RECORD OF PROCEEDINGS

Minutes of McComb Local School Board of Education Meeting

Held July 6, 20 26

The McComb Local School Board of Education met in regular session with the following present:

Katie Grubb	-	Present
Holly Hankin	-	Present
Lisa Mansfield	-	Present
Glenn Miehls	-	Present
Rob Quiroga	-	Present

(26-29) TREASURER'S RECOMMENDATIONS

A motion was made by Mansfield and seconded by Hankin to approve the following items:

- **Financial report** as presented by the Treasurer.
- **Minutes** of the June 3, 2026 and June 24, 2026 meetings as written.
- **Then** and **Now** list of purchase orders over $3,000.00 for the month of June 2026:

Purchase Order #	Vendor	Amount	Fund
3701741	Hancock County ESC	$35,450.81	001
3701817	Tri-Gen	$13,645.24	001

- The quarterly **cash reconciliation** of the financial statements as reviewed by the Finance Committee.
- The following **appropriation modification increase** for FY26 effective 6/30/26:
  300 District Activities $12,000.00
- The following **transfers** of $1,100,000.00 from 001 General Fund to 003 Permanent Improvement Fund of $600,000.00, to 035 Severance Fund of $100,000.00, and to 070 Capital Projects Fund of $400,000.00 effective 6/30/26 and a $200.00 **advance repayment** to 001, General Fund, from the 200-9553 HS Cheerleading Fund.

Vote: Mansfield, yes; Hankin, yes; Grubb, yes; Miehls, yes; Quiroga, yes.
The President declared the motion carried.

(26-30) SUPERINTENDENT'S RECOMMENDATIONS

A motion was made by Miehls and seconded by Quiroga to approve the following items:

- To accept public comments on **One Needs Assessment** for the 2026-2027 school year.
- To accept public comments on **Title VI-B flow thru funds** for meeting the full service needs goal for children with disabilities for 2026-2027.
- To approve all McComb Local students to work as **student volunteer workers** in the elementary and 7-12 schools for 2026-2027.
- To authorize participation in the **National School Lunch Program** to provide free and reduced lunches and to abide by all state and federal regulations for 2026-2027.
- To approve the **Hancock County ESC 1:1 Aide Contract** for the 2026-2027 school year.
- To issue **extra-curricular contracts** as per the salary schedule from July 1, 2026 through June 30, 2027 as follows:

Fall-Junior High	
JH Football	Shawn Woolf
High School Positions	
Sophomore Advisor	Faith Gingerich
HS Cheerleading	Reagan Carter
STEM Club	Toni Hassan
Junior High Positions	
MS Cheerleading (shared)	Carrie Bauer
MS Cheerleading (shared)	Tara Durain
Elementary Positions	
K-Kids	Kristine Kern

Vote: Miehls, yes; Quiroga, yes; Grubb, yes; Hankin, yes; Mansfield, yes.
The President declared the motion carried.

(26-31) PROCEED WITH INCOME TAX AND BOND ISSUE

A motion was made by Mansfield and seconded by Grubb to approve the following resolution determining to proceed with an income tax and bond issue and certifying the same to the Board of Elections:

RESOLUTION DETERMINING TO PROCEED WITH AN INCOME TAX AND BOND ISSUE AND CERTIFYING THE SAME TO THE BOARD OF ELECTIONS

(Ohio Revised Code Section 5748.08)

WHEREAS, the Board at its meeting on June 3, 2026, declared in a resolution (the "Resolution of Necessity") that it is necessary to raise annually additional revenues of at least $307,410 for the purpose of current expenses; and

WHEREAS, the Tax Commissioner of the State of Ohio (the "Tax Commissioner") has estimated and certified the property tax rate and the income tax rate required in order to produce such additional revenues; and

WHEREAS, the income tax rate, rounded to the nearest one-fourth of one percent as required by law, is 0.25% per annum; and

WHEREAS, the Board declared in the Resolution of Necessity that it is also necessary to issue bonds in the amount of $23,815,000 (the "Bonds") for the purpose of constructing school facilities, including constructing a new K-12 building and including under a program of the Ohio Facilities Construction Commission, and renovating, repairing, improving and expanding existing school facilities; furnishing and equipping the same; improving the sites thereof; and acquiring real estate and interests therein, and that it is necessary that a direct tax be annually levied on all the taxable property in the School District outside of the ten-mill limitation (the "Bond Levy") to meet the debt charges on the Bonds and any securities issued in anticipation thereof; and

WHEREAS, the County Auditor of Hancock County, Ohio (the "County Auditor") has certified to the Board that, based on the School District's current total taxable value of $183,149,064, an estimated average annual property tax levy of 6.99 mills for each $1 of taxable value, which amounts to $245 for each $100,000 of the "county auditor's market value" (as defined in Ohio Revised Code Section 5705.01(P)), will be required to pay the principal of and interest on the Bonds over 37 years, which is the maximum maturity of the Bonds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the McComb Local School District, Hancock, Putnam and Wood Counties, Ohio, two-thirds of all of the members thereof concurring, that:

Section 1. Pursuant to Ohio Revised Code Section 5748.08, it is hereby determined to be necessary for school district purposes to proceed with the proposition of levying a school district income tax on the school district income of individuals residing in the School District (the "Income Tax"). The Income Tax shall be at the rate of 0.25% per annum, shall be for the purpose of current expenses, shall take effect and begin to be levied on January 1, 2027, and shall be levied for a continuing period of time. The school district income that shall be subject to the Income Tax is "taxable income" as defined in Ohio Revised Code Section 5748.01(E)(1).

Section 2. It is also necessary to proceed with the issuance of the Bonds in the amount and for the purpose described in the preambles to this Resolution, and to levy, outside of the ten-mill limitation provided by law, an annual tax on all the taxable property in the entire territory of the School District to pay debt charges on the Bonds and any securities issued in anticipation thereof.

Section 3 The Bonds shall be dated approximately December 1, 2026; shall bear interest at the estimated rate of 5.20% per annum; and shall be paid over a period not to exceed 37 years, as calculated under Ohio Revised Code Chapter 133. The Bond Levy shall be an additional levy in effect upon the entire territory of the School District and will include a levy on the tax list and duplicate for the 2026 tax year (commencing in 2026, first due in calendar year 2027), if approved by a majority of the electors voting thereon.

Section 4. The question of levying the Income Tax and issuing the Bonds shall be submitted to all of the electors of the entire territory of the School District at the election to be held on November 3, 2026. All of the territory of the School District is located in Hancock, Putnam and Wood Counties, Ohio.

Section 5. The form of the ballot to be used at said election shall be substantially as follows (subject to any changes from the Hancock County Board of Elections and/or the Ohio Secretary of State):

AFFIRMATIVE VOTE IS NECESSARY FOR PASSAGE

Shall the McComb Local School District be authorized to do both of the following:

(1) Impose an annual income tax of 0.25% on the school district income of individuals, for a continuing period of time, beginning January 1, 2027, for the purpose of current expenses?

(2) Issue bonds for the purpose of constructing school facilities, including constructing a new K-12 building and including under a program of the Ohio Facilities Construction Commission, and renovating, repairing, improving and expanding existing school facilities; furnishing and equipping the same; improving the sites thereof; and acquiring real estate and interests therein in the principal amount of $23,815,000, to be repaid annually over a maximum period of 37 years, and levy a property tax outside the ten-mill limitation estimated by the county auditor to average over the bond repayment period 6.99 mills for each $1 of taxable value, which amounts to $245 for each $100,000 of the county auditor's market value, to pay the annual debt charges on the bonds, and to pay debt charges on any notes issued in anticipation of those bonds?

	FOR THE INCOME TAX AND BOND ISSUE
	AGAINST THE INCOME TAX AND BOND ISSUE

Section 6. The Treasurer of the Board is hereby directed to immediately certify, not later than August 5, 2026 (which date is not less than 90 days prior to the Election Date), to the Board of Elections of Hancock County, Ohio, a copy of the Resolution of Necessity and a copy of this Resolution together with the certification of the Tax Commissioner described hereinabove and the certificate of the County Auditor certifying the current total taxable value of the School District and the annual property tax levy, expressed in mills for each $1 of taxable value as well as in dollars for each $100,000 of the county auditor's market value, that will be required to pay the principal of and interest on the Bonds over 37 years, which is the maximum maturity of the Bonds.

Section 7. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Vote: Mansfield, yes; Grubb, yes; Hankin, yes; Miehls, yes; Quiroga, yes.
The President declared the motion carried.

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(26-32) USE OF A PORTION OF BOND PROCEEDS

A motion was made by Quiroga and seconded by Grubb to approve the following resolution to use a portion of the proceeds of the Obligations to reimburse the School District for expenses of the Project advanced from its General Fund, Permanent Improvement Fund, and/or its Capital Projects Fund:

RESOLUTION AUTHORIZING THE USE OF A PORTION OF THE PROCEEDS OF BONDS, BOND ANTICIPATION NOTES, AND/OR CERTIFICATES OF PARTICIPATION OF THE SCHOOL DISTRICT, IN THE ESTIMATED PRINCIPAL AMOUNT OF NOT TO EXCEED $28,315,000, TO BE ISSUED FOR THE PURPOSE OF CONSTRUCTING SCHOOL FACILITIES, INCLUDING CONSTRUCTING A NEW K-12 BUILDING AND INCLUDING UNDER A PROGRAM OF THE OHIO FACILITIES CONSTRUCTION COMMISSION, AND RENOVATING, REPAIRING, IMPROVING AND EXPANDING EXISTING SCHOOL FACILITIES; FURNISHING AND EQUIPPING THE SAME; IMPROVING THE SITES THEREOF; AND ACQUIRING REAL ESTATE AND INTERESTS THEREIN

WHEREAS, the School District reasonably anticipates that it will incur certain "Original Expenditures" (as defined in Treasury Regulations Section 1.150-2(c) and Section 1.150-2(d)(3)) for the above-referenced purpose (the "Project"); and

WHEREAS, the School District may advance costs for Original Expenditures for the Project from its General Fund (USAS 001), Permanent Improvement Fund (USAS 003), and/or its Capital Projects Fund (USAD 070); and

WHEREAS, the School District intends to reimburse itself, within 18 months from the later of the date of the Original Expenditures or the date the Project is placed in service (but in no event more than three years after the Original Expenditures are paid or, alternatively, five years after the Original Expenditures are paid if the special rule for long-term construction projects set forth in Treasury Regulations Section 1.150-2(d)(2)(iii) is applicable), for Original Expenditures of not to exceed $28,315,000 for the Project from the proceeds of one or more series of tax-exempt obligations (the "Obligations") to be issued by the School District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the McComb Local School District, Hancock, Putnam and Wood Counties, Ohio, that:

Section 1. The School District intends that this resolution shall constitute an "official intent" for purposes of Section 1.150-2(e) of the Treasury Regulations prescribed under the Internal Revenue Code of 1986, as amended, and declares its intention to use a portion of the proceeds of the Obligations to reimburse the School District for expenses of the Project advanced from its General Fund, Permanent Improvement Fund, and/or its Capital Projects Fund.

Section 2. The School District intends to make a reimbursement allocation on its books for the Original Expenditures within the "reimbursement period" set forth under Section 1.150-2(d)(2) of the Treasury Regulations, namely not later than 18 months after the later to occur of (a) the respective date each Original Expenditure is paid, or (b) the date the Project is "placed in service" within the meaning of Treasury Regulations Section 1.150-2(c), but in no event more than three years after each Original Expenditure is paid or, alternatively, five years after the Original Expenditures are paid if the special rule for long-term construction projects set forth in Treasury Regulations Section 1.150-2(d)(2)(iii) is applicable.

Section 3. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Vote: Quiroga, yes; Grubb, yes; Miehls, yes; Hankin, yes; Mansfield, yes. The President declared the motion carried.

The President declared the board meeting adjourned.

Approved _____, 2026

_____
President

_____
Treasurer