VOLUME 9
FALL 2026

EXCELLENCE THROUGH OPPORTUNITY

DISTRICT DIGEST

1% Earned income tax levy with a 1.7 mill property tax reduction

Sylvania Schools remains committed to providing a high-quality educational experience for every student while being responsible stewards of community resources. For many years, the district has worked to carefully manage costs, maximize efficiencies, and extend existing funding as long as possible, all while maintaining strong academic programs, extracurricular opportunities, and student supports. The Board has placed a 1% earned income tax levy with a 1.7 mill property tax reduction on the November 3, 2026 ballot for the public's consideration.

This proposed measure is intended to shift proposed funding responsibility away from traditional property owners and instead align it with active earnings.

Understanding Earned Income Tax Levies:

Earned income tax levies apply to earned income, not to retirement income.

APPLIES ONLY TO:

- ✓ Wages, salaries, bonuses, commissions – all employment income
- ✓ Self-employment income (Sole proprietorships, Independent Contractors (1099), Farm Income

DOES NOT APPLY TO:

- ✗ Social Security and Pension Income
- ✗ IRA, 401k, 403b, 457, and Roth Distributions
- ✗ Investment Income – Interest, Dividends, Capital Gains
- ✗ Estate, Trust, Inheritance, Gifts, Life Insurance, Disability, Workers' Comp, and Alimony Distributions
- ✗ All other Retirement Benefits and Distributions

If approved, the earned income tax would apply to residents of Sylvania Schools. Non-residents working inside the district would NOT be subject to this tax.

Understanding the Property Tax Relief Component:

The measure on the November 3, 2026, ballot for the public's consideration also includes a 1.7-mill reduction to existing property taxes, which would result in approximately a $35 annual tax reduction for a home valued at $100,000.

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Our Sylvania SCHOOLS®

WHAT IS AN OPERATING LEVY?

An operating levy provides funding for the ongoing expenses to support regular educational and operational activities, such as Teachers and Support Staff, Classroom Materials, Technology, and Instructional Resources, Student Support Services, Transportation, Math and Reading Intervention Services, Nursing Services, Utilities and building operations, Safety and Security Needs, and Extra-curricular activities.

What happens if the levy doesn't pass on November 3, 2026?

If the levy fails, the district would need to reduce expenditures by approximately **$11 million** prior to the start of the 2027–2028 school year.

In order to reduce expenditures by this amount, the following cuts would be implemented:

- **Elimination of Extracurriculars:** All athletic programs, arts, music, drama, clubs, and student organizations would be canceled, and all athletic and non-athletic supplemental coaching/advisor contracts would be eliminated.
- **Transportation Reductions:** Busing would be reduced to state minimum requirements, resulting in reduction of transportation to include only students in grades PK–8 *who live more than two miles* from their school, and high school transportation would be eliminated.
- **Staffing & Program Cuts:** Layoffs across administrative, teaching, and support staff positions, resulting in larger class sizes and fewer course offerings.
- **Reduced Support Services:** Elimination of contracted mental health services, field trips, alternative educational opportunities, and cuts to building and curriculum budgets.

Potential reductions under an $11.3 million expenditure decrease would include, but would not be limited to:

Teaching and Learning

1/2 Day Kindergarten
Eliminate Reading and Math Intervention in non-title buildings
Reduce/Eliminate Band (6-12)
Reduce/Eliminate Orchestra (6-12)
Reduce/Eliminate Choir (6-12)
Reduce/Eliminate Art (6-12)
Eliminate GATE
Reduce/Eliminate AP/Honors Classes
Maximize all class sizes K-12
Eliminate JH Exploratory, German, and AP Foreign Language
Eliminate Media Specialist at HS/JH
Eliminate Elementary/HS Resource Consultants
Eliminate JH Reading
Eliminate 6th Grade Double-block Math
Eliminate SVA
Eliminate Summer School
Reduce Career Tech Offerings

COST SAVINGS: 4,262,500

Special Education/PK

Eliminate Coordinators
Reduce Intervention Specialists to max caseloads
Reduce Related Services (OT, SLP, Psych) to max caseloads
Eliminate COTAs
Reduce Special Education Paraprofessionals

COST SAVINGS: 1,094,000

Transportation

State Minimums for Elementary/JH
Eliminate HS Busing
Reduction of Extracurricular and Field Trips
Reduce transportation office staff

COST SAVINGS: 745,000

Administration

Eliminate Elementary APs
Eliminate Assistant Transportation Director
Eliminate Assistant Special Education Director
Eliminate HS Athletic Directors
Eliminate Alumni Coordinator
Eliminate Communications Coordinator

COST SAVINGS: 1,219,000

Student Support Services

Eliminate Bi-Lingual Assistants
Eliminate EL Family Liaison
Eliminate Social Workers
Reduce EL Teachers
Reduce Elementary Counselors
Reduce JH Counselors
Reduce HS Secretary
Reduce HS Dean of Students
Reduce Nursing Services
Eliminate Grandfathering K-8
Eliminate Intradistrict Open Enrollment

COST SAVINGS: 1,375,000

Business Operations

Reduction and Reorganization of Custodians
Eliminate Grounds Crew Members
Eliminate Maintenance Employee
Eliminate Delivery Driver Classification Employee

COST SAVINGS: 857,856

Student Activities

Eliminate All Extracurriculars/Athletics/Supplementals
Eliminate Athletic Secretaries
Eliminate HR Supplemental Secretary

COST SAVINGS: 1,763,000

TOTAL COST SAVINGS BASED ON REDUCTIONS $11,316,356

Our Commitment to Fiscal Responsibility:

$2.655 Million in Recent Reductions

Sylvania Schools is committed to being an excellent steward of taxpayer dollars. Leading into FY2026 and FY2027, the district has proactively implemented aggressive cost-saving measures and rightsizing efforts to stretch our current budget:

- **Staff Reductions & Attrition ($2.378 Million Saved):**
  - *Administration:* Reduced salaries and cut/consolidated key roles, including the IT Director, Director of Student Data, and Assistant Transportation Director; consolidated the Director of Custodial Services position, through retirement, into Business Operations; and reduced an elementary assistant principal, Career Tech Coordinator, and Director of Business Operations positions
  - *Certified Staff (SEA):* Leveraged the retire/rehire process, reduced elementary classroom sections from 158 to 150 based on enrollment, and reduced high school counselor, media specialist, and half-time PE positions
  - *Support Staff (OAPSE) & Exempt:* Consolidated multiple secretarial roles upon retirement, limited overtime for transportation mechanics/staff, and reduced one Social Worker position
- **Contracted Services ($102,000 Saved):** Moved our Behavioral Specialist to an "as-needed" basis and eliminated the enrollment study
- **Materials & Supplies ($175,000 Saved):** Scaled back building, technology, and intervention plan budgets

Total Proactive Operational Reductions: $2,655,000

- **Healthcare Cost Avoidance:** By restructuring healthcare services, the district absorbed a 10% premium decrease instead of a projected 22.4% increase, resulting in a $9.7 million cost avoidance over the past two years.
- **Outside Funding:** Secured $1.3 million in grant funding to pay for student safety, technology, and mental health services without utilizing local operating funds.

If approved, how would funds generated by this levy be used?

If approved, our district would receive additional operating revenue, which would be used to maintain current comprehensive programming for students. More specifically, the funding would be used for the following:

- **Extracurricular Activities:** To preserve all extracurricular activities, including our athletic programs, fine arts, band, orchestra, choir, drama, clubs, and student organizations
- **Neighborhood Transportation:** To maintain our current busing models, ensuring safe and reliable transportation for high school students and those living within two miles of their schools
- **Academic Programming:** To maintain our 24 Advanced Placement (AP) courses, 15 Career Technical programs, and gifted programming
- **Student Support Services:** To maintain classroom staffing levels to keep class sizes manageable, building and curriculum budgets, and contracted mental health services
- **Financial Stability:** To maintain the necessary operating revenue to avoid the need for a $11.6 million reduction

If approved, how much would the levy cost taxpayers?

Estimated annual cost:

Earned Income	Annual Cost
$50,000	$500
$100,000	$1000
$150,000	$1,500
$200,000	$2,000
$250,000	$2,500



If approved, what would the annual reduction be?

Estimated annual reduction:

Assessed Home Value	Annual Reduction
$100,000	$35
$200,000	$70
$300,000	$105
$400,000	$140
$500,000	$175



For more information and community meeting times, visit sylvaniaschools.org.

Why has the Board placed this levy on the ballot for the public's consideration?

Over the past decade, the district has worked to responsibly manage resources while continuing to provide strong academic programming, extracurricular opportunities, and student supports. However, like many school districts across Ohio, Sylvania Schools is now facing a combination of rising costs and limited revenue growth.

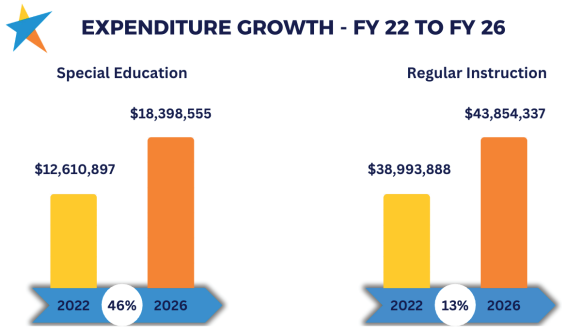
The cost of operating a school district has increased significantly in areas that directly impact students, including:

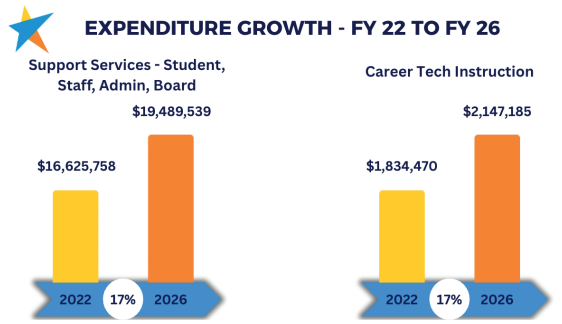
- Specialized student services, particularly for students with more complex learning and support needs
- Employee wages and benefits
- Transportation and fuel costs
- Utilities and building operations
- Instructional materials and classroom resources

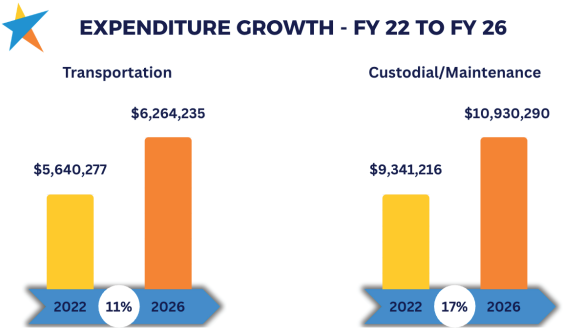
How have the district's expenditures increased?

Sylvania Schools, like many districts across Ohio, continues to experience rising operating costs driven by both inflation and increasing student needs. While the district works to manage costs responsibly, many of these expenses are outside of local control and continue to rise faster than available revenue, creating ongoing financial pressure on the district's operating budget.

Since 2019, Sylvania Schools' general fund expenses have increased at an average annual rate of approximately **2.93%**, which reflects a strong commitment to fiscal discipline during a period of significant economic pressure. Over that same timeframe, districts have faced higher inflation, rising insurance costs, increased transportation expenses, and necessary wage adjustments to remain competitive and retain quality staff. Keeping expense growth below many of these external cost drivers demonstrates the district's careful budgeting, cost-control efforts, and strategic decision-making. This measured growth has allowed Sylvania Schools to continue providing high-quality educational programs and services while maximizing the value of every taxpayer dollar.







These increases are driven not only by inflation, but also by the growing and evolving needs of students.

The district's five-year forecast shows spending outpacing revenue every year through FY 2030. Because of that, the district's fund balance is projected to shrink from about $28.8 million at the end of FY 2026 to roughly $11.4 million by FY 2028, and then run out, dropping to about **($2.5 million)** in FY 2029 and **($19.9 million)** by FY 2030. Ohio school districts cannot have a negative ending fund balance at the end of a fiscal year.

FORECAST SUMMARY

	Actual		Estimates - FY 27-31			
	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Total Revenue	104,711,441	105,456,831	105,699,237	106,666,593	107,136,380	108,027,880
Total Expense	108,171,633	111,454,900	116,109,738	120,454,507	124,432,068	129,026,772
Excess of Revenues over (under) Expenditures	(3,460,192)	(5,998,069)	(10,410,501)	(13,787,914)	(17,295,688)	(20,998,892)
Beginning Fund Balance	32,231,632	28,771,440	22,773,371	12,362,871	(1,425,043)	(18,720,731)
Ending Fund Balance	**$28,771,440**	**$22,773,371**	**$12,362,871**	**($1,425,043)**	**($18,720,731)**	**($39,719,623)**
Days of Cash on Hand *	**97**	**75**	**39**	**(4)**	**(55)**	**(112)**

How has state funding affected Sylvania Schools?

Sylvania Schools receives state funding through Ohio's Fair School Funding Plan, which is designed to distribute resources based on a district's capacity to generate local revenue. Because Sylvania has relatively higher property values and household incomes compared to other districts across the state, the formula assumes that a larger share of funding can be generated locally through property taxes. As a result, the district receives a smaller portion of its total funding from the state than many other districts. While the formula is intended to create equity statewide, it also means that Sylvania Schools must rely more heavily on local support to maintain its educational programs and services.

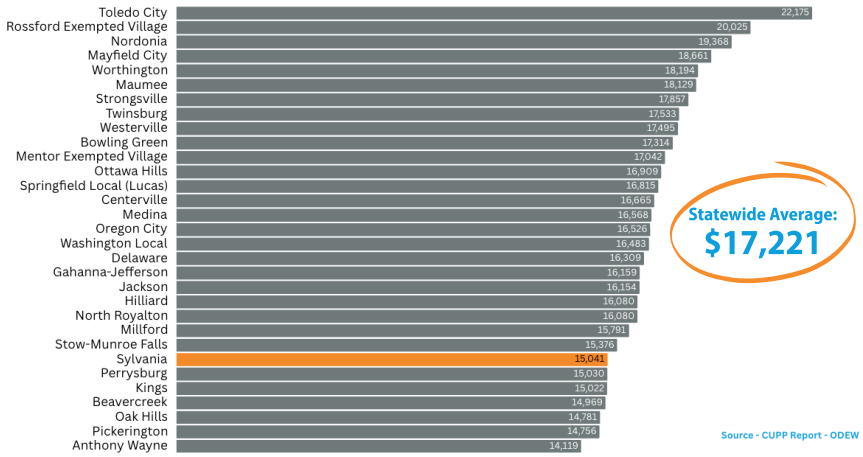
TOTAL STATE FOUNDATION REVENUE

	Actuals			Estimated		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Per Pupil Base Cost	7,299	7,286	8,182	8,186	8,183	8,175
Local Capacity Per Pupil	5,602	5,817	6,162	6,382	6,897	7,358
State Share Per Pupil	1,697	1,469	2,020	1,804	1,286	818
State Share %	23%	20%	25%	22%	16%	10%
Total State Revenue	$16,943,631	$17,026,653	$19,896,995	$19,476,800	$18,758,193	$19,247,434

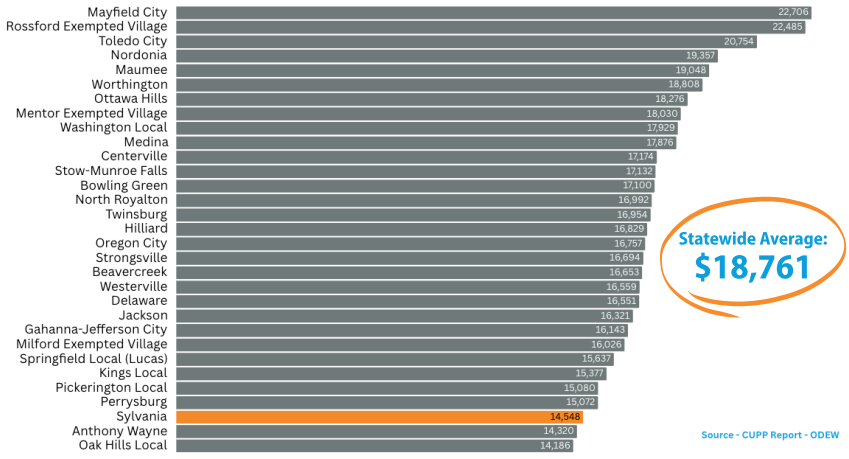
FY 27 - Estimated based on simulations from the ODEW

Decrease of $718,607

EXPENSES PER STUDENT COMPARISONS



REVENUE PER STUDENT COMPARISIONS

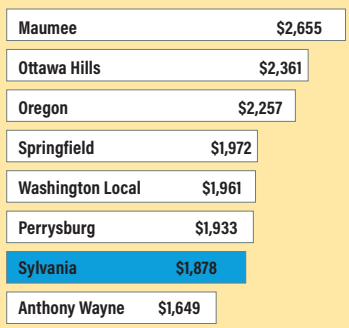


How does Sylvania Schools compare to local and demographically similar districts in key financial metrics issued by the Ohio Department of Education & Workforce?

In Sylvania Schools, both revenue per pupil and expenditures per pupil are relatively low compared to many other districts, reflecting a district that operates efficiently while maximizing available resources. This means Sylvania is able to provide a strong educational experience at a lower cost per student, demonstrating fiscal responsibility and careful stewardship of taxpayer dollars.

Lower revenue per pupil also means the district has fewer financial resources available to absorb rising costs, making it more challenging to sustain programs and services.

Administration Expense Per Pupil



Source: ODEW - CUPP REPORT

Administrative costs per pupil in Sylvania Schools are lower than many other districts in Lucas County, reflecting a strong commitment to directing resources into the classroom and student services, where they matter most. This approach demonstrates Sylvania Schools' focus on prioritizing students while responsibly managing overall district expenses.

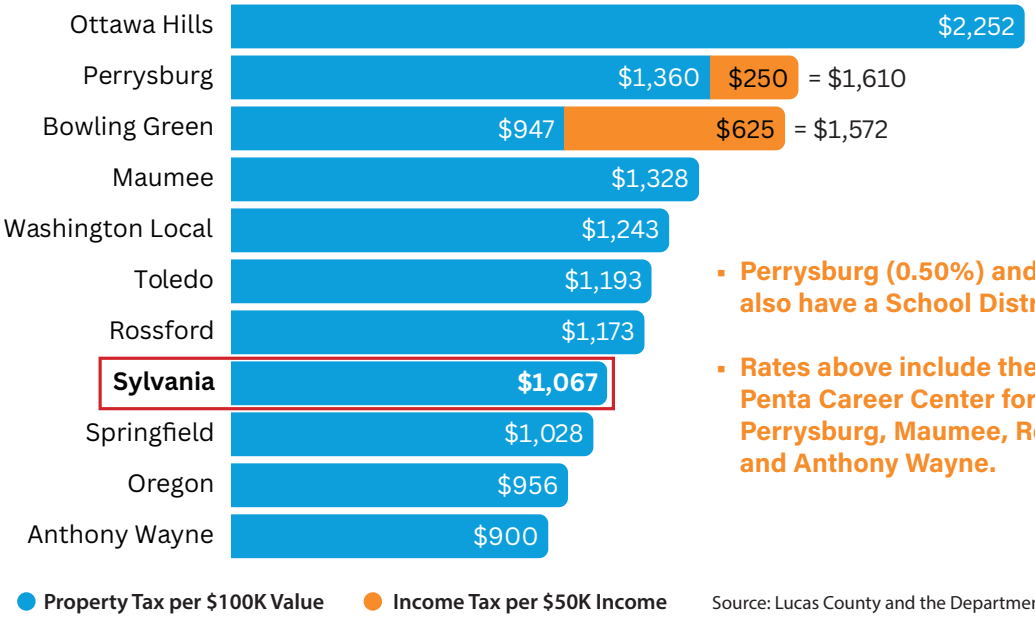
How do Sylvania Schools taxes compare to other local districts?

Below is a graph comparing total school district taxes paid by a resident in each of the schools listed. The following assumptions are used in the comparison: $100,000 assessed property value and $50,000 of earned income. When comparing total local tax contributions, Sylvania ranks toward the lower end among local districts. This reflects a positive position for the community, as it demonstrates strong educational programming delivered with a comparatively lower local tax burden.

Our Sylvania Schools
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LOCAL TAX COLLECTION COMPARISON



Source: Lucas County and the Department of Taxation

- **Perrysburg (0.50%) and Bowling Green (1.25%) also have a School District Income Tax.**
- **Rates above include the effective rate paid to Penta Career Center for Springfield, Perrysburg, Maumee, Rossford, Bowling Green, and Anthony Wayne.**

My property was recently reevaluated, and I am paying more taxes. Isn't the school district receiving all of it?

No. Even though property values may increase during a reappraisal, Ohio law (House Bill 920) generally prevents school districts from receiving a proportional increase in revenue from existing levies. When property values rise, the effective tax rate is automatically reduced so that the district collects approximately the same total revenue as before from those voted levies. In other words, HB 920 is designed to limit revenue growth on existing levies, even as property values change. However, individual tax bills can still increase due to factors such as inside millage (which is not reduced under HB 920), new construction, or changes in property values relative to others. As a result, while some homeowners may see higher tax bills, the school district does not receive a corresponding increase in operating revenue from those valuation increases alone.

The valuation recently increased by a total of 28.8% during the 2024 re-evaluation, but our revenue increase was around 2%. The graphic below shows a history of revenue collections in the General Fund and an estimate for 2027.

PROPERTY TAX REVENUE

	Actuals					Estimate
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Fund- Property Tax Revenue	$68,022,108	$68,798,296	$69,020,934	$70,442,611	$72,279,184	$73,052,860
% Increase		1.14%	.32%	2.06%	2.61%	1.07%

What are some factors that impact Tax Revenue?

- **Delinquent Taxes - Past collections and those that do no pay**
- **New Construction - Inside Millage Growth**
- **Full Reappraisal and Update Years (2028 is the next one)**

Factual Information regarding District Finances

Sylvania Schools has achieved incredible milestones, from millions in student scholarships to premier fine arts and athletic programs, thanks to community support. Stay informed regarding District programming and finances.

The information being provided is merely factual. District personnel are not allowed to advocate for or against the passage of a levy or bond issue during times they are being compensated by the District.