

LABRAE
VIKINGS

GREATER WESTERN RESERVE
SCHOOL FUNDING FORUM

HOSTED BY
LaBrae Local Schools

DATE
Tuesday,
September 29, 2026

TIME
6:30 p.m.

LOCATION
LaBrae High School Auditorium
1001 N. Leavitt Rd.
Leavittsburg, OH 44430

PURPOSE
To inform, engage, and empower our communities on the future of public school funding in Ohio.

OUR SCHOOLS. ★ OUR COMMUNITIES. ★ OUR FUTURE.

Hosted by

A.J. Calderone, Superintendent,

LaBrae Local Schools

Purpose

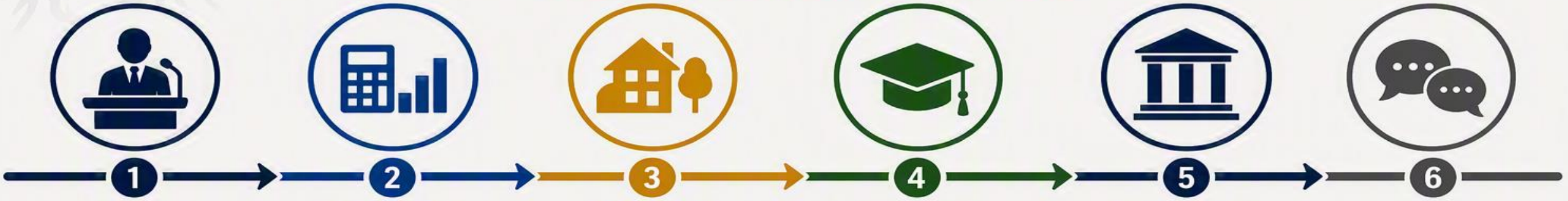
To provide community members, school leaders, elected officials, and voters with a factual overview of Ohio's public school funding system, recent policy changes, and the challenges impacting local school districts.



GREATER WESTERN RESERVE
SCHOOL FUNDING FORUM

LaBrae VIKINGS

Hosted by LaBrae Local Schools



1 OPENING REMARKS

A.J. Calderone
Superintendent
LaBrae Local Schools

2 FAIR SCHOOL FUNDING PLAN

Representative John Patterson

Ryan Pendleton
Executive Director
Shared Services Alliance

3 PROPERTY TAX REFORM

Ryan Ghizzoni
Director, Analytics
Frontline Analytics

Katie Johnson
Executive Director
OASBO

Terry Armstrong
Treasurer
Lakeview Local Schools

4 EDCHOICE VOUCHER EXPANSION

Stephen Dyer

5 VHO v. OHIO UPDATE

Bill Phillis
and VHO
Steering Committee

6 Q & A DISCUSSION

All Presenters

LaBRAE LOCAL SCHOOLS

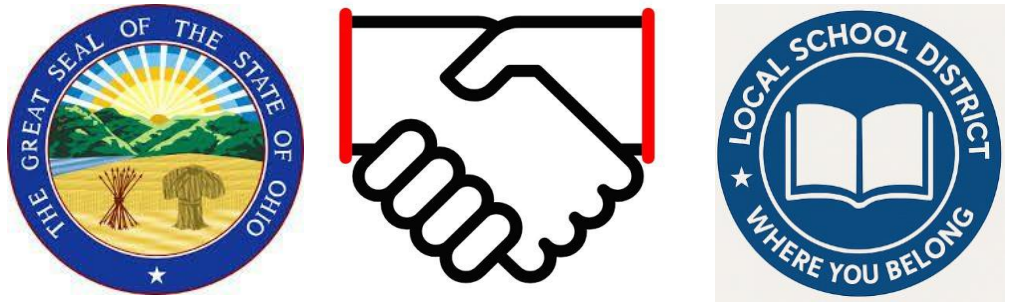
TUESDAY
SEPTEMBER 29, 2026

LABRAE HIGH SCHOOL
AUDITORIUM

STRONG SCHOOLS.
STRONG COMMUNITIES.
STRONGER OHIO.


OHIO SCHOOL FINANCE:
"It's Not Rocket Science...
It's Way More Complicated."
Also, we can't explain HB 96.

School Funding is a State – Local Partnership



- Ohio's constitution requires a state-local partnership to fund schools.
  - **The State**: Money comes from Ohio's budget (income taxes, sales taxes, and Commercial Activity Tax (CAT), etc.).
  - **Local Communities**: Money comes mostly from property taxes (and sometimes income taxes).
- This goal of this partnership is to ensure that all students have access to a high-quality education, regardless of their zip code.

Ohio's Tax Structure: The Disconnect

42nd

State Taxes Per Capita



8th Highest

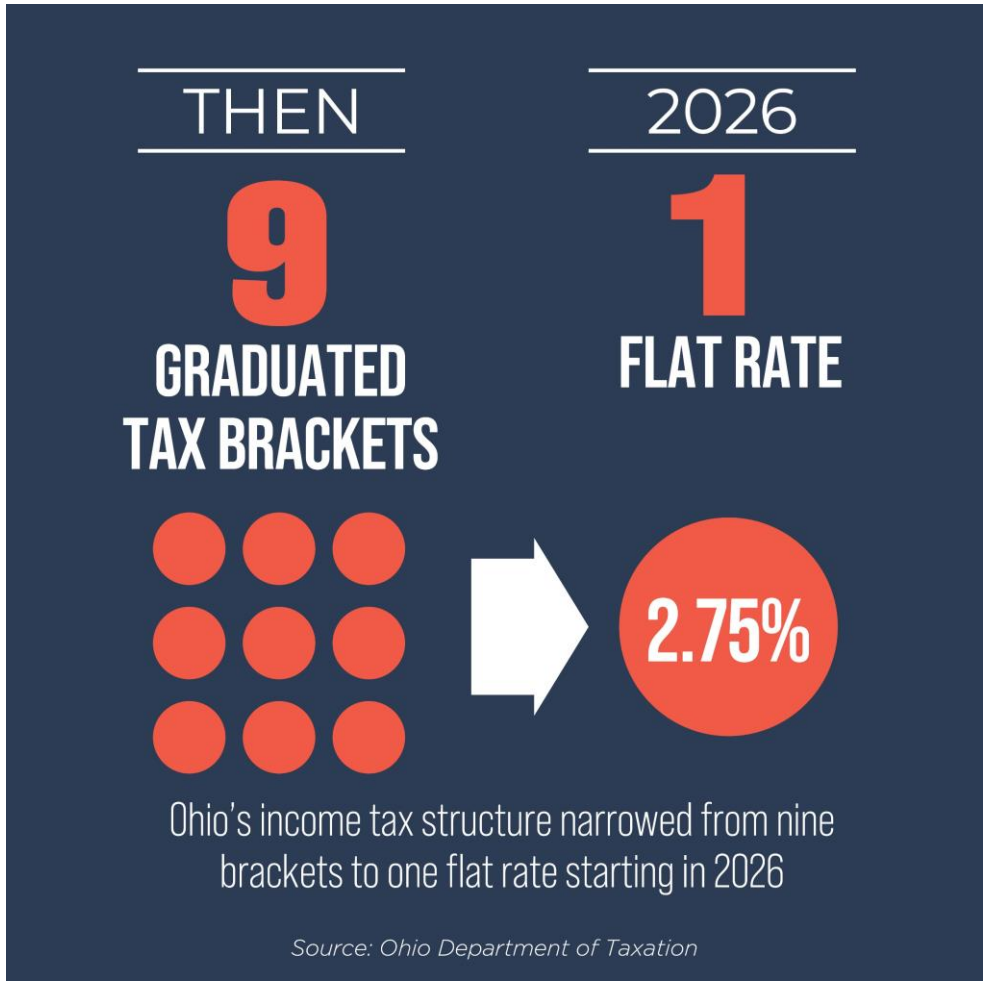
Property Taxes Nationally

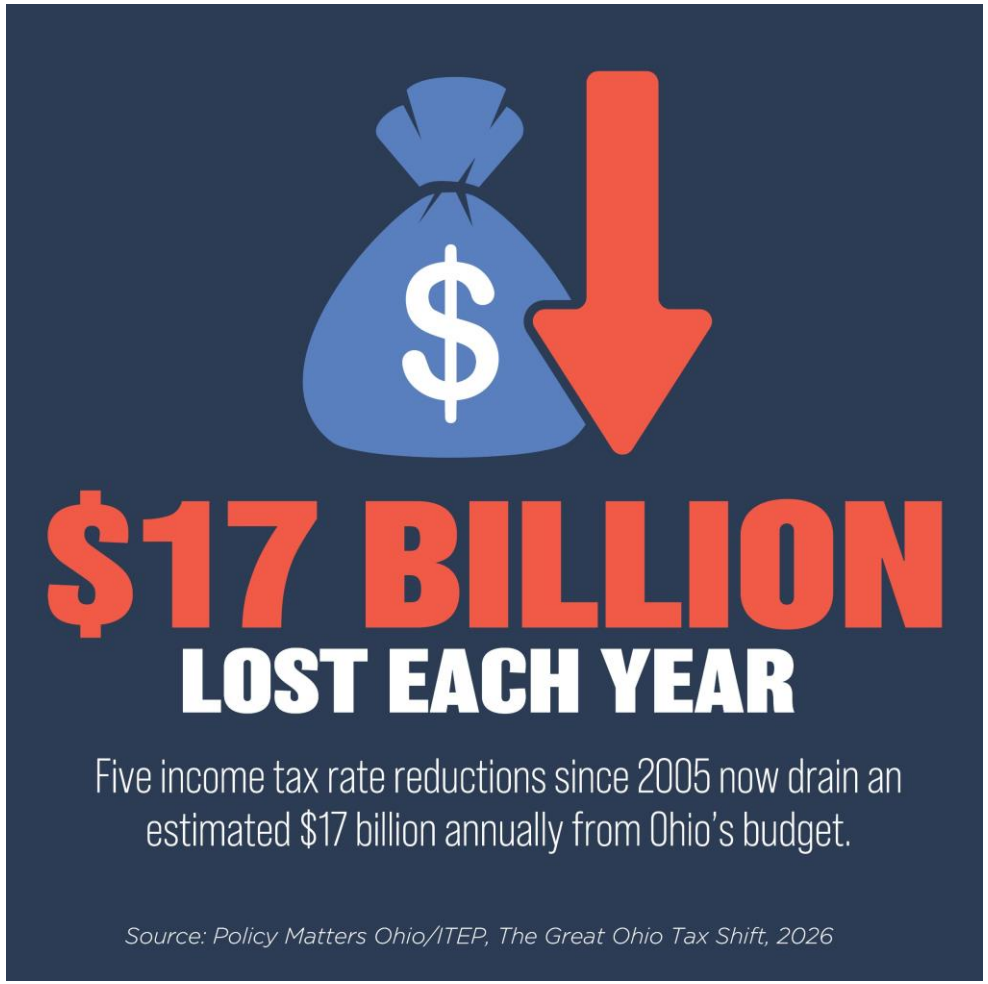
Takeaway: Ohio's **state taxes** are **remarkably low**, but local residential **property taxes** are **disproportionately high**.

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This creates a severe structural disconnect.

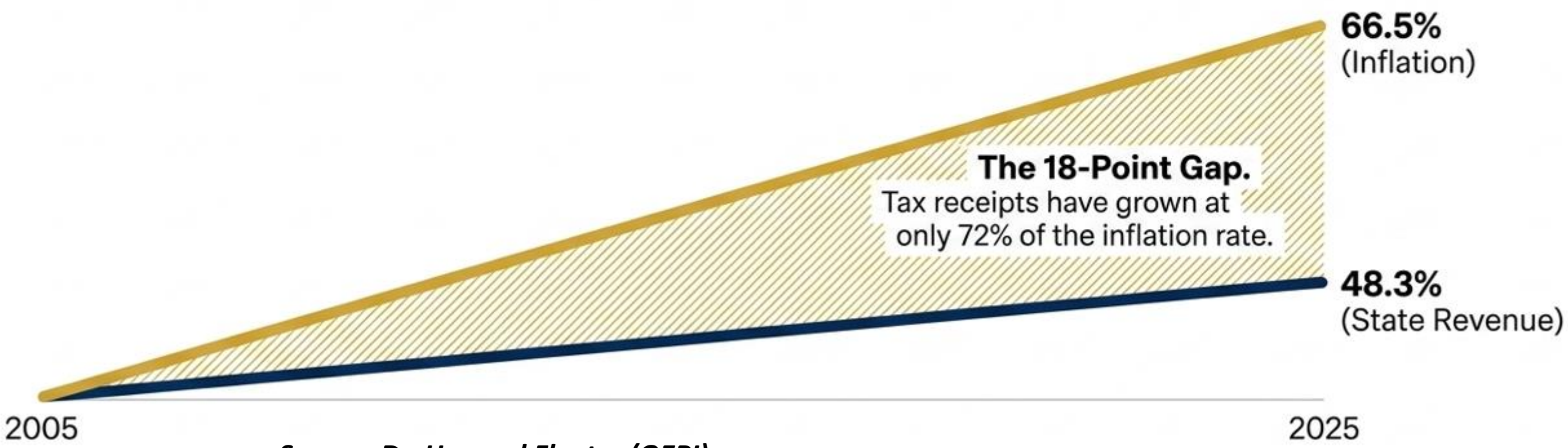
Ohio's income tax base keeps shrinking





Ohio's Funding Reality: State Revenue Growth Has Lagged Inflation

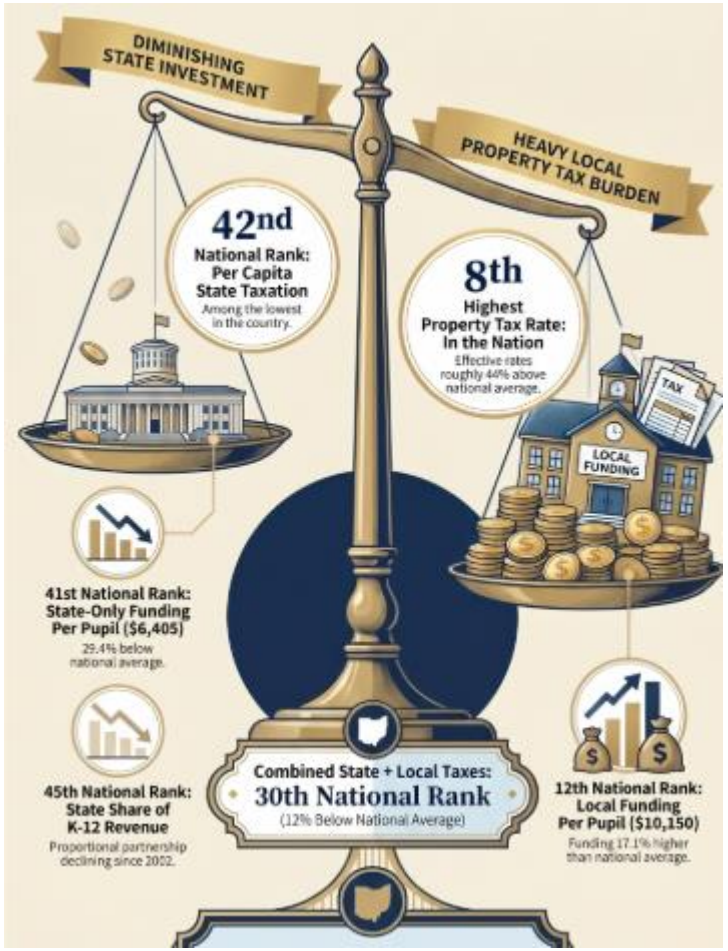
State revenue grew 48.3% from 2005–2025, while inflation increased 66.5%.



Source: Dr. Howard Fleeter (OEPI)

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Ohio's Funding Reality: State Revenue Growth Has Lagged Inflation



State Share of K–12 Funding Has Declined

- 2002: 35th nationally (4.6 pts below U.S. average)
- 2023: 45th nationally (11.2 pts below U.S. average)

Total Spending Has Declined, but Not as Much

- Total spending per pupil: 15th (2002) → 20th (2023)

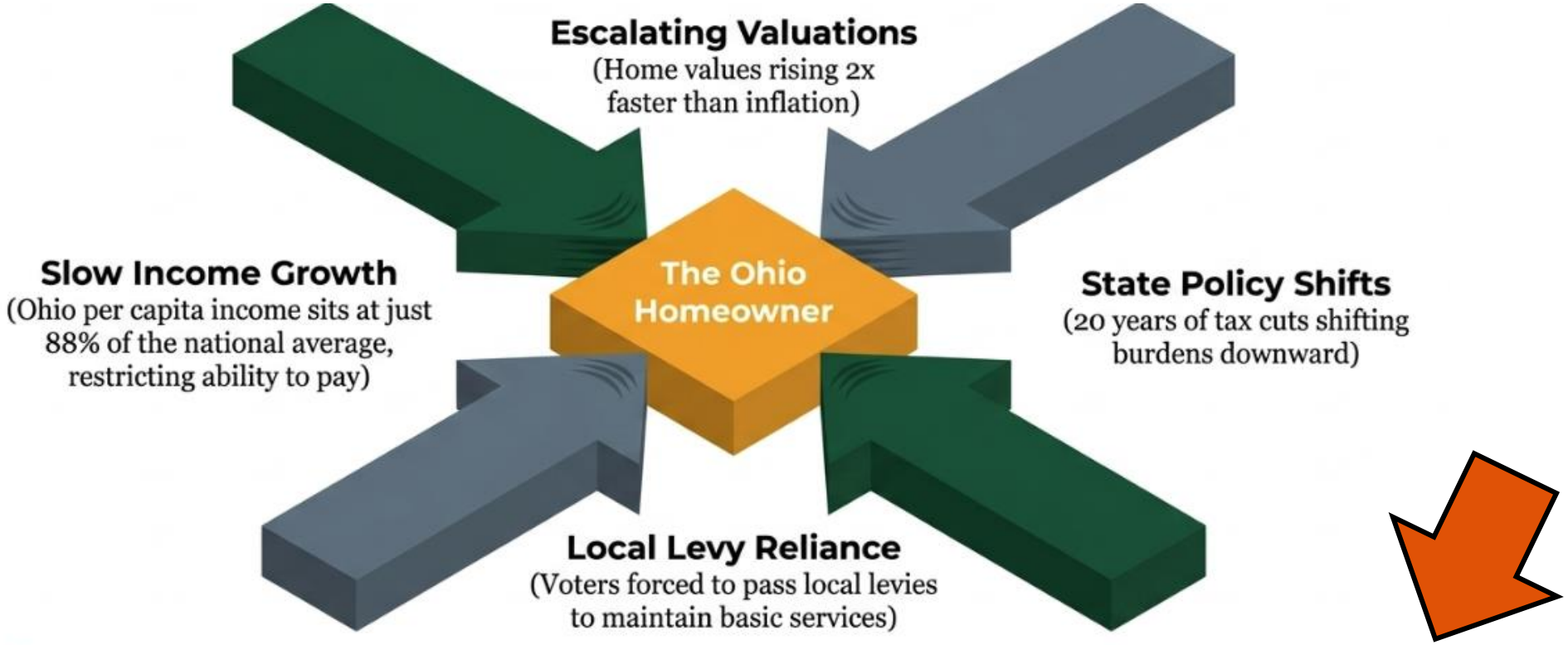
State Revenues Have Not Kept Pace with Inflation

- Locals are left to pick-up the difference.

How Did We Get Here?



Residential Property Taxpayer – 4 Compounding Forces



OHIO EDUCATION POLICY INSTITUTE
INFORMING EDUCATION PUBLIC POLICY

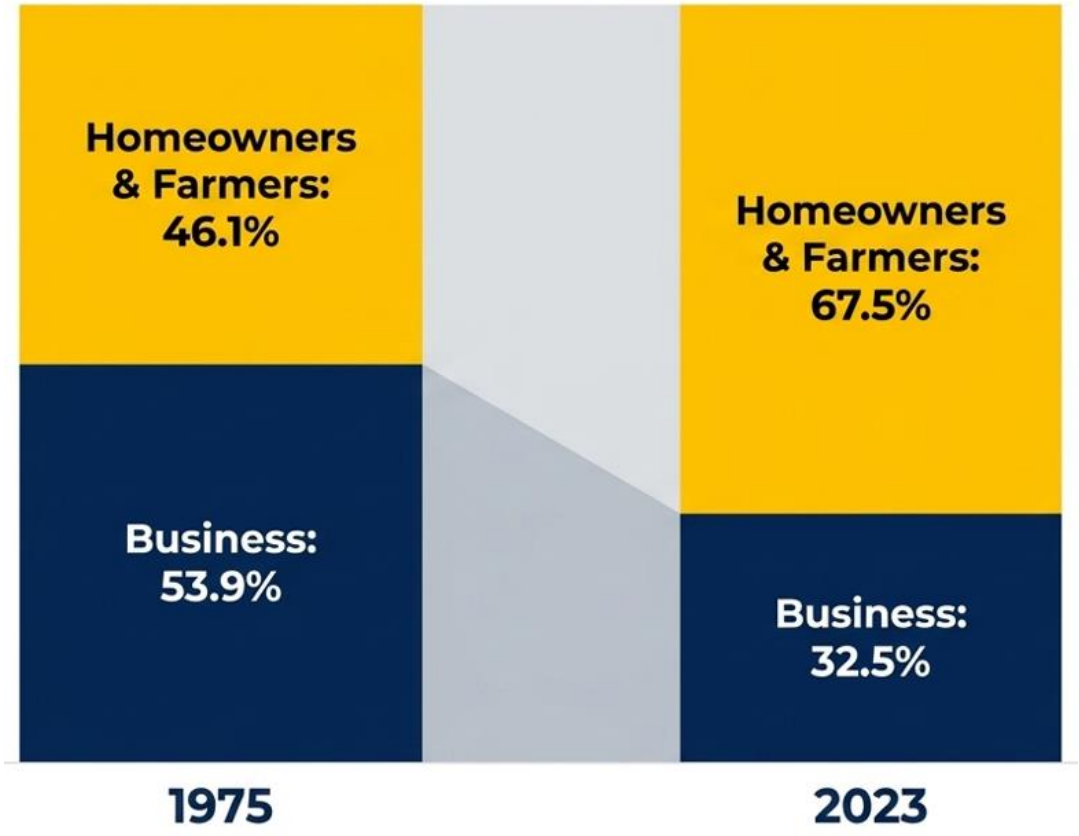
Analysis of Residential Property Taxes in Ohio (Sept. 2025),
Dr. Greg Browning and Dr. Howard Fleeter

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Policy Timeline: Costs Shifted to Homeowners

- 1976: HB 920 limited tax growth from rising property values
- 1976: HB 920 froze local revenue growth from rising property values.
- 1977: 20-mill floor created to ensure ***minimum local*** contribution.
- 2005: Tangible Personal Property (TPP) tax repeal begins.
- 2011: Accelerated phase-out of TPP reimbursements
- 2013: Elimination of property tax rollback reimbursements on new and replacement levies
- 2021: Fair School Funding Plan (FSFP) phase-in started, tied state/local share to capacity measures, with only half the formula updated.
- 2024: Power plant tax cuts further lowered local funding
- 2013–2025: Continued state income tax cuts reduced revenue

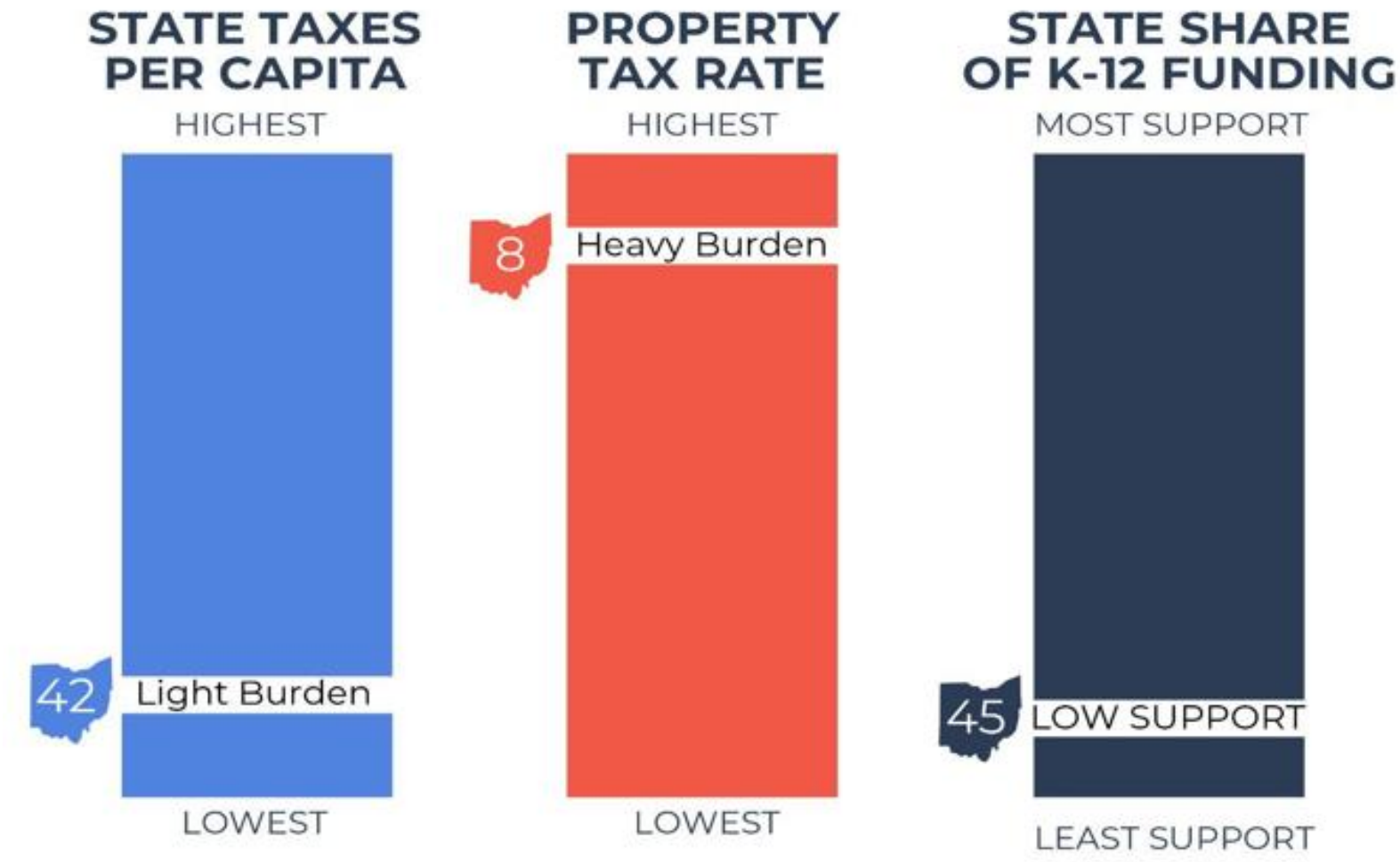
The Tax Shift – Local Level: 1975 vs. 2023



Residential taxpayers now carry ***nearly three-quarters of Ohio's school property tax burden***, compared with less than half in the 1970s.

Source: Dr. Howard Fleeter (OEPI)

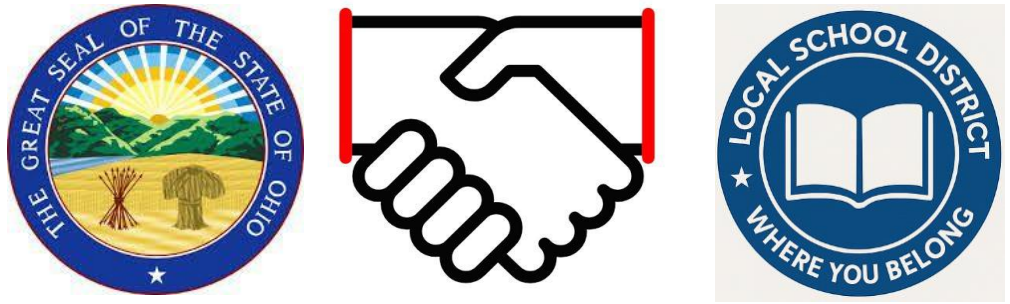
Ohio's Tax Structure: The Disconnect





How does this apply to school funding?

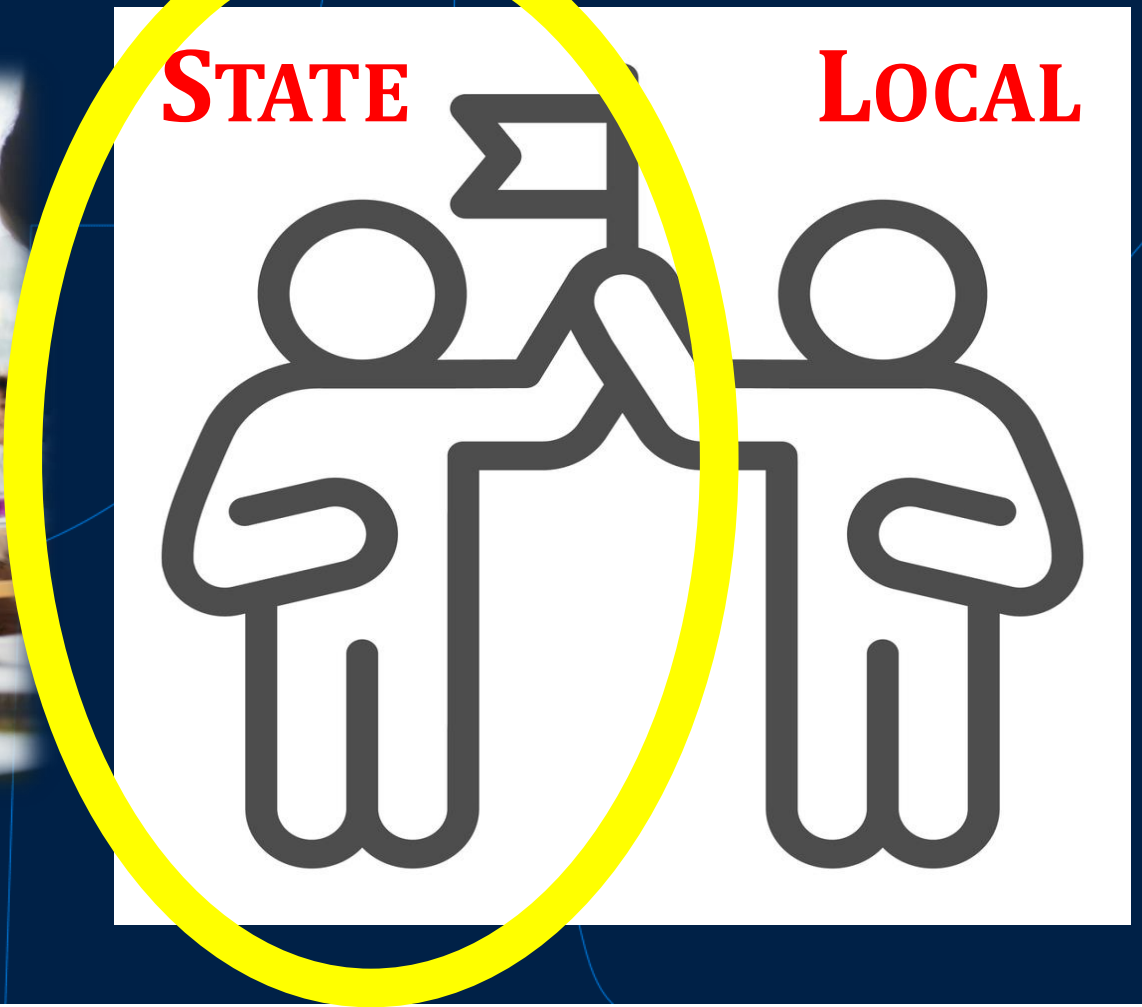
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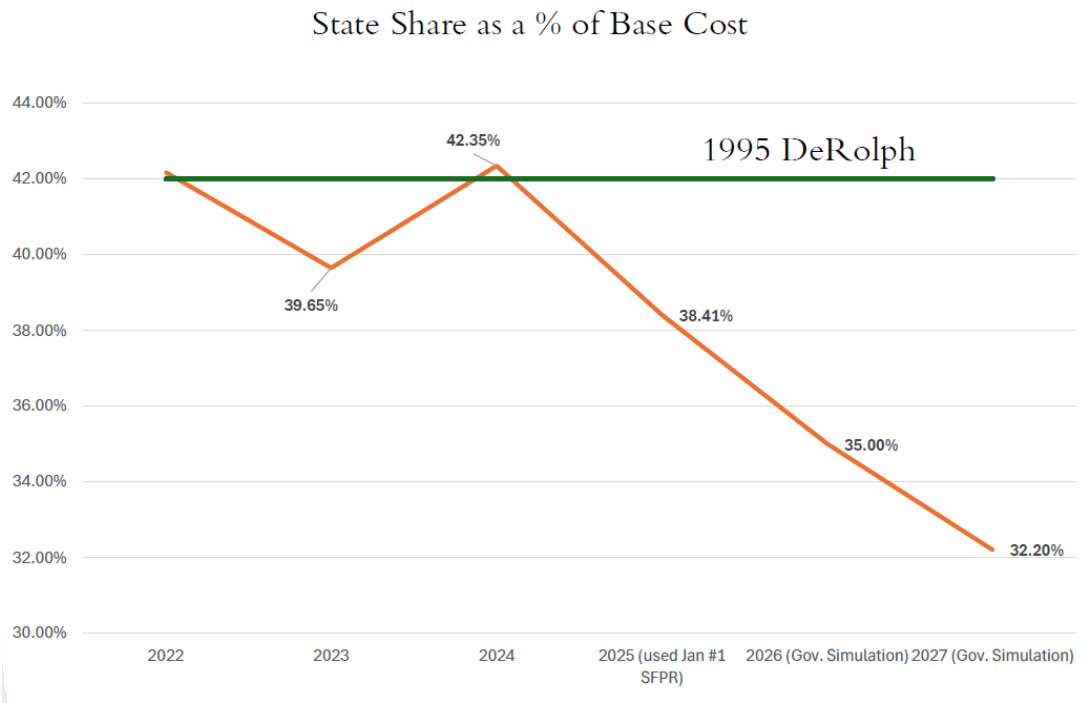
Ohio School Funding – State and Local Partnership





Ohio's School Funding Reality: State Share of School Funding

When the State's Share Declines – Costs Shift



The state's share of school funding has fallen from **42%** **in 1999** to **38%** **in 2025** and is projected to decline further to **32%** **by 2027**.

Ohio's School Funding Reality

1997 — Ruled Unconstitutional by Ohio Supreme Court

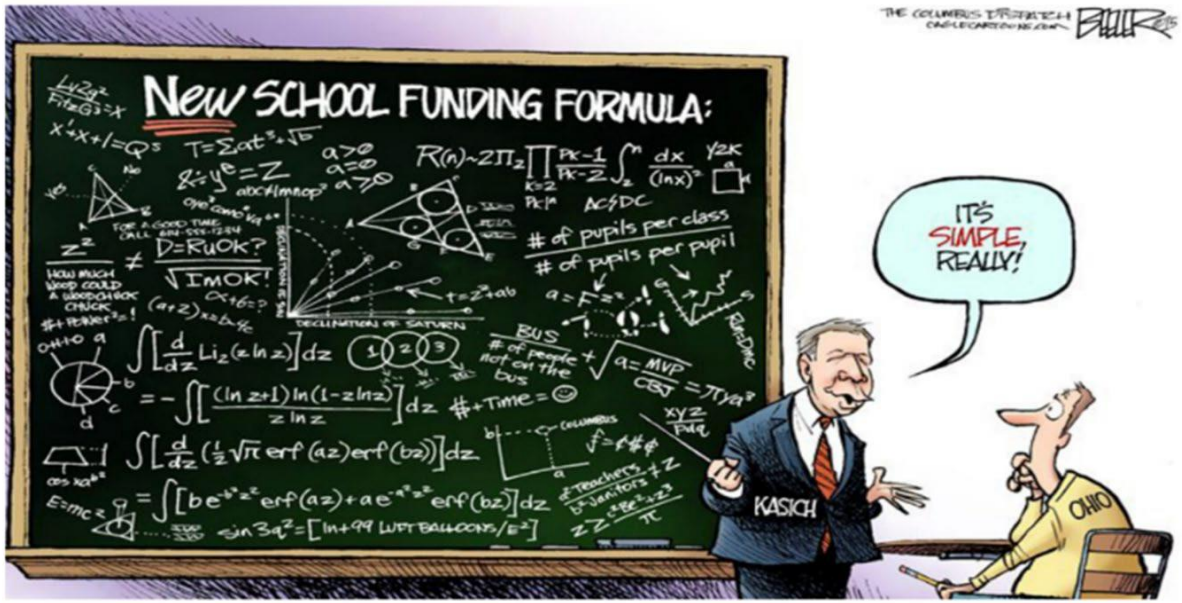
2000 — Unconstitutional

2001 — Unconstitutional

2002 — Unconstitutional

DeRolph

Over reliance on local property taxes and residual budgeting by the state



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Ohio's Funding Models

Fiscal Years	Funding Model	Key Characteristics
FY90–98	Residual Budgeting	No adequacy methodology; growing local share inequities
FY99–01	Successful Schools (HB 650)	Outcomes-based model tied to performance measures
FY02–05	Modified Augenblick (HB 94)	Expanded adequacy measures; added Parity Aid
FY06–09	Building Blocks	Inputs-based approach using staffing/resource components
FY10–11	Evidence-Based Model	Expanded Building Blocks; reduced chargeoff to 22 mills
FY12–13	Kasich Bridge Formula	Funding frozen near FY11 levels after stimulus loss
FY14–21	Return to Residual Budgeting	Formula deficiencies; funding largely frozen
FY22–27	**Fair School Funding Plan**	Inputs-based formula with phased implementation

Fair School Funding Plan WorkGroup Members

Kristine Blind, Treasurer/CFO, London City Schools

Jeff Brown, Superintendent, Granville Exempted Village Schools

Jared Bunting, Treasurer/CFO, Athens City Schools

Tonya Cooper, Treasurer/CFO, Pike County Career Tech Center

Matt Geha, Superintendent, Springfield Local Schools

Ashley Handrych, Superintendent, Lakeview Local Schools

Michael Hanlon, Jr., Ph.D., Superintendent, Chardon Local Schools

Cajon Keeton, Treasurer/CFO, Benton-Carroll-Salem Local Schools

John Kellogg, Superintendent in Residence, ESC of Central Ohio

Matthew Ketcham, Treasurer/CFO, Madison-Champaign ESC

Gabriel E. Lofton, Ph.D., Superintendent, Xenia Community Schools

Jenni Logan, Treasurer/CFO, Bethel Local Schools

Randy Lucas, Superintendent, East Central Ohio ESC

Kevin S. Miller, Superintendent, Licking Heights Local Schools

Greg Nickoli, Superintendent, Pioneer Career and Technology Center

Ryan Pendleton, Executive Director, Shared Services Alliance

Scot Prebles, Superintendent, Bay Village City Schools

Maria Rellinger, Treasurer/CFO, Apollo Career Center

Erik Roush, Exec. Director of Financial Affairs, Columbus City Schools

Jeffrey Snyder, Superintendent, Lincolnview Local Schools

Terrah Stacy, Treasurer/CFO, Springboro. City Schools

Dalton Summers, Superintendent, Ohio Valley ESC

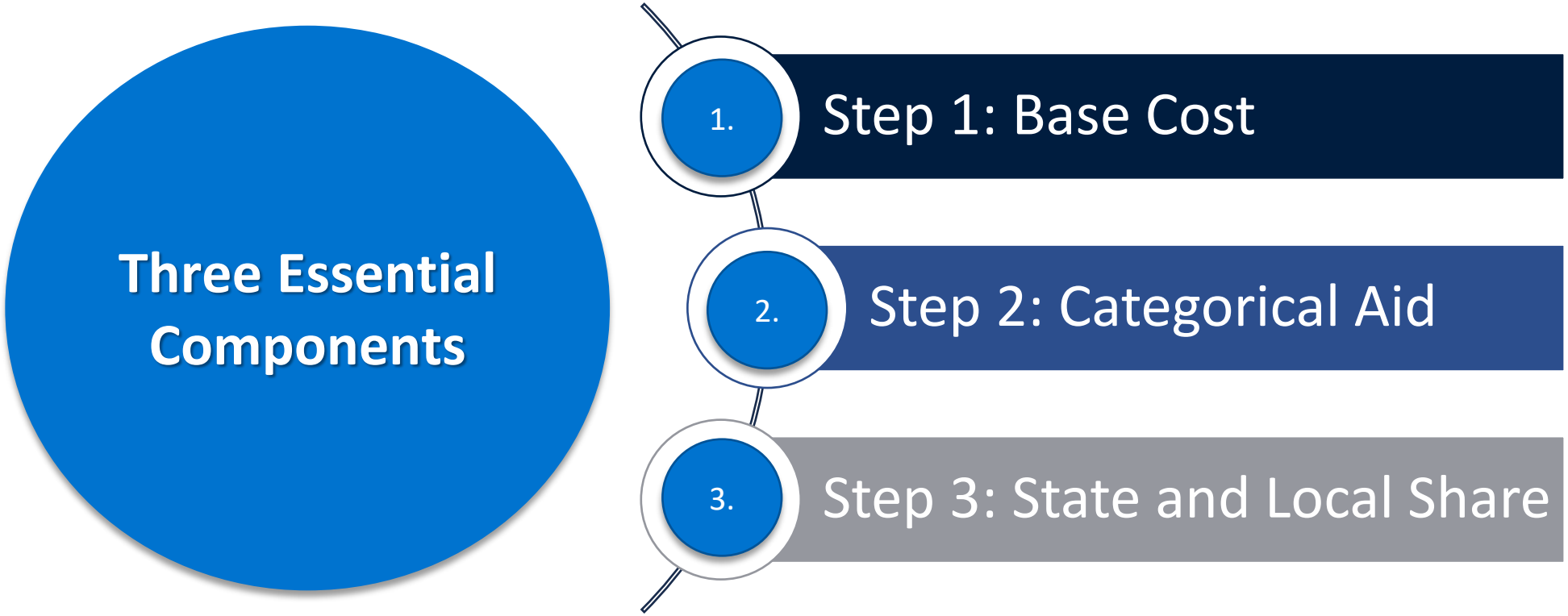
Claudia Zaler, Treasurer/CFO, Minford Local Schools

Jim Betts, Former Ohio Legislator, FSFP Coordinator

Our Critical Values

Define	• What does it cost to educate every child and operate a district?
Ensure	• All students can achieve their greatest potential, regardless of their economic circumstances or their school district's property wealth.
Provide	• Fair and stable funding formula that does not favor one district over another.
Fund	• Dollars flow directly to where students are educated.

School Funding Formula – A Three Step Process



Rational, Transparent and Clear Funding Plan

Base Cost - How is this approach different than the past?

✓We built this formula around the student and the student's educational experience.

✓We considered the "whole student" – instruction, co-curriculars, professional development, social-emotional needs, career readiness counselors and technology – these are just some of components that went into building our model that has never been in previous models.

✓It is a unique model – built around Ohio's learners today and Ohio's workforce needs of tomorrow.

It is NOT prescriptive

Respects local control and frees you to do what you need to do.

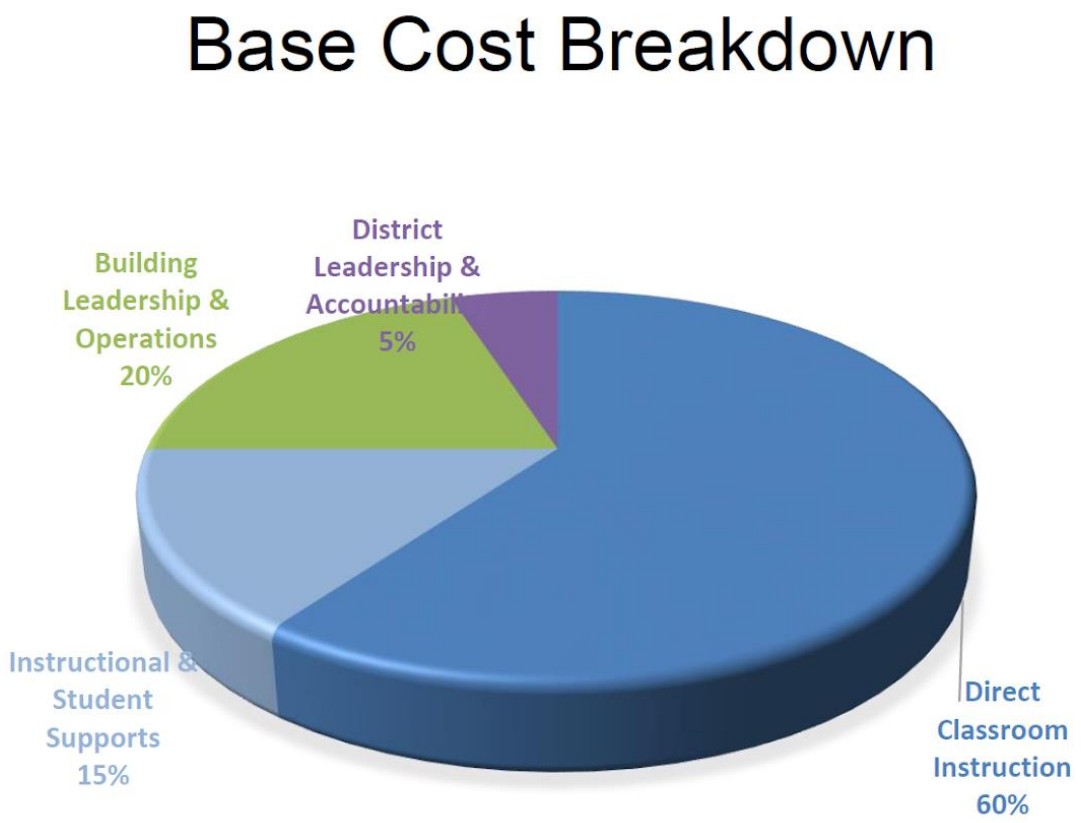
Step 1: Base Cost

- What does it cost to educate a child today?
- What does every district need today to operate?



Step 1: Base Cost - Base Cost Inputs

- Practitioner Developed
- Uses FY22 Statewide Average District Costs
- District-Specific Outputs
- 22 Subcomponents **Across Five Areas**
  - Teacher Base Cost
  - Student Support
  - District Leadership & Accountability
  - Building Leadership & Operations
  - Athletic Co-Curricular
- Restricted and Flexible Dollars



Step 2: Categorical Funding

- What about students with special needs?
- How can resources be targeted to meet those needs?



Step 2: Categorical Funding

- Disadvantaged Pupil Impact Aid
- Special Education
- English Learners
- Preschool (Special Ed.)
- Gifted Education
- Transportation Funding

Step 3: State and Local Share

- What portion of funding is appropriate to be paid for by local taxpayers?
- What portion should be paid for by the State?



Step 3: State and Local Share Inputs

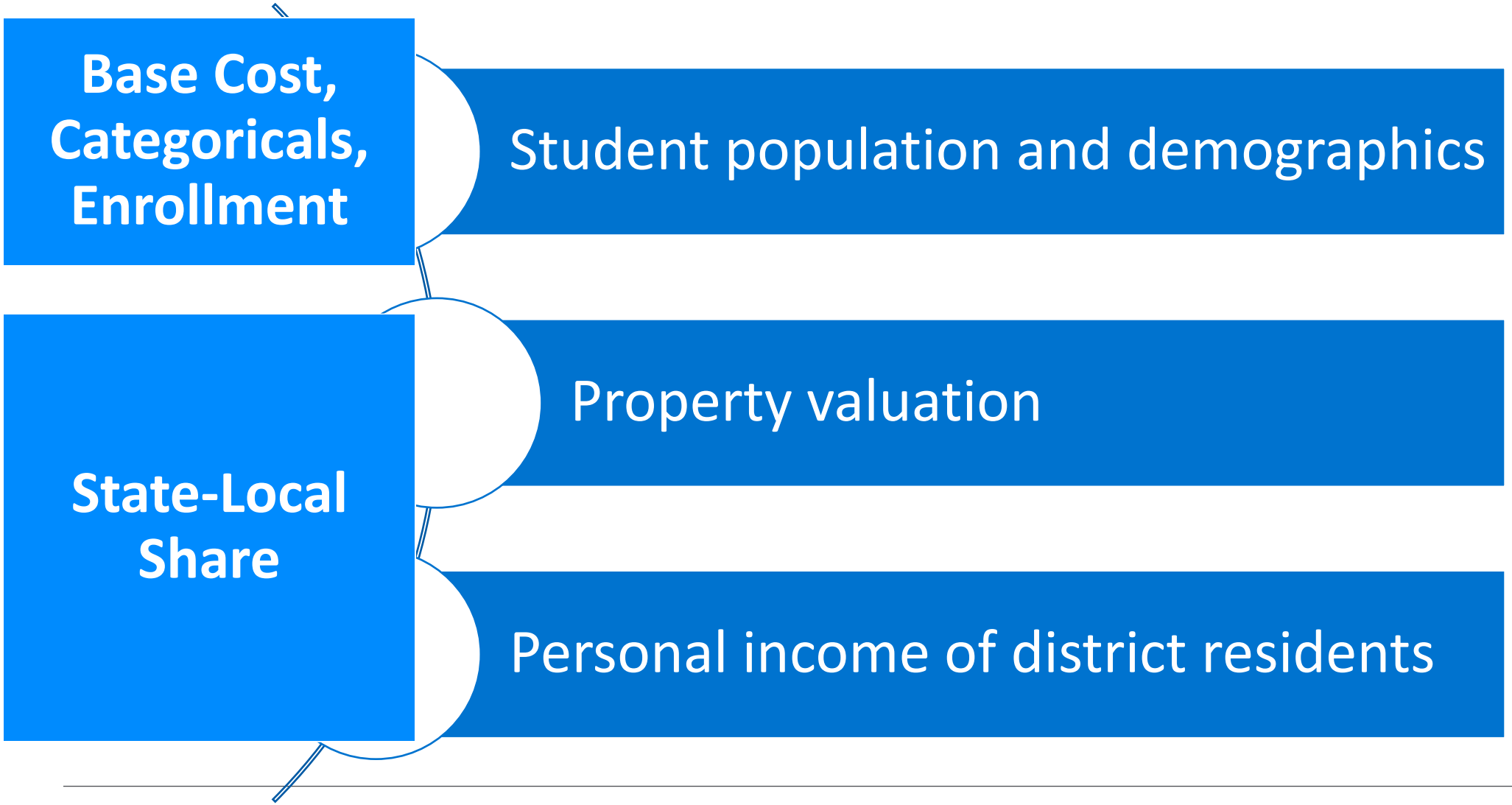
Based on each community's ability to participate – considers ***property values*** and ***income of residents***.

1. **Property Value**: Uses the ***lower of*** prior year **or** a three-year average
2. **Income**: Uses the ***lower of*** prior year **or** a three-year average



What factors (inputs) influence if a specific district will see increased or decreased aid?

What Factors (Inputs) Influence District Aid?



What Factors (Inputs) Influence District Aid?

What components have been updated in the formula?

	Inputs	FY24	FY25	FY26	FY27
State-Local Share	**Property Valuation**	Uses the ***lower of*** prior year **or** a three-year average (TY 2020-**22**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2021-**23**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2022-**24**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2023-**25**)
	Income	Uses the ***lower of*** prior year **or** a three-year average (TY 2019-**21**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2020-**22**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2021-**23**)	Uses the ***lower of*** prior year **or** a three-year average (TY 2022-**24**)
Base Cost, Categoricals	**Enrollment**	Uses the ***greater of*** prior year **or** a three-year average (TY 2021-**23**)	Uses the ***greater of*** prior year **or** a three-year average (TY 2022-**24**)	Uses the ***greater of*** prior year **or** a three-year average (TY 2023-**25**)	Uses the ***greater of*** prior year **or** a three-year average (TY 2024-**26**)
	Cost Inputs	Uses **FY22** base cost inputs and **FY24** average base cost	Uses **FY22** base cost inputs and **FY24** average base cost	Uses **FY22** base cost inputs and **FY24** average base cost	Uses **FY22** base cost inputs and **FY24** average base cost





State Share - Fair School Funding Plan

What happens when we update only certain inputs?

Results in local capacity per pupil being greater than the increase in the base cost per pupil, ***decreasing the state share <u>and</u> increasing districts on a guarantee***.



What happens if we update base cost inputs?

Updating base cost inputs and the statewide base cost per pupil serves as a ***<u>counterbalance</u> to increasing local capacity***; ***reduces*** the number of ***districts on a guarantee***.



State ***did <u>NOT</u> update*** the base cost inputs in the budget bill.

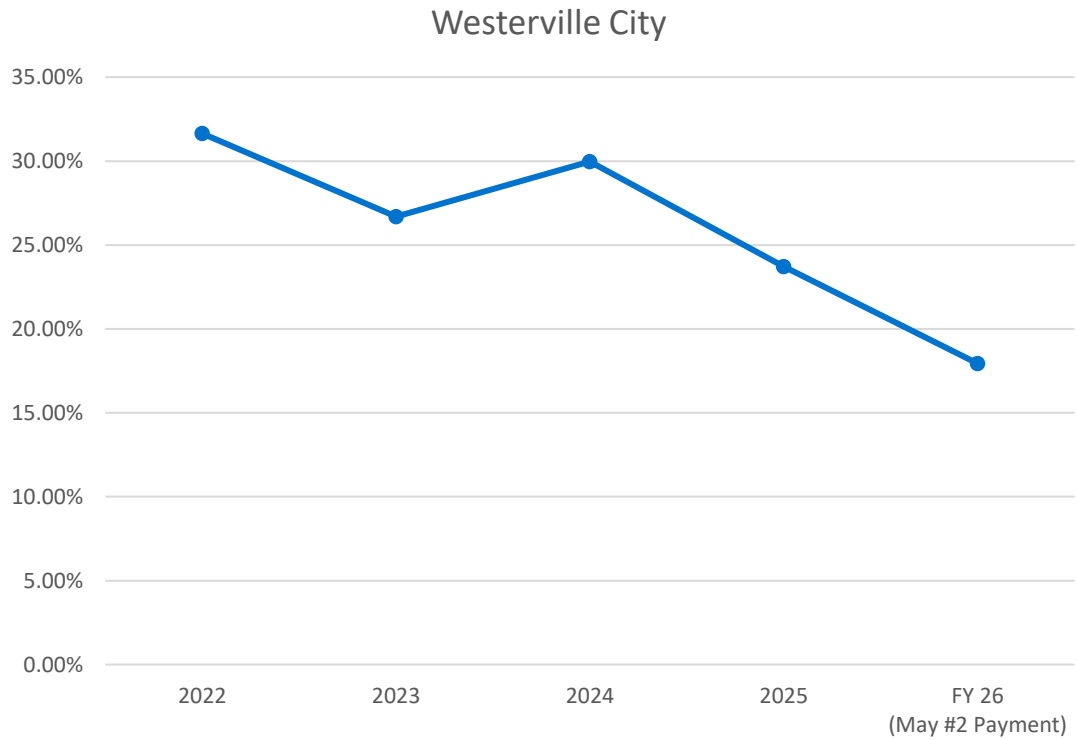
State Funding - Fair School Funding Plan

Fiscal Year	State Share Percentage	Base Cost Inputs Used	Notes/Impact
FY99	45.7%	-	First year after DeRolph ruling
FY22	41.6%	FY18	First year of Fair School Funding Plan
FY23	40.6%	FY18	Base cost **not** updated; decrease in state share
FY24	43.3%	FY22	Base cost inputs updated
FY25	38.4%	FY22	Base cost inputs **not** updated
FY26	35.0%	FY22	Base cost inputs **not** updated
FY27	32.2%	FY22	Base cost inputs **not** updated

Source: Dr. Howard Fleeter's testimony to the House Education Committee, March 4, 2025

State Funding: The Shifting Landscape

Fiscal Year	State Share %	Local Share %
2022	**31.65%**	**68.35%**
2023	26.70%	73.30%
2024	29.98%	70.02%
2025	23.72%	76.28%
2026	**17.94%**	**82.06%**

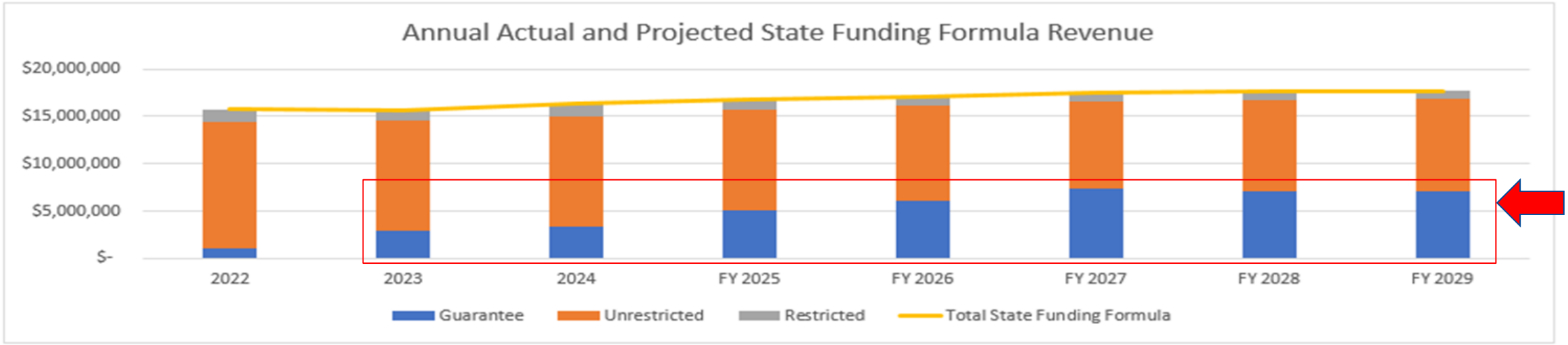


State Funding: The Shifting Landscape - Wayne County Example

	FY22	FY23	FY24	FY25	FY26	Est FY27
Dalton	Base $7661 Local $4550 State $3111	Base $7698 Local $4835 State $2863	Base $8608 Local $5189 State **$3419**	Base $8622 Local $5627 State $2995	Base $8650 Local $6074 State $2576	Base $8690 Local $6581 State **$2109**
Green	Base $7457 Local $3656 State $3801	Base $7495 Local $3796 State $3699	Base $8401 Local $4040 State **$4361**	Base $8426 Local $4516 State $3910	Base $8448 Local $4955 State $3493	Base $8455 Local $5398 State **$3057**
Orrville	Base $7248 Local $3554 State $3694	Base $7247 Local $3687 State $3560	Base $8126 Local $4118 State **$4008**	Base $8128 Local $4557 State $3571	Base $8130 Local $4886 State $3244	Base $8169 Local $5450 State **$2719**

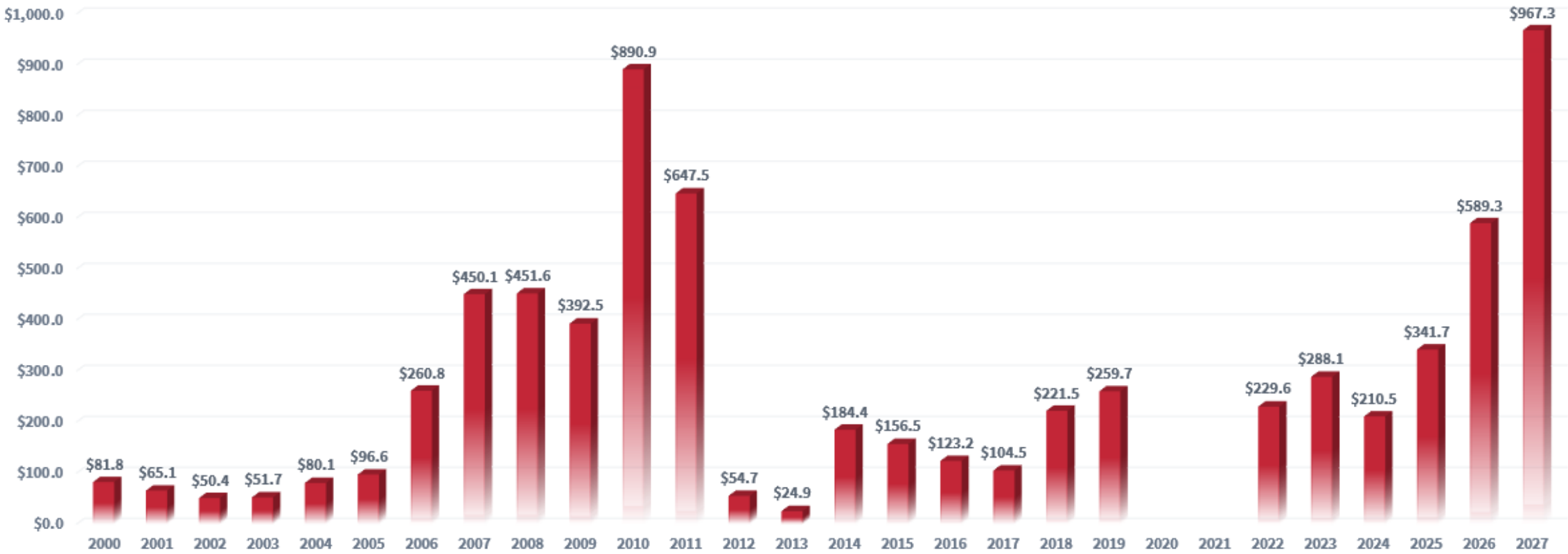
State Funding: The Shifting Landscape (FY2023-2030)

Total Formula Funding - Actual and Projected



- As valuation/income per pupil increases the, district's dependency on the hold-harmless guarantee increases. In FY 2025, Springboro Schools state funding guarantee is $5,052,139 and would grow by over 2.1 million, to $7,159,139 by FY 2029.
- State Revenue Remains Flat

GUARANTEES COST (IN MILLIONS) FY2000 – FY2027

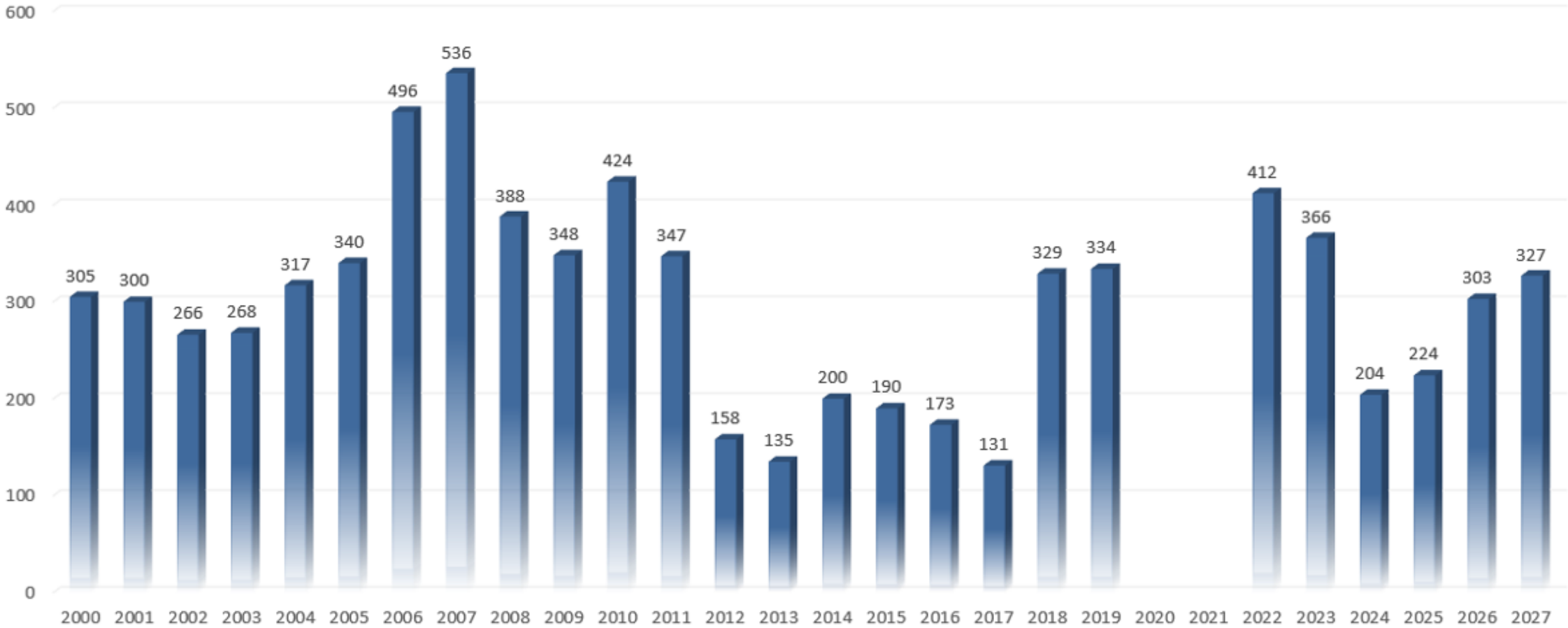


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Source: Dr. Howard Fleeter's testimony to the House Education Committee, March 4, 2025

DISTRICTS ON GUARANTEES FY2000 – FY2027



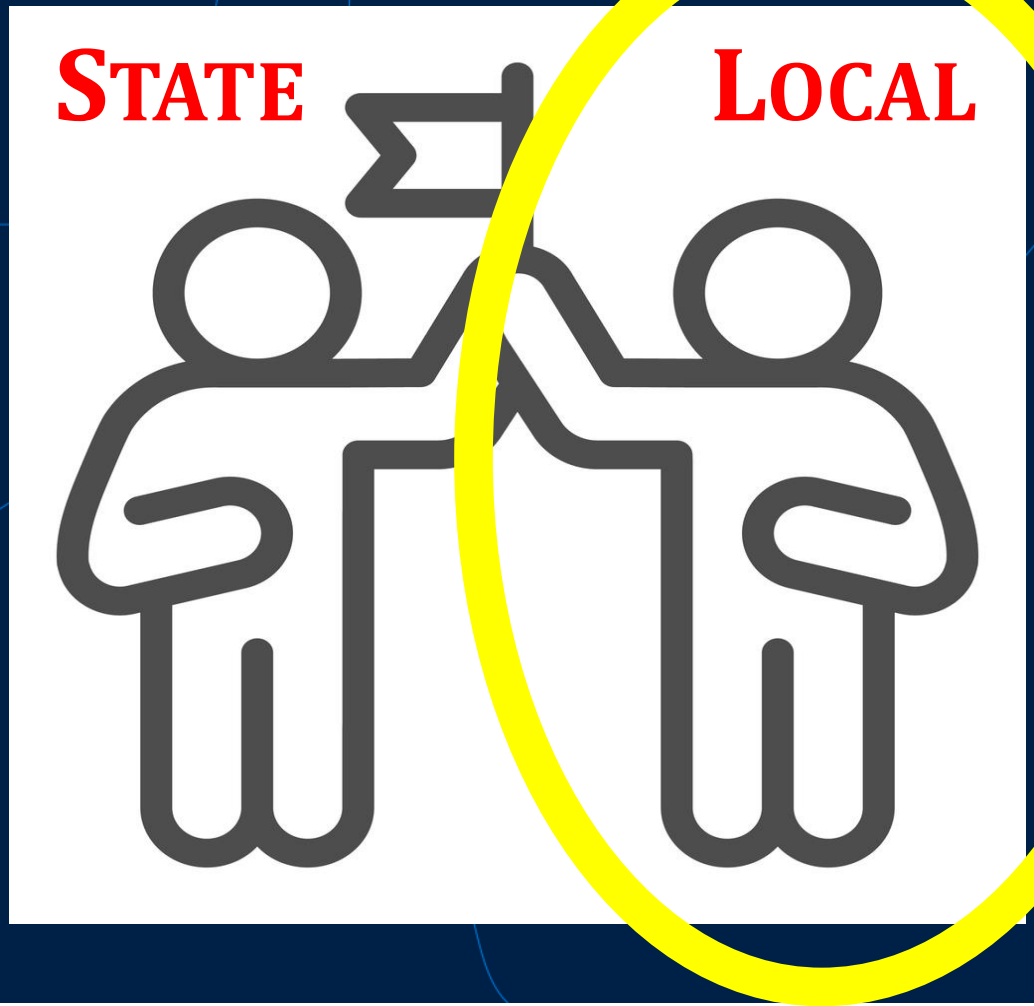
The Result: State-Local Share

The state share of funding has **decreased to a historic low**.

- The state has **not updated all components** of the formula, and the burden has shifted to local communities.
- More districts receive **only the minimum state share of 10%**, regardless of their needs.
- When the **state share declines**, communities must raise more locally.
- Without local revenue, **students lose opportunities**.

Ohio School Funding – State and Local Partnership





The Local Share: Funding Raised by Communities

The **local share** is the portion of school funding that comes from taxes approved by voters in each community.

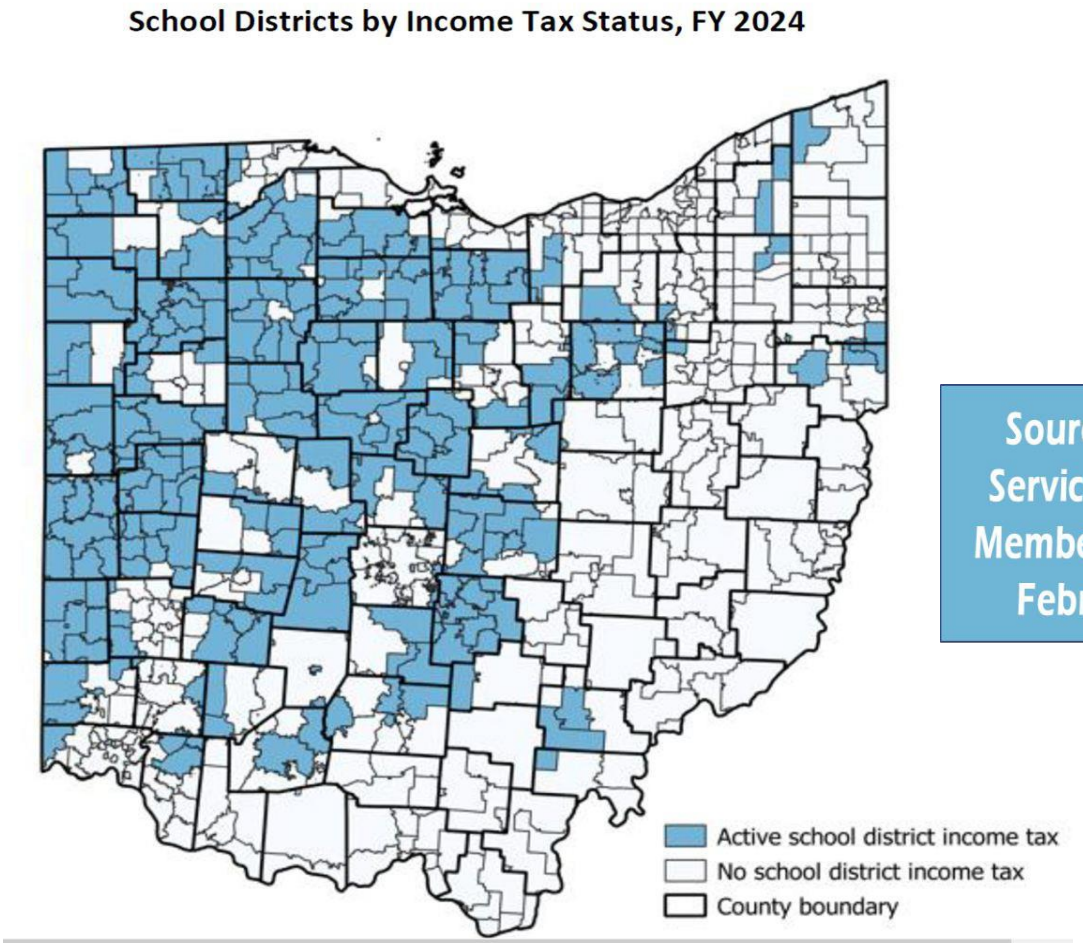
The amount each district must raise locally depends on:

- The district's **state share percentage** (which is at a historic low)
- Its **student enrollment**
- The **costs of educational services and programming**

Limited options – local share raised by:

- **Local property taxes**, or
- In some districts, an **income tax** may also be approved by voters.

Ohio School District Income Tax



Source: Legislative Services Commission Member Brief released February 4, 2025

School District – Local Share - Levies

School districts are limited in the types of taxes they can levy.

Property Taxes

- **Levied on all real estate** located within the district boundaries that is not exempted
- HB920 limits growth on all *voted* property tax levies
- Municipalities *are* able to limit or *exempt* growth on new construction

Income Taxes

- **Levied on income of all residents** - anyone residing within district boundaries (including renters)
- The incomes tax does **not** apply to workers within district boundaries
- Can be based on only earned income which excludes retirement income or interest earnings
- Allows for growth opportunity as incomes grow subject to the economy

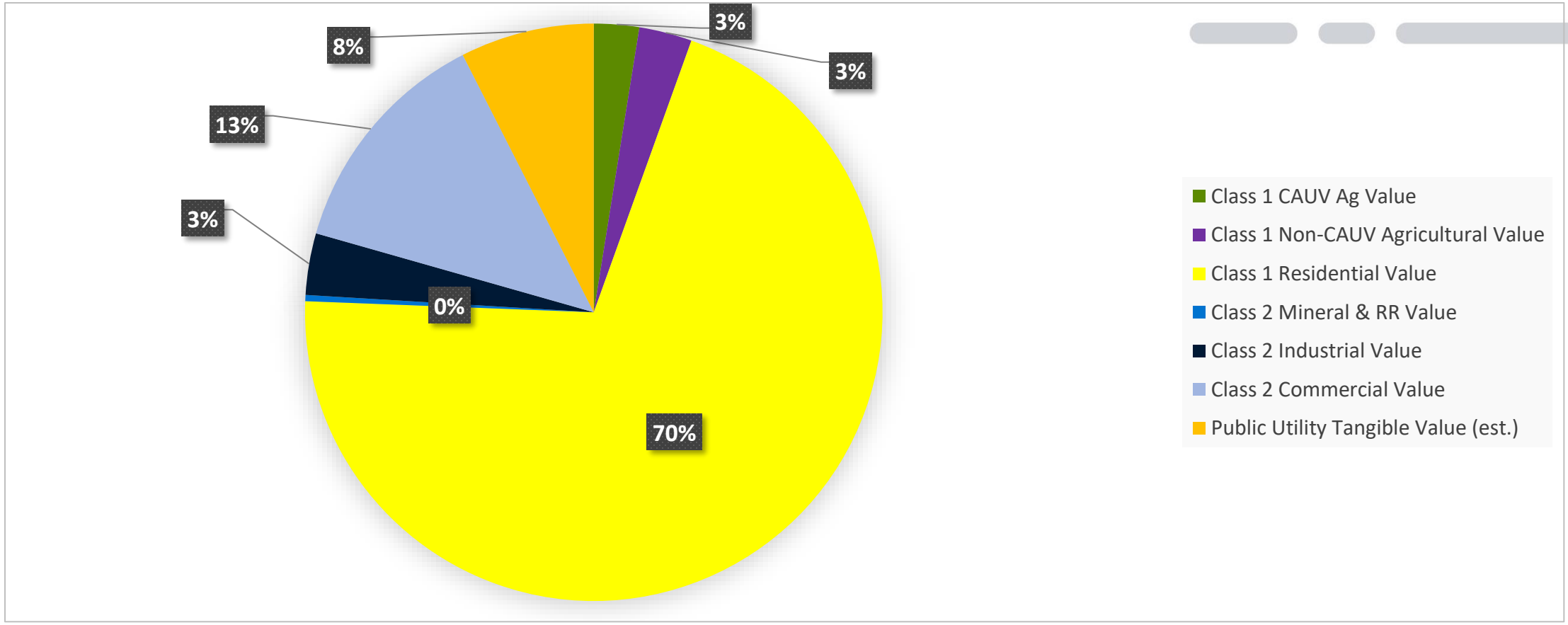
The Local Share: Funding Raised by Communities

- The **state's share** of K–12 funding has **declined**.
  - More costs are pushed onto local taxpayers.
  - **Impact**: Schools rely on frequent levies just to maintain programs.
- **Homeowners** now carry **67.5% of all school property taxes**.
  - Business share has dropped, shifting the load to families.
  - **Impact**: Families pay more, but schools don't necessarily gain more resources.



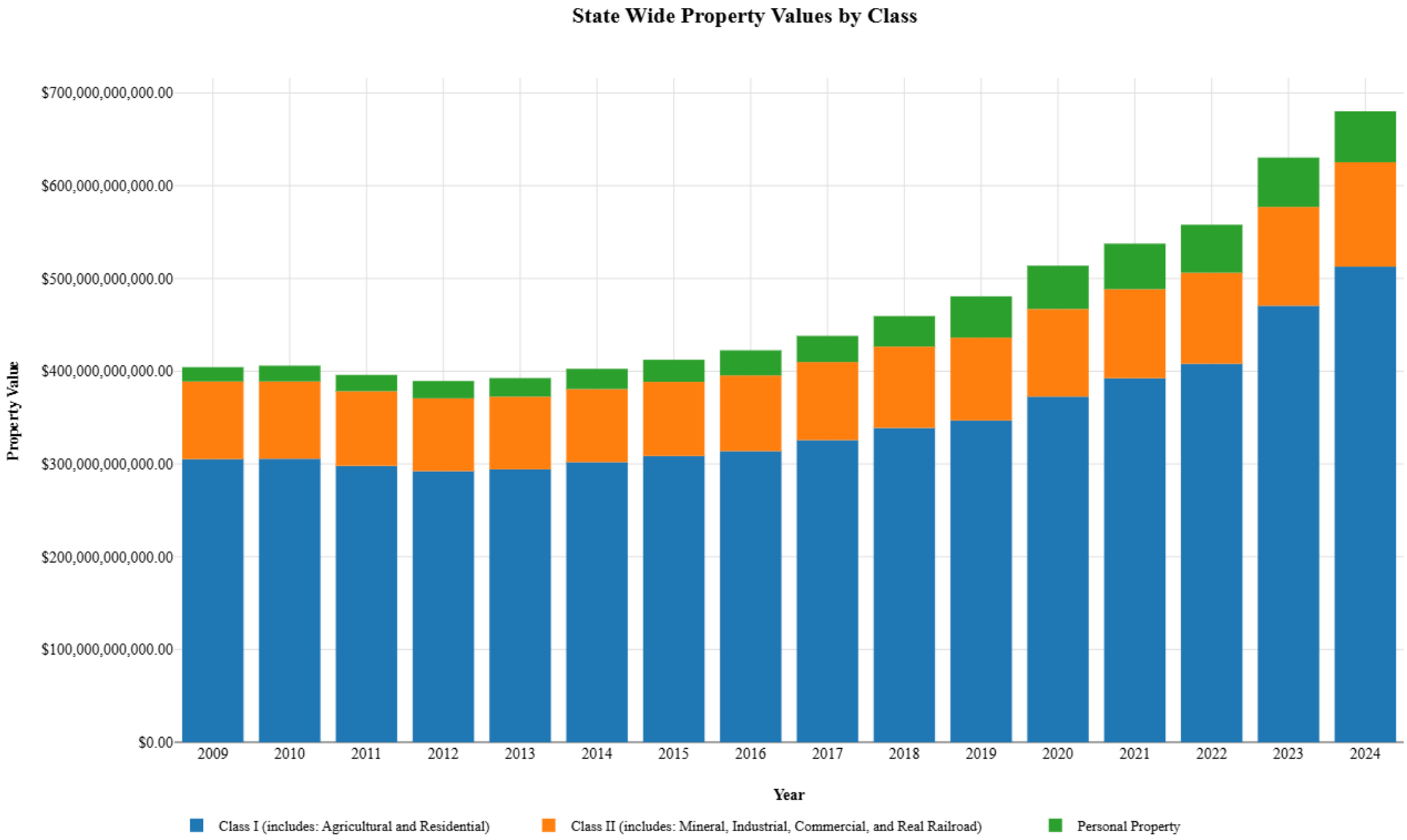
Property Tax Reform - What's the Impact?

Statewide TY 2024 - Property Valuation by Sub-Class



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Statewide Property Valuation by Class



Property Tax Reform: Legislative Changes

HB 96:

allows counties to offer a property tax exemption that "piggy-backs" on existing state homestead exemption and owner-occupied credit. Unlike existing credit and exemption the piggy-back amounts are not reimbursed to the district by the state

HB 335:

Caps revenue growth from inside millage to inflation (GDP deflator)

HB 129:

Includes Emergency or Fixed Sum Levies in the 20-Mill Floor Calculation
Can result in a district at the 20-Mil Floor to come off the floor and that millage is subject to reduction factors producing an unforeseen revenue loss

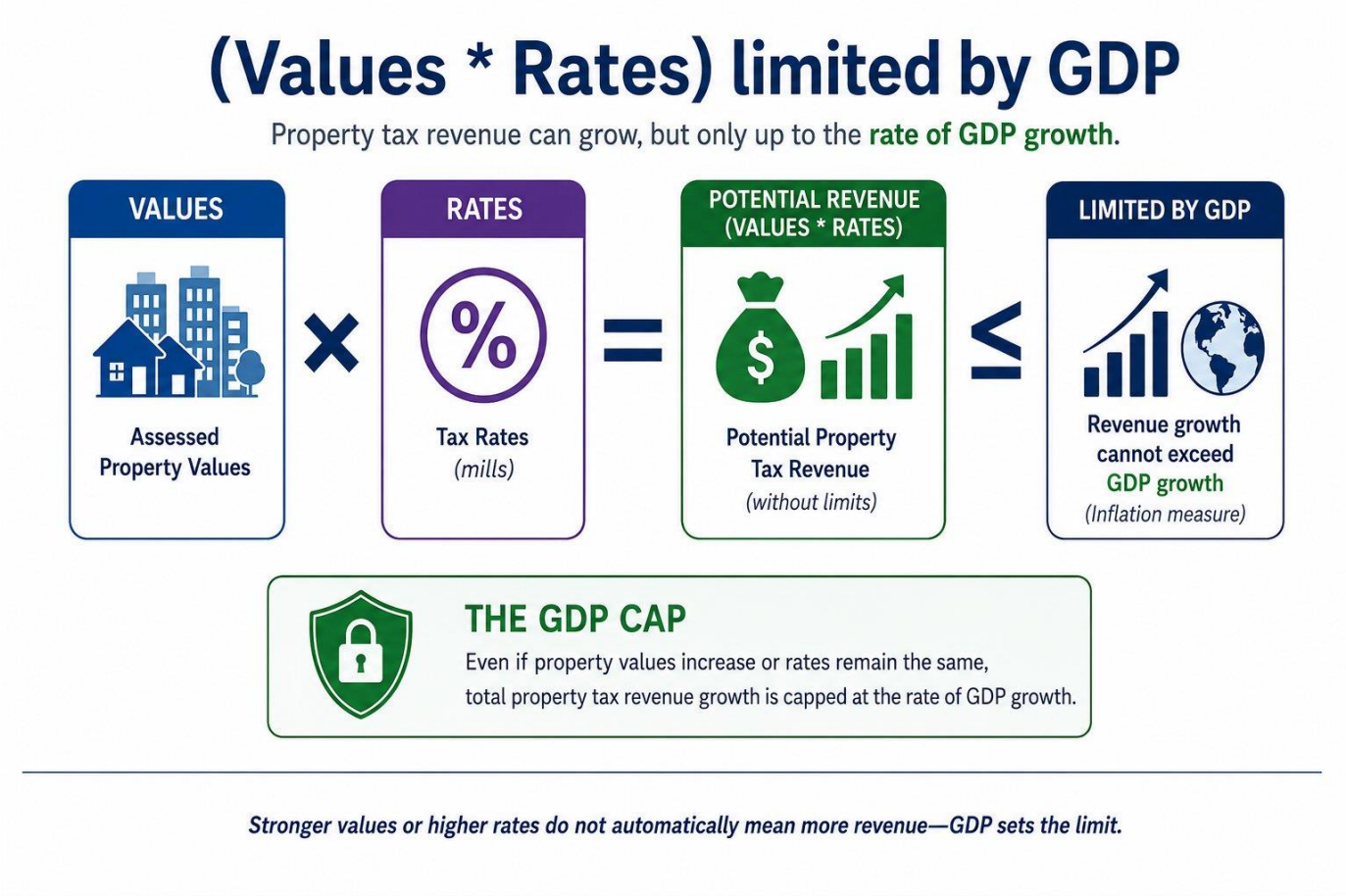
HB 186:

Revenue growth is capped to inflation (GDP deflator) at the 20-Mill Floor

HB 124:

Tax must use a representative sample of arm's length sales submitted by county auditors.
property tax abstract to the Board of Revision moves from the second Monday in June to the second Monday in May
Tax Commissioner Appeal Rights

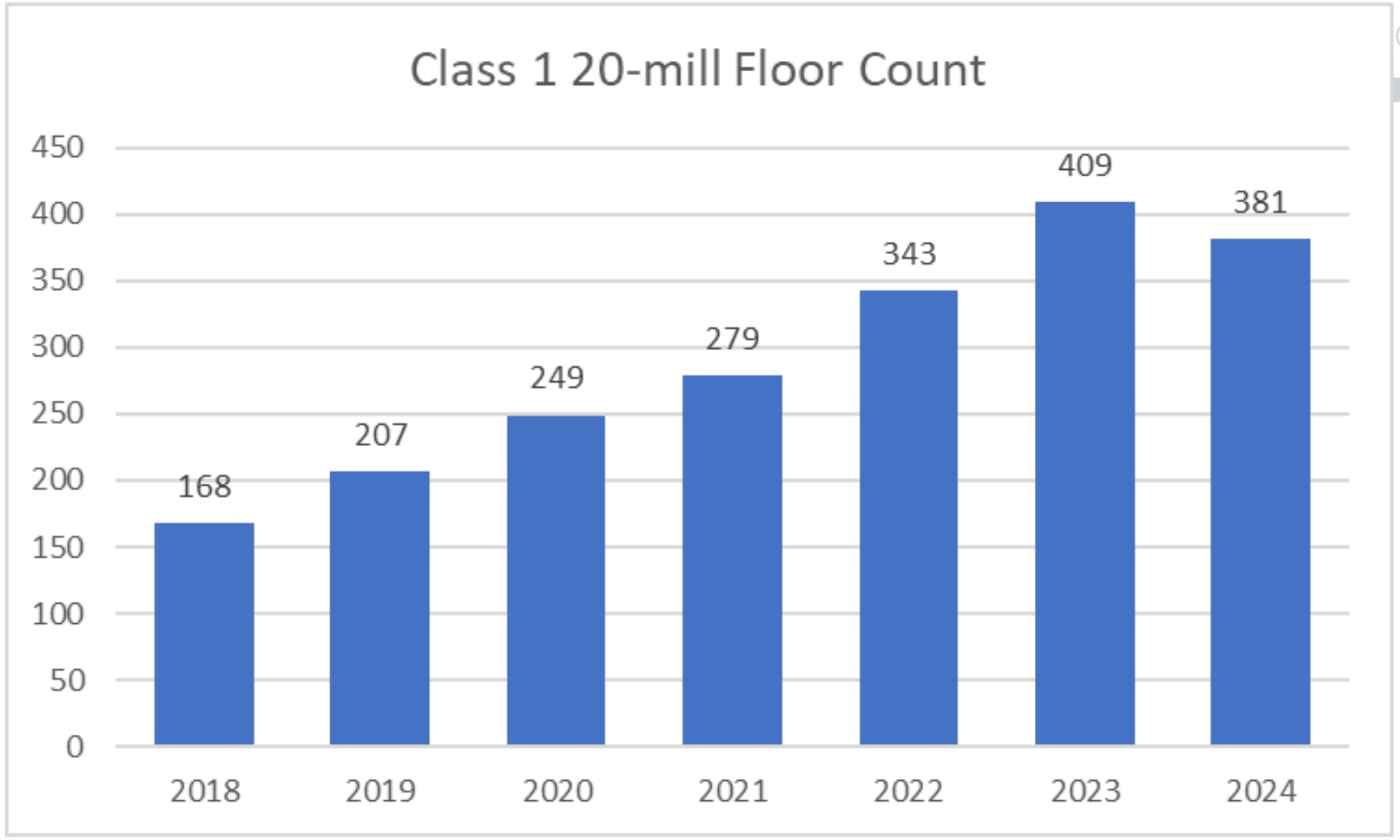
NEW Inflation Cap Credit



Inflation Cap Credit – 2025 Reappraisal

	District at floor, no fixed-sum, outside voted fixed-rates only	**Taxpayer 1**	**Taxpayer 2**	**District**
A	Taxes before reappraisal	*$1,400*	*$1,400*	*$1,400,000*
B	Increase	35%	15%	20%
C	Taxes after reappraisal *(A+(B*A))*	$ 1,890	$ 1,610	$ 1,680,000
D	GDP-D	*13.30%*	*13.30%*	*13.30%*
E	Allowed Growth *(A*D)*			$186,200
F	Inflation Cap Credit $ *(E-(C-A))*			*($93,800)*
G	Inflation Cap Credit % *(F/C)*	-5.6%	-5.6%	-5.6%
H	Inflation Cap Credit $ *(C*G)*	*($106)*	*($90)*	*($93,800)*
I	Post Inflation Cap Credit Taxes *(C+H)*	$ 1,784	$ 1,520	$ 1,586,200
J	Change in taxes *((I-A)/I)*	27.46%	8.58%	13.30%

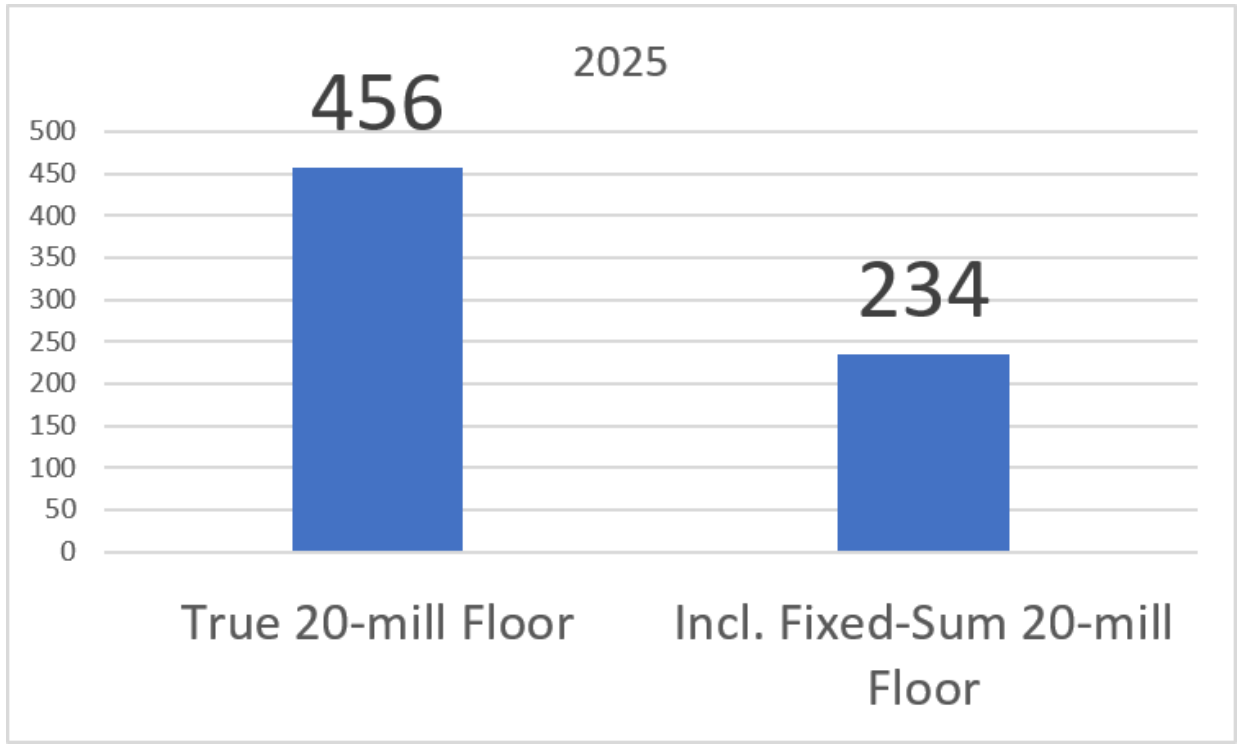
Where Are Rates Headed?



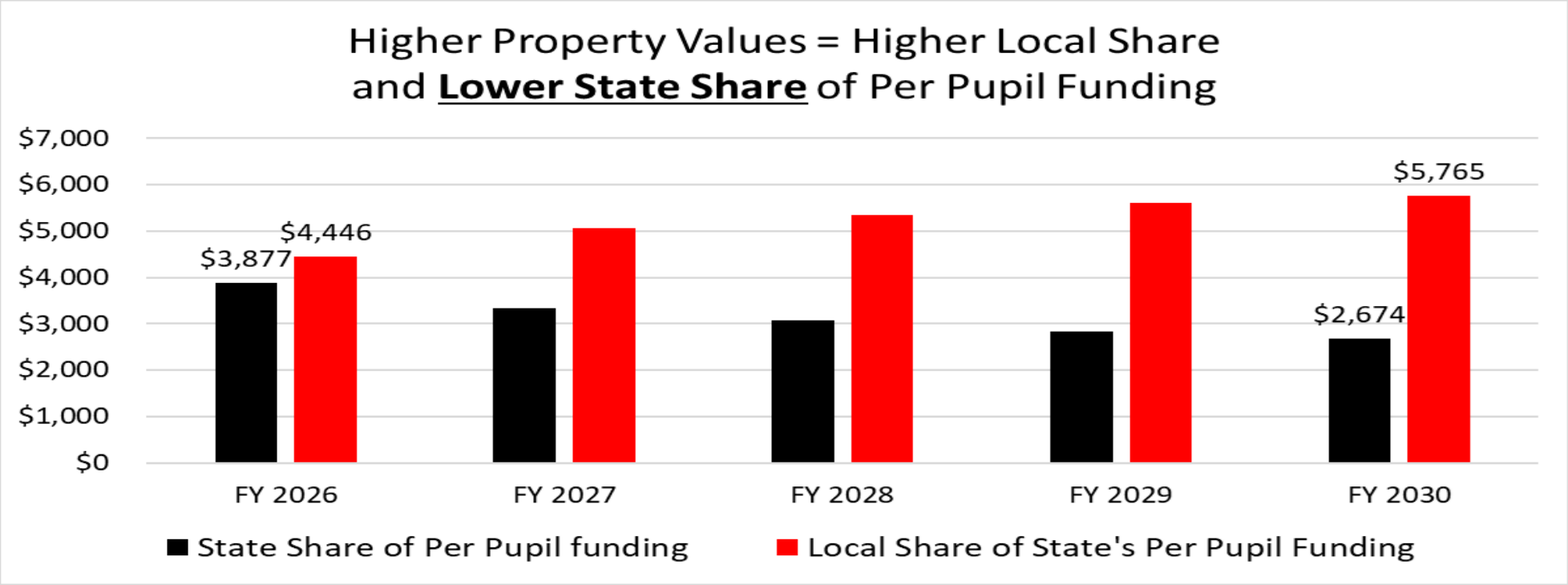
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Impact of Fixed-Sum Levies & 20-Mill Floor

- Credit only for districts at 20-mill floor
- Think about overall levy strategy



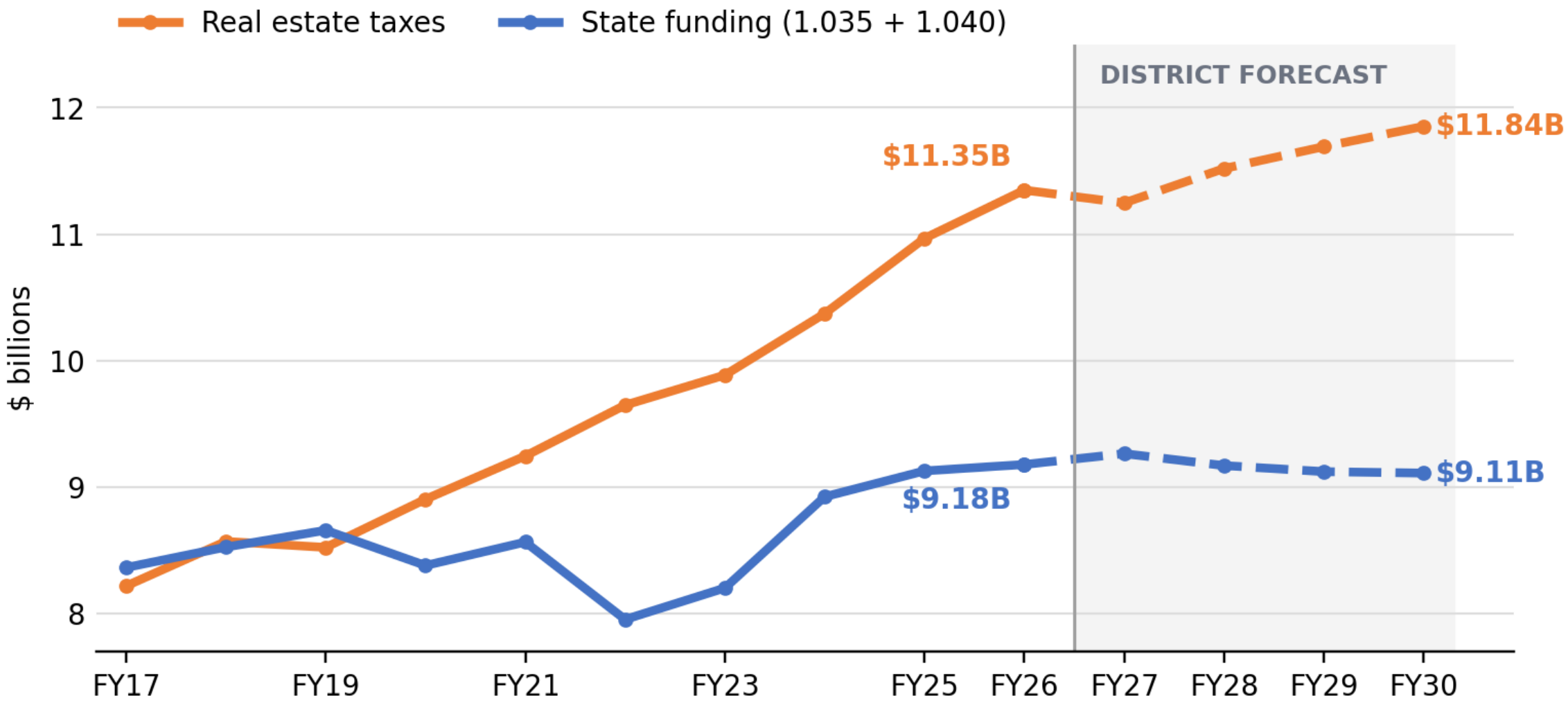
Property Tax Reform: State Per Pupil Funding



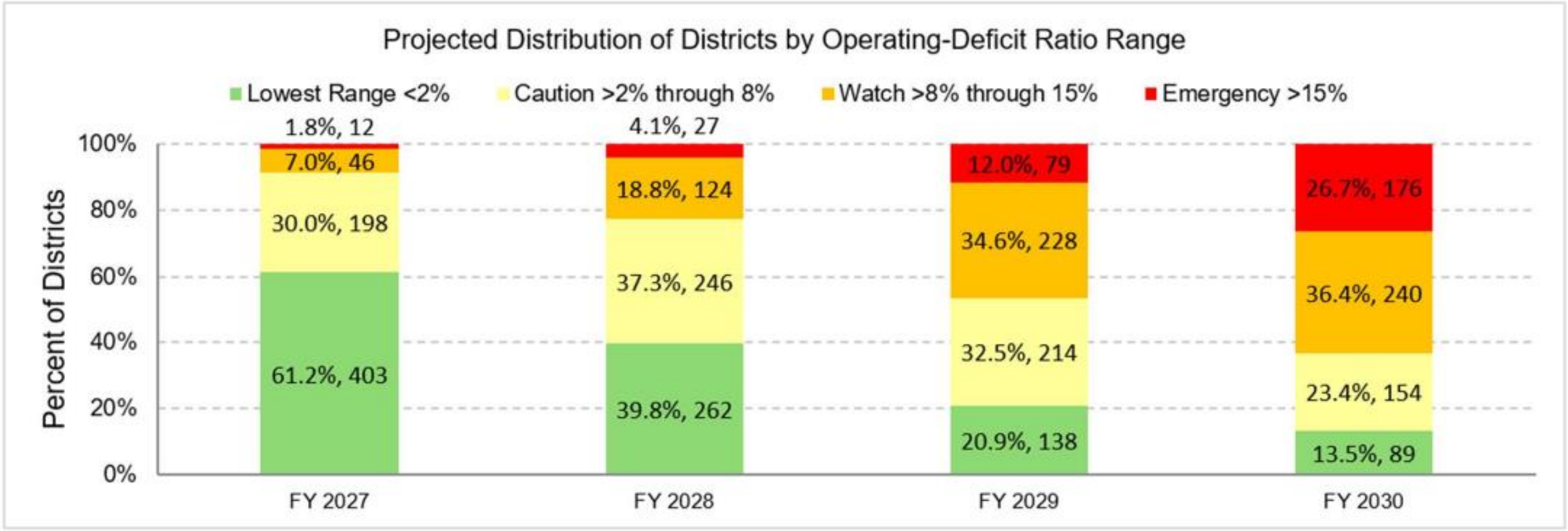
While property tax reform caps or eliminates local funding growth, per pupil capacity (Property Values + Taxpayer Incomes) increase and state funding per pupil will decrease (potentially saving the state money).

Statewide Forecast Outlook is Changing Quickly

Actual growth was concentrated in local real estate revenue



Statewide Forecast Outlook is Changing Quickly



63%

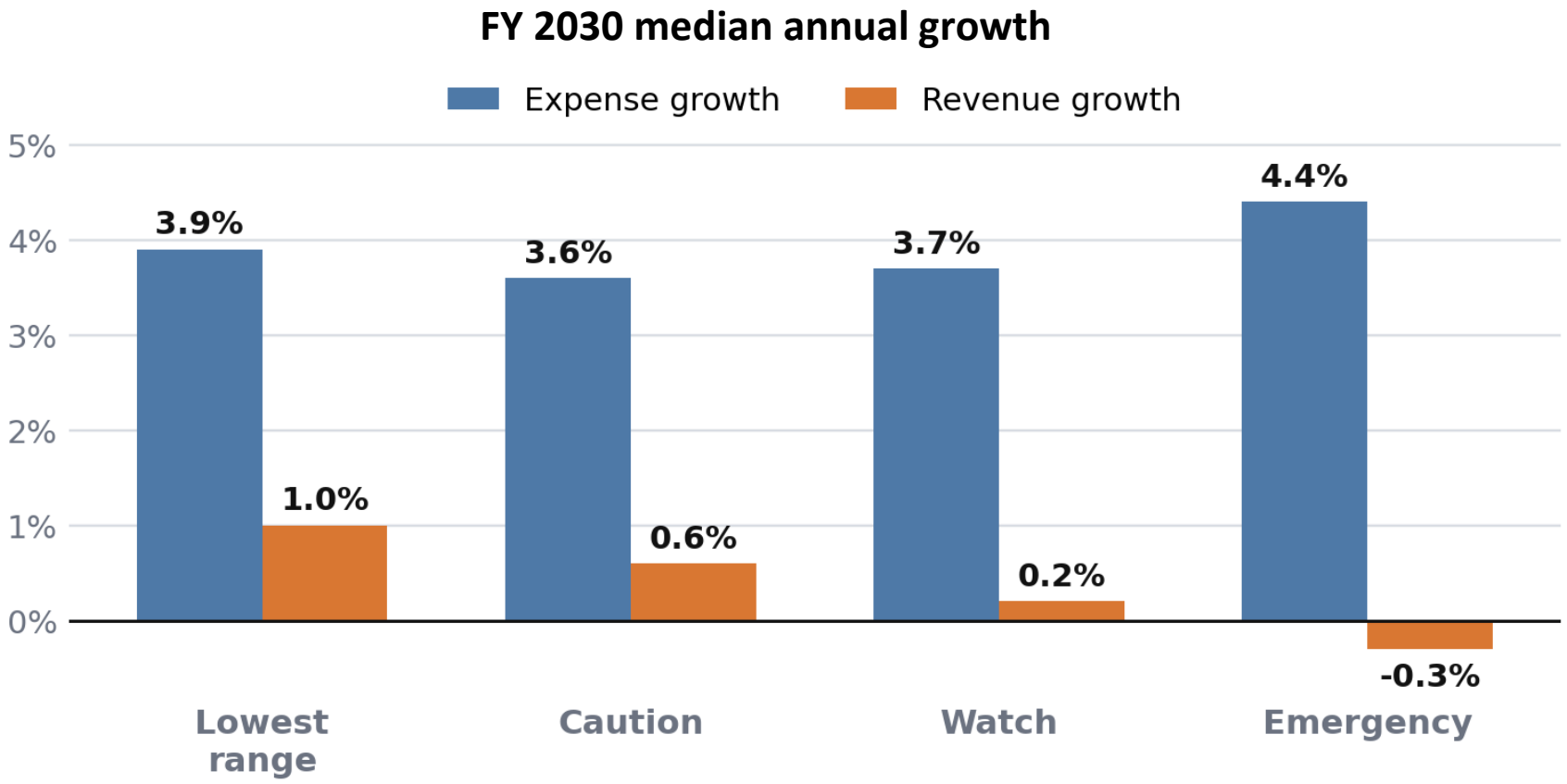
Districts in Watch or Emergency by FY 2030

628

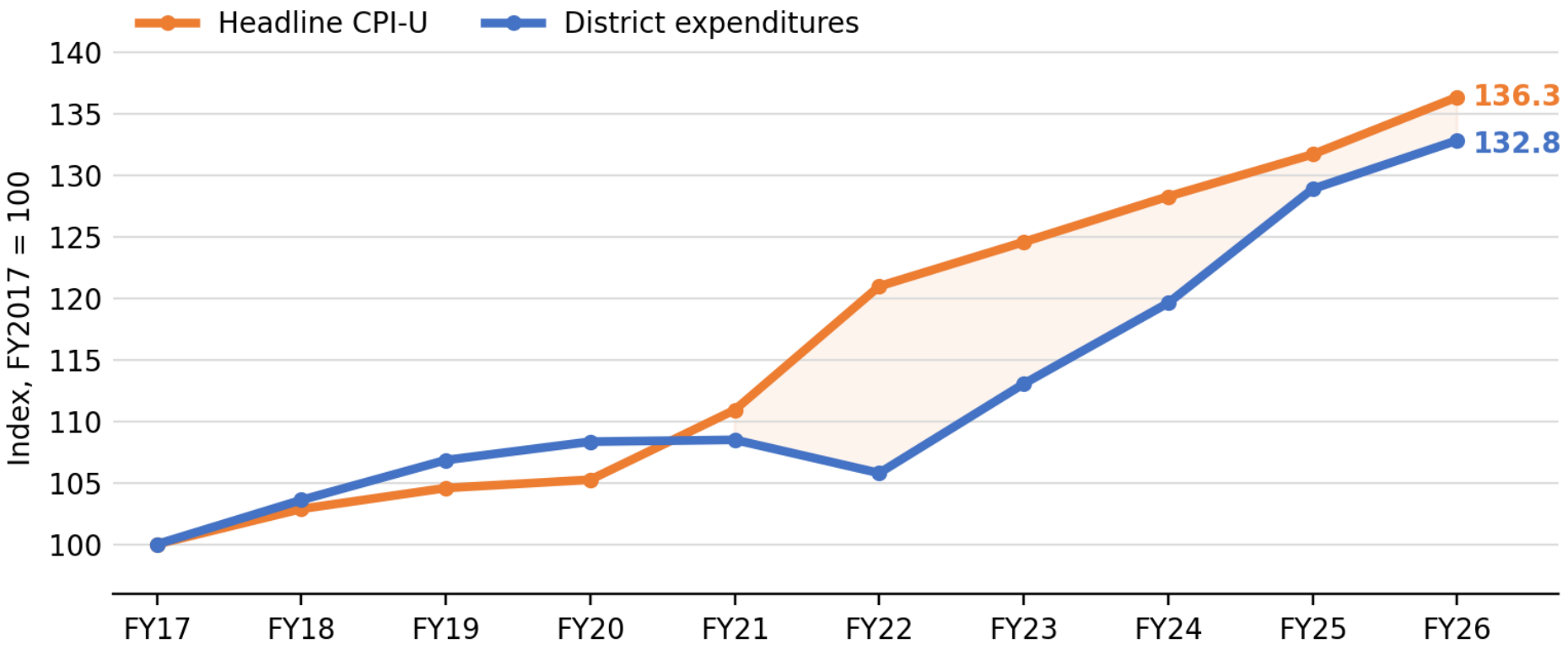
districts with a negative growth gap

Statewide Forecast Outlook is Changing Quickly

The forecast problem is a recurring growth gap. Expenses continue to rise while revenue grows much more slowly and, in the Emergency range, declines.



Did district budgets outpace inflation?

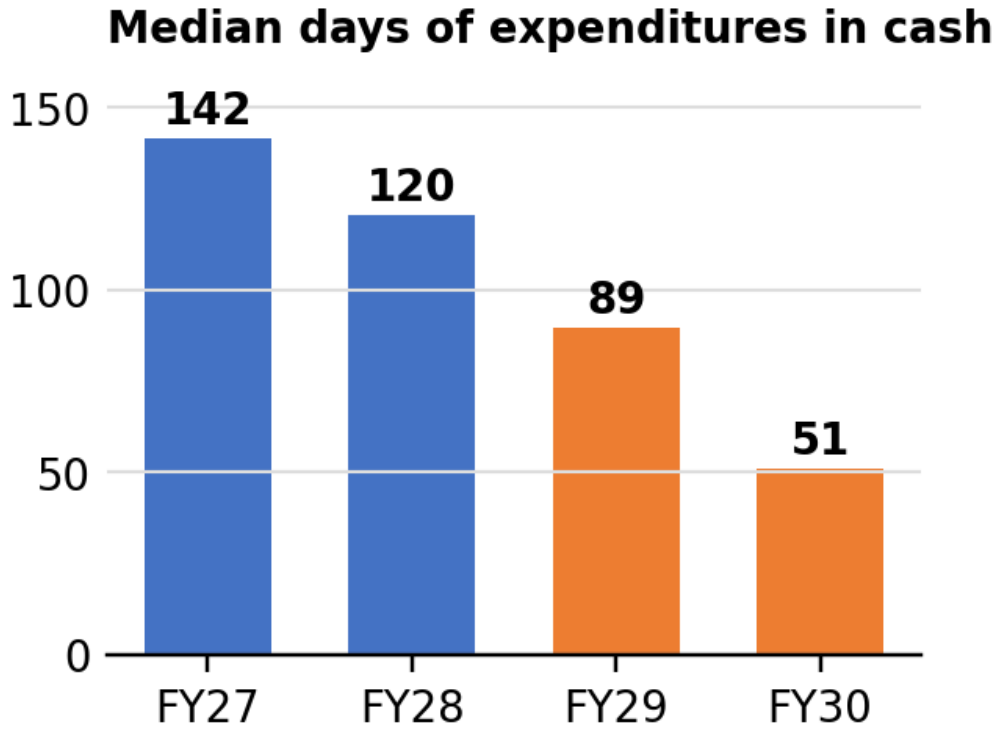


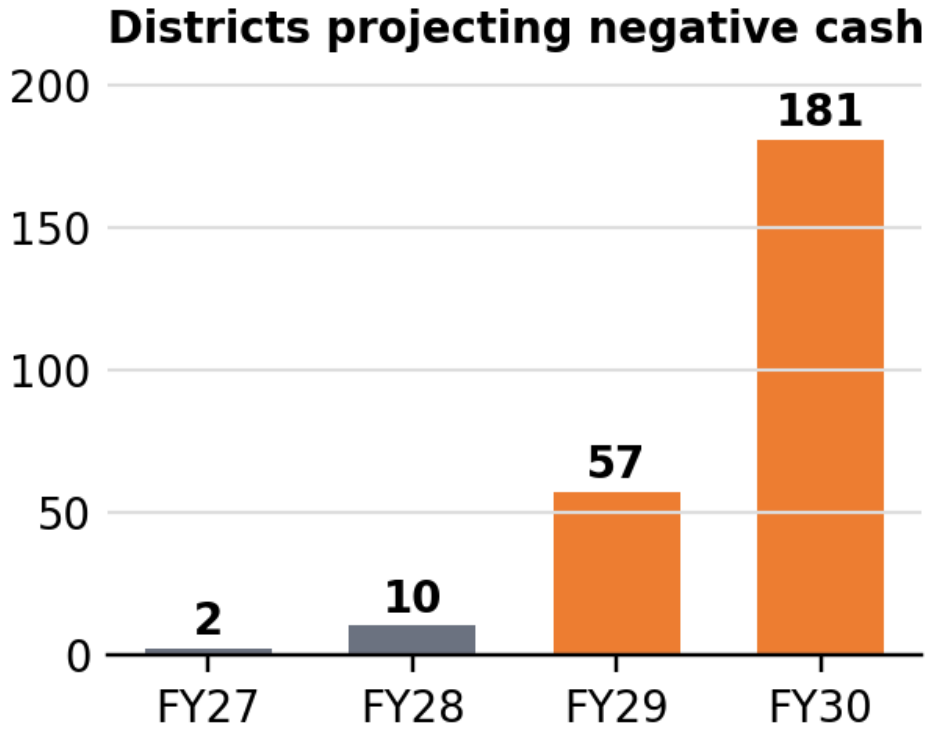
Total district expenditures increased 32.8% from FY2017 to FY2026—32.8%, or 3.20% annually.

Headline CPI-U increased 36.3% between June 2017 and June 2026.

Expressed in FY2017 dollars, statewide district spending was about 2.6% lower in FY2026

Cash changes the timing—not the structure





FY2030 cash signal	Districts	Share of 660
Negative cash balance	181	27.4%
Less than 60 days	356	53.9%
Less than 90 days	432	65.5%

LOCAL NEWS

Columbus City Schools board approves $50.4 million in budget cuts, 4 school closures

The most significant reduction came through an amended staffing cut resolution totaling $25.9 million.

Ohio schools making cuts after levy failures now face possible loss in state funds

by: Katie Millard
Posted: Apr 16, 2025 / 08:00 AM EDT
Updated: Apr 15, 2025 / 10:42 PM EDT

Ohio's education cuts could be very costly for Hamilton Schools, officials say

District urges locals to be aware of financial decisions by government as it tries to get ahead of potential deficit.



Barberton school board tackles $9.2 million

December 03, 2025

By Brian Lisik

Editor's Note: An earlier version of this article has been updated to include new informat

REYNOLDSBURG

Reynoldsburg City Schools cuts 51 teachers in $8.5M budget cuts after levy fails

by: Katie Millard, Delaney Ruth
Posted: Apr 11, 2025 / 12:30 PM EDT
Updated: Apr 12, 2025 / 05:51 PM EDT

EDUCATION

Barberton, Norton schools face precautionary fiscal status, cuts

Kelli Weir
Akron Beacon Journal
Dec. 28, 2025, 6:02 a.m. ET

Rural Ohio school districts say proposed state budget will hurt them

The Statehouse News Bureau | By Jo Ingles
Published May 28, 2025 at 4:59 PM EDT

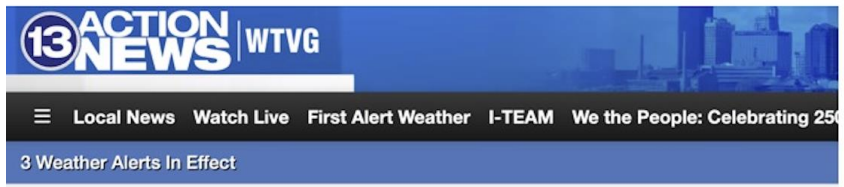
Which Northeast Ohio schools lose, gain the most funding und state budget signed by DeWine?

Ideastream Public Media | By Conor Morris
Published June 27, 2025 at 2:10 PM EDT

Government/Politics

Report: Ohio House budget will cost Appalachian K-12 schools over half a billion dollars

The Statehouse News Bureau | By Jo Ingles
Published April 25, 2025 at 4:08 PM EDT



Springfield Local Schools announces reductions

Cuts and changes coming for district to help address over $

by Marella Porter, WKRC | Wed, December 17, 2025 at 4:17 PM
Updated Wed, December 17, 2025 at 9:59 PM

Toledo Public Schools to cut jobs immediately

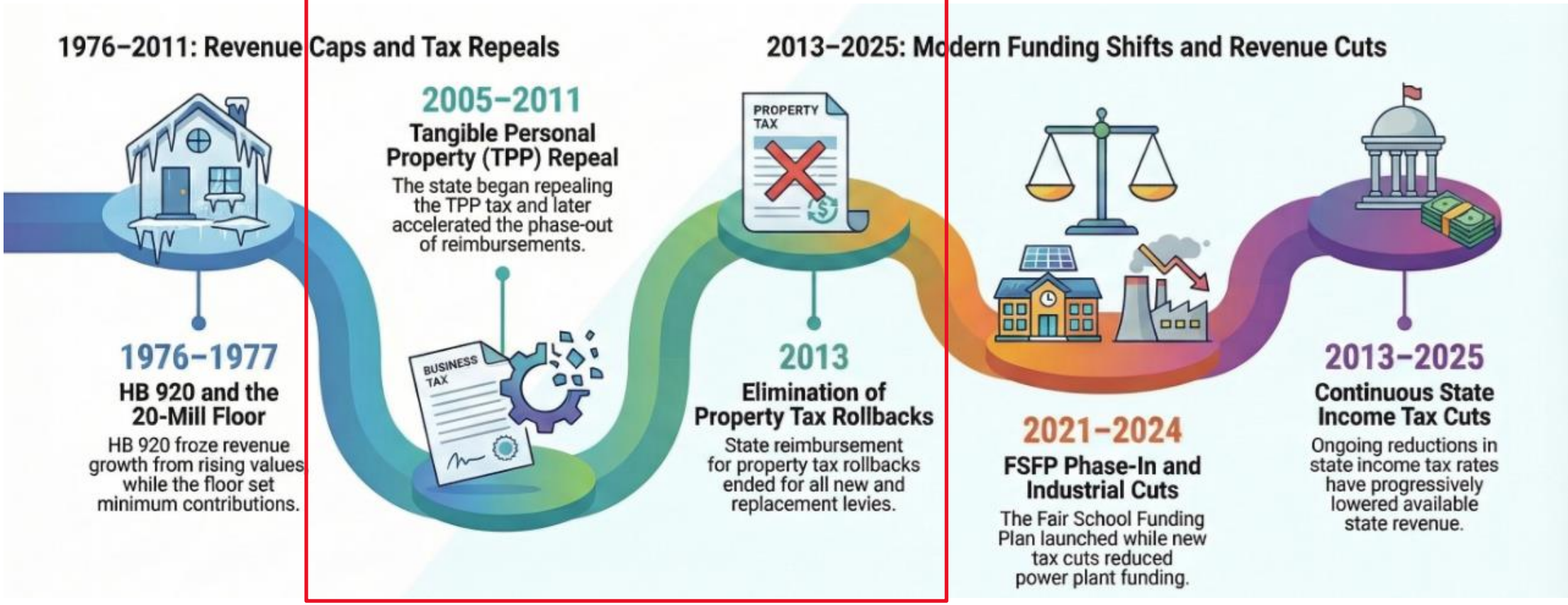


MELISSA BURDEN
The Blade
mburden@theblade.com

Resources

- **Resources also linked on OEPI website**
- **Residential Property Taxes in Ohio: A Balanced Approach to Reform** (OEPI), Browning & Fleeter, 2025 Report
- **Review of Ohio School Finance Study** (OEPI), **Ohio school funding and inflation, 2025 Report**
- **State Share of Base Cost Funding (OEPI)**
- **School Funding Cost Studies – Commissioned by the State of Ohio**
  - Economically Disadvantaged Cost Study
  - Special Education Cost Study
  - English Learn Cost Study
  - Gifted Education Cost Study
- **District Profile Report (Cupp Report)**
- **Financial Forecast**

Revenue impact of historical changes to tax laws: Shift to Residential/Agriculture taxpayers



Elimination of Tangible Personal Property Taxes

- In 2005, **HB 66** resulted in ***a phase out of Tangible Personal Property*** taxes on businesses (non-utility) in the State of Ohio. At the time, this local tax on businesses generated over $1.1 billion for schools and $500 million for communities.
- To assure school districts and Ohio communities were not negatively impacted revenue from the newly created ***Commercial Activity Tax*** were to be used to ***reimburse*** districts in an effort ***to help the business climate in Ohio and not hurt services to Ohio communities and to Ohio Schools***.
- In 2012, the State of Ohio began to ***phase out reimbursements*** leading to a complete loss of the TPP revenue, leaving this as a loss of revenue for schools across Ohio of billions of dollars.

Over $27 Million Annual Loss to Trumbull County Schools

District	TPP 2005 Revenue
BLOOMFIELD-MESPO LSD	$ 157,929.00
BRISTOL LSD	$ 169,908.00
BROOKFIELD LSD	$ 1,052,095.00
CHAMPION LSD	$ 576,050.00
GIRARD CSD	$ 1,082,690.00
HOWLAND LSD	$ 4,671,481.00
HUBBARD EVSD	$ 1,251,323.00
JOSEPH-BADGER LSD	$ 329,250.00
LABRAE LSD	$ 985,034.00
LAKEVIEW LSD	$ 1,731,543.00
LIBERTY LSD	$ 878,689.00
LORDSTOWN LSD	$ 2,610,588.00
MAPLEWOOD LSD	$ 127,197.00
MATHEWS LSD	$ 827,784.00
MC DONALD LSD	$ 182,573.00
NEWTON FALLS EVSD	$ 478,805.00
NILES CSD	$ 2,138,952.00
SOUTHINGTON LSD	$ 160,857.00
WARREN CSD	$ 5,926,590.00
WEATHERSFIELD LSD	$ 1,714,672.00

- Based on TPP Revenue from 2005 using Valuations from 2005

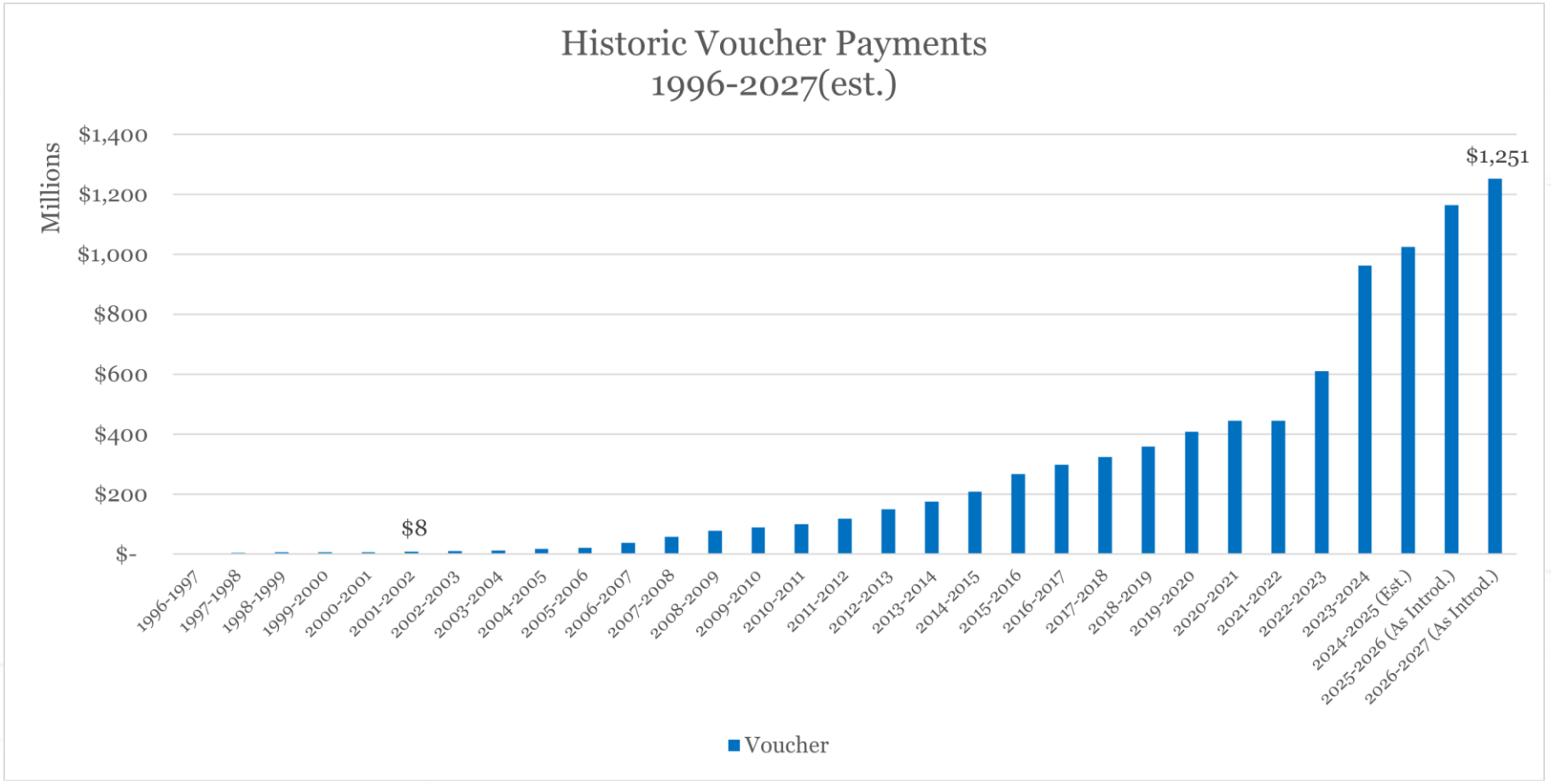
What happened to the replacement payments from the State of Ohio?

- Phased out, did not become permanent.
- Tangible Personal Property local business taxes and reimbursements were eliminated.
- The Commercial Activity Tax (CAT) that was created and funded the reimbursements. This tax still remains generating over $2.2 Billion Dollars in Fiscal Year 2025…though not used to reimburse schools or communities????

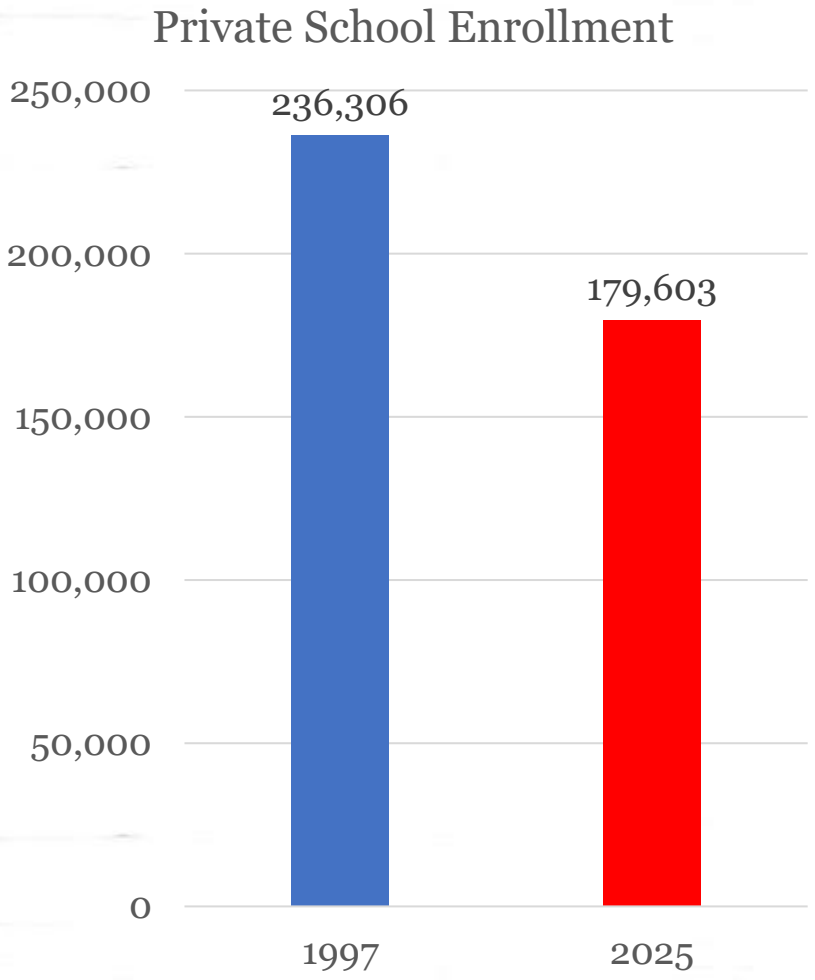
Ohio Vouchers

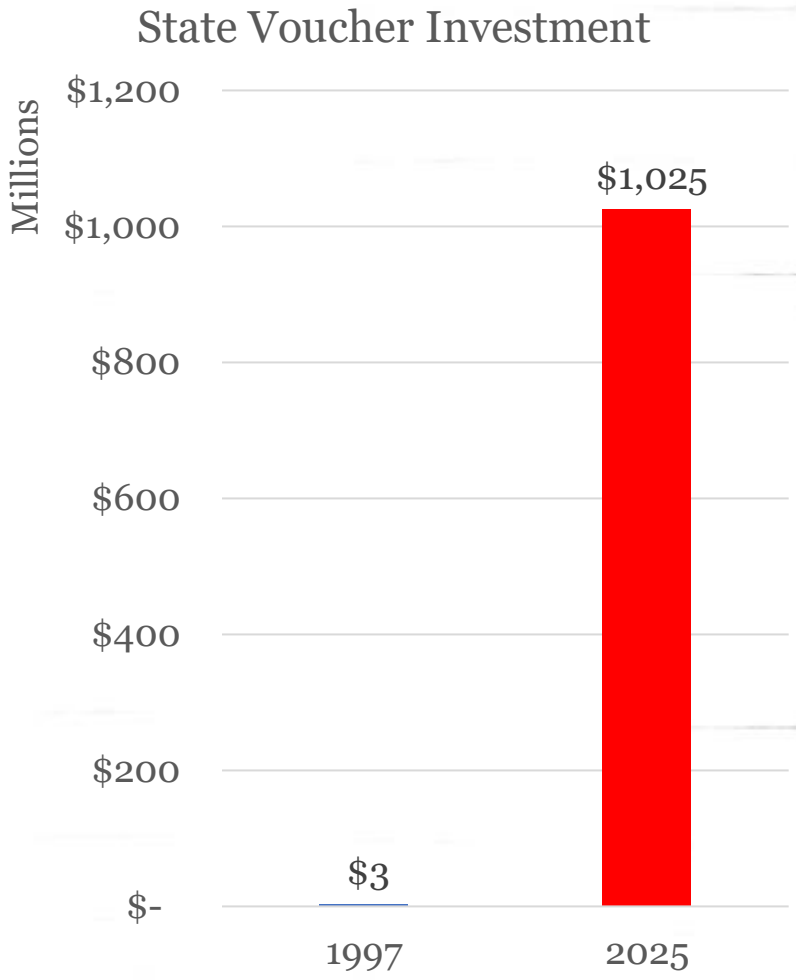
Ohio's unconstitutional private school tuition subsidy

Historic Voucher Funding

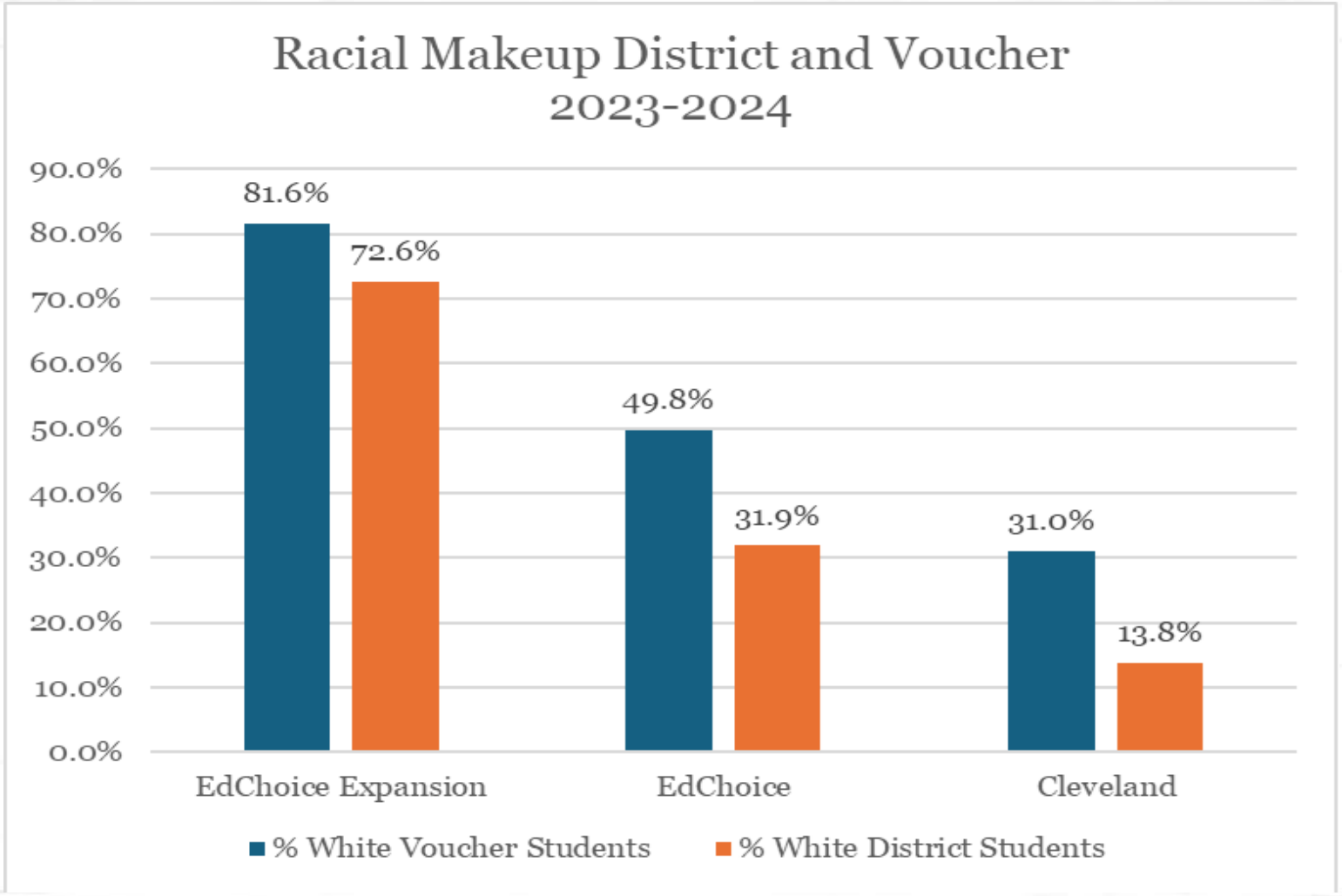


School Privatization

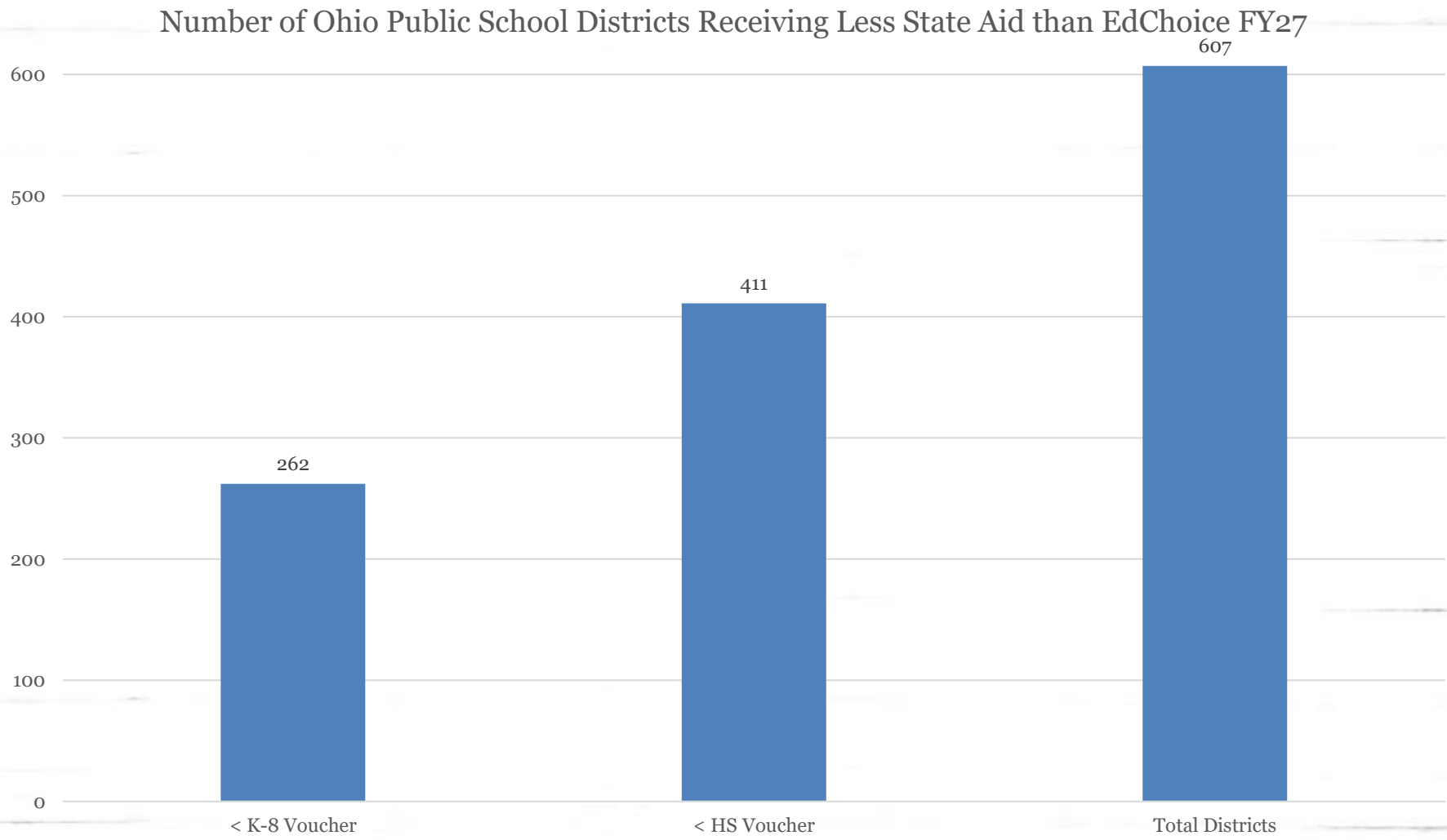




Increased Segregation



Voucher Schools get lots more $



Voucher Schools use Taxpayer $ to fully fund their poorer students' tuition

Example - New Scholarship Model 450%

Tuition for Parish Family 3 Children (450% FPL)		
Cost To Educate ($7,311/child)	**$21,933**	← *No change*
Charged Tuition ($6,300/child)	**$18,900**	← *+$5,349 receivable*
EdChoice (**450% FPL $6,165/student)**	**($18,495)**	← *$405 gap*
Angel Scholarship Fund / Other Donations	**($405)**	
Tuition Assistance (DTA & McIntyre Fund)	**($0)**	← *$1,200 redistributed*
Parish Investment (Subsidy)	**($0)**	← *$8,379 reinvested*
PARENT COMMITMENT:	**$0**	← *($11,854) reduced bill*

- The cost to educate remains **$21,993**
- The school can now collect up to **$18,900** by increasing our posted tuition rate
- In this example, the parish does not need to subsidize this family saving **$8,379**

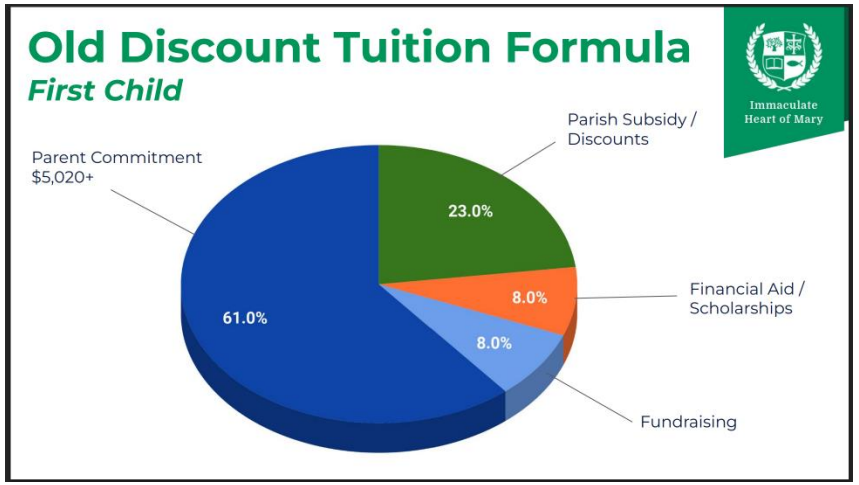
Voucher Schools now use their own money to exclusively support wealthy parents

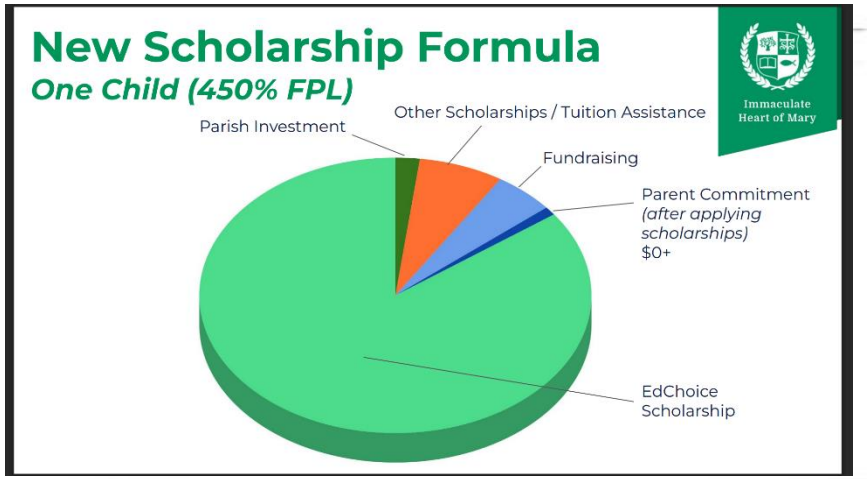
Example - New Scholarship Model 750%+

Tuition for Parish Family 3 Children (750%+ FPL)		
Cost To Educate ($7,311/child)	**$21,933**	← *No change*
Charged Tuition (No discounts)	**$18,900**	← *+$5,349 receivable*
EdChoice (**750%+ FPL $650/student)**	**($1,950)**	← *$16,950 gap*
Angel Scholarship Fund / Other Donations	**($600)**	
Tuition Assistance (DTA & McIntyre Fund)	**($300)**	
Parish Investment (approximate)	**($3,750)**	← *$4,629 reinvested*
PARENT COMMITMENT:	**$12,300**	← *($1,254) reduced bill*

- The cost to educate remains **$21,993**
- The school can now collect up to **$18,900** by increasing our posted tuition rate
- The parish subsidizes **$3,750 (instead of $8,379)** & parent commitment is **$1,254 lower** than their prior commitment.

Taxpayers now pay 80% of the cost of private schools





What about Trumbull County?

- Average Trumbull County Student receives $1,214 less than the EdChoice High School Voucher
- About $15.5 million more goes to illegally subsidize private school tuition than the state would have spent on those kids in local public schools

What about Trumbull County?

District	PP Funding	HS Voucher	District v. HS Voucher
Bloomfield-Mespo Local	$ 8,235	$ 8,408	$ (173)
Bristol Local	$ 7,629	$ 8,408	$ (779)
Brookfield Local	$ 8,710	$ 8,408	$ 302
Champion Local	$ 5,788	$ 8,408	$ (2,620)
Girard City School District	$ 10,272	$ 8,408	$ 1,864
Howland Local	$ 2,357	$ 8,408	$ (6,051)
Hubbard Exempted Village	$ 5,787	$ 8,408	$ (2,621)
Joseph Badger Local	$ 6,757	$ 8,408	$ (1,651)
LaBrae Local	$ 9,177	$ 8,408	$ 769
Lakeview Local	$ 3,771	$ 8,408	$ (4,637)
Liberty Local	$ 3,259	$ 8,408	$ (5,149)
Lordstown Local	$ 1,704	$ 8,408	$ (6,704)
Maplewood Local	$ 9,457	$ 8,408	$ 1,049
Mathews Local	$ 2,535	$ 8,408	$ (5,873)
McDonald Local	$ 12,069	$ 8,408	$ 3,661
Newton Falls Exempted Village	$ 8,450	$ 8,408	$ 42
Niles City	$ 7,895	$ 8,408	$ (513)
Southington Local	$ 7,981	$ 8,408	$ (427)
Warren City	$ 12,073	$ 8,408	$ 3,665
Weathersfield Local	$ 9,964	$ 8,408	$ 1,556
Trumbull District Average	**$ 7,194**	**$ 8,408**	**$ (1,214)**



QUESTIONS?