

Minutes of the **REGULAR MEETING** of **THE DOVER BOARD OF EDUCATION** of Dover, Ohio, held at the **HIGH SCHOOL BOARD ROOM** on **MAY 20, 2019** at **7:00 P.M.**

President Jeannine Kennedy called the meeting to order. Roll Call: Ms. Elizabeth Lauber, Mr. Randall Longacher, Mr. John Maxwell, Mr. Steve Mastin and Ms. Jeannine Kennedy

44-19 Mr. Maxwell motioned to approve the minutes of the April 8, 2019 Regular meeting. Mr. Mastin seconded the motion.

Yeas: Mr. Maxwell Mr. Mastin, Ms. Lauber, Mr. Longacher, Ms. Kennedy

45-19 Mr. Longacher moved and Ms. Lauber seconded Board approval for the following items as presented by the Treasurer.

- Approved the Financial Report
- Approved Invoices for Payment. Check No. 012304 through 123048
- Adopted the Five Year Forecast
- Adopted Appropriation Modifications

Yeas: Mr. Longacher, Ms. Lauber, Mr. Maxwell, Mr. Mastin, Ms. Kennedy

Mr. Eugene Kaser discussed the bully policy at the middle school

Mr. Brad Wujcik addressed the board regarding the levy failure and fiscal mismanagement.

46-19 Mr. Mastin motioned to approve the following personnel items and Mr. Maxwell seconded the motion:

- Approved the following substitutes for the 2018-2019 school year:
Substitute Bus Drive – **Amy Schlabach**
Substitute Cafeteria Worker – **Malissa Rossiter**
Substitute Custodians – Cameron Kirtley, Douglas Grass
- Approved the following supplemental resignations for the 2019-2020 school year:
Amy Weber – Sophomore Class Co-Advisor
Marianne Beadle – Foreign Language Chairperson
Brendan McKee – Middle School Science/Health Chairperson
Casey Clum – Middle School Volleyball Coach
Mason Casto – Middle School Assistant Football Coach
- Approved the following Classified Contracts for the 2019-2020 school year:

Daun Cespedes	Custodian/Bus Driver	Continuing Contract
Dennis Doney	Classroom Assistant (Bus)	Continuing Contract
Jerry Dummermuth	Van Driver	Continuing Contract
Kim Foster	Noontime Assistant	Continuing Contract
Veronica Haney	Classroom Assistant	Continuing Contract
Cameron Kirtley	Bus Driver	Continuing Contract
David Stotzer	Maintenance/Custodian	Continuing Contract
Marta Willoughby	Technology Assistant	Continuing Contract
Chastity Austin	Noontime Assistant	Two Year Contract
Jerry Dummermuth	Cafeteria Worker	Two Year Contract
Melissa Kempfer	Cafeteria Worker	Two Year Contract
Eric McKean	Cafeteria Worker	Two Year Contract
Vicki Rufener	Accounts Payable Clerk	Two Year Contract
Amy Schlabach	Classroom Assistant	Two Year Contract
Brenna Swan	Noontime Assistant	Two Year Contract
Tim Watkins	Custodian	Two Year Contract
Wayne York	Bus Driver	Two Year Contract
Wayne York	Cafeteria Worker	Two Year Contract
- Approved the following Substitute Teachers for the 2019-2020 school year, pending current certification/licensure:
Substitute Teachers – **Robert Blickensderfer, Lila Bolen, Randall Cadle, Phillip Clinker, Stormi Clinton, Jud Compton, David Contini, Sharon Crawford, Carolyn Damasio, Joanne Decker, Dale Denham, Connie Dennison, Autumn Famal (School Nurse), Debra Haglock, Debra Herold, Ed Henry, Nicole Hickman, Susan Hudson, Julie Hykes, Laurie James, Kevin Keffer, Sarah Lehman, Barb Lengler, Danielle Levengood, John Marks, Lauren Miller, Sonya Miller, Angela Mills, Shannon Mitchell, Haley Murphy, Ardash Nigro, Mary Anne O'Donnell, Joyce Pettay, Julie Pfeiffer, Kathleen Phillips, Karli Rainsberg, Davetta Rapport, Sara Reveal, Sherrel Rieger, Jane Rinehart, Dan Roseberry, Melissa Schumacher, Tiffany Sensel, Nancy Smith, Linda Spring, Erica Troyer, Josh Ulrich, Brenda Voelm, Julie Warther, Sulinda (Cindy) Welch, Betty Wherley, Doug Willoughby, Jack Wyatt, Ted Yenny, Sara Zehr; Community Substitute Teachers – **Angela Bajzeth, Mark Behrendt, Dustin Brandon, Colton Bunner, Jeannette Chapman, Tabita Cotlet, Matthew****

Engstrom, Taylor Gray, Keith Green, Heather Hagopian, Austin Holmes, Vanessa Hutras, Lisa Incarnato, Andrew Kambam, Eileen Kerns, Carolyn Kriviski-Miller, Megan Linard, Becky Longworth-Smith, Christina Marshall, Brent Miller, Emily Miller, Heba Mohamed, Rod Phillips, Kimberly Schlabach, Robert Schwenk, Sarah Shreiner, Donna Simmons, Cary Smith, Deborah Sparks, Heather Stewart, Susan Weininger, William (Bill) West, Margy Wherley, Craig Williams, Melinda Woodworth

- Approved the following list of Classified Substitutes for the 2019-2020 school year:
- Substitute Secretary – **Kristina Amos, Nancy Arbogast, Jennifer Bantum, Susan Bennett, Judy Celce, Casey Clum, Kathleen Fockler, Kim Foster, Kimberle Giammo, Nancy Gilmore, Christine Giument, Deborah Hilton, Tasha Hoover, Susan Hudson, Susan Hunt, Annette Jones, Lynsey Kimble, Kristina Kuntzman, Deanna Menapace, Chris Randles, Mary Jo Sanner, Kelly Stealey, Cortney Steed, Allyson Wagner, Emily Zito**; Substitute Classroom Assistants - **Kristina Amos, Nancy Arbogast, Chastity Austin, Jennifer Bantum, Susan Bennett, Colton Bunner, Kathleen Fockler, Kim Foster, Kimberle Giammo, Christine Giument, Jon (Mike) Griffith, Heather Hagopian, Tasha Hoover, Susan Hudson, Becky Longworth-Smith, Deanna Menapace, Maranda Monaco, Kathy Mullins, Nancy Smith, Brenna Swan, Allyson Wagner, Lea Weaver, Wayne York**; Substitute Cafeteria Personnel – **Mary Amistadi, Nancy Arbogast, Brandy Comignaghi, Courtney Cush, Jodi Gregory, Deborah Hilton, Tasha Hoover, Susan Hunt, Annette Jones, Lynsey Kimble, Kristina Kuntzman, Sheri Lawrence, Deanna Menapace, Malissa Rossiter, Cortney Steed, Allyson Wagner, Rebecca Wassem**; Substitute Bus Drivers – **Dan Andrews, Douglas Denbow, Lisa Fisher, Jon (Mike) Griffen (Van), Maranda Monaco, Amy Schlabach, Brenda Sibley, Damian Staron, Matt Varner**; Substitute Custodial Personnel – **Nancy Arbogast, Deb Dummermuth, Jerry Dummermuth, Lisa Fisher, Debbie Immel, Cameron Kirtley, Katlyn Lawver, Debbie Petry, David Ricklic, Dave Starr, Matt Varner, Wayne York**
- Approved the following Supplemental Contracts for the 2019-2020 school year: **Kim Martin** – Head Teacher (South); **Robin Petrullo** – Head Teacher (East); **Tennille Williams** – Head Teacher (Dover Avenue); **Christopher Redd** – Senior Marching Band Director, Senior Jazz Band Director, Steel Drum Band; **David Rutter** – Orchestra Director, Music Pit Conductor; **Micah Carrick** – Assistant Marching Band Director, Elementary Band (5th) Director, Red & Gray Band (6-7-8) Director, Vocal Music Accompanist; **Sarah McVaney** - High School Choir Director, Middle School Choir Director, High School Assistant Band Director; ; **Shawna Hinkle** – Choir Accompanist; **Amy McVicker** – Majorette Advisor; **Tom Morris** – High School English Department Chairperson, High School Drama Director, Senior Class Co-Advisor; **Larry Sams** – Technical Director for Drama; **Allison Morris** – Choreographer for Drama; **Megan Sams** – Music Director, Accompanist; **Kelly McFerran** – Foreign Language Chairperson; **Julie Altier** – Social Studies Department Chairperson, Junior Class Co-Advisor (Class of 2021); **Jason Everhart** – High School Science/Health Department Chairperson, Science Olympiad Advisor; **Tasha Lorentz** – Special Education/Gifted Chairperson/OWE/OWA; **Samantha Hanenkrat** – Art Club Advisor, Sophomore Class Co-Advisor (Class of 2022); **Keri Stratton** – Art Department Chairperson, Multi-Cultural Awareness Committee Advisor; **Paula Tucci** – Student Council Advisor (9-12); **Portia Bradley** – Student Council Assistant Advisor (9-12), Junior Class Co-Advisor (Class of 2021); **Stacie Nign** – Scholar Challenge Advisor; **Brenda Wherley** – Business/IT/Home Ec./PE Chairperson; **Brian Miller** – High School Mathematics Department Chairperson, Concession Manager for Boys Basketball (1/2 stipend); **Chella Wherley** – Concession Manager for Boys' Basketball (1/2 stipend); **Benj Miller** - Senior Class Co-Advisor (Class of 2020); **Beth Von Kaenal** – Sophomore Class Co-Advisor (Class of 2022); **Keri Stratton** – Freshman Class Co-Advisor (Class of 2023); **Tiffany Zobel** – Freshman Class Co-Advisor (Class of 2023); **Sarah Nottingham** – Crimsonian Advisor; **Amy Willoughby** – Swirl Yearbook Advisor; **Jeff Margletta** – Co-Director 8th Grade D.C. Trip, Middle School Science/Health Department Chairperson; **Doug Burtscher** – Co-Director 8th Grade D.C. Trip; **Jeremy Evans** – Director 6th Grade Camp, Middle School Power of the Pen; **Tammy Kopp** – Middle School Language Arts Department Chairperson; **Matt Petricola** – Middle School Math Department Chairperson; **Jared Hall** – Middle School Social Studies Department Chairperson; **Melanie Krause** – Middle School Intervention Chairperson; **Steve Shumaker** – Student Council (7-8) Advisor; **Steve Spradling** – Middle School Head Football Coach; **John Lorentz** – Middle School Assistant Football Coach; **John Marks** - Middle School Assistant Football Coach (split stipend); **Jason Marks** – Middle School Assistant Football Coach (split stipend); **Ryan Porter** – Middle School Assistant Football Coach (split stipend); **Braxton Uebel** - Middle School Assistant Football Coach (split stipend); **Mason Casto** – Volunteer Middle School Assistant Football Coach; **Blake Reneker** - Volunteer Middle School Assistant Football Coach; **Austin Quillen** – Boys Varsity Assistant Soccer Coach; **Gannon Petrullo** – Volunteer Assistant Boys Soccer Coach (7-12); **Beth Mathews**- Varsity Head Volleyball Coach; **Elizabeth Zicha** – Varsity Assistant Volleyball Coach (JV); **Tasha Lorentz** – Varsity Assistant Volleyball Coach; **Tammy Reynolds** – Middle School Volleyball Coach; **Taylor Mathews** – Middle School Volleyball Coach; **Stacie Winkler** – Middle School Cross Country Coach; **Nikki Filippi** – Dance Team Advisor; **Laurie Wallick** – National Honor Society Advisor;

Ashley Raber – Assistant National Honor Society Advisor; **Katlyn Lawver** – Foreign Language Club (CIA)

- **Tim Watkins** – Employed as a Custodian at East Elementary for the 2018-2019 school year
- **Michelle Watkins** – Accepted resignation as 4th Grade Teacher
- Approved the following transfers for the 2019-2020 school year:
Mary LaBrake – 4th Grade Teacher
Amy McVicker – Intervention Specialist/Title I Reading Teacher
- Approved **Britni Barrino** for ten extended days in 2019-2020 school year for District English Learner Program responsibilities
- Accepted the following resignations for the end of the 2018-2019 school year:
Josh Ulrich – 4th Grade Long-Term Substitute Teacher
Sara Reveal – 4th Grade Long-Term Substitute Teacher
- **Kathy Phillips** – Approved as itinerant teacher for the 2018-2019 and 2019-2020 school years

Yeas: Mr. Mastin, Mr. Maxwell, Ms. Lauber, Mr. Longacher, Ms. Kennedy

47-19 Ms. Lauber moved and Mr. Mastin seconded the motion to approve the following recommendations:

- Approved the Student Protective Agency to provide student accident insurance for the 2019-2020 school year
- Appointed the following to conduct Bus and Van Driver physicals for the term of May 1, 2019 through April 30, 2020:
Dr. Spencer Pinion
Occupational Medicine Center of Tuscarawas County
Dover School Nurses: Sherry Patterson and Kelli Mossor
- Appointed Occupational Medicine Center of Tuscarawas County to conduct quarterly random drug testing and post-accident testing from May 1, 2019 – April 30, 2020
- Approved an Athletic Training Services agreement with The Union Hospital Association for the 2019-2020 school year
- Accepted, with gratitude, the following donations:
A wheelchair from the Rainbow Connection for Dover Middle School
\$350.00 from Village Garden Bulk Foods to be used for the General Fund
- Approved Key Club as a recognized student activity with Steve Bender and Stacie Nign as volunteer advisors
- Approved a resolution to offer payment-in-lieu of transportation to Sara Trimmer for her son Anthony

Yeas: Ms. Lauber, Mr. Mastin, Mr. Longacher, Mr. Maxwell, Ms. Kennedy

48-19 At 7:22 p.m., Mr. Mastin motioned to go into Executive session for the purpose of discussion of employment of personnel and to review negotiations. No action to be taken. Mr. Longacher seconded the motion.

Yeas: Mr. Mastin, Mr. Longacher, Ms. Lauber, Mr. Maxwell, Ms. Kennedy

At 8:32 p.m., the Board was called back into open session by Ms. Kennedy.

49-19 At 8:33 p.m., Mr. Mastin motioned to adjourn the meeting. The motion was seconded by Mr. Maxwell.

Yeas: Mr. Mastin, Mr. Maxwell, Ms. Lauber, Mr. Longacher, Ms. Kennedy

PRESIDENT

TREASURER

SUPPLEMENT APPROPRIATION RESOLUTION
City, Exempted Village, Joint Vocational or Local Board of Education
Rev.Code Sec. 5705.38
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The Board of Education of the DOVER CITY School District,
TUSCARAWAS County, Ohio, met in REGULAR session on the 20TH day of MAY,
2019, at the office of BOARD OF EDUCATION with the following members present:

JEANNINE KEENEY
ELIZABETH LAUBER
RANDY LONGACHER
STEVE MASTIN
JOHN MAXWELL

covered the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the DOVER CITY
School District, TUSCARAWAS County, Ohio, that to provide for
the current expenses and other expenditures of said Board of Education, during
the fiscal year, ending June 30, 2019, the following sums be and the
same are hereby set aside and appropriated for the several purposes for which
expenditures are to be made and during said fiscal year, as follows, viz:

Date: 05/14/19
Time: 3:42 pm

DOVER CITY SCHOOLS
Appropriation Recap Sheet

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(APPRES)

Fund Class/Name	Fund	2019 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	25,649,964.27
Total General Fund		25,649,964.27
Special Revenue		
SPECIAL TRUST	007	20,575.00
PUBLIC SCHOOL SUPPORT	018	183,000.00
OTHER GRANT	019	29,146.02
SPECIAL EDUCATION FUND	028	236,325.00
CLASSROOM FACILITIES MAINT.	034	363,500.00
DISTRICT MANAGED ACTIVITY	300	432,500.00
AUXILIARY SERVICES	401	201,067.52
DATA COMMUNICATION FUND	451	9,000.00
MISCELLANEOUS STATE GRANT FUND	499	15,345.40
IDEA PART B GRANTS	516	649,123.50
LIMITED ENGLISH PROFICIENCY	551	55,929.13
TITLE I DISADVANTAGED CHILDREN	572	404,315.63
IDEA PRESCHOOL-HANDICAPPED	587	22,422.21
IMPROVING TEACHER QUALITY	590	74,934.99
MISCELLANEOUS FED. GRANT FUND	599	226,548.99
Total Special Revenue		2,923,733.39
Debt Service		
BOND RETIREMENT	002	1,459,975.00
Total Debt Service		1,459,975.00
Capital Projects		
PERMANENT IMPROVEMENT	003	372,009.00
BUILDING	004	250,000.00
CLASSROOM FACILITIES	010	350,000.00
Total Capital Projects		972,009.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	856,525.00
UNIFORM SCHOOL SUPPLIES	009	94,000.00
Total Enterprise		950,525.00
Internal Service		

Date: 05/14/19
 Time: 3:42 pm

DOVER CITY SCHOOLS
 Appropriation Recap Sheet

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 (APPRES)

Fund Class/Name	Fund	2019 Appropriations
EMPLOYEE BENEFITS SELF INS.	024	4,765,000.00
Total Internal Service		4,765,000.00
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	73,423.00
STUDENT MANAGED ACTIVITY	260	196,250.00
Total Agency Fund		269,673.00
Private Purpose Trust Fund		
SPECIAL TRUST	007	19,500.00
ENDORSEMENT	008	2,000.00
Total Private Purpose Trust Fund		21,500.00
Total Appropriations - All Fund Types		37,012,379.66

seconded the Resolution and the roll being called upon its adaption, the vote resulted as follows:

Vote:

JEANNINE KENNEDY,
ELIZABETH LAUBER,
RANDY LONGACHER,
STEVE MASTEN,
JOHN MAXWELL,

CERTIFICATE
(O.R.C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the DOVER CITY School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year 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 operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: _____

BY: _____
Treasurer

BY: _____
Superintendent of Schools

BY: _____
President, Board of Education

DOVER CITY SCHOOLS

	PRESENT APPROPRIATIONS	MODIFICATIONS	NEW APPROPRIATIONS
Total 002-9001 BOND RETIREMENT	\$ 1,458,975.00	\$ 1,000.00	\$ 1,459,975.00
Total 009 WORKBOOK	\$ 119,000.00	\$ (25,000.00)	\$ 94,000.00
Total 010-9001 LOCAL OFCC	\$ 75,000.00	\$ 100,000.00	\$ 175,000.00
Total 010-9002 STATE OFCC	\$ 75,000.00	\$ 100,000.00	\$ 175,000.00
Total 019 OTHER GRANTS	\$ 8,856.13	\$ 20,289.89	\$ 29,146.02
Total 022 TOURNAMENTS	\$ 65,000.00	\$ 8,423.00	\$ 73,423.00
Total 034 OFCC PROJECT MAINT FUND	\$ 203,500.00	\$ 160,000.00	\$ 363,500.00
Total 499 TRANSPORTATION GRANT	\$ -	\$ 15,345.40	\$ 15,345.40
Total 516-9019 TITLE VI-8	\$ 592,025.74	\$ (1,118.66)	\$ 590,907.08
Total 551-9019 TITLE III	\$ 46,360.37	\$ 1,349.36	\$ 47,709.73
Total 572-9019 TITLE I	\$ 329,372.51	\$ (419.42)	\$ 328,953.09
Total 587-9019 TITLE ECSE	\$ 14,663.90	\$ (2.53)	\$ 14,661.37
Total 587-9119 TITLE PRESH RESTORE	\$ -	\$ 5,254.92	\$ 5,254.92
Total 599-9119 TITLE IV-A	\$ 25,950.41	\$ (21.20)	\$ 25,929.21

Dover City School District
Tuscarawas

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2016, 2017 and 2018 Actual;
Forecasted Fiscal Years Ending June 30, 2019 Through 2023

	Actual				Forecasted				
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues									
1 010 General Property Tax (Real Estate)	\$11,377,527	\$11,759,437	\$11,990,403		\$12,243,757	\$12,365,215	\$12,491,897	\$12,618,818	
1 020 Tangible Personal Property Tax									
1 030 Income Tax									
1 035 Unrestricted State Grants-in-Aid	7,895,752	8,412,331	8,752,191		8,983,487	9,182,078	9,382,078	9,582,078	
1 040 Restricted State Grants-in-Aid									
1 045 Restricted Federal Grants-in-Aid - SFSF	2,878,191	2,598,925	2,347,737		2,059,548	1,787,969	1,606,400	1,535,251	
1 050 Property Tax Allocation	316,932	431,829	305,151		465,000	346,000	349,480	352,955	
1 060 All Other Revenues	22,468,402	21,205,521	23,298,482		23,607,990	23,581,804	23,708,153	23,762,181	
1 070 Total Revenues									
2 010 Other Financing Sources									
2 010 Proceeds from Sale of Notes									
2 020 State Emergency Loans and Advancements (Approved)									
2 040 Operating Transfers In									
2 050 Advances-In	231,947	152,407	192,369		125,000				
2 060 All Other Financing Sources									
2 070 Total Other Financing Sources	231,947	152,407	192,369		125,000				
2 080 Total Revenues and Other Financing Sources	231,947	152,407	192,369		125,000				
Expenditures									
3 010 Personal Services	13,722,610	14,018,460	14,527,389		14,853,759	14,876,020	15,272,359	15,562,232	
3 020 Employees' Retirement/Insurance Benefits	5,574,160	5,818,711	6,258,359		6,311,205	6,461,883	6,759,412	7,058,578	
3 030 Purchased Services	1,645,741	1,953,141	2,427,830		2,279,375	2,398,875	2,444,915	2,493,813	
3 040 Supplies and Materials	832,428	483,096	522,916		499,025	589,025	580,408	592,014	
3 050 Capital Outlay	189,100	132,502	325,283		202,250	222,250	208,295	210,421	
4 300 Other Objects	1,030,909	1,055,929	959,933		1,059,350	1,024,350	1,044,837	1,065,734	
4 500 Total Expenditures	22,794,948	23,468,038	25,021,710		25,004,984	25,171,386	25,811,884	26,652,918	
5 010 Other Financing Uses									
5 010 Operating Transfers-Out									
5 020 Advances-Out	152,335	192,369			125,000				
5 030 All Other Financing Uses									
5 040 Total Other Financing Uses	152,335	192,369			125,000				
5 050 Total Expenditures and Other Financing Uses	22,947,283	23,660,407	25,021,710		25,129,984	25,171,386	25,811,884	26,652,918	
6 010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	248,934	304,278	1,832,658		1,821,974	1,884,582	2,205,731	2,860,737	
7 010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	8,681,716	8,432,784	8,128,505		8,895,646	5,073,672	3,589,090	1,383,359	
7 020 Cash Balance June 30	8,432,784	8,128,505	8,595,846		5,073,672	3,589,090	1,383,359	1,507,378	
8 010 Estimated Encumbrances June 30	923,859	687,230	650,497						
10 010 Fund Balance June 30 for Certification of Appropriations	7,508,925	7,441,275	5,945,149		5,073,672	3,589,090	1,383,359	1,507,378	
Revenue from Replacement/Renewal Levies									
11 010 Income Tax - Renewal									
11 020 Property Tax - Renewal or Replacement									
11 300 Cumulative Balance of Replacement/Renewal Levies									
12 010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	7,508,925	7,441,275	5,945,149		5,073,672	3,589,090	1,383,359	1,507,378	
Revenue from New Levies									
13 010 Income Tax - New									
13 020 Property Tax - New									
13 030 Cumulative Balance of New Levies					1,315,988	2,631,975	2,631,975	2,631,975	
14 010 Revenue from Future State Advancements									
15 010 Unreserved Fund Balance June 30	7,508,925	7,441,275	5,945,149		5,073,672	4,905,078	5,331,322	5,072,560	

See accompanying summary of significant forecast assumptions and accounts. Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund, and other debt service fund related to General fund debt.

Dover City School District
Five-Year Forecast
Fiscal Years Ending June 30, 2019 Through 2023

14436

May, 2019

Please visit the Ohio Department of Education website at <http://ftp.ode.state.oh.us/qeodoc/5-yrForecast/>.

REVENUE ASSUMPTIONS

Property Taxes (General and Tangible Personal)

Property values are established each year by the County Auditor based on new construction and complete or updated appraisal values, if applicable. Calendar year 2018 values increased a total of 5.7 million over 2017. This is a small increase and we are still below our highest valuation level (2005 - \$384,432,510) by 7.2 million. Our next triennial update is in 2019. We do not anticipate an upswing in the housing market values in the near future. We placed an emergency levy on the ballot in November 2018 and May 2019. Both levies failed. The forecast predicts a third attempt in November 2019. The district has two emergency levies that can be placed on the ballot for renewal as early as November 2022. These are ten year levies and are critical to the operating budget. For uninterrupted collection, they must be renewed before the end of 2023.

Income Tax

The District does not have an income tax.

State Foundation - Unrestricted/Restricted Grants-in-Aid

Revenues from unrestricted grants-in aid are based on the amounts set by the State formula. Foundation revenue is calculated based on enrollment and other changes affecting average daily membership counts for the biennium budget. The current estimate of foundation funding for fiscal year 2019 is \$8,983,487. Estimates are projected for the next biennium due to new leadership, the states' economy, and the district's formula being capped by over \$3 million. This line also includes casino revenue issued by the State.

Property Tax Allocation

These funds are reimbursements from Ohio for tax credits given to owner occupied residences equaling 12.5% of the gross property taxes charged residential taxpayers and up to 10% for commercial and industrial taxpayers. The law has since changed and those reductions will no longer apply to new levies that are enacted after August 31, 2013. These amounts will consistently change with Real Estate Taxes.

Also included in this line of the forecast are Personal Tangible replacement payments. The phase out of tangible personal property tax has been occurring since fiscal year 2006 with the state using revenue from Commercial Activity Tax to reimburse districts for this loss. The Dover School District was heavily reliant on tangible personal property tax, as it received \$3.5 million annually before the change, which represented over 19% of Dover's total general fund budget. Most recently, H.B. 64 updated the phase-out of Tangible Personal Property tax reimbursements which will result in the complete loss of these replacement revenues by the end of fiscal year 2021.

All Other Revenue

Revenue from other sources is derived from preschool fees, rentals, reimbursements from federal projects, donations, and interest. Minor investment changes have been enacted in an attempt to increase interest income.

Advances and Transfers

Advances are needed for state and federal projects that extend past the end of the fiscal year. Repayments will be made in the following fiscal year. Changes in how these funds can be requested in June reduces the necessity for advances and we will use advances and repayments in fewer instances in the future.

EXPENDITURE ASSUMPTIONS***Personal Services and Employees Retirement/Insurance Benefits***

The amounts for salaries are based on present negotiated agreements. Negotiated agreements are in place for fiscal year 2019, with a reopener for wages and health insurance scheduled for FY2020. Future projected salaries are based on historical raises. Retirement, Medicare, and Workers Compensation will increase at the same percentage that the salary increases. Health insurance costs are forecasted to increase 6% per year due to efforts to continue to negotiate health plan design changes and increased employee contributions.

Purchased Services

Increases in purchased services are due to increasing utility costs & usages, as well as specialized services required for segments of our student population.

Supplies, Capital Outlay and Other

Expenditures for supplies and materials are increasing due to curriculum changes and technology innovations. For at least the past 5 school years, more textbooks are being replaced by electronic books to keep pace with changes in courses of study. Most of these electronic book purchases require a licensing fee for a one year time period. Other expenditure patterns are increasing due to increases in auditor and treasurer fees and services provided by the county board of education.

Advances and Transfers

In some instances, advances are needed for state and federal projects that extend past the end of the fiscal year. Repayments will be made in the following fiscal year.

Debt Services

The school district has no outstanding debt to be funded out of the general fund.

Encumbrances

Encumbrances are budgeted to be expended in the year they occur and therefore are shown at zero for the forecast.