

AGENDA
Regular Meeting (Virtual)
June 08, 2020
6:00 p.m.

Live Stream District Website:

<http://www.fremontschools.net/boelivestream>

- I. Call to Order
- II. Pledge of Allegiance
- III. Roll Call: Mrs. Espiritu__ Mr. Gorobetz__ Ms. Laird__ Mr. Price__ Mrs. Rhea__
- IV. Approve or amend and sign the minutes of the regular meeting held May 26, 2020
Mrs. Espiritu____ Mr. Gorobetz____ Ms. Laird____ Mr. Price____ Mrs. Rhea____
- V. Walk on Items
- VI. Superintendent's Report
- VII. Recommendations of the Superintendent

COMMUNITY

Item 1. Consider approval of donations

It is recommended that the Board of Education approves the following donations:

<u>Donor:</u>	<u>Item:</u>	<u>Value:</u>	<u>Donated To:</u>
Linda Claycomb	Handmade Masks	not listed	Fremont City Schools
Cindy Durell	Handmade Masks	not listed	Fremont City Schools
Pat Lehmann	Handmade Masks	not listed	Fremont City Schools
Josie Smith	Handmade Masks	not listed	Fremont City Schools

Mrs. Espiritu____ Mr. Gorobetz____ Ms. Laird____ Mr. Price____ Mrs. Rhea____

FACILITIES AND OPERATIONS

- Master Facilities Report
 - Nutritional Standards Compliance Report
 - Legislative Liaison Report
- Violetta Rhea

Item 2. Consider approval of the contract with the Sandusky County Board of Developmental Disabilities

It is recommended that the Board approves the contract with the Sandusky County Board of Developmental Disabilities (School of Hope) to supply school lunch meals for the 2020-2021 school year as outlined in the contract.

Mrs. Espiritu____ Mr. Gorobetz____ Ms. Laird____ Mr. Price____ Mrs. Rhea____

Item 3. Consider approval of advertisement at Don Paul Stadium at Harmon Field

It is recommended that the Board approves the following advertisement at Don Paul Stadium at Harmon Field that are sold and managed by the Fremont Area Foundation

<u>Advertisement</u>	<u>Location</u>	<u>Duration</u>
ProMedica	Scoreboard	Five Year – Expires 12/2025

Mrs. Espiritu____ Mr. Gorobetz____ Ms. Laird____ Mr. Price____ Mrs. Rhea____

STUDENT AND STAFF ACHIEVEMENT

Student Matters

Mrs. Espiritu____ Mr. Gorobetz____ Ms. Laird____ Mr. Price____ Mrs. Rhea____

Staff Matters

Item 4. Consider approval of the following resignations

Resignation
Certified: Renee Bissett
OST Summer Intervention
Reason: Resignation
Effective: May 27, 2020

Resignation
Certified: Sherri Henkel
OST Summer Intervention
Reason: Resignation
Effective: May 27, 2020

Item 5. Consider approval of the following appointments

A. Appointments for the 2019-2020 school year:

Support Staff Substitutes: Michael Martin, Timothy Warren

Item 6. Consider approval of the following supplemental contracts

Appointments for the 2020-2021 school year:

<u>Name</u>	<u>Building</u>	<u>Duty</u>	<u>Amount</u>
Alexander Coressel	Ross	Head Soccer Coach-Boys' C-4	\$5,483.00
James Scharer*	Ross	Head Golf Coach-Boys' E-10	\$4,386.00

*Employment of the above coach is contingent upon successful completion of all pre-employment requirements.

Item 7. Consider approval of resolution for supplemental duty positions

It is recommended that the following resolution be approved for adoption:

NOW, THEREFORE, BE IT RESOLVED:

Section 1. The supplemental duty positions set forth in Section 2 of this resolution have been offered to those employees of the Fremont City Schools who have a license issued under O.R.C. 3319.22, and no such employees who are qualified to fill the positions have accepted them, and the positions have then been advertised or otherwise made available to any

individuals with such a license who are qualified to fill them and who are not employed by the Board, and no such persons have applied for and accepted the positions.

Section 2. The Board hereby employs the following non-certified persons to perform the listed supplemental duties at the stated rate of pay for the 2020-2021 school year:

<u>Name</u>	<u>Building</u>	<u>Duty</u>	<u>Amount</u>
Severo Ramirez*	Ross	Head Soccer Coach-Girls' C-0	\$5,117.00

*Employment of the above coach is contingent upon successful completion of all pre-employment requirements.

Section 3. The Board President, Superintendent and Treasurer are authorized to execute supplemental duty contracts with the person identified in Section 2 of this resolution.

Section 4. The Board finds that the resolution has been adopted in accordance with all legal requirements including O.R.C. Sec. 121.22.

Item 8. Consider approval of the following special event worker

It is recommended that the Board approves the following special event worker for lifeguards for elective courses and swim events at Ross High School:

<u>Name</u>	<u>Position</u>	<u>Rate</u>
Rachel Haitonic (student)	Lifeguard	\$9.00/hr.

Item 9. Consider approval of the following status changes

It is recommended that the Board approves the status change of Kristina Rothenbuhler from BS+15 degree Step 7 @ \$49,416 to BS+30 degree Step 7 @ \$51,495 effective April 30, 2020.

Item 10. Consider approval of the following leaves of absence

Leave of absence
Certified Staff: Linda Schalk
Teacher
Reason: Personal
Effective: Aug. 25, 2020 – pending doctor release

Leave of absence
Classified Staff: Karen Dray
Custodial I
Reason: Personal
Effective: May 27, 2020 – pending doctor release

Item 10. Consider approval of the following leaves of absence (cont.)

Leave of absence
Classified Staff: Kimberlie Myers
Administrative Assistant
Reason: Personal
Effective: May 14, 2020 – pending doctor release

Mrs. Espiritu _____ Mr. Gorobetz _____ Ms. Laird _____ Mr. Price _____ Mrs. Rhea _____

Contracts

Item 11. Consider approval of a zero percent wage increase for the Non-Unionized Classified Employees for the 2020-2021 school year

It is recommended that the Board of Education approves a zero percent increase to the base salary for the Non-Unionized Classified Employees for the 2020-2021 school year.

CURRICULUM

- Curriculum Quality Control Committee Report

Item 12. Consider approval of adoption of Understanding Music

It is recommended that Understanding Music be adopted and purchased from Pearson for a total cost of \$370 for use by Fremont City Schools as prescribed by Section 3329.08 of the Ohio Revised Code. This is a credit voucher purchase.

Item 13. Consider approval to purchase software and services

It is recommended that approval be granted to enter into a Licensing Agreement with Curriculum Associates for iReady Diagnostic and Instruction system for the 2020-21 school year for a total cost of \$74,462.00. This is a Title I, Title IV and General Fund expenditure.

Mrs. Espiritu _____ Mr. Gorobetz _____ Ms. Laird _____ Mr. Price _____ Mrs. Rhea _____

FISCAL

Report of the Treasurer

Recommendation of the Treasurer

Mrs. Espiritu_____ Mr. Gorobetz_____ Ms. Laird_____ Mr. Price_____ Mrs. Rhea_____

VIII. Board Member Communications and Information

IX. **Adjournment:**

Mrs. Espiritu_____ Mr. Gorobetz_____ Ms. Laird_____ Mr. Price_____ Mrs. Rhea_____

Resolution for Executive Session (O.R.C. 121.22)

WHEREAS, as a public board of education, the Fremont City School District Board of Education may hold an executive session only after a majority of a quorum (or, in the case of item O, below, a unanimous quorum) of this board determines by a roll call vote to hold such a session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

- A. To consider the appointment of a public employee or official.
- B. To consider the employment of a public employee or official.
- C. To consider the dismissal of a public employee or official.
- D. To consider the discipline of a public employee or official.

- E. To consider the promotion of a public employee or official.
- F. To consider the demotion of a public employee or official.
- G. To consider the compensation of a public employee or official.
- H. To consider the investigation of charges or complaints against a public employee, official, licensee, or student.
- I. To consider the purchase of property for public purposes.
- J. To consider the sale of property at competitive bidding.
- K. To confer with an attorney for the Board concerning disputes involving the Board that are the subject of pending or imminent court action.
- L. To prepare for, conduct, and/or review negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment.
- M. To consider matters required to be kept confidential by federal law or regulations or state statutes.
- N. To discuss details relative to the security arrangements and emergency response protocols for the Board.
- O. To discuss confidential information related to an application for economic development assistance, or negotiations with other political subdivisions related to the application, as executive session is necessary to protect interests of the applicant or related expenditure of public funds. (Unanimous vote required.)

NOW, THEREFORE, BE IT RESOLVED that the Fremont City School District Board of Education does hereby declare its intention to hold an executive session on items _____ as listed above.

Mrs. Espiritu _____ Mr. Gorobetz _____ Ms. Laird _____ Mr. Price _____ Mrs. Rhea _____

**Fremont City Schools
Board of Education
Regular Meeting Minutes
May 26, 2020**

The Fremont City Board of Education of the Fremont City School District, in Sandusky County, Ohio met (Virtual) on Monday, May 26, 2020, at 6:00 p.m. on the Live Stream District Website:

<http://www.fremontschools.net/boelivestream>

Board Vice-President Shantel Laird presiding

Pledge of Allegiance

Roll Call:	Thomas Price, Board President	Absent
	Shantel Laird, Board Vice-President	Present
	Mary Alice Espiritu	Present
	Alex Gorobetz	Present
	Violetta R. Rhea	Present

MOTION 89-20 Approval of minutes

Motion by Mr. Gorobetz, seconded by Mrs. Espiritu, to approve and sign the minutes of the regular meeting held May 11, 2020.

Ayes: Gorobetz, Espiritu, Rhea, Laird
Motion carried. 4-0

Walk on Items

- Request to amend Item 9

Superintendent's Report

- Chaos continues in Education. School is done for this year. The students last day was Friday and the teachers were done today.
- We have a great day planed for graduation on Sunday, May 31, 2020. The forecast is looking nice and sunny and the District is looking forward to a beautiful day.
We received news that WRFO will cover the graduation live. It will also be live streaming on Facebook, the website and on YouTube. He reviewed the line-up and route. The Board Members will be the first 5 cars. Steve Anway will be in charge of lining up the cars. A description of the details for graduation day can be found on the media page.
- Plans for next year are still unknown. An alert was sent out today to families with a survey. They plan to use the feedback for next year. They hope to have some direction from the State around July 1st. There are 4 scenarios to consider: 1 – back to normal, 2 – 50% blend, 3 – small groups at home and 4 – start at home. Parents are very concerned about home schooling as they return back to work. Some positive news is that the District may be able to get some directives from our local Health Department.

Master Facilities Report

- Mr. Detwiler reported the start of first floor pours at the high school. The air is on at Otis and the gym floors will start going in the elementary buildings next week.

**Fremont City Schools
Regular Meeting
May 26, 2020**

Recommendations of the Superintendent

COMMUNITY

MOTION 90-20

Motion by Mrs. Rhea, seconded by Mrs. Espiritu, to approve community matters – Item 1.

Item 1. Approval of donations

It is recommended that the Board of Education approves the following donations:

<u>Donor:</u>	<u>Item:</u>	<u>Value:</u>	<u>Donated To:</u>
Marty and Raymond Oravets	Digital Camera Equipment	\$400.00	Ross High School

**Ayes: Rhea, Espiritu, Gorobetz, Laird
Motion carried. 4-0**

FACILITIES AND OPERATIONS

Contracts

MOTION 91-20

Motion by Mr. Gorobetz, seconded by Mrs. Rhea, to approve facilities and operations matters – Item 2.

Item 2. Approval of the renewal of the Northern Ohio Educational Computer Association (NOECA) Service Contract for 2020/2021 school year

It is recommended that the Board approves the renewal contract with NOECA effective for the period of July 1, 2020 through June 30, 2021. The total amount of \$100,120.47 is a General Fund expenditure.

**Ayes: Gorobetz, Rhea, Espiritu, Laird
Motion carried. 4-0**

**Fremont City Schools
Regular Meeting
May 26, 2020**

MOTION 92-20

Motion by Mrs. Espiritu, seconded by Mr. Gorobetz, to amend and approve facilities and operations matters – Item 3.

Item 3. Approval of the agreement with A & G Education Services, LLC

It is recommended that the Board enter into an agreement for services with A & G Education Services, LLC. for the 2020-2021 school year. This is a General Fund expenditure.

**Ayes: Espiritu, Gorobetz, Rhea, Laird
Motion carried. 4-0**

MOTION 93-20

Motion by Mrs. Rhea, seconded by Mr. Gorobetz, to approve facilities and operations matters – Item 4.

Item 4. Approval of adopting a resolution for Senate Bill 216, 132nd General Assembly

It is recommended that the Board approves adoption of the following resolution:

WHEREAS, Senate Bill 216, 132nd General Assembly, allows school districts the option of paper or online test administration only for the Third Grade state assessments beginning in the 2020-21 school year; and

WHEREAS, the Fremont City Schools Board of Education feels that paper test administration for third grade students would allow a more advantageous testing format for our students.

NOW THEREFORE, BE IT RESOLVED, that Fremont City Schools Board of Education approves the paper administration for Third Grade state assessments beginning in the 2020-2021 school year.

**Ayes: Rhea, Gorobetz, Espiritu, Laird
Motion carried. 4-0**

STUDENT AND STAFF ACHIEVMENT

MOTION 94-20

Staff Matters

Motion by Mr. Gorobetz, seconded by Mrs. Espiritu, to approve staff matters – Item 5.

Item 5. Approval of a zero percent wage increase for the 2020 -2021 Administrative Compensation Plan

It is recommended that the Board of Education approves a zero percent increase to the base salary for the 2020-2021 Administrative Compensation Plan.

**Ayes: Gorobetz, Espiritu, Rhea, Laird
Motion carried. 4-0**

MOTION 95-20

Motion by Mr. Gorobetz, seconded by Mrs. Rhea, to approve staff matters – Item 6.

Item 6. Approval of a zero percent wage increase for t the negotiated agreement with the Ohio Association of Public School Employees, AFSCME/AFL-CIO Local #321 for the 2020-2021 school year

It is recommended that the Board of Education approves a zero percent increase to the base salary for the negotiated agreement with the Ohio Association of Public School Employees, AFSCME/AFL-CIO Local #321 for the 2020-2021 school year following the OAPSE's ratification of the same terms.

**Ayes: Gorobetz, Rhea, Espiritu, Laird
Motion carried. 4-0**

MOTION 96-20

Motion by Mrs. Espiritu, seconded by Mr. Gorobetz, to approve staff matters – Items 7, 8, 9, 10, 11, and 12.

**Fremont City Schools
Regular Meeting
May 26, 2020**

Item 7. Approval of the following resignation

Administrative: Abby Berndt
Child Nutrition Supervisor
Effective: End of 2019-20 contract year

Item 8. Approval of the following miscellaneous actions

A. It is recommended that the following limited contracts for certificated staff be approved in accordance with the Ohio Revised Code 3319.11:

<u>Name</u>	<u>Contract</u>
Jessica Chalfin	2-Year
Ann Foley	2-Year
Wendi Paxson	2-Year

B. It is recommended that the following limited contracts for certificated staff be approved in accordance with the Ohio Revised Code 3319.11:

<u>Name</u>	<u>Contract</u>
Lindsay Darr	1-Year
Natalie Robson	1-Year

Item 9. Amend and approval of the following pro-rated supplemental contracts

Due to the Covid-19 closing of school and all activities, the following athletic supplemental contracts have been pro-rated as listed:

<u>Name</u>	<u>Original</u>	<u>Pro-rated</u>	<u>5/26/2020 Revised</u>
Jennifer Bair	\$3,472.00	\$868.00	\$868.00
Thomas Buckley	\$2,924.00	\$409.36	\$614.04*
Christie Howell	\$1,919.25	\$268.70	\$403.04*
Joanna Johnson	\$1,553.50	\$388.38	\$388.38
Allison Lagrou	\$1,828.00	\$182.80	\$182.80
Allison Macko	\$3,107.00	\$434.98	\$652.47*
Kyle Myers	\$2,924.00	\$701.76	\$701.76
Alysha Nye	\$2,055.75	\$287.81	\$431.71*
Cody Rahe	\$2,924.00	\$731.00	\$731.00
Michael Rankin	\$3,655.00	\$511.70	\$767.55*
Cory Rohrbacher	\$3,290.00	\$789.60	\$789.60
Vernon Seavers	\$1,919.25	\$268.70	\$403.04*
Mark Sheidler	\$3,655.00	\$511.70	\$767.55*
Alexander Wilhelm	\$2,055.75	\$287.81	\$431.71*
Matthew Wilson	\$3,290.00	\$789.60	\$789.60
Pryde Yost	\$3,472.00	\$434.98	\$652.47*

*Wrong start date used in calculation of pro-ration for Track and Field

**Fremont City Schools
Regular Meeting
May 26, 2020**

Item 10. Approval of the following status change

It is recommended that the Board approves the status change of Dawn Souders from Cook (LR-1.02) as Floater @ Longevity 15 @ \$15.81 per hour to Cook (LR-1.02) as Floater Step 13 @ \$15.69 per hour effective February 12, 2020.

Item 11. Approval of the following 2020 summer school program appointments

It is recommended that the Board approves the following teachers for the 2020 elementary summer intervention program at Fremont Middle School @ \$20.00 per hour not to exceed 280 total hours effective June 12 - July 13, 2020 (excluding July 3, 2020). This is to be paid from #572-9020 and #001:

Amanda Daron	Nicole Kulasa
Tamika Johnson	Michelle Merrill

Item 12. Approval of the following leave of absence

Classified Staff: Jessica Gleba
 Custodial I
 Reason: Personal
 Effective: May 26, 2020 – pending doctor release

**Ayes: Espiritu, Gorobetz, Rhea, Laird
Motion carried. 4-0**

FISCAL

Report of the Treasurer

- Mr. Hamman presented the Five-Year Forecast.

Recommendation of the Treasurer

MOTION 97-20

Motion by Mr. Gorobetz, seconded by Mrs. Espiritu, to approve fiscal matters – Items 13 and 14.

Item 13. Approval of the April 2020 financial report

It is recommended that the April 2020 financial report be approved (copy on file at Birchard Public Library).

Item 14. Approval of CompManagement LLC for the District Group Retrospective Rating Program

It is recommended that CompManagement LLC be approved to be the District's Third Party Administrator (TPA) for the Ohio Bureau of Workers' Compensation claims management services for the 2021 Group Retrospective Rating Program for a total cost of \$1,040.00. This will be paid from the 027 Workers' Comp Fund.

Ayes: Gorobetz, Espiritu, Rhea, Laird
Motion carried. 4-0

MOTION 98-20

Motion by Mrs. Rhea, seconded by Mrs. Espiritu, to approve fiscal matters – Item 15.

Item 15. Approval of supplemental appropriations

It is recommended that the following changes be made to the FY-2020 Permanent Appropriations approved on September 25, 2019.

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
007	Special Trust	\$25,000.00
008	Endowment	\$25,000.00

Ayes: Rhea, Espiritu, Gorobetz, Laird
Motion carried. 4-0

MOTION 99-20

Motion by Mrs. Espiritu, seconded by Mr. Gorobetz, to approve fiscal matters – Item 16.

Item 16. Approval of of the Five-Year Forecast for fiscal years 2020-2024

It is recommended that the Five-Year forecast be approved for fiscal years 2020-2024 per provided handout.

Ayes: Espiritu, Gorobetz, Rhea, Laird
Motion carried. 4-0

**Fremont City Schools
Regular Meeting
May 26, 2020**

Board Member Communications and Information Requests

Mr. Gorobetz – He commended the administrators and staff. It will be an incredible task as to what our education process will be next year with all the options being discussed. Mr. Detwiler mentioned that there is a lot of comradery going on with other districts.

Mrs. Espiritu – She is glad that everything is working out for the graduation ceremony. It looks like there are some good options for the students next year. She thanked Mr. Detwiler and staff. Everyone is working hard and doing a great job.

Mrs. Rhea - She is in agreement with the others. The graduation ceremony looks exciting. With the uncertainty, it looks like things are going well. She commended Mr. Detwiler and the staff.

Ms. Laird - She congratulated the staff. Conditions are truly beyond what anyone could of imagined. She likes the consideration of options for the fall. We have such a diverse community. In spite of the grim Five Year Forecast, there were also positives due to being prudent year-after-year. She congratulated everyone in the District.

MOTION 100-20 Adjournment

Motion by Mrs. Espiritu, seconded by Mr. Gorobetz, to adjourn the regular board meeting at 7:06 p.m.

**Ayes: Espiritu, Gorobetz, Rhea, Laird
Motion carried. 4-0**

APPROVED:

President

Date: _____

Treasurer

FREMONT CITY BOARD OF EDUCATION

Regular Meeting (Virtual)

SUMMARY

May 26, 2020

Roll Call

- MOTION 89-20 APPROVAL OF MINUTES**
Regular meeting held May 11, 2020.
- MOTION 90-20 COMMUNITY – ITEM 1**
Item 1 – Approval of donations
- MOTION 91-20 FACILITIES AND OPERATIONS – ITEM 2**
Item 2 – Approval of the renewal of the Northern Ohio Educational Computer Association (NOECA) Service Contract for 2020/2021 school year
- MOTION 92-20 FACILITIES AND OPERATIONS – ITEM 3**
Item 3 – Approval of the agreement with A & G Education Services, LLC
- MOTION 93-20 FACILITIES AND OPERATIONS – ITEM 4**
Item 4 – Approval of adopting a resolution for Senate Bill 216, 132nd General Assembly
- MOTION 94-20 STUDENT AND STAFF ACHIEVMENT – STAFF MATTERS - ITEM 5**
Item 5 – Approval of a zero percent wage increase for the 2020-2021 Administrative Compensation Plan
- MOTION 95-20 STUDENT AND STAFF ACHIEVMENT – STAFF MATTERS – ITEM 6**
Item 6 – Approval of a zero percent wage increase for the negotiated agreement with the Ohio Association of Public School Employees, AFSCME/AFL-CIO Local #321 for the 2020-2021 school year
- MOTION 96-20 STUDENT AND STAFF ACHIEVMENT – STAFF MATTERS – ITEMS 7, 8, 9, 10, 11, AND 12**
Item 7 – Approval of resignation
Item 8 – Approval of miscellaneous actions
Item 9 – Approval of pro-rated supplemental contracts
Item 10 – Approval of status change
Item 11 – Approval of 2020 summer school program appointments
Item 12 – Approval of leave of absence
- MOTION 97-20 FISCAL – ITEMS 13 AND 14**
Item 13 – Approval of April 2020 financial report
Item 14 – Approval of CompManagement LLC for the District Group Retrospective Rating Program

FREMONT CITY BOARD OF EDUCATION

Regular Meeting (Virtual) – Page 2

SUMMARY

May 26, 2020

MOTION 98-20

FISCAL – ITEM 15

Item 15 – Approval of supplemental appropriations

MOTION 99-20

FISCAL – ITEM 16

Item 16 – Approval of the Five-Year Forecast for fiscal years 2020-2024

MOTION 100-20

ADJOURNMENT

Fremont City School District

Sandusky

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2017, 2018 and 2019 Actual;
Forecasted Fiscal Years Ending June 30, 2020 Through 2024

Updated May 2020	Actual				Forecasted					
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Average Change	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	
Revenues										
1.010	General Property Tax (Real Estate)	\$10,087,133	\$10,210,649	\$10,095,373	0.0%	\$10,611,912	\$10,293,555	\$10,499,426	\$10,814,409	\$11,117,553
1.020	Tangible Personal Property Tax	1,839,223	1,987,910	2,280,723	11.4%	1,681,822	\$1,237,729	\$2,065,464	\$2,903,418	\$2,925,630
1.030	Income Tax	7,866,108	8,226,163	8,053,316	1.2%	8,711,771	8,014,829	8,335,422	8,502,131	4,336,087
1.035	Unrestricted State Grants-in-Aid	16,545,888	17,075,175	17,657,819	3.3%	16,416,000	15,798,974	16,430,933	17,088,170	17,771,697
1.040	Restricted State Grants-in-Aid	1,144,790	1,563,395	1,427,653	13.9%	1,338,436	1,338,436	1,338,436	1,338,436	1,338,436
1.045	Restricted Federal Grants-in-Aid - SFSS	0	0	0	0.0%					
1.050	Property Tax Allocation	2,202,757	1,816,660	1,442,869	-19.1%	1,393,687	1,393,687	1,393,687	1,393,687	1,393,687
1.060	All Other Revenues	1,686,112	1,509,342	1,549,403	-3.9%	1,288,536	1,301,421	1,314,436	1,327,580	1,340,856
1.070	Total Revenues	41,372,011	42,389,294	42,507,156	1.4%	41,442,164	39,378,631	41,377,804	43,367,831	40,223,945
Other Financing Sources										
2.010	Proceeds from Sale of Notes	0	0	0	0.0%					
2.020	State Emergency Loans and Advancements (Approved)	0	0	0	0.0%					
2.040	Operating Transfers-In	306,253	76,060	66,221	-44.1%	66,223				
2.050	Advances-In	180,000	0	0	0.0%		40,000	40,000	40,000	40,000
2.060	All Other Financing Sources	500	2,507	2,445	199.5%					
2.070	Total Other Financing Sources	486,753	78,567	68,666	-48.2%	66,223	40,000	40,000	40,000	40,000
2.080	Total Revenues and Other Financing Sources	41,858,764	42,467,861	42,575,822	0.9%	41,508,387	39,418,631	41,417,804	43,407,831	40,263,945
Expenditures										
3.010	Personal Services	23,478,753	23,537,217	24,161,591	1.5%	24,215,020	23,990,020	24,233,095	24,351,170	24,469,245
3.020	Employees' Retirement/Insurance Benefits	7,934,328	8,603,611	8,870,154	5.8%	9,262,099	9,236,158	9,329,742	9,375,200	9,420,659
3.030	Purchased Services	8,698,955	8,945,123	9,202,630	2.9%	9,866,960	9,905,030	10,004,080	10,084,121	10,164,962
3.040	Supplies and Materials	989,053	1,062,077	1,007,173	1.1%	1,158,846	1,008,196	1,018,278	1,028,461	1,038,745
3.050	Capital Outlay	851,895	63,842	66,142	-44.5%	156,041	150,000	100,000	100,000	100,000
3.060	Intergovernmental	0	0	0	0.0%					
Debt Service:										
4.040	Principal-State Advancements	0	0	0	0.0%					
4.300	Other Objects	637,268	645,693	623,368	-1.1%	685,000	582,250	588,073	593,953	599,893
4.500	Total Expenditures	42,590,252	42,857,563	43,931,058	1.6%	45,343,966	44,871,653	45,273,267	45,532,905	45,793,504
Other Financing Uses										
5.010	Operating Transfers-Out	442,592	4,983,060	66,221	463.6%					
5.020	Advances-Out	180,000	0	0	0.0%	40,000	40,000	40,000	40,000	40,000
5.030	All Other Financing Uses	0	0	0	0.0%					
5.040	Total Other Financing Uses	622,592	4,983,060	66,221	300.9%	40,000	40,000	40,000	40,000	40,000
5.050	Total Expenditures and Other Financing Uses	43,212,844	47,840,623	43,997,279	1.3%	45,383,966	44,911,653	45,313,267	45,572,905	45,833,504
6.010	Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,354,080-	5,372,762-	1,421,457-	111.6%	3,875,579-	5,493,022-	3,895,463-	2,165,074-	5,569,559-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	15,015,608	13,661,528	8,288,766	-24.2%	6,867,309	2,991,730	2,501,292-	6,396,755-	8,561,829-
7.020	Cash Balance June 30	13,661,528	8,288,766	6,867,309	-28.2%	2,991,730	2,501,292-	6,396,755-	8,561,829-	14,131,389-
8.010	Estimated Encumbrances June 30	420,031	305,656	428,673	6.5%	500,000	500,000	500,000	500,000	
Reservation of Fund Balance										
9.010	Textbooks and Instructional Materials				0.0%					
9.070	Bus Purchases				0.0%					
9.080	Subtotal	0	0	0	0.0%					
10.010	Fund Balance June 30 for Certification of Appropriations	13,241,497	7,983,110	6,438,636	-29.5%	2,491,730	3,001,292-	6,896,755-	9,061,829-	14,131,389-
Revenue from Replacement/Renewal Levies										
11.010	Income Tax - Renewal				0.0%					4,336,087
11.020	Property Tax - Renewal or Replacement	0	0		0.0%					
11.300	Cumulative Balance of Replacement/Renewal Levies	0	0	0	0.0%					4,336,087
12.010	Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	13,241,497	7,983,110	6,438,636	-29.5%	2,491,730	3,001,292-	6,896,755-	9,061,829-	9,795,302-
Revenue from New Levies										
13.010	Income Tax - New				0.0%					
13.020	Property Tax - New				0.0%					
13.030	Cumulative Balance of New Levies	0	0	0	0.0%					
14.010	Revenue from Future State Advancements				0.0%					
15.010	Unreserved Fund Balance June 30	13,241,497	7,983,110	6,438,636	-29.5%	2,491,730	3,001,292-	6,896,755-	9,061,829-	9,795,302-
ADM Forecasts										
20.010	Kindergarten - October Count	300	255	254	-7.7%	225	227	230	230	230
20.015	Grades 1-12 - October Count	3,558	3,479	3,373	-2.6%	3357	3380	3410	3430	3460

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

**Fremont City School District
Sandusky County
For the Five Years Ending June 30, 2024**

FIVE YEAR FORECAST ASSUMPTIONS

As of May 22, 2020 for FY-2020

General Comments:

This forecast has been prepared based on the following global assumptions:

- This Forecast and Assumptions are intended to provide the Board of Education and the Fremont School community with information about the current financial status of the District as well as the projected future.
- The current COVID-19 pandemic will have an adverse impact on the financial wellness of the District for the duration of this Forecast.
- The District will be operating as a traditional K-12 public school entity.
- This Forecast includes only the General Fund. There are other Funds such as the Permanent Improvement Fund or the Bond Fund whose funds are restricted. It is the General Fund which provides the financial resources for educating the children of our District.
- No increase in State-share funding for the next two years.
- No provision has been made to this forecast with regards to the Student Health and Wellness Funding initiative provided in the State biennium budget. However the District will be looking for opportunity to supplant existing expenses that fall within the spirit of the Health and Wellness Initiative. Current year funding was at \$1.1MM with an additional \$1.7MM in FY-2021. The State requires that this initiative be kept separate from the General Fund and therefore outside the scope of the Five Year Forecast.
- Federal Cares Act funding of \$783,006(net) is not included in this forecast.
- Salaries were increased modestly for step progression with no increase in base pay for FY-2021.
- Comments included in the more specific items below are a remembrance that past events do impact our future.

REVENUES

Real Estate

The county auditor is anticipating an increase of 7% to 10% in delinquent collections for FY-2021 as a result of COVID-19's impact on the economy. This forecast is projecting a net 3% reduction in collections for FY-2021 and a net increase of 2% for FY-2022 due to a partial catchup of delinquent collections as unemployment drops. FY-2023 is increased by 3% as the economy returns to normal. Going forward, it is anticipated no major change to property values based on the reappraisal of 2021.

New construction within the city of Fremont will have no impact on collections due to the city-wide Community Reinvestment Act (CRA) effective February 7, 2019 which eliminates the District from additional real estate tax revenue based on new construction for the next 15 years. Lastly, American Municipal Power (AMP) has approximately \$60,000,000 in real property abatement which will end in 2022 providing an additional \$195,000 in collections for FY-2024 in addition to a projected 1% increase in collections over FY-2023.

Personal Property Tax

Public utility personal property tax took a big hit for FY-2020 as the Ohio Tax Commissioner ruled in favor of AMP's 6 year challenge of property values. That decision requires the District to return \$4.1million to AMP. The repayment to AMP was structured over the next 4 real estate collections periods commencing with the February 2020 real estate tax collection period. This repayment impacts the District's General Operating Fund, the Permanent Improvement Fund and the Bond Retirement Fund.

On the flip-side, the Nexus gas transmission pipeline was completed in 2018 creating added revenue beginning in calendar year 2020. Nexus has appealed the property values and is currently tender paying at 47%. This appeal, similar to AMP's, will be decided by the Ohio Tax Commissioner.

Using February 2020 as a basis for future collections, the personal property revenues for FY-2020 through FY-2024 are projected as follows:

	<u>Fiscal Year 2020</u>		<u>Fiscal Year 2021</u>		<u>Fiscal Year 2022</u>		<u>Fiscal Year 2023</u>		<u>Fiscal Year 2024</u>	
	July	February	July	February	July	February	July	February	July	February
* Current Collections	\$1,083,343	\$1,083,343	\$1,083,343	\$1,094,176	\$1,094,176	\$1,105,118	\$1,105,118	\$1,116,169	\$1,116,169	\$1,127,331
AMP Repay (approx)		(825,929)	(805,960)	(815,960)	(815,960)					
Nexus (at 47% approx)		341,065	341,065	341,065	341,065	341,065	341,065	341,065	341,065	341,065
Total by Period	1,083,343	598,479	618,448	619,281	619,281	1,446,183	1,446,183	1,457,234	1,457,234	1,468,396
Fiscal Year Totals	1,681,822		1,237,729		2,065,465		2,903,418		2,925,630	
*Current collections increased by 1% per year beginning in calendar year 2021										

Income Tax

A renewal of the 1.25% school district income tax was approved on May 8, 2018 for 5 years to expire December 31, 2023. Due to the current COVID-19 pandemic, FY-2021 has been reduced by 8%. Anticipating a turn around in the economy, FY-2022, FY-2023 and FY-2024 are projected upward at 4%, 2% and 2% respectively. FY-2024 is forecasted for half a year of collection due to the levy expiration.

State Funding

House Bill 166 called for a suspension of the current education funding formula for FY's-2020 and 2021. All school districts were to receive the same amount of funding for FY's-2020 and 2021 as they did in FY-2019.

On May 4, 2020 Governor Dewine announced a \$300M cut to K-12 education for the current FY-2020. Fremont's 4.27% reduction has created a \$756,798 shortfall to the District's anticipated State funding of \$17,717,126. Another major drop in the FY-2020 forecast is a shortfall of almost \$400,000 for Medicaid reimbursement. State funding represents approximately 40.1% of the District's total General Fund revenue based on an average of the prior 3 years.

Due to the COVID-19 pandemic, it is speculative at best as to how the State will support k-12 funding over the next few years. I anticipate a similar 8% reduction for FY-2021 with a 4% annual increase thereafter.

Restricted State Grants in Aid

There are two primary sources of revenue: 1) Career Tech (C.T.) weighted funds and 2) Special Education Catastrophic Cost rebates. We are required to spend 100% of the Career Tech funds for C.T. programs or return unused funds back to the State. Catastrophic Costs are a reimbursement from the Ohio Department of Education for excess cost incurred by the District for services provided to qualifying special needs students. No increase has been planned for this forecast.

Property Tax Allocation

Property tax rollback and homestead exemptions are forms of property tax relief. Non-business property owners are provided a 10% and 2.5% reduction of their property taxes. Additionally, property tax owners older than 65 years of age can receive an additional homestead credit. House Bill 59 (2014-2015) eliminated this reimbursement on future levies while still allowing for reimbursement on current levies for qualifying property owners. These amounts are reimbursed by the State. Subsequent years are forecasted to remain at the FY-2020 reimbursement level.

Other State Revenue

This category is comprised of 6 primary revenue sources.

- 1) Tuition (open enrollment, special education, preschool and summer school)
- 2) Extracurricular activities assessment
 - a. (eliminated in FY-2019)
- 3) Student paid fees and fines
- 4) Investment income
 - a. Financial reserves and interest rates are down
- 5) Medicaid reimbursements
- 6) Revenue sharing agreements with the city

Also included in this line item are payments received from the Division of Wildlife for use of land within our District. This payment helps to offset the loss in property tax collections that occurred when the Ohio Department of Natural Resources acquired these once private properties.

A 1% increase has been projected for FY's 2021 through 2024.

EXPENDITURES

Personal Services (salaries)

Salaries include all staffing (salary schedules and extended days), substitutes, as-needed positions, and negotiated attendance incentives. Projections for FY-2020 and FY-2021 include a transition in staffing levels due to the consolidation of elementary schools plus the established years-of-experience increases for all eligible employees. Additionally, raises are included as required by current negotiated agreements through summer of 2020. The Union and District met earlier this year and agreed to no increase in base wage for FY-2021. The current 3 year contract for both classified and certified continues through June 30, 2021.

Fringe Benefits & Insurance

This category includes employer contributions for retirement, medicare, workers' compensation, medical, dental, vision and life insurances. Benefit cost were also impacted by the transition in the staffing levels mentioned above (Personal Services) plus an increase of 9% for medical and dental cost. FY-2022 through FY-2024 were modestly increased by 1%.

Purchased Services

Expenses in this category include: utilities, service contracts, open enrollment students leaving the district, post secondary tuition, legal expenses and property and fleet insurances. FY-2020 was increase due to higher than anticipated Educational Service Center cost and attorney fees. The other major contributing factor included an anticipated loss of students to pursue other educational opportunities (\$150,000). FY-2021 is projected to increase at less than ½% and FY's 2022 through 2024 are projected to increase by 1% per year offset by an expected return of students to the District's new high school in fiscal years 2023 and 2024.

Supplies, Materials & Textbooks

Expenses in this category include district wide supplies, software, textbooks, bus fuel and bus parts. Supply cost for FY-2020 will be less than forecasted but greater than last year due to movement of school property into new elementary buildings. FY-2021 is forecasted down by 13% due to the consolidation and then increasing by 1% for FY's 2022 through 2024.

Capital Outlay

These expenditures represent administrative and instructional equipment, as well as building and site improvements with a useful life of 5 years or more. It is anticipated that any significant cost in this area will be covered under the

permanent improvement fund with the exception of the existing high school building, transportation center and the maintenance building.

Other Objects (expenses)

These expenditures include audit expenses, election expenses, fees charged by the state and county for the collection of tax revenue and position bonds as required by law. As real estate tax collections increase or decrease, so will the fees charged by the state and county for the collection of real estate taxes.

This forecast is based on current staffing, enrollment and funding information as of May 22, 2020 and is subject to change.

