



# *Welcome Winter!*



**TIFFIN**  
City Schools

Anne Spence, Treasurer

# DEPARTMENT OF EDUCATION

## ADM HISTORY REPORT

### Total Students

23-24

**2311**

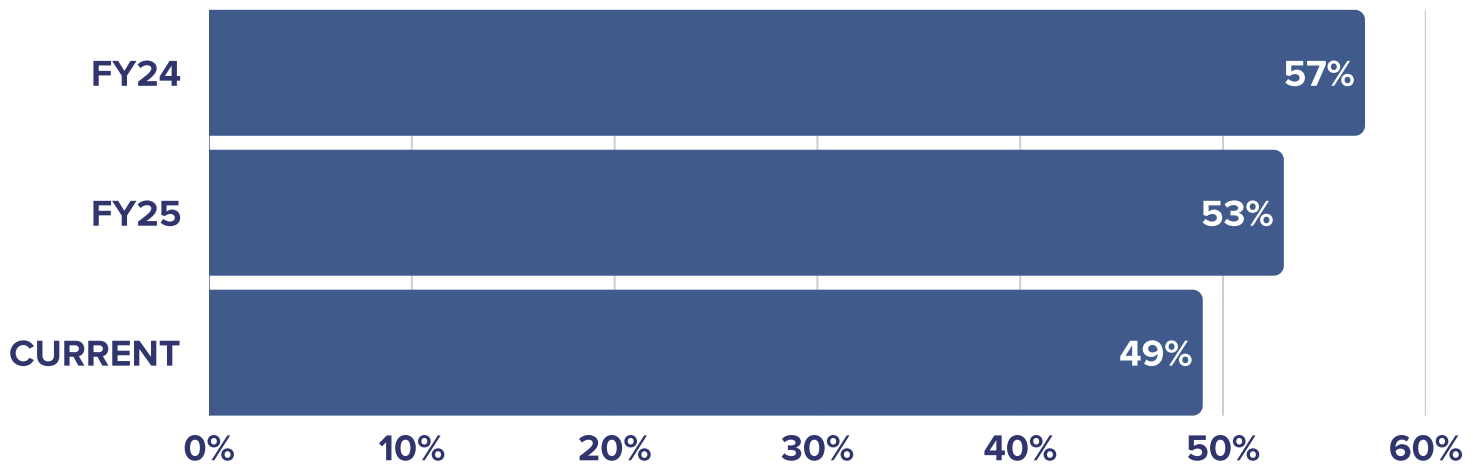
24-25

**2204**

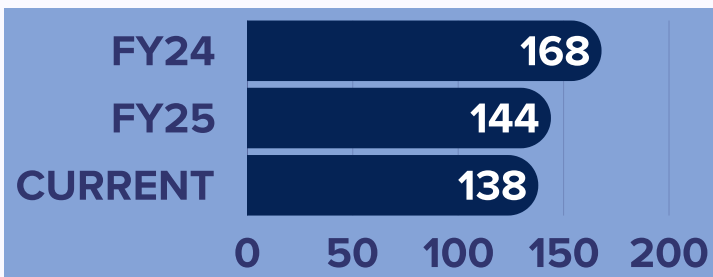
Current

**2096**

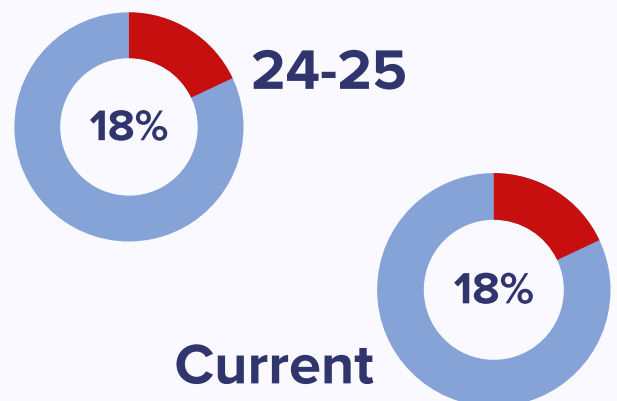
### State Share Percentage



### Open Enrollment In



### Special Education Percentage



# HB129

## MILLAGE FLOOR CALCULATION: FIXED-SUM LEVIES

- 20-MILL FLOOR CALCULATION
  - EXISTING EMERGENCY AND SUBSTITUTE LEVIES (APPROVED BEFORE JAN. 1, 2026) WILL BE INCLUDED IN THE 20-MILL FLOOR BEGINNING IN 2026.
  - ALL NEW FIXED-SUM LEVIES ARE COUNTED IN THE FLOOR IMMEDIATELY.
- SUBSTITUTE LEVY RENEWALS
  - A DISTRICT MAY RENEW A SUBSTITUTE LEVY (APPROVED BEFORE 2026) AS A FIXED-SUM LEVY ONCE IT EXPIRES.
  - THE LEVY MAY BE IMPOSED FOR UP TO FIVE YEARS AND MAY BE FURTHER RENEWED.
  - MUST BE LEVIED FOR CURRENT OPERATING EXPENSES.
- EMERGENCY LEVY RENEWALS
  - AN EMERGENCY LEVY APPROVED BEFORE 2026 MAY BE RENEWED AS A FIXED-SUM LEVY FOR UP TO FIVE YEARS AND MAY BE FURTHER RENEWED.
  - REMOVES THE OPTION TO RENEW MULTIPLE EMERGENCY LEVIES IN A SINGLE BALLOT QUESTION.



# HB186

## REDUCE CERTAIN SCHOOL DISTRICT PROPERTY TAXES

- CAPS PROPERTY TAX GROWTH AT THE 20-MILL FLOOR USING INFLATION (GDP DEFLATOR).
- RETROACTIVE CREDIT APPLIES FOR 2023 AND 2024 REAPPRAISAL/UPDATE COUNTIES.
- PROVIDES A PARTIAL BACKFILL TO SCHOOLS, FUNDED BY CANCELING THE 2026 SALES TAX HOLIDAY, WHICH GUARANTEES IMPACTED SCHOOL DISTRICTS RECEIVE THE SAME AMOUNT IN PROPERTY TAXES AS THEY RECEIVED IN TY 2024. THIS GUARANTEE APPLIES TO TY 2025 FOR 2023 REAPPRAISAL/UPDATE COUNTIES AND TY 2025 AND TY 2026 FOR THE 2024 COUNTIES.
- FUNDING FORMULA IMPACT REMAINS UNCORRECTED: THE BILL DOES NOT ADJUST THE STATE SCHOOL FUNDING FORMULA TO ACCOUNT FOR REDUCED LOCAL REVENUE, RESULTING IN A POTENTIAL "DOUBLE LOSS" (LESS LOCAL REVENUE AND LESS STATE AID).





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**WE HAVE 1 EMERGENCY LEVY**

**LAST RENEWED - MAY 2018 FOR 10 YEARS**

**THIS WILL NOW COUNT TOWARDS THE 20 MILL FLOOR  
WHEN RENEWED**

# IMPACT

COMBINED IMPACT OF HB129 & HB186

## CURRENT LAW

	TAX YEAR 2025	TY 2026	TY 2027
TOTAL REAL ESTATE COLLECTION	\$15,768,849	\$17,404,748	\$17,513,583
PERCENTAGE INCREASE		10%	.6%

\*PROJECTIONS BASED ON CURRENT LAW

## PASSED HB129 & HB186

	TAX YEAR 2025	TY 2026	TY 2027
TOTAL REAL ESTATE COLLECTION	\$15,768,849	\$16,204,209	\$16,313,045
PERCENTAGE INCREASE		2.7%	.6%

\*PROJECTIONS ON HB129&HB186 - INCLUDES \$400 MILLION STATE SUBSIDY

\*BASED ON OASBO SIMULATION 12/09/25





# IMPACT

## STATE FUNDING

- CURRENTLY, THE STATE FUNDING FORMULA USES A SCHOOL DISTRICT'S PROPERTY VALUATION TO DETERMINE THE DISTRICT'S STATE SHARE.
- WHILE THE STATE WILL CONTINUE USING THIS METHOD, HB 186 AND HB 129 DISCONNECT OUR ACTUAL REAL ESTATE REVENUE FROM OUR TRUE PROPERTY VALUE.
- IN OTHER WORDS, THE STATE WILL STILL COUNT OUR FULL VALUATION FOR FUNDING PURPOSES, BUT WE WILL NOT ACTUALLY RECEIVE LOCAL TAX REVENUE BASED ON THAT TRUE VALUE.



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# FINANCE QUESTIONS

ANNE SPENCE  
TREASURER  
TIFFIN CITY SCHOOLS

