

Winton Woods Board of Education
Minutes
Regular Meeting – February 23, 2026

The Winton Woods Board of Education met in Regular Session on Monday, February 23, 2026 at the Winton Woods Early Childhood Central Campus, Stage Room 184, 825 Waycross Road, Cincinnati, Ohio. President Knighten called the meeting to order at 6:32p.m.

ROLL CALL AND PLEDGE OF ALLEGIANCE

On the roll call the following members were present: Mr. Bill Speelman, Ms. Debra Bryant, Ms. Kayla Miller, Mr. Brandon Smith, Ms. Angela Knighten. Also present were Mr. Steve Denny, Superintendent and Mr. Jim DeMark, Assistant Treasurer.

APPOINTMENT OF TREASURER PRO-TEMPORE

02-34-26 On a motion by Ms. Bryant, seconded by Ms. Miller to appoint Mr. Bill Speelman as the Treasurer Pro-Tempore.

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS

McDonald's 2026 Black History Makers of Tomorrow

Winton Woods High School - Shaniya Ruth - Mr. Eric Martin, Principal

The Winton Woods Board of Education congratulated senior student Shaniya, who is one of only 16 students in Ohio selected as a 2026 Black History Maker of Tomorrow.

"Love Grows Here" Art Competition First Place Winner [December Recognition]

Winton Woods High School - Corabelle "Cory" Blevins

Cincinnati Artist Network

Winton Woods High School - Aiden Hillard - Mr. Eric Martin, Principal; Ms. Carol Becci-Youngs, Teacher

The Winton Woods Board of Education congratulated senior student Aiden, whose artwork "The Alien" is featured on the Cincinnati Artist Network (CAN) homepage under "Black Artist Love".

WINTON WOODS MIDDLE SCHOOL ART GALLERY

JANUARY 15, 2026 - Art Teacher, Mr. Dave Simon

District Art Commendations:

- GOLD - Kayleonna Thomas
- SILVER - Tamiya Jackson
- BRONZE - Monte Perdue, Taranda Turner

Horace Mann Fine Arts Student of the Month Award

Winton Woods High School - Kimmy Ba Perez

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**DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS –
(Cont.)**

Kiwanis Character is Key Award - Trustworthiness

Winton Woods Middle School - Kayleonna and Tayonna Thomas

Kiwanis Student of the Month Award

Winton Woods High School - Melchizedek (Melchi) Ackah

Skyline Student Athlete of the Month Award [December]

Winton Woods High School - Whitley Davis

Skyline Student Athlete of the Month Award

Winton Woods High School - Kenneth Bailey III

Skyline Teacher of the Month Award

Winton Woods Project Success - Mr. Pat Riester

K.I.S.R. (Kids in School Rule) G.O.A.T. Award

Winton Woods High School - Ms. Kim Goins, Counselor, Grades 9-10, L-Z – The Winton Woods Board of Education congratulated Ms. Goins, who received the G.O.A.T (Greatest of All Time) Award by the K.I.S.R Program, an initiative of the Hamilton County Job & Family Services. This award is bestowed upon those who have demonstrated a commitment to supporting foster school children. The G.O.A.T. Award was presented to Ms. Goins at the K.I.S.R Kick-Off meeting at the Forest Park Library on September 29.

Ohio Department of Education and Workforce (ODEW) District PBIS (Positive Behavioral Interventions and Supports) Recognition

- Ms. Tonya Bray, Executive Director of Student Services and PBIS Coordinator - The Board of Education expressed its appreciation to the district PBIS team for its hard work in implementing PBIS in our schools. The following campuses have attained recognition by ODEW:
- Winton Woods Early Childhood Central Campus - Bronze recognition
- Winton Woods Middle School - Bronze recognition
- Winton Woods South Campus (comprised of the Primary, Elementary and Intermediate schools) - Silver Recognition

Because at least 80% of our schools have received recognition status, ODEW has also awarded Winton Woods City Schools the District Recognition for "PBIS implementation with quality and fidelity".

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**DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS –
(Cont.)**

Ohio Department of Education and Workforce (ODEW) District PBIS (Positive Behavioral Interventions and Supports) Recognition – (Cont.)

The following staff are members of the district PBIS team:

- Ms. Haley Backscheider
- Ms. Lynn Blalock
- Mr. Matt Brown
- Ms. Lisa Butts
- Ms. Regan Casto
- Mr. Arryn Chenault
- Mr. Dewey Copley
- Ms. Julie Demboski
- Mr. Jeremy Day
- Ms. Lisa Giblin
- Mr. Andrew Gleason
- Mr. Austin Green
- Dr. Craig Hanthorn
- Mr. Jahquil Hargrove
- Ms. Rhonda Hobbs
- Ms. Nyesha James
- Ms. Puspa Kafley
- Mr. Sam Lotz
- Dr. Adrienne Martin
- Mx. Charlie Owens
- Dr. Tamra Ragland
- Ms. Jeanne Rankin
- Mr. Jeffrey Riel
- Ms. Agustina Sanchez
- Ms. Courtney Wilson, Esq.

January - School Board Recognition Month

The students, staff, and communities of the Winton Woods City Schools joined the Ohio School Boards Association (OSBA) to honor the exemplary leadership, service, and endless hours of dedication given by our elected Board members on behalf of our school district and its communities. We thank our Board members: President Ms. Angela Knighten; Vice President Mr. Bill Speelman; and Board members Ms. Debra Bryant, Ms. Kayla Miller, and Mr. Brandon Smith. Representatives from the Winton Woods High School Student Council presented certificates of appreciation on behalf of the OSBA to our Board members.

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**DISTRICT HONORS, RECOGNITIONS, GIFTS, AND INTRODUCTIONS –
(Cont.)**

The Greenhills-Forest Park Kiwanis Club donated \$1,000 to the Winton Woods High School choral program to replace and/or upgrade the program's body microphones.

Mr. and Mrs. Bill Speelman donated protein milk valued at \$1,999 for use by the Winton Woods High School football team during the 2025 season.

PUBLIC COMMENTS

Diana Herbe, Waycross Community Media, briefly reviewed the coverage of Winton Woods City School District by Waycross Community Media.

COMMENTS TO THE BOARD OF EDUCATION FROM THE ASSOCIATIONS

WWTA REPRESENTATIVE – Absent

OAPSE REPRESENTATIVE – Absent

WAIVE READING OF THE MINUTES

02-35-26 On a motion by Mr. Speelman, seconded by Ms. Miller to waive the reading of the minutes for the following meetings:

Regular Meeting – January 26, 2026

Regular Meeting – February 9, 2026

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

APPROVAL OF MINUTES

02-36-26 On a motion by Ms. Bryant, seconded by Mr. Speelman to approve the minutes for the following meetings:

Regular Meeting – January 26, 2026

Regular Meeting – February 9, 2026

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Abstained January 26th, Aye
February 9th; Mr. Smith, Aye; Ms. Knighten, Aye

President Knighten declared the motion carried.

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TREASURER’S REPORT

Financial Statements

The Financial Statements for the month of January were approved and filed for audit.

TREASURER’S RECOMMENDATIONS

Investments – January, 2026

02-37-26 On a motion by Mr. Speelman, seconded by Ms. Miller to approve the Investment Report for January, 2026.

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Resolutions to Authorize Filing of Board of Revision Complaint

02-38-26 On a motion by Ms. Bryant, seconded by Ms. Miller to approve the Resolutions to Authorize Filing of the following Board of Revision Complaints: Chromium Ventures, LLC and MTM Cincy, LLC. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Financial Forecast - 2026

02-39-26 On a motion by Ms. Miller, seconded by Mr. Speelman to approve the Financial Forecast for Fiscal Year 2026 as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

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REPORTS OF THE SUPERINTENDENT

- Upcoming School Events – Mr. Steve Denny, Superintendent
- Student Achievement Report – Mr. Eric Martin, Principal Winton Woods High School, Mr. Adib Dixon, Principal, Winton Woods Middle School and Mx. Charlie Owens, Director of Alternative Programs
- Mathematics Curriculum Adoption – Dr. Tamra Ragland, Executive Director of Teaching and Learning, Grades 7–12
- T-1 Trend Data for Transportation – Mr. Jeremy Day, Executive Director of Business Affairs
- Presentation – 73 Junefield Recreational Walk/Bike Path Easement
A copy of the easement is attached.
- Facilities Update – Mr. Jeremy Day, Executive Director of Business Affairs

SUPERINTENDENT’S RECOMMENDATIONS

Personnel Schedules

02-40-26 On a motion by Mr. Speelman, seconded by Ms. Miller to approve the personnel schedules as presented.

Schedule A – Resignations and Retirements

Resignations:

Cheyenne Payne, Teacher, NCHS, effective 05/27/26

Courtney Wilson, Executive Director of Human Resources, effective 02/27/26

Danielle Somershoe, Teacher, NCMS, 05/31/26

Retirements:

Vickie Koening, Assistant to the Nutrition Director, effective 07/01/26

Linda Schiltz, Athletic Secretary, NCHS, effective 06/01/26

Cristina Cornelssen, Teacher, SCIS, effective 06/01/26

Alice Sneed, Teacher, SCES, effective 07/01/26

Troy Pratt, Teacher, SCES, effective 06/01/26

Schedule B – Personnel Employment – Certificated

New Hire:

Wray Jean Connor, Teacher, NCHS, \$80,855, effective 03/09/26

Kimaya Pope, Assistant Principal, NCMS, \$95,000, effective 08/01/26

Kimaya Pope, Assistant Principal, NCMS, Per Diem, effective 06/01/26 – 07/31/26

Educational Advancement:

Karoline Smith, Teacher, NCHS, \$58,494, effective 02/01/26

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**SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)
Personnel Schedules (Cont.)**

Schedule C – Personnel Employment – Support Staff

New Hire:

Cameron Mitchell, Special Ed. Assistant, SCIS, \$21.79/hr, effective 02/18/26

Change in Employment:

Tracy Dean, from Food & Nutrition Production Specialist to Child Nutrition Campus Supervisor, NCHS, \$44,148, effective 02/16/26

Starr Simpson, from Child Nutrition Campus Supervisor to Building Support Manager, \$48,453, effective 02/16/26

Carlton Stevens, from Clerical A Enrollment to Clerical C Transportation Secretary, \$23.06/hr, effective 02/02/26

Schedule D – Personnel Employment – Certificated and Uncertificated (Including Extra Duties)

Food Service January Attendance Incentive: \$100:

Ann Beiting	Katherine Lauter
Veronica Flowers	Linhong Louis
Betty Hester	Becky McCoy
Natalie Jackson	Mila Rahe
Sarah Kelly	Stephanie Stacey
Cynthia Lathan	Geeta Subedi
	Gregory Williams

WWHS Supplemental Positions for 2025 – 2026 Season:

Gary Croley, Junior Varsity Football Coach, \$5,000

Gary Croley, Youth Athletics Coordinator, \$4,224

James Ficklin, High School Boys Bowling Head Coach, \$1,487

Lakisha Edmondson, End of Course Exam Bootcamp Tutoring, \$29/hr, effective 2025-2026

Maria Agin Wilson, End of Course Exam Bootcamp Tutoring, \$29/hr, effective 2025-2026

Victoria Pray, End of Course Exam Bootcamp Tutoring, \$29/hr, effective 2025-2026

NCMS Supplemental Positions, effective 2025 – 2026:

Barbette Kirk, Detention Monitor, \$29/hr

David Simon, Detention Monitor, \$29/hr

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SUPERINTENDENT'S RECOMMENDATIONS – (Cont.)

Personnel Schedules – (Cont.)

Schedule D – Personnel Employment – Certificated and Uncertificated (Including Extra Duties) – (Cont.)

ECCC Supplemental Positions, effective 2025 – 2026:

Haley Backscheider, Dismissal Team Lead, \$150

SCES Supplemental Positions, effective 2025 – 2026:

Canceria Sanders-James, PIKMYKID Coordinator, \$750

Administrative Supplemental Positions:

James DeMark, Treasurer Support Stipend, \$100 per diem, effective 02/09/26

Douglas Sanker, Human Resources Support Stipend, \$100 per diem, effective 03/02/26

Schedule E – Leaves

Sherry Chambers, Assistant to Exec. Director of Human Resources, Intermittent, 01/22/26 – 07/31/26, F.M.L.A.

Steven Cleary, Plant Operator, WWSC, 02/13/26 – 04/10/26, F.M.L.A.

James Himmelhaver, Maintenance, Intermittent, 12/21/25 – 03/02/26, F.M.L.A.

Rebecca Grossmann, Teacher, SCPS, 02/23/26 – 04/03/26, F.M.L.A.

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Job Description – Executive Director of Human Resources

02-41-26 On a motion by Ms. Miller, seconded by Mr. Speelman to approve the Job Description – Executive Director of Human Resources as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Exempt Employee Salary Schedule

02-42-26 On a motion by Ms. Bryant, seconded by Ms. Miller to approve the Exempted Employee Salary Schedule effective February 1, 2026 as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

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SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)

School Calendar 2027-2028

02-43-26 On a motion by Ms. Bryant, seconded by Mr. Speelman to approve the School Calendar 2027-2028 as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Resolution Career Technical Education

02-44-26 On a motion by Ms. Miller, seconded by Mr. Speelman to approve the resolution “Career Technical Education (CTE) Month” as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Membership – Ohio High School Athletic Association

02-45-26 On a motion by Mr. Speelman, seconded by Ms. Miller to approve the resolution “Authorizing 2026-2027 Membership in the Ohio High School Athletic Association” as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

Tax Incentive Financing Agreement – Springfield Township

02-46-26 On a motion by Ms. Bryant, seconded by Mr. Speelman to approve the resolution "Approving a Tax Increment Financing Exemption and a Tax Incentive Compensation Agreement with Springfield Township, Ohio Regarding the Grossman TIF Incentive District" as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

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SUPERINTENDENT’S RECOMMENDATIONS – (Cont.)

Tax Incentive Financing Agreement – Springfield Township

02-47-26 On a motion by Mr. Speelman, seconded by Ms. Bryant to approve the resolution "Approving a Tax Increment Financing Exemption and a Tax Incentive Compensation Agreement with Springfield Township, Ohio Regarding the Diebel TIF Incentive District" as presented. (Attached)

Vote: Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.

BOARD OF EDUCATION REPORTS


- Legislative Report
- Great Oaks Report

COMMENTS FROM MEMBERS OF THE BOARD OF EDUCATION AND SUPERINTENDENT

ADJOURNMENT

There being no further business, President Knighten declared the meeting adjourned at 9:42 p.m.

ATTEST:



Mr. Bill Speelman, Treasurer Pro-Tempore

APPROVED:

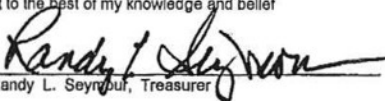


Ms. Angela Knighten, President

WINTON WOODS CITY SCHOOLS
Bank Reconciliation Statement
January 2026 (Year to Date)

	Fund Balance	Book Balance		Bank Balance	
001 General Fund	\$16,316,125.34	Beginning Balance	\$31,872,241.35	Fifth Third Bank	\$1,982,017.78
002 Bond Retirement	3,611,796.46			Petty Cash	500.00
003 Permanent Improvement	976,101.52	Plus: Receipts	42,995,731.42	Food Service-Drawer	0.00
004 Building	155,625.83	Less: Expenditures	(46,821,533.90)	Athletic-Gate	2,000.00
006 Lunchroom	1,592,532.76				
007 Special Trust	192,752.79				
010 Classroom Facilities	3,493,999.15				
018 Public School Support	120,935.94	Ending Balance	28,046,438.87	Total	1,984,517.78
019 Local Grants	136,343.94				
022 District Agency	0.00				
034 Classroom Facilities Maintenance	1,491,954.53	Outstanding Warrants:			
200 Activity Fund	20,378.20				
300 Athletic Fund	159,090.62	Fifth Third Bank	68,390.29	Investments:	
401-9026 Auxiliary Services - JPI	51,764.97			Star Ohio	7,590,698.56
439-9026 Early Childhood Education	(6,666.56)			Star Ohio - Building Local	1,981,684.24
451-9026 Connectivity	6,000.00			Star Ohio - Building State	1,667,940.74
499-9026 School Safety FY26 AG	17,888.77			Meeder Investments	14,889,922.84
516-9025 IDEA-B FY25	0.00			Meeder Invest (Building)	0.00
516-9026 IDEA-B FY26	(96,657.92)				26,130,246.38
536-9026 Title I Non-Competitive School Improv	1,601.09				
551-9025 Title III LEP FY25	0.00				
551-9026 Title III LEP FY26	(7,863.85)			Bank Adjustments	
572-9025 Title I FY25	0.00	Total	68,390.29	Pay School Accounts	
572-9026 Title I FY26	5,473.19			Food Service	0.00
572-9326 Expanding Opportunities for Each Child	0.00			General Acct	0.00
584-9224 Stronger Connections	829.55			Pay School In-Transit	0.00
584-9026--Title IV-A FY26	0.00	Book Adjustments			
587-9026 IDEA Early Childhood Sp. Ed.	47.03				
590-9026 Title II-A FY26	(12,341.61)			Pay schools Cash Deposits In Transit	65.00
599-9026 Comprehensive Literacy State Grant	(181,472.87)				
			0.00	Total	65.00
Total Fund Balance	28,046,438.87	Book Balance	28,046,438.87	Bank Balance	1,984,517.78
Plus: outstanding warrants	68,390.29	Plus: outstanding warrants	68,390.29	Plus: Investments	26,130,246.38
	0.00	Plus: book adjustments	0.00	Plus: bank adjustments	65.00
Adjusted Fund Balance	<u>\$28,114,829.16</u>	Adjusted Book Balance	<u>\$28,114,829.16</u>	Adjusted Bank Balance	<u>\$28,114,829.16</u>

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


Randy L. Seybold, Treasurer

WINTON WOODS CITY SCHOOLS
General Fund Receipts
January 31, 2026

	<u>Estimated Revenue</u>	<u>% of Revenue</u>	<u>Revenue MTD</u>	<u>Revenue FYTD</u>	<u>Percentage Received</u>
Local:					
Real Estate Taxes	\$23,300,000	36.09%	\$1,309,400	12,527,935	53.77%
Public Utility Personal Property	2,400,000	3.72%	0	1,229,369	51.22%
Tuition (1)	1,185,000	1.84%	3,230	369,314	31.17%
Interest	1,300,000	2.01%	40,599	685,594	52.74%
Student Fees	20,000	0.03%	550	5,026	25.13%
Rental Fees	55,000	0.09%	1,630	14,126	25.68%
Other (2)	360,000	0.56%	6,715	216,056	60.02%
Total Local Revenue	<u>28,620,000</u>	<u>44.33%</u>	<u>1,362,124</u>	<u>15,047,420</u>	<u>52.58%</u>
State:					
Foundation Fund	26,823,000	41.54%	2,258,838	16,232,200	60.52%
Homestead & Rollback	2,700,000	4.18%	0	1,363,273	50.49%
Other (3)	5,734,800	8.88%	489,218	3,012,380	52.53%
Total State Revenue	<u>35,257,800</u>	<u>54.61%</u>	<u>2,748,056</u>	<u>20,607,853</u>	<u>58.45%</u>
Federal:					
Other (4)	690,000	1.07%	5,251	49,621	7.19%
Total Federal Revenue	<u>690,000</u>	<u>1.07%</u>	<u>5,251</u>	<u>49,621</u>	<u>7.19%</u>
GRAND TOTAL	<u><u>\$64,567,800</u></u>	<u><u>100.00%</u></u>	<u><u>\$4,115,431</u></u>	<u><u>35,704,894</u></u>	<u><u>55.30%</u></u>

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

(2) Includes all other receipts not otherwise classified

(3) Includes catastrophic and tangible reimbursement

(4) Includes Medicaid and e-rate reimbursement

WINTON WOODS CITY SCHOOLS
General Fund Expenditures by Object
January 31, 2026

	<u>Appropriation + Carry Over</u>	<u>% Total Appr.</u>	<u>Expended MTD</u>	<u>Expended FYTD</u>	<u>Encumbered FYTD</u>	<u>Balance</u>	<u>% Spent</u>
Personal Services (100)	\$37,143,500	52.74%	\$3,107,153	\$21,072,914	\$0	\$16,070,586	56.73%
Fringe Benefits (200)	13,553,972	19.25%	1,616,297	8,067,247	194,731	\$5,291,995	60.96%
Purchased Services (400)	15,385,389	21.85%	1,622,380	7,525,255	5,840,349	\$2,019,784	86.87%
Materials & Supplies (500)	3,181,533	4.52%	89,767	2,093,545	401,772	\$686,216	78.43%
Capital Outlay (600)	160,000	0.23%	0	79,671	0	\$80,329	49.79%
Other (800)	856,500	1.22%	35,583	478,393	18,400	\$359,707	58.00%
Transfers/Advances (900)	143,000	0.20%	0	0	0	\$143,000	0.00%
Total	\$70,423,895	100.00%	\$6,471,180	\$39,317,025	\$6,455,252	\$24,651,618	65.00%

Object Numbers:

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

Appropriation Summary:

FY26 Appropriations	\$70,267,300
FY25 Carryover Encumbrances	156,595
Total Appropriations	\$70,423,895

WINTON WOODS CITY SCHOOLS
General Fund Expenditures by Function
January 31, 2026

	Appropriation + Carry Over	% Total Appr.	Expended MTD	Expended FYTD	Encumbered FYTD	Balance	% Spent
Regular (1100)	\$24,420,937	34.68%	\$2,120,128	\$13,951,370	\$526,477	\$9,943,090	59.28%
Special (1200)	15,675,580	22.26%	1,662,806	8,664,147	2,211,772	4,799,661	69.38%
Pupils (2100)	5,487,200	7.79%	562,088	2,954,008	949,222	1,583,970	71.13%
Instructional Staff (2200)	4,334,990	6.16%	486,155	2,374,800	640,247	1,319,944	69.55%
Board of Education (2300)	327,500	0.47%	16,140	237,472	31,073	58,955	82.00%
School Adm. (2400)	6,577,550	7.92%	502,680	3,064,557	101,341	2,411,652	56.76%
Fiscal Services (2500)	1,770,258	2.51%	118,355	920,696	74,321	775,242	56.21%
Business Services (2600)	365,150	0.52%	32,809	197,088	11,793	156,268	57.20%
Oper. of Plant (2700)	5,666,890	8.05%	402,368	3,314,374	1,497,004	855,512	84.90%
Pupil Trans. (2800)	4,093,092	5.81%	335,984	2,187,224	329,600	1,576,268	61.49%
Central Support Services (2900)	1,180,949	1.68%	91,911	554,949	33,533	592,467	49.83%
Community Services (3000)	52,000	0.07%	0	51,022	300	678	98.70%
Extracurricular (4000)	1,201,298	1.71%	122,537	766,555	16,450	418,293	65.18%
Capital Outlay (5000)	127,500	0.18%	17,219	78,763	32,121	16,616	86.97%
Contingencies and Transfers (7000)	143,000	0.20%	0	0	0	143,000	0.00%
Total	\$70,423,895	100.00%	\$6,471,180	\$39,317,025	\$6,455,252	\$24,651,618	65.00%

Functions:

Instruction (1100 – 1200): Instruction includes the activities directly dealing with the teaching of pupils or the interaction between teacher and pupil. Teaching may be provided for pupils in a school, in a classroom, in another location, such as in a home or hospital, and through other approved media such as television, radio, telephone and correspondence.

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

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

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

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

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

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

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

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

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

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

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

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

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

Appropriation Summary:

FY26 Appropriations	\$70,267,300
FY25 Carryover Encumbrances	156,595
Total Appropriations	\$70,423,895

WINTON WOODS CITY SCHOOLS
Year To Date Summary as of
January 31, 2026

FUND	Beginning Balance	FYTD Revenues	FYTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001 General	\$19,928,256	\$35,704,895	\$39,317,025	\$16,316,125	\$6,455,252	\$9,860,873
Special Revenue Funds:						
018 Public School Support	108,284	42,173	29,521	120,936	6,101	114,835
019 Other Grants	57,451	141,140	62,247	136,344	2,374	133,970
034 Classroom Facilities Maint.	1,530,015	118,925	156,985	1,491,955	58,275	1,433,680
300 District Managed Activity	173,672	138,125	152,707	159,091	71,717	87,373
401 Auxiliary Services	82	200,084	148,401	51,765	116,555	(64,790)
439 Preschool Education	(18,354)	84,978	73,291	(6,667)	0	(6,667)
451 Data Communication	0	6,000	0	6,000	0	6,000
499 Miscellaneous State Grants	17,476	17,889	17,476	17,889	0	17,889
516 IDEA	(118,697)	710,541	688,502	(96,658)	22,577	(119,234)
536 Title I School Improvement	0	127,739	125,938	1,801	75,054	(73,253)
551 Limited English Proficiency	0	63,584	71,448	(7,864)	700	(8,564)
572 Title I and EOEK	3,460	862,004	859,992	5,473	58,133	(52,660)
584 Title IV-A	(24,110)	129,777	104,838	830	25,075	(24,245)
587 IDEA Early	452	9,670	10,075	47	0	47
590 Title II-A	(17,917)	103,048	97,473	(12,342)	4,013	(16,355)
599 Miscellaneous Federal Grants	0	10,500	191,973	(181,473)	205,873	(387,345)
Debt Service Funds:						
002 Bond Retirement	4,026,819	1,781,645	2,196,668	3,611,796	1,031,103	2,580,694
Capital Projects Funds:						
003 Permanent Improvement	1,139,317	706,774	869,990	976,102	105,440	870,661
004 Building	154,574	1,052	0	155,626	0	155,626
010 Classroom Facilities	3,406,608	96,256	8,865	3,493,999	0	3,493,999
007 Special Trust	103,339	132,385	42,971	192,753	61,571	131,181
Agency Funds:						
200 Student Activity	21,851	11,095	12,568	20,378	16,544	3,835
022 District Agency	0	0	0	0	0	0
Enterprise Funds:						
006 Food Services	1,379,662	1,795,453	1,582,582	1,592,533	648,218	944,315
Total	\$31,872,241	\$42,995,731	\$46,821,534	\$28,046,439	\$8,964,573	\$19,081,865



TO: WWCSB Board of Education
 FROM: Randy Seymour, Treasurer
 DATE: January 31, 2026
 SUBJECT: January Investments

The Treasurer requests official approval of the following investments of interim funds made January 31, 2026

	<u>Investments</u>	<u>Interest</u>	<u>Interest Rate</u>	
General Fund:				
Money Markets:				
Star Ohio	\$7,590,698	\$25,750	3.99%	
Meeder Investments	14,889,923	13,641	various	
5th/3rd	1,982,018	1,283	0.50%	Includes earnings credit
	<u>24,462,639</u>	<u>40,674</u>		
Building Fund:				
Local Share:				
Money Markets:				
Star Ohio	1,981,684	6,650	3.99%	
	<u>1,981,684</u>	<u>6,650</u>		
Building Fund:				
State Share:				
Money Markets:				
Star Ohio	1,667,941	5,622	3.99%	
	<u>1,667,941</u>	<u>5,622</u>		
Total	<u>\$28,112,264</u>	<u>\$52,946</u>		

RESOLUTION TO AUTHORIZE FILING OF BOARD OF REVISION COMPLAINT

WHEREAS, the Board of Education of the Winton Woods City School District (the “Board”) is authorized to file complaints with the county Board of Revision (the “BOR”) pursuant to R.C. 5715.19; and

WHEREAS, the Board has identified certain real property in the School District identified as County Auditor Permanent Parcel Nos. 591-0015-0022-00 located at 11820 Kemper Springs Drive (the “Property”) whose record owner is Chromium Ventures, LLC (the “Property Owner”) that has recently sold in an arm’s-length transaction as defined in R.C. 5713.03; and

WHEREAS, the basis for the Board filing a 2025 tax year original complaint on the Property is R.C. 5715.19(A)(1)(d), which authorizes the filing of a complaint regarding the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to R.C. 5727.06; and

WHEREAS, the Property is valued at \$468,290 and recently sold for \$1,300,000; and

WHEREAS, the Board has provided the Property Owner with the notice required pursuant to R.C. 5715.19(A)(7).

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

SECTION I

The Whereas clauses are hereby incorporated in this Section I and the Board hereby authorizes the filing of a complaint with the BOR on the Property for the 2025 tax year regarding the total valuation or assessment of the Property with the recent arm’s-length sale price of \$1,300,000 being the total fair market value sought by the Board for the Property.

SECTION II

The Board authorizes the Treasurer and legal counsel to take all actions necessary to effectuate the filing of the aforementioned complaint and to pursue the same.

SECTION III

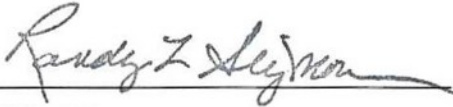
It is found and determined that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees, if any, that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable legal requirements of the Ohio Revised Code.

Ms. Bryant moved and Ms. Miller seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:


Mr. Speelman, Aye
Ms. Bryant, Aye
Ms. Miller, Aye
Mr. Smith, Aye
Ms. Knighten, Aye

ADOPTED this 23rd day of February, 2026.


Treasurer

CERTIFICATION

The undersigned hereby certifies that the foregoing is a true and correct copy of a Resolution adopted at a meeting held on the 23rd day of February, 2026 together with a true and correct extract from the minutes of said meeting to the extent pertinent to the consideration and adoption of said Resolution.


Treasurer

RESOLUTION TO AUTHORIZE FILING OF BOARD OF REVISION COMPLAINT

WHEREAS, the Board of Education of the Winton Woods City School District (the “Board”) is authorized to file complaints with the county Board of Revision (the “BOR”) pursuant to R.C. 5715.19; and

WHEREAS, the Board has identified certain real property in the School District identified as County Auditor Permanent Parcel Nos. 591-0001-0118-00 located at 11158 Adwood Drive (the “Property”) whose record owner is MTM Cincy, LLC (the “Property Owner”) that has recently sold in an arm’s-length transaction as defined in R.C. 5713.03; and

WHEREAS, the basis for the Board filing a 2025 tax year original complaint on the Property is R.C. 5715.19(A)(1)(d), which authorizes the filing of a complaint regarding the determination of the total valuation or assessment of any parcel that appears on the tax list, except parcels assessed by the tax commissioner pursuant to R.C. 5727.06; and

WHEREAS, the Property is valued at \$1,545,040 and recently sold for \$3,317,500; and

WHEREAS, the Board has provided the Property Owner with the notice required pursuant to R.C. 5715.19(A)(7).

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

SECTION I

The Whereas clauses are hereby incorporated in this Section I and the Board hereby authorizes the filing of a complaint with the BOR on the Property for the 2025 tax year regarding the total valuation or assessment of the Property with the recent arm’s-length sale price of \$3,317,500 being the total fair market value sought by the Board for the Property.

SECTION II

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SECTION III

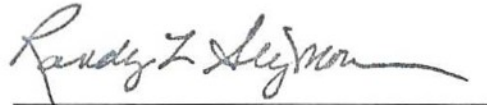
It is found and determined that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees, if any, that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable legal requirements of the Ohio Revised Code.

Ms. Bryant moved and Ms. Miller seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:

Mr. Speelman, Aye
Ms. Bryan, Aye
Ms. Miller, Aye
Mr. Smith, Aye
Ms. Knighten, Aye

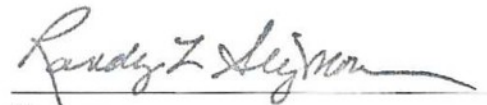
ADOPTED this 23rd day of February, 2026.



Treasurer

CERTIFICATION

The undersigned hereby certifies that the foregoing is a true and correct copy of a Resolution adopted at a meeting held on the 23rd day of February, 2026 together with a true and correct extract from the minutes of said meeting to the extent pertinent to the consideration and adoption of said Resolution.



Treasurer

Winton Woods City School District

Fiscal Year
2026
February

Financial
Forecast
Report



WINTON WOODS
CITY SCHOOL DISTRICT

Prepared By:

Treasurer/CFO

Winton Woods City School District

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Forecast Purpose/Objectives

Ohio Department of Education and Workforce's purposes/objectives for the financial forecast are:

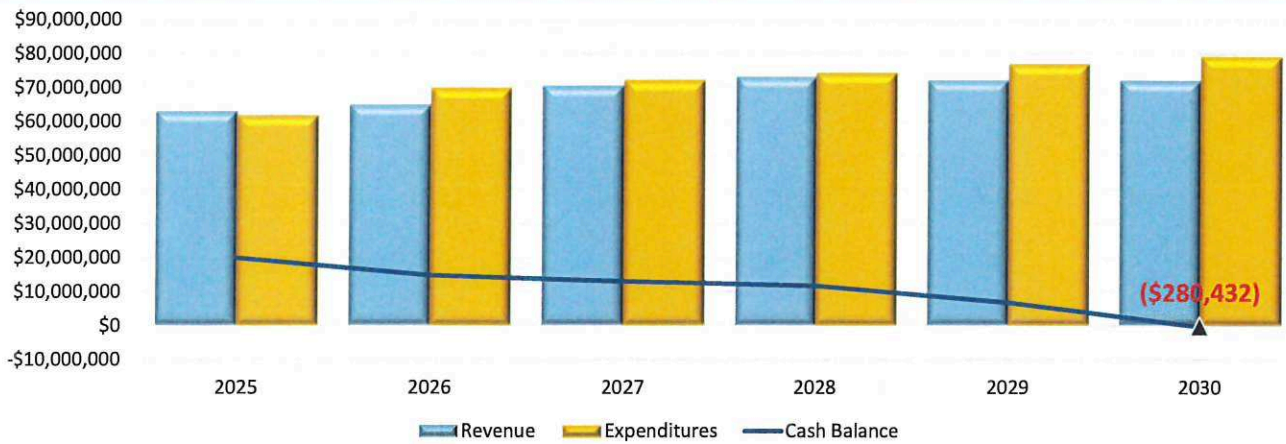
1. To engage the local board of education and the community in the long range planning and discussions of financial issues facing the school district.
2. To serve as a basis for determining the school district's ability to sign the certificate required by O.R.C. §5705.412, commonly known as the "412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

Forecast Methodology

This forecast is prepared based upon historical trends and current factors. This information is then extrapolated into estimates for subsequent years. The forecast variables can change multiple times throughout the fiscal year, and while cash flow monitoring helps to identify unexpected variances, no process is guaranteed. The intent is to provide the district's financial trend over time and a roadmap for decisions aimed at encouraging financial sustainability and stability.

Forecast Summary

Projected Revenue, Expenditures, and Cash Balance



Financial Forecast Summary

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance (Line 7.010) <i>*Includes Renewal/New Levy Revenue, see Disclosures</i>	19,928,256	14,821,677	12,999,442	11,697,463	6,804,326
+ Revenue	64,810,721	70,404,170	73,029,653	72,043,053	72,024,474
- Expenditures	(69,917,299)	(72,226,404)	(74,331,633)	(76,936,190)	(79,109,233)
= Revenue Surplus or Deficit	(5,106,579)	(1,822,235)	(1,301,979)	(4,893,137)	(7,084,759)
Line 7.020 Ending Balance with Renewal/New Levies	14,821,677	12,999,442	11,697,463	6,804,326	(280,432)

Financial Summary Notes

Expenditure growth is projected to outpace revenue change. By the end of 2030, the cash balance is projected to decline by a total of \$20,208,688 compared to 2025. For fiscal year 2030, expenditures are currently projected to exceed revenue, resulting in a revenue shortfall the final year of the forecast period.

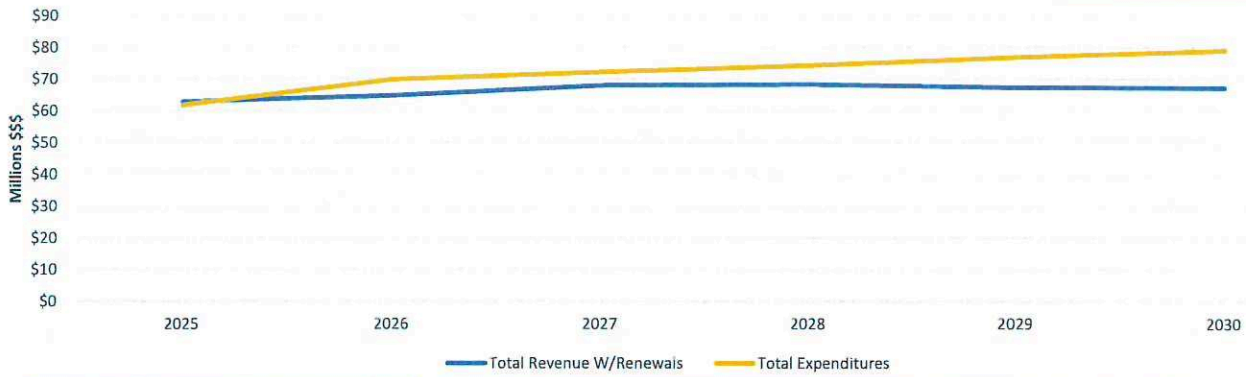
For revenue, projected change is expected to be less than the historical average. Over the past five years, revenue increased by 4.82% (\$2,588,425 annually). However, it is projected to increase by 1.41% (\$893,782 annually) through fiscal year 2030. Notably, State Funding, is expected to be \$1,121,427 less per year compared to history, and is the biggest driver of trend change on the revenue side.

For expenses, projected change is forecasted to increase at a faster pace than the historical trend. Expenditures increased by 3.97% (\$2,152,382 annually) during the past 5-year period, and are projected to increase by 5.13% (\$3,456,256 annually) through 2030. The forecast line with the most change on the expense side, Purchased Services, is anticipated to be \$660,206 more per year in the projected period compared to historical averages.

Disclosure Items:	2026	2027	2028	2029	2030
<i>Modeled Renewal Levies - Annual Amount</i>	-	-	-	-	-
<i>Modeled New Levies - Annual Amount</i>	-	2,302,837	4,614,418	4,631,905	4,649,392
<i>Encumbrances (not subtracted from Cash Balance)</i>	200,000	200,000	200,000	200,000	200,000

Forecast Analysis

Revenue Compared to Expenditures

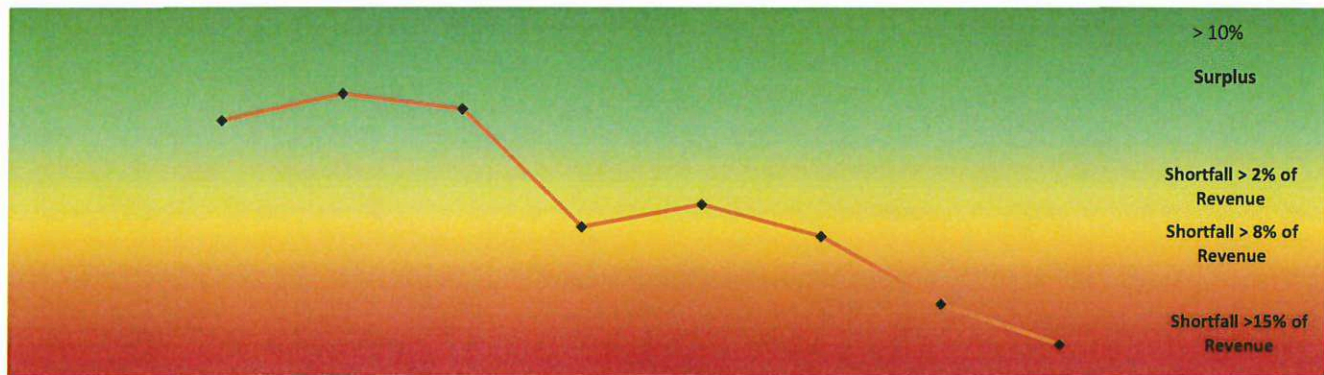


From 2026 to 2030, total revenues are projected to change by 1.41%

Expenditure change is expected to outpace revenue change.

From 2026 to 2030, total expenses are projected to change by 5.13%

Revenue Surplus/(Shortfall) as a Percentage of Revenue

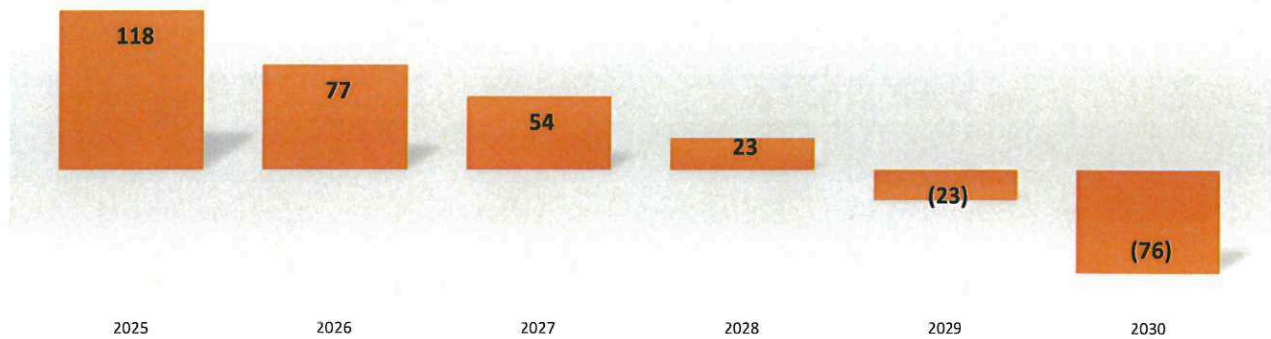


Current Forecast	2024	2025	2026	2027	2028	2029	2030
Surplus/(Shortfall)	2.9%	1.7%	-7.9%	-6.1%	-8.6%	-14.1%	-17.4%

The district is trending toward revenue shortfall with the expenditures growing faster than revenue.
 A revenue increase of 14.13% is needed to balance the budget in fiscal year 2030, or a \$7,084,759 reduction in expenditures.

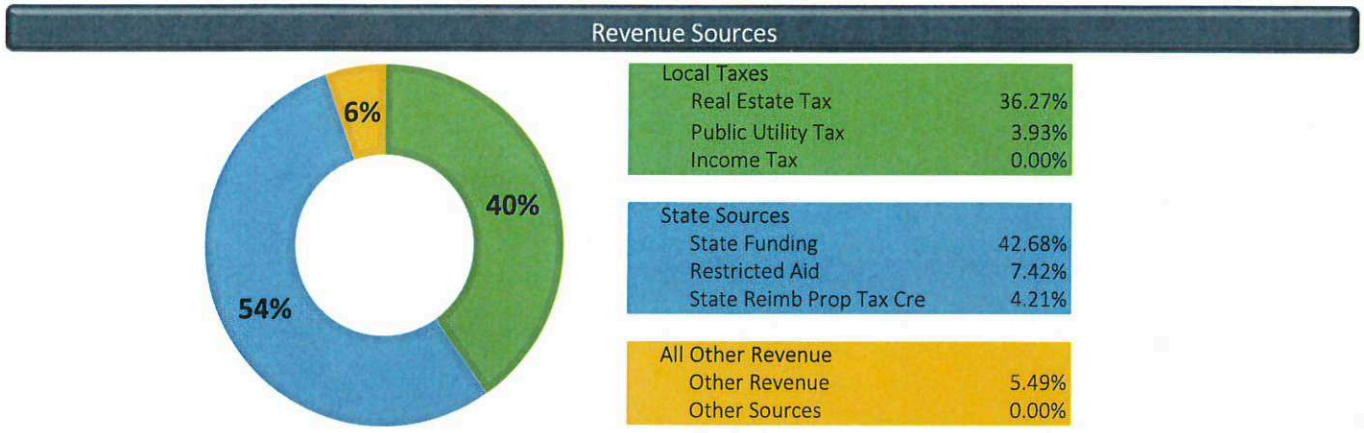
- The largest contributor to the projected revenue trend is the change in State Funding.
- The expenditure most impacting the changing trend is Purchased Services.

Days Cash on Hand at Fiscal Year-end



*based on 365 days

Revenue Overview



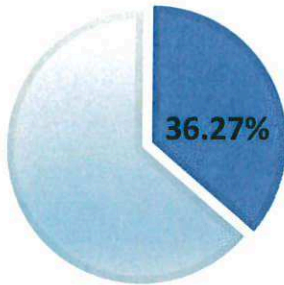
Historic Revenue Change versus Projected Revenue Change

	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	
Real Estate	\$121,404	\$142,348	\$20,944	Over the past five years, revenue increased by 4.82% (\$2,588,425 annually). However, it is projected to increase by 1.41% (\$893,782 annually) through fiscal year 2030. Notably, State Funding, is expected to be \$1,121,427 less per year compared to history, and is the biggest driver of trend change on the revenue side.
Public Utility	\$478,009	\$161,933	(\$316,076)	
Income Tax	\$0	\$0	\$0	
State Funding	\$1,991,607	\$870,180	(\$1,121,427)	
State Reimb Prop Tax Credits	(\$9,758)	\$10,430	\$20,188	
All Othr Op Rev	(\$58,093)	(\$224,507)	(\$166,414)	
Other Sources	\$65,256	(\$66,603)	(\$131,859)	
Total Average Annual Change	\$2,588,425 4.82%	\$893,782 1.41%	(\$1,694,643) -3.41%	

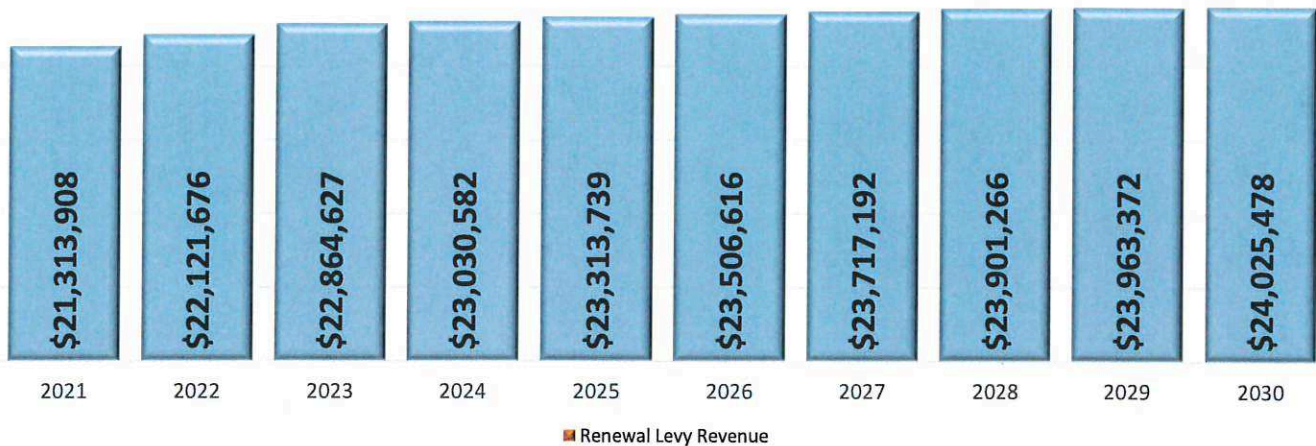
For Comparison:
 Expenditure average annual change is projected to be > \$3,456,256 On an annual average basis, expenditures are projected to grow faster than revenue.

1.010 - General Property Tax (Real Estate)

Revenue collected from taxes levied by a school district by the assessed valuation of real property using effective tax rates for class I (residential/agricultural) and class II (business).



Real estate property tax revenue accounts for 36.27% of total district general fund revenue.



Key Assumptions & Notes

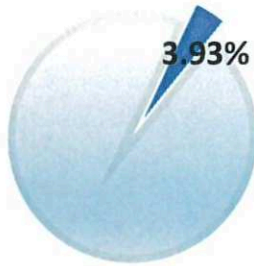
Values, Tax Rates and Gross Collections							Gross Collection Rate Including Delinquencies
Tax Yr	Valuation	Value Change	Class I Rate	Change	Class 2 Rate	Change	
2024	729,981,200	1,062,700	32.87	-	50.61	-	98.5%
2025	734,624,520	4,643,320	32.79	(0.08)	49.50	(1.11)	98.9%
2026	847,924,520	113,300,000	28.83	(3.96)	43.19	(6.31)	98.9%
2027	849,924,520	2,000,000	28.82	(0.01)	43.19	(0.01)	98.9%
2028	851,924,520	2,000,000	28.82	(0.01)	43.18	(0.01)	98.9%
2029	853,924,520	2,000,000	28.81	(0.01)	43.17	(0.01)	98.9%

Class I, or residential/agricultural taxes make up approximately 69.30% of the real estate property tax revenue. The Class I tax rate is 32.79 mills in tax year 2025. The projections reflect an average gross collection rate of 98.9% annually through tax year 2029. The revenue changed at an average annual historical rate of 0.59% and is projected to change at an average annual rate of 0.60% through fiscal year 2030.

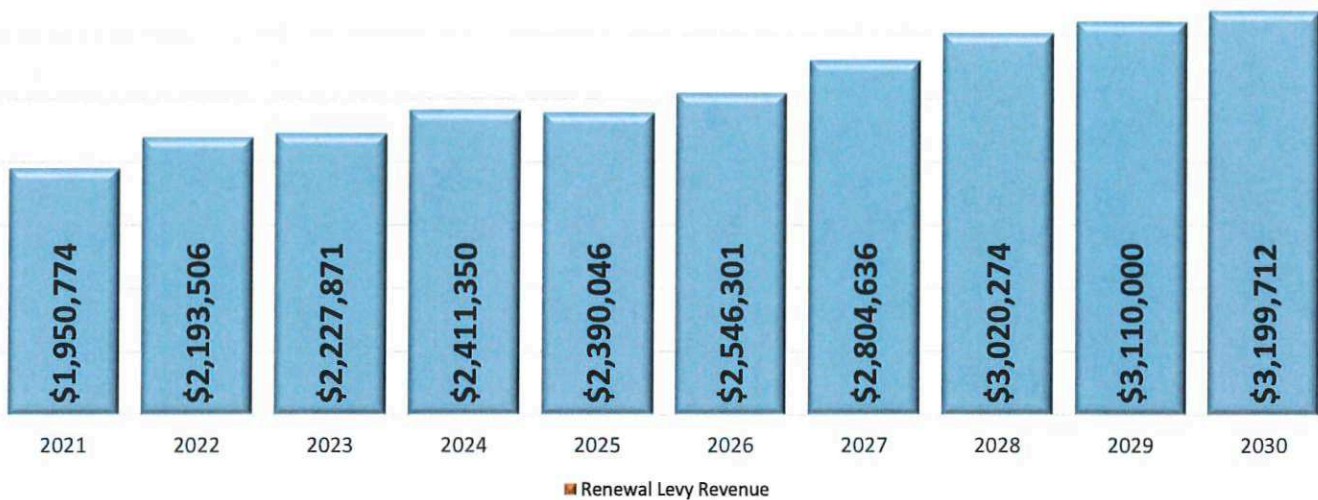
The Hamilton County Auditor’s Office has increased residential values by an average of 41.9% for calendar year 2023, collection year 2024. The general property revenues reflected this increase for fiscal years 2024 and 2025. The next appraisal update is in calendar year 2026. The estimated increase in total valuation is approximately \$113 million or 15 percent (15%). The estimated increase in collections for fiscal years 2027 and 2028 have been included. Recent legislation adopted by the Ohio General Assembly, including House Bills 186, 335, 129, and 309, introduces new limits and adjustments to how property tax revenues are calculated and collected by school districts, with the intent of moderating revenue growth associated with rising property values.

1.020 - Public Utility Personal Property

Revenue generated from public utility personal property valuations multiplied by the district's full voted tax rate.



Public Utility Personal Property tax revenue accounts for 3.93% of total district general fund revenue.



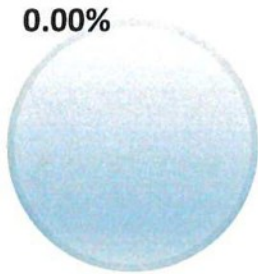
Key Assumptions & Notes

Values and Tax Rates					Gross Collection Rate Including Delinquencies
Tax Year	Valuation	Value Change	Full Voted Rate	Change	
2024	33,190,320	2,411,590	81.87	-	90.5%
2025	34,676,480	1,486,160	81.82	(0.05)	92.8%
2026	39,676,480	5,000,000	80.79	(1.04)	92.8%
2027	40,876,480	1,200,000	80.78	(0.01)	92.8%
2028	42,076,480	1,200,000	80.77	(0.01)	92.8%
2029	43,276,480	1,200,000	80.77	(0.01)	92.8%

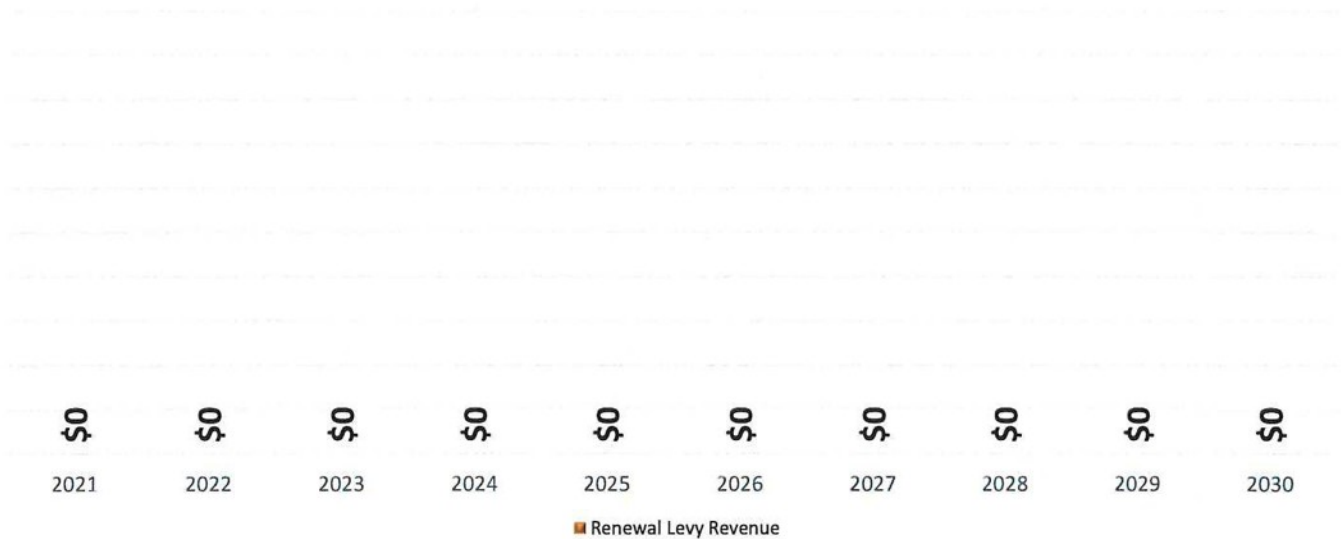
The public utility personal property tax revenue is generated from the personal property values, additions, and depreciation reported by the utility companies. The property is taxed at the full voted tax rate which in tax year 2025 is 81.82 mills. The forecast is modeling an average gross collection rate of 92.83%. The revenue changed historically at an average annual dollar amount of \$478,009 and is projected to change at an average annual dollar amount of \$161,933 through fiscal year 2030.

1.030 - School District Income Tax

Revenue collected from income tax earmarked specifically to support schools with a voter approved tax by residents of the school district; separate from federal, state and municipal income taxes.



The district does not have a School District Income Tax levy.

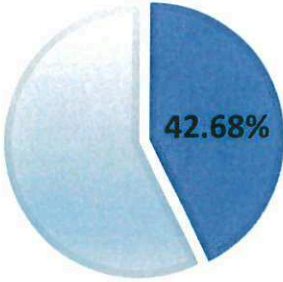


Key Assumptions & Notes

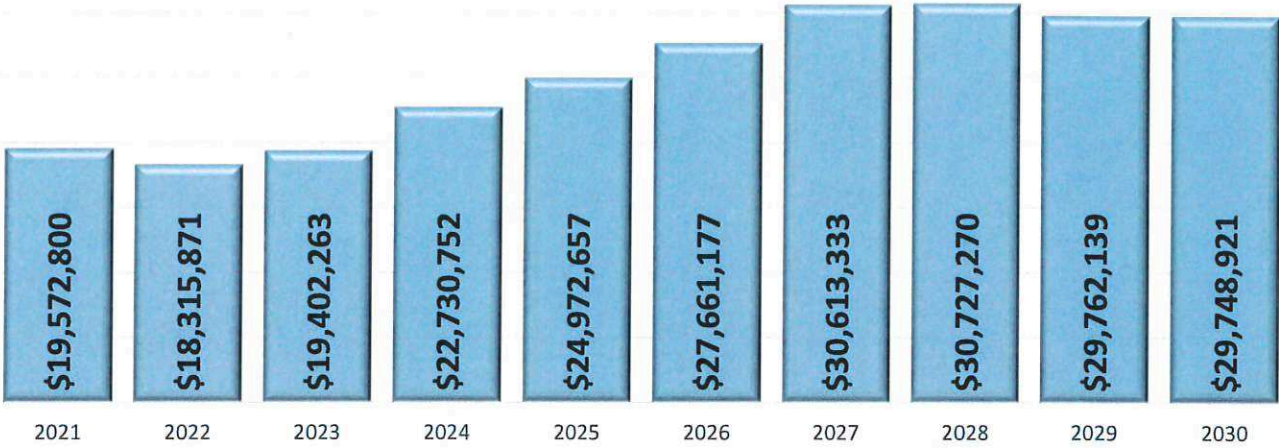
The district does not have an income tax levy.

1.035 - Unrestricted Grants-in-Aid

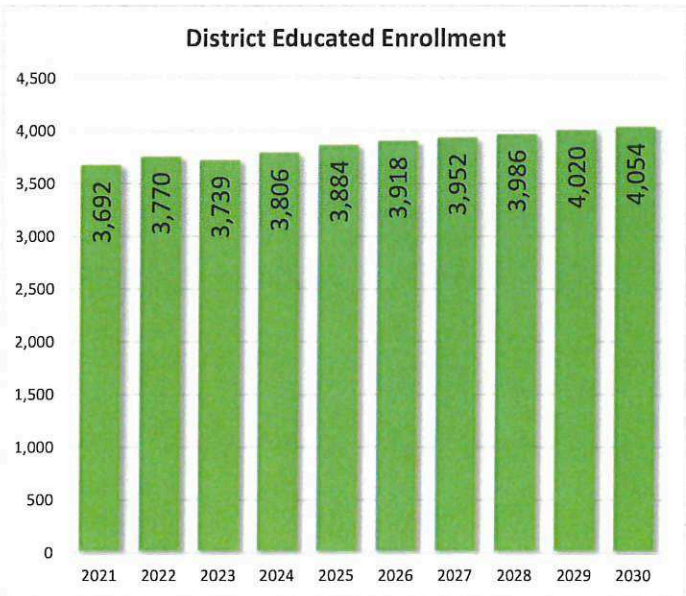
Funds received through the State Foundation Program with no restriction.



Unrestricted State Aid revenue accounts for 42.68% of total district general fund revenue.



Key Assumptions & Notes



Beginning in fiscal year 2022, Ohio adopted the Fair School Funding Plan (FSFP). Funding is driven by a base cost methodology that incorporates the four components identified as necessary to the education process. The Base Cost is currently calculated for two years using a statewide average from historical actual data.

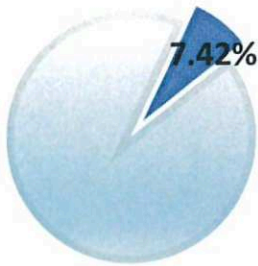
For Winton Woods City School District, the calculated Base Cost total is \$31,659,205 in 2026.

The State's Share of the calculated Base Cost total is \$17,843,398, or \$4,554 per pupil.

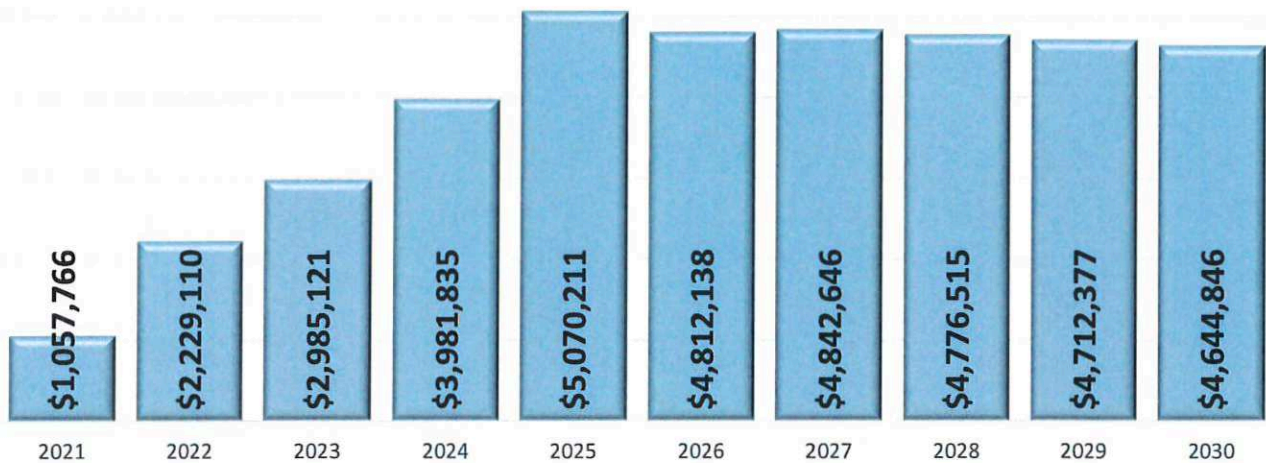
The FSFP also started funding students where they attended school. Therefore district educated enrollment is now used for per pupil funding. At the same time, the FSFP eliminated tuition transfer payments from school districts, which impacts the expense side of the forecast.

1.040 & 1.045 - Restricted Grants-in-Aid

Funds received through the State Foundation Program or other allocations that are restricted for specific purposes.



Restricted State Aid revenue accounts for 7.42% of total district general fund revenue.

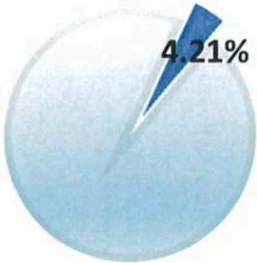


Key Assumptions & Notes

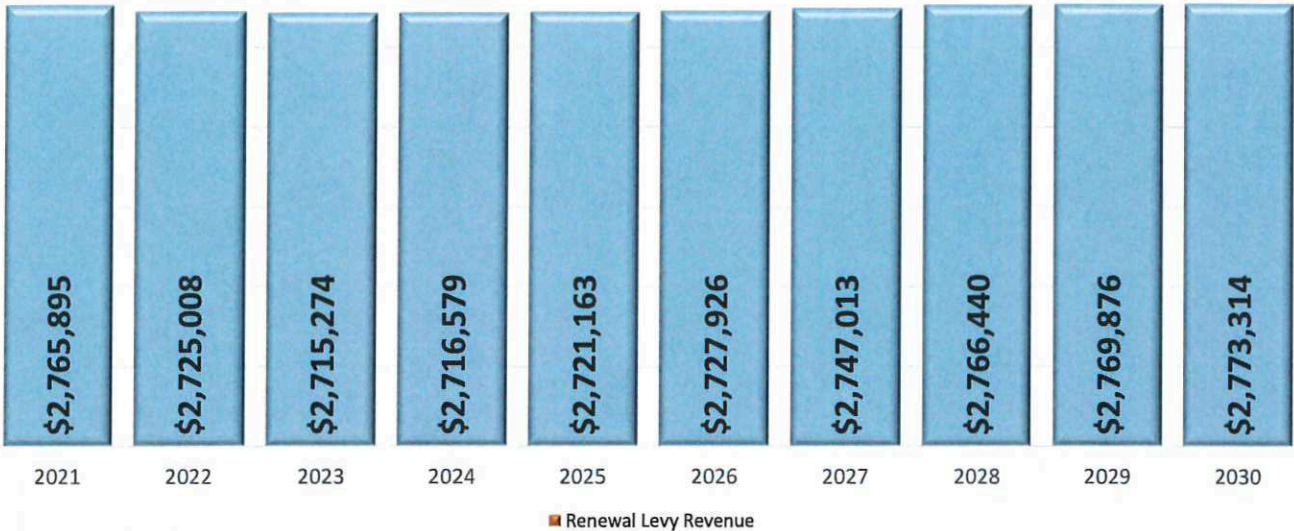
Restricted aid is the portion of state per pupil funding that must be classified as restricted use. Historically the district's restricted state aid changed annually on average by \$947,034 and is projected to change annually on average by -\$85,073. Restricted funds represent 7.42% of the district's total revenue. Starting in fiscal year 2022, the district's Success & Wellness funding became restricted; the state's share of this funding recorded as restricted is \$791,469. This funding has implications on general fund expenditures in that certain spending now occurring in a fund external to the general fund could shift to the general fund. The expenditures in this forecast are adjusted to reflect this change.

1.050 - State Reimbursement Property Tax Credits

Includes funds received for Tangible Personal Property Tax Reimbursement, Electric Deregulation, Homestead and Rollback.



State Reimbursement of Property Tax Credit revenue accounts for 4.21% of total district general fund revenue.

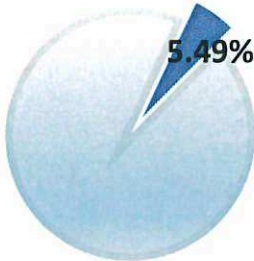


Key Assumptions & Notes

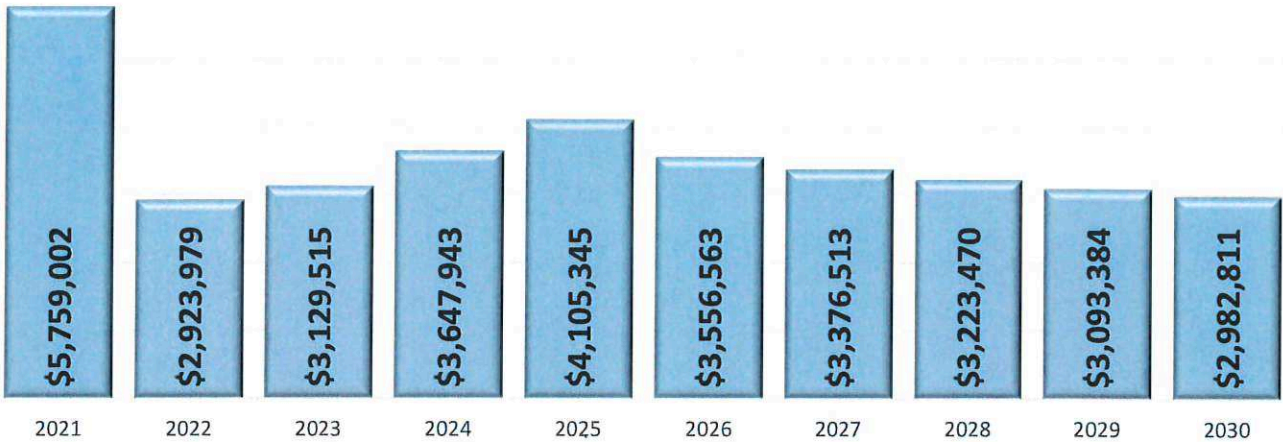
State Reimbursement of Property Tax Credits primarily consists of reimbursements from the state of Ohio for local taxpayer credits or reductions to their tax bill. The state reduces the local taxpayer's tax bill with a 10% rollback credit, and 2.5% owner-occupied rollback credit, plus a homestead credit for qualifying taxpayers. In fiscal year 2026, approximately 12.0% local residential property taxes will be reimbursed by the state in the form of rollback credits and approximately 2.2% will be reimbursed in the form of qualifying homestead exemption credits.

1.060 - All Other Operating Revenues

Operating revenue sources not included in other lines; examples include tuition, fees, earnings on investments, rentals, and donations.



All Other Revenue accounts for 5.49% of total district general fund revenue.



Key Assumptions & Notes

Other revenue includes tuition received by the district for non-resident students educated by the district. It also includes interest income, payments in lieu of taxes, and miscellaneous revenue. The historical average annual change was -\$58,093. The projected average annual change is -\$224,507 through fiscal year 2030.

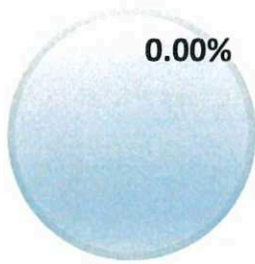
Fiscal Years 2020 through 2021 the district received open enrollment and was included in Other Operating Revenues. Beginning in fiscal year 2022 these funds are now part of the state funding formula.

Fiscal Year 2021 included a one-time payment from Worker's Compensation as a rebate in the amount of \$907,500.00.

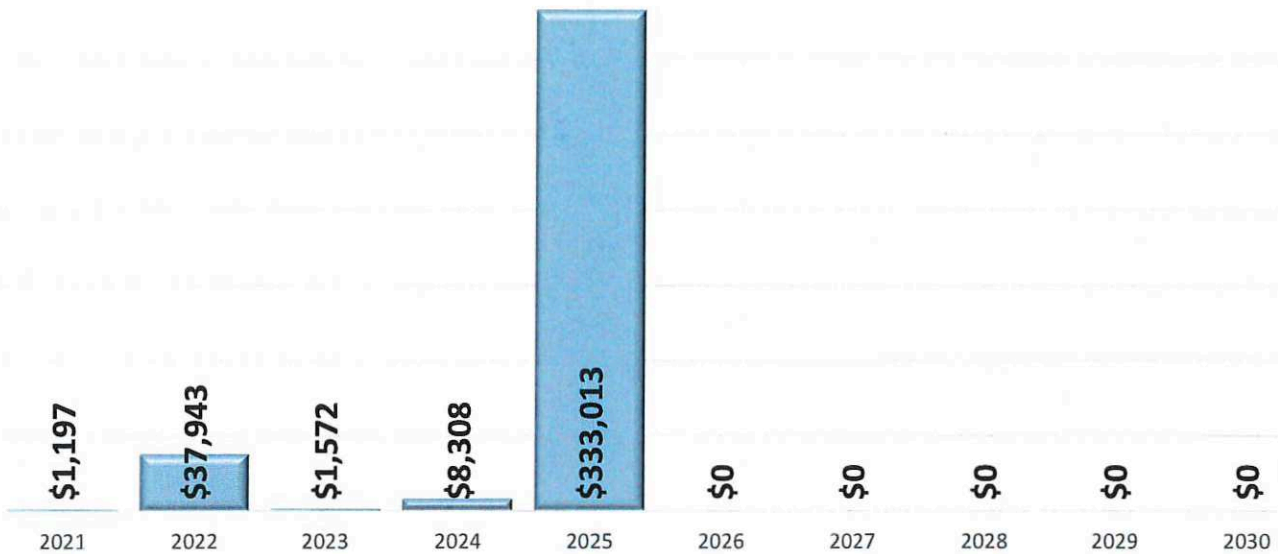
Other operating revenues have been projected with decreasing earnings on investments. This is due to the decreasing funds available for investment and an anticipated declining interest rate.

2.070 - Total Other Financing Sources

Includes proceeds from sale of notes, state emergency loans and advancements, operating transfers-in, and all other financing sources like sale and loss of assets, and refund of prior year expenditures.



Other Sources of revenue accounts for 0.00% of total district general fund revenue.



Key Assumptions & Notes

	FORECASTED					
	2025	2026	2027	2028	2029	2030
Transfers In	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
All Other Financing Sources	333,013	-	-	-	-	-

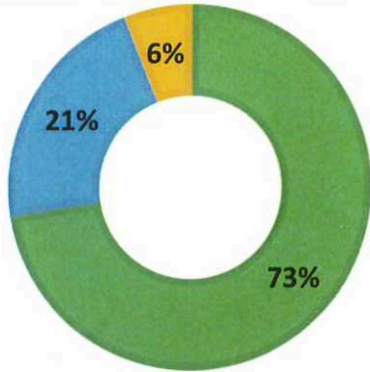
Other sources includes revenue that is generally classified as non-operating. Return advances-in are the most common revenue source. In 2025 the district received \$0 as advances-in and is projecting advances of \$0 in fiscal year 2026. The district also receives other financing sources such as refund of prior year expenditures in this category. The district is projecting that all other financing sources will be \$0 in 2026 and average \$0 annually through 2030.

In fiscal year 2025 the district received a refund for \$326,193.94 from the Hamilton County Auditor's Real Estate Assessment Fund.

Expenditure Overview

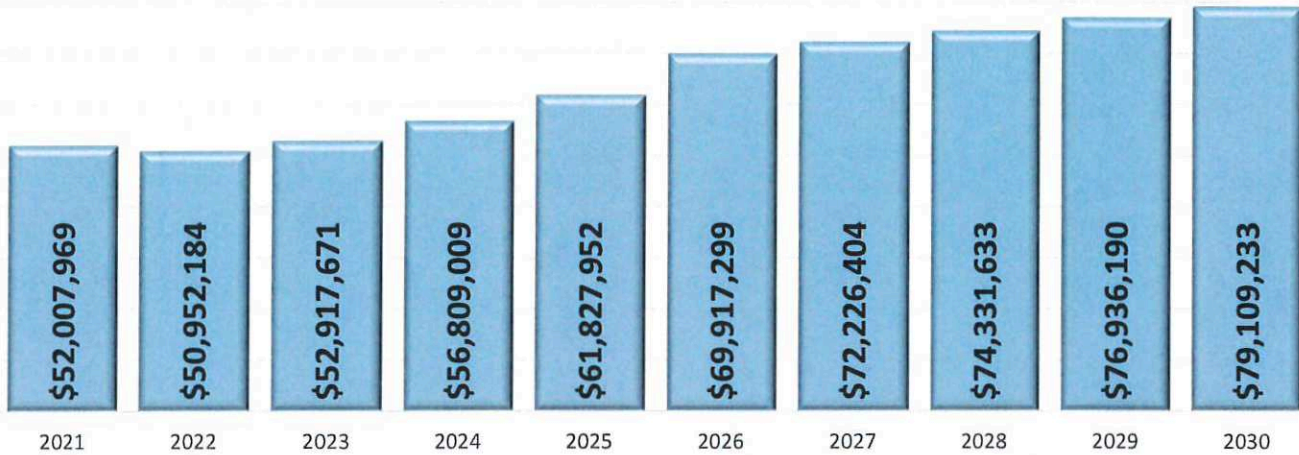
Winton Woods City School District

Expenditure Categories



Personnel Costs	
Salaries	53.12%
Benefits	19.38%
Purchased Services	
	21.47%
All Other Expenditures	
Supplies, Capital, Debt, Other Obj	5.98%
Other Uses	0.06%

Annual Expenditures Actual + Projected



Historic Expenditures Change versus Projected Expenditures Change

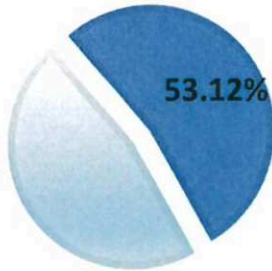
	Historical Average Annual \$ Change	Projected Average Annual \$ Change	Projected Compared to Historical Variance	Expenditures increased by 3.97% (\$2,152,382 annually) during the past 5-year period, and are projected to increase by 5.13% (\$3,456,256 annually) through 2030. The forecast line with the most change on the expense side, Purchased Services, is anticipated to be \$660,206 more per year in the projected period compared to historical averages.
Salaries	\$1,130,159	\$1,396,051	\$265,892	
Benefits	\$441,281	\$846,897	\$405,616	
Purchased Services	\$317,624	\$977,829	\$660,206	
Supplies & Materials	\$193,263	\$227,940	\$34,678	
Capital Outlay	\$53,651	(\$44,548)	(\$98,199)	
Intergov & Debt	\$0	\$0	(\$0)	
Other Objects	\$20,405	\$44,086	\$23,682	
Other Uses	(\$4,000)	\$8,000	\$12,000	
Total Average Annual Change	\$2,152,382 3.97%	\$3,456,256 5.13%	\$1,303,874 1.15%	

For Comparison:
Revenue average annual change is projected to be >

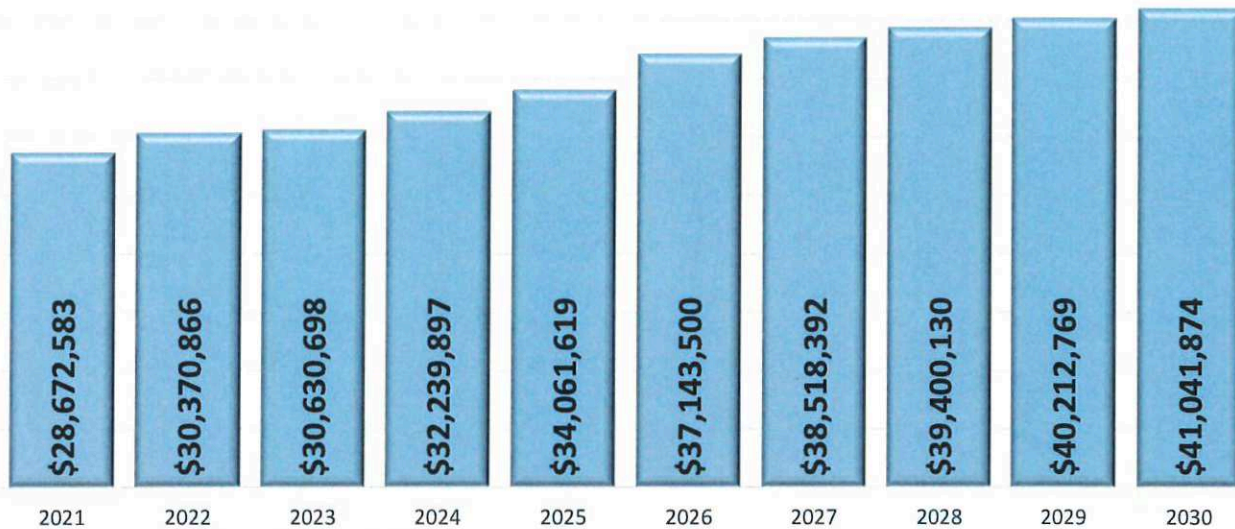
\$893,782 On an annual average basis, revenues are projected to grow slower than expenditures.

3.010 - Personnel Services

Employee salaries and wages, including extended time, severance pay, supplemental contracts, etc.



Salaries account for 53.12% of the district's total general fund spending.



Key Assumptions & Notes

Salaries represent 53.12% of total expenditures and increased at a historical average annual rate of 3.72% (or \$1,130,159). This category of expenditure is projected to grow at an annual average rate of 3.83% (or \$1,396,051) through fiscal year 2030. The projected average annual rate of change is 0.11% more than the five year historical annual average.

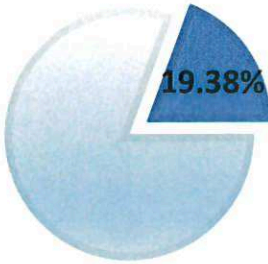
The District is projecting an annual 2.0% increase in salaries for step/incremental experience steps.

A 3.0% salary (cost of living) increase has been projected for fiscal year 2026 and 2.0% for fiscal year 2027. No cost of living increases have been included for fiscal years 2028 through 2030.

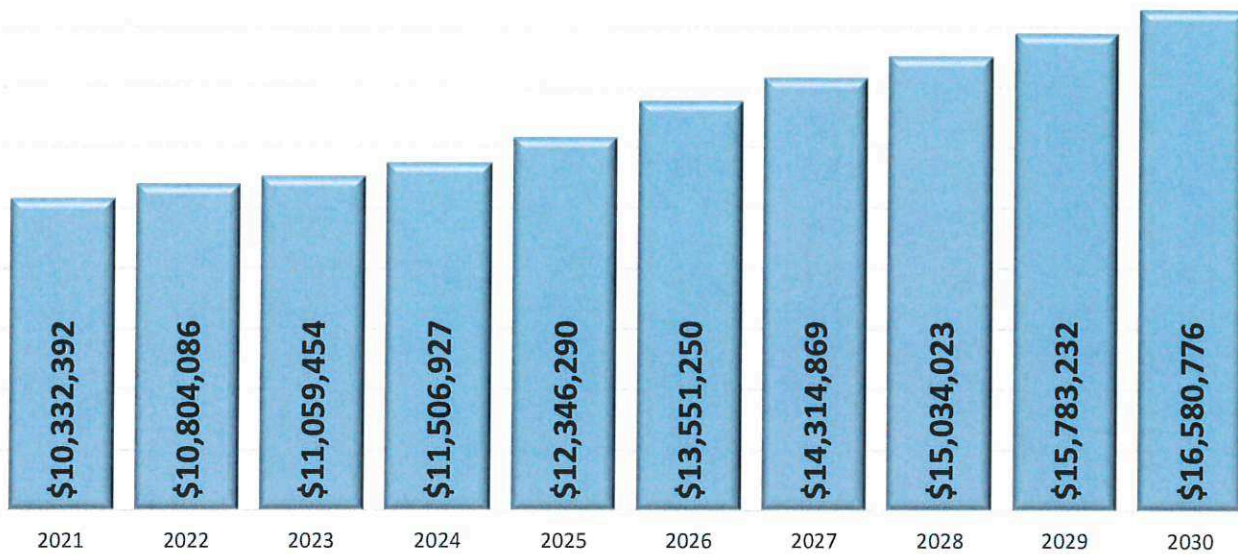
For fiscal year 2026 additional positions added were one Career and Technology coordinator, \$72,000.00, one Student Resource Officer, \$104,000.00 and two instructional coaches, \$160,000.00.

3.020 - Employees' Benefits

Retirement for all employees, Workers Compensation, early retirement incentives, Medicare, unemployment, pickup on pickup, and all health-related insurances.



Benefits account for 19.38% of the district's total general fund spending.



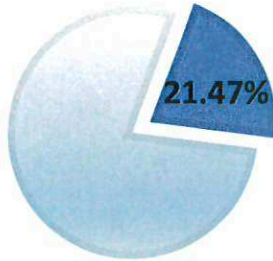
Key Assumptions & Notes

Benefits represent 19.38% of total expenditures and increased at a historical average annual rate of 4.03%. This category of expenditure is projected to grow at an annual average rate of 6.09% through fiscal year 2030. The projected average annual rate of change is 2.06% more than the five year historical annual average.

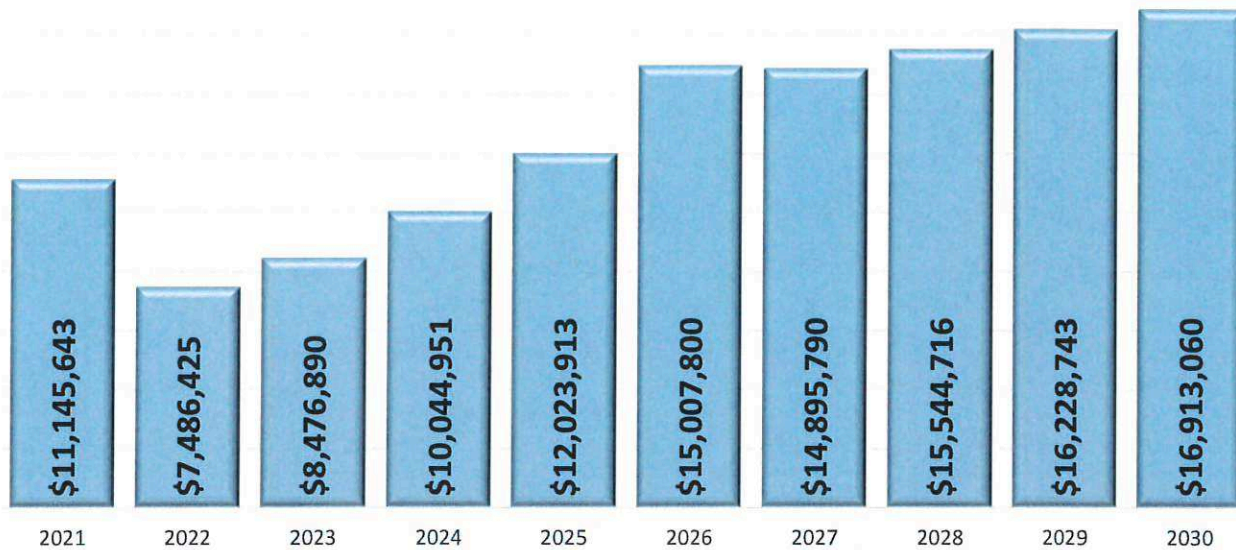
Employee retirement and Medicare benefits have been adjusted to include related increase to salary increases. Health and dental insurance have been projected at an annual 10% increase for fiscal year 2026 and 7.5% for remaining fiscal years.

3.030 - Purchased Services

Amounts paid for services rendered by personnel who are not on the payroll of the school district, expenses for tuition paid to other districts, utility costs and other services which the school district may purchase.



Purchased Services account for 21.47% of the district's total general fund spending.



Key Assumptions & Notes

Purchased Services represent 21.47% of total expenditures and increased at a historical average annual rate of 5.08%. This category of expenditure is projected to grow at an annual average rate of 7.41% through fiscal year 2030. Starting in 2022, the Fair School Funding Plan (State Funding) only accounted for district educated enrollment, thereby reducing district tuition costs for open enrollment 'out,' community schools, STEM, and scholarship students. This change resulted in lower district costs, but also less per pupil state revenue since per pupil funding is now paid directly by the state to the district students attend.

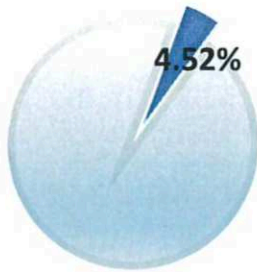
Beginning in fiscal year 2025 purchased services increased by approximately an additional \$1.1 million for services provided by the Hamilton County Educational Service Center for curriculum and technology coaches. The coaches support the curriculum of the district's instructional program. These services were funded by ARP ESSER funds.

Building repairs increased for fiscal year 2026 by approximately \$550,000.00 to fund special needed repairs. Beginning fiscal year 2027 the building repairs will reduce by this same amount.

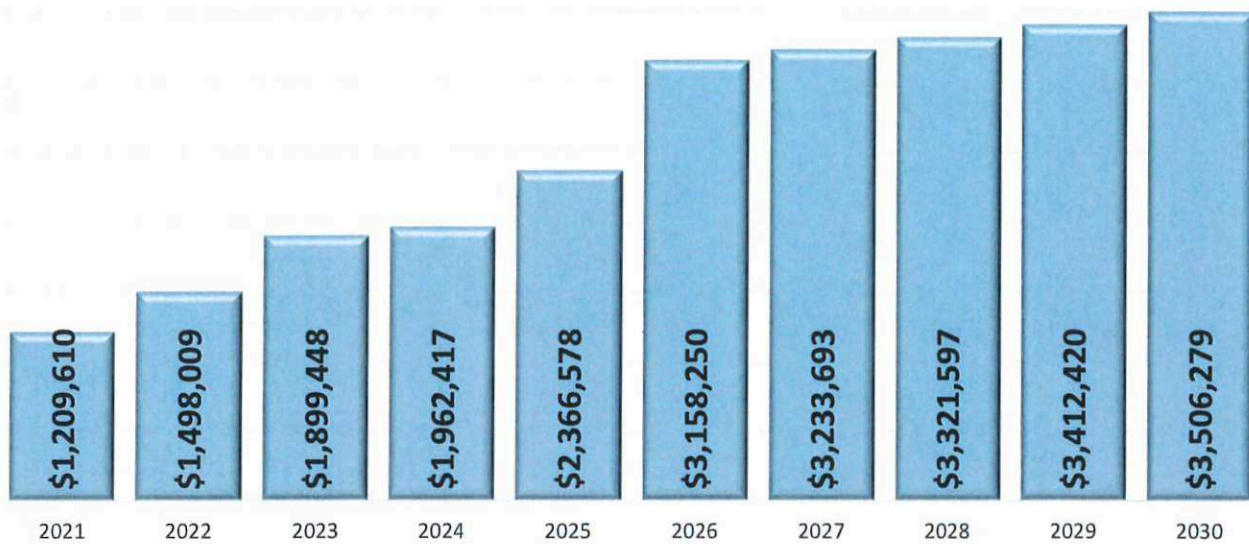
Other increases in purchased services include two school resource officers from City of Greenhills Police Department for a total of \$120,000.00.

3.040 - Supplies & Materials

Expenditures for general supplies, instructional materials including textbooks and media material, bus fuel and tires, and all other maintenance supplies.



Supplies and Materials account for 4.52% of the district's total general fund spending.



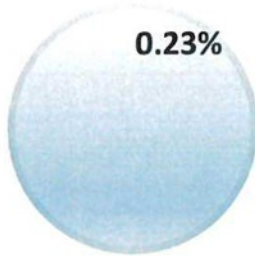
Key Assumptions & Notes

Supplies & Materials represent 4.52% of total expenditures and increased at a historical average annual rate of 12.19%. This category of expenditure is projected to grow at an annual average rate of 8.81% through fiscal year 2030. The projected average annual rate of change is 3.38% less than the five year historical annual average.

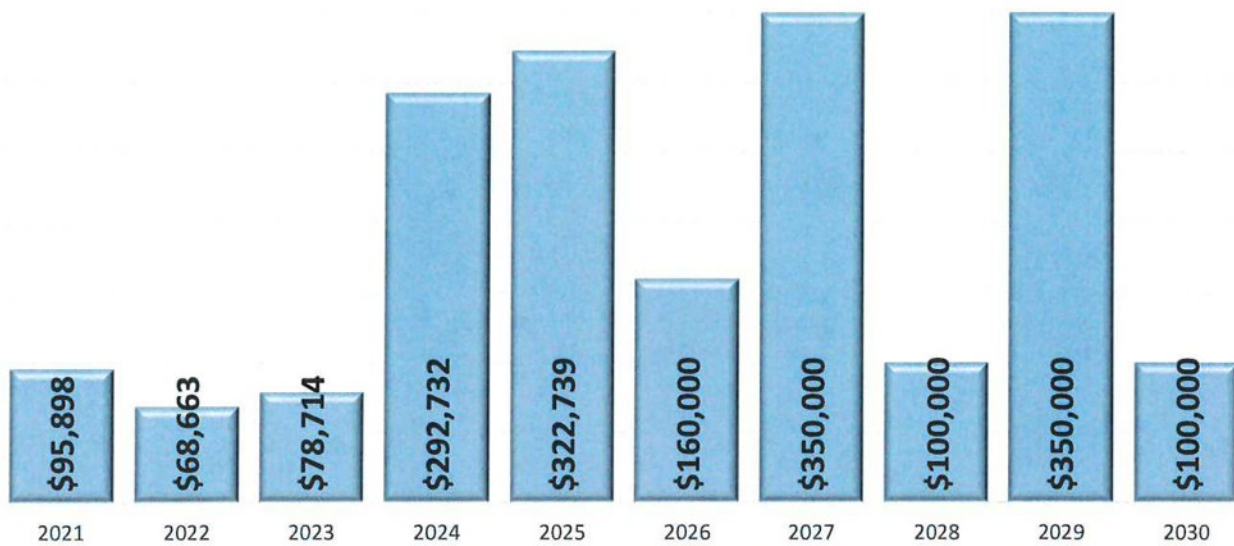
Supplies and materials has been increased by \$200,000.00 for fiscal year 2025 to cover the purchase of materials for a new English, Language, Arts curriculum to meet the requires of the "Science of Reading" program. This expenditure will only occur for fiscal year 2025 and fiscal year 2026. Supplies and materials also increased by \$250,000.00 for fiscal year 2026 for the purchase of materials for a new math adoption.

3.050 - Capital Outlay

This line includes expenditures for items having at least a five-year life expectancy, such as land, buildings, improvements of grounds, equipment, computers/technology, furnishings, and buses.



Capital Outlay account for 0.23% of the district's total general fund spending.



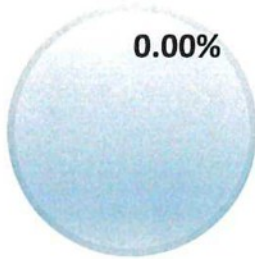
Key Assumptions & Notes

Capital Outlay represent 0.23% of total expenditures and increased at a historical average annual amount of \$53,651. This category of expenditure is projected to grow at an annual average rate of \$44,548 through 2030. The projected average annual change is less than the five year historical annual average.

The major change in capital outlay is the projected purchase of two buses in fiscal years 2027 and 2029.

3.060-4.060 - Intergovernmental & Debt

These lines account for pass through payments, as well as monies received by a district on behalf of another governmental entity, plus principal and interest payments for general fund borrowing.



Intergovernmental and Debt account for 0.00% of the district's total general fund spending.

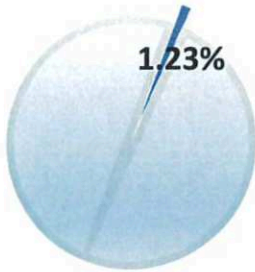
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	2022	2023	2024	2025	2026	2027	2028	2029	2030

Key Assumptions & Notes

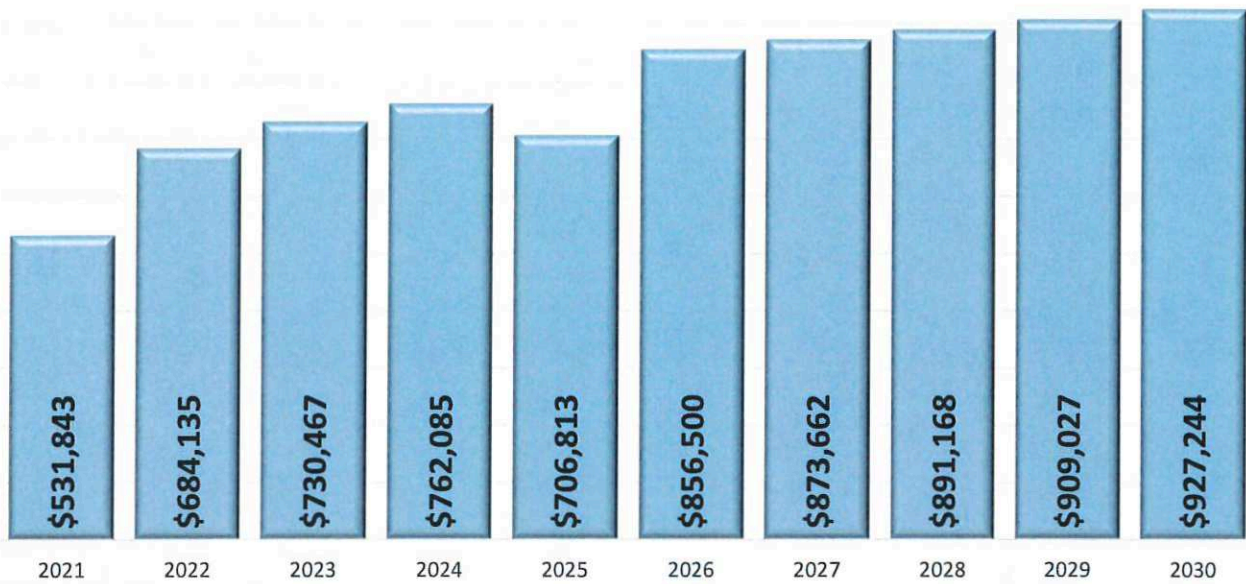
The Intergovernmental/Debt expenditure category details general fund debt issued by the District.

4.300 - Other Objects

Primary components for this expenditure line are membership dues and fees, ESC contract deductions, County Auditor/Treasurer fees, audit expenses, and election expenses.



Other Objects account for 1.23% of the district's total general fund spending.

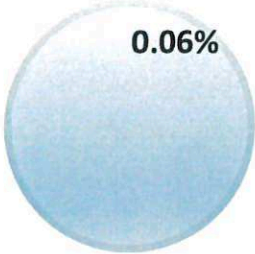


Key Assumptions & Notes

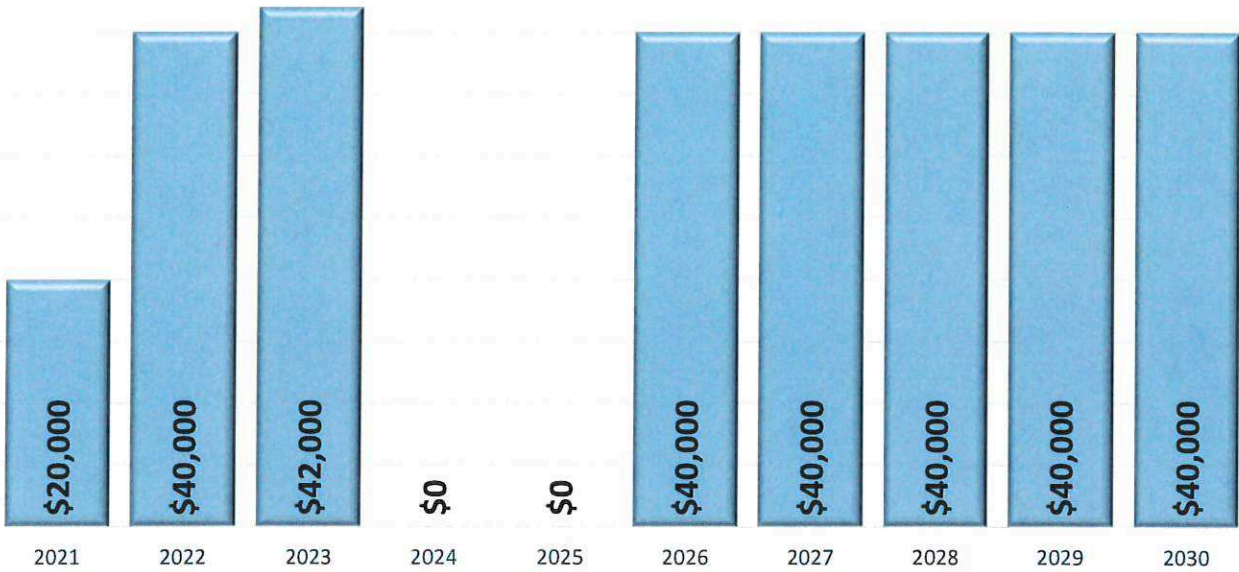
Other Objects represent 1.23% of total expenditures and increased at a historical average annual rate of 4.08%. This category of expenditure is projected to grow at an annual average rate of 5.84% through fiscal year 2030. The projected average annual rate of change is 1.75% more than the five year historical annual average.

5.040 - Total Other Financing Uses

Operating transfers-out, advances out to other funds, and all other general fund financing uses.



Other Uses account for 0.06% of the district's total general fund spending.



Key Assumptions & Notes

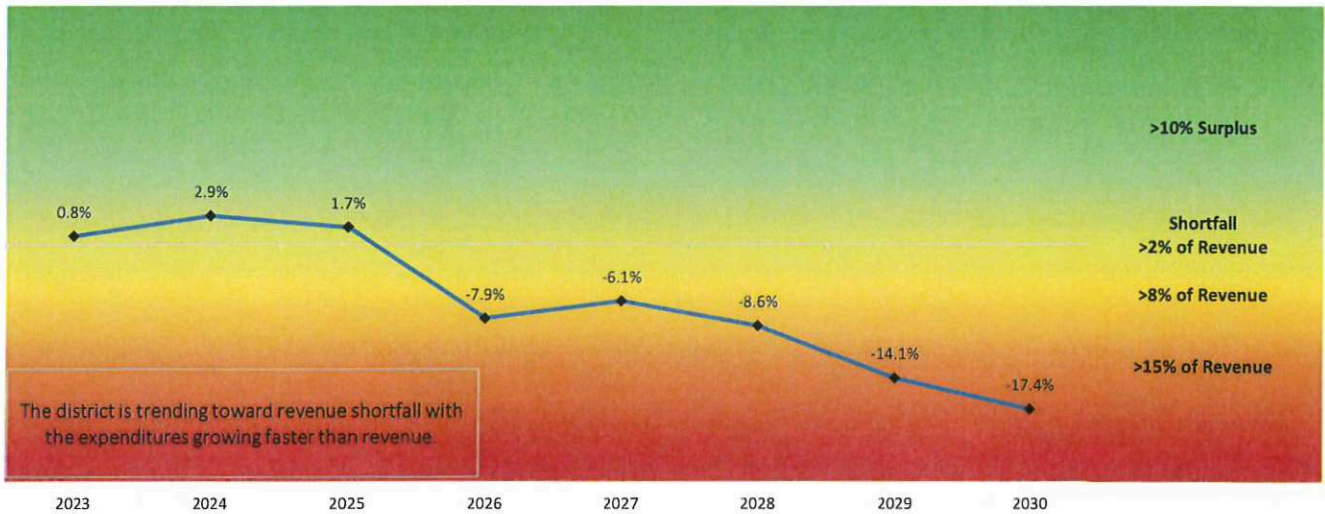
	FORECASTED					
	2025	2026	2027	2028	2029	2030
Transfers Out	-	40,000	40,000	40,000	40,000	40,000
Advances Out	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-

Other uses includes expenditures that are generally classified as non-operating. It is typically in the form of advances-out which are then repaid into the general fund from the other district funds. In 2025 the district had no advances-out and has no advances-out forecasted through fiscal year 2030. The district can also move general funds permanently to other funds, and as the schedule above presents, the district has transfers forecasted through fiscal year 2030. The table above presents the district's planned advances and transfers. The district can also have other uses of funds which is reflected in the table above.

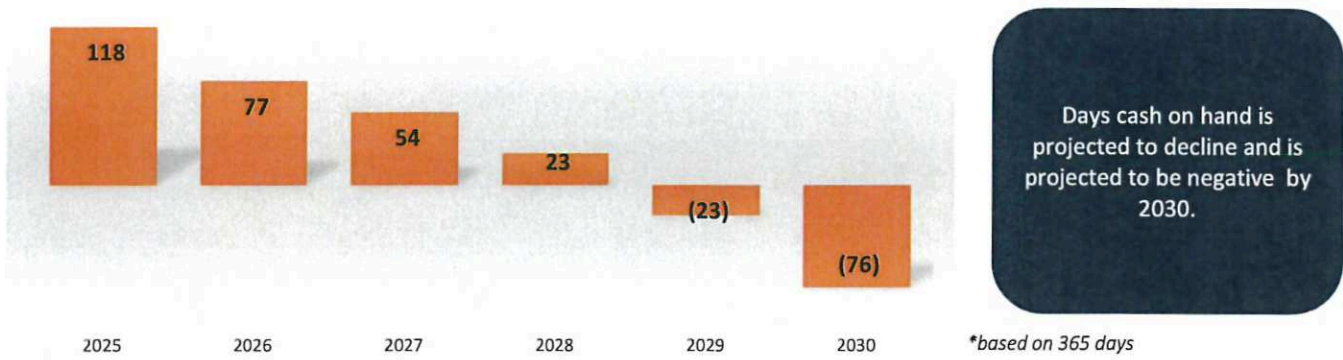
Winton Woods City School District
 Five Year Forecast
 February Fiscal Year 2026

Fiscal Year:	Actual	FORECASTED				
	2025	2026	2027	2028	2029	2030
Revenue:						
1.010 - General Property Tax (Real Estate)	23,313,739	23,506,616	23,717,192	23,901,266	23,963,372	24,025,478
1.020 - Public Utility Personal Property	2,390,046	2,546,301	2,804,636	3,020,274	3,110,000	3,199,712
1.030 - Income Tax	-	-	-	-	-	-
1.035 - Unrestricted Grants-in-Aid	24,972,657	27,661,177	30,613,333	30,727,270	29,762,139	29,748,921
1.040 - Restricted Grants-in-Aid	5,070,211	4,812,138	4,842,646	4,776,515	4,712,377	4,644,846
1.050 - State Reimb Prop Tax Credits	2,721,163	2,727,926	2,747,013	2,766,440	2,769,876	2,773,314
1.060 - All Other Operating Revenues	4,105,345	3,556,563	3,376,513	3,223,470	3,093,384	2,982,811
1.070 - Total Revenue	62,573,159	64,810,721	68,101,333	68,415,235	67,411,148	67,375,082
Other Financing Sources:						
2.010 - Proceeds from Sale of Notes	-	-	-	-	-	-
2.020 - State Emergency Loans and Adv	-	-	-	-	-	-
2.040 - Operating Transfers-In	-	-	-	-	-	-
2.050 - Advances-In	-	-	-	-	-	-
2.060 - All Other Financing Sources	333,013	-	-	-	-	-
2.070 - Total Other Financing Sources	333,013	-	-	-	-	-
2.080 - Total Rev & Other Sources	62,906,172	64,810,721	68,101,333	68,415,235	67,411,148	67,375,082
Expenditures:						
3.010 - Personnel Services	34,061,619	37,143,500	38,518,392	39,400,130	40,212,769	41,041,874
3.020 - Employee Benefits	12,346,290	13,551,250	14,314,869	15,034,023	15,783,232	16,580,776
3.030 - Purchased Services	12,023,913	15,007,800	14,895,790	15,544,716	16,228,743	16,913,060
3.040 - Supplies and Materials	2,366,578	3,158,250	3,233,693	3,321,597	3,412,420	3,506,279
3.050 - Capital Outlay	322,739	160,000	350,000	100,000	350,000	100,000
Intergovernmental & Debt Service	-	-	-	-	-	-
4.300 - Other Objects	706,813	856,500	873,662	891,168	909,027	927,244
4.500 - Total Expenditures	61,827,952	69,877,299	72,186,404	74,291,633	76,896,190	79,069,233
Other Financing Uses						
5.010 - Operating Transfers-Out	-	40,000	40,000	40,000	40,000	40,000
5.020 - Advances-Out	-	-	-	-	-	-
5.030 - All Other Financing Uses	-	-	-	-	-	-
5.040 - Total Other Financing Uses	-	40,000	40,000	40,000	40,000	40,000
5.050 - Total Exp and Other Financing Uses	61,827,952	69,917,299	72,226,404	74,331,633	76,936,190	79,109,233
6.010 - Excess of Rev Over/(Under) Exp	1,078,220	(5,106,579)	(4,125,072)	(5,916,397)	(9,525,042)	(11,734,151)
7.010 - Cash Balance July 1 (No Levies)	18,850,036	19,928,256	14,821,677	10,696,605	4,780,208	(4,744,834)
7.020 - Cash Balance June 30 (No Levies)	19,928,256	14,821,677	10,696,605	4,780,208	(4,744,834)	(16,478,984)
Reservations						
8.010 - Estimated Encumbrances June 30	156,595	200,000	200,000	200,000	200,000	200,000
9.080 - Reservations Subtotal	-	-	-	-	-	-
10.010 - Fund Bal June 30 for Cert of App	19,771,661	14,621,677	10,496,605	4,580,208	(4,944,834)	(16,678,984)
Rev from Replacement/Renewal Levies						
11.010 & 11.020 - Renewal Levies	-	-	-	-	-	-
11.030 - Cumulative Balance of Levies	-	-	-	-	-	-
12.010 - Fund Bal June 30 for Cert of Obligations	19,771,661	14,621,677	10,496,605	4,580,208	(4,944,834)	(16,678,984)
Revenue from New Levies						
13.010 & 13.020 - New Levies	-	-	2,302,837	4,614,418	4,631,905	4,649,392
13.030 - Cumulative Balance of New Levies	-	-	2,302,837	6,917,255	11,549,160	16,198,552
15.010 - Unreserved Fund Balance June 30	19,771,661	14,621,677	12,799,442	11,497,463	6,604,326	(480,432)

Revenue Surplus/(Shortfall) - Current Forecast

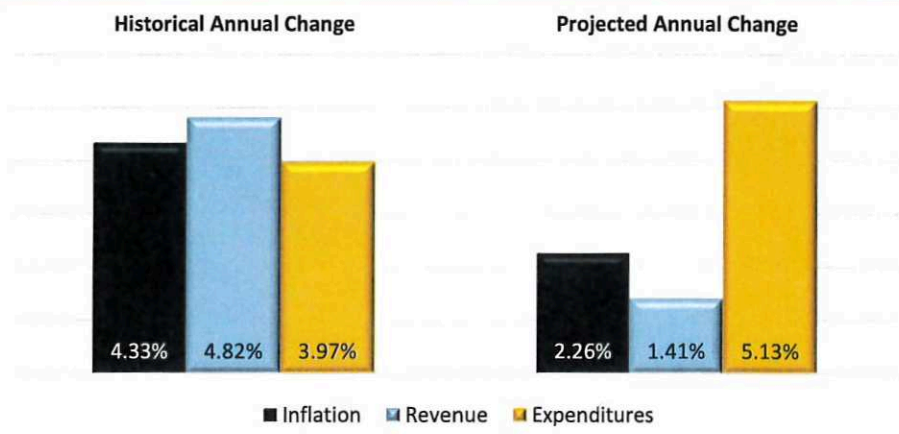


Days Cash on Hand - Current Forecast



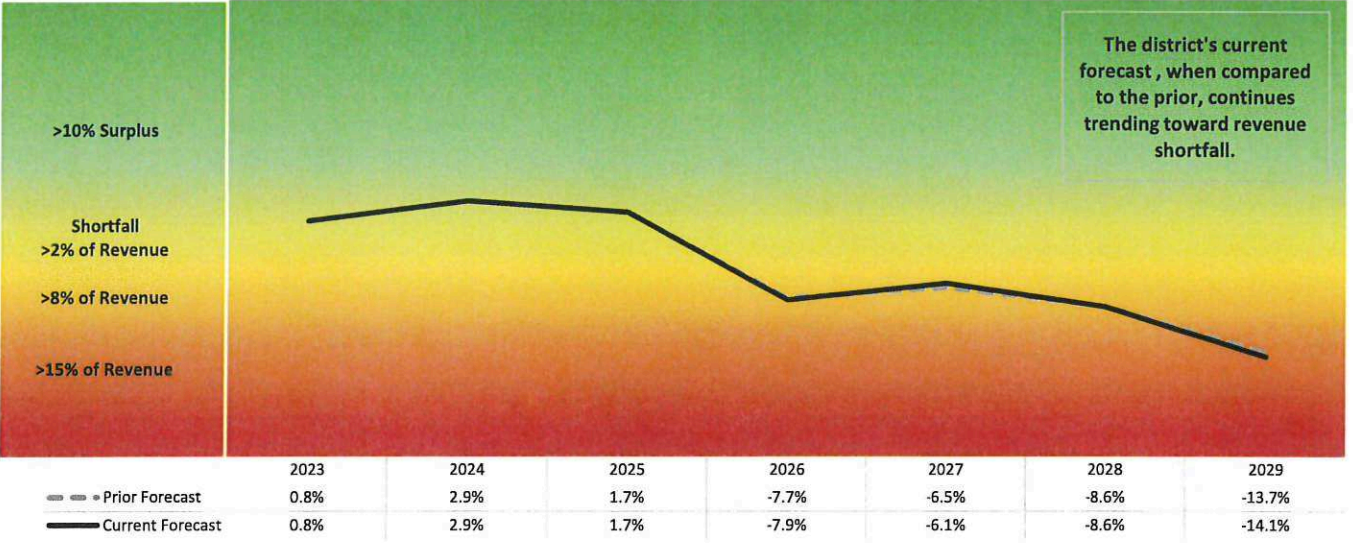
5-Year Average Annual Change - Inflation, Revenue and Expenditures

Average projected annual expenditure change is greater than inflation, and more than revenue.

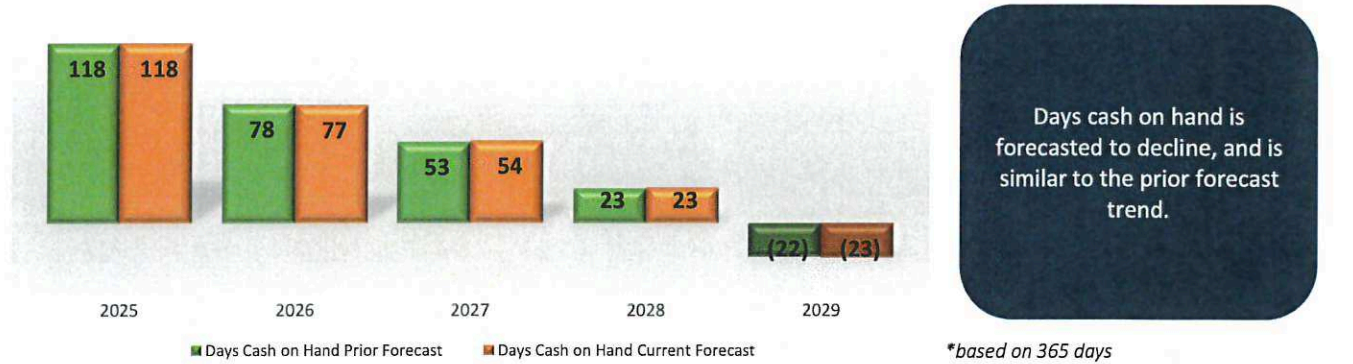


CPI (Inflation) Source: Federal Reserve Bank of St. Louis (July 1, 2025)
<https://alfred.stlouisfed.org>

Revenue Surplus/(Shortfall) - Current Compared to Prior Forecast



Days Cash on Hand - Current Compared to Prior Forecast



Revenue and Expenditure Variances - Current Compared to Prior Forecast

	Revenue Variance
Cumulative Unfavorable Revenue Variance	-0.04% (\$127,395)
<u>Largest Revenue Variances</u>	
1.01 Real Estate	-0.12% (\$381,931)
1.02 Pub Utility	0.10% \$331,307
1.050 - State Reimb Prop Tax Credits	-0.02% (\$80,316)
All Other Revenue Categories	0.00% \$3,545

The current revenue forecast is down by 0.04% compared to the prior forecast.

NET cumulative forecast impact for the forecast period 2025 - 2029 of Revenue and Expense variances is -0.04% (or -\$127,390).

The current forecast for expenditures is down by 0.00% compared to the prior forecast.

	Expenditure Variance
Cumulative Favorable Expenditure Variance	0.00% (\$5)
<u>Largest Expenditure Variances</u>	
3.05 Capital	0.00% (\$2)
3.02 Benefits	0.00% (\$1)
3.04 Supplies	0.00% (\$1)
All Other Expenditure Categories	0.00% (\$1)

Detailed Comparison of Net Revenue Change Since October 2019 Winton Woods City School District

Forecast Compare \$\$ Variance

Current Over/(Under) Prior

		Actual	FORECASTED			
		2025	2026	2027	2028	2029
Revenue:	1.01 Real Estate	(0)	(28,678)	(91,558)	(128,034)	(133,661)
	1.02 Pub Utility	(0)	(46,033)	40,438	170,696	166,206
	1.03 Income Tax	-	-	-	-	-
	1.035,1.040 State	(1)	(35,294)	351,107	(47,905)	(264,361)
	1.050 - State Reimb Prop Tax Credits	0	(3,329)	(18,017)	(29,430)	(29,540)
	1.060 All Other	(1)	(0)	(0)	0	0
	2.010-2.060 Other Sources	(0)	-	-	-	-
	Levy Renewals	-	-	-	-	-
	Total 2.08 Rev plus Renewals	(2)	(113,334)	281,970	(34,673)	(261,356)
	Total 2.08 Revenue Percentage Change	0.0%	-0.2%	0.4%	-0.1%	-0.4%

The table above reflects the net change in revenue when comparing the current forecast results to the forecast submitted to Ohio DEW in October.

Property Tax Reform Disclosure Items

The Ohio Department of Taxation, county auditors, and other partners are actively working through interpretation and implementation of property tax reform. As details are finalized, assumptions may evolve and updated forecasts may be necessary.

Property Tax Reform includes the following pieces of legislation:

H.B. 129 revises the 20-mill floor calculation to include fixed-sum levies. Impact begins in first update/ reappraisal cycle after tax year 2025.

H.B. 186 limits revenue increases associated with the 20-mill and 2-mill floors to inflation measured by three years of Gross Domestic Product Deflator (GDP-D) change. Taxpayers are given a credit based on update/reappraisal changes beginning in Tax Year 2023; credits are recalculated with each update/reappraisal. Districts first experience a fiscal impact in FY 2027 the impact represents full Tax Year 2025 revenue loss and one half of Tax Year 2026 revenue loss. In FY2028 and beyond the impact is only one year of revenue loss. Districts above the floor are not eligible for Inflation Cap Credits. DEW will reimburse districts on the 2023/2024 reappraisal cycles for the credit until the next reappraisal/ update cycle (2026/2027).

H.B. 335 caps inside millage revenue growth due to inflation. Beginning with update/reappraisal in tax year 2026 requires County Budget Commission to adjust inside millage rates to limit real property revenue increases to GDP-D growth over the three preceding years. Reduction applies to real and public utility personal property.

H.B. 96 allows counties to offer a property tax exemption that "piggy-backs" on existing state homestead exemption and owner-occupied credit. Unlike existing credit and exemption the piggy-back amounts are not reimbursed to the district by the state.

The Gross Domestic Product Deflator (GDP-D) is estimated based on available data from the U.S. Bureau of Economic Analysis (BEA) and Federal Reserve Bank's forward inflation expectation rate.

CLOSURE: INGRESS AND EGRESS EASEMENT

- NORTH: 460089.6710' EAST: 1399518.7843'
- COURSE: 540° 36' 40"E LENGTH: 10.00'
- NORTH: 460082.0825' EAST: 1399525.2985'
- COURSE: 348° 34' 58"W LENGTH: 47.84'
- NORTH: 460561.4378' EAST: 1399469.4265'
- COURSE: 588° 27' 07"W LENGTH: 20.20'
- NORTH: 460949.8521' EAST: 1399469.3329'
- COURSE: 834° 53' 58"W LENGTH: 203.05'
- NORTH: 460216.4252' EAST: 1399353.0606'
- COURSE: 365° 56' 22"W LENGTH: 89.05'
- NORTH: 460373.9785' EAST: 1399371.8140'
- COURSE: 180° 29' 05"W LENGTH: 95.08'
- NORTH: 460185.8044' EAST: 1399178.0654'
- COURSE: 108° 17' 34"W LENGTH: 21.37'
- NORTH: 460214.9382' EAST: 1399168.6476'
- COURSE: 165° 58' 38"E LENGTH: 10.00'
- NORTH: 460333.8164' EAST: 1399177.7009'
- COURSE: 52° 17' 24"E LENGTH: 16.00'
- NORTH: 460204.8133' EAST: 1399184.7762'
- COURSE: 580° 25' 05"E LENGTH: 86.92'
- NORTH: 460180.8443' EAST: 1399270.4875'
- COURSE: 165° 50' 22"E LENGTH: 94.30'
- NORTH: 460328.9594' EAST: 1399356.5333'
- COURSE: 534° 53' 58"E LENGTH: 205.94'
- NORTH: 460980.0343' EAST: 1399474.3502'
- COURSE: 188° 27' 07"E LENGTH: 11.18'
- NORTH: 460660.3365' EAST: 1399485.5301'
- COURSE: 188° 34' 58"E LENGTH: 44.34'
- NORTH: 460885.6711' EAST: 1399536.7834'

PERIMETER: 955.225'
 AREA: 10,100.00 SQ. FT. (0.2323 ACRES)
 FINISH COURSE: 0.0008' COURSE: 182° 18' 40"W
 FINISH NORTH: 0.00011 EAST: -0.00084
 PRECISION: 1:1194031.250

- REFERENCES:**
1. GREENVIEW PARK, BLOCK "A", 2ND SUBDIVISION, P.B. 718, PG. 23 & 24.
 2. BEECHWOODS STATES SUBDIVISION, P.B. 87, PG. 33.
 3. BEECHWOODS STATES, BLOCK "D" SUBDIVISION, P.B. 91, PG. 14 & 15.
 4. SURVEY PLAT BY RICHARD D. JASOWTEK, P.B. 420, PG. 64, 65 & 66.
 5. PARK DISTRICT, DEC. 1951
 6. DB. 2856 PG. 422
 7. DB. 2855 PG. 624

DEEDS AND PLATS OF RECORD AS SHOWN HEREON.

I HEREBY CERTIFY THAT I HAVE MADE A SURVEY OF THE LAND SHOWN HEREON AND VERIFIED ALL DIMENSIONS. I HAVE ALSO SET OR FOUND MONUMENTS AS SHOWN.



EASEMENT PLAT
 SECTION 23, TOWN 3, ENTIRE RANGE 1
 SPRINGFIELD TOWNSHIP, VILLAGE OF GREENHILLS
 HAMILTON COUNTY, OHIO

SCALE: 1"=60'

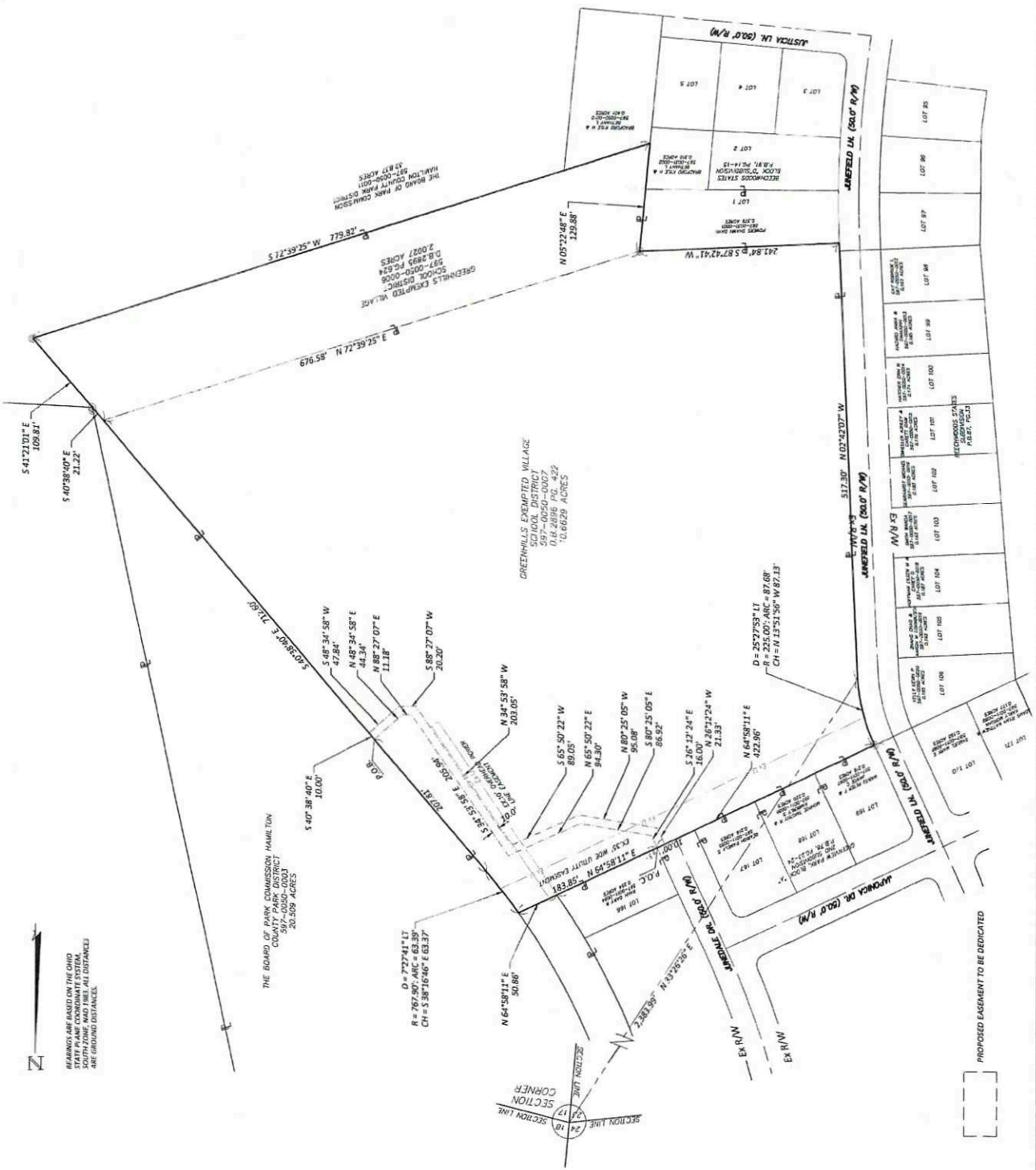
DATE: 01-27-2026

JOB NUMBER: 26082-002

DATE: 01-27-2026

SCALE: 1"=60'

DATE: 01-27-2026



BEARINGS ARE BASED ON THE OHIO MERIDIAN. ALL DISTANCES ARE GROUND DISTANCES.

PROPOSED EASEMENT TO BE DEDICATED

LEGAL DESCRIPTION
INGRESSES AND EGRESS EASEMENT

AUDITORS IDENTIFICATION: **597-0050-0007**

OWNER OF RECORD: **Greenhills Exempted Village School District**

Situated in Section 23, Town 3, Entire Range 1, Springfield Township, Village of Greenhills, Hamilton County, Ohio, and part of the property conveyed to Greenhills Exempted Village School District in Deed Book 2896, Page 423 of the Recorder's Office, Hamilton County, Ohio and being more particularly described as follows:

Commencing at the 1" diameter iron pipe found at southwesterly corner of Lot No. 166 of Block "A", Greenview Park 2nd Subdivision, as recorded in Plat Book 78, Pages 23 and 24 of the Recorder's Office, Hamilton County;

Thence, North 64° 58' 11" East, with southerly line of Lot No. 166 of Block "A", Greenview Park 2nd Subdivision, for a distance of 183.85 feet to a 1/2" iron pin with cap found at intersection of southerly line of Lot No. 166 and easterly property line conveyed to Greenhills Exempted Village School District;

Thence, with easterly property line conveyed to Greenhills Exempted Village School District, on the curve to the right with a radius of 767.90 feet and curve length of 63.39 feet (chord bearing South 38° 16' 46" East, chord length being 63.37 feet, central angle 7° 27' 41") to a point;

Thence, South 40° 38' 40" East, continue with the said easterly property line, for a distance of 207.81 feet to a point, being the **True Point of Beginning** for the parcel of land described;

Thence, South 40° 38' 40" East, with the said easterly property line, for a distance of 10.00' feet to a point;

Thence, leaving easterly property line conveyed to Greenhills Exempted Village School District in Deed Book 2896 Page 423, and with proposed ingress and egress easement lines the following six courses:

- Thence, S48° 34' 58"W, for a distance of 47.84';
- Thence, S88° 27' 07"W, for a distance of 20.20';
- Thence, N34° 53' 58"W, for a distance of 203.05';
- Thence, S65° 50' 22"W, for a distance of 89.05';
- Thence, N80° 25' 05"W, for a distance of 95.08';
- Thence, N26° 12' 24"W, for a distance of 21.33' to southerly line of Lot No. 166 of Block "A", Greenview Park 2nd Subdivision;

Thence, North 64° 58' 11" East, with southerly line of Lot No. 166, for a distance of 10.00 feet to a found 1" diameter iron pipe;

Thence, leaving southerly line of Lot No. 166 of Block "A", Greenview Park 2nd Subdivision and northerly property line conveyed to **Greenhills Exempted Village School District**, and with proposed ingress and egress easement lines the following six courses:

- Thence, S26° 12' 24"E, for a distance of 16.00';
 - Thence, S80° 25' 05"E, for a distance of 86.92';
 - Thence, N65° 50' 22"E, for a distance of 94.30';
 - Thence, S34° 53' 58"E, for a distance of 205.94';
 - Thence, N88° 27' 07"E, for a distance of 11.18';
 - Thence, N48° 34' 58"E, for a distance of 44.34'
- to a point, being the **True Point of Beginning** for the parcel of land described;

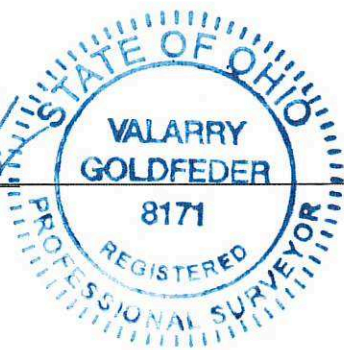
The above described area contains 0.1073 acres of land which is part of the Hamilton County Auditor's Permanent Parcel number 597-0050-0007, being part of the property conveyed to Greenhills Exempted Village School District in Deed Book 2896, Page 423 of the Recorder's Office, Hamilton County, Ohio records. Being subject to all legal highways, easements and restrictions of record.

This description was reviewed and prepared on January 27, 2026, by Valarry Goldfeder, Registered Surveyor No. 8171 of the State of Ohio.

This description is based on a survey by TEC Engineering inc., dated January, 2026, under the direction of Valarry Goldfeder, Ohio Registered Surveyor number 8171.

The bearings are based on the Ohio State Plane Coordinate System, South Zone, as per NAD 1983 (86 Adjustment)

By Val Goldfeder 01/28/26
Valarry Goldfeder, Ohio Reg. #8171



Winton Woods City School District

Job Description

Job Title: Executive Director of Human Resources

Reports To: Superintendent

FLSA Status: Exempt

Approved By: Board of Education

Approved Date: 2/23/2026

GENERAL DESCRIPTION

The Executive Director of Human Resources provides strategic leadership and operational oversight for all human capital functions of Winton Woods City Schools. Serving as the district's chief personnel administrator, this position advises the Superintendent and Board of Education on workforce planning, labor relations, compliance, and organizational effectiveness while cultivating a high-performing, diverse, and student-centered workforce.

This is a management-level position as defined in Section 4117.01 of the Ohio Revised Code and is excluded from any public employee collective bargaining unit pursuant to Ohio Revised Code Sections 4117.01 through 4117.23.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Other duties may be assigned.

Strategic Leadership & Governance

- Implements and monitors Board policies and administrative guidelines related to personnel.
- Advises the Superintendent on staffing structures, workforce planning, and organizational effectiveness.
- Supports the development and revision of Board policies in areas of responsibility.

- Prepares and presents personnel-related Board agenda items and recommendations.

Recruitment & Workforce Management

- Leads district-wide recruitment, selection, onboarding, and assignment processes for certificated and classified staff.
- Develops and implements strategies to attract and retain high-quality and diverse candidates.
- Aligns staffing decisions with enrollment projections, program needs, and fiscal parameters.
- Oversees maintenance of job descriptions and staffing documentation.
- Coordinates student teacher and university partnership placements as well as district workforce development programs (e.g., Growing Our Own).

Labor Relations & Contract Administration

- Administers and interprets collective bargaining agreements.
- Supports the Superintendent in labor negotiations and strategy development.
- Oversees grievance procedures and ensures compliance with contractual timelines.
- Maintains seniority lists and administers reduction-in-force procedures in accordance with law and negotiated agreements.

Employee Relations & Performance Management

- Oversees evaluation systems for certificated and classified staff.
- Provides guidance to administrators regarding performance management and progressive discipline.
- Investigates employee complaints and workplace concerns in accordance with district policy and law.
- Ensures compliance with Title IX and other employment-related regulations.

Compensation, Benefits & Fiscal Oversight

- Coordinates compensation structures and fringe benefits in collaboration with the Treasurer's Office.
- Oversees administration of statutory and contractual leave programs.
- Assists with personnel budget planning and monitors staffing expenditures to ensure fiscal responsibility.

Compliance & Reporting

- Ensures compliance with federal, state, and local employment laws and Ohio Department of Education and Workforce requirements.
- Oversees licensure compliance and required state reporting.
- Maintains accurate and secure personnel records and data systems.

SUPERVISORY RESPONSIBILITIES

Directly supervises Human Resources staff and other assigned personnel. Carries out supervisory responsibilities in accordance with district policies and negotiated agreements. Responsibilities include hiring, assigning and directing work, evaluating performance, supporting employee development, addressing concerns, and recommending personnel actions.

QUALIFICATIONS

The Executive Director of Human Resources shall be a strategic, collaborative leader who demonstrates executive presence, sound judgment, and discretion in managing complex personnel matters.

The successful candidate will:

- Demonstrate commitment to advancing the mission, vision, and strategic priorities of Winton Woods City Schools.

- Possess a minimum of five (5) years of progressive leadership experience in Human Resources, educational administration, or related executive management.
- Hold an advanced degree in Educational Leadership, Human Resources, Public Administration, Business Administration, or a related field.
- Demonstrate successful experience in recruitment, employee relations, labor relations, compliance, and organizational development.
- Show experience administering collective bargaining agreements within a public sector environment.
- Exhibit the ability to analyze data, interpret policy and contract language, and provide strategic recommendations.

LANGUAGE SKILLS

Ability to communicate effectively with staff, administrators, bargaining unit representatives, community members, and the Board of Education.

Ability to analyze and interpret policies, contracts, financial reports, personnel data, and legal documents.

Ability to prepare clear written communications, reports, procedures, and presentations.

Ability to present information effectively to administrative teams, staff groups, and the Board of Education.

CERTIFICATES, LICENSES, REGISTRATIONS

Valid Ohio Administrative License issued by the Ohio Department of Education and Workforce (or eligibility to obtain such licensure).

Must meet all state and federal employment requirements, including successful completion of criminal background checks.

OTHER SKILLS AND ABILITIES

Demonstrated knowledge of Ohio Revised Code, federal employment law, and public school personnel regulations.

Strong analytical, organizational, negotiation, and conflict-resolution skills.

Ability to maintain confidentiality and exercise sound professional judgment.

Proficiency in HR information systems, data management platforms, and standard office technology.

PHYSICAL DEMANDS

The physical demands described are representative of those required to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

The employee is regularly required to sit, stand, walk, talk, and hear. Occasional lifting of up to 25 pounds may be required.

WORK ENVIRONMENT

The work environment is typical of an administrative office and school setting. The noise level is generally moderate. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

The information contained in this job description is intended to comply with the Americans with Disabilities Act (ADA) and is not an exhaustive list of duties. Additional responsibilities may be assigned as needed.

Winton Woods City Schools does not discriminate or tolerate harassment in its employment opportunities, educational programs, or activities on the basis of race, color, religion, national origin, sex, disability, military status, ancestry, sexual orientation, age, or genetic information.

Salary Schedule
 Exempt Employees
 Effective February 1, 2026

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Executive Assistant to Superintendent Payroll Specialist	75,490	77,586	79,782	81,975	84,170	86,363	88,559	90,754	92,948
Information Technology System Specialist									
Plant Operator	68,812	71,003	73,199	75,392	77,586	79,782	81,975	84,170	86,363
Assistant to Executive Director of Human Resources	66,219	68,413	70,606	72,800	74,996	77,190	79,382	81,578	83,771
Assistant to Executive Director of Teaching and Learning									
Assistant to Executive Director of Business Affairs									
Assistant to Executive Director of Student Services									
Benefits Specialist									
Accounting Specialist									
Enrollment Specialist									
Assistant to the Treasurer	58,839	60,832	62,829	64,823	67,017	69,210	71,406	73,598	75,793
Assistant to the Technology Director									
Supervising Technician	55,845	57,606	59,432	61,227	63,021	64,814	66,609	68,400	70,196
Administrative Secretary	50,462	52,256	54,051	55,845	57,639	59,432	61,227	63,021	64,814
Assistant to Classified Supervisor									
Student Activities									
Student Transition Coordinator									
Community Health Worker									
Lead Technician	46,218	48,012	49,806	51,599	53,393	55,186	56,979	58,773	60,566
Child Nutrition Campus Supervisor (10 month)	36,974	38,410	39,844	41,279	42,714	44,148	45,583	47,018	48,453
Child Nutrition Building Support Manager (10 month)									
Child Nutrition Production Specialist (10 month)									

Please note that movement along the steps of the salary schedules is not automatic - it is at the discretion of the Superintendent. Employees may receive a longevity/performance placement not to exceed \$2,200 at the discretion of the Superintendent.



WINTON WOODS CITY SCHOOLS
Revised 2027-2028 CALENDAR
 for BOE-Approval on February 23, 2026

July 2027						
MON	TUES	WED	THUR	FRI	TOTAL	
			1	2	0	
H/NS	6	7	8	9	0	
12	13	14	15	16	0	
19	20	21	22	23	0	
26	27	28	29	30	0	
TOTAL STUDENT DAYS					0	
TOTAL STAFF DAYS					0	
August 2027						
MON	TUES	WED	THUR	FRI	TOTAL	
2	3	4	5	6	0	
9 PD	10 PD	11 PD	12 PD	13 PD	0	
16 PD	17 PD	FD/C1	19	20	3	
23	24	25	26	27	5	
30	31				2	
TOTAL STUDENT DAYS					10	
TOTAL STAFF DAYS					17	
September 2027						
MON	TUES	WED	THUR	FRI	TOTAL	
		1	2	3	3	
H/NS	7	8	9	10	4	
13 MT	14	15	16	17	5	
20 IR	21	22	23	24	5	
27 PD	28	29	30		3	
TOTAL STUDENT DAYS					20	
TOTAL STAFF DAYS					21	
October 2027						
MON	TUES	WED	THUR	FRI	TOTAL	
			1		1	
4	5	6	7	8	5	
11 NS	12 NS	13	14	15	3	
18 RD	Q2 PT	20 PT	21 PT	22	4	
25 RC	26	27	PT/SW	29 PD	3	
TOTAL STUDENT DAYS					16	
TOTAL STAFF DAYS					19	
November 2027						
MON	TUES	WED	THUR	FRI	TOTAL	
1	2	3	4	5	5	
8 PD	9	10	11	12	4	
15 MT	16	17	18	19 IR	5	
22 NS	23 NS	24 NS*	H/NS	H/NS	0	
29	30				2	
TOTAL STUDENT DAYS					16	
TOTAL STAFF DAYS					18	
Dec-27						
MON	TUES	WED	THUR	FRI	TOTAL	
		1	2	3 PD	2	
6	7	8	9	10	5	
13	14	15	16	17	5	
20 NS	21 NS	22 NS	23 NS	H/NS	0	
27 NS	28 NS	29 NS	30 NS	H/NS	0	
TOTAL STUDENT DAYS					12	
TOTAL STAFF DAYS					13	

- First Day of School
 - Professional Development Day /No Students (PD)
 - Vacation Day (School Closed)
 - Conference Exchange Day/No Students
 - Holiday/District Closed
 - Daytime Parent-Teacher Conferences/No Students
 - Records Day (RD)
 - Last Day of School (LD)
- H=Holiday/District Closed
 IR=Interim Report Cards Distributed
 MT=Midterm
 NS= No School
 PT=Parent-Teacher Conferences
 SW=Staff Work Day/No Students

Student Days	
First Day of School/1st Quarter	Aug. 18
Midterm (MT)	Sept. 13
Interim Report Cards Distributed (IR)	Sept. 20
Beginning of 2nd Quarter	Oct. 19
Report Cards Distributed (RC)	Oct. 25
Midterm	Nov. 15
Interim Report Cards Distributed	Nov. 19
Beginning of 3rd Quarter	Jan. 4
Report Cards Distributed	Jan. 10
Midterm	Feb. 4
Interim Report Cards Distributed	Feb. 11
Beginning of 4th Quarter	Mar. 13
Report Cards Distributed	Mar. 17
Midterm	Apr. 20
Interim Report Cards Distributed	Apr. 27
Graduation	TBD
Last Day of School	May 24
Report Cards Distributed	June 1
School Vacation Days	
Labor Day	Sept 6
Professional Development (PD) Day	Sept. 27
Fall Break	Oct. 11-12
Records Day (RD)	Oct. 18
Daytime Parent-Teacher Conferences/No Students	Oct. 28
PD Day	Oct. 29
PD Day	Nov. 8
Thanksgiving Break	Nov. 22-26
PD Day	Dec. 3
Winter Break	Dec. 20-Jan 3
New Year's Day	Jan. 1
Records Day	Jan. 3
PD Day	Jan. 14
Martin Luther King, Jr. Day	Jan 17
PD Day	Feb. 14
Presidents' Day	Feb 21
PD Day	Mar. 3
Records Day	Mar. 10
Spring Break	Mar. 27-31
Good Friday	Apr. 14
PD Day	Apr. 17
Teacher Work Days	
Prof. Development (PD) Days	Aug. 9-13, 16-17
PD Day	Sept. 27
Records Day (RD)	Oct. 18
Evening Parent-Teacher Conferences (MS)	Oct. 19
Evening Parent-Teacher Conferences (HS)	Oct. 20
Evening Parent-Teacher Conferences (PK-6)	Oct. 21
Parent-Teacher Conference Day	Oct. 28
PD Day	Oct. 29
PD Day	Nov. 8
PD Day	Dec. 3
Records Day	Jan. 3
Evening Parent-Teacher Conferences (PK-6)	Jan. 7
Evening Parent-Teacher Conferences (MS)	Jan. 13
PD Day	Jan. 14
Evening Parent-Teacher Conferences (HS)	Jan. 27
PD Day	Feb. 14
PD Day	Mar. 3
Records Day	Mar. 10
PD Day	Apr. 17
PD Day	May 25
Records Day/Last Day for School Staff	May 26

TOTAL SCHOOL DAYS

Quarter 1	39 days
Quarter 2	35 days
Quarter 3	43 days
Quarter 4	42 days
Total	159 days

TOTAL SCHOOL HOURS

Quarter 1	253.5 hours
Quarter 2	227.5 hours
Quarter 3	279.5 hours
Quarter 4	273 hours
Total	1053 hours

TOTAL STAFF DAYS

Quarter 1:	48 days
Quarter 2:	41 days
Quarter 3:	47 days
Quarter 4:	49 days
Total	185 days

Jan-28						
MON	TUES	WED	THUR	FRI	TOTAL	
					0	
3 RD	4 Q3	5	6	7 PT	4	
10 RC	11	12	13 PT	14 PD	4	
H/NS	18	19	20	21	4	
24	25	26	27 PT	28	5	
31					1	
TOTAL STUDENT DAYS					18	
TOTAL STAFF DAYS					20	
Feb-28						
MON	TUES	WED	THUR	FRI	TOTAL	
	1	2	3	4 MT	4	
7	8	9	10	11 IR	5	
14 PD	15	16	17	18	4	
H/NS	22	23	24	25	4	
28	29				2	
TOTAL STUDENT DAYS					19	
TOTAL STAFF DAYS					20	
March 2028						
MON	TUES	WED	THUR	FRI	TOTAL	
		1	2	3 PD	2	
6	7	8	9	10 RD	4	
13 Q4	14	15	16	17 RC	5	
20	21	22	23	24	5	
27 NS	28 NS	29 NS	30 NS	31 NS	0	
TOTAL STUDENT DAYS					16	
TOTAL STAFF DAYS					18	
Apr-28						
MON	TUES	WED	THUR	FRI	TOTAL	
					0	
3	4	5	6	7	5	
10	11	12	13	H/NS	4	
17 PD	18	19	20 MT	21	4	
24	25	26	27 IR	28	5	
TOTAL STUDENT DAYS					18	
TOTAL STAFF DAYS					19	
May 2028						
MON	TUES	WED	THUR	FRI	TOTAL	
1	2	3	4	5	5	
8	9	10	11	12	5	
15	16	17	18	19	5	
22	23	24 LD	25 PD	RD/LDT	3	
H/NS	30	31			0	
TOTAL STUDENT DAYS					18	
TOTAL STAFF DAYS					20	
June 2028						
MON	TUES	WED	THUR	FRI	TOTAL	
			1 RC	2	0	
5	6	7	8	9	0	
12	13	14	15	16	0	
19	20	21	22	23	0	
26	27	28	29	30	0	
TOTAL STUDENT DAYS					0	
TOTAL STAFF DAYS					0	

*One equivalent day for individualized parent-teacher conference and and two equivalent days for the purpose of professional meetings of teachers are included. (Reference: Ohio Department of Education and Workforce Minimum Hours Guidance)

RESOLUTION
CAREER TECHNICAL EDUCATION (CTE) MONTH

WHEREAS, Career Technical Education (CTE) programs play a vital role in preparing students for successful futures by providing them with the knowledge, skills, and experiences necessary to thrive in a rapidly evolving workforce; and

WHEREAS, CTE integrates rigorous academic content with practical, hands-on learning, enabling students to connect classroom concepts to real-world applications; and

WHEREAS, CTE programs offer students opportunities to explore a wide range of career pathways, including high-demand fields such as healthcare, engineering, technology, manufacturing, and skilled trades; and

WHEREAS, CTE programs foster essential skills such as critical thinking, problem-solving, communication, collaboration, and leadership, which are highly valued by employers; and

WHEREAS, CTE programs create additional pathways to access college and other postsecondary educational and training opportunities; and

WHEREAS, CTE programs contribute to a strong and vibrant economy by providing businesses with a pipeline of skilled workers who are ready to meet the challenges of the 21st-century workplace; and

WHEREAS, CTE programs strengthen our communities by preparing students for high-skill, high-wage, and high-demand careers, leading to increased economic opportunity and a higher quality of life; and

WHEREAS, celebrating Career Technical Education Month provides an opportunity to raise awareness of the value and importance of CTE programs and to recognize the achievements of CTE students, educators, and business partners; and

WHEREAS, the month of February has been designated as National Career Technical Education Month;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Winton Woods City Schools does hereby recognize and honor the month of February as Career Technical Education Month in the Winton Woods City School District; and

BE IT FURTHER RESOLVED, that the Board commends the students, teachers, administrators, counselors, and business partners who are dedicated to advancing CTE and preparing students for successful careers and lifelong learning; and

BE IT FURTHER RESOLVED, that the Board encourages all members of the community to support and promote CTE programming and to recognize the vital role they play in shaping the future of our students and our community.

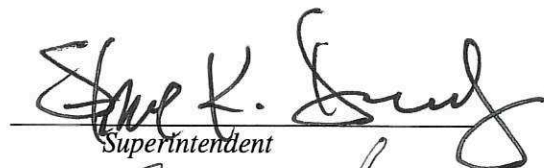
IN WITNESS WHEREOF, the Board does hereunto set its hand and approve this resolution.

ADOPTED this 23rd day of February, 2026.


Signed,



President



Superintendent



Treasurer

RETURN NO LATER THAN June 30, 2026



BOARD OF EDUCATION/GOVERNING BOARD RESOLUTION

Authorizing 2026-2027 Membership in the Ohio High School Athletic Association

Whereas, **WINTON WOODS CITY SCHOOLS**, District IRN number: **044081**
of 825 Waycross Rd, Suite A, Hamilton County, Ohio

Has satisfied all the requirements for membership in the Ohio High School Athletic Association, a
voluntary unincorporated association not-for-profit; and

WHEREAS, The Board of Education/Governing Board ("Board") and its Administration desire for the
schools with one or more grades at the 7-12 grade level under their jurisdiction to be voluntary
members of the OHSAA;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION/GOVERNING BOARD that all
schools listed on the reverse side of this card do hereby voluntarily renew membership in the OHSAA
and that in doing so, the Constitution, Bylaws, General/Sport-specific Regulations and Business Rules of
the OHSAA are hereby adopted by this Board as and for its own minimum requirements as it pertains to,
but not limited to, student-eligibility, coaching requirements, and administrative responsibility.
Notwithstanding the foregoing, the Board reserves the right to raise the minimum standards as it deems
appropriate for the schools and students under its jurisdiction; and

BE IT FURTHER RESOLVED that the schools under this Board's jurisdiction agree to conduct their
athletics programs in accordance with the Constitution, Bylaws, General/Sport-specific Regulations,
Business Rules, interpretations and decisions of the OHSAA and cooperate fully and timely with the
Executive Director's office of the OHSAA in all matters related to the interscholastic athletic programs of
the schools. Furthermore, the schools under this Board's jurisdiction shall be the primary enforcers of
the OHSAA Constitution, Bylaws, General/Sport-specific Regulations, Business Rules and the
interpretations and rulings rendered by the Executive Director's office. The administrative heads of
these schools understand that failure to discharge the duty of primary enforcement may result in fines,
removal from tournaments, suspension from membership and/or other such penalties as prescribed in
Bylaw 11.

Date of Resolution February 23, 2026

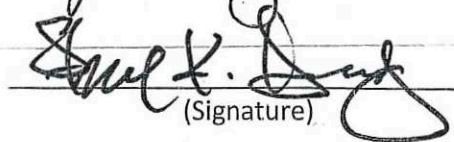
Angela Knighten

President of the Board of Education/Governing Body
(Print)


(Signature)

Steve K. Denny

Superintendent/Head of School
(Print)


(Signature)

Superintendent/Head of School E- Mail:

denny.steve@wintonwoods.org



RETURN NO LATER THAN JUNE 30, 2026

SCHOOL(S)

The list below is all schools within your district that will abide by the resolution as printed on the front of this card. To add or remove any school to or from OHSAA Membership, please attach that request, signed by the superintendent/head of school on school letterhead to this card.

WINTON WOODS CITY SCHOOLS

High Schools (grades 9-12)

School Name	IRN	School Name	IRN
WINTON WOODS	064147		

7th and 8th Grade Schools

School Name	IRN	School Name	IRN
WINTON WOODS MIDDLE SCHOOL	014548		

**RESOLUTION APPROVING A TAX INCREMENT FINANCING EXEMPTION AND A
TAX INCENTIVE COMPENSATION AGREEMENT WITH SPRINGFIELD
TOWNSHIP, OHIO REGARDING THE GROSSMAN TIF INCENTIVE DISTRICT**

WHEREAS, pursuant to Ohio Revised Code § 5709.73 *et seq.*, the Board of Education of the Winton Woods City School District (the “Board”), received written notice dated December 30, 2025 (the “Notice”), of the intent of the Board of Trustees of Springfield Township, Ohio (the “Township”) to adopt a Resolution (the “Township Resolution”) declaring improvements to certain parcels of real property located in the Township and identified in the Notice and Township Resolution to be a public purpose (the “Exempted Property”); and

WHEREAS, the Exempted Property is more fully described in the Notice and Township Resolution attached hereto as Exhibit A; and

WHEREAS, the intent of declaring such property to be a public purpose is to provide for the exemption (the “TIF Exemption”) of up to one hundred percent (100%) of the value of such improvements for a period commencing on or after the effective date of the adoption of the Township Resolution for a period of thirty (30) years; and

WHEREAS, the Township intends to make certain Public Infrastructure Improvements as identified in the Notice and Township Resolution that will directly benefit the Exempted Property; and

WHEREAS, the Township intends to require the owners of the Exempted Property, pursuant to O.R.C. § 5709.74, to make annual service payments in lieu of taxes to be used to pay for the Public Infrastructure Improvements identified in the Notice and Township Resolution; and

WHEREAS, the Board and Township have negotiated a mutually agreeable compensation agreement attached hereto as Exhibit B (the “Compensation Agreement”).

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

SECTION 1. That the Board hereby approves the TIF Exemption of one hundred percent (100%) of the value of improvements to the Exempted Property for a period of thirty (30) years, pursuant to O.R.C. § 5709.73(D), and further approves the Compensation Agreement attached hereto as Exhibit B. The Board authorizes the President and Treasurer of the Board of Education to execute the Compensation Agreement attached hereto as Exhibit B, in substantially the form attached hereto as Exhibit B, together with such changes as are approved by the officials signing the Compensation Agreement that are not substantially adverse to the Board. The approval of those changes, and that such changes are not substantially adverse to the Board, shall be conclusively evidenced by the execution of the Compensation Agreement by the officials executing the compensation agreement.

SECTION 2. The Treasurer shall immediately certify a copy of this Resolution and the executed Compensation Agreement to the Township.

SECTION 3. That it is found and determined that all formal actions of this Board of Education concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board of Education, and that all deliberations of this Board of Education and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Ms. Bryant moved and Mr. Speelman seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:

Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye; Ms. Knighten, Aye

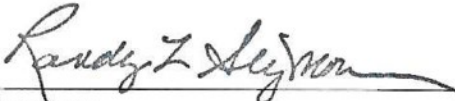
President Knighten declared the motion carried.

ADOPTED this 23rd day of February, 2026.


Treasurer

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of Education of the Winton Woods City School District on the 23rd day of February, 2026.


Treasurer

**RESOLUTION APPROVING A TAX INCREMENT FINANCING EXEMPTION AND A
TAX INCENTIVE COMPENSATION AGREEMENT WITH SPRINGFIELD
TOWNSHIP, OHIO REGARDING THE DIEBEL TIF INCENTIVE DISTRICT**

WHEREAS, pursuant to Ohio Revised Code § 5709.73 *et seq.*, the Board of Education of the Winton Woods City School District (the “Board”), received written notice dated December 30, 2025 (the “Notice”), of the intent of the Board of Trustees of Springfield Township, Ohio (the “Township”) to adopt a Resolution (the “Township Resolution”) declaring improvements to certain parcels of real property located in the Township and identified in the Notice and Township Resolution to be a public purpose (the “Exempted Property”); and

WHEREAS, the Exempted Property is more fully described in the Notice and Township Resolution attached hereto as Exhibit A; and

WHEREAS, the intent of declaring such property to be a public purpose is to provide for the exemption (the “TIF Exemption”) of up to one hundred percent (100%) of the value of such improvements for a period commencing on or after the effective date of the adoption of the Township Resolution for a period of thirty (30) years; and

WHEREAS, the Township intends to make certain Public Infrastructure Improvements as identified in the Notice and Township Resolution that will directly benefit the Exempted Property; and

WHEREAS, the Township intends to require the owners of the Exempted Property, pursuant to O.R.C. § 5709.74, to make annual service payments in lieu of taxes to be used to pay for the Public Infrastructure Improvements identified in the Notice and Township Resolution; and

WHEREAS, the Board and Township have negotiated a mutually agreeable compensation agreement attached hereto as Exhibit B (the “Compensation Agreement”).

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

SECTION 1. That the Board hereby approves the TIF Exemption of one hundred percent (100%) of the value of improvements to the Exempted Property for a period of thirty (30) years, pursuant to O.R.C. § 5709.73(D), and further approves the Compensation Agreement attached hereto as Exhibit B. The Board authorizes the President and Treasurer of the Board of Education to execute the Compensation Agreement attached hereto as Exhibit B, in substantially the form attached hereto as Exhibit B, together with such changes as are approved by the officials signing the Compensation Agreement that are not substantially adverse to the Board. The approval of those changes, and that such changes are not substantially adverse to the Board, shall be conclusively evidenced by the execution of the Compensation Agreement by the officials executing the compensation agreement.

SECTION 2. The Treasurer shall immediately certify a copy of this Resolution and the executed Compensation Agreement to the Township.

SECTION 3. That it is found and determined that all formal actions of this Board of Education concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board of Education, and that all deliberations of this Board of Education and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Mr. Speelman moved and Ms. Bryant seconded the motion that the above Resolution be adopted.

Upon roll call and the adoption of the Resolution, the vote was as follows:

Mr. Speelman, Aye; Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Smith, Aye; Ms. Knighten, Aye

President Knighten declared the motion carried.

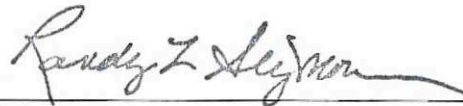
ADOPTED this 23rd day of February, 2026.



Treasurer

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of Education of the Winton Woods City School District on the 23rd day of February, 2026.



Treasurer