

DAYTON PUBLIC SCHOOLS

TREASURER’S RECOMMENDATIONS

STANLEY E. LUCAS, TREASURER

TO THE BOARD OF EDUCATION

GENERAL & NON GENERAL FUNDS

June 30, 2009

Honorable Members of the Board of Education  
Dayton City School District

**ITEM I**

Pursuant to Section 5705.14B of the Ohio Revised Code, I recommend that the Board of Education authorize the following permanent **Inter-Fund Transfer**:

FROM:	TO:	AMOUNT
School Building Assist 496.7200.910.8904.000000.000.00.000	Buildings 004.5100.000.8901.000000.000.00.000	\$522,513.27

**ITEM II**

I recommend that the Board of Education authorize the following **temporary advance** and that the amount be returned to the General Fund upon receipt of funds from the funding agent.

FROM:	TO:	AMOUNT
001.7410.921.2007.000000.000.00.000 General Fund	019.5210.000.9004.000000.000.00.000 Miscellaneous local grant.	\$90,750.00
001.7410.921.2007.000000.000.00.000 General Fund	019.5210.000.9056.000000.000.00.000 Miscellaneous local grant.	\$4,727.00
001.7410.921.2007.000000.000.00.000 General Fund	019.5210.000.9089.000000.000.00.000 Miscellaneous local grant.	\$179,288.00
001.7410.921.2007.000000.000.00.000 General Fund	516.5210.000.9669.000000.000.00.000 Title 6B IDEA	\$160,000.00
001.7410.921.2007.000000.000.00.000 General Fund	572.5210.000.9769.000000.000.00.000 FY09 Title One Program	\$504,000.00
001.7410.921.2007.000000.000.00.000 General Fund	587.5210.000.9899.000000.000.00.000 Preschool Special Ed	\$325.00
001.7410.921.2007.000000.000.00.000 General Fund	006.5120.000.6902.000000.000.00.000 Nutrition Services	\$2,670,516.17

**ITEM III**

I recommend that the Board of Education authorize the following repayment of temporary advance:

FROM:	TO:	AMOUNT
006.7420.922.6902.000000.000.00.000 Nutrition Services	001.5220.000.2001.000000.500.00.000 General Fund	\$1,450,000.00

**ITEM IV**

Resolution Transferring Proceeds Relating To the Local Share on the Co-Funded OSFC Project from USAS Fund 010 (Classroom Facilities) To USAS Fund 004 (Building) (R.C. Sections 3318.084, 5705.10).

Rationale

WHEREAS, the School District executed a Project Agreement with the Ohio School Facilities Commission (OSFC) for a project (the "Project") under the Accelerated Urban School Building Assistance Program and pursuant thereto deposited funds representing a locally donated contribution of the School District's local share of Project costs in Fund 010 (Classroom Facilities):

WHEREAS, the Board has determined to transfer \$19,953,142.98 of such excess from Fund 010 (Classroom Facilities) to Fund 004 (Building) to be expended for permanent improvements of the School District, as permitted by law; and

WHEREAS, following such transfer, interest earnings shall be allocated to Fund 010 (Classroom Facilities) and Fund 004 (Building) in accordance with the respective balances in such funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Dayton City School District, Montgomery County, Ohio, that:

Section 1. On behalf of the Board, the Treasurer is hereby directed and authorized to transfer \$19,953,142.98 representing bond proceeds from Fund 010 (Classroom Facilities) to Fund 004 (Building) to pay for permanent improvements for the School District. Proceeds shall be spent in accordance with their voter-authorized purpose. Interest shall remain in Fund 004 (Building) unless transferred pursuant to Section 5705.10, Ohio Revised Code.

Section 2. A copy of this resolution shall be certified by the Treasurer/CFO to OSFC's Finance Department and the Project Construction Manager.

Section 3. All formal actions of this Board concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

## **ITEM V**

I recommend that the Board adopt the following resolution for the Fiscal Year 2009 Official Certificate of Estimated Resources.

### Rationale

Pursuant to Section 5705.36 and 5705.39 of the Ohio Revised Code, the Treasurer has determined that revenues, which will actually be collected, are more than the amount included in the last official Certificate of Estimated Resources for Fiscal Year 2009.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Dayton City School District that the following is the Final Official Certificate of Estimated Resources for the fiscal year beginning July 1, 2008, as revised by the Budget Commission of Montgomery County, which shall govern the total of appropriations made at any time during such fiscal year. (Attachment 1)

## **ITEM VII**

I recommend that the Board adopt the following resolution for the Final Appropriation Measure for Fiscal Year 2009.

### Rationale

Section 5705.38 of the Ohio Revised Code requires the adoption and/or amendment of an Annual Appropriation Measure.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Dayton City School District that because estimated resources are estimated to be higher than the last certificate and to provide for the current expenses and other expenditures of said Board of Education during fiscal year ending June 30, 2009, the sums be and hereby are set aside and appropriated as indicated on the Final 2008-2009 Appropriations document which expenditures are to be made during the said fiscal year. (Attachment 2)

BE IT FURTHER RESOLVED that pursuant to Section 5705.412 of the Ohio Revised Code that the Board President, Superintendent, and Treasurer certify that the Dayton Public School District has in effect for the fiscal year 2009 the authorization to levy taxes, which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide the operating revenues necessary to enable the district to maintain all personnel and programs for all the days set forth in its adopted school calendars for the current fiscal year (2009).

Respectfully submitted,

Stanley E. Lucas  
**Treasurer**

**FINAL CERTIFICATE OF ESTIMATED RESOURCES  
(SCHOOL)**

Rev. Code, Sec. 5705.36

Attachment 1

Doc# FY09-2

Office of the Budget Commission, Montgomery County, Ohio,

**June 30, 2009**

To the Board of the Dayton City School District:

The following is the final certificate of estimated resources for the fiscal year beginning July 1st, 2008, as revised by the Budget Commission of Montgomery County, which shall govern the total of appropriations made at any time during such fiscal year:

<u>Fund Type/ Classification</u>	<u>Unencumbered Balance July 01, 2008</u>	<u>Property Taxes</u>	<u>Other Sources</u>	<u>Total</u>
General Fund	\$ 7,527,361.33	\$ 62,830,615.01	\$ 137,920,225.63	\$ 208,278,201.97
Special Revenue	\$ 5,847,435.26	\$ 669,437.23	\$ 56,021,789.77	\$ 62,538,662.26
Debt Service	\$ 13,843,061.31	\$ 11,846,193.73	\$ 2,978,143.55	\$ 28,667,398.59
Capital Projects	\$ 125,738,958.31	\$ 669,437.85	\$ 68,781,022.88	\$ 195,189,419.04
Enterprise	\$ (2,451,426.52)	\$ -	\$ 11,342,030.60	\$ 8,890,604.08
Internal Service	\$ 698,947.08	\$ -	\$ 14,426,498.27	\$ 15,125,445.35
Trust and Agency	\$ 7,059,140.43	\$ -	\$ 3,032,014.35	\$ 10,091,154.78
<b>Totals</b>	<u>\$ 158,263,477.20</u>	<u>\$ 76,015,683.82</u>	<u>\$ 294,501,725.05</u>	<u>\$ 528,780,886.07</u>

Signed \_\_\_\_\_

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Montgomery County Budget Commission

DAYTON PUBLIC SCHOOLS  
 2008-09 Final Appropriations  
 By Fund  
 June 30, 2009

Attachment 2  
 Doc# FY09-2

		Appropriations
<b>GENERAL, DPIA, and TEXTBOOK FUNDS</b>		
001	General	\$ 202,129,000
Total: in Dollars		<b>\$ 202,129,000</b>

<b>SPECIAL REVENUE</b>		
018	Principals Fund	\$ 912,805
019	Other Grant	1,350,742
034	Classroom Facilities Maintenance	3,128,000
300	Student Activity: District Managed	889,313
401	Auxiliary Services: NPSD	2,462,287
432	Management Information System	46,493
439	Public School Preschool	308,176
440	Entry Year Program	76,650
451	Data Communication for Schools	108,695
452	School Net Professional Development	19,001
455	Textbook	3,709
459	Ohio Reads	42,261
461	Career Development	5,000
463	Alternative Schools	283,895
494	Poverty Aid	23,965,786
499	Miscellaneous State Grants	634,836
501	Adult Basic Education	645,726
516	Title VI B: Special Education	4,784,102
524	Vocational Education: Carl D Perkins	811,121
525	Headstart	1,657,394
551	Bilingual Education Program	88,906
572	Title I	13,611,506
573	Title V	28,444
584	Drug Free Schools	102,960
587	Preschool Grants for Handicapped	166,111
588	Telecommunications Act: E-rate	855,589
590	Title VI-Reducing Class Size	1,615,721
599	Miscellaneous Federal Grants	1,108,311
Total: in Dollars		<b>\$ 59,713,541</b>

<b>DEBT SERVICE</b>		
002	Bond Retirement	\$ 28,687,399

<b>CAPITAL PROJECTS</b>		
003	Permanent Improvement	\$ 4,857,000
004	Buildings	25,908,619
005	Replacement Fund	398,853
010	Classroom Facilities	135,757,017
450	School Net Plus Fund	336
458	Interactive Video Dist	-
496	School Building Limited Assistance: Big 8 Grant	3,056,385
Total: in Dollars		<b>\$ 169,978,210</b>

<b>ENTERPRISE FUNDS</b>		
008	Food Service	\$ 8,217,770
009	Uniform School Supplies	16,820
013	Welcome Stadium	655,902
Total: in Dollars		<b>\$ 8,890,493</b>

<b>INTERNAL SERVICE</b>		
014	Rotary	\$ 184,085
021	Intra-District Services	1,050,191
024	Self Insured: Employee Benefits	13,837,437
025	Computer Network	514
Total: in Dollars		<b>\$ 15,072,227</b>

<b>TRUST and AGENCY</b>		
007	Special Trust	\$ 55,703
022	District Agency	9,796,094
200	Student Activity: Student Managed	231,719
Total: in Dollars		<b>\$ 10,083,516</b>

<b>ALL FUNDS</b>		
Grand Total Appropriations: in Dollars		<b>\$ 494,534,386</b>