

FAIRFIELD CITY SCHOOLS BOARD OF EDUCATION
SPECIAL MEETING
JANUARY 27, 2026

The Board of Education of the Fairfield City School District in the County of Butler, Ohio, held a Special Meeting on the 27th of January, 2026 in the Catherine D. Milligan Community Room at Fairfield Senior High School

The meeting was called to order by the President at 6:30 p.m.

ROLL CALL – Present: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier
Absent: None

Also present: Mr. Smith, Mr. Phillips, Mr. Hussel, Mrs. Aug, Mr. Perry, & Mr. Clemmons
Absent: Mrs. Hauer

PLEDGE OF ALLEGIANCE – Mike Napier

COMMUNICATION - None

This is the portion of the meeting where you are invited to share your thoughts with the Board. In order for the Board to fulfill its obligation to complete the planned agenda in an effective and efficient fashion, a maximum of thirty (30) minutes of public participation may be permitted at each meeting. Please know that this time has been set aside for the Board to listen to you. Your comments are valued and will be taken into careful consideration. The Board will not engage in dialogue at this time. Presentations are limited to three (3) minutes each.

SUPERINTENDENT’S RECOMMENDATIONS AND REPORTS

26-12

ADOPTION OF THE ATTACHED RESOLUTION PROPOSING AND SUBMITTING TO THE ELECTORS OF THE FAIRFIELD CITY SCHOOL DISTRICT THE QUESTION OF IMPOSING A 1.25% SCHOOL DISTRICT INCOME TAX FOR THE PURPOSE OF CURRENT EXPENSES, TO TAKE EFFECT JANUARY 1, 2027, FOR A CONTINUING PERIOD OF TIME, AND AUTHORIZING THE TREASURER TO CERTIFY THE RESOLUTION TO THE BUTLER COUNTY BOARD OF ELECTIONS

MOTION – Moved by Mrs. Berding-Miller to approve the following:

A. Item for Board Action

1. Recommend adoption of the attached resolution proposing and submitting to the electors of the Fairfield City School District the question of imposing a 1.25% school district income tax for the purpose of current expenses, to take effect January 1, 2027, for a continuing period of time, and authorizing the Treasurer to certify the resolution to the Butler County Board of Elections.

A RESOLUTION PROPOSING AND SUBMITTING TO THE ELECTORS OF THE FAIRFIELD CITY SCHOOL DISTRICT THE QUESTION OF IMPOSING AN ADDITIONAL 1.25% SCHOOL DISTRICT INCOME TAX.

WHEREAS, on January 15, 2026, this Board adopted a resolution pursuant to R.C. 5748.02 requesting the State Tax Commissioner to estimate and certify to it the property tax rate and income tax rate that would have had to have been in effect on taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01, for the current year to produce an amount

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equivalent to \$23,105,238.00 annually, a certified copy of which resolution was delivered to the State Tax Commissioner; and

WHEREAS, on January 20, 2026, the State Tax Commissioner certified that a school district income tax rate of 1.25% (as rounded in the State Tax Department's certification for certification to the Board of Elections, and using the tax base as specified in the aforesaid resolution and herein) or a property tax rate of 9.86 mills (using 2024 valuation) would be required to produce that amount; and

WHEREAS, this Board is now authorized, pursuant to R.C. 5748.02(B), to adopt a resolution proposing an annual tax for School District purposes on the taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01, at the rate set forth in the State Tax Commissioner's certification, rounded to the nearest one-fourth of one percent;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Fairfield City School District, County of Butler, Ohio, that:

1. This Board finds, determines and confirms that the amount of taxes that may be raised by this Board of Education within the ten-mill limitation by property tax levies on the tax list will be insufficient to provide for the necessary requirements of this School District, that it is necessary to raise additional moneys for School District purposes, and that it is necessary to levy, for the purpose of current expenses, an annual school district income tax at the rate of one and one-fourth percent (1.25%) on the taxable income of individuals, as defined in division (E)(2) of R.C. 5748.01, for a continuing period of time.
2. Pursuant to Chapter 5748 of the Revised Code, the question of imposing an additional annual 1.25% school district income tax for the purpose of current expenses, to take effect on January 1, 2027, and run for a continuing period of time, shall be submitted to the electors of this School District at the election to be held on May 5, 2026.
3. The Treasurer is directed to deliver promptly, and in any case not later than February 4, 2026, a certified copy of this Resolution to the Board of Elections of Butler County.
4. This Board finds and determines that all formal actions of this Board and of any of its committees concerning and relating to the adoption of this Resolution were taken, and that all deliberations of this Board and of any of its committees that resulted in such formal actions were held, in meetings open to the public, in compliance with the law.
5. This Resolution shall be effective immediately upon its adoption.

SECOND – Seconded by Mr. Cline

ROLL CALL – Ayes: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier

Nays: None

Motion Carried: 5-0

ANNOUNCEMENTS

February 5, 2026 – Board Meeting (Work Session), 6:30 PM, Fairfield Senior High School,
Catherine D. Milligan Community Room

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26-13 ADJOURNMENT

MOTION – Moved by Mr. McDonald to adjourn the meeting.

SECOND – Seconded by Mrs. Berding-Miller

ROLL CALL – Ayes: Mrs. Berding-Miller, Mr. Clark, Mr. Cline, Mr. McDonald & Mr. Napier

Nays: None

Motion Carried: 5-0

The meeting was adjourned at 6:36 p.m. by the President, Mr. Clark.

President

Attest: _____
Treasurer