

**I. CALL TO ORDER**

The Beavercreek Board of Education met on Saturday, January 8, 2022 at Board of Education Building for the annual tax budget hearing. Board President Mrs. Rigano called the meeting to order at 8:45 a.m.

**II. ROLL CALL**

The following members were present for the Board of Education:

Chris Stein  
Krista Hunt  
Carl Fischer IV  
Jo Ann Rigano  
Gene Taylor

A quorum was declared with five members present.

**III. APPROVAL OF THE AGENDA AS PRESENTED – RESOLUTION #2022-09**

Mr. Fischer made a motion to consider the recommendation of the Superintendent and approved the agenda as presented.

Mr. Stein seconded the motion.

ROLL CALL: Krista Hunt, aye; Gene Taylor, aye; Jo Ann Rigano, aye.

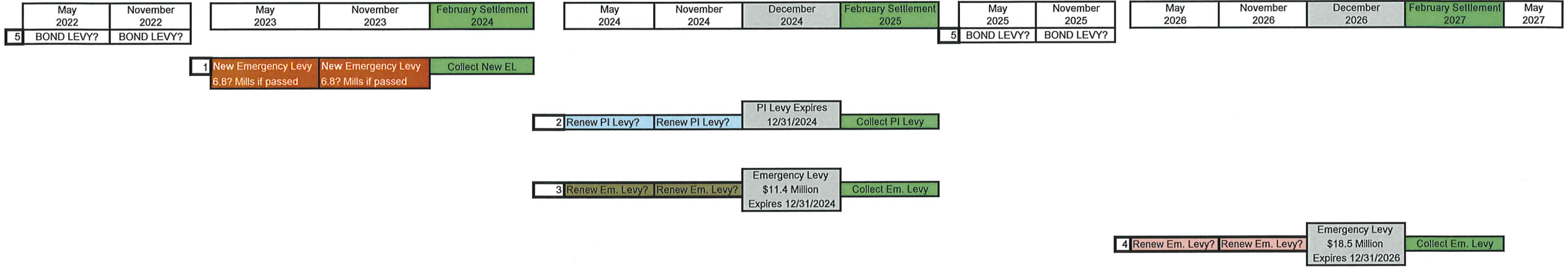
Motion carried 5-0.

**IV. PRESENTATION – Presenter, BSCD Treasurer-Penny Rucker**

A. Tax Budget and Levy Timeline Update

**SEE ATTACHED**

**LEVY TIMELINE**



TIMELINE						
	Levy Type	Mills	Amounts	Expiration Date	Levy Date	Pass/Fail
1	NEW Levy 6-7 mills? / Need to Pass in 2023/Collect in 2024	6 - 7 Mills	\$12-\$14 million?			
2	PI (outside mills) Levy - expires 12/31/2024	1 mill (0.47 mill)	\$800,000			
3	Emergency Levy 6.15 mill Levy Expires 12/31/2024		\$11,408,995			
4	Emergency Levy - 5 Year Renewal Expires 12/31/2026	8.7 Mill	\$ 18,517,600			
5	Bond Levy and PI and Operating Levy - New Building	2.84 mills ?	\$165 million			

<b><i>For discussion purposes only.</i></b>			
We will need to pass:			
1	NEW Emergency Levy 6-7 mills if run and passed in 2023	Pass in 2023/Collect in 2024	
2	PI Levy - expires 12/31/2024	Pass in 2024/Collect in 2025	Ran at same time
3	Emergency Levy - \$11.4M Expires 12/31/2024	Pass in 2024/Collect in 2025	Ran at same time
4	Emergency Levy - \$18.5 M Expires 12/31/2026	Pass in 2026/Collect in 2027	
5	Bond Levy and PI and Operating Levy - New Building	TBD	

<b>ON FYF/ GENERAL FUND MONEY/ NEEDED TO Operate Daily</b>			
We will need to pass:			
1	NEW Emergency Levy 6-7 mills? /New \$\$	Pass in 2023/Collect in 2024	
3	Emergency Levy - \$11.4M Expires 12/31/2024	Pass in 2024/Collect in 2025	Ran at same time as PI
4	Emergency Levy - \$18.5 M Expires 12/31/2026	Pass in 2026/Collect in 2027	

<b>NOT ON FYF/ NOT GF / NEEDED TO Maintain Space/Student Growth</b>			
We will need to pass:			
2	PI Levy - expires 12/31/2024	Pass in 2024/Collect in 2025	Ran at same time as \$11.4 Million EL
5	Bond Levy and PI and Operating Levy - New Building	TBD	

V. **NEW BUSINESS – Resolution # 2022-10**

Mr. Stein made a motion to consider the recommendation of the Superintendent/Treasurer and approved the Items A thru B.

A. Superintendent/Treasurer Recommend Approval of the Fiscal Year 2022 Tax Budget

SEE NEXT PAGES

**BEAVERCREEK CITY SCHOOL DISTRICT  
TAX BUDGET  
STATEMENT OF FUND ACTIVITY - SCHEDULE 2  
General Fund**

	Prior FY 2021 ACTUAL	Current FY 2022 ACTUAL	Budgeted FY Jul 1-Dec 31 2023 ESTIMATE	Budgeted FY Jan 1-Jun 30 2023 ESTIMATE	Budgeted FY TOTAL 2023 ESTIMATE	Next FY Jul 1-Dec 31 2024 ESTIMATE
<b>BEGINNING FUND BALANCE - July 1</b>	<b>21,100,667</b>	<b>24,872,507</b>	<b>26,258,610</b>	<b>26,318,834</b>	<b>26,258,610</b>	<b>26,343,057</b>
<b>REVENUES:</b>						
Property Taxes (Real, Personal, Trailer, H&R) Income Tax	80,452,738	83,334,381	42,049,271	42,049,271	84,098,542	42,736,616
Other Revenue (State, Federal, Other Local)	19,161,389	16,018,879	8,153,087	8,153,087	16,306,173	8,163,441
Sale of Notes/Bonds						
Advances/Transfers In	609,791	914,000	0	514,000	514,000	0
<b>TOTAL REVENUES</b>	<b>100,223,918</b>	<b>100,267,260</b>	<b>50,202,358</b>	<b>50,716,358</b>	<b>100,918,715</b>	<b>50,900,057</b>
<b>TOTAL RESOURCES</b>	<b>121,324,585</b>	<b>125,139,767</b>	<b>76,460,968</b>	<b>77,035,191</b>	<b>127,177,325</b>	<b>77,243,114</b>
<b>EXPENDITURES:</b>						
Personal Services	58,039,850	60,591,873	31,230,364	31,230,364	62,460,728	32,582,716
Employees Retirement and Insurance Benefits	20,616,563	24,288,605	12,056,753	12,056,753	24,113,505	12,702,478
Purchased Services	8,837,259	5,986,289	3,033,957	3,033,957	6,067,913	3,040,972
Supplies and Materials	1,806,640	2,722,089	1,387,026	1,387,026	2,774,052	1,413,787
Capital Outlay	725,659	180,929	93,179	93,179	186,357	95,974
Miscellaneous Objects	4,567,085	4,561,372	2,340,857	2,340,857	4,681,713	2,402,832
Other Uses of Funds	0	0	0	0	0	0
Advances/Transfers Out	1,859,022	550,000	0	550,000	550,000	0
<b>TOTAL EXPENDITURES</b>	<b>96,452,078</b>	<b>98,881,157</b>	<b>50,142,134</b>	<b>50,692,134</b>	<b>100,834,268</b>	<b>52,238,758</b>
<b>ENDING FUND BALANCE - June 30</b>	<b>24,872,507</b>	<b>26,258,610</b>	<b>26,318,834</b>	<b>26,343,057</b>	<b>26,343,057</b>	<b>25,004,356</b>
<b>Encumbrances</b>	<b>1,893,983</b>	<b>550,000</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>	<b>0</b>
<b>ENDING UNENCUMB. FUND BALANCE - June 30</b>	<b>22,978,524</b>	<b>25,708,610</b>	<b>26,318,834</b>	<b>25,793,057</b>	<b>25,793,057</b>	<b>25,004,356</b>



**BEAVERCREEK CITY SCHOOL DISTRICT  
TAX BUDGET  
STATEMENT OF FUND ACTIVITY - SCHEDULE 2  
Bond Retirement Fund - 2008 Bond Issue (002-9008)**

	Prior FY 2021 ACTUAL	Current FY 2022 ACTUAL	Budgeted FY Jul 1-Dec 31 2023 ESTIMATE	Budgeted FY Jan 1-Jun 30 2023 ESTIMATE	Budgeted FY TOTAL 2023 ESTIMATE	Next FY Jul 1-Dec 31 2024 ESTIMATE
<b>BEGINNING FUND BALANCE - July 1</b>	<b>2,166,845</b>	<b>3,562,259</b>	<b>3,024,443</b>	<b>603,581</b>	<b>3,024,443</b>	<b>2,456,928</b>
<b>REVENUES:</b>						
Property Taxes (Real, Personal, Trailer, H&R)	5,371,063	5,350,000	2,675,000	2,675,000	5,350,000	2,650,000
Income Tax	0	0	0	0	0	0
Other Revenue (State, Federal, Other Local)	92,442	90,000	45,000	45,000	90,000	50,000
Sale of Notes/Bonds	0	0	0	0	0	0
Advances/Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>5,463,504</b>	<b>5,440,000</b>	<b>2,720,000</b>	<b>2,720,000</b>	<b>5,440,000</b>	<b>2,700,000</b>
<b>TOTAL RESOURCES</b>	<b>7,630,349</b>	<b>9,002,259</b>	<b>5,744,443</b>	<b>3,323,581</b>	<b>8,464,443</b>	<b>5,156,928</b>
<b>EXPENDITURES:</b>						
Property Tax Collection Fees	49,754	52,000	26,000	26,000	52,000	22,000
Principal Payment on Bonds	2,145,000	3,158,333	3,176,404	0	3,176,404	3,283,345
Interest Payment on Bonds	1,873,336	2,767,483	1,938,457	840,653	2,779,110	1,830,380
<b>TOTAL EXPENDITURES</b>	<b>4,068,090</b>	<b>5,977,816</b>	<b>5,140,862</b>	<b>866,653</b>	<b>6,007,515</b>	<b>5,135,724</b>
<b>ENDING FUND BALANCE - June 30</b>	<b>3,562,259</b>	<b>3,024,443</b>	<b>603,581</b>	<b>2,456,928</b>	<b>2,456,928</b>	<b>21,204</b>
<b>Encumbrances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING UNENCUMB. FUND BALANCE - June 30</b>	<b>3,562,259</b>	<b>3,024,443</b>	<b>603,581</b>	<b>2,456,928</b>	<b>2,456,928</b>	<b>21,204</b>

**BEAVERCREEK CITY SCHOOL DISTRICT  
TAX BUDGET  
STATEMENT OF FUND ACTIVITY - SCHEDULE 2  
Permanent Improvement Fund**

	Prior FY 2021 ACTUAL	Current FY 2022 ACTUAL	Budgeted FY Jul 1-Dec 31 2023 ESTIMATE	Budgeted FY Jan 1-Jun 30 2023 ESTIMATE	Budgeted FY TOTAL 2023 ESTIMATE	Next FY Jul 1-Dec 31 2024 ESTIMATE
<b>BEGINNING FUND BALANCE - July 1</b>	<b>3,095,713</b>	<b>2,969,854</b>	<b>2,466,994</b>	<b>3,208,994</b>	<b>2,466,994</b>	<b>3,950,994</b>
<b>REVENUES:</b>						
Property Taxes (Real, Personal, Trailer, H&R)	2,821,409	2,638,000	1,300,000	1,300,000	2,600,000	1,300,000
Income Tax		0	0	0	0	0
Other Revenue (State, Federal, Other Local)	48,205	50,000	25,000	25,000	50,000	25,000
Sale of Notes/Bonds	0	0	0	0	0	0
Advances/Transfers In	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,869,614</b>	<b>2,688,000</b>	<b>1,325,000</b>	<b>1,325,000</b>	<b>2,650,000</b>	<b>1,325,000</b>
<b>TOTAL RESOURCES</b>	<b>5,965,327</b>	<b>5,657,854</b>	<b>3,791,994</b>	<b>4,533,994</b>	<b>5,116,994</b>	<b>5,275,994</b>
<b>EXPENDITURES:</b>						
Purchased Services	451,307	538,662	204,500	204,500	409,000	204,500
Supplies and Materials	1,559,631	546,096	150,000	150,000	300,000	150,000
Capital Outlay	958,610	2,076,602	215,000	215,000	430,000	215,000
Miscellaneous Objects	25,925	29,500	13,500	13,500	27,000	13,500
Other Uses of Funds	0	0	0	0	0	0
Advances/Transfers Out	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>2,995,473</b>	<b>3,190,860</b>	<b>583,000</b>	<b>583,000</b>	<b>1,166,000</b>	<b>583,000</b>
<b>ENDING FUND BALANCE - June 30</b>	<b>2,969,854</b>	<b>2,466,994</b>	<b>3,208,994</b>	<b>3,950,994</b>	<b>3,950,994</b>	<b>4,692,994</b>
<b>Encumbrances</b>	<b>1,595,360</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>ENDING UNENCUMB. FUND BALANCE - June 30</b>	<b>1,374,494</b>	<b>1,966,994</b>	<b>3,208,994</b>	<b>3,450,994</b>	<b>3,450,994</b>	<b>4,692,994</b>



**BEAVERCREEK CITY SCHOOL DISTRICT  
Tax Budget Other Funds**

<u>Fund</u>	<u>Fund</u>	<u>Unencumbered Balance July 1, 2022</u>	<u>* Tax Revenue</u>	<u>Other Revenue</u>	<u>Total Estimated Revenue</u>	<u>Total Resources</u>	<u>FY2023 Appropriations</u>	<u>Balance</u>
Ferguson Land Lab Trust Fund	7	0.00	0.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00
Scholarship Private Purposa Fund	7	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	0.00
Public School Support Fund	18	184,960.48	0.00	300,000.00	300,000.00	484,960.48	400,000.00	84,960.48
Other Grants Fund	19	9,518.21	0.00	10,500.00	10,500.00	20,018.21	10,500.00	9,518.21
Athletics and District Managed Activity Fund	300	555,692.44	0.00	790,000.00	790,000.00	1,345,692.44	875,000.00	470,692.44
Auxiliary Services Fund	401	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
Data Communications Fund	451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stralght A Grant	466	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Wellness & Success Fund	467	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous State Grants Fund	499	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00
Elementary and Secondary School Emerg Relief Fund	507	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Coronavirus Relief Fund	510	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDEA-B / Parent Mentor Grant Fund	516	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
Title III Limited English Proficiency Fund	551	0.00	0.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
Title I Disadvantaged Children Grant Fund	572	0.00	0.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00
Title IV-A Student Supports and Academic Enrichment	584	0.00	0.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
IDEA Preschool Grant Fund	587	0.00	0.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
Title II-A Improving Teacher Quality Grant Fund	590	0.00	0.00	200,000.00	200,000.00	200,000.00	200,000.00	0.00
Miscellaneous Federal Grants Fund	599	0.00	0.00	750,000.00	750,000.00	750,000.00	750,000.00	0.00
<b>Total Special Revenue Fund</b>		<b>750,171.13</b>	<b>0.00</b>	<b>5,741,700.00</b>	<b>5,741,700.00</b>	<b>6,491,871.13</b>	<b>5,926,700.00</b>	<b>565,171.13</b>
Building / Construction Fund - 2008 Bond Issue	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building / Construction Fund	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Projects Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Food Service Fund	6	617,370.00	0.00	3,200,000.00	3,200,000.00	3,817,370.00	3,700,000.00	117,370.00
Uniform School Supply Fund	9	683,563.88	0.00	425,000.00	425,000.00	1,108,563.88	650,000.00	458,563.88
Summer School Fund	20	48,580.56	0.00	6,500.00	6,500.00	55,080.56	40,000.00	15,080.56
<b>Total Enterprise Fund</b>		<b>1,349,514.44</b>	<b>0.00</b>	<b>3,631,500.00</b>	<b>3,631,500.00</b>	<b>4,981,014.44</b>	<b>4,390,000.00</b>	<b>591,014.44</b>
Medical/Dental Self-Insurance Fund	24	1,145,677.69	0.00	13,300,000.00	13,300,000.00	14,445,677.69	13,300,000.00	1,145,677.69
Workers' Compensation Insurance Fund	27	251,177.74	0.00	125,000.00	125,000.00	376,177.74	200,000.00	176,177.74
<b>Total Internal Service Fund</b>		<b>1,396,855.43</b>	<b>0.00</b>	<b>13,425,000.00</b>	<b>13,425,000.00</b>	<b>14,821,855.43</b>	<b>13,500,000.00</b>	<b>1,321,855.43</b>
District Agency Fund	22	509,136.57	0.00	8,300,000.00	8,300,000.00	8,809,136.57	8,300,000.00	509,136.57
Student Managed Activity Fund	200	94,734.08	0.00	150,000.00	150,000.00	244,734.08	240,000.00	4,734.08
<b>Total Fiduciary Fund</b>		<b>603,870.65</b>	<b>0.00</b>	<b>8,450,000.00</b>	<b>8,450,000.00</b>	<b>9,053,870.65</b>	<b>8,540,000.00</b>	<b>513,870.65</b>
<b>TOTALS</b>		<b>\$ 4,100,411.65</b>	<b>\$ -</b>	<b>\$ 31,248,200.00</b>	<b># \$ 31,248,200.00</b>	<b>\$ 35,348,611.65</b>	<b>\$ 32,356,700.00</b>	<b>\$ 2,991,911.65</b>

- B. Resolution to Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and certifying them the County Auditor.

SEE NEXT PAGES

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY, VILLAGE OR LOCAL BOARD OF EDUCATION)

Revised Code, Secs. 5705.34, .35

The Board of Education of the Beavercreek City

School District, Greene County, Ohio, met in 8th session on the 8th day of Jan., 2022 at the office of Beavercreek City School District with the following members present:

- JoAnn Rigano
- Gene Taylor
- Carl Fischer, IV
- Krista Hunt
- Chris Stein

Stein moved the adoption of the following Resolution:

Whereas, This Board of Education in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2023, and

Whereas, The Budget Commission of Greene County, Ohio has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and part within, the ten mill tax limitation; therefore, be it

Resolved, By the Board of Education of the Beavercreek City School District, Greene County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

Resolved, That there be and is hereby levied on the tax duplicate of said School District the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

FILED  
2022 JA 10 AM 7:41  
GREENE COUNTY AUDITOR



Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
Levy authorized by voters on _____ for not to exceed _____ years		
<b>Total</b>	21.91	\$ 46,849,951.00

and be it further

RESOLVED, That the Clerk of this Board be and is hereby directed to certify a copy of this Resolution to the County Auditor of Said County.

Hunt seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

All Ayes

Adopted the 8<sup>th</sup> day of Jan, 2022

[Signature]

Clerk of the Board of Education of the

Beavercreek City School District

Greene County, Ohio.

CERTIFICATE OF COPY

ORIGINAL ON FILE

The State of Ohio, Greene County, ss.

I, Penny Roub Clerk of the Board of Education of the Beavercreek City School District, in said County, and in whose custody the Files and Records of said Board are required by the Law of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

now, on file with said Board, the the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this 8th day of Jan, 2022

\_\_\_\_\_  
Clerk of the Board of Education of the  
Beavercreek City School District

Greene County, Ohio.

1. A copy of this Resolution must be certified to the County Auditor before the first day of October, or at such later date as may be approved by the Department of Taxation of Ohio.

No. _____	_____	_____	_____	_____	_____	_____	_____	_____	_____		
BOARD OF EDUCATION,	School District,	County, Ohio.	RESOLUTION	ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR. (City, Village or Rural Board of Education)	Adopted _____	Year _____	Clerk _____	Filed _____	Year _____	County Auditor _____	By _____ Deputy

Ms. Hunt seconded the motion.

ROLL CALL: Chris Stein, aye; Krista Hunt, aye; Carl Fischer IV, aye; Jo Ann Rigano, aye; Gene Taylor, aye.

Motion carried 5-0.

**VI. ADJOURNMENT**

There being no further business, Mr. Fischer moved to adjourn the meeting at 9:00 a.m. Ms. Hunt seconded the motion.

ROLL CALL: Carl Fischer IV, aye; Krista Hunt, aye; Chris Stein, aye; Gene Taylor, aye; Jo Ann Rigano, aye.

Motion carried 5-0.

We do hereby certify the above correct.

\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
TREASURER