

# 2025 Earned Income Tax and Property Tax Reduction

*Ballot Issue 10 Information & Impact*

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# 2025 Earned Income Tax and Property Tax Reduction Information

*Funds Day-to-Day Operations  
including payroll, student services, utilities*

**Ballot Issue 10**

**1%**

**Earned Income Tax**

Does not tax retirement,  
social security, disability  
or capital gains income

**1**   
**Mill**

1 Mill property tax  
reduction for all  
homeowners

**The Board approved legislation that requires an Annual Property Tax Review. If cash balance thresholds are met, additional property tax reductions shall occur in the future.**

# **2025 Earned Income Tax and Property Tax Reduction Information**

*Why does Kings need an Operating Levy Now?*

**Kings needs additional local revenue to account for:**

- **State foundation funding was less in 2025 than in 2024**
- **Property tax levies do not grow as home values increase (HB920)**
- **Increased inflationary costs**
- **Increasing enrollment- 886 additional students since 2015**

**2 Options:**

- 1. Operating levy request in November 2025 or**
- 2. Make Significant Personnel, Student Program, and Service Reductions**

# **2025 Earned Income Tax and Property Tax Reduction Information**

**The 1% Income Tax will generate an est. \$12,506,636 in the first year.**

**The 1 Mill Property Tax Reduction will give \$1,533,870 back to the community through lower property tax bills.**

***Net revenue generation of \$10,972,766 in the first year.***

**A 6.9 Mill property tax levy would generate \$10,583,702.**

**Provides funding for the duration of the five-year forecast without the need for another levy request during that period and potentially longer.**

**This plan is a start to property tax reform and potential property tax reductions in the future Kings Local School District.**

# 2025 Earned Income Tax and Property Tax Reduction Information

## Common Questions

*What has the district done to be fiscally responsible since 2022?*

- Est. \$8,270,000 in revenue generation or cost savings have been achieved

*When will the earned income tax and property tax reduction become effective if approved?*

- January 1, 2026

*How long would the millage reduction be in effect?*

- If approved, the millage reduction would be permanent as long as the earned income tax is in place

*Where can I learn more?*

- [www.kingslocal.net](http://www.kingslocal.net) (includes a web page with an FAQ, state provided information, etc.)

# 2025 Earned Income Tax and Property Tax Reduction

*What if the levy passes?*

*Maintain the Academic and Extracurricular programs.*

- Maintain current academic offerings.
- Maintain current Music, Art, and Theatre programs and Athletic programs.
- Continue with academic supports for student learning.
- Grow personalized learning/experiential learning opportunities.
- Maintain current class size levels.
- Increase our safety and mental wellness personnel.
- Additional opportunities to prepare our students for careers and college.
- Attract and retain instructional talent.



# 2025 Earned Income Tax and Property Tax Reduction

## *What if the Levy Fails*

Without new revenue, approx. **\$9 million** in cuts will need to be made impacting the following programs:

- Transportation
- Preschool
- Childcare
- Kings Kids Summer Camp
- Kindergarten
- Extracurriculars
- Athletics
- Music programs
- Specials offerings
- Gifted Education
- School Nursing
- Special Education
- Mental Health Support
- Reading Support
- Counseling
- ESL Support
- STEM
- Advanced Placement (AP) courses
- Computer Science and Engineering
- Workforce Development
- World Language
- Honor's Diploma



# 2025 Earned Income Tax and Property Tax Reduction

*Why is approximately \$9 Million necessary?*

1. Balance the budget for 2026-2027
2. Maintain the district's limited cash reserves (savings account)

Reductions effective for 2026-27 school year

\$9M is a 1 year fix. Additional reductions would be needed in the future without additional revenue as costs continue to rise to balance the budget.





# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass:**

## ***Transportation Reductions***

### **CURRENT OPERATIONS**

- **Students in grades K-12 are bussed each day by Petermann Transportation.**
- **Also bus to private and parochial schools.**

### **LEVY FAILURE IMPACT**

**\$1,300,000 million reduction**

- **Shift towards a state minimum transportation model.**
- **Eliminate busing for grades 9-12 including private high schools and Autism/JP Scholarship students**
- **Implement 2 mile walk zones for K-8.**

# **State Minimum Transportation Reduction – \$1.30 Million**

- **No Busing for grades 9-12 or private HS**
- **Walk Zones for grades K-8**
  - **Reduced buses for JFB, SLE, KME, CIS, JH**
  - **Example: 4 buses at JFB- currently 14**
- **Total Students not eligible for bussing = 2,662 (55% of K-12 students)**

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Student Participation and Technology Fees***

### **CURRENT OPERATIONS**

- **Currently there is not a district pay to participate fee for athletics, clubs, and activities.**
- **A wide variety of opportunities in athletics, academics, and artistic clubs and activities.**
- **District provides Chromebooks and technology software.**

### **LEVY FAILURE IMPACT**

**\$1,237,500 revenue generation**

- **KHS and KJH athletes will pay up to \$625 per sport.**
- **Implement participation fees for academic and musical/artistic extra curriculars.**
- **Reduce amount of teams, clubs, activities.**
- **Increase student fees to support devices and software needs.**

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Facility Rental Fee***

### **CURRENT OPERATIONS**

- Currently charge non-school sponsored organizations the cost for a custodial fee for use of facilities.
- Outside organizations are charged a rental fee based on the facility use form.

### **LEVY FAILURE IMPACT**

**\$50,000 revenue generation**

- Facility Use Agreement will be modified and apply to any non-school sponsored individual or group utilizing our facilities.
- Fees cover the entire cost to staff and maintain the district's facilities.
- Would apply to: Scouts, KBA, KYV, Soccer shots, Arts, etc.

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Custodial Services***

### **CURRENT OPERATIONS**

- Utilizing in-house and Alpha and Omega custodial services to provide daily cleaning to classrooms and facilities throughout the district.

### **LEVY FAILURE IMPACT**

**\$100,000 reduction**

- Reduce the cleaning model in the classrooms and buildings.
- Increase outsource opportunities

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Support Staff Reductions***

### **CURRENT OPERATIONS**

- Cafeteria/recess aides
- Instructional coaches focus on providing support, resources, and leadership for teachers
- Technology support positions
- Administrative positions supporting buildings, operations, athletics and student programming
- Beech Acres mental health therapy support in each building
- Nurses in each building
- ESL population of 719 students
- School Counselor at each K-12 building

### **LEVY FAILURE IMPACT**

**\$1,275,000 reduction**

- Reduce cafeteria/recess aide positions
- Reduction of Instructional Coach positions
- Reduce technology support position
- Reduce administrative and administrative assistant positions
- Elimination of Beech Acres mental health therapy support in each building
- Reduction of a Nursing position
- Reduction of a TESOL position
- Reduction of a Counseling position

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Safety Reduction***

### **CURRENT OPERATIONS**

- **4 School Resource Officers covering seven buildings**
- **2 Campus Security personnel at KHS**
- **GoGuardian- tool that monitors students safety on district devices 24/7.**

### **LEVY FAILURE IMPACT**

**\$275,000 reduction**

- **Reduce 1 School Resource officer positions - will have 3 SRO's covering 7 buildings**
- **Eliminate Campus Security positions at KHS**
- **Eliminate GoGuardian**

# ***Positions/Programs Impacts***

**Reductions in programs and services that will  
change the student experience.**



# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

## ***Preschool, Childcare and Summer Camp***

### **CURRENT OPERATIONS**

- **Special Education Preschool is required by law**
- **Offer childcare for PK students in the am or pm and before/after care for K-6**
- **Kings Kids Summer Camp services students each summer**

### **LEVY FAILURE IMPACT**

**\$112,500 reduction**

- **Eliminate Before/After School Care**
- **Eliminate Kings Kids Summer Camp**
- **Eliminate Preschool Childcare**
- **Reduce Preschool Position**

# 2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass

***K-6 Reductions***

## ***Reduction of Full Day Kindergarten***

### **CURRENT OPERATIONS**

- Full day Kindergarten program for 356 students, including opportunities for specials classes.

### **LEVY FAILURE IMPACT**

**\$600,000 reduction**

- Move from a full day program to a half day program.
- No specials for half day Kindergarten students.

# 2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass

*K-12 Reductions*

***Increase class sizes***

## **CURRENT OPERATIONS**

- **Grades 1-4: average 23.8 students per class**
- **Grades 5-6: average 26.0 students per class**
- **Grades 7-8: average 25 students per class**
- **KHS- 26-30 - varies by course**

## **LEVY FAILURE IMPACT**

**\$1,800,000 reduction**

- **Grades 1-6: Increase class sizes to 28-30/class.**
- **Grades 7-8: increase to 30/class.**
- **Grades 9-12: Increase class sizes to 30 in core classes in KHS and possibly higher in elective courses.**

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

***K-12 Reductions***

## ***Special Education***

### **CURRENT OPERATIONS**

- 665 Kings students on an Individualized Education Plan (IEP) are served by 48.5 Intervention Specialists and 88 paras
- 3 Social Communication Classrooms K-12
- Transition Coordinator for KHS is 2 days a week
- Job Coach for KHS is 4 days a week
- Board Certified Behavior Analyst (BCBA) 3 days a week

### **LEVY FAILURE IMPACT**

**\$475,000 reduction**

- Increase caseloads for intervention specialists - reduction of Intervention Specialist positions
- Eliminate Social Communication Programs
- Transition Coordinator reduced to 1 day a week paid by a grant
- Job Coach reduced to 1 day a week paid by a grant
- Eliminate BCBA

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

***K-6 Reductions***

## ***Reduction of Specials/Enrichment***

### **CURRENT OPERATIONS**

- **Specials opportunities in PE, Art, Music, Stem, and Media Center**
- **At K-6 buildings there are reading teachers, reading tutors, and TESOL teachers.**
- **In grades 4-6 there is gifted instruction.**

### **LEVY FAILURE IMPACT**

**\$950,000 reduction**

- **Reduction of offerings and frequency of specials classes**
- **Reduction of Gifted instruction and support**
- **Reduction of Reading tutor positions**

# 2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass

**7-12 Reductions**

## ***KJH Course Offerings***

### **CURRENT OPERATIONS**

- Kings Junior High operates on an academic team approach.
- Kings Junior High offers a variety of elective courses including those for high school credit, and classes that give students opportunities to explore passions and interests.

### **LEVY FAILURE IMPACT**

**\$375,000 reduction**

- Eliminate academic teaming structure and move to a traditional Junior High schedule.
- Reduction of elective options.
- Eliminate HS credit course offerings for 8th grade
- Eliminate Intervention Quest Program

# **2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass**

**7-12 Reductions**

## ***KHS Course Offerings***

### **CURRENT OPERATIONS**

- **Kings High School provides opportunities for students to experience learning through a wide variety of coursework that prepares students for college and career.**
- **Currently require 23 credits for graduation.**

### **LEVY FAILURE IMPACT**

**\$450,000 reduction**

- **Move towards a state minimum of 20 credits for graduation.**
- **Reduce positions in each content area impacting elective offerings, including 10 AP courses, advanced courses and courses valuable on transcripts.**
- **Limits student ability to graduate with an Honors Diploma**

# 2025 Earned Income Tax and Property Tax Reduction

## *What if the Levy Fails*

Without new revenue, approx. **\$9 million** in cuts will need to be made impacting the following programs:

- Transportation \$1.3M
- Student Participation & Activity Fees \$1.2375M
- Facility Rental \$50k
- Custodial \$100k
- Support Staff \$1.275M
- Safety \$275k
- Preschool, Childcare, Kings Kids Summer Camp \$112.5K
- Kindergarten \$600k
- Class Size Increases \$1.8M
- Special Education \$475k
- K-6 Specials & Enrichments \$950k
- KJH Course Offerings \$375k
- KHS Course Offerings \$450k





# 2025 Earned Income Tax and Property Tax Reduction Impact if it Doesn't Pass

With a reduction of approx. 125 positions including childcare, custodial, safety personnel, teachers, administrators, support positions and program reductions resulting in class size increases, the following must be considered:

*Restructure the district to consolidate space to achieve greater cost savings by reducing the number of school buildings in operation.*

Additional Considerations:

- Redrawing of school boundary lines
- Closing inefficient building(s)
- Elimination of neighborhood schools
- Grade level buildings

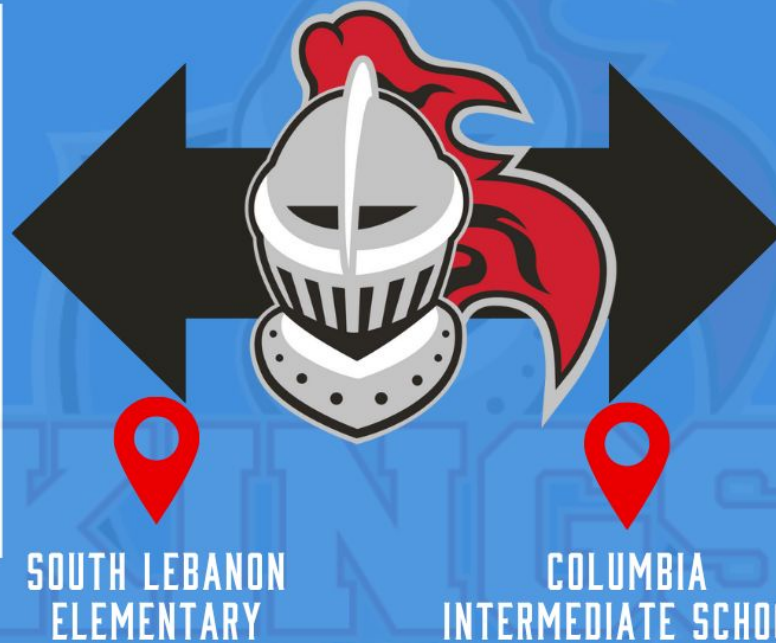


# COMMUNITY INFORMATION NIGHTS

FOR MORE DETAILS VISIT  
[WWW.KINGSLocal.NET](http://WWW.KINGSLocal.NET)

JOIN THE SUPERINTENDENT AND TREASURER TO LEARN MORE  
ABOUT THE FINANCIAL INFORMATION!

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TO LEARN MORE ABOUT THE BALLOT  
ISSUE, FOLLOW THE QR CODE!