

Winton Woods Board of Education
Minutes
Regular Meeting – May 18, 2020

The Winton Woods Board of Education met in Regular Session on Monday, May 18, 2020 remotely, via ZOOM. President Johnson called the meeting to order at 6:30 p.m.

ROLL CALL AND PLEDGE OF ALLEGIANCE

On the roll call the following members were present: Mr. Jeff Berte, Dr. John Cuppoletti, Mr. Gino McGowens, Mrs. Katrina Rugless, Dr. Viola Johnson. Also present were: Mr. Anthony Smith, Superintendent and Mr. Randy Seymour, Treasurer.

PUBLIC COMMENTS

Dr. Johnson stated that Board Policy 0169.01 - Public Participation at Board Meetings had been suspended at the Regular Meeting on April 27, 2020.

COMMENTS TO THE BOARD OF EDUCATION FROM THE ASSOCIATIONS

WWTA REPRESENTATIVE – present

OAPSE REPRESENTATIVE – present

APPROVAL OF MINUTES

Regular Meeting – April 27, 2020

Special Meeting – May 11, 2020

TREASURER'S REPORT

The Financial Statements for the month of April, 2020 were approved and filed for audit.

TREASURER'S RECOMMENDATIONS

Investments – April, 2020

05-39-20 On a motion by Mr. McGowens, seconded by Dr. Cuppoletti to approve the Investment report for April, 2020.

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried

Winton Woods Board of Education
Minutes
Regular Meeting – May 18, 2020

TREASURER’S RECOMMENDATIONS – (Cont.)

Resolution Declaring the Necessity of Levying an Additional Tax for Current Operating Expenses

05-40-20 On a motion by Mr. Berte, seconded by Mrs. Rugless to approve the Resolution “Declaring the Necessity of Levying an Additional Tax for Current Operating Expenses in Excess of the Ten-Mill Limitation and Requesting the County Auditor to Certify Matters in Connection Therewith” as presented. (Attached)

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye; Dr. Johnson, Aye

President Johnson declared the motion carried

Revised Five Year Forecast

05-41-20 On a motion by Mrs. Rugless, seconded by Mr. Berte to approve the revised Five Year Forecast for Fiscal Years 2020 through 2024 as presented. (Attached)

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye; Dr. Johnson, Aye

President Johnson declared the motion carried

REPORTS OF THE SUPERINTENDENT

(a) First Read: New and Revised Policies

- New Policy po4124 - Classified Staff - Employment Contract
- Revised Policy po1520 - Employment of Administrators
- Revised Policy po2464 - Gifted Education and Identification
- Revised Policy po3120 - Employment of Professional Staff
- Revised Policy po4120 - Classified Staff - Employment of Classified Staff
- Revised Policy po4162 - Classified Staff - Drug and Alcohol Testing of CDL License Holders and Other Employees Who Perform Safety-Sensitive Functions
- Revised Policy po6107 - Finances - Authorization to Accept and Distribute Electronic Records and to Use Electronic Signatures

(b) Facilities Update

**Winton Woods Board of Education
Minutes
Regular Meeting – May 18, 2020**

SUPERINTENDENT'S RECOMMENDATIONS

Personnel Schedules

05-42-20 On a motion by Dr. Cuppoletti, seconded by Mrs. Rugless to approve the personnel schedules as presented.

Schedule A – Resignations and Retirements

Joshua Dufford, Choir Director WWHS, effective 07/31/20

Shelly Heard, Library Assistant, WWIS, effective 05/31/20

Kevin Jones, Principal, WWPB, effective 07/31/20

Etta McComas, Special Education Assistant, WWMS, effective 07/1/20

Shawnda Rhoads, Teacher, WWMS, effective 07/31/20

Heather Robinson, Teacher, WWMS, effective 05/31/20

Daniel Tauber, Teacher, WWHS, effective 07/31/20

Kay Tolbert, Teacher, WWIS, effective 07/31/20

Matthew Wagner, Teacher, WWIS, effective 07/1/20

Schedule C – Personnel Employment – Support Staff

Donna O'Connor, Substitute Payroll Specialist, \$350.00 Per Day, effective 05/18/20

Schedule D – Personnel Employment – Certificated

Amanda Hager, Certified Teacher, \$1,500.00, effective 05/01/20

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried

EXECUTIVE SESSION

05-43-20 On a motion by Mrs. Rugless, seconded by Mr. McGowens to move into Executive Session at 6:57 p.m. for the purpose to discuss negotiations, compensation and employment of employees.

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye;
Dr. Johnson, Aye

President Johnson declared the motion carried.

Winton Woods Board of Education
Minutes
Regular Meeting – May 18, 2020

EXECUTIVE SESSION – (Cont.)

At 7:42 p.m. President Johnson declared the Executive Session concluded for the purpose to discuss negotiations, compensation and employment of employees. On the roll call the following members were present: Mr. Jeff Berte, Dr. John Cuppoletti, Mr. Gino McGowens, Mrs. Katrina Rugless, Dr. Viola Johnson.

SUPERINTENDENT'S RECOMMENDATIONS – (Cont.)

Reduction of Six Percent (6%) for all Contracted Employees

05-44-20 On a motion by Mr. Berte, seconded by Mrs. Rugless, as permitted by Ohio Revised Codes 3319.12 and 3319.082, to approve a contracted salary reduction for all employees of six percent (6%) effective July 1, 2020, for all hourly, certificated and non-certificated employees covered under the WWTa and OAPSE bargaining agreements. This shall also include the Superintendent, Treasurer, and all district administrative positions effective August 1, 2020 and all exempt employees effective July 1, 2020.

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye; Dr. Johnson, Aye

President Johnson declared the motion carried.

New and Revised Board Policies

05-45-20 On a motion by Mrs. Rugless, seconded by Mr. McGowens to approve the new and revised Board Policies as follows: (Copies available from the Office of the Superintendent)

- New Policy po5460.02 - Students - Students At-Risk of Not Qualifying for a High School Diploma
- Revised Policy po3120.05 - Professional Staff - Employment of Personnel in Summer School and Community Education Programs
- Revised Policy po3120.08 - Professional Staff - Employment of Personnel for Co-Curricular_Extra-Curricular Activities
- Revised Policy po4120.08 - Classified Staff - Employment of Personnel for Co-Curricular_Extra-Curricular Activities
- Revised Policy po5460 - Students - Graduation Requirements

Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Mr. McGowens, Aye; Mrs. Rugless, Aye; Dr. Johnson, Aye

President Johnson declared the motion carried.

**Winton Woods Board of Education
Minutes
Regular Meeting – May 18, 2020**

BOARD OF EDUCATION REPORTS

- Legislative Report
- Great Oaks Report

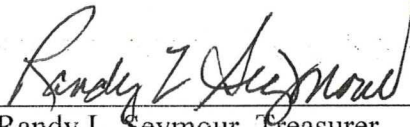
BOARD MOTIONS/RECOMMENDATIONS

**COMMENTS FROM MEMBERS OF THE BOARD OF EDUCATION AND
SUPERINTENDENT**

ADJOURNMENT

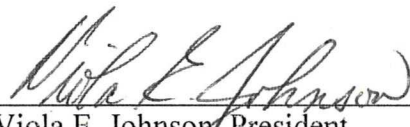
There being no further business, President Johnson declared the meeting adjourned at 8:04 p.m.

ATTEST:



Randy L. Seymour, Treasurer

APPROVED:



Viola E. Johnson, President

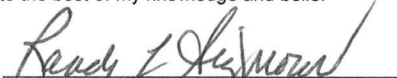
WINTON WOODS CITY SCHOOLS

Bank Reconciliation Statement

April 2020 (Year to Date)

Fund Balance			Book Balance		Bank Balance		
001	General Fund	\$21,269,808.14	Beginning Balance		\$83,818,046.20	Fifth Third Bank	\$2,690,378.46
002	Bond Retirement	2,594,575.24				Petty Cash	500.00
003	Permanent Improvement	1,059,983.96	Plus: Receipts		75,714,904.74	Food Service-Drawer	850.00
004	Building	5,765,267.72	Less: Expenditures		(95,841,118.12)	Athletic-Gate	1,970.00
006	Lunchroom	517,169.86					
007	Special Trust	146,923.50					
010	Classroom Facilities	30,831,733.46					
018	Public School Support	38,862.13	Ending Balance		63,691,832.82	Total	2,693,698.46
019	Local Grants	136,605.39					
022	District Agency	0.00					
034	Classroom Facilities Maintenance	876,825.72	Outstanding Warrants:				
200	Activity Fund	34,409.50					
300	Athletic Fund	76,760.16	Fifth Third Bank		68,811.13	Investments:	
401-9020	Auxillary Services - JPII	128,963.19				Star Ohio	9,371,053.44
439-9020	Early Childhood Education	736.83				Star Ohio - Building Local	2,916,984.93
451-9020	Connectivity	10,800.00				Star Ohio - Building State	2,944,459.84
461-9020	HSTW	0.00				Meeder Investments	10,744,482.52
467-9020	Student Wellness	192,763.53				Meeder Invest (Building)	35,090,385.64
499-9020	Safety and Security Grant	0.00					61,067,366.37
516-9020	IDEA-B	2,246.73					
536-9020	Title I Non-Competive School Improv	0.00					
551-9020	Title III LEP	472.97	Total		68,811.13		
551-9220	Title III Immigrant	0.00					
572-9020	Title I	5,011.11					
572-9220	SQI FY20	766.40					
587-9020	ESCE IDEA-B	181.01					
590-9020	Title II-A	966.27	Book Adjustments			Bank Adjustments	
599-9020	Title IV-A	0.00				Pay School Accounts	
599-9220	Striving Readers	0.00				Food Service	1.00
						General Acct	60.00
						Pay School In-Transit	61.00
						Transfer back to payroll on 5/1	(481.88)
			Total		0.00	Total	(420.88)
Total Fund Balance			63,691,832.82	Book Balance	63,691,832.82	Bank Balance	2,693,698.46
Plus: outstanding warrants		68,811.13	Plus: outstanding warrants	68,811.13	Plus: investments	61,067,366.37	
		0.00	Plus: book adjustments	0.00	Plus: bank adjustments	(420.88)	
Adjusted Fund Balance		<u>\$63,760,643.95</u>	Adjusted Book Balance	<u>\$63,760,643.95</u>	Adjusted Bank Balance	<u>\$63,760,643.95</u>	

I hereby certify the foregoing to be correct to the best of my knowledge and belief


 Randy L. Seymour, Treasurer

6.011

WINTON WOODS CITY SCHOOLS

General Fund Receipts

April 30, 2020

	Estimated Revenue	% of Revenue	Revenue MTD	Revenue FYTD	Percentage Received
Local:					
Real Estate Taxes	\$22,240,000	44.20%	\$509,781	22,706,721	102.10%
Personal Property	0	0.00%	0	0	0.00%
Tuition (1)	2,245,000	4.46%	117,568	2,013,367	89.68%
Interest	300,000	0.60%	31,143	417,740	139.25%
Student Fees	20,000	0.04%	146	3,089	15.45%
Rental Fees	180,000	0.36%	26,785	159,985	88.88%
Other (2)	1,002,500	1.99%	265,809	652,031	65.04%
Total Local Revenue	<u>25,987,500</u>	<u>51.65%</u>	<u>951,232</u>	<u>25,952,932</u>	<u>99.87%</u>
State:					
Foundation Fund	19,885,000	39.52%	1,607,745	16,168,351	81.31%
Homestead & Rollback	2,800,000	5.56%	1,386,464	2,769,953	98.93%
Other (3)	1,207,000	2.40%	75,753	967,318	80.14%
Total State Revenue	<u>23,892,000</u>	<u>47.49%</u>	<u>3,069,962</u>	<u>19,905,622</u>	<u>83.32%</u>
Federal:					
Other (4)	435,000	0.86%	12,128	360,015	82.76%
Total Federal Revenue	<u>435,000</u>	<u>0.86%</u>	<u>12,128</u>	<u>360,015</u>	<u>82.76%</u>
GRAND TOTAL	<u><u>\$50,314,500</u></u>	<u><u>100.00%</u></u>	<u><u>\$4,033,322</u></u>	<u><u>46,218,569</u></u>	<u><u>91.86%</u></u>

(1) Includes summer school, special education, regular classes, and open enrollment

(2) Includes all other receipts not otherwise classified

(3) Includes catastrophic and tangible reimbursement

(4) Includes Medicaid and e-rate reimbursement

WINTON WOODS CITY SCHOOLS

General Fund Expenditures by Object

April 30, 2020

	Appropriation <u>+ Carry Over</u>	% Total <u>Appr.</u>	Expended <u>MTD</u>	Expended <u>FYTD</u>	Encumbered <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Personal Services (100)	\$30,192,000	53.53%	\$2,345,580	\$23,745,159	\$0	\$6,446,841	78.65%
Fringe Benefits (200)	10,900,950	19.33%	800,505	8,563,013	72,013	\$2,265,925	79.21%
Purchased Services (400)	12,390,049	21.97%	968,552	8,500,359	1,638,917	\$2,250,773	81.83%
Materials & Supplies (500)	1,821,687	3.23%	44,968	1,296,890	164,814	\$359,983	80.24%
Capital Outlay (600)	349,500	0.62%	0	50,983	45,834	\$252,683	27.70%
Other (800)	721,000	1.28%	214,810	589,156	18,471	\$113,373	84.28%
Transfers/Advances (900)	22,000	0.04%	0	20,000	0	\$2,000	90.91%
Total	\$56,397,186	100.00%	\$4,374,415	\$42,765,560	\$1,940,049	\$11,691,577	79.27%

Object Numbers:

- 100 - Employees' salaries and wages - includes payment for sick leave, personal business leave, holiday pay, etc
- 200 - Retirement, Insurance coverage, workers' comp., fringe benefits
- 400 - Purchased services - utilities, postage, repairs, insurance, lease/purchase, mileage reimbursement, etc.
- 500 - Instructional supplies and materials, office supplies, textbooks, library books and materials
- 600 - Capital outlay - purchase of new equipment and vehicles
- 800 - Other - election expense, auditor and treasurer fees, audit cost, membership dues, liability insurance
- 900 Temporary advances to other funds and transfer of funds

Appropriation Summary:

FY20 Appropriations	\$56,347,650	
FY19 Carryover Encumbrances	49,536	
Total Appropriations	<u>\$56,397,186</u>	6.013

WINTON WOODS CITY SCHOOLS
General Fund Expenditures by Function
April 30, 2020

	<u>Appropriation</u> <u>+ Carry Over</u>	<u>% Total</u> <u>Appr.</u>	<u>Expended</u> <u>MTD</u>	<u>Expended</u> <u>FYTD</u>	<u>Encumbered</u> <u>FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Regular (1100)	\$23,886,744	42.35%	\$1,767,401	\$18,253,156	\$157,355	\$5,476,232	77.07%
Special (1200)	11,385,700	20.19%	906,364	8,758,908	636,510	1,990,282	82.52%
Pupils (2100)	3,330,920	5.91%	165,044	2,102,401	41,574	1,186,946	64.37%
Instructional Staff (2200)	2,981,794	5.29%	232,773	2,325,907	260,955	394,931	86.76%
Board of Education (2300)	164,000	0.29%	13,977	109,386	21,025	33,590	79.52%
School Adm. (2400)	4,311,196	7.64%	351,360	3,482,861	56,953	771,382	82.11%
Fiscal Services (2500)	1,460,130	2.59%	283,815	1,228,407	33,687	198,036	86.44%
Business Services (2600)	312,250	0.55%	24,122	232,193	38,678	41,379	86.75%
Oper. of Plant (2700)	3,879,733	6.88%	362,423	2,921,937	463,816	493,980	87.27%
Pupil Trans. (2800)	2,634,420	4.67%	162,567	1,856,952	137,389	640,079	75.70%
Central Support Services (2900)	824,800	1.46%	56,727	610,911	9,149	204,741	75.18%
Community Services (3000)	51,500	0.09%	0	30,357	757	20,385	60.42%
Extracurricular (4000)	1,062,000	1.88%	40,565	760,723	66,349	234,928	77.88%
Capital Outlay (5000)	90,000	0.16%	7,276	71,460	15,852	2,688	97.01%
Contingencies and Transfers (7000)	22,000	0.04%	0	20,000	0	2,000	90.91%
Total	\$56,397,186	100.00%	\$4,374,415	\$42,765,560	\$1,940,049	\$11,691,577	79.27%

Functions:

Instruction (1100 – 1200): Instruction includes the activities directly dealing with the teaching of pupils or the interaction

between teacher and pupil. Teaching may be provided for pupils in a school, in a classroom, in another location, such as in a home or hospital, and through other approved media such as television, radio, telephone and correspondence.

Pupils (2100): Activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. e.g., Pupil personnel, guidance, health, psychological, speech and audiology, attendance, graduation and student assembly services.

Instructional Staff (2200): Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. e.g., Curriculum development, staff training, ed. aides and media services.

Board of Education (2300): Activities concerned with establishing policy in connection with operating the District.

School Administration (2400): Activities concerned with administrative responsibility e.g., Supt. & Principal offices.

Fiscal (2500): Activities associated with the financial operations of the District. e.g., Treasurer's office.

Business (2600): Activities concerned with directing & managing service areas. e.g., Business Manager's office.

Operation of Plant (2700): Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping buildings and equipment in an efficient working condition. e.g., Maintenance & custodial areas.

Transportation (2800): Activities concerned with the conveyance of students to and from school and to activities.

Statistical Services (2900): Activities, other than general administration, which support each of the other instructional and supporting services programs. e.g., Personnel and technology.

Community Services (3200): Payments made by the District to support activities that do not directly relate to providing education for pupils in the District.

Extracurricular Activities (4000): Subject matter and/or activities not provided in regular classes. Generally, participation is not required and credit is not given.

Capital Outlay (5000): Improvements to the District buildings & land.

Contingencies (7000): To be used for unanticipated emergencies.

Appropriation Summary:

FY20 Appropriations	\$56,347,650
FY19 Carryover Encumbrances	49,536
Total Appropriations	\$56,397,186

WINTON WOODS CITY SCHOOLS

Year To Date Summary as of

April 30, 2020

FUND	Beginning Balance	FYTD Revenues	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General	\$17,816,799	\$46,218,569	\$42,765,560	\$21,269,808	\$1,940,049	\$19,329,759
Special Revenue Funds:						
018 Public School Support	29,465	42,529	33,132	38,862	6,616	32,246
019 Other Grants	105,742	35,507	4,643	136,605	1,839	134,766
034 Classroom Facilities Maint.	669,230	210,202	2,606	876,826	0	876,826
300 District Managed Activity	74,983	241,787	240,009	76,760	85,406	(8,645)
401 Auxiliary Services	69,451	375,105	315,593	128,963	67,724	61,239
439 Preschool Education	0	82,001	81,264	737	0	737
451 Data Communication	0	10,800	0	10,800	0	10,800
461 Vocational Ed Enhancements	0	7,208	7,208	0	740	(740)
467 Student Wellness and Success	0	767,152	574,388	192,764	54,362	138,402
499 School Safety Grant	0	16,824	16,824	0	0	0
516 IDEA	5,566	748,075	751,394	2,247	52,469	(50,222)
536 Title I School Improvement	0	65	65	0	0	0
551 Limited English Proficiency	10,811	55,161	65,500	473	11,983	(11,510)
572 Title I & SQI	7,592	1,340,228	1,342,042	5,778	120,176	(114,398)
587 IDEA Early	257	15,201	15,276	181	0	181
590 Title II-A	996	165,810	165,840	966	13,056	(12,090)
599 Miscellaneous Federal Grants	261	316,061	316,322	0	130,659	(130,659)
Debt Service Funds:						
002 Bond Retirement	2,324,412	3,159,128	2,888,965	2,594,575	0	2,594,575
Capital Projects Funds:						
003 Permanent Improvement	609,144	635,705	184,865	1,059,984	382,606	677,378
004 Building	9,414,892	186,454	3,836,079	5,765,268	4,410,550	1,354,718
010 Classroom Facilities	51,881,561	19,161,585	40,211,412	30,831,733	45,033,798	(14,202,064)
007 Special Trust	124,548	59,504	37,128	146,924	5,938	140,985
Agency Funds:						
200 Student Activity	37,427	9,710	12,727	34,410	2,070	32,340
022 District Agency	0	0	0	0	0	0
Enterprise Funds:						
006 Food Services	634,910	1,854,535	1,972,275	517,170	159,656	357,514
Total	<u>\$83,818,046</u>	<u>\$75,714,905</u>	<u>\$95,841,118</u>	<u>\$63,691,833</u>	<u>\$52,479,696</u>	<u>\$11,212,137</u>



TO: WWCSB Board of Education
 FROM: Randy Seymour, Treasurer
 DATE: April 30, 2020
 SUBJECT: April Investments

The Treasurer requests official approval of the following investments of interim funds made April 30, 2020

	<u>Investments</u>	<u>Interest</u>	<u>Interest Rate</u>	
General Fund:				
Money Markets:				
Star Ohio	\$9,371,053	\$6,479	0.85%	
Meeder Investments	10,744,483	23,500	various	
5th/3rd	2,690,378	1,190	0.20%	Includes earnings credit
	<u>22,805,914</u>	<u>31,169</u>		
Building Fund:				
Local Share:				
Money Markets:				
Star Ohio	2,916,985	3,040	0.85%	
Meeder Investments	35,090,386	51,532	various	
	<u>38,007,371</u>	<u>54,572</u>		
Building Fund:				
State Share:				
Money Markets:				
Star Ohio	2,944,460	2,623	0.85%	
	<u>2,944,460</u>	<u>2,623</u>		
Total	<u><u>\$63,757,745</u></u>	<u><u>\$88,364</u></u>		

The Board of Education of the Winton Woods City School District, County of Hamilton, Ohio, met in Regular session at 6:30 p.m., on the 18th day of May, 2020, virtually via Zoom, with Waycross Community Media, with the following members present:

Mr. Jeff Berte, Dr. John Cuppoletti, Mr. Gino McGowens, Mrs. Katrina Rugless,
Dr. Viola Johnson

Mr. Berte moved the adoption of the following resolution:

WINTON WOODS CITY SCHOOL DISTRICT

RESOLUTION NO. 05-39-20

RESOLUTION DECLARING THE NECESSITY OF LEVYING AN ADDITIONAL TAX FOR CURRENT OPERATING EXPENSES IN EXCESS OF THE TEN-MILL LIMITATION AND REQUESTING THE COUNTY AUDITOR TO CERTIFY MATTERS IN CONNECTION THEREWITH.

WHEREAS, this Board of Education of the Winton Woods City School District (the "Board of Education") anticipates levying an additional tax in excess of the ten-mill limitation as described herein;

WHEREAS, pursuant to Section 5705.03 of the Ohio Revised Code, this Board of Education is required to certify to the County Auditor a resolution requesting the County Auditor to certify certain matters in connection with such a tax levy;

NOW THEREFORE BE IT RESOLVED by the Board of Education of Winton Woods City School District, County of Hamilton, Ohio:

SECTION 1. That pursuant to the provisions of Section 5705.21 of the Ohio Revised Code, it is necessary that an additional tax be levied in excess of the ten-mill limitation for the benefit of the Winton Woods City School District (the "School District"), for the purpose of current operating expenses at a rate not exceeding six and ninety-five hundredths (6.95) mills for each one dollar (\$1.00) of valuation, which amounts to sixty-nine and five tenths cents (\$0.695) for each one hundred dollars (\$100.00) of valuation, for a continuing period of time.

SECTION 2. That the question of the passage of said tax levy shall be submitted to the electors of the School District at an election to be held on November 3, 2020. If approved by the electors of the School District, said tax levy shall first be placed upon the 2020 tax list and duplicate, for first collection in calendar year 2021 for a continuing period of time. The tax shall be levied upon the entire territory of the School District and the ballot measure shall be submitted to the entire territory of the School District. The School District has territory in Hamilton County, Ohio.

SECTION 3. That pursuant to Section 5705.03 of the Ohio Revised Code, the County Auditor is hereby requested to certify to this Board of Education the total current tax valuation of the School District and the dollar amount of revenue that would be generated by the number of mills specified in Section 1 hereof, and the Treasurer of this Board of Education be and is hereby directed to certify forthwith a copy of this resolution to the County Auditor at the earliest possible time so that said County Auditor may certify such matters in accordance with such Section 5705.03 of the Ohio Revised Code.

SECTION 4. That it is found and determined that all formal actions of this Board of Education concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board of Education, and that all deliberations of this Board of Education, 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, and the rules of this Board of Education adopted in accordance therewith.

Mrs. Rugless seconded the motion, and the roll being called upon the question of adoption of the resolution the vote resulted as follows:

AYE: Mr. Berte; Dr. Cuppoletti; Mr. McGowens; Mrs. Rugless; Dr. Johnson

NAY:

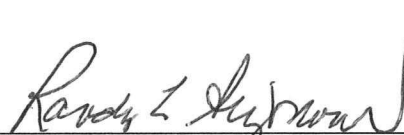
ADOPTED this 18th day of May, 2020.

A handwritten signature in cursive script, reading "Randy L. McGowan", written over a horizontal line.

Treasurer

CERTIFICATE

The undersigned hereby certifies that the text of the foregoing resolution is taken and copied from the record of proceedings of a meeting of the Board of Education of the Winton Woods City School District held on May 18, 2020. The undersigned further certifies that the same has been compared by me with said record and it is a true and correct copy thereof, together with a true and correct copy of excerpts from the minutes of said meeting to the extent pertinent to the consideration and adoption of said resolution.



Treasurer

RECEIPT

The undersigned hereby acknowledges this day receipt of a certified copy of the foregoing resolution.

County Auditor
Hamilton County, Ohio

Date: _____, 2020

CERTIFICATE OF COUNTY AUDITOR

Pursuant to a resolution of the Board of Education of the Winton Woods City School District, adopted on May 18, 2020, the undersigned county auditor of Hamilton County, Ohio hereby certifies that the total current tax valuation of such school district is \$_____, and that the dollar amount of revenue that would be generated by six and ninety-five hundredths (6.95) mills per year as specified in such resolution is \$_____ per year, assuming that the tax valuation of such school district remains the same throughout the life of the levy.

County Auditor
Hamilton County, Ohio

Dated: _____, 2020

Winton Woods City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2017, 2018, & 2019 Actual; Forecasted Fiscal Year's Ending June 30, 2020 thru 2024

May 18, 2020	Actual				Forecasted				
	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Average Change	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Revenues									
1.010 General Property Tax (Real Estate)	\$22,506,110	\$23,239,784	\$22,224,016	-0.6%	\$22,700,000	\$22,200,000	\$22,200,000	\$22,200,000	\$22,200,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	18,593,611	19,353,569	20,067,096	3.9%	19,740,000	19,190,000	19,190,000	20,100,000	20,100,000
1.040 Restricted State Grants-in-Aid	1,284,728	287,247	674,372	28.6%	360,000	435,000	435,000	435,000	435,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,809,108	2,798,552	2,780,006	-0.5%	2,770,000	2,850,000	2,800,000	2,850,000	2,800,000
1.060 All Other Revenues	4,541,320	4,578,685	4,352,607	-2.1%	4,054,500	4,100,000	4,100,000	4,100,000	4,100,000
1.070 Total Revenues	49,734,877	50,257,837	50,098,097	0.4%	49,624,500	48,775,000	48,725,000	49,685,000	49,635,000
Other Financing Sources									
2.010 Proceeds from Sale of Notes									
2.020 State Emergency Loans and Advancements (Approved)									
2.040 Operating Transfers-In									
2.050 Advances-In									
2.060 All Other Financing Sources	103,275	73,747		-64.3%					
2.070 Total Other Financing Sources	103,275	73,747		-64.3%					
2.080 Total Revenues and Other Financing Sources	49,838,152	50,331,584	50,098,097	0.3%	49,624,500	48,775,000	48,725,000	49,685,000	49,635,000
Expenditures									
3.010 Personal Services	25,713,819	27,155,254	28,173,865	4.7%	28,650,000	31,200,000	30,800,000	31,400,000	32,000,000
3.020 Employees' Retirement/Insurance Benefits	8,818,715	9,219,948	9,862,399	5.8%	10,350,000	11,350,000	12,100,000	12,850,000	13,550,000
3.030 Purchased Services	11,132,875	10,920,676	10,986,984	-0.6%	10,800,000	11,200,000	11,500,000	11,750,000	12,000,000
3.040 Supplies and Materials	1,631,509	1,647,295	1,692,574	1.9%	1,600,000	1,650,000	1,700,000	1,750,000	1,800,000
3.050 Capital Outlay	811,387	664,410	416,107	-27.7%	100,000	50,000	50,000	50,000	50,000
3.060 Intergovernmental									
Debt Service:									
4.010 Principal-All (Historical Only)									
4.020 Principal-Notes									
4.030 Principal-State Loans									
4.040 Principal-State Advancements									
4.050 Principal-HB 264 Loans									
4.055 Principal-Other									
4.060 Interest and Fiscal Charges									
4.300 Other Objects	566,264	585,286	566,236	0.1%	700,000	750,000	750,000	750,000	750,000
4.500 Total Expenditures	48,674,569	50,192,869	51,698,165	3.1%	52,200,000	56,200,000	56,900,000	58,550,000	60,150,000
Other Financing Uses									
5.010 Operating Transfers-Out		20,000	20,000		20,000	20,000	20,000	20,000	20,000
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses		20,000	20,000		20,000	20,000	20,000	20,000	20,000
5.050 Total Expenditures and Other Financing Uses	48,674,569	50,212,869	51,718,165	3.1%	52,220,000	56,220,000	56,920,000	58,570,000	60,170,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,163,583	118,715	1,620,068	-777.2%	2,595,500	7,445,000	8,195,000	8,885,000	10,535,000
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	18,154,569	19,318,152	19,436,867	3.5%	17,816,799	15,221,299	7,776,299	418,701	9,303,701
7.020 Cash Balance June 30	19,318,152	19,436,867	17,816,799	-3.9%	15,221,299	7,776,299	418,701	9,303,701	19,838,701
8.010 Estimated Encumbrances June 30	72,046	99,901	49,536	-5.9%	100,000	100,000	100,000	100,000	100,000
Reservation of Fund Balance									
9.010 Textbooks and Instructional Materials									
9.020 Capital Improvements									
9.030 Budget Reserve									
9.040 DPIA									
9.045 Fiscal Stabilization									
9.050 Debt Service									
9.060 Property Tax Advances									
9.070 Bus Purchases									
9.080 Subtotal									
10.010 Fund Balance June 30 for Certification of	19,246,106	19,336,966	17,767,263	-3.8%	15,121,299	7,676,299	518,701	9,403,701	19,938,701
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal									
11.020 Property Tax - Renewal or Replacement									
11.300 Cumulative Balance of Replacement/Renewal Levies									
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	19,246,106	19,336,966	17,767,263	-3.8%	15,121,299	7,676,299	518,701	9,403,701	19,938,701
Revenue from New Levies									
13.010 Income Tax - New									
13.020 Property Tax - New						1,610,000	3,220,000	3,220,000	3,220,000
13.030 Cumulative Balance of New Levies						1,610,000	4,830,000	8,050,000	11,270,000
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	19,246,106	19,336,966	17,767,263	-3.8%	15,121,299	9,286,299	4,311,299	1,353,701	8,668,701
ADM Forecasts									
20.010 Kindergarten - October Count	352	304	321	-4.0%	321	321	321	321	321
20.015 Grades 1-12 - October Count	3,508	3,622	3,690	2.6%	3,690	3,690	3,690	3,690	3,690
State Fiscal Stabilization Funds									
21.010 Personal Services SFSF									
21.020 Employees Retirement/Insurance Benefits SFSF									
21.030 Purchased Services SFSF									
21.040 Supplies and Materials SFSF									
21.050 Capital Outlay SFSF									
21.060 Total Expenditures - SFSF									

See accompanying summary of significant forecast assumptions and accounting policies

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

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2020
FIVE-YEAR FORECAST ASSUMPTIONS

The forecast is legally adopted by the Board of Education by the end of October and is intended to assist Board members, administration, and interested parties in assessing the fiscal ramifications and consequences of decision-making, or lack thereof, for the District. No number or assumption in this forecast should be considered an absolute because the information relied upon to develop the numbers is in a constant state of change. For example, State budgets are adopted on a two-year cycle, no reasonable assurance can be given that a five-year forecast projection of State funding will bear any resemblance to reality. Therefore, financial forecast documents must be viewed and interpreted as dynamic documents. It is inevitable that no forecast number will be exactly right – but the trend may certainly be relied upon. This forecast will continue to change as events occur and decisions are made.

The Winton Woods City School District is located approximately 15 miles north of Cincinnati, Ohio. It serves an area of 13.2 square miles encompassing the City of Forest Park, Village of Greenhills and a small portion of Springfield Township. The total District population has increased from 27,070 in 1980 to 28,906, latest information available, in 2009.

During the 2018-2019 school year, the District had 4,011 students enrolled in 4 grade level schools serving grades PK-6, 1 middle school serving grades 7-8 and 1 high school serving grades 9-12. The District had been experiencing declining enrollment until the 2011-2012 school year in which enrollment began to stabilize. The District also operates a variety of other facilities, including a central administration building, bus garage, maintenance building and several sports fields.

The District provides a full range of programs and services for its students. These include elementary and secondary course offerings at the general, vocational and college preparatory levels. A broad range of co-curricular and extra-curricular activities to complement the students' curricular programs are also offered.

The last tax levy was passed in May 2018. This was a continuing replacement levy, which replaced a \$4.2 million emergency levy which would have expired at the end of 2019. The District plans to submit to the voters a 6.95 mill operating levy at the November 2020 election to take effect January 1, 2021.

The following is a detailed description of the assumptions made in developing the current Five-Year Plan.

Revenues

Line 1.01 General Property Taxes

Real Estate revenue is based on the most current tax duplicate information received from the Hamilton County Auditor. Property values are established each year by the County Auditor based on new construction and updated values. The Hamilton County Auditor completed the updated reappraisal in 2018 which will be collected in calendar 2019.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2019 are \$459,573,200; \$341,098,900 for residential and agricultural, \$96,251,640 commercial and industrial and \$22,222,660 public utility personal.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2020
FIVE-YEAR FORECAST ASSUMPTIONS

Due to HB 920, passed in 1976, we do not receive additional revenue on voted millage if property values increase. HB 920 effectively reduces the millage to provide the same amount of revenue as when the millage was passed. In a period of declining property values just the opposite is true. The District will receive the same revenue thus increasing the effective rate. However, the effective rate may never exceed the voted millage. The District does have inside millage of 4.65 mills that is permitted to grow (decline) if the property values increase (decrease). Due to a stable total valuation real estate collections have been held constant.

The Hamilton County Auditor determined that prepaid real estate taxes were up by approximately five percent (5.0%) in calendar year 2018, due to changes in the federal tax code. This resulted in a prepayment increase of approximately \$450,000.00 for fiscal year 2018. The real estate tax collections for fiscal year 2019 reflect this prepayment which is not anticipated to carry over to future collection years. Real estate taxes have been reduced by \$500,000.00 due to anticipated increase in delinquencies.

Line 1.02 Tangible Personal Property Taxes

Tangible Personal Property Tax (TPP) and Public Utility Personal Property (PUPP) will phase out completely and thus eliminate tangible personal property taxes. The District had a tangible personal property tax base of \$30 million before the phase out began. Tangible property includes business equipment, inventories, and fixtures. The state has phased this tax base out completely. The District's final reimbursement was \$184,683 received in FY16 on a total loss of \$2.3 million. The reimbursement is posted to the Property Tax Allocation line. The reimbursement was completely phased out beginning fiscal year 2017.

Line 1.03 Income Tax

The District does not have an Income Tax.

Line 1.035 Unrestricted Grants-in-Aid

State support for fiscal years 2019 – 2024 has been projected on the most recent information available. The state funding formula is currently under committee study. The Governor has enacted additional funding beginning in FY20 for student wellness and success. These funds will be accounted for in Fund 467 Winton Woods will receive \$750,000 for FY20 and \$920,000 for FY21. However, these funds will not be included on the forecast for FY20 and FY21. It is estimated that the district will receive \$20.3 million for FY20 and FY21. This includes funding for special education transportation and preschool units. Estimated state funding for FY22 through FY25 have been projected to include funds that were redirected to Fund 467 Student Success and Wellness for FY20 and FY21.

Due to the COVID-19 Pandemic the anticipated revenue from the state has been reduced for FY21 by \$551,000.00. The estimated reduction for FY21 reflects a reduction of \$1.1 million. It is anticipated that the Student Success and Wellness Funding will be cut after FY20. The forecast projects the cut of these funds for FY21.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2020
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.04 Restricted Grants-in-Aid

This line item represents the amount of special education catastrophic reimbursement, career and technology education and miscellaneous receipts and reimbursements. This category is forecasted based upon an average of historical trends.

Line 1.05 Property Tax Allocations

Property Tax Allocation is estimated based on projected Real Estate collections. The funding for this category is received from the 10% tax bill rollback and the 2.5% homestead exemption if applicable. This is the reimbursement received from the State for homestead and rollback. The hold harmless for the Tangible Personal Property Tax payments also is received in this category. The current reimbursement was phased out for FY17.

Line 1.06 All Other Revenue

This includes investment earnings, tuition, local fees and other miscellaneous revenue. This category is not expected to have much growth. Investment earnings were held constant. Fluctuations here are predicated on cash balances as well as economic conditions. This category is forecasted based upon an average of historical trends. For fiscal year 2017 \$1.2 million was received for Medicaid reimbursement. This represented receipts for three prior years. The anticipated annual collection for future years is \$250,000.

Line 2.05 Advances

This is mainly a repayment of advances from the General Fund to State and Federal grant funds that require advances at year end to balance due to reimbursement rules. Winton Woods does not have any advances due to other funds.

Expenditures

Line 3.01 Personal Services

Staffing is based on the current levels with growth based on related annual enrollment increases or decreases. Personal services also include all staffing changes implemented over the last three (3) fiscal years as well as for FY20. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for FY20 through FY24.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2020
FIVE-YEAR FORECAST ASSUMPTIONS

Line 3.02 Employees' Retirement/Insurance Benefits

Benefits are projected using two categories. The first category, retirement benefits and Medicare, is included at the current employer contribution level of 14% and 1.45% respectively of salaries through FY24. The second category includes health care insurances that are based on demographic enrollments and rates. Health insurance has been projected at an average of five percent (5.0%) for FY20 through FY24. Health insurance had a significant increase for FY19 due to a premium holiday for the month of November in FY18 which resulted in a savings of approximately \$450,000 for FY18. The district also had some high claims in FY18 resulting in a nine percent (9.0%) increase beginning January 1, 2019. Future health care trends may result in a higher increase, which would negatively affect this forecast, currently a seven and one-half percent (7.5%) average increase has been projected FY21 through FY25. Also included here are unemployment, worker's compensation and tuition reimbursement which were held constant.

Line 3.03 Purchased Services

Purchased Services projections are based on enrollment, tuition trends and inflation. The major items included in Purchased Services are utilities, professional meeting expenses, substitute teachers, curriculum consultants, outside repairs, property and vehicle insurance, student transportation services and tuition for special education needs and Community Schools. Since the Bond Issue passed to construct new facilities, funding for major repairs has been held to a minimum since FY18. Added in FY13 were custodial services and in FY15 substitute teaching services. Projections are increased at the average rate of two percent (2.0%).

Line 3.04 Supplies and Materials

The major items included in Supplies and Materials are paper, computer supplies, software, textbooks and library books. Fluctuations from year to year will result from major textbook adoptions.

Line 3.05 Capital Outlay

Capital Outlay projections are based on additional technology, building and equipment needs as the buildings and equipment age and need to be replaced. For FY20, \$100,000 has been included for small equipment replacement needs. No new buses have been projected to be purchased.

Line 4.30 Other Objects

The major items included in Other Objects are county auditor and treasurer fees for collecting taxes, advertising for delinquent taxes and memberships.

WINTON WOODS CITY SCHOOL DISTRICT
FISCAL YEAR 2020
FIVE-YEAR FORECAST ASSUMPTIONS

Lines 5.XX Other Financing Uses

The Transfer line may include some contingency funds or transfer funds to make some provisions for unanticipated expenditures. Advances are necessary when a lag exists between the time money is expended and when grant money is received on a reimbursement basis. The District does not anticipate an advancement of funds for FY20. The District will have a need to transfer funds to the Athletic Fund for FY20 in the amount of \$20,000.

Line 8.01 Estimated Encumbrances

Encumbrances are legal financial obligations of the District that have not been expended at fiscal year end. Encumbrances are projected to remain at the same level for the projection period. Any increase in this line item would result in an offsetting decrease in the actual cash expenditures listed in lines 5.01 to 5.05 and would therefore not affect the ending cash positions in any year.

Line 9.03 Budget Reserve

This line item represents the amount required to be set aside for budget stabilization per House Bill 412. Senate Bill 345 eliminated the requirement for school districts to maintain a budget reserve.

Lines 13.XX New Levies

This line item represents revenues which will be generated from a proposed additional operating levy of 6.95 mills.

Summary

With the implementation of past cost reductions and additional state aid the District has been able to build a cash reserve. The District needs to make every effort to maintain this cash reserve. The ending cash balance will indicate the timing the Board of Education will need to request of the citizens an additional and/or replacement tax levy. It is anticipated the next operating levy will be a permanent levy beginning in FY21, for 6.95 mills, with collections beginning January 1, 2021.

This forecast is based on the above assumption and the information available on the day it was prepared. This forecast is subject to change as circumstances change or additional information becomes available.

Current fiscal year forecast data does not necessarily reflect current School District appropriations, budgets, certifications or other data maintained in the files of the School District, including the Office of the Treasurer of the Board of Education. Future forecast fiscal year data is compiled from public sources to the extent possible and reasonable. Historical data is based on fiscal year end data filed by the Treasurer of the Board of Education. Questions from the community and other users of this data are encouraged. The contact person is Randy Seymour, Treasurer, Board of Education.