.63	\$ 4,322.29	
TOTAL TRANSPORTATION	\$ 156,614.90	\$ 158,172.11	

****GRAND TOTAL SALARIES \$1,829,116.27 \$ 1,961,169.61**

SUPPLIES - S050-S18

ADMIN	\$500.00	\$ 1,000.00	
BLUES BUSTERS	\$250.00	\$ 250.00	
TOTAL ADM SUPPLIES	\$750.00	\$ 1,250.00	

TOTAL TRANSPORTATION \$500.00 \$ 2,500.00

TOTAL FACILITIES MANAGEMENT SUPPLIES \$16,500.00 \$ 16,500.00

CHILDREN SERVICES			
DIRECT SERVICE - EI	\$5,000.00	\$ 2,000.00	
DIRECT SERVICE - PRESCHOOL	\$2,500.00	\$ 4,000.00	
SCHOOLAGE	\$50,000.00	\$ 1,500.00	
NURSING	\$1,000.00	\$ 1,000.00	
TOTAL CHILDREN SERVICES SUPPLIES	\$58,500.00	\$ 8,500.00	

2024 was higher due to grants

SUPPORT SERVICES			
SUPPORT	\$800.00	\$ 1,800.00	
DIRECT SERVICES	\$2,200.00	\$ 2,200.00	
FSS	\$25,000.00	\$ 25,000.00	
TOTAL SUPPORT SERVICES SUPPLIES	\$3,000.00	\$ 4,000.00	

sent to WestCON

****GRAND TOTAL SUPPLIES \$79,250.00 \$ 32,750.00**

EQUIPMENT - S050-S20

TOTAL ADMIN EQUIPMENT	\$5,000.00	\$ 5,000.00	
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BUDGET CATEGORIES **2024 REQUEST:** **2025 REQUESTS**

COMMENTS



BUDGET CATEGORIES	2024 REQUEST:	2025 REQUESTS	COMMENTS
TOTAL TRANSPORTATION EQUIPMENT	\$2,000.00 \$	2,000.00	
TOTAL FACILITIES MGMT EQUIPMENT	\$5,000.00 \$	5,000.00	
CHILDREN SERVICES			
NURSING	\$1,000.00 \$	1,000.00	
DIRECT SERVICE - EI	\$6,000.00 \$	6,000.00	We will need to buy one Service Pro for new staff
DIRECT SERVICE - PRESCHOOL	\$1,500.00 \$	1,500.00	
SCHOOLAGE	\$150,000.00 \$	2,000.00	
TOTAL CHILDREN SERVICES EQUIPMENT	\$158,500.00 \$	10,500.00	
SUPPORT SERVICES			
SUPPORT	\$4,750.00 \$	5,750.00	We need to buy a computer for new staff
DIRECT SERVICES	\$1,500.00 \$	1,500.00	
TOTAL SUPPORT SERVICES EQUIPMENT	\$6,250.00 \$	7,250.00	
IT EQUIPMENT			
COMPUTERS	\$10,000.00 \$	10,000.00	
MISC	\$2,500.00 \$	2,500.00	
TOTAL IT EQUIPMENT	\$12,500.00 \$	12,500.00	
**GRAND TOTAL EQUIPMENT	\$183,000.00 \$	42,250.00	
REPAIRS - 352-3-1	\$-	-	
**GRAND TOTAL REPAIRS	\$-	-	
CONTRACT SERVICES - S050-S22			
ADMINISTRATION			
Intwine One Talk (Jen's desk phone)	\$240.00 \$	240.00	
Copiers	\$11,000.00 \$	11,000.00	
Ohio Health Consortium	\$-	-	
Pitney Bowes	\$600.00 \$	600.00	
Clemans-Nelson & Associates	\$1,500.00 \$	1,500.00	
On Solve	\$133.12 \$	133.12	
WestCON-Adm.Fee/Check Writing/Compliance	\$3,125.00 \$	3,203.13	

\$ 516,343.13

BUDGET CATEGORIES 2024 REQUEST 2025 REQUESTS

TELETHERAPY - GLOWBRIGHT	\$10,000.00	\$	10,000.00	
SPANISH INTERPRETER	\$4,800.00	\$	5,000.00	
OT SUMMER SERVICES	\$6,000.00	\$	6,000.00	
TOTAL EI CS	\$39,800.00	\$	21,000.00	

PRESCHOOL				
WESTCON - PLAY PROJECT (this is EI)	\$-	\$	-	
WESTCON - TEACHING PLAY	\$14,000.00	\$	14,000.00	
Midwest Regional ESC - LORI	\$23,265.75	\$	24,004.31	
Midwest Regional ESC RESIDENT EDUCATOR	\$-	\$	-	
Midwest Regional ESC Wilcox	\$38,808.27	\$	39,245.57	
Speech ESC	\$66,000.00	\$	75,000.00	
TOTAL PRESCHOOL CS	\$76,074.02	\$	152,249.88	

SCHOOL AGE				
Midwest Regional ESC - SA TEACHER (Brandy Tilton)	\$95,016.08	\$	60,284.06	
Midwest Regional ESC - CPI TRAINIG	\$10,000.00	\$	-	
Midwest Regional ESC - LPDC COORDINATION	\$168.70	\$	109.74	
Midwest Regional ESC - PT SUPERVISION	\$4,500.00	\$	4,569.93	
Midwest Regional ESC - INSTRUCTIONAL ASST. (2)	\$58,514.88	\$	60,000.00	
Midwest Regional ESC - RBT	\$38,289.74	\$	-	
Midwest Regional ESC - 3 aides	\$-	\$	-	
School Age Food	\$2,000.00	\$	2,000.00	
AFTER/SUMMER SA PROGRAM GRANT	\$450,000.00	\$	-	
TOTAL SCHOOL AGE	\$658,489.40	\$	126,963.73	

TOTAL SCHOOL CONTRACT SERVICES \$774,363.42 \$ 300,213.61

DIRECT SERVICES				
WESTCON-WAIVER & ADMIN FEES	\$300,000.00	\$	450,000.00	
Waiver Match - Supported Living	\$0.00	\$	85,000.00	
WESTCON - INVESTIGATIVE AGENT	\$21,000.00	\$	21,525.00	
WESTCON - INTAKE	\$13,000.00	\$	13,325.00	
WESTCON - PROVIDER SERVICE COORDINATION	\$19,000.00	\$	19,475.00	
WESTCON - BUSINESS SUPPORT	\$7,600.00	\$	7,790.00	
PSYCHOLOGICAL EVALUATIONS	\$1,500.00	\$	1,537.50	
INTERPRETING SERVICES	\$2,000.00	\$	2,050.00	
TOTAL SS SUPPORT SERVICES	\$364,100.00	\$	600,702.50	

COMMENTS

\$7,000.00 Only have of year left and have not used

Fully loaded includes benefits

\$9,929.00 \$9929 over budgeted Contract amount of \$11596
 \$6,375.00 \$6375 over budgeted contract amount of \$6950

BUDGET CATEGORIES 2024 REQUEST: 2025 REQUESTS

COMMENTS

TRANSPORTATION			
GASOLINE	\$20,000.00	\$	20,000.00
BUS MAINTENANCE - KENTON CITY	\$10,000.00	\$	15,000.00
Physicals & Dugs Tests	\$1,000.00	\$	1,000.00
Allen County ESC OBI	\$500.00	\$	600.00
AC Inspection	\$1,000.00	\$	1,000.00
VAT	\$21,000.00	\$	19,387.51
TOTAL TRANSPORTATION	\$53,500.00	\$	56,987.51
IT CONTRACT SERVICES			
CELL PHONES (VERIZON)	\$15,000.00	\$	15,000.00
COMPUTER MONTHLY BILLING (NETGAIN)	\$40,000.00	\$	75,000.00
Primary	\$3,000.00	\$	3,000.00
INTERNET SERVICE	\$1,700.00	\$	1,896.00
BRITTCO	\$4,800.00	\$	4,800.00
MIP/ABILA	\$15,000.00	\$	15,000.00
Website (WestCON/hosting/domain)	\$220.00	\$	220.00
Foxit	\$400.00	\$	400.00
TOTAL IT CONTRACT SERVICES	\$80,120.00	\$	115,316.00
**GRAND TOTAL CONTRACT SERVICES	\$1,527,591.82	\$	1,294,655.87
EXPENSES			
BOARD			
EXPENSES - BOARD MTGS	\$500.00	\$	500.00
INSERVICES	\$1,000.00	\$	1,000.00
TOTAL BOARD EXPENSES	\$1,500.00	\$	1,500.00
**GRAND TOTAL EXPENSES	\$1,500.00	\$	1,500.00
TRAVEL - 352-5-4			
ADMINISTRATION			
MILEAGE	\$1,000.00	\$	1,000.00
TRAINING EXPENSES	\$3,000.00	\$	3,000.00
TUITION REIMB	\$3,000.00	\$	3,000.00

Backup bussing contract but now have subs

BUDGET CATEGORIES	2024 REQUEST:	2025 REQUESTS	COMMENTS
TOTAL ADM TRAVEL	\$7,000.00	\$ 7,000.00	
TRANSPORTATION			
MILEAGE	\$500.00	\$ 500.00	
TRAINING EXPENSES	\$2,500.00	\$ 2,500.00	
TOTAL TRANSPORTATION	\$3,000.00	\$ 3,000.00	
FACILITIES MANAGEMENT			
TRAINING EXPENSES	\$-	\$ -	
TOTAL FACILITIES MANAGEMENT TRAVEL	\$500.00	\$ 100.00	
EI			
MILEAGE	\$11,000.00	\$ 11,000.00	
TRAINING EXPENSES	\$3,000.00	\$ 4,000.00	
TOTAL EI TRAVEL	\$14,000.00	\$ 15,000.00	
PRESCHOOL			
MILEAGE	\$300.00	\$ 300.00	
TRAINING EXPENSES	\$2,000.00	\$ 2,000.00	
TOTAL PRESCHOOL	\$2,300.00	\$ 2,300.00	
SCHOOL AGE			
MILEAGE	\$25,000.00	\$ 300.00	
TRAINING EXPENSES	\$25,000.00	\$ 2,000.00	
TOTAL SCHOOL AGE TRAVEL	\$50,000.00	\$ 2,300.00	
TOTAL CHILDREN SERVICES TRAVEL	\$66,300.00	\$ 19,600.00	
SSA			
SUPPORT			
MILEAGE	\$4,000.00	\$ 4,000.00	
INSERVICE REQUEST	\$1,000.00	\$ 1,000.00	
TOTAL SUPPORT TRAVEL	\$5,000.00	\$ 5,000.00	
DIRECT SERVICE			
MILEAGE	\$8,000.00	\$ 8,000.00	

Since there is not a Grant and the Behavior Support is lowered these.

BUDGET CATEGORIES **2024 REQUEST:** **2025 REQUESTS** **COMMENTS**

ADMINISTRATION \$32,770.68 \$ 35,392.33
 TRANSPORTATION \$49,897.08 \$ 53,888.85
 BUILDING SERVICES \$26,171.76 \$ 28,265.50

CHILDREN SERVICES
 SUPPORT \$38,419.32 \$ 41,492.87
 EI \$117,159.12 \$ 126,531.85
 PRESCHOOL \$81,494.16 \$ 88,013.69
 SCHOOLAGE \$36,935.28 \$ 39,890.10
TOTAL CHILDREN SERVICES **\$274,007.88** **\$** **295,928.51**

SSA
 SUPPORT
 DIRECT SERVICES
TOTAL SUPPORT SERVICES **\$119,419.92** **\$** **119,419.92** **(9,554.00)**

****GRAND TOTAL OF INSURANCE** **\$502,267.32** **\$** **532,895.11** **\$6,017.00**

RESERVE 352-5-6
****GRAND TOTAL RESERVE**

TRANSFERS - 352-9

****GRAND TOTAL OF TRANSFERS**

TOTAL CAPITAL EQUIPMENT

BUILDING SERVICES

TOTAL **\$-** **\$** **-**
TOTAL CAPITAL FUND

8% increase is \$128,973 Actual cost is \$125,270 (4.1

Savings with 4.9% increase
 This is with a 8% increase, to cover our 2 new staff

BUDGET CATEGORIES
Auditor/Treasurer Fees

2024 REQUEST: \$50,000.00 **2025 REQUESTS** 50,000.00

COMMENTS

PROJECTED SAVINGS
\$127,646.76

GRAND TOTAL BUDGET

\$4,962,310.85 \$ 4,336,073.79

SALARIES - S050-S17

ADMINISTRATION

DIRECTOR OF OPERATIONS - A.	\$87,776.00	\$	91,725.92
SUPERINTENDENT - K. BROWN	\$85,547.92	\$	89,262.58
BUSINESS MANAGER - J. FRAIL	\$24,642.00	\$	49,995.76
VACATION BUYOUT	\$3,275.46	\$	3,471.99
TOTAL ADMIN SALARIES	\$ 201,241.38	\$	234,456.24

CUSTODIAN KM	\$43,540.00	\$	45,499.30
VACATION PAY OUT + OVERTIME	\$870.80	\$	923.05
TOTAL FACILITIES MANAGEMENT	\$ 44,410.80	\$	46,422.35

SCHOOL

SUPPORT

SECRETARY /LPN Back Up Nurse	\$45,613.32	\$	47,665.92
OT S. RAY	\$75,882.24	\$	79,296.94
PT J. STAMEN	\$48,371.40	\$	50,548.11
HEALTH SERVICES COORDINATOR	\$78,560.00	\$	82,095.20
Vacation Buyout	\$6,400.00	\$	6,784.00
TOTAL CHILDREN SERVICES SL	\$ 254,826.96	\$	266,390.17

DIRECT SERVICE - EI

T. MUSTAIN	\$37,267.20	\$	38,944.22
EI SPEECH THERAPIST B. LOGS	\$88,377.60	\$	92,354.59
K. Hastings	\$102,080.00	\$	—
Vacation/Sick Payout from Retirement	\$0.00	\$	45,000.00
EI Manager--Stephanie Trachsel	\$6,428.33	\$	77,140.00
EI STAFF C. Roby	\$43,104.00	\$	45,043.68
EI DEV SPEC S. MCCULLOUGH	\$57,350.40	\$	59,931.17

EI Service COORDINATOR E. CC	\$56,563.20	\$	59,108.54
SERVICE COORDINATOR H. HA	\$53,318.40	\$	55,717.73
New Position--EI OT Full Time	\$0.00	\$	52,000.00
VACATION PAYOUT	\$8,902.96	\$	9,437.14
TOTAL DIRECT SERVICE - EI	\$453,392.09	\$	534,677.07

DIRECT SERVICE - PRESCHOOL

INSTRUCTOR - K. DEARING	\$86,937.60	\$	90,849.79
INSTRUCTOR - H. RUHLEN	\$86,937.60	\$	90,849.79
INSTRUCTOR ASSISTANT - S. BF	\$27,648.00	\$	28,892.16
INSTRUCTOR ASSISTANT - H. G	\$27,317.76	\$	28,547.06
INSTRUCTOR ASSITANT - C. BA	\$50,964.48	\$	53,257.88
INSTRUCTOR ASSITANT - LENC	20736	\$	21,669.12
SUBS	\$-	\$	-
TOTAL DIRECT SERVICE - PRES	\$300,541.44	\$	314,065.80

DIRECT SERVICE - SCHOOL AGE

BEHAVIOR SUPPORT SPECIALIS	\$70,400.00		
TOTAL DIRECT SERVICE - SCHC	\$ 70,400.00	\$	-

SUPPORT SERVICES DIRECTOF	\$79,980.00	\$	83,579.10
SSA SECRETARY	\$26,445.12	\$	27,635.15
VACATION PAYOUT	\$2,046.64	\$	2,169.44
TOTAL SUPPORT SERVICES SU	\$ 108,471.76	\$	113,383.69

NEW SSA C Torka	\$	54,800.00	Came with 20yrs experience
SSA - G. BAKER	\$60,320.00	\$	63,034.40
SSA - R. Underwood	\$52,500.00	\$	54,862.50
SSA - S. Miller	\$57,100.00	\$	59,669.50
SSA - C. Rodriguez	\$6,606.00	\$	6,903.27

SSA - R. Sanderson	\$54,460.00	\$	56,910.70
VACATION PAYOUT	\$8,230.94	\$	8,724.80
TOTAL SUPT SERVICES DIRECT	\$ 239,216.94	\$	\$ 304,905.17

TRANSPORTATION

BUS DRIVER - R. KING	\$27,484.71	\$	23,169.90
BUS DRIVER - H. HORTON	\$27,887.64	\$	29,142.58
BUS MONITOR - A. RAY	\$18,360.70	\$	19,186.93
BUS MONITOR - K. FORESTER	\$17,339.52	\$	18,119.80
BUS MONITOR - B. GILLFILLAN	\$17,982.86	\$	18,792.09
TRANSPORTATION COORDINAT	\$43,481.84	\$	45,438.52
VACATION PAYOUT	\$4,077.63	\$	4,322.29
TOTAL TRANSPORTATION	\$ 156,614.90	\$	\$ 158,172.11

****GRAND TOTAL \$1,597,496.08 \$1,829,116.27 \$ 1,972,472.61**

INSURANCES

ADMINISTRATION	\$32,770.68	\$	35,392.33
TRANSPORTATION	\$49,897.08	\$	53,888.85
BUILDING SERVICES	\$26,171.76	\$	28,265.50

CHILDREN SERVICES

SUPPORT	\$38,419.32	\$	41,492.87
EI	\$117,159.12	\$	126,531.85
PRESCHOOL	\$81,494.16	\$	88,013.69
SCHOOL AGE	\$36,935.28	\$	39,890.10
TOTAL CHILDREN SERVICES	\$274,007.88	\$	295,928.51

SSA

SUPPORT

DIRECT SERVICES

TOTAL SUPPORT SERVICES \$119,419.92 \$ 119,419.92 Should have been \$128,973

****GRAND TOTAL** \$600,000.00 \$502,267.32 \$ 532,895.11

Budgeted for 8% increase, but only received a 4.9% increase.

REVENUE

Comparisons:

	2020***	2021***	2022**	2023***	2024	2025***Budgeted	Avg 20-24
Spec. Education Units	\$275,402	\$258,696	\$380,719.00	\$376,621.00	\$135,600.00	\$200,000.00	\$285,408
Preschool Grant		\$23,054	\$56,000.00	\$12,551.00	\$10,000.00	\$8,000.00	\$25,401
Targeted Case Mgmt.	\$138,439	\$144,139	\$123,519.00	\$108,064.00	\$120,000.00	\$140,000.00	\$126,832
Title XX	\$30,259	\$14,892	\$21,818.00	\$21,502.00	\$14,592.00	\$15,000.00	\$20,613
Refunds, Reimbursemen	\$136,165	\$155,252	\$132,247.00	\$367,400.00	\$1,131,048.34	\$100,000.00	\$141,221
Tuition-Typical	\$6,458	\$12,297	\$16,468.00	\$17,276.00	\$15,000.00	\$12,000.00	\$15,260
Other	\$16,425	\$112,523	\$2,948.00	\$155,336.00		\$5,000.00	\$71,808
Real Estate Taxes/State	\$2,544,372	\$2,590,438	\$2,607,585.00	\$2,670,134.00	\$2,656,636.81	\$3,090,941.81	\$3,090,941.81
Trailer Taxes	\$3,700	\$4,629	\$5,515.00	\$4,407.00	\$5,000.00	\$4,000.00	\$4,650
MAC	\$97,228	\$251,352	\$88,250.00	\$169,534.00	\$100,000.00	\$100,000.00	\$141,273
Pilot	\$40,199	\$40,756	\$40,828.00	\$331,912.00	\$60,000.00	\$331,000.00	\$331,000.00
Capital							
Total	\$3,288,647	\$3,608,028	3,475,897.00	\$4,234,737.00	\$4,247,877.15	\$4,005,941.81	\$3,771,037

EXPENSE

Comparisons:

	2020*** actual	2021*** actual	2022*** actual	2023*** actual	2024	2025 Budgeted***	Average
Salaries	\$1,715,940	\$1,595,492	\$1,619,027	\$1,857,208	2,136,649	\$1,961,170	\$1,784,863
Supplies	\$25,040	\$35,899	\$45,056	\$43,028	79,250	\$32,750	\$45,655
Equipment	\$14,739	\$7,241	\$16,351	\$64,818	183,000	\$42,250	\$57,230
Contract Services	\$848,869	\$738,645	\$1,196,526	\$1,329,741	1,527,592	\$1,294,656	removed 2024
Travel	\$13,727	\$10,031	\$23,437	\$21,007	35,000	\$47,700	\$20,640
PERS/STRS/Medicare	\$277,156	\$267,216	\$258,172	\$295,086	330,112	\$303,000	\$285,548
Other	\$12,644	\$21,917	\$10,872	\$29,743	19,589	\$71,652	\$18,953
Insurances	\$522,430	\$348,348	\$367,184	\$407,926	502,267	\$532,895	\$532,895
Auditor/Treasurer Fee:	\$46,692	\$48,253	\$46,988	\$48,961	50,000	\$50,000	\$48,179
Cap. Imp.	\$54,735	\$164,391	\$49,177	\$6,449			
Total	\$3,531,972	\$3,237,433	\$3,632,790	\$4,103,967	4,863,460	\$ 4,336,073.00	

this is when we changed insurances

Hardin Contracts Budgeted to Actual

Appendix 25-06-07

Brittco	
Account	
Budgeted	\$4,800.00
Remaining	\$2,800.00
% Spent	41.67%

MRESC	
Account	
Budgeted	\$263,213.61
Remaining	\$118,675.82
% Spent	54.91%

Abila (MIP)	
Account	
Budgeted	\$15,000.00
Remaining	\$10,705.20
% Spent	28.63%

US Bank/GAF- Copiers	
Account	
Budgeted	\$11,000.00
Remaining	\$6,467.97
% Spent	41.20%

Kenton Water	
Account	
Budgeted	\$6,150.00
Remaining	\$5,139.96
% Spent	16.42%

Gas & Electric	
Account	
Budgeted	\$37,517.50
Remaining	\$27,153.31
% Spent	27.62%

EI OT Summer Services	
Account	
Budgeted	\$6,000.00
Remaining	\$6,000.00
% Spent	0.00%

Primary Solutions	
Account	
Budgeted	\$3,000.00
Remaining	\$1,500.00
% Spent	50.00%

Sieglinde- interpreter	
Account	
Budgeted	\$5,000.00
Remaining	\$3,493.22
% Spent	30.14%

Browns-Trash	
Account	
Budgeted	\$2,562.50
Remaining	\$2,202.50
% Spent	14.05%

Special Olympics	
Account	
Budgeted	\$20,000.00
Remaining	\$10,138.00
% Spent	49.31%

ZOOM	
Account	
Budgeted	
Remaining	
% Spent	#DIV/0!

WestCon	
Account	
Budgeted	\$629,272.50
Remaining	\$41,680.25
% Spent	93.49%

Verizon	
Account	
Budgeted	\$15,000.00
Remaining	\$11,564.18
% Spent	22.91%

Internet	
Account	
Budgeted	\$1,896.00
Remaining	\$910.06
% Spent	53.00%

Aunalytics	
Account	
Budgeted	\$75,000.00
Remaining	\$40,878.98
% Spent	45.45%

Cayla Warnock- Union fiscal	
Account	
Budgeted	\$8,000.00
Remaining	\$4,010.00

Glow Bright Therapy	
Account	
Budgeted	\$10,000.00
Remaining	\$8,448.00

DWD Tech- MIP Support	
Account	
Budgeted	
Remaining	

Portis Petrol	
Account	
Budgeted	\$20,000.00
Remaining	\$14,118.56

% Spent	49.88%
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% Spent	15.52%
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% Spent	#DIV/0!
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% Spent	29.41%
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Facilities	
Account	
Budgeted	\$54,817.50
Remaining	\$34,226.11
% Spent	37.56%

BMs/Super	
Account	
Budgeted	\$179,258.34
Remaining	\$102,063.07
% Spent	43.06%

CORSA	
Account	
Budgeted	\$10,000.00
Remaining	\$10,000.00
% Spent	0.00%

Housing Subsidy	
Account	
Budgeted	\$35,000.00
Remaining	\$ -
% Spent	100.00%