

Minutes of REGULAR Meeting

January 08, 2020

The Twinsburg City School District Board of Education met in REGULAR session on the above date at the Twinsburg High School L-Pod Large Conference Room, 10084 Ravenna Rd, Twinsburg, Ohio, at 7:14 p.m. The following Board Members were present: Mr. Curtis (President) Mrs. Davis (Vice-President), Mrs. DeFabio, Mr. Felber and Mrs. Gordon. Recordings of the Board of Education meeting are made as part of the official record and are kept at the Board Office. Video recordings and Board approved Minutes are available on the District's web site. Mr. Curtis, presiding, called the meeting to order.

20-035 **Amend Agenda**

Mr. Curtis moved and Mrs. Gordon seconded that the Twinsburg Board of Education Amend the Agenda and Remove Item J-17.

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.*

20-036 **Tax Budget**

Mr. Felber moved and Mrs. DeFabio seconded that the Twinsburg Board of Education, Summit County, Ohio, reviewed and approved the Tax Budget for the Twinsburg City School District for the Fiscal Year commencing July 1, 2020. See pages 13-26

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.*

**Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 20-041 to 20-043.**

20-037 **Employment**

That the Twinsburg Board of Education accepts the Certificated/Licensed Personnel and/or contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

ADMINISTRATIVE SUBSTITUTE – Certificated Staff Recommendation			
Name	Certification/Licensure	Effective	Daily Rate
Teringo, Louise	Principal K-8 License Principal 7-12 License	1/06/2020	\$345.00/day

20-038 **Employment**

That the Twinsburg Board of Education accepts the Classified Personnel and/or contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

ADMINISTRATIVE CONTRACT Classified Staff Recommendations				
Name	Position	Bldg.	Effective	Notes
Desmond, Mark	Transportation Supervisor	Transportation	1/11/2020	Originally approved on 12/11/19. Confirmation of effective date; Two-Year Limited Contract, 260 days, prorated for 2019/2020; compensation commensurate with Administrative Salary Schedule; replacing Adam House who resigned.

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<b>CONTRACTS</b>					
<b>Classified Staff Recommendations</b>					
<b>Name</b>	<b>Position</b>	<b>Bldg.</b>	<b>Rate</b>	<b>Effective</b>	<b>Notes</b>
Preisendorfer, Cheryl	Administrative Assistant to the Business Manager	BOE Office	Step 15, \$30.41/hr.	1/06/2020	260-day contract, prorated for the 2019/2020 school year; eight (8) hours per day; replaces C. Roberts who previously resigned.

<b>LEAVE OF ABSENCE</b>					
<b>Classified Staff Recommendations</b>					
<b>Name</b>	<b>Position</b>	<b>Bldg.</b>	<b>Effective</b>	<b>Days</b>	<b>Notes</b>
Graham, Janice	Bus Driver	Transportation	1/08/2020 & 1/09/2020	2 days	Authorized unpaid leave per the Superintendent
Johnson, Tania	Administrative Assistant	THS	1/07/2020 – 1/09/2020	3 days	Authorized unpaid leave per the Superintendent
Jones, Nina	Bus Driver	Transportation	1/08/2020 & 1/09/2020	2 days	Authorized unpaid leave per the Superintendent
Shula, Christy	Library Assistant	Bissell	4/30/2020 & 5/01/2020	2 days	Authorized unpaid leave per the Superintendent
Smoak, LaVeisha	Instructional Assistant	Dodge	1/30/2020 – 2/03/2020	2.5 days	Authorized unpaid leave per the Superintendent 0.5 day – 1/30/2020 1 day – 1/31/2020 1 day – 2/03/2020

<b>RESIGNATIONS</b>					
<b>Classified Staff Recommendations</b>					
<b>Name</b>	<b>Position</b>	<b>Bldg.</b>	<b>Effective</b>	<b>Notes</b>	
Preisendorfer, Cheryl	Secretary to the Director of Curriculum	BOE Office	1/06/2020	Contingent upon approval as Administrative Assistant to the Business Manager.	

### 20-039 Employment

That the Twinsburg Board of Education accepts the Supplemental Contract recommendations detailed in the attached Exhibit as per the dates, terms, and other applicable conditions specified, pending satisfactory ORC background check.

<b>EXTRACURRICULAR</b>				
<b>Name</b>	<b>Contract</b>	<b>Bldg.</b>	<b>Effective</b>	<b>% of Base</b>
Dostall, Samantha	Varsity Head Softball Coach	THS	2019/2020	14.00%

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motions approved.*

**20-040 Second Reading – By Laws**

Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education approves the first reading of the following revised Board of Education policies-bylaws:

0100	Revised Policy	Definitions (Bylaws)
0160	Revised Policy	Revised Bylaw – 0164 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.1 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.2 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.3 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0166 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0168 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0169.1 (Bylaws)
0130	Revised Policy	Revised Bylaw – 0131 Functions (Bylaws)
0140	Revised Policy	Revised Bylaw – 0141.2 Conflict of Interest (Bylaws)

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.*

**Mrs. Davis moved and Mrs. DeFabio seconded that the Twinsburg Board of Education adopt resolutions 20-041 to 20-053.**

**20-041 Policy – Second Reading**

That the Twinsburg Board of Education approves the first reading of the following new and revised Board of Education policies:

1240.01	Revised Policy	Non-Reemployment of the Superintendent (Administration)
6320	Revised Policy	Purchasing and Bidding (Finances)
6325	Revised Policy	Procurement – Federal Grants/Funds (Finances)
6423	Revised Policy	Use of Credit Cards (Finances)
6605	Revised Policy	Crowdfunding (Finances)
7540	Revised Policy	Technology (Property)
7540.02	Revised Policy	Web Accessibility, Content, Apps, and Services (Property)
7540.04	Revised Policy	Staff Technology Acceptable Use and Safety (Property)
7544	New Policy	Use of Social Media (Property)
8141	Revised Policy	Mandatory Reporting of Misconduct by Licensed Employees (Operations)
8400	Revised Policy	School Safety (Operations)
8403	New Policy	School Resource Officer (Operations)
8500	Revised Policy	Food Services (Operations)

**20-042 ORES/OPES Evaluator**

That the Twinsburg Board of Education approves administrator Andrea Walker as a credentialed evaluator for the purpose of the Ohio Teacher Evaluation System (OTES) and Ohio Principal Evaluation System (OPES) evaluations.

**20-043 Adoption - Curriculum**

That the Twinsburg Board of Education approves and adopts the Social Emotional Learning Standards. The adoption was approved at the Curriculum/Technology Meeting on December 9, 2019.

**20-044 Adoption - Curriculum**

That the Twinsburg Board of Education approves and adopts the revised *Music Production and Design Course of Study*. The adoption was approved by the District Curriculum/Technology Committee on December 9, 2019.

**20-045 Adoption - Curriculum**

That the Twinsburg Board of Education approves and adopts of the revised *Advanced Vocal Performance Techniques Course of Study*. The adoption was approved by the District Curriculum/Technology Committee on December 9, 2019.

**20-046 CC+ with TriC**

That the Twinsburg Board of Education approves the revised *College Credit Plus Memorandum of Understanding between Cuyahoga Community College and the Twinsburg City School District* for the 2019/2020 School Year.

**20-047 OSBA Membership**

That the Twinsburg Board of Education approves the 2020 Membership with the Ohio School Boards Association, and annual subscriptions for “OSBA Briefcase” and “School Management News” at a cost of \$8,317.

**20-048 OSBA Legal Assistant Fund**

That the Twinsburg Board of Education approves the Ohio School Boards Association, Legal Assistance Fund Consultant Service Contract for the calendar year 2020 at a cost of \$250.00.

**20-049 SLP - Mentor**

That the Twinsburg Board of Education approves Speech-Language Pathologist Sarah Quartieri for a 3.00% supplemental contract, prorated for the 2019/2020 school year, to serve in the role of mentor to provide support and formative assistance for a Speech Language Pathologist new to the profession who is required to complete a Speech-Language Pathology Clinical Fellowship as a licensure requirement

**20-050 Job Description**

That the Twinsburg Board of Education approves the revised Job Description for the Secretary to the Director of Curriculum.

**20-051 Sub Wage Rates**

That the Twinsburg Board of Education approves the following increases for the following substitute hourly classifications, effective January 1, 2020 due to the minimum wage increase:

<b>Classification</b>	<b>New Hourly Rate</b>	<b>Classification</b>	<b>New Hourly Rate</b>
Secretary	\$9.15	Instructional Assistant	\$9.15
Custodian/Janitor/ Maintenance	\$10.90	Mechanic	\$14.65
	\$10.90	Bus Driver	\$15.99

**20-052 Overnight Trip**

That the Twinsburg Board of Education approves a *Proposal for an Overnight/Extended Student Trip* for the Great Expectations Show Choir students from Twinsburg High School to travel to Decatur, Illinois for the Mt. Zion Show Choir Invitational on January 17, 2020 and returning on January 19, 2020. The cost of the trip will be paid for by the students with financial assistance provided by the Twinsburg Vocal Music Boosters

**20-053 Fallon Research Agreement**

That the Twinsburg Board of Education approves a *Research Authorization Agreement with Fallon Research & Communications, Inc.* to conduct a community phone survey regarding the *Conceptual Legacy Project*, at a cost of \$15,000.00. This is a General Fund expenditure.

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motions approved.*

**20-054 Approve Updated – By Laws**

Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education approves the revised Board of Education policies-bylaws:

0100	Revised Policy	Definitions (Bylaws)
0160	Revised Policy	Revised Bylaw – 0164 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.1 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.2 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0165.3 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0166 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0168 (Bylaws)
0160	Revised Policy	Revised Bylaw – 0169.1 (Bylaws)
0130	Revised Policy	Revised Bylaw – 0131 Functions (Bylaws)
0140	Revised Policy	Revised Bylaw – 0141.2 Conflict of Interest (Bylaws)

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.*

**20-055 Approve Updated – Policies**

Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education approves the new and revised Board of Education policies:

1240.01	Revised Policy	Non-Reemployment of the Superintendent (Administration)
6320	Revised Policy	Purchasing and Bidding (Finances)
6325	Revised Policy	Procurement – Federal Grants/Funds (Finances)
6423	Revised Policy	Use of Credit Cards (Finances)
6605	Revised Policy	Crowdfunding (Finances)
7540	Revised Policy	Technology (Property)
7540.02	Revised Policy	Web Accessibility, Content, Apps, and Services (Property)
7540.04	Revised Policy	Staff Technology Acceptable Use and Safety (Property)
7544	New Policy	Use of Social Media (Property)
8141	Revised Policy	Mandatory Reporting of Misconduct by Licensed Employees (Operations)
8400	Revised Policy	School Safety (Operations)
8403	New Policy	School Resource Officer (Operations)
8500	Revised Policy	Food Services (Operations)

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.*

**20-056 EXECUTIVE SESSION**

Mr. Curtis moved and Mrs. DeFabio seconded that the Twinsburg Board of Education meet in Executive Session at 8:22 p.m. to discuss the employment, and compensation of public employees, as per Board of Education Policy #0166 (A), to update the Board regarding an investigation of charges against a student, as per Board of Education Policy #0166 (B); and, to review negotiations with public employees concerning their compensation or other terms and conditions of employment per Board of Education Policy #0166 (E)

Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the motion approved.

The Board reconvened from Executive Session at approximately 9:12 p.m.  
The following members were present:  
Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.

**20-057 Adjournment**

Mr. Curtis moved and Mr. Felber seconded that the Twinsburg Board of Education adjourn at 9:13 p.m.

Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.  
The Board President declared the meeting adjourned.

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President of the Board

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Treasurer

# **TWINSBURG CITY SCHOOL DISTRICT**

**TAX BUDGET - ORC 5705.281  
For Fiscal Year  
Commencing July 1, 2020**

**FOR PRESENTATION  
AT THE  
JANUARY 08, 2020  
REGULAR BOARD MEETING**

**TRADITION OF EXCELLENCE**

**Prepared by  
Martin Aho  
Treasurer**

## **TAX BUDGET**

**The Tax Budget is a document required by Ohio Revised Code Section 5705.28 so that the County Budget Commission may set millage rates for taxing entities.**

A school district is required to approve a tax budget for the succeeding year, before January 15 each year and submit it to the County Tax Commission. The Tax Commission will review this document and use it to set millage for the coming year.

The Tax Budget is the first step in the budgetary process and is designed only for setting millage by the County Budget Commission. As part of this process the county will send the school district a Tax Schedule and an Official Certificate of Estimated Resources. The main purpose of these documents is to list the existing levies, the effective millage and assessed property values in each class.

Historically, the value of housing and commercial property has increased. However, the Housing Market/Home Mortgage collapse of 2008/2009, housing values actually declined adding to the complexity of the budget process. The County must take into consideration the effect of the current economic climate on the assessed property value duplicate while setting the rates.

Subsequently, the Board of Education will pass a resolution authorizing the County to collect the necessary tax levies as determined by the Budget Commission. Then the School District is to certify the levies to the County Fiscal Officer/Auditor by April 1st unless a later date is approved by the County. Close to the end of June the Board will be presented with a Temporary Appropriations Measure and generally in September the Board adopts the Permanent Appropriations Measure.

The General Fund budget presented here takes into consideration the most current Five-Year forecast. Differences result in fund groupings and efforts to set millage at the most favorable levels permitted by law. The Bond Retirement Fund numbers are based on the principal and interest due plus any associated Collection fees. The Permanent Improvement Fund is based on the available tax dollars projected for this fund.

The last column on Schedule 1 labeled *Tax Year 2019/ Collection Year 2020 Estimated Gross \$ Amount from Levy* has been reduced over time by the amount equal to the lost tangible personal property tax collections. The State of Ohio enacted legislation, HB66, that has eliminated the tax businesses pay on tangible personal property. This effectively eliminated a source of approximately twenty-five percent of Twinsburg School District's revenues.

This column has been relatively flat over the past several years due to the lack luster growth in the real estate markets. Additionally, HB 920 limits general current expense levies and emergency levies are set at a specific dollar amount and do not increase.

All other funds are based on historical numbers only. There are no guarantees that any fund including grant funds will continue at the same dollars into the future. Past results are no indication of future performance. These funds could experience reductions or increases in allocations. Also, the number of grants could decrease or increase depending on the state and federal budgets.

**In summary** - the millage is set by the County Tax Commission and we make a concerted effort to mix a little optimism with the estimated amount of tax revenue the school district will receive. This document should not be viewed as a stand-alone document but must be viewed as an integral part of the entire budgetary process.

Martin Aho, Treasurer



Minutes of REGULAR Meeting

January 08, 2020

**ALTERNATIVE TAX BUDGET INFORMATION**School Districts OnlySchool District Name OFFICE OF THE BOARD OF EDUCATION, TWINSBURG CITY SCHOOL DISTRICTFor the Fiscal Year Commencing July 1, 2020 Resolution: 20 - 036Board President Signature  Date January 8, 2020Fiscal Officer Signature  Date January 8, 2020**COUNTY OF SUMMIT****Background**

Substitute House Bill No. 129 (HB 129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships and park districts. This restriction is now removed.

**Ohio Revised Code Section 5705.281**

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

**County Budget Commission Duties**

The county budget commission must still certify rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34 and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

**County Budget Commission Action**

At a May 7, 2002 Summit County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (including schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis. (Original form for schools dated November 19, 2002).

**Alternative Tax Budget Information Filing Deadline**

The fiscal officer of a public school district must file one signed copy of this document with the Summit County Fiscal Officer, on or before January 20.

(Adopted 5/7/02)

## **GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION**

### **SCHEDULE 1**

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. Utilize the Summit County Budget Commission Certification of Tax Levy Estimate issued by the budget commission for the current year, and add any approved new levies.

In column I list the fund that will receive property tax revenue amount shown across, in column IX. In column II purpose refers to the following terms: current expenses, debt service, and permanent improvement. In column IX, identify the gross amount of property tax revenue requested from each levy.

### **SCHEDULE 2**

The general purpose of schedule 2 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the "tax year/collection year" involved.

ORC Section 5705.341 states in part; Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for ensuing fiscal year is clearly required by a budget properly and lawfully adopted under this chapter or by other information required per ORC 5705.281."

**Property Taxes include real estate taxes, public utility personal property taxes, homestead and rollback amounts.**

**Personal Property Tax Reimbursements include public utility personal property and tangible personal property reimbursement amounts.**

**Total Expenditures: all expenditure line items and transfers-out.**

### **SCHEDULE 3**

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue.

### **SCHEDULE 4**

The general purpose of schedule 4 is to provide inside millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

### **SCHEDULE 5**

The general purpose of schedule 5 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval for issuance of general obligation bonds and for the levy of property taxes outside the indirect debt limitation in amounts sufficient to make required payments on those bonds.

To determine the proper amount of millage required for voted debt service the budget commission is required to take into consideration the beginning estimated cash balance in the debt service fund for the "tax year/collection year" involved, in addition to the debt payment amounts.

### **SCHEDULE 6**

The general purpose of schedule 6 is to properly account for tax anticipation notes. See schedule 6 for more details.

## DIVISION OF TAXES LEVIED

List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies  
Include All Approved Property Tax Levies of the Taxing Authority

SCHEDULE 1									
I	II	III	IV	V	VI	VII	VIII	IX	
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O"	Type "O": Date Authorized by Voters MM/DD/YY	Levy Term Number of Years	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Tax Year 2019 Collection Year 2020 Estimated Gross \$ Amount from levy *	
GENERAL	Inside	No - I					4.97	4,604,810	
GENERAL	Curr. Expense	Yes - O	1976 & Prior	Cont.	68/NA	69/NA	22.74	6,657,700	
GENERAL	Curr. Expense	Yes - O	Add 11/6/79	Cont.	79/NA	80/NA	6.60	2,270,900	
GENERAL	Curr. Expense	Yes - O	Add 11/5/85	Cont.	86/NA	87/NA	4.88	2,308,000	
GENERAL	Curr. Expense	Yes - O	Add 11/6/12	Cont.	12/NA	13/NA	4.90	4,211,652	
GENERAL	Curr. Expense	Yes - O	Add 5/02/17	Cont.	17/NA	18/NA	6.90	6,034,849	
GENERAL	Curr. Expense	Yes - O	Renew 05/08/18	5	13/17	14/18	6.90	5,094,790	
EMERGENCY LEVY	Curr. Expense	Yes - O	Renew 11/02/10	10	11/20	12/21	6.90	4,919,827	
EMERGENCY LEVY	Curr. Expense	Yes - O	Renew 05/07/19	10	19/28	20/29	4.65	3,893,306	
CAPITAL PROJECTS	Perm. Improve	Yes - O	Renew 11/06/07	Cont.	08/NA	09/NA	2.75	1,969,480	
DEBT SERVICE HS	Bond Retmt	Yes - O	11/7/95.	25	95/20	96/21	5.36	1,957,800	
								43,923,114	

\* Do not add in personal property tax reimbursement amounts.

<b>STATEMENT OF FUND ACTIVITY</b>					
Always complete for General Fund. Also complete for any fund that will receive property tax.					
					<b>SCHEDULE 2</b>
	<b>FUND:</b>	<b>GENERAL FUND</b>			
Description	Previous Fiscal Year 7/1/2018 6/30/2019	Current Fiscal Year 7/1/2019 6/29/2020	Budget Year		7/1/2021 to 12/31/2021
			7/1/2020 to 12/31/2020	1/1/2021 to 6/30/2021	
Revenues:					
Property Taxes <i>(includes H/RB)</i>	37,584,085	38,795,584	19,997,917	19,997,917	20,247,917
Personal Prop. Tax Reimbursements	3,108,754	2,311,000	742,985	742,985	335,000
State Foundation	6,433,490	6,262,000	3,150,000	3,150,000	3,225,000
Income Tax	0	0	0	0	0
Transfers In	0	0	0	0	0
Other Revenues	2,041,887	2,000,000	1,000,000	1,000,000	1,000,000
<b>Total Revenues</b>	<b>49,168,215</b>	<b>49,368,584</b>	<b>24,890,902</b>	<b>24,890,902</b>	<b>24,807,917</b>
<b>Total Expenditures</b>	<b>48,008,250</b>	<b>51,720,000</b>	<b>26,300,000</b>	<b>26,300,000</b>	<b>27,000,000</b>
Revenues Over (Under) Expenditures	1,159,965	<b>(2,351,416)</b>	<b>(1,409,098)</b>	<b>(1,409,098)</b>	<b>(2,192,083)</b>
Beginning Cash Fund Balance	31,667,187	32,827,152	30,475,736	29,066,638	27,657,540
Ending Cash Fund Balance	32,827,152	30,475,736	29,066,638	27,657,540	25,465,457
Encumbrances (at fiscal year end)	855,999	0	0	0	0
Ending Unencumbered Balance	31,971,153	30,475,736	29,066,638	27,657,540	25,465,457
*Less: Reserve Balance Account for Budget Stabilization	0	0	0	0	0
<b>Balance for Certification of Appropriations</b>	<b>31,971,153</b>	<b>30,475,736</b>	<b>29,066,638</b>	<b>27,657,540</b>	<b>25,465,457</b>

\* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the general fund revenue for the preceding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

<b>STATEMENT OF FUND ACTIVITY</b>				
Always complete for General Fund. Also complete for any fund that will receive property tax.				
				<b>SCHEDULE 2</b>
	<b>FUND:</b>	<b>DEBT SERVICE</b>	<b>HIGH SCHOOL</b>	<b>95 Issue 002-9596</b>
Description	Previous Fiscal Year 7/1/2018 6/30/2019	Current Fiscal Year 7/1/2019 6/29/2020	Budget Year	
			7/1/2020 to 12/31/2020	Tax Year 2020/Collection Year 2021 1/1/2021 to 6/30/2021
Revenues: DS-002				
Property Taxes (includes H/RB)	1,852,821	1,963,444	978,900	978,900
Personal Prop. Tax Reimbursements	424,948	424,948	212,474	212,474
State Foundation	0	0	0	0
Income Tax	0	0	0	0
Transfers In	0	0	0	0
Other Revenues	0	0	0	0
<b>Total Revenues</b>	<b>2,277,770</b>	<b>2,388,392</b>	<b>1,191,374</b>	<b>1,191,374</b>
<b>Total Expenditures (Debt plus SC fees)</b>	<b>2,347,202</b>	<b>2,347,765</b>	<b>2,296,660</b>	<b>86,661</b>
Revenues Over (Under) Expenditures	(69,432)	40,627	(1,105,286)	1,104,713
Beginning Cash Fund Balance	1,261,828	1,192,396	1,233,023	127,737
Ending Cash Fund Balance	1,192,396	1,233,023	127,737	1,232,450
Encumbrances (at fiscal year end)	0	0	0	0
Ending Unencumbered Balance	1,192,396	1,233,023	127,737	1,232,450
*Less: Reserve Balance Account for Budget Stabilization	0	0	0	0
<b>Balance for Certification of Appropriations</b>	<b>1,192,396</b>	<b>1,233,023</b>	<b>127,737</b>	<b>94,893</b>

\* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the general fund revenue for the preceding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

### STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

Description	Previous Fiscal Year 7/1/2018 6/30/2019	Current Fiscal Year 7/1/2019 6/29/2020	Budget Year		7/1/2021 to 12/31/2021
			7/1/2020 to 12/31/2020	1/1/2021 to 6/30/2021	
FUND: CAPITAL PROJECTS FUND 003					
<b>SCHEDULE 2</b>					
Revenues: CP-003					
Property Taxes (includes H/RB)	1,925,285	1,969,480	984,740	984,740	984,740
Personal Prop. Tax Reimbursements	0	0	0	0	0
State Foundation	0	0	0	0	0
Income Tax	0	0	0	0	0
Transfers In	0	0	0	0	0
Other Revenues	30,000	0	0	0	0
<b>Total Revenues</b>	<b>1,955,285</b>	<b>1,969,480</b>	<b>984,740</b>	<b>984,740</b>	<b>984,740</b>
<b>Total Expenditures (PI plus SC fees)</b>	<b>1,207,801</b>	<b>2,197,000</b>	<b>1,000,000</b>	<b>950,000</b>	<b>1,000,000</b>
Revenues Over (Under) Expenditures	747,484	(227,520)	(15,260)	34,740	(15,260)
Beginning Cash Fund Balance	4,161,397	4,908,881	4,681,361	4,666,101	4,700,841
Ending Cash Fund Balance	4,908,881	4,681,361	4,666,101	4,700,841	4,685,581
Encumbrances (at fiscal year end)	760,742	500,000	0	450,000	0
Ending Unencumbered Balance	4,148,139	4,181,361	4,666,101	4,250,841	4,685,581
*Less: Reserve Balance Account for Budget Stabilization	0	0	0	0	0
<b>Balance for Certification of Appropriations</b>	<b>4,148,139</b>	<b>4,181,361</b>	<b>4,666,101</b>	<b>4,250,841</b>	<b>4,685,581</b>

\* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

## STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

	I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance	SCHEDULE 3
<b>SPECIAL REVENUE</b>							
018 PUBLIC SCHOOL SUPPORT	280,000		180,000	460,000	180,000	280,000	
019 OTHER GRANTS	50,000		20,000	70,000	20,000	50,000	
300 MUSIC/ATHLETICS	50,000		175,000	225,000	175,000	50,000	
451 NETWORK CONNECTIVITY	0		9,000	9,000	9,000	0	
467 STUDENT WELLNESS	0		200,000	200,000	200,000	0	
499 MISC-STATE GRANTS	0		25,000	25,000	25,000	0	
516 TITLE 6B - IDEA PART B	0		750,000	750,000	750,000	0	
551 LIMITED ENGLISH PRO (LEP)	0		10,000	10,000	10,000	0	
572 TITLE I	0		350,000	350,000	350,000	0	
587 PRESCHOOL - IDEA PART B	0		19,000	19,000	19,000	0	
590 IMPROV TEACHER QUIJALITY	0		100,000	100,000	100,000	0	
599 TITLE IV-A ENRICHMENT	0		31,000	31,000	31,000	0	
<b>TOTAL - SR</b>	<b>380,000</b>		<b>1,869,000</b>	<b>2,249,000</b>	<b>1,869,000</b>	<b>380,000</b>	

## STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

	<b>SCHEDULE 3</b>						
I	II	III	IV	V	VI	VII	
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance	
<b>SPECIAL REVENUE</b>							
<b>DEBT SERVICE - see Schedule 2</b>							
<b>CAPITAL PROJECTS</b>							
003 PERM IMPR - see Schedule 2							
004 BUILDING	90,000	0	0	90,000	0	90,000	
005 REPLACEMENT	100,000	0	0	100,000	0	100,000	
TOTAL - CP	190,000	0	0	190,000	0	190,000	



<b>STATEMENT OF FUND ACTIVITY</b>							
List All Funds Individually Unless Reported On Schedule 2							
I	II	III	IV	V	VI	VII	<b>SCHEDULE 3</b>
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance	
<b>ENTERPRISE</b>							
006 FOOD SERVICE	50,000		1,150,000	1,200,000	1,150,000	50,000	
009 UNIFORM SCHOOL SUPPLY	10,000		4,500	14,500	4,500	10,000	
012 ADULT EDUC	85,000		0	85,000	0	85,000	
<b>TOTAL - ENT</b>	145,000		1,154,500	1,299,500	1,154,500	145,000	
<b>INTERNAL SERVICE</b>							
014 SPECIAL ROTARY	125,000		150,000	275,000	150,000	125,000	
024 SELF INSURANCE	340,318		0	340,318	0	340,318	
<b>TOTAL - IS</b>	465,318		150,000	615,318	150,000	465,318	
<b>TRUST AND AGENCY</b>							
007 SPECIAL TRUST	480		0	480	0	480	
008 ENDOWMENTS <small>non-exp trust</small>	1,700		500	2,200	500	1,700	
022 AGENCY FUNDS	15,000		35,000	50,000	35,000	15,000	
200 STUDENT ACTIVITY	190,000		225,000	415,000	225,000	190,000	
<b>TOTAL - TA</b>	207,180		260,500	467,680	260,500	207,180	

<b>UNVOTED GENERAL OBLIGATION DEBT</b>						
Required: Include General Obligation Debt to be paid from Inside or Charter Millage, General Obligation Debt Being Paid by Other Sources, Special Obligation Bonds, and Revenue Bonds may be included for disclosure purposes.						
<b>SCHEDULE 4</b>						
I	II	III	IV	V	VI	VII
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Budget Year <small>July 1, 2020</small>	Principal and Interest Requirements		
				Budget Year	Tax Year 2020/Collection Year 2021	
			7/1/2020 to 12/31/2020	1/1/2021 to 6/30/2021	7/1/2021 to 12/31/2021	
-- -- NONE -- --						
<b>For Disclosure Purposes Res. 10-229 HB 264 ENERGY CONSERVATION LOAN</b>	8/23/2010	12/1/2025	1,050,000	203,219	23,516	198,516
<b>For Disclosure Purposes Res. 14-381 HB 264 ENERGY CONSERVATION LOAN</b>	11/19/2014	12/1/2028	526,641	60,065	8,569	60,975
Is paid from the General Fund with energy savings from lighting and HVAC upgrades						



## TAX ANTICIPATION NOTES

**SCHEDULE 6**

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name of the Special Debt Service Fund		
Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
August 2019 Real Estate		
February 2020 Real Estate		
Total		
Name Of Fund To Be Charged		

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Minutes of REGULAR Meeting

January 08, 2020

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