

Frequently Asked Questions



Strongsville City Schools has developed The Plan to Protect Our Core to address our District's financial position while preserving the educational experiences students and families expect.

The questions below are the ones we hear most often from residents. For more information about The Plan to Protect Our Core, please visit our website at scsmustangs.org/issue9.

What is The Plan to Protect Our Core?

The Plan to Protect Our Core is our District's long-term approach to addressing its financial gap resulting from revenue loss, while keeping the classes and activities students and families expect, including instructional support for reading and math, special education and gifted services, a variety of AP and honors courses, mental health resources and robust music, arts, and athletic programs.

The plan has three elements:

- Targeted spending reductions, including \$1.8 million in 2026-2027 and \$3 million in 2027-2028
- Dissolution of the Capital Improvements Fund (070), resulting in a net \$16.1 million returning to the general fund
- A proposal for additional operating revenue through a five-year, 6.7-mill operating levy on the November 2026 ballot

If the November 2026 levy isn't approved, the plan calls for approximately \$15.2 million in further cuts by 2027-2028, bringing total reductions to \$20 million. These reductions would match district spending to the revenue our District actually collects.

What is on the November ballot?

Strongsville City Schools is asking voters to consider a 6.7-mill, five-year operating levy on the Nov. 3, 2026, ballot.

The 6.7 mills combine:

3.4 mills to renew an existing operating levy established in 2002 that generates about \$8.3 million a year; and
3.3 mills in new operating revenue that would generate about \$7.5 million a year, and nearly replace a renewal levy that failed in 2024.

The levy is limited to five years. It expires and comes back to voters rather than continuing indefinitely.

How much would the proposed levy cost?

Residents already pay 3.4 mills of the 6.7 mill levy, or \$118 per year for every \$100,000 of home value. The new 3.3 mills would cost homeowners an additional \$117 per year for every \$100,000 of home value. Under the new proposal, that same home would pay about \$235 a year in total, or roughly \$19.60 a month. That's an increase of less than \$10 more per month.

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How did we get here?

In 2024, voters chose not to renew a 5.9-mill levy that generated about \$9.7 million a year. The message from the community was clear: draw down our cash reserves before returning to voters.

Our District listened, and, since then, has used reserve funds while making a series of reductions. Operating expenses were cut by \$1.8 million for 2026-2027, eliminating 15 positions. Another \$3 million in reductions is planned for 2027-2028, eliminating 32 more teaching and support positions. The Board of Education also voted to dissolve the Capital Improvements Fund, moving a one-time net total of \$16.1 million into the general fund.

However, even with these steps, Strongsville City Schools has not made up the revenue shortfall from the 2024 renewal failure, resulting in \$10.4 million in deficit spending last school year and a projected \$12.2 million this school year.

How has our District already reduced spending?

Three significant steps are already in motion:

- \$1.8 million in operating reductions for 2026-2027, eliminating 15 positions.
- Another \$3 million in reductions planned for 2027-2028, eliminating 32 more teaching and support positions.
- Dissolution of the Capital Improvements Fund, moving a one-time net total of \$16.1 million into the general fund.

If the levy isn't approved, the plan calls for approximately \$15.2 million in further cuts by 2027-2028, bringing total reductions to \$20 million.

Is the proposed levy all new money?

No. The 6.7 mills combine the renewal of a levy residents already pay with new operating revenue to make up for the revenue lost from the 5.9-mill levy renewal failure in 2024.

- **3.4 mills** would renew an operating levy that Strongsville voters first approved in 2002. It generates about \$8.3 million a year and is already part of our District's operating budget.
- **3.3 mills** would be new operating revenue, generating about \$7.5 million a year. This replaces part of what was lost when the 2024 levy wasn't renewed and reduces revenue collected by \$2.2 million, representing a lower tax rate in 2027 than in 2024.

Together, the 6.7 mills would generate about \$15.8 million a year.

What happens if Issue 9 is approved?

- Additional operating revenue will begin collection in 2027
- \$1.8 million in reductions from 2026-2027 will remain in place
- \$3 million in reductions from 2027-2028 will remain in place
- Approximately \$15.2 million in further reductions will not be needed
- Our District will operate within its approved budget based on available revenue and reductions in place, a plan projected to sustain operations for five years

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What happens if Issue 9 is not approved?

- No additional revenue will be collected in 2027
- Combined with the levy that was not supported in 2024, the District must prepare for \$18 million in revenue lost
- Approximately \$15.2 million in further reductions will be required, totaling \$20million in reductions
- \$1.8 million in reductions from 2026-2027 will remain in place
- \$3 million in reductions from 2027-2028 will remain in place
- Our District will move to state minimum operating standards, impacting the core academics, athletics, and arts experiences, while also eliminating the services, supports, and opportunities that make a premier Strongsville City Schools education.

Why does our District need to act now rather than wait for the May 2027 election?

A levy approved in May 2027 wouldn't start generating revenue until 2028, which means our District would have to make another round of reductions in the meantime to cover the shortfall.

Those reductions would reach into the school day, including more than 50 additional teaching positions, changes to bus transportation, reductions or elimination of some athletic programs, and cuts to AP and advanced courses, electives, extracurricular activities, arts and music programs, staffing, class offerings and other programs and services.

Would the levy solve our District's financial gap?

Under this proposal, our District would not begin deficit spending until Fiscal Year (FY) 2032 under current projections. Based on this, our District would not expect to return to the ballot for operational revenue until this proposal expires in 2030, at the end of the five-year period.

How does Strongsville's spending and revenue compare statewide?

FY25 data shows that Strongsville City Schools spends \$17,856.87 per pupil, which is very close to the statewide average of \$17,609.24 per pupil.

Our District spends \$10,118.30 per pupil on instruction, slightly above the statewide average of \$9,997.31. This represents the largest portion of Strongsville's operating expenditures and reflects our District's focus on resources that directly support teaching and learning.

Administrative spending is also in line with the statewide average. Strongsville spends \$2,338.64 per pupil on administration, compared with \$2,328.24 statewide, a difference of less than 1%.

On the revenue side, Strongsville receives \$16,694.18 per pupil, compared with the statewide average of \$18,352.33. The most significant difference is where that funding comes from. Strongsville receives approximately 66.7% of its revenue from local sources, compared with 46.8% statewide. Conversely, state funding accounts for about 18.7% of Strongsville's revenue, compared with 37.0% statewide.

What does this mean? Strongsville's spending per student is generally in line with the statewide average, including administrative costs, while spending on instruction is slightly higher. However, our District's funding mix is notably different: Strongsville relies more heavily on locally generated revenue and receives a substantially smaller share of its revenue from the state than the average Ohio school district.

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How is our District spending down its cash reserves?

In 2024, our community did not vote to approve the renewal of our May 2019 operating levy. As a result, our District has experienced a reduction in annual revenue of approximately \$10 million. As outlined in our [August 2026 Financial Forecast](#), this loss of revenue has resulted in deficit spending of \$10.4 million last school year (FY26), with a projected deficit spend of approximately \$12.2 million this school year (FY27). If this trend continues over the next two school years, our District is projected to enter a cash deficit by the 2028-2029 school year without corrective action.

Based on the August 2026 forecast, within the Operating Fund (General Fund), our District is projected to end the fiscal year on June 30, 2026, with a cash balance of \$39.6 million, which represents 38.52% of projected expenditures.

This reflects an overall cash reduction of \$12.2 million for FY 2027, as expenditures are currently exceeding revenues. On average, this equates to a daily spend-down of approximately \$33,384.

[Watch a clip from the August 2026 Financial Forecast Presentation](#) during the Board meeting for additional understanding around our financial situation.

Why is our District proposing a property tax rather than an income tax?

Our District looked at other options, including an income tax, and has discussed them with the community before. Based on that analysis, property tax is currently considered the more reliable local funding source for Strongsville City Schools. An income tax was considered but not selected as a path forward by the Board.

How could Ohio's property-tax changes affect this plan?

Ohio made significant changes to property-tax law in 2026, including changes to how some school-district property taxes are calculated, and more proposals are still being debated at the state level. How those changes land varies from district to district, depending on each one's funding structure.

What we can say now: the Strongsville proposal is a locally voted, five-year operating levy. Changes to state law could affect what individual property owners pay, how school district property tax revenue is calculated, or both. We are watching the legislation closely and will share updates as they become clear.

What is the difference between a five-year renewal levy and a continuing levy?

A five-year renewal levy continues an existing levy for another five years. It is not a new levy, but voters must approve it again before each five-year term expires for collections to continue.

A continuing levy remains in effect without a set expiration date and does not require periodic voter renewal. It continues to be collected unless it is reduced or repealed through an action permitted under Ohio law.

The primary difference is the duration of voter authorization: a five-year levy must periodically return to voters, while a continuing levy provides an ongoing and more predictable source of funding.

Will there be a bond issue on the May 2027 ballot?

A bond issue is not currently expected on the May 2027 ballot.

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What is a “Mill” for property tax purposes?

In Ohio, school property taxes are calculated in “mills.” A mill represents \$1 of tax for every \$1,000 of a property’s assessed value. It is important to note that property taxes in Ohio are not calculated on a home’s full market value. Instead, properties are taxed on 35% of their appraised market value, which is known as the assessed value. The “effective” millage rate reflects the actual rate applied after state-mandated reductions (such as House Bill 920 credits) and other adjustments. This is why the effective rate is often lower than the originally voted millage.

Sample Calculation:

For a \$350,000 home:

To calculate the school property tax for a 6.70 mill levy on a \$350,000 home in Ohio, follow these steps:

Calculate the Assessed Value (35%)

In Ohio, property taxes are levied on the assessed value, which is 35% of the appraised market value.

$$\$350,000 \times 0.35 = \$122,500$$

Determine the Cost Per Mill

One mill equals \$1.00 of tax for every \$1,000 of assessed value (or \$0.001).

$$\$122,500 / 1,000 = \$122.50 \text{ per mill}$$

Calculate the Total Annual Cost

Multiply the cost per mill by the levy rate (6.70 mills):

$$\$122.50 \times 6.70 = \$820.75 \text{ per year (or approximately \$68.40 / month)}$$

Where do Strongsville City Schools’ residential tax rates rank in Cuyahoga County?

Each December, Cuyahoga County updates the official residential effective tax rates for the upcoming tax year and corresponding collection year. These rates reflect a combination of factors, including updated property assessed valuations and the impact of new, renewed, or expired tax levies. The effective tax rate represents the actual rate applied after accounting for state-mandated reductions and other adjustments. Because of this, rates can change from year to year even if a district has not placed a new levy on the ballot.

For Tax Year 2025 / Collection Year 2026, Strongsville City Schools continues to maintain one of the lowest residential effective tax rates in Cuyahoga County of 27.23 mills - ranking 2nd lowest out of 31 school districts. To put this in perspective, our District’s rate is less than half of the rates seen in districts like Shaker Heights City Schools (80.53), Cleveland Heights-University Heights Schools (57.86), and South Euclid-Lyndhurst Schools (54.01). While the average residential rate across the county sits at approximately 40.04, Strongsville City Schools remains nearly 13 points below that average and significantly lower than the county median of 39.44 found in Solon City Schools.

Even when compared to neighboring school districts, Strongsville City Schools’ rate of 27.23 is lower than Berea City Schools (31.16), Parma City Schools (33.62), and North Royalton City Schools (35.62). This data highlights Strongsville City Schools’ ongoing commitment to delivering a premier education while maintaining one of the most competitive tax rates in the county.

Property tax bills are prepared and mailed by the Cuyahoga County Fiscal Office beginning in January, with collection occurring in the following months. For additional details, residents can reference the [Cuyahoga County DTE 515 – Composite Reduction Report](#).

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What is the difference between a bond issue and an operating levy?

A bond issue allows a school district to issue bonds, which work like a mortgage loan, and use those proceeds to construct buildings. The bond levy dollars collected annually pay the principal and interest payments on those bonds, similar to a mortgage payment. The typical term is 35 to 37 years, and the levy dollars can only be used for that purpose.

An operating levy generates funds for a school district's ongoing day-to-day expenditures, for budget items such as salaries, utilities, transportation, instructional materials, and other operational costs.

Why did the Board of Education combine the 2002 renewal levy with a new levy instead of putting them on the ballot separately?

Before deciding on a ballot measure, District leaders gathered input from local civic and community organizations. The consistent guidance from the community was to present a single five year levy and re-evaluate funding needs every five years. Additionally, combining these measures limits our District to maintaining just one renewal levy - instead of two levies - to be renewed every five years.

Is there one year of overlap between the old levy and Issue 9?

Yes, and this was part of the plan. The current renewal levy generates \$8.3 million annually. The last year taxes will be paid on this levy is 2027. If Issue 9 passes, it will begin generating revenue in 2027, creating one year of overlap before the old levy expires.

The overlap was considered as we developed the levy plan. We discussed options with community leaders for their feedback, and those options were discussed publicly at a Board meeting before the final decision was made.

This overlap was planned and included in our financial projections. The total amount and timing were designed to provide the funding needed over the next five years, while keeping permanent reductions at \$5 million annually and sustaining a cash balance of at least 75 days so that the District would be financially sound through the 2029-30 school year without having to return to taxpayers sooner for additional funding.

Have additional questions about the SCS Operating Levy?

Click [HERE](#) to submit your question.

Where can I find more information?

For more information about The Plan to Protect Our Core, please visit our website at scsmustangs.org/Issue9

