

Minutes of the **REGULAR MEETING** of **THE DOVER BOARD OF EDUCATION** of Dover, Ohio, held at the **HIGH SCHOOL BOARD ROOM** on **SEPTEMBER 9, 2019** at **7:00 P.M.**

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

72-19 Ms. Lauber motioned to approve the minutes of the August 5, 2019 Regular meeting. Mr. Mastin seconded the motion.

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

73-19 Mr. Longacher moved and Mr. Maxwell seconded Board approval for the following items as presented by the Treasurer.

- Approved the Financial Report
- Approved Invoices for Payment. Check No. 122906 through 123847
- Approved the 2019-2020 Permanent Appropriations by fund
- Approved the Five Year Forecast

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

Mr. Brad Wujcik addressed the Board stating the district is only worried about image.

74-19 Mr. Mastin motioned to approve the following personnel items and Mr. Longacher seconded the motion:

- Approved the following substitutes for the 2019-2020 school year:
Substitute Teacher – **Chelsea Laser, Dayna Reiter, Danielle Hamsher**
Community Substitute Teacher – **Steven Hoagland, Marie Schultz**
Substitute Classroom Assistant – **Marie Schultz, Kelli Hepner**
Substitute Cafeteria Worker – **Kelli Hepner**
Substitute Secretary – **Kelli Hepner**
- Approved the following as Itinerant Teachers for the 2019-2020 school year
– **Laci Hizer, Cindy Thompson**
- Approved the following transfer for the 2019-2020 school year:
Annette Jones – 2 hour cafeteria worker at South Elementary
- **Danielle Schumacher** – Approved 12 weeks FMLA leave starting approximately February 8, 2020
- **Jessica Hunt** – Approved 12 weeks FMLA leave beginning August 21, 2019 and approved an unpaid leave of absence from November 13, 2019 to January 17, 2020
- **Patti Wott** – Approved up to 7 weeks FMLA leave beginning August 21, 2019
- **Lindsey Morris** – Approved unpaid leave of absence from approximately December 16, 2019-January 6, 2020
- **Shayla Reedy** – Employed as Cafeteria Worker at South Elementary for the 2019-2020 school year
- Accepted the following resignations:
Jack Gordon – Bus Mechanic effective August 30, 2019
Eric Schumacher – Varsity Assistant Track Coach
- **Jim Bowser** – Employed as District Bus Mechanic for the 2019-2020 school year

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

75-19 Mr. Maxwell moved and Mr. Mastin seconded the motion to approve the following recommendations:

- Approved authorization for the Superintendent or her designee to apply for and the Treasurer to accept all state and federal grants that our district is eligible to receive, without individual resolution, for the fiscal year 2020
- Approved a resolution to participate and authorize the Southwestern Ohio Educational Purchasing Council and OME-RESA to advertise and receive bids for bus purchasing on behalf of the district
- Approved a contract with Cleveland Sight Center for the 2019-2020 school year
- Approved a contract with the Greenleaf Family Center, Community Services for the Deaf for the 2019-2020 school year
- Approved a shared services agreement with the East Holmes Local School District's hearing impaired unit for the 2019-2020 school year
- Approved a Transition Agreement with Harcatus Head Start for the 2019-2020 school year
- Accepted, with gratitude, a donation of \$15,610.00 from the Rosenberry Foundation

toward the purchase of a new school van
Yeas: Mr. Maxwell, Mr. Mastin, Ms. Lauber, Mr. Longacher, Ms. Kennedy

Superintendent Carla Birney spoke about the tours of the old Dover High School.

76-19 At 7:20 p.m., Mr. Mastin motioned to go into Executive session to discuss employment of personnel. No action to be taken. Mr. Maxwell seconded the motion.

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

At 8:25 p.m., the Board was called back into open session by Ms. Kennedy.

77-19 At 8:30 p.m., Mr. Mastin motioned to adjourn the meeting. The motion was seconded by Ms. Lauber.

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

PRESIDENT

TREASURER

PERMANENT APPROPRIATION RESOLUTION
City, Exempted Village, Joint Vocational or Local Board of Education
Rev.Code Sec. 5705.38

The Board of Education of the Dover City School District,
Tuscarawas County, Ohio, met in regular session on the 9th day of September,
2019, at the office of Board of Education with the following members present:

Jeannine Kennedy
Randy Longacher
Elizabeth Lauber
Steve Mastin
John Maxwell

moved 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, 2020, 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:

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

Vote:

Jeannine Kennedy,
Randy Longacher,
Elizabeth Lauber,
Steve Mastin,
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

Date: 09/06/19
Time: 2:23 pm

DOVER CITY SCHOOLS
Appropriation Recap Sheet

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(APPRES)

Fund Class/Name	Fund	2020 Appropriations
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*** Governmental Fund Types ***

General Fund

GENERAL	001	24,944,692.47
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Total General Fund		24,944,692.47
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Special Revenue

SPECIAL TRUST	007	20,575.00
PUBLIC SCHOOL SUPPORT	018	162,000.00
OTHER GRANT	019	8,900.00
SPECIAL EDUCATION FUND	028	236,976.38
CLASSROOM FACILITIES MAINT.	034	78,802.00
DISTRICT MANAGED ACTIVITY	300	414,000.00
AUXILIARY SERVICES	401	131,074.61
DATA COMMUNICATION FUND	451	9,000.00
MISCELLANEOUS STATE GRANT FUND	499	.00
IDEA PART B GRANTS	516	681,883.15
LIMITED ENGLISH PROFICIENCY	551	56,930.96
TITLE I DISADVANTAGED CHILDREN	572	393,965.30
IDEA PRESCHOOL-HANDICAPPED	587	25,298.48
IMPROVING TEACHER QUALITY	590	75,643.62
MISCELLANEOUS FED. GRANT FUND	599	229,147.43

Total Special Revenue		2,524,196.93
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Debt Service

BOND RETIREMENT	002	1,456,525.00
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Total Debt Service		1,456,525.00
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Capital Projects

PERMANENT IMPROVEMENT	003	226,702.00
BUILDING	004	2,276,000.00
CLASSROOM FACILITIES	010	1,230,000.00

Total Capital Projects		3,732,702.00
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*** Proprietary Fund Types ***

Enterprise

FOOD SERVICE	006	837,907.95
UNIFORM SCHOOL SUPPLIES	009	92,000.00

Total Enterprise		929,907.95
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Internal Service

Date: 09/06/19
 Time: 2:10 pm

DOVER CITY SCHOOLS
 Amended Official Certificate of Estimated Resources

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 (AMDCERT)

Rev. Code, Sec. 5705.36

Office of Budget Commission, TUSCARAWAS County, Ohio.
 DOVER, Ohio, September 9, 2019

TO THE TAXING AUTHORITY of DOVER CITY SCHOOLS

The following is the amended official certificate of estimated resources for the fiscal year beginning July 1, 2019, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund	4,587,677.53	14,033,726.00	9,695,447.00	28,316,850.53
Special Revenue	706,595.28	78,802.00	2,475,523.32	3,260,920.60
Debt Service	602,672.26	1,515,000.00	.00	2,117,672.26
Capital Projects	5,110,994.00	221,902.00	11,147,300.00	6,258,208.00
PROPRIETARY FUND TYPE				
Enterprise	245,224.67	.00	871,300.00	1,116,524.67
Internal Service	3,758,687.26	.00	4,617,500.00	8,376,187.26
FIDUCIARY FUND TYPE				
Agency Fund	117,471.70	.00	276,750.00	394,221.70
Private Purpose Trust	105,794.99	.00	3,030.00	108,824.99
Total All Funds	5,013,129.69	15,849,430.00	29,086,850.32	49,949,410.01

 Budget

 Commission

Date: 09/06/19
Time: 2:10 pm

DOVER CITY SCHOOLS
Amended Official Certificate of Estimated Resources

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Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
GOVERNMENTAL FUND TYPE				
General Fund				
001 0000 GENERAL FUND	4,587,677.53	14,033,726.00	9,695,447.00	28,316,850.53
Total General Fund	4,587,677.53	14,033,726.00	9,695,447.00	28,316,850.53
Special Revenue				
007 9005 EDUCATION FOUNDATION SCHOLARSHIP	13,156.86	.00	20,000.00	33,156.86
007 9096 RALPH P. LAHM TRUST	951.24	.00	10.00	961.24
007 9400 SARAH E. MILLER CHARITABLE TRUST	4,540.19	.00	25.00	4,565.19
018 9001 DOVER AVE.	2,726.12	.00	2,000.00	4,726.12
018 9002 EAST SCHOOL	4,069.74	.00	3,000.00	7,069.74
018 9003 SOUTH SCHOOL	3,217.25	.00	3,000.00	6,217.25
018 9004 MIDDLE SCHOOL	3,194.85	.00	12,000.00	15,194.85
018 9005 SIXTH GRADE CAMP	15,793.46	.00	28,000.00	43,793.46
018 9225 WASHINGTON D. C. TRIP FUND	4,336.65	.00	112,500.00	116,836.65
018 9230 WASHINGTON DC TRIP FRESHMAN	2,632.29	.00	.00	2,632.29
018 9231 GUITAR PLTW	470.55	.00	2,500.00	2,970.55
018 9310 HIGH SCHOOL MISC.	3,452.27	.00	5,000.00	8,452.27
019 0000 READERS AND LEADERS PROJECT	2,968.96	.00	2,500.00	5,468.96
019 9019 PROJECT LEAD THE WAY 5TH GRADE, FY2019	3,769.20	.00	.00	3,769.20
019 9046 EDUCATION FOUNDATION TEACHER GRANTS	4,561.53	.00	4,500.00	9,061.53
019 9119 PROJECT LEAD THE WAY DMS, FY2019	1,524.60	.00	.00	1,524.60
019 9218 TUSCARAMAS COUNTY VISITORS CENTER GRANT	103.00	.00	.00	103.00
028 0000 CAFS/ MAC FUND	421,829.60	.00	160,000.00	581,829.60
034 0000 OFCC PROJECT MAINTENANCE FUND	85,290.19	78,802.00	.00	164,092.19
300 0000 ATHLETIC FUND	241,012.13	.00	400,500.00	641,512.13
300 9600 HIGH SCHOOL MUSIC	1,102.67	.00	2,500.00	3,602.67
300 9673 HIGH SCHOOL CHOIR	335.50	.00	100.00	435.50
300 9692 STEEL DRUM BAND	.20	.00	.00	.20
401 9019 AUXILIARY SERVICES - FY2019	6,390.61	.00	.00	6,390.61
401 9020 AUXILIARY SERVICES - FY 9020	.00	.00	124,684.00	124,684.00
451 9020 SCHOOL NET CONNECTIVITY GRANT	.00	.00	9,000.00	9,000.00
499 9019 SCHOOL SAFETY TRAINING GRANT, FY2019	.32	.00	.00	.32
516 9019 IDEA-B, FY 2019	80,403.39	.00	166,778.51	86,375.12
516 9020 IDEA-B FY 2020	.00	.00	595,508.15	595,508.15
516 9119 6B RESTORATION GRANT	288.00	.00	288.00	.00
551 9019 TITLE III - ELL, FY2019	4,672.83	.00	13,935.19	9,262.36
551 9020 TITLE III - ELL FY 2020	.00	.00	44,498.95	44,498.95
551 9120 TITLE III	.00	.00	3,170.01	3,170.01
572 9019 TITLE I, FY 2019	20,407.47	.00	87,210.67	66,803.20
572 9020 TITLE I FY 2020	.00	.00	327,162.30	327,162.30
587 9019 EARLY CHILDHOOD, FY2019	1,126.66	.00	3,947.46	2,820.80
587 9020 EARLY CHILDHOOD BY 2020	.00	.00	15,128.98	15,128.98

Date: 09/06/19
Time: 2:10 pm

DOVER CITY SCHOOLS
Amended Official Certificate of Estimated Resources

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Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
587 9119 6B PRESCHOOL RESTORATION GRANT, FY2019	776.05-	.00	3,638.04	2,861.99
587 9120 6B PRESCHOOL RESTORATION GRANT BY 2020	.00	.00	4,486.71	4,486.71
590 9019 TITLE II-A, FY 2019	7,168.88-	.00	15,673.91	8,505.03
590 9020 TITLE II-A FY 2020	.00	.00	67,138.59	67,138.59
599 9019 21ST CENTURY GRANT - FY 2019	4,527.34-	.00	4,527.34	.00
599 9020 21ST CENTURY GRANT - FY 2020	.00	.00	200,000.00	200,000.00
599 9119 TITLE IV-A, FY2019	1,464.08-	.00	5,698.23	4,234.15
599 9120 TITLE IV-A FY 2020	.00	.00	24,913.28	24,913.28
Total Special Revenue	706,595.28	78,802.00	2,475,523.32	3,260,920.60
Debt Service				
002 0000 BOND RETIREMENT	69,033.00	.00	.00	69,033.00
002 9001 BOND RETIREMENT FUND	533,639.26	1,515,000.00	.00	2,048,639.26
Total Debt Service	602,672.26	1,515,000.00	.00	2,117,672.26
Capital Projects				
003 0000 PERMANENT IMPROVEMENT FUND	304,966.13	143,100.00	2,300.00	450,366.13
003 9001 EXCESS HS MAINTENANCE PERM IMPROVEMENT FUND	90,748.42	78,802.00	.00	169,550.42
004 9003 BUILDING FUND	4,090,490.28	.00	40,000.00	4,130,490.28
010 9001 LOCAL SHARE PROJECT CONSTRUCTION FUND	529,631.05	.00	65,000.00	594,631.05
010 9002 STATE SHARE PROJECT CONSTRUCTION FUND	10,126,829.88-	.00	11,040,000.00	913,170.12
Total Capital Projects	5,110,994.00-	221,902.00	11,147,300.00	6,258,208.00
PROPRIETARY FUND TYPE				
Enterprise				
006 0000 LUNCH ROOM	225,256.52	.00	777,600.00	1,002,856.52
009 0000 UNIFORM SCHOOL SUPPLIES	19,968.15	.00	93,700.00	113,668.15
Total Enterprise	245,224.67	.00	871,300.00	1,116,524.67
Internal Service				
024 0000 EMPLOYEE BENEFITS TRUST	3,758,687.26	.00	4,617,500.00	8,376,187.26
Total Internal Service	3,758,687.26	.00	4,617,500.00	8,376,187.26
FIDUCIARY FUND TYPE				
Agency Fund				

Date: 09/06/19
Time: 2:10 pm

DOVER CITY SCHOOLS
Amended Official Certificate of Estimated Resources

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Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
022 0000 DISTRICT AGENCY - TOURNAMENTS	.00	.00	73,000.00	73,000.00
200 9110 ART CLUB	964.75	.00	4,000.00	4,964.75
200 9115 FUNCTIONAL LIVING CLASS	2,837.76	.00	4,000.00	6,837.76
200 9125 TADD % DAN IFFT	169.40	.00	.00	169.40
200 9130 THESPIANS	25,177.87	.00	15,000.00	40,177.87
200 9135 AP LANGUAGE & COMP	425.07	.00	.00	425.07
200 9137 CRIMSONIAN (JOURNALISM)	16,627.17	.00	6,000.00	22,627.17
200 9140 SCHOLAR CHALLENGE	225.54	.00	.00	225.54
200 9143 GLOBAL STUDIES	12,819.88	.00	35,000.00	47,819.88
200 9145 INTERACT (M.A.C.)	977.79	.00	3,000.00	3,977.79
200 9146 KEY CLUB	57.00	.00	.00	57.00
200 9250 FOREIGN LANGUAGE CLUB	252.60	.00	35,000.00	35,252.60
200 9320 FUTURE HOMEMAKERS F.H.A.	322.90	.00	.00	322.90
200 9510 CLASS OF 2010	1,021.70	.00	.00	1,021.70
200 9511 CLASS OF 2011	99.72	.00	.00	99.72
200 9512 CLASS OF 2012	2.81	.00	.00	2.81
200 9513 CLASS OF 2013	3,250.15	.00	.00	3,250.15
200 9514 CLASS OF 2014	6,310.51	.00	.00	6,310.51
200 9515 CLASS OF 2015	4,295.96	.00	.00	4,295.96
200 9516 CLASS OF 2016	950.55	.00	.00	950.55
200 9517 CLASS OF 2017	1,609.43	.00	.00	1,609.43
200 9518 CLASS OF 2018	3,004.27	.00	.00	3,004.27
200 9519 CLASS OF 2019	4,110.62	.00	250.00	4,360.62
200 9520 CLASS OF 2020	8,700.60	.00	5,000.00	13,700.60
200 9521 CLASS OF 2021	2,907.10	.00	10,000.00	12,907.10
200 9522 CLASS OF 2022	1,217.97	.00	2,500.00	3,717.97
200 9523 CLASS OF 2023	.00	.00	1,000.00	1,000.00
200 9605 FELLOWSHIP OF CHRISTIAN ATHLETES	577.82	.00	.00	577.82
200 9610 HELPING HANDS	1,249.45	.00	500.00	1,749.45
200 9615 MIDDLE SCHOOL STUDENT COUNCIL	1,458.34	.00	1,500.00	2,958.34
200 9616 DOVER HIGH SCHOOL STUDENT COUNCIL	4,080.82	.00	7,500.00	11,580.82
200 9620 CONCESSION STAND	7,095.33	.00	6,500.00	13,595.33
200 9625 HIGH SCHOOL ECOLOGY CLUB	15.68	.00	.00	15.68
200 9633 VARSITY & RESERV FOOTBALL CHEERLEADERS	4,774.23	.00	35,000.00	30,225.77
200 9634 DANCE TEAM	1.77	.00	2,500.00	2,501.77
200 9680 SWIRL YEAR BOOK	466.65	.00	25,000.00	25,466.65
200 9690 TEEN LEADERSHIP CORPS	1,484.01	.00	2,000.00	3,484.01
200 9691 CLASS OF 1991	637.77	.00	.00	637.77
200 9695 MUSIC CLUB	455.36	.00	.00	455.36
200 9710 NATIONAL HONOR SOCIETY	6,383.81	.00	2,500.00	8,883.81
Total Agency Fund	117,471.70	.00	276,750.00	394,221.70
Private Purpose Trust Fund				
007 9003 JIM LEDGER SCHOLARSHIP TRUST	22,757.58	.00	50.00	22,807.58
007 9004 ARMSTRONG SCHOLARSHIP TRUST FUND	2,054.13	.00	10.00	2,064.13

Date: 09/06/19
Time: 2:10 pm

DOVER CITY SCHOOLS
Amended Official Certificate of Estimated Resources

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(AMDCERT)

Rev. Code, Sec. 5705.36

Fund	Unencumbered Balance July 1, 2019	Taxes	Other Sources	Total
007 9006 CHARLOTTE STUTZ WHETSTONE MEMORIAL SCHOLARSHI	8,062.76	.00	20.00	8,082.76
007 9007 PISSOCRA SCHOLARSHIP FUND	.00	.00	10.00	10.00
007 9093 KEVIN ECKHARDT SCHOLARSHIP TRUST FUND	11,630.67	.00	40.00	11,670.67
007 9097 RITA RAPPORT SCHOLARSHIP TRUST	20,521.97	.00	50.00	20,571.97
007 9099 LAWRENCE ALEXANDER SCHOLARSHIP TRUST	23,190.73	.00	75.00	23,265.73
008 9001 CAPUTO SCHOLARSHIP TRUST	16,013.69	.00	2,150.00	18,163.69
008 9002 JOSEPHINE GERSDORFF TRUST	51.75	.00	50.00	101.75
008 9044 MARTHA P. HENNEY SCHOLARSHIP	1,151.39	.00	500.00	1,651.39
008 9046 SAMUEL J LOMBARDO MEMORIAL SCHOLARSHIP	360.32	.00	75.00	435.32
Total Private Purpose Trust	105,794.99	.00	3,030.00	108,824.99
Total All Funds	5,013,129.69	15,849,430.00	29,086,850.32	49,949,410.01

Dover City School District
Tuscarawas

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2017, 2018 and 2019 Actual;
Forecasted Fiscal Years Ending June 30, 2020 Through 2024

September 2019	Actual			Average Change	Forecasted				
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Revenues									
1.010 General Property Tax (Real Estate)	\$11,759,437	\$11,890,403	\$11,983,065	0.9%	\$12,245,757	\$12,368,215	\$12,491,897	\$12,616,816	\$12,742,984
1.020 Tangible Personal Property Tax									
1.030 Income Tax	8,412,331	8,752,191	9,040,908	3.7%	9,339,447	9,439,447	9,439,447	9,439,447	9,439,447
1.035 Unrestricted State Grants-in-Aid									
1.040 Restricted State Grants-in-Aid									
1.045 Restricted Federal Grants-in-Aid - SF5F									
1.050 Property Tax Allocation	2,598,925	2,348,737	2,059,549	-11.0%	1,787,969	1,608,400	1,535,251	1,550,603	1,566,109
1.060 All Other Revenues	434,828	305,151	673,643	45.5%	359,560	366,787	366,787	370,455	370,455
1.070 Total Revenues	23,205,521	23,296,482	23,757,183	1.2%	23,729,173	23,773,622	23,829,751	23,973,653	24,118,995
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	152,407	192,369		-38.9%					
2.060 All Other Financing Sources									
2.070 Total Other Financing Sources	152,407	192,369		-38.9%					
2.080 Total Revenues and Other Financing Sources	23,357,928	23,488,851	23,757,183	0.9%	23,729,173	23,773,622	23,829,751	23,973,653	24,118,995
Expenditures									
3.010 Personal Services	14,016,460	14,527,389	14,674,077	2.3%	14,495,857	14,847,937	15,193,553	15,532,718	15,894,770
3.020 Employees' Retirement/Insurance Benefits	5,818,711	6,298,359	6,287,697	4.0%	5,993,206	6,264,826	6,911,506	7,227,821	7,563,310
3.030 Purchased Services	1,983,141	2,427,830	2,413,479	11.5%	2,399,975	2,447,975	2,498,934	2,546,873	2,597,810
3.040 Supplies and Materials	483,096	522,916	445,440	-3.3%	569,525	580,916	592,534	604,384	616,472
3.050 Capital Outlay	132,502	325,283	176,616	49.9%	461,750	226,000	230,520	235,130	239,833
4.300 Other Objects	1,055,928	959,933	958,400	-4.6%	1,024,350	1,044,837	1,065,734	1,087,048	1,108,789
4.500 Total Expenditures	23,469,638	25,021,710	24,955,709	3.2%	24,944,693	25,412,480	26,490,781	27,233,975	28,020,985
Other Financing Uses									
5.010 Operating Transfers-Out									
5.020 Advances-Out									
5.030 All Other Financing Uses	192,369								
5.040 Total Other Financing Uses	192,369								
5.050 Total Expenditures and Other Financing Uses	23,662,007	25,021,710	24,955,709	2.7%	24,944,693	25,412,480	26,490,781	27,233,975	28,020,985
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	304,279	1,632,859	1,188,526	-191.0%	1,215,520	1,638,868	2,661,030	3,280,322	3,901,990
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	8,432,784	8,128,505	6,595,645	-11.2%	5,397,120	4,181,600	2,542,732	118,298	3,378,620
7.020 Cash Balance June 30	8,128,606	6,596,645	6,397,120	-18.5%	4,181,600	2,542,732	118,298	3,378,620	7,280,609
8.010 Estimated Encumbrances June 30	687,230	650,497	809,436	9.5%					
10.010 Fund Balance June 30 for Certification of Appropriations	7,441,275	5,845,149	4,587,684	-21.5%	4,181,600	2,542,732	118,298	3,378,620	7,280,609
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	7,441,275	5,845,149	4,587,684	-21.5%	4,181,600	2,542,732	118,298	3,378,620	7,280,609
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	7,441,275	5,845,149	4,587,684	-21.5%	5,487,588	6,480,695	6,461,640	5,633,293	4,563,279

See accompanying summary of significant forecast assumptions and accounting policies
Includes - General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

**Dover City School District
Five-Year Forecast
Fiscal Years Ending June 30, 2020 Through 2024**

September, 2019

Please visit the Ohio Department of Education website at <ftp://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 shows 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 2020 is \$9,339,447. Estimates are based on the new biennium due to new leadership, the states' economy, and the district's formula being capped by almost \$3 million. This line also includes casino revenue and restricted wellness funds 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

The district no longer does advances and transfers.

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

The amounts for salaries are based on a negotiated reopener for FY20. There are no other agreements in place, but historical raises have been forecasted. 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

The district no longer does advances and transfers.

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.