



**Nordonia Hills City School District
Nordonia Board of Education Meetings
January Organizational Board Meeting
January 13, 2025, 5:30 pm - 6:00 pm
9370 Olde Eight Road
Northfield, Ohio 44067**

MINUTES and DOCUMENTS

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Alternative Tax Budget - Nordonias Hills City School District - July 1- 2025 - 1.13.25 BOE Meeting

Updated FACT Committee Structure 1.13.25

Compliance Officer Account Review - HB 312 - 1.13.25

MINUTES

**Nordonia Hills City School District
Nordonia Board of Education Meetings
January Organizational Board Meeting
Monday, January 13, 2025, 5:30 pm - 6:00 pm
9370 Olde Eight Road
Northfield, Ohio 44067**

A. PRESIDENT'S REPORT

1. Roll Call
2. Election of Board President for 2025
Resolution
3. Election for Board Vice-President for 2025
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 meeting dates are as follows:

January 13
February 18
March 17
April 21
May 19
June 30
July 21
August 25
September 22
October 20
November 17
December 15

Resolution

5. Approve October 13th, 2025 for the State of the Schools address.
Resolution
6. Resolution to Appoint Representatives and Alternates (if applicable) to the Superintendent Committees and Board Committees:
See attached
Resolution

B. SUPERINTENDENT'S RECOMMENDATIONS

Resolution

1. Approve Consent Items:

- a. Authorization for Superintendent to approve short term medical and unpaid leaves of absences
- b. Approve Legal Firms:
 - Squire Patton Boggs
 - Brindza, McIntyre & Seed, LLP
 - Pepple & Waggoner, LTD
 - Walter Haverfield, LLP
 - Weston Hurd
- c. 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: *Superintendent, Director of Educational 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*
- d. Participate in Federal Grants Program
- e. Authorize the Superintendent or his designee as purchasing agent for the Nordonia Hills Schools for 2025.
- f. 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.

C. TREASURER'S RECOMMENDATIONS

Resolution

1. Approve Consent Items:

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 2018 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 2025.

b. Approve Alternate Tax Budget for Fiscal Year 2026

c. Approve the updated FACT Committee Structure

2. Approve the House Bill 312 Compliance Offer Review

D. ADJOURNMENT

The next regular meeting of the Board will be held on Wednesday, January 10, 2018 at 7 PM at Northfield Elementary School, 9372 Olde Eight Road, Northfield, OH 44067

Resolution



Nordonia Hills City School District

Alternative Tax Budget

For Fiscal Year 2026

Prepared by: Kyle Kiffer, Treasurer/CFO
January 13, 2025

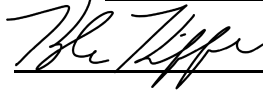
ALTERNATIVE TAX BUDGET INFORMATION

School Districts Only

School District Name Nordonia Hills City School District

For the Fiscal Year Commencing July 1, 2025

Fiscal Officer Signature



Date January 13, 2025

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 20th.

(Adopted 5/7/02)



Nordonia Hills City School District

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****Public Notice appeared in the Kent Record Courier on 12/27/2024****

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<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 2025, collection year 2026.)</i>	
Schedule 2A – Statement of Fund Activity for Bond Retirement	6
<ul style="list-style-type: none">- Bond issue passed March 7, 2000, for 28 years.- School Improvement Bonds issued for \$38,499,963- \$23,959,987 refunded in 2006;- \$10,485,000 refunded in 2014; and- \$ 9,805,000 refunded in 2017- Tax rate of 2.00 mills. Final collection year is 2025.	
Schedule 2B – Statement of Fund Activity for Bond Retirement	7
<ul style="list-style-type: none">- 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 0.31 mills. Final collection year is 2030.	
Schedule 3 – Statement of Fund Activity for Non-tax Funds	8
<i>Purpose: 14 Funds. To assist the Summit County Fiscal Office In producing an Official Certificate of Estimated Resources for all non-tax funds managed by the School District.</i>	
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<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 maturity year is 2028.</i>	
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<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 2024 Collection Year 2025 Estimated Gross \$ Amount from levy *
General - Fund 001	Inside	I	N/A	N/A	N/A	N/A	4.97	7,307,508
General - Fund 001	Current Expense	O	1978 & Prior	Continuing	68/NA	69/NA	30.78	9,969,732
General - Fund 001	Current Expense	O	Addl. 5/8/84	Continuing	84/NA	85/NA	5.40	2,553,896
General - Fund 001	Current Expense	O	Addl. 5/3/88	Continuing	88/NA	89/NA	4.45	2,425,193
General - Fund 001	Current Expense	O	Addl. 5/4/93	Continuing	93/NA	94/NA	7.20	4,480,114
General - Fund 001	Current Expense	O	Addl. 8/3/04	Continuing	04/NA	05/NA	6.50	6,552,474
General - Fund 001	Current Expense	O	Addl. 11/8/11	Continuing	11/NA	12/NA	6.00	6,058,864
General - Fund 001	Current Expense	O	Addl. 5/7/19	Continuing	19/NA	20/NA	6.98	7,445,029
Debt Service - Fund 002	Debt Service A	O	3/7/2000	28	00/24	01/25	2.00	2,940,647
Debt Service - Fund 002	Debt Service B	O	11/4/2008	22	08/29	09/30	0.31	455,800

* 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.

SCHEDULE 2

FUND: 001- General Fund

Description	Previous Fiscal Year 7/1/2023 6/30/2024	Current Fiscal Year 7/1/2024 6/30/2025	Budget Year		Tax Year 2025/Collection Year 2026	
			7/1/2025 to 12/31/2025	Tax Year 2025/Collection Year 2026		
				1/1/2026 to 6/30/2026	7/1/2026 to 12/31/2026	
Revenues:						
Property Taxes	\$ 45,311,063.89	\$ 47,125,818.00	\$ 22,827,752.00	\$ 24,590,914.29	\$ 22,954,924.41	
Personal Prop. Tax Reimbursements						
State Foundation	\$ 5,312,017.26	\$ 5,525,343.00	\$ 2,790,249.50	\$ 2,790,249.50	\$ 2,880,286.50	
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Revenues	\$ 7,519,370.00	\$ 6,502,095.00	\$ 2,140,824.00	\$ 2,140,823.42	\$ 1,869,306.00	
Total Revenues	\$ 58,142,451.15	\$ 59,153,256.00	\$ 27,758,825.50	\$ 29,521,987.21	\$ 27,704,516.91	
Total Expenditures	\$ 58,574,306.03	\$ 60,465,651.77	\$ 30,846,839.46	\$ 30,846,839.46	\$ 32,066,663.28	
Revenues Over (Under) Expenditures	\$ (431,854.88)	\$ (1,312,395.77)	\$ (3,088,013.96)	\$ (1,324,852.25)	\$ (4,362,146.37)	
Beginning Cash Fund Balance	\$ 17,920,463.00	\$ 17,488,608.12	\$ 16,176,212.35	\$ 13,088,198.40	\$ 11,763,346.15	
Ending Cash Fund Balance	\$ 17,488,608.12	\$ 16,176,212.35	\$ 13,088,198.40	\$ 11,763,346.15	\$ 7,401,199.78	
Encumbrances (at fiscal year end)	\$ 774,472.42	\$ 800,000.00	\$ -	\$ 800,000.00	\$ -	
Ending Unencumbered Balance	\$ 16,714,135.70	\$ 15,376,212.35	\$ 13,088,198.40	\$ 10,963,346.15	\$ 7,401,199.78	
*Less: Reserve Balance Account for	\$ -	\$ -	\$ -	\$ -	\$ -	
Budget Stabilization						
Balance for Certification of						
Appropriations	\$ 16,714,135.70	\$ 15,376,212.35	\$ 13,088,198.40	\$ 10,963,346.15	\$ 7,401,199.78	

* 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.

SCHEDULE 2A

FUND: 002 - Bond Retirement (School Improvement Bonds)

Description	Previous Fiscal Year 7/1/2023 6/30/2024	Current Fiscal Year 7/1/2024 6/30/2025	Budget Year		
			7/1/2025 to 12/31/2025	Tax Year 2025/Collection Year 2026	
				1/1/2026 to 6/30/2026	7/1/2026 to 12/31/2026
Revenues:					
Property Taxes	\$ 2,869,353.44	\$ 1,424,599.52	\$ 1,470,324.00		
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues					
Total Revenues	\$ 2,869,353.44	\$ 1,424,599.52	\$ 1,470,324.00	\$ -	\$ -
Total Expenditures	\$ 2,833,542.24	\$ 2,852,281.51	\$ 1,054,931.50		
Revenues Over (Under) Expenditures	\$ 35,811.20	\$ (1,427,681.99)	\$ 415,392.50	\$ -	\$ -
Beginning Cash Fund Balance	\$ 1,553,142.05	\$ 1,588,953.25	\$ 161,271.26	\$ 576,663.76	\$ 576,663.76
Ending Cash Fund Balance	\$ 1,588,953.25	\$ 161,271.26	\$ 576,663.76	\$ 576,663.76	\$ 576,663.76
Encumbrances (at fiscal year end)			\$ -		\$ -
Ending Unencumbered Balance	\$ 1,588,953.25	\$ 161,271.26	\$ 576,663.76	\$ 576,663.76	\$ 576,663.76
*Less: Reserve Balance Account for Budget Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
Balance for Certification of Appropriations	\$ 1,588,953.25	\$ 161,271.26	\$ 576,663.76	\$ 576,663.76	\$ 576,663.76

* 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.

SCHEDULE 2B

FUND: 002 - Bond Retirement (Athletic Facility Bonds)

Description	Previous Fiscal Year 7/1/2023 6/30/2024	Current Fiscal Year 7/1/2024 6/30/2025	Budget Year		
			7/1/2025 to 12/31/2025	Tax Year 2025/Collection Year 2026	
				1/1/2026 to 6/30/2026	7/1/2026 to 12/31/2026
Revenues:					
Property Taxes	\$ 440,220.32	\$ 441,625.82	\$ 220,812.91	\$ 220,812.91	\$ 220,812.91
Personal Prop. Tax Reimbursements					
State Foundation					
Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues					
Total Revenues	\$ 440,220.32	\$ 441,625.82	\$ 220,812.91	\$ 220,812.91	\$ 220,812.91
Total Expenditures	\$ 425,563.54	\$ 486,921.57	\$ 382,064.00	\$ 39,962.00	\$ 384,962.00
Revenues Over (Under) Expenditures	\$ 14,656.78	\$ (45,295.75)	\$ (161,251.09)	\$ 180,850.91	\$ (164,149.09)
Beginning Cash Fund Balance	\$ 202,321.31	\$ 216,978.09	\$ 171,682.34	\$ 10,431.25	\$ 191,282.16
Ending Cash Fund Balance	\$ 216,978.09	\$ 171,682.34	\$ 10,431.25	\$ 191,282.16	\$ 27,133.07
Encumbrances (at fiscal year end)			\$ -		\$ -
Ending Unencumbered Balance	\$ 216,978.09	\$ 171,682.34	\$ 10,431.25	\$ 191,282.16	\$ 27,133.07
*Less: Reserve Balance Account for Budget Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -
Balance for Certification of Appropriations	\$ 216,978.09	\$ 171,682.34	\$ 10,431.25	\$ 191,282.16	\$ 27,133.07

* 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	-	55,000.00	155,000.00	50,000.00	105,000.00
019 - Local Grants	50,000.00	-	40,000.00	90,000.00	40,000.00	50,000.00
200 - Student Activity	180,000.00	-	300,000.00	480,000.00	300,000.00	180,000.00
300 - District Managed Athletics	185,000.00	-	575,000.00	760,000.00	600,000.00	160,000.00
451 - Data Communications	-	-	12,000.00	12,000.00	10,800.00	1,200.00
499 - Misc. State Grants	10,000.00	-	55,000.00	65,000.00	60,000.00	5,000.00
516 - IDEA-B	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
551 - Title III	5,000.00	-	10,000.00	15,000.00	15,000.00	-
572 - Title I	-	-	375,000.00	375,000.00	375,000.00	-
584 - Title IV-A	-	-	25,000.00	25,000.00	25,000.00	-
590 - Title II-A	-	-	130,000.00	130,000.00	130,000.00	-
599 - Misc. Federal Grants	-	-	20,000.00	20,000.00	20,000.00	-
Subtotal	530,000.00	-	2,597,000.00	3,127,000.00	2,625,800.00	501,200.00

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2

SCHEDULE 3A

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
Capital Projects						
003 - Permanent Improvement	1,800,000.00	-	465,000.00	2,265,000.00	1,750,000.00	515,000.00
004 - Building	25,000.00	-	10,000.00	35,000.00	20,000.00	15,000.00
Proprietary						
006 - Food Service	1,400,000.00	-	1,100,000.00	2,500,000.00	1,200,000.00	1,300,000.00
020 - Bookstore	5,000.00	-	5,000.00	10,000.00	5,000.00	5,000.00
Fiduciary						
022 - District Agency	20,000.00	-	2,000.00	22,000.00	10,000.00	12,000.00
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal	3,250,000.00	-	1,582,000.00	4,832,000.00	2,985,000.00	1,847,000.00

UNVOTED GENERAL OBLIGATION DEBT

Required: Include General Obligation Debt to be paid from Inside or Charter Millage.

General Obligation Debt Being Paid by Other Sources, Special Obligation Bonds, and Revenue Bonds may be included for disclosure purposes.

SCHEDULE 4

[illegible]

VOTED DEBT OUTSIDE 10 MILL LIMIT

Bonds or Notes Must Actually Be Issued in Order to Commence Collection of Property Taxes for Debt Service

SCHEDULE 5

[illegible]

TAX ANTICIPATION NOTES

SCHEDULE 6

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
	N/A	N/A
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name of the Special Debt Service Fund		

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
August 2025 Real Estate		
February 2026 Real Estate		
Total		
Name Of Fund To Be Charged		



Nordonia Hills Board of Education
9370 Olde Eight Road
Northfield, Ohio 44067
Phone: 330.908.6232
Fax: 330.467.3692
Kyle Kiffer Treasurer/CFO
www.nordoniaschools.org

Statement of Purpose

The Finance Activities Communications Team (FACT) serves as a dynamic advisory group to the Treasurer/CFO of the Nordonia Hills City School District. FACT is dedicated to fostering collaboration, enhancing transparency, and promoting a deeper understanding of financial matters that impact our schools. FACT provides a platform for valuable input, empowers stakeholders with clear and accessible financial information, and champions proactive communication on budget planning and fiscal strategies. Members of FACT bridge financial knowledge and community engagement, aligning with the district's vision of educational excellence. Together, FACT builds trust, inspires confidence, and supports the continued success of students and schools.

Vision

- Confirm the Five-Year Financial Forecast assumptions used by the Board and Treasurer.
- Raise the level of credibility regarding the District's finances.
- Communicate effective use of financial resources, including cost-saving measures.
- Compare financial facts to Summit County school districts and "similar" districts identified by the Ohio Department of Education.

Objectives/Action Plans

FACT can review the following at the discretion of the Treasurer/CFO:

- Annual financial audits, community demographics, student enrollment, the Five-Year Financial Forecast, and other pertinent financial information.
- Undertake Board-approved projects, such as analyzing comparative financial data with other Summit County districts, "similar" districts, or state averages, and reviewing funded and unfunded federal and state mandates.
- Issue no reports, statements, or recommendations to the community without agreement from the Treasurer/CFO and prior Board of Education approval.
- FACT serves in an advisory capacity, offering data-driven recommendations to the Superintendent, Treasurer, and Board of Education to support informed and strategic decision-making.

Tentative Meeting Schedule/Topics

Meeting will be held approximately on a quarterly basis in the IBC conference room on the second floor of the Board Office, unless posted at another location due to scheduling conflicts. The date, start, and agenda of the FACT Committee meeting will be at the discretion of the Treasurer.

- August/September – Annual Budget Adoption.
- October/November – Fall Submission of Five-Year Forecast.
- January/February – Review of Annual Audit.
- April/May – Spring Update of Five-Year Forecast and next fiscal year budget planning.

FACT Composition

- Two Board of Education members
- Community members (up to eight) **
- Treasurer/CFO
- Superintendent (optional)
- Director of Business (optional)

Length of Commitment

- Committee members are approved by the Board for two-year terms beginning in January.

Community Engagement

- The FACT committee is a standing committee of the Board of Education, and its meetings are open to the public in accordance with transparency and governance standards. To maintain focus and ensure efficient discussions, only FACT committee members are permitted to ask and respond to questions during agenda items. A dedicated public comment period will be provided at the conclusion of each meeting, allowing members of the public to direct their questions or comments to the Treasurer.

Selection Process for FACT Members

1. Open applications, as determined by the Treasurer/CFO, are open every other year in November/December
2. Applications submitted to the Treasurer/CFO.
3. Applicants presented to the Board
4. Board action to approve members at the January Organizational Meeting.

****Note:** FACT is a Board of Education Committee. Members are selected and approved by the Board of Education. ******



Nordonia Hills Board of Education
9370 Olde Eight Road
Northfield, Ohio 44067
Phone: 330.908.6232
Fax: 330.467.3692
Kyle Kiffer Treasurer/CFO
www.nordoniaschools.org

Nordonia Hills City School District
Compliance Officer Account Review - House Bill 312
Date of Review: 1/9/2025

Credit Card Account	Number of Cards Active	Aggregate Credit Card Limit
Accounts Payable	1	\$125,000.00
Casey Wright	1	\$10,000.00
Kyle T Kiffer	1	\$10,000.00
Travel Card	1	\$15,000.00
PNC – Giant Eagle	8	\$19,000.00
Home Depot	1	\$5,000.00
Totals:	13	\$184,000.00

[Board Policy 8.12](#)

By signing this document, the compliance officer confirms the review of the following

- 1) Number of cards and accounts issued,
- 2) Number of active cards and accounts issued,
- 3) Card and account credit limits, and
- 4) Card and account expiration dates.

Compliance Officer: Kyle Kiffer, Treasurer/CFO

Signature: 

Date: 1/9/2025