WILLOUGHBY-EASTLAKE
CITY SCHOOLS

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Willoughby-Eastlake City Schools Board of Education
Approves 0.75% Earned Income Tax for November Ballot

The Willoughby-Eastlake City Schools' Board of Education voted to place a 0.75% earned income tax issue on the November 2026 ballot for voter consideration.

The Board's decision follows a year of public work sessions addressing a structural budget deficit driven by recent changes in state legislation, inflation, and rising operational costs. This marks the first time in six years the District has asked voters for new operating revenue.

If approved, the tax is projected to generate approximately $14 million annually. Of that, $9.6 million will sustain day-to-day operations, including staffing, academic programming, and transportation, while $4.4 million will be legally dedicated to permanent improvements such as facilities maintenance, technology, security upgrades, and bus and other vehicle replacements.

Unlike a traditional property tax, an earned income tax applies only to active wages and salaries. It does not apply to pensions, Social Security benefits, investments, or capital gains.

"Our goal has been complete transparency as we face these financial challenges," said Superintendent Dr. Patrick Ward. "This proposal allows us to maintain the high-quality education our families expect while protecting our senior citizens and retirees on fixed incomes. Without a new source of revenue, we will be forced to make historic structural changes to how our district operates."

If the issue fails, the Board has outlined a contingency plan for the 2027-2028 school year to bridge the deficit, including:

- **High School Consolidation:** Combining Eastlake North and Willoughby South into a single high school on the current Willoughby South/Willoughby Middle campus.
- **Middle School Restructuring:** Converting the Eastlake North building into a single district-wide middle school (grades 6-8), repurposing Willowick Middle School, and closing Eastlake Middle School.
- **Elementary Closures:** Closing Thomas Jefferson Elementary and reassigning students to remaining elementary buildings.
- **Staff Reductions:** Cutting personnel to align with the smaller physical footprint.

The District will host a series of community meetings in the coming months to share factual information, present financial data, and answer resident questions.