



Coalition for Fiscal Fairness in Ohio

The TPP group that wants to be part of the solution

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Testimony before the House Finance & Appropriations Subcommittee on Primary and Secondary Education

Tim Pickana, President, Coalition for Fiscal Fairness in Ohio (CFFO)

March 19th, 2015

**Presentation and discussion related to possible unintended consequences
associated with the permanent elimination of TPP reimbursements to schools**

Chairman Cupp, Ranking Minority Member Phillips, and the members of the House Primary & Secondary Education Subcommittee, thank you for the opportunity to submit testimony today. My name is Tim Pickana, President of the Coalition for Fiscal Fairness in Ohio (CFFO). I am here to brief the committee on the importance of the Tangible Personal Property (TPP) tax and those Ohio school districts who are heavily reliant and who would be negatively impacted if those funds were permanently eliminated. It is because of this long-standing reliance that we remain highly involved with any tax policy or funding change as there are definite unintended consequences which a certain percentage of Ohio public school districts will be exposed to.

Prior to discussing this topic any further I would like to provide you with a brief description of my background. I am a graduate from Bethany College with a Bachelors degree in accounting, and a minor in economics. As a Certified Public Accountant I began my career with the Local Government Services division of the Ohio Auditor of State's Office (AOS), primarily working with counties, school districts, townships and villages throughout the southeastern quadrant of Ohio. I left AOS to begin my career as the Chief Financial Officer for public school



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districts. My experience as CFO with school districts has been with small, rural southeastern Ohio school districts, and then on to one of the “Big 8” urban school districts in northeastern Ohio, and most recently with a fairly large and prominent suburban school district in northeastern Ohio. I believe that my professional background and cross-section of experience truly helps me gain a better understanding surrounding the various school district demographics throughout the State.

The CFFO is an organization which was created to help address one issue, the Tangible Personal Property phase-out issue facing school districts across the state of Ohio who will be devastated by a permanent and complete phase-out. Our organization prides itself on believing that while we all must be a part of the solution to help address any state financial deficit or funding formula fix; we must not be a part of the problem. This was evident during a past Biennium Budget (HB 153) when our organization worked with members of the Legislature, especially the House in retaining TPP reductions in both fiscal years 2012 and 2013. Collectively we recognized that we, along with many entities, must face reduced amounts to help with the state’s financial deficit. The members within our CFFO organization realized a 2% operating revenue reduction beginning in fiscal year 2012, and then an additional 2% operating revenue reduction in fiscal year 2013. The previous 2.0% annual reductions made to the statewide 2012 and 2013 TPP reimbursement resulted in some districts losing nearly all of their reimbursement, and on average districts lost 58% of their TPP reimbursement in these cuts. Our organization believes we must do our best to educate and inform our communities, taxpayers (both residential and commercial), and the Legislature of our situation surrounding the issue of making certain we retain our remaining TPP reimbursement revenues. It is our obligation to inform all parties involved that should a permanent and complete TPP phase-out ever be realized by high



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percentage TPP loss districts, there would be a significant, negative impact on those school districts, the residents, the business, and ultimately the children. It is our goal to make certain all parties involved are aware of the possible unintended consequences surrounding high percentage TPP loss districts should a permanent and complete phase-out plan be implemented. Please know many of the highly reliant TPP districts across Ohio applaud your efforts taken in the Biennium Budget, especially honoring past statutory protection related to TPP reimbursements.

Unintended consequences related to a permanent phase-out are our biggest concern. Mr. Chairman, attached to my testimony for the committee review is an overview of TPP and CAT history, data representing mills needed to replace TPP reimbursement, and TPP reimbursement revenue as it relates to operating revenue prepared by Ernie Strawser and Mike Sobul with Public Finance Resources, Inc., who can speak more to the numbers on a statewide basis. It is important to note that prior to HB 153 over 50% of school districts had less than a 5% reliance on TPP as a percentage of their operating revenue. It can definitely be argued that all school districts across the state could make budget adjustments necessary offset a 5% operating revenue loss. However, what about those that would receive greater than a 5% operating revenue reduction through the loss of TPP? What about those that stand to lose over more than one-fourth (25.46%) of their total operating revenue, in addition to the 4% already lost from the enactment of HB 153.

We respectfully ask you to please not make the assumption that all of the high TPP loss districts are rich and will simply have to absorb the loss. As you are aware there is a significant cross-section of districts that will be devastated.

- Many are low per pupil expense districts located in a lower cost of living quadrant of the state. Others may be slightly higher per pupil expense



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districts located in a significantly higher cost of living quadrant of the state.

- Some receiving TPP reimbursement receive only 5% on the State Share Index (SSI) of per pupil funding and others area as high as 90% of per pupil funding.
- Some school districts are among Ohio's highest performing districts without providing education at the highest cost.
- Some may be low taxing districts, while others are already taxing their districts in a significant manner.
- Some may be realizing a loss of \$0 per pupil with the permanent elimination of TPP, while others will be losing as much as \$3,986 per pupil in their general operating fund.
- If districts attempted to pass an additional levy to replace the lost TPP revenues, some districts would only have to pass a fraction of a mill, while others will have to pass over 26 operating mills.

When taking into consideration the impact of TPP reductions, many districts will not be able to make enough reductions and/or pass additional millage great enough to maintain the integrity and quality of the education services they are providing to students. There will be “double-edged swords” facing many districts should a permanent and complete phase-out take place. Do they drastically reduce the budget and forever lower the quality of education and services provided to their children? Or, do they pass an additional levy to tax their way out of the TPP loss and place additional tax burdens on their residential and commercial taxpayers? If they do, many businesses will simply relocate or collapse to being “double-taxed” by a higher Commercial Activities Tax (compared to what they were paying in TPP) plus an additional millage tax to replace the local district TPP revenues forever taken away.



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In summary, Mr. Chairman and members of the Committee the CFFO firmly believes we must be forthright in crafting a workable solution in order to ensure that the great state of Ohio grows stronger over the years and not weaker. However, the most important suggestion we can offer is we must not assume this is a “one size fits all” problem or solution. As mentioned above, there are many different circumstances and criteria facing many different schools. We must not make permanent decisions now that will result in devastating some school districts, communities, and our taxpayers for decades to come.

Thank you Mr. Chairman and members of the Committee, at this time I would be happy to answer any questions, or if it pleases the committee I would like to bring up Mr. Ernie Strawser to specifically discuss the numbers and we can then jointly address any questions that you or the committee may have.



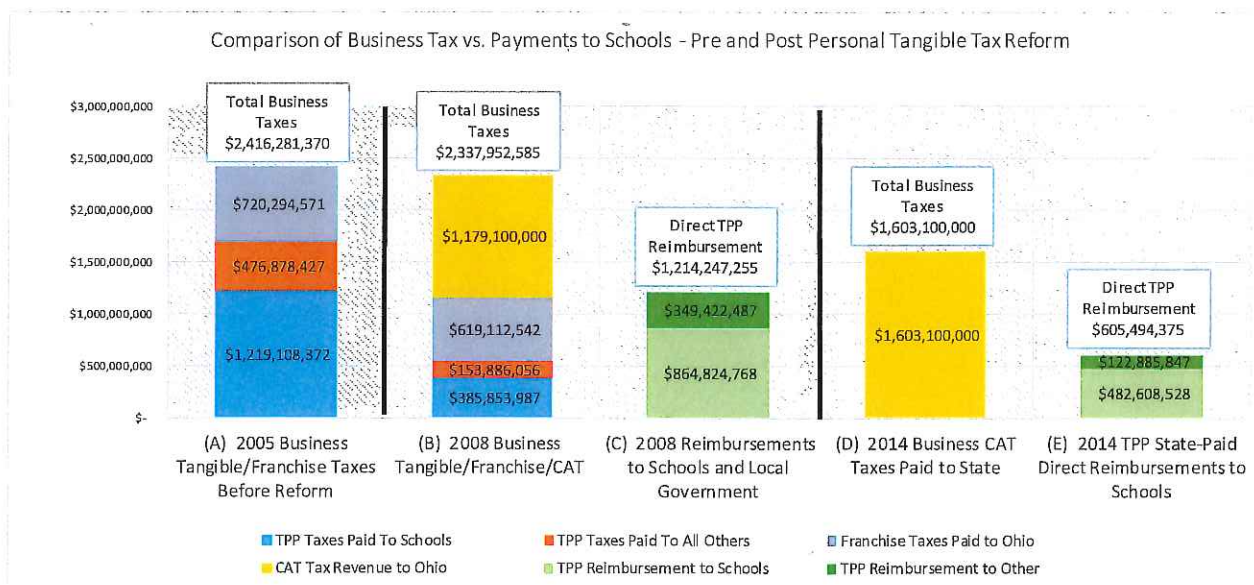
TPP & CAT Tax History: 2005 to 2014

By: Mike Sobul & Ernie Strawser

In 2005, Ohio's business paid \$2.416 billion in local tangible personal property (TPP) taxes and state-wide franchise taxes. Local tangible personal property taxes were paid directly to Ohio's schools in the amount of \$1,219,108,372, plus \$476,878,427 to local governments. Ohio's franchise tax amounted to \$720,294,571 (excluding financial institutions tax) and was collected by, and paid to, the state of Ohio.

The last year of phasing in Ohio's tax reform was in 2008, that year businesses paid a combination of taxes that included a portion of the past tax (Tangible and Franchise) and the new Commercial Activity Tax (CAT). These taxes in 2008 totaled \$2.337 billion, which was a decrease from the 2005 level of \$2.416 billion.

In 2014 the only tax that remained was the CAT which generated \$1.603 billion from which the state paid out \$605,494,375 to schools and other local governments as reimbursements. Therefore, the state of Ohio's net from the CAT after the reimbursements was \$997,605,625, which was \$227,311,054 more than the state's franchise tax revenue in 2005. All-the-while, Ohio's school districts have lost over \$700,000,000 since 2005 as a result of the tax reform.





Mills Needed to Replace 2014

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
44719	St Bernard-Elmwood Place Cit	Hamilton	26.6542
44230	Lockland City SD	Hamilton	17.0067
50203	Lordstown Local SD	Trumbull	16.4749
50039	Mogadore Local SD	Summit	15.6803
43604	Belpre City SD	Washington	14.2368
45609	Rossford Ex Vill SD	Wood	13.2685
48736	Northridge Local SD	Montgomery	13.2644
45856	Buckeye Local SD	Ashtabula	11.5411
50252	Weathersfield Local SD	Trumbull	11.2856
44677	Princeton City SD	Hamilton	10.7569
47043	Archbold-Area Local SD	Fulton	10.2230
46557	Cuyahoga Heights Local SD	Cuyahoga	10.1283
44602	Oregon City SD	Lucas	9.9459
49833	Canton Local SD	Stark	9.9008
43562	Bedford City SD	Cuyahoga	9.3348
45120	Wooster City SD	Wayne	8.6071
47464	Van Buren Local SD	Hancock	8.5682
46706	Ayersville Local SD	Defiance	8.4219
45476	Marysville Ex Vill SD	Union	8.2972
44917	Toronto City SD	Jefferson	8.0483
48231	Washington Local SD	Lucas	7.9539
50070	Twinsburg City SD	Summit	7.9478
44362	Maumee City SD	Lucas	7.8435
44008	Franklin City SD	Warren	7.6099
46805	Margaretta Local SD	Erie	7.5780
45088	Wickliffe City SD	Lake	7.5651
49452	Madison Local SD	Richland	7.2935
46607	Solon City SD	Cuyahoga	7.2470
45765	Bath Local SD	Allen	7.2412
44438	Napoleon City SD	Henry	7.1596
45344	Crestline Ex Vill SD	Crawford	7.1425
46516	Colonel Crawford Local SD	Crawford	7.1067
45948	Minster Local SD	Auglaize	6.8145
47175	Cardinal Local SD	Geauga	6.6390
43612	Berea City SD	Cuyahoga	6.5338
44693	Reading Community City SD	Hamilton	6.4075
43745	Chillicothe City SD	Ross	6.3982
48074	Benjamin Logan Local SD	Logan	6.0998
44743	Sandusky City SD	Erie	6.0455
45138	Worthington City SD	Franklin	5.9639
48470	Buckeye Local SD	Medina	5.8600
43679	Bryan City SD	Williams	5.8318
44867	Sycamore Community City SD	Hamilton	5.6497
50161	Howland Local SD	Trumbull	5.5595
45781	Perry Local SD	Allen	5.5409
43984	Findlay City SD	Hancock	5.5052
43653	Brooklyn City SD	Cuyahoga	5.4606



Mills Needed to Replace 2014

TPP Reimbursement (General Fund)

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
45799	Shawnee Local SD	Allen	5.3326
49478	Ontario Local SD	Richland	5.3161
43992	Fostoria City SD	Seneca	5.2221
49239	Streetsboro City SD	Portage	5.1999
43711	Canton City SD	Stark	5.1104
46813	Perkins Local SD	Erie	5.0876
47993	Lakewood Local SD	Licking	5.0874
45955	New Bremen Local SD	Auglaize	4.9907
45005	Warrensville Heights City SD	Cuyahoga	4.9535
49809	Jackson Center Local SD	Shelby	4.8530
44941	Urbana City SD	Champaign	4.8328
44404	Middletown City SD	Butler	4.8258
43893	Dover City SD	Tuscarawas	4.8018
45096	Willard City SD	Huron	4.7436
44685	Ravenna City SD	Portage	4.7065
50450	Mason City SD	Warren	4.6668
44180	Kettering City SD	Montgomery	4.6566
44578	Norwood City SD	Hamilton	4.5800
50435	Kings Local SD	Warren	4.5387
49577	Woodmore Local SD	Sandusky	4.5048
50641	North Central Local SD	Williams	4.4605
44958	Vandalia-Butler City SD	Montgomery	4.4314
46300	Batavia Local SD	Clermont	4.3187
44925	Troy City SD	Miami	4.2282
44628	Painsville City Local SD	Lake	4.2125
50690	Lake Local SD	Wood	4.1508
49130	Scioto Valley Local SD	Pike	4.1402
43505	Ashland City SD	Ashland	4.1146
45054	West Carrollton City SD	Montgomery	3.9772
45492	Mentor Ex Vill SD	Lake	3.9758
46789	Edison Local SD	Erie	3.6951
44735	Salem City SD	Columbiana	3.6821
47399	Three Rivers Local SD	Hamilton	3.6546
50716	Northwood Local SD	Wood	3.6408
43943	Elyria City SD	Lorain	3.6361
49759	Anna Local SD	Shelby	3.6055
44172	Kenton City SD	Hardin	3.5779
43554	Beachwood City SD	Cuyahoga	3.5449
49973	Woodridge Local SD	Summit	3.5315
50062	Springfield Local SD	Summit	3.5086
44297	Mansfield City SD	Richland	3.4818
91397	Tri-County North Local SD	Preble	3.3057
43802	Columbus City SD	Franklin	3.2910
43844	Dayton City SD	Montgomery	3.2271
48355	Sebring Local SD	Mahoning	3.2122
44883	Tallmadge City SD	Summit	3.2037
50278	Garaway Local SD	Tuscarawas	3.1949



Mills Needed to Replace 2014

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
44131	Huron City SD	Erie	3.1184
44016	Fremont City SD	Sandusky	3.0913
45260	Carey Ex Vill SD	Wyandot	3.0819
45070	Whitehall City SD	Franklin	3.0693
44388	Medina City SD	Medina	3.0641
48306	Boardman Local SD	Mahoning	3.0634
45211	Bluffton Ex Vill SD	Allen	3.0084
44073	Grandview Heights City SD	Franklin	3.0015
44370	Mayfield City SD	Cuyahoga	2.9472
46599	Richmond Heights Local SD	Cuyahoga	2.9306
44990	Warren City SD	Trumbull	2.8525
43885	Delphos City SD	Allen	2.8304
49353	Leipsic Local SD	Putnam	2.8261
43786	Cleveland Municipal SD	Cuyahoga	2.8069
44784	Sidney City SD	Shelby	2.7904
43638	Bowling Green City SD	Wood	2.7737
49916	Osnaburg Local SD	Stark	2.7390
44313	Mariemont City SD	Hamilton	2.7111
48124	Avon Lake City SD	Lorain	2.6084
47019	Hilliard City SD	Franklin	2.5597
44842	Strongsville City SD	Cuyahoga	2.5579
47084	Pike-Delta-York Local SD	Fulton	2.5251
46953	Hamilton Local SD	Franklin	2.4585
44115	Heath City SD	Licking	2.3997
43489	Akron City SD	Summit	2.3911
44164	Kent City SD	Portage	2.3783
49700	Hopewell-Loudon Local SD	Seneca	2.3482
47191	Kenston Local SD	Geauga	2.3171
50708	North Baltimore Local SD	Wood	2.3162
45617	Tipp City Ex Vill SD	Miami	2.3061
46284	Clark-Shawnee Local SD	Clark	2.2974
44776	Shelby City SD	Richland	2.2663
47167	Berkshire Local SD	Geauga	2.2449
49924	Perry Local SD	Stark	2.2235
50617	Edgerton Local SD	Williams	2.2058
49981	Copley-Fairlawn City SD	Summit	2.2053
44396	Miamisburg City SD	Montgomery	2.1933
43752	Cincinnati City SD	Hamilton	2.1873
49171	Aurora City SD	Portage	2.1634
48413	Elgin Local SD	Marion	2.1183
49080	Logan Elm Local SD	Pickaway	2.0902
46722	Northeastern Local SD	Defiance	2.0851
43877	Delaware City SD	Delaware	2.0793
44024	Galion City SD	Crawford	2.0754
49882	Marlington Local SD	Stark	2.0702
45302	Clyde-Green Springs Ex Vill	Sandusky	2.0680
45369	Fairport Harbor Ex Vill SD	Lake	2.0433



Mills Needed to Replace 2014

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
50021	Hudson City SD	Summit	2.0376
44727	St Marys City SD	Auglaize	2.0110
48207	Anthony Wayne Local SD	Lucas	1.9879
44206	Lancaster City SD	Fairfield	1.9493
44354	Massillon City SD	Stark	1.9303
45104	Willoughby-Eastlake City SD	Lake	1.9239
50500	Warren Local SD	Washington	1.9204
49726	Old Fort Local SD	Seneca	1.8979
50047	Nordonia Hills City SD	Summit	1.8824
44610	Orrville City SD	Wayne	1.8795
45112	Wilmington City SD	Clinton	1.8743
43588	Bellefontaine City SD	Logan	1.8655
44800	South-Western City SD	Franklin	1.8514
46524	Wynford Local SD	Crawford	1.8187
44651	Port Clinton City SD	Ottawa	1.8105
47068	Fayette Local SD	Fulton	1.7792
43828	Coshocton City SD	Coshocton	1.7754
44321	Marietta City SD	Washington	1.7586
47894	Riverside Local SD	Lake	1.7580
44503	North Canton City SD	Stark	1.7542
44768	Sheffield-Sheffield Lake Cit	Lorain	1.7363
45526	Montpelier Ex Vill SD	Williams	1.7221
48272	Madison-Plains Local SD	Madison	1.7197
44529	North Olmsted City SD	Cuyahoga	1.7068
43950	Euclid City SD	Cuyahoga	1.7013
49197	Field Local SD	Portage	1.7009
49858	Jackson Local SD	Stark	1.6993
43646	Brecksville-Broadview Height	Cuyahoga	1.6940
46961	Gahanna-Jefferson City SD	Franklin	1.6687
45591	Rittman Ex Vill SD	Wayne	1.6634
43760	Circleville City SD	Pickaway	1.6333
47381	Southwest Local SD	Hamilton	1.6138
48223	Springfield Local SD	Lucas	1.5929
44552	Norton City SD	Summit	1.5871
47688	East Holmes Local SD	Holmes	1.5689
47183	Chardon Local SD	Geauga	1.5348
44081	Winton Woods City SD	Hamilton	1.5069
47092	Swanton Local SD	Fulton	1.4922
48678	Brookville Local SD	Montgomery	1.4907
47027	Dublin City SD	Franklin	1.4844
47852	Fredericktown Local SD	Knox	1.4264
43539	Barberton City SD	Summit	1.4095
46821	Vermilion Local SD	Erie	1.4070
50542	Dalton Local SD	Wayne	1.3965
48652	Switzerland Of Ohio Local SD	Monroe	1.3773
46565	Independence Local SD	Cuyahoga	1.3760
44305	Maple Heights City SD	Cuyahoga	1.3454



Mills Needed to Replace 2014

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
44099	Greenville City SD	Darke	1.3367
46979	Groveport Madison Local SD	Franklin	1.3100
50583	Southeast Local SD	Wayne	1.3098
48322	Jackson-Milton Local SD	Mahoning	1.2745
46110	Lakota Local SD	Butler	1.2448
50120	Brookfield Local SD	Trumbull	1.2428
43687	Bucyrus City SD	Crawford	1.2428
47209	Ledgemont Local SD	Geauga	1.2420
44875	Sylvania City SD	Lucas	1.2283
49544	Zane Trace Local SD	Ross	1.2248
46581	Orange City SD	Cuyahoga	1.1636
47308	Rolling Hills Local SD	Guernsey	1.1588
48942	Genoa Area Local SD	Ottawa	1.1526
50153	Mathews Local SD	Trumbull	1.1467
45666	Windham Ex Vill SD	Portage	1.1120
50633	Millcreek-West Unity Local S	Williams	1.1018
44974	Wadsworth City SD	Medina	1.0915
47217	Newbury Local SD	Geauga	1.0786
45062	Westlake City SD	Cuyahoga	1.0443
46102	Fairfield City SD	Butler	1.0345
44966	Van Wert City SD	Van Wert	1.0222
48447	River Valley Local SD	Marion	1.0135
48082	Indian Lake Local SD	Logan	1.0046
45872	Jefferson Area Local SD	Ashtabula	1.0044
43836	Cuyahoga Falls City SD	Summit	0.9949
48686	Jefferson Township Local SD	Montgomery	0.9613
44644	Piqua City SD	Miami	0.9457
139303	Monroe Local SD	Butler	0.9344
46482	River View Local SD	Coshocton	0.9271
45674	Yellow Springs Ex Vill SD	Greene	0.9256
45583	Perrysburg Ex Vill SD	Wood	0.8929
48884	West Muskingum Local SD	Muskingum	0.8728
50591	Triway Local SD	Wayne	0.8721
49205	James A Garfield Local SD	Portage	0.8441
45427	Hubbard Ex Vill SD	Trumbull	0.8343
43596	Bellevue City SD	Huron	0.8322
46094	Edgewood City SD	Butler	0.8273
44495	Niles City SD	Trumbull	0.8204
50328	Fairbanks Local SD	Union	0.8084
49890	Minerva Local SD	Stark	0.7994
49841	Fairless Local SD	Stark	0.7940
50658	Stryker Local SD	Williams	0.7892
44487	New Philadelphia City SD	Tuscarawas	0.7836
44040	Garfield Heights City SD	Cuyahoga	0.7829
50187	Lakeview Local SD	Trumbull	0.7696
44891	Tiffin City SD	Seneca	0.7647
48256	Jefferson Local SD	Madison	0.7429



Mills Needed to Replace 2014

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
43851	Deer Park Community City SD	Hamilton	0.7414
45997	St Clairsville-Richland City	Belmont	0.7259
45542	Newcomerstown Ex Vill SD	Tuscarawas	0.6721
46359	West Clermont Local SD	Clermont	0.6586
44420	Mount Vernon City SD	Knox	0.6573
45773	Elida Local SD	Allen	0.6449
43703	Campbell City SD	Mahoning	0.5990
43497	Alliance City SD	Stark	0.5856
50195	Liberty Local SD	Trumbull	0.5345
45468	Loudonville-Perrysville Ex V	Ashland	0.5236
43695	Cambridge City SD	Guernsey	0.5214
45500	Milford Ex Vill SD	Clermont	0.5063
44255	London City SD	Madison	0.4714
45328	Columbiana Ex Vill SD	Columbiana	0.4606
48439	Ridgedale Local SD	Marion	0.4565
48587	St Henry Consolidated Local	Mercer	0.4492
50138	Champion Local SD	Trumbull	0.4433
47365	Northwest Local SD	Hamilton	0.4422
47712	Monroeville Local SD	Huron	0.4334
44339	Marion City SD	Marion	0.4301
48496	Highland Local SD	Medina	0.4283
46250	Northeastern Local SD	Clark	0.4048
45153	Xenia Community City SD	Greene	0.3600
48298	Austintown Local SD	Mahoning	0.3587
43919	East Liverpool City SD	Columbiana	0.3558
47449	Liberty Benton Local SD	Hancock	0.3543
50179	Joseph Badger Local SD	Trumbull	0.3528
43737	Centerville City SD	Montgomery	0.3495
50054	Revere Local SD	Summit	0.3426
44909	Toledo City SD	Lucas	0.3405
44834	Stow-Munroe Falls City SD	Summit	0.3337
44214	Lebanon City SD	Warren	0.3254
45179	Zanesville City SD	Muskingum	0.3241
45641	Wauseon Ex Vill SD	Fulton	0.3149
45658	Wellington Ex Vill SD	Lorain	0.3100
48116	Avon Local SD	Lorain	0.3042
43869	Defiance City SD	Defiance	0.3004
47241	Beavercreek City SD	Greene	0.2839
50518	Wolf Creek Local SD	Washington	0.2836
46243	Tecumseh Local SD	Clark	0.2829
45880	Pymatuning Valley Local SD	Ashtabula	0.2710
43521	Athens City SD	Athens	0.2694
46177	Brown Local SD	Carroll	0.2601
50625	Edon-Northwest Local SD	Williams	0.2547
47340	Forest Hills Local SD	Hamilton	0.2503
46276	Southeastern Local SD	Clark	0.2435
47415	Arcadia Local SD	Hancock	0.2315



Mills Needed to Replace 2014

TPP Reimbursement (General Fund)

IRN	DISTRICT	COUNTY	TPP Reimbursement (General Fund)
48363	South Range Local SD	Mahoning	0.2213
47431	Cory-Rawson Local SD	Hancock	0.2158
45567	Newton Falls Ex Vill SD	Trumbull	0.2077
47548	Conotton Valley Union Local	Harrison	0.2043
47803	Indian Creek Local SD	Jefferson	0.1897
43778	Claymont City SD	Tuscarawas	0.1890
48397	Western Reserve Local SD	Mahoning	0.1882
43794	Cleveland Hts-Univ Hts City	Cuyahoga	0.1882
44461	New Boston Local SD	Scioto	0.1832
43661	Brunswick City SD	Medina	0.1493
44222	Lima City SD	Allen	0.1461
49387	Ottoville Local SD	Putnam	0.1416
44065	Girard City SD	Trumbull	0.1394
49940	Sandy Valley Local SD	Stark	0.1379
46268	Northwestern Local SD	Clark	0.1174
50013	Green Local SD	Summit	0.1172
48132	Clearview Local SD	Lorain	0.1166
49908	Northwest Local SD	Stark	0.0987
46367	Williamsburg Local SD	Clermont	0.0986
45575	Paulding Ex Vill SD	Paulding	0.0977
49619	Green Local SD	Scioto	0.0945
43968	Fairborn City SD	Greene	0.0887
50286	Indian Valley Local SD	Tuscarawas	0.0856
49379	Ottawa-Glandorf Local SD	Putnam	0.0819
48553	Marion Local SD	Mercer	0.0817
45757	Allen East Local SD	Allen	0.0724
48348	Poland Local SD	Mahoning	0.0530
44560	Norwalk City SD	Huron	0.0475
48330	Lowellville Local SD	Mahoning	0.0430
47696	West Holmes Local SD	Holmes	0.0387
48611	Bethel Local SD	Miami	0.0372
47571	Holgate Local SD	Henry	0.0366
50302	Tuscarawas Valley Local SD	Tuscarawas	0.0361
49460	Plymouth-Shiloh Local SD	Richland	0.0216
46714	Central Local SD	Defiance	0.0173
50674	Eastwood Local SD	Wood	0.0128
49767	Botkins Local SD	Shelby	0.0110
44636	Parma City SD	Cuyahoga	0.0071



TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)

IRN	DISTRICT	COUNTY	
50203	Lordstown Local SD	Trumbull	25.46%
46557	Cuyahoga Heights Local SD	Cuyahoga	22.62%
43604	Belpre City SD	Washington	22.42%
44719	St Bernard-Elmwood Place Cit	Hamilton	21.57%
44677	Princeton City SD	Hamilton	21.11%
45609	Rossford Ex Vill SD	Wood	20.69%
47464	Van Buren Local SD	Hancock	18.82%
47043	Archbold-Area Local SD	Fulton	17.50%
44230	Lockland City SD	Hamilton	16.94%
45856	Buckeye Local SD	Ashtabula	16.30%
50039	Mogadore Local SD	Summit	14.84%
50070	Twinsburg City SD	Summit	14.81%
47175	Cardinal Local SD	Geauga	14.66%
43562	Bedford City SD	Cuyahoga	14.19%
44602	Oregon City SD	Lucas	12.85%
44867	Sycamore Community City SD	Hamilton	12.64%
45120	Wooster City SD	Wayne	12.36%
45088	Wickliffe City SD	Lake	12.26%
45476	Marysville Ex Vill SD	Union	12.12%
49833	Canton Local SD	Stark	11.99%
46607	Solon City SD	Cuyahoga	11.96%
48470	Buckeye Local SD	Medina	11.72%
48074	Benjamin Logan Local SD	Logan	11.50%
45765	Bath Local SD	Allen	11.42%
44362	Maumee City SD	Lucas	11.08%
43612	Berea City SD	Cuyahoga	10.90%
50252	Weathersfield Local SD	Trumbull	10.87%
44008	Franklin City SD	Warren	10.84%
45799	Shawnee Local SD	Allen	10.57%
48736	Northridge Local SD	Montgomery	10.47%
43653	Brooklyn City SD	Cuyahoga	10.34%
46813	Perkins Local SD	Erie	10.22%
49239	Streetsboro City SD	Portage	10.19%
50161	Howland Local SD	Trumbull	10.16%
44438	Napoleon City SD	Henry	9.71%
46706	Ayersville Local SD	Defiance	9.55%
45948	Minster Local SD	Auglaize	9.49%
46805	Margaretta Local SD	Erie	9.44%
49478	Ontario Local SD	Richland	9.40%
47993	Lakewood Local SD	Licking	9.22%
48231	Washington Local SD	Lucas	9.14%
46516	Colonel Crawford Local SD	Crawford	8.76%
43745	Chillicothe City SD	Ross	8.63%
45781	Perry Local SD	Allen	8.35%
45138	Worthington City SD	Franklin	8.35%
44958	Vandalia-Butler City SD	Montgomery	8.27%
49452	Madison Local SD	Richland	7.76%



TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)

IRN	DISTRICT	COUNTY	
44693	Reading Community City SD	Hamilton	7.71%
43679	Bryan City SD	Williams	7.69%
50435	Kings Local SD	Warren	7.66%
43893	Dover City SD	Tuscarawas	7.59%
43984	Findlay City SD	Hancock	7.54%
44917	Toronto City SD	Jefferson	7.53%
50450	Mason City SD	Warren	7.21%
43554	Beachwood City SD	Cuyahoga	7.11%
49577	Woodmore Local SD	Sandusky	7.09%
44180	Kettering City SD	Montgomery	6.99%
45492	Mentor Ex Vill SD	Lake	6.97%
47399	Three Rivers Local SD	Hamilton	6.91%
44131	Huron City SD	Erie	6.72%
44578	Norwood City SD	Hamilton	6.66%
44743	Sandusky City SD	Erie	6.59%
49973	Woodridge Local SD	Summit	6.57%
50690	Lake Local SD	Wood	6.52%
50278	Garaway Local SD	Tuscarawas	6.50%
45955	New Bremen Local SD	Auglaize	6.44%
45344	Crestline Ex Vill SD	Crawford	6.42%
44073	Grandview Heights City SD	Franklin	6.39%
44925	Troy City SD	Miami	6.36%
48306	Boardman Local SD	Mahoning	6.33%
49809	Jackson Center Local SD	Shelby	6.29%
43505	Ashland City SD	Ashland	6.12%
50641	North Central Local SD	Williams	5.91%
44370	Mayfield City SD	Cuyahoga	5.90%
44735	Salem City SD	Columbiana	5.87%
45005	Warrensville Heights City SD	Cuyahoga	5.84%
45096	Willard City SD	Huron	5.67%
44941	Urbana City SD	Champaign	5.62%
46789	Edison Local SD	Erie	5.56%
48124	Avon Lake City SD	Lorain	5.43%
43885	Delphos City SD	Allen	5.40%
43638	Bowling Green City SD	Wood	5.34%
44651	Port Clinton City SD	Ottawa	5.32%
44685	Ravenna City SD	Portage	5.30%
49981	Copley-Fairlawn City SD	Summit	5.20%
47191	Kenston Local SD	Geauga	5.17%
44842	Strongsville City SD	Cuyahoga	5.05%
44388	Medina City SD	Medina	4.95%
49759	Anna Local SD	Shelby	4.89%
44404	Middletown City SD	Butler	4.85%
45211	Bluffton Ex Vill SD	Allen	4.84%
48207	Anthony Wayne Local SD	Lucas	4.79%
50062	Springfield Local SD	Summit	4.74%
46300	Batavia Local SD	Clermont	4.68%



**TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)**

IRN	DISTRICT	COUNTY	
47167	Berkshire Local SD	Geauga	4.66%
44883	Tallmadge City SD	Summit	4.66%
44016	Fremont City SD	Sandusky	4.56%
43992	Fostoria City SD	Seneca	4.54%
91397	Tri-County North Local SD	Preble	4.54%
46599	Richmond Heights Local SD	Cuyahoga	4.48%
47688	East Holmes Local SD	Holmes	4.47%
46722	Northeastern Local SD	Defiance	4.36%
44115	Heath City SD	Licking	4.33%
44313	Mariemont City SD	Hamilton	4.27%
50047	Nordonia Hills City SD	Summit	4.25%
45054	West Carrollton City SD	Montgomery	4.23%
50716	Northwood Local SD	Wood	4.14%
47894	Riverside Local SD	Lake	4.12%
46284	Clark-Shawnee Local SD	Clark	4.09%
49171	Aurora City SD	Portage	4.00%
43802	Columbus City SD	Franklin	3.97%
43943	Elyria City SD	Lorain	3.96%
49858	Jackson Local SD	Stark	3.95%
49130	Scioto Valley Local SD	Pike	3.92%
44172	Kenton City SD	Hardin	3.92%
45617	Tipp City Ex Vill SD	Miami	3.90%
43646	Brecksville-Broadview Height	Cuyahoga	3.81%
44396	Miamisburg City SD	Montgomery	3.81%
44784	Sidney City SD	Shelby	3.72%
46565	Independence Local SD	Cuyahoga	3.67%
47019	Hilliard City SD	Franklin	3.50%
45260	Carey Ex Vill SD	Wyandot	3.49%
49353	Leipsic Local SD	Putnam	3.48%
44321	Marietta City SD	Washington	3.43%
49700	Hopewell-Loudon Local SD	Seneca	3.39%
49197	Field Local SD	Portage	3.39%
48272	Madison-Plains Local SD	Madison	3.36%
45112	Wilmington City SD	Clinton	3.35%
49080	Logan Elm Local SD	Pickaway	3.31%
49916	Osnaburg Local SD	Stark	3.27%
45104	Willoughby-Eastlake City SD	Lake	3.25%
47084	Pike-Delta-York Local SD	Fulton	3.19%
47183	Chardon Local SD	Geauga	3.12%
50021	Hudson City SD	Summit	3.07%
49924	Perry Local SD	Stark	3.07%
44768	Sheffield-Sheffield Lake Cit	Lorain	2.99%
43877	Delaware City SD	Delaware	2.97%
44206	Lancaster City SD	Fairfield	2.94%
46961	Gahanna-Jefferson City SD	Franklin	2.93%
48223	Springfield Local SD	Lucas	2.91%
50617	Edgerton Local SD	Williams	2.85%



**TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)**

IRN	DISTRICT	COUNTY	
45062	Westlake City SD	Cuyahoga	2.81%
48322	Jackson-Milton Local SD	Mahoning	2.81%
49882	Marlington Local SD	Stark	2.80%
43752	Cincinnati City SD	Hamilton	2.79%
44610	Orrville City SD	Wayne	2.70%
44164	Kent City SD	Portage	2.70%
46821	Vermilion Local SD	Erie	2.69%
47381	Southwest Local SD	Hamilton	2.69%
48413	Elgin Local SD	Marion	2.68%
43711	Canton City SD	Stark	2.67%
44727	St Marys City SD	Auglaize	2.60%
44297	Mansfield City SD	Richland	2.59%
44503	North Canton City SD	Stark	2.57%
44776	Shelby City SD	Richland	2.55%
44529	North Olmsted City SD	Cuyahoga	2.53%
46524	Wynford Local SD	Crawford	2.52%
44628	Painsville City Local SD	Lake	2.51%
46581	Orange City SD	Cuyahoga	2.50%
50542	Dalton Local SD	Wayne	2.45%
48082	Indian Lake Local SD	Logan	2.44%
50583	Southeast Local SD	Wayne	2.43%
50500	Warren Local SD	Washington	2.41%
47027	Dublin City SD	Franklin	2.40%
50708	North Baltimore Local SD	Wood	2.40%
48678	Brookville Local SD	Montgomery	2.39%
43844	Dayton City SD	Montgomery	2.29%
47217	Newbury Local SD	Geauga	2.23%
48355	Sebring Local SD	Mahoning	2.23%
45070	Whitehall City SD	Franklin	2.23%
47852	Fredericktown Local SD	Knox	2.21%
47092	Swanton Local SD	Fulton	2.19%
47209	Ledgemont Local SD	Geauga	2.18%
44552	Norton City SD	Summit	2.16%
43588	Bellefontaine City SD	Logan	2.12%
46953	Hamilton Local SD	Franklin	2.12%
49726	Old Fort Local SD	Seneca	2.11%
44875	Sylvania City SD	Lucas	2.08%
44099	Greenville City SD	Darke	2.08%
45302	Clyde-Green Springs Ex Vill	Sandusky	2.07%
48652	Switzerland Of Ohio Local SD	Monroe	2.06%
44800	South-Western City SD	Franklin	2.05%
46110	Lakota Local SD	Butler	2.03%
43786	Cleveland Municipal SD	Cuyahoga	2.02%
45369	Fairport Harbor Ex Vill SD	Lake	2.01%
45997	St Clairsville-Richland City	Belmont	1.96%
44024	Galion City SD	Crawford	1.95%
49544	Zane Trace Local SD	Ross	1.95%



**TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)**

IRN	DISTRICT	COUNTY	
45591	Rittman Ex Vill SD	Wayne	1.95%
50153	Mathews Local SD	Trumbull	1.94%
46482	River View Local SD	Coshocton	1.92%
43760	Circleville City SD	Pickaway	1.88%
43828	Coshocton City SD	Coshocton	1.85%
48447	River Valley Local SD	Marion	1.83%
47068	Fayette Local SD	Fulton	1.83%
43489	Akron City SD	Summit	1.83%
46102	Fairfield City SD	Butler	1.73%
50328	Fairbanks Local SD	Union	1.73%
44354	Massillon City SD	Stark	1.73%
48942	Genoa Area Local SD	Ottawa	1.72%
48884	West Muskingum Local SD	Muskingum	1.71%
47308	Rolling Hills Local SD	Guernsey	1.69%
50120	Brookfield Local SD	Trumbull	1.64%
45872	Jefferson Area Local SD	Ashtabula	1.62%
44974	Wadsworth City SD	Medina	1.62%
46979	Groveport Madison Local SD	Franklin	1.62%
44081	Winton Woods City SD	Hamilton	1.60%
45526	Montpelier Ex Vill SD	Williams	1.56%
45583	Perrysburg Ex Vill SD	Wood	1.55%
43836	Cuyahoga Falls City SD	Summit	1.54%
44990	Warren City SD	Trumbull	1.51%
45674	Yellow Springs Ex Vill SD	Greene	1.46%
43950	Euclid City SD	Cuyahoga	1.41%
50591	Triway Local SD	Wayne	1.40%
44487	New Philadelphia City SD	Tuscarawas	1.36%
50187	Lakeview Local SD	Trumbull	1.28%
46359	West Clermont Local SD	Clermont	1.25%
43539	Barberton City SD	Summit	1.25%
48686	Jefferson Township Local SD	Montgomery	1.25%
139303	Monroe Local SD	Butler	1.22%
43851	Deer Park Community City SD	Hamilton	1.19%
46094	Edgewood City SD	Butler	1.18%
50633	Millcreek-West Unity Local S	Williams	1.14%
45773	Elida Local SD	Allen	1.12%
44644	Piqua City SD	Miami	1.12%
49205	James A Garfield Local SD	Portage	1.12%
44966	Van Wert City SD	Van Wert	1.10%
44305	Maple Heights City SD	Cuyahoga	1.09%
44420	Mount Vernon City SD	Knox	1.08%
44891	Tiffin City SD	Seneca	1.07%
43596	Bellevue City SD	Huron	1.06%
43687	Bucyrus City SD	Crawford	1.04%
48496	Highland Local SD	Medina	1.03%
45427	Hubbard Ex Vill SD	Trumbull	0.98%
50658	Stryker Local SD	Williams	0.95%



**TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)**

IRN	DISTRICT	COUNTY	
49841	Fairless Local SD	Stark	0.95%
50054	Revere Local SD	Summit	0.93%
49890	Minerva Local SD	Stark	0.90%
48256	Jefferson Local SD	Madison	0.88%
45328	Columbiana Ex Vill SD	Columbiana	0.87%
50195	Liberty Local SD	Trumbull	0.82%
48439	Ridgedale Local SD	Marion	0.81%
44495	Niles City SD	Trumbull	0.80%
44255	London City SD	Madison	0.75%
47365	Northwest Local SD	Hamilton	0.74%
45500	Milford Ex Vill SD	Clermont	0.73%
44040	Garfield Heights City SD	Cuyahoga	0.71%
45468	Loudonville-Perrysville Ex V	Ashland	0.71%
48116	Avon Local SD	Lorain	0.69%
43737	Centerville City SD	Montgomery	0.67%
46250	Northeastern Local SD	Clark	0.66%
47241	Beavercreek City SD	Greene	0.66%
45542	Newcomerstown Ex Vill SD	Tuscarawas	0.66%
45666	Windham Ex Vill SD	Portage	0.64%
50518	Wolf Creek Local SD	Washington	0.60%
47712	Monroeville Local SD	Huron	0.59%
50138	Champion Local SD	Trumbull	0.56%
44214	Lebanon City SD	Warren	0.56%
48587	St Henry Consolidated Local	Mercer	0.56%
43695	Cambridge City SD	Guernsey	0.55%
44834	Stow-Munroe Falls City SD	Summit	0.54%
50179	Joseph Badger Local SD	Trumbull	0.53%
48298	Austintown Local SD	Mahoning	0.52%
45153	Xenia Community City SD	Greene	0.51%
43497	Alliance City SD	Stark	0.46%
47449	Liberty Benton Local SD	Hancock	0.46%
43521	Athens City SD	Athens	0.46%
45658	Wellington Ex Vill SD	Lorain	0.45%
47340	Forest Hills Local SD	Hamilton	0.42%
46177	Brown Local SD	Carroll	0.39%
46276	Southeastern Local SD	Clark	0.38%
45641	Wauseon Ex Vill SD	Fulton	0.37%
47415	Arcadia Local SD	Hancock	0.36%
48363	South Range Local SD	Mahoning	0.36%
45880	Pymatuning Valley Local SD	Ashtabula	0.36%
47431	Cory-Rawson Local SD	Hancock	0.35%
50625	Edon-Northwest Local SD	Williams	0.34%
45179	Zanesville City SD	Muskingum	0.34%
47803	Indian Creek Local SD	Jefferson	0.33%
44339	Marion City SD	Marion	0.31%
47548	Conotton Valley Union Local	Harrison	0.31%
43869	Defiance City SD	Defiance	0.30%



**TPP Reimbursement as a Percent of 2014
Operating Revenue - line 1.07 (General Fund)**

IRN	DISTRICT	COUNTY	Operating Revenue - line 1.07 (General Fund)
43703	Campbell City SD	Mahoning	0.29%
46243	Tecumseh Local SD	Clark	0.28%
48397	Western Reserve Local SD	Mahoning	0.28%
44909	Toledo City SD	Lucas	0.25%
43661	Brunswick City SD	Medina	0.23%
45567	Newton Falls Ex Vill SD	Trumbull	0.23%
43919	East Liverpool City SD	Columbiana	0.22%
50013	Green Local SD	Summit	0.22%
43794	Cleveland Hts-Univ Hts City	Cuyahoga	0.19%
49387	Ottoville Local SD	Putnam	0.19%
46268	Northwestern Local SD	Clark	0.17%
43778	Claymont City SD	Tuscarawas	0.16%
49940	Sandy Valley Local SD	Stark	0.14%
49379	Ottawa-Glandorf Local SD	Putnam	0.14%
46367	Williamsburg Local SD	Clermont	0.13%
43968	Fairborn City SD	Greene	0.13%
44065	Girard City SD	Trumbull	0.13%
44461	New Boston Local SD	Scioto	0.13%
45575	Paulding Ex Vill SD	Paulding	0.13%
49908	Northwest Local SD	Stark	0.12%
49619	Green Local SD	Scioto	0.10%
48348	Poland Local SD	Mahoning	0.10%
45757	Allen East Local SD	Allen	0.09%
50286	Indian Valley Local SD	Tuscarawas	0.09%
48553	Marion Local SD	Mercer	0.09%
44222	Lima City SD	Allen	0.09%
47696	West Holmes Local SD	Holmes	0.07%
48132	Clearview Local SD	Lorain	0.07%
44560	Norwalk City SD	Huron	0.07%
50302	Tuscarawas Valley Local SD	Tuscarawas	0.06%
48611	Bethel Local SD	Miami	0.06%
47571	Holgate Local SD	Henry	0.04%
48330	Lowellville Local SD	Mahoning	0.03%
46714	Central Local SD	Defiance	0.02%
49460	Plymouth-Shiloh Local SD	Richland	0.02%
50674	Eastwood Local SD	Wood	0.02%
44636	Parma City SD	Cuyahoga	0.01%
49767	Botkins Local SD	Shelby	0.01%