



ROSS LOCAL SCHOOL DISTRICT PERMANENT IMPROVEMENT NEEDS

INTRODUCTION

Ensuring that our students, faculty and community have an infrastructure to be successful is a priority. The Ross District has spent countless hours examining the total needs of our community, staff and students. We are working diligently to create a comprehensive plan of action to not only address our short-term, immediate needs, but to consider our long-term needs, as well. Contributing to these essential district needs are our aging facilities and overall district growth. Simply put, our existing funding will not bear the cost of these needs. To that end, it has become necessary to move two inside mills to the permanent improvement fund; these will be used for capital repairs, maintenance and improvements. This action will generate approximately \$850,000 per year to be used for those expenses. This decision does not come lightly and is a result of thorough investigation and discussion. Our goal remains unwavering: we will always strive to operate as efficiently as possible with the funds available to us and will continue to do so.

TWO DIFFERENT TYPES OF SCHOOL DISTRICT FUNDS

GENERAL FUND

The General Fund is used to cover the operating costs for the district. Examples include salaries, curriculum items, supplies and materials, utilities, purchased services to name a few.

PERMANENT IMPROVEMENT FUND

The Permanent Improvement Fund is used for making improvements to property and fixed assets. Permanent improvements are generally considered to be items lasting for five years or more. Examples can include construction and repair of facilities, technology, security systems/devices, buses, etc. Permanent improvement funds cannot be used for the district's current operating expenses, including salaries and other general fund expenses.

WHAT IS INSIDE MILLAGE

What is a mill? The unit of value for expressing the rate of property taxes in Ohio is the "mill." A mill is defined as one-tenth of a percent or one-tenth of a cent (0.1 cents) in cash terms. Millage is the factor applied to the assessed value of property to produce tax revenue.

Inside or unvoted mills — Millage imposed by local governments as defined in the Ohio Constitution. The constitutional limit for these taxes is 1% or 10 mills. Public schools, cities,

counties and other local governments within a taxing district are allocated a portion of the inside mills collected within the district.

NEED FOR MOVING INSIDE MILLAGE

- Between fiscal years 2020 and 2021, we will see our funding from the State reduced between \$800,000 and \$900,000.
- At the same time, our School District Income Tax receipts have been reduced due to unemployment by \$200,000 to \$300,000.
- Revenue received from the Casino for the Fall of 2020 was half of the amount received last year, a difference of \$39,108.

HISTORY OF EXPENSES FROM THE PERMANENT IMPROVEMENT FUND

Currently Ross Local School District receives \$305,500 each fiscal year for Capital Improvements and repairs through our Permanent Improvement Fund.

- Over the past six years we have purchased 15 buses at a cost of \$1,262,568.
- In the past 3 years we have replaced a chiller, a boiler at the High School and a boiler at the Administration Office at a total cost of \$550,000.
- Replaced part of the roof at Morgan at a cost of \$90,000.

TALKING POINTS

- There is a substantial need to maintain and improve our facilities.
- The Facilities Committee will implement a 10 year plan for capital improvements.
- The District is looking to survey our community to gauge an interest in all day Kindergarten. Look for the survey in the near future.
- Roof repairs for Elda, Ross Middle School and the High School in the future will be in excess of 2 million dollars.
- Technology upgrades are needed.
- Track, tennis courts, stadium bleachers and press box will need to be replaced.
- Purchase of school busses.
- The bus garage is being financed through the permanent improvement fund. Previously, the bus garage was housed on a rental property.
- HVAC and HVAC Controls repairs and upgrades.

COST TO HOMEOWNERS

The cost for a taxpayer with a home value of \$100,000 would be less than \$70.00 per year for two inside mills.

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| <ul style="list-style-type: none">• Security camera system will need to be replaced. | |
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