

Community Financial Report

Bethel-Tate Local School District

Fiscal Year Ending June 30, 2014

condensed version

Welcome!

The Bethel-Tate Board of Education annually distributes this Community Financial Report in order to provide Bethel-Tate residents with basic financial information about the School District. This report is intended as a community communication and education tool. The pages ahead review School District financial resources and financial obligations with an eye toward the financial future.

Thank you for your interest.



Educate and graduate!

Financial Update

Dear Bethel-Tate Community Members,

Bethel-Tate Schools Board of Education has an on-going commitment of fiscal responsibility to the residents of the Bethel-Tate community, that commitment includes continuous communication concerning financial information. Some "Financial Highlights" are included in this community report. Additional information can be found on the school district website www.betheltate.org under the Finance tab. The Bethel-Tate's community roots run deep; however, it is our obligation to continue to change to meet the growing needs of our students in the 21st century. Our tax base is still predominately residential. Currently, our funds are under a watchful eye to ensure a balanced budget despite rising costs and a weakened economy. The District continues to contain costs by participating in purchasing consortiums for such things as supplies and even health care benefits. As we continue to face limited financial resources our class sizes increase and our maintenance efforts continue to be postponed. Our main goal is to ensure a high level of staff and student accountability. We are very proud that while we operate with fiscal discipline we continue to strive for and achieve *EXCELLENCE*. Even with the recent turnover, we have 75% of our teachers at master's degree level.

You have probably read or heard about the school funding crisis in the State of Ohio. Over the past decade the Ohio Supreme Court has declared unconstitutional the state's method of funding Ohio's schools four times. Despite this the funding formula continues to change every two years. There is a disparity in what some schools spend on their students versus others. Ohio Department of Education data shows that Bethel-Tate ranks as one of the lowest for Expenditure Per Pupil (\$7,705 for fiscal year 2013 in the state. The state average was \$10,446 for fiscal year 2013.

The District once again received the Ohio Auditor of State Award for "exemplary financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) for the year 2013. Clean and accurate record-keeping are the foundation for good government, and the taxpayers can take pride in your commitment to accountability." We feel the audit is a testament to the diligence and commitment of all of the School Districts various departments and buildings for transparency in reporting and oversight over the School District's approximately \$18 million in total expenditures. A clean audit means the school district is meeting state and federal standards for financial reporting in the transparent manner that our taxpayers rightfully expect. The citizens of this district can trust the vigilance and professionalism of the Finance and Purchasing departments and have confidence in all the staff employed here.

Bethel-Tate Local School District reviews expenditures continually to make sure the community's tax dollars are being spent in the most efficient and cost-effective manner. The district also monitors the funding sources available to the district to make sure we are up to date on any changes at the state level and are forecasting tax revenues appropriately based on the current economy. In addition to our focus on academics, we continue to strive to find ways to fund our district while reducing expenses and becoming more efficient.

This report is meant to be a comprehensive district financial report. I hope you find it useful and that it shows how we are managing our public dollars in the best interest of our students and our taxpayers. We remain committed to protecting the community's investment in our schools and we thank our residents for their continued support. If you would like to view a condensed version of this report you can find it on our district website, www.betheltate.org, under *Finance*.

Respectfully submitted,

Amy M. Wells, CPA, CBM
Treasurer/Chief Financial Officer



A Message from the Board

Dear Bethel-Tate Community:

On behalf of the Board of Education, it is with great pleasure that I welcome the students and staff of the Bethel-Tate Local School District back for the 2014-2015 school year. We trust it will be a year of rewarding experiences in education and personal growth.

I am honored to inform you the Bethel-Tate District employs some of the finest administrative and staff personnel in the State of Ohio. Many times, these highly motivated, highly dedicated, highly qualified individuals go far beyond expectations to motivate our children and meet the demands of quality education as illustrated by our "Excellent" district rating issued by the State of Ohio.

In an age when much is being asked of our children and staff, the Board of Education would also like to acknowledge and thank you, the parents and members of our community who have come along side to support, encourage and insure success. It is this ongoing collaboration of Bethel-Tate Local School District and Bethel-Tate community that will insure "Excellence in Education" in the future. We are truly blessed to live and serve in such a community and our children are the beneficiaries of our efforts.

Please take a moment to review the financial report provided by our Treasurer/CFO, Amy M. Wells. As is common for many districts in the state of Ohio, Bethel-Tate continues to struggle with state funding levels. Expenditures for maintaining quality education are increasing at a much higher rate than the state revenues being received. I can assure you in spite of any financial struggles; it is the mission of the Board of Education and district officials to provide the resources that are necessary and adequate to achieve excellence in education in a safe and healthy atmosphere. We continue to evaluate our district wide cost savings measures already in place for additional opportunities. Our commitment is to come to the Bethel-Tate community for additional funds only when all other options have been exhausted and we can no longer maintain quality education with the funds available.

We can't be sure of all the challenges the Bethel-Tate Local School District will face in the future. One thing we can be sure of is together we'll meet each challenge head-on with one common theme in mind, "What is in the best interest for the quality education of our children?"

Again, please take a moment to review the information provided. Your comments and questions are welcome.

Thank you for your continued support.

Sincerely,

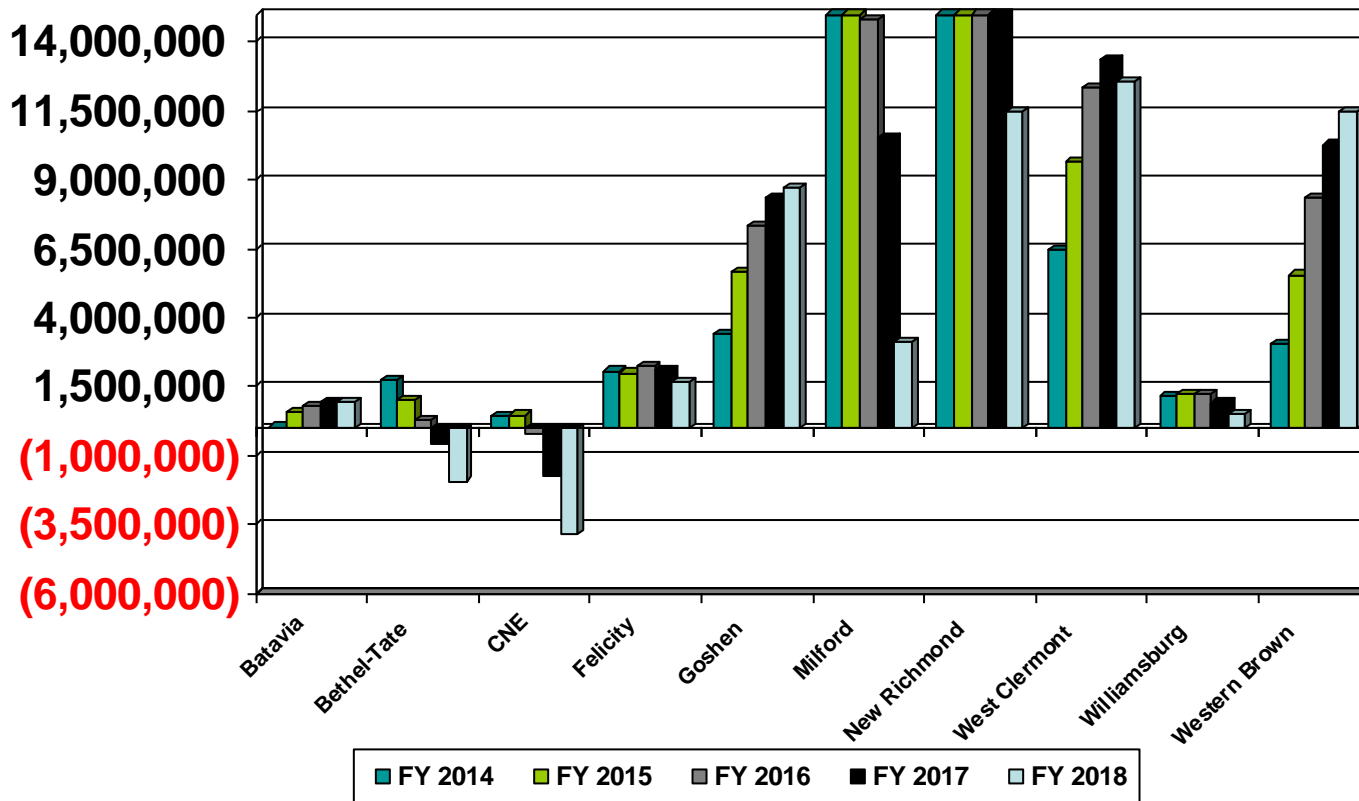
Barbara Leonard
President, Bethel-Tate Board of Education



5-Year Financial Forecast

Five-year financial planning is required of all of Ohio's school districts. The purpose of this planning is to determine whether or not the financial resources of Ohio's school are sufficient to meet anticipated future needs. Based on the current climate of education funding in Ohio, it appears that Bethel-Tate Local Schools has enough money to meet current basic expenditures for the next two years. This places Bethel-Tate in the same financial position as most other small school district in Clermont County and across the state, according to forecast data filed with the Ohio Department of Education in May 2014.

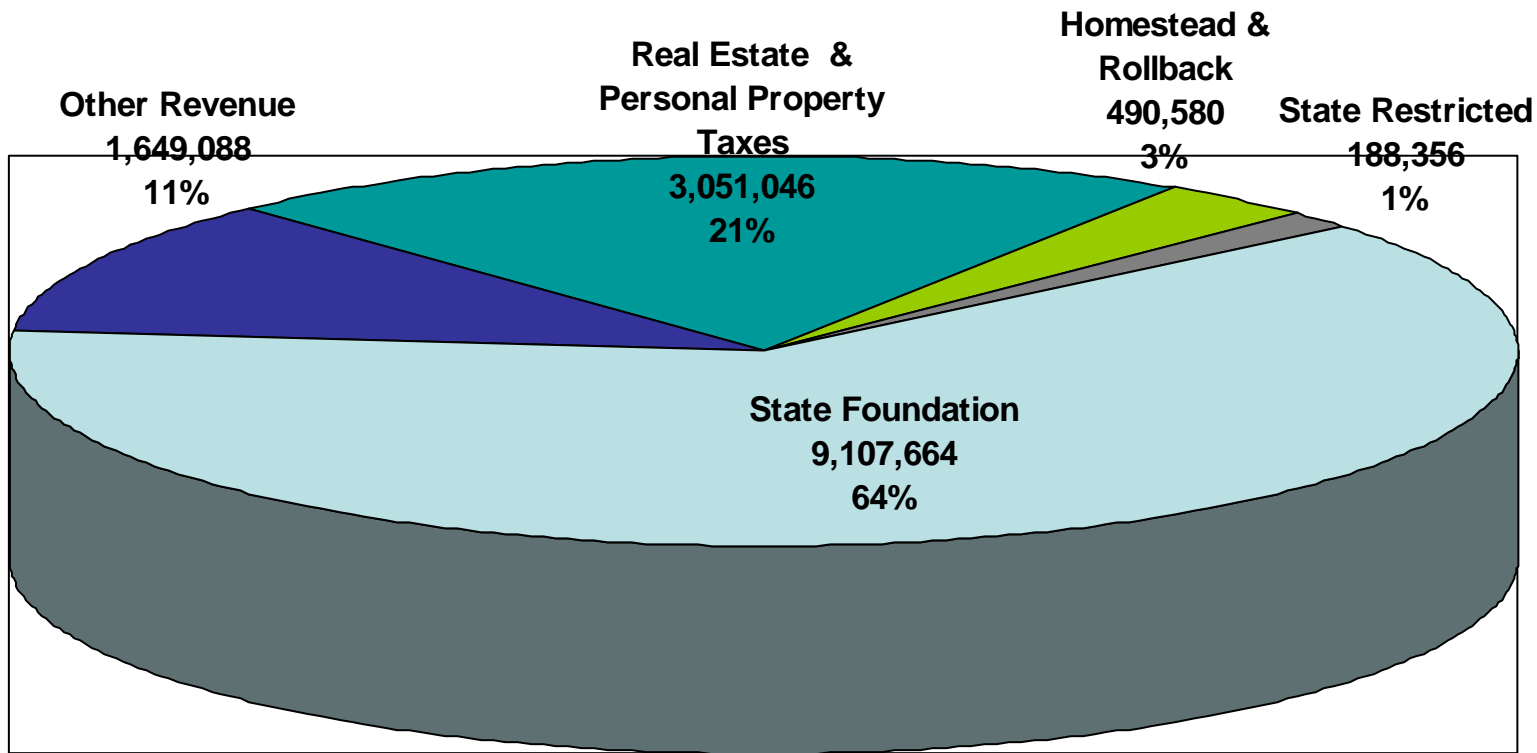
This chart takes a look at the forecasted financial positions of Bethel-Tate Local Schools and other Clermont County school districts. Note later in this packet that the share of educational costs paid by the State of Ohio decreases.



REVENUES

Taxpayers located in the Bethel-Tate community supplied twenty percent (21%) of the money needed to pay basic school operating costs during the 2013-2014 school year. Those taxes came in the form of property taxes on homes, farms and businesses. Most of the remaining money came from the State of Ohio through the State Foundation Program, a source of funds that has eroded dramatically in recent years. The historic partnership between Ohio's school districts and the state is withering away.

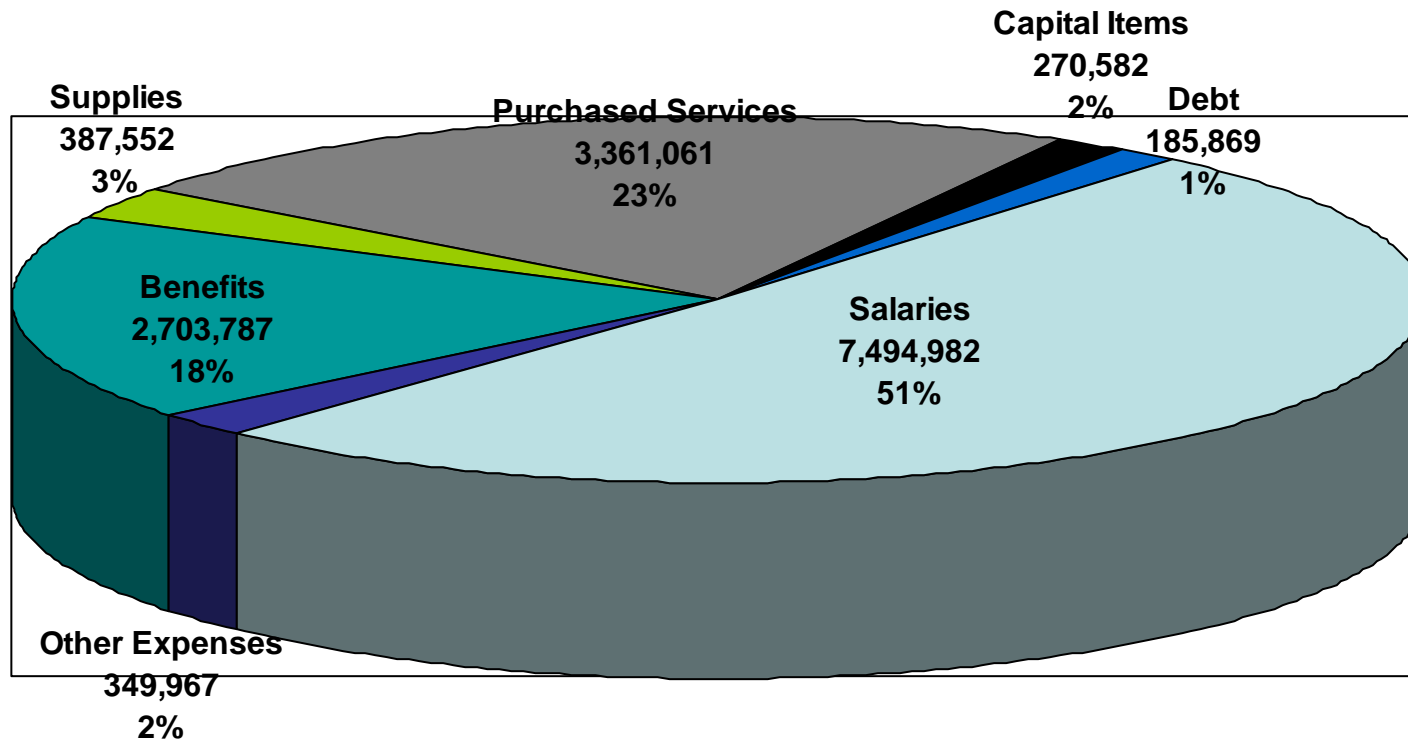
Where Does Our Money Come From?



EXPENDITURES

Meanwhile, the day-to-day operating costs continue to increase. This is the result of increased operations, number of students and inflation. Inflation in employee health benefit costs is just as troublesome for schools as it is for other employers, public and private. The cost of employee salaries and benefits were approximately 69% of total expenditures last school year (state average is 75-80%). Most of the remaining costs paid last year consisted of expenses over which the Board of Education and administration have limited control. Those costs included special education, utilities, tax collection fees imposed by the Clermont County and other basic expenses. The School District operated with a bare bones budget last year, as reflected in the small share of money spent on supplies, capital equipment and debt items.

Where Does Our Money Go?

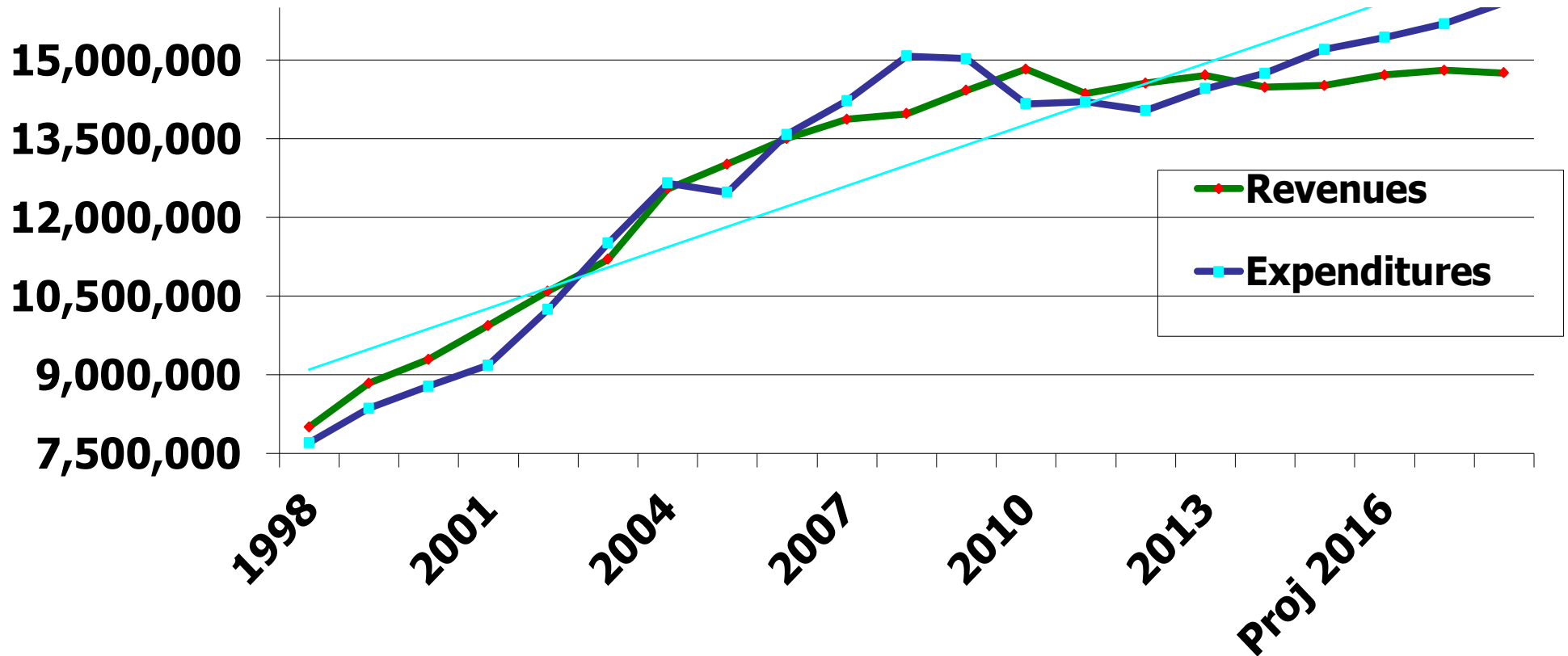


Bethel-Tate Local School District

Total Revenues vs. Total Expenditures

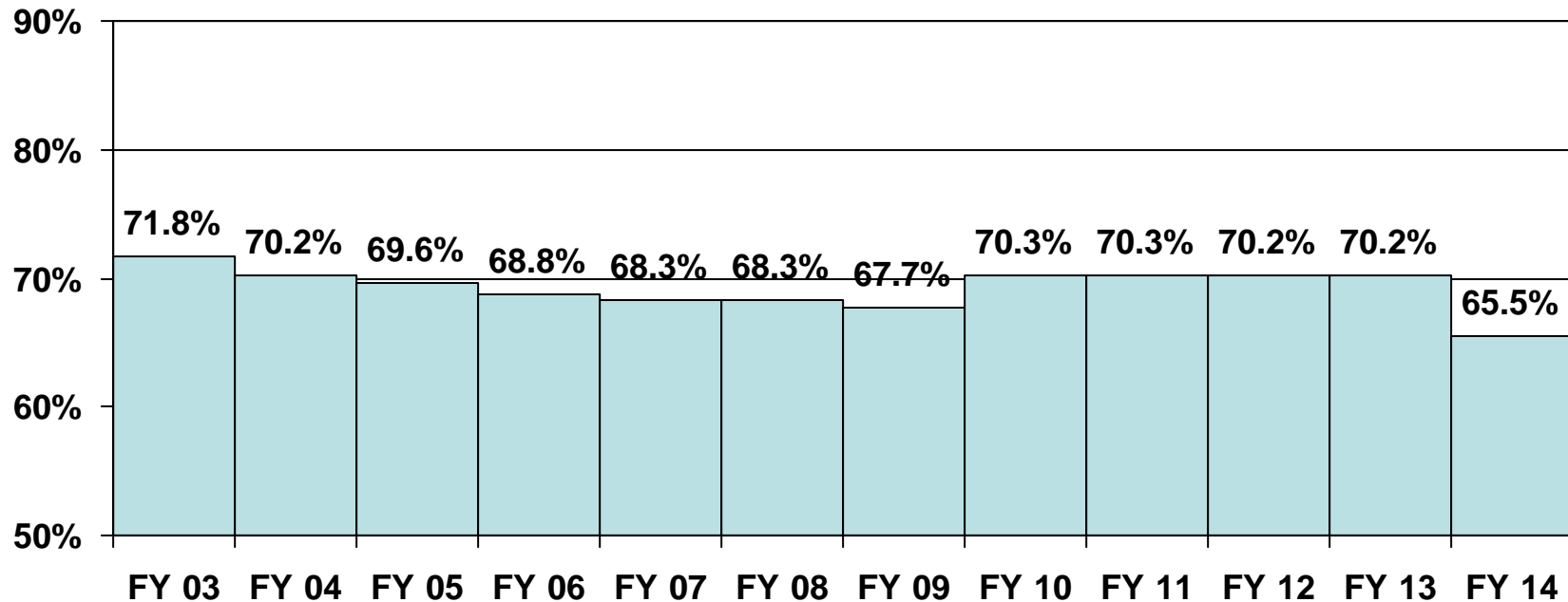
1998 – 2014 (actual) & 2015 – 2018 (projected)

General Fund only



Bethel-Tate Local School District

State Foundation Funding Share Percentage



The state funds districts on a predetermined per pupil amount, of which they pay school districts between 5% and 90%. This funding traditionally has been based on property valuation. Starting in fiscal year 2014 property valuation and local wealth are the determining factors. This change in funding means more of the financial burden for funding Bethel-Tate has shifted from the state to local residents. State financial support for Bethel-Tate schools has been falling over the last ten years. *In fiscal year 2009, State funding fell to 67.7%, which was the lowest amount of funding from the state Bethel-Tate had seen in its history.* Fiscal years 2010 and 2011 were the new Evidenced Based Model which increased state funding. However, that was ended in Fiscal year 2012 when the Bridge Method was used which held schools at the 2010 amount. The difference in state support percentage from fiscal year 2003 to 2014 equates to \$600,000 less from the state during fiscal year 2014.

The way the state’s school funding formula allocates money to Ohio’s schools is a legislative (or political) decision. When you have concerns about how the State funding formula works, contact members of the Ohio General Assembly. These are the people ultimately responsible for Ohio’s school funding formula.

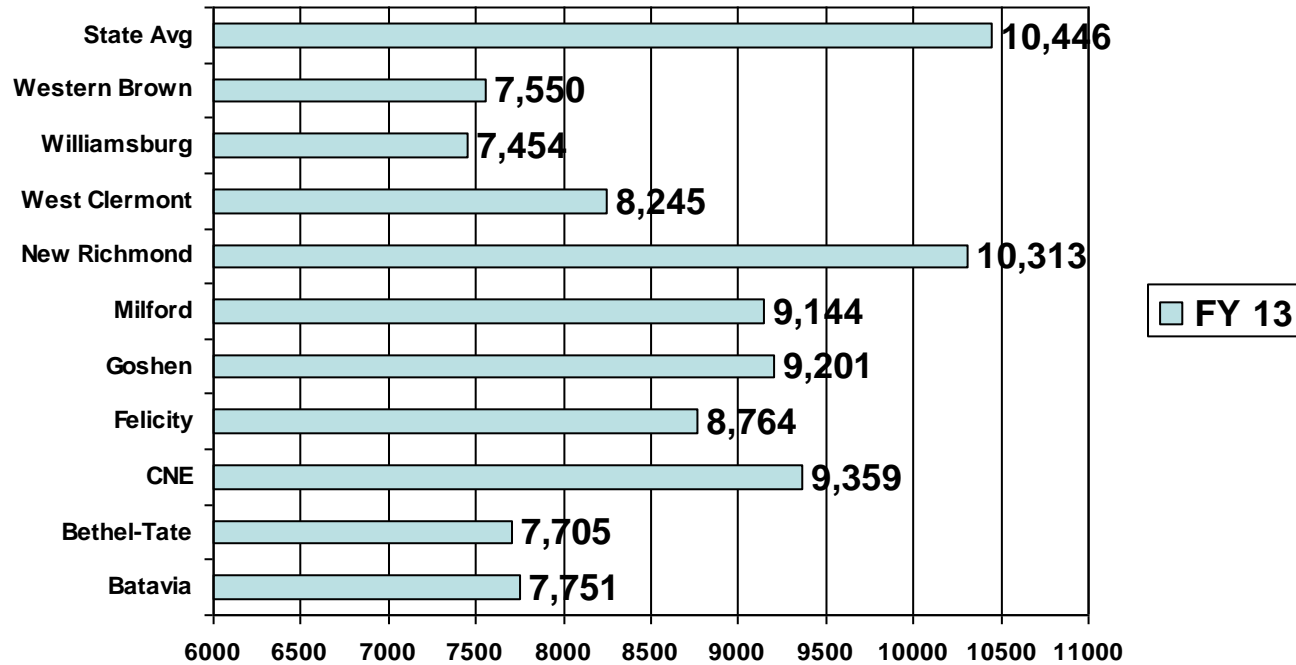
Our elected officials are:

Senator Joe Uker - (614) 466-8082 or sd14@senate.state.oh.us

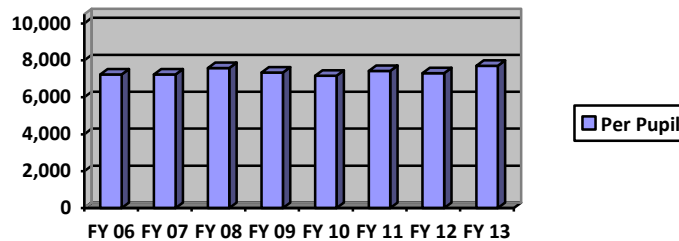
Representative Doug Green – 66th District: (614) 644-6034 or district88@ohr.state.oh.us

Bethel-Tate Local School District

Expenditure Per Pupil in Clermont County



The State of Ohio Department of Education provides the public with valuable information about each public school district. Using data from the Department of Education, the chart above represents the districts average investment in each Bethel-Tate student compared to similar Clermont County school districts and the state average. Information for the most recent school year of 2013-2014 is not available at this time. Per pupil expenses for Bethel-Tate are below.



STATE OF THE DISTRICT

ANNUAL ACHIEVEMENT AND PROGRESS REPORT

The achievement and progress report includes current data for all state OAA/OGT testing instruments currently administered. Bethel-Tate Local Schools is committed to analyze all data beyond the state report card to measure our current effectiveness and overall academic achievement. The goal is for this report to become an annual piece of our data analysis process as we strive for continued high levels of achievement and progress on an annual basis.

This report will also include established goals that were generated collaboratively during data analysis meetings during the beginning stages of the school year. The goals will focus on subjects and grade levels that re included within the State Indicator section of our local report card. The established goals, along with ongoing analysis of state released data, will become an annual exercise and an expectation.

At this time the report is very fluid and will be modified in the upcoming years to include additional data sources beyond the state instruments as well as specific district initiatives. The report now includes the updated Report Card Framework released by the Ohio Department of Education.

OHIO DEPARMENT OF EDUCATION – NEW REPORT CARD COMPONENTS FOR 2013

Component: Achievement

Measures: Performance Indicators & Performance Index

- Performance Indicators – show how many students have a minimum, or proficient, level of knowledge
 - 2012-2013 requirement = 75% of students scoring proficient or better within each indicator
 - 2013-2014 requirement = 80%
- Performance Index – measures the achievement of every student, not whether or not they reach “proficient”. Schools receive points for every student’s level of achievement (Advanced, Accelerated, Proficient, Basic, and Limited).
- A-F Grading Scale
 - A = 90-100%
 - B = 80-89.9%
 - C = 70-79.9%
 - D = 50-69.9%
 - F = Below 50%

Component: Progress

Measures:

- All Students (overall rating of school district)
- Gifted Students (students identified in Reading, Math or Superior Cognitive)
- Students with Disabilities (all students who have an IEP and take the OAA)
- Students in the Lowest 20% of Achievement Statewide (based on a distribution of scores statewide)

Description: The data from state tests over multiple years are examined through a series of calculations to produce **Value-Added** designation for each school and district. Additionally, the tests also are examined to determine progress of three specific groups of students.

A-F Grading Scale

Technical Fact: Value –Added grades are based on a scale that measures a “Value-Added index.” This is the same Value-Added index that has been used for report card purposes since Ohio adopted its use in 2007. **A range of “-1 to+1” represents “one year of growth in one year” and is given a “C” grade.**

- A = +2 and higher (Level 5)
- B = Greater or equal to +1 but less than +2 (Level 4)
- **C= Greater or equal to -1 but less than +1 (Met a year’s worth of progress/growth – level 3)**
- D = greater or equal to -2 but less than -1 (Level 2)
- F = Less than -2 (Level 1)

Component: Graduation Rate:

Measures:

- Four-Year Graduation rate
- Five-Year Graduation rate

Description:

- The Four-Year Graduation Rate includes as graduates only those students who earn a diploma within four years of entering the ninth grade for the first time. The Five Year Graduation Rate includes those students who graduate within five years of entering ninth grade for the first time.
- A-F Grading Scale

Four-Year Graduation Rate

Score	Letter Grade
93% - 100%	A
89% - 92.9%	B
84% - 88.9%	C
79% - 83.9%	D
Less than 79%	F

Five Year Graduation Rate

Score	Letter Grade
95% - 100%	A
90% - 94.9%	B

85% - 89.9%	C
80% - 84.9%	D
Less than 80%	F

Component: Gap Closing (New AYP)

Measures: Annual measureable Objectives (AMOs)

Description: Annual Measurable Objectives (AMOs) measure the academic performance of specific groups of students, such as racial and demographic groups.

Technical Facts: This component will review 10 student groups in reading, math and graduation rate and assign a grade for efforts to close achievement gaps in all groups. These students groups, which are the same groups measured by Adequate Yearly Progress (AYP), are:

- All Students
- American Indian/Alaskan Native
- Asian/Pacific Islander
- Black, non-Hispanic
- Hispanic
- Multiracial
- White, non-Hispanic
- Economically Disadvantaged
- Students with Disabilities
- Limited English Proficiency

A-F Grading Scale

Score	Letter Grade
▪ 90% - 100%	A
▪ 80% - 89.9%	B
▪ 70% - 79.9%	C
▪ 60% - 69.9%	D
▪ Less than 60%	F

Additional Components to be reported on the 2014 Report Card

K-3 Literacy Improvement: K-3 Literacy Improvement measures how well schools and districts are helping young students who are reading below grade level.

Prepared for Success: Prepared for Success is a unique component. It contains six measures (College Admission Test, Dual Enrollment Credits, Industry Credential, Honors Diplomas Awarded, Advanced Placement, and International Baccalaureate Program) that do not receive a grade; they are only reported on the report card. The component grade is based on the percentage of a school's or district's graduating class that demonstrates college and career readiness. Any student included in any of the six upgraded measures, such as a student who earns an honors diploma, is considered to have demonstrated college and career readiness.

For additional information, please go to the Ohio Department of Education web page.

<http://education.ohio.gov> Keyword search, "New Report Card" and search for Bethel-Tate Local School District.

Projected OAA/OGT achievement and goals for 2014-2015 school year

All goals were developed during grade level, subject specific data meetings held after the release of data. The meetings took place during the first grading period and the goals will be an ongoing focus for the remainder of the school year.

Projected OAA Achievement: OAA Indicator Benchmark = 80%

3 rd Reading - 90%	6 th Reading - 95%
3 rd Math - 90%	6 th Math - 95%
4 th Reading – 90%	7 th Reading - 90%
4 th Math – 85%	7 th Math 82%
5 th Reading – 80%	8 th – Reading – 89%
5 th Math – 80%	8 th Math – 95%
5 th Science – 80%	8 th Science – 83%

Projected OGT Achievement: OGT Indicator Benchmark = 80%

Reading- 95%
Math – 94 %
Science – 89%
Writing – 98%
Citizenship – 96%

*All projected achievement data has been generated by the EVAAS (Education Value-Added Assessment System) site on ODE.

Grade Level Goals:

3rd Grade:

Reading: During the 2014-2015 school year, we expect to attain an achievement level of 90% on our OAA, while refining instructional small groups within Good Habits Great Readers as well as instructional resources/opportunities to positively impact the progress results within the first, second, and fifth performance categories.

Math: We expect to reach an achievement level 90% on our OAA, while maintaining our progress results in performance categories 1 – 5 through differentiated instructional small groups.

4th Grade:

Reading: We will aspire to attain an achievement level of 90% while incorporating regular small group instruction that is a direct response to formative data in an effort to positively impact and increase the rigor and progress results within performance category three.

Math: During the 2014-2015 school year, we will achieve an achievement level of 80% while continuing small group instruction and goal setting opportunities to positively impact student progress and performance.

5th Grade:

Reading: During the 2014-2015, we will achieve an achievement level of 80%, while continuing small group instruction and goal setting opportunities to positively impact student progress and performance.

Math: During the 2014-2015 school year, we look to obtain an achievement level of 80% while maintaining our positive progress category results and incorporating regular scientific process skills (technology/models/evidence & explanation) to increase our achievement within all standards.

6th Grade:

Reading As an instructional team we look to earn an achievement level between 87 – 95% on our OAA results, while applying individual student conferencing/goal setting activities to share ownership with instructional expectations in a effort to raise progress results across all categories.

Math: During the 2014-2015 school year, we expect to receive an achievement percentage between 85-95% while maintaining our positive progress results in all categories with emphasis in raising category four and five to an above expected progress rating through differentiating and instructional goal setting strategies.

7th Grade:

Reading: During the 2014-2015 school year, we look to maintain our achievement of 87 - 90% success as well as our positive progress performance through rigorous, intentional, and development within our activities as well as text complexity strategies addressed through weekly reading assignments.

Math: During the 2014-2015 school year, we aspire to meet our achievement projection of 85-90%, while incorporating rigor through text complexity, the level of questioning, and student feedback (written and conferencing) in an effort to raise our progress performance in all categories.

8th Grade:

Reading: During the 2014-2015 school year, we expect to reach an achievement level between 88-92%, while increasing rigor through text complexity, the level of questioning, and student feedback (written and conferencing) in an effort to raise our progress performance in all categories.

Math: We aspire to attain an achievement level of 95% while maintaining progress performance across all categories with targeted instructional strategies and intervention.

Science: We aspire to achieve an 83% achievement level on our OAA, while focusing on non-fiction comprehension within classwork, homework, and assessment questions.

Bethel-Tate High School:

Math: We will improve performance on OGT/EOC exams with aligned curriculum that increase rigor through the implementation of instructional strategies utilizing the 21st Century skills.

English: We aspire to maintain our achievement levels on the annual reading and writing OGT as well as increase student performance within the critical reading sections of our End of Course exams by aligning them with the new standards.

Social Studies/Citizenship: Based on the review of our OGT data provided by ODE and EVAAS, we look to maintain our excellent achievement and progress results across all categories/subgroups while continuing to build and focus on positive student/teacher relationships.

Science: We strive to reach our projected achievement (85%) on our OGT while continuing to align End of Course objectives to maintain/raise our progress results across all categories in Chemistry and Biology.

Beginning with the 2014-2015 school year, all students in 3rd grade scoring below the designated level (400) on the third grade reading OAA must be retained, except for the following students (ORC 3313.608(a)(2)):

Limited English proficient students who have been enrolled in U.S. schools for less than three full school years and have had less than three years of instruction in an English as a Second Language program;

Special education students whose IEP's specifically exempt them from retention under the third grade guarantee;

Student who demonstrates reading competency on an alternative reading assessment (Winter 2014 – ODE release date) approved by ODE; and

Any student who has received intensive remediation for two years and was previously retained in kindergarten through Grade 3.

A student that advances because of this exception must continue to receive intensive reading instruction in the fourth grade, which requires an altered instructional day to accommodate reading interventions, or whatever reading interventions are required by the student's IEP or 504 plan.

Please note: Additional information regarding the Third Grade Guarantee can be found by visiting the Ohio Department of Education web page (<http://education.ohio.gov>) and typing in "third grade guarantee" in the search box located at the top right hand corner of the web page.

Additional local guidelines will be developed once ODE releases additional guidance documents during the winter of 2014.

Sincerely,

Melissa Kircher

Bethel-Tate Local School District

Expenditure Analysis

The following items reflect the breakdown of the Districts actual fiscal year 2014 General Fund expenses:

Administration	1,053,166
Regular Instruction	7,578,658
Special Education Services	1,871,721
Gifted Instruction	94,714
Pupil & Staff Support	952,527
Transportation	860,333
Bus Purchase* - bus	88,777
Operations/Technology	790,344
Utilities	395,667
County Auditor/ Treasurer and Other Fees (required for collection of taxes)	58,758
County Educational Service Center	11,281
Professional/Legal Fees	28,199
EMIS/District Data (staff and student information required by the state)	178,525
Board of Education	30,823
Fiscal Services	296,581
Audit/GAAP conversion (required by state and federal governments)	18,367
Debt (for overages on the OSFC project, the COT building, the HB 264 project and HVAC controls)	214,819
Insurance (property, fleet and liability)	35,540
Transfers (Athletic Coaches/Student Advisors)	195,000
Total of above list	14,753,800

* - In order to keep our students safe we must insure we have safe reliable efficient transportation. Our buses are inspected each year by the State Highway Patrol. Over time as with any vehicle the cost to maintain a bus exceeds the cost to invest in a new one. We maintain a bus replacement schedule. The District has put off purchasing a new bus for 7 years. However, a new bus per year is necessary to maintain an up to date fleet with 12 daily routes plus extracurricular events. The state used to give districts 50% of the cost of purchasing a new bus. They cut this to 25% in fiscal year 2005. The Bus Purchase Allowance is no longer included in the biennial budget. Bus purchases must be paid for completely with additional local dollars. Currently, a new bus costs approx. \$85,000.

State of District Operations

Custodial - Once again, the custodial crew has done a wonderful job over the summer break getting our buildings clean and ready to go for another year. Everything has been moved out, waxed, wiped down, painted if needed and moved back in, awaiting the arrival of their teachers and students. This has become a difficult task as our crew size has decreased in order to save money and our summer break was a little shorter this year. They also had to organize their work around the many contractors we had in our buildings over the summer performing work on our House Bill 264 Energy Conservation Project.

Maintenance - This summer, we began work on our House Bill 264 Energy Conservation project. As you may or may not know, the HB264 project allows schools to borrow money at a low interest rate to perform energy saving projects. The loan is then paid off by the guaranteed savings over a fifteen year period. We are guaranteed a savings of \$67,500 per year which has allowed us to take care of several problems we were having with aging equipment and an obsolete control system at no cost to our taxpayers. A large portion of this savings is realized through the new energy efficient lighting. All of our exterior fixtures are now LED, the gym fixtures are now fluorescent and the rest of the interior was re-lamped with lower wattage, higher efficiency lamps. We have also installed motion sensors which will insure that lights will not be left on in unoccupied areas. At the William Bick Primary School, we have replaced the older condensing units (air conditioning) with two new Turbocor compressors. These two compressors replace several large units and will offer us great savings over their lifecycle. At the High School, we have installed two small air conditioning units in the office areas. Prior to this project, we would have to cool over half of the building in order to provide cooling for our office staff. Now we will be able to run the small units and only cool the office area during the summer months when the rest of the building is unoccupied.

Technology - Like the other departments, the technology department was working hard over the summer to implement repairs and upgrades to our aging infrastructure. Some of these include the replacement of some network switches and the addition of two new virtual server machines. We also completed the installation of our wireless network throughout the District which provides a huge advantage as we migrate more toward mobile devices. On this wireless system, students will be able to use their own mobile devices in a secured network. Through other purchases and grants, we have added several mobile Chromebook carts for the classes to utilize for instruction over the wireless network. In addition, we assembled and installed two mobile distance learning carts that can be wheeled to any classroom and have a class conducted with other educators all over the world. We are also installing a similar stationary lab at the High School which will allow students to earn dual credits, or college credit, while taking the course in our school. Finally, we ended the summer projects by installing a new IP Telephone system throughout the District to replace the existing system that was failing. This is why you may have noticed that our extensions have changed.

It has been a short summer full of big projects. We are ready for the new year, excited to use and save with our energy efficient equipment, as well as, excited for our students increased access to technology and educational opportunities.

Chris McKee
Director of Operations



Food Service Department

Bethel-Tate food service department runs very efficiently. We have a satellite kitchen in the school district. How it works is that all the food is prepared at the High school and sent out to the other schools daily on a food truck. The driver also takes the inter office mail on his food route. This allows us to have fewer full time staff while still offering good and nutritious meals daily. We have 14 lunch staff and we feed approx. 1200-1300 student's lunch and breakfast every day. We have been striving to stay on top of all the changes that are required the new guidelines. Some changes are positive ones, like adding more fresh fruits and vegetables to the lunch menus. Some of the other changes have been a little more difficult but the students are slowly adapting to the new guidelines also. We offer lunch and breakfast every day and it is available to all students. The lunch and breakfast are a great value for the cost. Breakfast prices are \$1.00 and reduced price is \$.30 cents. Our lunch prices are \$2.30 and reduced price is \$.40 cents for K-5 grades and \$2.55 and reduced for \$.40 cents for the 6-12 grades. We offer many choices in the lunch room and our workers are always very pleasant. If needed free/reduced applications can be filled out anytime during the year if there is any change in your family size or finances. Meals can be paid either by sending in cash or a check (made out to Bethel-Tate Local Schools) or you may pay on line with a credit card using the EZ-pay option. If you want to monitor your students lunch purchases you can also do that through the EZ-pay option. If you have any questions about the food service dept. please feel free to call.

Thank you,
Mary E. Smith
Food Service Director



The financial picture for school districts in the State of Ohio over the past several years has to be considered negative. Funding cuts always seem to lurk just around the corner. Monitoring the situation and adjusting to a new fiscal reality is imperative. Understanding Ohio's school funding system is a challenge for those who work with it on a day-to-day basis. In a small community such as Bethel-Tate, the challenge is even greater. Outside political realities from Columbus and even Washington make local financial forecasting difficult at best.

The only way to make significant reductions in expenditures is to:

- Increase class size and reduce curriculum. With 69% of all expenditures going for the costs of the people who are delivering services to our students, reducing faculty and staff is the ONLY way to save large amounts of money, but is also the most drastic action to take because it so heavily impacts the education and future of our students.
- Cut more out of our already low supplies and materials budget. Other areas such as utilities and special education are 23% of expenditures, with an additional 3% spent on classroom materials and supplies. Because we must pay utility costs to operate our buildings and we are mandated to provide high levels of special education, supplies and materials is the only other area to trim down our budget.
- This leaves just **5 cents of every dollar to spend for purchasing everything else** used by the District to maintain the schools, such as athletics, bus purchases, maintenance of buildings and grounds and technology. The District has a Strategic/Improvement Plan that currently has \$2.4 million of unfunded maintenance and repairs. This is down \$1.3 million due to the HB 264 Energy Conservation Project.

Hopefully, the information in this publication has helped you gain a basic understanding of the financial picture and challenges facing the Bethel-Tate Local School District. Thank you for your interest. If you would like more information on school funding and the District's finances or a condensed version of this report, you can view additional information at www.betheltate.org under Finance.

Questions concerning the financial information presented or any other finance related questions or concerns should be addressed to Amy M. Wells, Treasurer/CFO, at 734-2271, ext. 7197 or wells_a@betheltate.org.

