

Special Meeting

February 1, 2010

At 6:00 P.M. Deborah Shaw called meeting to order. The meeting was held at McDowell Exchange School. Answering roll call were: Vice-President Scott Allen and Kim Martin. Also present were: Superintendent John Edgar and Treasurer Stephen McAfee. Michael Linton arrived at 6:15 P.M. Bob Bowers was absent.

Approve Agenda

A motion was offered by Kim Martin to adopt the agenda as presented. Scott Allen seconded this motion. Upon vote call: Martin, aye; Allen, aye; Shaw, aye.

Committee Reports / Discussion Items

- Report of the Finance / Buildings & Grounds Committee Meeting of January 21, 2010:
 - Operating Levy Options
 - Facility Plan
 - All-Day, Everyday Kindergarten Waiver
- Board Discussion of Operating Levies / Facility Plans

Resolution of Necessity for Substitution of Emergency Tax Levy

A motion was offered by Scott Allen to approve the following resolution of necessity for the substitution of an emergency tax levy to raise \$812,000 for a continuing period of time:

WHEREAS, the School District currently has in existence an emergency tax levy (the "Original Levy") to raise Eight Hundred Twelve Thousand Dollars (\$812,000) per year for a period of five (5) years, the final collection of which will be made during the 2010 calendar year; and

WHEREAS, the revenue which will be raised by all tax levies which the School District is authorized to impose, when combined with state and federal revenues, will be insufficient to provide for the necessary requirements of the School District,

NOW THEREFORE, BE IT RESOLVED by the Board of Education of the Logan Elm Local School District, Pickaway and Hocking Counties, Ohio, a majority of the members elected thereto concurring, that:

Section 1. It is necessary to substitute for the Original Levy (the "Substitute Levy") to provide for the necessary requirements of the School District. The amount of money that it is necessary to raise for that purpose is Eight Hundred Twelve Thousand Dollars (\$812,000), for the first calendar year that the millage is in effect. The Substitute Levy shall be in effect for a continuing period of time and shall include a levy upon the 2010 tax list and duplicate (commencing in 2010, first due in calendar year 2011), if approved by a majority of the electors voting thereon.

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Section 2. The Substitute Levy shall be submitted to the electors of the School District at the election currently scheduled for May 4, 2010 (the "Election Date").

Section 3. A copy of this resolution shall be certified by the Treasurer to the Pickaway County Auditor, not later than February 12, 2010 (which date is not less than 80 days prior to the Election Date), with instructions to calculate and certify to the Board the annual levy, expressed in dollars and cents for each one hundred dollars of valuation, as well as in mills for each one dollar of valuation, throughout the life of the levy, which will be required to produce the amount set forth in this resolution.

Section 4. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Kim Martin seconded this motion. Upon vote call: Allen, aye; Martin, aye; Linton, aye; Shaw, aye.

Resolution Requesting Certification of Alternative Income Tax Rate

A motion was offered by Michael Linton to approve the following resolution requesting certification of an alternative income tax rate for conversion of the 1% income tax to earned income only:

WHEREAS, R.C. Chapter 5748 authorizes school districts to impose voter-approved income taxes upon their residents;

WHEREAS, a resolution declaring the necessity to raise additional School District revenue must be passed and certified to the Tax Commissioner for the State of Ohio in order to permit the Board to consider the replacement of an income tax on School District income (the "Replacement Income Tax") and to preserve the right to submit the question of levying such Replacement Income Tax to the electors of the School District at the election to be held May 4, 2010; and

WHEREAS, the Board desires that the Replacement Income Tax replace the existing income tax approved by electors of the School District at the election held November 8, 2005 on the school district income of individuals and estates as defined in R.C. 5748.01(E)(1)(a) and (2), which tax took effect on January 1, 2006 for a period of five (5) years, (the "Existing Income Tax").

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Logan Elm Local School District, Pickaway and Hocking Counties, Ohio, a majority of the members elected thereto concurring, that:

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Section 1. The Board determines that it is necessary replace the Existing Income Tax and levy the Replacement Income Tax to raise annually the sum of Two Million Seventeen Thousand Nine Hundred Forty Dollars (\$2,017,940) for the purpose of providing for the current operating expenses of the School District.

Section 2. The income that shall be subject to the Replacement Income Tax is the school district income of individuals as defined in R.C. 5748.01(G)(1) and (E)(1)(b).

Section 3. The Treasurer is directed to certify a copy of this resolution to the Tax Commissioner for the State of Ohio promptly, but not less than eighty-five (85) days prior to the date of the election, together with a request that the Commissioner determine and certify to the Board the property tax rate that would have had to be imposed by the School District in the current year to produce the amount of money set forth above and the income tax rate that would have had to have been in effect for the current year to produce the amount of money set forth above.

Section 4. All formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and all deliberations of this Board and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Kim Martin seconded this motion. Upon vote call: Linton, aye; Martin, aye; Allen, aye; Shaw, aye.

Work Session

The following topics were discussed with no actions taken:

- Central Region OSBA Spring Conference – March 17th
- Kindergarten Plans for 2011-12
- Board Communications
- Personnel

At 7:15 P.M. a motion was offered by Kim Martin to adjourn. Michael Linton seconded this motion.

Deborah Shaw, President

Stephen McAfee, Treasurer