

WINTON WOODS CITY SCHOOL DISTRICT

Board of Education

STATEMENT OF FACTS

November 3, 2026 Operating Levy (6.95 Mills)

Purpose of This Statement

This Statement of Facts is adopted by the Winton Woods City School District Board of Education to serve as the single, board-approved source of factual information regarding the 6.95-mill operating levy placed on the November 3, 2026, ballot. Its purpose is to ensure that all communications prepared or distributed by district administrators, staff, and board members are accurate, consistent, and limited to factual information about district finances, operations, and the anticipated consequences of the levy's passage or failure.

This Statement is adopted consistent with Ohio Revised Code Section 9.03, which prohibits the use of public funds to support or oppose the passage of a levy or bond issue, and with the Ohio Auditor of State's guidance on permissible district communications. District personnel may use this Statement, and the sourced data referenced within it, to answer questions from the public and press. This Statement is not intended to, and shall not be used to, advocate for or against the passage of the levy.

Background

- At its June 22, 2026, meeting, the Board of Education voted to adopt a resolution declaring the necessity of levying an additional tax for current operating expenses.
- At its July 27, 2026, meeting, the Board of Education voted to adopt a resolution determining to proceed to levy an additional tax for current operating expenses in excess of the ten-mill limitation.
- All documents required to place the levy on the ballot were filed with the Hamilton County Board of Elections by the August 5, 2026, statutory deadline.
- The last operating levy passed by Winton Woods voters was in 2009, at 7.90 mills, and was renewed as a substitute levy in 2018 for a continuing period with no expiration. The district has not received an increase in voted operating millage in the 17 years since 2009.
- The district's most recent bond issue, approved by voters in 2016, funded the construction of the North Campus, South Campus, and the renovation of the Early Childhood Central Campus. Ohio law restricts the use of bond proceeds to capital expenses; bond funds may not be used for staffing, utilities, supplies, or other day-to-day operating costs.

What the Levy Would Fund If Passed

If passed, the 6.95-mill operating levy would fund the day-to-day operations of the district, including staffing, utilities, and supplies, at a cost to taxpayers of approximately \$20.25 per month per \$100,000 of appraised home value.

Passage of the levy is anticipated to allow the district to maintain its student programs and services at the levels reflected in the district's most recently approved five-year forecast, dated August 24, 2026.

Supporting Financial Facts

- According to the Ohio Department of Education and Workforce's 2024-2025 Local Report Card data, Winton Woods' per-pupil spending ranked in the lowest 22 percent of Ohio's 607 public school districts; 475 districts spent more per pupil than Winton Woods and 133 spent less.
- The statewide average cost to educate a student in Ohio is \$12,759 per year; Winton Woods spends \$11,481 per pupil.
- Winton Woods spent \$1,242 less per pupil than the Ohio state average in 2025, according to the Ohio Department of Education and Workforce.
- The district's utility costs (electricity, gas, water, and sewage) were \$362,715 in fiscal year 2016 and \$713,718 in fiscal year 2026, an increase of nearly 97%.
- Winton Woods receives approximately 38 percent of its operating revenue from local taxes, 57 percent from state funding, and 5 percent from other sources, including homestead and rollback exemptions, tax increment financing payments, and interest income.
- Residential property valuations in the district increased from \$409 million in tax year 2022 to \$585 million in tax year 2025, an increase of \$176 million. Due to the effect of House Bill 920, this increase in valuation resulted in approximately \$818,000 in additional annual property tax revenue to the district, an amount the district's five-year forecast identifies as covering less than five days of operating expenditures.
- Under House Bill 920, the effective tax rate on a district's existing voted millage decreases as property valuations rise, so that the total dollar amount collected by the district remains flat despite growth in property values. The effective rate on the district's 2009 operating levy has decreased from 7.90 mills to 5.81 mills as of 2025.
- The district has received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials every year since 1994.

Anticipated Impact If the Levy Passes

Based on the district's five-year forecast, passage of the levy is anticipated to allow the district to maintain appropriate staffing levels, facilities operations, and student programs and services without the reductions described below.

Anticipated Impact If the Levy Fails

Should the levy fail at the ballot in November 2026, the district's operational needs will not diminish. Based on the district's five-year forecast, the Board of Education anticipates that the following budget reductions would be necessary in the short term, beginning in the second half of the 2026-2027 school year:

- Reduced after-school tutoring programs and student clubs
- Reduced summer school programming
- Hiring freezes
- Suspension of capital improvement projects
- Reduced professional development opportunities for staff
- Elimination of district-funded field trip transportation

Should the levy fail, the district would also likely need to return to the ballot at a future election, subject to further action by the Board of Education.

This list reflects the district's current, good-faith projection based on its most recent five-year forecast. It is provided for factual, informational purposes and is not intended to suggest a preferred outcome of the election.

Source Documents

District personnel referencing facts about the levy should draw from the following sourced materials:

- The district's five-year financial forecast, as submitted to the Ohio Department of Education and Workforce and approved by the Board of Education
- Ohio Department of Education and Workforce Local Report Card data
- Board of Education meeting minutes and resolutions dated June 22, 2026, and July 27, 2026
- District treasurer's office financial records, including utility cost and revenue data
- Ohio Facilities Construction Commission records regarding the 2016 bond-funded construction projects

Current copies of these source documents are available at wintonwoods.org/treasurer and in the most recent edition of The Winton Woods Report at wintonwoods.org/report.

Guidance for District Personnel

Consistent with Ohio Revised Code Section 9.03 and the Ohio Auditor of State's guidance, district administrators, staff, and board members who are compensated by the district, or who are using district resources, may share the facts contained in this Statement with the public and press. District personnel should not use terms, slogans, or characterizations designed to encourage a particular vote, and should refer members of the public with questions to this Statement and its underlying source documents.

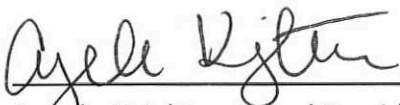
Any district administrator, staff member, or board member who wishes to advocate for or against the passage of the levy may do so only on their own time, at their own expense, and without the use of public funds or district resources.

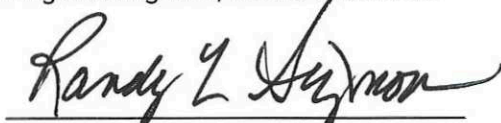
Board Adoption

On a motion by, Ms. Bryant, seconded by Mr. Speelman this "Statement of Facts" was reviewed and adopted by the Winton Woods City School District Board of Education at its public meeting held on September 28, 2026, by the following vote:

Vote: Ms. Bryant, Aye; Ms. Miller, Aye; Mr. Brandon Smith, Aye; Mr. Speelman, Aye;
Ms. Knighten, Aye

President Knighten declared the motion carried.


Angela Knighten, Board President


Randy Seymour, Treasurer