

**How well do you know
Massillon City Schools
5 Year Forecast?**

Massillon City Schools has 1 Continuing Levy which came on in 1969 and 3 Emergency Operating Levies.

- What is the estimated amount of revenue the District will receive this year in real estate taxes?
 - A. \$10.5 million
 - B. \$14.8 million
 - C. \$20.0 million

State Foundation dollars of \$20.6 million will be received by the District this year. The amount a school district is to receive is set by the biennium budget every two years by the State Legislators.

- How often does Massillon City Schools receive State Foundation dollars?
 - A. Monthly
 - B. Bi-Monthly
 - C. Bi-Annually like Real Estate Taxes

Property Tax Allocations which represents \$2.4 million in revenue for Massillon City Schools is comprised of:

- A. Homestead, Rollback and Tangible Personal Property Tax Reimbursement.
- B. Homestead & Rollback only.
- C. Business Property Tax.

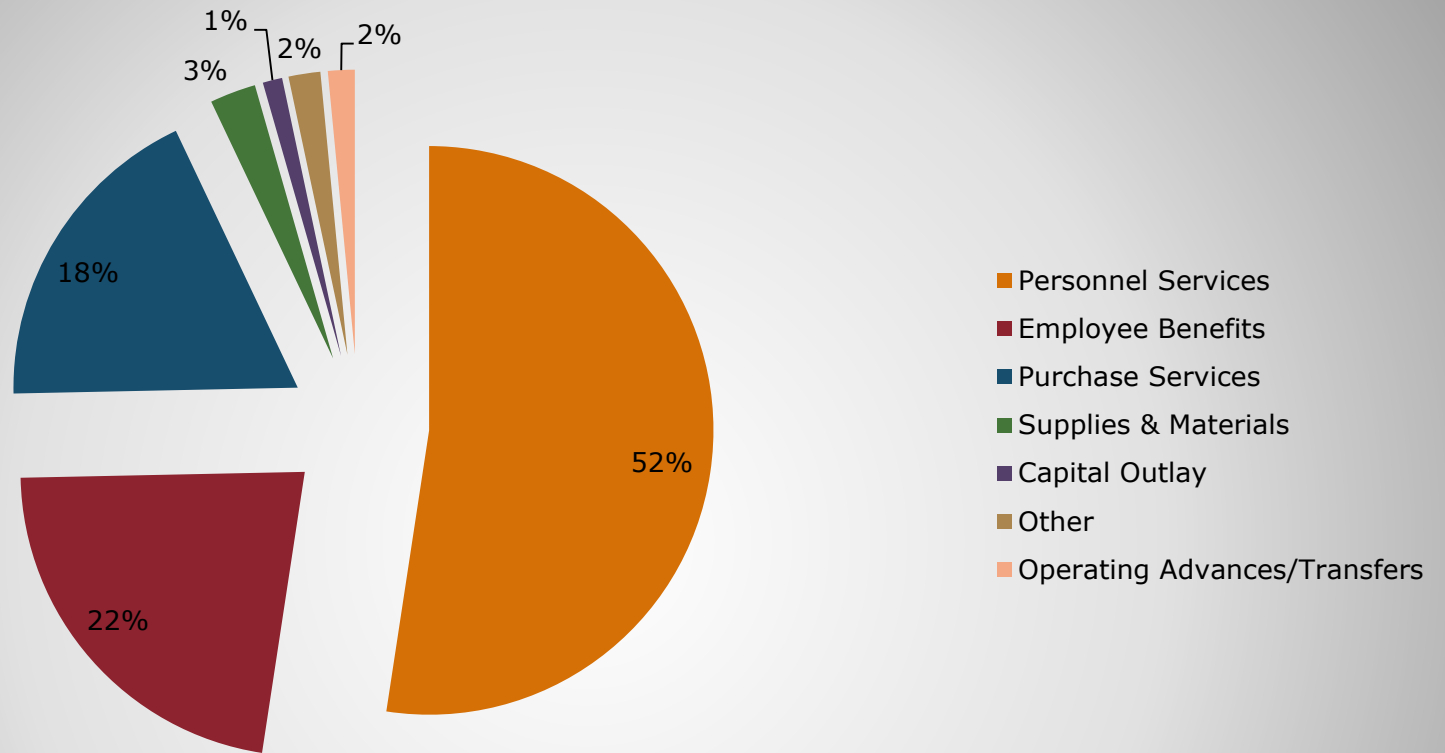
“Other” Revenue makes up 5% of the total revenue received. These dollars come to the District from:

- A. Open Enrollment
- B. Building Rentals
- C. E-Rate Discount
- D. All of the above.

The 5-Year Forecast Expenditures are broken down into 7 key areas: Personnel Costs, Employee Benefits, Purchase Services, Supplies, Capital Outlay, Other, and Advances/Transfers.

Which line item represents 52% of the budget?

- A. Purchase Services
- B. Employee Benefits
- C. Personnel Costs



Five Year Forecast Expenditures

Massillon City Schools has four bargaining units whose contracts determine the salaries of the staff.

- MEA – Massillon Education Association
Teachers
- AGT – Association of Group Teachers
Tutors
- OAPSE #114 – Ohio Association of Public School Employees
Custodians/Bus Drivers/Aides/Cooks
- OAPSE #148 – Ohio Association of Public School Employees
Secretaries

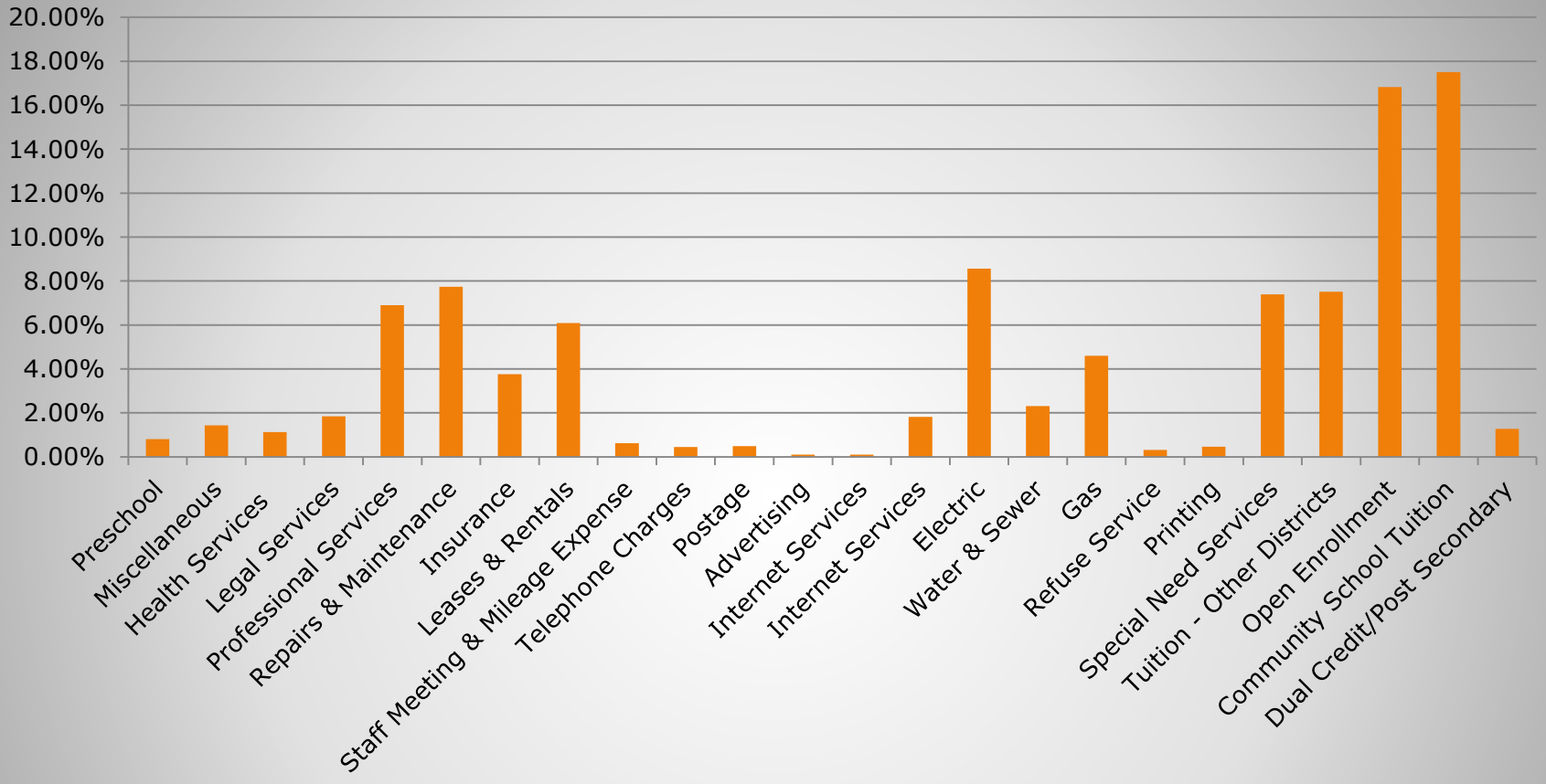
Employees' Retirement and Benefit Costs are the next largest expense for Massillon City Schools in that we are expecting to spend approximately \$9 million.

These costs represent:

- A. Retirement Costs
- B. Medical, Dental & Vision Insurance Costs
- C. Unemployment & Workers Compensation Costs.
- D. All of the above.

What are the main expenditures for the Purchase Service Budget?

- A. Open Enrollment/Community Schools
- B. Technology Services
- C. District Utilities
- D. Legal Services

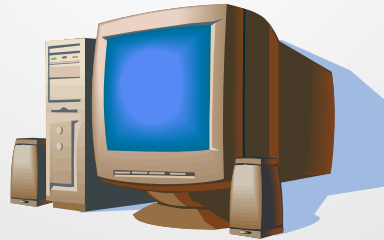


Purchase Services

The Supplies and Materials Budget consists of:

- A. Instructional Supplies
- B. Transportation Supplies
- C. Custodial Supplies
- D. Office Supplies

Capital Outlay expenses are those that are over \$500 and have a life of 5 years or longer.



The “Other” Line contains all the “cost-of-doing” business expenses:

- A. Shipping Expenses
- B. Dues and Fees
- C. Insurance – Property/Liability/Fleet
- D. Auditor Fees

What is the most important line on the 5 Year Forecast?

- A. The Bottom Line – Unreserved Fund Balance
- B. Total Revenue
- C. Excess of Revenue over Expenditures

Massillon City Schools Top Ten Vendors

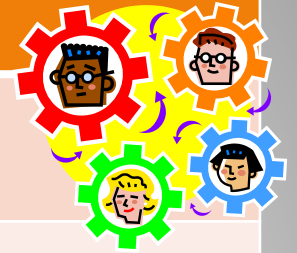
July 1, 2013 - Present

Massillon Board of Education	\$12,436,349.31
Stark County Educational Service Center	\$ 2,930,809.69
STRS (State Teachers Retirement System)	\$ 1,475,832.00
US Bank	\$ 781,181.25
SERS (School Employees Retirement System)	\$ 550,992.00



Tremco

\$ 497,718.93



Ohio Edison

\$ 323,080.07

Stark County ESC

\$ 267,994.95

Gordon Food Service

\$ 228,140.70

Ohio Casualty

\$ 204,463.00

