

**Jefferson Township Local School District (JTLSD) Mission:  
To prepare students in our community to compete, succeed,  
and excel in a complex, diverse, and changing future.**



**PRECAUTION WRITTEN PLAN WORKBOOK NARRATIVE  
For the Fiscal Years Ending June 30, 2025 through 2029**

**Introduction and Executive Summary**

*Organization of the District*

The Board of Education of the Jefferson Township Local School District (the “Board”) is a political and corporate body charged with the responsibility of managing and controlling affairs of the District. The District is also governed by the general laws of the State of Ohio as set forth in the Ohio Revised Code. The Board is comprised of five members who are elected for overlapping four-year terms.

<u>Official</u>	<u>Office</u>	<u>Term Expiration</u>	<u>Tenure Beginning</u>
Shaunece Gillespie	President	12/31/2027	01/01/2004
*Michelle Cooper	Member	12/31/2025	01/01/2024
**Patricia Babetto	Member	12/31/2025	01/16/2024
Rev. Cuttino Dargan	Member	12/31/2025	01/01/2010
Renee McDaniel	Vice President	12/31/2027	01/01/2024

\*Michelle Cooper was elected 11/07/2023 to fill the unexpired term ending 12/31/2025.

\*\*Patricia Babetto was appointed 01/16/2024 to fill unexpired term ending 12/31/2025. No valid petition filed.

Duties and responsibilities of the Board are found in the laws governing public education in Ohio. The Board directly employs the Superintendent and Treasurer/CFO and serves as the legislative body of the District. Board duties include:

- Informing the public concerning the progress and needs of the schools, and to solicit and weigh public opinion as it affects the schools.
- Approval of a five-year financial forecast as a tool in long-range planning.
- Exercising its taxing power to provide funds for the operation of the District.
- Adopting an annual tax budget and appropriation measure.
- Considering and passing upon the recommendations of the Superintendent and Treasurer/CFO.

Rusty Clifford, Ph.D. was appointed Superintendent in July 2024 after serving as Interim Superintendent since April 1, 2024. Richard Gates, Ph.D. served as superintendent from 2008 through 2024. Craig A. Jones became Treasurer/CFO of the District on April 2, 2018.

The District and its Facilities

Name of Building	Grades	Enrollment (2024-2025)	Square Feet	Year Building Completed
Blairwood Elementary	PK-6	148	38,500	1962
Jefferson Jr./Sr. High School	7-12	121	71,400	1966
Total		269	109,900	

Historical Facts and Property Tax Rates

The district was in **Fiscal Watch** from February 9, 2004 thru August 11, 2008, a period of 4.5 years.  
 The district was in **Fiscal Emergency** from August 11, 2008 thru April 14, 2011, a period of 2.7 years.

In 2008 voters approved a new levy of 5.0 mills for a continuing period of time.  
 In 2011 voters approved the 5.50 mill 1992 levy for a continuing period of time.  
 The last voter approved levy was on November 4, 2014, when residents renewed a 9.5 mill current expense levy, originally approved in 1990, for a continuing period of time. Currently, one mill generates \$128,632.

Original Year of Passage	Term	Year Levy Was Last Approved	2023 Full Voted/ Amount/Millage	2023 Class I Effective	2023 Class II Effective
1976	Continuing	1976	25.80	6.372109	14.481617
1981	Continuing	1981	7.00	2.195186	3.982237
1990	Continuing	2014	9.50	3.656635	6.558800
1992	Continuing	2011	5.50	2.332000	4.278972
2008	Continuing	2008	5.00	3.509595	4.498595

Mission, Vision and Core Values and Strategic Plan

The 2025-2029 Five-Year Forecast submitted in November 2024, reflects the costs necessary to implement the strategic plan of the district. In June 2024 Interim Superintendent Clifford, with a newly configured board of education in place, gathered board members, staff and community together to establish the district’s new mission, vision and core values. In addition, a new strategic plan was developed for JTLSD to guide decision making and focus efforts on student achievement and improvement.

JTLSD Mission:

- To prepare students in our community to compete, succeed, and excel in a complex, diverse, and changing future.

JTLSD Vision:

- To be the school district and community of choice in Montgomery County.

JTLSD Core Values:

- Visionary Leadership
- Student-Centered Excellence
- Valuing People
- Agility and Resilience
- Organizational Learning
- Management by Fact
- Delivering Results

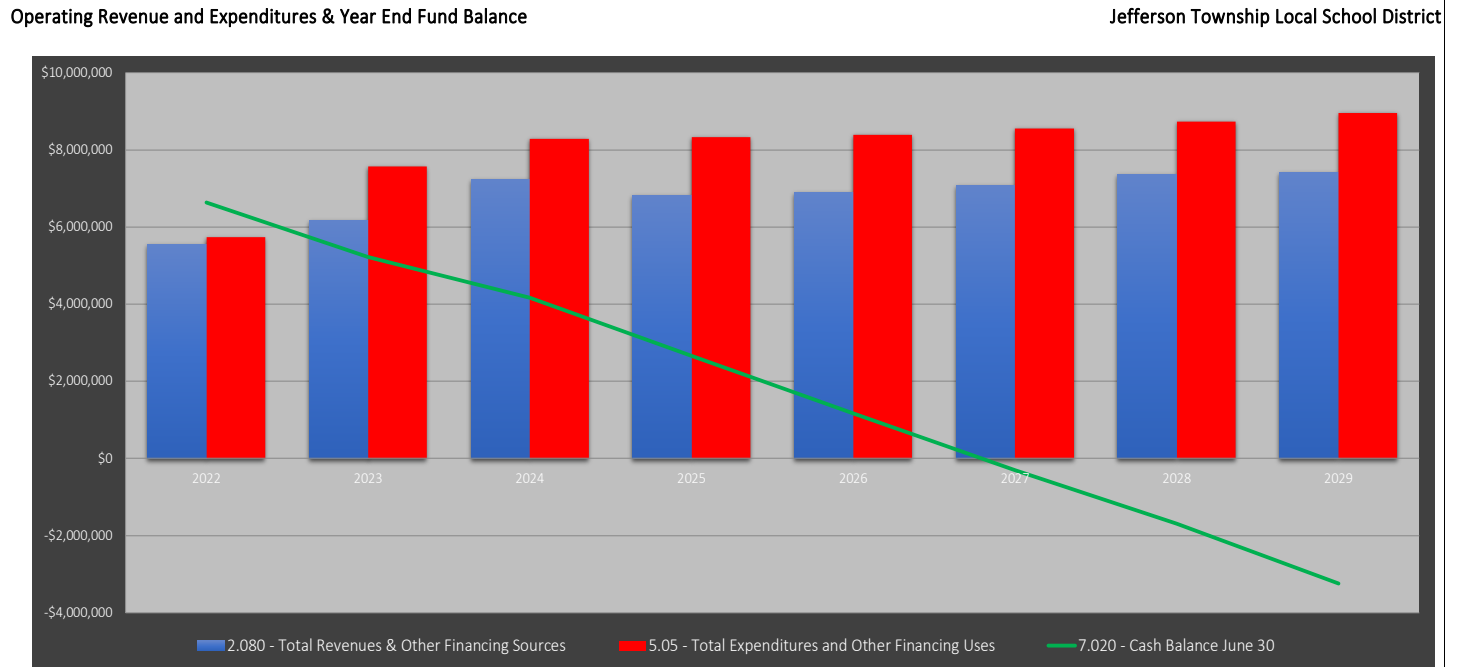
2024-2026 Strategic Plan

- Commitment to Leadership and Strategy
- Commitment to Learning and Continuous Improvement
- Commitment to Workforce and Culture
- Alignment of Finances and Forecast
- Alignment of Processes and Results

Five-Year Forecast

Ohio Revised Code (ORC) section 5705.391 and Ohio Administrative Code (OAC) section 3301-92-04 require a Board of Education (BOE) to submit a five-year forecast of operational revenues and expenditures, along with note assumptions for each reported line item, to the Ohio Department of Education and Workforce (ODEW) no later than November thirtieth of each fiscal year. By May thirty-first of each fiscal year, a BOE shall submit an approved update of its five-year projection.

On November 11, 2024 the Board approved the 2025-2029 Five-Year Financial Forecast with accompanying notes and assumptions as summarized in the executive summary chart below:



	ACTUAL			FORECASTED				
	2022	2023	2024	2025	2026	2027	2028	2029
2.080 - Total Revenues & Other Financing Sources	5,553,327	6,159,138	7,232,657	6,819,939	6,899,026	7,076,386	7,355,190	7,400,724
5.05 - Total Expenditures and Other Financing Uses	5,738,137	7,573,260	8,285,042	8,332,231	8,382,898	8,555,057	8,738,259	8,947,181
6.010 - Excess Rev over(under) Exp	(184,810)	(1,414,122)	(1,052,385)	(1,512,292)	(1,483,872)	(1,478,671)	(1,383,069)	(1,546,457)
7.020 - Cash Balance June 30	6,631,818	5,217,696	4,165,311	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)
Days Cash on Hand	422	251	184	116	51	(13)	(71)	(132)
Cash Balance as % of Revenue	#DIV/0!	93.96%	67.63%	36.68%	17.14%	-4.49%	-23.92%	-44.04%

The ODEW is required to examine five-year forecast submissions to determine if a school district has the potential to incur a deficit during the first three years of the five-year forecast period. The ODEW examined the district’s fall 2024 five-year forecast submission and identified (“flagged”) a forecasted deficit in the following fiscal year:

- A Year 1 (FY25) deficit on line 10.010 of (Not applicable)
- A Year 2 (FY26) deficit on line 10.010 of (Not applicable)
- A Year 3 (FY27) deficit on line 12.010 of **-\$309,524**

On December 12, 2024, in accordance with Ohio Revised Code 5705.391, the ODEW notified the district and the Auditor of State that this potential for deficit exists. The ODEW considers the district to be in a “precautionary” financial state, and OAC 3301-92-04 requires the district to submit a BOE approved written plan, by February 28, 2025, to eliminate any current year deficit and avoid any “flagged” future deficits.

**CHANGES IN ASSUMPTIONS**

	Changes in Assumptions				
	FY2025	FY2026	FY2027	FY2028	FY2029
<b>Impact of Changes in Assumptions:</b>					
Revenue Enhancements:	-	-	-	-	-
Renewals/New Levies/State Advances:	-	-	-	-	-
Expense Reductions:	-	18,563	40,149	62,453	105,317
Reserves and Encumbrances:	-	-	-	-	-
Annual:	-	18,563	40,149	62,453	105,317
Cumulative:	-	18,563	58,712	121,165	226,482

**Fiscal Year 2025**

- Professional staff members are represented by the Jefferson Township Education Association (JTEA). The current contract expires June 30, 2025. Classified staff are no longer represented by Ohio Association of Public School Employees (OAPSE) 674. This contract expired June 30, 2021. In November 2022, OAPSE disclaimed interest in the bargaining unit and requested the State Employment Relations Board (SERB) to revoke its certification as the exclusive bargaining representative. JTEA employees received a base increase of 2% in fiscal year 2025.
- **Assumption for future FY2026 thru FY2029 COLA increases has been revised from 1% to 0%.** This results in savings on both lines 3.010 personal services and 3.020 benefits as this line is calculated as a percentage of personal services.

**Fiscal Year 2026**

- ❖ Line 3.01 Personal Services cost savings is projected to be \$15,731
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$2,832

**Fiscal Year 2027**

- ❖ Line 3.01 Personal Services cost savings is projected to be \$34,025
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$6,124

**Fiscal Year 2028**

- ❖ Line 3.01 Personal Services cost savings is projected to be \$52,926
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$9,527

**Fiscal Year 2029**

- ❖ Line 3.01 Personal Services cost savings is projected to be \$89,252
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$16,065

**REVENUE ENHANCEMENTS**

Plan Impact (Expenditure Reductions and Revenue Enhancements)					
	FY2025	FY2026	FY2027	FY2028	FY2029
<b>Impact of Changes:</b>					
Revenue Enhancements:	110,225	100,000	100,000	100,000	100,000
Renewals/New Levies/State Advances:	0	84,769	1,011,483	1,527,282	1,626,419
Expense Reductions:	0	(123,527)	380,674	399,812	392,188
Reserves and Encumbrances:	0	0	0	0	0
Annual:	<b>110,225</b>	<b>61,242</b>	<b>1,492,157</b>	<b>2,027,094</b>	<b>2,118,607</b>
Cumulative:	<b>110,225</b>	<b>171,467</b>	<b>1,663,624</b>	<b>3,690,718</b>	<b>5,809,325</b>

**Fiscal Year 2025**

At its January 13, 2025 organizational meeting the board of education passed a resolution of necessity requesting certification of alternative tax rates for an income tax to raise additional revenues of \$1,436,766 annually for the purpose of paying current operating expenses for a continuing period of time.

At its January 22, 2025 special meeting the board of education passed a resolution to proceed with the proposition of levying a 1.50% earned school district income tax for additional revenue at the May 6, 2025 primary election. Revenue projections for the yet to be approved levy is shown on Line 13.01.

The district hired a Special Education Supervisor to address many of the academic and operational noncompliance issues relative to serving our special education students which are federal and/or state mandated requirements. For the first time in many years Excess Cost applications have been filed to generate revenue for the costs associated with the district educating special education students who reside in other districts. The district will continue to file in future fiscal years for reimbursement of excess costs.

- ❖ Line 1.06 All Other Revenues: JV98 Excess Cost is projected at \$110,225

**Fiscal Year 2026**

- ❖ Line 1.06 All Other Revenues: JV98 Excess Cost is projected at \$100,000
- ❖ Line 13.01 Income Tax-NEW is projected at \$84,769

**Fiscal Year 2027**

- ❖ Line 1.06 All Other Revenues: JV98 Excess Cost is projected at \$100,000
- ❖ Line 13.01 Income Tax-NEW is projected at \$1,011,483

**Fiscal Year 2028**

- ❖ Line 1.06 All Other Revenues: JV98 Excess Cost is projected at \$100,000
- ❖ Line 13.01 Income Tax-NEW is projected at \$1,527,282

**Fiscal Year 2029**

- ❖ Line 1.06 All Other Revenues: JV98 Excess Cost is projected at \$100,000
- ❖ Line 13.01 Income Tax-NEW is projected at \$1,626,419

## EXPENDITURE REDUCTIONS

### Fiscal Year 2025

In fiscal year 2025 the district hired a substitute teacher on a contract with a salary, as opposed to the normal practice of paying a daily rate of \$150, to provide consistency for the students as well as to attract and encourage potential teachers to work for the district. In FY2026 and beyond the sub will be paid a daily rate without benefits.

### Fiscal Year 2026

➤ Staffing Reductions

➤ **Certified Staff Reduction in Force (RIF) of 4 FTE:**

Jr./Sr. High Teacher #1 RIF=Substitute Teacher; Jr./Sr. High Teacher #2 RIF=Credit Recovery; Jr./Sr. High Teacher #3 RIF=Foreign Language; Blairwood Teacher #1 RIF=3<sup>rd</sup> Grade

➤ **Classified Staff Reduction in Force (RIF) of 2 FTE:**

Blairwood Para #1 RIF=Paraprofessional; Blairwood Para #2 RIF=Paraprofessional

➤ **Blairwood Regular Cook Reduction in Force (RIF) of 1 FTE:**

Blairwood Regular Cook #1 RIF=Regular Cook

Although this is a non-general fund position it will reduce the operating transfers-out subsidy to the food service fund (006).

➤ Purchased Services and Capital Outlay Changes

➤ **Waste Water Treatment Plant Design and Replacement:**

The district has been notified by the Ohio Environmental Protection Agency (EPA) that the current wastewater treatment plant is out of compliance and needs to be replaced. The quote for replacement was received after approval of the Nov2024 five-year forecast and therefore will increase the cost in fiscal 2026.

- ❖ Line 3.01 Personal Services cost savings is projected to be \$238,625
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$67,623
- ❖ Line 3.03 Purchased Services cost **INCREASE** is projected to be \$(17,200)
- ❖ Line 3.05 Capital Outlay cost **INCREASE** is projected to be \$(439,400)
- ❖ Line 5.01 Operating Transfers-Out cost savings is projected to be \$26,825

### Fiscal Year 2027

- ❖ Line 3.01 Personal Services cost savings is projected to be \$275,592
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$78,257
- ❖ Line 5.01 Operating Transfers-Out cost savings is projected to be \$26,825

### Fiscal Year 2028

- ❖ Line 3.01 Personal Services cost savings is projected to be \$290,103
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$82,884
- ❖ Line 5.01 Operating Transfers-Out cost savings is projected to be \$26,825

### Fiscal Year 2029

- ❖ Line 3.01 Personal Services cost savings is projected to be \$281,294
- ❖ Line 3.02 Retirement and Insurance Benefits cost savings is projected to be \$84,069
- ❖ Line 5.01 Operating Transfers-Out cost savings is projected to be \$26,825

**SUBSEQUENT PLAN ACTIONS TO ADDRESS YEAR 3 DEFICITS**

Impact of Subsequent Plan Items to be Implemented After Aug. 31st but in advance of YR3					
	FY2025	FY2026	FY2027	FY2028	FY2029
<b>Impact of Changes in Assumptions:</b>					
Revenue Enhancements:	-	-	-	-	-
Renewals/New Levies/State Advances:	-	-	-	-	-
Expense Reductions:	-	-	-	-	-
Reserves and Encumbrances:	-	-	-	-	-
Annual:	-	-	-	-	-
Cumulative:	-	-	-	-	-

The following potential cost savings are not in the written plan workbook because they are still in the planning stages. If they come to fruition, they would provide additional savings after August 31, 2025, but before the start of YR3 (FY2027), to resolve the year three deficit includes the following:

Currently, the board contracts significant student services, such as speech therapy, physical therapy, EL supervision, gifted supervision, occupational therapy, emotionally disturbed, multiple disabilities, school psychologist, special education preschool, remote learning center and one-on-one assistant, through the Montgomery County Educational Service Center (ESC).

- ❖ Line 3.03 Purchased Services includes current year cost of these services is \$1.5 million.

The district has outsourced its transportation services to First Student Inc. for several decades now. The term of the current agreement is from July 1, 2024 thru June 30, 2025.

- ❖ Line 3.03 Purchased Services includes current year cost for these services is \$750,000.
- ❖ 2024-2025 increase is 30.28%; 2025-2026 increase is 3.5%; 2026-2027 increase is 3.5%

Since fiscal year 2020 the district has opted to contract technology services to Buckeye Business Solutions. The district is considering bringing back technology services in-house.

- ❖ Line 3.03 Purchased Services includes current year cost of these services is \$250,000.

**PLAN MANAGEMENT**

The five-year forecast reflecting all plan items (changes in assumptions, revenue enhancements, expenditure reductions and subsequent plan actions to address year 3 deficits) is summarized below:

Forecast Reflecting All Plan Items					
	FY2025	FY2026	FY2027	FY2028	FY2029
10.010 Fund Balance June 30 for Certification of Appropriations	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)
Revenue from New Levies					
13.010 Income Tax - New	-	84,769	1,011,483	1,527,282	1,626,419
13.020 Property Tax - New	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	84,769	1,096,252	2,623,534	4,249,953
14.010 Revenue from Future State Advancements	-	-	-	-	-
Cumulative State Advancements	-	-	-	-	-
15.010 Unreserved Fund Balance June 30	2,763,244	1,359,177	1,412,812	2,119,290	2,796,757

**Deficits Eliminated?**

YES	YES	YES	NO	NO
(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)

**Deficit Spending Eliminated?**

(Line 6.010)	(Line 6.010+Renewals)	(Line 6.010)	(Line 6.010+Renewals)	(Line 6.010)
(1,402,067)	(1,488,836)	(957,848)	(820,804)	(948,952)
NO	NO	NO	NO	NO

The board of education will monitor plan implementation and the results achieved with the goal of eliminating any line 10.01 or line 12.01 deficits as well as to minimize future line 6.01 deficit spending. The board receives monthly and periodic financial reports on district finances from the Treasurer/CFO:

- **CSHREC-Cash Reconciliation:** reconciles fund cash balances to bank and investment balances.
- **FINSUM-Financial Summary:** includes beginning and ending cash balances, month to date and fiscal year to date revenues and expenditures as well as outstanding encumbrance amounts by fund/scc.
- **APPSUM-Appropriation Summary by Fund/SCC:** includes fiscal year to date appropriations, prior year encumbrances, month to date and fiscal year to date expenditures, encumbrances and unencumbered balances by fund/scc.
- **SM-2 Spending Plan:** includes general fund comparisons of both revenue and expenditures by month to date, fiscal year to date, to forecasted amounts with variances of each.
- **Frontline Education Forecast5:** includes Financial Planning and Budget Management Analytics.

I certify, the board of education reviewed and approved the changes in assumptions, revenue enhancements and expenditure reductions contained in this workbook and approved the written plan workbook and narrative.

**Resolution #25.034 Date of Board of Education Approval: February 24, 2025**

*Sharonne Millepice*  
Board President

*Kevin Coffey*  
Superintendent

*Craig Jones*  
Treasurer/CFO