

**GREEN LOCAL BOARD OF EDUCATION  
TUESDAY, JANUARY 9, 2024  
ORGANIZATIONAL MEETING AGENDA  
WILBUR BERKEY FIELDHOUSE - 7:00 AM**

**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. Oath of Office Administered to Elected Board Members
- B. Call to Order

**II. ORGANIZATION**

- A. Election of President of the Board of Education  
President Pro-Tem, accepts the following nominations for 2024 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 2024 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. Wayne County Schools Career Center Representative -
- 2. Academics/Leadership/Culture Liaison -
- 3. Student Life Liaison -
- 4. Family and Community Engagement Administrative Committee Member -
- 5. Business and Finance Administrative Committee Member -
- 6. Facilities Liaison -

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- 7. Safety Administrative Committee Member -
- 8. Board Policy Liaison -
- 9. Legislative Liaison -
- 10. 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, 2024 and remain in effect until withdrawn by formal action of this Board or until the next organizational meeting in January 2025.
- 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.

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- G. 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 commence on January 9, 2024 and remain in effect until withdrawn by formal action of the Board or until the next organizational meeting in January 2025.
- 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 omissions

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not affecting the constructions or meaning of those sections, subsections, chapters, titles, or policies as a whole.

R. Approve Alternate Tax Budget for fiscal year commencing July 1, 2024 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 2024 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:

Tuesday	January 9th	7:00 am
Monday	January 29th	6:30 pm
Monday (work session)	February 12th	6:30 pm
Monday	February 26th	6:30 pm
Tuesday	March 19th	6:30 pm
Monday	April 22nd	6:30 pm
Monday	May 20th	6:30 pm
Monday	June 24th	6:30 pm
Monday	July 22nd	6:30 pm
Monday	August 26th	6:30 pm

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Monday	September 23rd	6:30 pm
Monday	October 21st	6:30 pm
Monday	November 18th	6:30 pm
Monday	December 16th	6:30 pm

V. ADJOURNMENT

**ALTERNATIVE TAX BUDGET INFORMATION**

Name of School District\_\_ **Green Local School District**

For the Fiscal Year Commencing July 1, 2024

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].

# DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)  
For the Fiscal Year Commencing July 1, 2024

## Funds (General, Permanent Im., Library, Other)

SCHEDULE 1

Green Local School District

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year 608152.8 Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized
Inside Millage							4.90
Operating Levy	Current Expenses	Nov., 1976	Continuing	Continuing			19.50
Operating Levy	Current Expenses	June, 1980	Continuing	Continuing			4.50
Operating Levy	Current Expenses	May, 1987	Continuing	Continuing			3.00
Operating Levy	Current Expenses	May, 1990	Continuing	Continuing			4.75
Operating Levy	Current Expenses	May, 1993	Continuing	Continuing			5.90
Permanent Improvement Levy	Capital Projects	Nov. 2008	Continuing	Continuing			1.90
Emergency Levy	Current Expenses	Nov. 2010	Renew	10	2021-2030	2022-2031	4.85
Emergency Levy	Current Expenses	Nov. 2016	Renew	10	2017-2026	2018-2027	3.00
Bond Issue	Building Project	May, 2010	New	31	2010	2041	4.10
<b>Totals</b>							<b>56.40</b>

**STATEMENT OF FUND ACTIVITY**

(Complete only for General Fund, Bond Retirement Fund any other funds  
For the Fiscal Year Commencing July 1, 2024

SCHEDULE 2

FUND: 001

DESCRIPTION	Prior Fiscal Year 2023 ACTUAL	Current FY 2024 ACTUAL	Budgeted FY July 1-Dec 30 2025 ESTIMATE	Budgeted FY Jan. 1-June 30 2025 ESTIMATE	Next FY July 1 - Dec 30 2026 ESTIMATE
Beginning Fund Balance	\$6,416,691	\$4,825,374	\$5,566,033	\$5,904,439	\$6,242,845
Revenues:					
Property Taxes	\$5,381,024	\$5,905,917	\$3,176,642	\$3,176,642	\$3,192,857
Income Tax	\$958,611	\$982,140	\$500,892	\$500,892	\$510,909
Other Receipts	\$7,231,138	\$7,246,852	\$3,610,127	\$3,610,127	\$3,513,233
Transfers In		\$0			
Total Resources	\$19,987,464	\$18,960,283	\$12,853,694	\$13,192,100	\$13,459,844
Total Expenditures & Encumbrances	\$15,162,090	\$13,394,250	\$6,949,255.00	\$6,949,255.00	\$7,362,568
Ending Unencumbered Fund Balance	\$4,825,374	\$5,566,033	\$5,904,439	\$6,242,845	\$6,097,276

FUND: 002

DESCRIPTION	Prior Fiscal Year 2023 ACTUAL	Current FY 2024 ACTUAL	Budgeted FY July 1-Dec 30 2025 ESTIMATE	Budgeted FY Jan. 1-June 30 2025 ESTIMATE	Next FY July 1 - Dec 30 2026 ESTIMATE
Beginning Fund Balance	\$1,184,354	\$1,698,445	\$761,745	\$478,929	\$746,113
Revenues:					
Property Taxes	\$828,967	\$730,100	\$365,050	\$365,050	\$365,050
Income Tax					
Other Receipts	\$256,848	\$259,024	\$129,512	\$129,512	\$129,512
Transfers In					
Total Resources	\$2,270,169	\$2,687,569	\$1,256,307	\$973,491	\$1,240,675
Total Expenditures & Encumbrances	\$571,724	\$1,925,824	\$777,378	\$227,378	\$797,378
Ending Unencumbered Fund Balance	\$1,698,445	\$761,745	\$478,929	\$746,113	\$443,296

SCHEDULE 2

FUND: 003

DESCRIPTION	Prior Fiscal Year 2023 ACTUAL	Current FY 2024 ACTUAL	Budgeted FY July 1-Dec 30 2025 ESTIMATE	Budgeted FY Jan. 1-June 30 2025 ESTIMATE	Next FY July 1 - Dec 30 2026 ESTIMATE
Beginning Fund Balance	\$575,555	\$438,083	\$219,042	\$279,642	\$340,242
Revenues:					
Property Taxes	\$269,742	\$242,400	\$121,200	\$121,200	\$121,200
Income Tax					
Other Receipts	\$0				
Transfers In					
Total Resources	\$845,298	\$680,483	\$340,242	\$400,842	\$461,442
Total Expenditures & Encumbrances	\$407,215	\$242,400	\$60,600	\$60,600	\$60,600
Ending Unencumbered Fund Balance	\$438,083	\$438,083	\$279,642	\$340,242	\$400,842



# STATEMENT OF FUND ACTIVITY

For the Fiscal Year Commencing July 1, 2024

SCHEDULE 3

Fund BY Type	ii		iii		iv		v		vi	
	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance					
Debt Service Funds	1,698,444.86	989,124.00	2,687,568.86	\$1,925,824	761,744.64					
Special Revenue Funds	315,000.00	2,500,000.00	2,815,000.00	2,500,000.00	315,000.00					
Capital Project Funds	3,000,000.00	85,000.00	3,085,000.00	150,000.00	2,935,000.00					
Expendable Trust Funds	50,000.00	1,000.00	51,000.00	5,700.00	45,300.00					
Enterprise Funds	550,000.00	500,000.00	1,050,000.00	475,000.00	575,000.00					
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	95,000.00	145,000.00	240,000.00	145,000.00	95,000.00					
TOTALS	5,708,477.86	4,220,124.00	9,928,601.86	5,201,524.22	4,727,077.64					

# VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT

For the Fiscal Year Commencing July 1, 2024

## 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	\$1,385,000.00	\$729,627.00
Series 2014 Refund bonds	05/04/10	10/09/14	12/01/41	\$249,998.00	\$0.00
Series 2020 Refunding Bonds	05/04/10	11/12/20	12/01/41	\$6,406,631.00	\$275,129.90
Total				\$8,041,629.00	\$1,004,756.90