

**ELMWOOD LOCAL SCHOOLS
BOARD OF EDUCATION**

***Organizational/Regular Meeting –Monday, January 9, 2023 / 5:30 p.m.
Elmwood Schools Auditoria
Bloomdale, Ohio 44817***

Board minutes are not official until approved at the February 2023 board of education meeting.

Roll: Time 5:30 pm

Mrs. Davis	Present
Mr. Lee	Present
Mr. Pennington	Present
Mrs. Reynolds	Present
Mrs. Silverwood	Present

Call to Order

The meeting was called to order.

Pledge of Allegiance

Organization

1-23

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

Melanie Davis has been nominated by Debbie Reynolds

Ryan Lee has been nominated by Jeremie Pennington

Motion to close nominations.

Motion by Mr. Lee Seconded by Mr. Pennington

***Mr. Lee Yes Mrs. Davis Yes Mrs. Silverwood Yes
Mr. Pennington Yes Mrs. Reynolds Yes***

Roll call to elect Board President

***Mrs. Silverwood Mr. Lee Mrs. Davis Mrs. Davis Mr. Lee Mr. Lee
Mrs. Reynolds Mrs. Davis Mr. Pennington Mr. Lee***

Ryan Lee Declared President of the Elmwood Board of Education

2-23

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

Debbie Reynolds has been nominated by Melanie Davis

Motion to close nominations.

Motion by Mrs. Davis Seconded by Mrs. Reynolds

***Mr. Pennington Yes Mrs. Reynolds Yes Mrs. Davis Yes
Mr. Lee Yes Mrs. Silverwood Yes***

Roll call to elect Board Vice-President

***Mr. Lee Mrs. Reynolds Mrs. Silverwood Mrs. Reynolds
Mrs. Reynolds Mrs. Reynolds Mrs. Davis Mrs. Reynolds
Mr. Pennington Mrs. Reynolds***

Debbie Reynolds Declared Vice-President of the Board of Education

Treasurer will administer the Oath to the President and Vice-President.

ELMWOOD BOARD OF EDUCATION

January 9, 2023

3-23

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. Pennington Seconded by Mrs. Silverwood

***Mrs. Davis Yes Mrs. Silverwood Yes Mr. Pennington Yes
Mrs. Reynolds Yes Mr. Lee Yes***

4-23

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. Pennington Seconded by Mrs. Reynolds

***Mr. Pennington Yes Mr. Lee Yes Mrs. Reynolds Yes
Mrs. Silverwood Yes Mrs. Davis Yes***

5-23

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. Pennington Seconded by Mrs. Davis

***Mrs. Reynolds Yes Mr. Pennington Yes Mrs. Silverwood Yes
Mrs. Davis Yes Mr. Lee Yes***

6-23

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. Pennington Seconded by Mrs. Davis

***Mr. Lee Yes Mrs. Silverwood Yes Mrs. Davis Yes
Mr. Pennington Yes Mrs. Reynolds Yes***

7-23

It is recommended that the board establish the 2023 Elmwood Records Commission as:

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

Motion by Mrs. Reynolds Seconded by Mr. Pennington

***Mrs. Davis Yes Mr. Lee Yes Mrs. Reynolds Yes
Mrs. Silverwood Yes Mr. Pennington Yes***

ELMWOOD BOARD OF EDUCATION

January 9, 2023

8-23

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 Mrs. Reynolds Seconded by Mr. Pennington

***Mrs. Reynolds Yes Mr. Lee Yes Mrs. Davis Yes
Mr. Pennington Yes Mrs. Silverwood Yes***

9-23

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 Mrs. Davis Seconded by Mr. Pennington

***Mrs. Davis Yes Mr. Lee Yes Mrs. Reynolds Yes
Mr. Pennington Yes Mrs. Silverwood Yes***

10-23

It is recommended that the Board approve the Estimate of Revenues (annual tax budget) for fiscal year 2024 as presented. (Exhibit A)

Motion by Mrs. Reynolds Seconded by Mr. Pennington

***Mr. Pennington Yes Mrs. Reynolds Yes Mr. Lee Yes
Mrs. Silverwood Yes Mrs. Davis Yes***

11-23

It is recommended that the January 2023 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. Reynolds Seconded by Mrs. Silverwood

***Mr. Pennington Yes Mrs. Silverwood Yes Mr. Lee Yes
Mrs. Reynolds Yes Mrs. Davis Yes***

ELMWOOD BOARD OF EDUCATION

January 9, 2023

12-23

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 2023.

Motion by Mr. Pennington Seconded by Mrs. Davis

**Mr. Lee Yes Mrs. Davis Yes Mrs. Silverwood Yes
Mr. Pennington Yes Mrs. Reynolds Yes**

13-23

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. Pennington Seconded by Mrs. Reynolds

**Mrs. Davis Yes Mrs. Reynolds Yes Mr. Pennington Yes
Mrs. Silverwood Yes Mr. Lee Yes**

14-23

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. Reynolds Seconded by Mr. Pennington

**Mr. Lee Yes Mrs. Reynolds Yes Mrs. Silverwood Yes
Mrs. Davis Yes Mr. Pennington Yes**

15-23

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 2023.

Motion by Mr. Pennington Seconded by Mrs. Reynolds

**Mrs. Silverwood Yes Mr. Pennington Yes Mrs. Davis Yes
Mrs. Reynolds Yes Mr. Lee Yes**

ELMWOOD BOARD OF EDUCATION

January 9, 2023

16-23

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 Mrs. Davis Seconded by Mr. Pennington

Mrs. Reynolds Yes Mr. Lee Yes Mrs. Silverwood Yes
Mrs. Pennington Yes Mrs. Davis Yes

17-23

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

Motion by Mrs. Davis Seconded by Mr. Pennington

Mr. Pennington Yes Mrs. Reynolds Yes Mrs. Davis Yes
Mrs. Silverwood Yes Mr. Lee Yes

18-23

It is recommended that the following liaisons / representatives be selected for 2023.

Legislative Liaison Mrs. Davis
Student Achievement Liaison Mrs. Reynolds
Penta Career Center Representative Mr. Pennington

Motion by Mr. Pennington Seconded by Mrs. Silverwood

Mrs. Davis Yes Mr. Lee Yes Mrs. Silverwood Yes
Mr. Pennington Yes Mrs. Reynolds Yes

19-23

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

Community Center Committee Mrs. Silverwood / Mrs. Reynolds

Instructional / Tech Committee Mrs. Davis / Mr. Lee

Budget / Finance / Audit Committee Entire Board

Booster Group / PTO Committee Mrs. Reynolds/Mrs. Davis/Mrs. Silverwood

Building & Grounds/ Transportation Committee Mr. Pennington / Mrs. Silverwood

Motion by Mr. Pennington Seconded by Mrs. Reynolds

Mrs. Silverwood Yes Mrs. Reynolds Yes Mrs. Davis Yes
Mr. Lee Yes Mr. Pennington Yes

ELMWOOD BOARD OF EDUCATION

January 9, 2023

20-23

Acceptance of Minutes of Previous Meeting

- Regular Meeting, December 6, 2022

Motion by Mr. Pennington Seconded by Mrs. Davis

***Mrs. Reynolds Yes Mr. Pennington Yes Mrs. Silverwood Yes
Mrs. Davis 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

Hearing of the Public

Dave Lee – Girls Wrestling

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

TREASURER'S REPORTS

Financial

21-23

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

Motion by Mr. Pennington Seconded by Mrs. Silverwood

***Mr. Lee Yes Mrs. Silverwood Yes Mrs. Davis Yes
Mr. Pennington Yes Mrs. Reynolds Yes***

22-23

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

High/Middle School Athletic Checking Account–Athletic Director–not to exceed \$6,000

Fitness Center – Superintendent - not to exceed \$100

Motion by Mr. Pennington Seconded by Mrs. Reynolds

***Mrs. Reynolds Yes Mrs. Silverwood Yes Mrs. Davis Yes
Mr. Lee Yes Mr. Pennington Yes***

ELMWOOD BOARD OF EDUCATION

January 9, 2023

23-23

It is recommended to approve the following 022 - OHSAA Tournament Funds be transferred by Memo Check to the 300 - Athletic Fund pursuant of Auditor of State Bulletin 2022-007.

\$4,780.00 - Transfer from 022 - OHSAA Tournaments to 300 - Athletic Fund.

Motion by Mr. Pennington Seconded by Mrs. Davis

***Mrs. Silverwood Yes Mr. Lee Yes Mrs. Reynolds Yes
Mr. Pennington Yes Mrs. Davis Yes***

24-23

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. Reynolds Seconded by Mr. Pennington

***Mrs. Reynolds Yes Mr. Lee Yes Mrs. Davis Yes
Mr. Pennington Yes Mrs. Silverwood Yes***

SUPERINTENDENT’S RECOMMENDATIONS & REPORTS

25-23

Consent Agenda

- a. 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 2022-2023 school year.
- b. It is recommended that the Board approve the Policy 6530 update. (Exhibit C)
- c. It is recommended that the annual Ohio School Boards Association membership be continued for the year 2023. This would also include the subscriptions to OSBA Briefcase, electronic copy and School Management News, electronic copy.
- d. It is recommended that the following donations be accepted:

<u>Donator</u>	<u>Recipient</u>	<u>Amount</u>
Anonymous	Elmwood Cafeteria (to aid in students’ lunch debt)	\$500.00
Wood County Clerk of Courts Staff	Elmwood Cafeteria (to aid in students’ lunch debt)	\$200.00
TR Williams Insurance Agency	Elmwood Cafeteria (to aid in students’ lunch debt)	\$500.00

Motion by Mr. Pennington Seconded by Mrs. Davis

***Mr. Pennington Yes Mrs. Silverwood Yes Mr. Lee Yes
Mrs. Reynolds Yes Mrs. Davis Yes***

ELMWOOD BOARD OF EDUCATION
January 9, 2023

Action Agenda

26-23

It is recommended that the High School Curriculum changes for the 2023-2024 school year be approved. (Exhibit D)

Motion by Mrs. Reynolds Seconded by Mrs. Davis

Mrs. Reynolds Yes Mr. Lee Yes Mrs. Davis Yes
Mr. Pennington Yes Mrs. Silverwood Yes

27-23

It is recommended that the following resignation/retirement be accepted.

Erika Galindo Velasco – ESL Student Attendant – effective December 9, 2022
Jill Davis – HS Teacher – effective June 1, 2023

Motion by Mr. Pennington Seconded by Mrs. Reynolds

Mr. Pennington Yes Mrs. Silverwood Yes Mr. Lee Yes
Mrs. Reynolds Yes Mrs. Davis Yes

28-23

It is recommended that the following individuals be approved for supplemental positions for the 2022-2023 school year, pending BCII/FBI and certification if applicable. For any non-licensed applicant, it is noted that the open position was first offered to those employees of the district who are licensed and no licensed employee qualified to fill the position accepted it, and then that it has advertised the position as available to any licensed individual who is qualified to fill it and who is not employed by the Board, and no such person has applied for and accepted the position.

High School

<u>Name</u>	<u>Position</u>	<u>Salary</u>
Jerry Taft	Assistant Baseball Coach (2 contracts - 1/3 ea.)	Step 1
Brian Kingery	Assistant Baseball Coach (2 contracts – 1/3 ea.)	Step 1
Zachary Abke	Assistant Baseball Coach (2 contracts – 1/3 ea.)	Step 0
Marissa Lee	Assistant Softball Coach (1/2 contract)	Step 0

Motion by Mr. Pennington Seconded by Mrs. Reynolds

Mr. Lee Yes Mrs. Davis Yes Mrs. Silverwood Yes
Mr. Pennington Yes Mrs. Reynolds Yes

29-23

It is recommended to hire Jamie Gregg as the nurse for 5th grade camp at a cost of \$200 per day (3 days) and camp fee.

Motion by Mrs. Reynolds Seconded by Mr. Pennington

Mrs. Reynolds Yes Mr. Pennington Yes Mrs. Davis Yes
Mr. Lee Yes Mrs. Silverwood Yes

ELMWOOD BOARD OF EDUCATION

January 9, 2023

30-23

It is recommended that the addendum to the Facilities and Grounds Supervisor's and EMIS/Transportation Supervisor's current contracts be approved. The addendum addresses the allowance of payment of accrued, unused vacation leave. (Policy 6530)

Motion by Mr. Pennington Seconded by Mrs. Davis

***Mr. Pennington Yes Mrs. Davis Yes Mr. Lee Yes
Mrs. Silverwood Yes Mrs. Reynolds Yes***

31-23

It is recommended that the addendum to the treasurer's current contract be approved. The addendum addresses:

- Effective January 1, 2023, the Treasurer shall be placed on Step 5 of the Administrative/Treasurer's Salary Schedule prorated for the half of year that is left.
- In addition, any course taken above the 6 hours which is in pursuit of a Master's degree or higher at an institution of higher learning recognized by the Ohio Board of Regents, the Board shall reimburse the Treasurer for such tuition and fee(s). If the Treasurer's employment with the Board concludes within two (2) years after completion of the Master's, the Treasurer shall repay the Board on a prorated amount for reimbursed hours above the yearly six (6) semester hours in pursuit of the Master's degree. This reimbursement may be deducted from the Treasurer's final pay.

Motion by Mr. Pennington Seconded by Mrs. Silverwood

***Mrs. Silverwood Yes Mr. Pennington Yes Mrs. Davis Yes
Mrs. Reynolds Yes Mr. Lee Yes***

32-23

It is recommended that Jenalee Niese be approved for a Treasurer's Contract for a period of three (3) years, August 1, 2023 through July 31, 2026, at the current rate of compensation, per the Administrative/Treasurer's salary schedule.

Motion by Mrs. Davis Seconded by Mr. Pennington

***Mrs. Davis Yes Mr. Pennington Yes Mrs. Silverwood Yes
Mr. Lee Yes Mrs. Reynolds Yes***

Building Reports

High School

- Grade cards for the 2nd 9 weeks went online Friday, January 6th on Progress Book.
- Our Winter Homecoming ceremony will take place on Friday, January 27th before the home varsity basketball game with Fostoria. The dance will take place immediately after the game.
- The quiz bowl team will participate in the NBC 24 Challenge on Saturday, January 21st.
- ACT testing will take place on Tuesday, February 28th.

Middle School

- Our middle school choirs, along with the Troubadours, performed a wonderful concert for the middle school student body on Tuesday, December 20th
- The second nine weeks for the middle school ends Wednesday, January 11th. Grade cards will be available electronically Friday, January 20th
- Winter sports are over half way through their seasons and NBC tournaments will start up soon, as the MS wrestling championships are on Saturday, January 28th at Eastwood.
- The 5/6th grade and 7/8 grade quiz bowl teams have their buzzers fired up and are ready to start their competitions next week!
- Our first EMS Fellowship of Christian Athletes meeting took place this past Friday.
- Our PBIS "ROAR room meetings" have been a hit so far this year. So much so, that the PBIS committee will be considering doing these two times per month for next year instead of once per month.

ELMWOOD BOARD OF EDUCATION

January 9, 2023

Building Reports continued

Elementary

- Gifted testing has been completed for 2nd and 4th grade students.
- The second quarter ended on December 20th with report cards available on January 6th .
- Elementary Student Council raised funds for the Ronald McDonald House by having students wear pajamas to school.
- Approximately 100 students got to enjoy donuts and hot chocolate with Deputy Thompson for our December PAWS reward.
- PTO Royal Citizens of the Month for January: Jade Nusser, Duke Bryant, Jace Irick, Gannon Meek, Jaxon Smith, Alice Vogan, Ryelynn Camp, Kinsley Nichols, Elijah Carpenter, Masyn Payne, Addy Holcombe, Sierra Garner, Riley Huffine, Coen Wickard, Bryley Hagemann, Hadley Bickers, Jiraiya Simpson, Kenley Donaldson, Jacoby Galbraith, Charlotte Van Rooijen, Jase Myers.

Legislative Update

Committee Reports

Board Member Comments

- The next Board meeting is scheduled for February 13, 2023 at 5:30 pm in the Elmwood Schools Auditoria.

33-23

Executive Session: Time 6:36 pm

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

Motion by Mr. Pennington Seconded by Mrs. Davis

Mr. Lee Yes Mrs. Silverwood Yes Mrs. Davis Yes

Mrs. Reynolds Yes Mr. Pennington Yes

Return from Executive Session: Time 8:44 pm

President Lee certified that the Board did discuss the above aforementioned executive item.

34-23

Adjournment – Time 8:44 pm

Motion by Mr. Pennington Seconded by Mr. Lee

Mrs. Reynolds Yes Mrs. Davis Yes Mrs. Silverwood Yes

Mr. Lee Yes Mr. Pennington Yes

Jenalee Niese, Treasurer

Ryan Lee, Board President

EXHIBIT A

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2022

SCHOOL DISTRICT OF ELMWOOD LOCALBUDGET YEAR 2024DATE: January 9, 2023

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

TO THE AUDITOR OF WOOD COUNTY:

The following revenue estimates for the budget year beginning July 1, 2023 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, 2023

EXHIBIT I

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

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/23 12/31/23	01/01/24 06/30/24	07/01/24 12/31/24
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 7,230,055	\$ 7,452,134	\$ 6,910,787	\$ 6,885,044	\$ 6,077,313
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	2,730,253	2,743,804	1,156,281	1,532,745	1,173,625
1120 Tangible Personal Property	2,202,237	2,449,892	229,203	2,171,789	224,619
1130 Income Tax	2,335,814	2,569,395	1,476,734	1,169,743	1,521,038
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 7,268,304	\$ 7,763,291	\$ 2,862,218	\$ 4,874,277	\$ 2,919,280
1200-1800 Other Receipts from Local Sources	416,347	433,001	224,695	145,840	228,627
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	\$ 416,347	\$ 433,001	\$ 224,695	\$ 145,840	\$ 228,627
Total Receipts from Local Sources	\$ 7,684,651	\$ 8,196,292	\$ 3,086,913	\$ 5,020,117	\$ 3,147,907
2000 Receipts from Intermediate Sources					
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130	7,604,680	7,541,060	3,801,932	3,801,932	3,770,530
3130 Property Tax Allocation	399,381	393,845	165,966	220,002	168,456
Total Revenue from State Sources	\$ 8,004,071	\$ 7,934,805	\$ 3,967,898	\$ 4,021,933	\$ 3,938,986
4000 Revenue from Federal Sources	\$ -	\$ -	\$ -	\$ -	\$ -
5000 Other Revenue Receipts					
5100 Transfers-In					
5200 Advance-In					
5300 Refund of Prior Year's Expenditure	157,662	146,084	99,775	17,607	99,775
Total Other Revenue Receipts	\$ 157,662	\$ 146,084	\$ 99,775	\$ 17,607	\$ 99,775
TOTAL REVENUES AND BEGINNING BALANCE*	\$ 23,076,439	\$ 23,729,395	\$ 14,065,372	\$ 15,744,702	\$ 13,283,881

*This balance does not include a spending reserve of:

\$

EXHIBIT A

ELMWOOD BOARD OF EDUCATION
January 9, 2023

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

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		
			07/01/23 12/31/23	01/01/24 06/30/24	07/01/24 12/31/24
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 232,355	\$ 223,035	\$ 200,000	\$ 48,140	\$ 184,500
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	150,863	145,000	62,682	83,083	63,602
1120 Tangible Personal Property	77,369	102,900	5,042	95,800	4,941
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 228,232	\$ 247,900	\$ 67,704	\$ 178,883	\$ 68,543
1200-1800 Other Receipts from Local Sources	657	300	-	500	-
Total Receipts from Local Sources	\$ 228,889	\$ 248,200	\$ 67,704	\$ 179,383	\$ 68,543
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130					
3130 Property Tax Allocation	21,890	22,600	9,767	12,946	9,913
Total Revenue from State Sources	\$ 21,890	\$ 22,600	\$ 9,767	\$ 12,946	\$ 9,913
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	\$ 483,134	\$ 493,835	\$ 277,470	\$ 240,449	\$ 282,956

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

EXHIBIT I

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

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/23 12/31/23	01/01/24 06/30/24	07/01/24 12/31/24
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 244,291	\$ 67,171	\$ 120,000	\$ 125,000	\$ 120,000
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	200,791	198,000	85,566	113,424	86,849
1120 Tangible Personal Property	127,875	120,000	5,880	111,720	5,782
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 328,666	\$ 318,000	\$ 91,446	\$ 225,144	\$ 92,612
1200-1800 Other Receipts from Local Sources	450	500	-	500	-
Total Receipts from Local Sources	\$ 329,116	\$ 318,500	\$ 91,446	\$ 225,644	\$ 92,612
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130					
3130 Property Tax Allocation	27,145	25,000	10,804	14,321	10,966
Total Revenue from State Sources	\$ 27,145	\$ 25,000	\$ 10,804	\$ 14,321	\$ 10,966
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	\$ 600,552	\$ 410,671	\$ 222,249	\$ 364,966	\$ 223,577

EXHIBIT A continued

ELMWOOD BOARD OF EDUCATION
January 9, 2023

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

EXHIBIT I

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

	Previous Fiscal Year	Last Fiscal Year	BUDGET YEAR		
			07/01/23 12/31/23	01/01/24 06/30/24	07/01/24 12/31/24
BEGINNING UNENCUMBERED FUND BALANCE:	\$ 90,457	\$ 113,883	\$ 42,000	\$ 58,000	\$ 42,000
REVENUES					
1000 Receipts from Local Sources					
1100 Taxes					
1110 General Property Tax	42,237	42,500	18,366	24,346	18,642
1120 Tangible Personal Property	33,479	35,000	1,715	32,685	1,681
1130 Income Tax					
1190 Other Receipts (Local Taxes)					
Total Taxes	\$ 75,716	\$ 77,500	\$ 20,081	\$ 56,931	\$ 20,323
1200-1800 Other Receipts from Local Sources	320	75	-	75	-
Total Receipts from Local Sources	\$ 76,036	\$ 77,575	\$ 20,081	\$ 57,006	\$ 20,323
3000 Revenue from State Sources					
3000 Revenue from Other State Sources excluding 3130	29,748	29,748			
3130 Property Tax Allocation	6,018	6,100	2,636	3,494	2,676
Total Revenue from State Sources	\$ 35,766	\$ 35,848	\$ 2,636	\$ 3,494	\$ 2,676
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	\$ 202,259	\$ 227,306	\$ 64,717	\$ 118,501	\$ 64,998

ESTIMATE OF REVENUES
FOR SUBMISSION TO WOOD COUNTY BUDGET COMMISSION
FOR BUDGET YEAR BEGINNING JULY 1, 2023

SCHOOL DISTRICT:

ELMWOOD LOCAL

1/9/2023

CURRENT VALUATION:

\$ 296,707,780

EXHIBIT III

FUND <small>List All Funds Individually Unless Reported on Exhibit I or II</small>	ESTIMATED UNENCUMBERED BALANCE JULY 1ST	BUDGET YEAR , ESTIMATED REVENUE	TOTAL BALANCE AND REVENUE
GOVERNMENTAL:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
SPECIAL REVENUE:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
018-Public School Support	\$ 16,500.00	\$ 21,200.00	\$ 37,700.00
019-Wellness Grant	\$ 250.00	\$ -	\$ 250.00
035 Employee Termination	\$ 157,440.00	\$ 20,000.00	\$ 177,440.00
200-Student Activity Funds	\$ 85,000.00	\$ 210,000.00	\$ 295,000.00
300-Athletic Funds	\$ 105,250.00	\$ 275,000.00	\$ 380,250.00
439-Public School Preschool	\$ -	\$ 136,000.00	\$ 136,000.00
451-Network Connectivity	\$ -	\$ -	\$ -
461-Agriculture 5th Quarter	\$ -	\$ 2,750.00	\$ 2,750.00
507-ESSER	\$ -	\$ 88,085.00	\$ 88,085.00
516-IDEA, Part B Special Education	\$ -	\$ 278,000.00	\$ 278,000.00
572-Title I	\$ -	\$ 114,000.00	\$ 114,000.00
584-Title IV	\$ -	\$ 34,000.00	\$ 34,000.00
587-Early Childhood Special Education	\$ -	\$ 13,175.00	\$ 13,175.00
TOTAL SPECIAL REVENUE FUNDS	\$ 364,440.00	\$ 1,192,210.00	\$ 1,556,650.00
DEBT SERVICE FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
002-9083 1983 Bond Issue	\$ 10,937.00	\$ -	\$ 10,937.00
TOTAL DEBT SERVICE FUNDS	\$ 10,937.00	\$ -	\$ 10,937.00
CAPITAL PROJECT FUNDS:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
003-Permanent Improvement	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECT FUNDS	\$ -	\$ -	\$ -
PROPRIETARY:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
006-Luchroom Fund	\$ 10,000.00	\$ 410,000.00	\$ 420,000.00
TOTAL ENTERPRISE FUNDS	\$ 10,000.00	\$ 410,000.00	\$ 420,000.00
INTERNAL SERVICE FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -
FIDUCIARY:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
007-Scholarship Fund	\$ 52,000.00	\$ 24,000.00	\$ 76,000.00
008-Scholarship Fund	\$ 58,500.00	\$ 200.00	\$ 58,700.00
022- OHSAA Tournament Fund	\$ -	\$ -	\$ -
TOTAL TRUST & AGENCY FUNDS	\$ 110,500.00	\$ 24,200.00	\$ 134,700.00

EXHIBIT A continued

ELMWOOD BOARD OF EDUCATION
January 9, 2023

**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		7/1/24 TO 12/31/24	BUDGET YEAR		7/1/24 TO 12/31/24
							7/1/23 TO 12/31/23	1/1/24 TO 6/30/24		7/1/23 TO 12/31/23	1/1/24 TO 6/30/24	
Payable from General Fund												
INSIDE 10 MILL LIMIT:												
Certificates of Participation		5/22/2014	12/1/2023		2.36	125,000	126,875	0	0	126,875	0	0
Refunding Certificates of Participation		10/8/2019	12/1/2031		2.65	920,000	101,063	9,713	104,713	101,063	9,713	104,713
TOTAL						1,045,000	227,938	9,713	104,713	227,938	9,713	104,713
Payable from Bond Ret Fund												
OUTSIDE 10 MILL LIMIT:												
Refunding Construction Bonds	Voted	5/5/2011	12/1/2023		3.63	260,000	264,940	-	-	264,940	0	0
TOTAL						260,000	264,940	-	-			

EXHIBIT A continued

RESOLUTION ACCEPTING THE AMOUNTS AND 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 _____ Wood County, Ohio, met in (regular or special)
session on the ____ day of _____, 2023, at the office of _____ with the
following members present:

_____ 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, 2023; 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 there of
is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Education of the _____
School District, Wood County, Ohio, that the amounts and 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, _____, Treasurer of the Board of Education of the
_____ 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 _____

_____ 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 _____, 2023.

Treasurer of the Board of Education of
_____ School District
Wood County, Ohio

EXHIBIT B

ELMWOOD BOARD OF EDUCATION
January 9, 2023

ELMWOOD BOARD OF EDUCATION

January 9, 2023

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	Confirming rate resolution 2022/2023	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
		Column 2	Column 3		
GENERAL FUND				2.20	30.60
BOND RETIREMENT					1.16/1.10
CLASSRM FACILITY					0.50
PI				2.00	
					??
TOTAL		-	-	4.20	32.26/32.20

34.80/36.40

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/Y	0.50	

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.
seconded the Resolution and the roll being called upon its adoption the
vote resulted as follows:

Board Members	Vote

Resolution Adopted on this Date _____

Treasurer, Board of Education of Elmwood LSD _____

January 9, 2023

EXHIBIT C

EXHIBIT C

Policy Manual

6000 Finances Templates

PAYMENT OF ACCRUED, UNUSED VACATION LEAVE

p06530

May 13, 2013

6530 - PAYMENT OF ACCRUED, UNUSED VACATION LEAVE

The Board of Education provides paid vacation leave to certain of its administrators who are employed under eleven (11) and twelve (12) month contracts. The Board recognizes, however, that these positions, by their nature, are not amenable to substitution¹ during periods of administrator absence.

[[] As such, the Board authorizes those administrators who have accrued, unused vacation leave to receive payment annually for such days, in lieu of utilizing them, consistent with a plan adopted by the Board.

OR

[X] As such, the Board authorizes the following administrators to elect, on an annual basis, to receive payment for up to ten (10) days of their accrued, unused vacation leave, in lieu of utilizing those vacation days:
[specify by title those administrators who are so authorized]

A. _____ Superintendent _____

B. _____ Treasurer _____

C. _____ EMIS/Transportation Supervisor * _____, and

D. _____ Building and Grounds Supervisor* _____

*Twenty (20) days will be allowed at the end of 2022-23 school year

Payment for accrued, unused vacation leave shall be based upon the administrator's per diem rate of pay for the contract year at issue.

© Neola 2011

R.C. 124.384(C), 124.39(C), 3313.24, 3319.01, 3319.02, 3319.03, 3319.05

O.A.G. Opinion No. 2011-025

ELMWOOD BOARD OF EDUCATION

January 9, 2023

EXHIBIT D

EXHIBIT D

Changes to the Curriculum Guide

- **Graduation requirements**
 - ½ unit of Financial Literacy (State Requirement for current Freshman)
 - 1 Unit of Technology course which includes Microsoft Specialist, Google Specialist, RNN, and Computer Concepts and Applications (CCP).
- **Ohio's Graduation Requirements**
 - Updated to the most recent changes to graduation requirements based on what the state provided us.
- **College Credit Plus**
 - Updated description.
- **Diploma with Honors**
 - Updated to fit state requirements based on ODE's website.
- **Language Arts**
 - Updated Descriptions.
 - Added Advanced English 9 Course
 - Added Modified English 10 Course
 - Removed Yearbook
- **Mathematics**
 - Updated descriptions.
 - Added Accelerated Algebra II
 - Changed Advanced Math to Math 4
 - Added information about AP informational session requirement to AP Calculus
- **Social Studies**
 - Updated descriptions.
 - Added Modified World History
 - Added AP American History
- **Science**
 - Updated Descriptions
- **Business and Computer Education**
 - Added Entrepreneurship
 - Added Google Specialist
 - Added Microsoft Specialist
 - Added RNN
 - Added Senior Technology Capstone
 - Added Yearbook (From English department)
 - Web Design curriculum moved to Troubleshooting apps and Hardware
 - Removed Computer Fundamentals, Computer Applications, Accounting Fundamentals, Advanced Accounting and replaced with the above courses.
- **Technology Education**
 - Added Introduction to Woodworking
- **Art**
 - Updated descriptions
- **Music**
 - Added Auxiliary (Flag Corps and Majorettes)