NOVEMBER 3, 2026

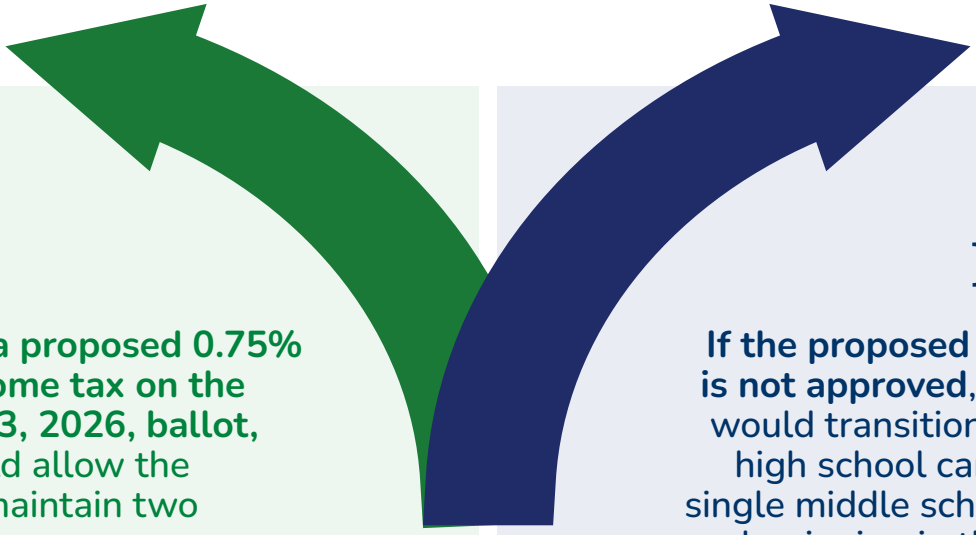
Earned Income Tax
BALLOT ISSUE

FUTURE-READY Finances
ONE VISION: TWO POSSIBLE PATHS

Willoughby-Eastlake City Schools' Shared Vision includes four promises to families: Create Engaging Experiences, Prioritize Relationships, Inspire and Nurture Extraordinary Growth and Invest in the Future.

Changes to Ohio's property tax system have made local school funding less predictable and placed additional pressure on district finances. Enrollment also continues to decline, requiring the district to look carefully at staffing, operations, and the number of buildings it operates. These conditions give our community a choice in the operational efficiencies we create moving forward, while continuing to implement our Shared Vision.

To continue aligning with our Vision and our four promises, the district remains committed to fiscal stewardship and responsibility, which has led us to two possible paths forward:



Path 1

Path #1 is a proposed 0.75% earned income tax on the November 3, 2026, ballot, which would allow the district to maintain two high schools.

Maintain both high schools

Address the deficit amplified by state legislation

Develop a comprehensive approach to permanent improvement needs

Path 2

If the proposed income tax is not approved, the district would transition to a single high school campus and a single middle school campus beginning in the 2028-29 school year.

Consolidate to one high school and one middle school

Reduce staff to match building footprint

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What is on the ballot?

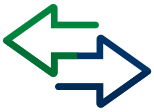
The proposed 0.75% earned income tax would generate about $14 million a year on a continuing basis, with roughly $9.6 million for operations and $4.4 million dedicated to permanent improvements such as buildings, technology, security, and buses.

An earned income tax applies to district residents' active income, including wages, salaries, tips, and other active compensation. It does not apply to passive income such as Social Security benefits, pensions, capital gains, interest, dividends, or other passive income.

A resident with $50,000 in taxable earned income would pay approximately $375 per year or $31.25 a month.

What does the earned income tax apply to?

	Applies	Does not apply
Wages	✓	
Salaries	✓	
Tips	✓	
Other Active Income	✓	
Social Security Benefit		✗
Pensions		✗
Capital Gains		✗
Interest		✗
Dividends		✗
Other Passive Income		✗



The choice

The Shared Vision of Willoughby-Eastlake Schools has not changed. What has changed is the financial environment in which the district must deliver it.

The board placed this issue on the November ballot so the community can decide how the district responds.

For more information, visit
weschools.org

WILLOUGHBY-EASTLAKE CITY SCHOOLS