

**Winton Woods Board of Education**  
**Minutes**  
**Organizational Meeting - January 10 2022**

The Winton Woods Board of Education held the Organizational Meeting on Monday, January 10, 2022 at the Intermediate Building, 825 Waycross Road, Cincinnati, Ohio, 45240. President Pro-Tempore Johnson called the meeting to order at 6:30 p.m.

**OATH OF OFFICE**

The Treasurer, Randy Seymour, administered the Official Oath of Office to newly elected board members, Ms. Debra Bryant and Mr. Brandon Smith.

**ROLL CALL AND PLEDGE OF ALLEGIANCE**

On the roll call the following members were present: Mr. Jeff Berte, Ms. Debra Bryant, Dr. Viola Johnson, Mrs. Paula Kuhn, Mr. Brandon Smith. Also present were: Mr. Anthony Smith, Superintendent and Mr. Randy Seymour, Treasurer.

**ELECTION OF OFFICERS**

**President**

Mrs. Kuhn nominated Dr. Johnson, seconded by Mr. Berte to serve as President for a one-year term for 2022. There being no other nominations, the vote was as follows:

For Dr. Johnson: Mr. Berte, Ms. Bryant, Dr. Johnson, Mrs. Kuhn, Mr. Smith

Dr. Johnson was elected to serve as President for a one-year term for 2022. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

**Vice President**

Mrs. Kuhn nominated Mr. Berte, seconded by Dr. Johnson to serve as Vice President for a one-year term for 2022. There being no other nominations, the vote was as follows:

For Mr. Berte: Mr. Berte, Ms. Bryant, Dr. Johnson, Mrs. Kuhn, Mr. Smith

Mr. Berte was elected to serve as Vice President for a one-year term for 2022. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

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**SCHEDULE OF MEETINGS**

**01-01-22** Mrs. Kuhn moved, seconded by Mr. Berte to adopt the following schedule of the regular board meetings and special sessions for calendar year 2022.

**2022 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES**

REGULAR MEETINGS @ 6:30 P.M. – Location: South Campus, Lake Room 1106, 147 Farragut Road.

- January 24
- February 28
- March 28
- April 25
- May 23
- June 27
- July 25
- August 22
- September 26
- October 24
- November 21
- December 12

SPECIAL MEETINGS - BOARD WORK SESSIONS @ 6:30 P.M. – Location: Winton Woods Intermediate Building, Media Center, 825 Waycross Road.

- February 14
- March 14
- April 11
- May 9
- June 13
- July 11
- August 8
- September 12
- October 10

SPECIAL MEETINGS - SUPERINTENDENT BRIEFINGS @ 4:00 P.M. – Location: Winton Woods Intermediate Building, Media Center, 825 Waycross Road.

- March 14
- April 11
- August 8
- October 10

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

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**FISCAL YEAR 2023 TAX BUDGET**

**01-02-22** Mr. Berte moved, seconded by Ms. Bryant to approve the Resolution for the "Adoption of the 2023 Tax Budget for All Funds for the Period of July 1, 2022 through June 30, 2023". (A copy of the FY 2023 Tax Budget and Resolution are attached).

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**INVESTMENT OF FUNDS**

**01-03-22** Ms. Bryant 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**OFFICIAL SIGNATURES**

**01-04-22** Mrs. Kuhn 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**RECEIVE ADVANCE TAX PAYMENTS**

**01-05-22** Mr. Berte moved, seconded by Mr. Smith to approve the Resolution "Requesting the County Auditor to Make Advance Payments of Taxes". (Resolution attached).

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.



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

**01-06-22** Mr. Berte moved, seconded by Ms. Bryant 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson 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 \$756.06 for single and \$1,905.26 for family. The monthly cost for dental insurance is \$32.22 for single and \$88.44 for family. (No Board Members exercised this option.)

**FISCAL OFFICER - STUDENT ACTIVITY ACCOUNTS**

**01-07-22** Mr. Smith moved, seconded by Mrs. Kuhn 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**STUDENT ACTIVITY ACCOUNTS**

**01-08-22** Mr. Berte moved, seconded by Ms. Bryant to authorize the Student Activity Accounts for the fiscal years 2022 and 2023 and calendar year 2022 as presented. (Attached)

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.



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**AUTHORIZATION OF THEN AND NOW CERTIFICATE**

**01-09-22** Mrs. Kuhn moved, seconded by Mr. Berte 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**AUTHORIZATION TO MODIFY APPROPRIATIONS**

**01-10-22** Mr. Berte moved, seconded by Mrs. Kuhn 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**RECOGNITION OF SUPPORT ORGANIZATIONS**

**01-11-22** Mrs. Kuhn moved, seconded by Ms. Bryant 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

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**APPOINTMENT OF PURCHASING AGENT**

**01-12-22** Ms. Bryant 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; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**OSBA MEMBERSHIP and SUBSCRIPTIONS**

**01-13-22** Mr. Berte moved, seconded by Mr. Smith to approve the continued membership and subscriptions in the following:

- Ohio School Boards Association, January – December, 2022
- Subscription to The Briefcase (electronic) and School Management News (electronic), January – December, 2022
- Participation in the Ohio School Boards Association Legal Assistance Fund, January – December, 2022

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**NSBA MEMBERSHIP**

**01-14-22** Mrs. Kuhn moved, seconded Ms. Bryant to approve the continuation of the affiliate membership in the National School Boards Association, January – December, 2022.

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

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**APPOINTMENTS**

Dr. Johnson made the following appointments for a period of one year:

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

**BOARD OF EDUCATION OPERATING PROTOCOL**

**01-15-22** Mrs. Kuhn moved, seconded by Mr. Berte to adopt the Board of Education Operating Protocol for 2022. (Copy Attached)

Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Mrs. Kuhn, Aye; Mr. Smith, Aye;  
Dr. Johnson, Aye

President Johnson declared the motion carried.

**ADJOURNMENT**

There being no further business, President Johnson declared the meeting adjourned at 7:58 p.m.

**ATTEST:**

  
Randy L. Seymour, Treasurer

**APPROVED:**

  
Dr. Viola Johnson, President





**WINTON WOODS**  
CITY SCHOOL DISTRICT

**OFFICIAL OATH - PRESIDENT OF THE BOARD**

I, Viola A. 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 President of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, so help me God.

A handwritten signature in cursive script, reading 'Viola A. Johnson', written over a horizontal line.

Sworn to and subscribed before me, this 10<sup>th</sup> day of January, 2022.

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

Randy L. Seymour  
Treasurer



**WINTON WOODS**  
CITY SCHOOL DISTRICT

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

I, Jeff Berte, 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.

A handwritten signature of Jeff Berte in black ink, written over a horizontal line.

Sworn to and subscribed before me, this 10<sup>th</sup> day of January, 2022.

A handwritten signature of Randy L. Seymour in black ink, written over a horizontal line.

Randy L. Seymour  
Treasurer




***OFFICIAL OATH – MEMBER OF THE BOARD***

I solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, that I will perform faithfully, the duties of Member of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, to the best of my ability, and in accordance with the laws now in effect and hereinafter to be enacted, during my continuance in said office, and until my successor is elected and qualified, so help me God.

  
Mrs. Debra Bryant

Sworn to and subscribed before me, this 10<sup>th</sup> day of January, 2022.

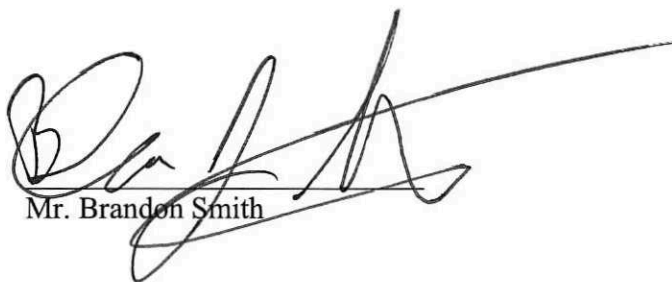
  
Randy L. Seymour  
Treasurer






***OFFICIAL OATH – MEMBER OF THE BOARD***

I solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Ohio, that I will perform faithfully, the duties of Member of the Board of Education of the Winton Woods City School District, Hamilton County, Ohio, to the best of my ability, and in accordance with the laws now in effect and hereinafter to be enacted, during my continuance in said office, and until my successor is elected and qualified, so help me God.

A handwritten signature in black ink, appearing to read 'Brandon Smith', written over a horizontal line.

Mr. Brandon Smith

Sworn to and subscribed before me, this 10<sup>th</sup> day of January, 2022.

A handwritten signature in black ink, appearing to read 'Randy L. Seymour', written over a horizontal line.

Randy L. Seymour  
Treasurer

**ADOPTION OF THE 2023 BUDGET FOR ALL FUNDS  
FOR THE PERIOD OF JULY 1, 2022, THROUGH JUNE 30, 2023**

**WHEREAS**, the Winton Woods City Board of Education at its Organizational Meeting on, January 10<sup>th</sup>, 2022, received the following tax budget for the period of July 1, 2022, through June 30, 2023.

1. From the Treasurer, for Current Operating Expenses (General Fund 001) in the total amount of \$53,445,000.00.
2. From the Treasurer, for Bond Retirement (Fund 002) in the total amount of \$2,972,656.00.
3. From the Treasurer, for Permanent Improvement (Fund 003) in the total amount of \$600,000.00.
4. From the Treasurer, for Classroom Facilities Maintenance (Fund 034) in the total amount of \$200,000.00.


**WHEREAS**, Public Hearing was held on January 10<sup>th</sup>, 2022, at 12:00 noon, pursuant to a notice published in the Cincinnati Enquirer on December 22, 2021, and

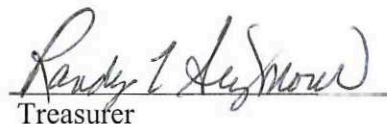
**WHEREAS**, copies of said budgets have been available for public inspection for at least ten (10) days in the Office of the Treasurer,

**NOW THEREFORE, BE IT RESOLVED**, that the FY23 Budget for the General Fund in the amount of \$53,445,000.00, for the Bond Retirement Fund in the amount of \$2,972,656.00, for the Permanent Improvement Fund in the amount of \$600,000.00, and for the Classroom Facilities Maintenance in the amount of \$200,000.00 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.

01/10/2022  
Dated

  
President

  
Treasurer

HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 10 , 2022

To the County Auditor:

The Board of Education of said School District, hereby submits its' annual budget for the year commencing July 1, 2022 for consideration of the County Budget Commission.

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







Winton Woods CSD									
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
	2022		Calendar Year		TOTAL		2023		TOTAL
	1/1/2022	7/1/2022	1/1/2022	7/1/2022	1/1/2023	7/1/2023	1/1/2023	7/1/2023	
	6/30/2022	12/31/2022	6/30/2022	12/31/2022	6/30/2023	12/31/2023	6/30/2023	12/31/2023	
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
BOND RETIREMENT REVENUE									
REVENUES									
1000 Receipts from Local Sources									
1100 Taxes									
1110 General Property Tax									
Total Taxes	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	3,150,000.00
	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	1,625,000.00	1,525,000.00	3,150,000.00
3131-3133 Property Tax Allocation	47,000.00	45,000.00	47,000.00	45,000.00	47,000.00	45,000.00	47,000.00	45,000.00	92,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources	47,000.00	45,000.00	47,000.00	45,000.00	47,000.00	45,000.00	47,000.00	45,000.00	92,000.00
1130 Income Tax	0.00	0.00	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	0.00	0.00
Total Income and Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	3,242,000.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	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	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	0.00	0.00
1920 Sale of Bonds- Refunding	0.00	0.00	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	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	3,242,000.00
2000 Receipts from Intermediate Sources	0.00	0.00	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	0.00	0.00
3190 Other Unrestricted	0.00	0.00	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	0.00	0.00
4000 Revenue from Federal Sources	0.00	0.00	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	0.00	0.00
Total Revenue	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	1,672,000.00	1,570,000.00	3,242,000.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES													
BOND RETIREMENT FUND													
	2022		Calendar Year		TOTAL		2023		Calendar Year		TOTAL		FISCAL YEAR 2022/2023
	1/1/2022	6/30/2022	7/1/2022	12/31/2022	CALENDAR YEAR 2022	1/1/2023	6/30/2023	7/1/2023	12/31/2023	CALENDAR YEAR 2023			
	(2)	(1)	(3)	(4)		(5)							
EXPENDITURES													
2000		23,000.00			22,000.00		23,000.00		22,000.00		45,000.00		45,000.00
6000 Repayment of Debt Service													
6100					690,000.00		0.00		680,000.00		680,000.00		690,000.00
6100		1,123,678.00			1,123,678.00		1,113,978.00		1,113,978.00		2,227,956.00		2,237,656.00
6100		0.00			0.00		0.00		0.00		0.00		0.00
Total		1,123,678.00			1,813,678.00		1,113,978.00		1,793,978.00		2,907,956.00		2,927,656.00
7000 Other Debt Service													
Other		0.00			0.00		0.00		0.00		0.00		0.00
											0.00		0.00
											0.00		0.00
Total		0.00			0.00		0.00		0.00		0.00		0.00
Total Expenditures													
		1,146,678.00			1,835,678.00		1,136,978.00		1,815,978.00		2,952,956.00		2,972,656.00
Beginning Unencumbered Fund Balance													
Ending		2,800,000.00			3,325,322.00		3,059,644.00		3,594,666.00		3,059,644.00		3,325,322.00
Cash		3,325,322.00			3,059,644.00		3,594,666.00		3,348,688.00		3,348,688.00		3,594,666.00
Balance													



Winton Woods CSD												
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES												
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)												
	2022		Calendar Year		TOTAL		2023		Calendar Year		TOTAL	
	1/1/2022	6/30/2022	7/1/2022	12/31/2022	CALENDAR YEAR 2022		1/1/2023	6/30/2023	7/1/2023	12/31/2023	CALENDAR YEAR 2023	
	(1)	(2)	(3)				(4)		(5)			
PERMANENT IMPROVEMENT REVENUE												
REVENUES												
1000 Receipts from Local Sources												
1100 Taxes												
1110 General Property Tax		290,000.00		270,000.00		560,000.00		290,000.00		270,000.00		560,000.00
Total Taxes		290,000.00		270,000.00		560,000.00		290,000.00		270,000.00		560,000.00
3131-3133 Property Tax Allocation		36,000.00		34,000.00		70,000.00		36,000.00		34,000.00		70,000.00
3135 State Tangible Reimbursement		0.00		0.00		0.00		0.00		0.00		0.00
Total Tax Reimbursements from State Sources		36,000.00		34,000.00		70,000.00		36,000.00		34,000.00		70,000.00
1130 Income Tax		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
Other Total Local Taxes		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
1880 Tax Increment Financing		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
Total of Other Revenue Sources		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
3000 Receipts from State Sources		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
4000 Revenue from Federal Sources		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
Total Revenue		326,000.00		304,000.00		630,000.00		326,000.00		304,000.00		630,000.00
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES												
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)												
	2022		Calendar Year		TOTAL		2023		Calendar Year		TOTAL	
	1/1/2022	6/30/2022	7/1/2022	12/31/2022	CALENDAR YEAR 2022		1/1/2023	6/30/2023	7/1/2023	12/31/2023	CALENDAR YEAR 2023	
	(1)	(2)	(3)				(4)		(5)			
EXPENDITURES												
1000 Instruction		0.00		0.00		0.00		0.00		0.00		0.00
2000 Supporting Services		300,000.00		300,000.00		600,000.00		300,000.00		300,000.00		600,000.00
3000 Non Instructional Services		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
5000 Facilities Acquisition and Construction		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
Total Expenditures		300,000.00		300,000.00		600,000.00		300,000.00		300,000.00		600,000.00
Beginning Unencumbered Fund Balance		350,000.00		376,000.00		350,000.00		380,000.00		406,000.00		376,000.00
Ending Cash Balance		376,000.00		380,000.00		380,000.00		406,000.00		410,000.00		406,000.00
3/10/2022												



## Winton Woods CSD

[illegible]

SCHEDULE III OF PROJECTED REVENUE AND EXPENDITURES

	2022		Calendar Year		TOTAL		2023		Calendar Year		TOTAL		TOTAL	
	1/1/2022 6/30/2022 (2)	7/1/2022 12/31/2022 (3)	7/1/2022 12/31/2022 (3)	7/1/2023 12/31/2023 (5)	1/1/2023 6/30/2023 (4)	1/1/2023 12/31/2023 (5)	1/1/2023 6/30/2023 (4)	1/1/2023 12/31/2023 (5)	1/1/2023 6/30/2023 (4)	1/1/2023 12/31/2023 (5)	1/1/2023 6/30/2023 (4)	1/1/2023 12/31/2023 (5)	1/1/2023 6/30/2023 (4)	1/1/2023 12/31/2023 (5)
CLASSROOM FACILITIES MAINTENANCE EXPENDITURES (1)														
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	0.00
2000 Supporting Services	50,000.00	150,000.00	200,000.00	200,000.00	50,000.00	150,000.00	50,000.00	150,000.00	50,000.00	150,000.00	200,000.00	200,000.00	200,000.00	200,000.00
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	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	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	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	0.00	0.00
Total Expenditures	50,000.00	150,000.00	200,000.00	200,000.00	50,000.00	150,000.00	50,000.00	150,000.00	50,000.00	150,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Beginning Unencumbered Fund Balance	1,235,000.00	1,366,000.00	1,235,000.00	1,235,000.00	1,317,000.00	1,448,000.00	1,317,000.00	1,448,000.00	1,317,000.00	1,448,000.00	1,317,000.00	1,317,000.00	1,366,000.00	1,448,000.00
Ending Cash Balance	1,366,000.00	1,317,000.00	1,317,000.00	1,317,000.00	1,317,000.00	1,399,000.00	1,448,000.00	1,399,000.00	1,448,000.00	1,399,000.00	1,399,000.00	1,399,000.00	1,448,000.00	1,448,000.00

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			
						Fiscal Year			Calendar Year			
						Bonds and Notes Outstanding 7/1/2022	Principal & Interest Due 7/1/2022 6/30/2023	Amount Available from Other Sources 7/1/2022 6/30/2023	Bonds and Notes Outstanding 1/1/2023	Principal & Interest Due 1/1/2023 12/31/2023	Amount Available from Other Sources 1/1/2023 12/31/2023	
Payable from bond ret. Fd. INSIDE 10 MILL LIMIT												
TOTAL INSIDE						\$0	\$0	\$0	\$0	\$0	\$0	\$0
OUTSIDE 10 MILL LIMIT	By Vote 4/25/2017 11/1/2053 Both	0.9% to 4.50%				\$56,905,000	Principal - \$690,000 Interest - \$2,247,355 Total	\$0	\$56,215,000	Principal - \$680,000 Interest - \$2,227,956 Total	\$0	\$0
TOTAL OUTSIDE						\$56,905,000	\$2,937,355	\$0	\$56,215,000	\$2,907,956	\$0	\$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											2,907,956.00	



**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
	61,150,000	62,017,865	123,167,865	123,167,865



# Winton Woods City School District

## Schedule of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Years Ended June 30, 2019, 2020, & 2021 Actual Forecasted Fiscal Year's Ending June 30, 2022 thru 2026

22-Nov-21	Actual				Forecasted				
	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Average Change	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$22,224,016	\$22,706,720	\$23,264,682	2.3%	\$23,000,000	\$23,100,000	\$23,200,000	\$23,300,000	\$23,400,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,374,515	19,038,732	19,572,800	0.5%	17,220,000	18,520,000	18,520,000	18,520,000	18,520,000
1.040 Restricted State Grants-in-Aid	1,050,754	1,046,101	1,057,766	0.3%	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,780,006	2,769,953	2,765,895	-0.3%	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
1.060 All Other Revenues	4,663,384	4,395,807	5,759,002	12.6%	3,380,000	3,380,000	3,380,000	3,380,000	3,380,000
1.070 Total Revenues	50,092,675	49,957,313	52,420,145	2.3%	48,600,000	50,000,000	50,100,000	50,200,000	50,300,000
<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	5,423	6,732	1,197	-29.0%					
2.070 Total Other Financing Sources	5,423	6,732	1,197	-29.0%					
2.080 Total Revenues and Other Financing Sources	50,098,098	49,964,045	52,421,342	2.3%	48,600,000	50,000,000	50,100,000	50,200,000	50,300,000
<b>Expenditures</b>									
3.010 Personnel Services	28,173,865	28,410,826	28,672,588	0.9%	30,950,000	31,700,000	32,250,000	32,900,000	33,550,000
3.020 Employees' Retirement/Insurance Benefits	9,862,399	10,139,883	10,332,383	2.4%	10,850,000	11,380,000	11,950,000	12,550,000	13,200,000
3.030 Purchased Services	10,986,984	10,435,794	11,145,643	0.9%	7,500,000	7,875,000	8,250,000	8,700,000	9,100,000
3.040 Supplies and Materials	1,692,574	1,400,265	1,209,608	-15.4%	1,600,000	1,650,000	1,700,000	1,750,000	1,835,000
3.050 Capital Outlay	416,107	54,483	95,898	-5.4%	97,000	50,000	50,000	200,000	200,000
3.060 Intergovernmental									
<b>Debt Service:</b>									
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	566,236	604,790	531,844	-2.6%	741,000	750,000	750,000	750,000	750,000
4.500 Total Expenditures	51,698,165	51,046,041	51,987,964	0.3%	51,738,000	53,405,000	54,950,000	56,850,000	58,635,000
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	20,000	20,000	20,000		40,000	40,000	40,000	40,000	40,000
5.020 Advances-Out									
5.030 All Other Financing Uses									
5.040 Total Other Financing Uses	20,000	20,000	20,000		40,000	40,000	40,000	40,000	40,000
5.050 Total Expenditures and Other Financing Uses	51,718,165	51,066,041	52,007,964	0.3%	51,778,000	53,445,000	54,990,000	56,890,000	58,675,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,620,067	1,101,996	413,378	-84.7%	3,178,000	3,445,000	4,890,000	6,690,000	8,375,000
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	19,436,867	17,816,800	16,714,804	-7.3%	17,128,182	13,950,182	10,505,182	5,615,182	1,074,818
7.020 Cash Balance June 30	17,816,800	16,714,804	17,128,182	-1.9%	13,950,182	10,505,182	5,615,182	1,074,818	9,449,818
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 Advances									
9.070 Bus Purchases									
9.080 Subtotal									
10.010 Fund Balance June 30 for Certification of	17,744,754	16,614,903	17,009,557	-2.0%	13,850,182	10,405,182	5,515,182	1,174,818	9,549,818
<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	17,744,754	16,614,903	17,009,557	-2.0%	13,850,182	10,405,182	5,515,182	1,174,818	9,549,818
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New					1,500,000	3,000,000	3,000,000	3,000,000	
13.030 Cumulative Balance of New Levies					1,500,000	4,500,000	7,500,000	10,500,000	
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	17,744,754	16,614,903	17,009,557	-2.0%	13,850,182	11,905,182	10,015,182	6,325,182	950,182
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	296	272	246	-8.8%	303	300	300	300	300
20.015 Grades 1-12 - October Count	3,439	3,523	3,575	2.0%	3,514	3,550	3,575	3,600	3,625
<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 del



WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2022  
FIVE-YEAR FORECAST ASSUMPTIONS

The forecast is legally adopted by the Board of Education by the end of November 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 2014.

Starting for the 2021-2022 school year, the District had 3,850 students enrolled in three campuses; North Campus serving grades 7-12; South Campus serving grades 1-6 and an Early Childhood Center serving PK-K. 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 \$3,000,000.00 five-year (5) emergency levy at the May 2022 election to take effect January 1, 2023.

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 2020 which began collections in 2021.

Based on the latest information available from the Hamilton County Auditor, the current total property values for collection year 2021 are \$539,759,110; \$410,292,020 for residential and agricultural, \$104,876,930 commercial and industrial and \$24,590,160 public utility personal.

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2022  
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).

However, due to a relatively stable total valuation, total real estate collections have been held constant for fiscal years 2022 through 2026.

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

The State of Ohio funds public school districts on a two-year cycle, referred to as the biennium budget. Projecting state funds beyond the two-year budget is challenging since the reliance on these funds is based on future, unknown legislation. Funding public school districts in Ohio has been a controversial topic for decades, evident by the Ohio Supreme Court ruling school state funding unconstitutional on at least three different occasions.

State Funding has experienced different funding "formulas" in three of the last four biennium budgets. Fiscal year 2021 through 2025 are based on the current state funding formula.

State support for fiscal years 2022 through 2026 has been projected on the most recent information available. The state funding formula is currently being revised to the "Fair Share Funding Plan". The state funding was frozen at FY 2019 funding levels prior to the implementation of this plan. The projected unrestricted receipts from the new program plan are \$17,420,000 for fiscal year 2022 and \$18,700,000.00 for fiscal year 2023. It is still uncertain if the new plan will provide the projected increases beyond fiscal year 2023. Therefore, fiscal years 2024 through 2026 have been held constant.



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Line 1.04 Restricted Grants-in-Aid

Through the State funding formula, the District receives funding for economically disadvantaged students and for the offering of career technical education programs. The funding received through these two items are restricted on how it can be spent. The District also receives restricted funds from the State through the catastrophic cost program. Economically disadvantaged funding is provided by the State to address economic disadvantaged (poverty) and its effects on educational outcomes. Funding is based on the number of students who qualify for the free or reduced lunch program. Those that qualify are considered economically disadvantaged. This represents students in poverty, but also students of families with low incomes. The District has seen an increase in the number of students considered economically disadvantaged. It is anticipated that number will remain consistent for projection purposes. The District received \$892,622.96 in economically disadvantaged funding in fiscal year 2021.

Beginning in Fiscal Year 2022 the State will fund "Student Wellness and Success" through the foundation formula and no longer as a separate fund. These funds will also be restricted to fund programs and activities that support students such as: mental and physical healthcare services, prevention education programs, wrap around services, mentoring and afterschool programs, programs geared toward homeless youth and those involved in the child welfare system, enhanced safety and security measures and improved family and community resource and engagement services. The district projection is based upon fiscal year 2021 receipts of \$1,103,650.00.

Total restricted state aid is expected to be \$2.2 million for fiscal year 2022 and projected to remain the same for fiscal year 2023 through 2026.

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.

WINTON WOODS CITY SCHOOL DISTRICT  
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## **Expenditures**

### **Line 3.01 Personnel Services**

Staffing is based on the current levels with growth based on related annual enrollment increases or decreases. Personnel services also include all staffing changes implemented over the last three (3) fiscal years as well as for FY22. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for FY23 through FY26.

### **Line 3.02 Employees' Retirement/Insurance Benefits**

Benefits are projected using two categories. The first category, retirement benefits and Medicare, are 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. 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 for FY22 through FY26. 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. Since the Bond Issue passed to construct new facilities, funding for major repairs has been held to a minimum since FY18.

There is a major decrease in purchased services for fiscal year 2022 since funds for tuition to other institutions will no longer flow through the district. The decrease for fiscal year 2022 is \$4,225,000.00 as follows: Community School \$2,100,000.00, Ed Choice \$370,000.00, Jon Peterson Scholarships \$325,000.00, Autism Scholarships \$335,000.00, Open Enrollment – Out \$1,125,000.00. Projections are increased at the average rate of four percent (4.0%).

### **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.



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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 FY22, \$97,000 has been included for small equipment replacement needs.

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 district memberships.

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 FY22. The District will have a need to transfer funds to the Athletic Fund for FY22 in the amount of \$40,000.

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 \$3,000,000.00 emergency levy for five (5) years.



WINTON WOODS CITY SCHOOL DISTRICT  
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## 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. The November 2021 levy failed. It is anticipated the Board will place the proposed levy on the May 2022 ballot. It will be for a \$3,000,000.00 five (5) year emergency levy, with collections beginning January 1, 2023.

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 10<sup>th</sup> of January, 2022, at the Intermediate Building, 825 Waycross Road, Cincinnati, Ohio 45240, with the following members present:

Mr. Jeff Berte, Mrs. Debra Bryant, Mrs. Paula Kuhn, Dr. Viola Johnson, Mr. Brandon Smith

Mr. Berte 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 # 01-05-22**

*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 2022 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 2022 or 2023 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.

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

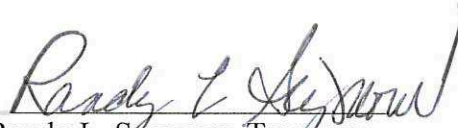
AYE: Mr. Berte; Mrs. Bryant; Mrs. Kuhn; Mr. Smith; Dr. Johnson  
NAY:

Passed: President Johnson declared the motion passed.

### CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of a resolution adopted on the 10<sup>th</sup> day of January, 2022, 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 11<sup>th</sup> day of January, 2022.

  
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 2022 and 2023 fiscal years and 2022 calendar year:

High School Athletic Funds:

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

High School Student Activity Funds:

- Art Club
- Class of 2022
- Class of 2023
- Class of 2024
- Class of 2025
- 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
- Band
- 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 10<sup>th</sup> day of January, 2022