

YOUNGSTOWN CITY  
SCHOOL DISTRICT -  
AGENDA-

October 25

2016

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**Tuesday, October 25, 2016**  
**- 5:30 P.M. -**  
**Board Room**  
**- Formal Meeting -**  
**I.L. Ward Building**

# THE YOUNGSTOWN CITY SCHOOL DISTRICT

Brenda Kimble, President  
Michael Murphy, Vice-President  
Jacqueline Adair  
Dario Hunter  
Corrine Sanderson  
Ronald Shadd  
Jerome Williams

Krish Mohip, CEO  
Tyrone Olverson, CAO  
Stephen Stohla, Interim Superintendent  
Sherry Tyson, Treasurer  
Harry Evans, Chief of Operations

## REGULAR MEETING October 25, 2016 AGENDA

This meeting is a meeting of the Board of Education and Executive Officer in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in agenda.

- I. CALL TO ORDER BY CEO
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. AGENDA
  - Additions or comments regarding bond or tax issues by Board
  - Approval of Agenda by CEO
- V. APPROVAL OF MINUTES BY CEO
- VI. COMMUNICATIONS/RECOGNITIONS
  - P.R.I.D.E. Parent Video Presentation – Linda Hoey
- VII. REQUESTS TO ADDRESS THE CEO OR THE BOARD (Citizens Participation)
- VIII. BOARD RECOMMENDATIONS/PRESENTATION (Orange)
- IX. TREASURER'S RECOMMENDATIONS (Blue)
- X. CAO'S REPORT
  - CAO's Motions/Recommendations/Resolutions (PURPLE)
    - Resolution No: 10.25.16-01 – Continuing Contracts
    - Resolution No: 10.25.16-02 – Complimentary Passes
  - Business Office Recommendations (GREEN)
  - Personnel Recommendations (YELLOW)
  - Policy Recommendations (PINK)
- XI. PRESIDENT'S REPORT
- XII. TREASURER'S REPORT
  - Five Year Forecast
- XIII. UNFINISHED BUSINESS
- XIV. NEW BUSINESS

**XV. EXECUTIVE SESSION**

- May be requested by Board for Bond or tax issues
- May be requested by CEO for all other issues

**XVI. ADJOURNMENT**

**YOUNGSTOWN CITY SCHOOL DISTRICT – Executive Sessions**

Exhibit  
Executive Sessions

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**YOUNGSTOWN CITY SCHOOL DISTRICT**

The CEO or presiding officer, under oath, certifies that a meeting of the Youngstown City School District was held on \_\_\_\_\_. The CEO closed its meeting as permitted by the Open Meetings Act of Ohio. The only matters considered or discussed during the closed portion of executive session of its meeting are as checked below:

1. \_\_\_\_\_ The appointment, employment, dismissal, discipline, promotion, demotion, or compensation of an employee or the investigation of charges or complaints against an employee, official, licensee or student, unless the employee, official, licensee or student requests a public hearing;
2. \_\_\_\_\_ The purchase of property for public purposes or the sale of property at competitive bidding;
3. \_\_\_\_\_ Conferences with the board's attorney to discuss matters which are the subject of pending or imminent court action;
4. \_\_\_\_\_ Preparing for, conducting, or reviewing negotiations or bargaining sessions with employees;
5. \_\_\_\_\_ Matters required to be kept confidential by federal law or rules or state statutes;
6. \_\_\_\_\_ Specialized details of security arrangements.

This \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

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Chair or Presiding Officer

**THE YOUNGSTOWN CITY SCHOOL DISTRICT**

**Brenda Kimble, President**

**Krish Mohip, CEO**

**Tyrone Olverson, CAO**

**Stephen Stohla, Interim Superintendent**

**Sherry Tyson, Treasurer**

**CAO'S RESOLUTIONS**

**October 25, 2016**

**T H E Y O U N G S T O W N C I T Y S C H O O L D I S T R I C T**

Brenda Kimble, President  
Michael Murphy, Vice-President  
Jacqueline Adair  
Dario Hunter  
Corrine Sanderson  
Ronald Shadd  
Jerome Williams

Krish Mohip, CEO  
Tyrone Olverson, CAO  
Stephen Stohla, Interim Superintendent  
Harry Evans, Chief of Operations  
Sherry Tyson, Treasurer

**CAO'S PERSONNEL RECOMMENDATIONS**  
**TO THE CHIEF EXECUTIVE OFFICER**  
**October 25, 2016**

**RESOLUTION NO. 10.25.16-01**

**CONTINUING CONTRACTS**

**WHEREAS**, the person(s) whose names are listed below has served as a teacher in the Youngstown City School District for at least three of the last five years, including the school year 2015-16; and

**WHEREAS**, these teachers hold a five year license, professional or permanent certificate valid for the school year 2016-17; and

**WHEREAS**, these teachers are, therefore, eligible for a continuing contract in accordance with Section 3319.11 R.C.; and

**WHEREAS**, it is the recommendation of the Chief Academic Officer, that these teachers be re-employed for the school year 2016-17;

**NOW THEREFORE, BE IT RESOLVED**, by the CEO that these teachers be granted a continuing contract for the school year 2016-17 as indicated and in accordance with the provision of the salary schedule:

Kindergarten  
Christina Pacurar

Building  
Taft Elementary

*NOTE: The foregoing listing of schools for programs is not intended to assure any teacher the same assignment.*

On \_\_\_\_\_, 2016, this resolution was considered by the Chief Executive Officer.

Decision by Chief Executive Officer:

\_\_\_\_\_ This resolution is adopted.

\_\_\_\_\_ This resolution is not adopted.

\_\_\_\_\_  
Treasurer

# **T H E Y O U N G S T O W N C I T Y S C H O O L D I S T R I C T**

Brenda Kimble, President  
Michael Murphy, Vice-President  
Jacqueline Adair  
Dario Hunter  
Corrine Sanderson  
Ronald Shadd  
Jerome Williams

Krish Mohip, CEO  
Tyrone Olverson, CAO  
Stephen Stohla, Interim Superintendent  
Harry Evans, Chief of Operations  
Sherry Tyson, CFO

## **CAO'S PERSONNEL RECOMMENDATIONS** **TO THE CHIEF EXECUTIVE OFFICER** **October 25, 2016**

### **RESOLUTION NO. 10.25.16-02**

#### **RESOLUTION NO: 10.25.16-2 COMPLIMENTARY PASSES**

**WHEREAS**, in accordance with state law, the Youngstown City School District (YCSD) offers certain fringe benefits to our employees; and

**WHEREAS**, the YCSD offers certain benefits to community residents and other individuals; and

**WHEREAS**, the District and community benefit through the presence of our faculty and staff, and others identified in this resolution at school sponsored athletic and cultural events;

**NOW, THEREFORE, BE IT RESOLVED** by the CEO as follows:

The Youngstown City School District provides complimentary passes and waives payment of any entry fee to the events listed below for all full time and part time employees and for the Golden Buckeye citizens, current/former Board of Education members, and current fire/police/safety officials for the 2015-2017 school year.

Complimentary passes/payment waiver applies to the following District events:

1. Fall Sports: Football and Volleyball
2. Winter Sports: Basketball Boys and Girls
3. Spring Sports: Track, Baseball and Softball

**IT IS FOUND AND DETERMINED** that all formal action of this School District through its Chief Executive Officer concerning or related to the adoption of this Resolution was adopted in an open meeting, and all deliberations that resulted in such formal action were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

On \_\_\_\_\_, 2016, this resolution was considered by the Chief Executive Officer.

Decision by Chief Executive Officer:

\_\_\_\_ This resolution is adopted

\_\_\_\_ This resolution is not adopted

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Treasurer



**THE YOUNGSTOWN CITY SCHOOL DISTRICT**

**Brenda Kimble, President**

**Krish Mohip, CEO**

**Tyrone Olversn, CAO**

**Stephen Stohla, Interim Superintendent**

**Sherry Tyson, Treasurer**

**CAO'S**

**PERSONNEL RECOMMENDATION**

**October 25, 2016**

# THE YOUNGSTOWN CITY SCHOOL DISTRICT

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## **CAO'S PERSONNEL RECOMMENDATIONS** **TO THE CHIEF EXECUTIVE OFFICER** **October 25, 2016**

*(All individuals have endorsed having no immediate family members employed by the Board unless otherwise specifically noted)*

Item 1: I wish to recommend that the following **CERTIFICATED APPOINTMENTS** be accepted for the **2016-17 SCHOOL YEAR:**

### **Limited Contract Teachers** -- Fund 001

#### **Guidance Counselor**

Kristen Campana-10 Months, 191 Days-M.L. King-MA+30, Step 3-\$42,765.00-(Pro-rated \$33,183.77) Effective October 17, 2016-**Guidance Counselor**

#### **Teachers**

Stefanie Fickle-10 Months, 183 Days Wilson-BA, Step 1-\$34,096.00-(Pro-rated \$26,457.04)- Effective October 17 2016-**Preschool**

Gary Harper-10 Months, 183 Days-Kirkmere/McGuffey-MA+45, Step5-\$47,533.00-(Pro-rated \$36,833.53)- Effective October 17 2016-**Music**

Nicole Parise-10 Months, 183 Days-Wilson-BA, Step 1-\$34,096.00-(Pro-rated \$26,457.04)- Effective October 17 2016-**Preschool**

Linda Rupchak-10 Months, 183 Days-McCartney Head Start-BA, Step 1-\$34,096.00-(Pro-rated \$26,457.04)- Effective October 17, 2016-**Preschool**

**Tutors**-Fund 572-Williamson Elementary- \$25.00 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective October 11, 2016 through May 03, 2017:

Mark Casey

**Tutors-Fund 572-Volney-** \$25.00 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective October 13, 2016 through May 03, 2017:

Sharon Vrabel

**Substitute LLI Tutor-Fund 572- I.L. Ward-** \$15.50 per hour to be used on an as needed basis, not to exceed 25 hours per week, Effective October 20, 2016

Jamira Ellis

**YAA Teacher- Fund-599-Volney-**\$22.35 per hour; not to exceed 16 hours per week; Effective October 19, 2016:

Tina Felger

Carmelann Maszczak

**Substitute Teacher - (Fund 001)-** To be used on an "as needed basis"; not to exceed 25 hours per week, effective date 10/25/16 to be paid as follows:

- \$80.00 a day or from day 1 to day 60 in the same position
- \$172.35 a day from day 61 to day 183 in the same position

Jessie Akpadock

Ron Carik

Kimberly Dawson

Marvin Johnson

*For the record:*

**Local Professional Development Committee Members (LPDC)-**will be paid out of fund 572

**Choffin Practical Nursing-Fund 012-Per Diem Practical Nurse faculty** \$22.35 per hour, not to exceed 25 hours per week; Effective date August 23, 2016

Faye Miller

**Limited Contract Teachers – Fund 001**

Brian Dugan-10 Months, 183 Days-East- -Step 5 - \$41,083.000 (ROTC Instructor) - (In addition to \$27,000 paid to YCSD by Cadet Command)

**YAA Teacher- Fund-599-M.L. King-**\$22.35 per hour; not to exceed 16 hours per week; Effective October 19, 2016:

Monique Smith

Brittany Welsh

**YAA Teacher- Fund-599-Harding-**\$22.35 per hour; not to exceed 16 hours per week; Effective October 19, 2016:

Courtney Angelo

Yvette Kirksey

Vicki Sims

Alyssa Wiery

**YAA Tutor-** Fund-599-McGuffey-\$15.50 per hour; not to exceed 16 hours per week;  
 Effective October 19, 2016:  
 Tiffany Allen

**YAA Tutor-** Fund-599-McGuffey-\$15.50 per hour; not to exceed 16 hours per week;  
 Effective October 19, 2016:  
 Charles Stark

**Academic Coach-**Fund-001-Rayen Early College-\$15.50 per hour, not to exceed 25 hours  
 per week; Effective October 19, 2016:  
 Kevin Douglas

**Winter Sports Supplemental Contracts** Fund 001 – Percentages are based upon  
 teacher's base salary per YEA agreement:

**East High School (Boys)**

Claude Bentley	Asst. Basketball Coach	\$4,043.63	(12.5%)
Aaron Coward	Asst. Basketball Coach	\$4,043.63	(12.5%)
Brandon Dotson	Asst. Basketball Coach	\$4,043.63	(12.5%)
Dennis Simmons	Head Basketball Coach	\$8,087.25	(25.0%)
Corey Thomas	Asst. Basketball Coach	\$4,043.63	(12.5%)
Norman Williams	Asst. Basketball Coach	\$4,043.63	(12.5%)

**East High School (Girls)**

Lavon Lamb	Head Basketball Coach	\$8,087.25	(25.0%)
Jasmine Handy	Asst. Basketball Coach	\$4043.63	(12.5%)
Jacia Stoffer	Asst. Basketball Coach	\$4043.63	(12.5%)
Sarah Such	Asst. Basketball Coach	\$4,043.63	(12.5%)

**Middle School 7<sup>th</sup> & 8<sup>th</sup> (Boys)**

Mark Cherol	Asst. Basketball Coach	\$4,043.63	(12.5%)
Marcus Higgs	Asst. Basketball Coach	\$4,043.63	(12.5%)
Stephen Flores	Asst. Basketball Coach	\$4,043.63	(12.5%)

**Middle School 7<sup>th</sup> & 8<sup>th</sup> (Girls)**

Kenneth Haid	Asst. Basketball Coach	\$4,043.63	(12.5%)
Matthew Garcher	Asst. Basketball Coach	\$4,043.63	(12.5%)

Item 2: I wish to recommend that the following CERTIFICATED LEAVES OF ABSENCE be accepted for the 2016-17 SCHOOL YEAR:

Teachers

Elizabeth Harasyn	Military Leave	Effective 08/22/16-02/20/17
William Spurio	FMLA	Effective 10/17/16-12/31/16

Item 3: I wish to recommend that the following CERTIFICATED RETIREMENTS/RESIGNATIONS be accepted for the 2016-17 SCHOOL YEAR:

Administration

Harry Evans	Retirement	Effective 01/01/2017
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Teacher

Amber Howard	Personal Reasons	Effective 10/14/2016
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Item 4: I wish to recommend to the Board the following CLASSIFIED APPOINTMENTS for the 2016-17 SCHOOL YEAR:

Appointments

Robert Kuti; Fund 001- moved from Sub Security to Part time Security; \$24.98 per hour; Effective 09/26/2016

Liane Gonzalez; Fund 001; Full time Educational Assistant/McGuffey Preschool; \$12.67 per hour Step 1; Effective November 1, 2016

Sylvia Vasquez; Fund 001; - Full time Educational Assistant/McGuffey Preschool; \$11.69 per hour Step 1; Effective October 24, 2016

Bus Drivers

5-Hour Bus Drivers- (Fund 001) To be used on an as needed basis with a minimum schedule of 25 hours per week:

Dennis Kopnisky	to be paid \$18.14 per hour	Effective: 10/7/2016.
Mary McCall	to be paid \$ 18.14 per hour	Effective: 10/12/2016.

Bus Aide: (Fund 001) To be used on an as needed basis and work between 20-29 hours per week, to be paid \$ 8.10 per hour:

Texila Cuebas Ayala  
 Xiomara Colon Ayala  
 Maria Rivera

**Sub Cook Helper: (Fund 006):** To be used on an "as needed basis"; not to exceed 25 hours per week, to be paid \$ 8.10 per hour;

Michelle Coppola	Effective Date: 10/17/16
Lorrie S. Durkin	Effective Date: 9/27/16
Beverly Linton	Effective Date: 10/17/16

**Sub Custodian: (Fund 006):** To be used on an "as needed basis"; not to exceed 25 hours per week, to be paid \$ 8.10 per hour;

Randall Grilli Effective Date: 10/31/16

**Sub Educational Assistant: (Fund 001):** To be used on an "as needed basis"; not to exceed 25 hours per week, to be paid \$ 8.10 per hour;

Marlene Fernandez Effective Date: 10/26/16

**Monitorial Aide: (Fund 006):** To be used on an as needed basis; not to exceed 25 hours per week, to be paid \$ 8.10 per hour;

Vanessa Mitchum Effective Date: 8/22/2016

**Parent Advocate-YEC: (Fund 006):** To be used on an as needed basis; not to exceed 25 hours per week, to be paid \$ 8.10 per hour;

Darla James	Effective Date: 10/18/2016
Nathea Stevens	Effective Date: 9/28/2016

**Volunteers**

Jonathan Bentley	East High Basketball (Boys)	Effective: 10/28/16-03/18/2017
Kevin Douglas	East High Basketball (Girls)	Effective: 10/28/16-03/18/2017

*For the record* Ruth Sanchez's (Educational Assistant ESL) start date is September 19, 2016

Item 5: I wish to recommend to the Board the following **CLASSIFIED LEAVES OF ABSENCES:** for the 2016-17 School Year:

**Educational Assistants**

Patricia Martin	FMLA	09/09/2016 - 10/10/2016
Ermelinda Soto	Educational Leave	09/18/2016 – 05/25/2016
Nancye Washington	FMLA	10/3/2016 - 01/11/2017
	Ext. Medical Leave	01/11/2017 - 04/03/2017

**Interpreter**

Melinda Straley	Medical Leave	9/19/2016 – 11/25/2016
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Item 6: I wish to recommend to the Board the following **CLASSIFIED RESIGNATIONS:** for the 2016-17 School Year:

**Retirements**

Dawn Bailey	Secretary/Student Services	Effective December 31, 2016
Kathy Harris	Secretary/Business Office	Effective January 1, 2017
Catherine Atterberry	Secretary/Adult Education	Effective December 31, 2016

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## CAO'S PERSONNEL RECOMMENDATIONS TO THE CHIEF EXECUTIVE OFFICER October 25, 2016

### ADDENDUM

Item 7: I wish to recommend the following CERTIFICATED APPOINTMENTS be accepted for the **2016-17 SCHOOL YEAR:**

**School Based Social Workers -Maximum annual salary; \$41,924.00 – Masters + 5 years**

LaWanna Simms  
LaToya Perry  
Verlynn Britt  
Sparkle Sanders  
Jackie Brown  
Nicole Shuster  
Christina Scisum  
Pat Price Johnson  
May Samad  
Shelley Russ Taylor  
Delores Womack



**Youngstown City School District**

**Five Year Forecast**

**July 1, 2016 to June 30, 2021**

**October 25, 2016**

# YOUNGSTOWN CSD

MAHONING

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2014, 2015 and 2016 Actual;  
Forecasted Fiscal Years Ending June 30, 2017 Through 2021

	Actual				Forecasted				
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Average Change	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$20,649,932	\$21,997,462	\$21,957,189	3.2%	\$21,900,000	\$21,750,000	\$21,500,000	\$21,250,000	\$18,500,000
1.020 Tangible Personal Property Tax		511							
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	83,410,056	90,990,559	91,387,982	4.8%	92,400,000	90,600,000	88,800,000	87,000,000	85,200,000
1.040 Restricted State Grants-in-Aid									
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	3,383,852	3,841,720	3,490,417	2.5%	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
1.060 All Other Revenues	3,175,088	1,299,690	1,736,768	-12.7%	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
1.070 <b>Total Revenues</b>	<b>110,598,928</b>	<b>118,129,942</b>	<b>118,572,358</b>	<b>3.6%</b>	<b>119,400,000</b>	<b>117,450,000</b>	<b>115,400,000</b>	<b>113,350,000</b>	<b>108,800,000</b>
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In	610,908	521,720	6,002,143	517.9%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
2.060 All Other Financing Sources	55,193	949,631	591,187	791.4%	400,000	400,000	400,000	400,000	400,000
2.070 <b>Total Other Financing Sources</b>	<b>666,101</b>	<b>1,471,351</b>	<b>6,593,330</b>	<b>234.5%</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>111,265,029</b>	<b>119,601,293</b>	<b>125,165,688</b>	<b>6.1%</b>	<b>121,000,000</b>	<b>119,050,000</b>	<b>117,000,000</b>	<b>114,950,000</b>	<b>110,400,000</b>
<b>Expenditures</b>									
3.010 Personal Services	40,133,490	41,066,332	42,824,637	3.3%	44,109,630	44,431,822	44,931,822	44,931,822	44,931,822
3.020 Employees' Retirement/Insurance Benefits	18,478,109	21,028,496	20,184,879	4.9%	20,842,181	21,775,870	22,804,024	23,802,713	24,871,309
3.030 Purchased Services	44,392,087	46,042,928	45,661,238	1.4%	46,328,122	45,493,585	44,547,361	44,589,430	44,639,895
3.040 Supplies and Materials	1,782,367	1,545,199	1,857,407	3.4%	2,294,555	2,140,446	2,183,255	2,226,920	2,271,459
3.050 Capital Outlay	545,668	1,207,672	927,707	49.1%	2,606,261	2,338,366	2,185,154	2,028,857	1,869,434
3.060 Intergovernmental									
<b>Debt Service:</b>									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes	759,108	771,108	785,108	1.7%	416,000	430,000			
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other	32,825	32,825	32,825						
4.060 Interest and Fiscal Charges	68,510	55,892	42,466	-21.2%	61,589	14,620			
4.300 Other Objects	918,011	1,015,309	981,629	2.8%	962,494	1,024,267	1,068,264	1,098,229	1,128,794
4.500 <b>Total Expenditures</b>	<b>107,108,195</b>	<b>112,765,561</b>	<b>113,277,894</b>	<b>2.9%</b>	<b>117,620,812</b>	<b>117,648,776</b>	<b>117,719,880</b>	<b>118,677,971</b>	<b>119,712,513</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	85,392	85,392		-50.0%					
5.020 Advances-Out	784,000	7,247,962	1,716,031	374.1%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
5.030 All Other Financing Uses	314,759	20,675	33,055	-183.2%					
5.040 <b>Total Other Financing Uses</b>	<b>1,184,151</b>	<b>7,312,099</b>	<b>1,751,096</b>	<b>220.7%</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>108,292,346</b>	<b>120,077,660</b>	<b>115,028,990</b>	<b>3.3%</b>	<b>118,820,812</b>	<b>118,848,776</b>	<b>118,919,880</b>	<b>119,877,971</b>	<b>120,912,513</b>
6.010 <b>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>2,972,683</b>	<b>476,367</b>	<b>10,136,706</b>	<b>#####</b>	<b>2,179,188</b>	<b>201,224</b>	<b>1,919,880</b>	<b>4,927,971</b>	<b>10,512,513</b>
7.010 <b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies</b>	<b>9,217,069</b>	<b>12,189,752</b>	<b>11,713,385</b>	<b>14.2%</b>	<b>21,850,091</b>	<b>24,029,279</b>	<b>24,230,503</b>	<b>22,310,623</b>	<b>17,382,652</b>
7.020 <b>Cash Balance June 30</b>	<b>12,189,752</b>	<b>11,713,385</b>	<b>21,850,091</b>	<b>41.3%</b>	<b>24,029,279</b>	<b>24,230,503</b>	<b>22,310,623</b>	<b>17,382,652</b>	<b>6,870,139</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>470,705</b>	<b>1,132,422</b>	<b>1,447,993</b>	<b>84.2%</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Reservation of Fund Balance</b>									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization									
9.050 Debt Service									
9.060 Property Tax Advancements									
9.070 Bus Purchases									
9.080 <b>Subtotal</b>									
10.010 <b>Fund Balance June 30 for Certification of Appropriations</b>	<b>11,719,047</b>	<b>10,580,963</b>	<b>20,402,098</b>	<b>41.6%</b>	<b>23,029,279</b>	<b>23,230,503</b>	<b>21,310,623</b>	<b>16,382,652</b>	<b>5,870,139</b>
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									2,500,000
11.300 <b>Cumulative Balance of Replacement/Renewal Levies</b>									<b>2,500,000</b>
12.010 <b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</b>	<b>11,719,047</b>	<b>10,580,963</b>	<b>20,402,098</b>	<b>41.6%</b>	<b>23,029,279</b>	<b>23,230,503</b>	<b>21,310,623</b>	<b>16,382,652</b>	<b>8,370,139</b>
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 <b>Cumulative Balance of New Levies</b>									
14.010 <b>Revenue from Future State Advancements</b>									
15.010 <b>Unreserved Fund Balance June 30</b>	<b>11,719,047</b>	<b>10,580,963</b>	<b>20,402,098</b>	<b>41.6%</b>	<b>23,029,279</b>	<b>23,230,503</b>	<b>21,310,623</b>	<b>16,382,652</b>	<b>8,370,139</b>
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count									
20.015 Grades 1-12 - October Count									
<b>State Fiscal Stabilization Funds</b>									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 <b>Total Expenditures - SFSF</b>									

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

**YOUNGSTOWN CITY SCHOOL DISTRICT**  
**FIVE-YEAR FORECAST**  
**October 25, 2016**

**Summary of Major Assumptions**

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**Introduction**

It is important to remember that the five-year forecast is a financial projection based on the assumptions that are given in this report. Assumptions are made because there is a lot of information that is unknown. The forecast is not an attempt to predict the future and more importantly, it does not commit the district to any course of action. Also, it does not get into deep specifics, which is the purpose of the annual budget.

The assumptions are based on discussions that have recently taken place with the administration. It is known that changes will take place and most of those changes come with a price tag. It now is also known that there needs to be some offsetting reductions to make the plan sustainable.

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**Revenue**

98% of the General Fund revenue comes from State Foundation funding, local property taxes, and property tax state reimbursement. The overall assumption is that there will be no growth from these sources. The more specific assumptions are:

- There will be a slight decrease in local property tax revenue due to factors such as Board of Revision appeals, tax abatements and tax delinquencies.
  - State Foundation Funding increased by \$400,000 in FY 2016 and should increase by \$1 million in FY 2017. The per pupil amount remains flat beginning in FY 2018 and a reduction of 200 pupils per year is assumed. This causes an annual decrease of \$1,800,000.
  - Emergency Levy was renewed in November 2015 and will be renewed in 2019.
  - All other revenue remains about the same
- 

**Expenditures**

**I-- Status Quo Scenario**

In this scenario, it is assumed that there are no changes in the district's instructional plan. We all recognize that this is not a realistic assumption. In fact, HB 70 requires the district to come up with a new plan to improve academic performance. A new academic plan requires a new spending plan. The value of showing this scenario is to create a base line comparison, so that a net cost or savings can be determined for the new plan.

In this projection, the unencumbered balance on June 30, 2021 is \$20,729,524.

The major assumptions under this scenario are:

### **Personal Services**

- 2% base salary increase for all employees through FY 2018
- Stipend for 400 classified employees averaged \$1,300 in FY 2016 and will average \$900 in FY 2017. This results in a decrease of \$160,000 in FY 2017 and of \$360,000 in FY 2018.
- Stipend for 500 Certified employees averages \$1,800 for FY 2016. This results in a decrease of \$900,000 in FY 2017.
- Net reduction in FY 2016 of 15 certified staff. This results of a decrease in summer pays of \$100,000 in FY 2017.
- Any increase or decrease in salary and benefits would have to be negotiated beginning in FY 2019. Therefore, no change is assumed for fiscal years 2019 through 2021.

### **Benefits**

- Assume 5% increase in Workers Compensation effective January 1, 2017
- Assume 7% increase beginning in January 1, 2017 for Health Insurance

### **Purchased Services**

- Utilities increase 5% per year beginning in FY 2017
- Payments to other schools remains relatively flat due to increases in open enrollment and vouchers and decreases in charter schools

**Supplies & Materials--2% increase per year**

**Capital Outlay-- \$380,000 increase for technology in FY 2015 through 2019**

### **Other Expenditures**

- QZAB principal payments end after FY 2016, reducing debt service expenditure
- Debt repayment for \$2,000,000 of school buses purchased in 2012 end after FY 2018

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## **II-- Scenario with Additions from New Academic Plan**

There are many unknowns regarding the new academic plan at this point in time. This scenario makes allowances for many of the new plans that are being done now or will be done in the current fiscal year.

All of the expenditures listed below in this section are in addition to the Status Quo Scenario.

This scenario, just as the first one, is unrealistic because it does not assume any offsetting reductions. In other words it would not be sustainable. The value in showing this, is that it gives the district some idea of how much needs to be reduced to fund these higher priorities.

In this projection, the unencumbered balance on June 30, 2021 is \$2,021,129. In FY 2021, expenditures exceed revenue by \$9,757,122. Obviously, this plan is not sustainable without additional revenue.

### **Personal Services**

- Additional \$900,000 per year beginning in FY 2017 for new after school programs and summer school programs.
- Additional \$316,000 per year for Staff Development beginning in FY 2017.
- Additional \$200,000 for temporary administrative positions during FY 2017
- Additional \$200,000 per year for athletics beginning FY 2017

### **Benefits**

- 19% of additional payroll above, plus \$50,000 for additional health insurance beginning in FY 2017.

### **Purchased Services**

- \$200,000 per year for miscellaneous contracts for Curriculum, Student Services and Technology

### **Supplies and Materials**

- \$150,000 per year for textbooks beginning in FY 2017
- \$250,000 in FY 2017 for athletics and \$50,000 per year beginning in FY 2018

### **Capital Outlay**

- \$1,000,000 per year for additional technology in FY 2017, \$800,000 in FY 2018, \$600,000 in FY 2019, \$400,000 in FY 2020 and \$200,000 in FY 2021. All increases are above 2016 level.
- \$500,000 per year for increasing annual bus replacement from 2 to 7 busses per year.
- \$160,000 for musical instruments in FY 2017. \$40,000 per year beginning in FY 2018

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### **III -- New Academic Plan Additions with Offsetting Reductions**

This scenario is realistic in that it assumes offsetting reductions will be made to make the new academic plan financially sustainable. There are even more unknowns regarding reductions than there are with additions at this time. The dollars below are all reductions. All of the other assumptions from I and II apply. This is the official five year forecast that will be submitted to ODE.

In this projection, the unencumbered balance on June 30, 2021 is \$8,370,139. Although in FY 2021, expenditures exceed revenue by \$8,012,513, the plan should be sustainable in that the district can make relatively minor adjustments even without new revenue.

### **Personal Services**

- Administration is reduced by \$200,000 starting in FY 2018
- Transportation salaries are increased by \$500,000 beginning in FY 2018 and by \$1,000,000 in FY 2019 to reflect a reduction of contracted transportation of \$1,000,000 in FY 2018 and \$2,000,000 in FY 2019.
- Salaries for the operations of facilities are reduced by \$500,000 per year beginning in FY 2018 to reflect the fact that the district will be utilizing one less facility.

### **Benefits**

- 19% of additional payroll above beginning in FY 2018

### **Purchased Services**

- Reduction of \$1,000,000 in contracted transportation beginning in FY 2018 and \$2,000,000 beginning in FY 2019.
- 

### **Conclusion**

The main take-aways are this:

- The district's financial status as of June 30, 2016 permits the district to make some additional investment to improve the academic performance.
- We can see in the second scenario that it doesn't take much to use up the surplus funds that existed in the "Status Quo" scenario. Therefore, it is important to make reductions along the way to reflect the changing priorities.
- The forecast is updated twice each year, so as new information becomes available, it can be adjusted. The value of this document is that it shows that there needs to be a balancing of reductions with the additions that are created by the new plan.

	FY 2014	FY 2015	FY 16 projectn	FY 17 projectn	FY 18 projectn	FY 19 projectn	FY 20 projectn	FY 21 projectn
YTD Beginning Balance (July 1)	\$ 9,217,069	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 28,262,320	\$ 31,025,744	\$ 31,082,513	\$ 27,927,217
<b>Receipts</b>								
General Property Tax (Real Estate)	\$ 20,246,590	\$ 20,546,143	\$ 21,957,189	\$ 21,900,000	\$ 21,750,000	\$ 21,500,000	\$ 21,250,000	\$ 21,250,000
State Foundation Funding	\$ 83,410,056	\$ 90,990,560	\$ 91,387,981	\$ 92,400,000	\$ 90,600,000	\$ 88,800,000	\$ 87,000,000	\$ 85,200,000
Federal Aid	\$ 115,743	\$ 234,732	\$ 751,237	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Property Tax Allocation	\$ 3,766,899	\$ 3,841,720	\$ 3,490,418	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
All Other Revenues	\$ 3,114,833	\$ 3,466,419	\$ 1,576,718	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
<b>Total Revenues</b>	<b>\$ 110,654,121</b>	<b>\$ 119,079,574</b>	<b>\$ 119,163,543</b>	<b>\$ 119,800,000</b>	<b>\$ 117,850,000</b>	<b>\$ 115,800,000</b>	<b>\$ 113,750,000</b>	<b>\$ 111,950,000</b>
<b>Expenditures</b>								
Personal Services (Employee Wages)	\$ 40,146,770	\$ 41,066,332	\$ 42,824,637	\$ 42,493,630	\$ 42,983,502	\$ 42,983,502	\$ 42,983,502	\$ 42,983,502
Employees' Retirement & Other Benefits	\$ 7,063,335	\$ 7,582,728	\$ 8,135,043	\$ 8,073,790	\$ 8,166,865	\$ 8,166,865	\$ 8,166,865	\$ 8,166,865
Employees' Health Insurance	\$ 11,414,774	\$ 13,445,770	\$ 12,049,836	\$ 12,411,331	\$ 13,280,124	\$ 14,209,733	\$ 15,204,414	\$ 16,268,723
Total Benefits	\$ 18,478,109	\$ 21,028,498	\$ 20,184,879	\$ 20,485,121	\$ 21,446,990	\$ 22,376,598	\$ 23,371,280	\$ 24,435,589
Purchased Services- Utilities	\$ 2,298,111	\$ 1,962,301	\$ 1,932,726	\$ 2,029,362	\$ 2,130,830	\$ 2,237,372	\$ 2,349,241	\$ 2,466,703
Purchased Services- Other Schools	\$ 34,603,792	\$ 36,177,529	\$ 35,886,589	\$ 36,100,000	\$ 36,000,000	\$ 35,800,000	\$ 35,600,000	\$ 35,400,000
Other Purchased Services	\$ 7,490,185	\$ 7,903,096	\$ 7,841,921	\$ 7,998,759	\$ 8,158,735	\$ 8,321,909	\$ 8,488,347	\$ 8,658,114
Total Purchased Services	\$ 44,392,088	\$ 46,042,926	\$ 45,661,236	\$ 46,128,122	\$ 46,289,565	\$ 46,359,281	\$ 46,437,588	\$ 46,524,817
Supplies and Materials	\$ 1,769,108	\$ 1,545,199	\$ 1,857,407	\$ 1,894,555	\$ 1,932,446	\$ 1,971,095	\$ 2,010,517	\$ 2,050,727
Capital Outlay	\$ 545,668	\$ 1,207,672	\$ 927,707	\$ 946,261	\$ 965,186	\$ 984,490	\$ 1,004,180	\$ 1,024,263
Other	\$ 1,776,454	\$ 1,874,934	\$ 1,855,084	\$ 1,440,084	\$ 1,468,886	\$ 1,068,264	\$ 1,098,229	\$ 1,128,794
<b>Total Expenditures</b>	<b>\$ 107,108,197</b>	<b>\$ 112,765,561</b>	<b>\$ 113,310,950</b>	<b>\$ 113,387,772</b>	<b>\$ 115,086,575</b>	<b>\$ 115,743,231</b>	<b>\$ 116,905,296</b>	<b>\$ 118,147,693</b>
Net Transfers and Advances	\$ (573,241)	\$ (6,790,378)	\$ 4,284,112					
Ending Balance	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 28,262,320	\$ 31,025,744	\$ 31,082,513	\$ 27,927,217	\$ 21,729,524
Encumbrances	\$ 474,660	\$ 1,132,422	\$ 1,447,993	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Ending Balance Less Encumbrances</b>	<b>\$ 11,715,092</b>	<b>\$ 10,580,965</b>	<b>\$ 20,402,099</b>	<b>\$ 27,262,320</b>	<b>\$ 30,025,744</b>	<b>\$ 30,082,513</b>	<b>\$ 26,927,217</b>	<b>\$ 20,729,524</b>
Net Expenditures (less by other schools)	\$ 72,504,405	\$ 76,588,032	\$ 77,424,361	\$ 77,287,772	\$ 79,086,575	\$ 79,943,231	\$ 81,305,296	\$ 82,747,693

**Major Assumptions--** FY 16 --2% base increase for all, \$1,300 stipend for 400 classified employees, Stark Co. Health Plan for 200 family, 120 single, \$50,000 for retro pay, \$300,000 severance pay increase, reduction of 15 certified employees , \$1,800 stipend for 500 cert. emp., Stark co. Health Plan for 340 family and 160 single eff. 1-1-2016  
FY 17-- 2% base increase for all, \$900 stipend for 400 classified employees---FY 18-- 2% base increase for all

**Enrollment Assumptions---** Reduction of 200 students per year from total population and slight reduction for students attending other schools.

**Revenue Assumptions---** Renewal levy is passed and continues new four year collection period beginning January 1, 2021 Local taxes remain flat and State funding remains flat beginning in FY 2018 except for dollars lost from declining enrollment. ODE calculator is used for FY 2017.

**Other Revenue Note---**TIF of \$1.4 million is included with "all other revenue" in FY 15 and prior. It is included with "Real Estate" tax in FY 16 and after

	FY 2014	FY 2015	FY 2016	FY 17 projectn	FY 18 projectn	FY 19 projectn	FY 20 projectn	FY 21 projectn
YTD Beginning Balance (July 1)	\$ 9,217,069	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 24,029,280	\$ 22,992,503	\$ 19,409,622	\$ 12,778,251
<b>Receipts</b>								
General Property Tax (Real Estate)	\$ 20,246,590	\$ 20,546,143	\$ 21,957,189	\$ 21,900,000	\$ 21,750,000	\$ 21,500,000	\$ 21,250,000	\$ 21,000,000
State Foundation Funding	\$ 83,410,056	\$ 90,990,560	\$ 91,387,981	\$ 92,400,000	\$ 90,600,000	\$ 88,800,000	\$ 87,000,000	\$ 85,200,000
Federal Aid	\$ 115,743	\$ 234,732	\$ 751,237	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Property Tax Allocation	\$ 3,766,899	\$ 3,841,720	\$ 3,490,418	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
All Other Revenues	\$ 3,114,833	\$ 3,466,419	\$ 1,576,718	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
<b>Total Revenues</b>	<b>\$ 110,654,121</b>	<b>\$ 119,079,574</b>	<b>\$ 119,163,543</b>	<b>\$ 119,800,000</b>	<b>\$ 117,850,000</b>	<b>\$ 115,800,000</b>	<b>\$ 113,750,000</b>	<b>\$ 111,700,000</b>
<b>Expenditures</b>								
Personnel Services (Employee Wages)	\$ 40,146,770	\$ 41,066,332	\$ 42,824,637	\$ 44,109,630	\$ 44,631,822	\$ 44,631,822	\$ 44,631,822	\$ 44,631,822
Employees' Retirement & Other Benefits	\$ 7,063,335	\$ 7,582,728	\$ 8,135,043	\$ 8,380,830	\$ 8,480,046	\$ 8,480,046	\$ 8,480,046	\$ 8,480,046
Employees' Health Insurance	\$ 11,414,774	\$ 13,445,770	\$ 12,049,836	\$ 12,461,331	\$ 13,333,624	\$ 14,266,978	\$ 15,265,666	\$ 16,334,263
Total Benefits	\$ 18,478,109	\$ 21,028,498	\$ 20,184,879	\$ 20,842,161	\$ 21,813,670	\$ 22,747,024	\$ 23,745,713	\$ 24,814,309
Purchased Services- Utilities	\$ 2,298,111	\$ 1,962,301	\$ 1,932,726	\$ 2,029,362	\$ 2,130,830	\$ 2,237,372	\$ 2,349,241	\$ 2,466,703
Purchased Services- Other Schools	\$ 34,603,792	\$ 36,177,529	\$ 35,886,589	\$ 36,100,000	\$ 36,000,000	\$ 35,800,000	\$ 35,600,000	\$ 35,400,000
Other Purchased Services	\$ 7,490,185	\$ 7,903,096	\$ 7,841,921	\$ 8,198,759	\$ 8,362,735	\$ 8,529,989	\$ 8,700,589	\$ 8,874,601
Total Purchased Services	\$ 44,392,088	\$ 46,042,926	\$ 45,661,236	\$ 46,328,122	\$ 46,493,565	\$ 46,567,361	\$ 46,649,830	\$ 46,741,303
Supplies and Materials	\$ 1,769,108	\$ 1,545,199	\$ 1,857,407	\$ 2,294,555	\$ 2,140,446	\$ 2,183,255	\$ 2,226,920	\$ 2,271,459
Capital Outlay	\$ 545,668	\$ 1,207,672	\$ 927,707	\$ 2,606,261	\$ 2,338,386	\$ 2,185,154	\$ 2,028,857	\$ 1,869,434
Other	\$ 1,776,454	\$ 1,874,934	\$ 1,855,084	\$ 1,440,084	\$ 1,468,886	\$ 1,068,264	\$ 1,098,229	\$ 1,128,794
<b>Total Expenditures</b>	<b>\$ 107,108,197</b>	<b>\$ 112,765,561</b>	<b>\$ 113,310,950</b>	<b>\$ 117,620,812</b>	<b>\$ 118,886,776</b>	<b>\$ 119,382,881</b>	<b>\$ 120,381,371</b>	<b>\$ 121,457,122</b>
Net Transfers and Advances	\$ (573,241)	\$ (6,790,378)	\$ 4,284,112					
Ending Balance	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 24,029,280	\$ 22,992,503	\$ 19,409,622	\$ 12,778,251	\$ 3,021,129
Encumbrances	\$ 474,660	\$ 1,132,422	\$ 1,447,993	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<b>Ending Balance Less Encumbrances</b>	<b>\$ 11,715,092</b>	<b>\$ 10,580,965</b>	<b>\$ 20,402,099</b>	<b>\$ 23,029,280</b>	<b>\$ 21,992,503</b>	<b>\$ 18,409,622</b>	<b>\$ 11,778,251</b>	<b>\$ 2,021,129</b>
Net Expenditures (less by other schools)	\$ 72,504,405	\$ 76,588,032	\$ 77,424,361	\$ 81,520,812	\$ 82,886,776	\$ 83,582,881	\$ 84,781,371	\$ 86,057,122



III Final Scenario  
 Additions and Reductions  
 YCSD 5 Year Forecast

	FY 2014	FY 2015	FY 16 projectn	FY 17 projectn	FY 18 projectn	FY 19 projectn	FY 20 projectn	FY 21 projectn
YTD Beginning Balance (July 1)	\$ 9,217,069	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 24,029,280	\$ 24,230,503	\$ 22,310,623	\$ 17,382,652
<b>Receipts</b>								
General Property Tax (Real Estate)	\$ 20,246,590	\$ 20,546,143	\$ 21,957,189	\$ 21,900,000	\$ 21,750,000	\$ 21,500,000	\$ 21,250,000	\$ 21,000,000
State Foundation Funding	\$ 83,410,056	\$ 90,990,560	\$ 91,387,981	\$ 92,400,000	\$ 90,600,000	\$ 88,800,000	\$ 87,000,000	\$ 85,200,000
Federal Aid	\$ 115,743	\$ 234,732	\$ 751,237	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Property Tax Allocation	\$ 3,766,899	\$ 3,841,720	\$ 3,490,418	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
All Other Revenues	\$ 3,114,833	\$ 3,466,419	\$ 1,576,718	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
<b>Total Revenues</b>	<b>\$ 110,654,121</b>	<b>\$ 119,079,574</b>	<b>\$ 119,163,543</b>	<b>\$ 119,800,000</b>	<b>\$ 117,850,000</b>	<b>\$ 115,800,000</b>	<b>\$ 113,750,000</b>	<b>\$ 111,700,000</b>
<b>Expenditures</b>								
Personal Services (Employee Wages)	\$ 40,146,770	\$ 41,066,332	\$ 42,824,637	\$ 44,109,630	\$ 44,431,822	\$ 44,931,822	\$ 44,931,822	\$ 44,931,822
Employees' Retirement & Other Benefits	\$ 7,063,335	\$ 7,582,728	\$ 8,135,043	\$ 8,380,830	\$ 8,442,046	\$ 8,537,046	\$ 8,537,046	\$ 8,537,046
Employees' Health Insurance	\$ 11,414,774	\$ 13,445,770	\$ 12,049,836	\$ 12,461,331	\$ 13,333,624	\$ 14,266,978	\$ 15,265,666	\$ 16,334,263
Total Benefits	\$ 18,478,109	\$ 21,028,498	\$ 20,184,879	\$ 20,842,161	\$ 21,775,670	\$ 22,804,024	\$ 23,802,713	\$ 24,871,309
Purchased Services- Utilities	\$ 2,298,111	\$ 1,962,301	\$ 1,932,726	\$ 2,029,362	\$ 2,130,830	\$ 2,237,372	\$ 2,349,241	\$ 2,466,703
Purchased Services- Other Schools	\$ 34,603,792	\$ 36,177,529	\$ 35,886,589	\$ 36,100,000	\$ 36,000,000	\$ 35,800,000	\$ 35,600,000	\$ 35,400,000
Other Purchased Services	\$ 7,490,185	\$ 7,903,096	\$ 7,841,921	\$ 8,198,759	\$ 7,362,735	\$ 6,509,989	\$ 6,640,189	\$ 6,772,993
Total Purchased Services	\$ 44,392,088	\$ 46,042,926	\$ 45,661,236	\$ 46,328,122	\$ 45,493,565	\$ 44,547,361	\$ 44,589,430	\$ 44,639,695
Supplies and Materials	\$ 1,769,108	\$ 1,545,199	\$ 1,857,407	\$ 2,294,555	\$ 2,140,446	\$ 2,183,255	\$ 2,226,920	\$ 2,271,459
Capital Outlay	\$ 545,668	\$ 1,207,672	\$ 927,707	\$ 2,606,261	\$ 2,338,386	\$ 2,185,154	\$ 2,028,857	\$ 1,869,434
Other	\$ 1,776,454	\$ 1,874,934	\$ 1,855,084	\$ 1,440,084	\$ 1,468,886	\$ 1,068,263	\$ 1,098,229	\$ 1,128,794
<b>Total Expenditures</b>	<b>\$ 107,108,197</b>	<b>\$ 112,765,561</b>	<b>\$ 113,310,950</b>	<b>\$ 117,620,812</b>	<b>\$ 117,648,776</b>	<b>\$ 117,719,880</b>	<b>\$ 118,677,971</b>	<b>\$ 119,712,514</b>
Net Transfers and Advances	\$ (573,241)	\$ (6,790,378)	\$ 4,284,112					
Ending Balance Encumbrances	\$ 12,189,752	\$ 11,713,387	\$ 21,850,092	\$ 24,029,280	\$ 24,230,503	\$ 22,310,623	\$ 17,382,652	\$ 9,370,138
<b>Ending Balance Less Encumbrances</b>	<b>\$ 11,715,092</b>	<b>\$ 10,580,965</b>	<b>\$ 20,402,099</b>	<b>\$ 23,029,280</b>	<b>\$ 23,230,503</b>	<b>\$ 21,310,623</b>	<b>\$ 16,382,652</b>	<b>\$ 8,370,138</b>
Net Expenditures (less by other schools)	\$ 72,504,405	\$ 76,588,032	\$ 77,424,361	\$ 81,520,812	\$ 81,648,776	\$ 81,919,880	\$ 83,077,971	\$ 84,312,514