



# PAULDING SCHOOLS LEVY INFORMATION



## 0.75% INCOME TAX FOR PERMANENT IMPROVEMENT FOR A CONTINUING PERIOD

The Paulding EVSD Board of Education has decided to place an income tax of 0.75% for permanent improvement on the ballot for the November 2025 General Election. The purpose of the levy is to generate revenue that the Board anticipates will be needed to maintain and improve District buildings, equipment, and facilities and replace needed curriculum and technology. The 23-year OFCC levy expired in 2023. Non-recurring grant awards totaling \$645,811 have helped bridge the gap from 2019 to 2024, but continuation of grant funding is not guaranteed. Maintenance costs are rising, and District buildings range in age from 20 to 60 years old. Projected expenses to maintain current assets exceed current revenue levels by an average of \$1,187,719.33 per year. The cost of the levy for a taxpayer earning \$40,000 is \$11.54 per biweekly pay check.

### RISING MAINTENANCE COSTS

District buildings range in age from 20 to 70 years old. The membrane roofing is approaching the end of its lifespan. The boilers in the high school and Oakwood Elementary are 37 and 23 years old, respectively, and the chillers for the Paulding campus currently have less than half of the designed cooling capacity. The Oakwood Elementary boilers are malfunctioning and requiring increasing maintenance. Air handler units in both Paulding and Oakwood are reaching the end of their lifespan. Much of the remaining large HVAC equipment is approaching the end of their lifespan and will need to be replaced soon. The copper plumbing at the Paulding campus is starting to degrade, and pin holes have started appearing. Bleacher inspections have reported needed repairs, with new issues being reported with increasing frequency. Maintenance vehicles are 10 and 14 years old, and the three vans used for student transportation are 8, 10, and 12 years old.

### 20-YEAR PERMANENT IMPROVEMENT FUNDING NEEDS

DESCRIPTION	20 YEAR TOTAL	% of Total
Building & Facilities	\$11,639,664	36%
Transportation	\$9,115,000	29%
Curriculum & Technology	\$7,047,160	22%
Athletics & Grounds	\$4,150,000	13%
<b>Total</b>	<b>\$31,952,324.00</b>	<b>100%</b>

A 20-Year Capital Plan analyzing our District's buildings, facilities, and equipment shows the total amount needed for each category of permanent improvement. This plan projects costs for necessary repairs and replacement costs for the next 20 years.

PI REVENUE WITHOUT THE LEVY		PI REVENUE WITH THE LEVY	
Current PI Revenue Sources	Annual Revenue	Projected PI Revenues with Levy	Annual Revenue
Property Tax	\$266,486.95	Property Tax	\$266,486.95
Windmill PILOT	\$143,409.92	Windmill PILOT	\$143,409.92
<b>Total</b>	<b>\$409,896.87</b>	Projected Levy Revenue	\$1,991,114.17
		<b>Total</b>	<b>\$2,401,008.04</b>

The tables to the left each show the total revenue that the District receives for permanent improvement, first without the 0.75% income tax, then with the tax. The income tax results in revenues in excess of projected funding needs.

### ANTICIPATED USE OF LEVY MONEY

Permanent improvement money will be used to maintain existing District facilities and for needed improvements to facilities. Improvements under consideration include:

- Annual bus, student technology, and curriculum purchases.
- Replacement of the current open bus garage on a gravel base with an enclosed building with a concrete base. PEVS is in the top 5% of largest districts in square miles in Ohio, requiring 27 buses to cover the area.
- Replacement of degenerating 40-year-old high school gym bleachers. Inspection reports indicate several areas needing repairs, with additional findings appearing on each successive inspection.
- Replacement of 40-year-old multi-use locker rooms at the outdoor sports complex and the addition of training equipment for practices located at the athletic fields.



For more information, visit our webpage:  
<https://www.pauldingschools.org/2025-levy>

