



SUPERINTENDENT’S RECOMMENDATIONS

October 14, 2014

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TREASURER’S RECOMMENDATIONS

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DAYTON PUBLIC SCHOOLS

SUPERINTENDENT'S RECOMMENDATIONS

LORI L. WARD, SUPERINTENDENT

TO THE BOARD OF EDUCATION

GENERAL FUNDS

October 14, 2014

**Honorable Members of the Board of Education
Dayton City School District**

ITEM I

I recommend that the **SEPARATIONS OF EMPLOYMENT** of the following persons be accepted for both regular and supplemental duties.

CLERICAL

001.2421.141.3111.000000.185.00.000

Hatmaker, Kathryn A.

Retirement

Eff. 12/31/2014

PARAPROFESSIONAL

001.2810.141.6320.000000.537.00.000

Cranford, Brandon L.

Termination

Eff. 9/19/2014

001.1230.141.3058.000000.140.00.000

Taulbee, Shirley A.

Resignation

Eff. 8/12/2014

PSYCHOLOGIST

001.2143.111.1930.000000.500.00.000

Fender, Cheryl K.

Resignation

Eff. 9/9/2014

001.2143.111.1930.000000.500.00.000

Tungate, Kimberly E.

Resignation

Eff. 10/24/2014

TEACHER

001.1241.111.4503.000000.364.00.000

Mauldin, Collyn A.

Resignation

Eff. 9/26/2014

001.1246.111.4503.000000.271.00.000

McCallister, William

Retirement

Eff. 7/1/2015

001.1120.111.3020.000000.154.00.000

Towns, Brandon M

Resignation

Eff. 9/25/2014

001.1110.111.3020.000000.138.00.000

Waggoner, Elizabeth

Retirement

Eff. 5/29/2015

RESCIND action approved on April 15, 2014 001.1110.111.3020.000000.156.00.000 Wald, Maureen	Resignation	Eff. 11/25/2014
001.1110.111.3020.000000.156.00.000 Wald, Maureen	Retirement	Eff. 11/25/2014
TEMPORARY		
001.2700.142.6241.000000.578.00.000 Hall, Devante Laron	Resignation	Eff. 9/30/2014
001.2710.142.6241.000000.111.00.000 Nash, Tayalia Lakashia	Resignation	Eff. 9/5/2014
TRANSPORTATION		
001.2810.142.6320.000000.537.00.000 Godwin, Sharma L.	Resignation	Eff. 9/18/2014
001.2810.141.6320.000000.537.00.000 Harrison, Eric R.	Resignation	Eff. 9/9/2014
001.2810.142.6320.000000.537.00.000 Harris, Adreanna D.	Resignation	Eff. 9/23/2014
001.2810.141.6320.000000.537.00.000 Maiden, Larry D.	Disability Retirement	Eff. 9/30/2014

ITEM II

I recommend that the following **LEAVE OF ABSENCE ACTIONS** for Members of the staff shown below be approved for the reasons stated.

ADMINISTRATION

001.2416.111.4501.000000.500.00.000 Clements, Clifford L. FMLA	Eff. 9/16/2014 - 11/11/2014
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001.2421.111.3111.000000.180.00.000 Burks, Shirlette C. FMLA (Intermittent)	Eff. 8/11/2014 - 6/1/2015
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CLERICAL

001.2530.141.2001.000000.500.00.000 Barr-Njoku, Lisa A. FMLA	Eff. 8/25/2014 - 10/25/2014
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OPERATIONS

001.2700.141.6241.000000.140.00.000

Hammett, Malcolm K.

Medical

Eff. 8/14/2014 - 7/24/2015

001.2700.141.6241.000000.363.00.000

Lockhart, Clifford

FMLA

Eff. 7/7/2014 - 9/26/2014

001.2700.141.6420.000000.578.00.000

Myers, Howard L.

FMLA (Intermittent)

Eff. 8/26/2014 - 8/26/2015

PARAPROFESSIONAL

001.1230.141.3058.000000.130.00.000

Jones, Pamela D.

Medical

Eff. 8/12/2014 - 6/1/2015

001.2214.141.3050.000000.118.00.000

Gaines, LaToya R.

Medical

Eff. 9/15/2014 - 11/14/2014

PSYCHOLOGIST

001.2143.111.1930.000000.500.00.000

Rodgers, Laura P.

FMLA (Intermittent)

Eff. 7/30/2014 - 12/19/2014

TEACHER

001.1110.111.3020.000000.108.00.000

Moon, Amy

Medical

Eff. 8/18/2014 - 11/17/2014

001.2120.111.3020.000000.370.00.000

Wadovsky, Susan E.

FMLA

Eff. 8/12/2014 - 10/31/2014

TRANSPORTATION

001.2810.141.6320.000000.537.00.000

Wilcox, Dyronna J.

Medical

Eff. 8/27/2014 - 10/15/2014

001.2810.141.6320.000000.537.00.000

Buford, Octavia

Medical

Eff. 8/27/2014 - 1/3/2015

001.2810.141.6320.000000.537.00.000

Dorsey, Sandra
Medical

Eff. 8/12/2014 - 6/1/2015

001.2810.141.6320.000000.537.00.000

Brown, Valerie Y.
FMLA

Eff. 9/8/2014 - 12/7/2014

ITEM III

I recommend that the following **APPOINTMENTS AND CHANGES TO THE CONTRACTS of the PROFESSIONAL STAFF MEMBERS** shown be approved in accordance with the bargaining unit agreements, Board-approved salary schedules and/or mandates of the State Division of Career, Technical and Adult Education.

RESERVE TEACHER

New Hire

ADMINISTRATIVE BUILDING

Reserve Teacher at the rate of \$12.75 hourly NTE 72.50 hours,
Eff. 9/15/2014 - 6/1/2015, 001.1190.112.7321.000000.000.00.000
Freeman, Jerel

Reserve Teacher at the rate of \$12.75 hourly NTE 72.50 hours,
Eff. 10/6/2014 - 6/1/2015, 001.1190.112.7321.000000.000.00.000
Graham, David
Nichols, Amber
Smith, Spencer
Tonne, Cori

Rehire

ADMINISTRATIVE BUILDING

Reserve Teacher at the rate of \$12.75 hourly NTE 72.50 hours,
Eff. 9/22/2014 - 6/1/2015, 001.1190.112.7321.000000.000.00.000
Byrd, Vaniti
Makstutis, Eva

Rehire of Retiree

ADMINISTRATIVE BUILDING

Reserve Teacher at the rate of \$12.75 hourly NTE 72.50 hours,
Eff. 9/22/2014 - 6/1/2015, 001.1190.112.7321.000000.000.00.000
Subramaniam, Elvessa

TEACHER

New Hire

EDWIN JOEL BROWN PREK-8 SCHOOL

Teacher at the rate of \$35,686.00 annually

Eff. 9/22/2014 - 6/1/2015, 001.1230.111.4503.000000.105.00.000

Fasano, Catherine

Rehire of Retired Teacher

ADMINISTRATIVE BUILDING

Reserve Teacher at the rate of \$12.79 hourly NTE 72.50 hours,

Eff. 10/6/2014 - 6/1/2015, 001.1190.112.7321.000000.000.00.000

Eads, Linda

Supplemental Contract

ADMINISTRATIVE BUILDING

Home Instructor at the rate of \$29.07 hourly

Eff. 9/17/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Borgert, Timothy

Home Instructor at the rate of \$29.07 hourly

Eff. 8/18/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Busse, Daniel L.

Home Instructor at the rate of \$29.07 hourly

Eff. 9/17/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Gehres, Tamela

Home Instructor at the rate of \$29.07 hourly

Eff. 8/18/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Haarmeyer, Martha W.

Holt, Nhyere

King, Donna

Home Instructor at the rate of \$29.07 hourly

Eff. 9/17/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Marshall, Jean

Home Instructor at the rate of \$29.07 hourly

Eff. 8/18/2014 - 6/1/2015, 001.1290.111.4552.000000.569.00.205

Noon, Lori J.

Petremann, Vicki

Raiff, Julie M.

Tuck, Ann M.

BELMONT HIGH SCHOOL

Credit Recovery Lab Teacher at the rate of \$36.24 hourly NTE 128 hours,
Eff. 10/22/2014 - 5/21/2015, 001.1130.113.5411.000000.500.00.000
Johnson, William L.

Credit Recovery Lab Teacher at the rate of \$42.93 hourly NTE 128 hours,
Eff. 10/22/2014 - 5/21/2015, 001.1130.113.5411.000000.500.00.000
Raiff, Julie M.

Cross Country Coach at the rate of \$2,108.16 annually
Eff. 8/1/2014 - 10/25/2014, 001.4510.111.5510.000000.000.00.000
Norsworthy, Kimberly A.

DAVID H. PONITZ CAREER TECHNOLOGY CENTER

Credit Recovery Lab Teacher at the rate of \$44.22 hourly NTE 128 hours,
Eff. 10/22/2014 - 5/21/2015, 001.1130.113.5411.000000.500.00.000
Graham, Anthony

Credit Recovery Lab Teacher at the rate of \$39.47 hourly NTE 128 hours,
Eff. 10/22/2014 - 5/21/2015, 001.1130.113.5411.000000.500.00.000
Lieber, Lenard R.

MEADOWDALE HIGH SCHOOL

MS Volleyball Coach at the rate of \$1,229.76 annually
Eff. 9/11/2014 - 11/8/2014, 001.4510.111.5510.000000.000.00.000
Moncree, Marcella

STIVERS SCHOOL FOR THE ARTS

Credit Recovery Lab Teacher at the rate of \$43.31 hourly NTE 128 hours,
Eff. 10/22/2014 - 5/21/2015, 001.1130.113.5411.000000.500.00.000
Huff, Nahid
Turner, Amanda

THURGOOD MARSHALL HIGH SCHOOL

MS Assistant Football Coach at the rate of \$1,756.80 annually
Eff. 8/18/2014 - 11/8/2014, 001.4510.000.5510.000000.000.00.000
McCleskey, Darryl

MS Volleyball Coach at the rate of \$1,844.64 annually
Eff. 8/18/2014 - 11/8/2014, 001.4510.111.5510.000000.000.00.000
White, Addie

ITEM IV

I recommend that the following **APPOINTMENTS AND CHANGES for NON-TEACHING PERSONNEL** be approved at the rates indicated and for the periods shown, in accordance with the salary schedule for the period stated.

CLERICAL

New Hire

BELMONT HIGH SCHOOL

Level II Clerical at the rate of \$13.44 hourly NTE 80 hours,

Eff. 9/20/2014, 001.2422.141.3122.000000.363.00.000

Lawson, Cassandra

OPERATIONS

Change of Assignment

SERVICE BUILDING

Plumber at the rate of \$26.16 hourly NTE 80 hours,

Eff. 10/6/2014, 001.2700.141.6420.000000.578.00.000

Edwards, DeJuan

New Hire

TRANSPORTATION

Sub Bus Driver Trainee at the rate of \$7.95 hourly NTE 80 hours,

Eff. 10/20/2014, 001.2822.142.6320.000000.537.00.000

Borgerding, Sandra

Brinson, Byron

PARAPROFESSIONAL

Change of Contract

ADMINISTRATIVE BUILDING

Substitute Paraprofessional at the rate of \$12.79 hourly NTE 65 hours,

Eff. 9/8/2014 - 6/1/2015, 001.2215.141.3058.000000.185.00.000

Nalls, Joshua Q.

EASTMONT PREK-8 SCHOOL

From Reserve Teacher to Paraprofessional at the rate of \$12.79 hourly NTE 65 hours,

Eff. 10/20/2014 - 6/1/2015, 001.2222.141.3111.000000.111.00.000 (50%),

001.2222.141.3111.000000.110.00.000 (50%)

Dunson, Darlene

New Hire

RIVER'S EDGE MONTESSORI PREK-6 SCHOOL

Paraprofessional at the rate of \$12.79 hourly NTE 65 hours,
Eff. 9/22/2014 - 6/1/2015, 001.1110.141.3050.000000.118.00.000
Nelson, Catherine

ROSA PARKS PREK-8 SCHOOL

Paraprofessional at the rate of \$12.79 hourly NTE 65 hours,
Eff. 10/6/2014 - 6/1/2015, 001.2215.141.3058.000000.109.00.000
Green, Janell

TEMPORARY

New Hire

ADMINISTRATIVE BUILDING

Substitute Custodian at the rate of \$7.95 hourly NTE 80 hours,
Eff. 10/6/2014, 001.2700.142.6241.000000.578.00.000
Brooks, Robert

DAVID H. PONITZ CAREER TECHNOLOGY CENTER

Student Worker at the rate of \$7.95 hourly NTE 80 hours,
Eff. 8/25/2014, 001.2422.172.3122.000000.370.00.000
Harris, Caleb
Lawrence, Marcedez

Student Worker at the rate of \$7.95 hourly NTE 80 hours,
Eff. 9/8/2014, 001.2422.172.3122.000000.370.00.000
Mitchell, Cortney

Student Worker at the rate of \$7.95 hourly NTE 80 hours,
Eff. 8/25/2014, 001.2422.172.3122.000000.370.00.000
Oglesby, Torren
Webster, Paris

Student Worker (Public Information Office) at the rate of \$7.95 hourly NTE 80 hours,
Eff. 6/1/2014, 001.2224.172.5412.000000.370.00.000

Buford, Dinell

Gilbert, Lila

Givens, Kwyyah

Hatch, Javion

Patriquin, Christopher

Robinson-Danay, Talaya

Terry, Darnell

Thomas, Alexis

Warden Jr., Raymond

Woods, Marcellous

Wortham, Shakur

Rehire

ADMINISTRATIVE BUILDING

Substitute Clerical at the rate of \$8.68 hourly NTE 80 hours,

Eff. 10/6/2014, 001.2421.142.3071.000000.505.00.000

Ross, Latweta

TRANSPORTATION

New Hire

TRANSPORTATION

School Bus Driver at the rate of \$13.05 hourly NTE 80 hours,

Eff. 10/6/2014, 001.2822.141.6320.000000.537.00.000

Everette, Joseph

Sub Bus Driver Trainee at the rate of \$7.95 hourly NTE 80 hours,

Eff. 10/20/2014, 001.2822.142.6320.000000.537.00.000

Allison, Shain

Gilkey, Jurrie

Lee, Michael

ITEM V

I recommend that the Board of Education enter into the following **CONTRACTS AND AGREEMENTS**, and further, that the officers of the Board be authorized to sign same.

Alliance Home Health Care - To cover costs for private duty nursing services for DPS special needs students for the 2014-2015 SY. Eff. 8/15/2014-6/30/2015.

Code: 001.2134.413.4511.000000.500.00.000 (Amt: \$75,000.00)

Purchase Request: PR012773

City of Dayton - To provide pool rental services for the DPS swim teams for the 2014/2015 swim season Eff. 11/3/2014-2/12/2015.

Code: 001.4530.425.5520.000000.580.00.000 (Amt. \$3,307.50)

Purchase Request: PR013310

Dayton Convention Center - Facility rental for Thurgood Marshall's Homecoming Dance scheduled for October 25, 2014. Eff. 10/2/2014-10/26/2014.

Code: 200.4600.891.1501.000000.372.00.000 (Amt: \$1,025.00)

Purchase Request: PR013516

Five Rivers Health Centers - Early treatment of dental pain reduces school absenteeism. Eff. 8/11/2014-7/15/2015.

Kettering Sports Medicine - Baseline concussion testing for DPS student-athletes. Eff. 9/16/2014-6/30/2015.

Code: 001.4530.849.5520.000000.580.00.000 (Amt: \$480.00)

Purchase Request: PR013200

Management Council - Ohio Education Network - This is an Ohio K-12 agreement for the participation in the Ohio K-12 network and purchase of internet bandwidth. This is an annual requirement for Information Technology Centers and large urban districts to receive internet connectivity via state provider of services. Eff. 7/1/2014-6/30/2015.

MDECA - Provide online Library Media Services for all high school students district-wide. Eff. 7/1/2014-6/30/2015.

Code: 001.2223.447.5411.000000.500.00.000 (Amt: \$11,292.50)

Purchase Request: PR013415

ITEM VI

I recommend approval of the OHIO ASSOCIATION OF PUBLIC SCHOOL EMPLOYEES (OAPSE), LOCAL 766-INTERPRETERS resolution.

Rationale

The parties have reached tentative agreement on all issues and the OAPSE, LOCAL 766-INTERPRETERS has ratified said tentative agreement.

NOW, THEREFORE, BE IT RESOLVED that the Dayton Board of Education hereby adopts the agreement reached between the representatives of the OAPSE, LOCAL 766-INTERPRETERS and the DAYTON BOARD OF EDUCATION.

BE IT FURTHER RESOLVED that the Dayton Board of Education approves, upon execution by the respective parties, the agreement between the OAPSE, LOCAL 766-INTERPRETERS and the DAYTON BOARD OF EDUCATION, effective upon ratification from October 15, 2014 through June 30, 2017, and hereby authorizes the Committee, the Board President, and Board Treasurer to execute the same on behalf of the Board of Education.

DAYTON PUBLIC SCHOOLS

SUPERINTENDENT'S RECOMMENDATIONS

LORI L. WARD, SUPERINTENDENT

TO THE BOARD OF EDUCATION

NON/GENERAL FUNDS

October 14, 2014

**Honorable Members of the Board of Education
Dayton City School District**

ITEM VII

I recommend that the **SEPARATIONS OF EMPLOYMENT** of the following persons be accepted for both regular and supplemental duties.

NUTRITION SERVICES

006.3120.141.6902.000000.367.00.000

Devane, Delores

Retirement

Eff. 1/1/2015

006.3120.142.6902.000000.534.00.000

Feliciano-Rios, Jose

Resignation

Eff. 9/17/2014

006.3120.142.6902.000000.534.00.000

Littlejohn, Shameka

Resignation

Eff. 9/17/2014

006.3120.142.6902.000000.534.00.000

Travino, Tiania

Resignation

Eff. 9/17/2014

PARAPROFESSIONAL

RESCIND action approved on 11/19/2013

516.2215.141.9661.000000.154.00.000

Michael Edwin Gallagher

Resignation

Eff. 11/11/2013

516.2215.141.9661.000000.154.00.000

Michael Edwin Gallagher

Retirement

Eff. 11/11/2013

401.3260.141.9194.000000.659.00.000

Jackson, Caroline Marie

Resignation

Eff. 7/21/2014

572.2217.141.9761.000000.118.00.000

Jones, Angela

Retirement

Eff. 1/1/2015

TEMPORARY

006.3120.142.6902.000000.000.00.000

Christman, Jaclyn

Resignation

Eff. 9/19/2014

ITEM VIII

I recommend that the following **LEAVE OF ABSENCE ACTIONS** for Members of the staff shown below be approved for the reasons stated.

NUTRITION SERVICES

006.3120.141.6902.000000.363.00.000

Solinger, Linda

FMLA (Intermittent)

Eff. 8/12/2014 - 8/12/2015

006.3120.141.6902.000000.364.00.000

Wilson, Raymond M.

Medical

Eff. 8/12/2014 - 9/30/2014

PARAPROFESSIONAL

006.3120.142.6902.000000.534.00.000

Bass, Vonshanae

Medical

Eff. 8/11/2014 - 9/25/2014

572.2214.141.9761.000000.130.00.000

Fritts, Paula

Medical

Eff. 9/4/2014 - 10/17/2014

ITEM IX

I recommend that the following **APPOINTMENTS AND CHANGES TO THE CONTRACTS of the PROFESSIONAL STAFF MEMBERS** shown be approved in accordance with the bargaining unit agreements, Board-approved salary schedules and/or mandates of the State Division of Career, Technical and Adult Education.

TEACHER

Supplemental Contract

DAVID H. PONITZ CAREER TECHNOLOGY CENTER

Extended Learning - Graphic Arts at the rate of \$3,978.40 annually

Eff. 9/22/2014 - 6/1/2015, 200.4390.113.1501.100700.370.00.000

Robinson, Tonya

OGT Support - Math at the rate of \$24.23 hourly NTE 30 hours,

Eff. 9/17/2014 - 1/15/2015, 572.1930.113.9761.000000.500.00.000

Olano, Ian Cooper

ITEM X

I recommend that the following **APPOINTMENTS AND CHANGES for NON-TEACHING PERSONNEL** be approved at the rates indicated and for the periods shown, in accordance with the salary schedule for the period stated.

NUTRITION SERVICES

New Hire

SERVICE BUILDING

Substitute Food Service at the rate of \$7.95 hourly NTE 80 hours,

Eff. 9/22/2014, 006.3120.142.6902.000000.000.00.000

Christman, Jaclyn

PARAPROFESSIONAL

Change of Contract

HORACE MANN PREK-8 SCHOOL

From Reserve Teacher to Paraprofessional at the rate of \$12.79 hourly NTE 65 hours,

Eff. 10/6/2014 - 6/1/2015, 516.1230.141.9661.000000.135.00.000

Koenig, Thomas

TEMPORARY

New Hire

DAVID H. PONITZ CAREER TECHNOLOGY CENTER

Student Worker at the rate of \$7.95 hourly NTE 80 hours,

Eff. 9/24/2014, 200.4390.172.1501.100700.370.00.000

Angel, Danielle

Browning, Brianna

Jones, Darryl

Wofford, D'Angelo

SERVICE BUILDING

Substitute Food Service at the rate of \$7.95 hourly NTE 80 hours,

Eff. 10/6/2014, 006.3120.142.6902.000000.000.00.000

Kitt, Judy

ITEM XI

I recommend that the following **CONTRACTS FOR CONSULTANT SERVICES** be approved in the amounts shown for the reasons stated.

4c For Children Miami Valley, 1924 Dana Ave, Cincinnati, OH 45207-1212

NTE: \$900.00

To provide a one day training session on Target Model Teaching for the Title I ECE classroom teachers district wide.

Eff. 10/24/2014-10/31/2014.

Code: 572.2213.412.9761.000000.000.00.000 (Amt: \$900.00)

Purchase Request: PR013312

ITEM XII

I recommend that the Board of Education enter into the following **CONTRACTS AND AGREEMENTS**, and further, that the officers of the Board be authorized to sign same.

East End Community Services - Expansion of the Miracle Makers Afterschool and Summer Programs at Ruskin PreK-8 in reading and math with a focus on K-4 literacy.

Eff. 8/1/2014-7/31/2015.

Code: 599.1930.411.9023.000000.143.00.000 (Amt: \$165,638.00)

Purchase Request: PR013545

Healing Heart Church of God of Prophecy - Premises will be used to assist students in practicing job skills as well as assisting in the educational development of special needs students. Eff. 8/20/2014-6/5/2015.

MDECA – Provide online Library Media Services for all PreK-8 students district-wide.

Eff. 7/1/2014-6/30/2015.

Code: 572.1270.525.9761.000000.500.00.000 (Amt: \$24,650.00)

Purchase Request: PR013334

Sinclair Community College - Room rental and catering services for DPS- Annual Advisory Business Meeting on October 20, 2014 & April 27, 2015. Eff. 10/20/2014-4/27/2015.

Code: 524.2970.411.9681.000000.000.00.000 (Amt: \$8,352.00)

Purchase Request: PR013418

Sinclair Community College - Sinclair Community College Student Tuition Agreement for Quick Start Programs FY 2014-2015 for Ponitz Career Technology Center.

Eff. 7/1/2014-6/30/2015.

South Community, Inc. - To cover costs of mental health services for DPS special education students for the 2014-2015 SY. Eff. 7/1/2014-6/30/2015.

Code: 516.2183.411.9661.000000.000.00.000 (Amt: \$793,907.43)

Purchase Request: PR012395

Unified Health Solutions, Inc. - To provide intervention and prevention services as an in school alternative to out-of-school suspension through the Alternative Learning Centers at Westwood PreK-8 and Wright Brothers PreK-8 schools for the 2014-2015 Alternative Education Challenge Grant.

Eff. 10/6/2014-5/29/2015.

Code: 463.2177.411.9981.000000.000.00.000 (Amt: \$90,000.00)

Purchase Request: PR013007

Respectfully submitted,

Lori L. Ward
Superintendent

DAYTON PUBLIC SCHOOLS

TREASURER’S RECOMMENDATIONS

CRAIG A JONES, TREASURER

TO THE BOARD OF EDUCATION

GENERAL & NON GENERAL FUNDS

October 14, 2014

**Honorable Members of the Board of Education
Dayton City School District**

ITEM XIII

I recommend that the Board of Education authorize the following **Inter-Fund Transfer**:

FROM:	TO:	AMOUNT
010 Classroom Facilities	003 Permanent Improvement	\$4,000,000.00
003 Permanent Improvement	002 Bond Retirement	\$4,000,000.00

ITEM XIV

I recommend adoption of the resolution concerning the 2014-2015 school year tuition rates.

Rationale

In accordance with Section 3317.08 of the Ohio Revised Code, the following tuition rates have been calculated from the State of Ohio Department of Education for Out of District grades K-12 in the amount of \$3,051.57 and Out of State grades K-12 in the amount of \$9,202.26.

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Dayton City School District hereby adopts the tuition rates for the 2014-2015 School Year for non-special program students.

ITEM XV

I recommend adoption of the resolution accepting the amounts and rates as determined by the Budget Commission of Montgomery County authorizing the necessary tax levies and certifying them to the County Auditor.

Rationale

WHEREAS, this Board of Education in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing July 1, 2014; and

WHEREAS, the Budget Commission of Montgomery County, Ohio, has certified its actions thereon to this Board of Education together with an estimate by the County Auditor of the rate

of each tax necessary to be levied by this Board of Education, and what part thereof is without, and what part within, the ten mill tax limitation;

BE IT RESOLVED, by the Board of Education of the Dayton City School District, Montgomery County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and

BE IT RESOLVED that there be and is hereby levied on the tax duplicate of said School District the rate of each tax necessary to be levied within and without the ten mill limitation (see Attachment #1); and

BE IT FURTHER RESOLVED that the Treasurer of this Board of Education be and is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

ITEM XVI

I recommend approval of the Resolution to Approve Five-Year Forecast as of October 14, 2014.

Rationale

Pursuant to Section 5705.391 of the Ohio Revised Code, the Board of Education of the Dayton City School District is required to approve a Five-Year Forecast with accompanying assumptions. This Five-Year Forecast will be submitted to the State Department through EMIS upon Board of Education of the Dayton City School District approval.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of the Dayton City School District that it hereby approves the Five-Year Forecast (ATTACHMENT 1) for the period of fiscal years 2015 through 2019.

ITEM XVII

I recommend that the Board of Education enter into the following **CONTRACTS AND AGREEMENTS**, and further, that the officers of the Board be authorized to sign same.

Marsh USA, Inc. - Provide insurance management services for procuring multi-lines of coverage: Fidelity Bond (Crime Insurance), Electronic Data Processing, Stadium Astroturf and Scoreboard, School Board Legal Liability, All Risks Property and Surety.

Eff. 7/1/2014-6/30/2015.

Code: 001.2310.415.2002.000000.000.00.000 (Amt: \$45,000.00)

Purchase Request: PR013127

ITEM XVIII

I recommend that the Board authorize the **General Funds and Non-General Funds PURCHASE REQUESTS** as submitted by the Treasurer.

Respectfully submitted,

Craig A. Jones
Treasurer

**DAYTON BOARD OF EDUCATION
OFFICE OF THE TREASURER
October 14, 2014**

GENERAL FUNDS

I recommend that the following purchase requests in excess of \$5,000.00 be authorized by the Board of Education.

(1) PR012996

Vendor: Covington Exempt Village School District

Fund: 001.1239.470.4502.000000.000.00.000 (Amt: \$17,494.36)

(Office for Exceptional Children)

Description: This PO covers the financial responsibilities of reimbursing Covington Exempt Village for educating DPS foster placed preschool students enrolled in their school.

Amount: \$17,494.36

(2) PR013146

Vendor: Fairfield Academy

Fund: 001.1239.470.4502.000000.000.00.000 (Amt: \$10,332.00)

(Office for Exceptional Children)

Description: To cover costs of tuition for DPS special needs students for the 13/14 SY.

Amount: \$10,332.00

(3) PR013362

Vendor: L-Soft International Inc.

Fund: 001.2930.423.6005.000000.500.00.000 (Amt: \$2,520.00)

Fund: 001.2930.516.6005.000000.500.00.000 (Amt: \$10,400.00)

(Information Technology)

Description: Purchase of Listserve which is an automatic mailing application software.

Amount: \$12,920.00

OFFICE OF THE TREASURER
October 14, 2014

NON-GENERAL FUNDS

I recommend that the following purchase requests in excess of \$5,000.00 be authorized by the Board of Education.

(1) PR013229

Vendor: Spy's Tech Solutions

Fund: 401.3260.423.9261.000000.665.00.000 (Amt: \$14,250.00)

(State & Federal Grant Management)

Description: To provide maintenance on student computers purchased by Auxiliary funds, maintain and update anti-virus, network access support ongoing operation of servers for Immaculate Conception School.

Amount: \$14,250.00

(2) PR013243

Vendor: Proquest Information & Learning

Fund: 401.3260.511.9211.000000.696.00.000 (Amt: \$7,655.00)

(State & Federal Grant Management)

Description: To provide an online service for the computers at Chaminade Julienne High School purchased with Auxiliary funds for student use.

Amount: \$7,655.00

(3) PR013238

Vendor: Netdemics, LLC

Fund: 401.3260.423.9211.000000.696.00.000 (Amt: \$44,200.00)

(State & Federal Grant Management)

Description: October and November, 2014, support for student Chromebooks, student workstations, and file servers used by students attending Chaminade Julienne

Amount: \$44,200.00

(4) PR013354

Vendor: Protech Projection Systems, Inc.

Fund: 401.3260.640.9193.000000.659.00.000 (Amt: \$6,674.00)

Fund: 401.3260.511.9193.000000.659.00.000 (Amt: \$0.00)

(State & Federal Grant Management)

Description: Sharp PN-I603a interactive 60" class professional LCD touch screen monitor with 1080p integrated version. This purchase is for student instruction at Gloria Dei Montessori and paid from Auxiliary Funds. ODE representative has approved purchase.

Amount: \$6,674.00

(5) PR013454

Vendor: PSAT/NMSQT

Fund: 401.3260.410.9211.000000.696.00.000 (Amt: \$8,064.00)

(State & Federal Grant Management)

Description: Scoring services for the PSAT for Chaminade Julienne High School. This service is needed to administer the PSAT to their students.

Amount: \$8,064.00

(6) PR013487

Vendor: Hallowell Midwest Factory

Fund: 034.2720.570.6420.000000.000.00.000 (Amt: \$19,312.60)

(Facilities - Sheet Metal)

Description: Lockers for Ponitz CTC.

Amount: \$19,312.60

(7) PR013495

Vendor: Lightning Lockers, LLC

Fund: 034.2720.570.6420.000000.000.00.000 (Amt: \$5,859.00)

(Facilities - Sheet Metal)

Description: Lockers for Meadowdale PK-8.

Amount: \$5,859.00

(8) PR012930

Vendor: Ace Sprinkler Inc.

Fund: 034.2720.423.6420.000000.000.00.000 (Amt: \$10,000.00)

(Facilities - Plumbers)

Description: Inspection and maintenance of sprinkler systems including sprinklers, fire pumps, fire alarms, backflow prevention devices, pressure gauges, etc. per OFCC preventive and corrective maintenance guidelines, and fire department requirements.

Amount: \$10,000.00



FIVE-YEAR FINANCIAL FORECAST NOTES AND ASSUMPTIONS

For the Fiscal Years Ending June 30, 2015 through 2019

October 14, 2014

The mission of the Dayton City Schools is to provide a high-quality education in a safe environment that prepares our students for success in school, work and life by providing a highly effective trained staff working each day with community resources.

General

The Ohio Constitution assigns the state the responsibility for a thorough and efficient system of public common schools as adopted in Article VI, section 2, which states, "The General Assembly shall make such provisions, by taxation, or otherwise, as, with the income arising from the school trust fund, will secure a thorough and efficient system of common schools throughout the state; but no religious or other sect, or sects, shall ever have any exclusive right to, or control of, any part of the schools funds of this state."

Ohio Revised Code (ORC) section 5705.391 and Ohio Administrative Code (OAC) section 3301-92-04 require a Board of Education (BOE) to submit a five-year forecast of operational revenues and expenditures along with assumptions to the Ohio Department of Education (ODE) prior to October 31 of each fiscal year and to update this forecast between April 1 and May 31 of each fiscal year. The Treasurer/CFO submits the forecast. The Board of Education is recognized as the official owner and has ultimate responsibility for its development.

A financial forecast can be broadly defined as the expected financial position and the results of operations and cash flows based on expected conditions. The five-year financial forecast is a key management tool designed to aid decision making in establishing and maintaining a prudent level of financial resources to ensure stable tax rates as well as to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

Three key objectives of the five-year financial forecast include the following:

- 1) To engage the local board of education and the community in long range planning.
- 2) To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. 5705.412, commonly known as the "412 certificate".
- 3) To provide a method for the ODE and Auditor of State to identify school districts with potential financial problems.

Required funds to be included in the forecast are:

- General funds (001)
- Any special cost center associated with general fund money
- Emergency levy funds (016)
- Any debt service (002) activity that would otherwise have gone to the general fund
- Poverty Based Assistance (PBA) funds (494)
- Education Jobs funds (504)
- State Fiscal Stabilization funds (532)

The American Institute of Certified Public Accountants (AICPA) Guide for Prospective Financial Information defines “Particularly Sensitive Assumptions” as having a relatively high probability of variation that would materially affect the financial forecast. This may be due to a relatively high probability of a sizable variation or the probability of a sizable variation is not as high but a small variation would have a large impact. The following factors may be classified as such:

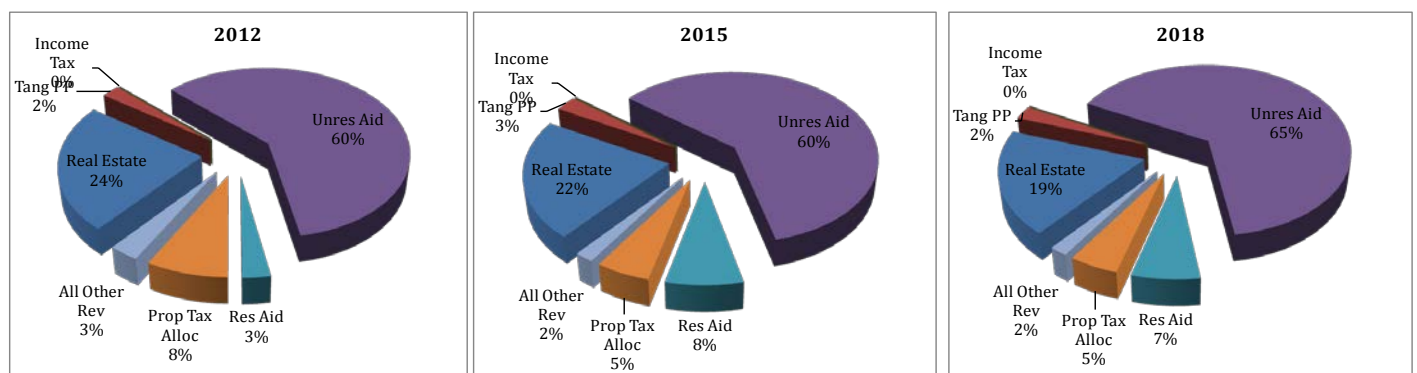
- Revenue and Other Financing Sources:
 - ❖ General Property Tax factors include taxable values, tax rates and collection rates.
 - ❖ Unrestricted Grants-In-Aid and Property Tax Allocation factors include the state biennium budget cycle. Student enrollment and property/income wealth are major factors with restricted and unrestricted grants.
- Expenditures and Other Financing Uses:
 - ❖ Personal Services factors include the various collective bargaining agreements.
 - ❖ Purchased Services factors include community school enrollment, scholarships, open enrollment and the state biennium budget cycle. Also, climate conditions and market factors impact utilities.

The following is a detailed line-by-line description of the assumptions made in developing the forecast:

REVENUE

Operating Revenue Summary

Dayton City School District



	ACTUAL		FORECASTED				6 Year Projected % Change
	2012	% of Revenue	2015	% of Revenue	2018	% of Revenue	
1.010 - General Property Tax (Real Estate)	52,183,287	23.65%	51,583,315	21.91%	49,082,670	19.18%	-5.94%
1.020 - Public Utility Personal Property	5,162,987	2.34%	6,488,114	2.76%	6,174,010	2.41%	19.58%
1.030 - Income Tax	-	0.00%	-	0.00%	-	0.00%	0.00%
1.035 - Unrestricted Grants-in-Aid	132,318,407	59.97%	142,311,122	60.44%	166,274,203	64.97%	25.66%
1.040 & 1.045 - Restricted Grants-in-Aid	6,278,490	2.85%	18,001,108	7.65%	17,313,580	6.77%	175.76%
1.050 - Property Tax Allocation	18,044,448	8.18%	12,677,740	5.38%	12,497,814	4.88%	-30.74%
1.060 - All Other Operating Revenues	6,636,596	3.01%	4,390,110	1.86%	4,579,337	1.79%	-31.00%
1.070 - Total Revenue	220,624,215		235,451,509		255,921,613		16.00%

Line 1.010 General Property Tax (Real Estate)

Residential/agricultural and commercial/industrial real estate property tax revenue collection estimates are based on taxable valuation, effective tax rates and collection rates. Based on the reappraised or updated tax value increases, voted tax rates are reduced proportionately to produce the same amount of revenue as originally approved by the voters. Conversely, if tax values should happen to decrease, voted tax rates are raised proportionately up to the maximum revenue amount approved by the voters. The 4.48 unvoted inside mills is not impacted during reappraisal or update years. The districts voted levies are indicated below:

Original Year of Passage	Term	Year Levy Was Last Approved	2013 Full Voted/ Amount/Millage	2013 Class I Effective	2013 Class II Effective
1976	Continuing	1976	32.50	11.99606	24.83956
1988	Continuing	1988	15.27	8.45522	15.27000
1992	Continuing	1992	10.40	7.08476	10.40000
2008	Continuing	2008	4.90	4.90000	4.90000

Tentative tax year 2014 actual real property valuation and effective millage and estimates for tax years thru 2018 are indicated below:

Tax Year	Real Property Valuation	Year-Over-Year Change	Res./Agr. Tax Rate	Year-Over-Year Change	Business Tax Rate	Year-Over-Year Change
2011	1,513,906,510	(233,343,050)	36.60	3.75	57.47	5.97
2012	1,459,489,480	(54,417,030)	36.73	0.12	59.89	2.42
2013	1,466,344,310	6,854,830	36.92	0.19	59.89	0.00
2014	1,338,996,000	(127,348,310)	40.08	3.17	62.01	2.12
2015	1,327,393,947	(11,602,053)	40.24	0.15	62.49	0.48
2016	1,315,963,925	(11,430,022)	40.39	0.15	62.98	0.49
2017	1,248,724,405	(67,239,521)	42.02	1.63	64.43	1.45
2018	1,238,000,448	(10,723,957)	42.18	0.16	64.95	0.52

- Tax year 2014 is a reappraisal year in Montgomery County.
- Class I property consists of agricultural and residential property.
 - ❖ Assessed valuation is 67% of the total valuation.
 - ❖ Collection rates, excluding delinquencies, are projected at 81.00%.
 - ❖ Projected increases for new construction/growth are as follows:

Tax Year	2014	2015	2016	2017	2018
Class I New Construction/Growth	.32%	.05%	.05%	.10%	.05%

- Class II property consists of public utility real, industrial and commercial property.
 - ❖ Assessed valuation is 27% of the total valuation.
 - ❖ Collection rates, excluding delinquencies, are projected at 85.00%.
 - ❖ Projected increases for new construction/growth are as follows:

Tax Year	2014	2015	2016	2017	2018
Class II New Construction/Growth	2.40%	-.10%	-.10%	-.70%	-.11%

- The actual 5-year average annual change was -.61%.
- The projected 5-year average annual change is -1.09%.

Line 1.020 Personal Property Taxes

Tangible personal property (TPP) taxes are assessed on the equipment and inventory owned by businesses and public utility personal property (PUPP) taxes are assessed on electric power and natural gas providers. The assessed value is taxed at the full voted rate of 67.55 mills. Businesses and public utilities report personal values annually which may cause substantial fluctuations from year to year.

Beginning in tax year 2006, HB 66 (Ohio Budget Bill FY06-07) provided for phase-out of tangible personal property (TPP) taxes on general business, telephone & telecommunications, and railroad properties over a period starting in tax year 2006 and ending in tax year 2010. In fiscal year terms this would be from FY 2008 to FY 2012. The state has provided only partial reimbursement for this tax loss to all governmental agencies (including schools) through the creation of a new state tax on businesses called a Commercial Activities Tax (CAT). The estimates of taxes and associated state fixed rate direct reimbursements are included in Line 1.050 Property Tax Allocation based on information currently available from the Ohio Department of Taxation.

Tentative tax year 2014 actual personal property valuation and effective millage and estimates for tax years thru 2019 are indicated below:

	Pers Property Valuation	Year-Over-Year Change	Full Voted Tax Rate	Year-Over-Year Change
2013	90,396,100		67.55	
2014	94,915,905	4,519,805	67.55	-
2015	93,492,166	(1,423,739)	67.55	-
2016	92,089,784	(1,402,382)	67.55	-
2017	90,708,437	(1,381,347)	67.55	-
2018	89,347,811	(1,360,627)	67.55	-
2019	88,007,593	(1,340,217)	67.55	-

- Tax year 2014 is a reappraisal year in Montgomery County.
- Tangible personal property consists of general business machinery, equipment and inventories.
 - ❖ Assessed valuation is 0% of the total valuation.
 - ❖ Collection rates are 0%.
 - ❖ Projected increases for new construction/growth are 0%.
- Public utility personal property is subject to taxation on their tangible personal property include electric, rural electric, natural gas, pipeline, water works, water transportation, heating, and telegraph companies.
 - ❖ Assessed valuation is 6% of the total valuation.
 - ❖ Collection rates are projected at 100%.
 - ❖ Projected increases for new construction/growth are as follows:

Tax Year	2014	2015	2016	2017	2018
Public Utility New Construction/Growth	5.00%	-1.50%	-1.50%	-1.50%	-1.50%

- The actual 5-year average annual change was -7.72%.
- The projected 5-year average annual change is .94%.

Line 1.035 Unrestricted Grants-in-Aid

The funding of K-12 public elementary and secondary schools in Ohio is a joint effort between the state and local school districts. State foundation funding distributions to school districts are determined by the biennial budget bill. The state budget is adopted in odd numbered years and implemented beginning in even numbered years. Payments are received twice per month.

The 130th General Assembly adopted the FY 2014-2015 biennium budget as Amended Substitute House Bill 59. The temporary Bridge formula is being replaced by new funding calculations. The amount of state funds that a district receives is based on a calculation that takes into account the student enrollment and both the property and income wealth of the district. The new School Finance Payment Report (SFPR) replaces the BRIDGE Report. It is important to note that what is calculated for a funding component is not necessarily what the district will receive for it due to the existence of a funding cap in the new formula that limits funding.

Key factors, parameters and components of the calculations are highlighted below by the 3 primary segments:

- Statewide Factors and Parameters:
 - ❖ Total ADM, Formula ADM, Median Income, Economic Disadvantaged Percentage, 3 Year Average Valuation and 3 Year Federal Adjusted Gross Income
 - ❖ Guarantee Percentage of 2013 Funding = 100%
 - ❖ Growth Cap above 2013 Funding = 6.25% in 2014, 10.50% in 2015, 5.25% in 2016 and 2017, and 4% in 2018 and 2019

- District Factors and Parameters:
 - ❖ Basic ADM, Special Education ADM, Career Tech FTE, Limited English Proficient ADM, K-3 Formula ADM, K-3 Formula ADM, K-3 E-School Formula ADM, Preschool Autism Scholarship ADM, Brick & Mortar Community and STEM School Formula ADM, E-School Formula ADM, Jon Peterson Scholarship ADM, Autism Scholarship ADM, Ed Choice Scholarship ADM, Economic Disadvantaged ADM, Economic Disadvantaged Percentage, 3 Year Average Federal Adjusted Gross Income, 3 Year Average Total Real Valuation, 3 Year Average Agricultural Real Valuation, 3 Year Average Adjusted Total Valuation, 3-Year Average Total Valuation, Exempt Property Valuation for FY14, Potential Property Valuation, State Share Index and Economic Disadvantaged Index
 - ❖ Formula ADM: 22,930 in 2015; 22,928 in 2016; 22,854 in 2017; 22,811 in 2018; 22,761 in 2019
 - ❖ State Share Index = .8010
 - ❖ Economic Disadvantaged Index = 3.4911

- Foundation Funding Components:
 - ❖ A. Opportunity Grant – Per pupil amount of \$5,745 in FY14 and \$5,800 in FY15 at state share index
 - ❖ B. Targeted Assistance – uses the wealth index and a target millage rate of 6 mills each fiscal year
 - ❖ C. K-3 Literacy Funding – Tier 1 provides \$125 in FY14 and \$175 in FY15 for each student in grades K-3 multiplied by the state share index. Tier 2 provides \$86 in FY14 and \$115 in FY15
 - ❖ D. Economic Disadvantaged Funding - \$269 in FY14 and \$272 in FY15 at disadvantaged index
 - ❖ E. Limited English Proficiency Funding - \$1,500 in FY14 and \$1,515 in FY15 at state share index
 - ❖ F. Gifted Education Funding – Identification funding of \$5 in FY14 and \$5.05 in FY15 for all resident students; Service funding of \$37,000 in FY14 and \$37,370 in FY15 for every 1,100 students for intervention specialist services and every 3,300 students for coordination services
 - ❖ G. Transportation Funding – Greater of the cost per rider or cost per mile at state share index

❖ H. Special Education Additional Funding – funded by category

Category	Description	Amount
1	Speech Only	\$1,503 in FY14 and \$1,517 in FY15
2	Cognitive Disabilities, Specific Learning Disability, Developmentally Delayed, Other Health Impaired (Minor)	\$3,813 in FY14 and \$3,849 in FY15
3	Hearing Impaired, Emotional Disturbance	\$9,160 in FY14 and \$9,248 in FY15
4	Visual Impairment, Other Health Impaired (Major)	\$12,225 in FY14 and \$12,342 in FY15
5	Multiple Disabilities, Orthopedic	\$16,557 in FY14 and \$16,715 in FY15
6	Deaf-Blind, Autism, Traumatic Brain Injury	\$24,407 in FY14 and \$24,641 in FY15

- Casino revenue is included and projected as follows:
 - ❖ Per Pupil amounts are forecasted at \$52 in 2015; and \$52 thereafter
- The actual 5-year average annual change was 3.84%.
- The projected 5-year average annual change is 6.08%.

Line 1.040 Restricted State Grants-in-Aid

Restricted state revenue sources are based on the state biennium budget. These include funding for economic disadvantaged students, career technical education and reimbursement for special education catastrophic costs.

- ❖ D. Economic Disadvantaged Funding - \$269 in FY14 and \$272 in FY15 at disadvantaged index
- ❖ I. Career-Technical Educational Funding – \$225 at state share index for associated services plus funded by category

Category	Career Fields	Amount
1	Agricultural & environmental systems, construction technologies, engineering & science technologies, finance, health science, information technology, manufacturing technologies.	\$4,750 in FY 14 and \$4,800 in FY15
2	Business & administration, hospitality & tourism, human services, law & public safety, transportation systems, arts & communications	\$4,500 in FY14 and \$4,550 in FY15
3	Career based intervention	\$1,650 in FY14 and \$1,660 in FY15
4	Education & training, marketing, workforce, development academics, public administration, career development	\$1,400 in FY14 and \$1,410 in FY15
5	Family and consumer sciences (which includes students enrolled in GRADS)	\$1,200 in FY14 and \$1,210 in FY15

Line 1.045 Restricted Federal Grants-in-Aid – SFSF and Education Jobs Fund

State Fiscal Stabilization Funds and Education Jobs funds were received in previous years. All funds have been previously received and expended. None of these federal dollars are projected during the forecast period.

Line 1.050 Property Tax Allocation

This line includes state reimbursement for tangible personal property tax, electric deregulation, homestead and rollback, and the “ten thousand dollar exemption” where businesses are exempt from paying the first \$10,000 of property tax. HB66 has eliminated the 10% commercial property tax rollback effective with the 2005 tax year (collected in 2006). The remaining property tax rollback amounts will grow along with new levies and new construction and the district reimbursement for these rollbacks will increase proportionately. Amended Substitute House Bill 153 (Ohio Budget Bill FY12-FY13) restructured reimbursement of tangible personal property (TPP) and electric deregulation property (KwH) taxes such that the reduction in the district’s phase-out for each reimbursement (TPP and KwH) is limited to no more than 2% per year of its total resources (state plus local funding) as compared to the base year. Any reimbursement received in FY 2013 continues at that level in the future. The reimbursement for TPP is made twice a year in November and May. The reimbursement estimates included herein are based on information currently available from the Ohio Department of Taxation. HB59 (Ohio Budget Bill FY14-FY15) eliminated both the 10% rollback and the 2.5% rollback for additional, replacement and the increase portions of renewal levies passed after the August 2013 election. In addition, beginning with tax year 2014, new participants in the homestead exemption program will be subject to a means test.

- The TPP projection of \$5,023,786 in 2015 and beyond is based upon current legislation.
- The KwH was completely phased out in fiscal 2012.
- The actual 5-year average annual change was -4.39%.
- The projected 5-year average annual change is -0.43%.

Line 1.060 All Other Revenues

This line item serves as a miscellaneous revenue category for various sources not included above such as investment income, payments in lieu of taxes for compensation agreements, facility rentals, fees, tuition, donations, and other miscellaneous revenue sources. Estimates are based upon historical trends.

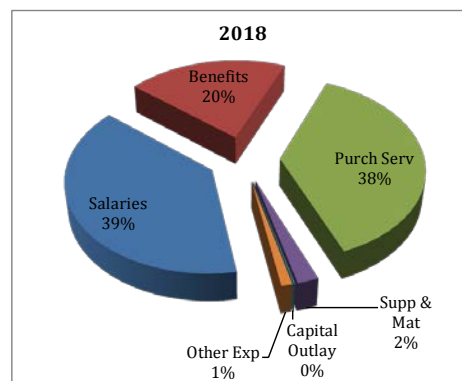
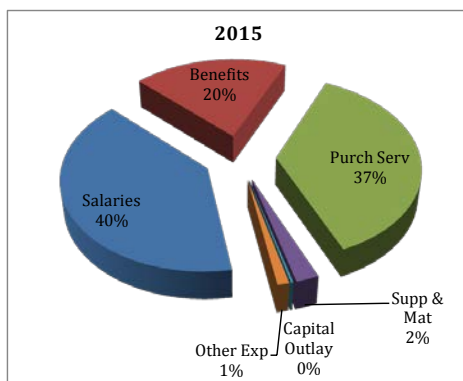
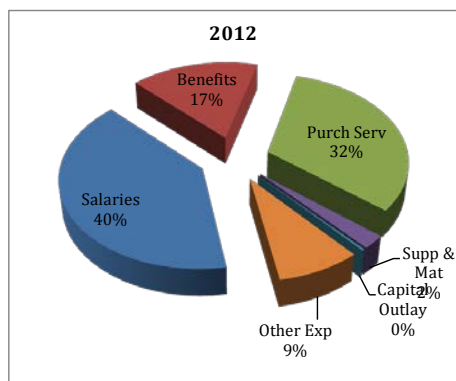
Lines 2.010 through 2.060 Other Financing Sources

In fiscal year 2012 the District issued the Series 2012 Certificates of Participation (COPS) for the purpose of advance refunding \$14,035,000 in aggregate principal amount of \$16,360,000 COPS dated August 12, 2003. Also included in this category are operating transfers-in and advances-in. Advances-in include returns of money advanced by the General Fund to other funds to cover a short-term end of year deficit balance. These transactions are considered a “loan” to the deficit fund and must be repaid to the General Fund. Projected amounts are based on prior year actual advances-out and historical trends.

EXPENDITURES

Operating Expenditure Summary

Dayton City School District



	ACTUAL		FORECASTED				6 Year Projected % Change
	2012	% of Budget	2015	% of Budget	2018	% of Budget	
3.010 - Personnel Services	91,544,913	40.32%	92,995,925	39.99%	100,295,581	38.81%	9.56%
3.020 - Employees' Retirement/Insurance Benefi	37,427,969	16.48%	45,090,755	19.39%	52,074,200	20.15%	39.13%
3.030 - Purchased Services	72,693,235	32.02%	85,932,750	36.95%	97,511,627	37.73%	34.14%
3.040 - Supplies and Materials	5,487,904	2.42%	5,286,482	2.27%	5,446,668	2.11%	-0.75%
3.050 - Capital Outlay	518,972	0.23%	531,404	0.23%	269,024	0.10%	-48.16%
3.060-4.300 - Other Expenditures	19,379,604	8.54%	2,705,900	1.16%	2,815,563	1.09%	-85.47%
4.500 - Total Expenditures	227,052,597		232,543,217		258,412,662		13.81%

Line 3.010 Personal Services

The expenditures in this category are for salaries and wages for services rendered for all union and non-union employees. In addition to cost of living wage increases, a majority of employees who are paid on a salary schedule receive vertical step increases based on years of experience. Additionally, certified staff can move horizontally between ranges on the salary schedule by furthering their education (i.e. Bachelor's Degree to Master's Degree, etc.). Union employees are represented by twelve different associations. Professional staff members are represented by the Dayton Education Association (DEA). In December 2013, DEA and the District approved a new Master Contract effective through June 30, 2017. The other bargaining units are either currently in negotiations or in the process of beginning negotiations.

Key personal services factors used in the model are highlighted below:

- Salary and wage allocations by category are as follows:
 - ❖ Certified staff are 63% of total personal services
 - ❖ Classified staff are 24% of total personal services
 - ❖ Administrative staff are 7% of total personal services
 - ❖ Substitutes, overtime and other are 6% of total personal services
- Costs for vertical steps range between 0% and 1.54%.
- Costs for horizontal range increases are between 0.10% and .25%.
- DEA staff members received a flat \$1,200 on each step on the salary schedule for fiscal year 2014.
- Compensation for fiscal year 2015 and beyond is currently being negotiated.
- The actual five-year average annual change is -1.37%.
- The projected five-year average annual change is 2.41%.

Line 3.020 Employees' Retirement and Insurance Benefits

Employee benefits include the following:

- Employer retirement payments to the State Teachers Retirement System (STRS) and the School Employees Retirement System (SERS) are equal to 14% of salary. SERS levies a surcharge for part time employees who earn less than \$35,800. There is a cap of 2% of total district payroll. In addition, SERS cannot collect more than 1.5% of the total statewide payroll.
- In July 2010, SERS Foundation deductions changed from a calendar year basis, six months in arrears, to a fiscal year basis creating additional cost of \$503,608 per year thru 2016.
- Health care coverage is provided for employees on a self-insured basis up to a stop loss limit of \$350,000 specific claim. Claims are funded based upon a per employee charge. Future increases are projected to range between 7.25-7.5% based upon actuarial assumptions and historical claims trend.
- The district contributes 85% of the medical premium for full time staff and less for part time staff.
- Effective January 1, 2015, the health insurance plan will be administered as a high deductible health plan (HDHP) with a health savings account (HSA). The Board's contribution to the health savings account shall be \$750 for a single plan and \$1,500 for a family plan.
- The district contributes 90% of the dental premium.
- The actual five-year average annual change is 4.71%.
- The projected five-year average annual change is 4.27%.

Line 3.030 Purchased Services

This line includes costs for community and Science, Technology, Engineering and Math (STEM) schools, scholarships, open enrollment, contracted services, utilities, legal services, data processing, tuition and professional meeting expenses and lease payments for Certificates of Participation (COPS). Beginning in 2015 the COPS payments will be made from the bond retirement fund using remaining classroom facilities funds.

- School Finance Payment Report (SFPR) transfers and ADM are projected as follows:

Description	2014	2015	2016	2017	2018	2019
Community School/STEM Deductions \$	49,112,022	52,208,009	55,408,191	58,315,653	61,317,250	64,207,586
Open Enrollment \$	3,897,932	4,788,724	5,696,943	6,478,025	7,274,159	7,937,834
Scholarship Tuition \$	8,224,371	9,228,722	10,253,446	11,106,615	11,985,835	12,882,343

Community School/STEM Deductions ADM	6,517	6,792	7,067	7,292	7,517	7,717
Open Enrollment ADM	693	843	993	1,118	1,243	1,343
Scholarship Tuition ADM	8,828	9,330	9,784	10,189	10,594	7,717

- The actual 5-year average annual change was 2.16%.
- The projected five-year average annual change is 4.30%.

Line 3.040 Supplies and Materials

This line includes general supplies, instructional materials including textbooks and media materials, bus fuel and tires and maintenance supplies.

- The projected five-year average annual change is 1.00%.

Line 3.050 Capital Outlay

The capital outlay category consists of any item having a life expectancy of five years or more, such as land, buildings, ground improvements, computers/technology, buses, vehicles, furnishings and equipment.

- The projected five-year average annual change is -14.00%.

Line 4.010 through 4.060 Debt Service

In fiscal year 2012 the District issued the Series 2012 Certificates of Participation (COPS) for the purpose of advance refunding \$14,035,000 in aggregate principal amount of \$16,360,000 COPS dated August 12, 2003.

Line 4.300 Other Objects

Expenditures in this category include property tax collection fees, memberships and audit fees.

- The projected five-year average annual change is 0.40%.

Lines 5.010 through 5.030 Other Financing Uses

This category includes operating transfers-out, advances-out and refund of prior year receipts. Operating transfers are funds transferred to the other funds. Advances are a loan to another fund to cover a temporary deficit balance. These funds are subsequently returned to the general fund. Refunds of prior year receipts are payments received in one fiscal year and returned to original payer in another fiscal year.

Line 8.010 Estimated Encumbrances

Encumbrances are legal financial obligations of the District that have not been expended at fiscal year end. Encumbrances are not projected.

Conclusion

This forecast is based on the forgoing assumptions and the best information available to the administration at this time. Past performance is not necessarily an indication of future results. Changes in circumstances and the availability of additional information make this forecast subject to revision.

State law requires schools to operate with positive cash balances. Additional revenue and/or expenditure reductions will need to be considered prior to years where line 7.020 Cash Balance June 30 is negative. Given the uncertainty of future state budgets, local, state and national economic factors, as well as state and/or federal mandates, years beyond fiscal year 2017 may deviate significantly from the forecast.

Dayton City School District
Schedule Of Revenue, Expenditures and Changes In Fund Balances
Actual and Forecasted Operating Fund

	ACTUAL			FORECASTED				
	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Revenue:								
1.010 - General Property Tax (Real Estate)	52,183,287	48,406,341	51,257,416	51,583,315	49,952,485	49,709,393	49,082,670	48,505,539
1.020 - Public Utility Personal Property	5,162,987	5,382,376	5,839,121	6,488,114	6,363,483	6,268,030	6,174,010	6,081,400
1.030 - Income Tax	-	-	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	132,318,407	135,272,995	129,430,194	142,311,122	150,216,680	159,096,150	166,274,203	173,729,375
1.040 - Restricted Grants-in-Aid	1,762,289	1,779,642	15,738,844	18,001,108	17,802,279	17,557,915	17,313,580	17,069,273
1.045 - Restricted Federal Grants-in-Aid - SFSF	4,516,201	-	-	-	-	-	-	-
1.050 - Property Tax Allocation	18,044,448	13,774,846	12,724,914	12,677,740	12,545,032	12,540,049	12,497,814	12,455,791
1.060 - All Other Operating Revenues	6,636,596	3,755,605	4,346,644	4,390,110	4,444,987	4,511,662	4,579,337	4,648,027
1.070 - Total Revenue	220,624,215	208,371,805	219,337,134	235,451,509	241,324,945	249,683,199	255,921,613	262,489,404
Other Financing Sources:								
2.010 - Proceeds from Sale of Notes	15,363,370	-	-	-	-	-	-	-
2.020 - State Emergency Loans and Advancements	-	-	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	279,315	-	-	-	-	-
2.050 - Advances-In	4,548,060	6,462,900	4,483,510	849,234	1,500,000	1,500,000	1,500,000	1,500,000
2.060 - All Other Financing Sources	525,502	85,372	3,885	5,032	5,000	5,000	5,000	5,000
2.070 - Total Other Financing Sources	20,436,932	6,548,272	4,766,711	854,266	1,505,000	1,505,000	1,505,000	1,505,000
2.080 - Total Revenues and Other Financing Sources	241,061,147	214,920,077	224,103,845	236,305,775	242,829,945	251,188,199	257,426,613	263,994,404
Expenditures:								
3.010 - Personnel Services	91,544,913	91,699,441	91,501,859	92,995,925	94,921,592	97,586,616	100,295,581	103,049,209
3.020 - Employees' Retirement/Insurance Benefits	37,427,969	39,496,749	44,624,299	45,090,755	47,309,513	49,358,789	52,074,200	54,963,811
3.030 - Purchased Services	72,693,235	77,956,348	81,826,479	85,932,750	90,162,933	93,779,427	97,511,627	100,994,625
3.040 - Supplies and Materials	5,487,904	5,013,585	5,234,141	5,286,482	5,339,347	5,392,740	5,446,668	5,501,135
3.050 - Capital Outlay	518,972	553,305	531,404	531,404	398,553	298,915	269,024	242,121
3.060 - Intergovernmental	-	-	12,634	-	-	-	-	-
Debt Service:								
4.010 - Principal-All Years	15,363,370	-	-	-	-	-	-	-
4.020 - Principal - Notes	-	-	-	-	-	-	-	-
4.030 - Principal - State Loans	-	-	-	-	-	-	-	-
4.040 - Principal - State Advances	-	-	-	-	-	-	-	-
4.050 - Principal - HB264 Loan	-	-	-	-	-	-	-	-
4.055 - Principal - Other	-	-	-	-	-	-	-	-
4.060 - Interest and Fiscal Charges	-	-	-	-	-	-	-	-
4.300 - Other Objects	4,016,234	2,264,035	2,803,653	2,705,900	2,732,959	2,773,953	2,815,563	2,857,796
4.500 - Total Expenditures	227,052,597	216,983,463	226,534,469	232,543,217	240,864,897	249,190,442	258,412,662	267,608,697
Other Financing Uses								
5.010 - Operating Transfers-Out	24,625	-	-	-	-	-	-	-
5.020 - Advances-Out	4,162,900	6,683,510	849,234	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
5.030 - All Other Financing Uses	-	-	-	-	-	-	-	-
5.040 - Total Other Financing Uses	4,187,525	6,683,510	849,234	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
5.050 - Total Expenditures and Other Financing Uses	231,240,122	223,666,973	227,383,703	234,043,217	242,364,897	250,690,442	259,912,662	269,108,697
6.010 - Excess of Rev & Other Financing Uses Over (Under) Expenditures and Other Financing Uses	9,821,025	(8,746,897)	(3,279,859)	2,262,558	465,048	497,757	(2,486,050)	(5,114,293)
Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	10,168,687	19,989,712	11,242,816	7,962,957	10,225,515	10,690,563	11,188,320	8,702,271
7.020 - Cash Balance June 30	19,989,712	11,242,816	7,962,957	10,225,515	10,690,563	11,188,320	8,702,271	3,587,978
8.010 - Estimated Encumbrances June 30	857,195	2,137,131	-	-	-	-	-	-
Reservations of Fund Balance:								
9.010 - Textbooks and Instructional Materials	-	-	-	-	-	-	-	-
9.020 - Capital Improvements	-	-	-	-	-	-	-	-
9.030 - Budget Reserve	-	-	-	-	-	-	-	-
9.040 - DPIA	-	-	-	-	-	-	-	-
9.050 - Debt Service	-	-	-	-	-	-	-	-
9.060 - Property Tax Advances	-	-	-	-	-	-	-	-
9.070 - Bus Purchases	-	-	-	-	-	-	-	-
9.080 - Subtotal	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
10.010 - of Appropriations	19,132,517	9,105,685	7,962,957	10,225,515	10,690,563	11,188,320	8,702,271	3,587,978
Rev from Replacement/Renewal Levies								
11.010 - Income Tax - Renewal	-	-	-	-	-	-	-	-
11.020 - Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-
11.030 - Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	-	-
Fund Balance June 30 for Certification								
12.010 - of Contracts, Salary and Other Obligations	19,132,517	9,105,685	7,962,957	10,225,515	10,690,563	11,188,320	8,702,271	3,587,978
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	19,132,517	9,105,685	7,962,957	10,225,515	10,690,563	11,188,320	8,702,271	3,587,978
ADM Forecasts								
20.010 - Kindergarten	-	-	-	1,173	1,218	1,200	1,200	1,200
20.015 - Grades 1-12	-	-	-	12,150	11,900	11,665	11,502	11,332