

6698

**McDONALD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION  
REGULAR MEETING  
MONDAY, MAY 15, 2023 – 6:30 P.M.  
M.H.S. LIBRARY  
MCDONALD, OHIO 44437**

The McDonald Local School District Board of Education held a Regular Meeting on Monday, May 15, 2023, at 6:30 p.m., in the McDonald High School Library, and via McDonald Schools Facebook Live, 600 Iowa Avenue, McDonald, Ohio 44437.

The Regular Meeting was called to order at 6:31 p.m. by President John Saganich. Treasurer Megan Titus called the roll:

Members Present: Joseph Cappuzzello, Jody Klase, Jessica Krumpak  
Donna Shields, John Saganich

“Notice of this meeting was given in accordance with the provisions of Section 1.450 of the O.R.C. and the Ohio Administrative Procedures Act.”

Pledge of Allegiance

**Res. 23-86** Approve agenda for Regular Meeting of May 15, 2023

Mr. Cappuzzello moved and Mrs. Shields seconded  
Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich  
Nays: None  
President declared motion carried

Recognition of Visitors / Audience Participation - None

Old Business: any Old Business to bring before the Board - None

# 6699

New Business:

A. Program/Policy Committee – Jessica Krumpak, Chairperson

**Res. 23-87** POLICIES – SECOND READING

Resolution to approve the second reading of the following policies to revise, add, remove, rescind, or other:

IGBEB	DYSLEXIA INTERVENTION AND SUPPORTS
IGAE	HEALTH EDUCATION
IGCH-R (ALSO LEC-R)	COLLEGE CREDIT
JHG	REPORTING CHILD ABUSE AND MANDATORY TRAINING

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mr. Krumpak moved and Mrs. Klase seconded  
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich  
Nays: None  
President declared motion carried

**Res. 23-88** CALAMITY EXCESS HOURS MAKE-UP OPTIONS

Resolution authorizing the superintendent to approve Blizzard Bag hours for the 2023-2024 school year to make up excess calamity hours above the minimum hours required by The Ohio Department of Education, equivalent to a maximum of three (3) days of instruction.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mr. Krumpak moved and Mrs. Klase seconded  
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich  
Nays: None  
President declared motion carried

**6700**

**Res. 23-89**     WOODLAND PARK PAVILION PICNIC CONTRACT

Resolution authorizing the McDonald Board of Education to enter into a contract with the Village of McDonald for the use of the Woodland Park Pavilion for the following picnics:

Second and Third Grades	May 22, 2023
Fourth and Fifth Grades	May 23, 2023
Sixth Grade	May 24, 2023
Kindergarten and First Grades	May 25, 2023

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mr. Krumpak moved and Mrs. Klase seconded  
Yeas: Krumpak, Klase, Shields, Cappuzzello, Saganich  
Nays: None  
President declared motion carried

B.     Finance Committee – Jody Klase, Chairperson

**Res. 23-90**     TREASURER’S FINANCIAL REPORT

Treasurer’s Financial Report: April, 2023  
a. Check Register  
b. Financial Summary  
c. Bank Reconciliation

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

# 6701

## Res. 23-91 DONATIONS

Resolution to accept the following donations:

DONOR	AMOUNT	FUND	PURPOSE
The Village of McDonald	\$400	007-9013	Donation for the Cindy Green Robinson and Michael O'Brien Scholarships.
William D. Miller	\$4,000	007-9025	Donation for the Miller Family Scholarship.
State Farm Insurance	\$10,000	018-9115	Grant awarded to the Student Outreach Program
William D. Miller	\$500	300-9005	McDonald Boys Basketball donation.
William D. Miller	\$500	300-9204	McDonald Girls Basketball donation.
William D. Miller	\$500	300-9978	McDonald Boys Cross Country donation.
William D. Miller	\$500	300-9979	McDonald Girls Cross Country donation.
William D. Miller	\$2,000	300-9968	McDonald Football donation.
William D. Miller	\$750	300-9225	McDonald Boys Track and Field donation.
William D. Miller	\$750	300-9973	McDonald Girls Track and Field donation.

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

## Res. 23-92 FUND TRANSFERS

Resolution to approve the following transfers out of the 001 0000 General Fund:

- \$50,000 to fund 300 9970 Athletics Fund
- \$300,000 to fund 005 0000 District Replacement Fund
- \$200,000 to fund 005 9016 Athletic Complex Fund

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

# 6702

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 23-93**     FIVE-YEAR FORECAST

Resolution to approve the Fiscal Year 2023 Five-Year Forecast, as presented and amended by the treasurer on May 15, 2023. (See Exhibit A)

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 23-94**     PERMANENT IMPROVEMENT LEVY RENEWAL

Resolution to submit a renewal of an existing permanent improvement levy to the electors. (See Exhibit B)

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 23-95**     STUDENT ACTIVITY FUNDS – 2023-2024

Resolution to approve the Student Activity Funds (budgets and fundraising activities) for the 2023-2024 school year. Specific funds are listed below:

# 6703

007-9014 Athletics Foundation Scholarship	200-9963 Drama Club
007-9908 Cheerleading Scholarship	200-9964 High School Art Club
007-9909 Volleyball Scholarship	200-9965 ES Art Club
007-9910 Golf Scholarship	200-9966 ES Music
018-9111 ES Principal Fund	200-9967 Jr High Travel Club
018-9115 ES Student Outreach Program	200-9990 National Honor Society
018-9120 ES PTO Group	200-9991 French Club
018-9222 HS Principal Fund	300-9003 Softball
200-9008 District Choir	300-9004 Baseball
200-9010 Tennis	300-9005 Boys Basketball
200-9088 Golf	300-9007 ES Basketball
200-910P Prep Bowl	300-9204 Girls Basketball
200-912B Bowling	300-9225 Boys Track
200-9124 Class of 2024	300-9968 Football
200-9225 Class of 2025	300-9971 Volleyball
200-9224 Spanish Club	300-9972 Cheerleaders
200-9310 Lip Sync Stage Fund	300-9973 Girls Track
200-9960 High School Music	300-9978 Boys Cross Country
200-9961 Student Council	300-9979 Girls Cross Country
200-9962 Yearbook	All remaining 200 and 300 funds

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded

Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich

Nays: None

President declared motion carried

## **Res. 23-96**    LIABILITY/PROPERTY INSURANCE

Resolution to approve Ohio School Plan as the insurance provider for both liability and property insurance for the period of July 1, 2023 through June 30, 2024, at a cost of \$47,642. (See Exhibit C).

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

**6704**

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 23-97**    ROOSEVELT LUNCH PRICES

Resolution to set lunch prices for Roosevelt Elementary School for the 2023-2024 school year, as follows:

Grades K-6: Lunch \$2.50

Grades K-6: Milk \$0.50

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

**Res. 23-98**    HPS GROUP PURCHASING ORGANIZATION

Resolution for the District to enter into the HPS Group Purchasing Organization effective immediately. Membership will renew automatically on an annual basis, for a one-year term unless the District provides written notice on non-renewal at least 30 days before the end of the then-current term.

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

# 6705

**Res. 23-99**     POWER4SCHOOLS ELECTRIC PURCHASING PROGRAM RENEWAL

Resolution authorizing the execution and delivery of a renewal agreement to the Master Electric Energy Sales Agreement between the District and Power4Schools' endorsed electric supplier, ENGI Resources, LLC. (See Exhibit D)

Upon the recommendation of the district treasurer, I call for a motion to approve the above resolution.

Mrs. Klase moved and Mr. Cappuzzello seconded  
Yeas: Klase, Cappuzzello, Krumpak, Shields, Saganich  
Nays: None  
President declared motion carried

C. Personnel Committee – Donna Shields, Chairperson

**Res. 23-100**     SPECIAL EDUCATION DIRECTOR – SHARED SERVICES

Resolution to enter into a shared services agreement with Maplewood Local School District for Director of Special Education services. (See Exhibit E)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-101**     ANNUAL EVALUATION OF DISTRICT TREASURER

Resolution to approve the annual evaluation of the District Treasurer. (See Exhibit F)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.



6706

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-102** ANNUAL EVALUATION OF DISTRICT SUPERINTENDENT

Resolution to approve the annual evaluation of the District Superintendent. (See Exhibit G)

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-103** HIGH SCHOOL SUMMER PROGRAM

Resolution to approve the High School Summer Program, which will run from June 5, 2023 through June 29, 2023. Compensation will be \$23.00 per hour for the following individual(s):

Tammy Candel – Credit Recovery Monitor – 9<sup>th</sup> through 12<sup>th</sup> grades

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-104** CERTIFIED – ONE (1) YEAR LIMITED CONTRACTS

Resolution to approve the following certified personnel, on a one (1) year limited contract, beginning with the 2023/2024 school year. Salary will be as per negotiated agreement.

# 6707

Megan Bryant	Jody Conway	Lauren DeChellis
Amy Dolsak	Hallie Fabian	Kristie Grewell
Michael Hecker	Ross Hill	Jaclyn Napolitano
Chelsey Palmer	Elaine Rupe	Danielle Sonntag
Alicia Stonestreet	Jean Wert	

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

## **Res. 23-105** CERTIFIED – TWO (2) YEAR CONTRACT

Resolution to approve Charles Mooney on a two (2) year contract for the 2023-2024 and 2024-2025 school years. Salary will be per negotiated agreement.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

## **Res. 23-106** CERTIFIED – THREE (3) YEAR CONTRACT

Resolution to approve Louis Domitrovich on a three (3) year contract for the 2023-2024, 2024-2025, and 2025-2026 school years. Salary will be per negotiated agreement.

6708

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-107** EMERGENCY BUS DRIVERS 2022/2023 SCHOOL YEAR

Resolution to approve and employ substitute bus drivers when the Superintendent deems it to be an emergency situation for the 2022/2023 school year only. The substitute bus drivers will only be employed from a Trumbull County school district. The driver's current BCII and FBI background checks will be obtained from their regular employer (i.e., the Trumbull County school district). The hourly rate of pay for these substitute bus drivers will be their regular hourly pay rate based on the collective bargaining agreement with their full-time school district of employment.

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-108** SUPPLEMENTAL CONTRACTS – 2023/2024

Resolution to approve the following personnel on a one (1) year supplemental contract for the school year 2023/2024, pending BCII and FBI background checks, as well as ODE Pupil Activity Permit:

Josh Krumpak – Athletic Director	\$10,682.00
Patrice Simmons – Assistant Athletic Director	\$3,287.00
James Franceschelli – Head Boys Basketball Coach	\$9,449.00
Anthony Matisi – Head Girls Basketball Coach	\$9,449.00
James Getz – Head Bowling Coach	\$5,341.00
Joe Celli – Varsity Assistant Football Coach	\$5,341.00

# 6709

Tom Senich – Varsity Assistant Football Coach	\$5,341.00
Steve Durbin – Varsity Assistant Football Coach	\$5,341.00
Jeff Cintron – Freshman Football Coach	\$5,341.00
Brian Bosheff – Junior High Football Coach	\$3,287.00
Nick Gallo – Junior High Football Coach	\$3,287.00
Bill Ifft – Volunteer Varsity Assistant Football Coach	\$-0-
Josh Celli – Volunteer Varsity Assistant Football Coach	\$-0-
Heidi Hoffman – Girls Junior High Cross-Country Coach	\$3,287.00
Lou Domitrovich – Boys/Girls Cross-Country Vol. Coach	\$-0-
Erin Rogers – Boys/Girls Cross-Country Vol. Coach	\$-0-
Ross Hill – Pep Band Director	\$1,232.00
Kaela Lawson – Assistant Band Director	\$4,519.00
Megan Novakovich – Varsity Cheerleading Advisor	\$6,162.00
Hallie Fabian – Junior High Cheerleading Advisor	\$3,697.00
Dan Williams – Physical Fitness Advisor	\$3,697.00
Andrea Mason – High School Academic Advisor (Prep Bowl)	\$1,232.00
Andrea Mason – Elementary Academic Advisor (Prep Bowl)	\$1,232.00
Benjamin Gavitt – Drama Club Advisor	\$2,876.00
Staci Conley – Elementary Patrol Advisor	\$1,232.00
Megan Bryant – Elementary Music Program Advisor	\$2,464.00
Mary Bucan – Junior Class Co-Advisor	\$1,232.50
Andrea Mason – Junior Class Co-Advisor	\$1,232.50
Alicia Stonestreet – Student Council Co-Advisor	\$1,027.00
Hallie Fabian – Student Council Co-Advisor	\$1,027.00
Hallie Fabian – Yearbook Advisor	\$5,341.00
Andrea Mason – National Honor Society Advisor	\$2,465.00
Brian Backur – High School Detention Supervisor	\$23.00 per hour
Patricia Worrell – Elementary Detention Supervisor	\$23.00 per hour
Brian Backur – Mentor Teacher	As per negotiated agreement
Patrice Simmons – Mentor Teacher	As per negotiated agreement
Michele O’Leary – Mentor Teacher	As per negotiated agreement

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

6710

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Cappuzzello, Klase, Saganich  
Abstain: Krumpak  
Nays: None  
President declared motion carried

**Res. 23-109** SUBSTITUTE CUSTODIANS AND/OR DOMESTICS

Resolution to hire the following individuals as substitute custodians and/or domestics for the District, pending BCII and FBI background checks. Compensation will be at the approved hourly substitute rate for each position.

Hayden Mason          Amber Penick          Randy Riccitelli

Upon the recommendation of the district superintendent, I call for a motion to approve the above resolution.

Mrs. Shields moved and Mrs. Krumpak seconded  
Yeas: Shields, Krumpak, Cappuzzello, Klase, Saganich  
Nays: None  
President declared motion carried

**Res. 23-110** ADJOURNMENT

Mr. Cappuzzello moved and Mrs. Shields seconded to adjourn the Regular Meeting at 7:17 p.m.

Yeas: Cappuzzello, Shields, Krumpak, Klase, Saganich  
Nays: None  
President declared motion carried

**ATTEST:**

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
TREASURER

## MCDONALD

TRUMBULL

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

	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
<b>Revenues</b>									
1 010 General Property Tax (Real Estate)	\$1,419,418	\$1,475,014	\$1,478,980	2.1%	\$1,533,066	\$1,489,000	\$1,490,000	\$1,492,000	\$1,493,000
1 020 Tangible Personal Property Tax									
1 030 Income Tax									
1 035 Unrestricted State Grants-in-Aid	5,350,158	5,390,489	6,486,436	10.5%	6,627,627	6,895,000	7,232,300	7,232,300	7,232,300
1 040 Restricted State Grants-in-Aid	48,401	32,254	381,334	524.5%	409,800	613,000	632,000	632,000	632,000
1 045 Restricted Federal Grants-in-Aid - SFSP									
1 050 Property Tax Allocation	252,751	250,724	252,836	0.0%	247,899	248,000	248,000	248,000	248,000
1 060 All Other Revenues	1,650,029	1,659,955	356,711	-39.0%	440,400	346,500	346,500	346,500	346,500
1.070 Total Revenues	8,720,757	8,808,436	8,956,297	1.3%	9,258,792	9,591,500	9,948,800	9,950,800	9,951,800
<b>Other Financing Sources</b>									
2.010 Proceeds from Sale of Notes									
2 020 State Emergency Loans and Advancements (Appro									
2 040 Operating Transfers-In		6							
2 050 Advances-In									
2 060 All Other Financing Sources	4,449	2,574	5,962	44.7%	26,655				
2 070 Total Other Financing Sources	4,449	2,580	5,962	44.5%	26,655				
2.080 Total Revenues and Other Financing Sources	8,725,206	8,811,016	8,962,259	1.3%	9,285,447	9,591,500	9,948,800	9,950,800	9,951,800
<b>Expenditures</b>									
3 010 Personal Services	4,772,874	4,934,674	4,738,121	-0.3%	4,674,000	5,250,000	5,411,000	5,607,000	5,813,000
3.020 Employees' Retirement/Insurance Benefits	1,685,939	1,796,858	1,702,727	0.7%	1,778,000	2,011,000	2,100,000	2,186,000	2,279,000
3 030 Purchased Services	1,168,585	1,205,699	1,232,006	2.7%	1,267,000	1,305,000	1,344,000	1,384,250	1,425,750
3 040 Supplies and Materials	198,274	213,452	197,584	0.1%	202,000	212,000	222,500	233,625	245,250
3 050 Capital Outlay			35,061						
4 300 Other Objects	63,533	64,646	59,557	-3.1%	43,000	62,500	62,500	62,500	62,500
4.500 Total Expenditures	7,889,205	8,215,329	7,965,056	0.5%	7,962,000	8,840,500	9,140,000	9,473,375	9,825,500
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	443,984	575,000	975,000	49.5%	945,000	350,000	345,000	345,000	350,000
5 020 Advances-Out									
5 030 All Other Financing Uses									
5 040 Total Other Financing Uses	443,984	575,000	975,000	49.5%	945,000	350,000	345,000	345,000	350,000
5.050 Total Expenditures and Other Financing Uses	8,333,189	8,790,329	8,940,056	3.6%	8,907,000	9,190,500	9,485,000	9,818,375	10,175,500
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other	392,017	20,687	22,203	-43.7%	378,447	401,000	463,800	132,425	223,700-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,131,866	5,523,883	5,544,570	4.0%	5,566,773	5,945,220	6,346,220	6,810,020	6,942,445
7.020 Cash Balance June 30	5,523,883	5,544,570	5,566,773	0.4%	5,945,220	6,346,220	6,810,020	6,942,445	6,718,745
8.010 Estimated Encumbrances June 30	14,905	9,554	2,994	-52.3%					
<b>Fund Balance June 30 for Certification of</b>									
10.010 Appropriations	5,508,978	5,535,016	5,563,779	0.5%	5,945,220	6,346,220	6,810,020	6,942,445	6,718,745
<b>Fund Balance June 30 for Certification of</b>									
12.010 Contracts, Salary Schedules and Other Obligations	5,508,978	5,535,016	5,563,779	0.5%	5,945,220	6,346,220	6,810,020	6,942,445	6,718,745
15.010 Unreserved Fund Balance June 30	5,508,978	5,535,016	5,563,779	0.5%	5,945,220	6,346,220	6,810,020	6,942,445	6,718,745

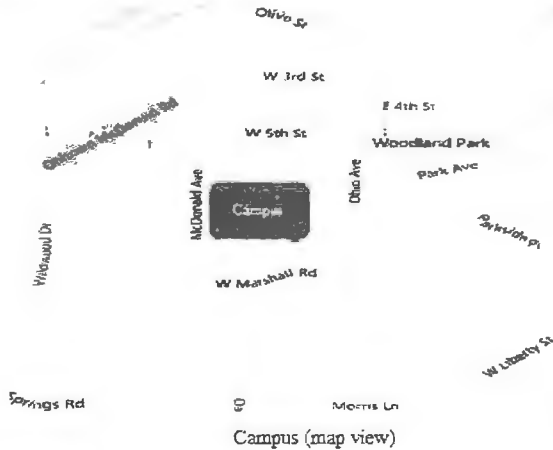
See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

**McDonald Local School District**  
 Trumbull County  
 Summary of Significant Assumptions and Accounting Policies  
 For the Fiscal Year Ending June 30, 2023

**Note 1 – The School District**

The McDonald Local School District (“District”) is located in Trumbull County and encompasses all of the Village of McDonald and a portion of Weathersfield township. The District is organized under Article VI, Sections 2 and 3, of the Constitution of the State of Ohio. The legislative power of the District is vested in the Board of Education, consisting of five members elected at large for staggered four-year terms. The District operates two instructional buildings on one campus to provide services to 733 students. Note that the student count for this forecast includes open enrollment-in students, court-placed students, and current students within the District attending school. The current student count has increased by approximately 10 students from fiscal year 2022. District staff include 60 certified members (including teachers, Title I teachers, and administration staff) and 24 classified members (including classified union members, para-professional aids, and administration staff).



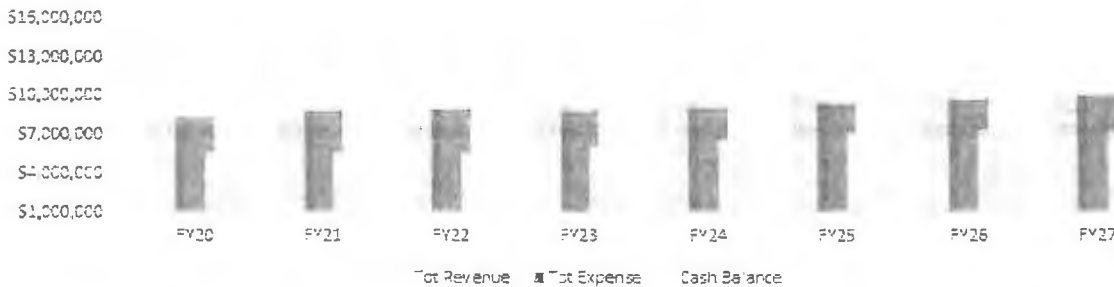
Roosevelt Elementary School



McDonald High School

**Note 2 – Uncertain Nature of the Forecast**

This forecast presents, to the best of the Board of Education's ability, the expected revenues, expenditures and balances of the operating funds. Accordingly, the forecast reflects the Board's judgment of the expected conditions and its planned course of action as of May 15, 2023, the adopted date of this forecast. The assumptions herein involve actions and influences of: the board of education, superintendent, students, governor, legislators, voters, consortiums, unions and various other stakeholders. ***Differences*** between the forecasted and actual results ***are inevitable*** because of the vast number of people involved.



**McDonald Local School District**  
Trumbull County  
Summary of Significant Assumptions and Accounting Policies  
For the Fiscal Year Ending June 30, 2023

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**Note 3 – General Operating Assumptions**

The District will continue to operate in accordance with its adopted school calendar and pay all obligations. The forecast contains those expenditures deemed necessary to provide high quality yet affordable educational programs aligned with state and local objectives for students.

**Note 4 – Capital Expense Policies and Procedures**

Continuous upkeep and maintenance of the high school and elementary buildings is a significant challenge and can prove to be very costly. Revenues for capital expenditures are generated from a Permanent Improvement levy. The District also has the following separate funds that are used for capital expenditures: Replacement Fund, Training Facility Permanent Improvement Fund, and Athletic Field Replacement Fund. All revenue and expense activities for each of these funds are categorized separately from the General Fund.

**OSFC Maintenance and Bond Levies:**

The Bond levy was repaid in full during fiscal year 2023. As such, collections of the OSFC Maintenance levy, which were approximately 0.5 mills, also ended during fiscal year 2023.

**Permanent Improvement Levy:**

This levy generates 4.3 mills and will continue until calendar year 2024 (fiscal year 2025).

**Replacement Fund:**

The Board transfers between \$180,000 and \$200,000 from the General Fund to the Replacement Fund on an annual basis. This is done in order to manage on-going capital needs and facilitate repairs to district property. For fiscal years 2023 to 2027 the Board plans to transfer \$300,000 (per year) to this fund.

**Training Facility Permanent Improvement Fund:**

This fund was created in fiscal year 2023 in order to segregate donations and expenses related to the new training facility at the athletic complex.

**Athletic Field Replacement Fund:**

A separate Athletic Field Replacement fund was established specifically for the new athletic complex construction, located at 501 W. 2<sup>nd</sup> Street in McDonald. Many areas of this project have been completed to date, including the installation of a synthetic field, new lighting fixtures, completion of new home side grandstands and press box, and the addition of an eight-line, all-weather surface track. All of these items were included in Phase 1 and Phase 2 of the athletic complex construction.

Phase 3 of the athletic complex was completed during fiscal year 2023. This phase was for the completion of the new training facility that includes locker rooms, coaching offices, and an open-concept area in which all student athletes of the District will be able to use. The Board expects to transfer \$595,000 into the Athletic Field Replacement Fund from the General Fund in fiscal year 2023.

Included in the table on the next page are the actual receipts and expenses for which all permanent improvement funds were used in the last three years.



**McDonald Local School District**  
 Trumbull County  
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**HISTORICAL 3 YEARS - Permanent Improvements**

	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22
Beginning Cash Balance - PI Funds	3,076,544	3,085,963	1,895,825
<b>FORECASTED REVENUES:</b>			
OSFC Maintenance (034 0000)	22,861	23,308	23,199
Half Mill Equalization (034 0000)	24,819	25,751	25,750
Replacement Fund (005 0000)	180,000	200,000	-
Permanent Imp (003 9015)	226,495	230,629	229,566
Athletic Field Replace (005 9016)	226,991	356,500	945,136
<b>TOTAL REVENUE</b>	<b>681,166</b>	<b>836,188</b>	<b>1,223,651</b>
<b>ACTUAL EXPENDITURES:</b>			
District Chromebook & Technology Purchases	40,623	-	10,053
District Boiler Repairs & HVAC Expenses	45,495	14,783	6,599
District Permanent Fixtures for Volleyball	9,222	-	-
District Resealing of Parking Lots	-	-	8,250
District Bobcat	-	-	14,433
District Track Supplies & Equipment	-	-	12,407
District Maintenance Equipment	-	-	14,240
District Other Miscellaneous Expenses	33,986	25,180	15,367
HS Roof Maintenance Repairs	60,692	5,870	5,870
HS Controls Upgrade Project	44,713	9,693	11,683
HS LED Lighting Project	178,413	-	-
HS Reading & Writing Textbooks	40,618	-	-
HS Exterior projects	-	22,029	-
HS Repair of flooding garage	-	14,900	-
HS Masonry Repair	-	-	6,257
ES Playground - drainage & upgrades	34,030	-	-
ES Security Cameras	17,365	-	-
ES Exterior LED Lighting	4,694	-	-
ES Cafeteria Table Replacement	-	9,083	-
ES Hot Water Tank Replacement	-	-	23,845
Cost for lighting at new Athletic Complex	-	139,950	210,355
Athletic Complex Expenses (actual)	161,896	1,784,838	1,382,455
Transfers-In to Athletic Complex fund 005 9016 from Other Capex funds	-	-	240,000
Transfers-Out from Other Capex funds to Athletic Complex fund 005 9016	-	-	(240,000)
<b>TOTAL EXPENDITURES</b>	<b>671,747</b>	<b>2,026,326</b>	<b>1,721,814</b>
Ending Cash Balance - PI Funds	3,085,963	1,895,825	1,397,662

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Included in the table below are the forecasted receipts and expenses for fiscal years 2023 through 2027, for which all permanent improvement funds are expected to be used.

**Financial Model (FORECASTED) - Permanent Improvements**

	FORECAST FY23	FORECAST FY24	FORECAST FY25	FORECAST FY26	FORECAST FY27
<b>Beginning Cash Balance - PI Funds</b>	1,397,662	741,481	846,013	1,069,136	1,191,311
<b>FORECASTED REVENUES:</b>					
OSFC Maintenance (034 0000)	11,121	-	-	-	-
Replacement Fund (005 0000)	300,000	300,000	300,000	300,000	300,000
Permanent Imp (003 9015)	245,626	223,842	98,723	-	-
Training Facility PI Fund (003 9016)	22,026	-	-	-	-
Athletic Field Replace (005 9016)	602,450	-	-	-	-
	(Note 1) The 1st Half RE Tax Settlement 2022 (that was received in March 2023) was lower than normal due to some payments that were not made timely. The Auditor of State authorized a special distribution that is considered to be the first advance of the 2nd Half RE Tax Settlement 2022. As a result, the PI Levy had \$10,000 in additional RE tax revenues in FY 2023, and will therefore have \$10,000 lower RE tax revenues in FY 2024.				
	(Note 2) PI levy expires in collection year 2024 and final collections will be in FY 2025. In order to renew this levy, would need approval by voters by the November 2024 election.				
<b>TOTAL REVENUE</b>	1,181,223	523,842	398,723	300,000	300,000
<b>FORECASTED EXPENDITURES:</b>					
District Chromebook & Technology Purchases	64,882	50,000	65,600	67,825	72,100
District Track Supplies & Equipment	35,814	-	-	-	-
ES Improvements & Repairs	47,168	30,000	30,000	30,000	30,000
HS Gas Line Repair	26,720	-	-	-	-
HS New Scoreboard in Gym	-	12,000	-	-	-
HS New Parking Lot	-	49,958	-	-	-
ES Improvements & Repairs	16,632	30,000	30,000	30,000	30,000
ES Playground Equipment Repairs	17,150	-	-	-	-
ES Musical Instruments	31,850	-	-	-	-
Other Miscellaneous Expenses	15,055	50,000	50,000	50,000	50,000
Athletic Complex - PHASE 3 - Training Facility	1,514,841	-	-	-	-
Athletic Complex - Training Facility Equipment	17,668	-	-	-	-
Athletic Complex - Training Facility Mats Security	10,371	-	-	-	-
Athletic Complex - Locker Rooms	17,746	-	-	-	-
Athletic Complex - Remaining expenses	21,507	-	-	-	-
Athletic Complex - Exterior Fence	-	197,352	-	-	-
Transfers-In to Athletic Complex fund 005 9016 from Other Capex funds	430,000	-	-	-	-
Transfers-Out from Other Capex funds to Athletic Complex fund 005 9016	(430,000)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,837,404	419,310	175,600	177,825	182,100
<b>Ending Cash Balance - PI Funds</b>	741,481	846,013	1,069,136	1,191,311	1,309,211

**McDonald Local School District**  
 Trumbull County  
 Summary of Significant Assumptions and Accounting Policies  
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**Note 5 – Significant Assumptions for Revenues and Other Financing Sources**

**General and Tangible Personal Property Taxes**

The property tax revenues for the District are realized from the following levies:

Tax Levies	Year Approved/ Renewed	First Calendar Year of Collection	Last Calendar Year of Collection	Full Tax Rate (Per \$1,000 of Assessed Valuation)
Inside Ten Mill Limitation (Unvoted)	n/a	n/a	n/a	\$5.10
Continuing Operating	1976	n/a	n/a	30.80
Continuing Operating	1980	n/a	n/a	6.00
Emergency (\$200,147)	2018	2019	2028	3.70
Emergency (\$260,000)	2016	2017	2026	4.75
<b>Total Operating Tax Rate</b>				<b>\$50.35</b>
Bond	1999	1999	2022	\$2.15
OSFC Maintenance	1999	1999	2022	0.50
Permanent Improvement	2019	2020	2024	4.30
<b>Total Non-Operating Tax Rate</b>				<b>\$6.95</b>
<b>TOTAL TAX RATE</b>				<b>\$57.30</b>

Depicted in the table above are taxes categorized by operating and non-operating levies. Operating levies currently consist of 5.1 inside mills along with two continuing levies (30.8 mills and 6 mills) and two Emergency levies (one of \$200,147 and one of \$260,000).

Non-operating levies consist of two required levies and one voluntary levy. The required bond levy was passed in 1999 to renovate our high school and build a new elementary school. It collected at 2.90 mills to service our principal and interest payment. The second required levy is the OSFC Maintenance Levy, which is set by the State at 0.5 mills to provide maintenance on the OSFC buildings. Because our valuation is so low, the District also receives a \$25,000 equalization payment from the State into that fund. Note that fiscal year 2023 is the final year for these two levies.

The lone voluntary levy is a 4.3 mill Permanent Improvement levy, which was renewed in May 2019 for an additional five years. This levy will expire in calendar year 2024 (fiscal year 2025).

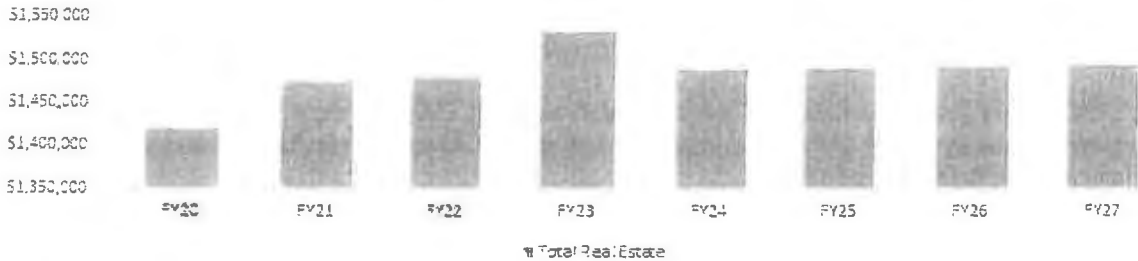
**Line 1.010 General Property Tax**

General property tax revenue includes real estate taxes, public utility property taxes and manufactured home taxes. The forecasted total balance of general property tax and property tax allocation for fiscal year 2023 is based on reporting provided to the District from the Trumbull County Auditor.

The first (\$260,000) emergency levy resumed collection effective for calendar year 2019. Collections will continue until calendar year 2026. The second (\$200,147) emergency levy was renewed in May 2018 and collections began in calendar 2019 for a ten-year period. The assumption that active levies fail at the end of their lifetime (line 1.010) is added back in (line 11.020) to allow certification of contracts.

**McDonald Local School District**  
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**Total Real Estate**



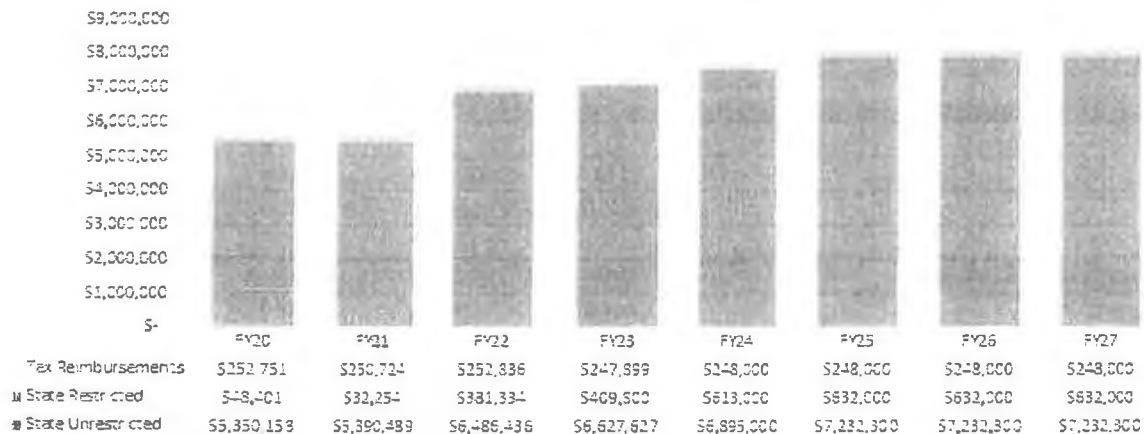
**Line 1.035 Unrestricted Grants-in-Aid**

Unrestricted Aid is generated from two casino payments each fiscal year, as well as Foundation Funding. The District received the first casino payment in August 2022 in the amount of \$22,488. The second payment of \$21,397 was received in January 2023.

School funding from the State of Ohio (i.e. Foundation payments) is set as part of the State's Biennial Budget for fiscal years 2022 and 2023. Beginning in fiscal year 2022, the Fair School Funding Plan (FSFP) was implemented with payments from the new formula starting in January 2022. The FSFP is driven by a base cost methodology and guarantees that, for fiscal years 2022 and 2023, school districts will receive no less than the funding received from Foundation aid during fiscal year 2021. Further, the FSFP is a more direct funding model in that, community school, STEM school and scholarship funding is directly funded by the State of Ohio to the respective schools. This means that schools are now funded for the students they are educating. Historically, the amounts related to students who were residents of the school district were funded to the district who, in turn, made the payment to the respective school that was educating the student (i.e. a pass-through approach).

The FSFP amounts included in this forecast for fiscal years 2024 and 2025 are based on current simulations provided by the State. Actual State funding amounts were unknown at the time that this forecast was prepared.

**STATE FUNDING**



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**Line 1.040 Restricted Grants-in-Aid**

Effective with the FSFP in fiscal year 2022, restricted grants-in-aid includes career tech money, support for McDonald’s disadvantaged students, and Student Wellness and Success funding.

Career Tech Students are educated by the associated Trumbull County Career and Technical Center located in Warren. A separate 2.4 mill levy is imposed on the McDonald taxpayers and other member districts to allow for this educational choice.

The District expects to receive approximately \$303,000 in Student Wellness and Success Funding during fiscal year 2023. Total restricted funding in fiscal years 2024 and 2025 is based on simulations provided by the State, which includes the Student Wellness and Success Funding and also funding for a School Resource Officer for each building in the district. The actual restricted State funding amounts were unknown at the time that this forecast was prepared.

**Line 1.050 Property Tax Allocation**

Property tax allocation revenues consisted of the following for fiscal years 2018 through 2022:

Revenue Sources	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
Homestead and Rollback	\$216,537	\$214,776	\$252,751	\$250,724	\$252,836

Homestead and Rollback are currently being phased out since new levies will not have this State reimbursement. Since homestead and rollback are directly proportional to the General Property Tax line, it is assumed that they function proportional to the Real Estate revenue. Note that there were decreased amounts of Homestead and Rollback received in fiscal years 2018 and 2019. This was because the District suspended collection for an emergency levy for a time period. Fiscal years 2020 and forward reflect the complete resumed collections.

**Line 1.060 All Other Revenues**

Prior to fiscal year 2022, all other revenues included open-enrollment-in, interest income, and a few other items. Effective with the new FSFP, open-enrollment-in amounts are now classified on line 1.035 Unrestricted Grants-In-Aid. Because of this change, there is a large decrease in line 1.060 All Other Revenues for each forecasted year.

All other revenues consisted of the following for fiscal years 2018 through 2022:

	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
Open Enrollment Tuition	\$1,347,631	\$1,367,151	\$1,492,285	\$1,481,954	\$271,723
Interest	120,462	190,051	124,993	15,222	14,892
Student Class Fees	15,469	14,967	14,448	12,279	13,211
Ohio BWC Dividend	0	0	0	116,181	0
Other	26,873	36,107	18,303	34,319	56,885
Totals	<u>\$1,510,435</u>	<u>\$1,608,276</u>	<u>\$1,650,029</u>	<u>\$1,659,955</u>	<u>\$356,711</u>

**McDonald Local School District**  
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**Note 6 – Significant Assumptions for Expenditures and Other Financing Uses**

**Line 3.010 Personal Services**

Expenditures of personal services represent the salaries and wages paid to certified, classified and administrative staff, substitutes, tutors and board members. In addition to regular salaries, it includes payment for supplemental contracts and severance pay. All salaries are set by the Board of Education.

Staffing levels for the last five fiscal years are displayed in the chart below.

	2018	2019	2020	2021	2022
<b>General Fund:</b>					
Certified	56	57	59	59	56
Classified	21	21	22	22	13
<b>Total General Fund</b>	<b>77</b>	<b>78</b>	<b>81</b>	<b>81</b>	<b>69</b>
<b>Other Funds:</b>					
Certified	5	5	3	4	5
Classified	5	4	4	2	12
<b>Total Other Funds</b>	<b>10</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>17</b>
<b>Totals</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>87</b>	<b>86</b>

Certified (teaching) staff salaries and Classified salaries are based on their respective negotiated contracts which include step increases and educational incentives. Each of these current contracts expires on August 31, 2025.

Presented in the chart below is a comparison of salaries and wages for fiscal years 2018 through 2022.

	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
Certified Salaries	\$3,492,302	\$3,680,050	\$3,823,523	\$3,947,218	\$3,953,443
Classified Salaries	585,555	604,946	623,285	652,552	420,380
Substitute Salaries	120,036	89,865	72,754	65,712	70,466
Overtime	13,191	12,589	13,224	21,719	1,479
Supplemental Contracts	174,969	180,024	192,843	225,561	234,022
Severance Pay and Early Retirement Incentives	0	28,388	25,933	0	37,919
Insurance Incentive	9,442	10,806	14,772	14,772	14,772
Other Salaries and Wages	5,400	5,300	6,540	7,140	5,640
<b>Totals</b>	<b>\$4,400,895</b>	<b>\$4,611,968</b>	<b>\$4,772,874</b>	<b>\$4,934,674</b>	<b>\$4,738,121</b>
Ratio of Salaries to Total Revenue (line 2.080)	52.2%	54.1%	54.7%	56.0%	53.8%

Total expenses for salaries and wages were decreased in fiscal year 2022 because the District paid certain salaries using federal funding instead of general fund dollars. This is forecasted to continue for fiscal year 2023.

**McDonald Local School District**  
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 For the Fiscal Year Ending June 30, 2023

**Line 3.020 Employees' Retirement/Insurance Benefits**

Employees' retirement and insurance benefits include employer contributions to the State pension systems, health care, Medicare, workers' compensation, and other benefits arising from the negotiated agreements.

The fiscal year 2022 expenses for employees' retirement/insurance benefits were decreased due to the District paying certain benefits using federal funding instead of general fund dollars. This is forecasted to continue for fiscal year 2023.

Retirement and Medicare fluctuate proportionally with salaries. Health care costs also continue to increase. Note that during fiscal year 2020, the medical insurance plans were restructured in order to incorporate 4 tiers for coverage offerings, allowing the District to see slight cost savings for fiscal year 2020.

Workers' compensation expense fluctuates each year. During fiscal years 2019 through 2021 the District received rebates and dividends which exceeded the expenses incurred.

The certified (teacher) negotiated contract includes a tuition reimbursement feature. For fiscal years 2018 through 2019 there was a cap of \$10,000 (per year) for this reimbursement. Beginning in fiscal year 2020, the tuition reimbursement feature was enhanced to provide additional reimbursement options for teachers. As such the District anticipates increases in this cost for future years.

Presented in the chart below is a comparison of the past five fiscal years:

	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
Employer's Retirement	\$662,156	\$705,363	\$680,392	\$776,401	\$726,250
Health Care/Dental/Vision/Life	869,327	986,961	938,575	942,654	872,980
Workers' Compensation	4,673	-3,844	-39,067	-7,107	23,954
Medicare	66,151	65,210	66,315	68,694	66,843
Unemployment	0	5,792	2,968	6,216	0
Tuition Reimbursement	10,000	10,000	36,756	10,000	12,700
<b>Totals</b>	<b>\$1,612,307</b>	<b>\$1,769,482</b>	<b>\$1,685,939</b>	<b>\$1,796,858</b>	<b>\$1,702,727</b>
<b>Ratio of Benefits to Total Revenue (line 2.080)</b>	<b>19.1%</b>	<b>20.7%</b>	<b>19.3%</b>	<b>20.4%</b>	<b>19.3%</b>

**McDonald Local School District**  
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**Line 3.030 Purchased Services**

Presented in the table below is a comparison of purchased service expenditures for the past five fiscal years.

	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
Professional and Technical Services	\$133,334	\$155,740	\$155,347	\$214,961	\$178,021
Property Services (police, alarms, etc.)	149,690	141,501	167,090	138,635	171,454
Travel and Meeting Expenses	12,732	23,409	13,823	6,133	15,381
Communication Costs	17,289	15,460	14,713	12,616	19,254
Utility Services	152,445	165,715	141,660	147,704	217,170
Tuition and Other Similar Payments	696,981	687,969	616,322	620,951	485,831
Pupil Transportation	70,438	69,736	59,630	42,760	109,924
Other Purchased Services	0	0	0	21,939	34,971
Totals	<u>\$1,232,909</u>	<u>\$1,259,530</u>	<u>\$1,168,585</u>	<u>\$1,205,699</u>	<u>\$1,232,006</u>

**Line 3.040 Supplies and Materials**

Presented below are the supplies and materials expenditures for the past five fiscal years.

	Actual Fiscal Year 2018	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
General Supplies, Technology Supplies, Library Books and Periodicals	\$100,514	\$91,431	\$95,332	\$116,168	\$82,304
Operations, Maintenance and Repair	69,431	89,666	61,255	71,856	64,873
Textbooks	41,974	53,941	41,687	25,428	50,407
Totals	<u>\$211,919</u>	<u>\$235,038</u>	<u>\$198,274</u>	<u>\$213,452</u>	<u>\$197,584</u>

As shown above, costs for supplies and materials range between \$197,000 up to \$235,000. These expenses were decreased in fiscal year 2020 due to the COVID-19 pandemic. In addition, the District was able to use federal funding for certain qualified purchases of supplies and materials in fiscal years 2020 through 2022.

**Line 3.050 Capital Outlay**

In fiscal year 2022, the District purchased Clevertouch boards using general fund monies in the amount of \$35,061.

The District has developed a strategy that removes capital expenditures from the general fund. These expenditures are handled by a combination of the following: (1) Permanent Improvement Levy; (2) District Replacement Fund; and (3) Athletic Field Replacement Fund. See Note 4 on page 2 for further detail.



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**Line 4.300 Other Objects**

Other objects can vary significantly from year to year and have been forecasted to approximate \$62,500 in each year.

**Line 5.010 Operating Transfers-Out**

Presented below are the transfers-out for the past four fiscal years.

	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022
District Replacement Fund	\$180,000	\$180,000	\$200,000	\$200,000
Athletics Fund	49,000	17,000	50,000	45,000
Athletic Complex Fund	0	226,984	325,000	730,000
Lunch Room Fund	0	20,000	0	0
Title I FY2018 Fund	480	0	0	0
Totals	<u>\$229,480</u>	<u>\$443,984</u>	<u>\$575,000</u>	<u>\$975,000</u>

Listed below are the amounts *forecasted* to be transferred-out during fiscal years 2023 through 2027:

	Forecasted Fiscal Year 2023	Forecasted Fiscal Year 2024	Forecasted Fiscal Year 2025	Forecasted Fiscal Year 2026	Forecasted Fiscal Year 2027
Athletics Fund	\$50,000	\$50,000	\$45,000	\$45,000	\$50,000
Athletic Complex Fund	595,000	0	0	0	0
Cafeteria Fund	0	0	0	0	0
District Replacement Fund	300,000	300,000	300,000	300,000	300,000
Totals	<u>\$945,000</u>	<u>\$350,000</u>	<u>\$345,000</u>	<u>\$345,000</u>	<u>\$350,000</u>

**Line 5.020 Operating Advances-Out**

No advances are anticipated for this forecast period.

**Line 11.020 Property Tax – Renewal or Replacement**

Though it is required that the District remove tax levy renewals from the main body of the forecast document, the amounts removed are added back here each year in order to allow for certification of long-term contracts. The balance reflected on this line assumes expiring temporary levies will renew. Note that there are no levies expiring or up for renewal during this forecast period of fiscal years 2023 through 2027 that would be reported in the forecast (i.e. general and emergency fund levies).

**A RESOLUTION DETERMINING TO SUBMIT TO THE ELECTORS  
OF THE McDONALD LOCAL SCHOOL DISTRICT THE QUESTION  
OF THE RENEWAL OF AN EXISTING TAX LEVY FOR THE  
PURPOSE OF GENERAL PERMANENT IMPROVEMENTS  
PURSUANT TO R.C. 5705.21 AND 5705.25**

The Board of Education of the McDonald Local School District, McDonald, Ohio, met in regular session on the 15<sup>th</sup> day of May, 2023, at the offices of said Board, with the following members present:

JOSEPH CAPPUZZELLO

JODY KLASE

JESSICA KRUMPAK

DONNA SHIELDS

JOHN SAGANICH

The Treasurer advised the Board that the notice requirements of R.C. 121.22 and any amendments thereto, and the implementing rules adopted by the Board pursuant thereto, were complied with for the meeting.

MR. CAPPUZZELLO moved the adoption of the following Resolution:

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the McDonald Local School District, County of Trumbull, State of Ohio, two-thirds of all members of the Board elected thereto concurring, that:

**Section 1:** It is hereby found, determined, and declared that the amount of taxes which may be raised by the Board of Education of the McDonald Local School District within the ten-mill limitation by levies on the current tax list and duplicate, when combined with state and federal revenues, will be insufficient to provide an adequate amount for the necessary requirements of the School District, and that it is therefore necessary to renew an existing tax levy in excess of the ten-mill limitation upon the entire territory of the School District for the purpose of general permanent improvements in the amount of 4.3 mills for each one dollar of taxable value for a period of five (5) years.

**Section 2:** Pursuant to R.C. 5705.21 and 5705.25, this Board of Education intends to submit to the electors of the entire territory of the McDonald Local School District (the School District has territory only in the County of Trumbull), at an election to be held on the 7<sup>th</sup> day of November, 2023, the question of a renewal of an existing tax levy in excess of the ten-mill limitation in the amount of 4.3 mills for each one dollar of taxable value each year for a period of five (5) years, beginning with the tax list and duplicate for the tax year 2024, the proceeds of which

levy first would be available in the calendar year 2025, for the purpose of general permanent improvements.

**Section 3:** The Treasurer is hereby authorized and directed to immediately certify a copy of this Resolution to the County Auditor of Trumbull County with instructions to collect and certify to the Board of Education (a) the total current tax valuation of the District; (b) the levy's estimated effective rate, expressed in dollars, rounded to the nearest dollar, for each one hundred thousand dollars of the County Auditor's appraised value; (c) the dollar amount of revenue, rounded to the nearest dollar, that would be generated by a renewal levy of 4.3 mills for each one dollar of taxable value; and (d) an estimate of the levy's annual collections, rounded to the nearest one thousand dollars, which shall be calculated assuming that the amount of the tax list of the District remains throughout the life of the levy the same as the amount of the tax list for the current year, and that if this is not determined, the estimated amount submitted by the County Auditor to the County Budget Commission.

**Section 4:** It is hereby found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of the Board, and that all deliberations of this Board and any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and any amendments thereto.

MRS. KLASE seconded the motion, and upon roll call on the adoption of the Resolution, the vote was as follows:

<u>MR. CAPPUZZELLO</u>	<u>YES</u>	<u>MRS. KLASE</u>	<u>YES</u>
<u>MRS. KRUMPAK</u>	<u>YES</u>	<u>MRS. SHIELDS</u>	<u>YES</u>
	<u>MR. SAGANICH</u>	<u>YES</u>	

Motion passed and adopted this 15<sup>th</sup> day of May, 2023.

Jule M. Lyell  
Board President

ATTEST:

Megan L. Titus  
Treasurer



OSP Property Premium	7/1/2023 - 7/1/2024	\$38,055.00
OSP Liability Premium	7/1/2023 - 7/1/2024	\$4,357.00
OSP Violence Premium	7/1/2023 - 7/1/2024	\$ 535.00
OSP Automobile Premium	7/1/2023 - 7/1/2024	\$2,796.00

<b>Total Package Policy Premium</b>		<b>\$45,743.00</b>
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<b>OSP Cyber Policy Premium</b>	7/1/2023 - 7/1/2024	\$1,605.00
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<b>Pollution Policy Premium</b>	7/1/2023 - 7/1/2024	\$ 294.00
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Premiums are based on placing the above policies through the Ohio School Plan. Premium for individually selected coverages may be subject to change.

If the Named Member requests cancellation of the policy prior to the expiration date, a OSP Package Policy minimum premium equal to 25% of the annual policy premium or \$1,000, whichever is greater, will be retained.

**Checks or purchase orders for the total premium should be made payable and mailed along with Premium Invoice to:**

**Hylant Administrative Services, LLC  
P.O. Box 2083  
Toledo, Ohio 43603-2083**

BOARD OF EDUCATION  
MCDONALD LOCAL SCHOOL DISTRICT  
COUNTY OF TRUMBULL, OHIO

Following is an excerpt from the minutes of a meeting of the Board of Education duly held on May 15, 2023 at 6:30 p. m. at the local office of the Board of Education with the following members present:

JOSEPH CAPPUZZELLO, JODY KLASE, JESSICA KRUMPAK  
DONNA SHIELDS, JOHN M. SAGANICH

Member MRS. KLASE moved, seconded by member MR. CAPPUZZELLO that the following Resolution be adopted:

RESOLUTION 23-99

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 or extension by the District of a Master Electric Energy Sales Agreement and Sales Confirmation 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 MCDONALD LOCAL SCHOOL DISTRICT, COUNTY OF TRUMBULL, 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: KLASE, CAPPUZZELLO, KRUMPAK, SHIELDS, SAGANICH

Voting Nay: NONE

The Resolution was adopted.

Board of Education  
McDonald Local School District

Trumbull County, Ohio

By: Treasurer

Attest: Megan Q Titus  
MEGAN Q. TITUS

**SHARED SERVICES AGREEMENT  
FOR DIRECTOR OF SPECIAL EDUCATION**

This Shared Services Agreement (“Agreement”) is entered into this 15th day of May 2023, by and between the McDonald Local School District Board of Education (“McDonald”) and the Maplewood Local School District Board of Education (“Maplewood”) (together, the “Parties”).

WHEREAS, the Parties each maintain special education programs to provide services to their respective students; and

WHEREAS, the Parties agree that sharing of services of a Director of Special Education will increase efficiency and provide economic savings to each district; and

WHEREAS, the Parties wish to formalize the sharing of services for a Director of Special Education pursuant to this Agreement.

NOW, THEREFORE, it is mutually agreed by the Parties to this Agreement as follows:

1. Term. The Term of this Agreement shall be three (3) years commencing on July 1, 2023 and expiring on June 30, 2026.
2. Director of Special Education.
  - a. Director of Special Education Meghan Watson (“Director”) shall be employed by Maplewood as set forth in the employment contract between the Director and Maplewood. The Parties hereby agree to jointly utilize the services of the Director to provide for the direction and supervision of the special education programs separately maintained by Maplewood and McDonald, in accordance with all applicable laws, rules, regulations, Board Policies, and job descriptions pertaining to the functions, responsibilities, powers, and authority of the Director for each school district.
  - b. Maplewood’s Superintendent will supervise the Director on Maplewood matters and will provide direction to the Director regarding any desired initiatives or services to be performed for Maplewood. McDonald’s Superintendent will supervise the Director on McDonald matters and will provide direction to the Director regarding any desired initiatives or services to be performed for McDonald.
  - c. Maplewood shall not assign any individual other than Meghan Watson to provide the Director services without the written consent of the McDonald Superintendent. It is expressly understood and agreed by McDonald that the Director may elect to terminate her employment with Maplewood. Should the Director terminate her employment with Maplewood, McDonald understands that McDonald may not be involved in the designation of a new Director. Maplewood

shall provide prompt notice of such termination to McDonald and within a reasonable period of time appoint a new Director to perform the services under this Agreement. Additionally, if the Director is unavailable to work under this Agreement for a period of more than two (2) consecutive weeks for reasons other than a scheduled vacation, Maplewood shall notify McDonald of a temporary or new Director as necessary.

- d. Director shall work one hundred eight (108) workdays at McDonald (approximately two and one-half (2.5) days per week) in each fiscal year. Director's work schedule shall be mutually agreed upon by the Parties in writing.

3. Payment. McDonald shall compensate Maplewood for providing the Director as follows:

- a. Maplewood shall invoice McDonald for fifty percent (50%) of the actual cost of Director's total compensation, including salary, Medicare, and retirement system contributions, not to exceed the following amounts:
  - July 1, 2023 – June 30, 2024: salary, Medicare, and retirement not to exceed \$48,344.69
  - July 1, 2024 – June 30, 2025: salary, Medicare, and retirement not to exceed \$49,553.31
  - July 1, 2025 – June 30, 2026: salary, Medicare, and retirement not to exceed \$50,792.14

In addition, Maplewood will invoice McDonald for fifty percent (50%) of Maplewood's cost for the Director's medical, prescription, dental, and vision insurance. Such invoices shall be provided to McDonald by no later than quarterly each fiscal year during the term of this Agreement.

- b. Payments made by McDonald under this Agreement shall be due within 30 days of the date of the invoice. Payments shall be made payable to the "Maplewood Local School District Board of Education" and delivered to Maplewood at the Office of the Treasurer, 2414 Greenville Road NE, Cortland, OH 44410.
- c. If McDonald fails to make payment as outlined in this Agreement, Maplewood may terminate this Agreement if Maplewood has provided McDonald with written notice of the failure and McDonald has failed to cure the failure within thirty (30) calendar days of receipt of the written notice.

4. Termination. At any time and without cause, a Party may terminate this Agreement by providing no less than thirty (30) calendar days' written notice to the other Party prior to the Agreement's termination date. The Parties agree to cooperate with each other during the thirty (30) day period prior to termination. Upon termination, the Parties will be returned to the status that existed prior to the commencement of this Agreement, and



Maplewood will have no further obligation to provide the Director to McDonald. Upon termination pursuant to this section, McDonald will pay Maplewood for the pro-rata portion of unpaid Director services performed through the termination date.

5. Indemnification.

- a. When the Director is providing services to McDonald, McDonald is responsible for the costs of defense and any liability arising out of services provided to McDonald in the Director's official capacity. In the event of a dispute as to whether applicable law requires McDonald to provide indemnity and a defense to the Director, such dispute shall be resolved between McDonald and the Director, and McDonald shall indemnify and defend Maplewood from and against any obligation to defend and indemnify the Director that may otherwise be required of Maplewood as the employer of the Director or by virtue of this Agreement.
- b. Other than expressly provided for in Sections 5(a) and 5(b) of this Agreement, no Party shall be responsible for the acts or omissions of the other Party's officers or employees, nor shall any Party incur any liability arising out of the services of any other Party's officers or employees.

6. Not a Joint Venture. The Parties, under the authority of R.C. 9.482, intend by this Agreement to establish only a cost-sharing arrangement of the Parties with regard to the provision of special education program director services and do not intend to create a partnership, joint venture, or joint partnership of any kind. McDonald expressly acknowledges that the Director remains a Maplewood employee for the time period covered by this Agreement and shall not have any disciplinary or employment authority over the Director.

7. No Third-Party Beneficiary. This Agreement is only for the benefit of the Parties as political subdivisions and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or parties shall have right of action or obtain any right to benefits or position of any kind for any reason whatsoever.

8. Non-Solicitation. During the term of this Agreement, McDonald will not, without the prior written consent of Maplewood, either directly or indirectly, on behalf of themselves or on behalf of others, solicit or attempt to solicit, divert, or hire away Meghan Watson or any other person employed by Maplewood in the position of Director.

9. Notices. All notices required or permitted to be given under this Agreement shall be in writing and mailed, postage prepaid, by certified or registered mail to the appropriate address indicated below.

Maplewood: Perry Nicholas, Superintendent and  
Merri Smith, Treasurer  
2414 Greenville Road NE  
Cortland, OH 44410

McDonald: Kevin O'Connell, Superintendent and  
Megan Q. Titus, Treasurer  
600 Iowa Avenue  
McDonald, OH 44437

10. Waiver. No failure on the part of any Party to exercise any right or remedy hereunder shall operate as a waiver of any right or remedy that any Party may have hereunder, nor does waiver of a breach of default under this Agreement constitute a continuing waiver of a subsequent breach of the same or any other provision of this Agreement.
11. Amendment. No modification, waiver, mutual termination, or amendment of this Agreement is effective unless made in writing and signed by representatives for the Parties.
12. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Ohio. Venue for any action regarding this Agreement shall be any court of competent jurisdiction located in Trumbull County, Ohio.
13. Entire Agreement. This Agreement constitutes the complete and exclusive Agreement between the Participating Districts. No terms, conditions, understandings, or agreements purporting to modify or vary this Agreement, unless hereafter made in writing and signed by each Participating District to be bound, shall be binding on any other Participating District.
14. Severability. If any portion of this Agreement is deemed by a court of competent jurisdiction to be illegal due to conflict with State or Federal law, the offending provision shall be stricken from the Agreement and the remainder of this Agreement shall remain in full force and effect.

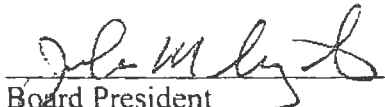
IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date indicated above.


Maplewood Local Schools  
Board of Education

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Treasurer

McDonald Local School District  
Board of Education

  
\_\_\_\_\_  
Board President

  
\_\_\_\_\_  
Treasurer



**Employee Name:** Megan Titus  
**Employee Position:** Treasurer  
**Academic Year:** 2022-2023

**EVALUATION WORKSHEET**

	<b>STANDARD</b>	<b>ACTION STEPS</b>	<b>GOALS</b>
1	Fiscal Responsibility	<p>-Perform closing procedures on a monthly basis</p> <p>-Continuous review of annual and long-term budgets/forecasts for District</p> <p>-Oversight of all federal funding received by the District (e.g. ESSER2, ARP ESSER, Title 1, Title 2A, etc.), as well as maintaining compliance for spending of federal funding. Coordination with Superintendent related to budgeted expenses with federal funding.</p> <p>-Participate and assist with union negotiations; provide financial scenarios related to negotiating contracts with unions</p>	<p>-Perform process of closing procedures monthly and annual in a timely manner (e.g. within 1 to 3 days of each month end). Include review of annual and long-term budgets as part of closing procedures.</p> <p>-Conduct continuous review of CCIP federal fund allocations and balances (within ODE OH ID website). Make timely requests for reimbursements of funding throughout the year. Ensure compliance with federal funding and grant programs.</p> <p>-Be available, assist, and participate in negotiations with union representatives alongside Board of Education members and Superintendent. Provide financial data and run cost scenarios in order to aide the BOE in negotiations.</p>
2	Compliance with Regulating Authorities (e.g. ODE, Auditor of State)	<p>-Collaborate with Superintendent and prepare the District's Five-Year Forecast for required submissions to ODE in November and May</p> <p>-Annual audit coordination and compliance with Auditor of State's office</p>	<p>-Ensure that five-year forecasts are provided to the Board for their appropriate timing for review, in order to comply with final deadline requirements.</p> <p>-Comply with annual audit procedures and strive for "clean" audits with no written comments or findings.</p>
3	Oversight of Budgetary and Payroll Functions	<p>-Monitoring and detailed review of semi-monthly payroll</p> <p>-Review of monthly receipts for the District prior to import into accounting system</p>	<p>-Perform a review of each payroll in order to ascertain correctness.</p> <p>-Perform review of receipts and other budgetary transactions in order to ascertain correctness.</p>

		-Preparation of all purchase orders for District, in compliance with funds available	-Prepare all purchase orders in compliance with the total funds available at time of purchase order issuance.
4	Communication	<ul style="list-style-type: none"> <li>- Open communication with Board of Education</li> <li>-Preparation of monthly financial packets including bank reconciliation, check register report, and financial summary of all funds held by the District</li> </ul> <ul style="list-style-type: none"> <li>-Timely responding to all public records requests for the District</li> </ul>	<ul style="list-style-type: none"> <li>-Provide Treasurer reports to Board of Education throughout the year and include financial summary information, bank reconciliations, check register reports, etc. Provide updates to BOE regarding District financial activity, updates on grants and federal funding, etc.</li> </ul> <ul style="list-style-type: none"> <li>-Respond to all public records requests within the requirements of the Ohio Sunshine Law.</li> </ul>
5	Professional Development	<ul style="list-style-type: none"> <li>-Attendance at meetings held for all Trumbull County Treasurers, coordinated by the TC ESC</li> <li>-Participation in conferences and/or online (webinar) trainings</li> <li>-Completion of the District's required 2-hour safety training requirement on an annual basis</li> </ul>	<ul style="list-style-type: none"> <li>-Strive to attend all Treasurer's meetings held at the Trumbull County Educational Service Center, as well as Treasurer Roundtables.</li> <li>-Strive to attend conferences (in-person and/or webinars) held by OASBO, OSBA, BASA, etc. which are relevant to further knowledge in job position.</li> <li>-Comply with the annual 2-hour safety training requirement for the District (required by Sheakley/BWC).</li> </ul>

Employee Signature: Megan L Titus

**COMMENTS:**

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**Employee Name:** Kevin O'Connell


**Employee Position:** Superintendent

**Academic Year:** 2022-2023

### EVALUATION WORKSHEET

	<b>STANDARD</b>	<b>ACTION STEPS</b>	<b>GOALS</b>
1	Academic Vision and Focus of District Work	<ul style="list-style-type: none"> <li>-Initiate a collaborative process to articulate the vision of the district</li> <li>-Take clear planned actions to meet the district's goals and objectives</li> <li>- Supporting the effective use of data for the decision-making process within the BLT and DLT</li> </ul>	<ul style="list-style-type: none"> <li>-Data collected from the BLT and DLT meetings and district administrative meetings.</li> <li>-Consistently advocate for the school's mission, vision and core values in all aspects of leadership.</li> <li>-Set high expectations for students, staff, and other stakeholders.</li> </ul>
2	Communication and Collaboration	<ul style="list-style-type: none"> <li>-Communicate effectively and openly and demonstrate a willingness to collaborate with external stakeholders.</li> <li>-Oversight of School District's webpage and Facebook page</li> <li>-Appropriate levels of communication to the Board related to current initiatives and projects</li> <li>-Work with TCESC and surrounding districts to share services, personnel, and plan high quality professional learning opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>- Increased level of district wide communication.</li> <li>-Survey results to various district stake holders.</li> <li>- Professional learning opportunities in special education with a partnership with Maplewood Local Schools, and district wide with the TCESC.</li> </ul>
3	Policies and Governance	<ul style="list-style-type: none"> <li>-Continuous review of Board policy for required updates</li> <li>-Participation and direction of staff negotiations for the Board</li> <li>-Oversight of personnel related to current contracts, recommendations for employment, etc.</li> <li>-Monitoring and approval of District employee leaves of absences (e.g. vacation leave, professional leave, personal leave)</li> </ul>	<ul style="list-style-type: none"> <li>-All policies updated in accordance with OSBA and Board Docs.</li> <li>- Demonstrate a knowledge of and adherence to educational laws, board policies and agreements, and school safety plans per state regulations.</li> <li>- Advocate for appropriate changes to policies, plans and legislation when necessary.</li> </ul>
4	Instruction	<ul style="list-style-type: none"> <li>-Ensure that high-quality, standards-based instruction occurs in all classrooms.</li> <li>-Ensure full access and opportunity for all students.</li> </ul>	<ul style="list-style-type: none"> <li>-Joint district and county wide professional learning opportunities.</li> </ul>

		-Provide high quality professional learning for all staff.	- Empower staff to assume ownership of continuous improvement efforts.
5	Resources – Fiscal and HR	<ul style="list-style-type: none"> <li>-Recruit, evaluate and retain quality staff.</li> <li>-Manage fiscal resources effectively and in alignment with district goals.</li> <li>-Oversee management of and planning for district facilities and operations.</li> <li>-Organize the district calendar to maximize learning</li> <li>-Oversight of all federal funding received by the District (e.g. ESSER2, ARP ESSER, Title 1, Title 2A, etc.), as well as maintaining compliance for spending of federal funding.</li> <li>-Coordination with Treasurer related to budgeted expenses with federal funding.</li> </ul>	<ul style="list-style-type: none"> <li>- In conjunction with the district treasurer, work to develop and implement a fiscally responsible budget.</li> <li>- Obtain additional grant-based funding for the district.</li> <li>-Conduct continuous review of CCIP federal fund allocations and academic compliance.</li> </ul>

Employee Signature: 

**COMMENTS:**

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