

RECORD OF PROCEEDINGS 10603

SPECIAL SESSION

June 29, 2020

The Gahanna-Jefferson Board of Education met in Special Session on June 29, 2020 by Teleconference. President Beryl Piccolantonio called the meeting to order at 7:01 a.m.

ROLL CALL:	Mr. Matthew Campbell	Present
	Mrs. Jennifer Chrysler	Present
	Mr. Bryan Hairston	Present
	Mrs. Daphne Moehring	Present
	Mrs. Beryl Piccolantonio	Present

A. FINANCIAL BUSINESS

ITEM(S) FOR ACTION (6)

20-06-073

Moved by Mr. Campbell, and seconded by Mr. Hairston, upon the recommendation of the Treasurer, that the Gahanna-Jefferson Board of Education approved the following:

1. Fund-to-Fund Transfers

The Gahanna-Jefferson Board of Education approved a transfer of \$3,486.05 from General Funds (001-0000) to Termination Benefits Fund (035-0000) to eliminate the termination benefits fund deficit.

2. Fund-to-Fund Advances

The Gahanna-Jefferson Board of Education approved an advance of \$401,146.41 from General Funds (001-0000) to Employee Benefits Self-Insurance Fund (024-9001) to eliminate the employee benefits self-insurance fund deficit.

The Gahanna-Jefferson Board of Education approved an advance of \$135,252.94 from General Funds (001-0000) to eliminate the deficits in the following federal grants:

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Special Education IDEA-B	516-9020	110,928.73
Title III LEP	551-9020	5,796.91
Title I	572-9020	17,405.03
Improving Teacher Quality	590-9020	800.00
Misc Federal Grant	599-9020	322.27

3. Final FY20 Estimated Resources

The Gahanna-Jefferson Board of Education approved final estimated resources as follows:

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		July 1 2019	LESS	Unencumbered		Total
		Cash	Carryover	Cash	Fiscal YTD	Available for
		Balance	Encumbrances	7/1/2019	Receipts	Appropriations
General Fund						
001	General	9,733,800.20	(580,444.88)	9,153,355.32	97,711,947.61	106,865,302.93
Special Revenue Fund						
007	Special Trust	106,440.70	(1,564.52)	104,876.18	38,669.94	143,546.12
018	Public School Support	212,608.52	(26,480.79)	186,127.73	166,444.69	352,572.42
019	Other Grant	111,404.34	(2,271.77)	109,132.57	122,825.00	231,957.57
035	Termination Benefits - HB 426	233,670.39	-	233,670.39	288,535.60	522,205.99
300	District Managed Activity	342,533.06	(37,372.63)	305,160.43	335,152.81	640,313.24
401	Auxiliary Services	330,653.12	(311,947.88)	18,705.24	801,216.99	819,922.23
451	Data Communication Fund	-	-	-	19,800.00	19,800.00
467	Student Wellness & Success	-	-	-	455,455.84	455,455.84
499	Safety Grant	36,955.46	(20,028.40)	16,927.06	34,698.70	51,625.76
516	Special Education, IDEA-B	(204,563.00)	(77,571.07)	(282,134.07)	2,013,613.88	1,731,479.81
551	Title III Limited English Proficiency	(4,861.91)	(7,379.83)	(12,241.74)	33,960.73	21,718.99
572	Title I	(90,998.08)	(10,982.10)	(101,980.18)	1,078,963.81	976,983.63
587	Early Childhood Spec. Education, IDEA	(7,234.69)	-	(7,234.69)	63,667.97	56,433.28
590	Improving Teacher Quality, Title II-A	(17,106.12)	(3,093.35)	(20,199.47)	232,053.88	211,854.41
599	Student Support & Achievement	(9,140.95)	(1,904.68)	(11,045.63)	89,156.09	78,110.46
		1,040,360.84	(500,597.02)	539,763.82	5,774,215.93	6,313,979.75
Debt Service Fund						
002	Bond Retirement	4,744,791.75	(0.06)	4,744,791.69	4,109,207.29	8,853,998.98
Capital Project Fund						
003	Permanent Improvement	3,373,052.55	(1,636,107.81)	1,736,944.74	3,260,353.17	4,997,297.91
004	Building	31,405,681.78	(4,929,379.63)	26,476,302.15	733,928.85	27,210,231.00
		34,778,734.33	(6,565,487.44)	28,213,246.89	3,994,282.02	32,207,528.91
Enterprise Funds						
006	Food Service	567,753.43	(20,113.79)	547,639.64	2,334,271.34	2,881,910.98
009	Uniform School Supply	26,822.62	-	26,822.62	73,284.08	100,106.70
011	Rotary - Special Services	50,364.77	(648.65)	49,716.12	162,485.96	212,202.08
		644,940.82	(20,762.44)	624,178.38	2,570,041.38	3,194,219.76
Trust & Agency Funds						
022	District Agency	60,478.98	(15,654.52)	44,824.46	18,489.70	63,314.16
200	Student Managed Activities	367,130.88	(31,964.45)	335,166.43	194,732.94	529,899.37
		427,609.86	(47,618.97)	379,990.89	213,222.64	593,213.53
Internal Service Fund						
024	Employee Benefits Self Insurance	(1,319,732.07)	(3,843.99)	(1,323,576.06)	15,513,244.47	14,189,668.41
027	Worker's Comp - Self Insurance	803,764.40	(422.14)	803,342.26	205,056.44	1,008,398.70
		(515,967.67)	(4,266.13)	(520,233.80)	15,718,300.91	15,198,067.11
	TOTAL	50,854,270.13	(7,719,176.94)	43,135,093.19	130,091,217.78	173,226,310.97

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4. Final FY20 Final Appropriations

The Gahanna-Jefferson Board of Education approved final appropriations as follows:

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		Amended FY 2020 Appropriations	6/29/2020 Amendment	FY 2020 Final Appropriations
General Fund				
001	General	97,045,352.53	-	97,045,352.53
Special Revenue Fund				
007	Special Trust	99,659.96	-	99,659.96
018	Public School Support	271,981.62	-	271,981.62
019	Other Grant	212,569.50	-	212,569.50
035	Termination benefits - HB426	508,670.39	17,021.65	525,692.04
300	District Managed Activity	534,280.73	-	534,280.73
401	Auxiliary Services	817,711.68	-	817,711.68
451	Data Communication Fund	19,800.00	-	19,800.00
467	Student Wellness & Success	455,421.18	-	455,421.18
499	Other State Grant (Safety Grant)	53,120.92	-	53,120.92
516	Special Education, IDEA-B	2,553,641.57	(514,672.45)	2,038,969.12
551	Title III Limited English Proficiency	141,402.46	(95,200.66)	46,201.80
572	Title I	1,323,875.53	(242,697.75)	1,081,177.78
587	Early Childhood Spec. Education, IDEA	63,247.69	(975.22)	62,272.47
590	Improving Teacher Quality, Title II-A	271,636.82	(43,525.34)	228,111.48
599	Student Support & Academic Achievement	83,477.27	(3,819.54)	79,657.73
		7,410,497.32	(883,869.31)	6,526,628.01
Debt Service Fund				
002	Bond Retirement	6,620,072.53	-	6,620,072.53
Capital Project Fund				
003	Permanent Improvement	4,545,000.00	-	4,545,000.00
004	Building	25,000,000.00	-	25,000,000.00
		29,545,000.00	-	29,545,000.00
Enterprise Funds				
006	Food Service	3,115,150.00	(233,239.02)	2,881,910.98
009	Uniform School Supply	42,726.50	-	42,726.50
011	Rotary - Special Services	214,880.00	(2,677.92)	212,202.08
		3,372,756.50	(235,916.94)	3,136,839.56
Trust & Agency Funds				
022	District Agency	81,539.03	(18,224.87)	63,314.16
200	Student Managed Activities	552,681.62	(22,782.25)	529,899.37
		634,220.65	(41,007.12)	593,213.53
Internal Service Fund				
024	Employee Benefits Self Insurance	14,444,300.00	146,514.82	14,590,814.82
027	Worker's Comp - Self Insurance	184,000.00	-	184,000.00
		14,628,300.00	146,514.82	14,774,814.82
	TOTAL	159,256,199.53	(1,014,278.55)	158,241,920.98

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5. FY21 Temporary Appropriations

The Gahanna-Jefferson Board of Education approved temporary appropriations as follows:

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		FY 2021
		Temporary
		Appropriations
General Fund		
001	General	28,452,669.80
Special Revenue Fund		
007	Special Trust	6,748.63
018	Public School Support	47,855.75
019	Other Grant	21,687.08
035	Termination benefits - HB426	149,683.89
300	District Managed Activity	96,229.95
401	Auxiliary Services	263,309.70
451	Data Communication Fund	5,940.00
467	Student Wellness & Success	121,899.50
499	Other State Grant (Safety Grant)	21,944.74
516	Special Education, IDEA-B	601,683.44
551	Title III Limited English Proficiency	14,335.42
572	Title I	322,426.46
587	Early Childhood Spec. Education, IDEA	18,681.74
590	Improving Teacher Quality, Title II-A	69,121.45
599	Student Support & Academic Achievement	24,372.04
		1,785,919.78
Debt Service Fund		
002	Bond Retirement	1,673,097.65
Capital Project Fund		
003	Permanent Improvement	2,162,045.51
004	Building	10,184,206.25
		12,346,251.76
Enterprise Funds		
006	Food Service	767,268.85
009	Uniform School Supply	11,916.15
011	Rotary - Special Services	54,546.50
		833,731.50
Trust & Agency Funds		
022	District Agency	10,033.78
200	Student Managed Activities	63,503.01
		73,536.79
Internal Service Fund		
024	Employee Benefits Self Insurance	4,315,901.20
027	Worker's Comp - Self Insurance	49,926.32
		4,365,827.51
	TOTAL	49,531,034.79

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6. Establish Fund(s)

The Gahanna-Jefferson Board of Education approved to establish the following funds:

507 – Elementary and Secondary School Emergency Relief Fund

508 – Governor’s Emergency Education Relief Fund

Roll: Ayes – Piccolantonio, Campbell, Chrysler, Hairston, Moehring
Nays – None
Motion carried.

B. DISCUSSION – Bonds and PI & Operating Levies

C. GENERAL BUSINESS

ITEM(S) FOR ACTION (2)

20-06-074

Moved by Mrs. Moehring, and seconded by Mrs. Chrysler, upon the recommendation of the Superintendent, that the Gahanna-Jefferson Board of Education approved the following:

2. Resolution of Necessity (30 years)

The Gahanna-Jefferson Board of Education approved the following resolution:

RESOLUTION DECLARING NECESSITY OF BOND
ISSUE AND LEVY OF A TAX IN EXCESS OF THE
TEN-MILL LIMITATION, AND TO SUBMIT THE
QUESTION OF THE SAME TO THE ELECTORS

WHEREAS, the Board has determined that it is necessary to finance the construction and acquisition of certain improvements to the School District’s facilities; and

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WHEREAS, it is necessary for the School District to levy additional taxes in excess of the ten-mill limitation to both (i) provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements and (ii) pay current operating expenses; and

WHEREAS, a resolution declaring the necessity of levying an additional tax outside the ten-mill limitation must be passed and certified to the County Auditor of Franklin County, Ohio (the "County Auditor") in order to permit the Board to consider the levy of such a tax, and must request that the County Auditor certify to the Board the total current tax valuation of the School District and the dollar amount of revenue that would be generated by the tax;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Gahanna-Jefferson City School District, Franklin County, Ohio, two-thirds of all of the members thereof concurring, that:

It is necessary for the purpose of constructing school facilities, including a new high school, and renovating, repairing, improving, and constructing improvements and additions to existing school facilities, buildings, and infrastructure, including additional classroom and learning space capacity to accommodate student population growth; furnishing and equipping the same; improving the sites thereof; and acquiring land and interests in land, to issue and sell bonds of the School District in the amount of \$205,665,000 (the "Bonds"). It is further necessary that there shall be annually levied on all the taxable property in the entire territory of the School District a direct tax outside of the ten-mill limitation to pay the debt charges on the Bonds and any securities that the Board may determine to issue in anticipation thereof. The Bonds shall be dated approximately December 1, 2020; shall bear interest at the estimated rate of 2.50% per annum; and shall be paid over a period not to exceed 37 years, as calculated under Ohio Revised Code Chapter 133.

It is further necessary to levy on all the taxable property in the entire territory of the School District an additional tax (the "Combined Levy") in excess of the ten-mill limitation for the benefit of the School District for the combined purpose of (i) to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements and (ii) to pay current operating expenses.

The question of issuing the Bonds and approving the Combined Levy shall be submitted to the electors of the School District at the election to be held

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at the usual voting places within the School District on November 3, 2020. All of the territory of the School District is located in Franklin County, Ohio.

The Combined Levy shall be at a rate not exceeding 5.76 mills for each one dollar of tax valuation, which amounts to \$0.576 for each \$100 of tax valuation.

The annual rate of the Combined Levy shall be apportioned as follows:

- (a) 1.50 mills shall be apportioned to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements; and
- (b) 4.26 mills shall be apportioned to pay current operating expenses. The 1.50 mills apportioned to provide funds for the acquisition, construction, enlargement, renovation, and financing of permanent improvements shall be levied for 30 years, and the 4.26 mills apportioned to pay current operating expenses shall be levied for a continuing period of time.

The Combined Levy shall be placed upon the tax list and duplicate for the current tax year (commencing in 2020, first due in calendar year 2021) if a majority of the electors voting thereon vote in favor thereof.

The Treasurer of this Board is authorized and directed to certify a copy of this resolution to the County Auditor with instructions for the County Auditor to certify to the Board: (a) the total current tax valuation of the School District and the estimated average annual property tax levy, expressed in mills for each one dollar of valuation as well as in cents for each one hundred dollars of tax valuation, that will be required to pay debt charges on the Bonds throughout the maturity of the Bonds, and (b) the total current tax valuation of the School District and the estimated property tax revenue that will be produced by the Combined Levy based on such current tax valuation. The Treasurer of this Board is also authorized and directed to certify a copy of this Resolution to the Board of Elections of Franklin County, Ohio.

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It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this 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 Ohio Revised Code Section 121.22.

Roll: Ayes – Hairston, Moehring, Piccolantonio, Campbell, Chrysler
Nays – None
Motion carried.

ADJOURNMENT

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Moved by Mr. Campbell, and seconded by Mrs. Moehring, the Special Meeting of the Gahanna-Jefferson Board of Education adjourned at 7:56 a.m.

Roll: Ayes – Chrysler, Hairston, Moehring, Piccolantonio, Campbell
Nays – None
Motion carried.



President



Treasurer