

Minutes of the **REGULAR MEETING** of the **DOVER BOARD OF EDUCATION** of Dover, Ohio, held at the **HIGH SCHOOL BOARD ROOM** on **SEPTEMBER 11, 2017** at 7:00 p.m.

President Elizabeth Lauber called the meeting to order. Roll Call: Mr. Randall Longacher, Ms. Jeannine Kennedy, Mr. Steve Mastin, Mr. John Maxwell and Ms. Elizabeth Lauber.

69-17 Mr. Mastin motioned to approve the minutes of the August 7, 2017 Special meeting and the August 29, 2017 Special meeting. Ms. Kennedy seconded the motion.

Yeas: Mr. Mastin, Ms. Kennedy, Mr. Longacher, Mr. Maxwell, Ms. Lauber

70-17 The following items presented by the Treasurer were approved with a motion from Mr. Longacher, which was seconded by Mr. Maxwell.

- Approval of the Financial Report
- Approval of Invoices for Payment. Check No. 119090 through 119296
- Approval of the 2017-2018 Permanent Appropriations by fund
- Approval of the Five Year Forecast

Yeas: Mr. Longacher, Mr. Maxwell, Ms. Kennedy, Mr. Mastin, Ms. Lauber

71-17 Mr. Maxwell motioned to approve the following personnel items and Mr. Mastin seconded the motion:

- Approved the following supplemental contracts for the 2017-2018 school year:
Jeremy Neco – Middle School Volleyball Coach (7th Grade)
Emily Reichman – Middle School Volleyball Coach (8th Grade)
Keri Stratton – Mentor Teacher
- Approved the following substitutes for the 2017-2018 school year:
Substitute Teachers – **John Marks, Nicole Hickman, Irishe Spurgeon**
Community Substitute Teachers – **Keith Green, Tyler Watson**
Substitute Classroom Assistants – **Nancy Arbogast, Howard Kielsing**
Substitute Bus Driver – **Dan Andrews**
Substitute Custodian – **Timothy Watkins**
- Granted FMLA leave to **Danielle Schumacher** for an 11 week period, beginning approximately December 18, 2017

Yeas: Mr. Maxwell, Mr. Mastin, Ms. Kennedy, Mr. Longacher, Ms. Lauber

72-17 With a motion by Ms. Kennedy, seconded by Mr. Mastin, the Board approved the following recommendations:

- Approved authorization for the Superintendent or her designee to apply for, and the Treasurer to accept, all state and federal grants that our district is eligible to receive, without individual resolution, for the fiscal year 2018
- Approved a resolution to participate and authorize the Southwestern Ohio Educational Purchasing Council and OME-RESA to advertise and receive bids for bus purchasing on behalf of the district
- Approved a contract with the Cleveland Sight Center for the 2017-2018 school year
- Approved change order #001 for credit for LFI Abatement and Demo with Hammond Construction
- Accepted, with gratitude, the following donations:
\$13,920.00 from the Rosenberry Foundation toward the purchase of a van
\$3,512.00 from the Tuscarawas County Community Foundation toward purchasing new travel risers for the three elementary buildings.
\$5,418.00 from the Reeves Foundation to install an air conditioning unit in the MH classroom at East Elementary
- Approve a resolution to offer payment-in-lieu of transportation to Sara Trimmer for her son Anthony Trimmer

Yeas: Ms. Kennedy, Mr. Mastin, Mr. Longacher, Mr. Maxwell, Ms. Lauber

Ms. Kennedy stated that it was nice to receive so many grants and Ms. Lauber noted the variety of grants was impressive, thanks to Karie McCrate.

73-17 Approved contract with **Marsha Clark** to serve as Treasurer of Dover City Schools from January 1, 2018 through July 31, 2021. The motion was made by Mr. Longacher and seconded by Mr. Maxwell.

Yeas: Mr. Longacher, Mr. Maxwell, Ms. Kennedy, Mr. Mastin, Ms. Lauber

74-17 At 7:16 p.m., Mr. Longacher motioned for the Board to go into Executive session to discuss the employment of personnel, pending legal action and the purchase of property for public purposes. Ms. Kennedy seconded the motion.

Yeas: Mr. Longacher, Ms. Kennedy, Mr. Mastin, Mr. Maxwell, Ms. Lauber

At 8:20 p.m., the Board was called back into open session by Ms. Lauber.

75-17 At 8:21 p.m., Mr. Mastin motioned to adjourn the meeting. Mr. Maxwell seconded the motion.
Yeas: Mr. Mastin, Mr. Maxwell, Ms. Kennedy, Mr. Longacher, Ms. Lauber

PRESIDENT

TREASURER

PERMANENT APPROPRIATION RESOLUTION
 City, Exempted Village, Joint Vocational or Local Board of Education
 Rev.Code Sec. 5705.38

The Board of Education of the Dover City School District,
 Tuscarawas County, Ohio, met in REGULAR session on the 11TH day of September,
 2017, at the office of Board of Education with the following members present:

John Maxwell
 Steve Mastin
 Randy Longacher
 Elizabeth Lauber
 Jeannine Kennedy

Randy Longacher

moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Education of the Dover City
 School District, Tuscarawas County, Ohio, that to provide for
 the current expenses and other expenditures of said Board of Education, during
 the fiscal year, ending June 30, 2018, the following sums be and the
 same are hereby set aside and appropriated for the several purposes for which
 expenditures are to be made and during said fiscal year, as follows, viz:

Date: 09/05/17
 Time: 10:12 am

DOVER CITY SCHOOLS
 Appropriation Resolution Report

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 (APPRES)

	2018 Appropriations	Prior FY Carry Over	Total Appropriation
001 GENERAL	24,449,810.56	687,229.76	25,137,040.32
002 BOND RETIREMENT	1,715,017.00	.00	1,715,017.00
003 PERMANENT IMPROVEMENT	102,900.00	1,400.00	104,300.00
004 BUILDING	1,600,000.00	46,129.00	1,646,129.00
006 FOOD SERVICE	816,897.00	3,422.95	820,319.95
007 SPECIAL TRUST	32,825.00	.00	32,825.00
008 ENDOWMENT	2,000.00	.00	2,000.00
009 UNIFORM SCHOOL SUPPLIES	103,700.00	577.00	104,277.00
010 CLASSROOM FACILITIES	9,925,810.00	.00	9,925,810.00
018 PUBLIC SCHOOL SUPPCRT	171,500.00	460.77	171,960.77
019 OTHER GRANT	12,340.55	1,618.10	13,958.65
022 DISTRICT AGENCY	57,000.00	.00	57,000.00
024 EMPLOYEE BENEFITS SELF INS.	3,940,000.00	.00	3,940,000.00
025 COMPUTER NETWORK CLASS 'A' SIT	282.78	.00	282.78
028 SPECIAL EDUCATION FUND	97,972.00	3,683.75	101,655.75
034 CLASSROOM FACILITIES MAINT.	3,000.00	.00	3,000.00
200 STUDENT MANAGED ACTIVITY	260,300.00	59,224.45	319,524.45
300 DISTRICT MANAGED ACTIVITY	385,000.00	40,152.48	425,152.48
401 AUXILIARY SERVICES	134,863.93	46,903.63	181,767.56
451 DATA COMMUNICATION FUND	9,000.00	.00	9,000.00
461 VOCATIONAL EDUC. ENHANCEMENTS	87.90	.00	87.90
516 IDEA PART B GRANTS	738,353.39	8,713.09	747,066.48
551 LIMITED ENGLISH PROFICIENCY	37,063.12	1,531.47	38,594.59
572 TITLE I DISADVANTAGED CHILDREN	548,977.33	27,724.13	576,701.46
587 IDEA PRESCHOOL-HANDICAPPED	17,777.21	1,699.66	19,476.89
590 IMPROVING TEACHER QUALITY	102,522.11	3,196.52	105,718.63
599 MISCELLANEOUS FED. GRANT FUND	220,664.01	.00	220,664.01
Grand Total All Funds	45,485,663.89	933,665.78	46,419,329.67

Date: 09/05/17
Time: 10:12 am

DOVER CITY SCHOOLS
Appropriation Recap Sheet

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(APPRES)

Fund Class/Name	Fund	2018 Appropriations
*** Governmental Fund Types ***		
General Fund		
GENERAL	001	24,449,810.56
Total General Fund		24,449,810.56
Special Revenue		
SPECIAL TRUST	007	17,575.00
PUBLIC SCHOOL SUPPORT	018	171,500.00
OTHER GRANT	019	12,340.55
SPECIAL EDUCATION FUND	028	97,972.00
CLASSROOM FACILITIES MAINT.	034	3,000.00
DISTRICT MANAGED ACTIVITY	300	385,000.00
AUXILIARY SERVICES	401	134,863.93
DATA COMMUNICATION FUND	451	9,000.00
VOCATIONAL EDUC. ENHANCEMENTS	461	87.90
IDEA PART B GRANTS	516	738,353.39
LIMITED ENGLISH PROFICIENCY	551	37,063.12
TITLE I DISADVANTAGED CHILDREN	572	548,977.33
IDEA PRESCHOOL-HANDICAPPED	587	17,777.21
IMPROVING TEACHER QUALITY	590	102,522.11
MISCELLANEOUS FED. GRANT FUND	599	220,664.01
Total Special Revenue		2,496,696.55
Debt Service		
BOND RETIREMENT	002	1,715,017.00
Total Debt Service		1,715,017.00
Capital Projects		
PERMANENT IMPROVEMENT	003	102,900.00
BUILDING	004	1,600,000.00
CLASSROOM FACILITIES	010	9,925,810.00
Total Capital Projects		11,628,710.00
*** Proprietary Fund Types ***		
Enterprise		
FOOD SERVICE	006	816,897.00
UNIFORM SCHOOL SUPPLIES	009	103,700.00
Total Enterprise		920,597.00
Internal Service		
EMPLOYEE BENEFITS SELF INS.	024	3,940,000.00
COMPUTER NETWORK CLASS 'A' SIT	025	282.78
Total Internal Service		3,940,282.78
*** Fiduciary Fund Types ***		
Agency Fund		
DISTRICT AGENCY	022	57,000.00
STUDENT MANAGED ACTIVITY	200	260,300.00
Total Agency Fund		317,300.00
Private Purpose Trust Fund		
SPECIAL TRUST	007	15,250.00
ENDOWMENT	008	2,000.00
Total Private Purpose Trust Fund		17,250.00
Total Appropriations - All Fund Types		45,485,663.89

John Maxwell

seconded the Resolution and the roll being called upon its adoption, the vote resulted as follows:

Vote:

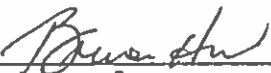
John Maxwell, yes
 Steve Mastin, yes
 Randy Longacher, yes
 Elizabeth Lauber, yes
 Jeannine Kennedy, yes

CERTIFICATE
 (O.R.C. 5705.412)

RE:

IT IS HEREBY CERTIFIED that the Dover City School District has sufficient funds to meet the contract, obligation, payment, or expenditure for the above, and has in effect for the remainder of the fiscal year and the succeeding fiscal year the authorization to levy taxes which, when combined with the estimated revenue from all other sources available to the district at the time of certification, are sufficient to provide operating revenues necessary to enable the district to maintain all personnel, programs, and services essential to the provision of an adequate educational program on all the days set forth in its adopted school calendar for the current fiscal year and for a number of days in the succeeding fiscal year equal to the number days instruction was held or is scheduled for the current fiscal year, except that if the above expenditure is for a contract, this certification shall cover the term of the contract or the current fiscal year plus the two immediately succeeding fiscal years, whichever period of years is greater.

DATED: 9/11/17

BY: 
 Treasurer

BY: 
 Superintendent of Schools

BY: 
 President, Board of Education

Dover City School District

Tuscarawas

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2015, 2016 and 2017 Actual;
Forecasted Fiscal Years Ending June 30, 2018 Through 2022

	Actual				Average Change	Forecasted				
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017			Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Revenues										
1 010 General Property Tax (Real Estate)	\$11,418,530	\$11,377,527	\$11,759,437	1.5%	\$11,882,640	\$12,001,466	\$12,121,481	\$12,242,696	\$12,365,123	
1 020 Tangible Personal Property Tax										
1 030 Income Tax										
1 035 Unrestricted State Grants-in-Aid	7,203,208	7,895,752	8,412,331	8.1%	8,653,081	8,900,081	8,900,081	8,900,081	8,900	
1 040 Restricted State Grants-in-Aid										
1 045 Restricted Federal Grants-in-Aid - SFSF										
1 050 Property Tax Allocation	3,160,354	2,876,191	2,598,925	-9.3%	2,184,288	1,876,220	1,565,712	1,523,228	1,538	
1 060 All Other Revenues	214,395	316,932	434,828	42.5%	231,000	235,620	240,332	245,139	250,042	
1 070 Total Revenues	21,998,487	22,466,402	23,205,521	2.7%	22,951,009	23,013,387	22,827,606	22,911,144	23,053,706	
Other Financing Sources										
2 010 Proceeds from Sale of Notes										
2 020 State Emergency Loans and Advancements (Approved)										
2 040 Operating Transfers-In										
2 050 Advances-In	205,054	231,947	152,335	-10.6%	195,000	195,000	195,000	195,000	195,000	
2 060 All Other Financing Sources	9,887		72							
2 070 Total Other Financing Sources	214,941	231,947	162,407	-13.2%	195,000	195,000	195,000	195,000	195,000	
2 080 Total Revenues and Other Financing Sources	22,211,428	22,698,349	23,357,928	2.5%	23,146,009	23,208,387	23,022,606	23,106,144	23,248,706	
Expenditures										
3 010 Personal Services	13,317,164	13,722,610	14,016,460	2.6%	14,451,324	14,795,464	15,121,913	15,455,840	15,797,416	
3 020 Employees' Retirement/Insurance Benefits	5,410,911	5,574,160	5,918,711	3.7%	5,894,701	6,200,943	6,505,649	6,828,984	7,172,189	
3 030 Purchased Services	1,810,209	1,645,741	1,963,141	5.1%	2,143,271	2,186,136	2,229,859	2,274,456	2,319,945	
3 040 Supplies and Materials	843,224	632,428	483,096	-24.3%	670,815	684,231	697,916	711,874	726,112	
3 050 Capital Outlay	115,301	189,100	132,502	17.0%	103,500	105,570	107,681	109,835	112,032	
3 060 Intergovernmental										
Debt Service:										
4 010 Principal-All (Historical Only)										
4 020 Principal-Notes										
4 030 Principal-State Loans										
4 040 Principal-State Advancements										
4 050 Principal-HB 264 Loans										
4 055 Principal-Other										
4 060 Interest and Fiscal Charges										
4 300 Other Objects	780,184	1,030,909	1,055,928	17.3%	991,200	1,011,024	1,031,244	1,051,869	1,072,907	
4 500 Total Expenditures	22,276,993	22,794,948	23,469,838	2.6%	24,254,811	24,983,368	25,694,262	26,432,858	27,200,601	
Other Financing Uses										
5 010 Operating Transfers-Out										
5 020 Advances-Out	231,947	152,335	192,369	-4.0%	195,000	195,000	195,000	195,000	195,000	
5 030 All Other Financing Uses										
5 040 Total Other Financing Uses	231,947	152,335	192,369	-4.0%	195,000	195,000	195,000	195,000	195,000	
5 050 Total Expenditures and Other Financing Uses	22,508,940	22,947,283	23,662,207	2.5%	24,449,811	25,178,368	25,889,262	26,627,858	27,395,601	
6 010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	297,512-	248,934-	304,279-	3.0%	1,303,802-	1,969,981-	2,866,656-	3,521,714-	4,146,600-	
7 010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	8,979,230	8,681,718	8,432,784	-3.1%	8,128,505	6,824,703	4,854,722	1,988,066	1,533,648-	
7 020 Cash Balance June 30	8,681,718	8,432,784	8,128,505	-3.2%	6,824,703	4,854,722	1,988,066	1,533,648-	5,680,543-	
8 010 Estimated Encumbrances June 30	401,268	923,859	687,230	52.3%						
Reservation of Fund Balance										
9 010 Textbooks and Instructional Materials										
9 020 Capital Improvements										
9 030 Budget Reserve										
9 040 DPIA										
9 045 Fiscal Stabilization										
9 050 Debt Service										
9 060 Property Tax Advances										
9 070 Bus Purchases										
9 080 Subtotal										
10 010 Fund Balance June 30 for Certification of Appropriations	8,280,450	7,508,925	7,441,275	-5.1%	6,824,703	4,854,722	1,988,066	1,533,648-	5,680,543-	
Revenue from Replacement/Renewal Levies										
11 010 Income Tax - Renewal										
11 020 Property Tax - Renewal or Replacement										
11 300 Cumulative Balance of Replacement/Renewal Levies										
12 010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	8,280,450	7,508,925	7,441,275	-5.1%	6,824,703	4,854,722	1,988,066	1,533,648-	5,680,543-	
Revenue from New Levies										
13 010 Income Tax - New										
13 020 Property Tax - New										
13 030 Cumulative Balance of New Levies										
14 010 Revenue from Future State Advancements										
15 010 Unreserved Fund Balance June 30	8,280,450	7,508,925	7,441,275	-5.1%	6,824,703	4,854,722	1,988,066	1,533,648-	5,680,543-	

Please visit the Ohio Department of Education website at <http://ftp.ode.state.oh.us/qeodoc/5-yrForecast/>.

REVENUE ASSUMPTIONS

Property Taxes (General and Tangible Personal)

Property values are established each year by the County Auditor based on new construction and complete or updated appraisal values if applicable. Calendar year 2017 values increased a total of 25.5 million over 2016. This is our largest increase in nineteen years, and we are still below our valuation level of 2005. Our next triennial update is in 2019. We do not see an upswing in the housing market values in the near future. The district renewed two emergency renewal levies in November 2012 for ten years which are critical to the operating budget.

Income Tax

The District does not have an income tax.

State Foundation - Unrestricted/Restricted Grants-in-Aid

Revenues from unrestricted grants-in aid are based on the amounts set by the State formula. Foundation revenue is calculated based on enrollment and other changes affecting average daily membership counts for the biennium budget. HB 49 was passed in June 2017 which provided an estimate of \$8,339,081 for fiscal year 2018 and \$8,586,081 for fiscal year 2019. Zero percent estimates are projected for the next biennium due to new leadership, the states' economy, and the district's formula being capped by almost \$4 million.

Property Tax Allocation

These funds are reimbursements from Ohio for tax credits given to owner occupied residences equally 12.5% of the gross property taxes charged residential taxpayers and up to 10% for commercial and industrial taxpayers. The law has since changed and those reductions will no longer apply to new levies that are enacted after August 31, 2013. These amounts will consistently change with Real Estate Taxes.

Also included in this line of the forecast are Personal Tangible replacement payments. The phase out of tangible personal property has been occurring since fiscal year 2006 with the state using revenue from Commercial Activity Tax to reimburse districts for this loss. The Dover School District was heavily reliant on tangible personal property tax as in 2005 it received \$3.5 million annually which represented over 19% of Dover's total budget. Most recently, H.B. 64 resumed the phase-out of Tangible Personal Property at 1.25% of state and local resources which will result in a loss of over \$1 million in the next three years.

All Other Revenue

Revenue from other sources is derived from preschool fees, rentals, reimbursements from federal projects, donations, and interest. This revenue source has declined due to low interest rates.

Advances and Transfers

Advances are needed for state and federal projects that extend past the end of the fiscal year. Repayments will be made in the following fiscal year.

EXPENDITURE ASSUMPTIONS

Personal Services and Employees = Retirement/Insurance Benefits

The amounts for salaries are based on present negotiated agreements. Negotiated agreements are in place for fiscal year 2018, 2019, with a reopener for wages and health insurance scheduled in 2020. Future projected salaries are based on historical raises. Retirement, Medicare, and Workers Compensation will increase at the same percentage that the salary increases. Health insurance costs are forecasted to increase 7% per year due to efforts to continue to negotiate health plan design changes and increased employee contributions.

Purchased Services

Historically purchased services have decreased due to a new open enrollment policy in effect for the first time in fiscal year 2004. This has helped offset the annual expenditures going to other surrounding school districts.

Supplies, Capital Outlay and Other

Expenditures for supplies and materials are increasing due to curriculum changes and technology innovations. Beginning in the 2013-14 school year, some textbooks are being replaced by electronic books to keep pace with changes in courses of study. Other expenditure patterns are increasing due to increases in auditor and treasurer fees and services provided by the county board of education. Future expenditures are trended at an average of approximately 2%.

Advances and Transfers

Advances are needed for state and federal projects that extend past the end of the fiscal year. Repayments will be made in the following fiscal year.

Debt Services

The school district has no outstanding debt to be funded out of the general fund.

Encumbrances

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

