Finneytown Local School District
Minutes of Special Meeting, December 23, 2025
Brent Board Office Meeting Room
8791 Brent Drive
Cincinnati, OH 45231
Special Meeting 6:00pm

The Finneytown Board of Education met in Special session on Tuesday, December 23, 2025, in the Brent Board Meeting Room, 8791 Brent Drive, Cincinnati, OH 45231. Ms. McMullen, Mr. Plaut, and Ms. Lee were present. The President called the meeting to order at 6:03 pm.

179-25 Mr. Plaut moved, seconded by Ms. McMullen, that the Board **Dispense with the Opening Ceremony and Approval of the Minutes from December 15, 2025.** The motion passed.

180-25 Ms. Lee moved, seconded by Mr. Plaut, that the Board approve the **Resolution Requesting Authorization from the County Auditor to Submit a Modified Tax Budget**

Resolution Requesting Authorization from the County Auditor to Submit a Modified Tax Budget

WHEREAS, Section 5705.28 of the Ohio Revised Code requires a board of education to adopt an annual tax budget on or before January 15th for the next succeeding fiscal year; and

WHEREAS, Section 5705.281 of the Ohio Revised Code authorizes the county budget commission to waive the requirement that a school district adopt a tax budget as provided under Section 5705.28 of the Ohio Revised Code, and instead authorize the board of education to provide such information to the county budget commission as may be required by the commission to perform its duties under Chapter 5705 of the Ohio Revised Code; and

WHEREAS, the Hamilton County Auditor has informed the Board of Education of the Finneytown Local School District (the "Board of Education") that it is required to pass a Resolution authorizing the Treasurer of the Board of Education to make a request to waive the requirement of the adoption of a tax budget, and instead request to file a modified tax budget in accordance with Section 5705.281 of the Ohio Revised Code; and

WHEREAS, the Board of Education has utilized a modified tax budget in prior years and believes that its continued use is advantageous since it provides additional information on the long-term financial plan of the District and utilizes a format that has become familiar to the Board of Education and its community.

NOW, THEREFORE, BE IT RESOLVED by the Finneytown Local School District Board of Education as follows:

SECTION I: The Treasurer of the Board of Education is hereby authorized and directed to request the ability to file a modified tax budget for the 2026/2027 fiscal year. The Treasurer shall make said request by sending a letter addressed to the Hamilton County Budget Commission and including a copy of this Resolution with his letter.

SECTION II: The Treasurer of the Board of Education is hereby authorized and directed to do all things necessary to ensure the Board of Education may utilize the modified tax budget for the 2026/2027 fiscal year.

SECTION III: It is found and determined that all formal actions of this Board concerning or related to the adoption of this Resolution were adopted in an open meeting of this Board, and all deliberations of this Board and any of its committees that resulted in such formal actions were adopted in meetings open to the public, in compliance with all applicable requirements of the Ohio Revised Code.

RC: Ms. McMullen, yes, Ms. Lee, yes; and Mr. Plaut, yes. The motion passed.

181-25 Ms. Lee moved, seconded by Mr. Plaut, that the Board approve the **Resolution Requesting the County Auditor to Make Advance Payments of Taxes Pursuant to Ohio Revised Code §321.34**

Resolution Requesting the County Auditor to Make Advance Payments of Taxes Pursuant to Ohio Revised Code §321.34

It is recommended that the Board approve the following resolution:

WHEREAS, the Ohio Revised Code allows a taxing authority to request payment from the County Auditor funds derived from taxes or other sources to the County Treasurer, which may be held on account of a local subdivision;
Therefore, be it resolved by the Finneytown Local School District, Ohio:

SECTION I: That the Auditor and the Treasurer of Hamilton County in accordance with Ohio Revised Code Section 321.34, be requested to draw and pay to the Finneytown Local School District Board of Education upon the written request of Anita Ruffin, Treasurer, to the County Auditor, funds due in any settlement of collection year 2026 derived from taxes or other sources, payable to the County Treasurer, to the account of the Finneytown Local School District, and lawfully applicable for the purposes of the 2026 or 2027 fiscal years.

The County Auditor is further requested to determine and separately identify that portion of the total amount requested which is payable to the general fund, bond retirement fund (by authorizing bond issue), permanent improvement fund and classroom facilities maintenance fund on the payment advice.

SECTION II: That the Treasurer of the Finneytown Local School District shall forward to the County Auditor a certified copy of this Resolution.

RC: Ms. Lee, yes, Mr. Plaut, yes; and Ms. McMullen, yes. The motion passed.

182-25 There being no further business, Ms. Lee moved, seconded by Mr. Plaut, that the meeting be adjourned. The President declared the meeting adjourned at 6:06 pm.

Jelicia McMullen, President

ATTEST:

Anita E. Ruffin, Treasurer