

BUCKEYE LOCAL BOARD OF EDUCATION

Regular Board Meeting
Wednesday, January 11, 2017
6:30 p.m.
Wallace H. Braden Middle School

“BUCKEYE – WE EDUCATE FOR SUCCESS.”

VISION STATEMENT

The Buckeye Local School District unifies individuals, communities and resources to create a **WORLD CLASS LEARNING COMMUNITY** that gives **ALL** students the opportunity to be successful in **THEIR** future.

GOALS

The Buckeye Local Board of Education has established the following goals:

1. The board of education will achieve excellence in learner-focused governance.
2. The board of education will conduct efficient and effective meetings.
3. The board of education will increase community and staff trust and satisfaction.

This meeting is a meeting of the board of education in public for the purpose of conducting the school district's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda. Please complete a public participation form and submit it to the board president prior to the start of the meeting.

Board Policy # 0165.1, Item B

Buckeye Local Board of Education

Jon Hall
Renee Howell
Gregory Kocjancic
David Tredente
Mary Wisnyai

Mr. Patrick Colucci
Superintendent

Mrs. Jamie Davis
Treasurer

**BUCKEYE LOCAL BOARD OF EDUCATION
REGULAR BOARD MEETING
Wednesday, January 11, 2017**

1. Opening Items

- A. Call to Order
- B. Roll Call of Members
- C. Meditation
- D. Pledge of Allegiance
- E. Communications/Special Reports
 - 1) Kingsville Public Library – Partnership Update (person to be determined)
 - 2) Award presentation (by Board President) on behalf of the Ohio School Board Association (OSBA) to local media on excellence of reporting news about the district to Martha Sorohan of the Courier at Gazette News.
 - 3) School Board Recognition – Patrick Colucci and Jamie Davis, see **Exhibit A.**
 - 4) Student of the Month – Presentation by Trevor Sprague of the YMCA
 - a. Kingsville Elementary – Raegan Bibler
 - b. Ridgeview Elementary – Natalie Chambers
 - c. Braden Middle School – Josephine Measel
 - d. Edgewood High School – Katie Eldred
- F. Public Participation Relative to Agenda Items

Please complete a public participation form and submit it to the board president prior to the start of the meeting. Please limit your comments to three minutes or less.
- G. Correspondence

2. Treasurer's Report

Reports and Recommendations

It is the recommendation of the Treasurer that the BOE approve the following items as presented in 2A –2D:

- A. A resolution to approve the December BOE meeting minutes as presented to the board on January 6, 2017.
- B. A resolution to approve bills paid in December and the financial reports as presented to the board on January 6, 2017.

2. Treasurer's Report

Reports and Recommendations (continued)

C. Operational Substitute Pay Rates

Revise pay rates to \$8.15/hour for the following substitutes serving in operational positions due to state guidelines, effective 1/1/2017:

- Aides – Bus, Library, SMEA
- Cafeteria Cooks and Service Personnel
- Central Call-In
- Courier
- Student Worker

D. Budget for the 2017-18 Fiscal Year

Adopt the tax budget for the eighteen month period commencing July 1, 2017, as presented in **Exhibit B**.

____ Hall ____ Howell ____ Kocjancic ____ Tredente ____ Wisnyai

3. Superintendent's Report

Reports & Recommendations

It is the recommendation of the Superintendent that the BOE accept the following gift as presented in 3A:

A. Accept gifts as presented:

A donation of a new sound system in the Warrior Gymnasium at Edgewood High School from Greg Sweet Chevrolet, valued at \$7,955.00.

____ Hall ____ Howell ____ Kocjancic ____ Tredente ____ Wisnyai

4. Personnel

It is the recommendation of the Superintendent that the Board approve the following Personnel items as presented in 4A – 4C:

A. **Certified Staff** – Appointment of Intervention Specialist as presented:

Abigail Frazier-Meshenberg, Intervention Specialist at Kingsville Elementary and Ridgeview Elementary, effective January 3, 2017, \$7.50 hours/day, \$23.10/hour.

4. Personnel

B. Certified Staff – Request for FMLA for certified staff as presented:

Joseph Prugar, teacher, Edgewood High School, effective January 10, 2017, for no more than 12 work weeks in a 12-month period.

C. Certified / Licensed Employees - Employment of Extracurricular and Special Fee Assignments as presented:

<u>Name</u>	<u>Position</u>	<u>Year</u>	<u>Start Date</u>	<u>Yrs. Exp.</u>	<u>Salary</u>
Ken Parise	Weight Room Coord.	2016-17	1/1/2017	1	\$1,319.84

____ Hall ____ Howell ____ Kocjancic ____ Tredente ____ Wisnyai

5. Visitor Participation Relative to New Items

Please complete a public participation form and submit it to the board president prior to the start of the meeting. Please limit your comments to three minutes or less.

6. Adjournment

____ Hall ____ Howell ____ Kocjancic ____ Tredente ____ Wisnyai

School Board Recognition Month

Proclamation

WHEREAS, it shall be the mission of the Buckeye Local School District to provide all students with the best possible education; and

WHEREAS, the school board sets the direction for our community's public schools by envisioning the community's educational future; and

WHEREAS, the school board sets policies and procedures to govern all aspects of school district operation; and

WHEREAS, the school board keeps attention focused on progress toward the school district's goals and maintains a two-way communications loop with all segments of the community; and

WHEREAS, serving on a school board requires an unselfish devotion of time and service to carry on the mission and business of the school district; and

WHEREAS, the school board must respond on behalf of the community to the educational needs of students; and

WHEREAS, the school board voluntarily accepts the above-mentioned responsibilities;

NOW, THEREFORE, BE IT RESOLVED that I, Patrick E. Colucci, Superintendent, do hereby proclaim January 2017 as School Board Recognition Month.

I encourage all citizens to publicly and privately thank the school board members from all school districts serving this community for their dedicated service to our children.

Patrick E. Colucci, Sr.
Superintendent

Jamie Davis
Treasurer

ALTERNATIVE TAX BUDGET INFORMATIONName of School District **BUCKEYE LOCAL SCHOOL DISTRICT**For the Fiscal Year Commencing **July 1, 2017**Fiscal Officer Signature _____ January 10, 2017**COUNTY OF ASHTABULA****Background**

Substitute House Bill No. 129 (HB129) 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 tax 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.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before 01/20/17. [Note: The traditional deadline for submission of the tax budget has been January 20. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20].

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. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

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 budget year. 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 the 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 tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

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.

In column 3, total estimated receipts should include all revenues plus transfers in.

SCHEDULE 4

The general purpose of schedule 4 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 of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

In column 6 you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

*** Please reproduce all pages as necessary.**

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)

Buckeye Local Schools

Funds (General, Permanent Im., Library, Other)

SCHEDULE 1

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized
GENERAL FUND	INSIDE	PRIOR 1976	CONT.		1976	1977	4.30
GENERAL FUND	OPERATING	PRIOR 1976	CONT.		1976	1977	19.61
GENERAL FUND	OPERATING	4/6/1978	CONT.		1978	1979	8.00
GENERAL FUND	OPERATING	11/5/1991	CONT.		1991	1992	5.00
GENERAL FUND	OPERATING	5/3/2005	CONT.		2005	2006	6.50
PERMANENT IMPROVEMENT	P.I. EXPENSE	11/3/2015	LIMITED	5 YRS	2016/2020	2017/2021	1.90
Totals							45.31

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund any other funds
requesting general property tax revenue)

Buckeye Local Schools

SCHEDULE 2

FUND: GENERAL AND BOND FUND RETIREMENT (HB264)

I DESCRIPTION	II Prior Fiscal Year 2016 ACTUAL	III Current FY 2017 ESTIMATE	IV Budgeted FY July 1-Dec 30 2017 FY18 ESTIMATE	V Budgeted FY Jan. 1-June 30 2018 FY18 ESTIMATE	VI Next FY July 1-Dec 30 2018 FY19 ESTIMATE
Beginning Unencumbered Fund Balance	\$5,026,300	\$5,930,329	\$6,099,216	\$6,096,369	\$6,696,346
Revenues:					
Property Taxes	\$5,912,740	\$6,028,240	\$2,712,708	\$3,315,532	\$2,712,708
Income Tax					
Other Receipts	\$12,231,059	\$11,740,647	\$6,086,315	\$6,086,315	\$6,111,475
Transfers In	\$51,000	\$0	\$0	\$0	\$0
Total Resources	\$23,221,098	\$23,699,216	\$14,898,239	\$15,498,216	\$15,520,529
Total Expenditures & Encumbrances	\$17,290,769	\$17,600,000	\$8,801,870	\$8,801,870	\$9,081,596
Ending Unencumbered Fund Balance	\$5,930,329	\$6,099,216	\$6,096,369	\$6,696,346	\$6,438,933

FUND: PERMANENT IMPROVEMENT

I DESCRIPTION	II Prior Fiscal Year 2016 ACTUAL	III Current FY 2017 ESTIMATE	IV Budgeted FY July 1-Dec 30 2017 FY18 ESTIMATE	V Budgeted FY Jan. 1-June 30 2018 FY18 ESTIMATE	VI Next FY July 1-Dec 30 2018 FY19 ESTIMATE
Beginning Unencumbered Fund Balance	\$78,747	\$35,253	\$64,037	\$37,891	\$42,601
Revenues:					
Property Taxes	\$428,934	\$408,564	\$183,854	\$224,710	\$183,854
Income Tax					
Other Receipts	\$48,706	\$40,220	\$0	\$0	\$0
Transfers In					
Total Resources	\$556,387	\$484,037	\$247,891	\$262,601	\$226,455
Total Expenditures & Encumbrances	\$521,134	\$420,000	\$210,000	\$220,000	\$225,000
Ending Unencumbered Fund Balance	\$35,253	\$64,037	\$37,891	\$42,601	\$1,455

STATEMENT OF FUND ACTIVITY

Funds with Revenue Other Than Local Taxes					
SCHEDULE 3					
I	II	III	IV	V	VI
Fund BY	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Special Revenue Funds	266,705	705,000	971,705	650,000	321,705
Debt Service Funds	0	0	0	0	0
Capital Project Funds	250,000	0	250,000	8,000	242,000
Expendable Trust Funds	21,000	7,250	28,250	4,300	23,950
Enterprise Funds	200,000	670,500	870,500	650,000	220,500
Internal Service Funds					
Non-Expendable Trust Funds	110,000	2,700	112,700	3,500	109,200
Agency Funds	485,100	30,000	515,100	33,500	481,600
TOTAL FOR MEMORANDUM ONLY	1,332,805	1,415,450	2,748,255	1,349,300	1,398,955
Note: Additional detail may be required by your County Auditor. Consider reports such as financial summaries, revenue summaries, and expenditure summaries as attachments to the tax budget document. Such reports could be computer generated from your accounting database and will provide individual fund activity (both actual and projected).					

BUCKEYE LOCAL SCHOOLS

[illegible]

TAX ANTICIPATION NOTES

Buckeye Local Schools

SCHEDULE 5

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 applied 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
Amount Required To Meet Budget Year Principal & Interest Payments		
Principal Due	NONE	
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		