



Your Tax Dollars Info Guide

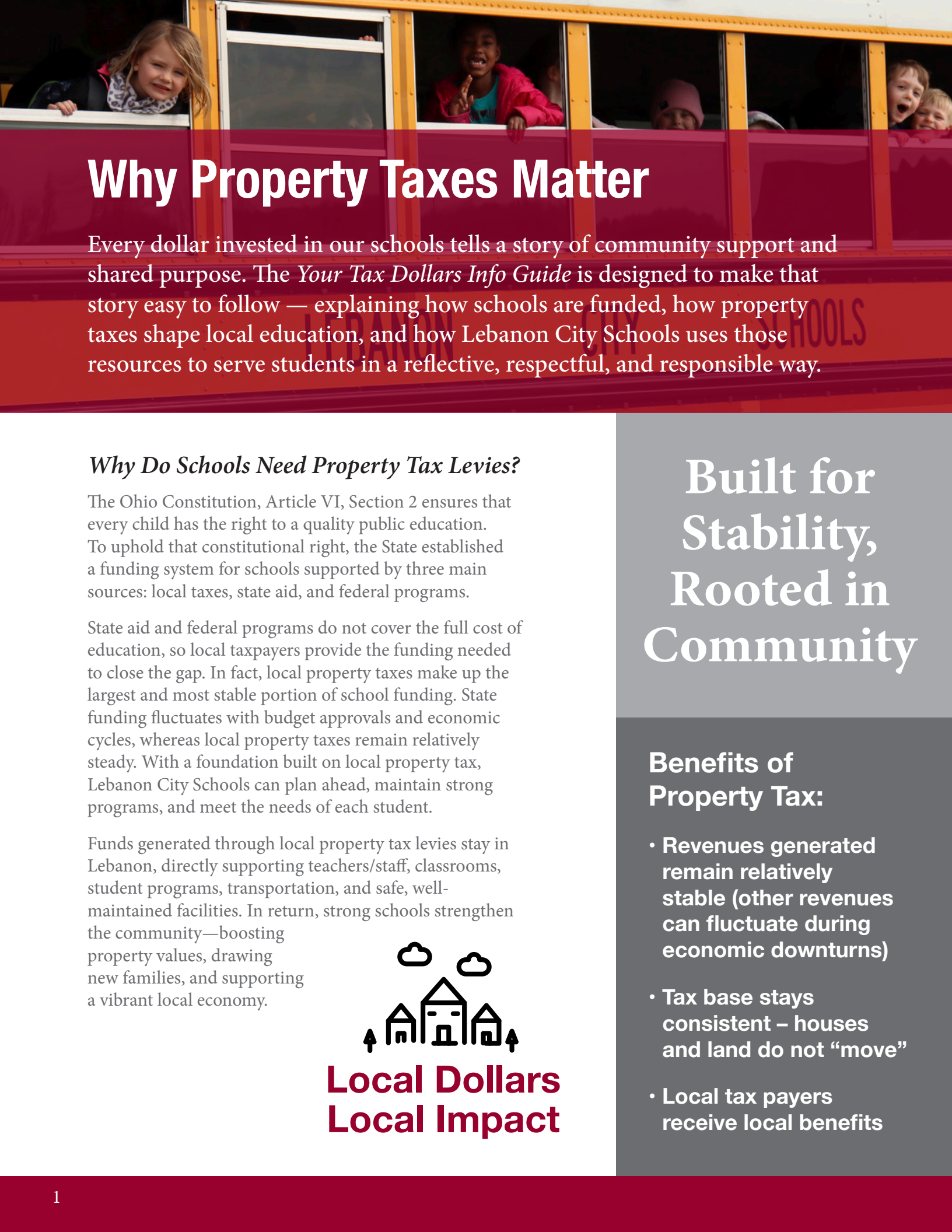
Understanding How
Lebanon City Schools
are Funded

*and how your tax dollars
make a difference*



*Your dollars power
our classrooms,
our students,
and our future.*

Responsible. Reflective. Respectful.



Why Property Taxes Matter

Every dollar invested in our schools tells a story of community support and shared purpose. The *Your Tax Dollars Info Guide* is designed to make that story easy to follow — explaining how schools are funded, how property taxes shape local education, and how Lebanon City Schools uses those resources to serve students in a reflective, respectful, and responsible way.

Why Do Schools Need Property Tax Levies?

The Ohio Constitution, Article VI, Section 2 ensures that every child has the right to a quality public education. To uphold that constitutional right, the State established a funding system for schools supported by three main sources: local taxes, state aid, and federal programs.

State aid and federal programs do not cover the full cost of education, so local taxpayers provide the funding needed to close the gap. In fact, local property taxes make up the largest and most stable portion of school funding. State funding fluctuates with budget approvals and economic cycles, whereas local property taxes remain relatively steady. With a foundation built on local property tax, Lebanon City Schools can plan ahead, maintain strong programs, and meet the needs of each student.

Funds generated through local property tax levies stay in Lebanon, directly supporting teachers/staff, classrooms, student programs, transportation, and safe, well-maintained facilities. In return, strong schools strengthen the community—boosting property values, drawing new families, and supporting a vibrant local economy.



**Local Dollars
Local Impact**

Built for Stability, Rooted in Community

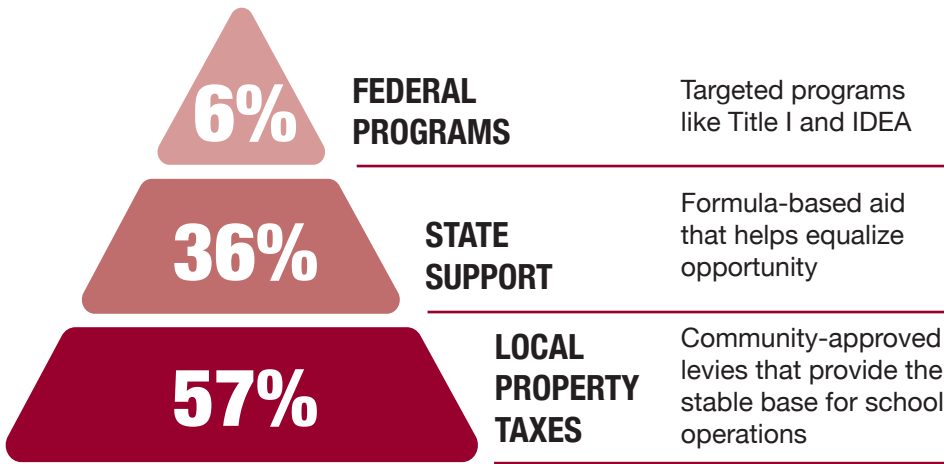
Benefits of Property Tax:

- Revenues generated remain relatively stable (other revenues can fluctuate during economic downturns)
- Tax base stays consistent – houses and land do not “move”
- Local tax payers receive local benefits

#onward lebanon

#warrior pride

The strength of our schools begins at the foundation – LOCAL SUPPORT.



“Our schools reflect the strength of our community, and every dollar invested in our schools tells a story of community support and shared purpose. Local tax dollars stay in Lebanon and sustain strong programs, safe schools, and bright futures for Lebanon’s students.”

Roy MacCutcheon,
President of the
Board of Education

Where LCS District Revenue Comes From

Ohio law limits funding sources for public schools. Most require voter or state approval. Others help fill the gap but are not guaranteed.

- Property Taxes** (Icon: House with TAX sign)
- State Support** (Icon: Ohio map)
- Grants (State, Federal, and Private)** (Icon: GRANT document)
- Business-Type Activities** (Icon: Gear with dollar sign)
- Fundraising, Donations & Interest** (Icon: Dollar sign with heart)

LEBANON CITY SCHOOLS

[Link: Where LCS District Revenue Comes From](#)



How Property Taxes Work

(and Where Your Dollars Go)

Property taxes are the main source of local school funding in Ohio — but the process that determines what you owe can feel complicated. Here is a simple look at how it all works, from your home’s value to how those dollars reach classrooms at Lebanon City Schools.

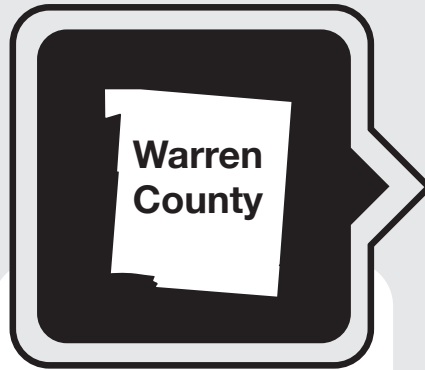
“School funding in Ohio is complicated, but we are committed to helping our community understand these concepts. Every public dollar we receive is used for the benefit of our students and supports our mission to *Build a Reflective, Respectful, and Responsible Community.*”

Karen Ervin
Treasurer/CFO
Lebanon City School District

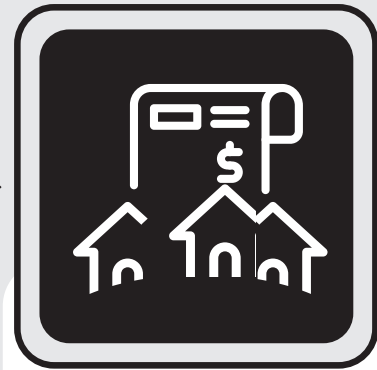
From Home Value to Tax Bill, The Journey of a Tax Dollar



County Auditors set property value



Tax Rates are applied and determine tax amounts due

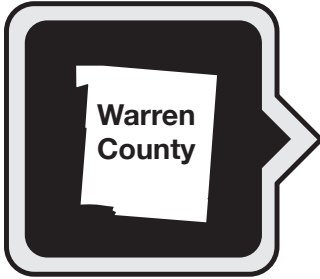


Taxes are collected and distributed among local school, city, and county services

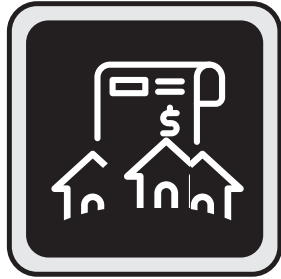
From Home Value to Tax Bill, The Journey of a Tax Dollar



County Auditors
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STEP 1

County Auditors set property value

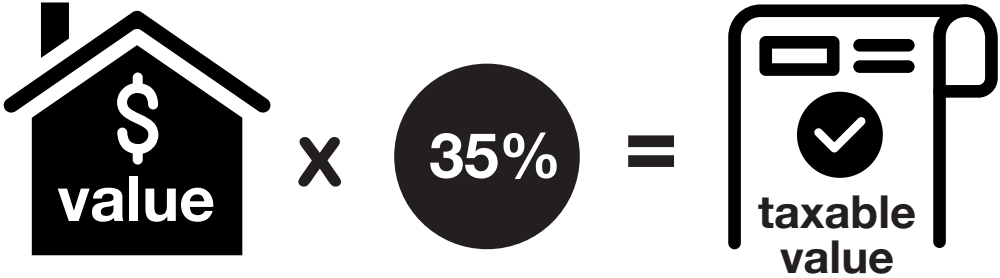
The Warren County Auditor determines your property's *appraised value* based on recent home sales and neighborhood trends.

In Ohio:

- Homes are reappraised every six years, with a mid-cycle update at the three-year mark.
- Only 35% of a home's *appraised value* is taxed.

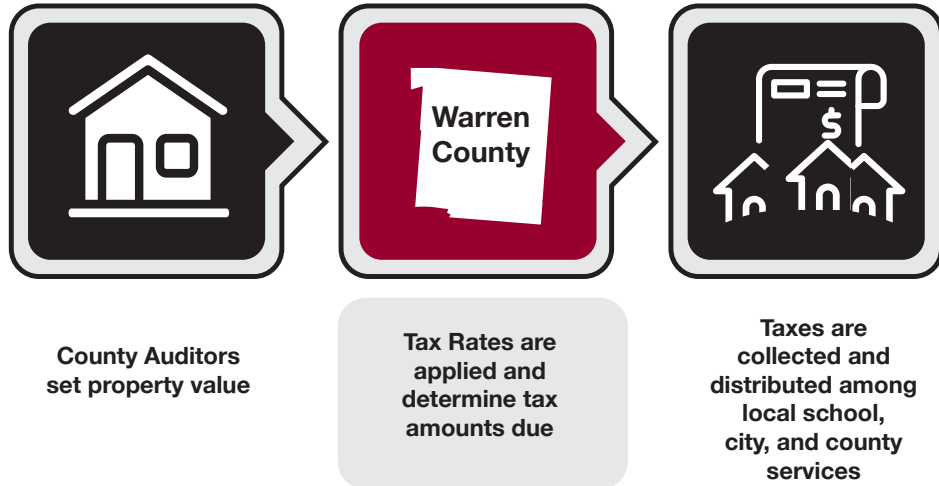
“Appraised Value”

aka “Market Value” = What the County thinks your home would sell for if you listed it for sale. This value is used for calculating how much property tax you owe.



$$\$300,000 \times 35\% = \$105,000$$

From Home Value to Tax Bill, The Journey of a Tax Dollar



STEP 2

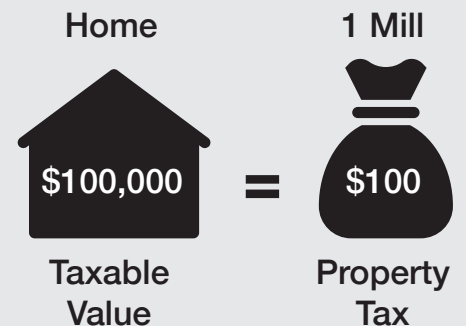
Tax Rates are applied

- Property taxes are measured in *mills* – each *mill* equals \$1 of tax for every \$1,000 of taxable value.
- Each property in Ohio has a unique combination of inside & outside millage, as well as effective rates, that will be used to calculate its property tax due
 - o Inside millage: Ohio law allows local governments, schools, and other taxing entities to share up to 10 mills of local property taxes without specific voter approval.
 - o Outside millage: When additional funding is needed, local entities ask voters to approve “outside” millage levies. Each approved levy adds to the total tax rate for that property.
 - o Effective millage: HB 920 limits the growth of property tax values by impacting millage rates.
- The County calculates property tax owed per location based on the millage formula multiplied by property value

What is a “Mill”?



A *mill* equals one-tenth of a cent, or \$1 of tax for every \$1,000 of taxable value.



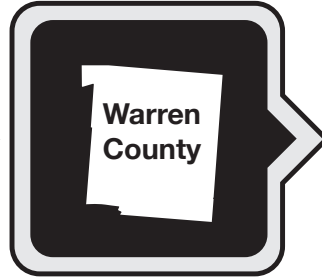
Most homeowners pay for schools through several voted levies totaling multiple mills.

As of tax year 2024,
1 Mill Collection for LCS = \$1.7M

From Home Value to Tax Bill, The Journey of a Tax Dollar



County Auditors set property value



Tax Rates are applied and determine tax amounts due



Taxes are collected and distributed among local school, city, and county services

STEP 3

Taxes are collected and distributed

- Property owners pay their taxes to the Warren County Treasurer, typically twice a year.
- The County distributes each payment among local agencies as approved by voters.

Where Do Your Property Taxes Go?

| | |
|--|---|
| LEBANON CITY SCHOOLS 60% Funds student instruction, programs, staff, and facilities. | PUBLIC LIBRARY SYSTEM 3% Maintains local libraries, materials, and staffing. |
| WARREN COUNTY 22% Supports health and human services, senior and children's programs, specialized county-wide services, and the operations of the sheriff's office, courts, emergency services, and other general functions. | CAREER & TECHNICAL EDUCATION 3% Supports regional career centers or vocational education options. |
| CITY/TOWNSHIP GOVERNMENT 10% Funds road maintenance, snow removal, safety services, and local administration. | PARK DISTRICT OR CONSERVANCY 2% Preserves green space, trails, and recreational areas. |

LEBANON CITY SCHOOLS
Source: Warren County Auditor

[Link to "Where Do Your Property Taxes Go?" on the Treasurer's Office Revenues webpage.](#)

Example:

A 100,000 appraised-value home × 35% taxable = \$35,000 taxable value.

If Lebanon's effective millage is 31 mills, then $\$35,000 \div 1,000 \times 31 = \$1,085$ annual school property tax.

$$\begin{array}{c} \text{House Icon} \\ \$100,000 \\ \text{Appraised} \end{array} \times \begin{array}{c} \text{35\%} \end{array} = \begin{array}{c} \$35,000 \\ \text{Taxable Value} \end{array}$$

31 mills Lebanon millage (for example)



$\$35,000 \div 1,000 \times 31 = \$1,085$
Annual School Property Tax

Fast Facts about Property Taxes

- Appraised value = Market value of your home
- Taxable value = 35% of the appraised value of your home
- Property taxes = Taxable value x Effective rate divided by 1,000

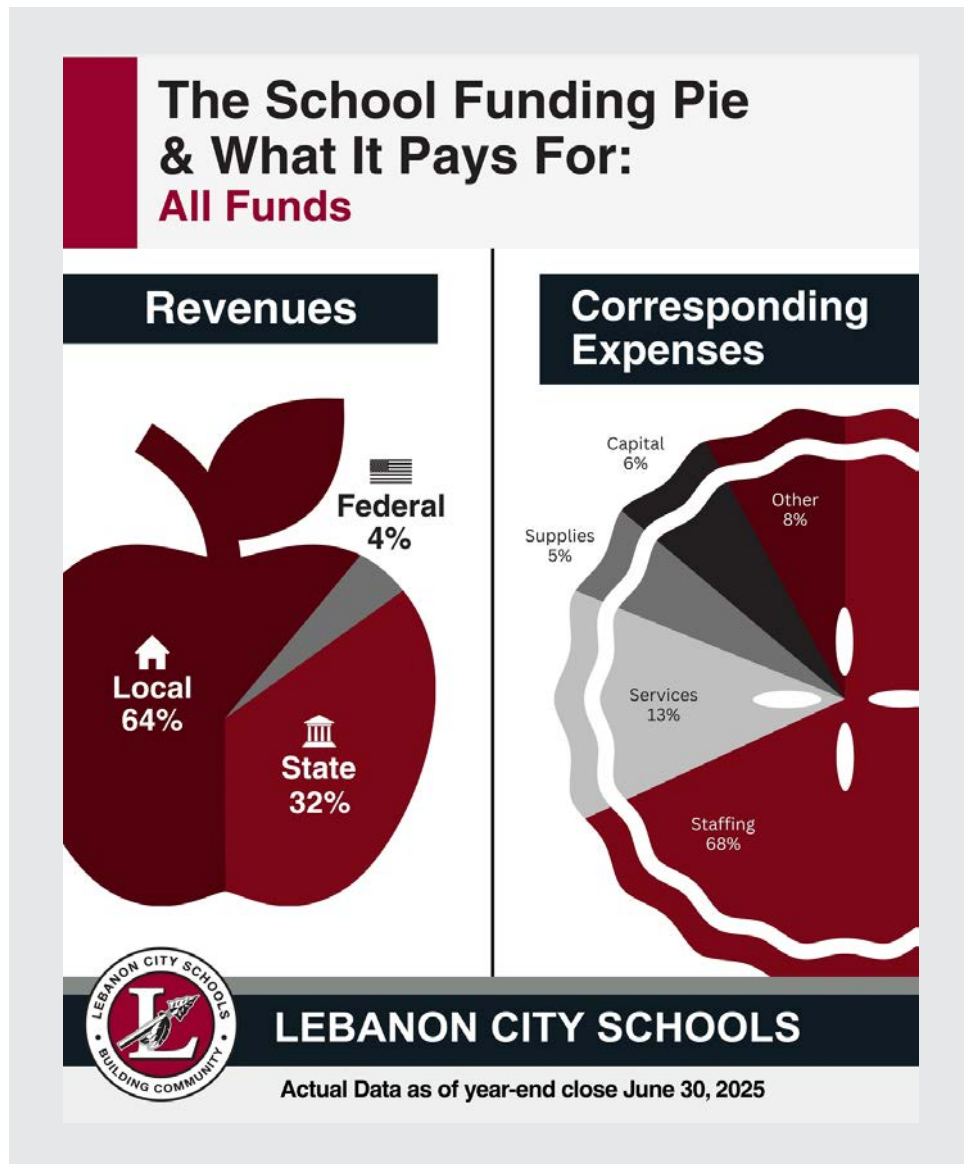
How Property Taxes Support Our Schools



Property taxes collected in Lebanon stay in Lebanon!

The School Funding Pie & What It Pays For

Every property-tax dollar collected for Lebanon City Schools supports students – whether in classrooms, cafeterias, on buses, or athletic fields.



[Link to the "The School Funding Pie & What It Pays For: All Funds" from the Treasurer's Office > Expenses webpage](#)



What can we get for \$100,000 of property taxes?



1.5
First-Year Teachers

OR

1.1
Mid-Career Teachers

or



<1
Bus

or



147
Football Helmets

or



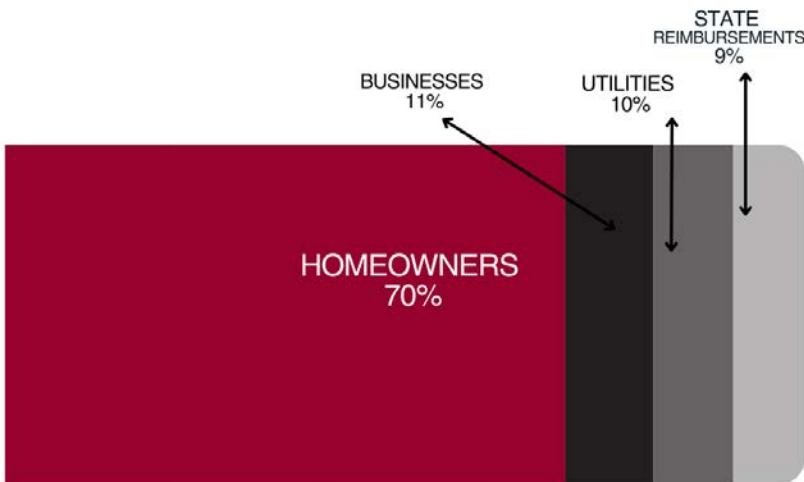
12.5
Tubas

or



45
Cafeteria Tables

Who Pays for Local School District Support?



LEBANON CITY SCHOOLS

Source: Warren County Auditor

[Link to the Who Supports Lebanon City Schools INFOGRAPHIC from the Treasurer's Office > Resources webpage](#)



While Lebanon City Schools relies primarily on local property taxes, state and federal funds help supplement specific needs such as special education, student meals, and Title I programs. Together, these sources create the balanced funding model that keeps our district running.

Your Taxes at Work – Every \$1 Matters



Teaching & Learning (Instruction)

Property taxes fund the heart of education — teachers, classroom aides, instructional materials, and technology. These dollars allow us to maintain manageable class sizes, provide up-to-date learning tools, and attract and retain high-quality staff.



Student Services & Support

Beyond academics, property taxes help the District provide counseling, special education, nursing, and mental-health supports that meet the needs of every learner. They also fund transportation and performing arts, athletics, and other extracurricular activities that enrich students' experiences.



Safe, Functional Facilities

Local revenue keeps buildings warm, safe, and welcoming. From roof repairs and security systems to utilities and maintenance, these dollars ensure our schools remain welcoming and dependable spaces for learning.



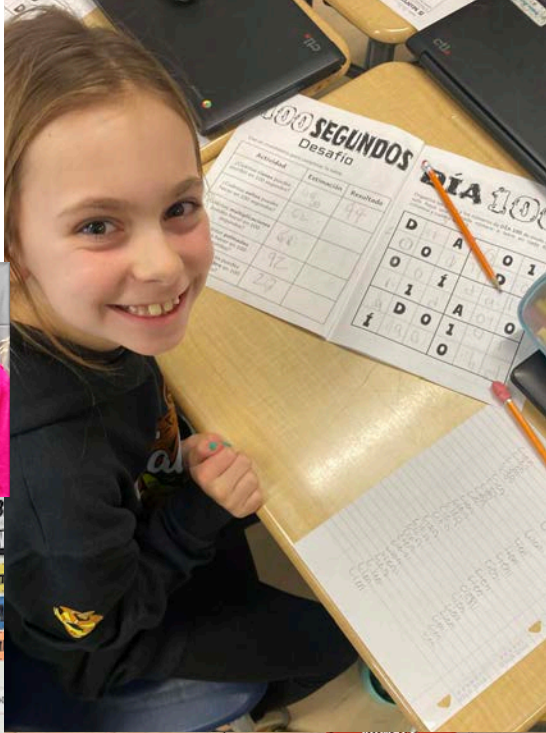
Fiscal Stewardship & Accountability

Lebanon City Schools takes pride in being a responsible steward of public funds. Each dollar is spent according to Ohio's proper public purpose requirement and Board-approved guidelines. Transparency tools like the Ohio Checkbook and the District's website allow residents to see how funds are used.

Spanish Immersion Program

A small investment with BIG returns!

Lebanon City Schools offers a Spanish Immersion Program that delivers high-impact learning and helps students gain bilingual skills that can connect them to global opportunities.



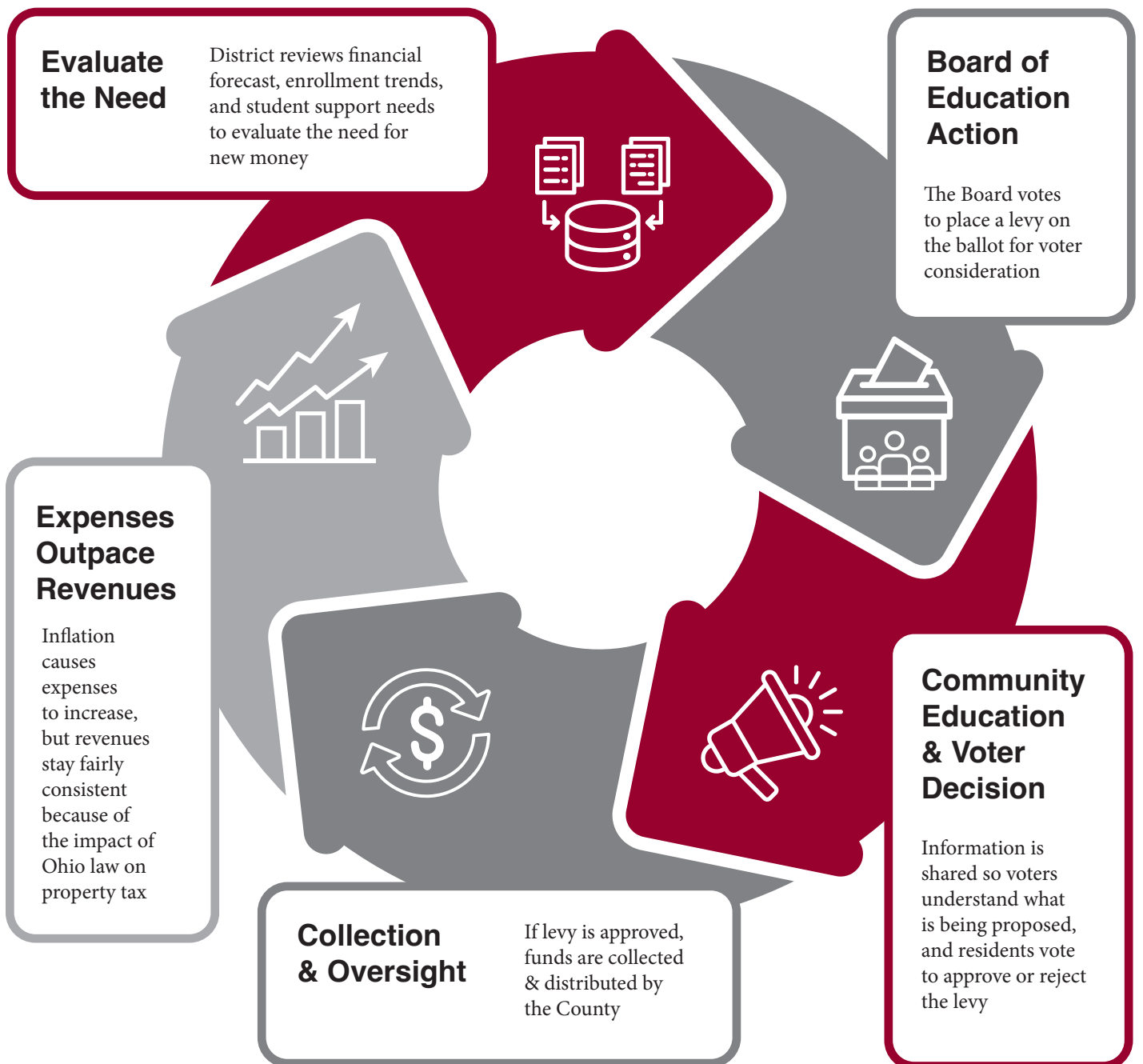
Property taxes are more than a bill – they are an investment in Lebanon’s future. Every local dollar helps provide safe buildings, inspiring teachers, and strong opportunities for students.

Understanding School Levies

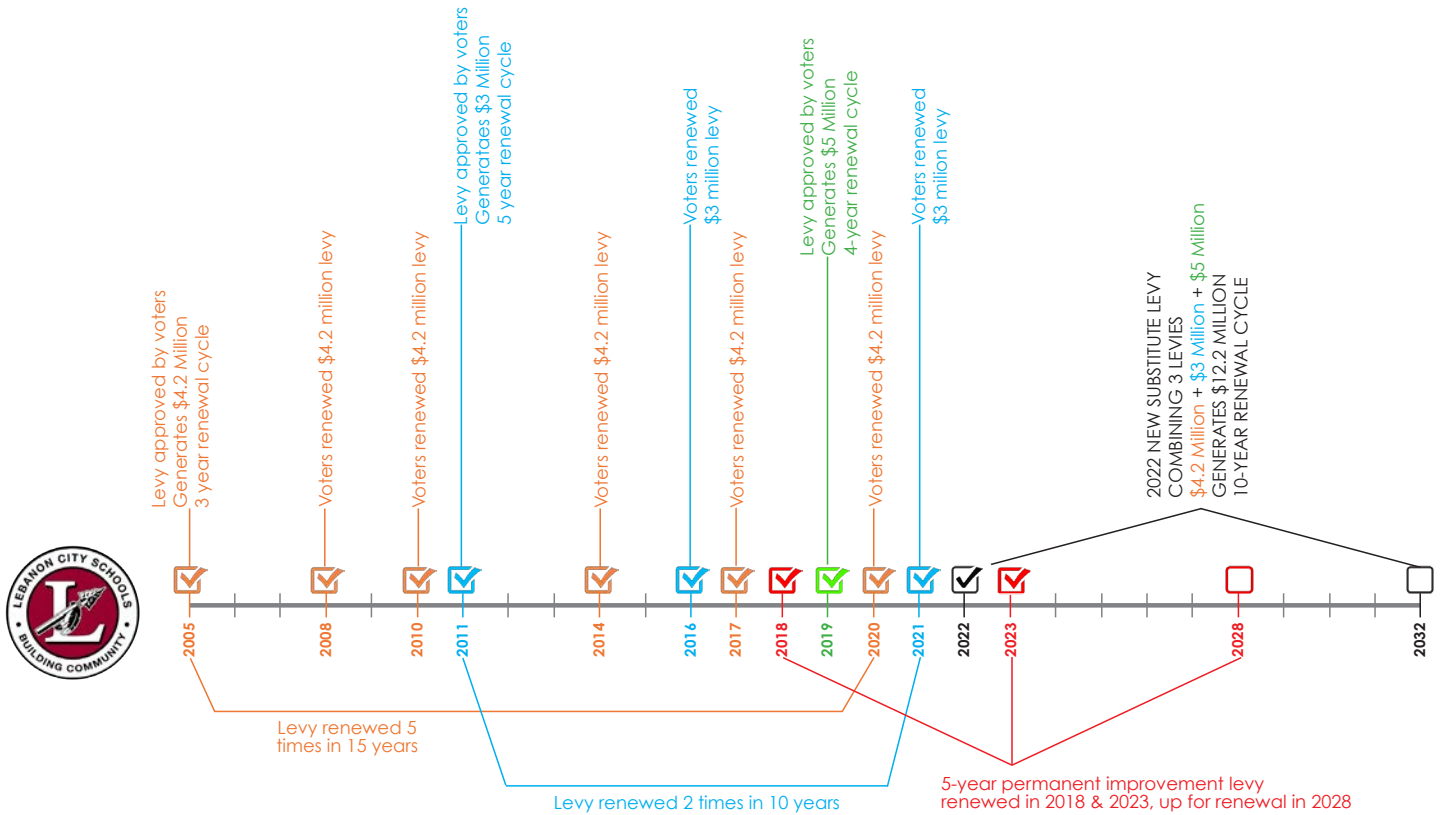
Levies are not automatic. They are a local decision — approved by the community, for the community.

In Ohio, schools cannot raise local property taxes without voter approval. When the cost to educate students increases beyond what current funding can cover, schools ask voters to support a new levy. Each levy proposal is carefully studied to balance student needs, community expectations, and fiscal responsibility.

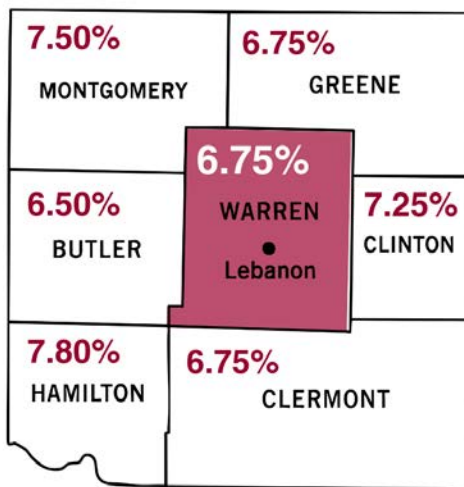
The Property Tax Levy Life Cycle



Lebanon City School District's Levy History

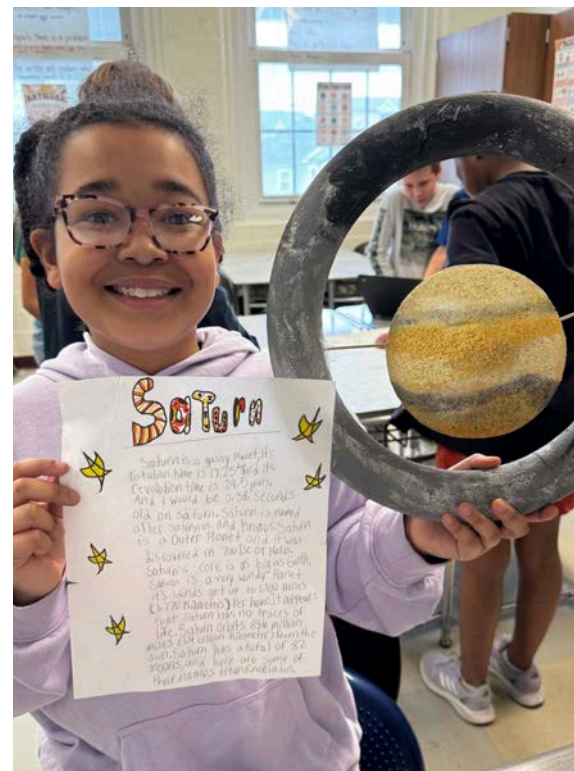


Property Tax Comparison by County



LEBANON CITY SCHOOLS

Source: Ohio Department of Taxation



[Link to Property Tax by County infographic from Treasurer's Office > Revenue webpage](#)

Lebanon City Schools Current Property Tax Levies and What They Fund

Types of School Levies



Not all levies are created equal – they each have a distinct purpose, kind of like the different tools in a well-stocked toolbox. **When voters approve a levy, those dollars are locked in for that purpose — they cannot be used for anything else per Ohio law.** That way, the community knows its support goes exactly where it was intended.

General Operating Levy - Inside Millage

This type of levy pays for the day-to-day needs of the District — teachers, classroom supplies, transportation, and utilities. *Think of it as keeping the lights on and learning going.*

Permanent Improvement (PI) Levy

This type of levy pays for long-term investments that last at least five years, like roofs, technology, buses, and HVAC systems.

Bond Issue Levy

This type of levy is used for big projects, specifically the construction or major renovation of school facilities. The district borrows the money and repays it over time, similar to a home mortgage with property tax collections.

Classroom Facilities Levy

This type of levy is used to maintain or improve school buildings, generally created in partnership with the Ohio Facilities Construction Commission (OFCC). This levy was created to ensure facilities built or renovated with bond levy dollars are properly maintained to maximize their useful life.




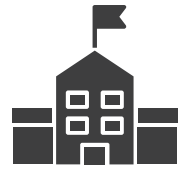

Emergency, Substitute, & Combination Levy

These are specialty levies created to meet specific funding needs or simplify older ones. While some are no longer available to schools, they once helped districts balance stability with flexibility.



When voters approve a levy, those dollars are locked in for that purpose — they cannot be used for anything else per Ohio law



| Type of School Levy | Lebanon's Levies | What is Funded |
|---|--|--|
| <p>General Operating Levy</p>  | <p>General Fund Operating Levy - Inside Millage 1976 Current Expense General Operating Levy 1980 Current Expense General Operating Levy 1994 Current Expense General Operating Levy</p> | <p>Everyday operations</p> |
| <p>Permanent Improvement Levy</p>  | <p>1998 Permanent Improvement Levy</p> | <p>Capital items and projects</p> |
| <p>Bond Issue Levy</p>  | <p>2001 Bond 2013 Bond</p> | <p>Funded building construction related to Louisa Wright, Bowman Primary, LJHS & Central Office, and Berry Intermediate.</p> |
| <p>Classroom Facilities Levy</p>  | <p>2013 Classroom Facilities</p> | <p>Funding required by the State of Ohio to maintain the renovations made to the above buildings.</p> |
| <p>Emergency, Substitute, & Combination Levy</p>  | <p>2010 Substitute 2011 Substitute 2019 Substitute</p> | <p>These 3 issues were initially passed as Emergency Levies but then combined as a single Substitute levy. They cover everyday operations.</p> |

Understanding Property Value Changes



Home values rise



Tax rates shift



Funding grows gradually

Ohio's property tax system is built for balance, not windfalls.

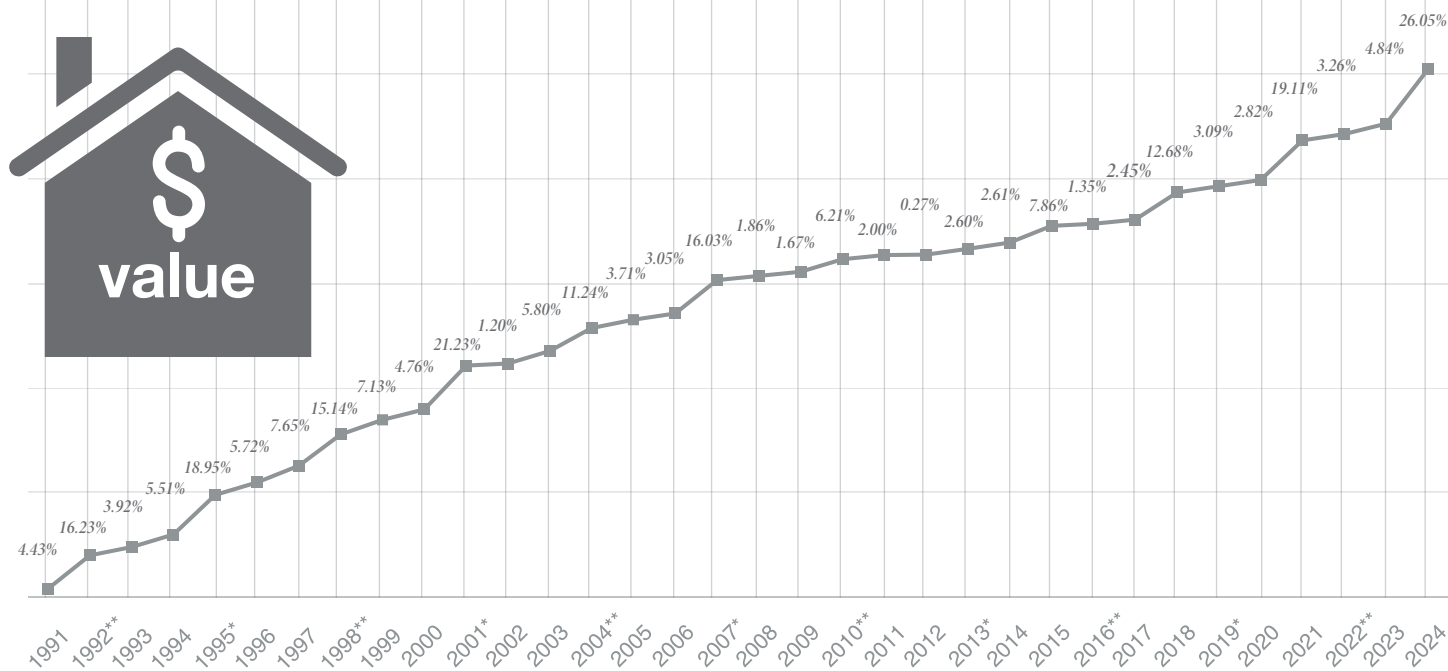
Ohio law is designed to limit how much additional revenue school districts can receive from property value growth, protecting taxpayers while ensuring districts continue to receive steady, predictable funding.

Lebanon's Property Values Over Time

Total District Assessed Value = \$1,727,581,770 for TY 2024

Residential / Agricultural = 85% of the total value
Commercial, Industrial, Public Utility Tangible = 15% of the total value

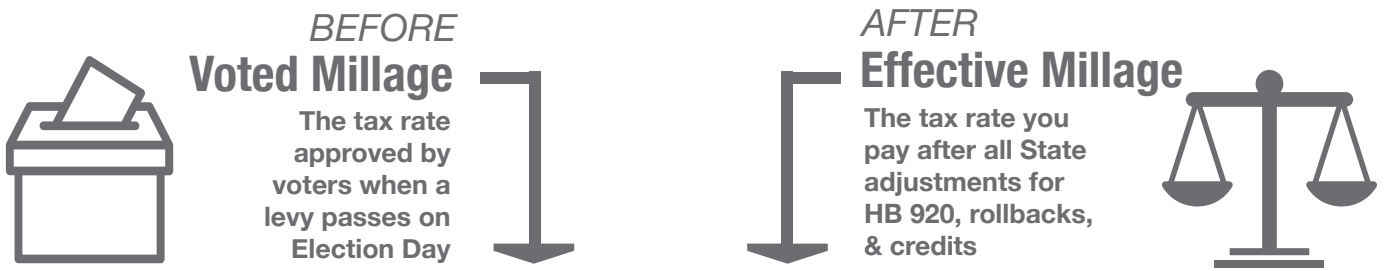
Historical Total Property Value Change



** (triennial update)




* (full reappraisal)

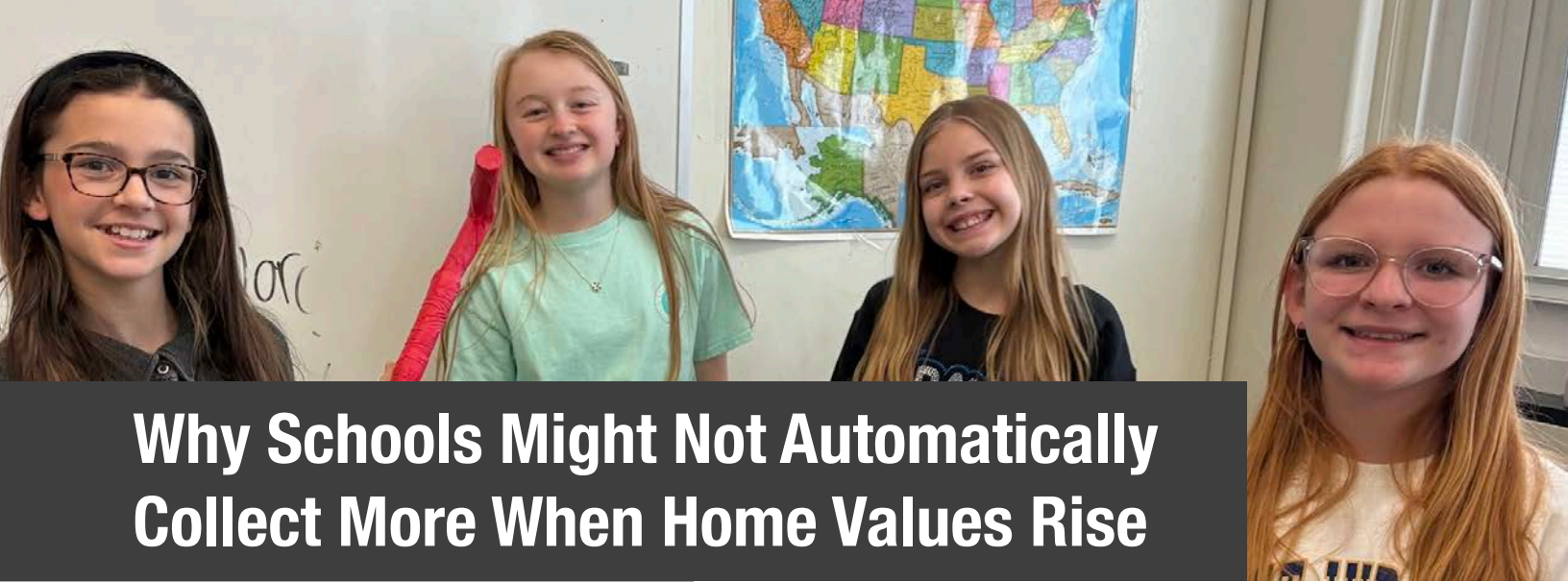
Lebanon City School's Voted Millage vs Effective Millage - HB 920 in Action



| CURRENT LEVY Year/Description | VOTED MILLAGE | EFFECTIVE MILLAGE TY 2024 | DIFFERENCE |
|----------------------------------|------------------|------------------------------|------------|
| 1976 Current Expense | 28.70 | 10.211 | -18.489 |
| 1980 Current Expense | 5.30 | 2.187 | -3.113 |
| 1994 Current Expense | 6.50 | 2.992 | -3.508 |
| 1998 Permanent Improvement | 2.00 | 0.779 | -1.221 |
| 2013 Classroom Facilities | 0.50 | 0.259 | -0.241 |
| TOTALS | 38.00 | 16.428 | |

Amount collected at the original voted millage vs at the effective rate:

| | | |
|--|---|---|
| <p>Original Voted Millage</p> <p>\$4,935,947,914 ←</p> <p style="padding-left: 40px;">X 35%</p> <hr/> <p>\$1,727,581,770 ←</p> <p style="padding-left: 40px;">/ 1000</p> <hr/> <p>\$ 1,727,581 ←</p> <p style="padding-left: 40px;">x 43</p> <hr/> <p>\$ 74,285,983 ←</p> |  Total Market Value  Total Taxable Value  Total Tax Collected per Mill | <p>Current Effective Millage</p> <p>\$4,935,947,914 →</p> <p style="padding-left: 40px;">X 35%</p> <hr/> <p>\$1,727,581,770 →</p> <p style="padding-left: 40px;">/ 1000</p> <hr/> <p>\$ 1,727,581 →</p> <p style="padding-left: 40px;">x 16.428</p> <hr/> <p>\$ 28,380,700 →</p> |
| | <p>VOTED MILLS EFFECTIVE MILLS</p> | |



Why Schools Might Not Automatically Collect More When Home Values Rise

“Ohio has found its fragile system of reliably funding and delivering local services to be pushed near the breaking point in recent years.”

– Dr. Howard Fleeter and Dr. Greg Browning,
Ohio Education Policy Institute

Today’s conversations about rising property taxes echo the same concerns Ohio lawmakers faced nearly fifty years ago. In the 1970’s, when inflation and home values were climbing quickly, legislators passed House Bill 920 to prevent property reappraisals from automatically creating higher tax bills. The goal was simple: protect taxpayers from sudden spikes in property value while keeping school funding stable.

How it Works – Simple Steps

“20-Mill Floor”

Imagine your property tax rate riding an elevator. When property values increase, the rate goes down — until it hits the **20-mill “ground floor.”** That’s where it stops to keep school funding from dropping too low.

1. Property Reappraisal:

Every property in Warren County is reappraised every six years, with a mid-cycle update after three. When home sales and market conditions push values up, your “appraised value” (aka, “market value”) changes – but your taxable value stays at 35% of the appraised value.

2. House Bill 920 Adjustment:

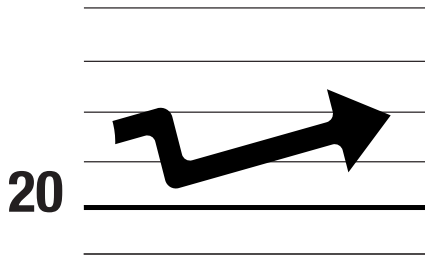
HB 920 prevents school districts from collecting more money simply because property values increase. When values rise, the State lowers each district’s “effective millage” rate, so the total revenue collected stays about the same, unless...

3. The 20-Mill Floor*:

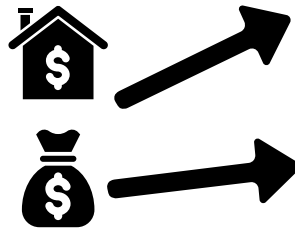
Ohio law set a lower limit on how far the millage rates can drop. Rates cannot fall below 20 mills. Once a district gets to the floor, property tax collections can grow with future valuation changes—but only enough to maintain voter-approved funding levels. Lebanon City Schools reached the 20-mill floor for residential properties in 2018 and for commercial properties in 2024.

* *New laws may impact this information.*

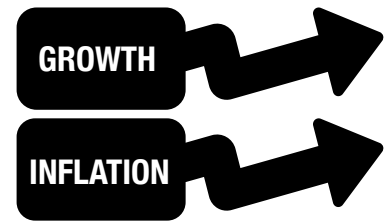
At the Floor: What Happens Next?



Tax rates cannot drop below 20 mills



Funding grows modestly as property values increase



Growth stays in line with inflation – not windfalls

Other Impacts – Why You Might Pay Less Than You Expect

State-funded credits and valuation programs can help reduce or stabilize what homeowners owe



Rollback & Homestead Credits

Ohio initially created these programs to ease the burden of property taxes on homeowners. (This program was eliminated in 2013, so only levies passed before 2013 and renewals of those levies are eligible for this program.)

Rollbacks

The state covers a small share of your tax bill on your behalf – a 10% discount for most properties and an extra 2.5% for owner-occupied homes.

Homestead Exemption

Helps seniors (65+), people with disabilities, and some veterans by lowering the taxable portion of their home's value.



CAUV (Current Agricultural Use Value)

Farmers can be taxed based on how their land is actually used for farming, not its market value. This keeps working farmland viable and prevents steep tax hikes when nearby property values climb.

Property Value vs Tax Bill



Average cost of a home in Lebanon
\$400,000



TY 2023

TY 2024

% Change

Old Appraised Value

\$317,460

New Appraised Value

\$400,000

% Change between values



= **26% increase**

Last Year's Effective Millage for Lebanon City School District

34.28201

Current Effective Millage for Lebanon City School District

31.337371

% Change in effective millage



= **8.6% decrease**

Last Year's Tax Bill

\$3,809.11

Current Tax Bill

\$4,387.23

% Change of tax bill



= **13.2% increase**

Even though home values rose by 26% on average, the drop in effective millage kept that full increase from translating directly onto tax bills.



Property taxes can seem complicated because they are — every home, community, and year brings a mix of changing property values, state adjustments, and local limits that interact in different ways.



Ohio's property tax system was built for stability, not windfalls, aiming to protect taxpayers from sudden jumps while keeping school funding predictable. But as districts reach the 20-mill floor, that original balance no longer works as intended. Rates can no longer adjust downward, and revenue growth now mirrors property value inflation instead of resetting.



This moment has prompted leaders across Ohio to ask whether the laws written nearly fifty years ago still reflect today's economy — and how they can be modernized to keep both taxpayers and schools on stable ground.

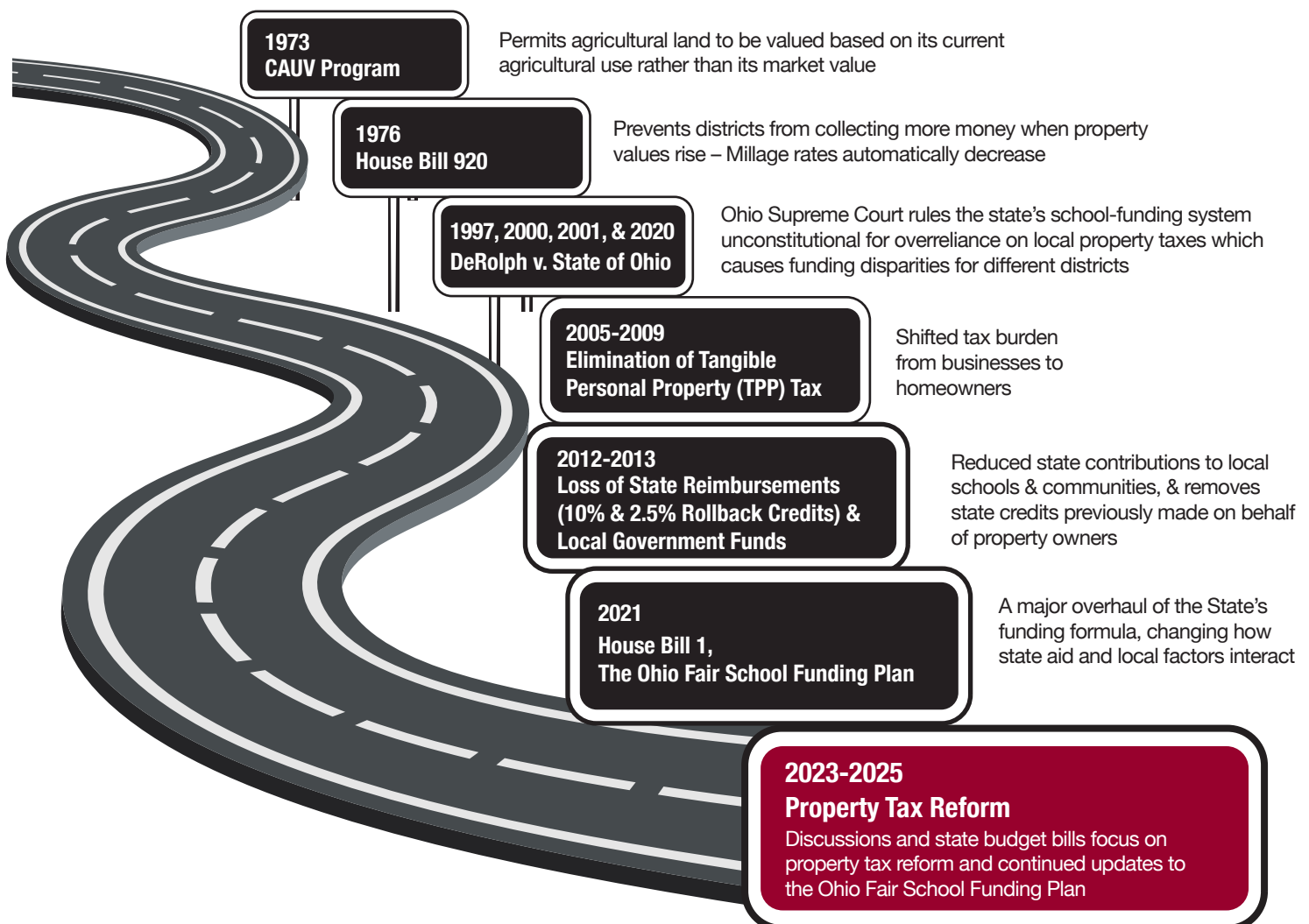


How Policy Shapes What You Pay



Ohio's school funding system is built on decades of state laws, policy shifts, and economic trends that have gradually shifted who pays for public education and how districts receive funding. The system has created long-term challenges in balancing growing educational needs with laws that limit how revenue is collected.

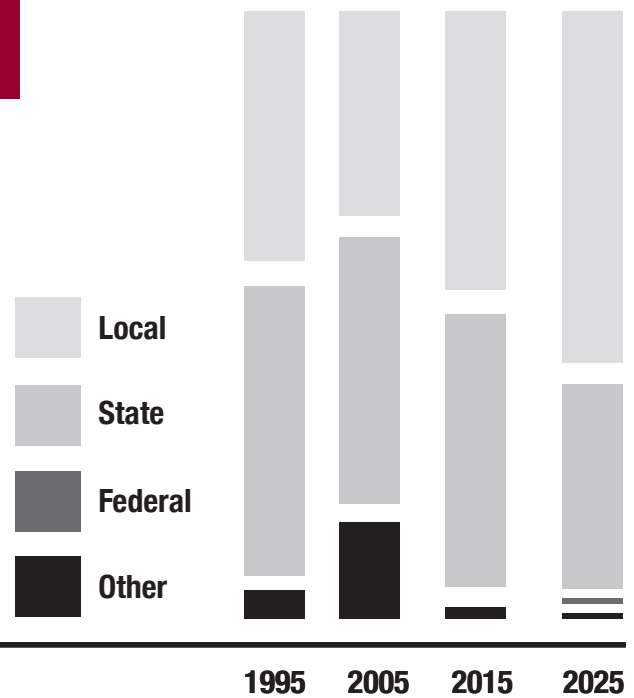
Decades of Change



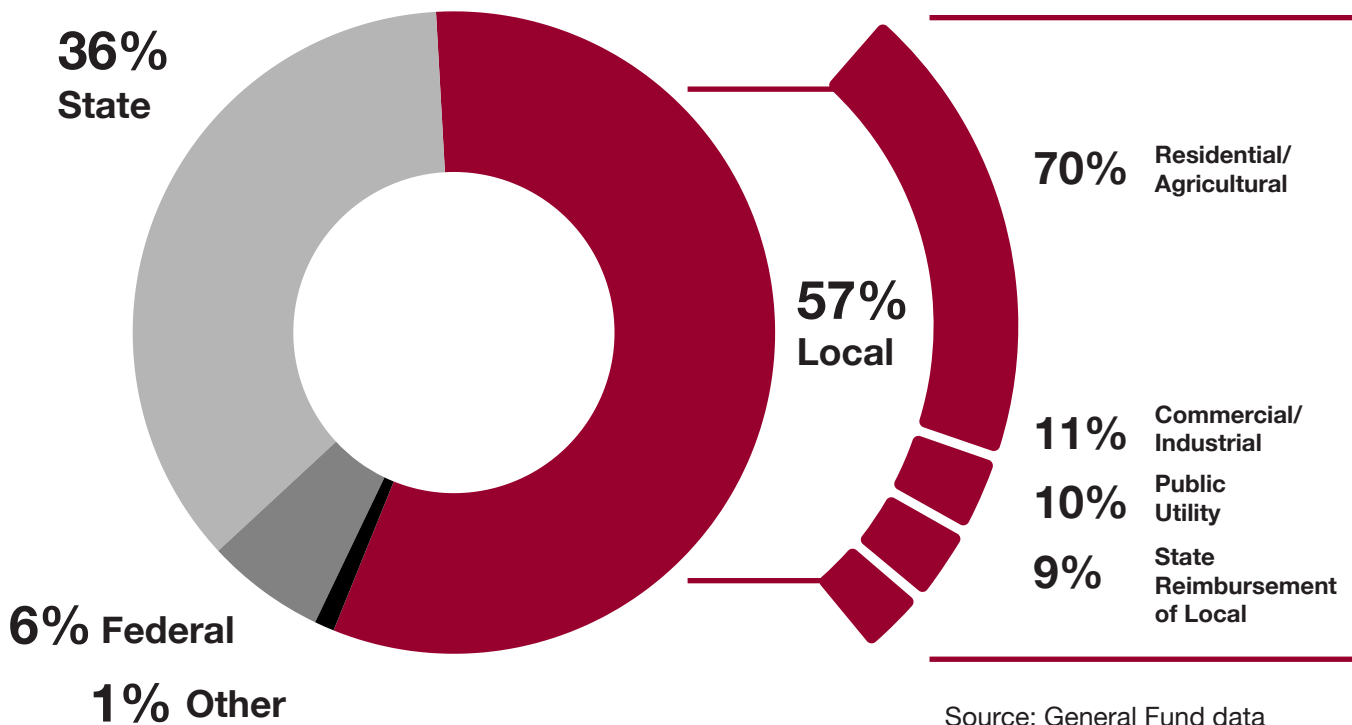
The Shift in Who Pays

Over time, changes in state law and the economy have shifted more of Lebanon's funding burden from businesses to homeowners. What was once a shared responsibility is now carried largely by local residents.

Funding Burden Shifts Over Several Decades



Understanding Your Property Tax Contribution



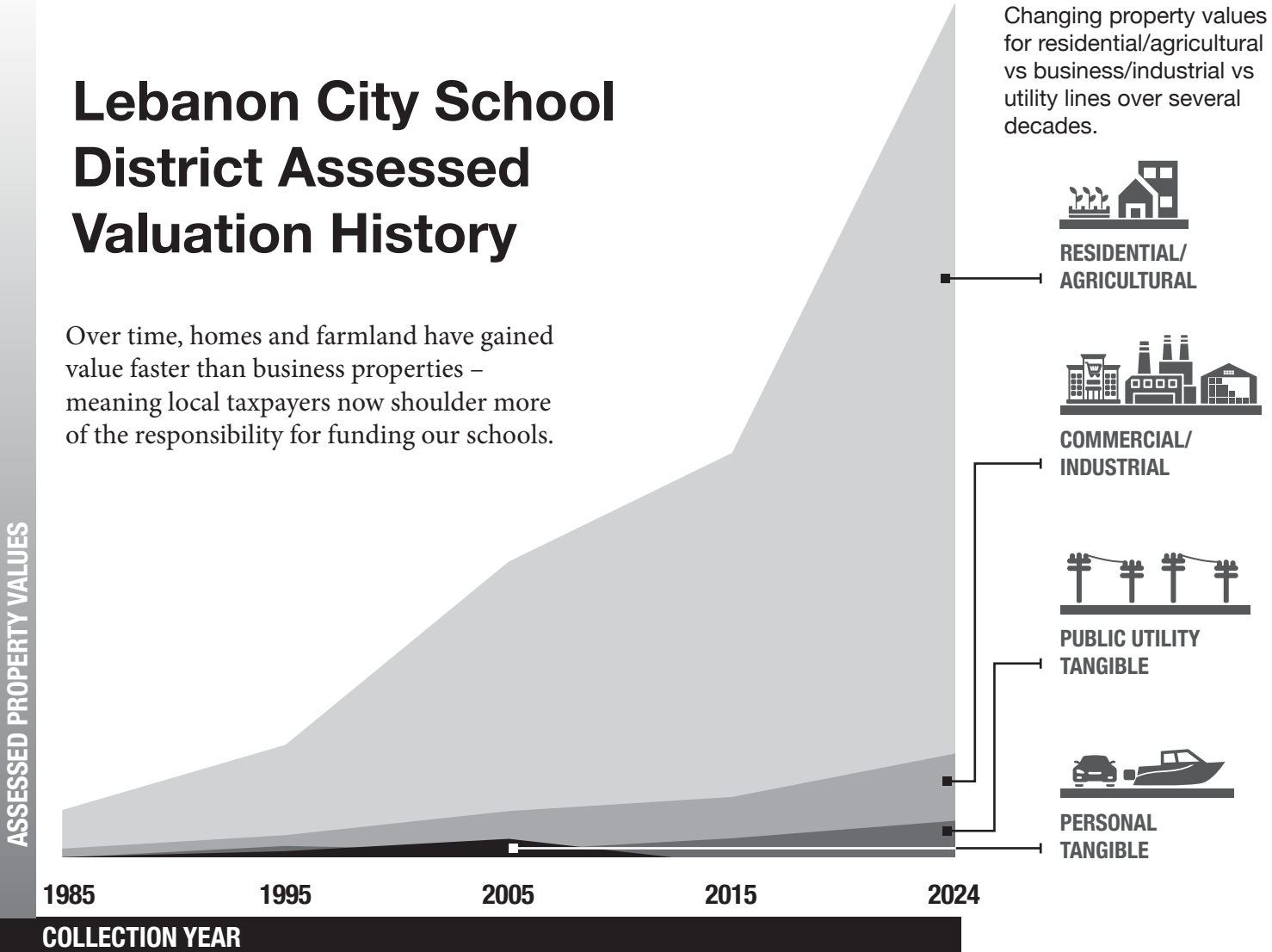
Source: General Fund data as of June 30, 2025



Lebanon City School District Assessed Valuation History

Over time, homes and farmland have gained value faster than business properties – meaning local taxpayers now shoulder more of the responsibility for funding our schools.

Changing property values for residential/agricultural vs business/industrial vs utility lines over several decades.



| COLLECTION YEAR | RESIDENTIAL/ AGRICULTURAL | COMMERCIAL/ INDUSTRIAL | PUBLIC UTILITY TANGIBLE | PERSONAL TANGIBLE | VALUATION TOTAL |
|-----------------|---------------------------|------------------------|-------------------------|-------------------|------------------|
| 1985 | \$ 92,386,280 | \$ 24,560,320 | \$ 11,101,630 | \$ 12,300,090 | \$ 140,348,320 |
| 1995* | \$ 203,383,290 | \$ 47,900,350 | \$ 31,032,240 | \$ 21,631,948 | \$ 303,947,828 |
| 2005 | \$ 515,134,650 | \$ 88,813,890 | \$ 22,928,230 | \$ 42,564,570 | \$ 669,441,340 |
| 2015 | \$ 700,611,610 | \$ 112,658,760 | \$ 43,796,800 | \$ - | \$ 857,067,170 |
| 2024 | \$ 1,467,043,080 | \$ 187,005,840 | \$ 73,532,850 | \$ - | \$ 1,727,581,770 |

The Impact of Business Tax Incentives

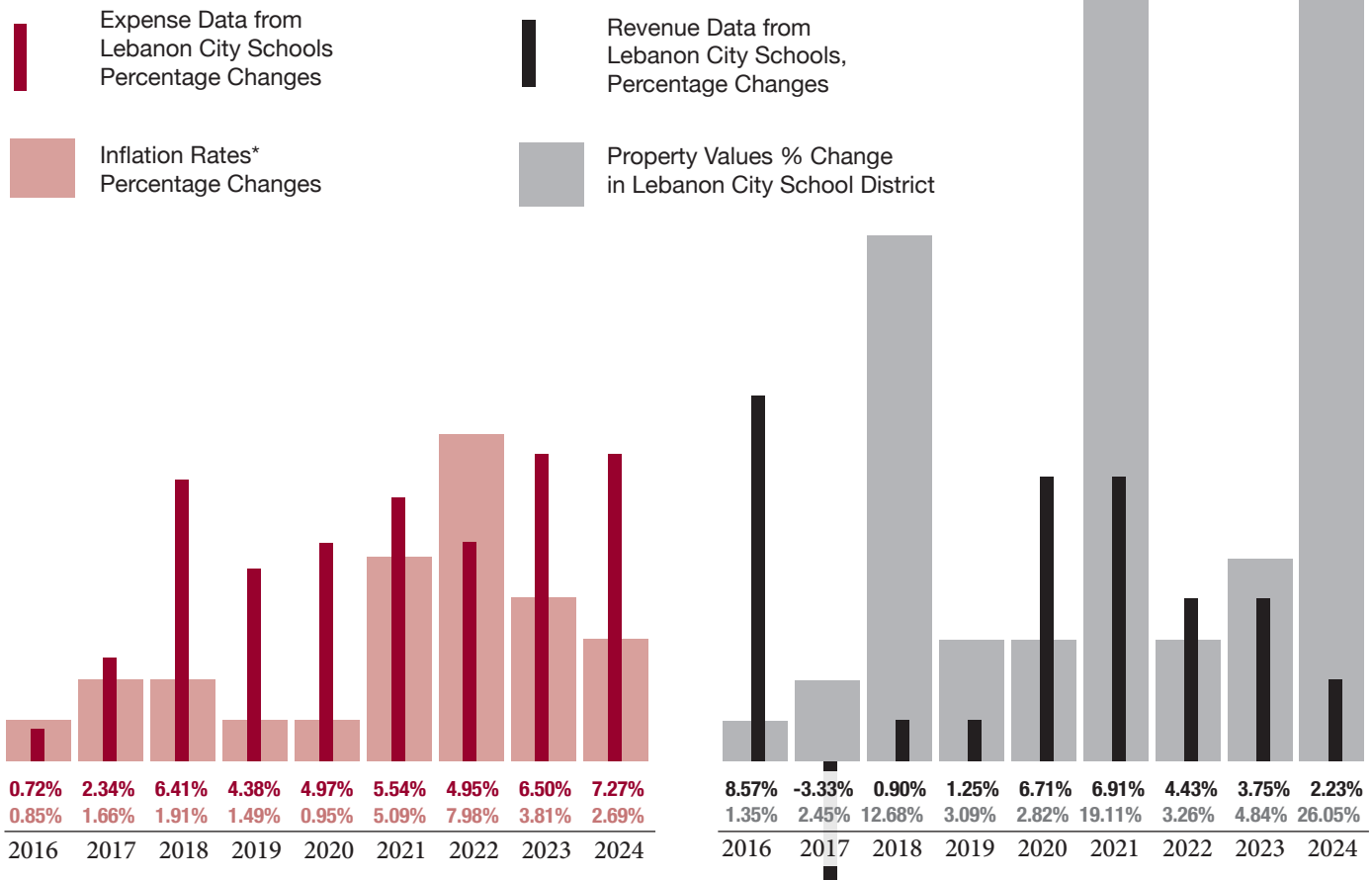


Economic development incentives — such as tax abatements or exemptions — are tools communities use to attract and retain businesses. These incentives can help bring new jobs, grow the local economy, and support long-term stability. However, they also mean that when a business receives a temporary reduction in property taxes, other taxpayers may carry a greater share of the overall cost to fund local services, including schools.

Lebanon City Schools collaborates with the City and other local partners to carefully review proposed incentive agreements. Each is evaluated for its potential community benefit and long-term return on investment. The goal is balance — encouraging business growth while ensuring that the responsibility of funding public education remains fair, transparent, and sustainable for everyone.

Inflation Exposed

As the makeup of who pays for schools has shifted, another challenge has quietly grown alongside it – the rising cost of everything schools need to operate.



* according to the BLS Consumer Price Index for All Urban Consumers (CPI-U): Midwest Region page. (https://www.bls.gov/regions/midwest/data/xg-tables/ro5xg01.htm?utm_source=chatgpt.com)



Why Policy Matters Today

School funding may sound like something decided far away at the Statehouse, but every new law or policy change affects what happens right here in Lebanon. When the state changes how schools are funded — or how property taxes are calculated — it can influence everything from class sizes and student programs to the size of your local tax bill.



For decades, Ohio has tried to balance fairness for taxpayers with stability for schools. But as laws evolve, that balance shifts. Recent debates about property taxes, the 20-mill floor, and school funding formulas have changed how much support our district receives — and how much comes directly from local taxpayers.



Being informed matters. Lebanon's schools belong to everyone, and every dollar invested — or withheld — has a real impact on our students, staff, and community.



Learn More & Stay Involved



Public education works best when communities stay informed, connected, and involved. Lebanon City Schools is committed to transparency and open communication, but your voice matters just as much. When residents share their experiences and priorities with local leaders, it helps ensure that policies reflect the real needs and strengths of our schools and students. Every story from Lebanon adds value to the statewide conversation about public education.

Share Your Story with Local & State Leaders

Suggestions for You:



Highlight what you are proud of at Lebanon City Schools — student achievements, programs, or partnerships.



Explain why stable school funding matters for students, families, and the community's growth.



Encourage legislators to evaluate the long-term impact of their suggested changes, so that the community does not have to suffer unexplored consequences.



Share how public education has positively affected your life or your child's opportunities.

Each Ohio community is unique — and so is its story. We encourage Lebanon residents to connect with local government officials and state legislators to share what public education means to our students, families, and community. Your perspective helps decision-makers understand the real impact of their policies and the importance of maintaining strong, stable funding for our schools.

Personal stories make the data real — and keep Lebanon's voice part of Ohio's public education story.



Investments In Learning



CAREER EXPLORATION

In Mrs. Brooks & Mrs. Coleman's *Career Exploration* class at Lebanon High School, students explore different careers and learn what education and skills are needed to pursue them. Through real-world experiences like tours of Yaskawa Motoman Robotics and Great American Ball Park, visits to the Lebanon Fire Department, and job shadowing opportunities, students gain a clearer picture of their future. Students can also earn certifications like CPR and Stop the Bleed.



PHYSICS

In Mr. Auer's *Physics* class at Lebanon High School, students learn how motion, forces, and energy shape the world around them. They strengthen their math and problem-solving skills through hands-on projects like building a mousetrap car, constructing a catapult, creating a Rube Goldberg machine, and designing an egg-drop device.



ADULTING

In Mrs. Turpin's *Adulting* class at Lebanon High School, students learn real-life skills they will use every day. They practice practical tasks like sewing buttons, repairing socks, and hemming fabric. The class also teaches how to rent or buy a home, write a strong resume, prepare for job interviews, manage health and nutrition, and care for vehicles. Students can even earn professional skill credentials and CPR/AED certification before they graduate.



BEHAVIORAL LEADERSHIP

Every student has value and deserves a safe, supportive place to learn. Mrs. Collins models this belief in her 5th grade *Math & Science* class at Berry Intermediate using the Behavioral Leadership approach. Students learn positive behavior, build strong relationships, and develop skills they need to succeed in school and life. She treats behavior like learning—teaching, practicing, and reteaching skills while holding students accountable in supportive ways.



ORCHESTRA

In Mrs. Rydalch's *Orchestra* class at Berry Intermediate, students develop their musical skills while learning the value of practice, teamwork, and perseverance. Students learn to read music, improve their technique, and perform together as an ensemble. Through rehearsals and performances, they build confidence, discipline, and a lifelong appreciation for music.

FOR THE LOVE OF FOOD

In Mrs. Wnek's *For the Love of Food* class at Lebanon Junior High School, students use food and cooking as a way to strengthen their reading and writing skills. They have held cooking competitions where students have to research, market, plan and execute the perfect grilled cheese sandwich, mastering the elements of flavor, presentation, and research that make the dish truly exceptional. They have also explored herbs through an “herb station” and used fresh ingredients to make homemade ranch. It is a classroom where every lesson comes with a side of flavor.



Want To Learn More?

**Explore These
Trusted Resources
on Public Education
and School Funding!**



LEBANON CITY SCHOOLS

Additional resources to use:



GFOA Article: Rethinking Property Taxes

<https://www.gfoa.org/materials/rethinking-property-taxes>



Ohio Education Policy Institute

<http://www.oepiohio.org/>



Ohio Association of School Business Officials (OASBO)

<https://oasbo-ohio.org/#/>



Ohio School Boards Association (OSBA)

<https://www.ohioschoolboards.org/levies>



Stay Connected Locally



Visit the Treasurer's Office Website for updates, financial reports, and additional educational resources.
www.lebanonschools.org



Follow Lebanon City Schools on social media for news, events, and student stories.

Find Your Representatives



Ohio House of Representatives – Member Directory

<https://www.ohiohouse.gov/members/directory>



Ohio Senate – Member Directory

<https://www.ohiosenate.gov/members/directory>



Warren County Commissioner

<https://commissioners.warrencountyohio.gov/>



City of Lebanon Government Contact

https://lebanonohio.gov/government/city_council/city_council_members.php



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