

**ELMWOOD LOCAL SCHOOLS  
BOARD OF EDUCATION**

**Regular Meeting – Monday, November 15, 2021 / 6:00 p.m.  
Elmwood Schools Auditoria  
Bloomdale, Ohio 44817**

Board minutes are not official until approved at the December 2021 board of education meeting.

Roll: Time 6:00 pm

Mrs. Davis	Present
Mrs. Endicott	Present
Mr. King	Present
Mr. Lee	Present
Mrs. Reynolds	Present

Call to Order

At this time, we will call the meeting to order

Pledge of Allegiance

**199-21**

Acceptance of Minutes of Previous Meeting:

- Regular Meeting, October 11, 2021

Motion by Mrs. Davis      Seconded by Mrs. Endicott

**Mr. King Yes Mrs. Davis Yes Mr. Lee Yes  
Mrs. Reynolds Yes Mrs. Endicott Yes**

Adjustment of Proposed Agenda for Tonight's Meeting

Superintendent Borton made any changes to the agenda at this time.

Superintendent's Recognition and Updates

- NEOLA – 1<sup>st</sup> read
- Congratulations to Brian King for re-election to the Board and to David Lee on winning the open seat to the Board

Hearing of the Public

Heidi Meyer – EEA Thank You  
Brianna Perez– Chromebook safety  
Shelley Lee – Laws

**TREASURER'S REPORTS**

Financial

**200-21**

It is recommended that the financial statements for the month of October be approved as presented by the Treasurer.

Motion by Mr. King      Seconded by Mrs. Reynolds

**Mrs. Davis Yes Mrs. Endicott Yes Mrs. Reynolds Yes  
Mr. Lee Yes Mr. King Yes**

**ELMWOOD BOARD OF EDUCATION**  
**November 15, 2020**

**201-21**

It is recommended to approve the following supplemental appropriations:

200	Student Managed Activity	\$5, 500.00	Increase
467	Student Wellness and Success	\$67,061.31	Decrease
516	IDEA	\$ 603.33	Increase
599	Title IV-A	\$ .01	Decrease

Motion by Mrs. Davis      Seconded by Mrs. Endicott

***Mr. Lee Yes Mrs. Reynolds Yes Mrs. Endicott Yes***  
***Mr. King Yes Mrs. Davis Yes***

**202-21**

It is recommended to adopt the FY2022 five year forecast and its corresponding assumptions. (Exhibit A)

Motion by Mrs. Endicott      Seconded by Mr. King

***Mrs. Reynolds Yes Mr. Lee Yes Mrs. Davis Yes***  
***Mrs. Endicott Yes Mr. King Yes***

**SUPERINTENDENT’S RECOMMENDATIONS & REPORTS**

**203-21**

Consent Agenda

- a) It is recommended that the Wood County Substitute Teacher & Aide List and all subsequent revisions be approved for the 2021-2022 school year.
- b) It is recommended that the Board recognize “student participation in Indoor Track and Field activities for the 2021-2022 school year.”
- c) It is recommended that Doris Brossia be approved for appointment to the Wayne Public Library Board for a 7-year term. This term will begin 01/01/2022 and conclude 12/31/28.
- d) It is recommended that the following overnight\out-of-state trip be approved.

Group	Purpose	Location	Dates
HS Softball	Games	Cal Ripken Complex Pigeon Forge, TN	March 21-26, 2022

- e) It is recommended that the following donation be accepted:

Donator	Recipient	Amount
Elmwood Athletic Boosters	Elmwood Var. Football	\$500.00
Elmwood Athletic Boosters	Prom 2022	\$420.00
Beyond Laser Creations	Royal Rowdies	\$100.00

Motion by Mrs. Endicott      Seconded by Mr. King

***Mr. King Yes Mrs. Reynolds Yes Mr. Lee Yes***  
***Mrs. Davis Yes Mrs. Endicott Yes***

Action Agenda

**ELMWOOD BOARD OF EDUCATION**  
**November 15, 2020**

**204-21**

It is recommended that the following retirement be accepted.

Jan Radcliff – Custodian – effective December 1, 2021

Motion by Mrs. King      Seconded by Mrs. Davis

***Mrs. Davis Yes Mr. Lee Yes Mr. King Yes***  
***Mrs. Endicott Yes Mrs. Reynolds Yes***

**205-21**

WHEREAS the students identified below have been determined to be residents of this school district, and eligible for transportation services; and

WHEREAS after a careful evaluation of all available options, it has been determined that it is impractical to provide transportation for these students to their selected school; and

WHEREAS the following factors as identified in Revised Code 3327.02 have been considered:

1. The time and distance required to provide the transportation
2. The number of pupils to be transported
3. The cost of providing transportation in terms of equipment, maintenance, personnel, and administration
4. Whether similar or equivalent service is provided to other pupils eligible for transportation
5. Whether and to what extent the additional service unavoidably disrupts current transportation schedules
6. Whether other reimbursable types of transportation are available; and

WHEREAS the option of offering payment-in-lieu of transportation is provided in Ohio Revised Code: Therefore, be it

RESOLVED that the Elmwood Board of Education hereby approves the declaration that it is impractical to transport the students identified herein and offers the parent(s)/guardian(s) of students named, payment-in-lieu of transportation.

<u>Student &amp; Grade</u>	<u>School(s) Selected</u>	<u>Parent(s)/Guardian(s)</u>
Jasmine Sandwisch – PS	Heritage Christian School	Michael & Melody Sandwisch

Motion by Mrs. Reynolds      Seconded by Mrs. Davis

***Mrs. Endicott Yes Mr. King Yes Mrs. Davis Yes***  
***Mrs. Reynolds Yes Mr. Lee Yes***

**206-21**

It is recommended that the following individual be issued a One Year, classified contract, effective November 29, 2021 - June 30, 2022.

<u>Name</u>	<u>Building</u>	<u>Tentative Placement</u>	<u>Step</u>
Laurie Bateson	District	Custodian	Step 3

(260 days, 8 hrs per day, pro-rated)

Motion by Mrs. Davis      Seconded by Mrs. Reynolds

***Mr. Lee Yes Mrs. Endicott Yes Mrs. Reynolds Yes***  
***Mr. King Yes Mrs. Davis Yes***

**207-21**

# **ELMWOOD BOARD OF EDUCATION**

**November 15, 2020**

It is recommended that the following individuals be approved for supplemental positions for the 2021-2022 school year, pending BCII/FBI and certification if applicable. For any non-licensed applicant, it is noted that the open position was first offered to those employees of the district who are licensed and no licensed employee qualified to fill the position accepted it, and then that it has advertised the position as available to any licensed individual who is qualified to fill it and who is not employed by the Board, and no such person has applied for and accepted the position.

High School

<u>Name</u>	<u>Position</u>	<u>Step/Rate</u>
Garrett Michalkiewicz	Vol. Asst. Boys Basketball Coach	Step 0
Sean Dong	Vol. Asst. Wrestling Coach	Step 6

Motion by Mrs. Endicott      Seconded by Mr. King

***Mrs. Davis Yes Mrs. Reynolds Yes Mrs. Endicott Yes  
Mr. Lee Yes Mr. King Yes***

## **208-21**

It is recommended to issue LuAnn Vanek a \$5,000 stipend for the training and consulting for transitioning the treasurer position to Jenalee Niese.

Motion by Mrs. Davis      Seconded by Mr. King

***Mr. King Yes Mr. Lee Yes Mrs. Davis Yes  
Mrs. Reynolds Yes Mrs. Endicott Yes***

## **209-21**

It is recommended to pay an additional \$10 per hour to any aide, who is licensed as a substitute teacher, and is assigned to substitute for a teacher with an approved absence.

Motion by Mrs. Davis      Seconded by Mrs. Endicott

***Mrs. Reynolds Yes Mr. King Yes Mr. Lee Yes  
Mrs. Davis Yes Mrs. Endicott Yes***

## **210-21**

It is recommended that the following resolution be accepted to expand employment of substitute teachers for the new substitute teaching variance:

Pursuant to the authority granted in Section 4 of Senate Bill 1 of the 134<sup>th</sup> General Assembly, signed by Governor DeWine on or about October 28, 2021 and deemed immediately effective under the General Assembly's emergency powers, The Elmwood Board of Education authorizes the employment of substitute teachers, as-needed, who do not hold a post-secondary degree, as otherwise required pursuant to Ohio law and regulations, including Ohio Revised Code 3301.071, 3319.226, 3319.30 and 3319.36, Ohio Administrative Code Section 3301-23-44, and/or Board Policy, provided that all other applicable requirements and procedures, including but not limited to successful completion of a criminal background check and evidence of a non-renewable temporary substitute teaching license issued by the Ohio Department of Education, have been satisfied.

This is a temporary resolution of the Board, and the authority granted by this resolution extends from the effective date through June 30, 2022.

Motion by Mrs. Reynolds      Seconded by Mrs. Davis

***Mrs. Endicott Yes Mrs. Davis Yes Mr. King Yes  
Mr. Lee Yes Mrs. Reynolds Yes***

## **211-21**

# **ELMWOOD BOARD OF EDUCATION**

**November 15, 2020**

It is recommended that the following individuals be hired as substitutes as indicated on an as needed basis for the 2021-2022 school year, pending BCII/FBI and licensure if applicable.

SECRETARY

Paula Taylor-Seibert  
Alexis Suman

AIDE (Library/Classroom/Building)

Paula Taylor-Seibert  
Mary Tyler

CAFETERIA

Paula Taylor-Seibert  
Alexis Suman

CUSTODIAN

Matthew Williams  
Alexis Suman

Motion by Mrs. Reynolds      Seconded by Mrs. Endicott

***Mr. Lee Yes Mrs. Endicott Yes Mrs. Reynolds Yes  
Mr. King Yes Mrs. Davis Yes***

**212-21**

SECRETARY

Amelia Myers

AIDE (Library/Classroom/Building)

Amelia Myers

CAFETERIA

Amelia Myers

Motion by Mrs. Endicott      Seconded by Mrs. Reynolds

***Mrs. Reynolds Yes Mr. Lee Yes Mr. King Yes  
Mrs. Davis Abstained Mrs. Endicott Yes***

Building Reports

High School

- Our sophomores attended Explore Penta Day on Thursday, November 4th.
- The high school is scheduled to take the ADAMHS Survey next week.
- Our National Honor Society induction will take place Thursday, November 18th at 7pm.
- Parent-Teacher Conferences will take place Monday, November 22nd and Tuesday, November 23rd
- Composite picture retakes will be Tuesday, November 30th for seniors who have not yet had them taken.
- Winter athletic practices have begun for the 21-22 season.
- Our football team has advanced to the regional semifinals. Congratulations to the players, Coach Bishop, and his staff.
- The Powder Puff football game will be held Wednesday, November 17th at 6:30pm.

Middle School

- The MS honor roll was sent out two weeks ago for the first nine weeks. We had 61% of our students achieve this honor.
- As reported before, EMS decided to do a coin drive and, in conjunction with ENN, a Veterans Day appreciation video in lieu of an assembly. Our goal was to raise \$1000, which would have been enough to send one Veteran to Washington DC on the Flag City Honor Flight. I am so proud and ecstatic to report that EMS raised \$3,648.79 which is enough to send 3 Veterans and a "Guardian" to Washington DC, with almost \$250 left over! Thanks to our social studies teachers Beth Miller, Steven Gehret, Garrett Michalkiewicz, and Monica Arnold for leading the coin drive. Thanks to Kyle Reiser and our ENN staff for putting together a great tribute to our Veterans!
- All ENN Broadcasts are linked on our EMS homepage. We also put a video of all our Monthly PBIS "ROARstore" winners on the EMS homepage so parents can view.
- All Winter practices are underway and games start next week
- Parent teacher conference information has been sent out to parents and conferences are currently being scheduled for November 22 and 23.

Building Reports

Middle School continued

# **ELMWOOD BOARD OF EDUCATION**

**November 15, 2020**

- Quiz bowl practices are underway
- A safety drill (traditional lockdown) was successfully executed on November 4
- OTES 2.0 Evals are underway

## Elementary

- Third grade students took the fall ELA state test on October 21-22. We will know the results in December.
- Students have participated in a variety of activities such as: Halloween parties, spirit week, pep assemblies, and PTO movie night.
- The fall Book Fair was November 1-5.
- Fourth grade students provided a Veterans Day performance for the elementary and then also the community on November 11. Thank you to Mrs. Perez, the fourth grade teachers and the students for the nice performance.
- October PTO Students of the Month: Reed Farabee, Harper Bateson, Sidney DeLamatre, Delylah-June Charlton, Colton Motot, Kinze Reynolds, Max Wagner, Antoinette Gibson, Carly Simon, Elliot Hoffman, Kenzie Huss, Jaiyla Striff, Madelyn Jacques, Joesy Evans, Kennady Simon, Adalynn Chapman, Cael Aurand, Savannah Reiter, Emilee Voorhees, Izzy Rochowiak, Addy Pierce.

## Legislative Update

## Committee Reports

## Board Member Comments

- The next Board meeting is scheduled for Monday, December 13, 2021 at 6:00 pm in the Elmwood Schools Auditeria.
- The Organizational and Regular January meeting is Monday, January 10, 2022 at 6:00 pm in the Elmwood Schools Auditeria.

## 213-21

Executive Session: Time 7:18 pm

Superintendent Borton requested that the Board go into Executive Session to consider employment of a public employee and to prepare for negotiations.

Motion by Mr. King      Seconded by Mrs. Endicott

***Mrs. Endicott Yes Mr. King Yes Mrs. Davis Yes  
Mr. Lee Yes Mrs. Reynolds Yes***

Return from Executive Session: Time 9:35 pm

President Lee certified that the Board did discuss the above aforementioned executive items.

## 214-21

Adjournment – Time 9:35 pm

Motion by Mrs. Davis      Seconded by Mrs. Reynolds

***Mrs. Davis Yes Mrs. Endicott Yes Mrs. Reynolds Yes  
Mr. King Yes Mr. Lee Yes***

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LuAnn Vanek, Treasurer

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Ryan Lee, Board President

**EXHIBIT A**

***ELMWOOD BOARD OF EDUCATION***  
***November 15, 2020***

**EXHIBIT A continued**

***ELMWOOD BOARD OF EDUCATION***  
***November 15, 2020***

**EXHIBIT B**



***ELMWOOD BOARD OF EDUCATION***  
***November 15, 2020***

# Elmwood Local Schools

EXHIBIT A

Wood

## Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2019, 2020 and 2021 Actual; Forecasted Fiscal Years Ending June 30, 2022 Through 2026

11/15/2021

	Actual				Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	2,770,405	2,722,086	2,772,574	0.1%	2,697,038	2,637,378	2,676,939	2,703,708	2,730,745
1.020 Tangible Personal Property Tax	1,475,761	3,014,778	3,203,328	55.3%	2,708,107	2,449,992	2,600,866	2,548,849	2,497,872
1.030 Income Tax	1,921,785	2,009,934	1,996,997	2.0%	2,116,817	2,180,321	2,245,731	2,313,103	2,334,846
1.035 Unrestricted State Grants-in-Aid (all 3100's except 3130)	7,024,879	6,846,462	6,960,941	-0.4%	7,067,541	7,067,541	7,067,541	7,067,541	7,067,541
1.040 Restricted State Grants-in-Aid (all 3200's)	260,686	210,239	164,548	-20.5%	536,322	536,322	536,322	536,322	536,322
1.045 Restricted Federal Grants-in-Aid (all 4200's)	214,027								
1.050 Property Tax Allocation (3130)	406,856	400,536	404,873	-0.2%	393,845	385,135	390,912	394,821	398,770
1.060 All Other Revenues except 1931,1933,1940,1950,5100,5200	982,197	2,122,867	1,194,877	36.2%	364,162	370,535	377,019	383,617	390,330
1.070 <i>Total Revenues</i>	15,056,596	17,326,902	16,698,138	5.7%	15,883,832	15,627,225	15,895,330	15,947,961	15,956,426
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes (1940)									
2.020 State Emergency Loans and Advancements (Approved 1950)									
2.040 Operating Transfers-In (5100)									
2.050 Advances-In (5200)									
2.060 All Other Financing Sources (1931 and 1933)	84,786	133,929	115,964	22.3%	159,734	45,000	45,000	45,000	45,000
2.070 <i>Total Other Financing Sources</i>	84,786	133,929	115,964	22.3%	159,734	45,000	45,000	45,000	45,000
2.080 <i>Total Revenues and Other Financing Sources</i>	15,141,382	17,460,831	16,814,103	5.8%	16,043,566	15,672,225	15,940,330	15,992,961	16,001,426
<b>Expenditures</b>									
3.010 Personal Services	8,098,947	8,368,736	8,573,491	2.9%	8,928,499	9,296,948	9,668,826	10,072,206	10,475,094
3.020 Employees' Retirement/Insurance Benefits	3,268,216	3,369,980	3,538,508	4.1%	3,784,500	4,059,427	4,343,587	4,631,199	4,909,070
3.030 Purchased Services	2,090,501	2,021,597	1,994,617	-2.3%	1,766,854	2,047,288	2,116,470	2,169,382	2,223,617
3.040 Supplies and Materials	485,841	420,392	569,833	11.0%	584,079	613,543	625,814	638,330	651,097
3.050 Capital Outlay	1,030,318	489,354	317,304	-43.8%	324,773	351,813	208,850	413,027	221,287
3.060 Intergovernmental (7600 and 7700 functions)									
<b>Debt Service:</b>									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes									
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other	265,000	195,000	200,000	-11.9%	205,000	210,000	215,000	95,000	100,000
4.060 Interest and Fiscal Charges	67,921	36,146	40,103	-17.9%	34,650	28,875	22,650	22,650	15,575
4.300 Other Objects	169,919	1,271,765	167,013	280.8%	175,032	178,533	182,103	185,745	189,460
4.500 <i>Total Expenditures</i>	15,476,663	16,172,970	15,400,869	-0.1%	15,803,387	16,786,428	17,383,301	18,227,539	18,785,200
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	108,700	165,280	122,950	13.2%	53,500	72,520	55,000	60,000	60,000
5.020 Advances-Out									
5.030 All Other Financing Uses		62			500	500	500	500	500
5.040 <i>Total Other Financing Uses</i>	108,700	165,342	122,950	13.2%	54,000	73,020	55,500	60,500	60,500
5.050 <i>Total Expenditures and Other Financing Uses</i>	15,585,363	16,338,312	15,523,819	-0.1%	15,857,387	16,859,448	17,438,801	18,288,039	18,845,700
6.010 <i>Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</i>	443,981-	1,122,519	1,290,284	-168.9%	186,179	1,187,223-	1,498,470-	2,295,077-	2,844,274-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,261,233	4,817,252	5,939,771	7.4%	7,230,055	7,416,233	6,229,010	4,730,540	2,435,462
7.020 <i>Cash Balance June 30</i>	4,817,252	5,939,771	7,230,055	22.5%	7,416,233	6,229,010	4,730,540	2,435,462	408,812-

EXHIBIT A

ELMWOOD BOARD OF EDUCATION  
November 15, 2020

**ASSUMPTIONS**  
November 2021  
**Notes to the Five-Year Forecast FY2022 - FY2026**

This forecast has been projected using assumptions based on the current information available at the present time. The goal of this forecast is to project trends that may assist the Board in making financial decisions. While it is very difficult to project a full 5 years in the future, the first 2 years should be viewed as a respectable projection of the District's financial outlook. As with any forecast, all information is subject to change.

**Revenues:**

**1.010 General Property Tax (Real Estate):** Property Valuation for Elmwood Local School District for CY2020 (collected in CY2021) is listed below as certified to the Department of Education. Elmwood property is assessed 3.4 inside mills and 30.6 outside mills which were voted as continuing levies. In October 2021, the Board moved 1.2 inside mills of property taxes from current expense to permanent improvement. The total inside/outside mills have a new effective rate of 20.023640 mills for Residential/Agricultural nearing the 20-mill floor and 21.780477 mills for Commercial/Industrial.

Total Valuation Assessed	2017/2018	2018/2019	2019/2020	2020/2021
<b>Real Property:</b>				
Residential/Agricultural:	148,828,570	147,730,990	147,605,600	141,258,130
Commercial/Industrial:	5,239,540	5,735,630	5,683,860	5,631,520
Public Utility Property:	126,320	131,300	149,940	163,170
Tangible Personal Property:	9,427,510	43,531,340	100,369,430	155,189,370
<b>Total Assessed:</b>	<b>163,621,940</b>	<b>197,129,260</b>	<b>253,808,830</b>	<b>302,242,190</b>

The triennial update in 2020 produced a decrease in CAUV values giving Elmwood an 1.85% increase in tax collections. Due to these lower values, a 0.5% increase is projected for FY2023 with 1.5% increases for FY2024 due to the reappraisal and a 1% for the remaining years.

**1.020 Tangible Personal Property Tax:** This includes Public Utilities Personal Property tax which is collected at the full millage rate on public utilities located within the district. Elmwood collects tax revenue from two Rover pipelines with an estimated overall receipt of \$5 million. Rover appealed the assessed value requesting it to be reduced to 54% of the original value. The initial collections received in FY2019 were on the appealed value. The State Tax Commissioner ruled against the appeal which led Rover to appeal with the Board of Tax Appeals reducing it from 54% to 46%. The FY2021 payments were paid on 50% valuation, should Rover win the appeal, Elmwood would be liable to pay taxes received back to Rover in the amount of \$203,953. If denied, Rover can still appeal to the Ohio Supreme court and it may take years to settle. Public utility values depreciate 2% per year.

**1.030 Income Tax:** School District Income Tax collections comprise 14% of the school district's total revenue. Elmwood has two five-year levies, which at the November 2018 general election, voters extended through 2025 and 2026 by a 62% and 59% passage rate. The District experienced an upswing in FY2020 of 4.85%. With the impact from COVID-19, collections decreased by \$12,937 or .6% for FY2021. To date, FY2022 has shown a rebound in tax collections over the previous year, therefore a 6% increase is anticipated. For FY2023 through FY2026 a 3% increase is projected. In FY2026 Line 1.03 was decreased by .5% and placed on line 11.01 reflecting the renewal of the .50% tax that expires December 31, 2025.

**Notes to the Five-Year Forecast FY2022 - FY2026 (Continued)**

**1.035 Unrestricted State Grants-in-Aid:** State funding for schools is based on several factors all of which are subject to deliberations and approval of the Ohio General Assembly. For the FY2021 the district saw a reversal of the state funding reductions caused by the pandemic. While Casino revenues were down in FY2020 and FY2021, its expected that these will begin to rebound in FY2022. A new Biennium Budget – Fair School Funding Plan (FSFP) was enacted on June 30, 2021. This new funding plan will begin phasing in with the December 2021 foundation payment. It is estimated to bring in an additional \$93,063 in FY2022. Personal property valuation from the pipeline will impact our new state funding totals moving forward with a projected decrease of \$987 by FY2023, therefore the foundation payment has been flatlined through the remainder of this forecast.

**1.040 Restricted State Grants-in-Aid:** This line includes Career Tech weighted aid which the State requires 75% of this funding be spent on educational trips, supplies and equipment for these programs; Catastrophic cost reimbursement and Economic Disadvantaged funding, now called Poverty Based Assistance (funds which Elmwood uses for intervention programs) are also included in this line. With the new biennium budget, the following changes are expected to take place in the December 2021 state foundation payment; restricted funding is being added for Gifted Education and English Learner Funding; Student Wellness and Success Funding (\$371,700) will now appear in this line moving from line 1.035. Unrestricted State Grants-in-Aid.

**1.045 Restricted Federal Grants-in-Aid:** Elmwood applied and received the Federal Clean Fuels Grant which paid 80% of the cost of three propane buses purchased in FY2019. This expenditure is on line 3.050.

**1.050 Property Tax Allocation:** Included are Non-Business Credit, Owner Occupancy Credit, and Homestead Reduction Tax Credit which the State provides to homeowners on their real estate taxes. The same increases reflected on Line 1.010 Real Estate revenues are reflected here through FY2026. This was reduced beginning in FY2022 due to the movement of 1.2 inside mills to the Permanent Improvement fund.

**1.060 All Other Operating Revenue:** Other revenue consists of interest income, student fees, open enrollment, excess costs charged to other districts, facility rental, donations, membership dues for the fitness center, etc. Excess cost charged to other districts for special education was \$149,508 in FY2021. This category also reduced in FY2020 due to the COVID-19 pandemic with closing the fitness center and rentals of the building. The sale of new Certificates of Participation (COPs) to refinance the 2011 Athletic Complex Renovation COPs (\$1,116,867) appears on this line for FY2020 along with a \$13,809 property insurance claim reimbursement. A dividend of \$242,685 was received to help offset COVID-19 expenses in FY2021. After removing the extra items, an increase of 1.75% was projected for these categories FY2022 through FY2026. With the phase in of the new Fair School Funding Plan, open enrollment as a separate line item has been removed as students are now funded in the district they are educated this reduced this line item by \$494,964 in FY2022.

**2.060 All Other Financing Sources:** This includes refunds of prior fiscal year expenditures and E-Rate reimbursement based on internet usage during the prior fiscal year. Also included are refunds of Workers' Compensation premiums. In FY2020 Elmwood received a \$39,881 premium refund plus \$10,904 refund as part of the BWC Group Retrospective Rating Program. BWC also refunded our FY2018 premium in the amount of \$51,667 to help with the effects of the offset COVID-19 pandemic. FY2021 refunds on this line included our 2019 BWC \$65,156 premium to offset the pandemic costs; fuel tax refunds: \$17,887 alternative fuel tax; and a \$3,332 excise fuel tax; and a refund of fleet insurance premiums for the time the busses were idle March 17 through June 30, 2020. In FY2022, Elmwood received a surcharge reimbursement from SERS in the amount of \$16,268 and a reimbursement of \$93,645 from ESSER III – COVID Relief funds for online school purchased in FY2021.

Notes to the Five-Year Forecast FY2022 - FY2026 (Continued)

Expenditures:

**3.010 Personal Services:** In May 2021, the Non-Certified staff negotiated a 2.5% increase in FY2022 and a 2.0% increase for FY2023 and FY2024. The certified staff will begin negotiations in March of 2022, a 2% increase was estimated for the purpose of this forecast for FY2023 through FY2025. For FY2022 the Student Wellness and Success Funds (SWSF) are paying 100% of the elementary guidance counselor's salary; this was added back into the general fund for beginning in FY2023. An additional high school guidance counselor was funded utilizing the ARP - American Rescue Plan (ESSER III) grant; 100% of the counselor's salary will come out of the grant for FY2022 through FY2024 and will be added back to the general fund expenses beginning in FY2025. Nursing Services are currently being funded by Student Wellness and Success and have been removed, in the future services will be provided as a contracted service and moved to Purchased Services (Line 3.030). Due to mid-year retirements in FY2022, FY2023 salaries will be reduced. Three retirements are occurring in December 2021 with one anticipated in FY2023 and one in FY2025.

**3.020 Employee Retirement/Insurance Benefits:** Retirement 14%, Workers' Compensation 1% and Medicare 1.45% have been estimated using these standard percentages. For FY2021 medical premiums increased 4%, the remaining years a 7% increase has been projected. Retirement and Workers Compensation adjustment were made for FY2022 through FY2026 that correspond to the retirements listed on line 3.010. In addition, benefits paid by the SWSF and ARP (ESSER III) grants for guidance counselors will be added back to the general fund expenditures in FY2023 and FY2025.

**3.030 Purchased Services:** Includes electric, natural gas, phones, water/sewer, legal services, contracted repairs, building and fleet insurance and excess costs paid to other districts; services purchased from the Wood County Educational Service Center including Psychologist, Physical Therapy and costs for students attending ESC Special Education units. Beginning with the new FY2022 biennial budget students are being funded where they are educated eliminating tuition, special education scholarship deductions, open enrollment and community school costs from Purchased Services. In FY2023 Nursing Services will be provided as a contracted service through the Wood County Hospital increasing our Purchased Services. After adjustments, an increase of 2.5% per year is projected for purchased services through FY2026.

**3.040 Supplies and Materials:** This category includes instructional supplies, textbooks, office supplies, custodial supplies, bus fuel and parts. An increase of 2.5% is projected for FY2022 and FY2023 due to rising fuel costs with a 2% increase projected for all supplies through FY2026.

**3.050 Capital Outlay:** In FY2019 three propane buses and a used bus with a wheelchair lift were purchased; \$300,500 for safety renovations to the building, doors, and offices with \$230,850 carried over to FY2020; \$112,000 for safety cameras; \$20,000 to relocate doors of the physical education offices adjacent to the locker rooms; and \$76,480 for LED lighting in the Community Center. Two new busses were purchased in FY2021, the State School Bus Purchase Grant covered half the cost of one bus. In FY2022, a handicap bus was purchased. To keep with our replacement schedules - two busses and additional chrome books will be purchased in FY2023. This line item also includes maintenance equipment and other district equipment purchases estimated to increase 2% per year through FY2026.

**4.055 - 4.060:** These lines reflect yearly principal and interest payments to retire the Certificates of Participation sold in FY2012 to finance the Athletic Complex Renovation Project; and Certificates of Participation sold in FY2014 to finance a new band room addition, LED Outdoor lighting and technology upgrades. In FY2020 the remaining Athletic Complex Certificates of Participations were called and refinanced at 2.65%, saving the District \$85,664.13 in interest through December 2031 when they will be fully retired.

Notes to the Five-Year Forecast FY2022 - FY2026 (Continued)

**4.300 Other Objects:** The majority of the expenses in this category are for county auditor and treasurer's fees, Wood County Educational Service Center payments, annual audits, liability insurance, and school income tax administrative fees. A 2% increase has been projected in these categories for FY2023 - FY2026. The purchase and cost to refinance the 2011 Athletic Complex Renovation Certificates of Participation (\$1,116,867) appears on this line for FY2020.

**5.010 Transfers-Out:** The Board transfers money annually to the 006 Cafeteria Fund to offset their struggle from decreased revenues and higher food cost as a result of federal guidelines. The Board transferred \$50,000 in FY2021 and plans to continue this \$50,000 transfer throughout this forecast. The Athletic Fund experienced a significant loss in ticket and concession sales in FY2021 due to spectator limitations, the Board transferred \$30,000 in FY2021 to help offset this loss in revenue. The Board of Education is permitted to transfer .5% of its budget to student activity funds. The Board also transfers money yearly to the 035 Employee Termination Fund to set aside severance pay for employees upon retirement. A transfer of \$42,950 was made in FY2021, adjustments to this transfer are made annually based on retirement eligibility.

**5.030 Other Financing Uses:** Includes refunds of prior year receipts.

**6.010 Excess of Revenues over Expenditures:** COVID-19 has continued to impact our district with cuts in State aid in combination with the pipeline appealed valuation. Revenues became less than expenditures beginning in FY2023 due to the expiration of COVID relief grants and the district begins to spend a portion of its carryover balance.

**Final Note:** Readers of this Forecast are cautioned that this forecast is based on assumptions. Actual circumstances will almost certainly differ from the assumptions required to be used in preparation of this projection. As a result, the actual future financial situation of the School District may be materially different from that stated in this projection.

# ELMWOOD BOARD OF EDUCATION

November 15, 2020

## EXHIBIT B

### ELMWOOD BOARD OF EDUCATION

October 11, 2021

## EXHIBIT B

EXHIBIT B

It is recommended to accept the following proposal from Morlock Asphalt. My recommendation is to do all 5 areas so that we get additional savings.

Area and description	Cost for doing everything
Area A: This is the main parking lot in my area. We need to mill top layer of asphalt off, add 440 feet of drainage pipe, and then re-asphalt (60,242 square feet)	\$91,400.00
Area B: Mill top layer and re-asphalt the parking behind elementary and driveway to my parking lot (22,472 square feet)	\$35,600.00
Area C: Mill top layer and re-asphalt from my parking lot, past baseball field to FSA building including circle drive at the community center (54,846 square feet)	\$77,400.00
Area D: Mill top layer and re-asphalt the bus compound (42,700 square feet)	\$60,207.00
Area E: Stone lot for community center to be fixed with a new base and a asphalt surface (45,203 square feet)	\$110,860.00
<b>Total for project</b>	<b>\$375,467***</b>

IF WE DO THE FULL PROJECT \$356,694 \*

\*Doing the full project this is a savings of \$18,773.

\*\*Based on the architect's estimate per square foot, the quote is \$23,000 below what his estimate would have been.

\*\*\*If there is anywhere the asphalt below the top layer is bad, and needs additional work, this is set to be \$1.40 a square foot. This will be shared with the District prior to this work being done.