

**BUCKEYE LOCAL BOARD OF EDUCATION**

**Regular Board Meeting  
Tuesday, October 22, 2019  
6:30 p.m.  
Wallace H. Braden Middle School**

**"BUCKEYE – WE EDUCATE FOR SUCCESS."**

**VISION STATEMENT**

The Buckeye Local School District unifies individuals, communities and resources to create a **WORLD CLASS LEARNING COMMUNITY** that gives **ALL** students the opportunity to be successful in **THEIR** future.

**GOALS**

The Buckeye Local Board of Education has established the following goals:

1. The board of education will achieve excellence in learner-focused governance.
2. The board of education will conduct efficient and effective meetings.
3. The board of education will increase community and staff trust and satisfaction.

*This meeting is a meeting of the board of education in public for the purpose of conducting the school district's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda. Please complete a public participation form and submit it to the board president prior to the start of the meeting.*

*Board Policy # 0165.1, Item B*

**Buckeye Local Board of Education**

**Mary Wisnyai – President  
Shannon Pike – Vice President  
Gregory Kocjancic  
Tina Stasiewski  
David Tredente**

**Mr. Patrick Colucci  
Superintendent**

**Mrs. Jamie Davis  
Treasurer**

**BUCKEYE LOCAL BOARD OF EDUCATION**

**REGULAR BOARD MEETING**

Tuesday, October 22, 2019

**1. Opening Items**

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A. Call to Order

B. Roll Call of Members

\_\_\_\_Kocjancic \_\_\_\_Pike \_\_\_\_ Stasiewski \_\_\_\_Tredente \_\_\_\_Wisnyai

C. Meditation

D. Pledge of Allegiance

E. Communications/Special Reports

- 1) Ashtabula County District Library – Partnership Update
- 2) Kingsville Public Library – Partnership Update – Amber Cleveland & Dr. Tyler Infield
- 3) Student of the Month Presentation by YMCA, Trevor Sprague, CEO
  - A. Edgewood High School – Lea Pierson (11<sup>th</sup> grade)
  - B. Braden Middle School – Mya Page (8<sup>th</sup> grade)
  - C. Kingsville Elementary – Angelina Ross (5<sup>th</sup> grade)
  - D. Ridgeview Elementary – James McNeil (5<sup>th</sup> grade)

F. Public Participation Relative to Agenda Items (Bylaw 0169.1)

Please complete a public participation form and submit it to the board president prior to the start of the meeting. We welcome your comments and/or questions during this time. Statements shall be limited to three (3) minutes. Please keep comments brief and to the point. Do not reflect adversely on the political or economic view, ethnic background, character or motives of any individual.

G. Correspondence

## 2. Treasurer's Report

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### Reports and Recommendations

*It is the recommendation of the Treasurer that the BOE approve the following items as presented in 2A – 2F:*

- A. Approve the September BOE regular meeting minutes as presented to the board on October 14, 2019.
- B. Approve bills paid in September and the financial reports as presented to the board on October 14, 2019.
- C. Five-Year Forecast  
Approve the five-year forecast, as presented to the board on October 18, as shown in **Exhibit A**.
- D. 467 Fund – Student Wellness and Success Fund  
Authorize the treasurer to create fund 467-9020. This fund is to account for state monies distributed in accordance with ORC section 3317.26, that are restricted for specific purposes related to student wellness including mental health services, services for homeless youth, services for child welfare involved youth, community liaisons, physical health care services, mentoring programs, family engagement and support services, city connects programming, professional development regarding the provision of trauma informed care, and professional development regarding cultural competence.
- E. Power 4 Schools  
Resolution authorizing the execution and delivery of a master electric energy sales agreement between the district and Power 4 Schools' endorsed electric supplier, Engie Resources LLC, as presented in **Exhibit B**.
- F. Representation of Legal Services  
Approve Gingo & Bair Law, LLC (formerly Lindsay Gingo Law, LLC) for legal counsel representation during 2019 as presented in **Exhibit C**.

\_\_\_\_Kocjancic \_\_\_\_Pike \_\_\_\_ Stasiewski \_\_\_\_Tredente \_\_\_\_Wisnyai

### 3. Superintendent's Report

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#### Information

N/A

#### Reports and Recommendations

*It is the recommendation of the Superintendent that the BOE approve the following items as presented in 3A – 3B:*

#### A. Board Policy – Volume 38, Number 1, August 2019, First Reading

As sent to the Board of Education on October 18, 2019, please review the following revised and/or new board policies for board adoption:

- po1310
- po1340
- po2413
- po2431
- po5113.02
- po5200
- po5350
- po5460
- po7300
- po7440.03
- po8403
- po8462
- po8500

#### B. Accept gifts as presented:

1. Accept donations to Buckeye "Students of the Month" recipients.
  - a) Hoffman's Pharmacy donated \$100.00
  - b) Hughes Roller Building Co. donated \$150.00.
  - c) Venture Land Title Agency donated (8) \$25 Visa Cards (\$200.00 value)
  - d) Wal-Mart of Ashtabula donated \$50.00.
2. Tom and Donna Nelson of Nelson Sand & Gravel, Inc. donated 21.02 tons of Infield Mix plus delivery for athletic fields at a value of \$389.79.
3. Accept donations to Ridgeview Elementary School for positive PAX behavior rewards:
  - a) Big Dog Bounce House donated five free passes valued at \$18.00.
  - b) Briquette's Smokehouse donated a \$10.00 gift certificate.
  - c) Edgewood Dairy Queen donated 20 free sundaes.
  - d) Made in Ohio donated a red t-shirt valued at \$16.00.
  - e) Marianne's Candy donated one \$10.00 and three \$5.00 gift certificates.
  - f) Rainbow Café (Conneaut) donated a \$20.00 gift card/certificate.
  - g) Whippy Dip donated three \$3.00 gift certificates.

#### 4. Personnel

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*It is the recommendation of the Superintendent that the Board approve the following Personnel items as presented in 4A – 4G:*

##### **Certified Staff:**

##### A. Certified Request for Family Medical Leave (FMLA)

- 1) Mary Cornely, teacher, Edgewood High school, effective October 2019, for no more than 12 work weeks in a 12 month period.

##### B. Home Instruction Tutors

Home Instruction tutors for five hours per week, as needed, \$23.80 per hour, effective October 8, 2019:

- 1) Mary Cornely
- 2) Jon Butchko

##### C. Certified Salary Placement Adjustments, effective August 21, 2019

- 1) Steven Farr, teacher at Edgewood High School, from B+10 at \$58,133 to B+20 at \$62,213.
- 2) Ashley Gritzer, guidance counselor at Braden Middle, from M at \$46,914 to M+20 at \$49,634
- 3) Jennifer Ranck, teacher at Braden Middle, from M+10 at \$67,822 to M+20 at \$69,812.
- 4) Michelle Sardella, teacher at Edgewood High School, from M+10 at \$63,573 to M+20 at \$64,932.
- 5) Ryan Sardella, teacher at Edgewood High School, from M at \$62,213 to M+10 at \$63,573.

##### D. Certified – Extracurricular and Special Fee Assignments for 2019-20 School Year:

<u>Name</u>	<u>Position</u>	<u>Years Exp.</u>	<u>Start Date</u>	<u>Salary</u>
Beth Simpson	Head Girls Track (V)	7+	3/4/2020	\$4,759.44
Jim Sanchez	Head Boys Track (V)	7+	3/4/2020	\$4,759.44
Renee Mattson	Head Boys Tennis (V)	6	3/9/2020	\$3,059.64

##### E. General Substitute Licenses

Approve the second semester assignments for the 2019-20 school year for the following employees holding a General Substitute License per the Ohio Dept of Education:

- 1) Olajuwon Cooper – Academic Tutor – Braden Middle School
- 2) Angela Ponteri – Title I Tutor – Kingsville Elementary
- 3) Amanda Stover – Title I Tutor – Ridgeview Elementary
- 4) Kimberly Weeks – Title I Tutor – Kingsville Elementary

F. Non-Certified/Non-Employees - Extracurricular and Special Fee Assignments:

**SUPPLEMENTAL RESOLUTION TO APPOINT NON-CERTIFIED /  
NON-LICENSED INDIVIDUALS TO SUPPLEMENTAL TEACHING POSITION(S)**

**WHEREAS**, the Buckeye Local Board of Education strives to appoint qualified certified/licensed employees to fulfill supplemental contracts; and

**WHEREAS**, the board has offered the following supplemental position(s) to certified/licensed employee(s) of the district; and

**WHEREAS**, no such employee(s) qualified to fill the position(s) has accepted it; and

**WHEREAS**, the position(s) was then advertised to certified/licensed individual(s) who are not employed by the board; and

**WHEREAS**, no such person(s) qualified to fill the position(s) has accepted it; and

**WHEREAS**, the board has deemed the following non-licensed/non-certified individuals identified below as qualified to fill the supplemental position(s);

**THEREFORE, BE IT RESOLVED**, that the Buckeye Local Board of Education, in compliance with O.R.C. 3313.53(D), awards the following supplemental contract(s), for the school year indicated below, to the following person(s):

<u>Name</u>	<u>Position</u>	<u>Years Exp.</u>	<u>Start Date</u>	<u>Salary</u>
Jeff Barger	Head Baseball (V)	0	2/24/2020	\$4,079.52
Joel Laughlin	Head Softball (V)	6	2/24/2020	\$4,419.48

**Classified Staff:**

G. Classified Student Workers

- 1) Kody Manhard
- 2) Emily Shumate
- 3) Joseph Doyle

*All personnel appointments are contingent upon possessing or obtaining the appropriate certification/licensure, validation, and/or permit as required by law and board policy, as well as satisfactory physical examination, criminal background check and/or current CPR training where applicable.*

       **Kocjancic**        **Pike**        **Stasiewski**        **Tredente**        **Wisnyai**

**5. Visitor Participation Relative to New Items (non-agenda items)**

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*Please complete a public participation form and submit it to the board president prior to the start of the meeting. Please limit your comments to three minutes or less.*

**6. Other Business – FYI**

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\_\_\_Kocjancic \_\_\_Pike \_\_\_ Stasiewski \_\_\_Tredente \_\_\_Wisnyai

**7. Adjournment**

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\_\_\_Kocjancic \_\_\_Pike \_\_\_ Stasiewski \_\_\_Tredente \_\_\_Wisnyai

Buckeye Local Schools - Ashtabula County

# Five Year Forecast Financial Report

October 22nd, 2019

*Jamie Davis, Treasurer*



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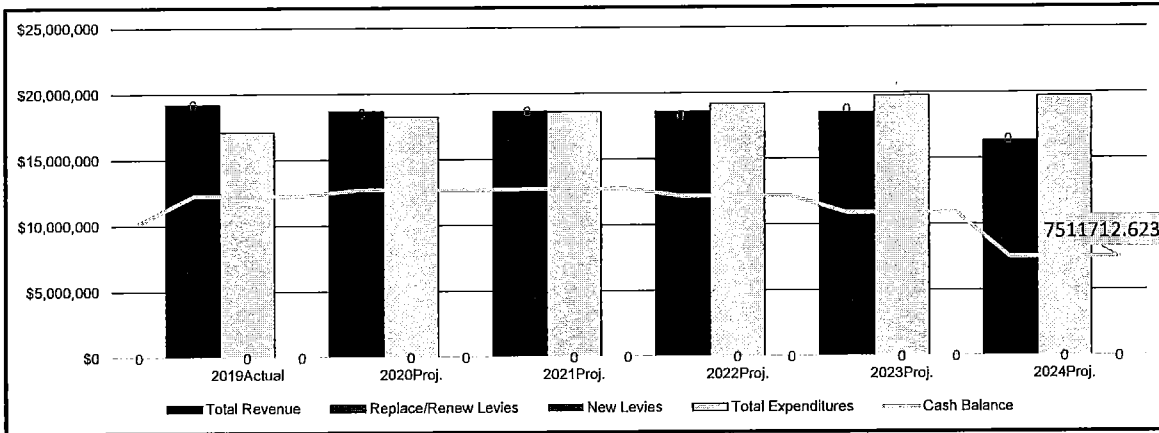
### Forecast Purpose/Objectives

Ohio Department of Education's purposes/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412 certificate."
3. To provide a method for the Department of Education and Auditor of State to identify school districts with potential financial problems.

Forecast Methodology - This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year and while cash flow monitoring helps to identify unexpected variances no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

### Forecast Summary



Note: Cash balance includes any existing levy modeled as renewed during the forecast.  
Cash balance is not reduced for encumbrances.

Financial Forecast

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Beginning Balance	12,587,271	13,694,713	14,433,585	14,578,431	14,136,166
+ Revenue	18,916,973	18,763,764	18,785,327	18,838,182	19,001,096
+ Proposed Renew/Replacement Levies	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-
- Expenditures	(17,809,531)	(18,024,892)	(18,640,481)	(19,280,447)	(19,958,070)
= Revenue Surplus or Deficit	1,107,442	738,872	144,846	(442,265)	(956,974)
Ending Balance with renewal levies	13,694,713	14,433,585	14,578,431	14,136,166	13,179,192

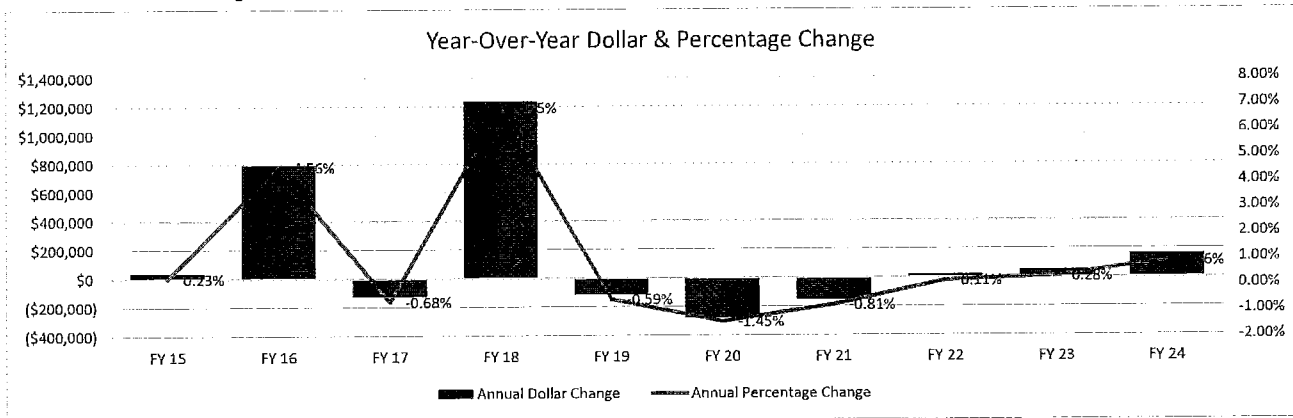
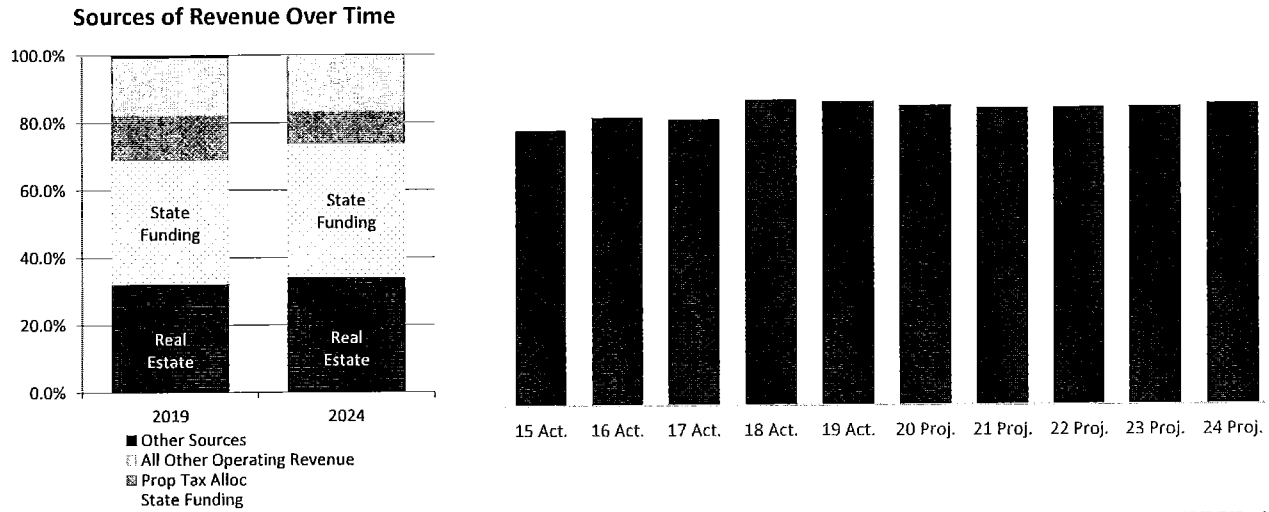
Analysis Without Renewal Levies Included:

Revenue Surplus or Deficit w/o Levies	1,107,442	738,872	144,846	(442,265)	(956,974)
Ending Balance w/o Levies	13,694,713	14,433,585	14,578,431	14,136,166	13,179,192

In FY 2020 a revenue surplus is expected. This means that expenditures are expected to be less than revenue by -\$1,107,442 in FY 2020. By the last year of the forecast, FY 2024, the district is expected to have a revenue shortfall where expenditures are projected to be greater than revenue by \$956,974. The district would need to cut its FY 2024 projected expenses by 5.04% in order to balance its budget without additional revenue.

The district's cash balance is positive at year-end in FY 2020 and is projected to worsen by FY 2024. A worsening cash balance can erode the district's financial stability over time.

### Revenue Sources and Forecast Year-Over-Year Projected Overview



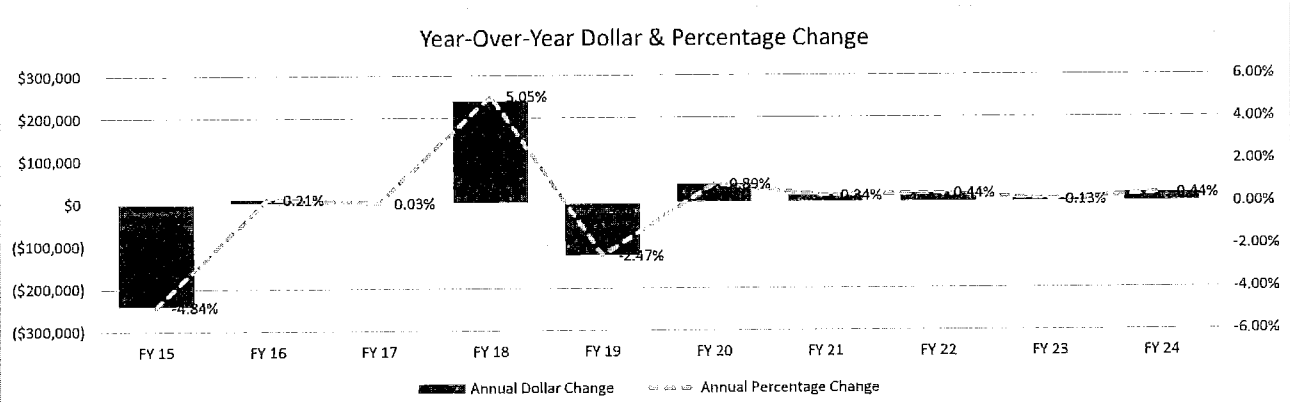
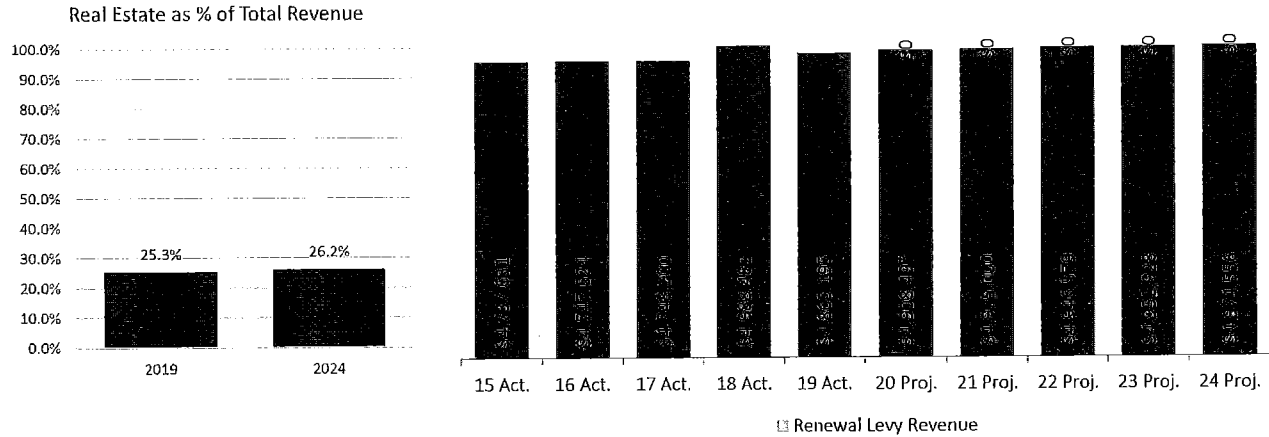
5-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	
Real Estate	(\$22,731)	\$21,872	\$44,603	Total revenue increased 2.07% or \$366,831 annually during the past five years and is projected to decrease -0.20% or -\$38,977 annually through FY2024. All Other Operating Revenue has the most projected average annual variance compared to the historical average at -\$377,291
Public Utility	\$99,796	\$41,050	(\$58,745)	
Income Tax	\$0	\$0	\$0	
State Funding	\$213,614	\$97,549	(\$116,065)	
Prop Tax Alloc	(\$148,684)	(\$150,491)	(\$1,806)	
All Other Operating Revenue	\$357,989	(\$19,303)	(\$377,291)	
Other Sources	(\$133,152)	(\$29,655)	\$103,497	
<b>Total Average Annual Change</b>	<b>\$366,831</b>	<b>(\$38,977)</b>	<b>(\$405,808)</b>	Increases in tuition based revenue had large fluctuations in previous fiscal years, causing a higher historical average change. In addition, the district collected over \$478,000 in federal Medicaid reimbursements in FY 2019. This amount is expected to go down to \$213,000 in FY 2022. This decrease, along with decreased interest income cause the projected average annual change to be a negative amount.
	2.07%	-0.20%	-2.27%	

Note: Expenditure average annual change is projected to be > \$568,664 On an annual average basis, expenditures are projected to grow faster than revenue.

### 1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class II Rate	Change	
2018	218,241,940	(1,013,410)	22.18	0.31	36.20	(0.58)	100.6%
2019	218,701,194	459,254	22.16	(0.01)	36.30	0.10	99.3%
2020	229,495,126	10,793,931	21.13	(1.03)	36.30	-	99.2%
2021	229,905,949	410,823	21.12	(0.01)	36.40	0.10	99.2%
2022	230,330,728	424,779	21.11	(0.01)	36.50	0.10	99.2%
2023	238,465,280	8,134,552	20.42	(0.69)	36.50	-	99.2%

Real estate property tax revenue accounts for 25.34% of total revenue. Class I or residential/agricultural taxes make up approximately 66.94% of the real estate property tax revenue. The Class I tax rate is 22.16 mills in tax year 2019. The projections reflect an average gross collection rate of 99.2% annually through tax year 2023. The revenue changed at an average annual historical rate of -0.41% and is projected to change at an average annual rate of 0.45% through FY 2024.

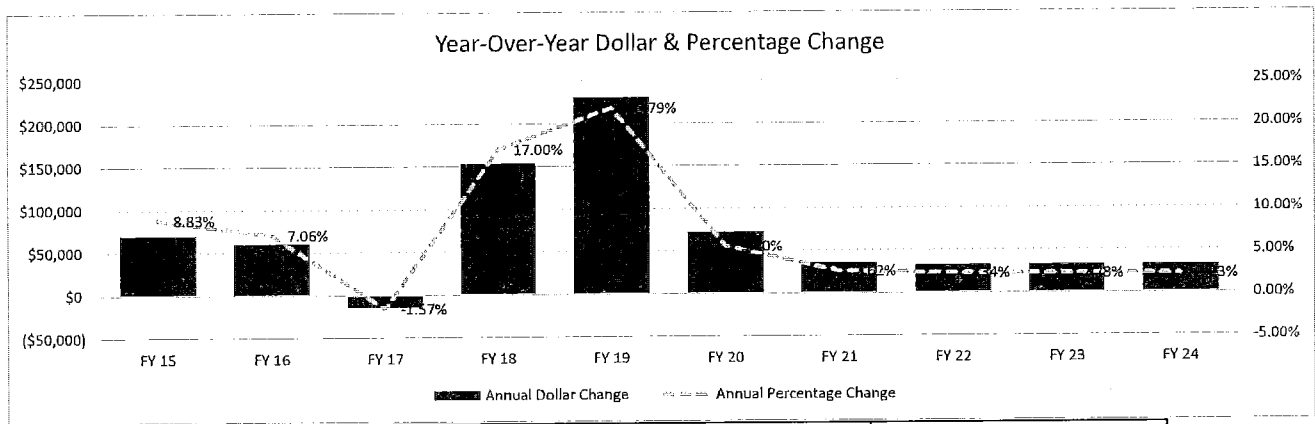
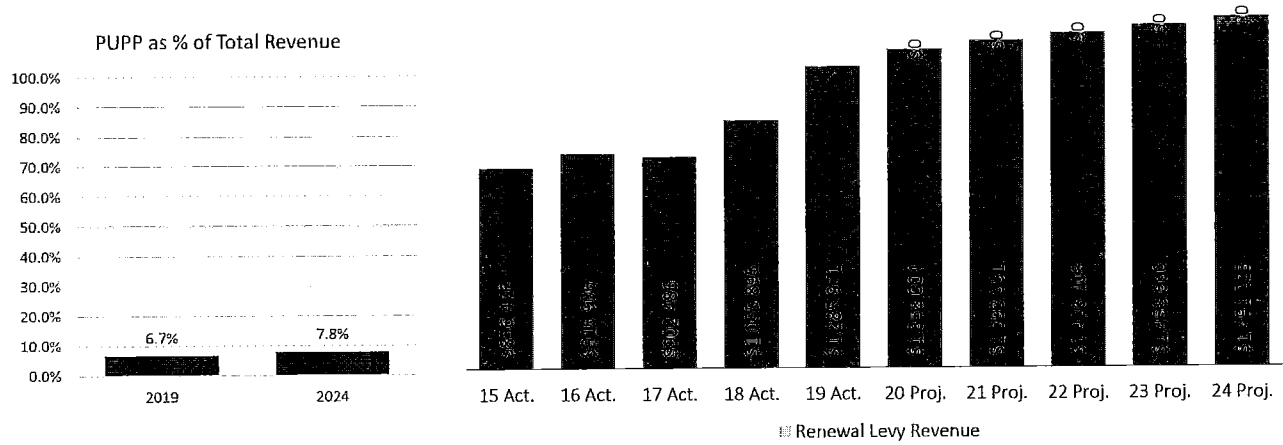
The district will go through property revaluation/triennial updates in tax year 2020 and 2023, which is expected to increase property values and reduce Class I - residential/agricultural taxes rates.

The gross collection rates is expected to remain at a rate close to 100% for the entire forecast period.

\*Projected % trends include renewal levies

### 1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



Values and Tax Rates					Gross Collection Rate Including Delinquencies	
Tax Year	Valuation	Value Change	Full Voted Rate	Change		
2018	30,964,320	2,692,510	43.41	(0.01)	100.0%	
2019	31,714,320	750,000	43.41	-	100.0%	
2020	32,464,320	750,000	43.41	-	100.0%	
2021	33,214,320	750,000	43.41	-	100.0%	
2022	33,964,320	750,000	43.41	-	100.0%	
2023	34,714,320	750,000	43.41	-	100.0%	

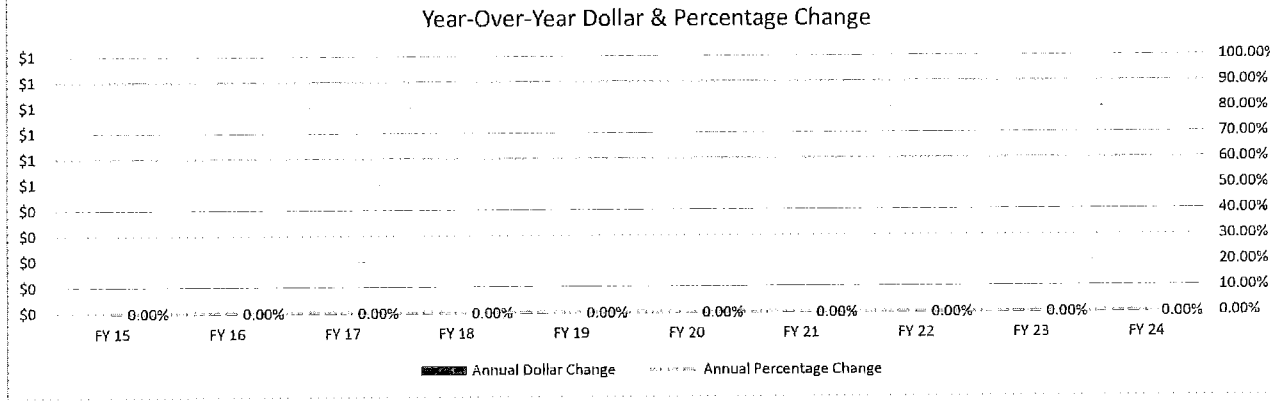
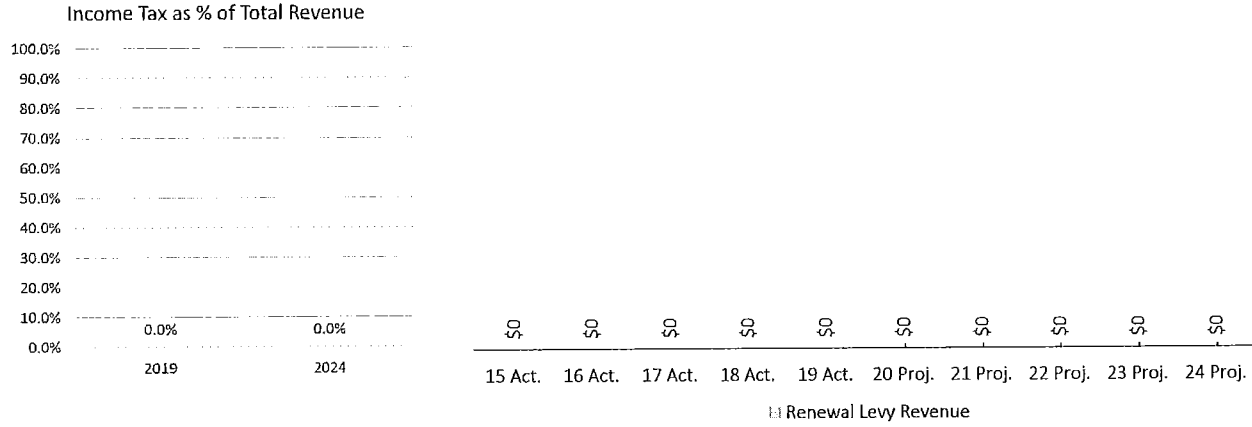
The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. This category currently makes up 6.70% of total district revenue. The property is taxed at the full voted tax rate which in tax year 2019 is 43.41 mills. The forecast is modeling an average gross collection rate of 100.00%. The revenue changed historically at an average annual dollar amount of \$99,796 and is projected to change at an average annual dollar amount of \$41,050 through FY 2024.

In 2018 PUPP values increased by 9.5% or \$2.69 million, resulting in an additional \$73,500 in tax revenue annually due to American Transmission System, a subsidiary of First Energy Co. construction.

\*Projected % trends include renewal levies

### 1.030 - No Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.

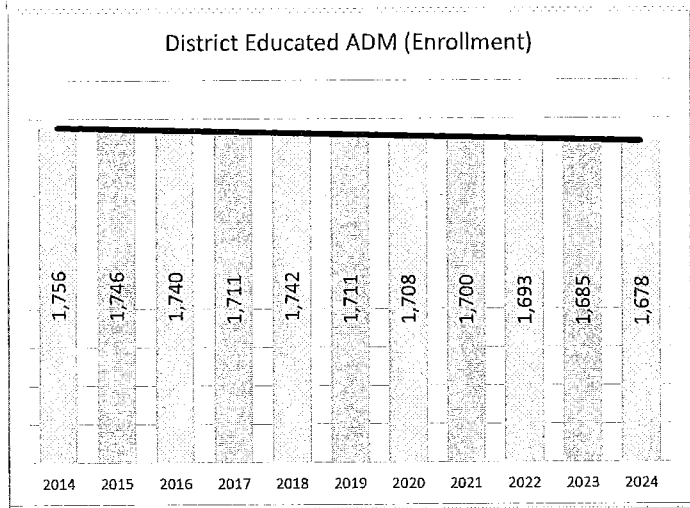
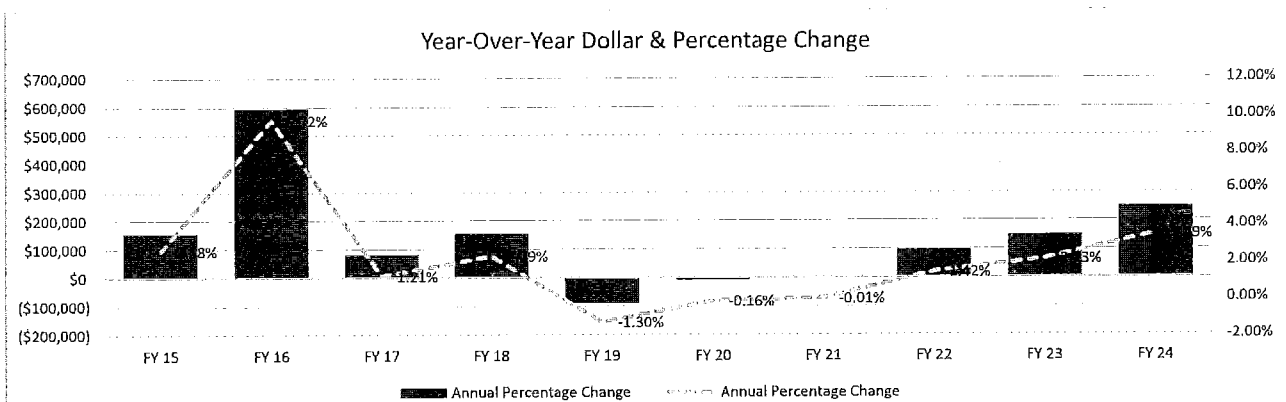
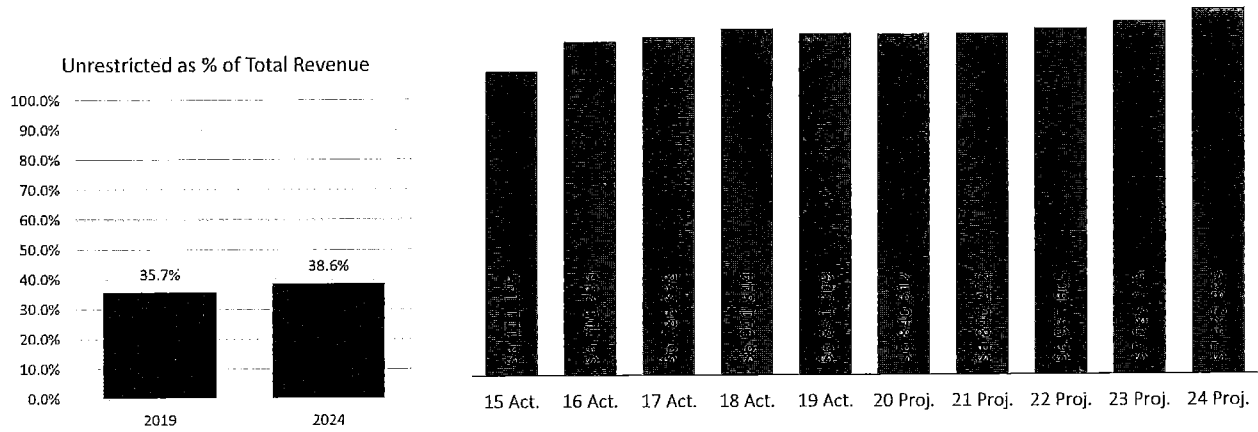


The district does not have an income tax levy.

*\*Projected % trends include renewal levies*

### 1.035 - Unrestricted Grants-in-Aid

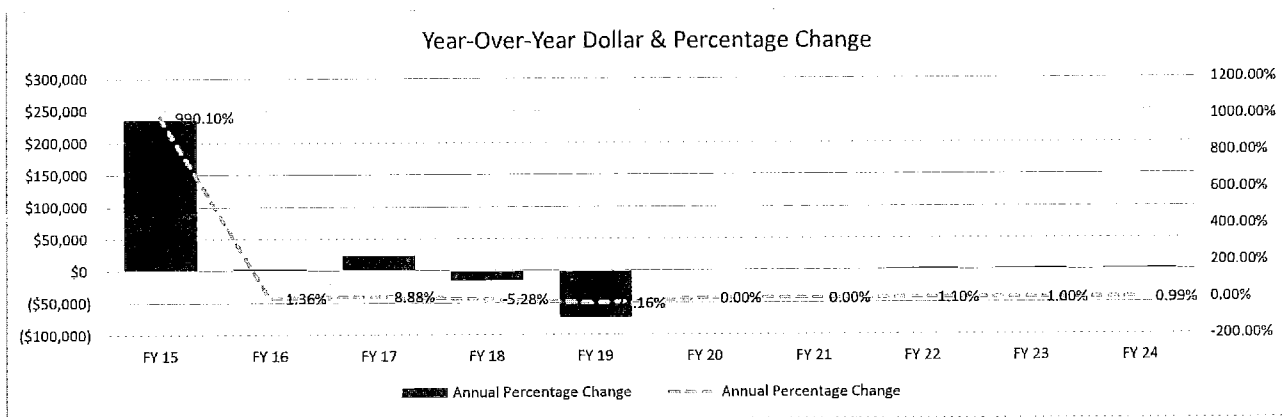
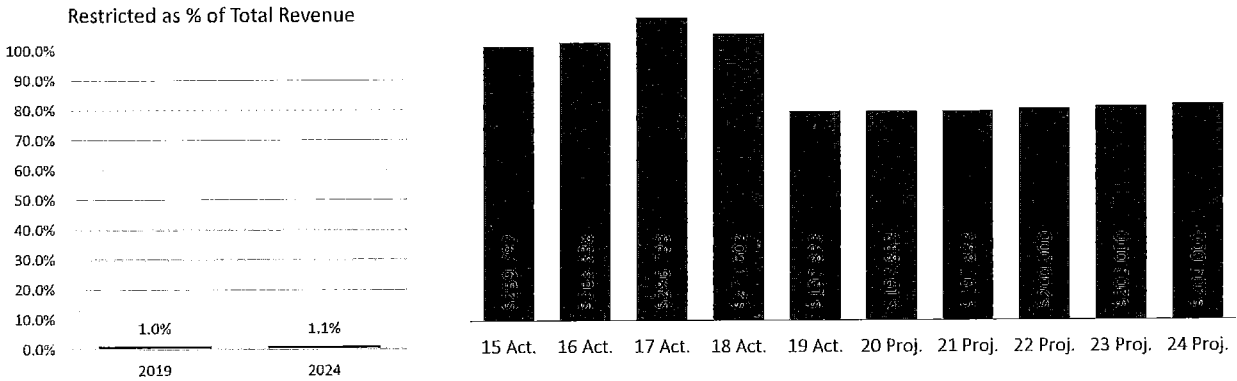
Funds received through the State Foundation Program with no restriction.



The FY 2019 per pupil and foundation revenue amount is the base aid amount used in FY 2020. In addition to its FY 2019 base funding amount of \$6,825,366 the district is projected to receive FY 2020 categorical funding of \$369,675. These funds will be recorded in a special revenue fund and are not included in this forecast. The district has the option to move some expenditures from the general fund forecast to the special revenue fund receiving these dollars. For fiscal year 2022 - 2024, the district is projecting an average annual increase of 2.3%

### 1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



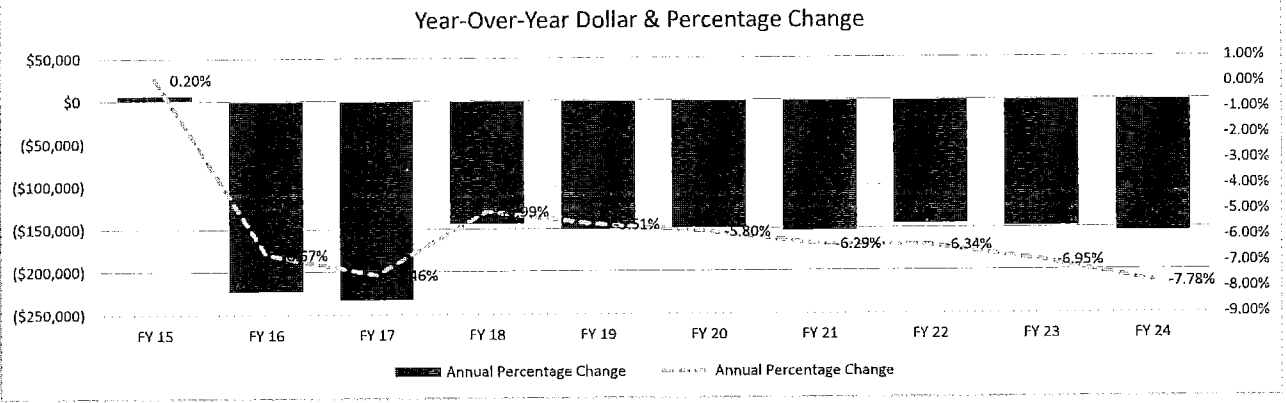
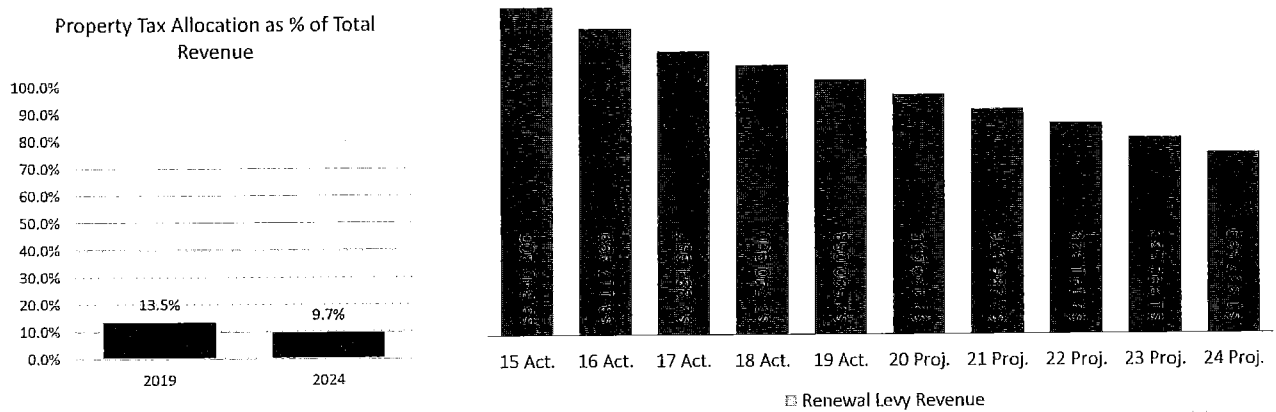
Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by \$22,021 and is projected to change annually on average by \$1,233. Restricted funds represent 1.03% of total revenue.

Restricted aid is frozen for the next two fiscal year. For FY 2022 - FY 2024, the district is predicting minimal increases in this revenue line item.



### 1.050 - Property Tax Allocation

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



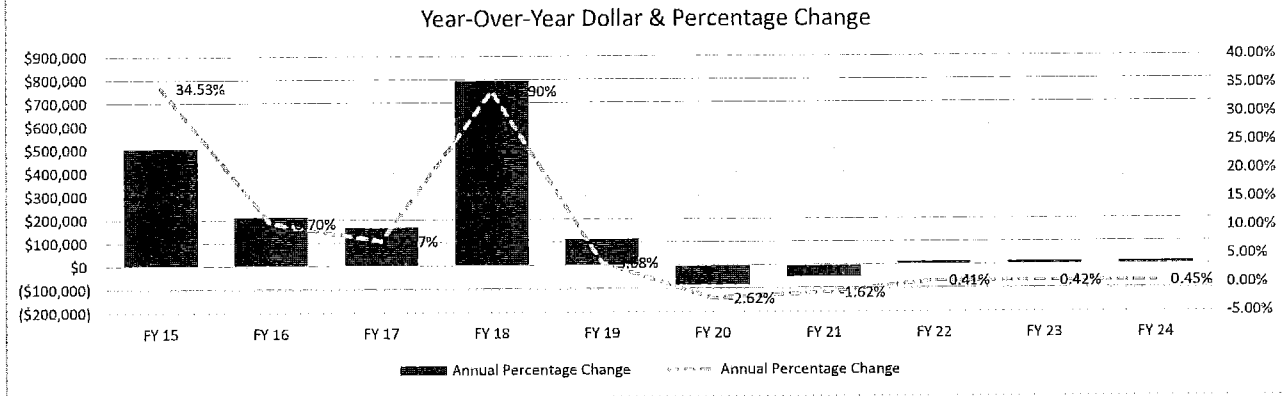
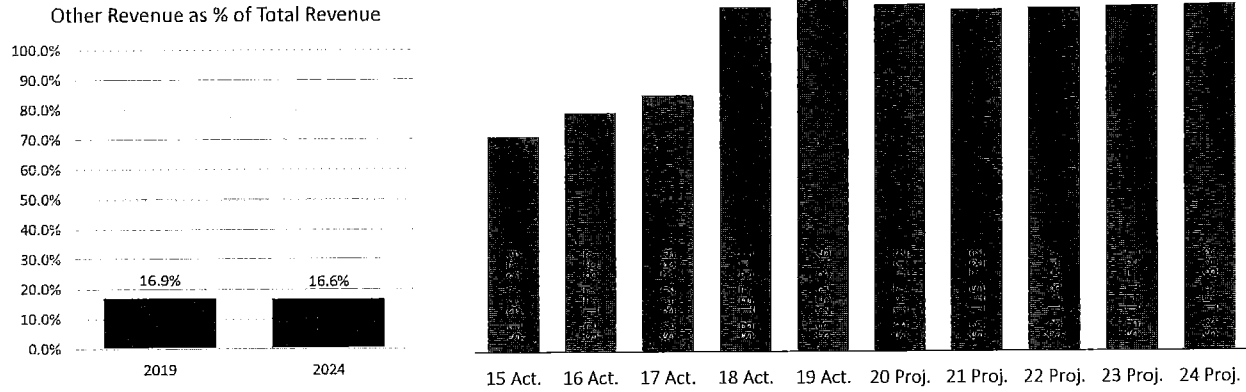
Property tax allocation primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In FY 2020, approximately 11.3% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 5.4% will be reimbursed in the form of qualifying homestead exemption credits.

The district's tangible personal property tax reimbursement, that totaled \$1,949,641 in FY 2019, will continue to be phased out at a rate of \$150,643 per fiscal year until it is completely eliminated.

*\*Projected % trends include renewal levies*

### 1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



	2018	2019	2020	2021	2022	2023	2024
Federal Medicaid Reimbursement	195,632	478,085	213,000	213,000	213,000	213,000	213,000

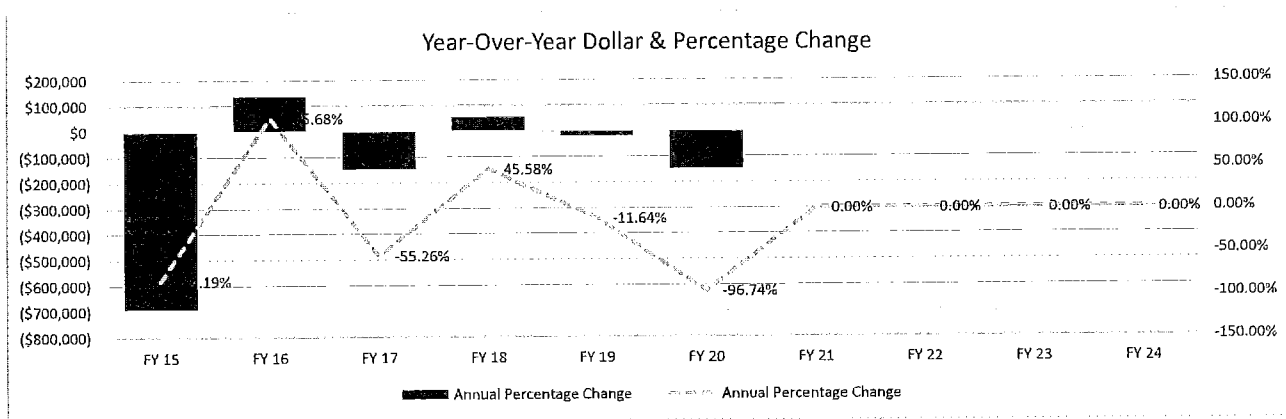
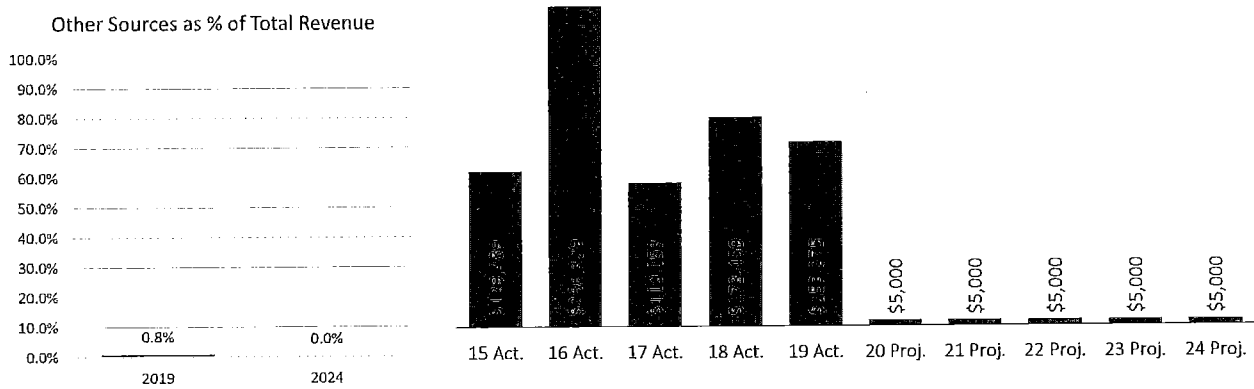
Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was \$357,989. The projected average annual change is -\$19,303 through FY 2024.

As noted in the table above, federal Medicaid funds increased significantly in 2019 due to the district receiving a large previous year settlement. For FY 2022 - FY 2024, these reimbursements are expected to go down to an annual level of \$213,000.

Tuition revenue is expected to increase for the current fiscal year, while interest income is expected to decrease.

### 2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.

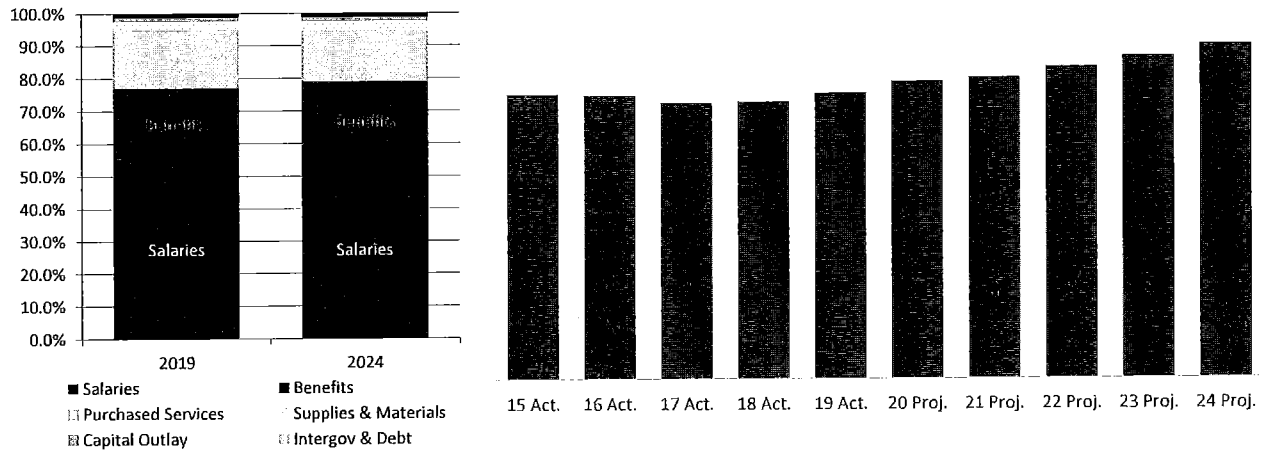


	FORECASTED					
	2019	2020	2021	2022	2023	2024
Transfers In	-	-	-	-	-	-
Advances In	97,000	-	-	-	-	-
All Other Financing Sources	56,275	5,000	5,000	5,000	5,000	5,000

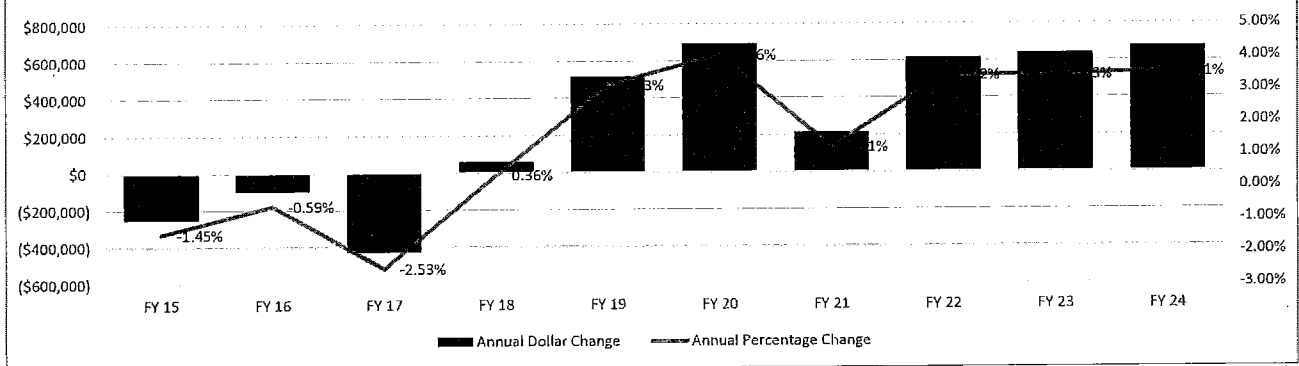
Other sources includes revenue that is generally classified as non-operating. It is typically in the form of advances-in which are the repayment of temporary loans made from the general fund to other district funds. In FY 2019 the district received \$97,000 as advances-in and is projecting advances of \$0 in FY 2020. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$5,000 in FY 2020 and average \$5,000 annually through FY 2024.

### Expenditure Categories and Forecast Year-Over-Year Projected Overview

Expenditure Categories Over Time



Year-Over-Year Dollar & Percentage Change



5-Year Historical Actual Average Annual Dollar Change Compared to 5-Year Projected

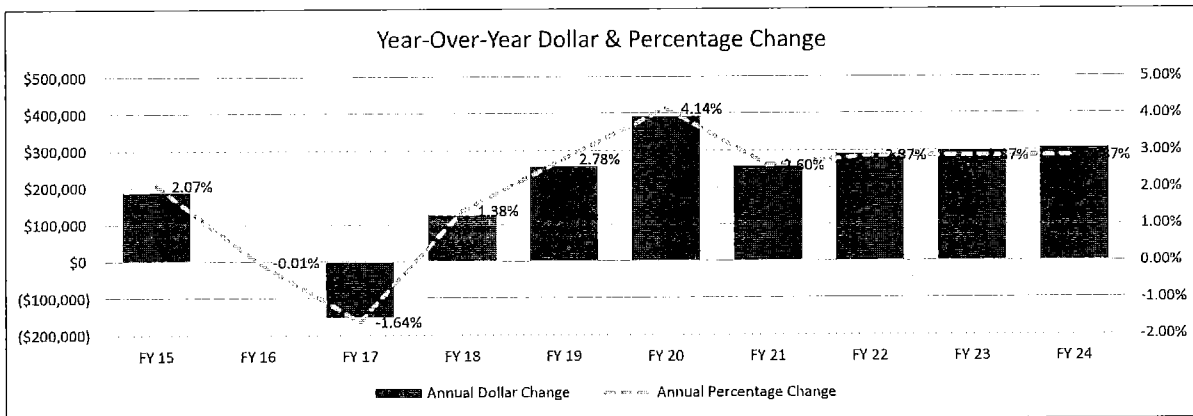
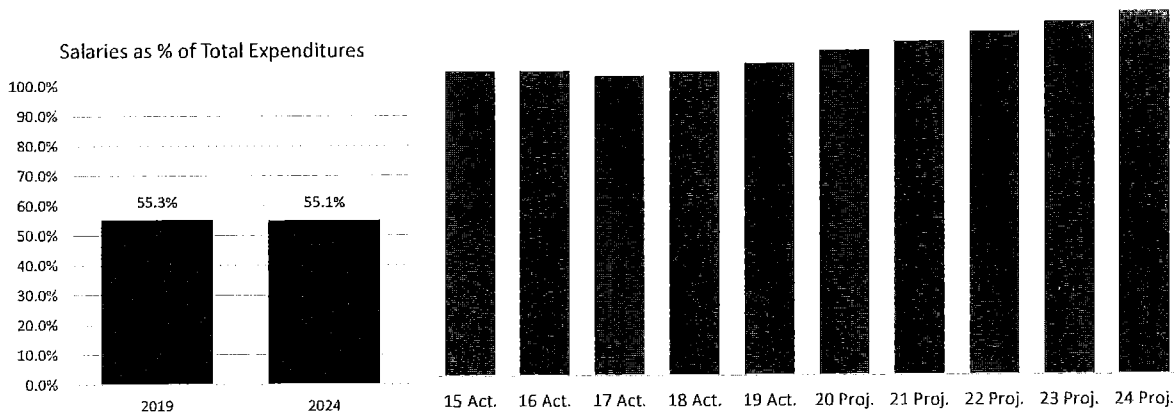
	Historical Average Annual \$\$ Change	Projected Average Annual \$\$ Change	Projected Compared to Historical Variance	
Salaries	\$83,137	\$308,410	\$225,273	Total expenditures decreased -0.22% or -\$40,329 annually during the past five years and is projected to increase 3.32% or \$568,664 annually through FY2024. Benefits has the most projected average annual variance compared to the historical average at \$225,589.
Benefits	(\$22,054)	\$203,535	\$225,589	
Purchased Services	\$41,772	\$18,066	(\$23,706)	
Supplies & Materials	(\$1,832)	\$23,128	\$24,960	
Capital Outlay	\$7,554	\$6,964	(\$590)	
Intergov & Debt	\$0	\$0	\$0	The district has had a little to no increase in health insurance premiums over the past couple of years. For FY 2021 - FY2024, an average increase in premiums has been estimated at 8% annually, which is inline with the industry standard.
Other Objects	\$5,788	\$8,560	\$2,773	
Other Uses	(\$154,693)	\$0	\$154,693	
<b>Total Average Annual Change</b>	<b>(\$40,329)</b>	<b>\$568,664</b>	<b>\$608,993</b>	
	-0.22%	3.32%	3.54%	

Note: Expenditure average annual change is projected to be > \$568,664

On an annual average basis, revenues are projected to grow slower than expenditures.

### 3.010 - Personnel Services

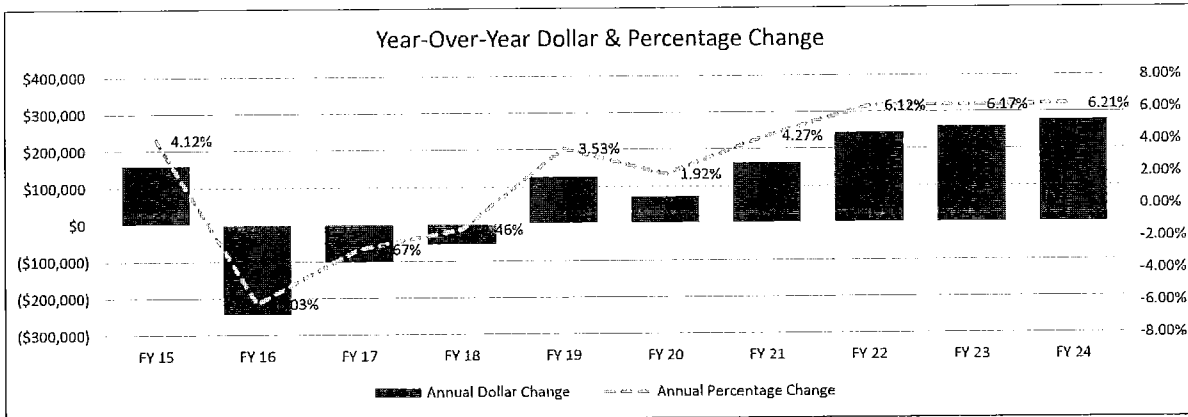
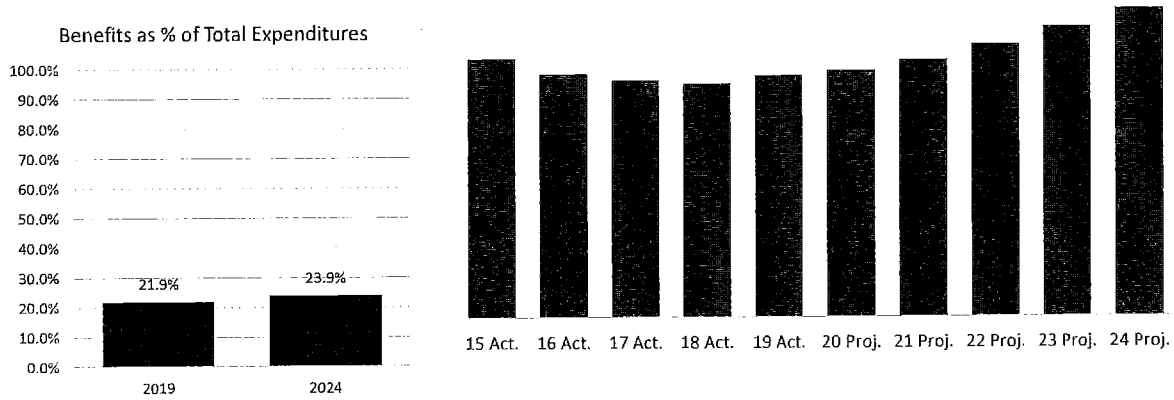
Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



<p>Salaries represent 55.25% of total expenditures and increased at a historical average annual rate of 0.92% or \$83,137. This category of expenditure is projected to grow at an average annual rate of 3.07% or \$308,410 through FY 2024. The projected average annual rate of change is 2.15% more than the five year historical annual average.</p>	<p>The current and subsequent fiscal years' salary projections include changes to salaries due to longevity step increases and base salary increases. In addition, the current fiscal year's salary projections include additional increases due to higher than normal severance payout and the addition of several new positions that increased salaries by \$113,347.</p> <p>Severance payments for future fiscal years are expected to be reduced by \$40,000 compared to the current fiscal year.</p>
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### 3.020 - Employees' Benefits

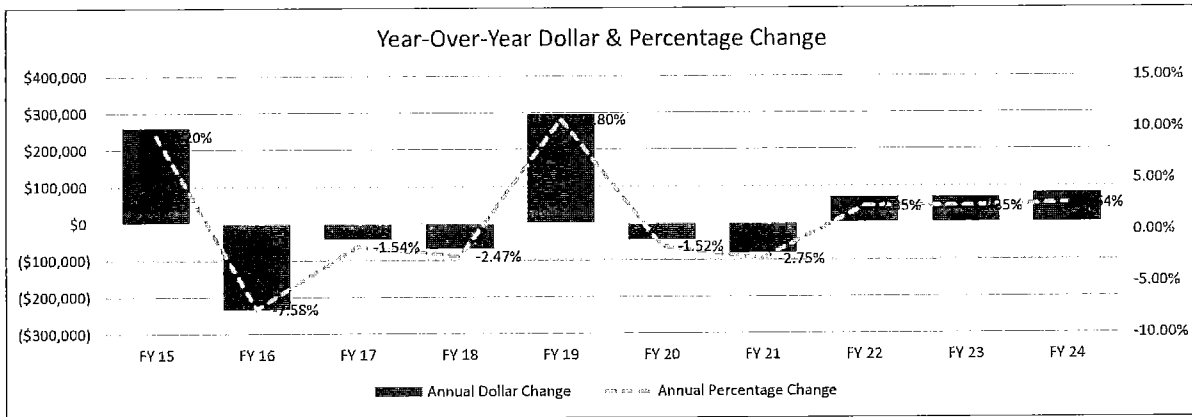
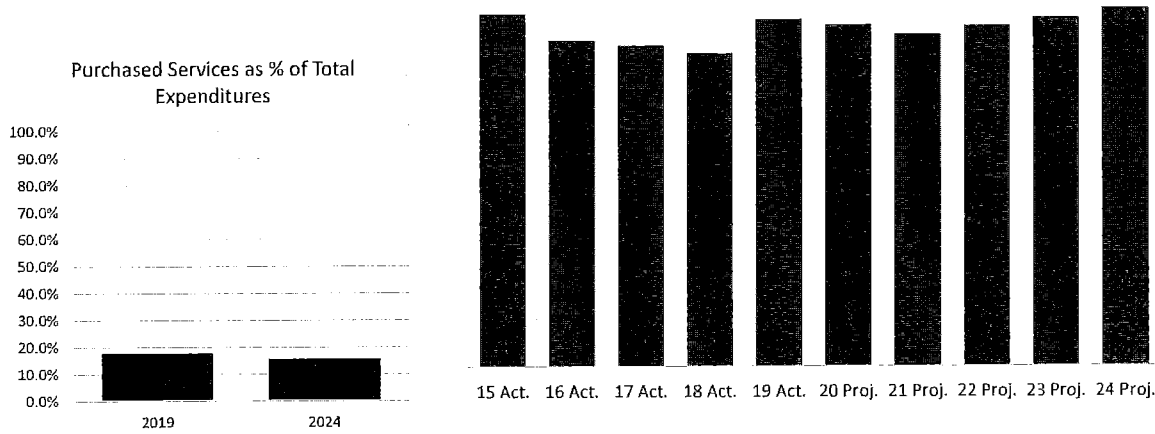
Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



<p>Benefits represent 21.88% of total expenditures and decreased at a historical average annual rate of -0.50% in the previous five years. This category of expenditure is projected to grow at an annual average rate of 4.94% through FY 2024. The projected average annual rate of change is 5.44% more than the five year historical annual average.</p>	<p>As noted on page 15, the district has had little to no increase in health insurance over the past couple of years. For FY 2021 - FY2024, these premiums are expected to increase by a rate that is consistent with industry trends.</p>
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### 3.030 - Purchased Services

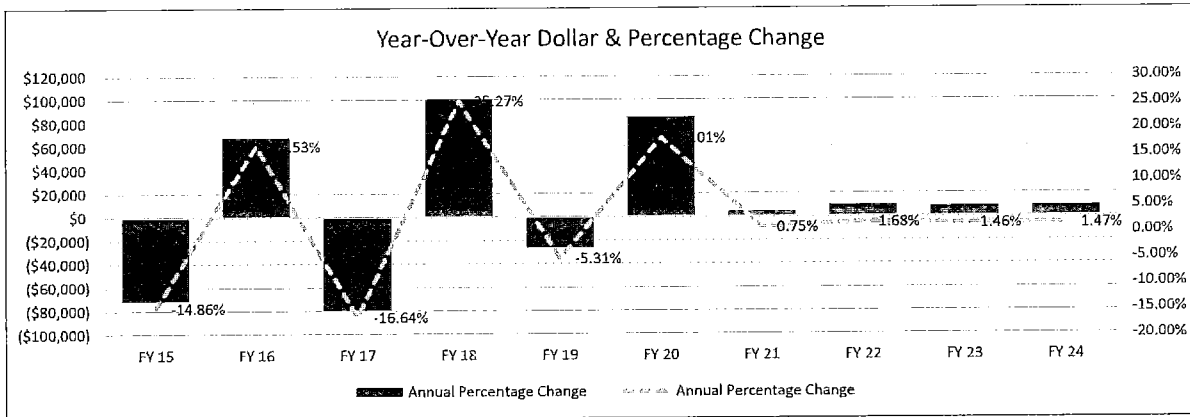
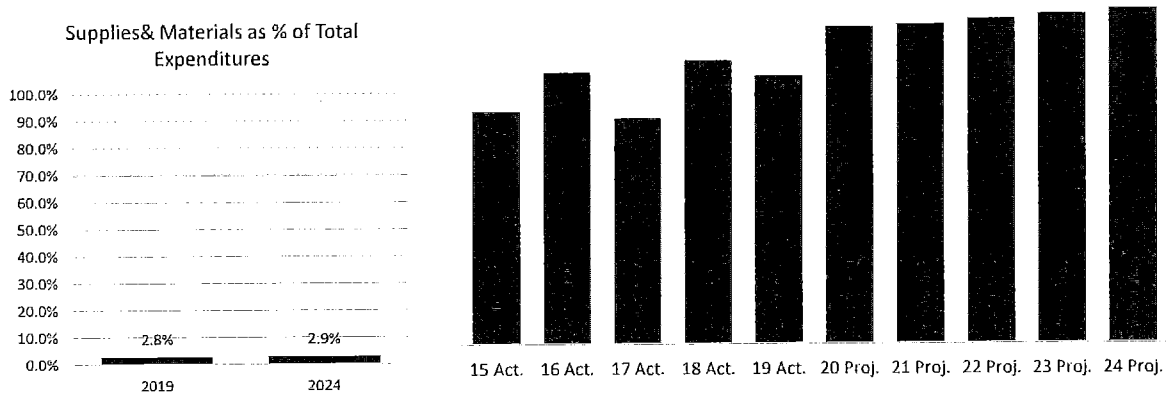
Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase.



<p>Purchased Services represent 17.73% of total expenditures and increased at a historical average annual rate of 1.68%. This category of expenditure is projected to grow at an annual average rate of 0.61% through FY 2024. The projected average annual rate of change is -1.07% less than the five year historical annual average.</p>	<p>There are two primary factors that causing overall purchased service expenses to decline for the next two fiscal years. The first factor is that the district intends to use the newly created student wellness funds that are accounted for outside of the forecast to pay for \$102,000 in qualifying contracted services, annually for the forecast period.</p> <p>In addition, the district is anticipating to receive reimbursement for special education contracted services from MRDD for FY2020 that is expected to double for FY 2021 and continue for the forecast period.</p>
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### 3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.

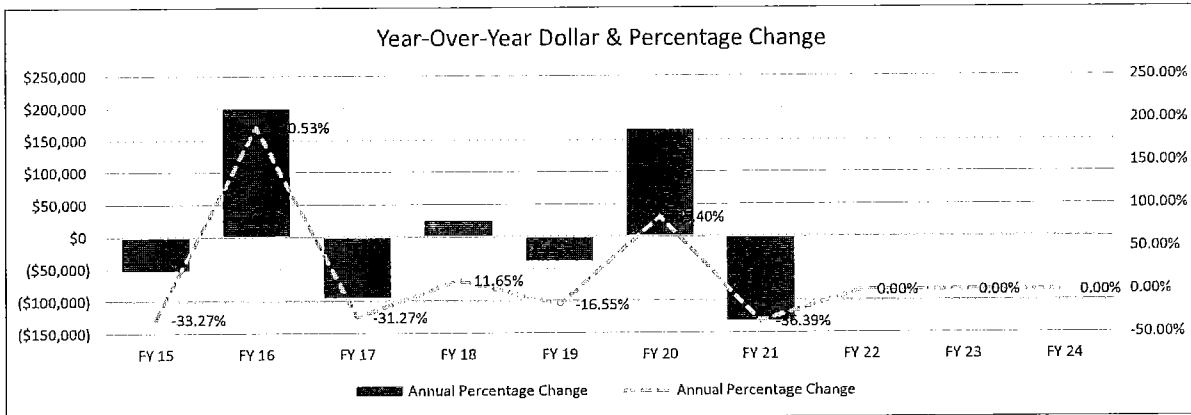
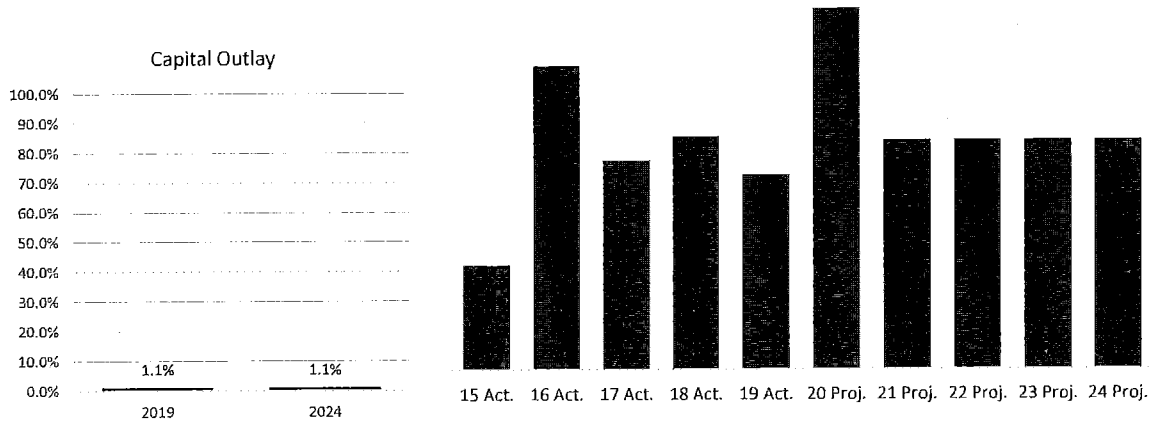


<p>Supplies &amp; Materials represent 2.76% of total expenditures and increased at a historical average annual rate of 1.00%. This category of expenditure is projected to grow at an annual average rate of 4.67% through FY 2024. The projected average annual rate of change is 3.68% more than the five year historical annual average.</p>	<p>Textbook related expenses are anticipated to increase from \$48,099 (FY 2019) to \$100,000 for the current and subsequent fiscal years. Textbook costs, along with increases in instructional supplies represent the majority of the increase in FY 2020 in overall supplies.</p>
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### 3.050 - Capital Outlay

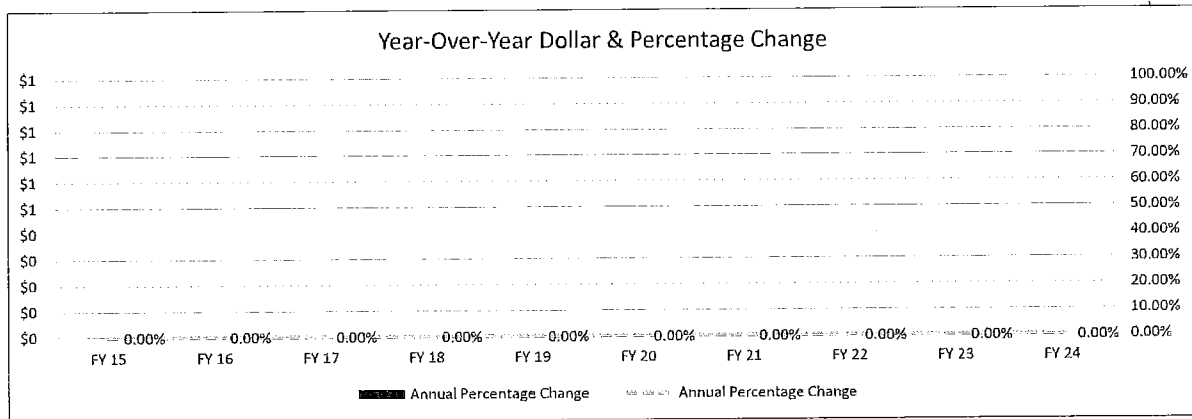
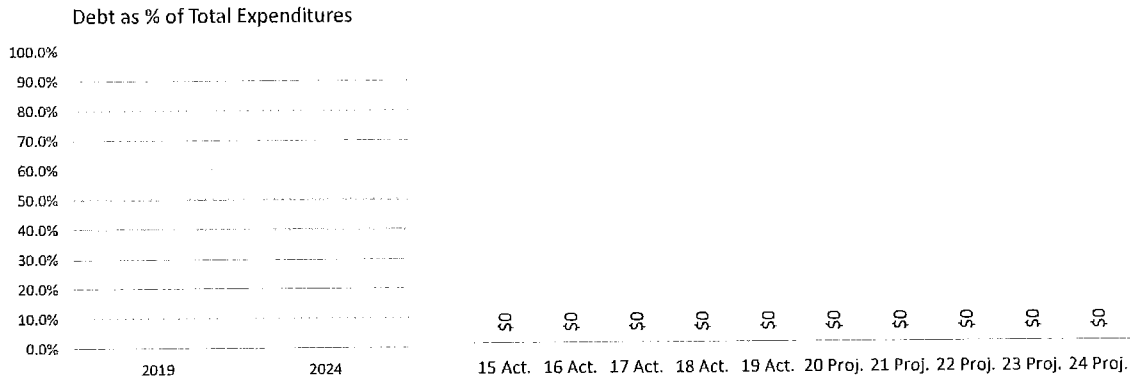
This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay represent 1.13% of total expenditures and increased at a historical average annual amount of \$7,554. This category of expenditure is projected to grow at an annual average amount of \$6,964 through FY 2024. The projected average annual change is less than the five year historical annual average.

### 3.060-4.060 - Intergovernmental & Debt

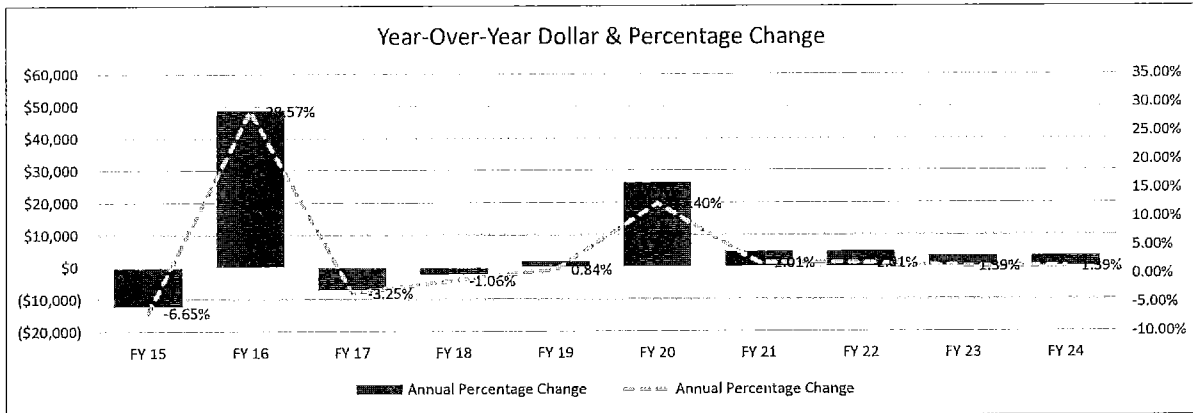
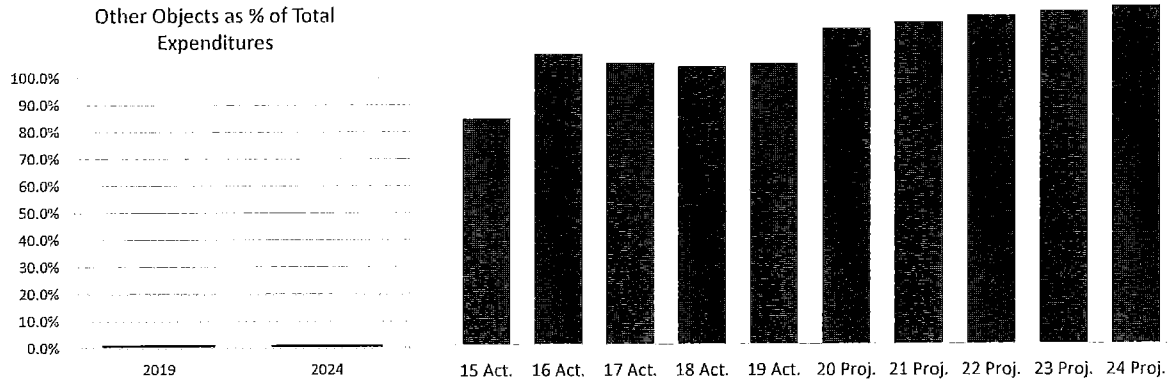
These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



The district does not have any debt related expenses that are paid from the General Fund.

### 4.300 - Other Objects

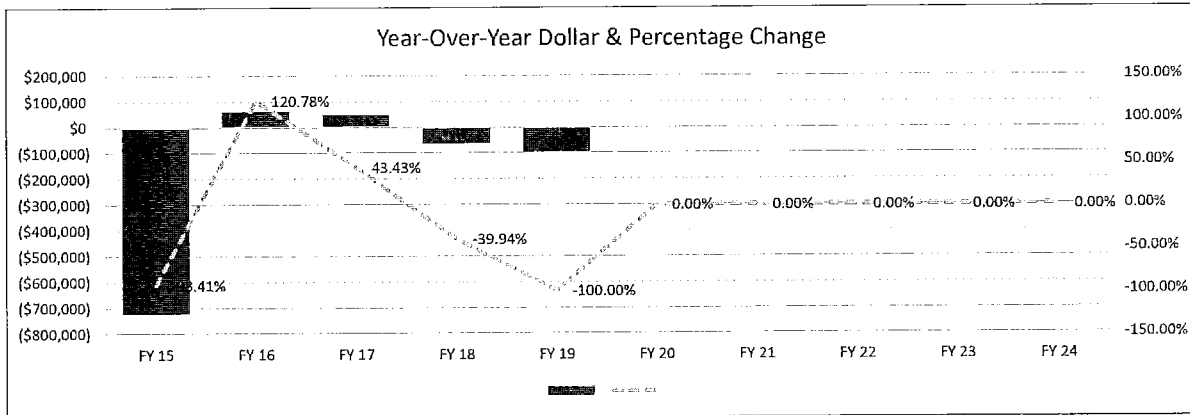
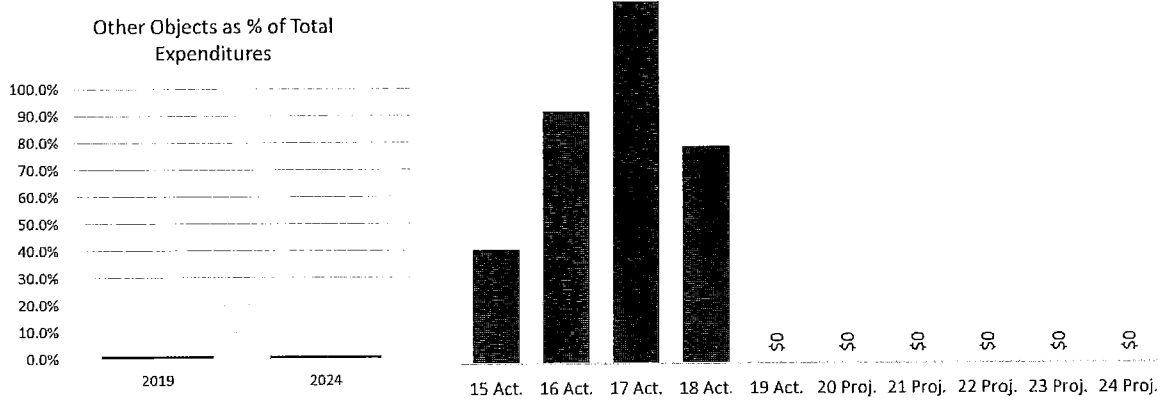
Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



<p>Other Objects represent 1.24% of total expenditures and increased at a historical average annual rate of 3.69%. This category of expenditure is projected to grow at an annual average rate of 3.84% through FY 2024. The projected average annual rate of change is 0.15% more than the five year historical annual average.</p>	<p>The district is projecting a larger increase than it has historically in this expense line item due to increases in liability insurance costs.</p>
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### 5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



	FORECASTED					
	2019	2020	2021	2022	2023	2024
Transfers Out	-	-	-	-	-	-
Advances Out	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-

Other uses includes revenue that is generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In FY 2019 the district had no advances-out and has no advances-out forecasted through FY 2024. The district can also move general funds permanently to other funds and as the schedule above presents, the district has no transfers forecasted through FY 2024. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

Buckeye Local Schools - Ashtabula County

Five Year Forecast

Fiscal Year:	Actual	FORECASTED				
	2019	2020	2021	2022	2023	2024
<b>Revenue:</b>						
1.010 - General Property Tax (Real Estate)	4,865,195	4,908,497	4,925,000	4,946,579	4,952,928	4,974,556
1.020 - Public Utility Personal Property	1,285,971	1,358,004	1,393,551	1,426,108	1,458,666	1,491,223
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	6,851,309	6,840,612	6,840,222	6,937,665	7,085,275	7,332,885
1.040 - Restricted Grants-in-Aid	197,833	197,833	197,833	200,000	202,000	204,000
1.050 - Property Tax Allocation	2,590,053	2,439,925	2,286,376	2,141,328	1,992,532	1,837,599
1.060 - All Other Operating Revenues	3,252,346	3,167,102	3,115,782	3,128,647	3,141,781	3,155,833
<b>1.070 - Total Revenue</b>	<b>19,042,706</b>	<b>18,911,973</b>	<b>18,758,764</b>	<b>18,780,327</b>	<b>18,833,182</b>	<b>18,996,096</b>
<b>Other Financing Sources:</b>						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	97,000	-	-	-	-	-
2.060 - All Other Financing Sources	56,275	5,000	5,000	5,000	5,000	5,000
2.070 - Total Other Financing Sources	153,275	5,000	5,000	5,000	5,000	5,000
<b>2.080 - Total Rev &amp; Other Sources</b>	<b>19,195,982</b>	<b>18,916,973</b>	<b>18,763,764</b>	<b>18,785,327</b>	<b>18,838,182</b>	<b>19,001,096</b>
<b>Expenditures:</b>						
3.010 - Personnel Services	9,456,675	9,848,319	10,104,694	10,394,309	10,692,269	10,998,727
3.020 - Employee Benefits	3,745,539	3,817,499	3,980,657	4,224,107	4,484,535	4,763,212
3.030 - Purchased Services	3,034,055	2,988,025	2,905,932	2,974,137	3,043,925	3,124,384
3.040 - Supplies and Materials	472,824	557,961	562,125	571,569	579,932	588,465
3.050 - Capital Outlay	194,179	360,014	229,000	229,000	229,000	229,000
Intergovernmental & Debt Service	-	-	-	-	-	-
4.300 - Other Objects	211,480	237,713	242,484	247,359	250,786	254,282
<b>4.500 - Total Expenditures</b>	<b>17,114,751</b>	<b>17,809,531</b>	<b>18,024,892</b>	<b>18,640,481</b>	<b>19,280,447</b>	<b>19,958,070</b>
<b>Other Financing Uses</b>						
5.010 - Operating Transfers-Out	-	-	-	-	-	-
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	-	-	-	-	-	-
<b>5.050 - Total Exp and Other Financing Uses</b>	<b>17,114,751</b>	<b>17,809,531</b>	<b>18,024,892</b>	<b>18,640,481</b>	<b>19,280,447</b>	<b>19,958,070</b>
<b>6.010 - Excess of Rev Over/(Under) Exp</b>	<b>2,081,231</b>	<b>1,107,442</b>	<b>738,872</b>	<b>144,846</b>	<b>(442,265)</b>	<b>(956,974)</b>
<b>7.010 - Cash Balance July 1 (No Levies)</b>	<b>10,506,040</b>	<b>12,587,271</b>	<b>13,694,713</b>	<b>14,433,585</b>	<b>14,578,431</b>	<b>14,136,166</b>
<b>7.020 - Cash Balance June 30 (No Levies)</b>	<b>12,587,271</b>	<b>13,694,713</b>	<b>14,433,585</b>	<b>14,578,431</b>	<b>14,136,166</b>	<b>13,179,192</b>
<b>Reservations</b>						
8.010 - Estimated Encumbrances June 30	320,000	320,000	320,000	320,000	320,000	320,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
<b>10.010 - Fund Bal June 30 for Cert of App</b>	<b>12,267,271</b>	<b>13,374,713</b>	<b>14,113,585</b>	<b>14,258,431</b>	<b>13,816,166</b>	<b>12,859,192</b>
<b>Rev from Replacement/Renewal Levies</b>						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
<b>12.010 - Fund Bal June 30 for Cert of Obligations</b>	<b>12,267,271</b>	<b>13,374,713</b>	<b>14,113,585</b>	<b>14,258,431</b>	<b>13,816,166</b>	<b>12,859,192</b>
<b>Revenue from New Levies</b>						
13.010 & 13.020 - New Levies	-	-	-	-	-	-
13.030 - Cumulative Balance of New Levies	-	-	-	-	-	-
<b>15.010 - Unreserved Fund Balance June 30</b>	<b>12,267,271</b>	<b>13,374,713</b>	<b>14,113,585</b>	<b>14,258,431</b>	<b>13,816,166</b>	<b>12,859,192</b>





BOARD OF EDUCATION  
\_\_\_\_\_ SCHOOL DISTRICT  
COUNTY OF \_\_\_\_\_, OHIO

Following is an excerpt from the minutes of a meeting of the Board of Education duly held on \_\_\_\_\_, 2019 at \_\_\_\_\_ o'clock . m. at the \_\_\_\_\_ with the following members present:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Member \_\_\_\_\_ moved, seconded by member \_\_\_\_\_ that the following Resolution be adopted:

RESOLUTION

AUTHORIZING THE EXECUTION AND DELIVERY OF A MASTER ELECTRIC ENERGY SALES AGREEMENT BETWEEN THE DISTRICT AND POWER4SCHOOLS' ENDORSED ELECTRIC SUPPLIER, ENGIE RESOURCES LLC.

WHEREAS, the Ohio Schools Council, Ohio School Boards Association, Ohio Association of School Business Officials, and the Buckeye Association of School Administrators (the "Associations") each carries out cooperative purchase programs and promotes cooperative arrangements and agreements among its member school districts and government agencies or private persons; and

WHEREAS, the Associations collectively do business under the trade name "Power4Schools" ("P4S") for the purpose of endorsing competitive retail electric service ("CRES") providers to supply retail electric energy services to the Associations' members; and

WHEREAS, the members of, and other participating public schools associated with, the Associations desire to purchase retail electric energy services from the CRES provider that has received the endorsement of P4S, ENGIE Resources LLC ("ENGIE"); and

WHEREAS, the Board of Education (the "Board") of this School District (the "District"), as a member of one of the Associations, pursuant to this resolution desires to authorize the execution and delivery by the District of a Master Electric Energy Sales Agreement between the District and ENGIE (the "Power Sales Agreement"), pursuant to which the District, will purchase electricity generation for its school facilities; and



NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE \_\_\_\_\_ SCHOOL DISTRICT, COUNTY OF \_\_\_\_\_, STATE OF OHIO, as follows:

**Section 1.** The Board authorizes and directs the Treasurer to execute and deliver, in the name of the District and on its behalf, the Power Sales Agreement, substantially in the form now on file with this Board, with any changes that are not inconsistent with this resolution and that may be acceptable to the Treasurer whose acceptance shall be conclusively evidenced by the execution of such document by the Treasurer.

**Section 2.** Monies adequate to pay amounts due under the Power Sales Agreement for the current fiscal year are hereby appropriated for that purpose.

**Section 3.** It is hereby found and determined that all formal actions of the Board concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board, and that all deliberations of the Board and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

After discussion, a roll call vote was taken and the results were:

Voting Aye: \_\_\_\_\_

Voting Nay: \_\_\_\_\_

The Resolution was adopted.

Board of Education  
\_\_\_\_\_ School District

\_\_\_\_\_ County, Ohio

By: Treasurer

Attest: \_\_\_\_\_



GINGO & BAIR

LAW, LLC

October 15, 2019

VIA EMAIL to [p.colucci@buckeyeschools.info](mailto:p.colucci@buckeyeschools.info)

Buckeye Local School District  
Attn: Patrick Colucci  
3436 Edgewood Drive  
Ashtabula, Ohio 44004  
[p.colucci@buckeyeschools.info](mailto:p.colucci@buckeyeschools.info)

*Re: Announcement of Firm Name Change & New Partnership*

Dear Patrick:

I am writing to share exciting news! Beginning October 4, 2019, Lindsay Gingo Law, LLC will be Gingo & Bair Law, LLC. This new name reflects the firm's partnership with education law attorney Megan Bair. Megan has dedicated her practice to meeting the legal needs of public school districts through representation on a variety of education law matters, including labor and employment work, collective bargaining, human resources, student rights and discipline, and board governance.

Together, we enhance our ability to broaden our scope of services with increased responsiveness and accountability while maintaining our commitment of customized advocacy for public schools. In service to our clients, we remain dedicated to a meaningful and modern approach to education law with a focus on trust and personal relationships – a philosophy that we believe defines success for public education, our clients and ourselves.

As of today, my new email address is [lgingo@gingobair.com](mailto:lgingo@gingobair.com). Emails sent to my old address will be forwarded. My office and telephone number remain the same at Summit One, 4700 Rockside Rd., Suite 440, Independence, Ohio 44131; 216-618-6023, as reflected in our new firm letterhead. For more information about Gingo & Bair Law, LLC, please visit our new website at [www.gingobair.com](http://www.gingobair.com)

Currently, I have the privilege of serving as your school district's legal counsel. I hope to continue providing Buckeye Local Schools with specialized counsel and to remain a vested member of the Buckeye team. I am confident that Gingo & Bair Law, LLC will continue to do great work for your students, staff, and community. Enclosed is an Engagement Agreement for legal services provided by Gingo & Bair Law, LLC should you continue to allow me to meet the legal needs of your school district.

We are excited about this new endeavor and look forward to expanding our vision of providing exceptional legal services specialized in education.

Very Truly Yours,  
*/s/ Lindsay Gingo*  
Gingo & Bair Law, LLC

Enclosure: Engagement Agreement

## Engagement Agreement

We are pleased that you have asked Gingo & Bair Law, LLC to serve as your school district's legal counsel. We are confident the firm will do great work for your students, staff, and community. At the outset of any engagement for legal services, it is appropriate to confirm in writing the nature of the engagement and the terms of the representation, and that is the purpose of this letter. If you have any questions about this letter or anything in it, please do not hesitate to call. Otherwise, this letter will represent the terms of our engagement. Again, we are thrilled to have the opportunity to serve Buckeye Local Schools.

### *Client:*

Buckeye Local School District

### *Scope of Representation:*

Gingo & Bair Law, LLC has been engaged to represent the Buckeye Local School District Board of Education for the purpose of representing the district on general education law, referred to as the "matter" or "engagement".

### *Nature of Relationship*

The firm's objective is to provide high-quality legal services to clients at a fair, flexible, and reasonable cost. The attorney-client relationship is one of mutual trust and confidence. If you, the Board, or any of your team members have any questions at all concerning the terms of this engagement, my ongoing handling of this engagement, or about any issue relating to a monthly statement that is unclear or appears to be unsatisfactory, I truly invite your inquiries. I want to ensure you have complete confidence in the work provided to your school.

### *Attorney*

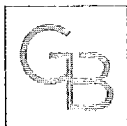
I will be the attorney handling this engagement and will be available to the Board, you and your designated team members upon your request, and you can call me at any time for questions and/or advice. Additionally, Attorneys Megan Bair and Sarah Kutscher will also be available for consultation, questions, and advice. Even though you have been delegated certain, clear, and measured levels of authority to act on your district's behalf, there will be times when I will not be able to proceed without your district's full and sometimes written consent, such as when negotiating settlement offers or when conflicts of interest arise. Of course, when those unique situations arise, I will ensure to make you and/or the Board aware of the consent necessary.

### *Communications*

It is important to keep legal communications with the Board, you, and your team confidential. As you know, there are legal reasons for confidentiality such as avoiding risk of inadvertent disclosure or loss of attorney-client privilege. The firm uses secure email and networking to communicate with you and your team and will make every effort to ensure confidential information is protected.

### *Fees and Expenses*

Firm fees will be based primarily on my hourly rate for devoting time to this matter. My standard hourly rate will not be increased and shall remain two hundred and thirty dollars (\$230.00) per hour. Likewise, Megan Bair's and Sarah Kutscher's hourly rate is two hundred and thirty dollars (\$230.00) per hour. These rates are subject to periodic change by the firm. The firm also bills for out-of-pocket expenses; the firm will use its best efforts to minimize out-of-pocket expenses. All expenses billed to the district are at actual "out-of-pocket" cost and do not include any mark-up. The firm may forward exceptional expenses, such as court reporter fees, directly to the district for direct processing and payment along with a signed Form W-9. General overhead and administrative costs are considered part of the firm's hourly rate. Therefore, the district will not pay for such costs without prior written approval.



Statements normally will be rendered monthly for work performed and expenses recorded on our books during the previous month. The firm prepares its statement or invoice on the assumption that payment will be received within thirty (30) days of receipt of the same. The firm reserves the right to impose a rate of interest of 1.50% per month on any outstanding balance that remains unpaid for more than sixty (60) days after receipt of the statement or invoice. The signature below indicates an understanding of, and agreement with, the foregoing. To maintain costs and in fairness to other clients that remit payment promptly, the firm reserves the right to decline any continuation of professional legal services to its clients that do not pay within these guidelines and/or without making mutually acceptable arrangements for delayed payments. The district agrees that the firm may, at its election, withdraw from this engagement if the district fails to comply with the terms of this engagement.

*Conclusion of Representation; Retention and Disposition of Documents*

Unless previously terminated, the firm's representation of the district will terminate upon the conclusion of this matter, a written notice to you that the engagement has concluded, and the mailing of the final statement for services rendered in connection with this matter. Following such termination, any otherwise non-public information you have supplied to the firm which is retained by the firm will be kept confidential in accordance with applicable rules of professional conduct. All documents retained by the firm will be transferred to the person responsible for administering the firm's records retention program. For various reasons, including the minimization of unnecessary storage expenses, the firm reserves the right to destroy or otherwise dispose of any such documents or other materials retained by the firm within a reasonable time after the termination of the engagement but shall ensure such act does not violate applicable records retention policies.

*Termination of Legal Services*

I am confident that we can work together in a manner that will serve your district well. However, your district is free to terminate the firm's services at any time. In addition, and subject to applicable rules of professional conduct governing attorneys, in the event the firm disagrees on any aspect of this engagement or for other appropriate reasons, the firm has the right to withdraw from further representation. If you elect to terminate this engagement prior to conclusion of the matter, or if the firm elects to withdraw, the district is responsible for paying attorney's fees and expenses accrued through the effective date of the termination of this engagement.

*Post-Engagement Matters*

You are engaging the firm to provide legal services in connection with a specific matter. After completion of the engagement, there may be changes in applicable laws or regulations, or new legislation or court decisions, which could have an impact upon your district, your district's future rights and liabilities, or the matter for which the firm is engaged. Your district understands and agrees that you are not engaging the firm to monitor new legislation or court decisions, or changes in laws or regulations, that occur *after* the firm has completed the engagement described above, and you agree that the firm is not responsible for advising you of any such new legislation or court decisions, or changes in laws or regulations.

*General Waiver of Conflicts*

The firm agrees not to request an advance waiver of conflict from the district and acknowledges that the district will not provide the firm with the same.

*Acknowledgement*



If you have read, understood, and agree with the terms of the engagement as outlined above, please **sign, scan, and return a copy of this letter to [lgingo@gingobair.com](mailto:lgingo@gingobair.com)**. If you would prefer to do so via regular U.S. mail, please let me know and I will promptly send you this letter in hard copy.

Again, I am excited to have this opportunity to work with Buckeye. Please call me if you have any questions or comments now or during the course of my representation.

Very truly yours,

*/s/ Lindsay Gingo*

Gingo & Bair Law, LLC

**Acknowledgement:**

The foregoing letter accurately state the terms of our engagement of Gingo & Bair Law, LLC to represent the district in connection with the matter and under the circumstances described above.

\_\_\_\_\_  
Buckeye Local School District, c/o Patrick Colucci

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

