



Finance Committee Meeting - December 10, 2024 - 3:30 pm

For the December 16, 2024 Board Meeting at Administration

TREASURER'S REPORT

Review for approval the Monthly Financials for November 2024:

- Cash Reconciliation as of November 30, 2024
- Fund Balances as of November 30, 2024
- General Fund Report
- Appropriations and Amended Certificate of Revenues updates if needed
- Monthly Insurance Report - call with Mr. Parsons
- Account/budget transfers and Then and Nows if applicable
- Review bond and the bond subsidy payments
- Discussion on Required Cuts/Reductions
- Levy Timeline Review with Dates (Allerton Hill and Paul Fallon)

NOTES/ACTION ITEMS:

PROPOSED DATES FOR UPCOMING FINANCE MEETINGS:

- Tuesday, January 16, 2024 at 3 pm (No meeting – no school)
- Thursday, February 8, 2024 at 2:30 pm (Changed from 2.6.24)
- Tuesday, March 12, 2024 at 3 pm
- Tuesday, April 16, 2024 at 3 pm
- Tuesday, May 14, 2024 at 3 pm
- Tuesday, June 11, 2024 at 3 pm
- Tuesday, July 9, 2024 at 3 pm (Changed to July 16, 2024 at 3 pm)
- Tuesday, August 13, 2024 at 3 pm
- Tuesday, September 10, 2024 at 3 pm
- Tuesday, October 15, 2024 at 3 pm- canceled
- Tuesday, November 12, 2024 at 3 pm
- Tuesday, December 10, 2024 at 3 pm **TIME CHANGED TO 3:30 pm**

All Finance Meetings will be held in the Administration Building, Room to be determined.

Board Meeting Dates:

Meetings to be held in Washington Room 310

January 10, 2024 Organizational Meeting

January 22, 2024

February 12, 2024

March 18, 2024

April 22, 2024

May 20, 2024

June 17, 2024 - June 18, 2024

July 15, 2024 changed to July 22, 2024

August 19, 2024

September 16, 2024

October 21, 2024

November 18, 2024

December 16, 2024

Date: 12/09/2024
Time: 12:02

FINDLAY CITY SCHOOLS
Cash Reconciliation as of 11/30/2024

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Gross Depository Balances:

FIFTH THIRD BANK - 5203	\$3,402,196.13
FARMERS AND MERCHANTS	\$259,548.67
CUSTODIAL SECURITY ACCOUNT	\$154,000.00
HUNTINGTON BANK	\$2,131,198.39

Total Depository Balances (Gross)		\$5,946,943.19
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Adjustments to Bank Balance:

Cash in Transit to Bank	\$0.00
Outstanding Checks	(\$234,241.40)
Adjustments:	
Adjustment	(\$246,002.10)

Total Adjustments to Bank Balance		(\$480,243.50)
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Investments:

Treasury Bonds and Notes	\$0.00
Certificate of Deposits	\$0.00
Other Securities	\$0.00
Other Investments:	
CERTIFICATE OF DEPOSITS	\$804,707.74
STAR OHIO	\$4,167,717.72
FIFTH THIRD SECURITIES	\$13,510,534.37

Total Investments		\$18,482,959.83
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Cash on Hand:

Petty Cash:	
GUIDANCE	\$2,000.00
ATHLETIC	\$2,831.77
CENTRAL OFFICE	\$1,427.00
Change Cash:	
Cash with Fiscal Agent	\$0.00

Total Cash on Hand		\$6,258.77
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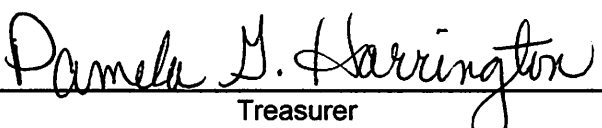
Total Balances		\$23,955,918.29
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Total Fund Balance		\$23,955,918.29
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Depository Clearance Accounts:

HUNTINGTON PAYROLL BALANCE	\$261,920.80
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Total Clearance Account Balances		\$261,920.80
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Treasurer	

Findlay City Schools Balance of Funds November 30, 2024

Fund #	Fund Name	Beginning Balance	MTD Revenue	FYTD Revenue	MTD Expenses	FYTD Expenses	Ending Balance	Encumbrances
001	General Fund	\$ 13,326,463.65	\$ 2,348,031.80	\$ 27,317,283.54	\$ 5,772,713.68	\$ 28,550,432.21	\$ 12,093,314.98	\$ 3,540,801.25
002	Bond Retirement Fund	\$ 1,971,137.53	\$ -	\$ 1,965,814.16	\$ 3,046,118.75	\$ 3,077,154.80	\$ 859,796.89	\$ 1,032,708.75
003	Permanent Improvement Fund	\$ 2,114,057.20	\$ 263.94	\$ 1,299,395.74	\$ 998,507.21	\$ 1,833,273.52	\$ 1,580,179.42	\$ 1,354,195.45
004	Capital Projects Fund	\$ 209,834.35	\$ -	\$ -	\$ -	\$ -	\$ 209,834.35	\$ 200,000.00
006	Food Service Fund	\$ 1,100,591.24	\$ 326,617.14	\$ 518,016.55	\$ 331,387.91	\$ 755,128.55	\$ 863,479.24	\$ 243,962.80
007	Expendable Trust Fund	\$ 166,836.77	\$ 50,532.00	\$ 61,300.56	\$ (355,900.61)	\$ 65,577.08	\$ 162,560.25	\$ 28,649.70
008	Non-Expendable Trust Fund	\$ 605,208.69	\$ -	\$ -	\$ -	\$ 18,500.00	\$ 586,708.69	\$ -
009	Special Trust Funds	\$ 191,716.13	\$ 22,946.64	\$ 171,030.89	\$ 18,541.98	\$ 192,667.90	\$ 170,079.12	\$ 90,163.05
011	Rotary Fund	\$ 139,362.13	\$ 11,435.45	\$ 37,190.83	\$ 17,069.33	\$ 63,828.95	\$ 112,724.01	\$ 61,558.40
014	Millstream Charges Fund	\$ 145,865.80	\$ 228,215.00	\$ 296,739.00	\$ 41,826.47	\$ 233,561.84	\$ 209,042.96	\$ 37,380.56
018	Building/Service Funds	\$ 184,104.57	\$ 16,552.56	\$ 48,408.14	\$ 7,387.94	\$ 43,850.42	\$ 188,662.29	\$ 34,312.97
019	Local Grant Funds	\$ 465,009.95	\$ 7,000.00	\$ 42,937.00	\$ 11,260.63	\$ 105,493.48	\$ 402,453.47	\$ 55,523.65
020	FABSS	\$ 5,666.52	\$ -	\$ -	\$ -	\$ -	\$ 5,666.52	\$ -
022	OHSAA Tournament Fund	\$ 24,719.93	\$ 8,347.00	\$ 11,566.00	\$ 1,916.52	\$ 3,322.32	\$ 32,963.61	\$ -
024	Health Insurance Trust Fund	\$ 2,904,351.09	\$ 971,458.38	\$ 4,787,453.17	\$ 1,309,988.92	\$ 5,247,878.10	\$ 2,443,926.16	\$ 455,364.34
034	OSFC Maintenance Fund	\$ 622,484.84	\$ 46,600.00	\$ 110,275.00	\$ 1,345.17	\$ 237,586.94	\$ 495,172.90	\$ 285,972.79
200	Student Managed Activities Fund	\$ 143,398.92	\$ 6,364.37	\$ 35,772.41	\$ 5,546.30	\$ 36,764.55	\$ 142,406.78	\$ 23,252.56
300	District Managed Activities Fund	\$ 438,439.41	\$ 65,517.55	\$ 487,903.98	\$ 40,638.76	\$ 409,882.10	\$ 516,461.29	\$ 126,469.86
401	State Grant - Auxiliary Services	\$ 53,208.06	\$ -	\$ -	\$ -	\$ -	\$ 53,208.06	\$ -
439	State Grant - Public School Preschool	\$ -	\$ -	\$ -	\$ 37,998.01	\$ 37,998.01	\$ (37,998.01)	\$ -
451	State Grant - Connectivity	\$ 76,765.19	\$ -	\$ 10,076.50	\$ -	\$ (515.07)	\$ 87,356.76	\$ 2,000.00
495	State Grant - OFCC Millstream	\$ 874,522.75	\$ -	\$ 2,623,567.25	\$ 22,116.66	\$ 265,326.80	\$ 3,232,763.20	\$ 3,232,687.27
499	State Grant - Miscellaneous	\$ 917.59	\$ -	\$ 5,177.77	\$ -	\$ 92,411.23	\$ (86,315.87)	\$ 275,000.00
507	Federal Grant - ESSER COVID	\$ (472,412.87)	\$ -	\$ 755,750.61	\$ 415.43	\$ 294,817.82	\$ (11,480.08)	\$ 88,519.92
516	Federal Grant - IDEA Special Ed	\$ (91,453.54)	\$ 147,437.73	\$ 609,857.60	\$ 147,791.00	\$ 666,195.06	\$ (147,791.00)	\$ -
524	Federal Grant - Perkins Voc Ed	\$ (18,289.15)	\$ -	\$ 28,275.94	\$ 27,746.73	\$ 98,435.83	\$ (88,449.04)	\$ -
536	Federal Grant - Title I	\$ -	\$ 26,337.00	\$ 41,587.63	\$ 26,373.66	\$ 67,961.29	\$ (26,373.66)	\$ -
551	Federal Grant - Title III	\$ (4,104.23)	\$ -	\$ 4,104.23	\$ 66.03	\$ 3,086.02	\$ (3,086.02)	\$ -
572	Federal Grant - Title I	\$ (97,789.32)	\$ 104,654.73	\$ 531,066.43	\$ 108,729.42	\$ 556,552.38	\$ (123,275.27)	\$ 30,553.91
584	Federal Grant - Title IV-A	\$ (15,476.92)	\$ 8,605.26	\$ 57,002.95	\$ 8,605.26	\$ 58,197.09	\$ (16,671.06)	\$ -
587	Federal Grant - IDEA ECSE	\$ (2,213.09)	\$ 3,033.84	\$ 12,658.18	\$ 3,094.10	\$ 13,088.19	\$ (2,643.10)	\$ -
590	Federal Grant - Title II-A	\$ (99,577.08)	\$ -	\$ 151,836.82	\$ 22,173.23	\$ 86,992.48	\$ (34,732.74)	\$ 2,760.33
599	Federal Grant - Miscellaneous	\$ 85,973.19	\$ -	\$ -	\$ -	\$ -	\$ 85,973.19	\$ -
Summary of All Funds		\$ 25,049,319.30	\$ 4,399,950.39	\$ 42,022,048.88	\$ 11,653,458.49	\$ 43,115,449.89	\$ 23,955,918.29	\$ 11,201,837.56

GENERAL FUND REPORT

FINDLAY CITY SCHOOLS

FYTD Through 11-30-2024

REVENUES	BUDGET FY24-25	CURRENT 24-25	PRIOR YR FY23-24	For the Year Increase/(Decrease)	Percent Change
Real Estate Taxes	\$26,672,685	\$10,479,389	\$10,246,159	\$233,230	2.28%
Tangible Personal Property Taxes	\$5,329,102	\$2,693,794	\$2,202,967	\$490,827	22.28%
Income Tax	\$0	\$0	\$0	\$0	0%
Other Receipts - Local	\$0	\$0	\$0	\$0	0%
Tuition & Open Enrollment	\$1,180,325	\$165,105	\$162,402	\$2,703	1.66%
Other Receipts - Local	\$1,501,773	\$563,252	\$928,994	(\$365,741)	-39.37%
Interest Income	\$600,000	\$413,035	\$446,890	(\$33,855)	-7.58%
State Funding	\$24,440,606	\$10,319,097	\$10,349,652	(\$30,555)	-0.30%
Rollback & Homestead	\$2,929,882	\$1,438,552	\$1,429,460	\$9,091	0.64%
Other Receipts - State	\$2,808,261	\$1,068,836	\$1,054,878	\$13,957	1.32%
Federal Revenue / Medicaid	\$336,630	\$152,861	\$104,961	\$47,900	45.64%
Transfers/Advances In	\$0	\$23,362	\$61,861	(\$38,499)	-62.24%
TOTAL REVENUE	\$65,799,263	\$27,317,284	\$26,988,224	\$329,059	1.22%
EXPENSES					
Salaries & Wages	\$42,204,295	\$17,250,102	\$16,239,039	\$1,011,063	6.23%
Fringe Benefits	\$18,109,119	\$7,239,531	\$6,545,221	\$694,310	10.61%
Purchased Services	\$6,071,843	\$2,454,102	\$2,286,430	\$167,672	7.33%
Supplies	\$2,212,097	\$1,079,387	\$1,046,883	\$32,504	3.10%
Equipment & Capital Purchases	\$353,501	\$261,658	\$97,505	\$164,153	168.35%
Other Objects	\$815,420	\$265,653	\$306,386	(\$40,733)	-13.29%
Transfers Out	\$0	\$0	\$0	\$0	0%
TOTAL EXPENSES	\$69,766,275	\$28,550,432	\$26,521,463	\$2,028,970	7.65%



CASH FLOW

FYTD through 11-30-2024

	24-25	23-24	DIFFERENCE
Total General Fund Receipts	\$27,317,284	\$26,988,224	\$329,059
Total General Fund	\$28,550,432	\$26,521,463	\$2,028,970
NET CASH FLOW	(\$1,233,149)	\$466,762	(\$1,699,910)

**FINDLAY CITY SCHOOL DISTRICT
HEALTH INSURANCE TRUST FUND ANALYSIS
CHANGE IN CASH POSITION AS OF NOVEMBER 30, 2024**

Revenue Account	Description	Anticipated	Nov-24	Fiscal Year-to-Date	% Collected
024-1870-9024	Employer Contributions	\$ 620,000.00	\$ 53,073.51	\$ 260,959.19	42.09%
024-1872-9024	Employee Contributions	\$ 5,000.00	\$ 313.72	\$ 1,648.93	32.98%
024-1870-9224	Option B Plan Emplryr Cont	\$ 1,750,000.00	\$ 118,080.88	\$ 586,950.50	33.54%
024-1872-9224	Option B Plan Emplee Cont	\$ 340,000.00	\$ 25,436.55	\$ 114,482.81	33.67%
024-1870-9324	Option C Plan Emplryr Cont	\$ 8,700,000.00	\$ 772,771.92	\$ 3,811,763.84	43.81%
024-1872-9324	Option C Plan Employee Cont	\$ 30,000.00	\$ 1,781.80	\$ 9,788.53	32.63%
024-1872-9424	Bronze Plan Employee Cont	\$ 7,300.00	\$ -	\$ 1,859.37	25.47%
Total Revenue		\$ 11,452,300.00	\$ 971,458.38	\$ 4,787,453.17	41.80%

Expense Account	Description	Budget	Nov-24	Fiscal Year-to-Date	% Expensed
024-2900-491-9024	MetLife Admin Cost	\$ 588,000.00	\$ 50,888.56	\$ 251,313.58	42.74%
024-2900-492-9024	Stop Loss	\$ 1,800,000.00	\$ 176,259.13	\$ 863,328.99	47.96%
024-2900-800-9024	Miscellaneous Expenses	\$ 10,000.00	\$ 381.25	\$ 2,891.50	28.92%
024-2900-800-9224	Miscellaneous Expenses	\$ 1,310,000.00	\$ 185,489.63	\$ 558,035.57	42.60%
024-2900-200-9324	Employee Related Expenses	\$ 460,000.00	\$ 39,324.06	\$ 193,024.35	41.96%
024-2900-400-9324	Admin Cost	\$ 780,000.00	\$ 56,544.93	\$ 314,651.53	40.34%
024-2900-800-9324	Miscellaneous Expenses	\$ 7,200,000.00	\$ 801,101.36	\$ 3,061,698.47	42.52%
024-2900-800-9424	Miscellaneous Expenses	\$ -	\$ -	\$ 2,934.31	-
Total Expenses		\$ 12,148,000.00	\$ 1,309,988.92	\$ 5,247,878.30	43.20%

Revenues Over (Under) Expenses \$ (695,700.00) \$ (338,530.54) \$ (460,425.13)

Ending Cash Balance 024 Account NOVEMBER 30, 2024 \$ 2,443,926.16

DECEMBER 2024 INTERNAL TRANSFERS/CORRECTING ENTRIES

<u>FROM THE FOLLOWING ACCOUNTS</u>	<u>TO THE FOLLOWING ACCOUNTS</u>	<u>AMOUNT</u>
FHS ATHLETICS	DONNELL STADIUM (007-9080)	\$ 269.50 DONNELL STADIUM DIVISION IV FOOTBALL TOURNAMENT
ADM STUDENT SERVICES MULTI-HANDICAP	MILLSTREAM CAFÉ	\$ 843.75 TO PAY INVOICE 12
WILSON VANCE PRINCIPAL ACCT	MILLSTREAM CAFÉ	\$ 45.00 TO PAY INVOICE 16
MILLSTREAM WELDING (009-9934)	FLOW STUDIO	\$ 1,380.00 TO PAY INVOICE 103
MILLSTREAM CULINARY (009-9917)	FLOW STUDIO	\$ 220.00 TO PAY INVOICE 108
MILLSTREAM ROBOTICS (200-9961)	FLOW STUDIO	\$ 700.00 TO PAY INVOICE 109
FHS ORCHESTRA (300-9462)	FLOW STUDIO	\$ 270.00 TO PAY INVOICE 111
FHS WRESTLING (300-9452)	FLOW STUDIO	\$ 352.00 TO PAY INVOICE 115
GLENWOOD PRINCIPALS ACCT	GLENWOOD LIBRARY ACCT	\$ 128.92 TRANSFER FOR COLLECTION OF LOST BOOK FINES
		\$ 4,209.17

Findlay City School District
General Obligation Bonds Series 2010A and B

Date	Principal	Interest	Total Debt Service	Calendar Yr	Fiscal Year
12-01-2024	\$1,960,000.00	\$1,086,118.75	\$3,046,118.75	\$4,132,237.50	
06-01-2025		\$1,032,708.75	\$1,032,708.75		\$4,078,827.50
12-01-2025	\$2,030,000.00	\$1,032,708.75	\$3,062,708.75	\$4,095,417.50	
06-01-2026		\$975,868.75	\$975,868.75		\$4,038,577.50
12-01-2026	\$2,105,000.00	\$975,868.75	\$3,080,868.75	\$4,056,737.50	
06-01-2027		\$912,718.75	\$912,718.75		\$3,993,587.50
12-01-2027	\$2,190,000.00	\$912,718.75	\$3,102,718.75	\$4,015,437.50	
06-01-2028		\$847,018.75	\$847,018.75		\$3,949,737.50
12-01-2028	\$2,275,000.00	\$847,018.75	\$3,122,018.75	\$3,969,037.50	
06-01-2029		\$778,768.75	\$778,768.75		\$3,900,787.50
12-01-2029	\$2,360,000.00	\$778,768.75	\$3,138,768.75	\$3,917,537.50	
06-01-2030		\$707,968.75	\$707,968.75		\$3,846,737.50
12-01-2030	\$2,455,000.00	\$707,968.75	\$3,162,968.75	\$3,870,937.50	
06-01-2031		\$631,250.00	\$631,250.00		\$3,794,218.75
12-01-2031	\$2,555,000.00	\$631,250.00	\$3,186,250.00	\$3,817,500.00	
06-01-2032		\$551,406.25	\$551,406.25		\$3,737,656.25
12-01-2032	\$2,655,000.00	\$551,406.25	\$3,206,406.25	\$3,757,812.50	
06-01-2033		\$468,437.50	\$468,437.50		\$3,674,843.75
12-01-2033	\$2,765,000.00	\$468,437.50	\$3,233,437.50	\$3,701,875.00	
06-01-2034		\$382,031.25	\$382,031.25		\$3,615,468.75
12-01-2034	\$2,875,000.00	\$382,031.25	\$3,257,031.25	\$3,639,062.50	
06-01-2035		\$292,187.50	\$292,187.50		\$3,549,218.75
12-01-2035	\$2,995,000.00	\$292,187.50	\$3,287,187.50	\$3,579,375.00	
06-01-2036		\$198,593.75	\$198,593.75		\$3,485,781.25
06-01-2036	\$3,115,000.00	\$198,593.75	\$3,313,593.75	\$3,512,187.50	
06-01-2037		\$101,250.00	\$101,250.00		\$3,414,843.75
12-01-2037	\$3,240,000.00	\$101,250.00	\$3,341,250.00	\$3,442,500.00	
	\$37,470,000.00	\$19,068,991.25	\$56,538,991.25	\$53,507,655.00	\$53,197,741.25

2025 ELECTION FILING DEADLINES
OHIO SCHOOL DISTRICTS
(Consult Counsel for the August Election)

Property Tax

Election Date	Board of Elections Filing Deadline
May 6, 2025	February 5, 2025
November 4, 2025	August 6, 2025

Income Tax (including when combined with a fixed-sum property tax)

Election Date	File Resolution of Necessity with Department of Taxation (and with County Auditor if combined with a property tax)	Board of Elections Filing Deadline
May 6, 2025	January 24, 2025	February 5, 2025
November 4, 2025	July 25, 2025	August 6, 2025

Voted Bond Issue (including when combined with an operating and/or PI property tax)

Election Date	State Consents/Special Needs Part 1 Filing Deadline (if applicable)	State Consents/Special Needs Part 2 Filing Deadline (if applicable)	Board of Elections Filing Deadline
May 6, 2025	January 6, 2025	January 28, 2025	February 5, 2025
November 4, 2025	July 7, 2025	July 29, 2025	August 6, 2025

Voted Bond Issue Combined with an Income Tax

Election Date	State Consents/Special Needs Part 1 Filing Deadline (if applicable)	File Resolution of Necessity with Department of Taxation and County Auditor	State Consents/Special Needs Part 2 Filing Deadline (if applicable)	Board of Elections Filing Deadline
May 6, 2025	January 6, 2025	January 21, 2025	January 28, 2025	February 5, 2025
November 4, 2025	July 7, 2025	July 22, 2025	July 29, 2025	August 6, 2025

Notes:

- All levy types require passage of a resolution of necessity, filing of such resolution to the County Auditor and/or the Department of Taxation, and passage of a resolution to proceed. Certain levies require a simple majority vote of the Board of Education while others require a 2/3 vote.
- Primary dates are subject to change. Primaries in odd-numbered years are special elections with attendant costs.
- This information herein is not intended to constitute, and is not a substitute for, legal or other advice. Each circumstance should be considered and evaluated separately, and in consultation with legal counsel.

2026 ELECTION FILING DEADLINES
OHIO SCHOOL DISTRICTS
(Consult Counsel for the August Election)

Property Tax

Election Date	Board of Elections Filing Deadline
May 5, 2026	February 4, 2026
November 3, 2026	August 5, 2026

Income Tax (including when combined with a fixed-sum property tax)

Election Date	File Resolution of Necessity with Department of Taxation <i>(and with County Auditor if combined with a property tax)</i>	Board of Elections Filing Deadline
May 5, 2026	January 23, 2026	February 4, 2026
November 3, 2026	July 24, 2026	August 5, 2026

Voted Bond Issue (including when combined with an operating and/or PI property tax)

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	State Consents/Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
May 5, 2026	January 5, 2026	January 27, 2026	February 4, 2026
November 3, 2026	July 6, 2026	July 28, 2026	August 5, 2026

Voted Bond Issue Combined with an Income Tax

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	File Resolution of Necessity with Department of Taxation and County Auditor	State Consents/Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
May 5, 2026	January 5, 2026	January 20, 2026	January 27, 2026	February 4, 2026
November 3, 2026	July 6, 2026	July 21, 2026	July 28, 2026	August 5, 2026

2027 ELECTION FILING DEADLINES
OHIO SCHOOL DISTRICTS
(Consult Counsel for the August Election)

Property Tax

Election Date	Board of Elections Filing Deadline
May 4, 2027	February 3, 2027
November 2, 2027	August 4, 2027

Income Tax (including when combined with a fixed-sum property tax)

Election Date	File Resolution of Necessity with Department of Taxation <i>(and with County Auditor if combined with a property tax)</i>	Board of Elections Filing Deadline
May 4, 2027	January 22, 2027	February 3, 2027
November 2, 2027	July 23, 2027	August 4, 2027

Voted Bond Issue (including when combined with an operating and/or PI property tax)

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	State Consents/Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
May 4, 2027	January 4, 2027	January 26, 2027	February 3, 2027
November 2, 2027	July 5, 2027	July 27, 2027	August 4, 2027

Voted Bond Issue Combined with an Income Tax

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	File Resolution of Necessity with Department of Taxation and County Auditor	State Consents/ Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
May 4, 2027	January 4, 2027	January 19, 2027	January 26, 2027	February 3, 2027
November 2, 2027	July 5, 2027	July 20, 2027	July 27, 2027	August 4, 2027

2028 ELECTION FILING DEADLINES
OHIO SCHOOL DISTRICTS
(Consult Counsel for the August Election)

Property Tax

Election Date	Board of Elections Filing Deadline
March 21, 2028	December 22, 2027
November 7, 2028	August 9, 2028

Income Tax (including when combined with a fixed-sum property tax)

Election Date	File Resolution of Necessity with Department of Taxation <i>(and with County Auditor if combined with a property tax)</i>	Board of Elections Filing Deadline
March 21, 2028	December 10, 2027	December 22, 2027
November 7, 2028	July 28, 2028	August 9, 2028

Voted Bond Issue (including when combined with an operating and/or PI property tax)

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	State Consents/Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
March 21, 2028	November 22, 2027	December 14, 2027	December 22, 2027
November 7, 2028	July 10, 2028	August 1, 2028	August 9, 2028

Voted Bond Issue Combined with an Income Tax

Election Date	State Consents/Special Needs Part 1 Filing Deadline <i>(if applicable)</i>	File Resolution of Necessity with Department of Taxation and County Auditor	State Consents/Special Needs Part 2 Filing Deadline <i>(if applicable)</i>	Board of Elections Filing Deadline
March 21, 2028	November 22, 2027	December 6, 2027	December 14, 2027	December 22, 2027
November 7, 2028	July 10, 2028	July 25, 2028	August 1, 2028	August 9, 2028