

SPECIAL MEETING  
OF THE WILMINGTON CITY SCHOOL DISTRICT  
BOARD OF EDUCATION  
DECEMBER 14, 2022  
CENTRAL OFFICE BOARD ROOM

The Wilmington City School Board of Education met for a Special Meeting on December 14, 2022, at 7:30 AM at the Central Office Board Room, 341 S. Nelson Ave., Wilmington, OH. The meeting was called to order by Michael Flanigan, President. The Treasurer was asked to call the roll:

Members Present: Michael Flanigan, President  
Carrie Zeigler, Vice-President  
Brian Shidaker, Member  
Marty Beaugard, Sr., Member

Members Absent: Kevin N. Snarr, Member

Also in attendance were James Brady, Superintendent; Curt Bone, Director of Business Operations; Natalie Harmeling, Pupil Services Director; Nicole Quallen, Curriculum Director; and Kimberly DeWeese, Treasurer.

**346-022 APPROVAL OF AGENDA**

Motion by Shidaker, seconded by Zeigler to approve the agenda. Voting aye on the roll call: Zeigler, Shidaker, Beaugard, and Flanigan. Nays: None. Motion carried.

**BEGIN WORK SESSION**

- A. Financial Review
  - 1. 5YR Forecast shows average deficit spending of \$4.5M over the next four years.
  - 2. State Revenue reported October Bottom Line: Plus \$962M  
Biennial budget for FY24 & FY25 - New Funding Formula  
Phase in at 66.7%
- B. Levy Options
  - 1. School District Income Tax
    - a) Traditional
    - b) Earned - Doesn't tax pensions / social security
  - 2. Real Estate
  - 3. Emergency Levy
  - 4. May 2, 2023 - Resolutions by January 20, 2023  
Aug 8, 2023 - Resolutions by April 28, 2023  
Nov 7, 2023 - Resolutions by July 28, 2023
- C. Facilities Update / Discussion

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The Treasurer presented the 5YR forecast which shows average deficit spending of \$4.5 million over the next four years due to the non-renewal of the 1% school district income tax that has been in place since 2002. Different types of revenue options were presented such as a NEW traditional school district income tax, a earned school district income tax, and additional real estate taxes.

The Board discussed the different options pros and cons and decided to go with the traditional school district income tax which would benefit all taxpayers due to the rate decreasing from 1% to .75%. An earned income tax would have had to stay at 1% in order to produce the annual revenue necessary since this tax excludes estates and pensions. Only "earned" income would be taxed and the rate would remain at 1%.

The Treasurer was instructed to produce the documents necessary to place a .75% traditional income tax on the May 2, 2023 ballot.

**CONVENE TO EXECUTIVE SESSION**

Motion by Beaugard, seconded by Zeigler to convene to Executive Session for consideration of the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee, official, or student. Voting aye on the roll call: Beaugard, Zeigler, Shidaker, and Flanigan. Nays: None. Motion carried.

President convenes executive session at 9:12 AM.

President resumes regular session at 9:28 AM.

**ADJOURNMENT**

Motion by Beaugard, seconded by Shidaker to adjourn the meeting at 9:28 AM. Voting aye on the roll call: Zeigler, Beaugard, Shidaker, and Flanigan. Nays: None. Motion carried.

ATTEST

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Treasurer

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Board President