

FREMONT CITY SCHOOLS

BOARD OF EDUCATION

**SUGGESTED PROCEDURE
FOR
ORGANIZATIONAL MEETING**

AND

**TAX BUDGET HEARING
AGENDA**

Monday, January 11, 2010

W. David Carr Lecture Lab

BOARD MEMBERS

Timothy W. Ellenberger

Marc Glotzbecker

Alex Gorobetz

Linda M. Hershey

Cindy Young

Traci L. McCaudy, Ed.D.
Superintendent

David M. Chambers
Treasurer

Fremont City Schools
SUGGESTED PROCEDURE FOR ORGANIZATIONAL MEETING
W. David Carr Lecture Lab
1220 Cedar St.

January 11, 2010
Board Meeting 5:00 P.M.

Call to Order

Pledge of Allegiance

Oath of Office – New Board Members

Roll Call

Nomination(s) and Election of President (3313.14)

- a. Nomination(s)
- b. Motion to close nomination(s)
- c. Vote on President
Declaration of the President of the Board of Education for 2010
- d. President sworn in by Treasurer, or any Board member, and assumes chair

Nomination(s) and Election of Vice-President (3313.14)

- a. Nomination(s)
- b. Motion to close nomination(s)
- c. Vote on Vice-President
Declaration of the Vice-President of the Board of Education for 2010
- d. Vice-President sworn in by Treasurer, or any Board member

- ITEM 1. Fixing Time and Place of Meeting (3313.15)
- ITEM 2. Resolution Establishing Service Fund for 2010
- ITEM 3. Consider Appointment of Legislative Liaison
- ITEM 4. Consider Appointment of Student Achievement Liaison
- ITEM 5. Consider Appointment of Delegate to OSBA Annual Conference
- ITEM 6. Consider Appointment of Alternate Delegate to OSBA Annual Conference
- ITEM 7. Consider Appointment of Board Member for Vanguard-Sentinel Career Center
- ITEM 8. Consider Payment of Annual Membership Dues – OSBA
- ITEM 9. Consider Appointment of Superintendent's Committee Members
- ITEM 10. Authorization for Superintendent to Act as Representative for Grants
- ITEM 11. Participation in State and Federal Programs
- ITEM 12. Consider Appointment of Purchasing Agent
- ITEM 13. Consider Authorization for Investment of Funds
- ITEM 14. Consider Approval to Request Available Monies
- ITEM 15. Petty Cash Authorization
- ITEM 16.. Authorization to Issue Warrants
- ITEM 17. Authorization to Pay Mileage
- ITEM 18. Adjournment

January 11, 2010

ORGANIZATIONAL MEETING

President Pro-Tem – Tim Ellenberger

Call to Order

Pledge of Allegiance

Oath of Office – New Board Members

Roll Call

Mr. Ellenberger___Mr. Glotzbecker___Mr. Gorobetz___Mrs. Hershey___Mrs. Young___

Nominations for President

1. _____ nominated by _____

2. _____ nominated by _____

3. _____ nominated by _____

Motion to Close Nominations for President

Made by _____ seconded by _____

Roll Call

Mr. Ellenberger _____	Mr. Glotzbecker _____	Mr. Gorobetz _____	App _____
Mrs. Hershey _____	Mrs. Young _____		Disa _____
			Other _____

Vote on Presidency

Mr. Ellenberger voted for: _____

Mr. Glotzbecker voted for: _____

Mr. Gorobetz voted for: _____

Mrs. Hershey voted for: _____

Mrs. Young voted for: _____

Oath of Office of President

Administered to _____ by _____

Nominations for Vice-President

- 1. _____ nominated by _____
- 2. _____ nominated by _____
- 3. _____ nominated by _____

Motion to Close Nominations for Vice-President

Made by _____ seconded by _____

Roll Call

Mr. Ellenberger _____	Mr. Glotzbecker _____	Mr. Gorobetz _____	App _____
Mrs. Hershey _____	Mrs. Young _____		Disa _____
			Other _____

Vote on Vice-Presidency

- Mr. Ellenberger voted for: _____
- Mr. Glotzbecker voted for: _____
- Mr. Gorobetz voted for: _____
- Mrs. Hershey voted for: _____
- Mrs. Young voted for: _____

Oath of Office of Vice-President

Administered to _____ by _____

ITEM 1. Fixing Time and Place of Meeting (R.C. 3313.15)

It is recommended that the Board sets the date, time and place for the 2010 Board of Education meetings (see attached).

Mr. Ellenberger _____	Mr. Glotzbecker _____	Mr. Gorobetz _____	App _____
Mrs. Hershey _____	Mrs. Young _____		Disa _____
			Other _____

ITEM 2. Resolution Establishing Service Fund for 2010 (ORC 3315.15)

It is recommended that the following resolution establishing the Service Fund for 2010 be approved:

WHEREAS, Section 3315.15 of the Revised Code of the State of Ohio provides for the setting aside from the general fund a sum not to exceed Two Dollars for each child enrolled, or Twenty Thousand Dollars, whichever is the greater, except that in the case of a county board of education, the fund shall not exceed Twenty Thousand Dollars, such sum of money to be known as the "Service Fund," to be used only in paying the expenses of members of such boards of education actually incurred in the performance of their duties, or in paying the expenses of members-elect of such boards of education actually incurred in training and orientation to the performance of their duties from the date of election to the date of administration of the oath of office, such payments shall be made only in such amount as may be approved by the Board of Education on statement of the general members, or members-elect, furnished at the next succeeding regular meeting of such board of education; and

WHEREAS, no school district shall appropriate to expend a sum greater than sixty thousand dollars in any one school year from such service fund.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Fremont City School District does hereby establish a service fund, such fund to be set aside as an account within the general fund, and there is hereby appropriated for the purpose of said service fund the sum of Two Dollars per enrolled student which amount shall be incorporated into the appropriations for this school district for 2010.

Mr. Ellenberger _____ Mr. Glotzbecker _____ Mr. Gorobetz _____ App _____
Mrs. Hershey _____ Mrs. Young _____ Disa _____
Other _____

ITEM 3. Legislative Liaison Appointment

_____ moved and _____ seconded that

Marc Glotzbecker be appointed Legislative Liaison to OSBA.

ITEM 4. Student Achievement Liaison Appointment

_____ moved and _____ seconded that

Cindy Young be appointed Student Achievement Liaison.

ITEM 5. Delegate to OSBA Annual Conference Appointment

_____ moved and _____ seconded that

Marc Glotzbecker be appointed Delegate to OSBA Annual Conference.

ITEM 6. Alternate Delegate to OSBA Annual Conference

_____ moved and _____ seconded that
Tim Ellenberger be appointed Alternate Delegate to OSBA Annual Conference.

ITEM 7. Vanguard-Sentinel Career Center Appointment

_____ moved and _____ seconded that
Linda Hershey be appointed as Board Member for Vanguard-Sentinel Career Center.

ITEM 8. Payment of Annual Membership Dues – OSBA

It is recommended that annual membership dues to OSBA for 2010 and Briefcase subscription in the amount of \$6220.00 be approved.

Mr. Ellenberger _____ Mr. Glotzbecker _____ Mr. Gorobetz _____ App _____
Mrs. Hershey _____ Mrs. Young _____ Disa _____
Other _____

ITEM 9. Superintendent’s Committee Appointments

It is recommended that the following Committee appointments be approved:

- | | |
|--|-----------------------------------|
| Finance/Audit Committee (two) | Tim Ellenberger
Alex Gorobetz |
| Policy Committee (two) | Alex Gorobetz
Cindy Young |
| Curriculum Quality Control Council (two) | Marc Glotzbecker
Alex Gorobetz |
| Operations Committee (two) | Tim Ellenberger
Linda Hershey |
| Technology Planning Committee (two) | Tim Ellenberger
Cindy Young |
| Health/Wellness (two) | Marc Glotzbecker
Linda Hershey |
| Communications/PR (one) | Marc Glotzbecker |

ITEM 10. Authorization for Superintendent to Act as Representative for Grants

It is recommended that the Superintendent be appointed as the authorized representative and grants officer for all local, state and federal grants for 2010.

ITEM 11. Participation in State and Federal Programs

It is recommended that approval be granted for Fremont City Schools to participate in all state and federal programs for 2010.

ITEM 12. Appointment of Purchasing Agent

It is recommended that the Superintendent or her designee be appointed Purchasing Agent for 2010.

Mr. Ellenberger _____ Mr. Glotzbecker _____ Mr. Gorobetz _____ App _____
Mrs. Hershey _____ Mrs. Young _____ Disa _____
Other _____

ITEM 13. Authorization for Investment of Funds

It is recommended that the Treasurer be authorized to invest all available funds in securities as permitted by law and Board policy.

ITEM 14. Request for Available Monies

It is recommended that the Treasurer be authorized to request tax advances from the county auditor as monies become available, and the Board further requests the County Auditor to advance 90% of all funds available at any time as required by law.

ITEM 15. Consider Petty Cash Authorization

It is recommended that the Treasurer be authorized to establish Petty Cash funds on an as-needed basis up to \$1548.00.

ITEM 16. Authorization to Issue Warrants

It is recommended that the Treasurer be authorized to issue warrants in payment of bills and contractual obligations in 2010 with the exception when special action should be considered by the Board.

ITEM 17. Authorization to Pay Mileage

It is recommended that the Treasurer be authorized to pay mileage at the IRS rate.

Mr. Ellenberger _____ Mr. Glotzbecker _____ Mr. Gorobetz _____ App _____
Mrs. Hershey _____ Mrs. Young _____ Disa _____
Other _____

January 11, 2010

ITEM 18. Adjournment of Organizational Meeting

_____ moved and seconded by _____ to adjourn the

Organizational Meeting at _____ p.m.

Mr. Ellenberger _____	Mr. Glotzbecker _____	Mr. Gorobetz _____	App _____
Mrs. Hershey _____	Mrs. Young _____		Disa _____
			Other _____

**FREMONT CITY SCHOOLS
BOE MEETING DATES
2010**

Board of Education Meetings 6:00 p.m. – W. David Carr Lecture Lab 1220 Cedar Street, Fremont, OH 43420				
January 11	March 1	May 17	August 2	October 18
January 19*	March 15	June 7	August 16	November 1
January 25	April 5	June 21	September 7*	November 15
February 8	April 19	July 6*	September 20	December 6
February 22	May 3	July 19	October 4	December 20

*Indicates Tuesday BOE meetings: all other meeting dates are Mondays.

Fremont City Schools
TAX BUDGET HEARING
AGENDA
W. David Carr Lecture Lab
1220 Cedar Street

January 11, 2010
Following Organizational Meeting

- I. Call to Order
- II. Recognition of Visitors and Hearing of the Public
- III. Tax Budget Hearing
- IV. Adjournment

There being no further business to come before the Board, MOTION was made by

_____ and seconded by _____ to adjourn the

Tax Budget Hearing at _____ p.m.

Mr. Ellenberger _____ Mr. Glotzbecker _____ Mr. Gorobetz _____ App _____
Mrs. Hershey _____ Mrs. Young _____ Disa _____
Other _____

REPORT OF ESTIMATED TAX REVENUE

Name of School District: Fremont City School District

For the Fiscal Year Commencing: July 1, 2010

Fiscal Officer Signature: _____ Date: December 23, 2009

COUNTY OF SANDUSKY

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before January 31st. [Note: The traditional deadline for submission of the tax budget has been January 20. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20].

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION*

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

SCHEDULE 2

The general purpose of schedule 2 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;
"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 3

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue.

In column 3, total estimated receipts should include all revenues plus transfers in.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds.

The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

In column 6 you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

*** Please reproduce all pages as necessary.**

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds
requesting general property tax revenue)

FREMONT CITY SCHOOL DISTRICT

SCHEDULE 2

FUND: General Fund (001)

I	II	III	IV	V	VI
DESCRIPTION	Prior Fiscal Year 2009 ACTUAL	Current FY 2010 ACTUAL	Budgeted FY July 1-Dec.30 2010 ESTIMATE	Budgeted FY Jan. 1-June 30 2011 ESTIMATE	Next FY July 1-Dec.30 2011 ESTIMATE
Beginning Fund Balance	\$2,972,210.00	\$4,988,727.70	\$3,992,906.70	\$2,324,718.20	\$1,565,689.95
Revenues:					
Property Taxes	\$12,335,431.00	\$11,549,065.00	\$6,266,962.90	\$6,266,962.90	\$6,371,494.80
Income Tax	\$6,687,861.00	\$5,940,000.00	\$3,135,000.00	\$3,135,000.00	\$3,300,000.00
Other Receipts	\$16,138,362.00	\$16,243,776.00	\$7,090,236.60	\$7,734,396.85	\$7,705,768.20
Transfers In	\$34,251.00	\$0.00	\$0.00	\$0.00	
Total Resources	\$35,195,905.00	\$33,732,841.00	\$16,492,199.50	\$17,136,359.75	\$17,377,263.00
Total Expenditures & Encumbrances	\$33,410,594.00	\$34,978,662.00	\$18,160,388.00	\$18,160,388.00	\$19,138,655.50
Ending Unencumbered Fund Balance	\$4,757,521.00	\$3,742,906.70	\$2,324,718.20	\$1,300,689.95	-\$195,702.55

FUND: Bond Retirement (002)

I	II	III	IV	V	VI
DESCRIPTION	Prior Fiscal Year 2009 ACTUAL	Current FY 2010 ACTUAL	Budgeted FY July 1-Dec.30 2010 ESTIMATE	Budgeted FY Jan. 1-June 30 2011 ESTIMATE	Next FY July 1-Dec.30 2011 ESTIMATE
Beginning Fund Balance	\$30.07	\$807,106.87	\$811,111.39	\$1,056,503.01	\$890,983.68
Revenues:					
Property Taxes	\$823,535.74	\$1,181,535.18	\$649,024.75	\$649,613.80	\$649,613.80
Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$0.00	\$9,634,766.02			
Transfers In	\$230,824.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Resources	\$1,054,359.74	\$10,816,301.20	\$649,024.75	\$649,613.80	\$649,613.80
Total Expenditures & Encumbrances	\$247,282.94	\$10,812,296.68	\$403,633.13	\$815,133.13	\$401,483.13
Ending Unencumbered Fund Balance	\$807,106.87	\$811,111.39	\$1,056,503.01	\$890,983.68	\$1,139,114.35

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds
requesting general property tax revenue)
FREMONT CITY SCHOOL DISTRICT

SCHEDULE 2

FUND: Permanent Improvement (003)

I	II	III	IV	V	VI
DESCRIPTION	Prior Fiscal Year 2009 ACTUAL	Current FY 2010 ACTUAL	Budgeted FY July 1-Dec.30 2010 ESTIMATE	Budgeted FY Jan. 1-June 30 2011 ESTIMATE	Next FY July 1-Dec.30 2011 ESTIMATE
Beginning Fund Balance	\$1,251,495.37	\$973,888.59	\$1,072,043.57	\$1,112,879.07	\$1,210,184.57
Revenues:					
Property Taxes	\$869,101.32	\$764,600.00	\$420,530.00	\$423,500.00	\$423,500.00
Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts	\$171,540.78	\$186,889.00	\$94,355.50	\$94,355.50	\$77,704.50
Transfers In	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Total Resources	\$1,070,642.10	\$981,489.00	\$514,885.50	\$517,855.50	\$501,204.50
Total Expenditures & Encumbrances	\$1,475,282.90	\$924,834.02	\$474,050.00	\$474,050.00	\$484,750.00
Ending Unencumbered Fund Balance	\$846,854.57	\$1,030,543.57	\$1,112,879.07	\$1,156,684.57	\$1,226,639.07

TAX ANTICIPATION NOTES

Fremont City School District

SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
	N/A	N/A
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		