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

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 ______________________, ______

_____________________________
Chair or Presiding Officer
CAO’S RESOLUTIONS

October 25, 2016
THE YOUNGSTOWN CITY SCHOOL DISTRICT
Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
Ronald Shadd
Jerome Williams

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
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
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

__________________________________________
Treasurer
CAO'S

PERSONNEL RECOMMENDATION

October 25, 2016
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 Oiverson, 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

(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—J.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 10/256/16 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
Kimberly Dawson
Ron Carik
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
Vicki Sims
Yvette Kirksey
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 $4,043.63 (12.5%)
Jacea Stoffer Asst. Basketball Coach $4,043.63 (12.5%)
Sarah Such Asst. Basketball Coach $4,043.63 (12.5%)

**Middle School 7th & 8th (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 7th & 8th (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

**Teacher**
- Amber Howard, Personal Reasons, Effective 10/14/2016

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 Kopinsky, 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
Item 6: I wish to recommend to the Board the following **CLASSIFIED RESIGNATIONS** for the 2016-17 School Year:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dawn Bailey</td>
<td>Secretary/Student Services</td>
<td>Effective December 31, 2016</td>
</tr>
<tr>
<td>Kathy Harris</td>
<td>Secretary/Business Office</td>
<td>Effective January 1, 2017</td>
</tr>
<tr>
<td>Catherine Atterberry</td>
<td>Secretary/Adult Education</td>
<td>Effective December 31, 2016</td>
</tr>
</tbody>
</table>
THE YOUNGSTOWN CITY SCHOOL DISTRICT
Brenda Kimble, President
Michael Murphy, Vice-President
Jacqueline Adair
Dario Hunter
Corrine Sanderson
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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

ADDENDUM

Item 7: I wish to recommend the following CERTIFIED 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 Scissum
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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Actual</th>
<th>Forecasted</th>
<th>Average Change</th>
</tr>
</thead>
</table>

### Revenues

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Property Tax (Real Estate)</td>
<td>$27,049,932</td>
<td>$21,977,462</td>
<td>$21,957,160</td>
<td>3.2%</td>
<td>$18,100,000</td>
<td></td>
</tr>
<tr>
<td>Tangible Personal Property Tax</td>
<td>511</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income Tax</td>
<td>2,410,056</td>
<td>90,990,959</td>
<td>91,387,952</td>
<td>4.8%</td>
<td>82,400,000</td>
<td>85,000,000</td>
</tr>
<tr>
<td>Unrestricted State Grants-in-Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$6,000,000</td>
<td></td>
</tr>
<tr>
<td>Restricted State Grants-in-Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>87,000,000</td>
<td>90,000,000</td>
</tr>
<tr>
<td>Restricted Federal Grants-in-Aid - SFSD</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>92,000,000</td>
<td>95,000,000</td>
</tr>
<tr>
<td>Property Tax Allocation</td>
<td>3,263,552</td>
<td>3,461,720</td>
<td>3,940,417</td>
<td>5.8%</td>
<td>3,500,000</td>
<td>3,500,000</td>
</tr>
<tr>
<td>All Other Revenues</td>
<td>3,115,086</td>
<td>3,129,680</td>
<td>3,178,780</td>
<td>-12.7%</td>
<td>1,600,000</td>
<td>1,600,000</td>
</tr>
<tr>
<td>State Fiscal Stabilization Sources</td>
<td>888,051</td>
<td>741,531</td>
<td>868,136</td>
<td>-22.6%</td>
<td>1,200,000</td>
<td>1,200,000</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>11,245,020</td>
<td>11,692,263</td>
<td>125,165,688</td>
<td>6.1%</td>
<td>114,000,000</td>
<td>114,000,000</td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017-2021 Average Change</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>40,123,400</td>
<td>41,086,332</td>
<td>42,934,037</td>
<td>3.3%</td>
<td>44,109,000</td>
</tr>
<tr>
<td>State Employees' Retirement/Insurance Benefits</td>
<td>10,487,139</td>
<td>21,028,400</td>
<td>26,188,679</td>
<td>4.6%</td>
<td>29,842,100</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>44,392,078</td>
<td>48,042,828</td>
<td>45,581,236</td>
<td>1.4%</td>
<td>48,528,122</td>
</tr>
<tr>
<td>Surplus and Materials</td>
<td>1,782,267</td>
<td>1,545,189</td>
<td>1,857,421</td>
<td>3.4%</td>
<td>2,254,555</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>545,968</td>
<td>1,207,672</td>
<td>921,707</td>
<td>49.1%</td>
<td>2,506,261</td>
</tr>
<tr>
<td>Intergovernment Budget</td>
<td>20,908</td>
<td>21,710</td>
<td>22,600</td>
<td>2.7%</td>
<td>52,600</td>
</tr>
<tr>
<td>Debt Service</td>
<td>2,825</td>
<td>3,925</td>
<td>4,325</td>
<td>12.1%</td>
<td>3,925</td>
</tr>
<tr>
<td>Interest and Federal Charges</td>
<td>68,850</td>
<td>55,802</td>
<td>42,456</td>
<td>-21.2%</td>
<td>61,589</td>
</tr>
<tr>
<td>Other</td>
<td>539,011</td>
<td>1,057,370</td>
<td>952,837</td>
<td>2.8%</td>
<td>952,837</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>107,198,355</td>
<td>112,765,581</td>
<td>113,727,894</td>
<td>2.8%</td>
<td>117,620,812</td>
</tr>
</tbody>
</table>

### Other Financing Uses

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017-2021 Average Change</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>9,217,852</td>
<td>12,189,725</td>
<td>11,713,385</td>
<td>14.2%</td>
<td>12,189,725</td>
</tr>
<tr>
<td>Cash Balance June 30</td>
<td>12,189,752</td>
<td>11,713,385</td>
<td>21,850,091</td>
<td>41.3%</td>
<td>24,292,797</td>
</tr>
<tr>
<td>Encouragements</td>
<td>470,705</td>
<td>1,132,422</td>
<td>1,447,993</td>
<td>84.2%</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Total Expenditures and Other Financing Uses</td>
<td>108,222,045</td>
<td>120,077,860</td>
<td>115,028,860</td>
<td>3.3%</td>
<td>118,832,612</td>
</tr>
</tbody>
</table>

### Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017-2021 Average Change</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance June 30</td>
<td>11,719,047</td>
<td>10,580,963</td>
<td>20,402,098</td>
<td>41.8%</td>
<td>18,382,652</td>
</tr>
</tbody>
</table>

### Reservations of Fund Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017-2021 Average Change</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Balance June 30</td>
<td>11,719,047</td>
<td>10,580,963</td>
<td>20,402,098</td>
<td>41.8%</td>
<td>18,382,652</td>
</tr>
</tbody>
</table>

### ADM Forecasts

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017-2021 Average Change</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten - October Count</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grades 1-12 - October Count</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>State Fiscal Stabilization Fund</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### See accompanying summary of significant forecast assumptions and accounting policies
Includes: General fund, Emergency Levy fund, DIPA 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

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.

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

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.
### YCS B 5 Year Forecast

<table>
<thead>
<tr>
<th></th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>FY 16 projctn</th>
<th>FY 17 projctn</th>
<th>FY 18 projctn</th>
<th>FY 19 projctn</th>
<th>FY 20 projctn</th>
<th>FY 21 projctn</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD Beginning Balance (July 1)</td>
<td>$9,217,069</td>
<td>$12,189,752</td>
<td>$11,713,387</td>
<td>$21,850,092</td>
<td>$28,262,320</td>
<td>$31,025,744</td>
<td>$31,082,513</td>
<td>$27,927,217</td>
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<tr>
<td><strong>Receipts</strong></td>
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<td></td>
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</tr>
<tr>
<td>General Property Tax (Real Estate)</td>
<td>$20,246,590</td>
<td>$20,546,143</td>
<td>$21,957,189</td>
<td>$21,900,000</td>
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<tr>
<td>State Foundation Funding</td>
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<td>Property Tax Allocation</td>
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<tr>
<td>All Other Revenues</td>
<td>$3,114,833</td>
<td>$3,466,419</td>
<td>$1,576,718</td>
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<td>Employees' Retirement &amp; Other Benefits</td>
<td>$7,063,335</td>
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<td>Purchased Services- Utilities</td>
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<td>$1,932,726</td>
<td>$2,029,362</td>
<td>$2,130,830</td>
<td>$2,237,372</td>
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<td>$2,466,703</td>
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<td>Purchased Services- Other Schools</td>
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<td><strong>Total Expenditures</strong></td>
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<td>$113,387,772</td>
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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, $550,000 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 $1.4 million is included with "all other revenue" in FY 15 and prior. It is included with "Real Estate" tax in FY 16 and after
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<td>$ 2,466,703</td>
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<td>$ 1,068,264</td>
<td>$ 1,098,229</td>
<td>$ 1,126,794</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
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<tr>
<td>Ending Balance</td>
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<td>$ 11,713,387</td>
<td>$ 21,850,092</td>
<td>$ 24,029,280</td>
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<td>$ 19,409,622</td>
<td>$ 12,778,251</td>
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<tr>
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<td>$ 76,588,032</td>
<td>$ 77,424,361</td>
<td>$ 81,520,812</td>
<td>$ 82,886,776</td>
<td>$ 83,582,881</td>
<td>$ 84,781,371</td>
<td>$ 86,057,122</td>
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<tr>
<td></td>
<td>FY 2014</td>
<td>FY 2015</td>
<td>FY 16 projctn</td>
<td>FY 17 projctn</td>
<td>FY 18 projctn</td>
<td>FY 19 projctn</td>
<td>FY 20 projctn</td>
<td>FY 21 projctn</td>
</tr>
<tr>
<td>----------------------</td>
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<td>---------------</td>
</tr>
<tr>
<td><strong>YTD Beginning Balance (July 1)</strong></td>
<td>$9,217,069</td>
<td>$12,189,752</td>
<td>$11,713,387</td>
<td>$21,850,092</td>
<td>$24,029,280</td>
<td>$24,230,503</td>
<td>$22,310,623</td>
<td>$17,382,652</td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>General Property Tax (Real Estate)</td>
<td>$20,246,590</td>
<td>$20,546,143</td>
<td>$21,957,189</td>
<td>$21,900,000</td>
<td>$21,750,000</td>
<td>$21,500,000</td>
<td>$21,250,000</td>
<td>$21,000,000</td>
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<tr>
<td>State Foundation Funding</td>
<td>$83,410,056</td>
<td>$90,990,560</td>
<td>$91,387,981</td>
<td>$92,400,000</td>
<td>$90,600,000</td>
<td>$88,800,000</td>
<td>$87,000,000</td>
<td>$85,200,000</td>
</tr>
<tr>
<td>Federal Aid</td>
<td>$115,743</td>
<td>$234,732</td>
<td>$751,237</td>
<td>$400,000</td>
<td>$400,000</td>
<td>$400,000</td>
<td>$400,000</td>
<td>$400,000</td>
</tr>
<tr>
<td>Property Tax Allocation</td>
<td>$3,766,899</td>
<td>$3,841,720</td>
<td>$3,490,418</td>
<td>$3,500,000</td>
<td>$3,500,000</td>
<td>$3,500,000</td>
<td>$3,500,000</td>
<td>$3,500,000</td>
</tr>
<tr>
<td>All Other Revenues</td>
<td>$3,114,833</td>
<td>$3,466,419</td>
<td>$1,576,718</td>
<td>$1,600,000</td>
<td>$1,600,000</td>
<td>$1,600,000</td>
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</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$110,654,121</td>
<td>$119,079,574</td>
<td>$119,163,543</td>
<td>$119,880,000</td>
<td>$117,850,000</td>
<td>$115,800,000</td>
<td>$113,750,000</td>
<td>$111,700,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services (Employee Wages)</td>
<td>$40,146,770</td>
<td>$41,066,332</td>
<td>$42,824,637</td>
<td>$44,109,630</td>
<td>$44,431,822</td>
<td>$44,931,822</td>
<td>$44,931,822</td>
<td>$44,931,822</td>
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<tr>
<td>Employees' Retirement &amp; Other Benefits</td>
<td>$7,063,335</td>
<td>$7,582,728</td>
<td>$8,135,043</td>
<td>$8,380,830</td>
<td>$8,442,046</td>
<td>$8,537,046</td>
<td>$8,537,046</td>
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<tr>
<td>Employees' Health Insurance</td>
<td>$11,414,774</td>
<td>$13,445,770</td>
<td>$12,049,836</td>
<td>$12,461,331</td>
<td>$13,333,624</td>
<td>$14,266,978</td>
<td>$15,265,666</td>
<td>$16,334,263</td>
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<tr>
<td>Total Benefits</td>
<td>$18,478,109</td>
<td>$21,028,498</td>
<td>$20,184,879</td>
<td>$20,842,151</td>
<td>$21,775,670</td>
<td>$22,804,024</td>
<td>$23,802,713</td>
<td>$24,871,309</td>
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<tr>
<td>Purchased Services- Utilities</td>
<td>$2,298,111</td>
<td>$1,962,301</td>
<td>$1,932,726</td>
<td>$2,029,362</td>
<td>$2,130,830</td>
<td>$2,237,372</td>
<td>$2,349,241</td>
<td>$2,466,703</td>
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<tr>
<td>Purchased Services- Other Schools</td>
<td>$34,603,792</td>
<td>$36,177,529</td>
<td>$35,886,589</td>
<td>$36,100,000</td>
<td>$36,000,000</td>
<td>$35,800,000</td>
<td>$35,600,000</td>
<td>$35,400,000</td>
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<tr>
<td>Other Purchased Services</td>
<td>$7,490,185</td>
<td>$7,903,096</td>
<td>$7,841,921</td>
<td>$8,198,759</td>
<td>$7,362,735</td>
<td>$6,509,989</td>
<td>$6,640,189</td>
<td>$6,772,993</td>
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<tr>
<td>Total Purchased Services</td>
<td>$44,392,088</td>
<td>$46,042,926</td>
<td>$45,661,226</td>
<td>$46,328,122</td>
<td>$45,493,565</td>
<td>$44,547,361</td>
<td>$44,589,430</td>
<td>$44,639,695</td>
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<tr>
<td>Supplies and Materials</td>
<td>$1,769,108</td>
<td>$1,545,199</td>
<td>$1,857,407</td>
<td>$2,294,555</td>
<td>$2,140,446</td>
<td>$2,183,255</td>
<td>$2,226,920</td>
<td>$2,271,459</td>
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<tr>
<td>Capital Outlay</td>
<td>$545,668</td>
<td>$1,207,672</td>
<td>$927,707</td>
<td>$2,606,261</td>
<td>$2,338,386</td>
<td>$2,185,154</td>
<td>$2,028,857</td>
<td>$1,869,434</td>
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<tr>
<td>Other</td>
<td>$1,776,454</td>
<td>$1,874,934</td>
<td>$1,855,084</td>
<td>$1,440,084</td>
<td>$1,468,886</td>
<td>$1,068,263</td>
<td>$1,098,229</td>
<td>$1,128,794</td>
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<tr>
<td>Net Transfers and Advances</td>
<td>$(573,241)</td>
<td>$(6,790,378)</td>
<td>$(4,284,112)</td>
<td>$(4,284,112)</td>
<td>$(4,284,112)</td>
<td>$(4,284,112)</td>
<td>$(4,284,112)</td>
<td>$(4,284,112)</td>
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<tr>
<td>Ending Balance</td>
<td>$12,189,752</td>
<td>$11,713,387</td>
<td>$21,850,092</td>
<td>$24,029,280</td>
<td>$24,230,503</td>
<td>$22,310,623</td>
<td>$17,382,652</td>
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<td>Encumbrances</td>
<td>$474,660</td>
<td>$1,132,422</td>
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<td>$1,000,000</td>
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<td>$1,000,000</td>
</tr>
</tbody>
</table>