



**Nordonia Hills City School District
Nordonia Board of Education Meetings
January Organizational Board Meeting
January 11, 2021, 6:00 pm - 7:00 pm
Virtual Meeting**

MINUTES and DOCUMENTS

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Minutes

Alternative Tax Budget FY22

MINUTES

**Nordonia Hills City School District
Nordonia Board of Education Meetings
January Organizational Board Meeting
Monday, January 11, 2021, 6:00 pm - 7:00 pm
Virtual Meeting**

A. PRESIDENT'S REPORT

1. Roll Call
2. Election of Board President for 2021
Resolution#
3. Election for Board Vice-President for 2021
Resolution#

4. Resolution Establishing the Time and Location for Meetings of the Board:

BE IT RESOLVED, by the Board of Education of the Nordonia Hills City School District, that regular meetings of the Board of Education be scheduled monthly at 7:00 PM at Northfield Elementary School. Special Meetings will be called as needed and the dates and times of the regular scheduled meetings may be changed as needed. The meetings dates are as follows:

January 11
February 22
March 22
April 26
May 24
June 21
July 19
August 30
September 27
October 25
November 22
December 20

Resolution#

5. Resolution to Appoint Representatives and Alternates (if applicable) to the following:

Tax Incentive Review Board: Chad Lahrmer/Karen Obratil
Finance Committee: Judith Matlin/William Busse
OSBA Legislative Liaison: Liz McKinley
Curriculum & Instruction Liaison: Tammy Strong/Liz McKinley
Facilities Liaison: Chad Lahrmer/William Busse, Tammy Strong, Alternate
Nordonia Hills Foundation Liaison: Chad Lahrmer/Judith Matlin
Technology and Information Liaison: Tammy Strong/Chad Lahrmer
Special Education Liaison: Judith Matlin/Liz McKinley

Resolution#

B. SUPERINTENDENT'S RECOMMENDATIONS

1. Approve Consent Items:

Resolution#

a. Approve Legal Firms:

Squire Patton Boggs
Brindza, McIntyre & Seed, LLP
Pepple & Waggoner, LTD
Walter Haverfield, LLP

Resolution#

b. Appoint Officers:

Board Hearing Officer for suspensions for bus misconduct, student code violations and student attendance appeals: *Superintendent or Designee*

Title IX of 1972 Educational Amendments: *Business Manager, Director of Pupil Services, or Designee*

American Disabilities Act Amendments Act of 2008 (ADAAA): *Superintendent, Director Pupil Services, or Designee*

Homeless Liaison: *Director of Pupil Services*

Section 504 of Rehabilitation Act: *Director of Pupil Services*

District Records Officer: *Treasurer/CFO or Director of Pupil Services*

Resolution#

c. Participate in Federal Grants Program

Resolution#

d. Approve Non-Salary Remuneration:

The Superintendent recommends approval of non-salary remuneration to recognize those persons who make worthy contributions to this School District. The budget shall be set at \$10,000. Any District expense shall be processed through a budget line monitored by the Superintendent.

Resolution#

e. Authorize Superintendent to Accept Resignations:

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 and time of the Superintendent's acceptance. The authorization provided by this resolution shall remain

in effect until withdrawn by formal action of this Board.

Resolution#

C. TREASURER'S RECOMMENDATIONS

1. Approve Consent Items:

Resolution#

a. Approve Standing Authorizations

Resolution to authorize the Treasurer of the Nordonia Hills City School District to invest funds that are not needed to meet current expenditures pursuant to Section 135.09 of the Ohio Revised Code;

AND FURTHER RESOLVE under authority of Section 3313.20 O.R.C. that the Board dispense with approval of ordinary bills for purchases made under authority of the annual appropriations resolution and permit payment as seems advantageous (checks greater than \$10,000 will be reported to the Board monthly);

AND FURTHER RESOLVE to waive the reading of the minutes of the Board as authorized by Amended House Bill #424;

AND FURTHER RESOLVE to authorize the Treasurer to make appropriate modifications to the budgets as necessary during the year (the modifications will be included in the Board monthly financial reports);

AND FURTHER RESOLVE to appropriate a \$10,000 Service Fund in 2021 under authority of Section 3315.15, O.R.C., which provides for the setting aside from the General Fund of a sum not to exceed \$2.00 for each child enrolled or \$20,000, whichever is greater; such sums of month to be known as the "Service Fund" and to be used in paying the expenses of members of the Board annually incurred in the performance of their duties;

AND FURTHER RESOLVE to authorize the Treasurer to approve blanket purchase orders up to a maximum of \$10,000;

AND FURTHER RESOLVE to authorize the signature of the Treasurer, or the facsimile thereof, to be used on all checks and warrants'

AND FURTHER RESOLVE to authorize the Treasurer to request amended certificates of estimated resources from the Summit County Fiscal Office, as needed;

AND FURTHER RESOLVE to authorize the Superintendent or his designee as purchasing agent for the Nordonia Hills Schools for 2021.

Resolution#

b. Approve Alternate Tax Budget for Fiscal Year 2022

Resolution#

D. BOARD DISCUSSION

January Open Forum Topic

E. ADJOURNMENT

The next regular meeting of the Board will be held on Monday, January 11, 2021 as a virtual meeting.

Resolution#

Nordonia Hills City School District

**Alternative
Tax Budget
for
Fiscal Year
2022**

Prepared by:

*Karen Obratil
Treasurer/CFO*

January 11, 2021

ALTERNATIVE TAX BUDGET INFORMATION

School Districts Only

School District Name Nordonia Hills City School District

For the Fiscal Year Commencing July 1, 2021

Fiscal Officer Signature _____

Date: January 11, 2021

COUNTY OF SUMMIT

Background

Substitute House Bill No. 129 (HB 129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34 and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

At a May 7, 2002 Summit County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (including schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis. (Original form for schools dated November 19, 2002).

Alternative Tax Budget Information Filing Deadline

The fiscal officer of a public school district must file one signed copy of this document with the Summit County Fiscal Officer, on or before January 15th.

(Adopted 5/7/02)

Nordonia Hills City School District
Tax Budget Table of Contents
Public Notice appeared in the News Leader on 12/30/2020.

Schedule 1 – Division of Taxes Levied	1
<i>Purpose: To meet the requirements of the Ohio Revised Code Section 5705.04 requiring the district to divide taxes levied into separate levies.</i>	
Schedule 2 – Statement of Fund Activity for General Fund	2
<i>Purpose: To demonstrate the need for property tax revenue to cover estimated expenditures for “tax year/collection year.” (This tax budget is for tax year 2020, collection year 2021.)</i>	
Schedule 2A – Statement of Fund Activity for Bond Retirement	3
<i>Bond issue passed March 7, 2000 for 25 years. School Improvement Bonds issued for \$38,499,963. \$23,959,987 refunded in 2006. \$10,485,000 refunded in 2014. \$9,805,000 refunded in 2017 Tax rate of 2.45 mills. Final collection year 2025.</i>	
Schedule 2B – Statement of Fund Activity for Bond Retirement	4
<i>Bond issue passed November 4, 2008 for 22 years. Outdoor Athletic Facilities Bonds issued for \$5,999,997.50 \$4,490,000 refunded in 2015. Tax rate of .39 mills. Final collection year 2030.</i>	
Schedule 3 – Statement of Fund Activity for Non-tax Funds	5
<i>Purpose: To assist the Summit County Fiscal Office in producing an Official Certificate of Estimated Resources for all non-tax funds managed by the District.</i>	
Schedule 4 – Unvoted General Obligation Debt	7
<i>Purpose: To provide the amount due for the principal and interest payments for House Bill 264 – energy conservation bonds paid from the General Fund (001) based on energy savings. In 2013, the District issued \$729,743.96 in Energy Conservation Improvement Bonds. Final collection year 2028.</i>	
Schedule 5 – Voted Debt Outside 10 Mill Limit	8
<i>Purpose: To provide the proper millage rate to pay the principal and interest on the district’s two voted bond issues.</i>	

DIVISION OF TAXES LEVIED

List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies
Include All Approved Property Tax Levies of the Taxing Authority

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O"	Type "O": Date Authorized by Voters MM/DD/YY	Levy Term Number of of Years	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Tax Year 2021 Collection Year 2022 Estimated Gross \$ Amount from levy *
General - 001	Inside	"I"	N/A	N/A	N/A	N/A	4.97	\$5,666,671
General - 001	Current Expense	"O"	1978 & Prior	Continuing	68/N/A	69/N/A	30.78	\$10,104,620
General - 001	Current Expense	"O"	Addl. 5/8/84	Continuing	84/NA	85/NA	5.4	\$2,650,512
General - 001	Current Expense	"O"	Addl. 5/3/88	Continuing	88/N/A	89/N/A	4.45	\$2,531,420
General - 001	Current Expense	"O"	Addl. 5/4/93	Continuing	93/N/A	94/N/A	7.2	\$4,702,262
General - 001	Current Expense	"O"	Addl. 8/3/04	Continuing	04/N/A	05/N/A	6.5	\$6,992,448
General - 001	Current Expense	"O"	Addl. 11/8/11	Continuing	11/N/A	12/N/A	6	\$6,465,388
General - 001	Current Expense	"O"	Addl. 5/7/19	Continuing	19/N/A	20/N/A	6.98	\$7,958,424
Debt Service - 002	Bond Retirement A	"O"	3/7/2000	25	00/2025	01/2026	2.72	\$2,793,430
Debt Service - 002	Bond Retirement B	"O"	11/4/2008	22	08/2030	09/2031	0.43	\$444,668
							75.43	\$50,309,843

* Do not add in personal property tax reimbursement amounts.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: 001 - General Fund

SCHEDULE 2

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			7/1/2021 to 12/31/2021	Tax Year 2021/Collection Year 2022	
				1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	38,434,496	42,653,995	21,523,343	21,523,343	21,622,037
Personal Prop. Tax Reimbursements					
State Foundation	4,547,755	4,460,352	2,513,219	2,513,218	2,525,625
Income Tax					
Transfers In	-	26,210			
Other Revenues	4,402,884	4,145,941	2,205,476	2,205,476	2,212,410
Total Revenues	47,385,135	51,286,498	26,242,038	26,242,037	26,360,072
Total Expenditures	48,943,549	54,492,764	27,535,330	27,535,330	28,690,698
Revenues Over (Under) Expenditures	(1,558,414)	(3,206,266)	(1,293,293)	(1,293,293)	(2,330,626)
Beginning Cash Fund Balance	16,653,949	15,095,535	11,889,269	10,595,977	8,302,684
Ending Cash Fund Balance	15,095,535	11,889,269	10,595,977	9,302,684	5,972,058
Encumbrances (at fiscal year end)	1,205,548	1,000,000		1,000,000	1,000,000
Ending Unencumbered Balance	13,889,987	10,889,269		8,302,684	4,972,058
*Less: Reserve Balance Account for Budget Stabilization					
Balance for Certification of Appropriations	13,889,987	10,889,269		8,302,684	4,972,058

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: 002 Bond Retirement (School Improvement Bonds)

SCHEDULE 2A

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2021/Collection Year 2022		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	2,758,950.76	2,783,660.33	1,396,715	1,396,715	1,396,715
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax					
Transfers In					
Other Revenues	828.94	800.00	400	400	400
Total Revenues	2,759,779.70	2,784,460.33	1,397,115	1,397,115	1,397,115
Total Expenditures	2,741,854.68	2,742,005.00	2,607,142.00	127,976.50	2,736,977.00
Revenues Over (Under) Expenditures	17,925.02	42,455.33	(1,210,027.00)	1,269,138.50	(1,339,862.00)
Beginning Cash Fund Balance	1,265,586.57	1,283,511.59	1,325,966.92	115,939.92	1,385,078.42
Ending Cash Fund Balance	1,283,511.59	1,325,966.92	115,939.92	1,385,078.42	45,216.42
Encumbrances (at fiscal year end)					
Ending Unencumbered Balance	1,283,511.59	1,325,966.92	115,939.92	1,385,078.42	45,216.42
*Less: Reserve Balance Account for Budget Stabilization					
Balance for Certification of Appropriations	1,283,511.59	1,325,966.92		1,385,078.00	45,216.42

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: 002 Bond Retirement (Athletic Facilities Bonds)

SCHEDULE 2B

Description	Previous Fiscal Year 7/1/2019 6/30/2020	Current Fiscal Year 7/1/2020 6/30/2021	Budget Year		
			Tax Year 2021/Collection Year 2022		
			7/1/2021 to 12/31/2021	1/1/2022 to 6/30/2022	7/1/2022 to 12/31/2022
Revenues:					
Property Taxes	426,104.38	440,063.48	222,334.00	222,334.00	222,234.00
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax					
Transfers In					
Other Revenues	128.26	125.00	62.00	63.00	62.00
Total Revenues	426,232.64	440,188.48	222,396.00	222,397.00	222,296.00
Total Expenditures	423,105.12	426,619.00	360,610.00	58,658.00	364,568.00
Revenues Over (Under) Expenditures	3,127.52	13,569.48	(138,214.00)	163,739.00	(142,272.00)
Beginning Cash Fund Balance	162,218.57	165,346.09	178,915.57	40,701.57	204,440.57
Ending Cash Fund Balance	165,346.09	178,915.57	40,701.57	204,440.57	62,168.57
Encumbrances (at fiscal year end)					
Ending Unencumbered Balance					
*Less: Reserve Balance Account for Budget Stabilization					
Balance for Certification of Appropriations	165346.09	\$178,915.57		\$204,440.57	\$62,168.57

* Pursuant to ORC Section 5705.13 a reserve balance account established for budget stabilization shall be established in the general fund of the subdivision, and the amount of money to be reserved in that account in any fiscal year shall not exceed five percent of the the general fund revenue for the preceeding fiscal year. The balance shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the ORC.

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3

I	II	III	IV	V	VI	VII
Fund Type Fund Name	Budget Year Beginning Estimated Unencumbered Fund Balance	Budget Year Estimated Transfer-in	Budget Year Estimated Other Revenues	Budget Year Total Resources Available For Expenditures	Budget Year Total Estimated Expenditures and Ending Encumbrances	Budget Year Estimated Ending Unencumbered Balance
Special Revenue						
018 - Public School Support	100,000.00		100,000.00	200,000.00	160,000.00	40,000.00
019 - Local Grants	30,000.00		45,000.00	75,000.00	50,000.00	25,000.00
300 - District Managed Athletics	120,000.00		400,000.00	520,000.00	485,000.00	35,000.00
401 - Auxiliary Services	65,000.00		350,000.00	415,000.00	415,000.00	0.00
451 - Data Communications	0.00		10,800.00	10,800.00	10,800.00	0.00
467 - Student Wellness	0.00		0.00			
499 - Misc. State Grants	0.00		25,000.00	25,000.00	25,000.00	0.00
507 - ESSERS	0.00		0.00			
516 - IDEA-B	0.00		790,000.00	790,000.00	790,000.00	0.00
551 - Title III	0.00		0.00			
572 - Title I	0.00		290,000.00	290,000.00	290,000.00	0.00
590 - Title II-A	0.00		78,300.00	78,300.00	78,300.00	0.00
599 - Title IV-A	0.00		25,000.00	25,000.00	25,000.00	0.00
Subtotal	315,000.00		2,114,100.00	2,429,100.00	2,329,100.00	100,000.00

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3A

I Fund Type Fund Name	II Budget Year Beginning Estimated Unencumbered Fund Balance	III Budget Year Estimated Transfer-in	IV Budget Year Estimated Other Revenues	V Budget Year Total Resources Available For Expenditures	VI Budget Year Total Estimated Expenditures and Ending Encumbrances	VII Budget Year Estimated Ending Unencumbered Balance
Capital Projects						
003 - Permanent Improvements	12,000.00		0.00	12,000.00	12,000.00	0.00
004 - Building	45,000.00		5,000.00	50,000.00	35,000.00	15,000.00
Subtotal	57,000.00		5,000.00	62,000.00	47,000.00	15,000.00
Proprietary						
006 - Food Service	45,000.00		1,100,000.00	1,145,000.00	1,115,000.00	30,000.00
020 - Bookstore	5,000.00		1,000.00	6,000.00	4,000.00	2,000.00
Subtotal	50,000.00		1,101,000.00	1,151,000.00	1,119,000.00	32,000.00
Fiduciary						
022 - District Agency	20,000.00		20,000.00	40,000.00	20,000.00	20,000.00
200 - Student Activity	100,000.00		250,000.00	350,000.00	300,000.00	50,000.00
Subtotal	120,000.00		270,000.00	390,000.00	320,000.00	70,000.00

