

**Winton Woods Board of Education  
Minutes  
Organizational Meeting - January 5, 2021**

The Winton Woods Board of Education held the Organizational Meeting on Monday, January 5, 2021 Via Zoom. President Pro-Tempore 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, Dr. Viola Johnson, Mr. Gino McGowens and Mrs. Katrina Rugless. Also present was: Mr. Randy Seymour, Treasurer.

**ELECTION OF OFFICERS**

**President**

Dr. Johnson nominated Mrs. Rugless, seconded by Mr. Berte to serve as president for a one-year term for 2021. There being no other nominations, the vote was as follows:

For Mrs. Rugless: Mr. Berte, Dr. Cuppoletti, Dr. Johnson, Mr. McGowens, Mrs. Rugless

Mrs. Rugless was elected to serve as President for a one-year term for 2021. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

**Vice President**

Mr. Berte nominated Dr. Johnson, seconded by Dr. Cuppoletti to serve as Vice President for a one-year term for 2021. There being no other nominations, the vote was as follows:

For Dr. Johnson: Mr. Berte, Dr. Cuppoletti, Dr. Johnson, Mr. McGowens, Mrs. Rugless

Dr. Johnson was elected to serve as Vice President for a one-year term for 2021. The Vice President's Oath was administered by Mr. Randy Seymour, Treasurer.

**Winton Woods Board of Education**  
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**SCHEDULE OF MEETINGS**

**01-01-21** Dr. Johnson moved, seconded by Mr. Berte to adopt the following schedule of the regular board meetings and special sessions for calendar year 2021.

**2021 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES**

REGULAR MEETINGS @ 6:30 P.M. – Location: High School Cafeteria, 1231 W. Kemper Road.

- January 25
- February 22
- March 15
- April 26
- May 17
- June 21
- July 26
- August 23
- September 27
- October 25
- November 22
- December 13

SPECIAL MEETINGS - BOARD WORK SESSIONS @ 6:30 P.M. – Location: High School Media Center, 1231 W. Kemper Road.

- February 8
- March 8
- April 12
- May 10
- June 7
- July 12
- August 9
- September 13
- October 11

SPECIAL MEETINGS - SUPERINTENDENT BRIEFINGS @ 4:00 P.M. - Location: Board of Education office, 825 Waycross Road, Suite A.

- March 8
- April 19
- August 16
- October 18

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

President Rugless declared the motion carried.

**Winton Woods Board of Education**  
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**FISCAL YEAR 2022 TAX BUDGET**

**01-02-21** Mr. Berte moved, seconded by Dr. Johnson to approve the Resolution for the "Adoption of the 2022 Tax Budget for All Funds for the Period of July 1, 2021 through June 30, 2022". (A copy of the FY 2022 Tax Budget and Resolution are attached).

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

President Rugless declared the motion carried.

**INVESTMENT OF FUNDS**

**01-03-21** Mr. McGowens moved, seconded by Mr. Berte to authorize the Treasurer to invest inactive and interim funds in permissible investments, pursuant to Board Policy and Ohio Revised Code when funds are available.

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

President Rugless declared the motion carried.

**OFFICIAL SIGNATURES**

**01-04-21** Dr. Johnson moved, seconded by Mr. Berte that per Ohio Revised Code 3313.51, the President and Treasurer be authorized to sign for payment of funds for the Board of Education and further that one of the two sign checks on all Board of Education accounts, and that the Treasurer's signature may be a facsimile.

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

President Rugless declared the motion carried.

**RECEIVE ADVANCE TAX PAYMENTS**

**01-05-21** Dr. Cuppoletti moved, seconded by Mr. McGowens to approve the Resolution "Requesting the County Auditor to Make Advance Payments of Taxes". (Resolution attached).

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

President Rugless declared the motion carried.

**Winton Woods Board of Education  
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**TRANSFERS AND ADVANCES**

**01-06-21** Mr. McGowens moved, seconded by Dr. Johnson to authorize the Treasurer to make fund to fund advances, advance returns and transfers as needed throughout the year with Board ratification as part of the financial reports at the next regular meeting.

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

President Rugless declared the motion carried.

**BOARD MEMBER PARTICIPATION IN EMPLOYEE BENEFIT PLAN**

As per Ohio Revised Code 3313.202, the current Board Members may exercise their option to participate in the district's employee benefit plans at the Board Member's expense. Members exercising their option to participate must state so publicly and be recorded in the Official Minutes. The monthly cost for health insurance is \$716.21 for single and \$1,804.84 for family. The monthly cost for dental insurance is \$32.47 for single and \$89.13 for family. (No Board Members exercised this option.)

**FISCAL OFFICER - STUDENT ACTIVITY ACCOUNTS**

**01-07-21** Mr. McGowens moved, seconded by Dr. Johnson to approve the appointment of the Superintendent to be the sign-off officer of all student activity programs and these programs shall be presented to the Board once each year. The Superintendent will also have the authority to approve and/or modify the student activity budgets throughout the year as warranted.

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

President Rugless declared the motion carried.

**STUDENT ACTIVITY ACCOUNTS**

**01-08-21** Dr. Johnson moved, seconded by Mr. Berte to authorize the Student Activity Accounts for the fiscal years 2021 and 2022 and calendar year 2021 as presented. (Attached)

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

President Rugless declared the motion carried.

**Winton Woods Board of Education**  
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**AUTHORIZATION OF THEN AND NOW CERTIFICATE**

**01-09-21** Dr. Cuppoletti moved, seconded by Mr. McGowens to approve the authorization of the Then and Now Certificate as per Ohio Revised Code 5705.41, authorizing the Treasurer to exercise the "Then and Now" certification of funds provided the funds are within the Board approved appropriations and free of any previous encumbrances.

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

President Rugless declared the motion carried.

**AUTHORIZATION TO MODIFY APPROPRIATIONS**

**01-10-21** Mr. Berte moved, seconded by Mr. McGowens to approve authorization for the Treasurer to modify the original line item appropriations as set by the Board. The Treasurer shall not alter the total amended appropriations as adopted by the Board. All modifications must be within the last Board adopted appropriations measure. The Treasurer shall stay within the funds available as certified by the Budget Commission of Hamilton County or as amended and approved on or before June 30, by the Budget Commission.

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

President Rugless declared the motion carried.

**RECOGNITION OF SUPPORT ORGANIZATIONS**

**01-11-21** Dr. Johnson moved, seconded by Mr. Berte to recognize the Winton Woods City School District affiliated support organizations as follows: Winton Woods Athletic Boosters, Winton Woods Performing Arts Boosters and the Winton Woods Parent Teacher Association. (Each organization's budget was provided.)

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

President Rugless declared the motion carried.

**Winton Woods Board of Education**  
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**APPOINTMENT OF PURCHASING AGENT**

**01-12-21** Dr. Cuppoletti moved, seconded by Mr. Berte to approve the authorization of Mr. Steve Denny, Executive Director of Accountability and Business Affairs, to serve as the Superintendent's designee as purchasing agent for the district on all purchases not exceeding \$250,000.00. (Board policy 6325 – procurement)

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

President Rugless declared the motion carried.

**OSBA MEMBERSHIP and SUBSCRIPTIONS**

**01-13-21** Mr. McGowens moved, seconded by Dr. Johnson to approve the continued membership and subscriptions in the following:

- Ohio School Boards Association, January – December, 2021
- Subscription to The Briefcase (electronic) and School Management News (electronic), January – December, 2021
- Participation in the Ohio School Boards Association Legal Assistance Fund, January – December, 2021

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

President Rugless declared the motion carried.

**NSBA MEMBERSHIP**

**01-14-21** Mr. Berte moved, seconded Mr. McGowens to approve the continuation of the affiliate membership in the National School Boards Association, January – December, 2021.

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

President Rugless declared the motion carried.

**Winton Woods Board of Education**  
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**APPOINTMENTS**

Mrs. Rugless made the following appointments for a period of one year:

- Ohio School Boards Association and National School Boards Association  
Legislative Liaison – Mrs. Rugless and Dr. Johnson
- Great Oaks Board of Education – (Currently Mr. Berte through 12/31/22)
- Superintendent's Review and Evaluation Liaison – Mrs. Rugless and Dr. Johnson
- Treasurer's Review and Evaluation Liaison – Mrs. Rugless and Mr. Berte
- Municipality Representatives:
  - Forest Park, Dr. Johnson and Mrs. Rugless
  - Greenhills, Dr. Cuppoletti and Mr. Berte
  - Springfield Township/Wyoming, Mr. McGowens and Mrs. Rugless
- Public Records Designee (O.R.C. 109.43) – Mr. Seymour
- Superintendent Committee Liaisons:
  - Student Achievement, Mrs. Rugless and Dr. Cuppoletti
  - Community Engagement, Mr. McGowens and Mrs. Rugless
  - Financial Advisory, Mr. Berte and Mrs. Rugless
  - Policy, Dr. Cuppoletti and Dr. Johnson
  - Athletic/Performing Arts, Dr. Johnson and Mr. McGowens
- Board Member Handbook – All Board Members
- OSBA Urban School District Advisory Network Liaison – Mrs. Rugless
- OSBA SALT Liaison (Student Achievement Leadership Team) – Dr. Johnson and Dr. Cuppoletti

**BOARD OF EDUCATION OPERATING PROTOCOL**

**01-15-21** Dr. Johnson moved, seconded by Mr. Berte to adopt the Board of Education Operating Protocol for 2021. (Copy Attached)

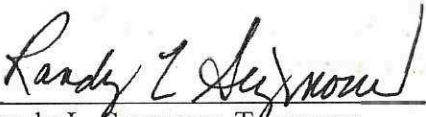
Vote: Mr. Berte, Aye; Dr. Cuppoletti, Aye; Dr. Johnson, Aye; Mr. McGowens, Aye;  
Mrs. Rugless, Aye

President Rugless declared the motion carried.

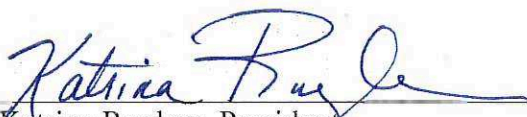
**ADJOURNMENT**

There being no further business, President Rugless declared the meeting adjourned at 7:14 p.m.

**ATTEST:**

  
Randy L. Seymour, Treasurer

**APPROVED:**

  
Katrina Rugless, President



**OFFICIAL OATH - PRESIDENT OF THE BOARD**

I, Katrina Rugless, solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, and that I will faithfully, to the best of my ability, perform the duties of the President of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, so help me God.

Katrina Rugless

Sworn to and subscribed before me, this 5<sup>th</sup> day of January, 2021.

Randy L. Seymour

Randy L. Seymour  
Treasurer



WINTON WOODS  
CITY SCHOOL DISTRICT

**OFFICIAL OATH – VICE PRESIDENT OF THE BOARD**

I, Viola E. Johnson, solemnly swear that I will support the  
Constitution of the United States, and the Constitution of the State of Ohio, and  
that I will faithfully, to the best of my ability, perform the duties of the Vice President  
of the Board of Education of the Winton Woods City School District, Hamilton  
County, Ohio, so help me God.

Viola E. Johnson

Sworn to and subscribed before me, this 5<sup>th</sup> day of January, 2021.

Randy L. Seymour  
Randy L. Seymour  
Treasurer

HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 5 , 2021

To the County Auditor:

The Board of Education of said School District, hereby submits its' annual budget for the year commencing July 1, 2021 for consideration of the County Budget Commission.

  
\_\_\_\_\_  
President of the Board

**ADOPTION OF THE 2022 BUDGET FOR ALL FUNDS  
FOR THE PERIOD OF JULY 1, 2021, THROUGH JUNE 30, 2022**

**WHEREAS**, the Winton Woods City Board of Education at its Organizational Meeting on, January 5<sup>th</sup>, 2021, received the following tax budget for the period of July 1, 2021, through June 30, 2022.

1. From the Treasurer, for Current Operating Expenses (General Fund 001) in the total amount of \$54,270,000.00.
2. From the Treasurer, for Bond Retirement (Fund 002) in the total amount of \$2,885,806.00.
3. From the Treasurer, for Permanent Improvement (Fund 003) in the total amount of \$562,450.00.
4. From the Treasurer, for Classroom Facilities Maintenance (Fund 034) in the total amount of \$100,000.00.

**WHEREAS**, Public Hearing was held on January 5<sup>th</sup>, 2021, at 12:00 noon, pursuant to a notice published in the Cincinnati Enquirer on December 26, 2019, and

**WHEREAS**, copies of said budgets have been available for public inspection for at least ten (10) days in the Office of the Treasurer,

**NOW THEREFORE, BE IT RESOLVED**, that the FY22 Budget for the General Fund in the amount of \$54,270,000.00, for the Bond Retirement Fund in the amount of \$2,885,806.00, for the Permanent Improvement Fund in the amount of \$562,450.00, and for the Classroom Facilities Maintenance in the amount of \$100,000.00 be adopted, and

**BE IT FURTHER RESOLVED**, that the Treasurer be, and is hereby directed to file copies with the Hamilton County Auditor as required by law.

January 5, 2021  
Dated

Kathrina Ruggless  
President

Randy L. Seymour  
Treasurer



Winton Woods CSD														
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES														
BOND RETIREMENT FUND														
	2021		Calendar Year		TOTAL		2022		Calendar Year		TOTAL		TOTAL	
	1/1/2021	6/30/2021	7/1/2021	12/31/2021	CALENDAR YEAR	2021	1/1/2022	6/30/2022	7/1/2022	12/31/2022	CALENDAR YEAR	2022	FISCAL YEAR	
	(2)	(1)	(3)	(4)			(5)						2021/2022	
BOND RETIREMENT REVENUE														
REVENUES														
1000 Receipts from Local Sources														
1100 Taxes														
1110 General Property Tax	1,610,000.00		1,450,000.00		3,060,000.00		1,610,000.00		1,450,000.00		3,060,000.00		3,060,000.00	
Total Taxes	1,610,000.00		1,450,000.00		3,060,000.00		1,610,000.00		1,450,000.00		3,060,000.00		3,060,000.00	
3131-3133 Property Tax Allocation	50,000.00		50,000.00		100,000.00		50,000.00		50,000.00		100,000.00		100,000.00	
3135 State Tangible Reimbursement	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Tax Reimbursement from State Sources	50,000.00		50,000.00		100,000.00		50,000.00		50,000.00		100,000.00		100,000.00	
1130 Income Tax	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1190 Other Receipts (Local Taxes)	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Income and Local Taxes	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Taxes	1,660,000.00		1,500,000.00		3,160,000.00		1,660,000.00		1,500,000.00		3,160,000.00		3,160,000.00	
1200-1800 Other Receipts-Local Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1880 Tax Increment Financing	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1910 Prem. & Acc. Int. on Bonds & Notes	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1920 Sale of Bonds- Refunding	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1940 Proceeds from Sale of Notes	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total of Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Receipts from Local Sources	1,660,000.00		1,500,000.00		3,160,000.00		1,660,000.00		1,500,000.00		3,160,000.00		3,160,000.00	
2000 Receipts from Intermediate Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
3000 Receipts from State Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
3190 Other Unrestricted	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Revenue from State Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
4000 Revenue from Federal Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
5000 Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Revenue	1,660,000.00		1,500,000.00		3,160,000.00		1,660,000.00		1,500,000.00		3,160,000.00		3,160,000.00	

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
	2021		Calendar Year		2022		Calendar Year		TOTAL
	1/1/2021	6/30/2021	7/1/2021	12/31/2021	1/1/2022	6/30/2022	7/1/2022	12/31/2022	
BOND RETIREMENT EXPENDITURES	(2)		(3)		(4)		(5)		
EXPENDITURES									
2000 Supporting Services - Fees	23,000.00		22,000.00		23,000.00		22,000.00		45,000.00
6000 Repayment of Debt Service									
6100 Repayment of Debt Principal	0.00		585,000.00		0.00		690,000.00		585,000.00
6100 Repayment of Debt Interest	1,135,127.50		1,132,127.50		1,123,677.50		1,123,677.50		2,247,355.00
6100 Debt Issuance Costs	0.00		0.00		0.00		0.00		0.00
Total Repayment of Debt Service	1,135,127.50		1,717,127.50		1,123,677.50		1,813,677.50		2,840,805.00
7000 Other Debt Service									
Other Debt Service	0.00		0.00		0.00		0.00		0.00
									0.00
									0.00
Total Other Debt Service	0.00		0.00		0.00		0.00		0.00
Total Expenditures	1,158,127.50		1,739,127.50		1,146,677.50		1,835,677.50		2,885,805.00
Beginning Unencumbered Fund Balance	2,500,000.00		3,001,872.50		2,500,000.00		3,276,067.50		3,001,872.50
Ending Cash Balance	3,001,872.50		2,762,745.00		3,276,067.50		2,940,390.00		3,276,067.50

Winton Woods CSD	
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES	
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)	

[illegible]

**SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES**  
**PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)**

	2021		Calendar Year		TOTAL		2022		Calendar Year		TOTAL		FISCAL YEAR	
	11/1/2021	6/30/2021	7/1/2021	12/31/2021	CALENDAR YEAR	2021	1/1/2022	6/30/2022	7/1/2022	12/31/2022	CALENDAR YEAR	2022	2021/2022	2021/2022
PERMANENT IMPROVEMENT EXPENDITURES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
EXPENDITURES														
1000 Instruction		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Supporting Services		255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	510,000.00	510,000.00	510,000.00	510,000.00
3000 Non Instructional Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Extracurricular Activities		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Facilities Acquisition and Construction		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000 Other Uses of Funds - Debt Services Principal and Interest		52,450.00	52,450.00	52,450.00	104,900.00	104,900.00	0.00	0.00	0.00	0.00	0.00	0.00	52,450.00	52,450.00
Total Expenditures		307,450.00	307,450.00	307,450.00	614,900.00	614,900.00	255,000.00	255,000.00	255,000.00	255,000.00	510,000.00	510,000.00	562,450.00	562,450.00
Beginning Unencumbered Fund Balance		550,000.00	547,550.00	547,550.00	550,000.00	550,000.00	556,100.00	556,100.00	556,100.00	556,100.00	556,100.00	556,100.00	547,550.00	547,550.00
Ending Cash Balance		547,550.00	556,100.00	556,100.00	556,100.00	556,100.00	606,100.00	606,100.00	606,100.00	606,100.00	667,100.00	667,100.00	606,100.00	606,100.00

Winton Woods CSD  
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES  
CLASSROOM FACILITIES MAINTENANCE

CLASSROOM FACILITIES MAINTENANCE REVENUE (1)	2021		Calendar Year		TOTAL		2022		Calendar Year		TOTAL		TOTAL	
	1/1/2021 6/30/2021		7/1/2021 12/31/2021		CALENDAR YEAR 2021		1/1/2022 6/30/2022		7/1/2022 12/31/2022		CALENDAR YEAR 2022		FISCAL YEAR 2021/2022	
	(2)		(3)				(4)		(5)					
REVENUES														
1000 Receipts from Local Sources														
1100 Taxes														
1110 General Property Tax	96,000.00		85,000.00		181,000.00		96,000.00		85,000.00		181,000.00		181,000.00	
Total Taxes	96,000.00		85,000.00		181,000.00		96,000.00		85,000.00		181,000.00		181,000.00	
3131-3133 Property Tax Allocation														
3135 State Tangible Reimbursement	12,000.00		12,000.00		24,000.00		12,000.00		12,000.00		24,000.00		24,000.00	
Total Tax Reimbursements from State Sources	12,000.00		12,000.00		24,000.00		12,000.00		12,000.00		24,000.00		24,000.00	
1130 Income Tax	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1190 Other Receipts (Local Taxes)	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Other Total Local Taxes	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1200-1800 Other Receipts-Local Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1880 Tax Increment Financing	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1900 Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total of Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
2000 Receipts from Intermediate Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
3000 Receipts from State Sources	75,000.00		0.00		75,000.00		75,000.00		0.00		75,000.00		75,000.00	
3190 Other Unrestricted	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
4000 Revenue from Federal Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
5000 Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Revenue	183,000.00		97,000.00		280,000.00		183,000.00		97,000.00		280,000.00		280,000.00	

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES  
CLASSROOM FACILITIES MAINTENANCE

CLASSROOM FACILITIES MAINTENANCE EXPENDITURES (1)	2021		Calendar Year		TOTAL		2022		Calendar Year		TOTAL		TOTAL		
	1/1/2021 6/30/2021		7/1/2021 12/31/2021			CALENDAR YEAR 2021		1/1/2022 6/30/2022		7/1/2022 12/31/2022		CALENDAR YEAR 2022		FISCAL YEAR 2021/2022	
	(2)		(3)					(4)		(5)					
EXPENDITURES															
1000 Instruction	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2000 Supporting Services	50,000.00	50,000.00	50,000.00			50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00	
3000 Non Instructional Services	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4000 Extracurricular Activities	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5000 Facilities Acquisition and Construction	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7000 Other Uses of Funds - Debt Services Principal and Interest	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	50,000.00	50,000.00	50,000.00			100,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00		
Beginning Unencumbered Fund Balance	1,200,000.00	1,333,000.00	1,333,000.00			1,200,000.00	1,380,000.00	1,380,000.00	1,380,000.00	1,513,000.00	1,513,000.00	1,380,000.00	1,333,000.00		
Ending Cash Balance	1,333,000.00	1,380,000.00	1,380,000.00			1,380,000.00	1,513,000.00	1,513,000.00	1,560,000.00	1,560,000.00	1,560,000.00	1,560,000.00	1,513,000.00		

Winton Woods CSD  
Schedule of Bond Payments

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Serial or Term	Rate of Interest	Principal and Interest Requirements			Principal and Interest Requirements		
						Bonds and Notes Outstanding 7/1/2021	Principal & Interest Due 7/1/2021 6/30/2022	Amount Available from Other Sources 7/1/2021 6/30/2022	Bonds and Notes Outstanding 1/1/2022	Principal & Interest Due 1/1/2022 12/31/2022	Amount Available from Other Sources 1/1/2022 12/31/2022
Payable from bond ret. Fd. INSIDE 10 MILL LIMIT											
TOTAL INSIDE						\$0	\$0	\$0	\$0	\$0	\$0
OUTSIDE 10 MILL LIMIT	By Vote	4/25/2017	11/1/2053	Both	0.9% to 4.50%	\$57,490,000	Principal - \$585,000 Interest - \$2,258,805 Total	\$0	\$56,905,000	Principal - \$690,000 Interest - \$2,247,355 Total	\$0
TOTAL OUTSIDE						\$57,490,000	\$2,843,805	\$0	\$56,905,000	\$2,937,355	\$0

\*If the levy is outside the 10 mill limit by vote, enter the words "by vote" and date of election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

Principal & Interest from Bond Detail 2,937,355.00

**Winton Woods CSD**  
Total Aggregate Debt Service

Date	Principal	Interest	Debt Service	Calendar Year Annual DS
11/1/2017	1,750,000	1,203,470.92	2,953,470.92	2,953,470.92
5/1/2018	0	985,231.46	985,231.46	
11/1/2018	805,000	1,165,252.50	1,970,252.50	2,955,483.96
5/1/2019	0	1,154,971.25	1,154,971.25	
11/1/2019	545,000	1,154,971.25	1,699,971.25	2,854,942.50
5/1/2020	0	1,146,015.00	1,146,015.00	
11/1/2020	560,000	1,146,015.00	1,706,015.00	2,852,030.00
5/1/2021	0	1,135,127.50	1,135,127.50	
11/1/2021	585,000	1,135,127.50	1,720,127.50	2,855,255.00
5/1/2022	0	1,123,677.50	1,123,677.50	
11/1/2022	690,000	1,123,677.50	1,813,677.50	2,937,355.00
5/1/2023	0	1,113,977.50	1,113,977.50	
11/1/2023	680,000	1,113,977.50	1,793,977.50	2,907,955.00
5/1/2024	0	1,097,302.50	1,097,302.50	
11/1/2024	735,000	1,097,302.50	1,832,302.50	2,929,605.00
5/1/2025	0	1,079,252.50	1,079,252.50	
11/1/2025	855,000	1,079,252.50	1,934,252.50	3,013,505.00
5/1/2026	0	1,058,202.50	1,058,202.50	
11/1/2026	900,000	1,058,202.50	1,958,202.50	3,016,405.00
5/1/2027	0	1,036,027.50	1,036,027.50	
11/1/2027	980,000	1,036,027.50	2,016,027.50	3,052,055.00
5/1/2028	0	1,014,517.50	1,014,517.50	
11/1/2028	1,115,000	1,014,517.50	2,129,517.50	3,144,035.00
5/1/2029	0	989,777.50	989,777.50	
11/1/2029	230,000	1,924,777.50	2,154,777.50	3,144,555.00
5/1/2030	0	986,987.50	986,987.50	
11/1/2030	225,000	1,951,987.50	2,176,987.50	3,163,975.00
5/1/2031	0	984,120.00	984,120.00	
11/1/2031	300,000	1,974,120.00	2,274,120.00	3,258,240.00
5/1/2032	0	979,935.00	979,935.00	
11/1/2032	190,000	2,089,935.00	2,279,935.00	3,259,870.00
5/1/2033	0	977,455.00	977,455.00	
11/1/2033	1,320,000	977,455.00	2,297,455.00	3,274,910.00
5/1/2034	0	952,090.00	952,090.00	
11/1/2034	1,480,000	952,090.00	2,432,090.00	3,384,180.00
5/1/2035	0	924,222.50	924,222.50	
11/1/2035	1,545,000	924,222.50	2,469,222.50	3,393,445.00
5/1/2036	0	895,370.00	895,370.00	
11/1/2036	1,635,000	895,370.00	2,530,370.00	3,425,740.00
5/1/2037	0	865,145.00	865,145.00	
11/1/2037	1,775,000	865,145.00	2,640,145.00	3,505,290.00
5/1/2038	0	827,525.00	827,525.00	
11/1/2038	1,850,000	827,525.00	2,677,525.00	3,505,050.00
5/1/2039	0	790,525.00	790,525.00	
11/1/2039	1,945,000	790,525.00	2,735,525.00	3,526,050.00
5/1/2040	0	751,625.00	751,625.00	
11/1/2040	2,025,000	751,625.00	2,776,625.00	3,528,250.00
5/1/2041	0	710,006.25	710,006.25	
11/1/2041	2,115,000	710,006.25	2,825,006.25	3,535,012.50
5/1/2042	0	666,437.50	666,437.50	
11/1/2042	2,195,000	666,437.50	2,861,437.50	3,527,875.00
5/1/2043	0	619,962.50	619,962.50	
11/1/2043	2,295,000	619,962.50	2,914,962.50	3,534,925.00
5/1/2044	0	571,212.50	571,212.50	
11/1/2044	2,400,000	571,212.50	2,971,212.50	3,542,425.00
5/1/2045	0	529,212.50	529,212.50	
11/1/2045	2,485,000	529,212.50	3,014,212.50	3,543,425.00
5/1/2046	0	485,725.00	485,725.00	
11/1/2046	2,570,000	485,725.00	3,055,725.00	3,541,450.00
5/1/2047	0	440,750.00	440,750.00	
11/1/2047	2,660,000	440,750.00	3,100,750.00	3,541,500.00
5/1/2048	0	394,200.00	394,200.00	
11/1/2048	2,970,000	394,200.00	3,364,200.00	3,758,400.00
5/1/2049	0	334,800.00	334,800.00	
11/1/2049	3,090,000	334,800.00	3,424,800.00	3,759,600.00
5/1/2050	0	273,000.00	273,000.00	
11/1/2050	3,215,000	273,000.00	3,488,000.00	3,761,000.00
5/1/2051	0	208,700.00	208,700.00	
11/1/2051	3,345,000	208,700.00	3,553,700.00	3,762,400.00
5/1/2052	0	141,800.00	141,800.00	
11/1/2052	3,475,000	141,800.00	3,616,800.00	3,758,600.00
5/1/2053	0	72,300.00	72,300.00	
11/1/2053	3,615,000	72,300.00	3,687,300.00	3,759,600.00
<b>61,150,000</b>	<b>62,017,865</b>	<b>123,167,865</b>	<b>123,167,865</b>	

135,656,408  
12,488,543

# Winton Woods City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2018, 2019, & 2020 Actual; Forecasted Fiscal Year's Ending June 30, 2021 thru 2025

September 28, 2020	Actual				Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Average Change	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	23,239,784	\$22,224,016	\$22,706,720	-1.1%	\$22,215,000	\$22,215,000	\$22,215,000	\$22,215,000	\$22,215,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,353,569	20,067,096	19,722,502	1.0%	19,810,000	20,050,000	20,300,000	20,300,000	20,300,000
1.040 Restricted State Grants-in-Aid	287,247	674,372	1,070,418	96.7%	667,000	650,000	650,000	650,000	650,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,798,552	2,780,006	2,769,953	-0.5%	2,800,000	2,800,000	2,800,000	2,850,000	2,800,000
1.060 All Other Revenues	4,578,685	4,352,607	3,694,452	-10.0%	3,382,000	4,100,000	4,100,000	4,100,000	4,100,000
1.070 Total Revenues	50,257,837	50,098,097	49,964,045	-0.3%	48,874,000	49,815,000	50,065,000	50,115,000	50,065,000
<b>Other Financing Sources</b>									
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	73,747								
2.070 Total Other Financing Sources	73,747								
2.080 Total Revenues and Other Financing Sources	50,331,584	50,098,097	49,964,045	-0.4%	48,874,000	49,815,000	50,065,000	50,115,000	50,065,000
<b>Expenditures</b>									
3.010 Personnel Services	27,155,254	28,173,865	28,410,826	2.3%	29,150,000	29,750,000	30,350,000	30,950,000	31,600,000
3.020 Employees' Retirement/Insurance Benefits	9,219,948	9,862,399	10,139,883	4.9%	10,650,000	11,100,000	11,600,000	12,100,000	12,600,000
3.030 Purchased Services	10,920,676	10,986,984	10,435,794	-2.2%	10,700,000	10,900,000	11,050,000	11,300,000	11,500,000
3.040 Supplies and Materials	1,647,295	1,692,574	1,400,265	-7.3%	1,450,000	1,500,000	1,550,000	1,600,000	1,650,000
3.050 Capital Outlay	664,410	416,107	54,483	-62.1%	50,000	250,000	50,000	250,000	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	585,286	566,236	604,790	1.8%	741,000	750,000	750,000	750,000	750,000
4.500 Total Expenditures	50,192,869	51,698,165	51,046,041	0.9%	52,741,000	54,250,000	55,350,000	56,950,000	58,150,000
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	20,000	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	20,000
5.050 Total Expenditures and Other Financing Uses	50,212,869	51,718,165	51,066,041	0.9%	52,761,000	54,270,000	55,370,000	56,970,000	58,170,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	118,715	1,620,068	1,101,996	-748.3%	3,887,000	4,455,000	5,305,000	6,855,000	8,105,000
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	19,318,152	19,436,867	17,816,799	-3.9%	16,714,803	12,827,803	8,372,803	3,067,803	3,787,197
7.020 Cash Balance June 30	19,436,867	17,816,799	16,714,803	-7.3%	12,827,803	8,372,803	3,067,803	3,787,197	11,892,197
8.010 Estimated Encumbrances June 30	72,046	99,901	118,625	28.7%	100,000	100,000	100,000	100,000	100,000
<b>Reservation of Fund Balance</b>									
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 Advancements									
9.070 Bus Purchases									
9.080 Subtotal									
10.010 Fund Balance June 30 for Certification of	19,364,821	17,716,898	16,596,178	-7.4%	12,727,803	8,272,803	2,967,803	3,887,197	11,992,197
<b>Revenue from Replacement/Renewal Levies</b>									
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	19,364,821	17,716,898	16,596,178	-7.4%	12,727,803	8,272,803	2,967,803	3,887,197	11,992,197
<b>Revenue from New Levies</b>									
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	19,364,821	17,716,898	16,596,178	-7.4%	12,727,803	9,882,803	7,797,803	4,162,803	722,197
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	304	321	293	-1.6%	307	307	307	307	307
20.015 Grades 1-12 - October Count	3,622	3,690	3,754	1.8%	3,769	3,769	3,769	3,769	3,769
<b>State Fiscal Stabilization Funds</b>									
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, Textbook fund and any portion of Debt Service fund related to General fund debt

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2021  
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 November 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 began collections in 2019. The reappraisal for 2021 has not been released to date.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2020 are \$464,665,780; \$344,573,120 for residential and agricultural, \$96,905,050 commercial and industrial and \$23,187,610 public utility personal.

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2021  
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).

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 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 approximately \$500,000 due to anticipated increase in delinquencies due to current economic conditions during the COVID pandemic. However, due to a relatively stable total valuation, total real estate collections have been held constant for fiscal years 2021 through 2025.

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 2020 through 2025 has been projected on the most recent information available. The state funding formula is currently under committee study. The state funding was frozen at FY 2019 funding levels. The Governor enacted additional funding beginning in FY20 for student wellness and success. These funds will be accounted for in Fund 467. Winton Woods received \$750,000 for FY20 and will receive \$1,104,000 for FY21. However, these funds will not be included on the forecast for FY20 and FY21.

Due to the COVID-19 Pandemic the anticipated revenue from the state has been reduced for FY20 and FY21 by \$551,000. It is estimated that the district will receive \$19.8 million for FY21. This includes funding for special education transportation and preschool units. Estimated state funding for FY22 through FY25 has been held conservatively estimated due to the current economic conditions.

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2021  
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 funding 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.

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 Personnel 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 FY21. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for FY21 through FY25.

WINTON WOODS CITY SCHOOL DISTRICT  
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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 FY25. The second category includes health care insurances that are based on demographic enrollments and rates. 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 percent (7.0%) average increase has been projected FY21 through FY25. Also included here are unemployment, worker's compensation and tuition reimbursement which were held constant. Unemployment has been increased due to increased claims during current economic crisis.

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 FY21, \$80,000 has been included for small equipment replacement needs. Two new buses have been projected to be purchased in FY22 and FY24.

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  
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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 FY21. The District will have a need to transfer funds to the Athletic Fund for FY21 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 indicates the timing the Board of Education needs to request of the citizens an additional tax levy. There is a proposed 6.95 mill permanent operating levy on the May 2021 ballot, with annual collections of \$3.2 million beginning January 1, 2022.

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.

The Winton Woods City School District met in regular session on the 5<sup>th</sup> day of January, 2021, Via ZOOM, with the following members present:

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

Dr. Cuppoletti moved passage of the following resolution:

**Resolution Requesting the County Auditor to Make Advance Payment of Taxes  
Pursuant to Ohio Revised Code §321.34  
Resolution # 01-06-22**

*Whereas*, the Ohio Revised Code allows a taxing authority to request payment from the County Auditor funds derived from taxes or other sources to the County Treasurer, which may be held on account of a local subdivision;

*Therefore*, be it resolved by the **Winton Woods City School District**, Forest Park, Ohio:

Section 1. That the Auditor and the Treasurer of Hamilton County in accordance with Ohio Revised Code § 321.34, be requested to draw and pay to the **Winton Woods City School District** upon the written request of Randy Seymour, Treasurer, to the County Auditor, funds due in any settlement of collection year 2021 derived from taxes or other sources, payable to the County Treasurer to the account of the Winton Woods City School District and lawfully applicable for the purposes of the 2021 or 2022 fiscal years.

Section 2. That the Treasurer of the Winton Woods City School District shall forward to the County Auditor a certified copy of this resolution.

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

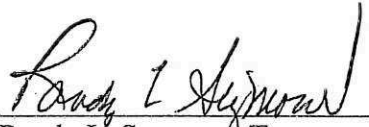
AYE: Mr. Berte, Dr. Cuppoletti, Dr. Johnson, Mr. McGowens, Mrs. Rugless  
NAY:

Passed: President Rugless declared the motion passed.

CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of a resolution adopted on the 5<sup>th</sup> day of January, 2021, and a true and correct copy of excerpts from the minutes of the meeting at which said resolution was adopted, to the extent pertinent to consideration and adoption thereof.

The undersigned further certifies that a true and correct copy of said resolution, "Resolution Requesting the County Auditor to Make Advance Payment of Taxes Pursuant to Ohio Revised Code §321.34, was certified to the Hamilton County Auditor" on the 6<sup>th</sup> day of January, 2021.

  
Randy L. Seymour, Treasurer

RECEIPT

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

\_\_\_\_\_  
Hamilton County Auditor

The following Athletic and Student Activity Accounts need approval by the Board of Education to be active funds for the 2020 and 2021 fiscal years and 2021 calendar year:

High School Athletic Funds:

- Athletics
- Color Guard
- Drama Club
- Instrumental Music
- Orchestra
- Vocal Music

High School Student Activity Funds:

- Art Club
- Class of 2021
- Class of 2022
- Class of 2023
- Class of 2024
- Key Club
- Pals Club
- National Honor Society
- Spanish National Honor Society
- Student Ambassadors
- True Colors
- Warrior Sisters United
- Student Council
- Year Book

Middle School Athletic Funds:

- Athletics
- Drama Club
- Instrumental Music
- Orchestra
- Year Book

Middle School Student Activity Funds:

- Pals Club
- Student Council

Intermediate School Student Activity Funds:

- Camp Activity

## **WINTON WOODS CITY SCHOOL DISTRICT**

### **RESOLUTION ADOPTING BOARD OF EDUCATION OPERATING PROTOCOL**

**WHEREAS**, the Winton Woods City School District Board of Education wishes to utilize effective operating strategies for teamwork among Members of the Board of Education, and between the Board and the Superintendent and between the Board and the Treasurer ; and

**WHEREAS**, the Winton Woods City School District Board of Education has reviewed and discussed effective operating procedures between the Board and the Superintendent, and between the Board and the Treasurer that would move the district forward in achieving its mission.

**NOW, THEREFORE BE IT RESOLVED**, that the Members of the Winton Woods City School Districts Board of Education publicly commit themselves collectively and individually to the following operating protocol and this protocol shall be signed by all Members of the Board of Education as well as the Superintendent and the Treasurer on an annual basis at the Board of Education's Organizational meeting held in January:

### **BOARD OF EDUCATION OPERATION PROTOCOL**

#### **BOARD MEMBERS WILL PRACTICE THE GOVERNANCE ROLE**

1. The Board will oversee the management of the District, monitor progress toward the Board's goals, and emphasize planning, evaluation, and policy-making for the District.
2. The Board will make decisions as a team and only the Board as a whole has authority to commit the Board to any action.
3. The Board will hold the Superintendent and Treasurer accountable for the successful day-to-day operations of the District.
  - a. The Board will hold general counsel responsible for providing appropriate and effective legal counsel.
  - b. The Board will hold the Treasurer responsible for providing appropriate and effective auditing of the District.
4. The Board will act on recommendations, proposals and suggestions from the Superintendent and the Treasurer. The Superintendent is the Chief Executive Officer and the Treasurer is the Chief Financial Officer, both of whom report to the Board.
5. Board Members will submit all inquiries to the Superintendent and/or Treasurer and insist that others do the same.
  - a. Board Members may make appropriate inquiries to the general counsel.
  - b. Board Members may make appropriate inquiries to the Treasurer.
6. Board Members may make requests to the Superintendent or Treasurer for additional information. The Board President and the Superintendent or Treasurer will assess the timeliness of the requests, and the Superintendent and Treasurer will assign the request to the appropriate staff. All requests and all responses will be copied to all Board Members.
7. When the Board Members are presented with an issue by a parent or constituent, the parent or constituent should generally be referred to the Superintendent as appropriate.
8. Written and electronic communication to the Board will receive a response within forty-eight (48) hours from the Board President or such other person as designated by the Board President. For all

written communications, copies and responses shall be kept on file or in an electronic file as appropriate and made available to the Board Members upon request.

9. Board Members should take responsibility for their own training: The following are available and recommended resources:
  - a. "Parliamentary Procedure At A Glance: New Edition" by O. Garfield Jones,
  - b. "Robert's Rules of Order: Newly Revised (10<sup>th</sup> Edition)" by Henry M. Robert,
  - c. "Anderson's Ohio School Law Manual 2010 Edition" by Kimball H. Carey.

### **THE BOARD WILL ESTABLISH CLEAR EXPECTATIONS AND GOALS**

1. The Board will set clear goals for the Board, the Superintendent, the Treasurer, and for the Winton Woods City School District.
2. The Board will address its performance through annual self-evaluation.
3. The Board will establish a performance evaluation process for the Superintendent and Treasurer. The process will ensure that the Superintendent and Treasurer understand expectations and accountability for the Board goals.
4. The Board will address problems, breaches of protocol or compliance with Federal and State Laws at the nearest date to when the problems, breaches, issues or matters of Law have occurred, are discovered and/or made known to the Board.

### **AGENDA PREPARATION AND DISSEMINATION**

1. The Board President and Board Vice President shall prepare all agendas for meetings of the Board. In doing so, the Board President shall consult with the Superintendent and the Treasurer. The Board President has final authority to set the agenda.
2. Should any Board Member, wish to have items added to any given agenda they should do so in writing through a Board Meeting Agenda Request. Electronic and written requests should be sent to the Board President and the Superintendent and will be approved and scheduled for discussion by the Board President.
3. Board Members need adequate information and time to consider an action in order to make quality decisions at Board meetings. The agenda, together with supporting materials, shall be distributed to Board Members at least three (3) business days prior to the Board meeting. The documents will be sent electronically. Board Members are expected to read the information provided to them and contact the Superintendent and/or Treasurer to request additional information that may be deemed necessary to assist the Board in their decision-making responsibilities. Requests for information and the response will be shared with all Board Members.

### **ALL MEETINGS OF THE BOARD WILL BE CONDUCTED EFFICIENTLY AND EFFECTIVELY**

1. The Board will conduct all regular business meetings according to *Robert's Rules of Order* with a staff member serving as parliamentarian. Board Members will debate the issues, not one another. Diversity of opinions will be encouraged and respected through actions and words.
2. The Board agrees that it shall follow the order of business as established by the agenda and only items appearing on the agenda will be acted upon. Upon the affirmative vote of a majority of Board Members present, the Board may consider and act upon business not included on the agenda. The Board President will publicly acknowledge requests from members of the public wishing to address

the Board at business meetings. Each member of the public may address the Board for a total of three (3) minutes regarding any items, excluding personnel. The Board will hear from people on a given issue at a given meeting for a total of no more than sixty (60) minutes and reserves the right to limit discussion on a particular issue. (Board Policy 0169.1)

3. Executive sessions will be held only for appropriate subjects permitted by law. Board Members will be notified in advance if any executive session is to take place. Notwithstanding the foregoing, an executive session may be called at any time by a majority vote of the Board Members. All executive session motions will make explicit the subject(s) being considered.
4. In an effort to increase deliberation and build consensus, substantive matters requiring Board action may be referred to a committee of the Board whenever possible.
5. Action items proposed by Board Members not referred to committee will have a first reading with discussion and a vote at the next regularly scheduled Board meeting. If the Board determines that an action is of an emergency nature, then the forty-eight (48) hour waiver may be used.

#### **COMMUNICATION IS NECESSARY AND ENCOURAGED**

1. The Board believes it is important to keep the community informed about education programs. Communication will be the concurrent responsibility of the Board, the Superintendent, and the Treasurer.
2. Individual Board Members will vote their views. But as individuals, Board Members have no authority. The Board will relay a unified message to the community and staff on critical issues once the Board has spoken.
3. The Superintendent or his or her designee is the spokesperson for the District. The Board will designate a spokesperson. Press releases from the Board shall be released only by the Board President or such other person as designated by the Board President and only as authorized by the Board.

**ADOPTED** this 5<sup>th</sup> day of January, 2021