



Minutes of Organizational Board Meeting

The Board of Education Brecksville-Broadview Heights City School District

A Organizational Board Meeting of the Board of Education of Brecksville-Broadview Heights City School District was held Wednesday, January 7, 2026, at 5:00 PM in the Brecksville-Broadview Heights Board of Education, 6638 Mill Road, Brecksville, OH 44141.

Attendance Taken at 5:02 PM.

Brad Chase: Present
Mark Dosen: Present
Lisa Galek: Present
Tish Kwiatkowski: Absent
Eva O'Mara: Present

1. Opening Items

A. Opening Statement

Today is Wednesday, January 7, 2026 at 05:00 PM

We are in the Brecksville-Broadview Heights Board of Education, 6638 Mill Road, Brecksville, OH 44141

This meeting is the annual Organizational Meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. Public participation is governed by Board Bylaw 0169.1 - Public Participation at Board Meetings.

This meeting will be live-streamed via YouTube and will also be recorded for later viewing.

Consider subscribing to our BBH Board of Education YouTube Channel where all recordings are posted.

B. Pledge of Allegiance

C. Oath of Office

Oath of Office must be administered to ALL elected board members (newly elected or re-elected).

D. Roll Call

Mrs. Kwiatkowski could not be in attendance but was sworn into office on January 2, 2026.

2. Board Organization

A. President Nominations



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Note: Accept nominations, no second needed, then ballot.

_____ nominates _____

_____ nominates _____

_____ nominates _____

to the position of President of the Brecksville-Broadview Heights Board of Education for 2026. (No seconds required) (Motion to close nominations not required)

Lisa Galek nominated Mr. Dosen.

B. Board President Election Voting

Vote per nominee in the order of nomination

Vote for Mr. Dosen

Mr. Chase - yes

Ms. Galek - yes

Ms. Omara - yes

Mr. Dosen - yes.

C. Appointment of Board President

RESOLVE to appoint Mark Dosen as Board President for 2026. This motion, made by Eva O'Mara and seconded by Lisa Galek, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-01

D. President Pro Tem will now turn the meeting over to the new President.

E. Vice President Nominations

Note: Accept nominations, no second needed, then ballot.

_____ nominates _____

_____ nominates _____



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_____ nominates _____ to the position of Vice President of the Brecksville-Broadview Heights Board of Education for 2026. (No seconds required) (Motion to close nominations not required)

Mr. Dosen nominated Tish Kwiatkowski

F. Board Vice President Election Voting

Vote per nominee in the order of nomination

Vote for Tish Kwiatkowski

Mr. Chase - yes

Ms. Galek - Yes

Ms. O'Mara - yes

Mr. Dosen - yes.

G. Appointment of Board Vice President

RESOLVE to appoint Tish Kwiatkowski as Board Vice President. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-02

H. Order of Voting on Motions and Resolutions

RESOLVE to approve the member order of voting, which shall be in alphabetical order with the exception of the Board President who will vote last. Robert's Rules of order shall prevail in determining all board meeting procedural questions. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-03



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3. Board Areas of Responsibility
 - A. Board Areas of Responsibility
 - Legislative
 - Cuyahoga Valley Career Center
 - Curriculum
 - Finance
 - Transportation
 - Sustainability
 - PSO
 - Schools Foundation
 - Co-Curricular/Extra Curricular
 - Permanent Improvements
 - Safety and Security

RESOLVE to approve the Board Areas of Responsibility as listed during the discussion.. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Below is a list of **areas** that Board Members expressed the most interest, and would like to receive updates regarding these areas of operations throughout the district.

Legislative - Brad Chase

CVCC- Rachel Malec

Curriculum - Tish Kwiatkowski

Finance - Mark Dosen

Transportation - Mark Dosen

Sustainability - Eva O'Mara and Brad Chase

PSO - Lisa Galek

Schools Foundation - Tish Kwiatkowski

Co-Curricular/extra curricular - Lisa Galek and Tish Kwiatkowski

Permanent Improvement - Mark Dosen and Brad Chase

Safety and Security - Eva O'Mara and Lisa Galek

Resolution 2026-04

4. Board Committees
 - A. Policy Committee



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No more than two Board Members may be appointed.

1. _____

2. _____

RESOLVE to approve assignments to the Policy Committee as listed. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

This is a board committee that will meet from time to time throughout the year as a public body. Notices are given, agendas and minutes are kept and stored for retention.

Policy Committee:

Brad Chase

Eva O'Mara

Resolution 2026-05

5. Meeting Compensation

A. Compensation for Meetings

RESOLVE to set Board Member compensation at \$100 per meeting, effective January 1, 2026. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-06

6. Board of Education Meeting Dates

A. Board of Education Meeting Dates

2026 Board of Education Meeting Dates

RESOLVE to approve the 2026 Board of Education meeting dates as attached.

This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent



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Brad Chase: Yea
Lisa Galek: Yea
Eva O'Mara: Yea
Mark Dosen: Yea
Yea: 4, Nay: 0, Absent: 1
Resolution 2026-07

7. Representation of Legal Counsel
A. Representation of Legal Counsel

Legal Counsel

Fisher & Phillips, LLP
Squire Patton Boggs, LLP
Weston Hurd, LLP
Gingo & Bair
Ennis Britton
The Riley Law Firm
Bricker Graydon

Additionally, the Ohio School Board Association (OSBA) and the law directors for the cities of Brecksville and Broadview Heights may be used as appropriate.
RESOLVE to approve the listed firms for legal counsel representation during 2026: This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent
Brad Chase: Yea
Lisa Galek: Yea
Eva O'Mara: Yea
Mark Dosen: Yea
Yea: 4, Nay: 0, Absent: 1
Resolution 2026-08

8. Ohio School Boards Association Membership

A. Ohio School Boards Association Membership

RESOLVE to approve membership in the Ohio School Boards Association for the calendar year 2026 in the amount of \$10,882. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent
Brad Chase: Yea
Lisa Galek: Yea
Eva O'Mara: Yea



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Mark Dosen: Yea
Yea: 4, Nay: 0, Absent: 1
Resolution 2026-09

9. Legal Assistance Fund Membership

A. Legal Assistance Fund Membership

RESOLVE to approve Legal Assistance Fund participation with Ohio School Boards Association for the calendar year 2026 in the amount of \$250. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-10

10. Superintendent and Treasurer/CFO's Business

A. Authorizations of the Superintendent and Treasurer/CFO

RESOLVE under the authority of Section 3313.20 O.R.C. that the Board dispense with the approval of ordinary bills for purchases made under authority of the annual appropriations resolution and permit payment as seems advantageous; AND FURTHER RESOLVE to waive the reading of the minutes of the Board as authorized by Amended House Bill #424;

AND FURTHER RESOLVE to set the daily allowance for meal reimbursement to \$50 per day exclusive of up to 20% tip for the 2026 calendar year;

AND FURTHER RESOLVE to authorize the Treasurer/CFO to invest funds that are not needed to meet current expenditures - Section 135.09 O.R.C.;

AND FURTHER, RESOLVE to authorize the Treasurer/CFO to make appropriate modifications to the budgets as necessary during the year;

AND FURTHER RESOLVE to appropriate a \$20,000 Service Fund account in 2026;

AND FURTHER RESOLVE to authorize the Treasurer/CFO to approve blanket purchase orders up to a maximum of \$150,000;

AND FURTHER RESOLVE to authorize the Treasurer/CFO to approve charges that exceed Board Policy credit card purchase limitations when there is a benefit to the district (i.e. charge of the annual worker's compensation premium and true-up);

AND FURTHER RESOLVE to authorize the Treasurer/CFO to request the County/Auditor to advance taxes from the proceeds of the tax levies pursuant



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to Section 321.340 of the Ohio Revised Code to meet current expenses as needed during the period of January 1, 2026, through December 31, 2026.

AND FURTHER RESOLVE to appoint the Treasurer/CFO as the designee to attend public records training on behalf of the Board of Education members, as permitted by Ohio Revised Code Section 149.43(E)(1).

AND FURTHER RESOLVE to authorize the signature of the Treasurer/CFO, or the facsimile thereof, to be used on all checks and warrants;

AND FURTHER RESOLVE to grant authority to the Superintendent to excuse teachers and other school employees for attendance at, and provide all approved expenses for, professional and/or in-service meetings in 2026;

AND FURTHER RESOLVE to grant authority to the Superintendent to approve expenditures for those fringe benefits and other forms of non-salary remuneration not prohibited by statute, per formal opinion OAG81-052 clarifying the issue of non-salary remuneration for public employers;

AND FURTHER RESOLVE to grant the Superintendent/Designee authority to file applications for, and accept funds regarding, all projects considered desirable for the Brecksville-Broadview Heights City School District;

AND FURTHER RESOLVE to designate the Superintendent/Designee as the purchasing agent for the Brecksville-Broadview Heights City Schools for 2026;

AND FURTHER RESOLVE to recognize the Superintendent/Designee as the appeal officer for out-of-school suspensions;

AND FURTHER RESOLVE to authorize the Superintendent to hire personnel and accept resignations on behalf of the Board, pending final Board approval;

AND FURTHER RESOLVE to authorize the Superintendent to delegate to Principal(s) the authority to enter into contracts, as needed, in areas of photography, yearbook, graduation, and related school events. The Principal will notify Superintendent of such agreements.

RESOLVE to approve the full resolution as listed regarding standing authorizations for the Superintendent and Treasurer/CFO. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-11



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B. Appointment of Staff to Positions

- Title IX Hearing Officer: Assistant Superintendent and Director of Pupil Services
- Anti-Harassment Grievance Officer: Assistant Superintendent and Director of Pupil Services
- 504/ADA Compliance Officer: Assistant Superintendent and Director of Pupil Services
- Civil Rights Coordinator: Assistant Superintendent and Director of Pupil Services
- Homeless Liaison: Director of Pupil Services
- Suspension Appeal Officer, as designee of the Board: Assistant Superintendent

Resolve to approve the staff appointments as listed. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-12

C. District Support Organizations

1. Parent School Organization (PSO's)
2. Parent School Organization Council
3. Band Boosters
4. Orchestra Boosters
5. Vocal Music Boosters
6. Bee Athletic Boosters
7. Brecksville-Broadview Heights Schools Foundation
8. Brecksville-Broadview Heights High School Speech Team Boosters
9. Brecksville-Broadview Heights High School Robotics Boosters

RESOLVE to recognize the District support organizations as listed in accordance with Board Policy 9211. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-13



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D. Ohio Minimum Wage

RESOLVE to approve the new Ohio Minimum Wage rate to \$11.00 per hour effective January 1, 2026. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-14

E. Alternative Tax Budget Fiscal Year 2027

1. Public Hearing on the Proposed Alternative Tax Budget Fiscal Year 2027

2. Resolution Adopting the Alternative Tax Budget for the Fiscal Year 2027

RESOLVE to adopt the alternative tax budget for the Fiscal Year 2027 as attached. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-15

F. Authorization to Claim Unclaimed Funds

RESOLVE to approve the resolution, in its entirety, as attached to authorize the Treasurer/CFO to submit a claim for unclaimed funds due to BBHCS. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Resolution 2026-16

11. Closing Items

A. Adjournment



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RESOLVE to adjourn the meeting. This motion, made by Lisa Galek and seconded by Eva O'Mara, Carried.

Tish Kwiatkowski: Absent

Brad Chase: Yea

Lisa Galek: Yea

Eva O'Mara: Yea

Mark Dosen: Yea

Yea: 4, Nay: 0, Absent: 1

Adjourned at 5:28pm

MEETING SUMMARY:

Here is the detailed summary of the Organizational Board Meeting with citations removed, structured according to the official minutes provided.

1. Opening Items

The Organizational Meeting of the Brecksville-Broadview Heights Board of Education was held on Wednesday, January 7, 2026, at 5:00 PM at the Board of Education offices on Mill Road. The meeting was called to order by President Pro Tem Mark Dosen, with Board Members Brad Chase, Mark Dosen, Lisa Galek, and Eva O'Mara present, while Tish Kwiatkowski was absent. Following the opening statement establishing the meeting as a public business session livestreamed for the community, the Board joined in the Pledge of Allegiance. The Oath of Office was administered to elected board member Mr. Brad Chase; while Mrs. Kwiatkowski (absent) was sworn in previously on January 2, 2026, the oath was required for all newly elected or re-elected members.

2. Board Organization

The Board proceeded to the election of officers for the 2026 year. Lisa Galek nominated Mark Dosen for the position of Board President. The nomination was approved by a unanimous 4-0 vote, and the meeting was turned over to the newly appointed President Dosen. Subsequently, Mr. Dosen nominated Tish Kwiatkowski for the position of Vice President. This nomination was also confirmed by a 4-0 vote. To conclude the organizational setup, the Board resolved that the member order of voting would be alphabetical, with the exception of the Board President voting last, and that Robert's Rules of Order would prevail for all procedural questions.

3. Board Areas of Responsibility

The Board approved the specific areas of responsibility for 2026, assigning members to serve as liaisons for various operational areas. The approved assignments were: Brad Chase for Legislative matters; Rachel Malec for the



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Cuyahoga Valley Career Center (CVCC); Tish Kwiatkowski for Curriculum; Mark Dosen for Finance; and Mark Dosen for Transportation. Additionally, Eva O'Mara and Brad Chase were assigned to Sustainability; Lisa Galek to the Parent School Organization (PSO); Tish Kwiatkowski to the Schools Foundation; Lisa Galek and Tish Kwiatkowski to Co-Curricular/Extra-Curricular activities; Mark Dosen and Brad Chase to Permanent Improvement; and Eva O'Mara and Lisa Galek to Safety and Security.

4. Board Committees

The Board formally established assignments for the Policy Committee, noting that no more than two Board Members may be appointed to this body. Brad Chase and Eva O'Mara were appointed to the committee, which operates as a public body with required notices and agendas.

5. Meeting Compensation

The Board resolved to set the compensation for Board Members at \$100 per meeting. This rate is effective as of January 1, 2026.

6. Board of Education Meeting Dates

The Board reviewed and resolved to approve the schedule for the 2026 Board of Education meeting dates as attached to the agenda.

7. Representation of Legal Counsel

The Board approved a list of firms to provide legal counsel representation during 2026. The approved firms include Fisher & Phillips, LLP; Squire Patton Boggs, LLP; Weston Hurd, LLP; Gingo & Bair; Ennis Britton; The Riley Law Firm; and Bricker Graydon. Additionally, the resolution allows for the use of the Ohio School Boards Association (OSBA) and the law directors for the cities of Brecksville and Broadview Heights as appropriate.

8. Ohio School Boards Association Membership

The Board unanimously resolved to approve membership in the Ohio School Boards Association (OSBA) for the calendar year 2026. The cost of this membership was approved in the amount of \$10,882.

9. Legal Assistance Fund Membership

In addition to general membership, the Board resolved to approve participation in the OSBA Legal Assistance Fund for the calendar year 2026. This participation was approved at a cost of \$250.



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10. Superintendent and Treasurer/CFO's Business

The Board addressed several business items presented by the administration:

- **Authorizations:** A comprehensive resolution was passed granting standing authorizations to the Superintendent and Treasurer/CFO. These authorizations included dispensing with the approval of ordinary bills, waiving the reading of minutes, setting meal reimbursement at \$50 per day (exclusive of tip), and appropriating a \$20,000 Service Fund. The Treasurer was authorized to approve blanket purchase orders up to \$150,000, request tax advances from the County Auditor, and serve as the designee for public records training. The Superintendent was designated as the purchasing agent and granted authority to hire personnel pending Board approval and approve various expenditures.
- **Appointment of Staff:** The Board approved specific staff appointments for compliance roles. The Assistant Superintendent and Director of Pupil Services were designated as the Title IX Hearing Officer, Anti-Harassment Grievance Officer, 504/ADA Compliance Officer, and Civil Rights Coordinator. The Director of Pupil Services was named Homeless Liaison, and the Assistant Superintendent was named the Suspension Appeal Officer.
- **District Support Organizations:** The Board resolved to recognize nine specific support organizations in accordance with Board Policy 9211, including the various PSOs, Band, Orchestra, and Vocal Music Boosters, Athletic Boosters, the Schools Foundation, Speech Team Boosters, and Robotics Boosters.
- **Ohio Minimum Wage:** The Board approved the new Ohio Minimum Wage rate of \$11.00 per hour, effective January 1, 2026.
- **Alternative Tax Budget:** Following a public hearing, the Board resolved to adopt the alternative tax budget for the Fiscal Year 2027 as presented.
- **Unclaimed Funds:** The Board passed a resolution authorizing the Treasurer/CFO to submit a claim for unclaimed funds currently due to the Brecksville-Broadview Heights City School District.

11. Closing Items

With all business concluded, the Board resolved to adjourn the meeting. The meeting adjourned at 5:28 PM.

Board President

Treasurer/CFO



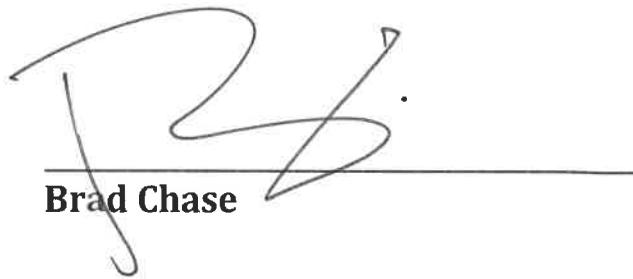
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**State of Ohio
Cuyahoga County**

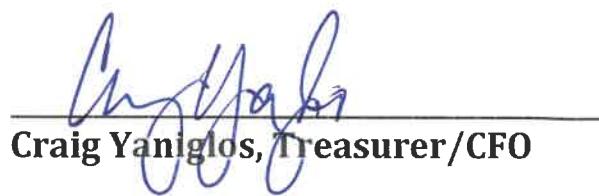
OATH OF OFFICE FOR NEW BOARD MEMBER

Do you, Brad Chase, solemnly swear that you will support the Constitution of the United States and the Constitution of the State of Ohio; and that you will faithfully and impartially discharge your duties as a MEMBER OF THE BOARD OF EDUCATION OF THE BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT, Cuyahoga County, Ohio, to the best of your ability and in accordance with the laws now in effect and hereafter to be enacted, during your continuance in said office and until your successor is nominated and appointed?



Brad Chase

Sworn to before me and signed in my presence this 7th day of January, 2026.



Craig Yaniglos, Treasurer/CFO

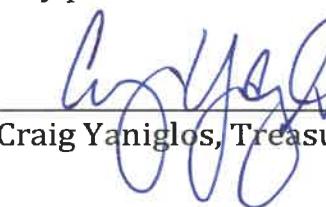
State of Ohio Cuyahoga
County

OATH OF OFFICE FOR NEW BOARD MEMBER

Do you, Tish Kwiatkowski, solemnly swear that you will support the Constitution of the United States and the Constitution of the State of Ohio; and that you will faithfully and impartially discharge your duties as a MEMBER OF THE BOARD OF EDUCATION OF THE BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT, Cuyahoga County, Ohio, to the best of your ability and in accordance with the laws now in effect and hereafter to be enacted, during your continuance in said office and until your successor is nominated and appointed?


Tish Kwiatkowski

Sworn to before me and signed in my presence this 2nd day of January, 2026.



Craig Yaniglos, Treasurer/CFO

Witness: Sherry Lanza Date: 1/2/2026



**Brecksville
Broadview Heights
City School District**

**6638 Mill Road
Brecksville, Ohio 44141
440-740-4000**

Brecksville - Broadview Heights Board of Education 2026 Board Meetings

Unless otherwise noted, regular meetings are held on the third Wednesday and begin at 6:00 p.m. Special meetings of the Board may be added as needed and with prior public notification in accordance with law. All meetings take place at the Education Center unless otherwise noted.

Wednesday, January 7, 2026	Organizational Meeting (5:00 PM)
Wednesday, January 21, 2026	Regular Meeting
Wednesday, February 25, 2026 (Please note - fourth Wednesday)	Regular Meeting
Wednesday, March 18, 2026	Regular Meeting
Wednesday, April 22, 2026 (Please note - fourth Wednesday)	Regular Meeting
Wednesday, May 20, 2026	Regular Meeting
Wednesday, June 24, 2026 (Please note - fourth Wednesday)	Regular Meeting
Wednesday, July 22, 2026 (Please note - fourth Wednesday)	Regular Meeting
Wednesday, August 26, 2026 (Please note - fourth Wednesday)	Regular Meeting
Wednesday, September 16, 2026	Regular Meeting
Wednesday, October 21, 2026	Regular Meeting
Wednesday, November 18, 2026	Regular Meeting
Wednesday, December 16, 2026	Regular Meeting
Wednesday, January 6, 2027	Organizational Meeting (5:00 PM)

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

For the Fiscal Year Commencing July 1, 2026

Fiscal Officer Signature _____ Date _____

COUNTY OF CUYAHOGA

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.

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.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga 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.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing auth must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

SCHEDULE 1

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 Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX \$ AMOUNT Requested Of Budget Commission
General Fund	Inside						4.69	\$7,448,297.10
General Fund	Current Expense	1976	Additional	Continuing			32.6	\$8,549,965.00
General Fund	Current Expense	1978	Additional	Continuing			5.8	\$2,042,131.00
General Fund	Current Expense	1984	Additional	Continuing			3.95	\$2,010,341.00
General Fund	Current Expense	1993	Renewal	Continuing			7.4	\$5,449,057.00
General Fund	Current Expense	1997	Renewal	Continuing			5.8	\$4,871,633.00
General Fund	Current Expense	2001	Renewal	Continuing			6.9	\$6,892,658.00
General Fund	Current Expense	2004	Additional	Continuing			5.3	\$5,589,935.00
Permanent Improvement Fund	Permanent Improvements	1997	Renewal	Continuing			1	\$839,937.00
Permanent Improvement Fund	Permanent Improvements	2004	Renewal	Continuing			1	\$1,054,705.00
General Fund	Current Expense	2017	Additional	Continuing			5.99	\$6,494,875.00
Bond Fund	Elementary Schools	2018	DEBT	35 Years	2022-2054	2022-2054	2.2	\$2,450,386.10
TOTAL								\$53,693,920.20

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
GENERAL FUND - 001	19,200,000.00	48,258,271.00	8,580,658.94	76,038,929.94	60,322,052.00	15,716,877.94
SPECIAL REVENUE FUNDS				0.00		0.00
018	103,524.00		75,000.00	178,524.00	75,000.00	103,524.00
019	220,000.00		150,000.00	370,000.00	240,000.00	130,000.00
035	250,000.00		50,000.00	300,000.00	0.00	300,000.00
200	185,000.00		240,000.00	425,000.00	225,000.00	200,000.00
300	250,000.00		550,000.00	800,000.00	600,000.00	200,000.00
401	38,008.00		159,094.00	197,102.00	197,102.00	0.00
451	0.00		2,700.00	2,700.00	2,700.00	0.00
516	0.00		825,000.00	825,000.00	825,000.00	0.00
551	0.00		20,000.00	20,000.00	20,000.00	0.00
572	0.00		260,000.00	260,000.00	260,000.00	0.00
584	0.00		22,000.00	22,000.00	22,000.00	0.00
587	0.00		25,000.00	25,000.00	25,000.00	0.00
590	0.00		60,000.00	60,000.00	60,000.00	0.00
TOTAL SPECIAL REVENUE				3,485,326.00	2,551,802.00	933,524.00
DEBT SERVICE FUNDS						
002	5,002,670.84	2,906,000.00	0.00	7,908,670.84	2,450,386.10	5,458,284.74
TOTAL DEBT SERVICE FUNDS				7,908,670.84	2,450,386.10	5,458,284.74
CAPITAL PROJECT FUNDS						
003	2,000,000.00	1,868,300.00	20,000.00	3,888,300.00	2,700,000.00	1,188,300.00
004	500,000.00		5,000.00	505,000.00	0.00	505,000.00
070	6,554,800.00		0.00	6,554,800.00	200,000.00	6,354,800.00
TOTAL CAPITAL PROJECT FUNDS				10,948,100.00	2,900,000.00	8,048,100.00
ENTERPRISE FUNDS						0.00
006	750,000.00		1,400,000.00	2,150,000.00	1,650,000.00	500,000.00
009	415,000.00		375,000.00	790,000.00	350,000.00	440,000.00
013	100,000.00		20,000.00	120,000.00	0.00	120,000.00
020	850,000.00		480,000.00	1,330,000.00	450,000.00	880,000.00
TOTAL ENTERPRISE FUNDS				4,390,000.00	2,450,000.00	1,940,000.00
INTERNAL SERVICE FUNDS						0.00
014	100,000.00		400,000.00	500,000.00	400,000.00	100,000.00
TOTAL INTERNAL SERVICE FUNDS				500,000.00	400,000.00	100,000.00
FIDUCIARY FUNDS						0.00
007	150,000.00		85,000.00	235,000.00	100,000.00	135,000.00
TOTAL FIDUCIARY FUNDS				235,000.00	100,000.00	135,000.00
CUSTODIAL FUNDS						
026	6,000,000.00		118,000,000.00	124,000,000.00	117,000,000.00	7,000,000.00
TOTAL CUSTODIAL FUNDS				124,000,000.00	117,000,000.00	7,000,000.00
TOTAL ALL FUNDS				219,097,355.94	185,323,854.00	33,773,501.94

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)

(Do Not Include General Obligation Debt Being Paid By Other Sources)

(Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
NONE					
Totals					

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 4

I 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 Calendar Year	VI Amount Required To Meet Calendar Year Principal & Interest Payments	VII Amount Receivable From Other Sources To Meet Debt Payments
				<i>As of 1/1/2026</i>	<i>Calendar Year 2026</i>	
2018 Bonds	05/08/18	12/31/19	12/01/30	\$168,369.40	\$565,000.00	\$565,000.00
2019 Bond Refunding	05/08/18	12/31/19	12/01/54	43,482,053.00	\$1,885,386.10	\$1,885,386.10
TOTAL				\$43,650,422.40	\$2,450,386.10	\$2,450,386.10

TAX ANTICIPATION NOTES

(Schools Only)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DIST^I

SCHEDULE 5

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 applied 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
Amount Required To Meet Budget Year Principal & Interest Payments:	NONE	
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		
Amount Of Debt Service To Be Apportioned To The Following Settlements:	NONE	
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		

BOARD RESOLUTION NO. _____

RESOLUTION AUTHORIZING THE TREASURER TO CLAIM UNCLAIMED FUNDS

WHEREAS, the Brecksville Broadview Heights City School District (the "District") has been identified as the owner of unclaimed funds held by the State of Ohio Department of Commerce, Division of Unclaimed Funds, specifically referenced under Claim ID 12067497; and

WHEREAS, these funds, totaling approximately \$6,504.75, represent uncashed checks, credits, or refunds due to the District from various vendors and entities;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Brecksville Broadview Heights City School District that:

- 1. Authorization:** The Treasurer, Craig Yaniglos, is hereby authorized and directed to execute any and all documents, forms, and affidavits necessary to claim and recover these funds from the State of Ohio.
- 2. Deposit:** Upon receipt, the Treasurer is directed to deposit said funds into the General Fund (001) or other appropriate funds of the District in accordance with Ohio Revised Code and Uniform School Accounting System (USAS) procedures.

Moved by: _____ **Seconded by:** _____

Vote: Ayes: _____ Nays: _____ Abstain: _____

Passed: January 7, 2026

TREASURER'S CERTIFICATION

STATE OF OHIO COUNTY OF CUYAHOGA BRECKSVILLE BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

I, Craig Yaniglos, Treasurer/CFO and Secretary to the Board of Education of the Brecksville Broadview Heights City School District, do hereby certify that the foregoing is a true and correct copy of Resolution No. _____, adopted by said Board of Education on the 7th day of January, 2026, and that the same has not been rescinded or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto subscribed my name as Treasurer/CFO and Secretary to the Board of Education this 7th day of January, **2026**.

Craig Yaniglos
Treasurer/CFO
Brecksville Broadview Heights City School District