



Julie Leathers Stahl
Director
Board of Elections

Russell Robertson
Wayne County
Auditor

ELECTIONS

LEVIES
&
BONDS

OH MY!!!!

Outline

- What is on the May ballot?
- Process to get on the ballot.
- Types of levies.
- Sample calculations.
- Why are there always levies on the ballot?
- Important Dates.

What is on the May 6th ballot?

CANDIDATES

- Republican ballot for Wooster City
- All other ballots will be “issues only”

ISSUES

- State Issue 2
- Schools
 - Wooster CSD – 3.4 mill bond issue
 - Waynedale LSD – 2.7 mill renewal – emergency
 - Norwayne LSD – 2 mill renewal – permanent improvements
 - Hillsdale LSD – 20.1 mill renewal – current expenses

What is on the May 6th ballot?

ISSUES (continued)

- Municipal
 - City of Rittman – 1 mill renewal – capitol improvement & Fire Dept
 - Village of Shreve – 7.3 mill additional – police
- Township
 - Sugar Creek Township – 2 mill renewal – road and bridges
- Local Options
 - Moose Lodge in Creston – Sunday Sales
 - American Legion in Doylestown – Sunday Sales

Process to get on the ballot

1. Resolution of Necessity
2. County Auditor Certification
3. Resolution to Proceed
4. Ballot Language
5. File with County Board of Elections
6. Approval from Ohio Secretary of State

DEFINITIONS

Appraised Value	Represents true market value.
Assessed Value	Your Taxable Value. 35% of Appraised Value for Residential, Agricultural, Commercial, and Industrial Properties.
Mill	The unit of measure for property taxes. Each mill generates \$1 for every \$1,000 of assessed value OR \$0.001 for every \$1 of assessed value.
Inside Millage	Unvoted millage. Limited to 10 mills per taxing district. Shared by local governments (County, City, Schools, etc). Provides a stable base for operations.
Outside Millage	Any millage beyond the first 10 mills. Requires voter approval.

Levies – 2 Main Types in Wayne County

Fixed Rate (~246 levies)	Fixed Sum (~19 levies)
Sets a specific tax rate (e.g. 5 mills)	Sets a specific dollar amount to collect
Revenue can vary year to year (somewhat)	Revenue is consistent (i.e. fixed sum)
Uses: Operational Expenses, Police, Fire/EMS, Roads, Parks, Libraries, Children Services, etc	Uses: Constructing Buildings (paying bond debt), Emergency Levies

Who Uses Fixed Rate Levies?

Wayne County

- General Fund/Inside Millage
- Children Services
- County Home
- Medway Drug Enforcement
- Board of Developmental Disabilities

School Districts

- General Fund/Inside Millage
- Current Expenses
- Permanent Improvements

Libraries

- Current Expenses

Cities and Villages

- General Fund/Inside Millage
- Current Expenses
- Parks
- Police
- Fire and EMS

Townships

- General Fund/Inside Millage
- Road and Bridge
- Fire and EMS
- Police

Fire Departments/Districts

- Fire and EMS Services

Who Uses Fixed Sum Levies?

Bond Levies

- Wayne County Library (expires 2025)
- Chippewa LSD (expires 2045)
- Dalton LSD (expires 2039)
- Green LSD (expires 2047)
- Norwayne LSD (expires 2033)
- Northwest LSD (expires 2029)
- Orrville CSD (expires 2035)
- Rittman EVSD (expires 2031)

Emergency Levies

- Green LSD x2 (expires 2026 and 2031)
- Norwayne LSD (expires 2032)
- Northwest LSD (expires 2027)
- Northwestern LSD (expires 2026)
- Orrville CSD x2 (expires 2025 and 2033)
- Rittman EVSD (expires 2026)
- Waynedale LSD x2 (expires 2025 and 2030)
- Triway LSD (expires 2026)

New Fixed RATE Levy – Sample Calculation

LWV School District has a new fixed RATE levy on the ballot

Assumptions

- Total ASSESSED Value in LWV School District
 - \$150,000,000
- Requested Millage
 - 2.0 mills

Sample Calculation – New Fixed Rate Levy

Annual Revenue

- District's assessed value x (millage ÷ 1,000) = annual revenue
- \$150,000,000 x (2.0 mills ÷ 1,000) = \$300,000

Cost per \$100,000 of property value

- (Property appraised value x 0.35) x (millage ÷ 1,000) = Cost to property
- (\$100,000 x 0.35) x (2.0 ÷ 1,000) = \$70

Cost for a \$250,000 property

- (Property appraised value x 0.35) x (millage ÷ 1,000) = Cost to property
- (\$250,000 x 0.35) x (2.0 ÷ 1,000) = \$175

New Fixed **SUM** Levy – Sample Calculation

LWV School District has a new Emergency fixed SUM levy on the ballot

Assumptions

- Total ASSESSED Value in LWV School District
 - \$150,000,000
- Required Annual Revenue
 - \$300,000

Sample Calculation – New Fixed Sum Levy

Millage Rate required to produce \$300,000 annually

- $(\text{Required Revenue} \div \text{Assessed Value}) \times 1,000 = \text{Millage}$
- $(\$300,000 \div \$150,000,000) \times 1,000 = 2.0 \text{ mills}$
- The millage rate gets revisited every year, as property values change.

Cost per \$100,000 of property value

- $(\text{Property appraised value} \times 0.35) \times (\text{millage} \div 1,000) = \text{Cost to property}$
- $(\$100,000 \times 0.35) \times (2.0 \div 1,000) = \70

Cost for a \$330,000 property

- $(\text{Property appraised value} \times 0.35) \times (\text{millage} \div 1,000) = \text{Cost to property}$
- $(\$330,000 \times 0.35) \times (2.0 \div 1,000) = \231

New Bond Levy – Sample Calculation

LWV School District has a new Bond Levy on the ballot

Assumptions

- Principal Amount Sought = \$10,000,000
- Term = 36 years
- Average Estimated Interest Rate = 4.75%
- Total ASSESSED Value = \$150,000,000

Sample Calculation – New Bond Levy

Average Annual Principal

- Total Principal (\$) ÷ Loan Term (yrs) = Average Annual Principal
- \$10,000,000 ÷ 36 = \$277,777 per year

Average Annual Interest

- (Interest from first yr + Interest from last yr) ÷ 2 = Average Annual Interest
- $((\$10,000,000 \times 4.75\%) + (\$277,777 \times 4.75\%)) \div 2 = \$244,097$

Average Annual Payment

- Average Principal + Average Interest = Average Annual Payment
- \$277,777 + \$244,097 = \$521,874

Estimated Average Annual Millage

- (Average Annual Payment ÷ District's Assessed Value) x 1,000 = Millage
- $(\$521,874 \div \$150,000,000) \times 1,000 = 3.5$ mills

Why do entities keep going back to the ballot?

- House Bill 920 (1976)
 - When property values increase, tax rates decrease (effective rate)
 - Exceptions: Inside Millage or when a School District is on the 20-mill floor.
 - Results in loss of purchasing power over time.
 - Example: Levy generating \$1 million in 1975 would still generate \$1 million in 2025. Would need \$6 million in 2025 to have equal purchasing power.
 - Likely leads to new ballot initiatives

Why do entities keep going back to the ballot?

Levies may be approved for a specific number of years.

If a levy is nearing its expiration date, entities may seek:

- a) Renewal (maintains effective rate)
- b) Renewal with Increase or Decrease
- c) Replacement (resets effective rate)
- d) Replacement with Increase or Decrease

Each requires voter approval.

Key Dates

- April 8 – Early/Absentee Voting began
- April 29 – Last day to request absentee by mail
 - Office open until 8:30 pm
- May 4 – Early voting ends at 5 pm
- May 6 – Election Day