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CHIPPEWA LOCAL SCHOOL DISTRICT
Board of Education Special Meeting

56 N Portage St.
Doylestown, OH
Friday, May 19, 2023
8:00 AM
MEETING MINUTES

I. OPENING

- A. Call to Order: Moment of Silence:: Pledge of Allegiance
- B. Present: Mr. DeAngelis, Mrs. Fenn, Mr. Hershberger yes, Mr. Schafrath Absent: Mr. Golub

II. TREASURER'S UPDATE & AGENDA ITEMS

RESOLUTION 070-23

- A. Treasurer's comments
 - Review of the five year forecast
- B. Upon consideration to approve the updated 5-year forecast ending June, 2027 and its related assumptions.

Motion to approve by Hershberger and 2nd by Schafrath

Roll Call: DeAngelis yes, Fenn yes, Golub absent, Hershberger yes, Schafrath yes **CARRIED**

III. SUPERINTENDENT'S CONSENT AGENDA

RESOLUTION 071-23

- A. Upon consideration to approve the following Title-One Tutors, one-year contracts for 2023-2024 school year per the CEA pay scale BA-0:
 - Rena Loverink
 - Maribeth Williams
- B. Upon consideration to approve the following staff for Summer Reading Program instruction, at a rate of \$25 per hour with funds from the Expanding Opportunities for Each Child Grant.
 - Valerie Remenaric (subbing the first week for Brook Gill)
- C. Upon consideration to approve the unpaid leave for Emily Costanzo to extend her maternity leave May 19 and 22, 2023.
- D. On the April 10, 2023 board agenda/minutes, Jessica Wertz was approved for a 2-year contract. Per CEA language Jessica should have been approved for a one year contract for the 2023-2024 school year.

- E. On the April 10, 2023 board agenda/minutes, Emily Costanzo was approved for a 1-year contract, and should have been approved for a two year contract for the 2023-2024 & 2024-2025 school year.
- F. Upon consideration to approve the hiring of Charles Julian, for a one year teaching contract, Step MA-9, per CEA contract, and the Varsity Boys Basketball Coach at 16% per supplemental/CEA contract for the 2023-2024 school year.
- G. Upon consideration to approve the following supplemental contracts for the 2023-2024 school year:

Supplemental	Percentage	Amount	Coach/Advisor
LPDC	2.00%		Leslie Marshall
LPDC	2.00%		Sarah McCall
JV Boys Basketball	12%		Drew Durbin

Motion to approve by DeAngelis and 2nd by Schafrath

Roll Call: DeAngelis yes, Fenn yes, Golub absent, Hershberger yes, Schafrath yes **CARRIED**

IV. EXECUTIVE SESSION - not needed

V. MOTION TO ADJOURN

Motion to adjourn by DeAngelis and 2nd by Schafrath

Roll Call: DeAngelis yes, Fenn yes, Golub absent, Hershberger yes, Schafrath yes **CARRIED**

Time: 8:14 am

NOTE: The next regular meeting will be on Monday, June 12, 6 pm at the JR/SR HS Auditorium

APPROVED:



 President

Date: June 7, 2023



 Treasurer

Chippewa Local School District

Wayne County

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2020, 2021 and 2022 Actual;
Forecasted Fiscal Years Ending June 30, 2023 Through 2027

May-23	Actual				Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
Revenues									
1.010 General Property Tax (Real Estate)	\$4,834,688	\$3,630,901	\$3,897,199	-8.8%	\$3,894,840	\$3,963,000	\$4,032,352	\$4,102,918	\$4,174,719
1.020 Tangible Personal Property Tax		1,927,305	2,068,668		1,949,668	1,969,165	1,988,856	2,008,745	2,028,832
1.030 Income Tax	2,159,991	2,103,920	2,397,903	5.7%	2,584,432	2,636,121	2,688,843	2,742,620	2,797,472
1.035 Unrestricted State Grants-in-Aid	4,869,131	5,010,787	5,208,878	3.4%	4,992,365	4,992,365	4,992,365	4,992,365	4,992,365
1.040 Restricted State Grants-in-Aid	101,238	101,238	95,073	-3.0%	288,819	288,819	288,819	288,819	288,819
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	553,524	563,982	584,737	2.8%	600,126	600,126	600,126	600,126	600,126
1.060 All Other Revenues	940,219	1,400,523	301,852	-14.7%	678,576	659,646	662,635	665,804	669,162
1.070 Total Revenues	13,458,791	14,738,656	14,554,310	4.1%	14,988,826	15,109,241	15,253,997	15,401,397	15,551,496
Other Financing Sources									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In			650						
2.060 All Other Financing Sources	67,012		37,472						
2.070 Total Other Financing Sources	67,012		38,122						
2.080 Total Revenues and Other Financing Sources	13,525,803	14,738,656	14,592,432	4.0%	14,988,826	15,109,241	15,253,997	15,401,397	15,551,496
Expenditures									
3.010 Personal Services	7,109,793	7,269,632	7,476,875	2.5%	7,900,000	8,259,450	8,635,255	9,028,159	9,438,940
3.020 Employees' Retirement/Insurance Benefits	2,372,318	2,072,055	3,164,839	20.0%	3,230,000	3,326,089	3,500,751	3,684,177	3,876,795
3.030 Purchased Services	2,411,542	2,391,588	1,843,686	-11.9%	1,800,000	1,818,000	1,836,180	1,854,542	1,873,087
3.040 Supplies and Materials	445,167	282,885	387,337	0.2%	455,000	500,500	550,550	605,605	666,166
3.050 Capital Outlay	1,067,714	109,256	5,971	-92.2%	25,000	75,000	75,000	75,000	75,000
3.060 Intergovernmental									
Debt Service:									
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									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	166,793	203,279	203,506	11.0%	275,000	283,250	291,748	300,500	309,515
4.500 Total Expenditures	13,573,327	12,328,695	13,082,214	-1.5%	13,685,000	14,262,289	14,889,483	15,547,983	16,239,503
Other Financing Uses									
5.010 Operating Transfers-Out	235,954	402,163	359,911	30.0%	500,000	500,000	500,000	500,000	500,000
5.020 Advances-Out	308,650								
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	544,604	402,163	359,911	-18.3%	500,000	500,000	500,000	500,000	500,000
5.050 Total Expenditures and Other Financing Uses	14,117,931	12,730,858	13,442,125	-2.1%	14,185,000	14,762,289	15,389,483	16,047,983	16,739,503
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	592,126-	2,007,798	1,150,307	-240.9%	803,826	346,952	135,487-	646,586-	1,188,007-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,684,667	5,092,539	7,100,337	14.5%	8,250,644	9,054,470	9,401,422	9,265,935	8,619,349
7.020 Cash Balance June 30	5,092,539	7,100,337	8,250,644	27.8%	9,054,470	9,401,422	9,265,935	8,619,349	7,431,343
8.010 Estimated Encumbrances June 30	142,512	88,497		-69.0%	150,000	150,000	150,000	150,000	150,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization									
9.050 Debt Service									
9.060 Property Tax Advancements									
9.070 Bus Purchases									
9.080 Subtotal									
10.010 Fund Balance June 30 for Certification of	4,950,027	7,011,840	8,250,644	29.7%	8,904,470	9,251,422	9,115,935	8,469,349	7,281,343
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	4,950,027	7,011,840	8,250,644	29.7%	8,904,470	9,251,422	9,115,935	8,469,349	7,281,343
Revenue from New Levies									
13.010 Income Tax - New									
13.020 Property Tax - New									
13.030 Cumulative Balance of New Levies									
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	4,950,027	7,011,840	8,250,644	29.7%	8,904,470	9,251,422	9,115,935	8,469,349	7,281,343

ADM Forecasts										
20.010	Kindergarten - October Count	68	84	84	11.8%	99	100	100	100	100
20.015	Grades 1-12 - October Count	1,129	1,089	1,120	-0.3%	1106	1110	1110	1110	1110
State Fiscal Stabilization Funds										
21.010	Personal Services SFSF									
21.020	Employees Retirement/Insurance Benefits SFSF									
21.030	Purchased Services SFSF									
21.040	Supplies and Materials SFSF									
21.050	Capital Outlay SFSF									
21.060	Total Expenditures - SFSF									

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



Chippewa Local Schools 5-Year Forecast Assumptions May 2023

Ira D. Hamman, Treasurer

Revenues:

Line 1.010

Real Estate Tax

Real Estate tax revenues account for approximately 26% of the total revenue for the school district. Collections for FY-2023 were basically flat compared to the same period a year ago (-\$2,359). A slight growth of 1.75% is forecasted beyond FY-2023 in anticipation of the results of the County's update of property values this year followed by a full reappraisal in 2026.

Line 1.020

Tangible (Public Utility) Personal Property Tax

The district has realized an increase in public utility personal property (PUPP) values due to the Nexus Pipeline which runs through the district. Original values for the construction of the pipeline were estimated at almost \$66 million. Nexus filed a complaint first in December of 2019 to reduce values by 38.5% and subsequently filed a second complaint in January of 2020 to reduce the values by 52%. Currently, Nexus is paying on approximately \$33 million of valuation at 40%.

There is currently ongoing discussion between the State Department of Taxation and Nexus in an attempt to resolve the pipeline valuation issue. Once the complaint is settled the value could be increased thus causing Nexus to owe the district additional tax dollars. Conversely, the value could be further reduced creating a District obligation to refund a portion of taxes already paid by Nexus.

certain State levels. The State reimburses us for these reductions. FY-2023 was updated to actual and no increase is forecasted for this line.

Line 1.060
State of Ohio – Other Receipts

Casino revenue is included in this line which began in FY-2013.

Tuition & Open Enrollment

The District offers open enrollment for those families not living in the Chippewa district but wanting to enroll their students at one of our schools. Both open enrollment in and out will be “netted” and included with state unrestricted aid. The District continues to receive preschool tuition and special education tuition for any court placed students in our district.

Interest on Investments

Cash not needed for immediate operations is invested during the year. Interest rates for our investments have increased dramatically. FY-2023 will show over a \$300,000 increase in interest income.

Federal Revenue

The Medicaid Schools Program (MSP) has been developed to include federal Medicaid matching funding for specific direct services (including targeted case management), certain administrative activities, and specialized transportation.

Advances - In & Refund of Prior Years

There are no scheduled advances in the forecast.

Expenses:

Line 3.010
Salaries & Wages

The district negotiated a 3.25, 2.75 & 2.75% base wage increase for FY-2024 through FY-2026 for both bargaining units. The district has been using Fund 467 (Student Wellness and Success Fund) for FY-2022 and FY-2023 to cover the cost of the school nurse. Those costs will return to the general fund in FY-2024.

Line 3.020
Fringe Benefits

STRS/SERS

The district pays 14% of each dollar paid in wages to either the State Teachers Retirement System or the School Employees Retirement System as required by Ohio law. Bonus payments are not included for retirement purposes.

to the General Fund. This change will reduce the amount needed to cover those programs falling under the District Managed Student Activity Fund to include Athletics, Drama, Music/Choir/Band and Yearbook.

The current forecasting includes \$150,000 to the Permanent Improvement fund, \$300,000 to the Capital Projects fund and the balance to cover shortfalls within the District Managed Student Activity fund.

In conclusion:

- The District's cash position is healthy.
- Excluding line 5.010, the District is expected to operate with a surplus over the next 3 years.
- FY-2026 will be pivotal depending on the next (FY-2026-FY-2027) State biennium budget.
- Current True Days Cash indicates that the District has approximately 7.6 months of cash reserves available to support the ongoing operations needed to serve our students if there was a significant downturn in the economy.