EASTWOOD SCHOOL DISTRICT
BOARD OF EDUCATION SPECIAL BOARD MEETING
Eastwood Elementary School
4700 Sugar Ridge Road
Pemberville, OH 43450
419-833-6411

July 8, 2026
7:30 a.m.

AGENDA

I. Call to Order:
_____ Mrs. Culp_____ Mr. Helm _____ Mrs. Krukemyer _____ Mr. Rothenbuhler _____Mr. Rutherford

II. Roll Call:
_____ Mrs. Culp_____ Mr. Helm _____ Mrs. Krukemyer _____ Mr. Rothenbuhler _____Mr. Rutherford

III. Approval of proposed agenda for today's meeting:
_____ Mrs. Culp_____ Mr. Helm _____ Mrs. Krukemyer _____ Mr. Rothenbuhler _____Mr. Rutherford

IV. Public Participation:

_____Mrs. Culp_____Mr. Helm_____Mrs. Krukemyer_____Mr. Rothenbuhler_____Mr. Rutherford

V. Treasurer recommends for consideration of the Board:

5.01 A RESOLUTION DECLARING THE NECESSITY OF SUBMITTING TO THE ELECTORS OF THE SCHOOL DISTRICT THE SINGLE QUESTION OF (i) LEVYING A SCHOOL DISTRICT INCOME TAX ON THE EARNED INCOME OF INDIVIDUALS RESIDING IN THE SCHOOL DISTRICT AND (ii) ISSUING SCHOOL IMPROVEMENT BONDS IN THE AGGREGATE PRINCIPAL AMOUNT OF $54,965,000, PURSUANT TO SECTION 5748.08 OF THE REVISED CODE, AND REPEALING A PRIOR RESOLUTION OF THIS BOARD.

WHEREAS, pursuant to Section 5748.08 of the Revised Code, and as provided in this Resolution, this Board has determined to submit to the electors of the entire territory of the School District, at an election to be held on November 3, 2026, a single proposal consisting of the question of (i) levying a school district income tax on taxable income as defined in Section 5748.01(E)(2) of the Revised Code (i.e., earned income) and (ii) issuing general obligation bonds for the purpose stated in Section 2 and levying a tax outside the ten-mill limitation to pay debt charges on the bonds and any anticipatory securities;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Eastwood Local School District, County of Wood, Ohio, at least two-thirds (⅔) of all members elected thereto concurring, that:

Section 1. Declaration of Necessity of School District Income Tax. This Board declares that it is necessary to raise the amount of $1,326,188 annually for school district purposes (specifically, for the purpose of current expenses) by levying a school district income tax on taxable income as defined in Section 5748.01(E)(2) of the Revised Code, for 28 years, which tax would take effect on January 1, 2027.

Section 2. Declaration of Necessity of School Improvement Bonds. This Board further declares that it is necessary to issue general obligation bonds of the School District in the aggregate principal amount of $54,965,000 for the purpose of constructing, furnishing, equipping, renovating, rehabilitating, remodeling, adding to and otherwise improving School District buildings and facilities, clearing, equipping and otherwise improving sites therefor, and demolishing existing buildings and facilities (the Bonds), and to levy a tax outside of the ten mill limitation imposed by Section 2 of Article XII of the Ohio Constitution to pay the debt charges on the Bonds and any anticipatory securities, such tax being an additional tax. The maximum number of years over which the principal of the Bonds may be paid is 37 years, and the Bonds will be dated approximately March 1, 2027, and will bear interest at an estimated rate of interest of 5.00% per year, payable semiannually. This Board currently anticipates that the tax for debt charges on the Bonds and/or any such anticipatory securities will be first levied in tax year 2026 for first collection in 2027. The term of years of said tax shall be the number of years during which debt charges shall be payable on the Bonds and any anticipatory securities and said tax shall be levied on the entire territory of the School District subject to such taxation.

Section 3. Submission of Single Question to the Electors. Accordingly, this Board declares that it is necessary to submit to the electors of the entire territory of the School District (all of which is located in the County of Wood), at an election to be held in the School District on November 3, 2026, the single question of the (i) school district income tax described in Section 1 and (ii) issuance of the Bonds and levy of the tax upon the entire territory of the School District to pay debt charges on the Bonds and/or any such anticipatory securities described in Section 2, pursuant to Section 5748.08 of the Revised Code.

Section 4. Request for Certification from State Tax Commissioner. This Board requests the State Tax Commissioner to estimate and certify to it both (i) the property tax rate that would have to be imposed by this Board in the current year to produce an amount equivalent to the amount specified in Section 1 from an additional ad valorem property tax and (ii) the school district income tax rate that would have had to have been in effect for the current year to produce an amount equivalent to the amount specified in Section 1 from a school district income tax on taxable income as defined in Section 5748.01(E)(2) of the Revised Code.

Section 5. Certification and Delivery of Resolution to State Tax Commissioner. The Treasurer of this Board is authorized and directed to deliver or cause to be delivered a certified copy of this Resolution to the State Tax Commissioner promptly, but in any event before the close of business on Tuesday, July 21, 2026.

Section 6. Request for Certification from County Auditor. In accordance with Sections 5705.03 and 5748.08 of the Revised Code, this Board requests the Wood County Auditor to certify to it (i) the total current tax valuation of the School District, and (ii) the estimated average annual property tax levy, expressed in dollars for each one hundred thousand dollars of the County Auditor's market value and in mills for each one dollar of taxable value, that the County Auditor estimates to be required throughout the stated maturity of the Bonds to pay debt charges on the Bonds, assuming that the bonds are all issued in one series bearing interest and maturing in substantially equal principal amounts in each year over the maximum number of years over which the principal of the Bonds may be paid, both as stated in Section 2, and that the amount of the tax valuation of this School District most recently certified by the County Auditor under Revised Code Section 319.28(A) remains the same throughout the maturity of the Bonds.

Section 7. Repeal of Prior Resolution of the Board. This Board hereby repeals, in its entirety, Resolution No. 168-26, adopted by this Board on June 25, 2026, pertaining to the matters addressed herein.

Section 8. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were held, in meetings open to the public in compliance with the law.

Section 9. Captions and Headings. The captions and headings in this Resolution are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof.

Section 10. Effective Date. This Resolution shall be in full force and effect from and immediately upon its adoption.
_____Mrs. Culp_____Mr. Helm_____Mrs. Krukemyer_____Mr. Rothenbuhler_____Mr. Rutherford

5.02 Approve the 1-year Shared Services Agreement for Food Services Director between the Eastwood Local School District Board of Education and the Elmwood Local School District Board of Education, as presented.
_____Mrs. Culp_____Mr. Helm_____Mrs. Krukemyer_____Mr. Rothenbuhler_____Mr. Rutherford

VI. Superintendent recommends for consideration of the Board:

6.01 Approve a 1-year limited teaching contract for Abigail Smeltzer as Second Grade teacher effective the 2026-2027 school year.
_____Mrs. Culp_____Mr. Helm_____Mrs. Krukemyer_____Mr. Rothenbuhler_____Mr. Rutherford

VII. Request to enter into Executive Session to consider the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the employee, official, licensee, or regulated individual requests a public hearing by division (G)(1) of section 121.22 of the Revised Code.
_____ Mrs. Culp_____ Mr. Helm _____ Mrs. Krukemyer _____ Mr. Rothenbuhler _____Mr. Rutherford

VIII. Adjournment:
_____ Mrs. Culp_____ Mr. Helm _____ Mrs. Krukemyer _____ Mr. Rothenbuhler _____Mr. Rutherford

The next regular board meeting of the Eastwood Board of Education will be on Monday, July 8th, at 7:30 a.m. at Eastwood Elementary School.