

**ELMWOOD LOCAL SCHOOLS
BOARD OF EDUCATION**

**Organizational/Regular Meeting –Monday, January 8, 2024 / 5:30 p.m.
Elmwood Schools Auditoria
Bloomdale, Ohio 44817**

Board minutes are not official until approved at the February 12, 2024 Board of Education meeting.

Roll: Time 5:30 pm

Mr. Arnold Present
Mr. Heiser Present
Mr. Lee Present
Mr. Pennington Present
Mrs. Simon Present

Oath of Office – New Board Members

Board members – Mr. Arnold, Mr. Heiser, Mr. Lee, Mr. Pennington, Mrs. Simon

Call to Order

Meeting called to order

Pledge of Allegiance

1-24

Organization

The floor is now open for nominations for President of the Board of Education:

Jeremie Pennington has been nominated by Ryan Lee

Ryan Lee has been nominated by Nate Heiser

Motion to close nominations.

Motion by Mr. Pennington Seconded by Mrs. Simon

***Mr. Arnold Yes Mr. Pennington Yes Mr. Heiser Yes
Mr. Lee Yes Mrs. Simon Yes***

Roll Call to Elect Board President

***Mr. Heiser Mr. Pennington Mr. Lee Mr. Pennington Mrs. Simon Mr. Pennington
Mr. Pennington Mr. Pennington Mr. Arnold Mr. Pennington***

Jeremie Pennington Declared President of the Board of Education

2-24

The floor is now open for nominations for Vice-President of the Board of Education:

Ryan Lee has been nominated by Jeremie Pennington

Motion to close nominations.

Motion by Mr. Pennington Seconded by Mr. Arnold

***Mr. Arnold Yes Mr. Lee Yes Mr. Heiser Yes
Mr. Pennington Yes Mrs. Simon Yes***

Roll Call to Elect Board Vice-President

***Mr. Lee Mr. Lee Mr. Heiser Mr. Lee Mr. Arnold Mr. Lee
Mrs. Simon Mr. Lee Mr. Pennington Mr. Lee***

Ryan Lee Declared Vice-President of the Board of Education.

ELMWOOD BOARD OF EDUCATION

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Treasurer administered the Oath of office to the President and Vice-President.

3-24

The regular meetings have been scheduled for the second Monday of each month. The Elmwood Schools Auditoria has been designated as the place for the regular board of education meetings. The meetings will begin at 5:30 p.m. This schedule may be continued or changed at this time.

Motion by Mr. Heiser Seconded by Mr. Arnold

***Mr. Pennington Yes Mr. Arnold Yes Mr. Lee Yes
Mr. Heiser Yes Mrs. Simon Yes***

4-24

It is recommended the board designate the Sentinel-Tribune, Bowling Green, as the official newspaper to receive notices of special meetings of the Elmwood Board of Education.

Motion by Mr. Arnold Seconded by Mrs. Simon

***Mr. Lee Yes Mr. Arnold Yes Mrs. Simon Yes
Mr. Pennington Yes Mr. Heiser Yes***

5-24

Section 3315.15 of the Ohio Revised Code provides that each board may set aside from the general fund a sum not to exceed \$2.00 per child enrolled or \$20,000.00 whichever is greater, to be known as Service Fund, to be used only to pay expenses of its members in performance of their duties. It is recommended that the amount of \$5,000.00 be appropriated at this time.

Motion by Mr. Lee Seconded by Mr. Arnold

***Mr. Lee Yes Mrs. Simon Yes Mr. Arnold Yes
Mr. Pennington Yes Mr. Heiser Yes***

6-24

It is recommended the board recognize the following bargaining agents as majority membership holders:

Local 482 – Ohio Association of Public School Employees /AFSCME Local 4 /AFL-CIO
Elmwood Education Association OEA/NEA

Motion by Mr. Lee Seconded by Mrs. Simon

***Mr. Arnold Yes Mrs. Simon Yes Mr. Lee Yes
Mr. Heiser Yes Mr. Pennington Yes***

7-24

It is recommended that the board establish the 2024 Elmwood Records Commission as:

- 1) President, Elmwood Board of Education
- 2) Treasurer, Elmwood Board of Education
- 3) Superintendent, Elmwood Local Schools

Motion by Mr. Arnold Seconded by Mr. Lee

***Mr. Pennington Yes Mr. Heiser Yes Mrs. Simon Yes
Mr. Lee Yes Mr. Arnold Yes***

8-24

ELMWOOD BOARD OF EDUCATION
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Resolution Authorizing Investments

WHEREAS, the Elmwood Local Board of Education is desirous of investing all funds not required for the day-to-day operations of the school district; and

WHEREAS, the Elmwood Local Board of Education is desirous of reinvesting funds as previous investments mature from time-to-time, there be it

RESOLVED, that the Treasurer of the Elmwood Local Board of Education is hereby authorized and directed to make investments authorized by law with depositories of interim funds whenever said funds are not required for the day-to-day operation of the school district, and be it further

RESOLVED, that the Treasurer of the Elmwood Local Board of Education is hereby authorized and directed to reinvest maturing investments of interim funds as provided by law as such funds are not required for the day-to-day operation of the school district.

Motion by Mr. Simon Seconded by Mr. Lee

***Mr. Lee Yes Mr. Arnold Yes Mr. Heiser Yes
Mrs. Simon Yes Mr. Pennington Yes***

9-24

It is recommended the board authorize the Treasurer to request local tax advances from the Wood and Hancock County Auditors as funds become available and that they forward said funds immediately.

Motion by Mr. Heiser Seconded by Mrs. Simon

***Mr. Pennington Yes Mr. Arnold Yes Mr. Lee Yes
Mr. Heiser Yes Mrs. Simon Yes***

10-24

It is recommended that the Board approve the Estimate of Revenues (annual tax budget) for fiscal year 2025 as presented. (Exhibit A)

Motion by Mr. Lee Seconded by Mr. Heiser

***Mrs. Simon Yes Mr. Lee Yes Mr. Arnold Yes
Mr. Pennington Yes Mr. Heiser Yes***

11-24

It is recommended that the January 2024 renewal of the following bonds from the Cincinnati Insurance Company through First Insurance and Investment, Inc. be approved.

Superintendent Bond - \$20,000 – 1yr
Board President Bond - \$20,000 – 1yr
Treasurer's Bond - \$100,000 – 1yr
Payroll - \$100,000 – 1yr

Motion by Mrs. Simon Seconded by Mr. Lee

***Mr. Arnold Yes Mr. Heiser Yes Mrs. Simon Yes
Mr. Lee Yes Mr. Pennington Yes***

12-24

ELMWOOD BOARD OF EDUCATION

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It is recommended that the Board retain the legal services of Scott Scriven, LLP for advice and assistance in matters relating to school law and employment relations for 2024.

Motion by Mr. Arnold Seconded by Mrs. Simon

**Mr. Heiser Yes Mr. Pennington Yes Mr. Arnold Yes
Mrs. Simon Yes Mr. Lee Yes**

13-24

It is recommended to authorize the Superintendent, on behalf of this Board, to accept resignations which have been submitted by employees during times when this Board is not in session, subject to ratification by this Board; provided however, that upon ratification by this Board, such resignations shall be deemed effective as of the date of time of the Superintendent's acceptance.

Motion by Mr. Lee Seconded by Mr. Heiser

**Mr. Lee Yes Mr. Arnold Yes Mrs. Simon Yes
Mr. Pennington Yes Mr. Heiser Yes**

14-24

It is recommended to authorize the Superintendent, during periods when this Board is not in session, to make offers of employment directly to candidates for either teaching or nonteaching positions on behalf of this Board, and to acknowledge acceptance of such offers on behalf of this Board. All such offers are subject to subsequent approval and ratification by vote of the Board; provided however, that if the Board chooses to ratify, the employment shall be deemed effective as of the date and time of the employee's acceptance of the Superintendent's offer.

Secondly, nothing in this resolution shall require the Board of Education to employ or continue to employ an individual, including an individual who has not provided a criminal record check satisfactory to the Board or who has not satisfied any other prerequisite to employment created by law or Board policy.

Motion by Mrs. Simon Seconded by Mr. Arnold

**Mr. Heiser Yes Mr. Arnold Yes Mrs. Simon Yes
Mr. Lee Yes Mr. Pennington Yes**

15-24

It is recommended to declare the Superintendent as chief purchasing agent for all goods and services, and establish a \$25,000 limit at which the purchasing agent may make purchases/expenditures without prior Board approval. In addition, it is recommended to authorize payment by the Treasurer of all invoices for goods and services deemed acceptable by the Superintendent for 2024.

Motion by Mr. Lee Seconded by Mr. Arnold

**Mrs. Simon Yes Mr. Arnold Yes Mr. Pennington Yes
Mr. Heiser Yes Mr. Lee Yes**

16-24

ELMWOOD BOARD OF EDUCATION

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It is recommended to authorize the Superintendent and Treasurer to enter into and/or accept/participate in Federal, State or Local Grant(s) or agreements and authorize the Treasurer to appropriate funds for the grant(s) awarded.

Motion by Mr. Arnold Seconded by Mrs. Simon

***Mr. Pennington Yes Mr. Lee Yes Mr. Heiser Yes
Mr. Arnold Yes Mrs. Simon Yes***

17-24

It is recommended that the Treasurer be designated as Privacy Protection Officer for the Elmwood Local School District.

Motion by Mrs. Simon Seconded by Mr. Lee

***Mrs. Simon Yes Mr. Lee Yes Mr. Heiser Yes
Mr. Arnold Yes Mr. Pennington Yes***

18-24

It is recommended that the following liaisons / representatives be selected for 2024.

Legislative Liaison: Nate Heiser

Student Achievement Liaison: Sarah Simon

Penta Career Center Representative: Jeremie Pennington

Motion by Mr. Lee Seconded by Mrs. Simon

***Mr. Heiser Yes Mr. Lee Yes Mrs. Simon Yes
Mr. Pennington Yes Mr. Arnold Yes***

19-24

It is recommended that the following standing committees be established, with at least one Board member serving on each committee.

Community Center Committee: Ryan Lee

Instructional / Tech Committee: Sarah Simon

Budget / Finance / Audit Committee: Entire Board

Booster Group / PTO Committee: Nate Heiser, Sarah Simon, Brian Arnold

Building & Grounds / Transportation Committee: Nate Heiser, Brian Arnold
Jeremie Pennington

Motion by Mr. Lee Seconded by Mrs. Simon

***Mrs. Simon Yes Mr. Lee Yes Mr. Heiser Yes
Mr. Pennington Yes Mr. Arnold Yes***

20-24

Acceptance of Minutes of Previous Meeting

ELMWOOD BOARD OF EDUCATION
January 8, 2024

- Regular Meeting, December 4, 2023

Motion by Mr. Lee Seconded by Mr. Arnold

***Mrs. Simon Yes Mr. Heiser Yes Mr. Pennington Yes
Mr. Arnold Yes Mr. Lee Yes***

Adjustment of Proposed Agenda for Tonight's Meeting
Superintendent Borton made any changes to the agenda at this time.

Superintendent's Recognition and Updates

- Student of the Month
- Track update

Hearing of the Public
No requests for public participation

***As a reminder, from this point on, the remainder of the meeting will be audiotaped.**

TREASURER'S REPORTS

Financial

21-24

It is recommended that the financial statements for the month of December be approved as presented by the Treasurer.

Motion by Mrs. Simon Seconded by Mr. Arnold

***Mr. Lee Yes Mr. Heiser Yes Mr. Arnold Yes
Mrs. Simon Yes Mr. Pennington Yes***

22-24

It is recommended that the Board authorize the continuation of petty cash funds in the care of the following:

High School – Building Principal – not to exceed \$200
Middle School – Building Principal – not to exceed \$200
Elementary School – Building Principal – not to exceed \$200
Central Office – Administrative Assistant – not to exceed \$250
HS/MS Athletic DragonFly Account–Athletic Director– as determined by the treasurer
Fitness Center – Superintendent - not to exceed \$100

Motion by Mr. Lee Seconded by Mr. Heiser

***Mr. Pennington Yes Mr. Arnold Yes Mr. Lee Yes
Mr. Heiser Yes Mrs. Simon Yes***

23-24

ELMWOOD BOARD OF EDUCATION

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It is recommended that the following grants be accepted and their corresponding expenditures and supplemental appropriations be approved. The BWC Safety Grant is for three quarters of the \$52,990.00 purchase. The remaining \$13,247.50 for annual maintenance and six year warranty will be paid for out of the general fund.

Grant	Expenditure	Fund	Amount
BWC Safety Grant	Robotic Field Painter	499-9924	\$39,742.50
EPA Clean Fuel Bus Grant	Apply to FY23 bus purchase	599-9922	\$30,000.00

Motion by Mr. Lee Seconded by Mr. Arnold

**Mr. Lee Yes Mrs. Simon Yes Mr. Arnold Yes
Mr. Pennington Yes Mr. Heiser Yes**

24-24

It is recommended to adopt the confirming rate resolution accepting the tax rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the county auditor. (Exhibit B)

Motion by Mrs. Simon Seconded by Mr. Arnold

**Mrs. Simon Yes Mr. Lee Yes Mrs. Heiser Yes
Mr. Pennington Yes Mr. Arnold Yes**

SUPERINTENDENT’S RECOMMENDATIONS & REPORTS

25-24

Consent Agenda

It is recommended that the Wood County Substitute Teacher & Aide List additions and deletions for the past month and all subsequent revisions be approved for the 2023-2024 school year.

It is recommended that the annual Ohio School Boards Association membership be continued for the year 2024. Cost is \$6,060.00. This would also include subscriptions to School Management News, electronic copy (\$150) and Virtual Transportation Supervisor, electronic copy (\$275).

It is recommended that the following donations be accepted:

Donator	Recipient	Amount
Risingsun First Church of God	Elmwood Cafeteria (to aid in students’ lunch debt)	\$ 50.00
Donations to Jeff Ramsey Memorial Fund	Athletic Department	\$ 850.00
Anonymous	Cafeteria & General Funds (to aid with school lunch debt & 2024 Senior unpaid fees)	\$10,000.00

Motion by Mr. Lee Seconded by Mrs. Simon

**Mr. Lee Yes Mrs. Simon Yes Mr. Arnold Yes
Mr. Pennington Yes Mr. Heiser Yes**

Action Agenda

26-24

ELMWOOD BOARD OF EDUCATION
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It is recommended that the High School Curriculum changes for the 2024-2025 school year be approved. (Exhibit C)

Motion by Mr. Lee Seconded by Mr. Heiser

Mr. Heiser Yes Mr. Pennington Yes Mr. Arnold Yes
Mrs. Simon Yes Mr. Lee Yes

27-24

It is recommended to approve the Memorandum of Understanding Agreement between the Elmwood Local School District Board of Education and the Elmwood Education Association and Tyler Rosendale, regarding reimbursement of college tuition for coursework to obtain an Adaptive Physical Education endorsement. (Exhibit D)

Motion by Mr. Lee Seconded by Mr. Arnold

Mr. Lee Yes Mrs. Simon Yes Mr. Arnold Yes
Mr. Pennington Yes Mr. Heiser Yes

28-24

It is recommended to advertise for bids for the renovation of the athletic complex, including alternates, consisting of track resurfacing, goal posts, drainage repair and other necessary items at an estimated cost of latex option .

Motion by Mr. Lee Seconded by Mrs. Simon

Mr. Heiser Yes Mr. Pennington Yes Mrs. Simon Yes
Mr. Lee Yes Mr. Arnold Yes

29-24

It is recommended that the following individuals be issued a One Year, as needed, classified contract, pending BCII/FBI and licensure if applicable.

<u>Name</u>	<u>Building</u>	<u>Tentative Placement</u>	<u>Step/Rate</u>
Shannon Lindquist	District	Bus Aide (2 hr daily)	Step 0
		(effective Dec 4, 2023 - June 30, 2024)	
Andrea Ziebold	District	Cafeteria (2.5 hr cashier)	Step 0
		(effective Dec 6, 2023 - June 30, 2024)	

Motion by Mr. Arnold Seconded by Mrs. Simon

Mr. Heiser Yes Mr. Lee Yes Mr. Arnold Yes
Mr. Pennington Yes Mrs. Simon Yes

30-24

It is recommended that the following supplemental positions be approved for the 2023-2024 school year.

ELMWOOD BOARD OF EDUCATION

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High School

<u>Name</u>	<u>Position</u>	<u>Salary</u>
Kevin Wietrykowski	Musical Director	Step 0
Christine Kalakewich	Musical Vocal Director	Step 17
Megan Hayes	Musical Instrumental Director	Step 2
Nancy Ice	Musical Choreographer	Step 0
Gregg Abke	Musical Technician (1/2 contract)	Step 8
Nathan Dean	Musical Technician (1/2 contract)	Step 8

Motion by Mr. Lee Seconded by Mrs. Simon

Mr. Pennington Yes Mr. Heiser Yes Mrs. Simon Yes

Mr. Arnold Yes Mr. Lee Yes

Building Reports

High School

- The student body reported back for classes on Thursday, January 4th!
- On Friday, January 12th, our Winter Homecoming Ceremony will be held at the boys basketball game with McComb between the JV and Varsity games. The Homecoming Dance will follow the game in the Auditoria.
- Our 1st annual "Frosh Fest" will take place on Sunday, January 14th from 5-7pm.
- There is NO SCHOOL on Monday, January 15th for Martin Luther King Day.
- The end of the 2nd nine weeks/1st semester is Thursday, January 18th.
- The boys basketball team will hold a "Staff Appreciation Night" between the JV and Varsity game on Friday, January 26th.
- Wrestling Senior Night will be on Wednesday, January 31st.
- The Science Club will be visiting the Neil Armstrong Space Museum on Wednesday, January 31st.

Middle School

- The second nine weeks for Middle School (and H.S.) ends Wednesday, January 18th. Grade cards will be available electronically the following week.
- Winter sports are over half way through their seasons and NBC tournaments will start up the first week in February.
- The 5/6th grade and 7/8th grade quiz bowl teams have their buzzers fired up and are ready to start their competitions in two days!
- Our first EMS Fellowship of Christian Athletes meeting took place this past Friday.
- Our PBIS "ROAR" update- We have had our ROAR rooms which focus on core values (Respect, Optimism, Achievement, and Responsibility) monthly. Along with this the ROAR store has been open during lunch monthly for students to redeem their tickets earned for exhibiting our core values.
- The 6th graders will be going to the Wood County Courthouse Monday, February 5th. The courthouse trip allows students to gain information about not only the building itself, but also the entities that work there. They will meet with EMA, the Sheriff, the BOE as well as the Auditor. They get the opportunity to see a courtroom, and learn how the prosecutor and judges do their jobs. This trip is part of the 6th grade county curriculum.

Building Reports

Elementary continued

- The dog warden gave a presentation to the students on December 13th.
- PTO Royal Citizens of the Month for December: Liberty Shrewsbury, Mackenna MacAllister, Jase Callahan, Briar Brochsmidt, Barrett Walters, Leah Knitz, Amelia Sigler, Paxtyn Bickers, Averie Reynolds, Taylor Sidle, Jax Gilliland, Maverick Oestreich,

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Ellie Rausch, Tanner Scherley, Addy Holcombe, Starlito Gonzales, R.J. Miller, Mason Duncan, Ava Cole, Mackenzie Duncan, Easton Woodruff.

- PTO Royal Citizens of the Month for January: Ava Smith, Grayden Chamberlain, Lauren Faber, Alaina Van Rooijen, Granger Buck, Mason Lenke, Violette Dibling, Nolah VanAtta, Reed Farabee, Delylah June Charlton, Sidney DeLamatre, Beckett Rothenbuhler, Hannah Doogs, Rosella Ritchie, De’Nico Gonzales, Justus Patterson, Zoey Sweet, Ava Conley, Emma Lindquist, Jace Main, Luke Bame.

Legislative Update

Committee Reports

Board Member Comments

The next Board meeting is scheduled for February 12, 2024 at 5:30 pm in the Elmwood Schools Auditoria.

31-24

Executive Session: Time 7:11 pm

Superintendent Borton requested that the Board go into Executive Session to consider the employment of a public employee and to prepare for negotiations.

Motion by Mr. Arnold Seconded by Mr. Heiser

***Mr. Heiser Yes Mr. Arnold Yes Mr. Pennington Yes
Mrs. Simon Yes Mr. Lee Yes***

Return from Executive Session: Time 8:16 pm

President Pennington certified that the Board did discuss the above aforementioned executive items.

32-24

Adjournment – Time 8:16 pm

Motion by Mr. Lee Seconded by Mr. Pennington

***Mr. Pennington Yes Mr. Lee Yes Mr. Arnold Yes
Mr. Heiser Yes Mrs. Simon Yes***

Jenalee Niese, Treasurer

Jeremie Pennington, Board President

EXHIBIT A

ESTIMATE OF REVENUES
 FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
 FOR BUDGET YEAR BEGINNING JULY 1, 2024

SCHOOL DISTRICT OF ELMWOOD LOCAL

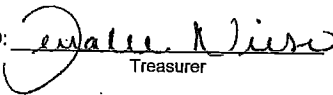
BUDGET YEAR 2024/2025

DATE: January 8, 2024

This document must be adopted by the School Board and submitted to the Wood County Auditor on or before January 20th, 2024.

TO THE AUDITOR OF WOOD COUNTY:

The following revenue estimates for the budget year beginning July 1, 2024 has been adopted by the Elmwood Board of Education and is herewith submitted for consideration of the Budget Commission.

SIGNED: 
 Treasurer

ESTIMATE OF REVENUES
 FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
 FOR BUDGET YEAR BEGINNING JULY 1, 2024

EXHIBIT I

Fund Name: GENERAL FUND
 Fund Number: 001-0000
 Fund Type: General Fund

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/24 12/31/24	01/01/25 06/30/25	07/01/25 12/31/25
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 7,452,130	\$ 6,863,315	\$ 5,792,934	\$ 5,347,218	\$ 4,861,107
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	2,630,588	2,762,115	1,258,972	1,668,870	1,271,562
1120 Tangible Personal Property	2,208,567	2,203,277	205,428	1,956,973	201,320
1130 Income Tax	2,897,542	2,578,831	1,481,008	1,173,128	1,510,628
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 7,734,695	\$ 7,542,223	\$ 2,945,408	\$ 4,798,971	\$ 2,983,509
1200-1800 Other Receipts from Local Sources	633,513	665,189	346,031	332,461	352,952
1900 Other Revenue Sources					
1910 Premium and Accrued Interest on Bonds and Notes Sold					
1920 Sale of Bonds					
1930 Sale and Loss of Assets					
1931 Sale of Fixed Assets					
1932 Compensation for Loss of Assets					
1933 Sale of Personal Property					
1940 Proceeds from Sale of Notes					
Total Other Revenue Sources	\$ 633,513	\$ 665,189	\$ 346,031	\$ 332,461	\$ 352,952
Total Receipts from Local Sources	\$ 8,368,208	\$ 8,207,412	\$ 3,291,439	\$ 5,131,432	\$ 3,336,461
2000 Receipts from Intermediate Sources					
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130	7,511,975	7,590,714	3,849,262	3,849,262	3,903,976
3130 Property Tax Allocation	389,270	379,539	168,402	223,230	165,034
Total Revenue from State Sources	\$ 7,901,245	\$ 7,970,253	\$ 4,017,664	\$ 4,072,492	\$ 4,069,009
4000 Revenue from Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -
5000 Other Revenue Receipts					
5100 Transfers-In					
5200 Advance-In					
5300 Refund of Prior Year's Expenditure	91,683	88,125	293,006	41,119	76,500
Total Other Revenue Receipts	\$ 91,683	\$ 88,125	\$ 293,006	\$ 41,119	\$ 76,500
TOTAL REVENUES AND BEGINNING BALANCE*	\$ 23,813,268	\$ 23,229,105	\$ 13,395,043	\$ 14,592,261	\$ 12,343,077

*This balance does not include a spending reserve of: \$

EXHIBIT A

ELMWOOD BOARD OF EDUCATION
 January 8, 2024

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

EXHIBIT I

Fund Name: **BOND RETIREMENT FUND - VOTED BUILDNG**
Fund Number: **002-9010**
Fund Type: **Debt Service Fund**

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/24 12/31/24	01/01/24 06/30/24	07/01/25 12/31/25
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 212,098	\$ 194,157	\$ -	\$ -	\$ -
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	147,142	57,044	-	-	-
1120 Tangible Personal Property	74,320	8,089	-	-	-
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 221,462	\$ 63,133	\$ -	\$ -	\$ -
1200-1800 Other Receipts from Local Sources	5,569	500	-	-	-
Total Receipts from Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130					
3130 Property Tax Allocation	21,986	10,765	-	-	-
Total Revenue from State Sources	\$ 21,986	\$ 10,765	\$ -	\$ -	\$ -
5000 Other Revenue Receipts					
5100 Transfers-In					
5200 Advance-In					
5300 Refund of Prior Year's Expenditure					
Total Other Revenue Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE AND BEGINNING BALANCE	\$ 472,052	\$ 493,835	\$ -	\$ -	\$ -

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

EXHIBIT I

Fund Name: **PERMANENT IMPROVEMENT (INSIDE MILLAGE)**
Fund Number: **003**
Fund Type: **Capital Projects Fund**

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/24 12/31/24	01/01/25 06/30/25	07/01/25 12/31/25
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 67,171	\$ 474,735	\$ 198,871	\$ 150,000	\$ 200,000
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	281,921	284,375	114,818	152,201	116,540
1120 Tangible Personal Property	134,547	138,682	6,795	129,113	6,660
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 396,468	\$ 403,057	\$ 121,613	\$ 281,314	\$ 123,200
1200-1800 Other Receipts from Local Sources	12,515	32,000	-	15,000	-
Total Receipts from Local Sources	\$ 408,983	\$ 435,057	\$ 121,613	\$ 296,314	\$ 123,200
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130					
3130 Property Tax Allocation	38,913	38,879	16,718	22,161	16,969
Total Revenue from State Sources	\$ 38,913	\$ 38,879	\$ 16,718	\$ 22,161	\$ 16,969
5000 Other Revenue Receipts					
5100 Transfers-In					
5200 Advance-In					
5300 Refund of Prior Year's Expenditure					
Total Other Revenue Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE AND BEGINNING BALANCE	\$ 515,067	\$ 948,671	\$ 337,002	\$ 468,475	\$ 340,169

EXHIBIT A continued

ELMWOOD BOARD OF EDUCATION
January 8, 2024

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

EXHIBIT I

Fund Name: CLASSROOM FACILITIES MAINTENANCE FUND
Fund Number: 034-9010
Fund Type: Special Revenue

	BUDGET YEAR				
	Previous Fiscal Year	Last Fiscal Year	07/01/24 12/31/24	01/01/25 06/30/25	07/01/25 12/31/25
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 113,883	\$ 155,199	\$ 29,748	\$ -	\$ -
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	41,642	16,422	-	-	-
1120 Tangible Personal Property	33,636	2,767	-	-	-
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 75,278	\$ 19,189	\$ -	\$ -	\$ -
1200-1800 Other Receipts from Local Sources	5,033	75	-	-	-
Total Receipts from Local Sources	\$ 80,311	\$ 19,264	\$ -	\$ -	\$ -
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130	29,748	29,748			
3130 Property Tax Allocation	6,030	3,015	-	-	-
Total Revenue from State Sources	\$ 35,778	\$ 32,763	\$ -	\$ -	\$ -
5000 Other Revenue Receipts					
5100 Transfers-In					
5200 Advance-In					
5300 Refund of Prior Year's Expenditure					
Total Other Revenue Receipts	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE AND BEGINNING BALANCE	\$ 229,972	\$ 187,962	\$ 29,748	\$ -	\$ -

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2024

SCHOOL DISTRICT: ELMWOOD LOCAL 1/8/2024
CURRENT VALUATION: \$ 296,707,780 EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	BUDGET YEAR ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
GOVERNMENTAL:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
SPECIAL REVENUE:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
018-Public School Support	\$ 18,000.00	\$ 21,200.00	\$ 39,200.00
019-Wellness Grant	\$ -	\$ -	\$ -
035 Employee Termination	\$ 322,450.00	\$ -	\$ 322,450.00
200-Student Activity Funds	\$ 110,000.00	\$ 215,000.00	\$ 325,000.00
300-Athletic Funds	\$ 105,000.00	\$ 178,000.00	\$ 283,000.00
439-Public School Preschool	\$ -	\$ 140,000.00	\$ 140,000.00
461-Agriculture 5th Quarter	\$ -	\$ 2,500.00	\$ 2,500.00
507-ESSER	\$ -	\$ -	\$ -
516-IDEA, Part B Special Education	\$ -	\$ 298,000.00	\$ 298,000.00
572-Title I	\$ -	\$ 124,000.00	\$ 124,000.00
584-Title IV	\$ -	\$ 41,500.00	\$ 41,500.00
587-Early Childhood Special Education	\$ -	\$ 13,400.00	\$ 13,400.00
TOTAL SPECIAL REVENUE FUNDS	\$ 555,450.00	\$ 1,033,600.00	\$ 1,589,050.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
002-9083 1983 Bond Issue	\$ 10,937.00	\$ -	\$ 10,937.00
TOTAL DEBT SERVICE FUNDS	\$ 10,937.00	\$ -	\$ 10,937.00
CAPITAL PROJECT FUNDS:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
003-Permanent Improvement	\$ 198,671.00	\$ 466,806.11	\$ 655,477.11
TOTAL CAPITAL PROJECT FUNDS	\$ 198,671.00	\$ 466,806.11	\$ 655,477.11
PROPRIETARY:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
006-Luchroom Fund	\$ 60,000.00	\$ 410,000.00	\$ 470,000.00
TOTAL ENTERPRISE FUNDS	\$ 60,000.00	\$ 410,000.00	\$ 470,000.00
INTERNAL SERVICE FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -
FIDUCIARY:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
007-Scholarship Fund	\$ 72,000.00	\$ 24,000.00	\$ 96,000.00
008-Scholarship Fund	\$ 60,000.00	\$ 2,000.00	\$ 62,000.00
022- OHSAA Tournament Fund	\$ -	\$ -	\$ -
TOTAL TRUST & AGENCY FUNDS	\$ 132,000.00	\$ 26,000.00	\$ 158,000.00

EXHIBIT A continued

ELMWOOD BOARD OF EDUCATION
January 8, 2024

**EXHIBIT VI
DEBT SCHEDULE**

PURPOSE OF BONDS AND NOTES	AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT	DATE OF ISSUE	DATE DUE	SERIAL OR TERM	RATE OF INTEREST	AMOUNTS OF BONDS & NOTES OUTSTANDING AT BEGINNING OF BUDGET YEAR	PRINCIPAL AND INTEREST REQUIREMENTS			AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS		
							BUDGET YEAR		7/1/25 TO 12/31/25	BUDGET YEAR		7/1/25 TO 12/31/25
							7/1/24 TO 12/31/24	1/1/25 TO 6/30/25		7/1/24 TO 6/30/25	1/1/25 TO 6/30/25	
Payable from General Fund												
INSIDE 10 MILL LIMIT:												
Refunding Certificates of Participation		10/8/2019	12/1/2031		2.65	830,000	104,713	8,288	108,288	104,713	8,288	108,288
TOTAL						830,000	104,713	8,288	108,288	104,713	8,288	108,288
Payable from Bond Ret Fund												
OUTSIDE 10 MILL LIMIT:												
TOTAL						-	-	-	-	-	-	-

EXHIBIT A continued

RESOLUTION ACCEPTING THE RATES AS DETERMINED BY THE
BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY, VILLAGE OR RURAL BOARD OF EDUCATION)
Revised Code, Secs. 5705.34, .35

The Board of Education of the Elmwood Local School District, Wood County, Ohio, met in regular session on the 8th day of January, 2024, at the office of The Board of Education with the following members present:

Mr. Ryan Lee
Mr. Jeremie Pennington
Mr. Brian Arnold
Mrs. Sarah Simon
Mr. Nathan Heiser

Sarah Simon moved the adoption of the following Resolution:

WHEREAS, This Board of Education in accordance with the provisions of law has previously adopted a Revenue Estimate for the next succeeding fiscal year commencing July 1st, 2024; and

WHEREAS, The Budget Commission of Wood County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Education of the Elmwood Local School District, Wood County, Ohio, that the rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said School District the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

CERTIFICATE OF COPY
Original on File

The State of Ohio, Wood County, ss.

I, Jenalee Niese, Treasurer of the Board of Education of the Elmwood Local School District, in said County, and in whose custody the Files and Records of said Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original January 2024 Board of Education Minutes now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this day of January 8, 2024.

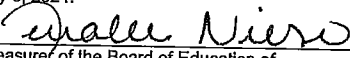

Treasurer of the Board of Education of
Elmwood Local School District
Wood County, Ohio

EXHIBIT B

ELMWOOD BOARD OF EDUCATION
January 8, 2024

ELMWOOD BOARD OF EDUCATION
January 8, 2024

EXHIBIT B continued

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET
COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Elmwood LSD	AMOUNT APPROVED BY BUDGET COMM. INSIDE 10 MILL LIMITATION	AMT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR EST. OF TAX RATE LEVIED	
			INSIDE 10 MILL LIMIT	OUTSIDE 10 MILL LIMIT
Confirming rate resolution 2023/2024	Column 2	Column 3		
GENERAL FUND			2.20	30.60
BOND RETIREMENT			1.10/0.00	
CLASSRM FACILITY			.50/0.00	
PI			2.00	
TOTAL			4.20	32.20/30.60
				36.40/34.80

SCHEDULE B

Levies outside 10 mill limitation, Exclusive of Debt Levies

GENERAL FUND	Term of Levy Qualified	MAXIMUM RATE AUTHORIZED TO BE LEVIED	AUDITOR'S ESTIMATE OF YIELD OF LEVY
Current Expense Levy Authorized by voters on 1976	Continuing/Y	19.60	
Current Expense Levy Authorized by voters on 8/9/1978	Continuing/Y	5.00	
Current Expense Levy Authorized by voters on 11/5/1985	Continuing/Y	6.00	
Classroom Facilities Authorized by voters on 11/7/2000	23 years/V/EXPIRED	-	

and be it further
RESOLVED, That the Treasurer of this Board be and is hereby directed to certify a copy of this Resolution to the County Auditor of said County.
Brian Arnold seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Board Members	Vote
Ryan Lee	Yes
Jeremie Pennington	Yes
Brian Arnold	Yes
Sarah Simon	Yes
Nathan Heiser	Yes

Resolution Adopted on this Date January 8, 2024

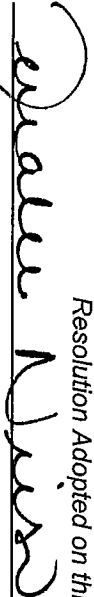

Treasurer, Board of Education of Elmwood LSD

EXHIBIT C

Changes to the Curriculum Guide 2024-25

New State requirements:

DIPLOMA WITH HONORS CRITERIA (2025 and Beyond)

The students who complete the college preparatory curriculum in high school shall meet at least seven of the following eight criteria:

- Earn four units of math: Fourth math must be > Algebra 2
- Earn four units of Science
- Earn four units of Social Studies
- Earn Three sequential units of one world language, or no less than 2 sequential units of two world languages studied
- maintain an overall high school grade point average of at least 3.5 on a four-point scale up to the last grading period of the senior year (seven semester average)
- ACT: Score of 27 or higher, SAT: Score of 1280 or higher
- Earn two additional diploma seals (4 total) not including Honors Diploma Seal
- Learning Field Experience, OhioMeansJobs Readiness Seal*, Portfolio or Work-Based Learning

****Student Strength Demonstration Replacement**

Students can use the Student Strength Demonstration to replace one of either the ACT/SAT, GPA or World Language requirement for any Honors Diploma. The Student Strength Demonstration options are listed below. The same options exist for each of the six honors diplomas* but, where relevant, should reflect coursework or experiences relevant to the theme of the Diploma. For example, a student earning the Academic Honors Diploma and using the College Credit Plus option to replace another requirement for the diploma should have College Credit Plus courses relevant to the Academic Honors diploma.

OPTIONS:

College Credit Plus: 12 total College Credit Plus credit hours

Advanced Placement: three courses with score of 3 or higher on AP tests

Career-Technical Assurance Guide (CTAG): 12 total credits

Apprenticeship/Pre-Apprenticeship: Completion or Evidence of Acceptance if required to be older than 18

WorkKeys: Score of 6 or higher on all tests (*void for Career-Tech Honors Diploma)

Armed Services Vocational Battery: Score of 50 or above on the ASVAB

Work-Based Learning: 250 total hours of work-based learning

GOVERNOR'S MERIT SCHOLARSHIP DETERMINATION

The Governor's Merit Scholarship provides up to \$5,000 in financial assistance to high school seniors who are identified as graduating in the top 5% of their class. The GMS is renewable for up to four years of full-time instruction. The GMS is a scholarship, which means you do NOT need to pay it back. The GMS can be applied to tuition and fees. The scholarship can also cover other educational expenses (such as books, equipment, room and board, and transportation costs) up to your college or university's published Cost of Attendance. **THIS DETERMINATION WILL BE MADE AS LONG AS THE STATE OF OHIO FUNDS THE PROGRAM FOR FUTURE GRADUATING CLASSES**

Starting with the Class of 2024, the State of Ohio will be offering the top 5% of graduating seniors a scholarship opportunity. This scholarship is based on everything completed at the end of their junior year. In order to qualify students must be attending a post-secondary institution located in Ohio. The following factors will be considered when determining the top 5% of Elmwood Seniors who are eligible for nomination:

- GPA
- Number of Advanced, CCP, and AP courses taken
- ACT Score
- Credits earned

Each student will be ranked and given points based on that ranking (Example: Top ACT score would earn 1 point) The top 5% of students will be determined by which students have the lowest point value based on the factors above. Please see the example below:

Student A : GPA 4.0(1), ACT:23(2), Credits earned 21(2), Advanced Courses taken: 5(2): Total points = 7

Student B: GPA: 3.8(2), ACT: 31 (1), Credits earned 25(1), Advanced Courses taken: 7(1) Total points = 5

EXHIBIT C

New Courses:

335 AP U.S. GOVERNMENT AND POLITICS

AP U.S. Government and Politics is an introductory college-level course in U.S. government and politics. Students cultivate their understanding of U.S. government and politics through analysis of data and text-based sources as they explore topics like constitutionalism, liberty and order, civic participation in a representative democracy, competing policy-making interests, and methods of political analysis. AP U.S. history is for the highly motivated U.S. government and politics student who is very interested in the study of U.S. government and politics. Due to the amount of material that needs to be covered, the course moves at an accelerated rate. Much additional reading (aside from the text) is required. The student will take the AP U.S. government and politics test and the EOC exam for Government.

[1 Year] [1 Credit] [Grade 11] [5 Periods/Week] [Course Fee: Yes]

Prerequisite: success in previous history course, request to have taken Advanced World History or APUSH previously

231 APPLIED ALGEBRA II

This course is designed specifically for seniors who completed the Applied Algebra I course their 9th grade year. In this course, students will continue to build their problem-solving skills and work with linear, quadratic, exponential, polynomial, and radical functions. Extended time will be given to each of these key concepts to ensure a full, in-depth understanding of the characteristics and expressions that define these functions. Placement into the Applied Algebra 2 course will be based on teacher recommendation.

[1 Year] [1 Credit] [Grades 12] [5 Periods/Week]
[Course Fee: No, scientific calculator required; graphing calculator recommended]
Prerequisite: Applied Algebra I

150 ESL ENGLISH

This course is designed for individuals whose primary language is not English. The course will focus on the study of the English language and culture leading to the ability to function in everyday situations as well as in academic settings, with a special emphasis on Ohio's Learning Standards for English Language Arts.

[1 Year] [1 Credit] [Grade 9] [3 Periods/Week] [Course Fee: No]
Prerequisite: Recommendation from ESL Teacher, Counselor, and Principal

016 ESL Culture and Language

The study of the language and culture of the English-speaking world leading to the ability to function in academic and everyday situations. Designed for individuals whose primary language is not English. This course focuses on English as a foreign language.

[1 Year] [1 Credit] [Grade 12] [3 Periods/Week] [Course Fee: No]
Prerequisite: Recommendation from Counselor, ESL Teacher, or Principal

020 ADVANCED SPANISH II

Advanced Spanish II is a continuation and expansion of the first year of work with emphasis on oral reinforcement of vocabulary and language structures. This course is made for those students who excelled in Spanish I and are on track to take CCP Spanish. Communication skills will be strengthened as students become more confident and independent. Grammar is presented through structured drills and developed through higher level reading and writing exercises. Cultural contrasts are presented through text content, research and films. Projects are required in Advanced Spanish II.

[1 Year] [1 Credit] [Grades 9-12] [5 Periods/Week] [Course Fee: Yes]
Prerequisite: A average in Spanish I and teacher recommendation

Updates:

- AP American History (APUSH) updated description and changed number of periods per week (double blocked)
- Updated Registration and Scheduling Policy to reflect seniors being allowed to take an extra study hall if they are on track to graduate.
- Updated Spanish courses/descriptions
 - New flowchart

EXHIBIT C continued

ELMWOOD BOARD OF EDUCATION
January 8, 2024

EXHIBIT D

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made and entered into by and between the ELMWOOD LOCAL SCHOOL DISTRICT BOARD OF EDUCATION (the "Board"), the ELMWOOD EDUCATION ASSOCIATION (the "EEA") and TYLER ROSENDALE (the "Employee").

WHEREAS, the Board and the EEA are parties to a Collective Bargaining Agreement (the "Agreement") in effect from July 1, 2022 through June 30, 2025; and

WHEREAS, the Agreement addresses payment for reimbursement of college tuition; and

WHEREAS, the Employee was hired with the understanding that he would complete the necessary coursework to obtain an Adaptive Physical Education (APE) endorsement; and

WHEREAS, the Parties wish to fully reimburse the Employee for the coursework taken during the 2023-2024 school year to obtain this endorsement, as the alternative is to contract out for APE services at a significant cost to the Board;

NOW, THEREFORE, BE IT AGREED, by and between the Board, the EEA and the Employee as follows, notwithstanding anything in the Agreement to the contrary:

1. Notwithstanding the individual teacher maximum for tuition expense reimbursement set forth in Article XII (A) of the Agreement, the Employee shall be reimbursed in an amount not to exceed \$1,000.00 for tuition for coursework associated with obtaining the APE endorsement.
2. All other requirements and terms for tuition reimbursement set forth in Article XII remain applicable.
3. This MOU expires on June 30, 2025 and establishes no precedent. Payments made pursuant to this Agreement do not amend any Negotiated Agreement(s) between the District and the Association, shall not create any binding practice on the parties beyond the terms of this Agreement, and it shall not be used as evidence in any grievance arbitration or any other forum, except to enforce its terms.
4. EEA and the Employee waive any and all right to file a grievance or ULP, or to assert a claim in any other forum relating to the facts that gave rise to this MOU or the actions taken pursuant to or arising from this MOU, except to enforce its terms.

ELMWOOD LOCAL SCHOOL DISTRICT
BOARD OF EDUCATION

Date: _____

By: _____

ELMWOOD EDUCATION ASSOCIATION

Date: _____

By: _____

TYLER ROSENDALE

Date: _____

By: _____

EXHIBIT D

ELMWOOD BOARD OF EDUCATION
January 8, 2024