

**BUILDING & FINANCE  
COMMITTEE MEETING AGENDA  
January 27, 2026 | 5:30 p.m.**

**Location: CT Young: Boardroom**

Attendees:

**1. Financial Update - Riesenber**

The Committee discussed several key points: the Budget Commission, House Bill 186, which includes a retroactive tax credit for 2023 funded by canceling the 2026 sales tax holiday, and the Ohio Department of Taxation's revised reappraisal schedule, postponing updates to 2027. The 2023 reappraisal increased Three Rivers' residential valuations by 24.3%. The effective millage rate is projected to be 20.43 mills by 2027. State funding per pupil is \$807, with a significant impact on local revenue. The meeting also touched on the financial impact of the power plant's valuation changes and the need for negotiations to mitigate losses.

**2. Building & Grounds - Sies/Smiley**

Updates were provided on building maintenance, including snow removal. The new signage for the elementary school was installed, but had to be reinforced due to structural issues. The crosswalk sign was knocked over in a wreck - we are waiting on the insurance payment. New serving lines have been installed in the elementary school.

**3. Other**

**Next Meeting Date: February 24, 2026 at 5:30 pm**