NEW PHILADELPHIA BOARD OF EDUCATION

December 9, 2025

The Work Session of the New Philadelphia Board of Education was called to order at 5:00 p.m. by President Gallentine at the Administration Office with the following members present: Ms. Fontana, Mr. Gallentine, Mr. MacMath, Mr. Ricklic and Mrs. Schrock. Also present were Mrs. Erwin, Mrs. Wentworth and Mr. Williams.

Approval of Agenda 114-25

Mr. MacMath moved, Mrs. Schrock seconded to approve the Work Session agenda including any additions or deletions to the agenda.

Roll call: Ayes: MacMath, Schrock, Fontana, Gallentine, Ricklic (5)
Nays: (0)
Motion carried.

Discussion of the Facility Master Plan.

During the work session, the Superintendent and Treasurer recommended a new funding model to the board of education. They stated that the community voiced their opinions during the last three ballot issues by voting against a bond issue that would increase property taxes. The message they delivered was clear. After hearing the community, this new funding method would answer the following concerns:

1. People do not want their property taxes to increase during a time when home values are increasing causing taxes to go up already.
2. Senior Citizens and disabled individuals cannot afford to pay additional taxes due to living on a fixed income. Their finances are already stretched too thin.
3. Farmers in the area do not want additional property taxes on their land.

The funding model introduced is a 1.5% School District Earned Income Tax which would begin collections January 1, 2027. If approved by the voters of the district, the Superintendent and Treasurer recommended giving .5 Mill of the current Permanent Improvement levy back to the constituents of the district in June of 2027. This model provides the following answers:

1. There are no increases in property taxes. In fact, the property taxes decrease by giving back a .5 Mill. This helps everyone including Senior Citizens, Disabled individuals, and farmers.
2. Only people with Earned Income pay the tax. Senior citizens, disabled individuals, and individuals that do not work will not pay the tax.
3. The State of Ohio adopted a flat tax of 2.75% for individuals that have income that exceeds $26,050. The decrease in state tax offsets a portion of the earned income tax that is being proposed.

The 1.5% School District Earned Income Tax would generate the funding needed to provide the district's share of the funding needed to move forward with the Ohio Facility Construction Commission (OFCC) facility plan to build new buildings in the district. The district is required by the OFCC to secure 45% of the funding needed plus the equivalent of ½ Mill to maintain the buildings after construction is completed.

The meeting also included a conversation about an opportunity to purchase a portion of the Leggett farm on State Route 39. There was also discussion about land owned by Kraton Chemical. The board confirmed that the Superintendent and Treasurer had their approval to negotiate the purchase of land. The negotiated price would be brought back to the board for approval if there was an agreement reached.

Adjournment

Mr. MacMath moved, Mr. Ricklic seconded to adjourn the meeting at 6:15 p.m.

Roll call: Ayes: MacMath, Ricklic, Fontana, Gallentine, Schrock (5)
Nays: (0)
Motion carried.

Meeting adjourned.

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President

_____
attest