

**Winton Woods Board of Education**  
**Minutes**  
**Organizational Meeting - January 3, 2023**

The Winton Woods Board of Education held the Organizational Meeting on Monday, January 3, 2023 at the Winton Woods South Campus, Lake Room 1106, 147 Farragut Road, Cincinnati, Ohio. President Pro-Tempore Johnson called the meeting to order at 6:50 p.m.

**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**

Ms. Bryant nominated Mrs. Kuhn, seconded by Mr. Berte to serve as President for a one-year term for 2023. There being no other nominations, the vote was as follows:

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

Mrs. Kuhn was elected to serve as President for a one-year term for 2023. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

**Vice President**

Dr. Johnson nominated Ms. Bryant, seconded by Mr. B. Smith to serve as Vice President for a one-year term for 2023. There being no other nominations, the vote was as follows:

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

Ms. Bryant was elected to serve as Vice President for a one-year term for 2023. The Vice President's Oath was administered by Mr. Randy Seymour, Treasurer.

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**SCHEDULE OF MEETINGS**

**01-01-23** Mr. Berte moved, seconded by Dr. Johnson to adopt the following schedule of the regular board meetings and special sessions for calendar year 2023.

**2023 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES**

2023 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 23
- February 27
- March 27
- April 24
- May 22
- June 26
- July 24
- August 28
- September 25
- October 23
- November 20
- December 11

REGULAR MEETINGS - BOARD WORK SESSIONS @ 6:30 P.M. – Location: Winton Woods Community Building, Room 105, 8 Enfield Street, Cincinnati, Ohio.

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

SPECIAL MEETINGS - SUPERINTENDENT BRIEFINGS @ 4:00 P.M. – Location: Winton Woods Community Building, Room 105, 8 Enfield Street, Cincinnati, Ohio.

- March 13
- April 10
- August 14
- October 9

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

President Kuhn declared the motion carried.

**Winton Woods Board of Education**  
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**FISCAL YEAR 2024 TAX BUDGET**

**01-02-23** Mr. Berte moved, seconded by Mr. B. Smith to approve the Resolution for the “Adoption of the 2024 Tax Budget for All Funds for the Period of July 1, 2023 through June 30, 2024”. (A copy of the FY 2024 Tax Budget and Resolution are attached).

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

President Kuhn declared the motion carried.

**INVESTMENT OF FUNDS**

**01-03-23** Dr. Johnson 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; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

**OFFICIAL SIGNATURES**

**01-04-23** 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; Ms. Bryant, Aye; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

**RECEIVE ADVANCE TAX PAYMENTS**

**01-05-23** Ms. Bryant moved, seconded by Mr. B. Smith to approve the Resolution “Requesting the County Auditor to Make Advance Payments of Taxes”. (Resolution attached).

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

President Kuhn declared the motion carried.



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

**01-06-23** Mr. Berte 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; Ms. Bryant, Aye; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn 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 \$818.81 for single and \$2,065.39 for family. The monthly cost for dental insurance is \$25.07 for single and \$68.80 for family. (No Board Members exercised this option.)

**FISCAL OFFICER - STUDENT ACTIVITY ACCOUNTS**

**01-07-23** Ms. Bryant 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; Ms. Bryant, Aye; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

**STUDENT ACTIVITY ACCOUNTS**

**01-08-23** Dr. Johnson moved, seconded by Mr. Berte to authorize the Student Activity Accounts for the fiscal years 2023 and 2024 and calendar year 2023 as presented. (Attached)

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

President Kuhn declared the motion carried.



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**AUTHORIZATION OF THEN AND NOW CERTIFICATE**

**01-09-23** Mr. Berte moved, seconded by Mr. B. Smith 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; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

**AUTHORIZATION TO MODIFY APPROPRIATIONS**

**01-10-23** Mr. Berte moved, seconded by Ms. Bryant 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; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

**RECOGNITION OF SUPPORT ORGANIZATIONS**

**01-11-23** 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; Ms. Bryant, Aye; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

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**APPOINTMENT OF PURCHASING AGENT**

**01-12-23** 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 policies 6320 and 6325 – procurement)

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

President Kuhn declared the motion carried.

**OSBA MEMBERSHIP and SUBSCRIPTIONS**

**01-13-23** Dr. Johnson moved, seconded by Mr. Berte to approve the continued membership and subscriptions in the following:

- Ohio School Boards Association, January – December, 2023
- Subscription to The Briefcase (electronic) and School Management News (electronic), January – December, 2023
- Participation in the Ohio School Boards Association Legal Assistance Fund, January – December, 2023

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

President Kuhn declared the motion carried.

**NSBA MEMBERSHIP**

**01-14-23** Dr. Johnson moved, seconded by Mr. B. Smith to approve the continuation of the affiliate membership in the National School Boards Association, January – December, 2023.

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

President Kuhn declared the motion carried.

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**APPOINTMENTS**

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

- Ohio School Boards Association and National School Boards Association  
Legislative Liaison – Dr. Johnson and Ms. Bryant
- Great Oaks Board of Education – (Currently Mr. Berte through 12/31/23)
- Superintendent's Review and Evaluation Liaison – Mrs. Kuhn and Ms. Bryant
- Treasurer's Review and Evaluation Liaison – Mrs. Kuhn and Ms. Bryant
- Municipality Representatives:
  - Forest Park, Dr. Johnson and Ms. Bryant
  - Greenhills, Mrs. Kuhn and Mr. Berte
  - Springfield Township/Wyoming, Ms. Bryant and Mr. B. Smith
- Public Records Designee (O.R.C. 109.43) – Mr. Seymour
- Superintendent Committee Liaisons:
  - Student Achievement/Technology, Dr. Johnson, Mr. B. Smith or Ms. Bryant
  - Community Engagement, Mrs. Kuhn and Ms. Bryant or Mr. B. Smith
  - Financial Advisory, Mr. Berte and Ms. Bryant
  - Policy, Dr. Johnson and Mr. B. Smith
  - Athletic/Performing Arts, Mrs. Kuhn and Mr. B. Smith
- Board Member Handbook – All Board Members
- OSBA Urban School District Advisory Network Liaison – Dr. Johnson and Mr. B. Smith or Ms. Bryant
- OSBA SALT Liaison (Student Achievement Leadership Team) – Mrs. Kuhn and Dr. Johnson

**BOARD OF EDUCATION OPERATING PROTOCOL**

**01-15-23** Dr. Johnson moved, seconded by Mr. Berte to adopt the Board of Education Operating Protocol for 2023. (Copy Attached)

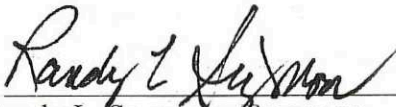
Vote: Mr. Berte, Aye; Ms. Bryant, Aye; Dr. Johnson, Aye; Mr. B. Smith, Aye;  
Mrs. Kuhn, Aye

President Kuhn declared the motion carried.

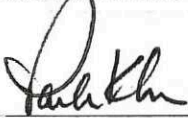
**ADJOURNMENT**

There being no further business, President Kuhn declared the meeting adjourned at 7:39 p.m.

**ATTEST:**

  
Randy L. Seymour, Treasurer

**APPROVED:**

  
Mrs. Paula Kuhn, President





**WINTON WOODS**  
CITY SCHOOL DISTRICT

**OFFICIAL OATH - PRESIDENT OF THE BOARD**

I, Paula Kuhn, 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, appearing to read 'Paula Kuhn', is written over a horizontal line.

Sworn to and subscribed before me, this 3<sup>rd</sup> day of January, 2023.

A handwritten signature in cursive script, appearing to read 'Randy L. Seymour', is written over a horizontal line.

Randy L. Seymour  
Treasurer



**WINTON WOODS**  
CITY SCHOOL DISTRICT

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

I, Debra Bryant, 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.

Debra Bryant

Jan 3, 2023

Sworn to and subscribed before me, this 3<sup>rd</sup> day of January, 2023.

Randy L. Seymour

Randy L. Seymour  
Treasurer

**ADOPTION OF THE 2024 BUDGET  
FOR THE PERIOD OF JULY 1, 2023, THROUGH JUNE 30, 2024**

**WHEREAS**, the Winton Woods City Board of Education at its Organizational Meeting on, January 3<sup>rd</sup>, 2023, received the following tax budget for the period of July 1, 2023, through June 30, 2024.

1. From the Treasurer, for Current Operating Expenses (General Fund 001) in the total amount of \$56,015,000.00.
2. From the Treasurer, for Bond Retirement (Fund 002) in the total amount of \$3,267,205.00.
3. From the Treasurer, for Permanent Improvement (Fund 003) in the total amount of \$610,000.00.
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 3<sup>rd</sup>, 2023, at 12:00 noon, pursuant to a notice published in the Cincinnati Enquirer on December 16, 2022, and

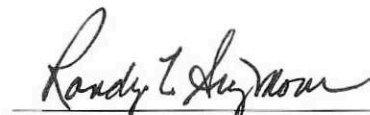
**WHEREAS**, copies of said budgets have been available for public inspection for at least ten (10) days in the Office of the Treasurer,

**NOW THEREFORE, BE IT RESOLVED**, that the FY24 Budget for the General Fund in the amount of \$56,015,000.00, for the Bond Retirement Fund in the amount of \$3,267,205.00, for the Permanent Improvement Fund in the amount of \$610,000.00, 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.

01/03/2023  
Dated

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Treasurer



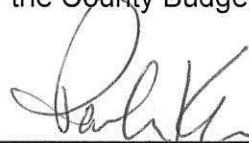
HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 3, 2023

To the County Auditor:

The Board of Education of said School District, hereby submits its' annual budget for the year commencing July 1, 2023 for consideration of the County Budget Commission.

A handwritten signature in black ink, appearing to be "D. K.", is written over a horizontal line.

President of the Board

[illegible]



Winton Woods CSD									
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES									
BOND RETIREMENT FUND									
BOND RETIREMENT REVENUE (1)	2023		Calendar Year		2024		Calendar Year		TOTAL FISCAL YEAR 2023/2024
	1/1/2023		7/1/2023		1/1/2024		7/1/2024		
	6/30/2023		12/31/2023		6/30/2024		12/31/2024		
	(2)		(3)		(4)		(5)		
REVENUES									
1000 Receipts from Local Sources									
1100 Taxes									
1110 General Property Tax									
Total Taxes		1,650,000.00		1,550,000.00		1,650,000.00		1,550,000.00	3,200,000.00
		1,650,000.00		1,550,000.00		1,650,000.00		1,550,000.00	3,200,000.00
3131-3133 Property Tax Allocation		40,000.00		40,000.00		40,000.00		40,000.00	80,000.00
3135 State Tangible Reimbursement		0.00		0.00		0.00		0.00	0.00
Total Tax Reimbursement from State Sources		40,000.00		40,000.00		40,000.00		40,000.00	80,000.00
1130 Income Tax		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
Total Income and Local Taxes		0.00		0.00		0.00		0.00	0.00
Total Taxes		1,690,000.00		1,590,000.00		1,690,000.00		1,590,000.00	3,280,000.00
1200-1800 Other Receipts-Local Sources		0.00		0.00		0.00		0.00	0.00
1880 Tax Increment Financing		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
1920 Sale of Bonds- Refunding		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
Total of Other Revenue Sources		0.00		0.00		0.00		0.00	0.00
Total Receipts from Local Sources		1,690,000.00		1,590,000.00		1,690,000.00		1,590,000.00	3,280,000.00
2000 Receipts from Intermediate Sources		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
3190 Other Unrestricted		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
4000 Revenue from Federal Sources		0.00		0.00		0.00		0.00	0.00
5000 Other Revenue Sources		0.00		0.00		0.00		0.00	0.00
Total Revenue		1,690,000.00		1,590,000.00		1,690,000.00		1,590,000.00	3,280,000.00







Winton Woods CSD												
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES												
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)												
	2023		Calendar Year		TOTAL		2024		Calendar Year		TOTAL	
	1/1/2023	6/30/2023	7/1/2023	12/31/2023	CALENDAR YEAR 2023		1/1/2024	6/30/2024	7/1/2024	12/31/2024	CALENDAR YEAR 2024	
	(2)		(3)				(4)		(5)			
PERMANENT IMPROVEMENT REVENUE												
(1)												
REVENUES												
1000 Receipts from Local Sources												
1100 Taxes												
1110 General Property Tax												
Total Taxes												
3131-3133 Property Tax Allocation												
3135 State Tangible Reimbursement												
Total Tax Reimbursements from State Sources												
1130 Income Tax												
1190 Other Receipts (Local Taxes)												
Other Total Local Taxes												
1200-1800 Other Receipts-Local Sources												
1880 Tax Increment Financing												
1900 Other Revenue Sources												
Total of Other Revenue Sources												
2000 Receipts from Intermediate Sources												
3000 Receipts from State Sources												
3190 Other Unrestricted												
4000 Revenue from Federal Sources												
5000 Other Revenue Sources												
Total Revenue												
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES												
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)												
	2023		Calendar Year		TOTAL		2024		Calendar Year		TOTAL	
	1/1/2023	6/30/2023	7/1/2023	12/31/2023	CALENDAR YEAR 2023		1/1/2024	6/30/2024	7/1/2024	12/31/2024	CALENDAR YEAR 2024	
	(2)		(3)				(4)		(5)			
PERMANENT IMPROVEMENT EXPENDITURES												
(1)												
EXPENDITURES												
1000 Instruction												
2000 Supporting Services												
3000 Non Instructional Services												
4000 Extracurricular Activities												
5000 Facilities Acquisition and Construction												
7000 Other Uses of Funds - Debt Services Principal and Interest												
Total Expenditures												
Beginning Unencumbered Fund Balance												
Ending Cash Balance												
12/15/2022												



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

CLASSROOM FACILITIES MAINTENANCE REVENUE (1)	2023		Calendar Year		TOTAL		2024		Calendar Year		TOTAL		TOTAL	
	1/1/2023 6/30/2023		7/1/2023 12/31/2023		CALENDAR YEAR 2023		1/1/2024 6/30/2024		7/1/2024 12/31/2024		CALENDAR YEAR 2024		FISCAL YEAR 2023/2024	
	(2)		(3)				(4)		(5)					
REVENUES														
1000 Receipts from Local Sources														
1100 Taxes														
1110 General Property Tax														
Total Taxes	95,000.00		90,000.00		185,000.00		95,000.00		90,000.00		185,000.00		185,000.00	
	95,000.00		90,000.00		185,000.00		95,000.00		90,000.00		185,000.00		185,000.00	
3131-3133 Property Tax Allocation														
3135 State Tangible Reimbursement	11,000.00		11,000.00		22,000.00		11,000.00		11,000.00		22,000.00		22,000.00	
Total Tax Reimbursements from State Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
	11,000.00		11,000.00		22,000.00		11,000.00		11,000.00		22,000.00		22,000.00	
1130 Income Tax														
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	
	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
1200-1800 Other Receipts-Local Sources														
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	
	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
2000 Receipts from Intermediate Sources														
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	
	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
4000 Revenue from Federal Sources														
5000 Other Revenue Sources	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Total Revenue	181,000.00		101,000.00		282,000.00		181,000.00		101,000.00		282,000.00		282,000.00	

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES  
CLASSROOM FACILITIES MAINTENANCE

CLASSROOM FACILITIES MAINTENANCE EXPENDITURES (1)	2023		Calendar Year		TOTAL		2024		Calendar Year		TOTAL		TOTAL	
	1/1/2023 6/30/2023		7/1/2023 12/31/2023		CALENDAR YEAR 2023		1/1/2024 6/30/2024		7/1/2024 12/31/2024		CALENDAR YEAR 2024		FISCAL YEAR 2023/2024	
	(2)		(3)				(4)		(5)					
EXPENDITURES														
1000 Instruction	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		50,000.00		150,000.00		200,000.00		200,000.00	
3000 Non Instructional Services	0.00		0.00		0.00		0.00		0.00		0.00		0.00	
4000 Extracurricular Activities	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	
7000 Other Uses of Funds - Debt Services Principal and Interest	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		50,000.00		150,000.00		200,000.00		200,000.00	
Beginning Unencumbered Fund Balance	1,350,000.00		1,481,000.00		1,350,000.00		1,432,000.00		1,563,000.00		1,432,000.00		1,481,000.00	
Ending Cash Balance	1,481,000.00		1,432,000.00		1,432,000.00		1,563,000.00		1,514,000.00		1,514,000.00		1,563,000.00	



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 7/1/2023	Principal & Interest Due 7/1/2023 6/30/2024	Amount Available from Other Sources 7/1/2023 6/30/2024	Bonds and Notes Outstanding 1/1/2024	Principal & Interest Due 1/1/2024 12/31/2024	Amount Available from Other Sources 1/1/2024 12/31/2024
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	3.0% to 5.0%	\$56,505,000	Principal - \$1,015,000 Interest - \$2,195,205 Total \$3,210,205	\$0	\$55,490,000	Principal - \$1,065,000 Interest - \$2,170,155 Total \$3,235,155	\$0
TOTAL OUTSIDE						\$56,505,000	Debt Schedule Attached	\$0	\$55,490,000	\$3,235,155	\$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	
										3,235,155.00	

## Aggregate Principal and Interest Payments

Payment Date	Total Debt Service	Principal Total	Interest Total	Fiscal Year	Calendar Year
11/1/2022	\$ 2,129,081.94	\$ 1,000,000.00	\$ 1,129,081.94	2023	2022
5/1/2023	1,110,127.50	\$ -	\$ 1,110,127.50	2023	2023
11/1/2023	2,125,127.50	\$ 1,015,000.00	\$ 1,110,127.50	2024	2023
5/1/2024	1,085,077.50	\$ -	\$ 1,085,077.50	2024	2024
11/1/2024	2,150,077.50	\$ 1,065,000.00	\$ 1,085,077.50	2025	2024
5/1/2025	1,058,777.50	\$ -	\$ 1,058,777.50	2025	2025
11/1/2025	2,178,777.50	\$ 1,120,000.00	\$ 1,058,777.50	2026	2025
5/1/2026	1,031,102.50	\$ -	\$ 1,031,102.50	2026	2026
11/1/2026	2,206,102.50	\$ 1,175,000.00	\$ 1,031,102.50	2027	2026
5/1/2027	1,002,052.50	\$ -	\$ 1,002,052.50	2027	2027
11/1/2027	2,237,052.50	\$ 1,235,000.00	\$ 1,002,052.50	2028	2027
5/1/2028	974,167.50	\$ -	\$ 974,167.50	2028	2028
11/1/2028	2,264,167.50	\$ 1,290,000.00	\$ 974,167.50	2029	2028
5/1/2029	945,052.50	\$ -	\$ 945,052.50	2029	2029
11/1/2029	2,290,052.50	\$ 410,000.00	\$ 1,880,052.50	2030	2029
5/1/2030	937,762.50	\$ -	\$ 937,762.50	2030	2030
11/1/2030	2,297,762.50	\$ 395,000.00	\$ 1,902,762.50	2031	2030
5/1/2031	930,645.00	\$ -	\$ 930,645.00	2031	2031
11/1/2031	2,305,645.00	\$ 385,000.00	\$ 1,920,645.00	2032	2031
5/1/2032	924,335.00	\$ -	\$ 924,335.00	2032	2032
11/1/2032	2,299,335.00	\$ 265,000.00	\$ 2,034,335.00	2033	2032
5/1/2033	920,355.00	\$ -	\$ 920,355.00	2033	2033
11/1/2033	2,315,355.00	\$ 1,395,000.00	\$ 920,355.00	2034	2033
5/1/2034	893,490.00	\$ -	\$ 893,490.00	2034	2034
11/1/2034	2,373,490.00	\$ 1,480,000.00	\$ 893,490.00	2035	2034
5/1/2035	865,622.50	\$ -	\$ 865,622.50	2035	2035
11/1/2035	2,410,622.50	\$ 1,545,000.00	\$ 865,622.50	2036	2035
5/1/2036	836,770.00	\$ -	\$ 836,770.00	2036	2036
11/1/2036	2,471,770.00	\$ 1,635,000.00	\$ 836,770.00	2037	2036
5/1/2037	806,545.00	\$ -	\$ 806,545.00	2037	2037
11/1/2037	2,581,545.00	\$ 1,775,000.00	\$ 806,545.00	2038	2037
5/1/2038	768,925.00	\$ -	\$ 768,925.00	2038	2038
11/1/2038	2,618,925.00	\$ 1,850,000.00	\$ 768,925.00	2039	2038
5/1/2039	731,925.00	\$ -	\$ 731,925.00	2039	2039
11/1/2039	2,676,925.00	\$ 1,945,000.00	\$ 731,925.00	2040	2039
5/1/2040	693,025.00	\$ -	\$ 693,025.00	2040	2040
11/1/2040	2,718,025.00	\$ 2,025,000.00	\$ 693,025.00	2041	2040
5/1/2041	651,406.25	\$ -	\$ 651,406.25	2041	2041
11/1/2041	2,766,406.25	\$ 2,115,000.00	\$ 651,406.25	2042	2041
5/1/2042	607,837.50	\$ -	\$ 607,837.50	2042	2042
11/1/2042	2,802,837.50	\$ 2,195,000.00	\$ 607,837.50	2043	2042
5/1/2043	561,362.50	\$ -	\$ 561,362.50	2043	2043
11/1/2043	2,856,362.50	\$ 2,295,000.00	\$ 561,362.50	2044	2043
5/1/2044	512,612.50	\$ -	\$ 512,612.50	2044	2044
11/1/2044	2,912,612.50	\$ 2,400,000.00	\$ 512,612.50	2045	2044
5/1/2045	470,612.50	\$ -	\$ 470,612.50	2045	2045
11/1/2045	2,955,612.50	\$ 2,485,000.00	\$ 470,612.50	2046	2045
5/1/2046	427,125.00	\$ -	\$ 427,125.00	2046	2046
11/1/2046	2,997,125.00	\$ 2,570,000.00	\$ 427,125.00	2047	2046
5/1/2047	382,150.00	\$ -	\$ 382,150.00	2047	2047
11/1/2047	3,042,150.00	\$ 2,660,000.00	\$ 382,150.00	2048	2047
5/1/2048	335,600.00	\$ -	\$ 335,600.00	2048	2048
11/1/2048	2,865,600.00	\$ 2,530,000.00	\$ 335,600.00	2049	2048
5/1/2049	285,000.00	\$ -	\$ 285,000.00	2049	2049
11/1/2049	2,915,000.00	\$ 2,630,000.00	\$ 285,000.00	2050	2049
5/1/2050	232,400.00	\$ -	\$ 232,400.00	2050	2050
11/1/2050	2,967,400.00	\$ 2,735,000.00	\$ 232,400.00	2051	2050
5/1/2051	177,700.00	\$ -	\$ 177,700.00	2051	2051
11/1/2051	3,022,700.00	\$ 2,845,000.00	\$ 177,700.00	2052	2051
5/1/2052	120,800.00	\$ -	\$ 120,800.00	2052	2052
11/1/2052	3,080,800.00	\$ 2,960,000.00	\$ 120,800.00	2053	2052
5/1/2053	61,600.00	\$ -	\$ 61,600.00	2053	2053
11/1/2053	3,141,600.00	\$ 3,080,000.00	\$ 61,600.00	2054	2053
Total	104,318,009.44	\$ 56,505,000.00	\$ 47,813,009.44		



# Winton Woods City School District

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2020, 2021, & 2022 Actual;  
Forecasted Fiscal Year's Ending June 30, 2023 thru 2027

November 21, 2022	Actual				Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Average Change	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$22,706,720	\$23,264,682	\$24,315,182	3.5%	\$24,300,000	\$24,300,000	\$24,300,000	\$24,300,000	\$24,300,000
1.020 Tangible Personal Property Tax									
1.030 Income Tax									
1.035 Unrestricted State Grants-in-Aid	19,038,732	19,572,800	18,315,871	-1.8%	19,405,000	20,105,000	20,805,000	21,505,000	22,205,000
1.040 Restricted State Grants-in-Aid	1,046,101	1,057,766	2,229,110	55.9%	2,375,000	2,475,000	2,575,000	2,675,000	2,775,000
1.045 Restricted Federal Grants-in-Aid - SFSF									
1.050 Property Tax Allocation	2,769,953	2,765,895	2,725,008	-0.8%	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
1.060 All Other Revenues	4,395,807	5,759,002	2,923,978	-9.1%	2,555,600	2,550,000	2,550,000	2,550,000	2,550,000
1.070 Total Revenues	49,957,313	52,420,145	50,509,149	0.6%	51,335,600	52,130,000	52,930,000	53,730,000	54,530,000
<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	6,732	1,197	37,943	1493.8%					
2.070 Total Other Financing Sources	6,732	1,197	37,943	1493.8%					
2.080 Total Revenues and Other Financing Sources	49,964,045	52,421,342	50,547,092	0.7%	51,335,600	52,130,000	52,930,000	53,730,000	54,530,000
<b>Expenditures</b>									
3.010 Personnel Services	28,410,826	28,672,588	30,370,868	3.4%	31,800,000	32,600,000	33,400,000	34,250,000	35,100,000
3.020 Employees' Retirement/Insurance Benefits	10,139,883	10,332,383	10,804,073	3.2%	11,550,000	12,125,000	12,700,000	13,275,000	13,850,000
3.030 Purchased Services	10,435,794	11,145,643	7,486,433	-13.0%	8,450,000	8,800,000	10,150,000	10,550,000	11,000,000
3.040 Supplies and Materials	1,400,265	1,209,608	1,498,002	5.1%	1,560,000	1,625,000	1,700,000	1,750,000	1,825,000
3.050 Capital Outlay	54,483	95,898	68,663	23.8%	200,000	100,000	100,000	100,000	100,000
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	604,790	531,844	684,133	8.3%	725,000	725,000	750,000	750,000	775,000
4.500 Total Expenditures	51,046,041	51,987,964	50,912,172	-0.1%	54,285,000	55,975,000	58,800,000	60,675,000	62,650,000
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	20,000	20,000	40,000	50.0%	42,000	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	40,000	50.0%	42,000	40,000	40,000	40,000	40,000
5.050 Total Expenditures and Other Financing Uses	51,066,041	52,007,964	50,952,172	-0.1%	54,327,000	56,015,000	58,840,000	60,715,000	62,690,000
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	1,101,996-	413,378	405,080-	-167.8%	2,991,400-	3,885,000-	5,910,000-	6,985,000-	8,160,000-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	17,816,800	16,714,804	17,128,182	-1.9%	16,723,102	13,731,702	9,846,702	3,936,702	3,048,298-
7.020 Cash Balance June 30	16,714,804	17,128,182	16,723,102	0.1%	13,731,702	9,846,702	3,936,702	3,048,298-	11,208,298-
8.010 Estimated Encumbrances June 30	99,901	118,625	233,242	57.7%	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	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	9,746,702	3,836,702	3,148,298-	11,308,298-
<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	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	9,746,702	3,836,702	3,148,298-	11,308,298-
<b>Revenue from New Levies</b>									
13.010 Income Tax - New									
13.020 Property Tax - New						1,750,000	3,500,000	3,500,000	3,500,000
13.030 Cumulative Balance of New Levies						1,750,000	5,250,000	8,750,000	12,250,000
14.010 Revenue from Future State Advancements									
15.010 Unreserved Fund Balance June 30	16,614,903	17,009,557	16,489,860	-0.3%	13,631,702	11,496,702	9,086,702	5,601,702	941,702
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	296	297	303	1.2%	300	300	300	300	300
20.015 Grades 1-12 - October Count	3,506	3,524	3,520	0.2%	3,520	3,550	3,575	3,600	3625
<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 deb

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2023  
FIVE-YEAR FORECAST ASSUMPTIONS

The forecast is legally adopted by the Board of Education 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.

### **INTRODUCTION**

Per the Ohio Revised Code, public school districts in the State of Ohio are required to submit a Five-Year Financial Forecast in November and May of the fiscal year. School Districts operate on a fiscal year running from July 1st – June 30th. The forecast includes revenues, expenditures, excess/deficit line items, estimated encumbrances, and the projected fiscal year end cash balance. The forecast includes three years of historical/actual data and five years of projected estimates.

The Ohio Department of Education's purpose/objectives for the five-year forecast are:

1. To engage the local board of education and the community in the long-range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. 5705.412, commonly known as the "412 Certificate".
3. To provide a method for the Department of Education and Auditor of State to identify the financial standing of the Winton Woods City School District.

The forecast is a tool used by the Board of Education to illustrate the projected financial position of the school district in upcoming years. Due to the unknowns' in future economic conditions and assumptions, the forecast is an ever-changing document. Overall, the forecast needs to be reviewed based on future trends and percentages, rather than specific amounts. Many projections are based on the information provided by the County Auditor, State Auditor, Ohio Department of Taxation, and Department of Education.

Revenue unknowns and variables, include, but are not limited to; enrollment, property valuation, new construction, and interest rates. State funding is based on a biennium budget, which will change every two years (meaning state revenue cannot confidently be projected beyond the biennium budget). Expenditure unknowns include, but are not limited to; staffing levels, retirements, healthcare fluctuations, utility costs, special education costs, and tuition. 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.

Fluctuations in revenues & expenditures in the current year of the forecast, do not only affect the current year, but substantially compound and affect the future years of the forecast.

### **ABOUT THE DISTRICT**

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.



WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2023  
FIVE-YEAR FORECAST ASSUMPTIONS

Starting for the 2021-2022 school year, the District had 3,823 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 athletic facilities.

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 \$3,500,000.00 five-year (5) emergency levy at the May 2023 election to take effect January 1, 2024.

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

## **Revenues**

### **Line 1.01 General Property Taxes (Real Estate)**

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 2022 are \$556,226,800; \$410,836,990 for residential and agricultural, \$119,439.630 for commercial and industrial and \$25,950,180 for public utility personal.

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 2023 through 2027.

There is a proposed five (5) year emergency levy on the Forecast which will generate \$3.5 million per collection year beginning in FY24

WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2023  
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.02 Tangible Personal Property Taxes

House Bill 66 eliminated tangible personal property tax on machinery, equipment, and inventory used by businesses in the state of Ohio. This change is seen as an opportunity to promote economic development in Ohio. This source of income and reimbursement by the state of Ohio 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. The most recent biennium budget passed by the State in 2021, instituted a change in how districts are funded. Prior funding formulas based the funding on the number of resident students. The recently passed formula bases funding on students attending the District. The State anticipates that the formula will be fully funded after six years by increasing the budgeted amount by 16.66% each year. However, the State’s biennium budget only guarantees funding through fiscal year 2023.

State support for fiscal years 2023 through 2027 has been projected on the most recent information available. The state funding formula is currently the “Fair Share Funding Plan”. The state funding was frozen at fiscal year 2019 funding levels prior to the implementation of this plan. The projected receipts from the new program are \$21,222,600 for fiscal year 2023. An approximate \$800,000.00 annual projected increase in unrestricted and restricted funding has been included through fiscal year 2027 as the state phases in the new funding formula.

Beginning with fiscal year 2022 the State did make several changes regarding the funding for tuition payments made to community schools and scholarship payments for special education students. Community school and scholarship students will now be funded directly by the State. In past years, districts would receive the per pupil allocation for these students, which would be reflected in the Unrestricted Grants-in-Aid line on the forecast. There would then be an offsetting expenditure reflected in the purchase services line of the forecast. These are now being directly funded by the State, resulting in a decrease in revenues as well as a decrease in expenditures.

The new funding formula also effected the way open enrollment students, both coming to districts and leaving districts, are recorded. Prior to the current year, funding for students who were open enrolled into the district were reflected in the All Other Operating Revenue line item. The expenditure for students who were open enrolling to another district was reflected in the Purchased Services line item. The funding formula, beginning in fiscal year 2022, has the net difference from open enrollment reflected in Unrestricted Grants-In-Aid.



WINTON WOODS CITY SCHOOL DISTRICT  
FISCAL YEAR 2023  
FIVE-YEAR FORECAST ASSUMPTIONS

Line 1.04 Restricted Grants-in-Aid

With the new State funding formula, the State placed restrictions on how certain categorical funding could be spent. The restricted funding is in the following categories:

**Student Wellness and Success**

Student wellness funding can be used for student services including 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 is projected to receive \$595,000 in student wellness funds for fiscal year 2023.

**Disadvantage Pupil Impact Aid (DPIA)**

DPIA funding is provided by the State to address economic disadvantage (poverty) and its effects on educational outcomes. Funding was 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 is projected to receive \$950,000 in DPIA funds for fiscal year 2023.

**English Learners**

English learners funding is provided to offer services to those students who English is not their native language. The District is projected to receive \$435,000 in English learners funds for fiscal year 2023.

**Gifted**

Gifted funding is provided for the identification of students, coordinator services, intervention specialist services, or other service providers approved by the Ohio Department of Education, and gifted professional development. The District is projected to receive \$155,000 in gifted funds for fiscal year 2023.

**Career Technical Education Funding**

Career technical education funding is provided for additional state support for students who are in career technical programs. The District is not projected to receive funds in career technical education for fiscal year 2023.

**Catastrophic Cost Reimbursement**

Catastrophic cost reimbursement is additional State aid for special education students' whose individual educational costs exceed the statutory threshold limits. The current threshold amounts that must be exceeded are \$27,375 and \$32,850 based upon the severity of the student. State aid is in the form of partial reimbursement of prior year expenses. It is projected that the District will continue to receive catastrophic cost reimbursement at its current funding level. The District received \$244,768 in catastrophic cost reimbursement in fiscal year 2022. The district is projecting to receive \$240,000 in catastrophic reimbursement for fiscal year 2023.

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Line 1.05 Property Tax Allocations

Property Tax Allocation is estimated based on projected Real Estate collections. The State provides reimbursement to the District for property tax relief given to residential taxpayers through the Homestead & Rollback program. The funding for this category is received from the 10% tax bill rollback and the 2.5% homestead exemption if applicable.

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 2.04 Operating Transfers In

There are no operating transfers in to the General Fund.

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 from other funds.

Line 2.06 All Other Financing Sources

All other financing sources include refunds from expenditures made in the previous fiscal year.

**Expenditures**

Line 3.01 Personnel Services

Educational institutions in the state of Ohio, including public school districts, are service based industries. As a result of being a service-based industry, the majority of expenditures for school districts are in the area of salaries and benefits.

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 fiscal year 2023. Negotiated salary increases have been included in the forecast. Horizontal and vertical step advancements have been included and projected for fiscal years 2023 through 2027.



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Line 3.02 Employees' Retirement/Insurance Benefits

Benefits are projected using two categories. The first category is based off of State and Federal government mandates. The second category is based off of employee voluntary benefits.

The first category includes retirement benefits. The State mandates 14% on an employee's salary be contributed to the retirement system by the District. This category also includes Medicare payments which is 1.45% of an employee's salary. The first category, retirement benefits and Medicare, are included at the current employer contribution level of 14% and 1.45% respectively of salaries through fiscal year 2027.

The second category includes health, dental, and life insurance. Expenditures for these items are based on enrollments and rates. Employee enrollment is projected to stay at its current level throughout the life of the forecast. The District is part of the Southwest Ohio Organization for School Health (SWOOSH) consortium. SWOOSH is a self-funded model for health and dental insurance. Life insurance is fully insured.

The District's health insurance rate will increase 7.3% in January of 2023. It is projected that the District will experience an annual increase of 7.5% in the remaining years of the forecast based upon prior rate increases. The District's dental insurance rate decreased 0.9% in January of 2023. It is projected that the District will experience an annual increase of 3% in the remaining years of the forecast. The District does not anticipate a rate change to life insurance through the remaining years of the forecast.

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 fiscal year 2020. Projections are increased at the average rate of four percent (4.0%).

There was 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 was \$4,255,000.00 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.

Beginning in fiscal year 2025 there will be approximately \$1million of purchased services expenditures returning to the General Fund which is currently being funded by ESSER and ARP ESSER funds through fiscal year 2024.

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Line 3.04 Supplies and Materials

The major items included in supplies and materials are paper, computer supplies, software, and textbooks. Fluctuations from year to year will result from major curriculum resources and textbook adoptions. It also includes expenditures for office and custodial supplies, as well as, fuel for the buses. Due to the rising fuel prices, it is projected that in fiscal year 2023, there will be a significant increase in the cost for fuel. Supplies and materials projections are increased at the average rate of four percent (4.0%).

Line 3.05 Capital Outlay

Capital outlay projections are based on additional technology, and building and equipment needs as the buildings and equipment age and need to be replaced. For fiscal year 2023, \$200,000 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, fees for the annual district financial audit and district memberships. Any increases for this line item are projected to be minimal.

Lines 5.XX Other Financing Uses; Operating Transfers and Advances Out

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 fiscal year 2023. The District will have a need to transfer funds to the Athletic Fund for fiscal year 2023 in the amount of \$42,000.

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 and would therefore not affect the ending cash positions in any year.

Line 9.XX 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 \$3,500,000.00 emergency levy for five (5) years.

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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 cash reserve is now being used to meet the daily operations of the district. The District will need to closely monitor its revenues and expenditures since deficit spending is projected to continue through the years in the forecast. The State's legislative change to the funding formula will also need to be evaluated on a biennium basis.

The ending cash balance indicates the timing the Board of Education needs to request of the citizens an additional tax levy. The November 2022 levy failed. It is anticipated the Board will place a proposed levy on the May 2023 ballot. It will be for a \$3,500,000.00 five (5) year emergency levy, with collections beginning January 1, 2024.

## **Disclaimers**

Reasonable professional diligence and care has been exercised in the preparation of this forecast. This forecast is based on the above assumptions and the information available on the day it was prepared. This forecast is subject to change as circumstances change or additional information becomes available. This forecast document is designed solely to provide a general indication of the probable future financial position of the School District based on information currently available to the School District. The legitimacy or accuracy of any specific assumption, number or the forecast total, while deemed reliable, cannot be guaranteed. In many cases, a relatively small change in one forecast number will have the effect of materially changing forecast data and trends, positive or negative.

Therefore, professional discretion, diligence and caution are required when using and interpreting forecast information. 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 3<sup>rd</sup> of January, 2023, Winton Woods South Campus, Lake Room 1106, 147 Farragut Road, Cincinnati, Ohio, with the following members present:

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

Ms. Bryant 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 # 01-05-23**

*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 2023 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 2023 or 2024 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. B 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; Ms. Bryant; Mr. B. Smith; Dr. Johnson; Mrs. Kuhn


NAY:

Passed: President Kuhn declared the motion passed.

### CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of a resolution adopted on the 3<sup>rd</sup> day of January, 2023, 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 \_\_\_\_ day of January, 2023.

  
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 2023 and 2024 fiscal years and 2023 calendar year:

High School Athletic Funds:

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

High School Student Activity Funds:

- Art Club
- Class of 2023
- Class of 2024
- Class of 2025
- Class of 2026
- Key Club
- Pals Club
- National Honor Society
- National Spanish Honor Society
- Tri - M Music Honor Society
- Student Ambassadors
- Student Council
- True Colors
- Warriors Sisters United
- 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 3<sup>rd</sup> day of January, 2023