

**GREEN LOCAL BOARD OF EDUCATION
MONDAY, JANUARY 9, 2023
ORGANIZATIONAL MEETING AGENDA
WILBUR BERKEY FIELDHOUSE - 6:00 PM**

Our Vision: Green Local Schools aspires to be the model district for rural Ohio that is firmly rooted in family values while providing the innovation needed for tomorrow's leaders.

I. OPENING

A. Call to Order

II. ORGANIZATION

A. Election of President of the Board of Education

President Pro-Tem, accepts the following nominations for 2023 President of the Green Local Schools Board of Education:

1. _____

2. _____

B. Election of Vice-President of the Board of Education

President Pro-Tem, accepts the following nominations for 2023 Vice-President of the Green Local Schools Board of Education:

1. _____

2. _____

C. Oath of Office Administered to President and Vice-President by Treasurer, Erin VanMeter.

D. Appointments

1. Academics/Leadership/Culture Liaison -

2. Student Life -

3. Family and Community Engagement Administrative Committee Member -

4. Business and Finance Administrative Committee Member -

5. Facilities Liaison -

6. Safety Administrative Committee Member -

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ORGANIZATIONAL MEETING AGENDA
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- 7. Board Policy Liaison -
- 8. Legislative Liaison -
- 9. SALT Fund Appointments
 - a) Board Member -
 - b) Community Member -

III. AUTHORIZATIONS

- A. Authorize the Superintendent and Treasurer to enter into and/or accept/participate in Federal, State or Local Grants or agreements and authorize the Treasurer to appropriate funds for the grants awarded.
- B. Authorize the Superintendent or Treasurer to accept all donations on behalf of the Board of Education.
- C. Authorize the Superintendent as purchasing agent for the Green Local School District.
- D. Authorize the Superintendent to enter into an internet service provider agreement using information gathered from e-Rate quotes.
- E. 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, subject to a subsequent vote of ratification by this Board, the employment shall be deemed effective as of the date and time of the employee's acceptance of the Superintendent's offer. Nothing in this resolution shall require the Board of Education to employ or continue to employ an individual who has not provided a criminal records check satisfactory to the Board or who has not satisfied any other prerequisite to employment created by law or Board policy. The authorization provided by this resolution shall commence on January 9, 2023 and remain in effect until withdrawn by formal action of this Board or until the next organizational meeting in January 2024.
- F. Authorize the Superintendent to employ such temporary personnel as needed in emergency situations as prescribed by Ohio Revised Code 3319.10. Such employment will be presented to the Board of Education for approval at the next regular meeting.
- G. Authorize the Superintendent, on behalf of this Board, to accept resignations which

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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 commence on January 9, 2023 and remain in effect until withdrawn by formal action of the Board or until the next organizational meeting in January 2024.

- H. Authorize the Superintendent to approve attendance at conferences and meetings at staff member requests.
- I. Authorize attendance at local, district, state and national meetings for members of the Board of Education, Superintendent and Treasurer.
- J. Approve \$3,000.00 service fund for board member expenses.
- K. Authorize the Treasurer to secure cash advances from the county auditor when funds become available and payable to the district.
- L. Authorize the Treasurer to pay all invoices within the limits of the appropriations as invoices are received.
- M. Authorize the Treasurer to invest interim monies as they become available within the context of board policy.
- N. Authorize the Treasurer to secure position bonds prescribed by the ORC 3313.25 for Board President, Superintendent, and Treasurer.
- O. Authorize the Treasurer to borrow money against anticipated tax revenue in the event of negative cash flow balances with approval of the President and Vice President of the board.
- P. Authorize the Treasurer to serve as an appointed designee to receive required public records training on the Green Local Board of Education's behalf in accordance with Ohio Revised Code 109.43 (B) and 149.43 (E)(1).
- Q. Periodically it may be deemed necessary to make technical corrections to policies that have already been adopted through normal procedures. These technical corrections may include:
 - renumbering subsections, sections, chapters and titles
 - corrections or additions for grammatical or typographical errors,
 - alternations and omissionsnot affecting the constructions or meaning of those sections, subsections, chapters, titles, or policies as a whole.

**GREEN LOCAL BOARD OF EDUCATION
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R. Approve Alternate Tax Budget for fiscal year commencing July 1, 2023 for consideration of the Wayne County Budget Commission. (Exhibit A)

S. Approve Cash Basis Financial Statements -

The Green Local School Board of Education recognizes the value in preparing timely and accurate financial statements to reflect the District's operations as of fiscal year end. Due to the cost requirements of preparing these financial statements according to Generally Accepted Accounting Principles (GAAP), the Board has determined that preparing year end statements on a cash basis of accounting will reflect the district's financial position and allow for resources previously spent on GAAP to be allocated for educational purposes.

T. Appointment of legal counsel for calendar 2022 in accordance with ORC 3313.203 and 3313.40 as follows:

1. Squires, Patten, Boggs
2. Peters Kalail & Markakis Co. L.P.A.

IV. DISCUSSION ITEMS

A. The following board meeting dates and times were established with all meetings to be held at the Wilbur Berkey Fieldhouse in the Distance Learning Lab:

Monday	January 9th	6:00 pm
Wednesday	February 1st	6:00 pm - Work Session
Monday	February 20th	6:30 pm
Monday	March 20th	6:30 pm
Monday	April 17th	6:30 pm
Monday	May 22nd	6:30 pm
Monday	June 26th	6:30 pm
Monday	July 24th	6:30 pm
Wednesday	August 2nd	6:00 pm- Work Session
Monday	August 21st	6:30 pm
Monday	September 18th	6:30 pm
Monday	October 23rd	6:30 pm

**GREEN LOCAL BOARD OF EDUCATION
MONDAY, JANUARY 9, 2023
ORGANIZATIONAL MEETING AGENDA
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Wednesday	November 1st	6:00 pm- Work Session
Monday	November 20th	6:30 pm
Monday	December 18th	6:30 pm

V. ADJOURNMENT

ALTERNATIVE TAX BUDGET INFORMATION

Name of School District__ Green Local School District

For the Fiscal Year Commencing July 1, 2023

Board President Signature_____Date_____

Fiscal Officer Signature_____Date_____

COUNTY OF WAYNE

Background

Substitute House Bill No. 129 (HB129) 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 tax 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.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before January 15, 2016.

[Note: The traditional deadline for submission of the tax budget has been January 20. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20].

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund any other funds
For the Fiscal Year Commencing July 1, 2023

FUND: 001 SCHEDULE 2

DESCRIPTION	Prior Fiscal Year 2022 ACTUAL	Current FY 2023 ACTUAL	Budgeted FY July 1-Dec 30 2024 ESTIMATE	Budgeted FY Jan. 1-June 30 2024 ESTIMATE	Next FY July1 - Dec 30 2025 ESTIMATE
Beginning Fund Balance	\$4,612,603	\$6,070,877	\$4,257,121	\$4,716,935	\$5,402,120
Revenues:					
Property Taxes	\$5,400,579	\$5,472,367	\$2,704,431	\$2,929,800	\$2,898,594
Income Tax	\$876,953	\$885,722	\$447,290	\$447,290	\$451,763
Other Receipts	\$6,814,806	\$6,736,124	\$3,650,436	\$3,650,435	\$3,343,306
Transfers In		\$0			
Total Resources	\$17,704,940	\$19,165,090	\$11,059,277	\$11,744,461	\$12,095,783
Total Expenditures & Encumbrances	\$11,634,064	\$14,907,969	\$6,342,342.00	\$6,342,341.00	\$6,683,993
Ending Unencumbered Fund Balance	\$6,070,877	\$4,257,121	\$4,716,935	\$5,402,120	\$5,411,790

FUND: 002

DESCRIPTION	Prior Fiscal Year 2022 ACTUAL	Current FY 2023 ACTUAL	Budgeted FY July 1-Dec 30 2024 ESTIMATE	Budgeted FY Jan. 1-June 30 2024 ESTIMATE	Next FY July1 - Dec 30 2025 ESTIMATE
Beginning Fund Balance	\$635,269	\$1,184,354	\$1,290,556	\$1,071,297	\$1,387,039
Revenues:					
Property Taxes	\$855,920	\$827,400	\$413,700	\$413,700	\$413,700
Income Tax					
Other Receipts	\$256,848	\$258,840	\$129,420	\$129,420	\$129,420
Transfers In					
Total Resources	\$1,748,036	\$2,270,594	\$1,833,676	\$1,614,417	\$1,930,159
Total Expenditures & Encumbrances	\$563,662	\$980,038	\$762,378	\$227,378	\$797,378
Ending Unencumbered Fund Balance	\$1,184,354	\$1,290,556	\$1,071,297	\$1,387,039	\$1,132,780

FUND: 003 SCHEDULE 2

DESCRIPTION	Prior Fiscal Year 2022 ACTUAL	Current FY 2023 ACTUAL	Budgeted FY July 1-Dec 30 2024 ESTIMATE	Budgeted FY Jan. 1-June 30 2024 ESTIMATE	Next FY July1 - Dec 30 2025 ESTIMATE
Beginning Fund Balance	\$535,322	\$575,555	\$638,091	\$664,907	\$691,723
Revenues:					
Property Taxes	\$241,628	\$240,600	\$120,300	\$120,300	\$120,300
Income Tax					
Other Receipts	\$0				
Transfers In					
Total Resources	\$776,950	\$816,155	\$758,391	\$785,207	\$812,023
Total Expenditures & Encumbrances	\$201,394	\$178,064	\$93,484	\$93,484	\$93,484
Ending Unencumbered Fund Balance	\$575,555	\$638,091	\$664,907	\$691,723	\$718,539

STATEMENT OF FUND ACTIVITY

For the Fiscal Year Commencing July 1, 2023

SCHEDULE 3

	ii	iii	iv	v	vi
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Debt Service Funds	1,290,556.00	827,400.00	2,117,956.00	989,756.00	1,128,200.00
Special Revenue Funds	306,568.00	2,500,000.00	2,806,568.00	2,500,000.00	306,568.00
Capital Project Funds	4,690,556.00	320,600.00	5,011,156.00	400,000.00	4,611,156.00
Expendable Trust Funds	54,921.00	5,000.00	59,921.00	5,000.00	54,921.00
Enterprise Funds	478,000.00	325,000.00	803,000.00	400,000.00	403,000.00
Internal Service Funds	33.00	0.00	33.00	0.00	33.00
Non-Expendable Trust Funds	0.00	0.00	0.00	0.00	0.00
Agency Funds	92,760.00	141,294.00	234,054.00	140,541.00	93,513.00
TOTALS	6,913,394.00	4,119,294.00	11,032,688.00	4,435,297.00	6,597,391.00

VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT

For the Fiscal Year Commencing July 1, 2023

SCHEDULE 4

Purpose Of Notes Or Bonds	II Authorized By Voters On MM/DD/YY	III Date Of Issue	IV Final Maturity Date	V Principal Amount Outstanding At The Beginning Of The Year	VI Amount Required To Meet Budget Year Principal & Interest Payments
Classroom Facilities Assistance Program					
Series 2010C Bonds	05/04/10	09/29/10	12/01/26	\$2,811,194.20	\$714,627.00
Series 2014 Refund bonds	05/04/10	10/09/14	12/01/41	\$700,000.00	\$0.00
Series 2020 Refunding Bonds	05/04/10	11/12/20	12/01/41	\$9,434,358.57	\$275,129.90
Total				\$12,945,552.77	\$989,756.90