

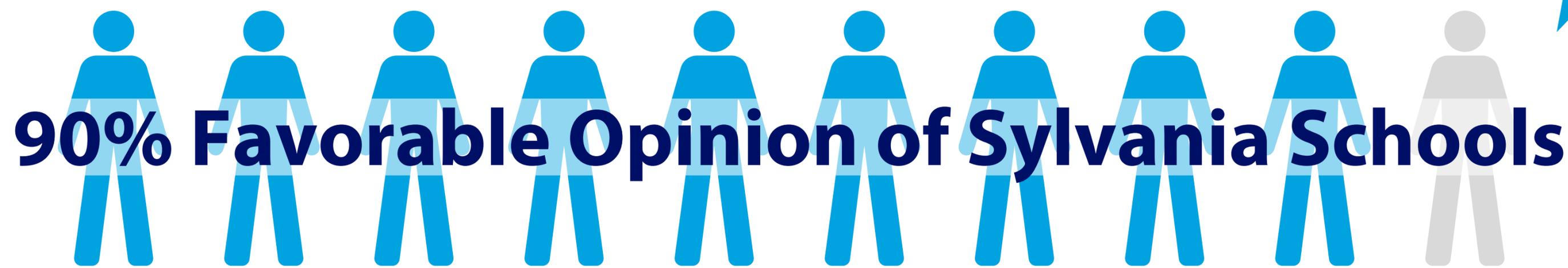


EXCELLENCE THROUGH OPPORTUNITY

State of the Schools Presentation

March 11, 2026





TEACHERS are HIGHLY TRUSTED



93% Trust Classroom Teachers

% of respondents who AGREED with these statements



77%

The **QUALITY** of the school system had an influence on living in the district.



86%

Residents have **PRIDE** in the district.



87%

The district provides **HIGH-QUALITY** education to its students.



90%

A strong school system has a **POSITIVE** impact on property value.



ADDITIONAL AREAS of STRENGTH in the DISTRICT

High Importance & High Ratings



**Preparing Students
for College, Career,
& Military**



**Special Education that
Recognizes/Supports
Diverse Needs**

**Biggest challenges facing the district
and areas for opportunity**

**Financial Pressures/
Challenges**

**Enrollment Growth/
Overcrowding**

**Political
Climate**



Gems in Crown of Sylvania Schools



- ◆ *A Tradition of Excellence with a Personal Touch*
- ◆ *Exceptional Educators and Staff*
- ◆ *A Community That Invests in Its Schools*
- ◆ *Opportunities for Every Student*
- ◆ *A Commitment to Continuous Improvement*

GENERAL LEVY INFORMATION - MAY 5, 2026



What is an Operating Levy?

The funds raised by an operating levy are used to provide learning opportunities for students and support a district's day-to-day functions, including providing a safe learning environment, extra-curricular activities, equipment, supplies, utilities, insurance, buses, etc.

How will the levy be funded?

If passed by voters, the levy will be a New 7.9 Mill Property Tax Levy for General Operating Expenses.

How Long will the Levy Last?

This would be a continuing levy.

How much money will the Property Tax Levy generate for the District?

The proposed 7.9 Mill Property Tax is expected to generate approximately \$18.2M annually for school district operations. Money will not begin to be collected until January of 2027.

How much will the Property Tax levy cost our residents?

\$277 per \$100,000 of the county auditor's market value per year.

It's been nearly
10 YEARS
(November 2016)
since the last
approved
operational levy.

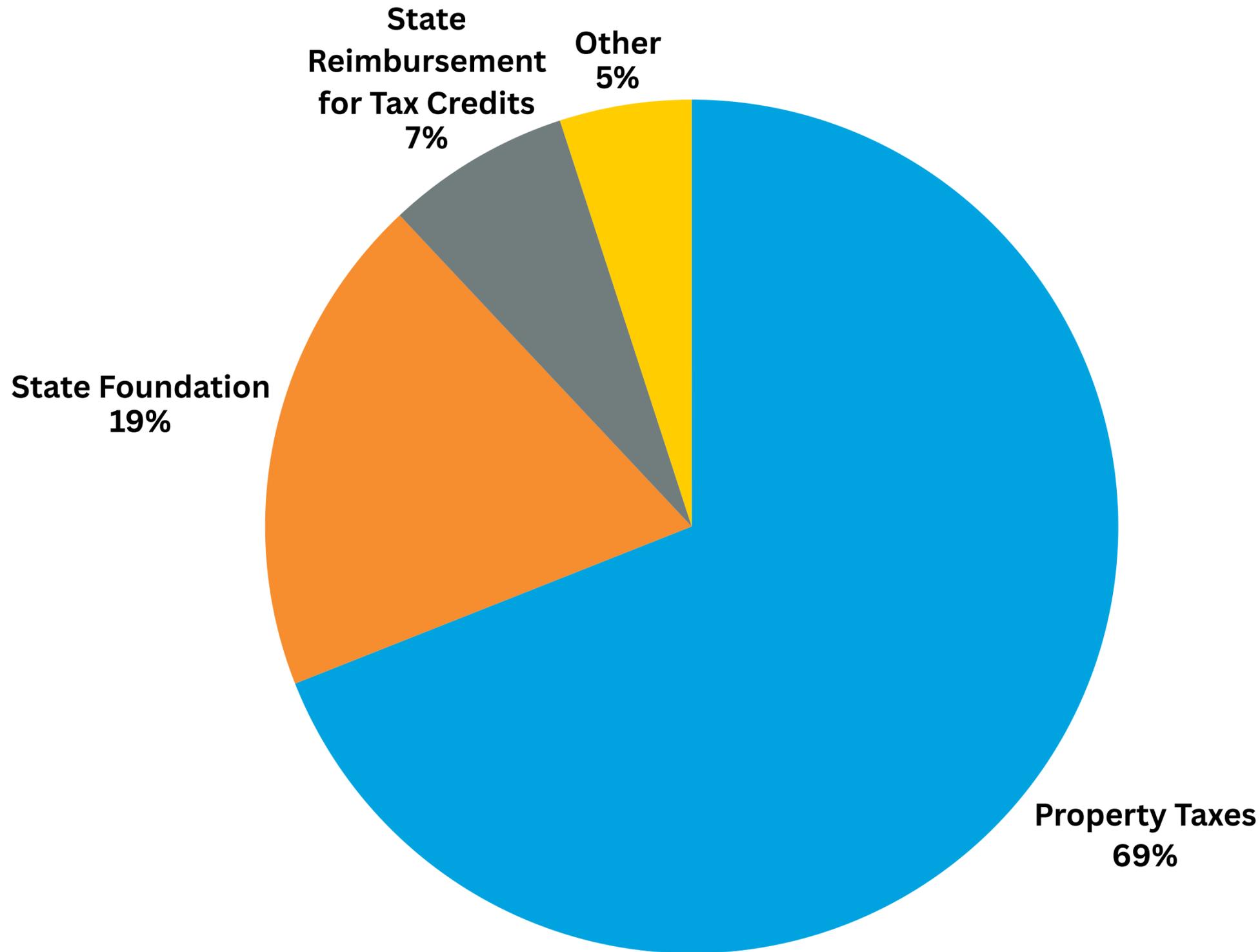
FINANCIAL OVERVIEW FOR SYLVANIA SCHOOLS



- Revenues
 - Detailed look General Fund Revenues
- Expenses
 - Detailed look at our General Fund Expenses and recent reductions
- How do we compare?
 - Revenue, Expense, and other comparisons of local districts and similar districts throughout Ohio.
- Five Year Forecast
 - Detailed look at our 5 Year Forecast with the levy and without the levy



General Fund Revenue Breakdown - FY 26



Revenue History

- Since FY 2019 General Fund Revenue has grown on average 1.16% annually.
 - FY 19 Revenue = \$95,113,707
 - FY 26 Est. Revenue = \$104,299,380

Revenue Forecast - FY 26-30

- Forecasted General Fund Revenue is expected to have an annual increase of .43% from FY 26-30
 - FY 26 Est. Revenue = \$104,299,380
 - FY 30 Est. Revenue = \$106,099,433

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	\$18,616,652	\$19,247,434

FY 27 -
Estimated
based on
simulations
from the ODEW

↓ ↓
Decrease of \$860,148

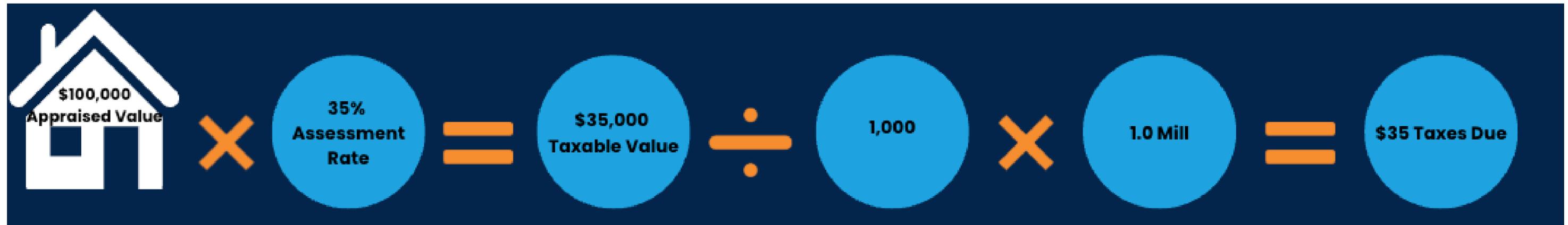
[CLICK HERE FOR A
SHORT VIDEO
EXPLANATION](#)

UNDERSTANDING PROPERTY TAXES



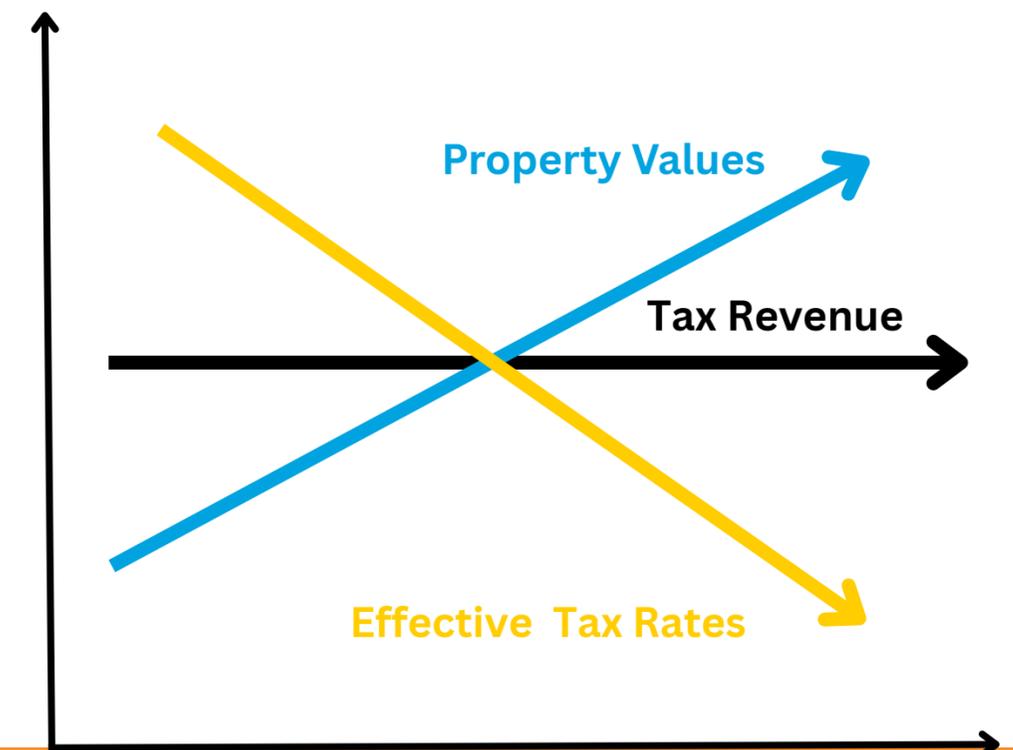
WHAT IS A MILL?

A mill is defined as one-tenth of one percent. In property tax collections, millage is a rate applied to the Taxable Value to determine the property taxes to collect. 1 Mill = \$1 for every \$1,000 of Taxable Value.



WHAT IS A HB 920?

Ohio law prevents school districts from automatically collecting more tax revenue when property values rise. HB 920 freezes tax revenue at the amount approved by the voters, meaning schools do not receive additional funds due to inflation or when property values increase.



ASSESSED VALUATION CHANGES



	Ag/Residential	Industrial and Commercial	Total Real Property	Public Utility	Total Valuation
2023 (Collected 2024)	1,426,426,900	337,070,210	1,763,497,110	48,552,630	1,812,049,740
2024 (Collected 2025)	1,889,741,290	391,586,960	2,281,328,250	52,782,870	2,334,111,120
Increase from 2023 to 2024	463,314,390	54,516,750	517,831,140	4,230,240	522,061,380

Total Valuation Increase for Sylvania Schools = 28.8%

HB 920 and the 2024 Reappraisal



2023 - Collected in 2024	General Fund	Bond Retirement	Permanent Improvement	Total
Total Gross	81.80	3.10	1.30	86.20
Total Effective Rate	39.04	3.10	1.01	43.15

2024 - Collected in 2025	General Fund	Bond Retirement	Permanent Improvement	Total
Total Gross	81.80	2.33	1.30	85.43
Total Effective Rate	30.80	2.33	.77	33.90

Property Tax Revenue



Actuals

Estimates

	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	\$72,287,094	\$73,024,373
% Increase		1.14%	.32%	2.06%	2.62%	1.02%

What are some factors that impact Tax Revenue?

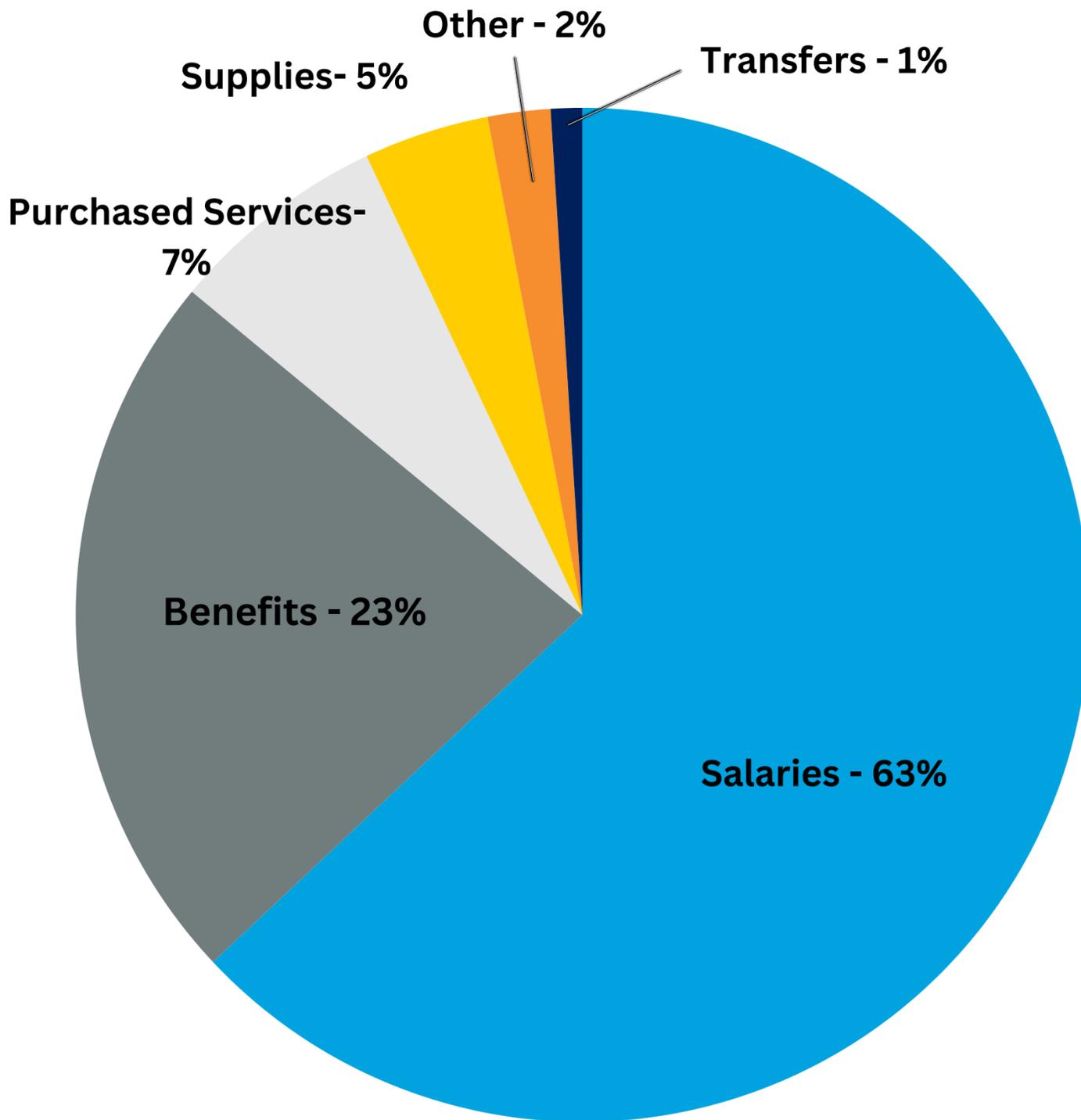
- Delinquent Taxes - Past collections and those that do not pay
- New Construction - Inside Millage Growth
- Full Reappraisal and Update Years (2028 is the next one)

OTHER SIGNIFICANT SOURCES OF REVENUE



- State Reimbursement of Tax Credits - Homestead and Rollback
 - \$7,298,165
- Interest Revenue - Decrease significantly as rates change and fund balances decrease
 - \$1,835,723
- Tuition from Other Districts - Court placed and Foster Placed Students that we educate
 - \$1,104,683
- Student Fee and Testing Reimbursements
 - \$681,000
- Medicaid Reimbursements - Reimbursement of services that we provide to eligible students
 - \$460,000

General Fund Expense Breakdown - FY 26



Expense History

- Since FY 2019 General Fund Expenses have grown on average 2.96% annually.
 - FY 19 Expenses= \$89,275,651
 - FY 26 Est. Expenses = \$108,383,803

Expense Forecast - FY 26-30

- Forecasted General Fund Expenses are expected to have an annual increase of 3.56% from FY 26-30
 - FY 26 Est. Expenses = \$108,383,803
 - FY 30 Est. Expenses = \$124,672,909

SALARY BREAKDOWN - EST. 2026 (GENERAL FUND)



- Certified Staff - Teachers, Principals, Licensed Staff - 74%
 - \$50,197,308
- Certified Temporary Salaries - Extra Duty/Sub Teachers/Extended Days - 2%
 - \$1,180,000
- Supplementals - Advisors/Coaches - 3%
 - \$2,150,000
- Classified Staff - Support Staff, Classified Directors - 21%
 - \$13,434,364

Administration Expense Per Pupil

Maumee	\$2,655
Ottawa Hills	\$2,361
Oregon	\$2,257
Springfield	\$1,972
Washington Local	\$1,961
Perrysburg	\$1,933
Sylvania	\$1,878
Anthony Wayne	\$1,649

FRINGE BENEFIT BREAKDOWN - BREAKDOWN



- Examples of Expenses
 - Retirement, Insurances, Tuition Reimbursement, Medicare, BWC, Unemployment
- Recent Trends/Savings
 - Medical - 10% Premium Reductions with a 2 year rate lock - Cost Avoidance for Board and Staff - 9.7 Million over 2 years
 - Dental and Vision Renewals - 0% for 2026
 - Life Insurance - 27% **Decrease** with a 2 year Rate Hold

EXPENDITURE GROWTH



Special Education

Admin Support

\$16,508,504

\$8,711,461

\$11,652,202

\$7,921,321

2018

42%

2025

2018

10%

2025

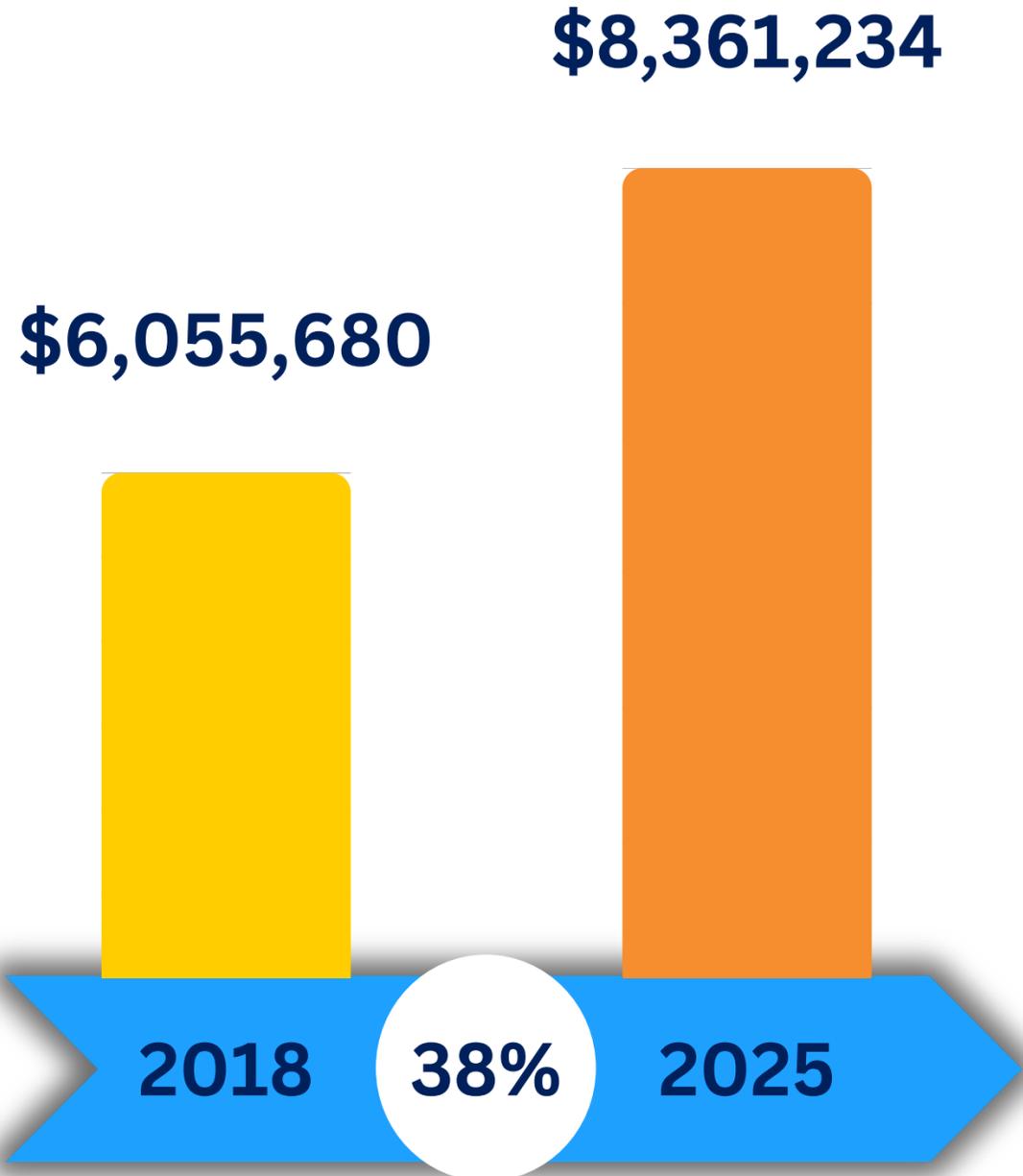
HIGHEST Growth Since 2018

LOWEST Growth Since 2018

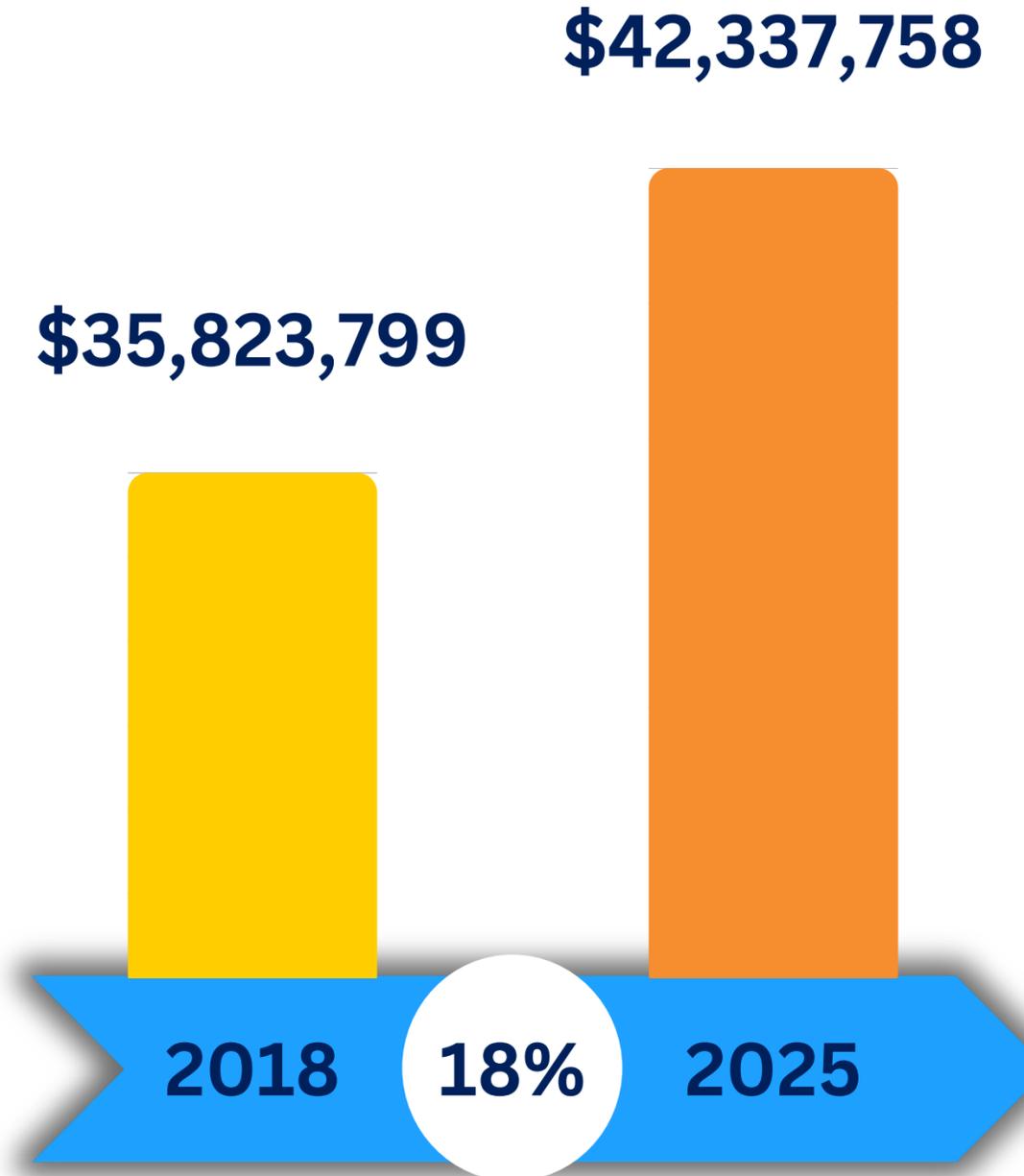
EXPENDITURE GROWTH



Student Support



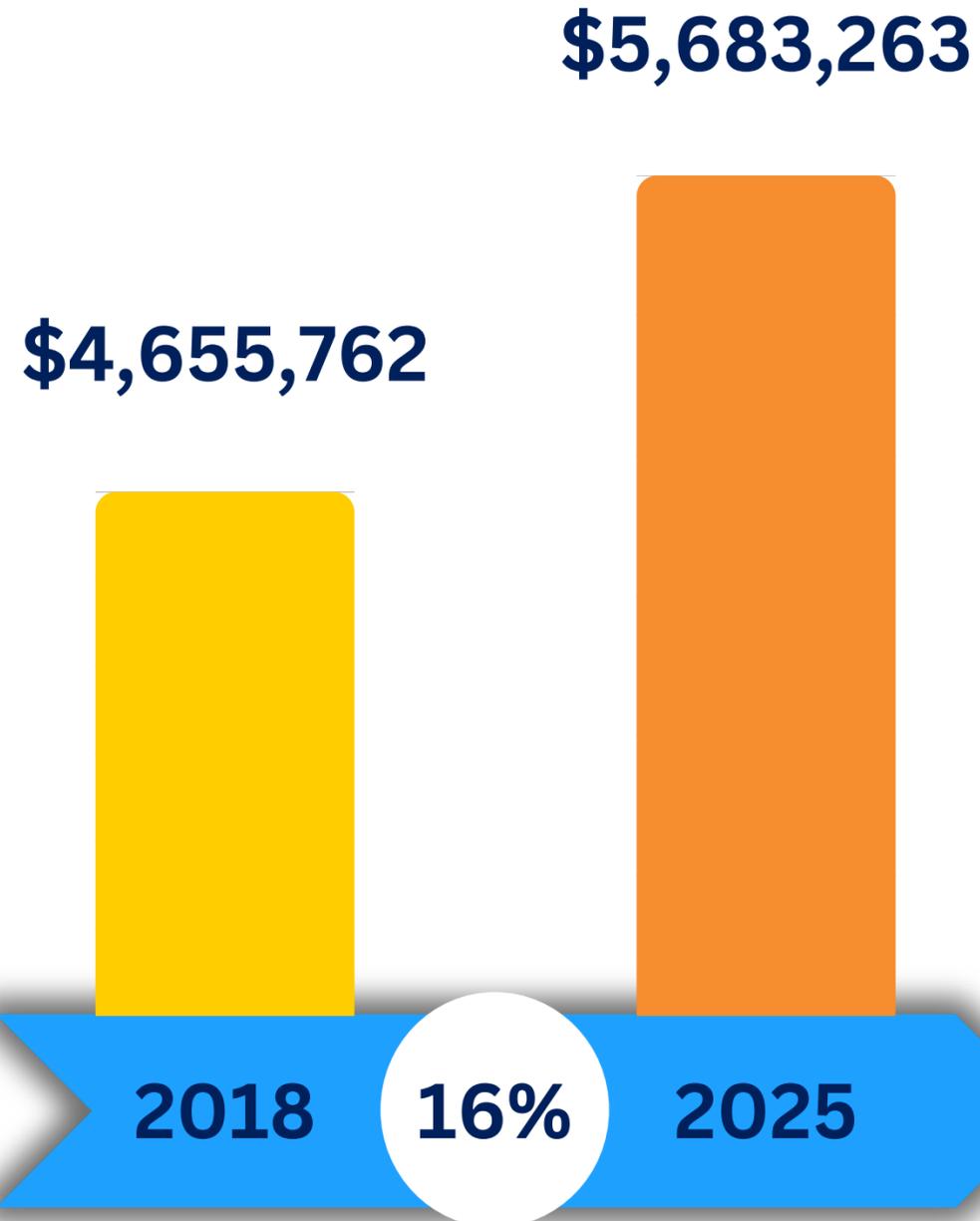
Regular Instruction



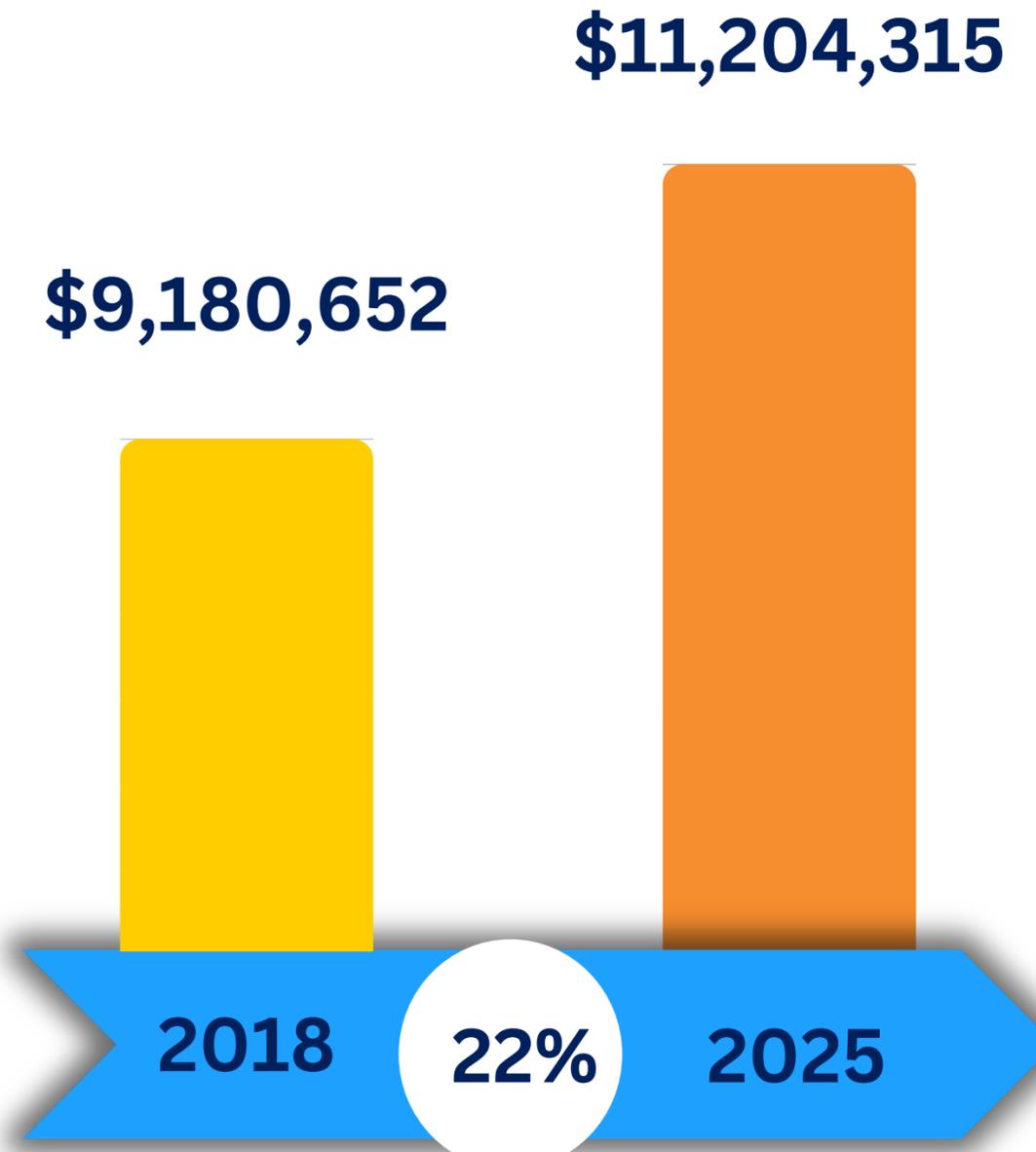
EXPENDITURE GROWTH



Transportation



Custodial/Maintenance



Budget Reductions and Cost Savings Measures



Staff Reductions - \$1.76 Million



Contracted Services - \$102K



Material and Supplies - \$175K



Reductions - \$2 Million



HEALTHCARE PREMIUM SAVINGS - \$9.7 MILLION COST AVOIDANCE OVER THE PAST TWO YEARS - 10% PREMIUM DECREASE COMPARED TO A 22.4% INCREASE



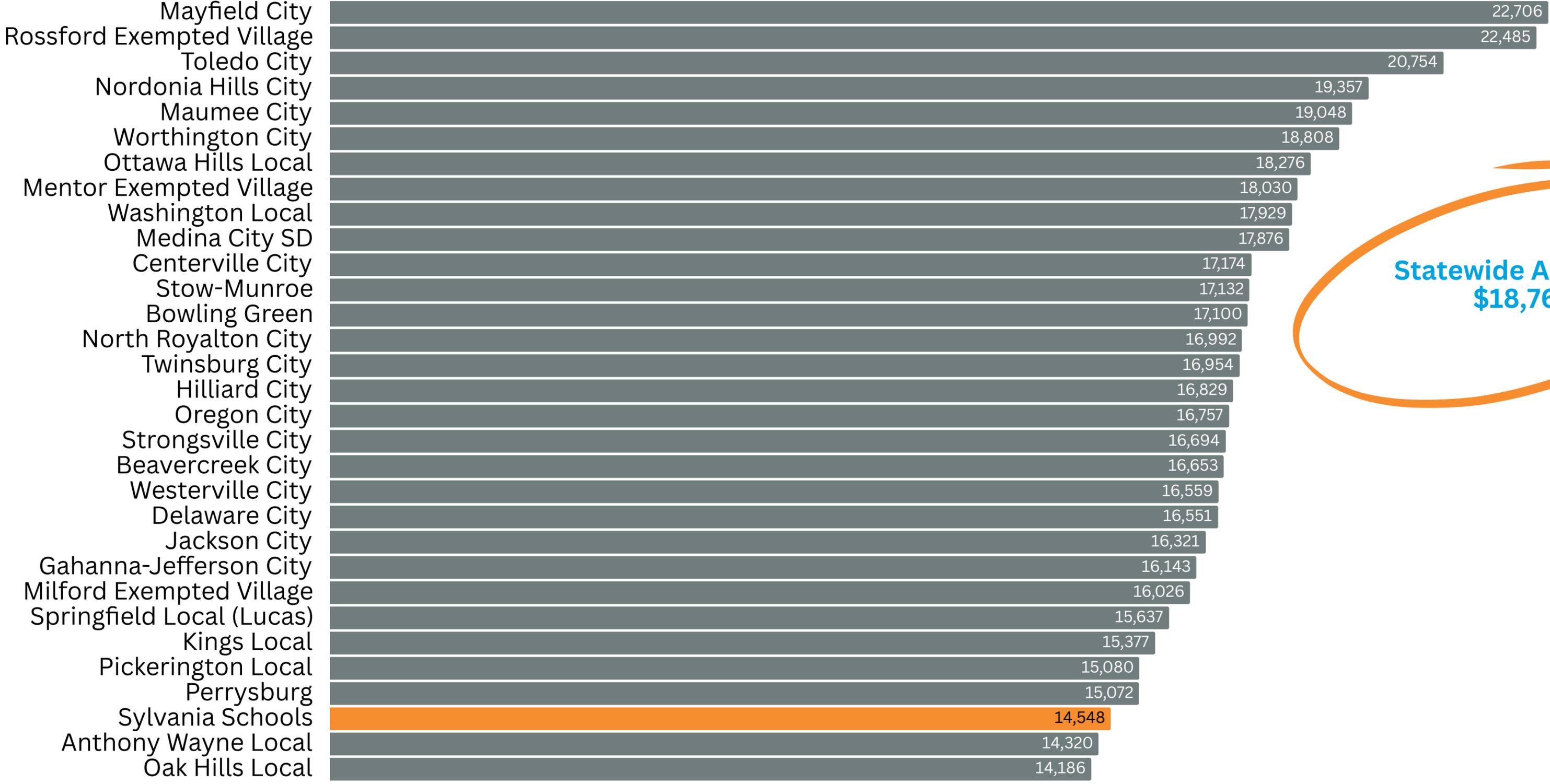
\$1.3 MILLION + IN GRANTS SECURED THE LAST SEVERAL YEARS FOR STUDENT AND STAFF SAFETY, TECHNOLOGY, AND MENTAL HEALTH SERVICES

HOW MUCH DO THINGS COST?



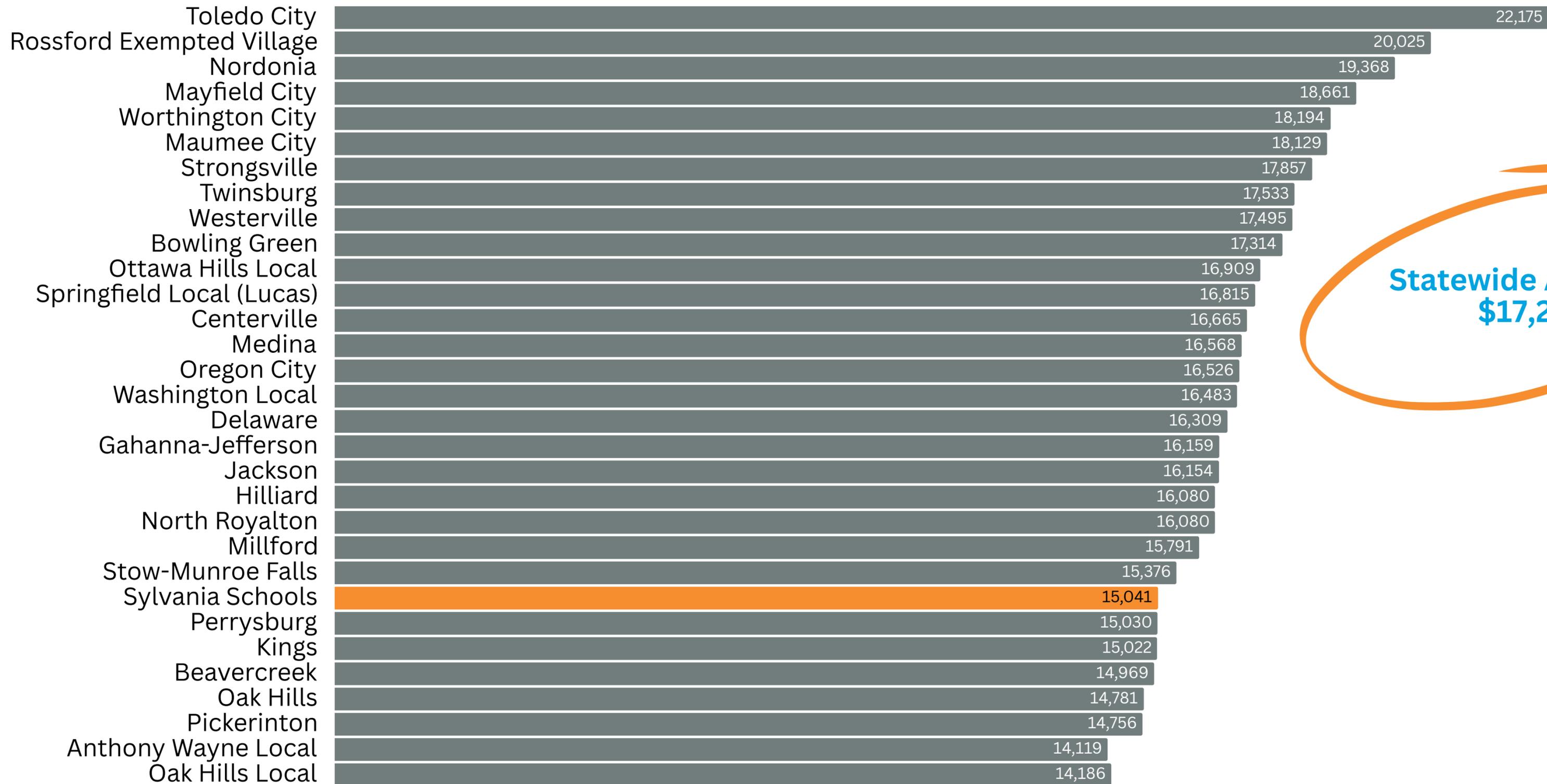
- Arbor Hills Roof (Partial)- \$275,000
- 72 Passenger Bus - \$133,430
- Seal and Stripe NV - \$43,810
- Re-surface/Repair Base Highland- \$350,000
- i-Ready Diagnostic - \$146,898
- HVAC Unit NV Pool - \$556,855
- Nurses - \$750,000 +
- School Resource Officers- \$150,000
- Electric - \$1,550,000
- Gas - \$427,048
- Water \$127,000
- Bus Fuel - \$400,000
- Custodial/Maintenance Supplies- \$1,085,737
- Bus Supplies/Parts - \$300,000

REVENUE PER STUDENT COMPARISONS



Statewide Average:
\$18,761

EXPENSES PER STUDENT COMPARISONS



**Statewide Average:
\$17,221**

WHAT DOES THIS MEAN FOR SYLVANIA?



- **Efficient Use of Taxpayer Dollars**
 - Sylvania Schools operates with lower revenue per student than the state average, yet still delivers strong educational outcomes. This demonstrates careful stewardship of taxpayer resources.
- **Cost Per Pupil Below State Average**
 - This shows that we manage spending responsibly while maintaining robust and high quality programs
- **Doing More with Less**
 - Even with less funding per student than many districts, Sylvania Schools continues to provide comprehensive academic and career tech offerings, athletic, and extracurricular opportunities for students.
- **Lean and Responsible Operations**
 - Lower per-pupil spending reflects disciplined budgeting, careful staffing decisions, and efficient operations across the district.
- **Commitment to Fiscal Stewardship**
 - Operating below the state average in both revenue and spending shows that Sylvania Schools is committed to responsible financial management and accountability to the community.

Detailed Estimate of a 7.9 Mill Property Tax Levy in 2026



	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Total Revenue	104,299,380	104,542,176	105,153,037	105,835,336	106,099,433	107,160,427
Total Expense	108,383,803	112,362,497	116,797,029	120,875,207	124,672,909	129,036,461
Net Income	(4,084,423)	(7,820,321)	(11,643,992)	(15,039,871)	(18,573,476)	(21,876,033)
New Levy Income - 7.9 Mills	0	9,140,913	18,281,825	18,373,234	18,465,100	18,557,426
Net Income with New Levy	(4,084,423)	1,320,592	6,637,833	3,333,363	(108,376)	(3,318,608)
Beginning Fund Balance	32,231,632	28,147,209	29,467,801	36,105,634	39,438,997	39,330,621
Ending Fund Balance	\$28,147,209	\$29,467,801	\$36,105,634	\$39,438,997	\$39,330,621	\$36,012,013
Days of Cash on Hand *	95	96	113	119	115	102

• Information above are estimates

FINANCIAL SUMMARY



- **10 Years since the Last Operating Levy**
 - Sylvania Schools has not requested new operating funds in a decade, carefully managing resources during that time despite rising costs and slow revenue growth
- **Fiscal Stewardship and Efficient Use of Resources**
 - Focus on responsible budgeting and planning and has demonstrated the ability to maximize resources
 - High Quality Education at a cost less than most in the area and schools similar to Sylvania throughout the state
- **Strong Student Opportunities, Responsible Spending**
 - Even with less funding per student than many districts, Sylvania Schools continues to provide comprehensive academic and career tech offerings, athletic, and extracurricular opportunities for students that prepare students for success
 - Prioritizes opportunity, innovation, and excellence while managing our resources in an efficient and responsible way

WHAT HAPPENS IF THE LEVY DOESN'T PASS IN CALENDAR YEAR 2026



Failure to receive operating revenue in calendar year 2026 would require the district to reduce expenditures by approximately **\$11.6 million** prior to the start of the 2027-2028 School year to maintain financial stability.

POTENTIAL REDUCTIONS



- Staffing Reductions (admin, teaching, and support staff)
- Building, department, and curriculum budget reductions
- Program Reductions
- Extracurricular activities - including athletics, art, music, drama, clubs, and student organizations
- Athletic and Non-Athletic supplemental contracts
- Contracted Mental Health Services
- Field trips and alternative educational opportunities
- Transportation reductions to state minimum requirements
 - Transporting only students in grades PK-8 who reside more than two miles from school
 - Limiting high school transportation to what is required by law



Excellence Through Opportunity

THANK YOU

A hand holding a smartphone is shown within a dark circular area. Surrounding the hand are several white icons: a telephone handset, an '@' symbol, an envelope, another '@' symbol, and two speech bubbles. Below this central graphic are three orange circular icons: a telephone handset, a speech bubble, and an envelope.

For more information or if you have questions about the finances of Sylvania Schools do not hesitate to reach out via email or phone.

419-824-8520

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