

Minutes of REGULAR Meeting

June 03, 2020

The Twinsburg City School District Board of Education met in REGULAR session on the above date at 7:00 p.m. The Meeting was convened in a Virtual Setting due to health and safety concerns attributed to the COVID-19 pandemic. The following board members were present: Mr. Curtis (President), Mrs. Davis (Vice-President), Mrs. DeFabio, Mr. Felber, and Mrs. Gordon. Also in attendance were Superintendent Powers, Treasurer Aho, and Business Manager Welker. Recordings and Board approved Minutes are available on the District's web site.

<https://www.youtube.com/channel/UCHdzLod1F1WVD03teMxeGrA/live>

Mr. Curtis, presiding, called the meeting to order.

Mr. Curtis speaking concerning George Floyd and the need to make this country a better place for all. That what makes us different makes us stronger. Let's embrace the difference.

Mrs. Powers reported on the Virtual Graduation at the Midway Drive-inn.

**Remonstrance** – Mr. Robert Peterman's opinion given via email – Thanked the District for its leadership during the pandemic. He felt BoE agenda was not being posted in a timely manner.

**Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 20-200 to 20-201.**

**20-200 Five Year Forecast**

That the Twinsburg Board of Education approves the Five-Year Forecast for School Year 2020-2024; See pages 178 – 185

**20-201 Twinsburg Library Tax Budget**

That the Twinsburg Board of Education, Summit County, Ohio, as statutory taxing authority for the Twinsburg Public Library, Resolves and approves the Twinsburg Public Library Alternative Tax Budget Information and forwards the Tax Budget to the Summit County Budget Commission

*Ayes: Mr. Curtis, Mrs. Davis, Mrs. DeFabio, Mr. Felber and Mrs. Gordon.*

*The Board President declared the motion approved.*

**Mrs. Davis moved and Mr. Felber seconded that the Twinsburg Board of Education adopt resolutions 20-202 to 20-209.**

**20-202 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.

CONTRACTS – Administrative - Certificated Staff Recommendations				
Name	Position	Bldg.	Effective	Notes
Hunnicut, Tajuana	Director of Pupil Services	District	8/01/20	Two-Year Limited Contract, 260 days; compensation commensurate with Administrative Salary Schedule; replacing D. Traphagen who is retiring.

Hunnicut, Tajuana	Director of Pupil Services	District	6/04/20 – 7/31/20	Consultant Contract; Up to fifteen (15) days prior to 8/01/20 at per diem rate; per the direction of the Superintendent.
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<b>EXTENDED DAY CONTRACTS - Certificated Staff Recommendations</b>			
<b>Name</b>	<b>Position</b>	<b>Bldg.</b>	<b>Extended Days 20/21 (@ per diem rate)</b>
Brennen, Tonia	School Counselor	THS	10 days
Hoffmann, Matthew	School Counselor	Bissell	10 days
Lewis, Kristie	School Counselor	THS	10 days
Lyndon, Cheryl	School Counselor	Dodge	10 days
Moau, Jacob	School Counselor	Dodge	10 days
Richards, Marcy	School Counselor	RBC	10 days
Rutkowski, Matt	School Counselor	THS	10 days
Wallace, Monica	School Counselor	RBC	10 days
Zsoldos, David	School Counselor	THS	10 days

#### 20-203 **Employment - Classified Staff Recommendations**

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.

<b>CONTRACTS Classified Staff Recommendations</b>					
<b>Name</b>	<b>Position</b>	<b>Bldg.</b>	<b>Rate</b>	<b>Effective</b>	<b>Notes</b>
Byrd, Anthony	Security Liaison	THS	\$19.60/hr.	5/11/20 – 5/30/20	Security coverage provided beyond regular work day. Ninety (90) hours total.
Fodor, Danette	Administrative Assistant	THS	Hourly rate per negotiated agreement	5/11/20 – 5/12/20	Eight (8) hours for needed work performed at THS during <i>Stay at Home Order</i> .
Schmook, Phillip	Security Liaison	THS	\$19.00/hr.	5/11/20 – 5/30/20	Security coverage provided beyond regular work day. Ninety (90) hours total.

*Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber*

*Nay: Mrs. DeFabio and Mrs. Gordon*

*The Board President declared the motions approved.*

**Mr. Felber moved and Mrs. Davis seconded that the Twinsburg Board of Education adopt resolutions 20-204 to 20-209.**

**20-204 Security**

That the Twinsburg Board of Education approves the following Deputies to provide security at the Twinsburg High School Virtual Commencement Ceremony Program on Sunday, May 31, 2020 at the Midway Drive-In Theater, in Ravenna, OH: Deputy Edward Kennedy, Deputy Robert James and Deputy Eric Noel. Deputies will be compensated at the rate of \$35 per hour and will work a minimum of four (4) hours each that evening.

**20-205 CC+ Agreement with Tri-C**

That the Twinsburg Board of Education approves the College Credit Plus Memorandum of Understanding between Cuyahoga Community College and the Twinsburg City School District for the 2020-2021 School Year.

**20-206 Second Reading – Policies**

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

1310	Revised Policy	Employment of the Treasurer (Administration)
1340	Revised Policy	Non-Reemployment of the Treasurer (Administration)
1615	New Policy	Use of Tobacco by Administrators (Administration)
3215	Revised Policy	Use of Tobacco by Professional Staff (Professional Staff)
4215	Revised Policy	Use of Tobacco by Classified Staff (Classified Staff)
5113.02	Revised Policy	School Choice Options (Students)
5200	Revised Policy	Attendance (Students)
5230	Revised Policy	Late Arrival and Early Dismissal (Students)
5350	Revised Policy	Student Mental Health and Suicide (Students)
5512	Revised Policy	Use of Tobacco (Students)
7300	Revised Policy	Disposition of Real Property/Personal Property (Property)
7434	Revised Policy	Use of Tobacco on School Premises (Property)
7440.03	New Policy	Small Unmanned Aircraft Systems (Property)
8400	Revised Policy	School Safety (Operations)
8403	Revised Policy	School Resource Officer (Operations)
8462	Revised Policy	Student Abuse and Neglect (Operations)
8500	Revised Policy	Food Services (Operations)

**20-207 Settlement Agreement**

That the Twinsburg Board of Education approves the *Settlement Agreement, Release and Waiver* for educational expenses for one (1) student receiving special education services outside the District, per the conditions outlined in the agreement; as sent to the Board under separate cover.

**20-208 Academic and Pay-to-Participate Fees**

That the Twinsburg Board of Education approves the Academic Fees and Pay-to-Participate Fees for the 2020/2021 School Year.

See Page 186 – 188

**20-209 Breakfast/Lunch Prices**

That the Twinsburg Board of Education approves the Breakfast and Lunch Prices for the 2020/2021 School Year:

Grade Levels	Price
All Grades, Breakfast	\$1.75
Kindergarten – Grade 3, Lunch	\$3.00
Grade 4 – Grade 6, Lunch	\$3.25
Grade 7 & 8, Lunch	\$3.25
Grade 9 – 12, Lunch	\$3.25

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Minutes of REGULAR Meeting

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June 03, 2020

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*Ayes: Mr. Curtis, Mrs. Davis, Mr. Felber and Mrs. Gordon*

*Nay: Mrs. DeFabio*

*The Board President declared the motions approved.*

**20-210 EXECUTIVE SESSION**

Mr. Curtis moved and Mrs. Davis seconded that the Twinsburg Board of Education meet in Executive Session at 8:23 p.m. to discuss the employment and compensation of public employees, as per Board of Education Policy #0166 (A), to discuss matters considered to be confidential by Federal Law or regulations or State statutes, as per BOE Policy #0166 (F), and to discuss specialized details of security arrangements and emergency response protocols where disclosure might reveal information that could jeopardize the District's security, as Per Board of Education Policy #0166 (G)..

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 10:51 p.m.

The following members were present:

Mr. Curtis, Mrs. Davis, and Mr. Felber.

**20-211 Adjournment**

Mr. Curtis moved and Mrs. Davis seconded that the Twinsburg Board of Education adjourn at 10:52 p.m.

Ayes: Mr. Curtis, Mrs. Davis, and Mr. Felber.

The Board President declared the meeting adjourned.

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President of the Board

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Treasurer

**TWINSBURG CITY  
SCHOOL DISTRICT**



***FIVE-YEAR FORECAST***

**For Fiscal Years 2020-2024**

**FY 2020**

May 27, 2020

# **TWINSBURG CITY SCHOOLS**

SUMMIT COUNTY

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2017, 2018 and 2019 Actual;  
Forecasted Fiscal Years Ending June 30, 2020 Through 2024

	Actual			Average Change	Forecasted				
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$27,999,439	\$31,945,079	\$34,720,292	11%	\$36,547,802	\$36,547,000	\$36,547,000	\$36,547,000	\$36,547,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-In-Aid	5,700,806	6,175,961	6,391,232	8%	5,950,893	5,300,000	5,900,000	5,900,000	5,900,000
1.040 Restricted State Grants-In-Aid	12,720	23,905	42,250	82%	41,890				
1.045 Restricted Federal Grants-In-Aid - GPSIF									
1.050 Property Tax Allocation	8,014,671	7,091,946	8,222,546	-12%	5,411,000	4,836,015	4,495,070	3,679,125	3,300,000
1.060 All Other Revenues	1,364,543	1,910,937	1,649,313	12%	1,849,363	1,650,000	1,650,000	1,650,000	1,650,000
1.070 Total Revenues	43,121,579	48,015,700	49,025,841	8.8%	49,800,748	48,433,015	48,592,070	47,776,125	47,397,000
<b>Other Financing Sources</b>									
2.040 Operating Transfers-In									
2.050 Advances-In	41,000	6,500	41,800	238%	5,000	20,000	20,000	20,000	20,000
2.060 All Other Financing Sources		90,032	100,874		245,075				
2.070 Total Other Financing Sources	41,000	96,532	142,674		250,075	20,000	20,000	20,000	20,000
2.080 Total Revenues and Other Financing Sources	43,162,579	48,015,232	49,168,515	8.7%	49,850,823	48,453,015	48,612,070	47,796,125	47,417,000
<b>Expenditures</b>									
3.010 Personnel Services	26,774,458	27,573,495	29,144,298	4.3%	30,489,000	31,775,500	32,969,000	33,802,000	34,915,000
3.020 Employees' Retirement/Insurance Benefits	9,930,410	10,990,999	11,109,839	5.9%	12,330,000	12,531,014	12,965,745	13,375,880	13,875,000
3.030 Purchased Services	4,699,034	5,076,403	5,355,847	4.8%	5,836,307	5,890,000	5,900,000	5,975,000	6,185,000
3.040 Supplies and Materials	947,478	928,574	1,132,091	10.0%	1,147,000	1,215,000	1,225,000	1,290,000	1,325,000
3.050 Capital Outlay	18,428	329,000	299,004	636%	273,090	210,000	369,000	210,000	210,000
Debt Service:									
4.050 Principal-IBS 264 Loans	213,912	220,493	222,131	2%	223,850	225,585	227,406	229,293	231,255
4.060 Interest and Fiscal Charges	114,005	103,496	92,412	-10%	82,400	89,701	58,449	47,132	35,745
4.300 Other Objects	571,414	654,054	677,577	9%	757,963	950,000	1,050,000	1,100,000	1,150,000
4.500 Total Expenditures	43,469,139	48,578,048	49,005,349	5.09%	51,141,890	52,800,800	54,044,600	55,195,385	57,727,000
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	19,550	155,221		267%	50,000				
5.020 Advances-Out	22,300	41,800	5,000	-1%	25,000	20,000	20,000	20,000	20,000
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	41,850	196,021	5,000	136%	75,000	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing Uses	43,510,989	48,774,069	49,010,349	5.04%	51,216,890	52,820,800	54,064,600	55,195,385	57,747,000
<b>Excess of Revenues and Other Financing Sources over (under)</b>	340,590	640,567	1,158,996		1,395,067	4,433,785	6,252,530	8,369,180	10,330,000
<b>Cash Balance July 1 - Excluding Proposed Renewal/Replacement and</b>	31,184,831	30,836,821	31,877,136	1%	32,837,154	31,471,267	27,037,502	20,784,971	12,395,811
7.010									
7.020 Cash Balance June 30	30,836,821	31,877,136	32,837,154	3%	31,471,267	27,037,502	20,784,971	12,395,811	2,095,811
8.010 Estimated Encumbrances June 30	902,585	1,252,200	935,969	4%	950,000				
<b>Fund Balance June 30 for Certification of Appropriations</b>	29,934,256	30,424,996	31,901,155	3%	30,521,267	27,037,502	20,784,971	12,395,811	2,095,811
<b>Revenue from Replacement/Renewal Levies</b>									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
<b>Fund Balance June 30 for Certification of Contracts, Salary Schedules and</b>	29,934,256	30,424,996	31,901,155	3%	30,521,267	27,037,502	20,784,971	12,395,811	2,095,811
12.010									
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	29,934,256	30,424,996	31,901,155	3%	30,521,267	27,037,502	20,784,971	12,395,811	2,095,811

## INTRODUCTION:

A prudent reader should not make assumptions or believe that this forecast by its nature conveys anything more than an indication of a probable future financial position of the School District. Events, COVID-19, and insights frequently do not occur as expected and will significantly alter outcomes and results of a forecast and assumptions. Therefore, professional sophistication, due diligence, caution, and care are required when using and interpreting forecast information.

The Five-year Forecast is a planning document for the Twinsburg City School District. The purpose is to increase the level of communication regarding the school's fiscal status. Forecasts are built on assumptions and current state and federal laws that *can*, *will* and *do* change over time. The forecast, numbers and assumptions while made in good faith cannot be guaranteed.

The Five-year Forecast is designed to provide the administration, board of education and the public a **general indication** of a possible future financial position of the School District based on information currently available to the School District. The reasonableness of this forecast and the accuracy of assumptions rests with the District's administration and the Board of Education.

<b>COMMITMENT TO FISCAL RESPONSIBILITY</b>	<b>COST PER PUPIL FY18</b>
An educated reader knows that forecasts are not built with the precision of a Swiss time piece. One just has to look at the front page of the Wall Street Journal to see that "XYZ" Company adjusts their yearly forecast to meet market pressures. Even CEOs with salaries in the millions of dollars and premier accounting departments have to make changes to their prognostications. The Benchmark for Twinsburg School District is reported by the ODE. It is the cost to educate each student. According to the FY19 CUPP Report Twinsburg spends \$11,596 per pupil. This is less than State Average, Similar Districts and many of our neighboring school districts. And while the Twinsburg School District spends less than comparable districts, the Twinsburg School District is recognized by the state and U.S. News & World Report as a high performing school district.	Solon \$15,897
	Bedford 15,211
	Hudson 14,298
	Nardonla 13,392
	Aurora 12,988
	State Avg. 12,472
	Similar Districts 12,702
	Twinsburg 11,688

The Five-year Forecast is a necessary tool focusing management's attention on future financial needs while facilitating strategic planning and discussion. The financial plan should provide for the optimal allocation of scarce resources in the delivery of services to our kids. What follows is our attempt to create a forecast using professional judgment within the philosophical base rooted in four key concepts. It is a look into the future through a snapshot of today.

- **REALISTIC** - We all want the best for our students. Yet there are economic realities that dictate what is possible for our school district. Our future should be realistic given our unique circumstances.
- **CAUTIOUS** - A cautious approach is neither overly optimistic nor pessimistic. It seeks the prudent path in predicting revenues and expenditures.
- **PROBABLE** - Given the current circumstances and the goals of our school district, this is the forecast that is most likely to occur.
- **SUPPORTABLE** - A good set of projections needs to include the rationale for assumptions. This is a combination of historical trends, current conditions and professional judgment about the trends.

In 1999 House Bill No. 412 mandated that school districts annually produce a five-year forecast by December 31 and update the forecast as necessary. The Forecast documents and provides the transparency necessary to keep all stakeholders informed of the District's projected financial position. If a district entered Fiscal Emergency, one could not claim "I did not know". Current statute requires the Forecast be submitted by November 30 with an update due in April or May.

It's important to note the Ohio Supreme Court has ruled (**DeRolph**) and reaffirmed its ruling through appeal that the current method of funding public education in Ohio is *Unconstitutional*. The legislature has made attempts to correct the funding method that overly relies on local property taxes, but to date the ruling has not been satisfied.

During these uncertain economic times the administration and Board of Education endeavor to contain expenditures and continue to examine areas to make future resource reallocations. Our goal is to create dynamic curriculum and safe learning environment that challenge all students' creative, analytical and critical thinking abilities and skills beyond standardized requirements.

**THE FORECAST** should be thought of as a Barometer showing the rise and fall in financial pressure. It is not an unwavering course with exacting routes and distances. If you think of it more as a GPS Navigation device the Forecast will show you your destination and "Recalculates" when obstacles and detours are encountered.



#### **ODE's FORECAST PURPOSE AND OBJECTIVES:**

1. To engage the local board of education and community in the long range planning and discussion of financial issues facing the school district,
2. To serve as a basis for determining the school district's ability to sign the "412 certificate",
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

The current fiscal year's forecasted expenditures include appropriations and encumbrances. Estimates of expenditures for the next four years are developed using the current year's data and trend analysis of past results. The School District's two major sources of revenue for the current fiscal year are property taxes as certified by the Summit County Fiscal Officer and State Foundation Aid from the ODE. As part of the administrations fiduciary duties, continual efforts are made to reduce expenditures and to find additional sources of revenues. *It is important to note that future forecasts will differ.* Decisions made at the State and Federal level, unknowns such as energy costs, health care premiums, the number of sick days used, and the educational mandates for student sub-groups will impact the future years as presented in the forecast.

The School District has made substantial efforts to contain and reduce costs. Through attrition and other cost cutting measures the School District cut \$2.6 million dollars from the 2013 budget. Negotiating labor contracts, upgrading equipment, consortium buying, grant opportunities, and scrutinizing personnel will help contain overall costs. In addition, the School District collects Pay-to Participate fees, extracurricular fees and academic course fees, similar to most every district throughout the State of Ohio.

#### **RECENT EVENTS:**

**JOB WELL DONE:** Twinsburg City School District continues to receive the highest academic ratings. U.S. News & World Report ranks Twinsburg High School number 44 out of 691 Ohio high schools! THS also ranked number 1197 in the U.S. out of more than 17,792 high schools. That is the top 7 percent nationally. The Board of Education and Administration are constantly looking at the data searching for areas to enhance educational results. In addition, the School District has received nineteen straight Certificates of Achievement for Excellence in Financial Reporting since 2000 and numerous Awards with Distinction given by Auditor of State's Office for obtaining a clean audit. While attaining these ratings and awards, the School District closely monitors expenditures looking for ways to reduce costs. As a result, Twinsburg School District's current per-pupil expenditures are well below the State's average.

**LEVY:** The Twinsburg School District has long appreciated the support of our local communities. On May 7, 2019 voters renewed a \$4 million Emergency levy. Previously, on May 2, 2017 voters approved a 6.9 mill levy generating approximately \$5.6 million. This new levy was necessary to fill the void created by the State of Ohio's reduction of the TPP payments/reimbursements.

**LEGISLATION:** There are two important state statutes that have capped the amount of tax dollars a school district can receive, or have completely eliminated it. In 1976, House Bill 920 (HB 920) was signed into law capping the amount of property tax collected. Consequently, property taxes cannot increase as a home's appraised value increases due to inflation. Secondly and very importantly is House Bill 66 (HB66). It was enacted July 1, 2005 eliminating the taxation of *Tangible Personal Property* (TPP). The TPP tax was a local source of revenue collected from local businesses. For Schools statewide, TPP collections in 2004 were estimated to be \$1.6 billion annually. For Twinsburg School District this lost revenue accounted for \$9.8 million annually or approximately 28% of revenues at the time this legislation was passed. High performing school districts with a large commercial/industrial base like Twinsburg, Solon, Bedford, Berea and Cuyahoga Heights are grappling with the loss of a significant amount of revenue.

**STATE OF THE STATE:** Past Governor Strickland in 2009 proposed a comprehensive reform of the then current school funding model with the intent of increasing the State's share of educational funding via targeted assistance. Next Governor, John Kasich discarded the Strickland model and redesigned the funding mechanism. At the same time bureaucrats have embraced legislation under the guise of educational choice to siphon away approximately 1 billion in tax dollars to charter schools, electronic schools, and profit based corporate educational enterprises. Charter Schools lack the transparency and accountability of traditional public schools. Charter schools attract the likes of Michael Milken, the "Junk Bond King", who according to an April 26, 1990 New York Times article "in U.S. District Court Tuesday he (Michael Milken) pleaded guilty to six felonies and agreed to put up \$600 million, \$200 million of that in fines, to settle the biggest fraud case in the history of the securities industry".

**FINANCIAL UNCERTAINTY:** The federal government's efforts to support the economy during the 2008 financial meltdown and the current COVID-19 pandemic has added trillions of dollars to an already staggering national debt. Hundreds of billions were paid to bail out banks and corporations that were deemed "Too Big to Fail". Greedy corporate executives walked away with pockets full of cash. As a consequence, the nation's is shifting from an economic crisis to a debt crisis! The national debt is over \$25 Trillion. Nearly fifteen percent of federal revenues are used to pay interest, second only to spending for the social programs of Health and Human Services, HUD and food stamps. As debt levels continue to grow to support the economy a larger and larger portion of the nation's budget will go to make debt payments. Unfortunately, the US economy is stumbling along on borrowed money and borrowed time. An ill wind is brewing.

## REVENUES:

### Line 1.010 - Real Estate Taxes

After decades of increases, Real Estate Valuations decreased following the Housing Market/ Home Mortgage fiasco 2008/2009. The Chrysler facility on Aurora Road closed March 2010. Subsequently, it was dismantled reducing taxable values from \$33.3 million and a loss to the School District in property taxes. The City grants property tax abatements for redevelopment projects. New construction and reappraisal have resulted in a slight increase in appraised valuations. Monitoring of real property tax collections is crucial as it represents over 70% of FY19 revenues. Collections may lag as the unemployed, due to COVID-19 struggle to pay their taxes similar to 2008/2009.



Line 1.020 – Tangible Personal Taxes (TPP)

HB 66 legislation enacted in 2005 eliminated the tax paid by businesses on virtually all Tangible Personal Property. This legislation set forth that the State would for five years fully reimburse districts the amount of lost revenues (\$1.6 billion). Then starting in tax year 2011 they would incrementally eliminate this reimbursement. A tax once under local control has been permanently eliminated and replaced by a State controlled Commercial Activity Tax (CAT). As the State eliminates the TPP/CAT reimbursements these dollars are used to fill the State's coffers at the expense of Local Governments. The State's biennium budgets have five times changed the laws governing the loss of TPP. For Twinsburg Schools the TPP tax collection in the base year 2004 was \$9.8 million and on line 1.020. For FY 18, the TPP reimbursement on line 1.050 was \$4 million – a reduction of \$5.8 million, equivalent to 6.5 mills. Twinsburg School District will permanently lose this revenue and potentially face **FISCAL EMERGENCY**.

Line 1.035 – Foundation Program

The Foundation Program is the State's aid program funding school district operations. Since September 2009, there has been FOUR State enacted School-Funding Models (SF-3, PASS, Bridge, and SFPR). In 2009 (HB 1), in 2011, and yet again in 2013 (HB59), the State renamed its Foundation Funding Program and redesigned the calculations. These redesigns have cost Twinsburg Schools a significant amount of funding by changing the calculations and capping increases. The June 2019 #2 SFPR indicates that Twinsburg School District should receive over \$9.2 million in State aid. However, after legislative actions, this funding is "Capped" at \$5.9 million. The result is a loss of \$3.26 million due to the "Cap".

Due to the COVID-19 Pandemic, the Governor of the State of Ohio cut the State's budget \$775 million and slashed \$355 million from education. The Twinsburg School District was reduced \$874,259 or 15% of State funding. The State may provide a capped offset payment of \$341,659. For fiscal year 2021, Foundation aid from the State will remain a highly uncertain portion of total revenue in light of recent the COVID-19 budget cuts. Additionally, this Five Year Forecast covers a time frame that includes two State Biennium Budget Cycles clearly decreasing forecasting confidence. Districts have neither control nor insight into the outcomes of future state budgets and legislative actions.

Charter schools, EdChoice and various "scholarships" and voucher programs erode local resources. For a student attending a charter school the Per Pupil State Aid is deducted from a School District at a rate Four times higher than actually received from the State. Moreover, charter schools operate outside many legal requirements and unfunded mandates while most historically receive failing results on the Ohio Department of Education's Report Card. Numerous instances of the misuse of funds have been uncovered by the State of Ohio Auditor. ECOT bilked the State out of \$80 million in 2016 and will likely never have to repay it.

Casino Money: Ohioans approved the establishment of four Casinos in Ohio. Estimates are Ohio Schools should receive approximately \$50 per pupil from casino generated revenues. Twinsburg Schools received \$210,677 in FY18 and \$217,296 in FY19.

Line 1.050 – Homestead and Rollback including Direct TPP payments

Homestead and Rollback payments represent the reimbursement of a 10% discount given property owners and an additional 2.5% discount is given to owner occupied parcels. Taxpayers were promised Real Estate tax relief when the State proposed the income tax in 1972. In 2013 HB59 ended this promise by denying the discount and reimbursement on all new levies. TPP direct reimbursement payments from the State's CAT Tax flows through line 1.050 as required by the Auditor of State. TPP Reimbursement was \$2,481,566 in FY18, \$1,979,417 in FY19 and will be reduced by about \$502,000 annually until it is gone/zero. A cumulative cash flow loss of \$7,534,933 over five years

Line 1.060 – All Other Sources

All other revenues include interest, tuition, student fees, rental charges, and miscellaneous receipts.

**EXPENDITURES:**Line 3.010 – Personal Services

Salaries for fiscal year 2020 are based upon the current contracts for teachers and staff. The Operational Change Plan cut approximately \$2.6 million in salaries and benefits from the FY13 budget. In light of

economic pressures and with salaries and benefits accounting for over 85 cents of every dollar spent the School District may need to reduce staffing levels as the COVID-19 economic pressures grow.

*Increasing pressure for additional staffing is a result of OTEs, Third Grade Reading Guarantee, Next Generation Testing, and the like. FY 14 saw the addition at the elementary level of two reading specialists to support struggling readers transcend the third grade reading guarantee. Five teachers were hired as academic coaches. The increasing demands for on-line testing resulted in the addition of three technology staff members. Increased FY 19 Staffing levels of Intervention Specialists, Preschool Staff, Reading and Math Supports, School Counselors, and Maker Space Staff have put markedly upward pressure on salaries and benefits. FY 20 welcomed the Director of Student Wellness, an Administrative Intern, Blended Learning Coach, Success Teacher, Music Teacher and additional staff to address the increasing special needs of students.*

Line 3.020 – Employee Retirement and Insurance

Fringe benefits are calculated as a percentage of total salaries and wages. Costs for benefits include 14% for retirement (STRS and SERS) and 1.45% for Medicare. Health Care (HC) costs increase annually and have tripled since 1999, continuing to out-pace inflation. The School District is a member of a HC Consortium that covers over 13,000 lives (shared services). It is self-funded and is required to maintain a statutory cash reserve. When the Consortium has a favorable claims year, reserves will exceed the required amount. The Consortium then rebates the excess reserves to the member districts via "Premium Holiday". Typically, there has been two premium holidays per year. FY19 had three.

Line 3.030 – Purchased Services

Purchase Services represent items from utility costs to liability insurance, to copier leases, to legal fees, to health/nursing related services, to behavioral health services, to tuition costs for students educated by other districts. The costs for services for special needs students, test scoring, and professional development are ever increasing. Tuition encompasses State deductions for charter and electronic schools, Peterson deductions, Autism deductions and direct payments for outplaced special needs students. These expenditures have increased from approximately \$500,000 in FY10 to approximately \$1.3 million in FY19.

The School District utilizes the buying power of the Ohio School Council Consortium for electricity and natural gas. The energy conservation project in FY 12 at the high school, mild winters and favorable natural gas pricing have positively impacted energy expenditures. As technology is becoming a greater partner of learning, there has been an increase in software utilization and in the costs for software licenses. Additionally, technology supports many administrative functions.

Line 3.040 – Supplies and Materials

Includes educational supplies, classroom consumables, as well as paper and cleaning supplies. Fuel, tires and repair parts for the School District's fleet of 40 plus buses are incorporated in this category. The School District participates in several purchasing consortiums to reduce expenditure costs on routine purchases.

Line 3.050 – Capital Outlay

The Permanent Improvement fund is used for capital expenditures. Current capital outlay expenditures are for the School District's one-to-one technology project to supply students with a Chromebook.

Line 4.300 – Other (Expenditures)

The major expenditures for this category are non-discretionary fees associated with the Summit County tax collection process in addition to fees the State charges. These fees are set by laws and cannot be changed or altered by the School District. Also in this category are audit costs, ESC costs, membership fees, etc.

Lines 4.020 to 4.060 – Repayment of Debt Service

The House Bill 264 Energy Conservation Project at the Twinsburg High School replaced lighting, boilers and HVAC controls. The \$2.6 million project is financed via reductions in utility costs line 3.030. A Federal Government program rebates a large portion of the interest expense back to the School District. A House Bill 264 project was completed at RB Chamberlin. There were lighting upgrades and an old boiler was replaced with a high efficiency machine to help reduce heating costs. Debt Service payments are made from this line utilizing a utility cost off-set.

### WHERE HAS ALL THE MONEY GONE?

A Cleveland Plain Dealer editorial from Sunday October 24, 2010 entitled "Schools need long-term FIXES, MONEY today" states "public schools are in deep, deep trouble." It continues with "... excellent districts are imperiled by a shrinking tax base, rising number of needy and disabled students, galloping costs for special education, equipment, textbooks and services and a tide of new unfunded state mandates." "These problems are likely to get worse..." These issues are still the same today.

At the national level, Federal spending has inflated the national debt to over \$24 trillion. At some point will the Federal Government reach the limits of deficit spending? Trillions of dollars have been spent to prop up the economy each time a national crisis occurs. After Nine-Eleven, after the 2008 Mortgage melt down and now for the COVID-19 pandemic. Unfortunately the greed in Washington DC will not curtail deficit spending between these crisis and may ultimately kill the "Golden Goose" US Economy.

Twinsburg School District currently has a significant fund balance. This is one-time money that will be used to balance the budget over the next several years. **THEN IT WILL BE GONE!!!** The Phase out of the TPP/CAT leaves the huge funding void as TPP/CAT Dollars are reduced and ultimately eliminated. The fund balance precipitously falls as these reimbursements are systematically eliminated.

#### CONCLUSION:

Future revenue streams are very soft numbers in light of the COVID-19 impact on the State's budget. The State's budget is for two years and the State does not provide any budget data beyond June 2021. Furthermore, HB66 demonstrates the State's ability and willingness to significantly alter the collection of Local Tax Revenues to benefit the State. The State Budget Bill HB66 enacted July 1, 2005, is still causing financial uncertainty and increasing the level of forecasting difficulty.

Twinsburg City School District continues to face significant challenges. The challenges are to provide an ever increasing level of services to children with diverse abilities, needs, backgrounds, cultures, and requirements. This must be done with a level of funding that is neither stable nor predictable. Numerous funding models, HB59, HB66, Senate Bill 5, Charter Schools, and expanding voucher programs are perniciously nibbling away at public education funding and negatively impacting our prognostication. Oftentimes factions and legislators are more concerned with their own special interests than what is best for the education of all students.

**The State is shifting the tax burden from the State to the local level by cutting the State's funding obligation. Locally, Boards of Education must make decisions that could require major budget cuts and staff reductions while deciding if replacement revenues could be supported.**

The significant fund balance as of June 30, 2019 will be gone in a very short period of time. Fund balance dollars will fill the void left by the loss of TPP and mask the structural operating deficit as the School District receives fewer and fewer dollars from the State. Ultimately, the local communities will determine the quality of the Twinsburg City School District.

If corporate sponsored action groups are permitted to continue to influence educational policies via campaign contributions, someday there may be communities in Ohio where public schools as we know them do not exist as greedy corporate carpet baggers syphon precious dollars for their own enrichment. Big money will always triumph over a nation fractured along divisive political leaders.

Respectfully Submitted  
Martin Aho, Treasurer/CFO

*Education costs money, but so does ignorance: Sir Claus Moser*

**Twinsburg City School District  
Student Fee Guidelines  
2020-2021**



Student fees were adopted by the Twinsburg Board of Education in 2012.  
The following is important information regarding the payment of fees for the 2020-2021 school year:

**Payment due dates:**

Fall Sports: Monday, August 17, 2020  
Club/Activity Fee: Due on September 28, 2020, December 7, 2020 or February 9, 2020, whichever of these due dates is closest to the start of the Club/Activity  
\*\*See advisor for questions or more information  
1<sup>st</sup> Semester Academic Fee/Course Fee: Friday, August 28, 2020  
Winter Sports: Monday, November 16, 2020  
2<sup>nd</sup> Semester Academic Fee/Course Fee: Friday, January 8, 2021  
Spring Sports: Monday, March 15, 2021

Any student who wishes to participate in extracurricular activities or athletics and does not have payment received in full by the due date will not be allowed to participate in any contests/scrimmages/events/meetings until payment is received.

### How do I pay my fees?

We encourage you to make payments online through EZ PAY. Simply click the Online Payment link found on the district's homepage at [www.twinsburg.k12.oh.us](http://www.twinsburg.k12.oh.us) and follow the prompts. There is a \$2.75 vendor service charge for each EZ PAY transaction (vendor service charge subject to change).

Payment can also be made by filling out the following form and submitting it along with payment to the building your child attends. Check or money order should be made payable to the "Twinsburg City School District". Please include your child's name on the memo line of the check/money order. To assist with record keeping, please submit a separate form and check for each child.

### Free/Reduced Lunch

\*If your child receives a Free Lunch the Academic Fee (including Course Fees) will be waived.  
 \*If your child receives a Reduced-Price Lunch the Academic Fee (including Course Fees) will be reduced by half.  
 \*Pay-to-Participate Fees will be reduced by 50% for students participating in the Free Lunch Program.  
 \*Pay-to-Participate Fees will be reduced by 25% for students participating in the Reduced-Price Lunch Program.

## Refund Policy

\*No refunds will be given for Academic Fees, including Course Fees.  
\*There are no refunds given if a student quits, is suspended, or is removed from an activity or sport for any disciplinary reason.  
\*If a student suffers a season-ending injury declared by a doctor's authorization then a family may apply for a pro-rated refund of the individual student's participation fee. For a refund to be granted, all uniforms and equipment must be handed in and participation with the team/club must cease entirely.

Paid participation does not guarantee that a student-athlete will play. The control and determination of playing time will remain the responsibility of the coaching staff.

Please contact the school office with questions regarding Academic Fees/Course Fees.  
Questions regarding EZ PAY, athletics or extracurricular activities, please contact Brian Fantone at [bfantone@twinsburgcsd.org](mailto:bfantone@twinsburgcsd.org) or 330-486-2480.

**Twinsburg City School District  
Student Fee Payment Form  
2020-2021**



To assist with record keeping, please submit a separate form and check for each child.

Name of Student: \_\_\_\_\_ Student ID: \_\_\_\_\_  
 Student Address: \_\_\_\_\_  
 Parent Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
 Family E-mail address: \_\_\_\_\_  
 School: \_\_\_\_\_ Grade: \_\_\_\_\_

Date Paid: \_\_\_\_\_ Check/Money Order number: \_\_\_\_\_

Please list fee to be paid including specific activities/sports, and their corresponding fees. Please print legibly.

	Academic Fees - Course Fees Only	Cost
1		\$
2		\$
3		\$
4		\$
5		\$
6		\$
	TOTAL	

	Activity - Sport Fees Only	Cost
1		\$
2		\$
3		\$
4		\$
	TOTAL	

I/We, as parent(s)/legal guardian(s) of the above named student/athlete, have read, understood, and agree to the attached guidelines set forth for Student Fees in the Twinsburg City School District.

I/We understand that I/we must complete and submit the "School Instructional Fee Waiver Adult Consent Form" (see attached) if I/we believe my/our child may be eligible to receive Free or Reduced lunches so that this information may be shared with school officials.

Parent/Guardian Name (Please Print): \_\_\_\_\_

Parent/Guardian Signature: \_\_\_\_\_

Mailing address for the Twinsburg Athletic Department:

Twinsburg High School  
 c/o Brian Fantone  
 10084 Ravenna Road  
 Twinsburg, OH 44087

(For Office Use)

Date Paid: \_\_\_\_\_ Cash: \_\_\_\_\_

Amount: \_\_\_\_\_ Check #: \_\_\_\_\_

Received by: \_\_\_\_\_

Following is a list of activities/sports and their corresponding fees for 2020-2021:

**Academic Fees**

**Preschool:**

- Integrated Preschool = \$75
- Kindergarten Preparatory Preschool = \$85

Grades K-3 - \$80

Grades 4 - 6 - \$95

Grades 7-8 - \$90

Grades 9 - \$55

Grades 10 - 12 - \$47.50

**Course Fees (RBC/THS)**

RBC 7<sup>th</sup> Gr. ELA Honors - \$20.00

RBC Art - \$5.00 (per 9 weeks)

THS/RBC Art I - \$25.00

(for high school credit)

THS - All other Art courses - \$30.00

Biology Goggles Fee - \$8.00

THS Science Lab Fee - \$5.00

Accounting - \$52.00

Chinese I - \$27.00

Chinese II - \$29.00

Chinese III - \$31.00

Chinese IV - \$33.00

French I - \$15.00

French II - \$15.00

French III - \$15.00

Spanish I (RBC/THS) - \$15.00

Spanish II - \$27.00

Spanish III - \$27.00

Intro. to Engineering Design - (Project Lead the Way) - \$17.50

Principles of Engineering - (Project Lead the Way) - \$17.50  
Motion Graphics - \$5.00  
Broadcast Journalism - \$5.00  
Web Design - \$5.00  
Desktop Publishing - \$5.00

AP Spanish - \$47.00  
AP Lang. & Comp. - \$20.00  
AP Biology - \$25.00  
AP Chemistry - \$25.00  
AP Enviro. Science - \$25.00  
AP Online Prep - Albert - \$15.00

**Co-Curricular Fees**

**Band:**

HS Marching/Concert Band - \$45.00  
HS Majorette/Drill Team - \$45.00  
8<sup>th</sup> Grade Band - \$7.00  
7<sup>th</sup> Grade Band - \$7.00  
6<sup>th</sup> Grade Band - \$7.00  
5<sup>th</sup> Grade Band - \$7.00

**Choir:**

HS Choir - \$13.00  
HS Swing Choir (GE) - \$87.00  
HS Performance Class - \$26.00  
MS Chorus - \$4.00  
6<sup>th</sup> Grade Chorus - \$5.00  
5<sup>th</sup> Grade Chorus - \$5.00  
4<sup>th</sup> Grade Chorus - \$5.00

**Co-Curricular Course Fees (continued)**

**Orchestra:**

HS Orchestra - \$23.00  
8<sup>th</sup> Grade Orchestra - \$17.00  
7<sup>th</sup> Grade Orchestra - \$17.00  
6<sup>th</sup> Grade Orchestra - \$7.00  
5<sup>th</sup> Grade Orchestra - \$7.00  
4<sup>th</sup> Grade Orchestra - \$7.00

**Yearbook:**

HS Yearbook - \$44.00  
HS Interactive Video Production - \$17.00

**Integrated Preschool Program (IPP) Tuition for Selected Peer Models - \$1,500.**

**Kindergarten Preparatory Program (KPP) Tuition - \$1,875.**

Headphones,  
Grades K-9 as needed - \$5.50  
(Students' headphones from the 19/20 school year will be forwarded by the District to their new classroom/school)

Chromebook Fee (Gr. PreK - 12) - \$30.00

**Pay-to-Participate Fees**

**Athletics - Fall:**

Cheerleading FB (HS) - \$60.00  
Cheerleading FB (MS) - \$30.00  
Cross Country (HS) - \$70.00  
Cross Country (MS) - \$30.00  
Football (HS) - \$285.00  
Football (MS) - \$130.00  
Golf (HS) - \$185.00  
Soccer (HS) - \$135.00  
Tennis (Girls) (HS) - \$95.00  
Volleyball (HS) - \$180.00  
Volleyball (MS) - \$105.00

**Athletics - Winter:**

Basketball (HS) - \$270.00  
Basketball (MS) - \$110.00  
Bowling (HS) - \$95.00  
Cheerleading BBK (HS) - \$70.00  
Cheerleading BBK (MS) - \$30.00  
Gymnastics (HS) - \$195.00  
Ice Hockey (HS) - \$300.00  
Swimming/Diving (HS) - \$115.00  
Wrestling (HS) - \$305.00  
Wrestling (MS) - \$165.00

**Athletics - Spring:**

Baseball (HS) - \$155.00  
Baseball (MS) - \$135.00  
Softball (HS) - \$195.00  
Softball (MS) - \$100.00  
Tennis (Boys) (HS) - \$95.00  
Track and Field (HS) - \$100.00  
Track and Field (MS) - \$50.00

**Academic Competitions:**

HS Academic Challenge - \$25.00  
MS Power of the Pen - \$60.00  
Spelling Bee RBC - \$43.00  
HS National Honor Society - \$3.00

**Drama:**

HS Drama - \$31.00  
MS Drama - \$11.00

**Band:**

HS Jazz Band - \$13.00  
MS Jazz Band - \$7.00

**Choir:**

MS RBC Singers - \$21.00

**Clubs:**

HS Pep Club - \$7.00  
HS Step Team - \$9.00  
HS Foreign Language - \$3.00  
HS Speech & Debate - \$54.00  
MS Arts and Crafts Club - \$13.00  
MS Step Team - \$12.00  
MS Robotics - \$19.00  
MS STEM Club - \$14.00  
MS Yearbook - \$9.00  
Dodge Ski Club - \$3.00  
Math Olympiad - \$3.00

**Student Council:**

HS Student Council - \$17.00  
MS Student Council - \$25.00  
Dodge Student Council - \$8.00  
Bissell Student Council - \$2.00



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Minutes of REGULAR Meeting

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June 03, 2020

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