

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

The Winton Woods Board of Education held the Organizational Meeting on Monday, January 3, 2025 at the Winton Woods Early Childhood Central Campus, Stage Room 184, 825 Waycross Road, Cincinnati, Ohio. President Pro-Tempore Knighten called the meeting to order at 1:03 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL AND PLEDGE OF ALLEGIANCE

On the roll call the following members were present: Ms. Debra Bryant, Dr. Viola Johnson, Mrs. Angela Knighten, Mr. Brandon Smith, Mr. Bill Speelman. Also present were Mr. Randy Seymour, Treasurer and Mr. Steve Denny, Superintendent.

ELECTION OF OFFICERS

PRESIDENT

Ms. Bryant nominated Mr. Brandon Smith, seconded by Mr. Speelman
Dr. Johnson nominated Ms. Bryant, seconded by Mr. Smith

to serve as President for a one-year term for 2025. After a brief discussion by the Board, Dr. Johnson withdrew her nomination for Ms. Bryant, seconded by Ms. Bryant. There being no other nominations, the vote was as follows:

For Mr. Brandon Smith: Ms. Bryant, Dr. Johnson, Mrs. Knighten, Mr. Smith,
Mr. Speelman

Mr. Smith was elected to serve as President for a one-year term for 2025. The President's Oath was administered by Mr. Randy Seymour, Treasurer.

VICE PRESIDENT

Mr. Smith nominated Mrs. Angela Knighten, seconded by Dr. Johnson to serve as Vice President for a one-year term for 2025. There being no other nominations, the vote was as follows:

For Mrs. Angela Knighten: Ms. Bryant, Dr. Johnson, Mrs. Knighten, Mr. Smith,
Mr. Speelman

Mrs. Knighten was elected to serve as Vice President for a one-year term for 2025. The Vice President's Oath was administered by Mr. Randy Seymour, Treasurer.

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

SCHEDULE OF MEETINGS

01-01-25 Dr. Johnson moved, seconded by Mr. Speelman to adopt the following schedule of the regular board meetings for calendar year 2025.

2025 WINTON WOODS CITY SCHOOLS BOARD OF EDUCATION MEETING DATES

REGULAR MEETINGS @ 6:30 P.M. – Location: Early Childhood Central Campus, Stage Room 184, 825 Waycross Road, Cincinnati, Ohio

- January 27
- February 24
- March 31
- April 28
- May 19
- June 23
- July 28
- August 25
- September 22
- October 27
- November 17
- December 15

REGULAR MEETINGS - BOARD WORK SESSIONS @ 6:30 P.M. – Location: Early Childhood Central Campus, Stage Room 184, 825 Waycross Road, Cincinnati, Ohio.

- February 10
- March 10
- April 14
- May 12
- June 9
- July 14
- August 11
- September 8
- October 13
- December 1

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

**Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025**

FISCAL YEAR 2026 TAX BUDGET

01-02-25 Ms. Bryant moved, seconded by Mrs. Knighten to approve the Resolution for the "Adoption of the 2026 Tax Budget for All Funds for the Period of July 1, 2025 through June 30, 2026". (A copy of the FY 2026 Tax Budget and Resolution are attached).

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

President Smith declared the motion carried.

INVESTMENT OF FUNDS

01-03-25 Dr. Johnson moved, seconded by Ms. Bryant 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

President Smith declared the motion carried.

OFFICIAL SIGNATURES

01-04-25 Mr. Speelman moved, seconded by Dr. Johnson as 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

President Smith declared the motion carried.

ADVANCE TAX PAYMENTS

01-05-25 Dr. Johnson moved, seconded by Mr. Speelman to approve the Resolution "Requesting the County Auditor to Make Advance Payments of Taxes". (Resolution attached).

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

President Smith declared the motion carried.

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

TRANSFERS AND ADVANCES

01-06-25 Ms. Bryant moved, seconded by Mrs. Knighten 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith 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 \$894.31 for single and \$2,253.64 for family. The monthly cost for dental insurance is \$28.99 for single and \$79.58 for family. (No Board Members exercised this option.)

FISCAL OFFICER – ATHLETIC AND STUDENT ACTIVITY ACCOUNTS

01-07-25 Dr. Johnson moved, seconded by Mrs. Knighten to approve the appointment of the Superintendent to be the sign-off officer of all athletic and 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

ATHLETIC AND STUDENT ACTIVITY ACCOUNTS

01-08-25 Ms. Bryant moved, seconded by Dr. Johnson to authorize the Athletic and Student Activity Accounts for the fiscal years 2025 and 2026 and calendar year 2025 as presented. (Attached)

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

AUTHORIZATION OF THEN AND NOW CERTIFICATE

01-09-25 Mr. Speelman moved, seconded by Mrs. Knighten 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

BLANKET PURCHASE ORDERS

01-10-25 Dr. Johnson moved, seconded by Ms. Bryant to authorize the treasurer to use blanket purchase orders, provided that no such purchase order shall be in an amount in excess of \$1,000,000 and no such blanket purchase order shall extend beyond the end of the fiscal year. Super blanket purchase orders are not subject to the \$1,000,000.00 limitation.

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

AUTHORIZATION TO MODIFY APPROPRIATIONS

01-11-25 Ms. Bryant moved, seconded by Mrs. Knighten 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: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

APPOINTMENT OF PURCHASING AGENT

01-12-25 Mr. Speelman moved, seconded by Dr. Johnson to approve the authorization of Mr. Jeremy Day, Executive Director of Business Affairs, to serve as the Superintendent's designee as purchasing agent for the district on all purchases as per Board policy.
(Board policies 6320 and 6325 – procurement)

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

**RESOLUTION AUTHORIZING SUPERINTENDENT OR SUPERINTENDENT'S
DESIGNEE TO ACCEPT RESIGNATIONS**

01-13-25 Dr. Johnson moved, seconded by Mrs. Knighten to approve the Resolution "Authorizing the Superintendent or Superintendent's Designee to Accept Resignations" as presented. (Resolution Attached)

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

APPOINTMENT OF LEGAL ADVISOR AND COUNSEL

01-14-25 Ms. Bryant moved, seconded by Mrs. Knighten to appoint Ennis and Britton as the Board of Education's legal advisor and counsel.

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

RECOGNITION OF SUPPORT ORGANIZATIONS

01-15-25 Dr. Johnson moved, seconded by Mrs. Knighten to recognize the Winton Woods City School District affiliated support organizations as follows: Winton Woods Athletic Boosters, Winton Woods Performing Arts Boosters, Winton Woods Parent Teacher Association and Winton Woods Educational Foundation.

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye;
Mr. Smith, Aye

President Smith declared the motion carried.

Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025

OSBA MEMBERSHIP and SUBSCRIPTIONS

01-16-25 Ms. Bryant moved, seconded by Mrs. Knighten to approve the continued membership and subscriptions in the following:

- Ohio School Boards Association, January – December, 2025
- Subscription to The Briefcase (electronic) and School Management News (electronic), January – December, 2025
- Participation in the Ohio School Boards Association Legal Assistance Fund, January – December, 2025

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

President Smith declared the motion carried.

APPOINTMENTS

President Smith made the following appointments for a period of one year:

- Ohio School Boards Association Legislative Liaison – Dr. Johnson
- Great Oaks Board of Education – (Currently Mr. Berte through 12/31/25)
- Superintendent's Review and Evaluation Liaison – Mr. Smith and Mrs. Knighten
- Treasurer's Review and Evaluation Liaison – Mr. Smith and Mrs. Knighten
- Board Member Handbook – Mr. Smith
- OSBA Urban School District Advisory Network Liaison – Dr. Johnson
- Public Records Designee (O.R.C. 109.43) – Mr. Seymour
- Municipality Representatives:
 - Forest Park, Ms. Bryant
 - Greenhills, Mr. Speelman
 - Springfield Township/Wyoming, Mrs. Knighten

BOARD OF EDUCATION OPERATING PROTOCOL

01-17-25 Ms. Bryant moved, seconded by Dr. Johnson to adopt the Board of Education Operating Protocol for 2025. (Copy Attached)

Vote: Ms. Bryant, Aye; Dr. Johnson, Aye; Mrs. Knighten, Aye; Mr. Speelman, Aye; Mr. Smith, Aye

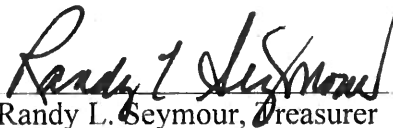
President Smith declared the motion carried.

**Winton Woods Board of Education
Minutes
Organizational Meeting - January 3, 2025**

ADJOURNMENT

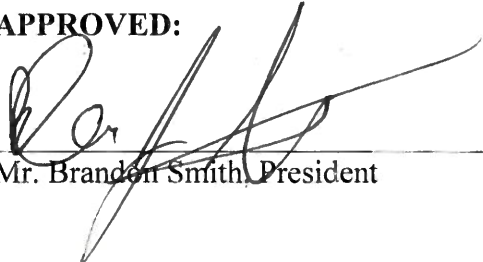
There being no further business, President Smith declared the meeting adjourned at 2:09 p.m.

ATTEST:



Randy L. Seymour, Treasurer

APPROVED:



Mr. Brandon Smith, President



OFFICIAL OATH - PRESIDENT OF THE BOARD

I, Brandon J. Smith, 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 and impartially, 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 black ink, appearing to read 'Brandon J. Smith', written over a horizontal line.

Sworn to and subscribed before me, this 3rd day of January, 2025.

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

Randy L. Seymour
Treasurer



OFFICIAL OATH – VICE PRESIDENT OF THE BOARD

I, Angela Knighten, 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 and impartially, 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.

Angela Knighten

Sworn to and subscribed before me, this 3rd day of January, 2025.

Randy L. Seymour
Randy L. Seymour
Treasurer

**ADOPTION OF THE 2026 BUDGET
FOR THE PERIOD OF JULY 1, 2025, THROUGH JUNE 30, 2026**

WHEREAS, the Winton Woods City Board of Education at its Organizational Meeting on, January 3, 2025, received the following tax budget for the period of July 1, 2025, through June 30, 2026.

1. From the Treasurer, for Current Operating Expenses (General Fund 001) in the total amount of \$65,737,881.00.
2. From the Treasurer, for Bond Retirement (Fund 002) in the total amount of \$3,257,880.00.
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 \$300,000.00.

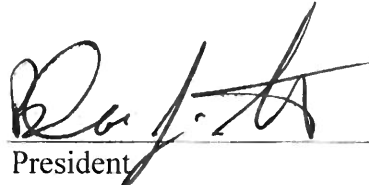
WHEREAS, Public Hearing was held on January 3rd, 2025, at 12:00 noon, pursuant to a notice published in the Cincinnati Enquirer on December 20, 2024, and

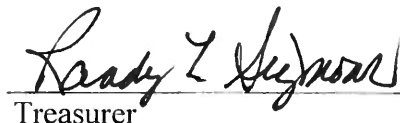
WHEREAS, copies of said budgets have been available for public inspection for at least ten (10) days in the Office of the Treasurer,

NOW THEREFORE, BE IT RESOLVED, that the FY26 Budget for the General Fund in the amount of \$65,737,881.00, for the Bond Retirement Fund in the amount of \$3,257,880.00, for the Permanent Improvement Fund in the amount of \$610,000.00, and for the Classroom Facilities Maintenance in the amount of \$300,000.00 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.

01/03/25
Dated


President


Treasurer

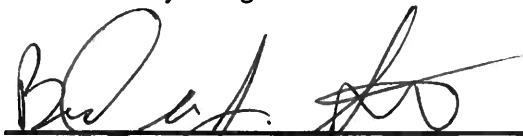
HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 3 , 2025

To the County Auditor:

The Board of Education of said School District, hereby submits its annual budget for the year commencing July 1, 2025 for consideration of the County Budget Commission.



President of the Board

Winton Woods CSD									
2025	2026	TAX BUDGET							
				</					

Winton Woods CSD							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
BOND RETIREMENT FUND							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
BOND RETIREMENT REVENUE	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110 - 1122 General Property Taxes	1,800,000.00	1,600,000.00	3,400,000.00	1,800,000.00	1,600,000.00	3,400,000.00	3,400,000.00
Total Taxes	1,800,000.00	1,600,000.00	3,400,000.00	1,800,000.00	1,600,000.00	3,400,000.00	3,400,000.00
3131-3133 Property Tax Allocation	31,000.00	31,000.00	62,000.00	31,000.00	31,000.00	62,000.00	62,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursement from State Sources	31,000.00	31,000.00	62,000.00	31,000.00	31,000.00	62,000.00	62,000.00
1130 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income and Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes	1,831,000.00	1,631,000.00	3,462,000.00	1,831,000.00	1,631,000.00	3,462,000.00	3,462,000.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880 Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1910 Prem. & Acc. Int. on Bonds & Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Sale of Bonds- Refunding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1940 Proceeds from Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts from Local Sources	1,831,000.00	1,631,000.00	3,462,000.00	1,831,000.00	1,631,000.00	3,462,000.00	3,462,000.00
2000 Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Receipts from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3190 Other Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue from State Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	1,831,000.00	1,631,000.00	3,462,000.00	1,831,000.00	1,631,000.00	3,462,000.00	3,462,000.00

SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES BOND RETIREMENT FUND							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
BOND RETIREMENT EXPENDITURES	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
EXPENDITURES							
2000 Supporting Services - Fees	29,000.00	19,000.00	48,000.00	29,000.00	19,000.00	48,000.00	48,000.00
6000 Repayment of Debt Service							
6100 Repayment of Debt Principal	0.00	1,120,000.00	1,120,000.00	0.00	1,175,000.00	1,175,000.00	1,120,000.00
6100 Repayment of Debt Interest	1,058,777.50	1,058,777.50	2,117,555.00	1,031,102.50	1,031,102.50	2,062,205.00	2,089,880.00
6100 Debt Issuance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Repayment of Debt Service	1,058,777.50	2,178,777.50	3,237,555.00	1,031,102.50	2,206,102.50	3,237,205.00	3,209,880.00
7000 Other Debt Service							
Other Debt Service	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 Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,087,777.50	2,197,777.50	3,285,555.00	1,060,102.50	2,225,102.50	3,285,205.00	3,257,880.00
Beginning Unencumbered Fund Balance	3,800,000.00	4,543,222.50	3,800,000.00	3,976,445.00	4,747,342.50	3,976,445.00	4,543,222.50
Ending Cash Balance	4,543,222.50	3,976,445.00	3,976,445.00	4,747,342.50	4,153,240.00	4,153,240.00	4,747,342.50

Winton Woods CSD							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT REVENUE	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110 - 1122 General Property Taxes	286,000.00	320,000.00	606,000.00	286,000.00	320,000.00	606,000.00	606,000.00
Total Taxes	286,000.00	320,000.00	606,000.00	286,000.00	320,000.00	606,000.00	606,000.00
3131-3133 Property Tax Allocation	34,000.00	32,000.00	66,000.00	34,000.00	32,000.00	66,000.00	66,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursements from State Sources	34,000.00	32,000.00	66,000.00	34,000.00	32,000.00	66,000.00	66,000.00
1130 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Total Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880 Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Receipts from State Sources	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
4000 Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	320,000.00	352,000.00	672,000.00	320,000.00	352,000.00	672,000.00	672,000.00
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
PERMANENT IMPROVEMENT FUND (ONLY IF TAX GENERATING FUND)							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
PERMANENT IMPROVEMENT EXPENDITURES	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
EXPENDITURES							
1000 Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Supporting Services	5,000.00	5,000.00	10,000.00	5,000.00	5,000.00	10,000.00	10,000.00
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	300,000.00	300,000.00	600,000.00	300,000.00	300,000.00	600,000.00	600,000.00
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	305,000.00	305,000.00	610,000.00	305,000.00	305,000.00	610,000.00	610,000.00
Beginning Unencumbered Fund Balance	700,000.00	715,000.00	700,000.00	762,000.00	777,000.00	762,000.00	715,000.00
Ending Cash Balance	715,000.00	762,000.00	762,000.00	777,000.00	824,000.00	824,000.00	777,000.00

Winton Woods CSD							
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
CLASSROOM FACILITES MAINTENANCE							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
CLASSROOM FACILITES MAINTENANCE REVENUE	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
REVENUES							
1000 Receipts from Local Sources							
1100 Taxes							
1110 - 1122 General Property Taxes	95,000.00	100,000.00	195,000.00	95,000.00	10,000.00	105,000.00	195,000.00
Total Taxes	95,000.00	100,000.00	195,000.00	95,000.00	10,000.00	105,000.00	195,000.00
3131-3133 Property Tax Allocation	11,000.00	11,000.00	22,000.00	11,000.00	11,000.00	22,000.00	22,000.00
3135 State Tangible Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax Reimbursements from State Sources	11,000.00	11,000.00	22,000.00	11,000.00	11,000.00	22,000.00	22,000.00
1130 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Other Receipts (Local Taxes)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Total Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200-1800 Other Receipts-Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1880 Tax Increment Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1900 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Receipts from Intermediate Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 Receipts from State Sources	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	75,000.00
3190 Other Unrestricted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Revenue from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Revenue Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	181,000.00	111,000.00	292,000.00	181,000.00	21,000.00	202,000.00	292,000.00
SCHEDULE OF PROJECTED REVENUE AND EXPENDITURES							
CLASSROOM FACILITIES MAINTENANCE							
	2025	Calendar Year	TOTAL	2026	Calendar Year	TOTAL	TOTAL
	1/1/2025	7/1/2025	CALENDAR YEAR	1/1/2026	7/1/2026	CALENDAR YEAR	FISCAL YEAR
CLASSROOM FACILITES MAINTENANCE EXPENDITURES	6/30/2025	12/31/2025	2025	6/30/2026	12/31/2026	2026	2025/2026
(1)	(2)	(3)		(4)	(5)		
EXPENDITURES							
1000 Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Supporting Services	150,000.00	150,000.00	300,000.00	150,000.00	150,000.00	300,000.00	300,000.00
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	150,000.00	150,000.00	300,000.00	150,000.00	150,000.00	300,000.00	300,000.00
Beginning Unencumbered Fund Balance	1,500,000.00	1,531,000.00	1,500,000.00	1,492,000.00	1,523,000.00	1,492,000.00	1,531,000.00
Ending Cash Balance	1,531,000.00	1,492,000.00	1,492,000.00	1,523,000.00	1,394,000.00	1,394,000.00	1,523,000.00

[illegible]

PURPOSE OF BONDS AND NOTES	Authority	Date		Serial	Rate	Principal and Interest Requirements			Principal and Interest Requirements		
	for Levy										
	Outside	of	Date	or	of	Fiscal Year		Calendar Year			
	10 Mill Limit*	Issue	Due	Term	Interest	Bonds and Notes Outstanding 7/1/2025	Principal & Interest Due 7/1/2025 6/30/2026	Amount Available from Other Sources 7/1/2025 6/30/2026	Bonds and Notes Outstanding 1/1/2026	Principal & Interest Due 1/1/2026 12/31/2026	Amount Available from Other Sources 1/1/2026 12/31/2026
Payable from bond rat. Fd. INSIDE 10 MILL LIMIT											

12/13/2024

Winton Woods City School District

Hamilton

Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Years Ended June 30, 2022, 2023 and 2024 Actual;

Forecasted Fiscal Years Ending June 30, 2025 Through 2029

	Actual				Forecasted				
	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Average Change	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029
Revenues									
1.010 General Property Tax (Real Estate)	22,121,676	22,864,627	23,030,582	2.0%	23,614,256	23,769,965	23,995,185	24,202,402	24,271,794
1.020 Tangible Personal Property Tax	2,193,506	2,227,871	2,411,350	4.9%	2,572,688	2,670,627	2,759,369	2,849,138	2,946,478
1.030 Income Tax				0.0%					
1.035 Unrestricted State Grants-In-Aid	18,315,871	19,402,263	22,730,752	11.5%	24,338,552	27,119,701	28,788,771	31,028,879	31,678,036
1.040 Restricted State Grants-In-Aid	2,229,110	2,985,121	3,981,835	33.7%	4,994,480	5,372,606	5,648,802	5,564,567	5,431,560
1.045 Restricted Federal Grants-In-Aid - SFSF				0.0%					
1.050 State Share of Local Property Taxes	2,725,008	2,715,274	2,716,579	-0.2%	2,707,196	2,711,580	2,743,925	2,776,094	2,779,605
1.060 All Other Revenues	2,923,979	3,129,515	3,647,943	11.8%	3,501,741	3,321,741	3,168,741	3,038,691	2,928,149
1.070 Total Revenues	50,509,150	53,324,671	58,519,041	7.7%	61,728,913	64,966,220	67,104,793	69,459,771	70,035,622
Other Financing Sources									
2.010 Proceeds from Sale of Notes				0.0%					
2.020 State Emergency Loans and Advancements (Approved)				0.0%					
2.040 Operating Transfers-In				0.0%					
2.050 Advances-In				0.0%					
2.060 All Other Financing Sources	37,943	1,572	8,308	166.3%					
2.070 Total Other Financing Sources	37,943	1,572	8,308	166.3%					
2.080 Total Revenues and Other Financing Sources	50,547,093	53,326,243	58,527,349	7.6%	61,728,913	64,966,220	67,104,793	69,459,771	70,035,622
Expenditures									
3.010 Personal Services	30,370,866	30,630,698	32,239,897	3.1%	34,633,202	36,656,653	38,590,887	40,571,861	42,570,833
3.020 Employees' Retirement/Insurance Benefits	10,804,086	11,059,454	11,506,927	3.2%	12,399,720	13,226,946	14,073,079	14,965,072	15,900,591
3.030 Purchased Services	7,486,425	8,476,890	10,044,951	15.9%	11,848,899	12,628,339	13,465,451	14,364,988	15,332,129
3.040 Supplies and Materials	1,498,009	1,899,448	1,962,417	15.1%	2,329,568	2,234,535	2,340,521	2,451,691	2,568,302
3.050 Capital Outlay	68,663	78,714	292,732	143.3%	370,000	110,000	370,000	110,000	370,000
3.060 Intergovernmental				0.0%					
Debt Service:									
4.010 Principal-All (Historical Only)				0.0%					
4.020 Principal-Notes				0.0%					
4.030 Principal-State Loans				0.0%					
4.040 Principal-State Advancements				0.0%					
4.050 Principal-HB 264 Loans				0.0%					
4.055 Principal-Other				0.0%					
4.060 Interest and Fiscal Charges				0.0%					
4.300 Other Objects	684,135	730,467	762,085	5.6%	801,903	841,408	882,877	926,408	972,102
4.500 Total Expenditures	50,912,184	52,875,671	56,809,009	5.6%	62,383,292	65,697,881	69,722,815	73,390,020	77,713,957
Other Financing Uses									
5.010 Operating Transfers-Out	40,000	42,000		47.5%	40,000	40,000	40,000	40,000	40,000
5.020 Advances-Out				0.0%					
5.030 All Other Financing Uses				0.0%					
5.040 Total Other Financing Uses	40,000	42,000		-47.5%	40,000	40,000	40,000	40,000	40,000
5.050 Total Expenditures and Other Financing Uses	50,952,184	52,917,671	56,809,009	5.6%	62,423,292	65,737,881	69,762,815	73,430,020	77,753,957
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	405,091-	408,572	1,718,340	59.9%	694,379-	771,661-	2,658,022-	3,970,249-	7,718,335-
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	17,128,215	16,723,124	17,131,696	0.0%	18,850,036	18,155,657	17,383,996	14,725,974	10,755,725
7.020 Cash Balance June 30	16,723,124	17,131,696	18,850,036	6.2%	18,155,657	17,383,996	14,725,974	10,755,725	3,037,390
8.010 Estimated Encumbrances June 30	233,242	212,969	87,845	-33.7%	200,000	200,000	200,000	200,000	200,000
10.010 Fund Balance June 30 for Certification of Appropriations	16,489,882	16,918,727	18,762,191	6.7%	17,955,657	17,183,996	14,525,974	10,555,725	2,837,390
Revenue from Replacement/Renewal Levies									
11.010 Income Tax - Renewal				0.0%					
11.020 Property Tax - Renewal or Replacement				0.0%					
11.300 Cumulative Balance of Replacement/Renewal Levies				0.0%					
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	16,489,882	16,918,727	18,762,191	6.7%	17,955,657	17,183,996	14,525,974	10,555,725	2,837,390
Revenue from New Levies									
13.010 Income Tax - New				0.0%					
13.020 Property Tax - New				0.0%					
13.030 Cumulative Balance of New Levies				0.0%					
14.010 Revenue from Future State Advancements				0.0%					
15.010 Unreserved Fund Balance June 30	16,489,882	16,918,727	18,762,191	6.7%	17,955,657	17,183,996	14,525,974	10,555,725	2,837,390

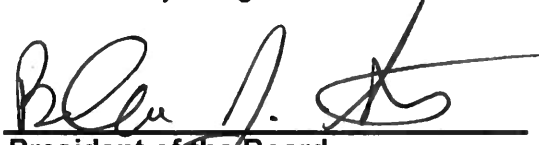
HAMILTON COUNTY, OHIO

Office of the Board of Education Winton Woods City School District

January 3 , 2025

To the County Auditor:

The Board of Education of said School District, hereby submits its annual budget for the year commencing July 1, 2025 for consideration of the County Budget Commission.



President of the Board

Winton Woods City School District
Board of Education

Resolution Requesting the County Auditor to Make Advance Payments of Taxes
Pursuant to Ohio Revised Code § 321.34

Resolution No. 01-05-25

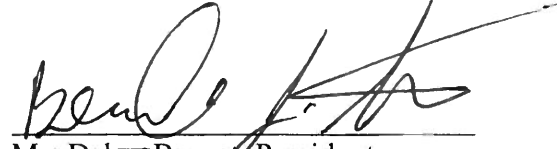
Whereas, the Ohio Revised Code allows a taxing authority to request payment from the County Auditor funds derived from taxes or other sources to the County Treasurer, which may be held on account of a local subdivision;

Therefore, be it resolved by the Board of Education of the Winton Woods City School District, Cincinnati, Ohio:

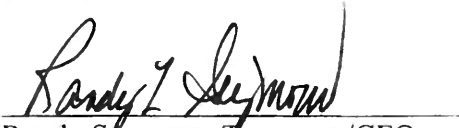
Section 1. That the Auditor and the Treasurer of Hamilton County in accordance with Ohio Revised Code § 321.34, be requested to draw and pay to the Winton Woods City School District upon the written request of Randy Seymour, Treasurer/CFO, and/or Jim DeMark, Assistant Treasurer, to the County Auditor, funds due in any settlement for collection year 2024 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 purposes of the 2025 or 2026 fiscal year.

Section 2. That the Treasurer/CFO shall forward to the County Auditor a certified copy of this Resolution.

Approved: January 3, 2025


~~Ms. Debra Bryant~~, President
Mr. Brandon Smith

Attest:


Randy Seymour, Treasurer/CFO

The following Athletic and Student Activity Accounts need approval by the Board of Education to be active funds for the 2025 and 2026 fiscal years and 2025 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 2025
- Class of 2026
- Class of 2027
- Class of 2028
- Key Club
- Pals Club
- National Honor Society
- National Spanish Honor Society
- Tri - M Music Honor Society
- Student Ambassadors
- True Colors
- Warriors Sisters United
- Student Council
- Yearbook

Middle School Athletic Funds:

- Athletics
- Drama Club
- Band
- Orchestra
- Yearbook

Middle School Student Activity Funds:

- Pals Club
- Student Council
- Explorers Club

Intermediate School Student Activity Funds:

- Camp Activity

**BOARD RESOLUTION AUTHORIZING SUPERINTENDENT
OR SUPERINTENDENT'S DESIGNEE TO ACCEPT RESIGNATIONS**

WHEREAS, the Winton Woods City School District Board of Education (the "Board") is empowered by the Ohio Revised Code to accept employee resignations; and

WHEREAS, for the purpose of efficient and good management of the schools, the Board wishes to assign to the Superintendent or designee the power to accept resignations.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WINTON WOODS CITY SCHOOL DISTRICT, as follows:

SECTION I

If an employee of the Board of Education tenders his or her resignation, the Superintendent or Superintendent's designee shall be duly authorized to accept such resignation on the Board's behalf. The acceptance of the resignation shall be final and not subject to the Board's approval or ratification.

SECTION II

IT IS FOUND AND DETERMINED that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable requirements Of the Ohio Revised Code.

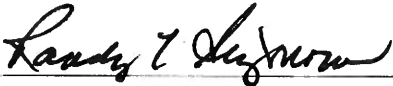
Dr. Johnson moved and Mrs. Knighten seconded the motion that the above Resolution be adopted.

upon roll call and the adoption Of the Resolution, the vote was as follows:

Yeas: Ms. Bryant; Dr. Johnson; Mrs. Knighten; Mr. Speelman; Mr. Smith

Nays:

ADOPTED this 3rd day of January, 2025.



Treasurer

CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of a Resolution adopted at a meeting held on the 3rd day of January 2025, together with a true and correct extract from the minutes of said meeting to the extent pertinent to consideration and adoption of said Resolution,



Treasurer

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 approved 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 (10th 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. Action items proposed by Board Members 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 3rd of January, 2025.