

HIGHLAND

Local Schools

a legacy of excellence

2025 OPERATING LEVY FREQUENTLY ASKED QUESTIONS

Will there be a levy for the Highland Local School District on the ballot in May 2025?

Yes. On January 29, 2025, the Highland Local School District Board of Education voted to place a 7.4 mill Emergency (Fixed-Sum) Operating Levy on the May 6, 2025 ballot.

When was the last time that the Highland Local School District asked for new operating dollars from the community?

It has been 14 years (May of 2011) since the school district asked for an increase in new operating dollars from the community.

What does an “Emergency” Operating Levy mean?

An emergency levy is a fixed-sum levy. It produces a set dollar amount collected annually.

- For day-to-day operating expenses
- Expressed in dollars
- Must generate a fixed dollar amount each year it is in effect
- Cannot exceed a period of 10 years

What are the benefits of an emergency or fixed-sum levy?

The school district can communicate its levy request to voters as a term-limited (10-year maximum), fixed-sum amount. In this case, \$9.9 million annually to maintain current programs and offerings for the foreseeable future. Additionally, with an emergency levy, as new construction occurs, each taxpayer's share of the emergency levy amount decreases.

How much will this levy collect, and over how many years?

This levy will generate \$9.9 million annually for ten years.

How will the money generated from this levy be utilized?

All money generated from this levy will be used to maintain the daily operations of the District, including the teachers, counselors, nurses, law enforcement officers, and support staff that deliver the programs and instruction to Highland's students. The operating budget also includes transportation, utilities, classroom materials, and safety and security measures.



Why is an operating levy necessary now?

The district's current five-year forecast projects an annual budget deficit beginning in 2025. Due to the manner in which schools are funded, revenues have not kept pace with the costs to operate. Inflationary pressures have impacted all costs. The district has two options: make significant budget reductions beginning in the next school year that will adversely impact the services and programs that the community has come to expect or increase revenue.

How much money does Highland receive from the State for each student?

For the current school year, Highland receives approximately \$1,662 per student from the State for basic educational costs, special education, gifted, transportation, and preschool.

What is the average expenditure per student in the Highland School District?

For the 2023-2024 school year, Highland's average expenditure per student was \$12,627, which is the lowest in Medina County and ranks 40th lowest out of more than 600 school districts across the State. For reference, the State average expenditure per pupil was \$16,311.

How does the district spend its general operating funds?

For Fiscal Year 2024, the District's operating fund expenditures were allocated to classroom instruction and support services (71.3%), operation and maintenance (8.7%), administration (6.9%), transportation (6.1%), extracurricular activities (3.2%), fiscal services (2.4%), and other services (1.4%).

- Classroom instruction includes the activities directly associated with the teaching of pupils.
- Support services are designed to assess and improve the well-being of pupils and to supplement the teaching process.
- Staff support services are activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
- Operation and maintenance includes all activities designed to keep the buildings, grounds, and equipment in an effective working condition, ensuring that they are comfortable and safe for use.
- Administration includes activities associated with district-wide and building-level managerial responsibility.
- Transportation includes all activities concerned with the conveyance of students to and from school as provided by State law.
- Extracurricular activities are student activities that provide opportunities to participate in experiences for purposes such as motivation, enjoyment, and skill improvement.



- Fiscal services include those activities concerned with the financial operations of the District, including property tax collection fees assessed by the County.
- Other includes costs associated with technology, communications, and governance items.

Have there been additional expenses associated with increased safety and security measures?

Yes. Highland has added five full-time law enforcement/resource officers at each school, in addition to one full-time district DARE officer. Deputies from the Medina County Sheriff's Office and Hinckley Police Department are on duty at each school every day. The District has also added full-time mental health liaisons, behavior specialists, and increased counseling services to serve students. Each school also has one full-time nurse to serve the medical needs of students.

How has the District managed costs?

In addition to maintaining low operating costs per pupil, in March 2020, the District executed a refunding (refinancing) transaction for the 2018 school improvement bonds issued for the construction of three new elementary buildings and middle school renovations. This refinancing reduced future debt service requirements to taxpayers by nearly \$21 million, contributing to a reduction in the original bond levy millage amount from 3.9 mills to 1.8 mills. Highland also participates in a number of purchasing consortia to keep costs low (health insurance, utilities, and various supplies).

What are the District's general operating revenue sources?

For Fiscal Year 2024, the District collected general operating revenue from local taxes (70.7%), State foundation (13.3%), property tax allocation (9%), other local sources (5.8%), other State sources (0.9%), and other Federal sources (0.3%).

- Local taxes are comprised of real estate and public utility personal property taxes.
- State Foundation consists of unrestricted basic educational cost aid and State support for a portion of transportation, preschool, special education, gifted, and student wellness costs.
- Property tax allocation primarily represents reimbursements received from the State in relation to the 10% / 2.5% rollback and Homestead exemptions deducted from local property taxes.
- Other local sources include, but are not limited to, investment income, extracurricular participation fees, classroom fees, tuition, and donations.
- Other State sources include revenues from the Casino Tax, as well as reimbursements related to special education.
- Other Federal sources include funds received through Medicaid reimbursements.



Does the revenue generated from this levy stay in Highland?

Yes. Unlike State and Federal taxes, all funds from this local school levy stay in the Highland School District.

What is the student enrollment at Highland?

As of February 2025, the District serves 3,392 students.

How many employees does Highland have?

Highland employs 372 staff members.

How is Highland ranked on Ohio's School Report Cards?

Out of 607 public school districts in the State of Ohio, the Highland Local School District is ranked 23rd on the School District Performance Score Index. Year over year, the district earns a 5-star rating from the Ohio Department of Education and Workforce, the highest rating a district can receive. The Ohio Department of Education analyzes performance in six areas: Achievement, Progress, Early Literacy, Gap Closing, Graduation, and College, Career, Workforce, and Military Readiness (this component is not rated until 2025). School districts and schools receive a 1-5 "Star" rating in half-star increments, based on performance. Highland also has a 5-Star rated Little Hornets Preschool Program.

How will the levy issue appear on my ballot?

The levy language will appear on the ballot as:

Shall a levy be imposed by the Highland Local School District for the purpose of the emergency requirements of the school district in the sum of \$9,900,000 and a levy of taxes to be made outside of the ten-mill limitation estimated by the county auditor to average 7.4 mills for each \$1 of taxable value, which amounts to \$259.00 for each \$100,000 of the county auditor's appraised value, for a period of ten years, commencing in 2025, first due in calendar year 2026?

What is a mill?

The unit of value for expressing the rate of property taxes in the State of Ohio. A mill is one-tenth of a percent or one-tenth of one cent in cash terms. Millage is the factor applied to the taxable value of property to produce tax revenues.



Does the millage rate apply to 100% of my home value?

No. The millage rate only applies to 35% of your home value as appraised by the County Auditor, not 100% of the value. For example, $35\% \times \$100,000 = \$35,000$ of taxable property value.

If approved, when will collections start for this levy?

2026.

Will any existing levies be rolling off any time soon?

The debt service requirements related to the construction of Highland High School will be fulfilled in 2026, and the related bond levy that currently collects at 2.1 mills will drop off of the County property tax rolls in calendar year 2027. This will result in a reduced tax liability for Highland residents when that occurs.

When is Election Day, and when does early voting start?

The election will be held on Tuesday, May 6, 2025. Polls are open from 6:30 a.m. Until 7:30 p.m. To find your polling location, click [HERE](#) Early voting begins on April 8, 2025. To request an absentee ballot, click [HERE](#) (Please note that all absentee ballot requests must be submitted to the Medina County Board of Elections by close of business on April 29, 2025, 7 days before the May 6, 2025 election).

How can I register to vote?

The voter registration deadline for the May 6, 2025 election is April 7, 2025. You can register to vote by clicking [HERE](#)

