

Mentor Public Schools School Finance, Programs, and Funding

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Frequently Asked Questions

Q: What is on the ballot May 5th for Mentor Schools?

A: Mentor Public Schools Board of Education voted to place ballot issue #1 [a 4.9-mill operating levy on the May 2026 primary election ballot](#) for the public's consideration. If approved by voters, the levy would generate approximately \$13.5 million annually to support the district's general operating budget over a term of five years.

Q: Why is this levy being proposed?

A: The proposed levy is based on the district's five-year financial forecast, which projects how costs and revenues change over time. While the levy, if approved, is estimated to generate approximately \$13.5 million annually, that amount is intended to address projected budget gaps across multiple years, not just a single year. Expenses such as transportation, utilities, special education services, insurance, and employee benefits are expected to continue increasing over time, and the proposed levy is structured to help maintain current services throughout an expected six-year life of the levy, if approved.

Q: What is an operating levy?

A: An operating levy funds the day-to-day costs of running the school district, including instruction (salaries & benefits), student support services, transportation, utilities, building operations, supplies, safety requirements, etc.

Q: Is this a new levy, a renewal, or a replacement?

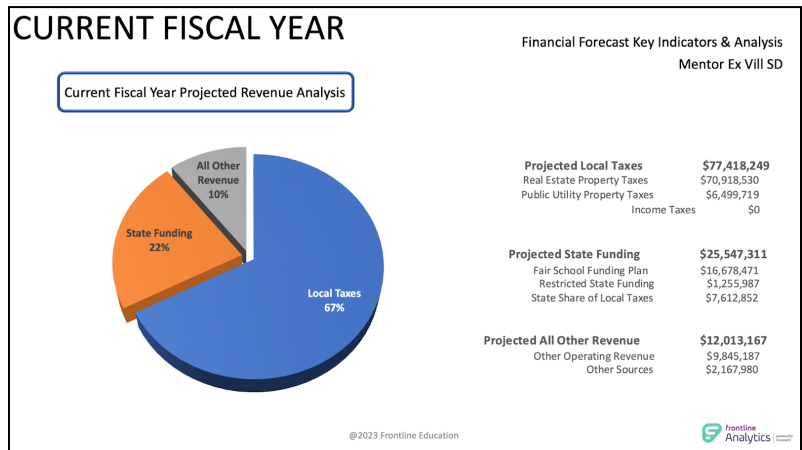
A: This is a new-money operating levy. Mentor Public Schools has passed only one new-money operating levy since 2004, which occurred in 2016.

Q: If approved, how much would the levy cost Mentor property owners?

A: If approved, the proposed levy would cost taxpayers approximately \$172 per year per \$100,000 valuation of property - or \$14.33 per month. In Mentor the average home value (according to the auditor) is \$242,050 which would equate to \$415 per year – or \$34.58 per month.

Q: How is Mentor Public Schools funded?

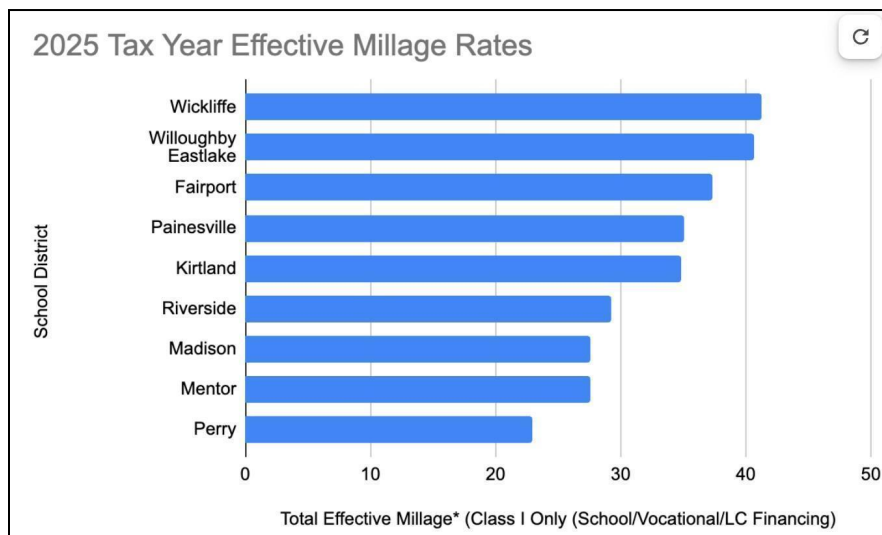
A: Mentor Public Schools is funded primarily through local property taxes paid by both residents and businesses, coupled with some



state funding. Mentor benefits from a strong local business community, which contributes to the local tax base alongside residential property owners. Local property taxes make up such a significant portion of school funding in Ohio because state funding does not fully cover the cost of educating students. See the general fund revenue graph for more information.

Q: How does Mentor's school tax rate compare to other districts in Lake County?

A: When comparing school tax rates across Lake County, Mentor currently has the second-lowest Class I effective school tax rate. This means the school portion of property taxes for residential and agricultural properties is lower than most neighboring districts. —>



Q: Does growth in property values automatically increase school funding?

A: No. Under Ohio House Bill 920, increases in property values do not automatically result in increased revenue for school districts from voted operating levies. When property values increase, tax rates are adjusted so that school districts generally receive the same amount of revenue that voters originally approved. As a result, increases in property values alone do not keep pace with rising operational costs.

Recent state legislation signed in December added new taxpayer protections that further limit the modest revenue growth Mentor Schools has seen in recent years, reinforcing the fact that revenues are expected to remain essentially flat over the forecast period.

Q: Why has revenue growth not kept pace with rising costs?

A: Over time, operating costs such as transportation, utilities, special education services, safety requirements, and employee benefits have increased at a faster rate than district revenue. Because House Bill 920 limits revenue growth from existing levies and state funding has remained relatively flat, districts must periodically ask voters to consider additional operating levies in order to maintain current services, in particular in light of rising costs associated with such services.

When is the last time the district has passed a new-money levy?

Because of our thoughtful planning over the years, Mentor Schools has only added one new-money operating levy in the last 20 years, which was approved by voters in 2016.

A: The district's leadership team has been diligent over the years in carefully managing resources to maintain strong academic and extracurricular opportunities for students, even as costs naturally continue to go up, while our revenue essentially stays flat.

- This is an important point: the district is not simply asking for additional revenue without also taking responsibility for controlling costs. Mentor has demonstrated strong financial stewardship over many years, and we remain committed to continued spending discipline going forward.

Beyond the five-year financial forecast, which already included staffing adjustments aligned with projected enrollment trends, the district implemented additional cost reductions in recent years. Prior to 2023, departmental budgets were reduced by 10 percent and 5 percent. After that, the district made an additional commitment to reduce spending by \$2 million a year over five years. Some of these reductions have already been implemented and factored into the district's future plans as part of the five-year financial projections, while others have not yet. Even with these reductions in place, current projections show the district continuing to spend more than it receives in annual revenue. *Most current five-year fiscal projections (February 2026) chart below:*

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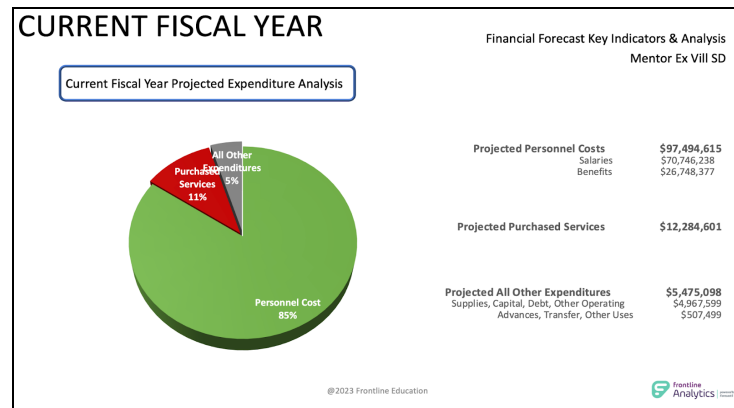
Simplified Financial Statement

2-3-26 Insurance - Draft for CFA (11:07)

	2026	2027	2028	2029	2030
Beginning Cash Balance	\$47,581,521	\$47,305,935	\$39,726,516	\$27,920,420	\$12,450,756
+ Revenue	\$114,978,728	\$112,078,694	\$112,735,865	\$113,204,004	\$113,114,471
+ Renewal Levies	\$0	\$0	\$0	\$0	\$0
+ New Levies	\$0	\$0	\$0	\$0	\$0
- Expenditures	\$115,254,314	\$119,658,113	\$124,541,961	\$128,673,668	\$135,023,760
= Revenue Surplus or Deficit	-\$275,586	-\$7,579,419	-\$11,806,096	-\$15,469,664	-\$21,909,289
Ending Cash Balance with Levies	\$47,305,935	\$39,726,516	\$27,920,420	\$12,450,756	-\$9,458,533
Revenue Surplus or Deficit without Levies	-\$275,586	-\$7,579,419	-\$11,806,096	-\$15,469,664	-\$21,909,289
Ending Cash Balance without Levies	\$47,305,935	\$39,726,516	\$27,920,420	\$12,450,756	-\$9,458,533
**Balances not reduced for encumbrances or reservations					

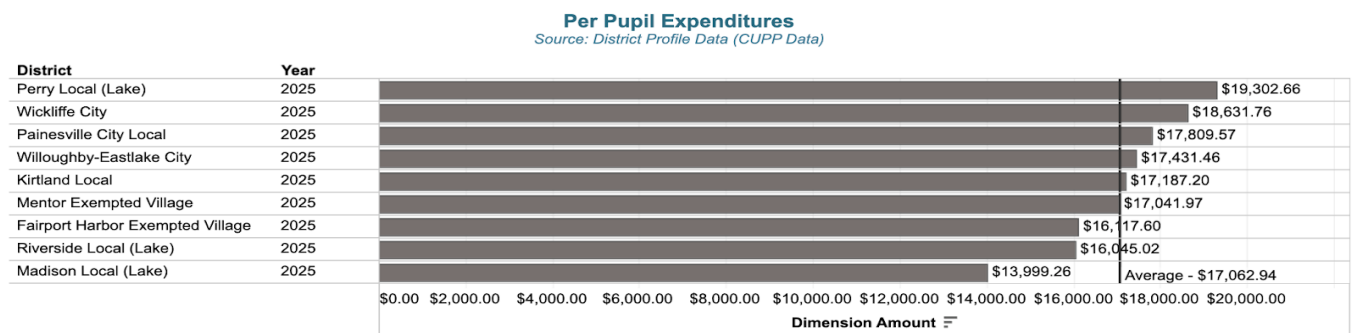
Q: What makes up the majority of the school district's expenses?

The majority of school district expenses relate to people who serve students every day. Most funding supports salaries and benefits for teachers, support staff and administrators who provide instruction, student support services, transportation, safety, and daily school operations. Other major expense areas include special education services and maintaining school facilities to provide safe and effective learning environments.



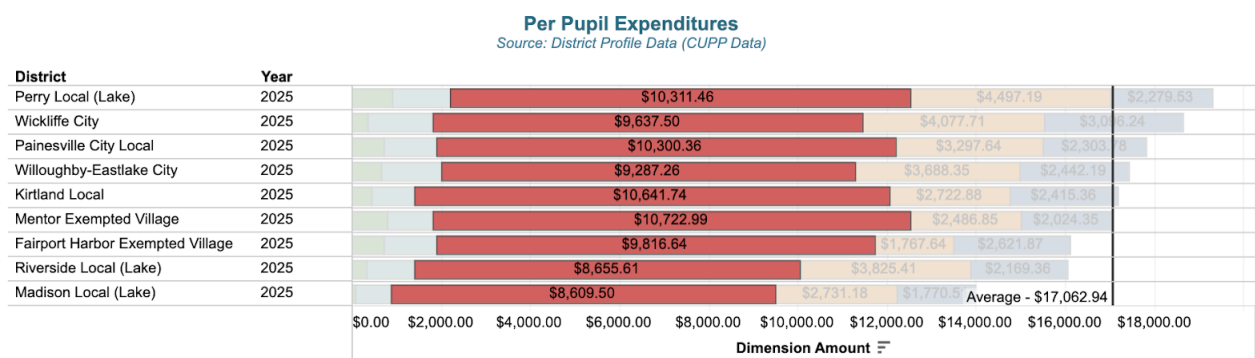
Q: How does Mentor Public Schools' spending per student compare to other districts in Lake County?

A: Let's look at this per pupil expenditures chart from the latest State of Ohio Cupp Report in terms of Lake County districts. Mentor Public Schools spends in the lower-half when it comes to per-pupil costs in Lake County. We do that while also having the second lowest tax rate in the county and while continuing to provide a broad range of academic and extracurricular opportunities for our students through implementation of fiscally responsible practices.



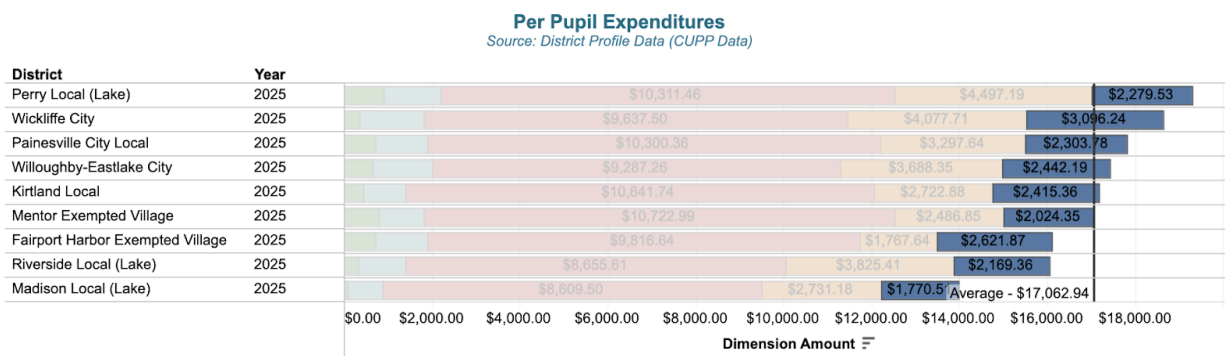
Q: How does Mentor prioritize spending within its budget?

A: Instruction! When you look at the same chart with instruction highlighted in red, you can see that instruction represents the largest portion of our spending. Even though Mentor's overall per-pupil spending is in the lower half of the county, we spend more per pupil on instruction than any other district shown here, including districts that spend more overall per student. That shows how district resources are prioritized toward classroom instruction and student learning.



Q: How does Mentor Public Schools' administrative spending compare to other districts?

A: Administrative costs represent a smaller portion of the district's overall spending compared to many neighboring districts. Based on the same Cupp Report data, Mentor's administrative costs per pupil are the second lowest among Lake County districts shown. This reflects the district's effort to prioritize resources toward instruction and student services. As part of ongoing cost reduction efforts, the district also reduced two administrative positions this year.



Q: Why are some costs for Mentor Schools outside of local control?

A: Like households and businesses, school districts experience increases in the cost of everyday operations over time. Expenses such as transportation, utilities, insurance, special education services, and employee benefits tend to increase from year to year.

In addition, public school districts operate under state and federal laws that require certain services and responsibilities regardless of local budget decisions. These include special education services, gifted services, transportation requirements, state testing, financial reporting, annual audits, and certain services for eligible nonpublic school students within district boundaries. Many of these requirements are established at the state or federal level and must be included in the district's operating budget, even when the associated costs are only partially funded or not funded through state or federal resources.

As a result, districts must manage rising costs that are sometimes out of their control, while continuing to meet required services and maintain current operations.

Q: Why is the prior PI levy information relevant to the proposed operating levy?

A: We have some Permanent Improvement expenses supported by the general fund because we are operating with a now-underfunded PI levy from 1988. The PI levy, first passed in 1988, generates about \$1.1 million a year, which is not enough money to keep up with the capital improvement needs of our aging facilities. *(For comparison, \$1.1 million in December of 2025 has about \$409,036.77 in purchasing power from December of 1988.)*

We are responsible for seven elementary schools, two middle schools, one of the largest high schools in the state, a specialized school for students with autism and preschool programs. We

also have additional facilities for support staff at the service building, our administration building and various athletic and extracurricular facilities. In total, it's 14 facilities/buildings, 250 acres and more than a million square feet of space to manage.

In addition to maintaining buildings and grounds, we also have to maintain and replace our bus fleet and classroom technology. And our bus fleet travels almost a million miles a year! When the Permanent Improvement levy is no longer sufficient to cover those long-term needs, some of those costs shift into the general fund, which adds pressure to the operating budget.

Q: What happens if the levy fails?

A: If the levy does not pass in May, Mentor Public Schools would need to make reductions to align spending with available revenue. Because new levy collections begin partway through the fiscal year, a levy approved in May would generate approximately \$6.8 million during the 2026–27 school year, with approximately \$13.5 million collected in each full year after that. As a result, if the levy does not pass in May, the district intends to reduce its operating budget by approximately \$3.4 million going into the 2026–27 school year, which represents roughly half of the first year's potential revenue.

Based on our current planning, the immediate reductions going into the 2026-2027 school year would likely include:

- Reductions in staffing costs across the district, including teaching, support staff, and administrative areas which would likely result in increased class sizes and reduced support services
- Transportation reductions closer to state minimum requirements
- Reductions to departmental budgets, which could affect classroom supplies and materials
- Reductions in professional development for staff
- Increases in participation fees for athletics and activities
- Increases in preschool tuition
- Possible elimination of field trips or optional student experiences and/or potential increases in costs to families for these programs, such as sixth grade camp, for example

Following implementation of those reductions, the Board of Education and district leadership would need to explore other funding sources or consider additional budget reductions to maintain financial stability.

Q: Is it true that the district has more teachers, despite a big reduction in student enrollment?

A: No, Mentor Schools has consistently reduced staff proportionately with declining enrollment over the last 20+ years. We applied for and received COVID-19 relief funds through a federal government grant in order to pay for extra teachers and support staff that could help students close education gaps that resulted from the pandemic. These positions were not funded through the general fund and were temporary. The positions were cut when the funding expired.

Q: What is the district's approach to financial management?

A: The Mentor Schools are financially responsible and committed to fiscal transparency as one of the first schools to participate in the Ohio Online Checkbook. The district has consistently received clean financial audits from the State. We operate under these beliefs:

- All fiscal decisions should be made in the context of five-year fiscal projections
- There are management options attached to every dollar spent
- Every dollar spent must add value to teaching and learning
- Focus on aggressively managing the largest expense areas: Salaries, benefits, special education, and facilities
- Quality is always cheaper in the long term.

Q: How are we managing class sizes to manage costs while still meeting student needs?

A: Our administrative team follows staffing closely and meets to analyze this topic weekly. We continuously evaluate enrollment data, specifically looking at each grade level in every building to determine how many teachers are needed. We also look at the support staff available to ensure we are meeting the needs of our students. We also look at enrollment projections to plan for future needs. It is fiscally responsible for the district to operate near capacity, and we are doing the best we can with the resources we have.

Here are the current districtwide class size averages for K-5:

Kindergarten: 19
First Grade: 21
Second Grade: 21
Third Grade: 22
Fourth Grade: 22
Fifth Grade: 23

At the secondary level, class sizes vary more and do not follow a single average in the same way as elementary grades. Middle and high school schedules are built around student course selection, graduation requirements, and individual academic pathways. Some courses, such as choir or general electives, may have larger class sizes, while some specialized courses may have smaller enrollments. In general, the district works to keep most secondary classes in the range of approximately 25–28 students, recognizing that individual course offerings and student choice create natural variation from class to class – some may have significantly more and others significantly less.

Learn More About Mentor Schools:

[Watch The State of the Schools Presentation with Mr. Heath](#)

[Watch the February Five Year Fiscal Projections with Mr. Wade](#)