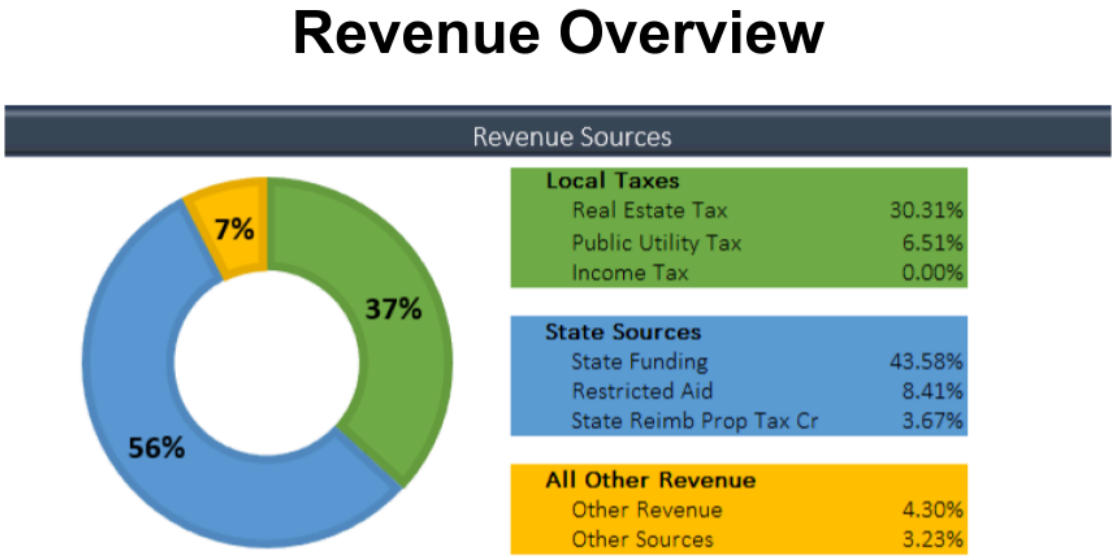
CHILLICOTHE
CITY SCHOOL DISTRICT
425 Yoctangee Parkway
Chillicothe, Ohio 45601
740-775-4250

Chillicothe City Schools Tax Levy
Frequently Asked Questions:

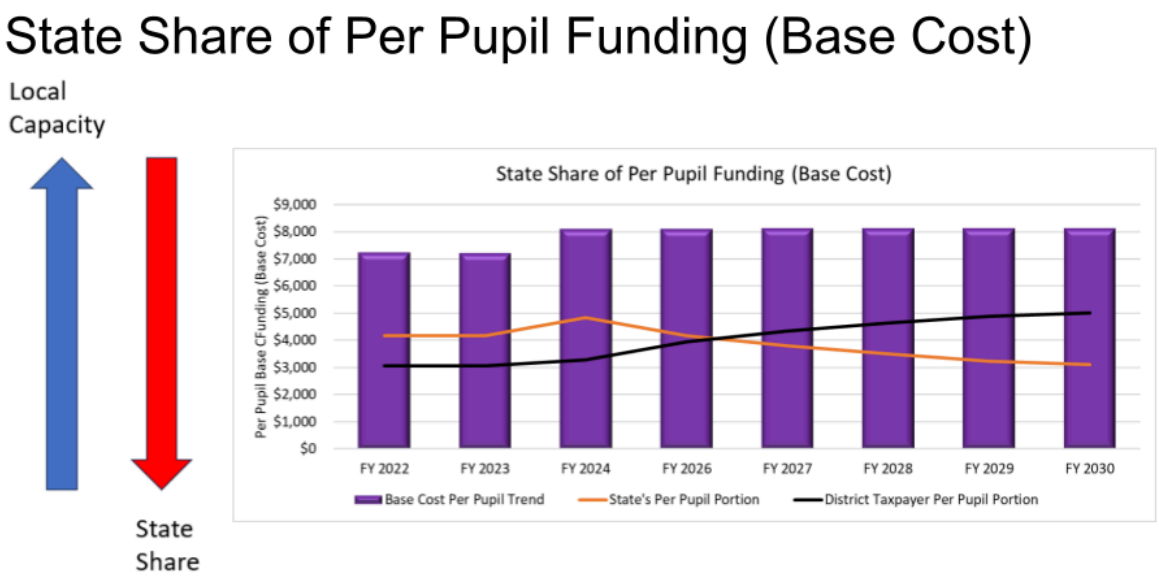
- **District Finances**
- **May 5, 2026 Earned Income Tax Levy**

What are the sources of revenue for CCSD based on the most recent February 2026 Five-Year Forecast?



How does HB 96's biennial budget impact the school district?
House Bill 96 harms our schools by freezing the per-student state funding at the 2022 level, we receive, even as costs continue to rise. That means local taxpayers have to cover more just to maintain the same level of education for our kids.

What is the state and local share of per-pupil funding?



What has the district done to reduce expenditures?

Fiscal Year 2026
CCSD regularly evaluates how to operate more efficiently and effectively. For fiscal year 2026, the district achieved $2.5 million in permanent reductions through the attrition of both certified and classified personnel, as well as cuts in administrative personnel, contract services, classroom supplies, materials, alternative virtual learning, and vendor contracts. Those reductions were realized during the current school year.

Fiscal Year 2027
Based on the failed levy attempt in November and a reduction in state funding for public schools, finalized in December, 2025, the district's five-year forecast, board-approved on February 23, 2026, indicates that the district must now make an additional $3.9 million in reductions for fiscal year 2027. The new round of reductions includes increases to athletic/marching band transportation fees, a reduction in 2 teaching positions through attrition, a reduction in force for physical education and 4 high school teachers, one guidance counselor, one social worker, ten paraprofessionals, two administrators, the elimination of high school bus routes, reduction in 3 bus aides, one resource officer, business manager, one communication coordinator, and contract services for student mental health supports.

Will any of the recent reductions be restored if the levy passes on May 5, 2026?
Unfortunately, no. The $6.4 million in reductions in place for this year and next will remain, as they assist the district in stabilizing the budget for fiscal year 2027.

Why is CCSD seeking additional funding in May 2026?
Since 2019, local, state, and federal funds have not kept pace with inflation or the rising cost of providing a high-quality education. Federal pandemic relief provided a temporary buffer for local taxpayers, but those funds expired in 2024. Even greater burdens have been placed on the school because state legislators failed to appropriately fund the fair school funding formula this past summer.

What is the bottom line regarding the district's five-year forecast?

Bottom Line Results
Forecast Reflecting Current Law

Financial Forecast Summary

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance (Line 7.010) **Includes Renewal/New Levy Revenue, see Disclosures*	4,624,778	3,102,376	3,131,828	3,246,654	1,342,262
+ Revenue	35,555,499	34,712,787	36,470,277	35,813,546	36,764,303
- Expenditures	(37,077,901)	(34,683,335)	(36,355,451)	(37,717,937)	(39,227,359)
= Revenue Surplus or Deficit	(1,522,402)	29,452	114,826	(1,904,392)	(2,463,056)
Line 7.020 Ending Balance with Renewal/New Levies	3,102,376	3,131,828	3,246,654	1,342,262	(1,120,794)

Declining Revenue cannot keep pace with continued services and inflation

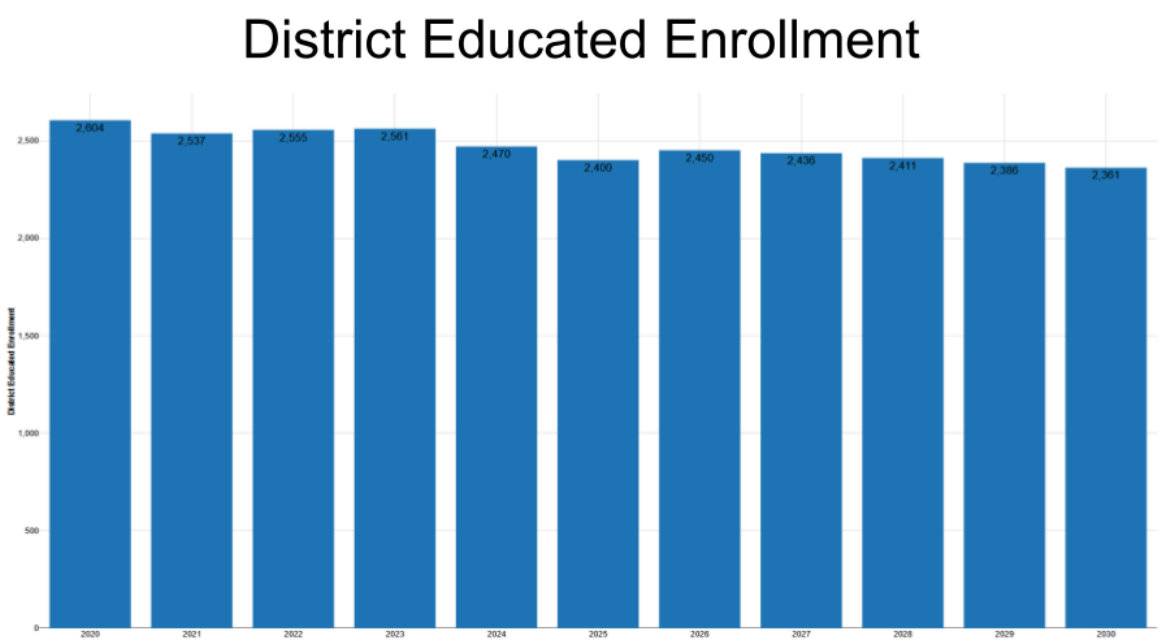
Why is the levy necessary at this time?
In 2018, the Board of Education decided not to return to voters with another levy request after the initial attempt, recognizing that it wasn't the right time for the community. Fortunately, the influx of pandemic relief funds allowed the district to continue operations without further burdening taxpayers. The elimination of pandemic relief funds, inflation, and reductions in state public education revenue have made it necessary for the district to return to the community to support its city public school district, so that we can provide an education to the students in our community.

What will happen if the levy fails?
The district is committed to ensuring that our students are afforded as many opportunities as possible. We will continue to evaluate all purchase requests, staffing decisions, and service contracts. We were fortunate enough to increase staffing to support our students during the pandemic; however, this level of staffing, though needed, will continue to be reduced. If the levy fails, the district will make further cuts to be implemented for the fiscal year 2028.

Reductions for the fiscal year 2028 if the levy fails and state funding decreases

- Administrative reductions
- District-wide art, music, and theater classes and extra-curricular opportunities
- Elementary literacy support teachers
- District-wide classroom supplies and materials
- Further increase transportation fees for athletic and marching band
- Reductions in preschool classrooms
- Reduction of STEM education facilitators and STEM classroom opportunities
- Reducing personnel in these areas will result in larger classroom sizes and fewer course offerings
- Evaluation and prioritization of athletic opportunities

What is the historical district education enrollment and assumptions for the next four years?



The district continues to advocate for appropriate state funding of public education and to evaluate our expenses daily.

Please feel free to contact any of the following individuals to schedule a meeting to discuss any questions or concerns.

Debbie Swinehart, Superintendent
Deborah.Swinehart@ccsd.us

Nick Overly, Treasurer
Nick.Overly@ccsd.us

03/18/2026