

I. The Regular Meeting of the Tuscarawas Valley Local Board of Education was called to order by President Susan Kaschak on Monday, May 13, 2013, at 7:00pm in TVHS Auditorium. Roll call showed the following members present: Mr. Gooding, yes; Mrs. Green, yes; Mr. Knaack, yes; Mr. Tritt, yes; Mrs. Kaschak, yes.

II. **PUBLIC PARTICIPATION** ~ There was no Public Participation at this time.

III. **SUPERINTENDENT AND TREASURER REPORT**

- TVHS Class of 2013 Special Recognition—Mrs. Susan Huth, Principal
 - ~Madison Montgomery, Valedictorian, daughter of Mark and Kimberly Montgomery of Mineral City
 - ~Holley Giblin, Co-Salutatorian, daughter of Tom and Michelle Giblin of Navarre
 - ~Lauren Weisgarber, Co-Salutatorian, daughter of Branden and Kelly Weisgarber of Bolivar
- District Technology Plan Update and Mid-Year Report—Mr. Chris Lewis, Network Administrator
- Presentations to *Today's Committee for Tomorrow's Schools*:
 - ~Peg Fuellner, OAPSE President
 - ~Mike Horger, TVTA President

IV. **TREASURER'S REPORT**

- Five Year Forecast & Related Assumptions

V. **NEW BUSINESS/CONSENT AGENDA**

A. Mrs. Green moved, Mr. Knaack seconded, and all members voted yes to approve the following Superintendent recommendations:

1. Minutes from the April 8, 2013 Regular Meeting, April 2013 Financial Reports, and April 2013 Investments and Then/Now Certificates as follows:

Company	Amount	Purpose
CDW Government, Inc.	\$ 1,174.96	Replaced sound systems
East Central Ohio ESC	\$ 6,091.89	Preschool Cost March 2013
East Central Ohio ESC	\$ 1,933.91	Physical Therapy Services
East Central Ohio ESC	\$ 6,415.77	Special Needs Assistant
East Central Ohio ESC	\$ 5,050.75	Tech support services SY12-13
East Central Ohio ESC	\$54,625.13	School Nurse SY12-13
Multi-County Juvenile System	\$ 2,918.40	Services for students
Truck Sales & Service Inc.	\$ 979.25	Parts for March 2013

2. Transfers for FY2013 as follows:

From	To	Amount	Reason
General Fund (001)	FSA Fund (026)	\$569.20	Employee FSA funds

3. The following OAPSE transfers, effective for SY2013-2014:
 - Mary Simmons, from MS/HS Library Aide to TVMS Aide, at 7.5 hours per day
 - Joan Marsh, from TVPS/TVIS/TVMS Library Aide to TVPS Preschool Aide, at 7 hours per day
4. Sarah Schoeppner as Elementary Instructional Technology Teacher at 4 days per week beginning with SY2013-14.
5. A 1-year unpaid leave of absence for Katy Wells, Special Education Coordinator (Head Teacher K-12), effective SY13-14.
6. Leann Aukamp as district courier for SY2013-14, 3 days per week, at state minimum wage rate.
7. The resignations of the following employees:
 - Robin Bridinger, HS Science, for the purpose of resignation, effective May 31, 2013
 - Roy Davis, Custodian, for the purpose of resignation, effective June 7, 2013
 - Brenda Durbin-James, Elementary Art, for the purpose of retirement, effective May 31, 2013
 - Lucinda Martin, HS Science, for the purpose of retirement, effective May 31, 2013
8. Employment of Brandon Hartman, TVHS Science (BA, Step 0) for SY13-14.
9. The contract of Julie Mace from a 2-Year Limited (approved on 4/8/13) to a 1-Year Limited for SY2013-2014.

10. The employment of the following summer temporary help from Monday, June 3 through Friday, August 16, 2013, as instructed, at the rate of \$8.00 per hour, 8 hours per day: Rachel Homan, Sarah Ramsey, Chuck Locker, Earl Walker, Bob Kahler
11. Payment of services as FY2013 Drama Musical Director to Megan Sams in the amount of \$2,500, with cost to be reimbursed by the Drama Account.

12. Supplemental contracts for SY2013-14 as follows:

Certificated Employees

Kari Betts	LPDC Committee	(Step 0)
Mavis Campbell	6 th Grade Camp	
Janet Cornell	MS Student Council	(Step 12)
Sandy DeBos	Head Cross Country	(Step 13)
Trent Dibell	Assistant Football	(Step 4)
Brian Finney	MS Cross Country	(Step 3)
	Co-Social Studies Dept. Chair	(Step 0)
John Fletcher	Freshman Boys Basketball	(Step 2)
Steve Franks	Head Boys Basketball	(Step 19)
	Athletic Director	(Step 5)
Aimee Geibel	LPDC Committee	
	Lead Mentor	(Step 2)
	Senior Class Advisor	(Step 1)
Merri Gensley	Band Director	(Step 26)
	Fine Arts Department Chair	(Step 9)
Joel Goodwin	MS Girls Basketball	(Step 6)
Kelly Gulling	Science Department Chair	(Step 2)
Emily Hawkins	Co-7 th Grade Class Advisor	(Step 0)
Mike Horger	Technology Department Chair	(Step 6)
Susan Huth	LPDC Committee: Administrative Representative	
Dave Kennat	Ski Club Advisor	(Step 19)
Laura Lindon	Language Arts Department Chair	(Step 13)
	Junior Class Advisor (w/ Prom)	(Step 12)
	Yearbook Advisor	(Step 16)
	National Honor Society Advisor	(Step 18)
Curtis Love	Head Football	(Step 12)
	Conditioning	(Step 4)
Julie Mace	Co-HS Student Council	(Step 0)
Doris Newell	Sophomore Class Advisor	(Step 13)
Lisa Owen	6 th Grade Camp	
Sean Paisley	Co-HS Student Council	(Step 1)
Gary Peterson	Freshman Class Advisor	(Step 6)
Julie Peterson	Power of the Pen Advisor	(Step 0)
Mike Recktenwalt	MS Football	(Step 2)
Jeremy Rodgers	Assistant Football	(Step 6)
Megan Sams	TVHS/TVMS Choir Director	(Step 7)
	TVHS Show Choir	(Step 1)
Sue Sciury	MS Science Fair	(Step 9)
Kate Settimio	Co-7 th Grade Class Advisor	(Step 0)
Terry Sites	Assistant Girls Basketball	(Step 11)
Scott Sommer	Assistant Band Director	(Step 7)
Marcia Speicher	Academic Challenge Advisor	(Step 5)
Gregg Strong	6 th Grade Camp	
Susan Troyer	Math Department Chair	(Step 13)
Scott Tytler	Co-Social Studies Dept. Chair	(Step 0)
Melissa Unklesby	LPDC Committee	
Beth Wallace	LPDC Committee	
Chadd Wallick	Assistant Football	(Step 14)
Matt Ward	Head Girls Basketball	(Step 13)
	6 th Grade Camp	
Ashley West	MS/HS Dean of Students	
	6 th Grade Camp	
Arien Wise	6 th Grade Camp	

Contracted Individuals

Christi Blackwell	Head Cheerleading	(Step 1)
Scott Crank	Assistant Boys Basketball	(Step 3)
Michele Gilland	JV Volleyball	(Step 3)
J. Denell Gordon	Head Volleyball	(Step 5)
Jason Johnson	MS Football	(Step 7)
Jordyn Johnson	MS Volleyball	(Step 0)
Josh Lewis	MS Boys Basketball	(Step 5)
Craig Lieser	JV Boys Basketball	(Step 12)
Shawn Miller	Head Soccer	(Step 12)
	JV Girls Basketball	(Step 5)
Terry Thompson	Head Golf	(Step 2)
Jeff Williams	MS Girls Basketball	(Step 2)
Corey Zickel	Drama Advisor	(Step 5)

13. District Technology Plan as presented and recommended by Chris Lewis, Network Administrator. (attached)
14. Tentative list of graduates for the Tuscarawas Valley High School Class of 2013, pending completion of all requirements. (attached)
15. Appoint the Occupational Medicine Center of Tuscarawas County at 306 West High Avenue, New Philadelphia, as the designated medical center to perform employee physicals for school bus and van drivers, in conjunction with the East Central Ohio Educational Service Center (ECO-ESC) as required by law.
16. A resolution authorizing continued membership in the Ohio High School Athletic Association for SY2013-2014.
17. Renew voluntary Student Accident coverage through Griffin Insurance for SY2013-2014.
18. The use of TVHS Auditorium on Saturday, June 29, 2013 by the Ohio Community Theatre Association (OCTA). OCTA will be responsible for maintaining cleanliness, trash pick-up, etc. Use will not interfere with any scheduled school events, and proof of liability insurance will be provided to the Treasurer's Office prior to the event.
19. First Reading of the following NEOLA Policies, in accordance to revisions in the law:
1530—Evaluation of Principals and Other Administrators (REVISION)
3220—Standards-Based Teacher Evaluation (REPLACEMENT)
20. Second Reading and Adoption of the following NEOLA Policies, in accordance to revisions in the law:
0165.2—Special Meetings (REVISION)
2270—Religion in the Curriculum (REVISION)
2431—Interscholastic Athletics (REVISION)
2623.02—Third Grade Guarantee (REVISION)
3120.08—Employment of Personnel for Co-Curricular/Extra-Curricular Activities (REVISION)
3131—Reduction in Staff (REVISION)
5515.01—Safe Operation of Motorized Utility Vehicles by Students (NEW)
6110—Grant Funds (REVISION)
6550—Travel Payment and Reimbursement (REVISION)
21. Donations/grants and express appreciation to the following businesses, organizations, and foundations for the following contributions:
 - \$1000 from David and Sally Green for the Adopt-A-Chair project
 - \$240 from Paula and Mark Goudy for the Adopt-A-Chair project
 - \$458.80 from PATHS to Class of 2019 for 6th Grade Camp
22. Recognize students and staff for their accomplishments:
 - TVHS Prom Queen and King: Raya Williamson and Matt Kohler
 - 2013 Valedictorian: Madison Montgomery
 - 2013 Co-Salutatorians: Holley Giblin, Lauren Weisgarber
 - Recipients of the Ray A. Kroc Youth Achievement Award: Shaun Stotzer, Senior and Landen Thompson, 8th grade
 - TVLS Bus Drivers participated in the Regional School Bus Rodeo: Glenda Gribble,

Shellie Reed, Regina Mayle, Emilene Allen, Dusty Addington, Jenny Schandel, Barb Gerber

- National Bridge Building Competition Participants, Chicago, IL on April 27th: Nick Gauding & Dakota Kirtley
- OMEA District 8 Junior High Solo & Ensemble Contest, held April 20, 2013 at Tuslaw High School:

Superior Rating: Clara Ackerman, Cody Allen, Courtney Asbury, Chantell Black, Dani Bierwirth, Megan Brown, Dominic Carosielli, Brandon Caughey, Madison Conklin, Bailey Eaton, Jaden Edwards, Lindsey Egan, Hayley Gates, Peter Hopwood, Elizabeth Hutchinson, Samantha Karl, Vanessa Kieffer, Hailey King, Luke Kohler, Kalley Lewis, Jaelle Lindon, Charlie Lucas, Lily Marburger, Mackenzie May, Shawn McKernan, Lauren McMullin, Kim Miller, Gina Pirolozzi, Micehl Rininger, Jessica Scarry, Michelle Skirtick, Nadine Stewart, Alex Swartzentruber, Austin Thomas, Kylie Thomas, Erica Welsch

Excellent Rating: Tyler Boyd, Noah Carpenter, Madison Coutts, Kassidy Coy, Sarah Cremeans, Makayla Dallas, Molly Donaldson, Abby Ernst, Kiersten Gaiser, Caitlin Gerber, Emily Hall, Preston Hayes, Kamryn Huffman, John Kalman, Melissa Kieffer, Forest Knous, Catie Kohl, Lawrence Leshon, Delaney McConaha, Justin McCauley, Amy McRobie, Justin Merrick, Mackenzie Pepper, Micah Phillips, Samantha Pruet, Michaela Rich, Alayna Sandefur, Clint Spillman, Christopher Sullivan, Kylie Tritt, Kaylah Ullom, Scout Weber

- First in Ohio in Carpentry at the state competition and will compete in The SkillsUSA National Convention held June 23-29 in Kansas City, Missouri: Garrett Thompson
- National Technical Honor Society Inductees: Troy Zwick, Kyle Mizer, Riley Handrich

- B. Mr. Knaack moved, Mrs. Green seconded, and all members voted yes to approve Five Year Forecast and Related Assumptions as submitted by the Treasurer. (attached)
- C. Mr. Gooding moved, Mr. Tritt seconded, and all members voted yes to approve of **A RESOLUTION DETERMINING TO PROCEED WITH THE SUBMISSION TO THE ELECTORS OF THE SCHOOL DISTRICT OF THE QUESTION OF LEVYING AN ADDITIONAL TAX PURSUANT TO SECTIONS 5705.194 TO 5705.197 OF THE REVISED CODE.**

WHEREAS, on April 8, 2013, this Board adopted Resolution No. 4/2/13 determining to submit to the electors of the School District the question of levying an additional tax in excess of the ten-mill limitation, as described below, a copy of which resolution was certified to the Tuscarawas County Auditor; and

WHEREAS, on April 15, 2013, the Tuscarawas County Auditor certified that the total current tax valuation of the School District is \$205,028,150 and the estimated annual property tax millage required throughout the life of the proposed levy to produce the annual amount of \$1,825,000 as set forth in that resolution, calculated in the manner provided by Section 5705.195 of the Revised Code, is 8.9 mills for each one dollar of valuation, which amounts to 89 cents for each one hundred dollars of valuation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Tuscarawas Valley Local School District, Counties of Tuscarawas and Stark, Ohio, that:

Section 1. Determination to Proceed. This Board hereby determines to proceed with the submission to the electors at an election to be held on November 5, 2013, of the question of levying an additional tax in excess of the ten-mill limitation (commencing with a levy on the tax list and duplicate for tax year 2013 to be first distributed to the School District in calendar year 2014) in order to raise the amount of \$1,825,000 each year, for a period of 10 years, for the purpose of providing for the emergency requirements of the School District, at the annual tax rate as is necessary to raise that amount, which rate is estimated by the Tuscarawas County Auditor to be 8.9 mills for each one dollar of valuation, which amounts to 89 cents for each one hundred dollars of valuation.

Section 2. Certification and Delivery of Materials to Board of Elections. The Treasurer be and is hereby directed to deliver or cause to be delivered (i) a certified copy of this Resolution, (ii) a certified copy of Resolution No. 4/2/13 referred to in the first preamble to this Resolution and (iii) the certificate of the Tuscarawas County Auditor referred to in the second preamble to this Resolution, to the Tuscarawas County Board of Elections before the close of business on Wednesday, August 7, 2013. This Board hereby requests that the Board of Elections give notice, prepare the ballots, and make other necessary arrangements for the submission of this question to the electors of the School District, all in accordance with law.

Section 3. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were

taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 4. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 5. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.

D. Mrs. Green moved, Mr. Knaack seconded, and all members voted yes to approve Level 2-4 Financial Cuts to offset revenue losses, subject to modifications by the Board. (attached)

VI. LEADERSHIP TEAM REPORTS

Transportation/Building and Grounds Supervisor, Mr. Jim Downing
 Curriculum Director, Mrs. Debbie Wolfe
 TV High School Principal, Mrs. Susan Huth
 TV Middle School Principal, Mr. Scott Young
 TV Intermediate School Principal, Food Service Coordinator, Mrs. Diana Flickinger
 TV Primary School Principal, Mrs. Mary Beth Markley

VII. EXECUTIVE SESSION

Mr. Knaack moved, Mrs. Green seconded, and all members voted yes to go into Executive Session for the purpose of considering the employment of personnel. Time: 8:10pm

The Tuscarawas Valley Local Board of Education returned from Executive Session at 9:41pm. Roll call showed all members present but Sally Green.

VIII. ADJOURNMENT

Mr. Knaack moved, Mr. Gooding seconded, and all members present voted yes, to adjourn said meeting. Time 9:41pm.

 Susan Kaschak, President
 Tuscarawas Valley Local Board of Education

 Michael Robinson, Treasurer
 Tuscarawas Valley Local School District

		Kaschak	Gooding	Green	Knaack	Tritt
		P	P	P	P	P
5/1/13	V. A. New Business/Consent	Y	Y	Y(1)	Y(2)	Y
5/2/13	V. B. Five Year Forecast	Y	Y	Y(2)	Y(1)	Y
5/3/13	V. C. Resolution	Y	Y(1)	Y	Y	Y(2)
5/4/13	V. D. Financial Cuts	Y	Y	Y(1)	Y(2)	Y
5/5/13	VII. Executive Session	Y	Y	Y(2)	Y(1)	Y
5/6/13	VIII. Adjournment	Y	Y(2)	--	Y(1)	Y

TUSCARAWAS VALLEY LOCAL SCHOOL DISTRICT - - TUSCARAWAS COUNTY
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

	Actual			Forecasted				
	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Revenue:								
1.010 General Property Tax (Real Estate)	4,711,295	4,629,268	4,716,107	4,719,589	4,649,663	4,680,917	4,715,819	4,763,339
1.020 Tangible Personal Property Tax	305,298	414,627	333,644	433,504	398,294	397,356	396,635	395,144
1.030 Income Tax	0	0	0	0	0	0	0	0
1.035 Unrestricted Grants-in-Aid	5,375,752	5,209,039	5,334,579	5,397,210	5,326,005	5,326,005	5,326,005	5,326,005
1.040 Restricted Grants-in-Aid	384,188	462,755	275,695	50,139	17,354	17,354	17,354	17,354
1.050 Property Tax Allocation	996,070	971,703	756,225	752,040	715,236	719,295	724,116	730,929
1.060 All Other Revenues	408,240	436,493	470,020	537,270	567,642	573,319	579,052	584,843
1.070 Total Revenues	12,180,843	12,123,895	11,986,260	11,889,753	11,674,194	11,714,246	11,758,981	11,817,614
2.070 Total Other Financing Sources	4,325	0	8,687	61,177	0	0	0	0
2.080 Total Revenues and Other Financing Sources	12,185,168	12,123,895	11,994,947	11,950,930	11,674,194	11,714,246	11,758,981	11,817,614
Expenditures:								
3.010 Personal Services	6,596,727	6,784,577	6,655,401	6,599,760	6,469,369	6,559,346	6,675,173	6,793,045
3.020 Employees' Retirement/Insurance Benefits	2,467,658	2,447,260	2,440,041	2,559,725	2,928,627	3,061,326	3,207,668	3,364,545
3.030 Purchased Services	1,954,619	1,707,226	1,721,052	1,863,814	1,894,890	1,943,788	1,982,663	2,022,317
3.040 Supplies and Materials	563,197	574,709	533,234	547,566	553,042	558,572	564,158	569,800
3.050 Capital Outlay	206,670	158,900	97,172	264,114	269,397	274,784	280,280	285,896
3.060 Intergovernmental	0	0	0	0	0	0	0	0
4.000 Debt Service	42,360	0	0	0	0	0	0	0
4.300 Other Objects	169,756	554,814	543,547	555,414	515,968	521,127	526,339	531,602
4.500 Total Expenditures	12,000,987	12,207,486	11,990,447	12,380,393	12,631,291	12,918,944	13,236,281	13,567,194
Other Financing Uses								
5.010 Operating Transfers-Out	30,247	0	45,141	36,000	36,000	36,000	36,000	36,000
5.020 Advances-Out	13,500	0	50,256	20,000	0	0	0	0
5.030 All Other Financing Uses	0	0	0	25,000	25,000	25,000	25,000	25,000
5.040 Total Other Financing Uses	43,747	0	95,397	81,000	61,000	61,000	61,000	61,000
5.050 Total Expenditures and Other Financing Uses	12,044,734	12,207,486	12,085,844	12,461,393	12,692,291	12,979,944	13,297,281	13,628,194
6.010 Excess of Revenue over (under) Expenditures	140,434	-83,601	-190,897	-510,463	-1,018,097	-1,265,698	-1,538,300	-1,810,581
Cash Balance July 1 - Excl Proposed Renewal/ Replacement and New Levies	2,432,617	2,573,051	2,489,450	2,298,553	1,788,090	769,993	-495,705	-2,034,005
7.010 Cash Balance June 30	2,573,051	2,489,450	2,298,553	1,788,090	769,993	-495,705	-2,034,005	-3,844,586
8.010 Estimated Encumbrances June 30	0	0	14,648	0	0	0	0	0
10.010 Fund Balance for June 30 Appropriation Cert.	2,573,051	2,489,450	2,283,905	1,788,090	769,993	-495,705	-2,034,005	-3,844,586
11.030 Cumulative Balance of Repl./Renewal Levies				0	0	0	0	0
12.011 Fund Balance June 30 for Certification of Contracts	2,573,051	2,489,450	2,283,905	1,788,090	769,993	-495,705	-2,034,005	-3,844,586
13.030 Cumulative Balance of New Levies				0	892,336	2,676,996	4,461,629	6,246,212
14.010 Revenue from Future State Advancements								
15.010 Unreserved Fund Balance June 30	2,573,051	2,489,450	2,283,905	1,788,090	1,662,329	2,181,291	2,427,624	2,401,627

5/7/13 10:08 AM

Tuscarawas Valley Local Schools
 Five-Year Forecast
 Fiscal Years Ending June 30, 2013 Through 2017

All estimates are conservative and in no way a guarantee what is to happen in the estimated years.

REVENUE ASSUMPTIONS

Property Taxes - Line 1.01

Property tax revenue estimates are based on valuation data, scheduled updates and reappraisals combined with input from the county auditors in both Tuscarawas and Stark counties.

The forecast assumes real estate property values at 0.6% increase for calendar year 2013. A moderate 1% valuation increase has been projected in 2014 based on declining unemployment data for the area and real estate values that have held fairly steady through this recession. The forecast also assumes a very modest increase in new construction through FY 2016.

Tangible Personal Property Taxes - Line 1.02

The valuation of TPP and Public Utility Property within the district has increased over the past few years.

Unrestricted Grants-in-Aid (state foundation) - Line 1.035

Revenues from unrestricted grants-in aid are based on the amounts set by the State. Foundation revenue for FY 2010 and 2011 was reduced but replaced by the State Fiscal Stabilization Funds (SFSF) made available in the American Recovery and Reinvestment Act (ARRA). Those revenues are now gone and have not been replaced. Foundation revenue for FY 2013 has come straight out of the Bridge funding model released by the State for the biennium budget. Revenue for future years has been flat lined as enrollment is projected to continue declining and the assumption is that the new State funding formula will offer a guarantee as previous formulas have done to ensure that revenue will not decline.

We don't know what this line will look like until a funding model is approved and implemented at the State level.

Restricted Grants-in-Aid (SFSF & Career Tech) - Line 1.04

For two years (Fiscal Years 10 and 11), the District received State Fiscal Stabilization Funds (SFSF) which replaced state foundation dollars. Ohio was allocated \$845 million from the American Recovery and Reinvestment Act in State Fiscal Stabilization Funds to help stabilize state and local budgets to minimize and avoid reductions in education. These federal funds were distributed to school districts as part of the foundation settlement payments each month.

Another Federal program (Education Jobs) helped fill the SFSF hole in FY 2012 as a one year stop gap measure. The final Ed. Jobs payment was received in FY 2013. Moving forward, this revenue is projected to remain flat and is earmarked for career tech spending by the State.

Property Tax Allocation (Homestead & Rollback) - Line 1.05

The property tax allocation is calculated as a fixed percentage of real property tax receipts. The growth in this revenue parallels the anticipated growth in real property taxes.

House Bill 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in 2009 and the tax on telephone and telecommunications property was eliminated in 2011. The new State budget information has greatly stepped up the phase out of the State reimbursement resulting from HB66. The result to the district is over \$210,000 of annual revenue lost beginning in FY 2012.

This elimination has resulted in lost dollars to the district, a reduction of the tax base and thus the tax burden shifted even more towards individual property owners.

All Other Revenues - Line 1.06

These receipts are primarily from open enrollment into the district, interest on investments and class fees. Casino revenue of \$32,500 annually is included here as well. It will be adjusted, if necessary when a new State funding formula is unveiled.

EXPENDITURE ASSUMPTIONS

Personal Services and Retirement/Benefits - Lines 3.01 & 3.02

The amounts for salaries are based on present negotiated agreements. Future projected salaries are based on 0% increases and steps granted. Personal Services decreased in FY12 and FY13 as a result of natural attrition, retirements and an agreed upon one year reduction of supplemental contracts.

Retirement, Medicare, and Workers Compensation are all driven by salaries at the mandated rates of (14%, 1.45% and .98% respectively). Health insurance costs increased by 13% for FY 2013 and 2.8% for FY14 and are projected at 8% increases annually after that due to rising costs and legislative changes. This increase is based on the qualified opinions of several industry experts and reports on the future of health care costs. The district has also benefitted from insurance moratoriums over the past 4 years, but there are none forecasted after FY13.

Purchased Service - Line 3.03

The district has trimmed services over the past few years to the current levels. The forecast assumes a 2% annual increase for FY13-FY17 due to estimated inflation and utility increases. The biggest expenses included here for FY12 is \$955,000 in community school and open enrollment costs as a result of students leaving the District. That is projected to be over \$1,000,000 in FY13. All utilities and repairs (building and vehicles) are contained in this expense line as well as legal and other professional fees.

Supplies - Line 3.04

This line of the budget contains all classroom supplies and textbooks. The second biggest contributor to this line is fuel, which accounted for \$180,000 in expenses in FY 2012. The forecast assumes a 2% annual increase for FY14-FY17 due to estimated inflation and rising fuel costs.

Capital Outlay - Line 3.05

The capital outlay increased in FY13 as a result of the bus financing project in FY12 as the district financed 7 buses with the payments beginning in FY13. The forecast assumes a 2% annual increase for FY13-FY17 in anticipation of the need to address failing roofs at the high school.

Other Objects - Line 4.3

Other objects include expenditures for county auditor/treasurer fees and ESC costs deducted through the State foundation and are projected to grow by 1% annually.

Encumbrances - Line 8.01

Encumbrances are budgeted to be expended in the year they occur and therefore are shown at zero for the forecast.

Revenue Over/Under Expenditures - Line 6.01

This line is the true gauge to a school district's fiscal health. When this line is negative it means expenses are outpacing revenue and depleting a district's cash balance. FY13 marks the third straight year of deficit spending, ultimately leading to the elimination of the district's cash balance (line 7.02) in FY15. The district will have to increase revenues or dramatically cut costs to avoid that situation.

Tuscarawas Valley Local Schools
FINANCIAL CUTS OVERVIEW

LEVEL II—for SY2013-2014 (\$160,000) – To Be Implemented 7/1/2013

- Instructional Reorganization
 - 2 Library Aides
 - Reduction of ESC Services
 - Minimum Transportation & Activities Fee for all MS/HS Extra-Curricular Activities
 - Charge non-school groups for use of school buildings/facilities
-

LEVEL III—Cuts IF LEVY FAILS ON NOVEMBER 5, 2013 (\$195,000)

To be implemented on January 1, 2014 if levy fails in November 2013

- Eliminate all field trips
- Increased fee for 8th grade DC Trip and 6th grade camp (supplementals)
- Increased Transportation & Activities Fee for all MS/HS Extra-Curriculars
- Eliminate transportation services for HS 9-12; implement K-8 single-route bus system

* *Level III cuts subject to modification*

LEVEL IV—Cuts IF LEVY FAILS AGAIN IN MAY 2014 (\$1.1 million)

To be implemented at start of 2014-2015 school year

- 1 MS/HS Dean of Students
- 1 Technology Assistant (ESC)
- 5 Elementary Classroom Teachers (one per grade level K-4)
- 1 Elementary Music Teacher
- 1 Physical Education Teacher
- 1 Elementary Art Teacher
- 1 Guidance Counselor (HS)
- 1 Special Needs Medical Assistant (ESC)
- 5 Middle School Teachers (4 Language Arts; 1 Gateway to Technology)
- 3 Intervention Specialists
- 1 HS Social Studies Teacher
- 2 HS Electives (Family Consumer Science Teacher; Industrial Technology (PLTW))
- 1 Assistant Mechanic
- Increase student fees
- No textbooks/technology
- Eliminate all Board-funded professional leave
- Eliminate all Board-funded stipends (advisors/dept. chairs, etc.)
- Reduced days for ESC Personnel (Curriculum Director, Psychologist, Technology)
- Increased Transportation & Activities Fee for all MS/HS Extra-Curriculars

* *Level IV cuts subject to modification*

Board Approved May 13, 2013