

**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

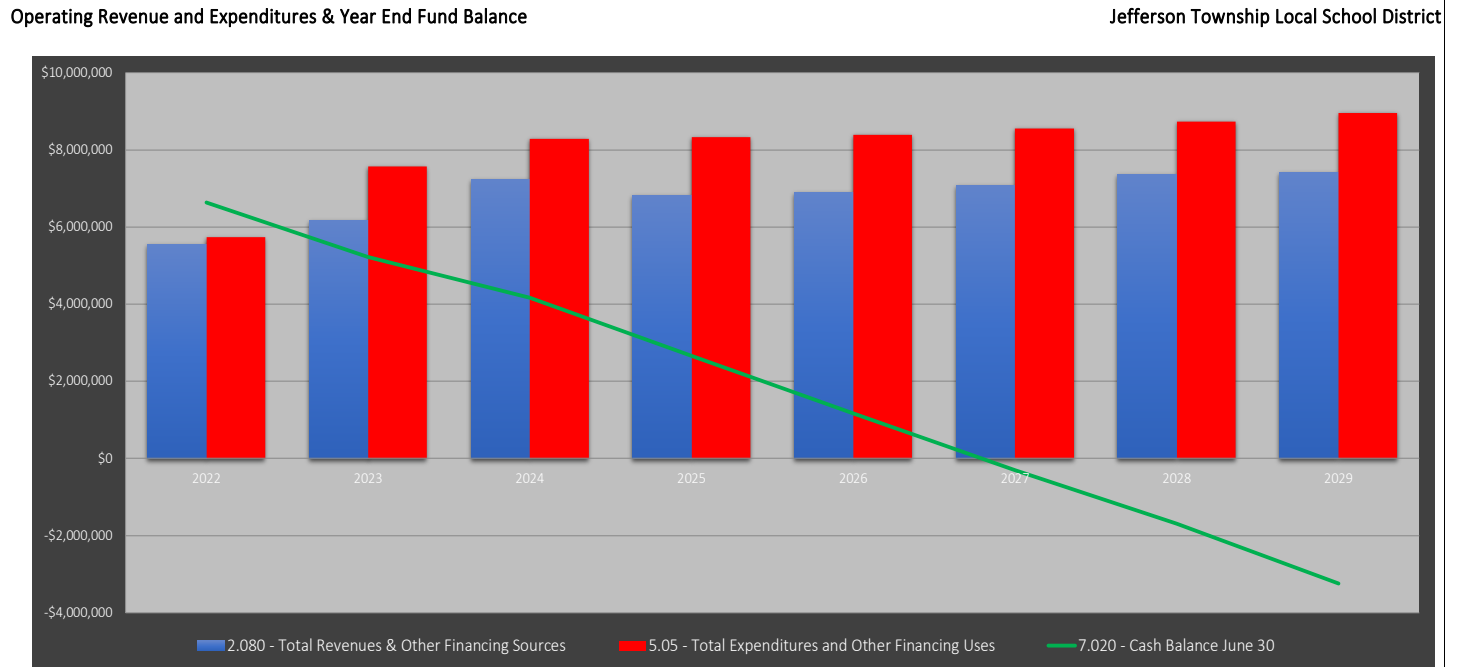
2024-2026 Strategic Plan

- 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
Impact of Changes in Assumptions:					
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
Impact of Changes:					
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:	110,225	61,242	1,492,157	2,027,094	2,118,607
Cumulative:	110,225	171,467	1,663,624	3,690,718	5,809,325

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=3rd 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
Impact of Changes in Assumptions:					
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

Workbook Setup Questions

Please read accompanying instructions PDF before using the workbook.
Answer the questions below to properly populate the workbook.

1	Select district name from the drop down to the right:	Jefferson Township Local (Montgomery)
2	Select the type of plan the district is required to complete from the drop down to the right:	PRECAUTION WRITTEN PLAN
3	Select the five-year forecast submission which triggered the request for this plan from the drop down to the right:	FY2025 Fall Forecast Submission
4	DUE DATES Do the district's bargaining unit agreements contain language which requires notification prior to a certain due date to non-renew or enact reduction in force?	Article 19 Reduction in Staff. No.
5	If yes, enter notification date(s) here and contact your fiscal consultant to discuss the plan due date.	No.
6	In the current fiscal year, does the district have a BOE and DEW approved written plan or financial recovery plan in place?	CURRENT FISCAL YEAR: See notification letter for due date.
7	In the current fiscal year forecast projection does the district project a deficit ? If yes:	FYF Updated to Reflect Plan No Later Than March 31st.
8	In the second projected fiscal year does the district project a deficit on Line 10.010? If yes:	YR2 Plan due Feb. 28th.
9	In the third projected fiscal year does the district project a deficit on Line 12.010? If yes:	FYF Updated to Reflect YR2 Plan No Later Than May 31st unless the district's bargaining unit agreements require notification prior to this date. If this is the case, the fiscal consultant will advise of the due date. YR3 Plan due Feb. 28th
	FISCAL CONSULTANT ONLY (DISTRICT SHOULD NOT ANSWER BEYOND #10)	FYF Updated to Reflect YR2 Plan No Later Than May 31st unless the district's bargaining unit agreements require notification prior to this date. If this is the case, the fiscal consultant will advise of the due date. YR3 Plan Items to be implemented in YR3, should not be reflected in the Spring Forecast Update.
11	Does the workbook need to display a 6th projection year?	No

REVISION DATE: 12/2024

Jefferson Township Local (Montgo) PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection Analysis

Forecast Line and Description	Historical Actuals					FY2025	FY2026	% of Change	\$ Change	% of Change	\$ Change	% of Change
	FY2022	FY2023	FY2024	Historical Average	FY2025							
Instructions: Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.												
01.010 General Property Tax (Real Estate)	2,570,070	2,559,160	2,646,584	1.5%	2,816,149	2,796,506	6.4%	169,565	6.4%	(19,643)	-0.7%	
01.020 Tangible Personal Property Tax	326,698	348,704	358,165	4.7%	406,509	406,162	13.5%	48,344	13.5%	(347)	-0.1%	
01.030 Income Tax	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
01.035 Unrestricted State Grants-in-Aid	1,561,432	1,799,548	2,006,415	13.4%	2,039,488	2,751,902	1.6%	35,073	1.6%	212,414	10.4%	
01.040 Restricted State Grants-in-Aid	308,397	415,591	454,483	22.1%	473,088	500,726	4.1%	18,605	4.1%	27,638	5.8%	
01.045 Restricted Federal Grants-in-Aid - SFSP	-	-	-	-	-	-	-	-	-	-	-	
01.050 State Share of Local Property Taxes	456,065	451,162	441,519	-1.6%	436,186	436,889	-1.2%	(5,333)	-1.2%	703	0.2%	
01.060 All Other Revenues	177,747	484,224	571,060	95.2%	464,247	453,590	-18.7%	(106,813)	-18.7%	(10,657)	-2.3%	
01.070 Total Revenues	5,400,409	6,058,389	6,478,226		6,635,667	6,845,775						
Other Financing Sources												
02.010 Proceeds from Sale of Notes	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
02.020 State Emergency Loans and Advancements (Approved)	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
02.040 Operating Transfers-In	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
02.050 Advances-In	31,946	57,277	754,083	647.9%	156,575	25,000	-79.2%	(597,508)	-79.2%	(131,575)	-84.0%	
02.060 All Other Financing Sources	120,972	43,472	348	-81.6%	27,697	28,251	7858.9%	27,349	7858.9%	554	2.0%	
02.070 Total Other Financing Sources	152,918	100,749	754,431	-184,272	184,272	59,251						
02.080 Total Revenues and Other Financing Sources	5,553,327	6,159,138	7,232,657		6,819,939	6,899,026						
Expenditures												
03.010 Personal Services	1,924,286	2,133,578	2,450,856	13.2%	2,856,458	2,826,275	16.1%	395,602	16.1%	(30,183)	-1.1%	
03.020 Employees' Retirement/Insurance Benefits	709,019	738,011	825,563	8.0%	912,657	929,141	10.5%	87,094	10.5%	16,484	1.8%	
03.030 Purchased Services	2,371,648	3,529,217	4,080,257	31.9%	4,112,847	4,173,549	1.3%	52,590	1.3%	60,702	1.5%	
03.040 Supplies and Materials	290,538	245,059	285,373	-3.7%	167,862	169,540	-36.7%	(97,511)	-36.7%	1,678	1.0%	
03.050 Capital Outlay	135,225	32,311	278,219	342.5%	46,224	46,686	-83.4%	(231,995)	-83.4%	462	1.0%	
03.060 Intergovernmental	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
Debt Service:												
04.010 Principal-All (Historical Only)	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.020 Principal-Notes	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.030 Principal-State Loans	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.040 Principal-State Advancements	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.050 Principal-HB 264 Loans	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.055 Principal-Other	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.060 Interest and Fiscal Charges	-	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
04.300 Other Objects	142,244	130,701	138,199	-1.2%	136,183	137,707	-1.5%	(2,016)	-1.5%	1,524	1.1%	
04.500 Total Expenditures	5,569,960	6,808,877	8,028,467		8,232,231	8,282,898						
Other Financing Uses												
05.010 Operating Transfers-Out	15,000	10,300	100,000	419.8%	75,000	75,000	-25.0%	(25,000)	-25.0%	-	0.0%	
05.020 Advances-Out	57,277	754,083	156,575	568.7%	25,000	25,000	-84.0%	(131,575)	-84.0%	-	0.0%	
05.030 All Other Financing Uses	95,900	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	
05.040 Total Other Financing Uses	168,177	764,383	256,575	100,000	100,000	100,000						

Jefferson Township Local (Montgo) PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection Analysis

Forecast Line and Description	Historical Actuals					FY2025	FY2026	% of Change	% of Change
	FY2022	FY2023	FY2024	Historical Average	Explanation of +/- .100K Variance				
05.050 Total Expenditures and Other Financing Uses	5,738,137	7,573,260	8,285,042			8,332,231	8,382,898		
06.010 Excess of Revenues over (under) Expenditures (2,080 less 5,050)	(184,810)	(1,414,122)	(1,052,385)		(1,512,292)	(1,483,872)			
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	6,816,628	6,631,818	5,217,696		4,165,311	2,653,019			
07.020 Cash Balance June 30	6,631,818	5,217,696	4,165,311		2,653,019	1,169,147			
08.010 Estimated Encumbrances June 30				0.0%				0.0%	
Reservation of Fund Balance									
09.010 Textbooks and Instructional Materials				0.0%				0.0%	
09.020 Capital Improvements				0.0%				0.0%	
09.030 Budget Reserve				0.0%				0.0%	
09.040 DPIA				0.0%				0.0%	
09.044 Fiscal Stabilization				0.0%				0.0%	
09.050 Debt Service				0.0%				0.0%	
09.060 Property Tax Advances				0.0%				0.0%	
09.070 Bus Purchases				0.0%				0.0%	
09.080 Reservation of Fund Balance									
10.010 Fund Balance June 30 for Certification of Appropriations	6,631,818	5,217,696	4,165,311		2,653,019	1,169,147			
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal				0.0%				0.0%	
11.020 Property Tax - Renewal or Replacement Levies				0.0%				0.0%	
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	6,631,818	5,217,696	4,165,311		2,653,019	1,169,147			
Revenue from New Levies									
13.010 Income Tax - New				0.0%				0.0%	
13.020 Property Tax - New				0.0%				0.0%	
13.030 Cumulative Balance of New Levies									
14.010 Revenue from Future State Advancements				0.0%				0.0%	
Cumulative State Advancements									
15.010 Unreserved Fund Balance June 30	6,631,818	5,217,696	4,165,311		2,653,019	1,169,147			

Jefferson Township Local (I)

PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection

Instructions:	
Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.	
Forecast Line and Description	Explanation of +/- 100k Variance
01.010 General Property Tax (Real Estate)	
01.020 Tangible Personal Property Tax	
01.030 Income Tax	
01.035 Unrestricted State Grants-in-Aid	Phase-in projected at 83.33%
01.040 Restricted State Grants-in-Aid	
01.045 Restricted Federal Grants-in-Aid - SFSF	
01.050 State Share of Local Property Taxes	
01.060 All Other Revenues	
01.070 Total Revenues	
Other Financing Sources	
02.010 Proceeds from Sale of Notes (Approved)	
02.020 State Emergency Loans and Advancements (Approved)	
02.040 Operating Transfers-In	
02.050 Advances-In	
02.060 All Other Financing Sources	
02.070 Total Other Financing Sources	
02.080 Total Revenues and Other Financing Sources	
Expenditures	
03.010 Personal Services	
03.020 Employees' Retirement/Insurance Benefits	
03.030 Purchased Services	
03.040 Supplies and Materials	
03.050 Capital Outlay	
03.060 Intergovernmental	
Debt Service:	
04.010 Principal-All (Historical Only)	
04.020 Principal-Notes	
04.030 Principal-State Loans	
04.040 Principal-State Advancements	
04.050 Principal-HB 264 Loans	
04.055 Principal-Other	
04.060 Interest and Fiscal Charges	
04.300 Other Objects	
04.500 Total Expenditures	
Other Financing Uses	
05.010 Operating Transfers-Out	
05.020 Advances-Out	
05.030 All Other Financing Uses	
05.040 Total Other Financing Uses	

Jefferson Township Local (I) PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection

Instructions: Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.	Forecast Line and Description	Explanation of +/- 100K Variance
	05.050 Total Expenditures and Other Financing Uses	
	06.010 Excess of Revenues over (Under) Expenditures (2,080 less 5,050)	
	07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	
	07.020 Cash Balance June 30	
	08.010 Estimated Encumbrances June 30	
	Reservation of Fund Balance	
	09.010 Textbooks and Instructional Materials	
	09.020 Capital Improvements	
	09.030 Budget Reserve	
	09.040 DPIA	
	09.044 Fiscal Stabilization	
	09.050 Debt Service	
	09.060 Property Tax Advances	
	09.070 Bus Purchases	
	09.080 Reservation of Fund Balance	
	10.010 Fund Balance June 30 for Certification of Appropriations	
	Revenue from Replacement/Renewal Levies	
	11.010 Income Tax - Renewal	
	11.020 Property Tax - Renewal or Replacement	
	11.300 Cumulative Balance of Replacement/Renewal Levies	
	12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	
	Revenue from New Levies	
	13.010 Income Tax - New	
	13.020 Property Tax - New	
	13.030 Cumulative Balance of New Levies	
	14.010 Revenue from Future State Advancements Cumulative State Advancements	
	15.010 Unreserved Fund Balance June 30	

Jefferson Township Local (I PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection

Instructions:

Enter five-year forecast data in the light blue cells. If variance is +/- \$100,000 an explanation is required.

Forecast Line and Description	FY2027	\$ Change	% of Change	Explanation of +/- 100K Variance	FY2028	\$ Change	% of Change	FY2029	\$ Change	% of Change
01.010 General Property Tax (Real Estate)	2,463,689	57,177	2.0%		2,903,102	49,419	1.7%	2,910,371	7,269	0.3%
01.020 Tangible Personal Property Tax	416,760	10,598	2.6%		429,976	13,216	3.2%	431,177	1,201	0.3%
01.030 Income Tax	-	-	0.0%		-	-	0.0%	-	-	0.0%
01.035 Unrestricted State Grants-in-Aid	2,338,564	86,662	3.8%		2,530,067	191,503	8.2%	2,569,285	39,218	1.6%
01.040 Restricted State Grants-in-Aid	513,469	12,743	2.5%		528,199	14,730	2.9%	521,421	(6,778)	-1.3%
01.045 Restricted Federal Grants-in-Aid - SFSP	-	-	-		-	-	-	-	-	-
01.050 State Share of Local Property Taxes	442,400	5,511	1.3%		447,905	5,505	1.2%	448,054	149	0.0%
01.060 All Other Revenues	457,977	4,387	1.0%		462,408	4,431	1.0%	466,883	4,475	1.0%
01.070 Total Revenues	7,022,853				7,301,657			7,347,191		

Other Financing Sources

02.010 Proceeds from Sale of Notes	-	-	0.0%		-	-	0.0%	-	-	0.0%
02.020 State Emergency Loans and Advancements (Approved)	-	-	0.0%		-	-	0.0%	-	-	0.0%
02.040 Operating Transfers-In	-	-	0.0%		-	-	0.0%	-	-	0.0%
02.050 Advances-In	25,000	-	0.0%		25,000	-	0.0%	25,000	-	0.0%
02.060 All Other Financing Sources	28,533	282	1.0%		28,533	-	0.0%	28,533	-	0.0%
02.070 Total Other Financing Sources	53,533				53,533			53,533		
02.080 Total Revenues and Other Financing Sources	7,076,386				7,355,190			7,400,724		

Expenditures

03.010 Personal Services	2,891,440	65,165	2.3%		2,964,858	73,418	2.5%	3,058,172	93,314	3.1%
03.020 Employees' Retirement/Insurance Benefits	970,300	41,159	4.4%		1,015,004	44,704	4.6%	1,065,494	50,490	5.0%
03.030 Purchased Services	4,235,679	62,130	1.5%		4,299,281	63,602	1.5%	4,364,399	65,118	1.5%
03.040 Supplies and Materials	171,236	1,696	1.0%		171,236	-	0.0%	171,236	-	0.0%
03.050 Capital Outlay	47,153	467	1.0%		47,153	-	0.0%	47,153	-	0.0%
03.060 Intergovernmental	-	-	0.0%		-	-	0.0%	-	-	0.0%

Debt Service:

04.010 Principal-All (Historical Only)	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.020 Principal-Notes	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.030 Principal-State Loans	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.040 Principal-State Advancements	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.050 Principal-HB 264 Loans	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.055 Principal-Other	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.060 Interest and Fiscal Charges	-	-	0.0%		-	-	0.0%	-	-	0.0%
04.300 Other Objects	139,249	1,542	1.1%		140,727	1,478	1.1%	140,727	-	0.0%
04.500 Total Expenditures	8,455,057				8,638,259			8,847,181		

Other Financing Uses

05.010 Operating Transfers-Out	75,000	-	0.0%		75,000	-	0.0%	75,000	-	0.0%
05.020 Advances-Out	25,000	-	0.0%		25,000	-	0.0%	25,000	-	0.0%
05.030 All Other Financing Uses	-	-	0.0%		-	-	0.0%	-	-	0.0%
05.040 Total Other Financing Uses	100,000				100,000			100,000		

Jefferson Township Local (I PRECAUTION WRITTEN PLAN

FY2025 Fall Forecast Submission Projection

Instructions:
Enter five-year forecast data in the light blue cells, if variance is +/- \$100,000 an explanation is required.

Forecast Line and Description	FY2027	\$ Change	% of Change	Explanation of +/- 100K Variance	FY2028	\$ Change	% of Change	FY2029	\$ Change	% of Change
05.050 Total Expenditures and Other Financing Uses	8,555,057				8,738,259			8,947,181		
06.010 Excess of Revenues over (Under) Expenditures (2,080 less 5,050)	(1,478,974)				(1,383,069)			(1,446,457)		
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	1,169,147				(309,524)			(1,692,593)		
07.020 Cash Balance June 30	(309,524)		0.0%		(1,692,593)		0.0%	(3,239,050)		0.0%
08.010 Estimated Encumbrances June 30										
Reservation of Fund Balance										
09.010 Textbooks and Instructional Materials			0.0%				0.0%			0.0%
09.020 Capital Improvements			0.0%				0.0%			0.0%
09.030 Budget Reserve			0.0%				0.0%			0.0%
09.040 DPIA			0.0%				0.0%			0.0%
09.044 Fiscal Stabilization			0.0%				0.0%			0.0%
09.050 Debt Service			0.0%				0.0%			0.0%
09.060 Property Tax Advances			0.0%				0.0%			0.0%
09.070 Bus Purchases			0.0%				0.0%			0.0%
09.080 Reservation of Fund Balance										
10.010 Fund Balance June 30 for Certification of Appropriations	(309,524)				(1,692,593)			(3,239,050)		
Revenue from Replacement/Renewal Levies										
11.010 Income Tax - Renewal			0.0%				0.0%			0.0%
11.020 Property Tax - Renewal or Replacement			0.0%				0.0%			0.0%
11.300 Cumulative Balance of Replacement/Renewal Levies										
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	(309,524)				(1,692,593)			(3,239,050)		
Revenue from New Levies										
13.010 Income Tax - New			0.0%				0.0%			0.0%
13.020 Property Tax - New			0.0%				0.0%			0.0%
13.030 Cumulative Balance of New Levies										
14.010 Revenue from Future State Advancements Cumulative State Advancements			0.0%				0.0%			0.0%
15.010 Unreserved Fund Balance June 30	(309,524)				(1,692,593)			(3,239,050)		

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

		Check Totals:				
		0	18,563	40,149	62,453	105,317
Item	Description (unexpected change in funding, etc.)	FY2025 Annual Adjustment	FY2026 Annual Adjustment	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 Annual Adjustment
	Forecast Line					
	CHANGES IN ASSUMPTIONS - Items affecting the forecast that are not the result of district actions to reduce expenditures or increase revenue.					
1	FY2026 thru FY2029 COLA assumption changed from 1% to 0%		15,731	34,025	52,976	89,252
2	FY2026 thru FY2029 COLA assumption changed from 1% to 0%		2,832	6,124	9,527	16,065
	03.010 Personal Services - Employee Salaries & Wages					
	03.020 Employees' Retirement and Insurance Benefits					
Total Proposed Changes:		0	18563	40149	62453	105317

Jefferson Township Local (Montgomery) PRECAUTION WRITTEN PLAN

UPDATED FORECAST

Forecast Line	FY2025 Fall Forecast Submission				FY2025 Fall Forecast Submission				Changes in Assumptions				Updated Forecast (Reflects Changes in Assumptions)			
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	
01.010 General Property Tax (Real Estate)	2,816,149	2,796,506	2,853,683	2,903,102	2,910,371	-	-	-	-	-	-	2,796,506	2,853,683	2,903,102	2,910,371	
01.020 Tangible Personal Property Tax	406,509	406,162	416,760	429,976	431,177	-	-	-	-	-	-	406,162	416,760	429,976	431,177	
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01.035 Unrestricted State Grants-In-Aid	2,039,488	2,251,902	2,338,564	2,530,067	2,569,285	-	-	-	-	-	-	2,251,902	2,338,564	2,530,067	2,569,285	
01.040 Restricted State Grants-In-Aid	473,088	500,726	513,469	528,139	521,421	-	-	-	-	-	-	500,726	513,469	528,139	521,421	
01.045 Restricted Federal Grants-In-Aid - SFSF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
01.050 State Share of Local Property Taxes	436,186	436,889	442,400	447,905	448,054	-	-	-	-	-	-	436,889	442,400	447,905	448,054	
01.060 All Other Revenues	464,247	453,590	457,977	462,408	466,883	-	-	-	-	-	-	453,590	457,977	462,408	466,883	
01.070 Total Revenues	6,635,667	6,845,775	7,022,853	7,301,657	7,347,191	-	-	-	-	-	-	6,845,775	7,022,853	7,301,657	7,347,191	
Other Financing Sources																
02.010 Proceeds from Sale of Notes (Approved)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
02.020 State Emergency Loans and Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
02.040 Operating Transfers-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
02.050 Advances-In	156,575	25,000	25,000	25,000	25,000	-	-	-	-	-	-	25,000	25,000	25,000	25,000	
02.060 All Other Financing Sources	27,697	28,251	28,533	28,533	28,533	-	-	-	-	-	-	28,251	28,533	28,533	28,533	
02.070 Total Other Financing Sources	184,272	53,251	53,533	53,533	53,533	-	-	-	-	-	-	53,251	53,533	53,533	53,533	
02.080 Total Revenues and Other Financing Sources	6,819,939	6,899,026	7,076,386	7,355,190	7,400,724	-	-	-	-	-	-	6,899,026	7,076,386	7,355,190	7,400,724	
Expenditures																
03.010 Personal Services	2,856,458	2,826,275	2,891,440	2,964,858	3,058,172	-	(15,731)	(34,025)	(52,926)	(89,252)	-	2,810,544	2,857,415	2,911,832	2,968,920	
03.020 Employees' Retirement/Insurance Benefits	912,657	929,141	970,300	1,015,004	1,065,494	-	(2,832)	(6,124)	(9,527)	(16,065)	-	926,309	964,176	1,005,477	1,049,429	
03.030 Purchased Services	4,112,847	4,173,549	4,235,679	4,299,281	4,364,399	-	-	-	-	-	-	4,173,549	4,235,679	4,299,281	4,364,399	
03.040 Supplies and Materials	167,862	169,540	171,236	171,236	171,236	-	-	-	-	-	-	169,540	171,236	171,236	171,236	
03.050 Capital Outlay	46,224	46,686	47,153	47,153	47,153	-	-	-	-	-	-	46,686	47,153	47,153	47,153	
03.060 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt Service:																
04.010 Principal-All (Historical Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.020 Principal-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.030 Principal-State Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.040 Principal-State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.050 Principal-HB 264 Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.055 Principal-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.060 Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
04.300 Other Objects	136,183	137,707	139,249	140,727	140,727	-	-	-	-	-	-	137,707	139,249	140,727	140,727	
04.500 Total Expenditures	8,232,231	8,282,898	8,455,057	8,638,259	8,847,181	-	(18,563)	(40,149)	(62,453)	(105,317)	-	8,264,335	8,414,908	8,575,806	8,741,864	
Other Financing Uses																
05.010 Operating Transfers-Out	75,000	75,000	75,000	75,000	75,000	-	-	-	-	-	-	75,000	75,000	75,000	75,000	
05.020 Advances-Out	25,000	25,000	25,000	25,000	25,000	-	-	-	-	-	-	25,000	25,000	25,000	25,000	
05.030 All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
05.040 Total Other Financing Uses	100,000	100,000	100,000	100,000	100,000	-	-	-	-	-	-	100,000	100,000	100,000	100,000	
05.050 Total Expenditures and Other Financing Uses	8,332,231	8,382,898	8,555,057	8,738,259	8,947,181	-	(18,563)	(40,149)	(62,453)	(105,317)	-	8,364,335	8,514,908	8,675,806	8,841,864	
06.010 Excess of Revenues over (Under) Expenditures (2,080 less 5,050)	(1,512,292)	(1,483,872)	(1,478,671)	(1,383,063)	(1,545,457)	-	18,563	40,149	62,453	105,317	-	(1,465,309)	(1,438,522)	(1,320,616)	(1,491,100)	

Jefferson Township Local (Montgomery) PRECAUTION WRITTEN PLAN

UPDATED FORECAST

Forecast Line	FY2025 Fall Forecast Submission			FY2025 Fall Forecast Submission			Changes in Assumptions			Updated Forecast (Reflects Changes in Assumptions)					
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
07.030 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,165,311	2,653,019	1,169,147	(309,524)	(1,692,593)	-	-	-	-	-	4,165,311	2,653,019	1,169,147	(309,524)	(1,692,593)
07.020 Cash Balances June 30	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	-	-	-	-	-	2,653,019	1,169,147	(309,524)	(1,692,593)	
08.010 Estimated Encumbrances June 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.010 Textbooks and Instructional Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.020 Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.030 Budget Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.040 DPIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.044 Fiscal Stabilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.050 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.060 Property Tax Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.070 Bus Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.080 Reservation of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)
Revenue from Replacement/Renewal Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.300 Cumulative Balance of Replacement/Renewal Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)
Revenue from New Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.010 Income Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.020 Property Tax - New	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.030 Cumulative Balance of New Levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.010 Revenue from Future State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.010 Unreserved Fund Balance June 30	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)	2,653,019	1,169,147	(309,524)	(1,692,593)	(3,239,050)

Impact of Changes in Assumptions:

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	226,482
Cumulative:	18,563	58,712	121,165	226,482	226,482

Deficits Eliminated?

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

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Implement Year	Item	Description (increase in fees, rental income, etc.)	Forecast Line	FY2025 Annual Adjustment	FY2026 Annual Adjustment	FY2027 Annual Adjustment	FY2028 Annual Adjustment	FY2029 Annual Adjustment
		REVENUE ENHANCEMENTS - Enter each revenue enhancement as a positive amount. Do not include levy revenue that is not voter approved.						
FY2025	1	JV98 Excess Cost to Educating District; not previously filed	01.060 All Other Revenues	110,225	100,000	100,000	100,000	100,000
FY2026	2	Primary Election on May 6, 2025: SDIT-Earned at 1.5%	13.010 Income Tax - New	0	84,769	1,011,483	1,527,282	1,626,419

Total Proposed Revenue Enhancements:

110,225	184,769	1,111,483	1,627,282	1,726,419
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Check Totals:

110,225	184,769	1,111,483	1,627,282	1,726,419
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NOTE: If the data will affect the revenue enhancement in this fiscal year, enter it below, otherwise enter it in the tab titled "Plan Items"

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission		Forecast Line												Total FY2025																			
Implement Year	Description (Position eliminated, budget item reduced, etc.)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025													
EXPENDITURE REDUCTIONS - Enter each expenditure reduction as a positive amount. List each staff reduction by INDIVIDUAL POSITION, there should be three lines per each (wages, benefits, separation)!																																	
FY2026	1 Jr./Sr. High Teacher #1 RIF-Wages; No replacement																																
FY2026	2 Jr./Sr. High Teacher #1-Benefits																																
FY2026	3 Jr./Sr. High Teacher #1-Separation Costs=NONE																																
FY2026	4 Jr./Sr. High Teacher #2 RIF-Wages; No replacement																																
FY2026	5 Jr./Sr. High Teacher #2-Benefits																																
FY2026	6 Jr./Sr. High Teacher #2-Separation Costs=NONE																																
FY2026	7 Jr./Sr. High Teacher #3 RIF-Wages; No replacement																																
FY2026	8 Jr./Sr. High Teacher #3-Benefits																																
FY2026	9 Jr./Sr. High Teacher #3-Separation Costs=NONE																																
FY2026	10 Blairwood Teacher #1 RIF-Wages; No replacement																																
FY2026	11 Blairwood Teacher #1-Benefits																																
FY2026	12 Blairwood Teacher #1-Separation Costs=None																																
FY2026	13 Blairwood Para #1 RIF-Wages; No replacement																																
FY2026	14 Blairwood Para #1-Benefits																																
FY2026	15 Blairwood Para #1-Separations Costs=None																																
FY2026	16 Blairwood Para #2 RIF -Wages; No replacement																																
FY2026	17 Blairwood Para #2-Benefits																																
FY2026	18 Blairwood Para #2-Separations Costs=None																																
FY2026	19 Blairwood Cook #1 RIF; Subsidy to Fund 006 reduced.																																
FY2026	20 Waste Water Treatment Plant Design																																
FY2026	21 Waste Water Treatment Plant Replacement																																
Check Totals:														0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Expenditure Reductions:														0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: If the board will enact the expenditure reduction this fiscal year enter it below, otherwise enter it in the tab titled "Plan Items NOT Required in the FYF"

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission		FY2026												Total FY2026
Implement Year	Description (Position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
FY2026	EXPENDITURE REDUCTIONS - Enter each exper													
FY2026	1 Jr./Sr. High Teacher #1 RIF-Wages; No replacement.		4,412	4,412	4,412	4,412	4,412	6,618	4,412	4,412	4,412	4,412	4,412	50,738
FY2026	2 Jr./Sr. High Teacher #1-Benefits		708	708	708	708	708	1,049	709	709	709	709	709	8,134
FY2026	3 Jr./Sr. High Teacher #1-Separation Costs=NONE		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	4 Jr./Sr. High Teacher #2 RIF-Wages; No replacement.		3,372	3,372	3,372	3,372	3,372	5,058	3,372	3,372	3,372	3,372	3,372	38,778
FY2026	5 Jr./Sr. High Teacher #2-Benefits		525	525	525	525	525	785	525	525	525	525	525	6,037
FY2026	6 Jr./Sr. High Teacher #2-Separation Costs=NONE		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	7 Jr./Sr. High Teacher #3 RIF-Wages; No replacement.		5,518	5,518	5,518	5,518	5,518	8,277	5,518	5,518	5,518	5,518	5,518	63,457
FY2026	8 Jr./Sr. High Teacher #3-Benefits		1,797	1,797	1,797	1,797	1,797	2,387	1,861	1,861	1,861	1,861	1,861	20,576
FY2026	9 Jr./Sr. High Teacher #3-Separation Costs=NONE		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	10 Blairwood Teacher #1 RIF-Wages; No replacement.		3,502	3,502	3,502	3,502	3,502	5,253	3,502	3,502	3,502	3,502	3,502	40,273
FY2026	11 Blairwood Teacher #1-Benefits		1,485	1,485	1,485	1,485	1,485	1,820	1,549	1,549	1,549	1,549	1,549	15,989
FY2026	12 Blairwood Teacher #1-Separation Costs=None		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	13 Blairwood Para #1 RIF-Wages; No replacement.		1,970	1,970	1,970	1,970	1,970	2,955	1,970	1,970	1,970	1,970	1,970	22,655
FY2026	14 Blairwood Para #1-Benefits		1,036	1,036	1,036	1,036	1,036	1,239	1,086	1,086	1,086	1,086	1,086	11,852
FY2026	15 Blairwood Para #1-Separations Costs=None		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	16 Blairwood Para #2 RIF-Wages; No replacement.		1,976	1,976	1,976	1,976	1,976	2,964	1,976	1,976	1,976	1,976	1,976	22,724
FY2026	17 Blairwood Para #2-Benefits		353	353	353	353	353	506	353	353	353	353	353	4,035
FY2026	18 Blairwood Para #2-Separations Costs=None		0	0	0	0	0	0	0	0	0	0	0	0
FY2026	19 Blairwood Cook #1 RIF; Subsidy to Fund 006 reduced.													0
FY2026	20 Waste Water Treatment Plant Design													26,825
FY2026	21 Waste Water Treatment Plant Replacement													(17,200)
														(439,400)

Total Proposed Expenditure Reductions:

0	26,654	9,454	26,654	26,654	26,654	26,654	26,654	38,811	26,833	26,833	26,833	26,833	26,833	53,658	(123,527)
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Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Implement Year	Item	Description (position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2027
FY2027															
		EXPENDITURE REDUCTIONS - Enter each expense													
FY2026	1	Jr./Sr. High Teacher #1 RIF-Wages; No replacement.	6,618	4,542	4,542	4,542	4,542	4,542	6,813	4,542	4,542	4,542	4,542	4,542	58,851
FY2026	2	Jr./Sr. High Teacher #1-Benefits	1,049	729	729	729	729	729	1,080	729	729	729	729	729	9,416
FY2026	3	Jr./Sr. High Teacher #1-Separation Costs-NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	4	Jr./Sr. High Teacher #2 RIF-Wages; No replacement.	5,058	3,502	3,502	3,502	3,502	3,502	5,263	3,502	3,502	3,502	3,502	3,502	45,331
FY2026	5	Jr./Sr. High Teacher #2-Benefits	785	545	545	545	545	545	816	545	545	545	545	545	7,053
FY2026	6	Jr./Sr. High Teacher #2-Separation Costs-NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	7	Jr./Sr. High Teacher #3 RIF-Wages; No replacement.	8,277	5,636	5,636	5,636	5,636	5,636	8,454	5,636	5,636	5,636	5,636	5,636	73,091
FY2026	8	Jr./Sr. High Teacher #3-Benefits	2,287	1,879	1,879	1,879	1,879	1,879	2,383	1,948	1,948	1,948	1,948	1,948	23,806
FY2026	9	Jr./Sr. High Teacher #3-Separation Costs-NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	10	Blairwood Teacher #1 RIF-Wages; No replacement.	5,253	3,632	3,632	3,632	3,632	3,632	5,448	3,632	3,632	3,632	3,632	3,632	47,021
FY2026	11	Blairwood Teacher #1-Benefits	1,820	1,569	1,569	1,569	1,569	1,569	1,919	1,638	1,638	1,638	1,638	1,638	19,775
FY2026	12	Blairwood Teacher #1-Separation Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	13	Blairwood Para #1 RIF-Wages; No replacement.	2,955	1,970	1,970	1,970	1,970	1,970	2,955	1,970	1,970	1,970	1,970	1,970	25,610
FY2026	14	Blairwood Para #1-Benefits	1,239	1,086	1,086	1,086	1,086	1,086	1,293	1,140	1,140	1,140	1,140	1,140	13,661
FY2026	15	Blairwood Para #1-Separations Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	16	Blairwood Para #2 RIF-Wages; No replacement.	2,964	1,976	1,976	1,976	1,976	1,976	2,964	1,976	1,976	1,976	1,976	1,976	25,688
FY2026	17	Blairwood Para #2-Benefits	506	353	353	353	353	353	507	354	354	354	354	354	4,546
FY2026	18	Blairwood Para #2-Separations Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	19	Blairwood Cook #1 RIF; Subsidy to Fund 006 reduced.													0
FY2026	20	Waste Water Treatment Plant Design													26,825
FY2026	21	Waste Water Treatment Plant Replacement													0
		Total Proposed Expenditure Reductions:	38,811	27,419	27,419	27,419	27,419	27,419	39,884	27,611	27,611	27,611	27,611	27,611	380,674

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Implement Year	Item Description (position eliminated, budget item reduced, etc.)	FY2025												Total FY2025	
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		
FY2026	1 Jr./Sr. High Teacher #1-RIF-Wages; No replacement.	6,813	4,542	4,542	4,542	4,542	6,813	4,542	4,542	4,542	4,542	4,542	4,542	6,813	61,317
FY2026	2 Jr./Sr. High Teacher #1-Benefits	1,080	729	729	729	729	1,080	729	729	729	729	729	729	1,080	9,800
FY2026	3 Jr./Sr. High Teacher #1-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	4 Jr./Sr. High Teacher #2-RIF-Wages; No replacement.	5,253	3,632	3,632	3,632	3,632	5,448	3,632	3,632	3,632	3,632	3,632	3,632	5,448	48,837
FY2026	5 Jr./Sr. High Teacher #2-Benefits	816	565	565	565	565	846	565	565	565	565	565	565	846	7,595
FY2026	6 Jr./Sr. High Teacher #2-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	7 Jr./Sr. High Teacher #3-RIF-Wages; No replacement.	8,454	5,636	5,636	5,636	5,636	8,454	5,636	5,636	5,636	5,636	5,636	5,636	8,454	76,086
FY2026	8 Jr./Sr. High Teacher #3-Benefits	2,383	1,948	1,948	1,948	1,948	2,383	2,022	2,022	2,022	2,022	2,022	2,022	2,457	25,124
FY2026	9 Jr./Sr. High Teacher #3-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	10 Blairwood Teacher #1-RIF-Wages; No replacement.	5,448	3,762	3,762	3,762	3,762	5,643	3,762	3,762	3,762	3,762	3,762	3,762	5,643	50,592
FY2026	11 Blairwood Teacher #1-Benefits	1,919	1,658	1,658	1,658	1,658	1,949	1,732	1,732	1,732	1,732	1,732	1,732	2,023	21,182
FY2026	12 Blairwood Teacher #1-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	13 Blairwood Para #1-RIF-Wages; No replacement.	2,955	1,970	1,970	1,970	1,970	2,955	1,970	1,970	1,970	1,970	1,970	1,970	2,955	26,595
FY2026	14 Blairwood Para #1-Benefits	1,293	1,140	1,140	1,140	1,140	1,293	1,197	1,197	1,197	1,197	1,197	1,197	1,350	14,478
FY2026	15 Blairwood Para #1-Separations Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	16 Blairwood Para #2-RIF-Wages; No replacement.	2,964	1,976	1,976	1,976	1,976	2,964	1,976	1,976	1,976	1,976	1,976	1,976	2,964	26,676
FY2026	17 Blairwood Para #2-Benefits	507	354	354	354	354	507	354	354	354	354	354	354	507	4,705
FY2026	18 Blairwood Para #2-Separations Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	19 Blairwood Cook #1-RIF; Subsidy to Fund 006 reduced.														0
FY2026	20 Waste Water Treatment Plant Design														26,825
FY2026	21 Waste Water Treatment Plant Replacement														0
	Total Proposed Expenditure Reductions:	39,884	27,911	27,911	27,911	27,911	40,334	28,117	28,117	28,117	28,117	28,117	28,117	67,365	399,812

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Implement Year	Description (Position eliminated, budget item reduced, etc.)	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total FY2025
FY2025														
EXPENDITURE REDUCTIONS - Enter each expenditure														
FY2026	1 Jr./Sr. High Teacher #1 RIF-Wages; No replacement.	4,542	4,542	4,542	4,542	4,542	6,813	4,542	4,542	4,542	4,542	4,542	6,813	59,046
FY2026	2 Jr./Sr. High Teacher #1-Benefits	729	729	729	729	729	1,080	729	729	729	729	729	1,080	9,452
FY2026	3 Jr./Sr. High Teacher #1-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	4 Jr./Sr. High Teacher #2 RIF-Wages; No replacement.	3,632	3,762	3,762	3,762	3,762	5,643	3,762	3,762	3,762	3,762	3,762	5,643	48,776
FY2026	5 Jr./Sr. High Teacher #2-Benefits	565	585	585	585	585	876	585	585	585	585	585	876	7,584
FY2026	6 Jr./Sr. High Teacher #2-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	7 Jr./Sr. High Teacher #3 RIF-Wages; No replacement.	5,636	5,636	5,636	5,636	5,636	8,454	5,636	5,636	5,636	5,636	5,636	8,454	73,268
FY2026	8 Jr./Sr. High Teacher #3-Benefits	2,022	2,022	2,022	2,022	2,022	2,457	2,101	2,101	2,101	2,101	2,101	2,536	25,605
FY2026	9 Jr./Sr. High Teacher #3-Separation Costs=NONE	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	10 Blairwood Teacher #1 RIF-Wages; No replacement.	3,762	3,762	3,762	3,762	3,762	5,643	3,762	3,762	3,762	3,762	3,762	5,643	48,906
FY2026	11 Blairwood Teacher #1-Benefits	1,732	1,732	1,732	1,732	1,732	2,023	1,811	1,811	1,811	1,811	1,811	2,102	21,837
FY2026	12 Blairwood Teacher #1-Separation Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	13 Blairwood Para #1 RIF-Wages; No replacement.	1,970	1,970	1,970	1,970	1,970	2,955	1,970	1,970	1,970	1,970	1,970	2,955	25,610
FY2026	14 Blairwood Para #1-Benefits	1,197	1,197	1,197	1,197	1,197	1,350	1,258	1,258	1,258	1,258	1,258	1,411	15,034
FY2026	15 Blairwood Para #1-Separations Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	16 Blairwood Para #2 RIF-Wages; No replacement.	1,976	1,976	1,976	1,976	1,976	2,964	1,976	1,976	1,976	1,976	1,976	2,964	25,688
FY2026	17 Blairwood Para #2-Benefits	354	354	354	354	354	507	354	354	354	354	354	507	4,557
FY2026	18 Blairwood Para #2-Separations Costs=None	0	0	0	0	0	0	0	0	0	0	0	0	0
FY2026	19 Blairwood Cook #1 RIF; Subsidy to Fund 006 reduced.													
FY2026	20 Waste Water Treatment Plant Design													
FY2026	21 Waste Water Treatment Plant Replacement													
Total Proposed Expenditure Reductions:		28,117	28,267	28,267	28,267	28,267	40,765	28,486	28,486	28,486	28,486	28,486	67,809	392,188

**Jefferson Township Local (Montgomery)
PRECAUTION WRITTEN PLAN WORKBOOK**

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

FY2025 Fall Forecast Submission

Forecast Line	Updated Forecast (Reflects Changes in Assumptions)			Plan Impact (Expenditure Reductions and Revenue Enhancements)			Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)			
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	2,816,149	2,796,506	2,853,683	2,903,102	2,910,371	0	0	0	0	0
01.020 Tangible Personal Property Tax	406,509	406,162	416,760	429,976	431,177	0	0	0	0	0
01.030 Income Tax	0	0	0	0	0	0	0	0	0	0
01.035 Unrestricted State Grants-in-Aid	2,039,488	2,251,902	2,338,564	2,530,067	2,569,285	0	0	0	0	0
01.040 Restricted State Grants-in-Aid	473,088	500,726	513,469	528,199	521,421	0	0	0	0	0
01.045 Restricted Federal Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0	0	0
01.050 State Share of Local Property Taxes	436,186	436,889	442,400	447,905	448,054	0	0	0	0	0
01.060 All Other Revenues	464,247	453,590	457,977	462,408	466,883	110,225	100,000	100,000	100,000	100,000
01.070 Total Revenues	6,635,667	6,845,775	7,022,853	7,301,657	7,347,191	110,225	100,000	100,000	100,000	100,000
Other Financing Sources										
02.010 Proceeds from Sale of Notes	0	0	0	0	0	0	0	0	0	0
02.020 State Emergency Loans and Advancements (Approved)	0	0	0	0	0	0	0	0	0	0
02.040 Operating Transfers-In	0	0	0	0	0	0	0	0	0	0
02.050 Advances-In	156,575	25,000	25,000	25,000	25,000	0	0	0	0	0
02.060 All Other Financing Sources	27,697	28,251	28,533	28,533	28,533	0	0	0	0	0
02.070 Total Other Financing Sources	184,272	53,251	53,533	53,533	53,533	0	0	0	0	0
02.080 Total Revenues and Other Financing Sources	6,819,939	6,899,026	7,076,386	7,355,190	7,400,724	110,225	100,000	100,000	100,000	100,000
Expenditures										
03.010 Personal Services	2,856,458	2,810,544	2,857,415	2,911,932	2,968,920	0	(238,625)	(275,592)	(290,103)	(281,294)
03.020 Employees' Retirement/Insurance Benefits	912,657	926,309	964,176	1,005,477	1,049,429	0	(67,623)	(78,257)	(82,884)	(84,069)
03.030 Purchased Services	4,112,847	4,173,549	4,235,679	4,299,281	4,364,399	0	17,200	0	0	0
03.040 Supplies and Materials	167,862	169,540	171,236	171,236	171,236	0	0	0	0	0
03.050 Capital Outlay	46,224	46,686	47,153	47,153	47,153	0	439,400	0	0	0
03.060 Intergovernmental	0	0	0	0	0	0	0	0	0	0
Debt Service:										
04.010 Principal-All (Historical Only)	0	0	0	0	0	0	0	0	0	0
04.020 Principal-Notes	0	0	0	0	0	0	0	0	0	0
04.030 Principal-State Loans	0	0	0	0	0	0	0	0	0	0
04.040 Principal-State Advancements	0	0	0	0	0	0	0	0	0	0
04.050 Principal-HB 264 Loans	0	0	0	0	0	0	0	0	0	0
04.055 Principal-Other	0	0	0	0	0	0	0	0	0	0
04.060 Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0
04.300 Other Objects	136,183	137,707	139,249	140,727	140,727	0	0	0	0	0
04.500 Total Expenditures	8,232,231	8,264,335	8,414,908	8,575,806	8,743,864	0	150,352	(353,849)	(372,987)	(365,363)
Other Financing Uses										
05.010 Operating Transfers-Out	75,000	75,000	75,000	75,000	75,000	0	(26,825)	(26,825)	(26,825)	(26,825)
05.020 Advances-Out	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0
05.030 All Other Financing Uses	0	0	0	0	0	0	0	0	0	0
05.040 Total Other Financing Uses	100,000	100,000	100,000	100,000	100,000	0	(26,825)	(26,825)	(26,825)	(26,825)
05.050 Total Expenditures and Other Financing Uses	8,332,231	8,364,335	8,514,908	8,675,806	8,843,864	0	123,527	(380,674)	(399,812)	(392,188)
06.010 Excess of Revenues over (under) Expenditures (2,080 less 5,050)	(1,512,292)	(2,465,309)	(1,438,522)	(1,320,616)	(1,443,140)	110,225	(23,527)	480,674	499,612	492,188
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,165,311	2,653,019	1,187,710	(250,812)	(1,571,428)	4,165,311	2,763,244	1,274,408	316,560	(504,244)

**Jefferson Township Local (Montgomery)
PRECAUTION WRITTEN PLAN WORKBOOK**

FORECAST TO BE ADOPTED AFTER PLAN IS APPROVED BY DEW

Forecast Line	Updated Forecast (Reflects Changes in Assumptions)				Plan Impact (Expenditure Reductions and Revenue Enhancements)				Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)			
	FY2025	FY2026	FY2027	FY2028	FY2025	FY2026	FY2027	FY2028	FY2025	FY2026	FY2027	FY2028
07.020 Cash Balance June 30	2,653,019	1,187,710	(250,812)	(1,571,428)	0	0	0	0	2,763,244	1,274,408	316,560	(504,244)
08.010 Estimated Encumbrances June 30	0	0	0	(3,012,568)	0	0	0	0	0	0	0	(1,453,196)
Reserve of Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0
09.010 Textbooks and Instructional Materials	0	0	0	0	0	0	0	0	0	0	0	0
09.020 Capital Improvements	0	0	0	0	0	0	0	0	0	0	0	0
09.030 Budget Reserve	0	0	0	0	0	0	0	0	0	0	0	0
09.040 DPIA	0	0	0	0	0	0	0	0	0	0	0	0
09.044 Fiscal Stabilization	0	0	0	0	0	0	0	0	0	0	0	0
09.050 Debt Service	0	0	0	0	0	0	0	0	0	0	0	0
09.060 Property Tax Advances	0	0	0	0	0	0	0	0	0	0	0	0
09.070 Bus Purchases	0	0	0	0	0	0	0	0	0	0	0	0
09.080 Reserve of Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0
10.010 Fund Balance June 30 for Certification of Appropriations	2,653,019	1,187,710	(250,812)	(1,571,428)	0	0	0	0	2,763,244	1,274,408	316,560	(504,244)
Revenue from Replacement/Renewal Levies	0	0	0	0	0	0	0	0	0	0	0	0
11.010 Income Tax - Renewal	0	0	0	0	0	0	0	0	0	0	0	0
11.020 Property Tax - Renewal or Replacement	0	0	0	0	0	0	0	0	0	0	0	0
11.300 Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	0	0	0	0	0	0	0
12.010 Fund Balance 6/30 for Certification of Contracts, Salaries, Other Revenue from New Levies	2,653,019	1,187,710	(250,812)	(1,571,428)	0	0	0	0	2,763,244	1,274,408	316,560	(504,244)
13.010 Income Tax - New	0	0	0	0	0	84,769	1,011,483	1,527,282	0	84,769	1,011,483	1,527,282
13.020 Property Tax - New	0	0	0	0	0	0	0	0	0	0	0	0
13.030 Cumulative Balance of New Levies	0	0	0	0	0	84,769	1,096,252	2,623,534	0	84,769	1,096,252	2,623,534
14.010 Revenue from Future State Advancements	0	0	0	0	0	0	0	0	0	0	0	0
Cumulative State Advancements	0	0	0	0	0	0	0	0	0	0	0	0
15.010 Unreserved Fund Balance June 30	2,653,019	1,187,710	(250,812)	(1,571,428)	0	110,225	100,000	100,000	2,763,244	1,359,177	1,412,812	2,119,290
Impact of Changes:												
Revenue Enhancements:	110,225	100,000	100,000	100,000	100,000	100,000	100,000	100,000	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	1,626,419	1,626,419	1,626,419	1,626,419	1,626,419	1,626,419	1,626,419
Expense Reductions:	0	(123,527)	380,674	399,812	392,188	392,188	392,188	392,188	392,188	392,188	392,188	392,188
Reserves and Encumbrances:	0	0	0	0	0	0	0	0	0	0	0	0
Annual:	110,225	61,242	1,492,157	2,027,094	2,118,607	2,118,607	2,118,607	2,118,607	2,118,607	2,118,607	2,118,607	2,118,607
Cumulative:	110,225	171,467	1,663,624	3,690,718	5,809,325	5,809,325	5,809,325	5,809,325	5,809,325	5,809,325	5,809,325	5,809,325
Deficits Eliminated?												
YES	YES	YES	YES	YES	NO	NO	NO	NO	NO	NO	NO	NO
(Line 10.010)	(Line 10.010)	(Line 10.010)	(Line 10.010)	(Line 10.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)	(Line 12.010)
Deficit Spending Eliminated?												
(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)	(Line 6.010)
NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
(1,402,057)	(1,488,836)	(957,848)	(820,804)	(948,952)	(948,952)	(948,952)	(948,952)	(948,952)	(948,952)	(948,952)	(948,952)	(948,952)

Resolution: 25.084

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 template and narrative on:

02/24/2025

(Enter Date of BOE Approval)

Maureen J. Talley
Board President

[Signature]
Superintendent

[Signature]
Treasurer

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

Item Description (unexpected change in funding, etc.)

PLAN ITEMS NOT REQUIRED TO BE INCLUDED IN THE FYF UPDATE -only enter plan items which will not be acted upon by the board of education during the current fiscal year.

Check Totals:

Forecast Line	FY2027												Total FY2027			
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun				
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Proposed Changes:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

FORECAST REFLECTING ALL PLAN ITEMS

Forecast Line	Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)					Impact of Subsequent Plan Items to be Implemented After Aug. 31st but in advance of YR3					Forecast Reflecting All Plan Items				
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
01.010 General Property Tax (Real Estate)	2,816,149	2,796,506	2,853,683	2,903,102	2,910,371	-	-	-	-	-	2,816,149	2,796,506	2,853,683	2,903,102	2,910,371
01.020 Tangible Personal Property Tax	406,509	406,162	416,760	429,976	431,177	-	-	-	-	-	406,509	406,162	416,760	429,976	431,177
01.030 Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.035 Unrestricted State Grants-in-Aid	2,039,488	2,251,902	2,338,564	2,530,067	2,569,285	-	-	-	-	-	2,039,488	2,251,902	2,338,564	2,530,067	2,569,285
01.040 Restricted State Grants-in-Aid	473,083	500,726	513,469	528,199	521,421	-	-	-	-	-	473,083	500,726	513,469	528,199	521,421
01.045 Restricted Federal Grants-in-Aid - SFSF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
01.050 State Share of Local Property Taxes	436,186	436,889	442,400	447,905	448,054	-	-	-	-	-	436,186	436,889	442,400	447,905	448,054
01.060 All Other Revenues	574,472	553,590	557,977	562,408	566,883	-	-	-	-	-	574,472	553,590	557,977	562,408	566,883
01.070 Total Revenues	6,745,892	6,945,775	7,122,853	7,401,657	7,447,191	-	-	-	-	-	6,745,892	6,945,775	7,122,853	7,401,657	7,447,191
Other Financing Sources															
02.010 Proceeds from Sale of Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.020 State Emergency Loans and Advancements (Approved)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.040 Operating Transfers-In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02.050 Advances-In	156,575	25,000	25,000	25,000	25,000	-	-	-	-	-	156,575	25,000	25,000	25,000	25,000
02.060 All Other Financing Sources	27,697	28,251	28,533	28,533	28,533	-	-	-	-	-	27,697	28,251	28,533	28,533	28,533
02.070 Total Other Financing Sources	184,272	53,251	53,533	53,533	53,533	-	-	-	-	-	184,272	53,251	53,533	53,533	53,533
02.080 Total Revenues and Other Financing Sources	6,930,164	6,999,026	7,176,386	7,455,190	7,500,724	-	-	-	-	-	6,930,164	6,999,026	7,176,386	7,455,190	7,500,724
Expenditures															
03.010 Personal Services	2,856,458	2,571,919	2,581,823	2,621,829	2,687,626	-	-	-	-	-	2,856,458	2,571,919	2,581,823	2,621,829	2,687,626
03.020 Employees' Retirement/Insurance Benefits	912,657	858,686	885,919	921,593	965,360	-	-	-	-	-	912,657	858,686	885,919	921,593	965,360
03.030 Purchased Services	4,112,847	4,190,749	4,235,679	4,299,281	4,364,399	-	-	-	-	-	4,112,847	4,190,749	4,235,679	4,299,281	4,364,399
03.040 Supplies and Materials	167,862	169,540	171,236	171,236	171,236	-	-	-	-	-	167,862	169,540	171,236	171,236	171,236
03.050 Capital Outlay	46,224	486,086	47,153	47,153	47,153	-	-	-	-	-	46,224	486,086	47,153	47,153	47,153
03.060 Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:															
04.010 Principal-All (Historical Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.020 Principal-Notes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.030 Principal-State Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.040 Principal-State Advancements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.050 Principal-HB 264 Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.055 Principal-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.060 Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04.300 Other Objects	136,183	137,707	139,249	140,727	140,727	-	-	-	-	-	136,183	137,707	139,249	140,727	140,727
04.500 Total Expenditures	8,232,231	8,414,687	8,061,059	8,202,819	8,376,501	-	-	-	-	-	8,232,231	8,414,687	8,061,059	8,202,819	8,376,501
Other Financing Uses															
05.010 Operating Transfers-Out	75,000	48,175	48,175	48,175	48,175	-	-	-	-	-	75,000	48,175	48,175	48,175	48,175
05.020 Advances-Out	25,000	25,000	25,000	25,000	25,000	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000
05.030 All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05.040 Total Other Financing Uses	100,000	73,175	73,175	73,175	73,175	-	-	-	-	-	100,000	73,175	73,175	73,175	73,175
05.050 Total Expenditures and Other Financing Uses	8,332,231	8,487,862	8,134,234	8,275,994	8,449,676	-	-	-	-	-	8,332,231	8,487,862	8,134,234	8,275,994	8,449,676
06.010 Excess of Revenues over (under) Expenditures (2,680 less 5,050)	(1,402,067)	(1,488,836)	(537,846)	(820,804)	(948,952)	-	-	-	-	-	(1,402,067)	(1,488,836)	(537,846)	(820,804)	(948,952)
07.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	4,165,311	2,763,244	1,274,408	316,560	(504,244)	-	-	-	-	-	4,165,311	2,763,244	1,274,408	316,560	(504,244)
07.020 Cash Balance June 30	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)	-	-	-	-	-	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)
08.010 Estimated Encumbrances June 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservation of Fund Balance															
09.010 Textbooks and Instructional Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.020 Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.030 Budget Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.040 DPIA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Jefferson Township Local (Montgomery)

PRECAUTION WRITTEN PLAN WORKBOOK

FY2025 Fall Forecast Submission

FORECAST REFLECTING ALL PLAN ITEMS

Forecast Line	Required Forecast Update (Reflects Plans to be Implemented by Aug. 31st)				Impact of Subsequent Plan Items to be Implemented After Aug. 31st but in advance of YR3				Forecast Reflecting All Plan Items						
	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029	FY2025	FY2026	FY2027	FY2028	FY2029
09.044 Fiscal Stabilization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.050 Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.060 Property Tax Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09.070 Bus Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.010 Fund Balance June 30 for Certification of Appropriations	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)	-	-	-	-	-	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)
Revenue from Replacement/Renewal Levies															
11.010 Income Tax - Renewal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.020 Property Tax - Renewal or Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.300 Cumulative Balance of Replacement/Renewal Levies	2,763,244	1,274,408	316,560	(504,244)	(1,453,196)	-	-	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	2,763,244	1,359,177	1,412,812	2,119,290	2,796,757

Impact of Changes in Assumptions:

Revenue Enhancements:	-
Renewals/New Levies/State Advances:	-
Expense Reductions:	-
Reserves and Encumbrances:	-
Annual:	-
Cumulative:	-

Deficits Eliminated?

YES	YES	YES	NO	NO
(Line 10.010)	(Line 10.020)	(Line 12.010)	(Line 12.010)	(Line 12.010)

Deficit Spending Eliminated?

(Line 6.010)	(Line 6.010-Renewals)
(1,402,067)	(1,486,136)
NO	NO
(920,804)	(946,952)
NO	NO