

**AGENDA**  
**Regular Meeting (Virtual)**  
**December 14, 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 November 30, 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:**

<b><u>Donor:</u></b>	<b><u>Item:</u></b>	<b><u>Value:</u></b>	<b><u>Donated To:</u></b>
Christopher S. Hull Awards Foundation	Cash	\$4, 011.28	Ross Athletic Dept.
Kiwanis	Hot Chocolate	not listed	Croghan Elementary School
Rotary Club	Hot Chocolate	not listed	Atkinson Elementary School
Lift Churches	213 Face Masks	not listed	Fremont City Schools
Regina Reed	Face Masks	not listed	Fremont City Schools

Mrs. Espiritu\_\_\_\_ Mr. Gorobetz\_\_\_\_ Ms. Laird\_\_\_\_ Mr. Price\_\_\_\_ Mrs. Rhea\_\_\_\_

## FACILITIES AND OPERATIONS

- Appoint President Pro Tem for the Organizational Meeting scheduled for January 11, 2021.
- Organizational Meeting/Tax Budget Hearing scheduled for January 11, 2021 at 6:00 p.m. Regular Board of Education Meeting to follow.
- Policy Meeting Minutes

Mrs. Espiritu\_\_\_\_\_ Mr. Gorobetz\_\_\_\_\_ Ms. Laird\_\_\_\_\_ Mr. Price\_\_\_\_\_ Mrs. Rhea\_\_\_\_\_

**Item 2.        Consider approval of staff devices from Dell**

It is recommended that approval be granted to purchase two hundred eighty (280) Dell Latitude computers from Dell for a total cost of \$203,851.20 to be used throughout the district for staff purposes. This is a permanent improvement fund expenditure.

**Policy**

**Item 3.        Consider approval of revised Policy BDC – Executive Sessions (First Reading)**

It is recommended that the Board of Education approves revised Policy BDC – Executive Sessions (see attached).

**Item 4.        Consider approval of revised Policy DH – Bonded Employees and Officers (First Reading)**

It is recommended that the Board of Education approves revised Policy DH – Bonded Employees and Officers (see attached).

**Item 5.        Consider approval of revised Policy DM – Deposit of Public Funds (Cash Collection Points) (First Reading)**

It is recommended that the Board of Education approves revised Policy DM – Deposit of Public Funds (Cash Collection Points) (see attached).

**Item 6. Consider approval of new Policy EDEB – Bring Your Own Technology (BYOT) Program (First Reading)**

It is recommended that the Board of Education approves new Policy EDEB – Bring Your Own Technology (BYOT) Program (see attached).

**Item 7. Consider approval of new Regulation EDEB-R – Bring Your Own Technology (BYOT) Program (First Reading)**

It is recommended that the Board of Education approves new Regulation EDEB-R – Bring Your Own Technology (BYOT) Program (see attached).

**Item 8. Consider approval of revised Policy AC – Nondiscrimination (Second Reading)**

It is recommended that the Board of Education approves revised Policy AC – Nondiscrimination (see attached).

**Item 9. Consider approval to delete/suspend Policy ACA/ACAA – Nondiscrimination on the Basis of Sex/Sexual Harassment (Second Reading)**

It is recommended that the Board of Education approves the deletion/suspension of Policy ACA/ACAA – Nondiscrimination on the Basis of Sex/Sexual Harassment (see attached).

**Item 10. Consider approval to delete/suspend Regulation ACA-R/ACAA-R – Nondiscrimination on the Basis of Sex/Sexual Harassment Grievance Procedures (Second Reading)**

It is recommended that the Board of Education approves the deletion/suspension of Regulation ACA-R/ACAA-R – Nondiscrimination on the Basis of Sex/Sexual Harassment Grievance Procedures (see attached).

**Item 11. Consider approval to delete/suspend Form ACA-E/ACAA-E – Sexual Harassment Complaint Form (Second Reading)**

It is recommended that the Board of Education approves the deletion/suspension of Form ACA-E/ACAA-E – Sexual Harassment Complaint Form (see attached).

**Item 12. Consider approval of new Policy ACA – Nondiscrimination on the Basis of Sex (Second Reading)**

It is recommended that the Board of Education approves new Policy ACA – Nondiscrimination on the Basis of Sex (see attached).

**Item 13. Consider approval of new Policy ACAA – Sexual Harassment (Second Reading)**

It is recommended that the Board of Education approves new Policy ACAA – Sexual Harassment (see attached).

**Item 14.      Consider approval of new Regulation ACAA-R – Sexual Harassment Grievance Process (Second Reading)**

It is recommended that the Board of Education approves new Regulation ACAA-R – Sexual Harassment Grievance Process (see attached).

**Item 15.      Consider approval of revised Policy GCPD – Suspension and Termination of Professional Staff Members (Second Reading)**

It is recommended that the Board of Education approves revised Policy GCPD – Suspension and Termination of Professional Staff Members (see attached).

**Item 16 .      Consider approval of revised Policy GDPD – Suspension, Demotion and Termination of Classified Staff Members (Second Reading)**

It is recommended that the Board of Education approves revised Policy GDPD – Suspension, Demotion and Termination of Classified Staff Members (see attached).

**Item 17.      Consider approval of revised Policy JED – Student Absences and Excuses (Second Reading)**

It is recommended that the Board of Education approves revised Policy JED – Student Absences and Excuses (see attached).

**Item 18.      Consider approval of revised Policy JEGA – Permanent Exclusion (Second Reading)**

It is recommended that the Board of Education approves revised Policy JEGA – Permanent Exclusion (see attached).

**Item 19.      Consider approval of revised Policy JFCF – Hazing and Bullying (Second Reading)**

It is recommended that the Board of Education approves revised Policy JFCF – Hazing and Bullying (see attached).

**Item 20.      Consider approval of revised Regulation JFCF-R – Hazing and Bullying (Second Reading)**

It is recommended that the Board of Education approves revised Regulation JFCF-R – Hazing and Bullying (see attached).

**Item 21 .      Consider approval of revised Policy JG – Student Discipline (Second Reading)**

It is recommended that the Board of Education approves revised Policy JG – Student Discipline (see attached).

**Item 22. Consider approval of revised Policy JGD – Student Suspension (Second Reading)**

It is recommended that the Board of Education approves revised Policy JGD – Student Suspension (see attached).

**Item 23. Consider approval of revised Policy JGDA – Emergency Removal of Student (Second Reading)**

It is recommended that the Board of Education approves revised Policy JGDA – Emergency Removal of Student (see attached).

**Item 24. Consider approval of revised Policy JGE – Student Expulsion (Second Reading)**

It is recommended that the Board of Education approves revised Policy JGE – Student Expulsion (see attached).

**Item 25. Consider approval of revised Policy KLD – Public Complaints about District Personnel (Second Reading)**

It is recommended that the Board of Education approves revised Policy KLD – Public Complaints about District Personnel (see attached).

**Item 26. Consider approval of revised Regulation KLD-R – Public Complaints about District Personnel (Second Reading)**

It is recommended that the Board of Education approves revised Regulation KLD-R – Public Complaints about District Personnel (see attached).

Mrs. Espiritu \_\_\_\_\_ Mr. Gorobetz \_\_\_\_\_ Ms. Laird \_\_\_\_\_ Mr. Price \_\_\_\_\_ Mrs. Rhea \_\_\_\_\_

**STUDENT AND STAFF ACHIEVEMENT**

- Health & Wellness Meeting Minutes

**Staff Matters**

**Item 27. Consider approval of the following resignations**

Resignation

Certified: Ashley Wharton  
Newspaper Advisor  
Reason: Resignation  
Effective: Dec. 21, 2020

Resignation

Classified: Kimberlie Myers  
Administrative Assistant-Curriculum  
Reason: Resignation  
Effective: Dec. 15, 2020

**Item 28. Consider approval of the following appointments**

Appointments for the 2020-2021 school year:

Name: Kimberlie Myers  
Classified Staff: Classified Payroll/Benefits Coordinator  
Account: General  
Salary: Step 3 @ \$19.00/hr. effective  
December 15, 2020

**Item 30. Consider approval of the following status changes**

It is recommended that the Board approves the status change of Michael Baker from Bus Driver (A-23.05) at Transportation Step 1 @ \$18.74 per hour to Bus Driver (A-23.05) at Transportation Step 5 @ \$20.54 per hour effective October 13, 2020.

It is recommended that the Board approves the status change of Timothy Warren from Bus Driver (A-23.05) at Transportation Step 1 @ \$18.74 per hour to Bus Driver (A-23.05) at Transportation Step 3 @ \$19.64 per hour effective October 13, 2020.

**Item 31. Consider approval of the following leaves of absence**

Leave of absence  
Certified Staff: Sarah Beth Cooper  
Teacher  
Reason: Personal  
Effective: Nov. 23, 2020 – pending doctor release

Leave of absence  
Certified Staff: Nikolaos Mayle  
Teacher  
Reason: Personal  
Effective: Jan. 4, 2021 – pending doctor release

Mrs. Espiritu\_\_\_\_ Mr. Gorobetz\_\_\_\_ Ms. Laird\_\_\_\_ Mr. Price\_\_\_\_ Mrs. Rhea\_\_\_\_

## CURRICULUM

- Curriculum Quality Control Committee Meeting Minutes

## FISCAL

### Report of the Treasurer

### Recommendations of the Treasurer

#### Item 32. Consider approval of the November FY 2021 financial report

It is recommended that the November FY 2021 financial report be approved (copy on file at Birchard Public Library).

#### Item 33. Consider approval of supplemental appropriations

It is recommended that the following changes be made to the FY-2021 Permanent Appropriations approved on September 14, 2020.

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
451	Data Communications	\$10,800.00

#### Item 34. Consider approval of compensation for Conference and Workshop Meetings for Mrs. Rhea

It is recommended that the Board approves Mrs. Rhea's request for compensation for the following meeting:

SALT December Meeting (Virtual)  
Ohio Local Report Card  
Wednesday, December 16, 2020 from 6:00-8:00 p.m.

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 BOARD OF EDUCATION**  
**Regular Meeting (Virtual)**  
**SUMMARY**  
**November 30, 2020**

Roll Call

- MOTION 229-20      APPROVAL OF MINUTES**  
Regular meeting held November 16, 2020 and the special meeting held November 23, 2020
- MOTION 230-20      STUDENT AND STAFF ACHIEVMENT–STAFF MATTERS – ITEMS 1 AND 2**  
  
Item 1 – Approval of resignation  
Item 2 – Approval of appointments
- MOTION 231-20      FISCAL MATTERS – ITEMS 3 AND 4**  
Item 3 – Approval of the Five-Year Forecast for fiscal years 2021-2025  
Item 4 – Approval of supplemental appropriations
- MOTION 232-20      ADJOURNMENT**

**Fremont City Schools  
Board of Education  
Regular Meeting Minutes  
November 30, 2020**

The Fremont City Board of Education of the Fremont City School District, in Sandusky County, Ohio met (Virtual) on Monday, November 30, 2020, at 6:00 p.m. on the Live Stream District Website:

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

Board President Thomas Price presiding

Pledge of Allegiance

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

**MOTION 229-20     Approval of minutes**

Motion by Mrs. Rhea, seconded by Mrs. Espiritu, to approve and sign the minutes of the regular meeting held November 16, 2020 and the special meeting held November 23, 2020.

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

**Superintendent's Report**

- Mr. Detwiler introduced OSBA Representative, Jennifer Hardin (via Zoom). She gave a presentation on The Ohio Open Meetings Act of the Sunshine Laws and discussed current Board policies that are related to the Act.
- Reviewed what makes up a meeting
- Public Notices
- What is or is not proper for an executive session with examples of topics that would or would not qualify for executive session.

Recommendations of the Superintendent

## **STUDENT AND STAFF ACHIEVEMENT**

### **Staff Matters**

#### **MOTION 230-20**

Motion by Mr. Gorobetz, seconded by Mrs. Espiritu, to approve staff matters – Items 1 and 2.

**Item 1.        Approval of the following resignation**

Certified:                Kirstey Wilson  
                                 Counselor - Lutz  
Reason:                Resignation  
Effective:               Nov. 30, 2020

**Item 2.        Approval of the following appointments**

Appointments for the 2020-2021 school year:

Certified Staff Substitutes: Linda Overstreet, Caroline Pape\*

\*Employment of the above certified substitute is contingent upon successful completion of all pre-employment requirements and certifications.

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

## **FISCAL**

Report of the Treasurer

- Presented the Five-Year Forecast
- Expressed concern for the financial health of the District
- Expenses continue to increase due to inflation; the downside is our revenues are not increasing in the same fashion. My concern is how do we increase revenues or reduce expenses. I believe we need to seriously look at ways to increase our revenue sources and/or what programs are we willing to eliminate to reduce our expenses.

**Fremont City Schools  
Regular Meeting  
November 30, 2020**

Recommendations of the Treasurer

**MOTION 231-20**

Motion by Mr. Gorobetz, seconded by Mrs. Rhea, to approve fiscal matters – Items 3 and 4.

**Item 3.        Approval of the Five-Year Forecast for fiscal years 2021-2025**

It is recommended that the Five-Year forecast be approved for fiscal years 2021-2025 (see attached handout).

**Item 4.        Approval of supplemental appropriations**

It is recommended that the following changes be made to the FY-2021 Permanent Appropriations approved on September 14, 2020.

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
499	Misc. State Grant Fund	\$42,576.65

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

**BOARD MEMBER COMMUNICATION AND INFORMATION**

Evaluate current comparison cost of ESC services versus same services in house.

Congrats to Chad Long for the District Coach of the year.

Thank you to Jennifer Hardin. Good information and recommendations on The Open Meetings Act.

Thank you to Mr. Hamman for all financial information.

The new high school is really taking shape.

**Fremont City Schools  
Regular Meeting  
November 30, 2020**

**MOTION 232-20     Adjournment**

Motion by Mrs. Rhea, seconded by Mrs. Espiritu, to adjourn the regular board meeting at 7:36 p.m.

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

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**APPROVED:**

\_\_\_\_\_  
**President**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Treasurer**



5.010	Operating Transfers-Out	4,983,060	66,221	67,187	-48.6%					
5.020	Advances-Out	0	0	70,000	0.0%					
5.030	All Other Financing Uses	0	0	0	0.0%					
5.040	<i>Total Other Financing Uses</i>	4,983,060	66,221	137,187	4.2%					
5.050	<i>Total Expenditures and Other Financing Uses</i>	47,840,623	43,997,279	44,347,736	-3.6%	43,361,275	45,278,507	46,116,271	46,892,802	47,683,627
6.010	<i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	5,372,762-	1,421,457-	2,738,598-	9.6%	1,177,263-	2,458,002-	2,069,147-	6,560,223-	11,270,217-
7.010	Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	13,661,527	8,288,765	6,867,308	-28.2%	4,128,710	2,951,447	493,445	1,575,702-	8,135,925-
7.020	<i>Cash Balance June 30</i>	8,288,765	6,867,308	4,128,710	-28.5%	2,951,447	493,445	1,575,702-	8,135,925-	19,406,142-
8.010	<i>Estimated Encumbrances June 30</i>	305,656	428,673	778,984	61.0%					
	<b>Reservation of Fund Balance</b>									
9.010	Textbooks and Instructional Materials				0.0%					
9.020	Capital Improvements				0.0%					
9.030	Budget Reserve				0.0%					
9.040	DPIA				0.0%					
9.045	Fiscal Stabilization				0.0%					
9.050	Debt Service				0.0%					
9.060	Property Tax Advances				0.0%					
9.070	Bus Purchases				0.0%					
9.080	<i>Subtotal</i>	0	0	0	0.0%					
10.010	<i>Fund Balance June 30 for Certification of Appropriations</i>	7,983,109	6,438,635	3,349,726	-33.7%	2,951,447	493,445	1,575,702-	8,135,925-	19,406,142-
	<b>Revenue from Replacement/Renewal Levies</b>									
11.010	Income Tax - Renewal				0.0%				4,377,238	8,754,476
11.020	Property Tax - Renewal or Replacement	0	0		0.0%					
11.300	Cumulative Balance of Replacement/Renewal Levies	0	0	0	0.0%				4,377,238	13,131,714
12.010	<i>Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations</i>	7,983,109	6,438,635	3,349,726	-33.7%	2,951,447	493,445	1,575,702-	3,758,687-	6,274,428-
	<b>Revenue from New Levies</b>									
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	<i>Unreserved Fund Balance June 30</i>	7,983,109	6,438,635	3,349,726	-33.7%	2,951,447	493,445	1,575,702-	3,758,687-	6,274,428-



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

FIVE YEAR FORECAST ASSUMPTIONS

As of September 25, 2019 for FY-2020

**General Comments:**

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

- There is no increase in State-share funding for the next two years.
- No provision has been made for possible income from the NEXUS pipeline due to the uncertainty of when the District may receive personal property tax from the pipeline or the dollar amount thereof.
- There will be added supply cost this year in the movement of District property from seven elementary schools down to four schools. The same will be true with the move to the new high school in fiscal 2022.
- No provision has been made to this forecast with regards to the Student Health and Wellness Funding initiative provided for in the State biennium budget. The State is requiring that this initiative be kept separate from the General Fund and therefore outside the scope of the Five Year Forecast.
- Salaries were increased modestly for step progression and negotiated contracts. No additional across-the-board increases were factored in at this time due to wage-opener conversations anticipated to begin in spring of 2020.
- Comments included in the more specific items below are a remembrance that past events do impact our future.

**REVENUES**

**Real Estate**

County Biennial update (2018) has been calculated into the forecast with an increase in collections of 3% for FY-2020 and 1% thereafter. Going forward, it is anticipated no major change to property values based on the reappraisal of 2021. Fremont City Council approved and implemented a 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.

**Personal Property Tax**

Based on July-August collections, personal property tax on public utilities has been forecasted down for FY-2020 with a 1% increase thereafter. No additional funding was considered for the Nexus Pipeline as discussed in the General comments above.

The property value complaint made by American Municipal Power (AMP) in 2013 has yet to be resolved as the Ohio Department of Taxation has yet to rule on the complaint. If the State rules in favor of the utility company, the District will be required to refund a potential overpayment of approximately \$4,330,000 to AMP. This potential payback has not been reflected in the forecast.

**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. Based on current collections, FY-2020 has been forecasted up 10.8% with future years at 2%. FY-2024 is forecasted for half a year of collection due to the levy expiration.

**State Funding**

Estimates are based on information provided by the Ohio Department of Education and the Ohio Office of Budget and Management. Per the general comments above, no increase has been forecasted for fiscal 2020 and 2021 followed with a modest 2% per year increase for the following 3 years.

### **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. These amounts are reimbursed by the State. Subsequent years are forecasted to remain at FY-2019 reimbursement levels.

### **Other State Revenue**

Funding received for certain special education expenses are reflected in this section. 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.

## **EXPENDITURES**

### **Personal Services (salaries)**

Salaries include current 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 were included as required by current negotiated agreements through summer of 2020.

### **Fringe Benefits & Insurance**

This category includes employer contributions for retirement, medicare, workers' compensation, medical, dental, vision and life insurances. Benefit cost forecasted at 4.9% 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 was 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 by 3%. Major contributing factors included an anticipated loss of students to pursue other educational opportunities (\$120,000) and an increase of 3.25% for the cost of services provided through the North Central Ohio ESC. Fiscal years 2023 and 2024 are forecasted down due to a return of students to the District when the new High School is opened.

### **Supplies, Materials & Textbooks**

Expenses in this category include district wide supplies, software, textbooks, bus fuel and bus parts. It is anticipated that supply cost over the next couple years will be higher due to movement of school property into new buildings.

### **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.

### **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 September 25, 2019 and is subject to change.

