

# May 5, 2026 Levy FAQ's

***Levy Basics* - What the levy is, who it is for, and how earned income tax differs from property tax.**

## **Is the 1.25% earned income tax levy for the JTLSD or Jefferson Township?**

The 1.25% earned income tax levy is only for the JTLSD. Townships do not have the ability to ask for income tax levies. In Ohio's 613 school districts – 148 districts have an income tax levy and 68 have an earned income tax levy.

## **What is an earned income tax levy?**

An earned income tax is based on your “earned income” and includes **only** the following items: employee compensation such as wages and salaries, and self-employment income from sole proprietorships and partnerships. “Earned income” **does not** include items such as retirement income, interest, dividends and capital gains, and unemployment benefits.

## **What is the difference between an earned income tax levy and a property tax levy?**

An earned income tax levy is based on an individual's “earned income.” A property tax is based on the assessed value of your home – which is 35% of the auditor's appraised value. The JTLSD is not asking for a property tax!

## **Who pays the school district earned income tax?**

Any individual or estate that receives income while a resident of a JTLSD is subject to the school district earned income tax.

## **Does the JTLSD have a new Superintendent?**

Yes – the new Superintendent is Ronda Welch and her first day in the JTLSD is March 9, 2026. She is an alum in the class of 1985 having received her entire K-12 education in the JTLSD.

## ***Finances and Cost* - What the levy funds will be used for, where to find district financial reports, and what the earned income tax costs.**

### **What is the 1.25% earned income tax levy going to be used for?**

The earned income tax levy will be utilized to meet regular operating expenses – most importantly toward teacher salaries and benefits. It will also be utilized for curriculum, technology, HVAC, electricity and other recurring expenses. It's difficult to improve and get better, to hire high-quality teachers and provide educational resources to students, when there isn't adequate funding.

### **Where can I find more details about JTLSD finances?**

Detailed financial reports may be found on the JTLSD website – [jeffersontwp.k12.oh.us](http://jeffersontwp.k12.oh.us) Just click on Site Menu (upper right corner), Board of Education and Treasurer's Office.

### **How much will the earned income tax cost me?**

The earned income tax will be calculated as 1.25% of your "earned income." An individual making an annual salary of \$45,000 would pay \$562.50 a year; an annual salary of \$60,000 would pay \$750.00 a year; and an annual salary of \$75,000 would pay \$937.50 a year. The earned income tax is collected in the same manner as the state income tax: through employer withholding, individual quarterly estimated payments, and annual returns.

### **How is the JTLSD making excellent use of existing resources and taxes?**

The JTLSD does not have a spending issue we have an income issue. Having only received new money once (2008) in the last 35 years has severely hampered our ability to attract and retain high-quality staff and provide for the curriculum, technology and other recurring expenses. We have worked collaboratively with the Jefferson Township Education Association (JTEA) to curtail future raises. The JTEA has agreed to a 0% increase from August 1, 2025 through July 31, 2028.

### **Are JTLSD teachers overpaid?**

NO – absolutely not! Our teachers have the lowest pay schedule of the 16 public school districts in Montgomery County and it is not even close. The district's teachers have agreed

to waive pay increases for the next three years. The state minimum teaching salary is \$35,000. Our beginning teacher salary is \$38,764.

## **Why is the JTLSD per pupil cost higher than the state average?**

The per pupil amount is calculated by dividing the district's expenditures by our Average Daily Membership (ADM). Our expenditures are higher than larger districts due to the need to purchase contract services – i.e. speech, occupational therapy, physical therapy, gifted, school psychologist, English as a second language, attendance officer, etc. We also divide by a lower ADM (enrollment). An increase in ADM (enrollment) is the fastest way to reduce our per pupil cost. The two districts in Ohio that are smaller than the JTLSD have a per pupil amount greater than ours.

***Progress and What is at Stake* - The most recent State Report Card information and what happens if the levy does not pass.**

## **What is the latest State Report Card data for the JTLSD?**

On the 2024-2025 State Report Card the JTLSD moved from 1.5 stars to 2 stars; Blairwood Elementary moved from 2 stars to 2.5 stars and the Jr./Sr. High School moved from 2 stars to 3 stars on an overall rating scale of 1 to 5 stars. Three stars = meets state standards.

## **What are the consequences if the levy does not pass?**

We will lose our ability to maintain local control. If the levy does not pass, people from the state will eventually be appointed to come in and make decisions for us over and above our locally elected board of education.

***Transportation* - State Minimum Transportation and why it is being implemented for the 2026-2027 school year.**

## **What is State Minimum Transportation?**

State minimum transportation means public school districts will provide busing for students in grades K-8<sup>th</sup> who live more than 2.0 miles from their assigned school, including charter or nonpublic schools and school districts will not transport high school students (9<sup>th</sup>-12<sup>th</sup>).

## **Why is the JTLSD going to begin State Minimum Transportation for the 2026-2027 school year?**

Going to State Minimum Transportation will allow the JTLSD to significantly reduce deficit spending. The JTLSD has been deficit spending for the past 4 years and our forecast has deficient spending continuing. Passage of earned income tax levy and State Minimum Transportation will eliminate deficit spending by 2028.

## **Will the JTLSD implement State Minimum Transportation if the May 5<sup>th</sup> levy passes?**

Yes – going to State Minimum Transportation is about reducing JTLSD deficit spending. The State Minimum Transportation spending reduction will reduce, but not eliminate, our deficit spending.

### ***Agricultural Education Program* - Who can participate in Agricultural Education and how the facilities are funded.**

## **Who participates in the new Agricultural Education program at the Jr./Sr. High School?**

All students that attend the Jr./Sr. High school have an opportunity to participate in the Ag Ed program. The indoor lab includes construction, welding and small engine repair. The greenhouse also utilizes hydroponics and the barn provides small animal care – currently chickens – with room to eventually add larger animals.

## **Who paid for the Ag Ed greenhouse, barn and lab?**

The Ag Ed greenhouse, barn and lab were paid for with grant dollars. JTLSD Ag Ed is a satellite program of the MVCTC (Miami Valley Career Technology Center). The JTLSD pays for the maintenance and upkeep of the Ag Ed facilities. The MVCTC pays for the supplies, materials and feed to operate the Ag Ed program.

## **How can I help the Levy Committee?**

Just go to the levy committee website - [JT4L.org](http://JT4L.org) - and you will find opportunities to volunteer and/or donate. Tax payer dollars cannot be used to fund a levy campaign, therefore, we must fundraise so we can communicate effectively and extensively about the levy.