



House Ways and Means Committee
House Bill 335 Opponent Testimony
Buckeye Association of School Administrators (BASA)
June 18, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide testimony on House Bill (HB) 335. My name is Paul Imhoff, and I serve as Director of Governmental Relations with the Buckeye Association of School Administrators, which represents Ohio's public school superintendents. On behalf of our members and the 1.4 million students we serve, we are opposed to HB 335.

Property tax reform is a key area of focus for all Ohioans, and our members agree with the need for reform. We have worked together with the members of the General Assembly to support common sense property tax policies that would provide protections for our taxpayers while maintaining support for Ohio's children. Unfortunately, HB 335 does not fulfill both of these important priorities.

As you know, HB 335 combines various existing property tax proposals with several new ones into one larger package. Specifically, the bill repeals inside property tax millage for school districts and local governments, except for townships, beginning for tax year 2025 and allows counties to double the existing state homestead exemption but would prohibit state-paid reimbursements for this state-authorized tax cut. The bill also: (1) incorporates HB 186 without the school funding formula adjustments, (2) incorporates HB 129, which includes emergency and substitute levy millage inclusion in the 20-mill floor, and HB 309 which expanded county budget commission authority – all of which you heard us testify on in prior weeks.

The newest and most consequential provision in HB 335 is the elimination of inside millage, which appears to be the largest cut in public school funding in Ohio history. Nearly \$2 billion would be cut from school budgets by this this unprecedented change, which equates to roughly one in five teaching positions being eliminated across the state. The impact on our students would be even greater.

Superintendents across the state are already engaging in contingency planning. Even with the elimination of most non-mandated services—such as art, music, physical education, counseling, extracurriculars, athletics, and by scaling transportation back to the legal minimum—districts report that they would still need to reduce core instructional staff. These are the very positions

responsible for teaching literacy, mathematics, and other foundational subjects. Simply put, HB 335 would force cuts directly into the heart of the academic program.

The stated goal of this legislation is property tax relief and reform, but this proposal will not ease the burden on taxpayers. Instead, it will result in more school levies, not fewer. By eliminating one of the few revenue tools that allow for modest growth, this bill will push districts back to the ballot—again and again—just to sustain basic operations. That means more levy campaigns, more tax fatigue, and more frustration among voters. This doesn't reduce the burden on taxpayers, it intensifies it, and in doing so, it risks undermining trust in both local schools and the tax system as a whole.

We understand there may be an effort to include this bill in the final version of HB 96. Today, however, marks the first official hearing on this bill, with less than two weeks remaining in the fiscal year. There is virtually no way to fully understand the broad and lasting impact of this proposal under this rushed timeframe – not for taxpayers, not for school leaders, not for lawmakers, and not even the Legislative Service Commission who was unable to produce an analysis for the bill as of this testimony's submission. For these reasons, we are in strong opposition to this risky and unbalanced approach to provide property tax relief to Ohioans.

Chair Roemer and members of the committee, on behalf of Ohio's superintendents and the 1.4 million students we serve, I urge this committee to reject House Bill 335 in its current form and pursue sustainable solutions that do not threaten the foundation of public education.

Thank you for your time and consideration. I am happy to answer your questions.

County	School District	Tax Year 2024 Inside Millage Property Taxes Charged	Inside Millage Taxes as % of Operating Expenditure	Cut Expressed in Number of Teachers
Adams	OHIO VALLEY LSD	\$2,047,263	3.8%	23.2
Adams	MANCHESTER LSD (ADAMS)	\$417,945	3.4%	4.6
Allen	SHAWNEE LSD	\$3,936,332	14.1%	39.5
Allen	DELPHOS CSD	\$1,443,658	13.5%	17.5
Allen	ELIDA LSD	\$3,206,909	12.3%	37.7
Allen	BATH LSD	\$2,428,051	11.7%	26.9
Allen	PERRY LSD (ALLEN CO.)	\$1,131,403	10.8%	13.8
Allen	BLUFFTON EVSD	\$1,164,529	8.9%	12.5
Allen	ALLEN EAST LSD	\$1,089,151	8.4%	13.7
Allen	SPENCERVILLE LSD	\$876,416	5.9%	9.9
Allen	LIMA CSD	\$1,513,619	2.6%	19.0
Ashland	HILLSDALE LSD	\$2,699,840	13.8%	33.6
Ashland	MAPLETON LSD	\$908,234	8.9%	14.9
Ashland	ASHLAND CSD	\$3,256,684	8.6%	37.8
Ashland	LOUDONVILLE-PERRYSVILLE EVSD	\$1,177,961	7.1%	15.1
Ashtabula	GRAND VALLEY LSD	\$1,188,543	8.7%	13.5
Ashtabula	JEFFERSON AREA LSD	\$1,290,332	6.8%	17.7
Ashtabula	ASHTABULA AREA CSD	\$2,507,969	5.8%	30.1
Ashtabula	GENEVA AREA CSD	\$1,521,994	5.7%	16.1
Ashtabula	PYMATUNING VALLEY LSD	\$1,002,732	5.7%	14.1
Ashtabula	CONNEAUT AREA CSD	\$1,086,765	5.0%	12.3
Ashtabula	BUCKEYE LSD (ASHTABULA CO.)	\$1,506,236	4.6%	17.6
Athens	ATHENS CSD	\$3,122,895	8.0%	30.4
Athens	ALEXANDER LSD	\$1,398,299	6.7%	14.9
Athens	FEDERAL HOCKING LSD	\$852,786	5.7%	12.1
Athens	NELSONVILLE YORK CSD	\$607,698	4.1%	6.7
Athens	TRIMBLE LSD	\$257,084	1.6%	2.9
Auglaize	MINSTER LSD	\$1,099,464	8.3%	10.4
Auglaize	WAPAKONETA CSD	\$2,801,625	7.6%	30.3
Auglaize	NEW BREMEN LSD	\$908,383	6.9%	9.5

County	School District	Tax Year 2024 Inside Millage Property Taxes Charged	Inside Millage Taxes as % of Operating Expenditure	Cut Expressed in Number of Teachers
Auglaize	NEW KNOXVILLE LSD	\$405,026	6.5%	4.4
Auglaize	ST. MARYS CSD	\$1,689,626	6.2%	19.6
Auglaize	WAYNESFIELD-GOSHEN LSD	\$436,577	5.2%	5.2
Belmont	ST. CLAIRSVILLE-RICHLAND CSD	\$4,080,782	19.3%	41.2
Belmont	UNION LSD	\$2,084,212	11.0%	23.1
Belmont	BELLAIRE LSD	\$1,708,950	7.6%	20.3
Belmont	SHADYSIDE LSD	\$787,443	7.6%	9.4
Belmont	BARNESVILLE EVSD	\$1,144,967	6.9%	12.3
Belmont	MARTINS FERRY CSD	\$1,337,187	6.4%	14.0
Belmont	BRIDGEPORT EVSD	\$634,216	5.5%	9.0
Brown	EASTERN LSD (BROWN CO.)	\$1,697,794	11.7%	20.7
Brown	FAYETTEVILLE-PERRY LSD	\$925,065	8.9%	12.7
Brown	GEORGETOWN EVSD	\$896,360	6.9%	11.1
Brown	RIPLEY-UNION-LEWIS LSD	\$759,450	6.4%	9.1
Brown	WESTERN BROWN LSD	\$2,216,327	5.7%	23.0
Butler	LAKOTA LSD (BUTLER CO.)	\$34,038,231	14.5%	308.7
Butler	FAIRFIELD CSD (BUTLER CO.)	\$15,908,095	13.4%	165.5
Butler	TALAWANDA CSD	\$4,785,261	11.7%	48.2
Butler	ROSS LSD	\$3,447,628	11.0%	33.9
Butler	MADISON LSD (BUTLER CO.)	\$1,894,389	9.3%	23.1
Butler	EDGEWOOD CSD	\$3,192,210	7.6%	32.3
Butler	MONROE LSD	\$2,861,853	7.5%	30.8
Butler	MIDDLETOWN CSD	\$5,897,253	6.4%	61.2
Butler	HAMILTON CSD	\$5,414,214	4.7%	64.6
Butler	NEW MIAMI LSD	\$384,813	3.3%	5.5
Carroll	CARROLLTON EVSD	\$2,980,431	10.7%	31.9
Carroll	BROWN LSD	\$879,523	7.9%	12.6
Champaign	GRAHAM LSD	\$1,892,986	9.1%	23.0
Champaign	TRIAD LSD	\$895,548	7.2%	11.6
Champaign	URBANA CSD	\$1,535,923	6.1%	17.3

County	School District	Tax Year 2024 Inside Millage Property Taxes Charged	Inside Millage Taxes as % of Operating Expenditure	Cut Expressed in Number of Teachers
Champaign	MECHANICSBURG EVSD	\$643,688	4.9%	7.8
Champaign	WEST LIBERTY SALEM LSD	\$785,833	4.4%	8.9
Clark	CLARK-SHAWNEE LSD	\$3,005,653	12.3%	31.7
Clark	GREENON LSD	\$2,349,805	12.2%	27.1
Clark	NORTHEASTERN LSD (CLARK CO.)	\$4,349,336	11.6%	46.6
Clark	NORTHWESTERN LSD (CLARK CO.)	\$1,784,666	8.8%	20.5
Clark	SOUTHEASTERN LSD	\$879,527	7.3%	9.2
Clark	TECUMSEH LSD	\$2,359,003	6.5%	25.6
Clark	SPRINGFIELD CSD	\$5,408,633	4.4%	61.6
Clermont	WEST CLERMONT LSD	\$9,387,618	9.0%	105.3
Clermont	CLERMONT-NORTHEASTERN LSD	\$1,934,159	8.6%	21.5
Clermont	MILFORD EVSD	\$6,166,748	7.2%	57.5
Clermont	NEW RICHMOND EVSD	\$1,852,137	6.6%	19.9
Clermont	BATAVIA LSD	\$1,814,673	6.3%	19.9
Clermont	GOSHEN LSD	\$2,228,491	6.3%	23.3
Clermont	BETHEL-TATE LSD	\$1,006,512	5.1%	12.5
Clermont	WILLIAMSBURG LSD	\$734,926	5.0%	7.6
Clermont	FELICITY-FRANKLIN LSD	\$413,490	3.4%	5.0
Clinton	WILMINGTON CSD	\$3,406,552	11.1%	38.7
Clinton	CLINTON MASSIE LSD	\$1,996,739	9.7%	22.8
Clinton	EAST CLINTON LSD	\$1,070,825	6.1%	15.7
Clinton	BLANCHESTER LSD	\$1,124,032	6.1%	13.3
Columbiana	COLUMBIANA EVSD	\$1,282,592	9.7%	15.2
Columbiana	BEAVER LSD	\$1,765,898	8.8%	20.3
Columbiana	UNITED LSD	\$1,398,984	8.4%	15.9
Columbiana	SALEM CSD	\$1,742,408	7.3%	21.5
Columbiana	EAST PALESTINE CSD	\$891,596	6.5%	13.1
Columbiana	LISBON EVSD	\$594,932	5.6%	7.5
Columbiana	LEETONIA EVSD	\$512,105	5.5%	6.8
Columbiana	CRESTVIEW LSD (COLUMBIANA CO.)	\$899,661	5.3%	10.8

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Columbiana	SOUTHERN LSD (COLUMBIANA CO.)	\$786,359	4.9%	9.2
Columbiana	EAST LIVERPOOL CSD	\$915,041	3.2%	10.9
Columbiana	WELLSVILLE CSD	\$311,491	2.4%	3.9
Coshocton	RIVER VIEW LSD	\$2,352,153	10.5%	27.5
Coshocton	RIDGEWOOD LSD	\$1,159,308	7.6%	11.6
Coshocton	COSHOCTON CSD	\$1,026,237	4.4%	10.7
Crawford	BUCKEYE CENTRAL LSD	\$1,928,164	12.6%	21.5
Crawford	WYNFORD LSD	\$1,610,944	10.4%	18.2
Crawford	COLONEL CRAWFORD LSD	\$1,203,597	8.6%	13.0
Crawford	GALION CSD	\$1,112,459	5.2%	12.6
Crawford	CRESTLINE EVSD	\$441,129	4.4%	6.7
Crawford	BUCYRUS CSD	\$677,141	3.8%	8.1
Cuyahoga	WESTLAKE CSD	\$12,611,801	20.4%	101.0
Cuyahoga	NORTH ROYALTON CSD	\$10,337,352	16.9%	90.2
Cuyahoga	INDEPENDENCE LSD	\$3,784,875	16.8%	31.6
Cuyahoga	BEACHWOOD CSD	\$6,867,103	16.4%	50.6
Cuyahoga	STRONGSVILLE CSD	\$12,927,182	14.2%	116.4
Cuyahoga	ORANGE CSD	\$7,947,699	13.6%	57.5
Cuyahoga	BRECKSVILLE-BROADVIEW HEIGHTS CSD	\$7,440,934	12.9%	58.2
Cuyahoga	ROCKY RIVER CSD	\$6,221,080	11.9%	49.9
Cuyahoga	MAYFIELD CSD	\$9,193,892	11.1%	74.2
Cuyahoga	RICHMOND HEIGHTS LSD	\$1,791,743	11.0%	16.4
Cuyahoga	PARMA CSD	\$17,095,001	10.8%	150.0
Cuyahoga	FAIRVIEW PARK CSD	\$2,803,229	10.2%	25.2
Cuyahoga	BAY VILLAGE CSD	\$4,311,777	10.2%	35.8
Cuyahoga	LAKEWOOD CSD	\$8,955,674	10.2%	72.1
Cuyahoga	CUYAHOGA HEIGHTS LSD	\$1,979,761	9.8%	17.6
Cuyahoga	BEREA CSD	\$8,335,695	9.7%	77.8
Cuyahoga	CHAGRIN FALLS EVSD	\$3,648,614	9.3%	31.5
Cuyahoga	BROOKLYN CSD	\$1,980,620	9.3%	17.2

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Cuyahoga	OLON CSD	\$8,896,688	9.3%	70.3
Cuyahoga	OLMSTED FALLS CSD	\$4,471,349	8.7%	40.0
Cuyahoga	BEDFORD CSD	\$4,737,735	7.5%	46.5
Cuyahoga	NORTH OLMSTED CSD	\$4,632,654	7.4%	37.2
Cuyahoga	SOUTH EUCLID-LYNTHURST CSD	\$5,099,221	7.2%	46.4
Cuyahoga	CLEVELAND HTS-UNIVERSITY HTS CSD	\$7,573,506	6.4%	64.9
Cuyahoga	WARRENSVILLE HEIGHTS CSD	\$2,722,569	6.3%	31.2
Cuyahoga	GARFIELD HEIGHTS CSD	\$2,655,837	5.5%	28.2
Cuyahoga	MAPLE HEIGHTS CSD	\$2,626,921	5.1%	25.7
Cuyahoga	EUCLID CSD	\$4,650,641	4.9%	42.8
Cuyahoga	SHAKER HEIGHTS CSD	\$5,145,405	4.3%	41.9
Cuyahoga	CLEVELAND MUNICIPAL S.D.	\$30,994,920	4.2%	281.3
Cuyahoga	EAST CLEVELAND CSD	\$1,027,030	2.3%	10.2
Darke	GREENVILLE CSD	\$2,587,897	7.2%	29.2
Darke	VERSAILLES EVSD	\$1,308,137	7.2%	13.3
Darke	TRI-VILLAGE LSD	\$817,673	6.7%	9.5
Darke	ARCANUM-BUTLER LSD	\$979,981	6.2%	10.7
Darke	FRANKLIN-MONROE LSD	\$627,645	6.1%	7.0
Darke	ANSONIA LSD	\$576,073	5.1%	6.3
Darke	MISSISSINAWA VALLEY LSD	\$616,843	4.9%	6.7
Defiance	NORTHEASTERN LSD (DEFIANCE CO.)	\$2,402,103	11.7%	24.9
Defiance	CENTRAL LSD	\$1,142,859	8.1%	11.9
Defiance	AYERSVILLE LSD	\$661,113	7.1%	7.2
Defiance	HICKSVILLE EVSD	\$668,553	4.5%	6.8
Defiance	DEFIANCE CSD	\$1,474,084	4.5%	14.9
Delaware	BIG WALNUT LSD	\$8,130,882	14.1%	83.8
Delaware	BUCKEYE VALLEY LSD	\$5,346,560	12.5%	53.9
Delaware	OLENTANGY LSD	\$34,951,897	9.5%	293.4
Delaware	DELAWARE CSD	\$6,943,696	8.6%	67.4
Erie	HURON CSD	\$3,075,518	18.3%	31.2

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Erie	PERKINS LSD	\$3,721,116	12.4%	35.0
Erie	VERMILION LSD	\$2,784,037	9.5%	27.0
Erie	MARGARETTA LSD	\$2,090,809	9.0%	23.8
Erie	EDISON LSD (ERIE CO)	\$1,946,766	8.0%	19.4
Erie	SANDUSKY CSD	\$2,427,759	4.6%	24.0
Erie	KELLEYS ISLAND LSD	\$808,178	56.8%	#N/A
Fairfield	BLOOM-CARROLL LSD	\$3,077,477	11.0%	32.2
Fairfield	WALNUT TWP LSD	\$1,272,865	10.0%	14.0
Fairfield	BERNE-UNION LSD	\$1,750,804	9.6%	18.2
Fairfield	LIBERTY-UNION-THURSTON LSD	\$1,478,159	7.3%	16.1
Fairfield	FAIRFIELD UNION LSD	\$1,875,231	6.9%	19.6
Fairfield	PICKERINGTON LSD	\$9,687,858	5.9%	85.0
Fairfield	AMANDA-CLEARCREEK LSD	\$1,478,102	5.8%	17.4
Fairfield	LANCASTER CSD	\$5,566,949	5.6%	56.4
Fayette	MIAMI TRACE LSD	\$3,692,820	11.3%	41.4
Fayette	WASHINGTON COURT HOUSE CSD	\$1,582,896	5.2%	21.1
Franklin	UPPER ARLINGTON CSD	\$16,711,975	13.7%	134.9
Franklin	GRANDVIEW HEIGHTS CSD	\$2,698,715	10.6%	22.3
Franklin	GAHANNA JEFFERSON CSD	\$11,392,696	9.3%	108.2
Franklin	BEXLEY CSD	\$4,810,625	9.0%	39.1
Franklin	NEW ALBANY-PLAIN LSD	\$7,355,882	8.8%	71.4
Franklin	HILLIARD CSD	\$20,865,957	8.4%	174.2
Franklin	DUBLIN CSD	\$24,306,198	8.3%	194.4
Franklin	COLUMBUS CSD	\$79,264,456	8.1%	701.8
Franklin	WORTHINGTON CSD	\$14,557,616	7.9%	122.0
Franklin	GROVEPORT-MADISON LSD	\$7,267,741	7.6%	69.7
Franklin	CANAL WINCHESTER LSD	\$4,322,125	7.5%	53.1
Franklin	WESTERVILLE CSD	\$16,270,569	6.9%	143.0
Franklin	REYNOLDSBURG CSD	\$7,978,163	6.9%	84.4
Franklin	SOUTH WESTERN CSD	\$19,097,117	5.7%	174.9

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Franklin	HAMILTON LSD	\$2,383,110	5.6%	22.3
Franklin	WHITEHALL CSD	\$2,423,003	4.3%	24.8
Fulton	EVERGREEN LSD	\$1,774,088	10.1%	19.2
Fulton	ARCHBOLD AREA LSD	\$1,371,746	8.6%	14.5
Fulton	SWANTON LSD	\$1,365,957	8.1%	16.1
Fulton	PETTISVILLE LSD	\$524,646	7.1%	6.4
Fulton	WAUSEON EVSD	\$1,533,637	6.8%	16.9
Fulton	PIKE-DELTA-YORK LSD	\$1,032,739	6.2%	10.8
Fulton	GORHAM-FAYETTE LSD	\$373,564	5.4%	4.3
Gallia	GALLIA COUNTY LSD	\$2,567,882	8.9%	32.0
Gallia	GALLIPOLIS CSD	\$1,332,358	6.0%	16.3
Geauga	WEST GEAUGA LSD	\$5,651,010	14.8%	47.8
Geauga	CARDINAL LSD	\$2,083,990	13.5%	26.0
Geauga	KENSTON LSD	\$5,445,376	12.8%	46.0
Geauga	BERKSHIRE LSD	\$2,274,888	9.9%	23.8
Geauga	CHARDON LSD	\$4,334,291	9.5%	42.7
Greene	BEAVERCREEK CSD	\$15,282,936	13.6%	136.5
Greene	BELLBROOK-SUGARCREEK LSD	\$4,079,864	11.2%	40.1
Greene	CEDAR CLIFF LSD	\$744,616	7.9%	7.6
Greene	XENIA COMMUNITY CSD	\$4,551,580	7.6%	46.1
Greene	FAIRBORN CSD	\$4,591,362	7.4%	51.2
Greene	GREENEVUE LSD	\$1,337,438	6.8%	17.2
Greene	YELLOW SPRINGS EVSD	\$942,047	6.4%	9.6
Guernsey	EAST GUERNSEY LSD	\$1,220,171	7.5%	15.4
Guernsey	CAMBRIDGE CSD	\$1,684,986	6.8%	22.8
Guernsey	ROLLING HILLS LSD	\$1,479,570	6.7%	16.6
Hamilton	INDIAN HILL EVSD	\$11,838,731	24.9%	93.9
Hamilton	NORTHWEST LSD (HAMILTON CO.)	\$14,868,969	13.3%	142.1
Hamilton	OAK HILLS LSD	\$11,023,731	12.0%	96.5
Hamilton	SYCAMORE CSD	\$12,037,274	11.6%	110.9

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Hamilton	MARIEMONT CSD	\$3,146,378	10.8%	28.9
Hamilton	FOREST HILLS LSD	\$10,600,284	10.5%	91.6
Hamilton	LOVELAND CSD	\$5,846,450	9.9%	55.1
Hamilton	FINNEYTOWN LSD	\$2,146,739	9.9%	22.4
Hamilton	PRINCETON CSD	\$9,855,697	9.6%	90.9
Hamilton	MADERIA CSD	\$2,516,984	9.2%	21.1
Hamilton	DEER PARK CSD	\$1,739,014	8.3%	18.4
Hamilton	NORWOOD CSD	\$2,629,131	8.1%	22.9
Hamilton	SOUTHWEST LSD (HAMILTON CO.)	\$4,247,053	7.7%	43.4
Hamilton	THREE RIVERS LSD	\$1,784,846	6.4%	18.3
Hamilton	CINCINNATI CSD	\$39,833,958	6.3%	362.0
Hamilton	READING CSD	\$1,176,164	5.9%	11.9
Hamilton	WYOMING CSD	\$1,762,955	5.7%	14.5
Hamilton	WINTON WOODS CSD	\$3,548,748	5.7%	41.2
Hamilton	NORTH COLLEGE HILL CSD	\$1,048,386	5.0%	10.9
Hamilton	MOUNT HEALTHY CSD	\$2,428,071	4.5%	26.7
Hamilton	ST. BERNARD-ELMWOOD PLACE CSD	\$597,886	4.1%	6.1
Hamilton	LOCKLAND CSD	\$383,480	4.1%	4.3
Hancock	VAN BUREN LSD	\$2,124,340	14.1%	26.3
Hancock	ARCADIA LSD	\$1,038,959	10.1%	12.2
Hancock	CORY-RAWSON LSD	\$874,116	8.9%	11.1
Hancock	FINDLAY CSD	\$6,211,308	8.9%	67.0
Hancock	VANLUE LSD	\$383,077	8.8%	5.4
Hancock	LIBERTY BENTON LSD	\$1,591,615	8.3%	17.9
Hancock	RIVERDALE LSD	\$859,492	5.8%	10.6
Hancock	MC COMB LSD	\$708,454	5.8%	8.6
Hancock	ARLINGTON LSD	\$665,981	3.5%	8.3
Hardin	HARDIN-NORTHERN LSD	\$565,567	6.9%	6.7
Hardin	ADA EVSD	\$864,741	6.3%	9.4
Hardin	RIDGEMONT LSD	\$586,590	6.2%	8.1

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Hardin	UPPER SCIOTO VALLEY LSD	\$520,359	5.6%	7.0
Hardin	KENTON CSD	\$1,112,310	4.6%	13.5
Harrison	CONOTTON VALLEY LSD	\$1,579,889	13.4%	19.3
Harrison	HARRISON-HILLS CSD	\$3,236,868	11.3%	37.0
Henry	PATRICK HENRY LSD	\$1,344,790	7.5%	14.1
Henry	NAPOLEON CSD	\$1,661,947	7.0%	19.8
Henry	HOLGATE LSD	\$357,179	5.1%	4.0
Henry	LIBERTY CENTER LSD	\$764,567	4.2%	7.2
Highland	HILLSBORO CSD	\$2,089,420	6.3%	23.9
Highland	BRIGHT LSD	\$731,968	6.1%	9.1
Highland	LYNCHBURG CLAY LSD	\$969,228	5.9%	10.6
Highland	FAIRFIELD LSD (HIGHLAND CO.)	\$620,599	5.0%	7.9
Highland	GREENFIELD EVSD	\$1,303,147	4.7%	14.8
Hocking	LOGAN-HOCKING LSD	\$4,215,717	8.3%	41.5
Holmes	EAST HOLMES LSD	\$4,025,102	16.4%	44.0
Holmes	WEST HOLMES LSD	\$2,870,721	10.8%	32.6
Huron	BELLEVUE CSD	\$2,178,097	8.9%	23.4
Huron	WILLARD CSD	\$1,467,183	8.3%	15.7
Huron	NORWALK CSD	\$2,433,174	7.4%	27.2
Huron	MONROEVILLE LSD	\$698,557	7.1%	9.1
Huron	WESTERN RESERVE LSD (HURON CO.)	\$1,034,267	6.9%	11.3
Huron	NEW LONDON LSD	\$810,346	6.0%	10.3
Huron	SOUTH CENTRAL LSD	\$652,117	5.0%	8.3
Jackson	OAK HILL UNION LSD	\$1,210,756	7.0%	13.1
Jackson	JACKSON CSD	\$1,773,904	6.3%	21.7
Jackson	WELLSTON CSD	\$860,814	4.4%	10.0
Jefferson	EDISON LSD	\$3,296,873	14.9%	40.1
Jefferson	INDIAN CREEK LSD	\$2,835,529	12.6%	37.7
Jefferson	BUCKEYE LSD (JEFFERSON CO.)	\$2,945,530	11.6%	38.1
Jefferson	TORONTO CSD	\$663,634	6.0%	8.7

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Jefferson	STEUBENVILLE CSD	\$1,181,252	3.9%	14.2
Knox	EAST KNOX LSD	\$2,389,325	17.3%	35.6
Knox	CENTERBURG LSD	\$1,303,171	9.0%	16.6
Knox	FREDERICKTOWN LSD	\$1,148,097	8.1%	14.3
Knox	MOUNT VERNON CSD	\$3,331,929	7.5%	33.9
Knox	DANVILLE LSD	\$525,065	4.3%	7.1
Lake	RIVERSIDE LSD	\$8,334,966	14.6%	82.7
Lake	KIRTLAND LSD	\$2,514,928	14.2%	24.6
Lake	MENTOR EVSD	\$13,229,583	11.6%	111.6
Lake	WILLOUGHBY-EASTLAKE CSD	\$11,934,362	10.4%	114.0
Lake	MADISON LSD (LAKE CO.)	\$3,005,644	10.1%	30.4
Lake	WICKLIFFE CSD	\$2,171,076	9.5%	23.1
Lake	PERRY LSD (LAKE CO.)	\$2,190,856	8.4%	19.2
Lake	FAIRPORT HARBOR EVSD	\$487,556	5.3%	5.6
Lake	PAINESVILLE CSD	\$1,297,827	3.0%	12.1
Lawrence	SOUTH POINT LSD	\$1,726,467	8.6%	19.3
Lawrence	FAIRLAND LSD	\$1,211,659	8.5%	15.3
Lawrence	ROCK HILL LSD	\$1,987,256	7.2%	21.2
Lawrence	CHESAPEAKE UNION EVSD	\$943,058	6.1%	11.0
Lawrence	IRONTON CSD	\$809,169	5.0%	10.6
Lawrence	DAWSON-BRYANT LSD	\$820,304	4.7%	9.8
Lawrence	SYMMES VALLEY LSD	\$590,071	4.4%	7.1
Licking	LAKEWOOD LSD	\$3,927,125	13.0%	41.6
Licking	NORTHRIDGE LSD (LICKING COUNTY)	\$2,134,412	11.2%	27.6
Licking	SOUTHWEST LICKING LSD	\$7,278,068	10.9%	77.8
Licking	GRANVILLE EVSD	\$4,205,964	10.7%	36.8
Licking	HEATH CSD	\$2,133,604	9.3%	24.0
Licking	NORTH FORK LSD	\$2,062,164	9.0%	24.9
Licking	LICKING HEIGHTS LSD	\$6,023,363	8.8%	69.4
Licking	JOHNSTOWN MONROE LSD	\$3,278,084	8.5%	39.3

County	School District	Tax Year 2024 Inside Millage Property Taxes Charged	Inside Millage Taxes as % of Operating Expenditure	Cut Expressed in Number of Teachers
Licking	LICKING VALLEY LSD	\$1,937,631	7.7%	23.0
Licking	NEWARK CSD	\$5,668,590	6.0%	65.4
Logan	INDIAN LAKE LSD	\$2,706,183	11.0%	28.2
Logan	BENJAMIN LOGAN LSD	\$1,967,577	9.3%	22.8
Logan	BELLEFONTAINE CSD	\$1,682,185	6.1%	19.8
Logan	RIVERSIDE LSD	\$453,883	4.6%	5.8
Lorain	NORTH RIDGEVILLE CSD	\$9,590,656	17.0%	104.5
Lorain	COLUMBIA LSD	\$2,201,824	13.9%	23.4
Lorain	AVON LSD	\$8,226,128	12.7%	91.3
Lorain	AVON LAKE CSD	\$6,389,280	11.8%	59.3
Lorain	KEYSTONE LSD	\$2,280,060	11.2%	25.2
Lorain	AMHERST EVSD	\$5,017,483	11.1%	48.5
Lorain	SHEFFIELD-SHEFFIELD LAKE CSD	\$2,547,519	10.4%	26.0
Lorain	OBERLIN CSD	\$1,869,000	9.9%	19.8
Lorain	FIRELANDS LSD	\$2,036,901	8.8%	24.6
Lorain	MIDVIEW LSD	\$3,439,804	8.6%	35.5
Lorain	WELLINGTON EVSD	\$1,316,947	8.1%	16.0
Lorain	ELYRIA CSD	\$5,469,766	6.3%	57.6
Lorain	CLEARVIEW LSD	\$947,387	4.6%	9.7
Lorain	LORAIN CSD	\$3,336,191	2.8%	31.9
Lucas	ANTHONY WAYNE LSD	\$7,461,667	15.5%	72.0
Lucas	SPRINGFIELD LSD (LUCAS CO.)	\$6,063,794	13.2%	63.9
Lucas	SYLVANIA CSD	\$11,670,617	11.2%	116.8
Lucas	MAUMEE CSD	\$3,586,224	9.6%	33.2
Lucas	OREGON CSD	\$5,175,677	9.3%	48.7
Lucas	WASHINGTON LSD (LUCAS CO.)	\$6,335,170	6.4%	59.3
Lucas	OTTAWA HILLS LSD	\$935,079	5.1%	8.0
Lucas	TOLEDO CSD	\$11,984,927	3.1%	115.8
Madison	MADISON PLAINS LSD	\$2,461,939	12.7%	29.9
Madison	JONATHAN ALDER LSD	\$3,547,792	11.1%	40.9

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Madison	JEFFERSON LSD (MADISON CO.)	\$1,653,205	9.4%	17.8
Madison	LONDON CSD	\$2,269,712	8.3%	26.2
Mahoning	JACKSON MILTON LSD	\$2,015,970	18.7%	25.7
Mahoning	CANFIELD LSD	\$4,707,560	14.7%	46.6
Mahoning	AUSTINTOWN LSD	\$5,976,094	11.9%	70.4
Mahoning	BOARDMAN LSD	\$6,493,670	11.8%	69.2
Mahoning	POLAND LSD	\$2,783,862	11.0%	31.3
Mahoning	SOUTH RANGE LSD	\$1,575,457	10.7%	18.2
Mahoning	SPRINGFIELD LSD (MAHONING CO.)	\$1,397,932	10.5%	14.9
Mahoning	WESTERN RESERVE LSD (MAHONING CO.)	\$824,932	9.6%	9.7
Mahoning	WEST BRANCH LSD	\$1,812,247	8.1%	21.9
Mahoning	SEBRING LSD	\$373,799	4.8%	4.6
Mahoning	LOWELLVILLE LSD	\$290,977	4.4%	3.3
Mahoning	STRUTHERS CSD	\$847,519	3.9%	9.3
Mahoning	YOUNGSTOWN CSD	\$3,196,208	3.3%	42.2
Mahoning	CAMPBELL CSD	\$505,386	2.7%	7.1
Marion	RIDGEDALE LSD	\$1,048,463	11.1%	13.6
Marion	PLEASANT LSD	\$1,762,920	11.0%	24.2
Marion	RIVER VALLEY LSD	\$1,685,134	7.3%	19.3
Marion	ELGIN LSD	\$1,051,548	6.8%	13.6
Marion	MARION CSD	\$1,518,078	2.5%	17.5
Medina	HIGHLAND LSD (MEDINA CO.)	\$6,624,700	15.3%	59.3
Medina	BUCKEYE LSD (MEDINA CO.)	\$3,602,879	13.1%	39.0
Medina	BRUNSWICK CSD	\$8,135,937	9.7%	77.7
Medina	MEDINA CSD	\$8,284,265	9.0%	70.1
Medina	CLOVERLEAF LSD	\$4,132,859	8.9%	38.0
Medina	WADSWORTH CSD	\$5,449,308	8.6%	50.1
Medina	BLACK RIVER LSD	\$1,251,135	7.8%	15.4
Meigs	EASTERN LSD (MEIGS CO.)	\$518,924	4.5%	6.0
Meigs	SOUTHERN LSD (MEIGS CO.)	\$445,591	3.9%	5.8

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Meigs	MEIGS LSD	\$825,495	3.3%	10.0
Mercer	PARKWAY LSD	\$1,318,722	9.8%	15.5
Mercer	CELINA CSD	\$3,148,235	9.3%	35.5
Mercer	ST. HENRY-CONSOLIDATED LSD	\$1,113,018	9.2%	12.0
Mercer	FT. RECOVERY LSD	\$1,042,195	8.0%	11.4
Mercer	COLDWATER EVSD	\$1,340,088	7.7%	13.7
Mercer	MARION LSD	\$936,087	7.5%	10.5
Miami	MIAMI EAST LSD	\$2,265,191	12.1%	22.2
Miami	TIPP CITY EVSD	\$3,352,987	10.7%	33.1
Miami	TROY CSD	\$4,637,754	8.1%	45.8
Miami	NEWTON LSD	\$607,364	6.9%	7.1
Miami	MILTON UNION EVSD	\$974,458	6.1%	10.6
Miami	BETHEL LSD	\$1,376,898	5.9%	17.4
Miami	COVINGTON EVSD	\$573,709	4.3%	6.5
Miami	PIQUA CSD	\$1,769,247	4.0%	19.4
Miami	BRADFORD EVSD	\$404,389	3.6%	4.9
Monroe	SWITZERLAND OF OHIO LSD	\$5,653,901	9.3%	62.5
Montgomery	VANDALIA-BUTLER CSD	\$5,871,643	14.5%	58.8
Montgomery	BROOKVILLE LSD	\$2,305,045	13.1%	25.4
Montgomery	CENTERVILLE CSD	\$15,167,972	12.3%	132.6
Montgomery	HUBER HEIGHTS CSD	\$7,734,104	10.7%	70.1
Montgomery	JEFFERSON LSD (MONTGOMERY CO.)	\$848,974	10.2%	13.3
Montgomery	KETTERING CSD	\$11,430,903	9.1%	103.1
Montgomery	NORTHMONT CSD	\$6,213,251	8.9%	58.9
Montgomery	MIAMISBURG CSD	\$5,499,061	8.1%	53.8
Montgomery	VALLEY VIEW LSD	\$1,700,936	6.6%	20.2
Montgomery	WEST CARROLLTON CSD	\$3,391,924	6.6%	34.0
Montgomery	OAKWOOD CSD	\$2,231,604	6.5%	19.9
Montgomery	NEW LEBANON LSD	\$1,072,362	6.4%	12.3
Montgomery	TROTWOOD-MADISON CSD	\$1,956,865	4.5%	20.9

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Montgomery	MAD RIVER LSD	\$2,385,224	4.3%	22.2
Montgomery	NORTHRIDGE LSD (MONTGOMERY CO.)	\$1,259,863	4.2%	12.1
Montgomery	DAYTON CSD	\$9,116,475	3.4%	105.3
Morgan	MORGAN LSD	\$2,073,912	7.3%	23.7
Morrow	NORTHMOR LSD	\$1,707,908	11.2%	19.5
Morrow	HIGHLAND LSD (MORROW CO.)	\$2,087,299	9.2%	25.9
Morrow	CARDINGTON-LINCOLN LSD	\$996,878	7.1%	12.5
Morrow	MOUNT GILEAD EVSD	\$1,127,953	6.8%	15.0
Muskingum	WEST MUSKINGUM LSD	\$2,758,130	13.9%	34.9
Muskingum	TRI-VALLEY LSD	\$3,572,794	10.2%	43.1
Muskingum	FRANKLIN LSD	\$2,690,080	8.8%	31.6
Muskingum	EAST MUSKINGUM LSD	\$2,132,550	8.7%	25.5
Muskingum	ZANESVILLE CSD	\$2,775,603	6.3%	33.2
Muskingum	MAYSVILLE LSD	\$1,421,283	6.0%	16.7
Noble	NOBLE LSD	\$3,286,474	10.4%	33.9
Noble	CALDWELL EVSD	\$926,039	5.5%	11.9
Ottawa	DANBURY LSD	\$4,408,645	20.0%	37.6
Ottawa	PORT CLINTON CSD	\$4,386,348	16.1%	45.4
Ottawa	GENOA AREA LSD	\$1,459,306	9.8%	16.9
Ottawa	BENTON-CARROLL-SALEM LSD	\$2,073,387	8.7%	21.5
Ottawa	PUT IN BAY LSD	\$965,819	23.3%	#N/A
OTTAWA	MIDDLE BASS LSD	\$245,321	#DIV/0!	#N/A
OTTAWA	NORTH BASS LSD	\$5,748	#DIV/0!	#N/A
Paulding	WAYNE TRACE LSD	\$919,046	5.4%	10.9
Paulding	PAULDING EVSD	\$977,335	4.9%	12.1
Paulding	ANTWERP LSD	\$415,920	3.6%	5.0
Perry	NORTHERN LSD	\$2,289,514	8.7%	25.4
Perry	NEW LEXINGTON CSD	\$1,288,368	4.8%	14.8
Perry	CROOKSVILLE EVSD	\$670,419	4.1%	8.0
Perry	SOUTHERN LSD (PERRY CO.)	\$303,767	2.6%	3.9

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Pickaway	LOGAN ELM LSD	\$1,961,258	7.4%	21.4
Pickaway	WESTFALL LSD	\$1,491,221	7.3%	15.3
Pickaway	TEAYS VALLEY LSD	\$3,776,938	5.7%	36.8
Pickaway	CIRCLEVILLE CSD	\$1,348,208	4.4%	13.2
Pike	SCIOTO VALLEY LSD (PIKE CO.)	\$921,903	5.1%	9.9
Pike	WAVERLY CSD	\$1,097,900	4.5%	12.1
Pike	EASTERN LSD (PIKE CO.)	\$395,588	2.8%	4.5
Pike	WESTERN LSD	\$315,115	2.5%	3.6
Portage	FIELD LSD	\$4,833,563	18.3%	53.8
Portage	ROOTSTOWN LSD	\$1,966,070	14.0%	26.8
Portage	WATERLOO LSD	\$1,529,539	13.5%	20.3
Portage	AURORA CSD	\$6,676,150	13.3%	62.2
Portage	STREETSBORO CSD	\$3,911,717	12.7%	40.2
Portage	CRESTWOOD LSD	\$2,770,070	12.4%	35.2
Portage	SOUTHEAST LSD (PORTAGE CO.)	\$2,430,260	10.6%	27.2
Portage	JAMES A. GARFIELD LSD	\$1,608,155	9.2%	17.2
Portage	RAVENNA CSD	\$2,284,602	8.0%	24.9
Portage	KENT CSD	\$3,307,876	5.3%	27.4
Portage	WINDHAM EVSD	\$342,241	3.8%	4.0
Preble	PREBLE-SHAWNEE LSD	\$1,416,044	7.6%	17.6
Preble	TRI COUNTY NORTH LSD	\$889,308	6.7%	10.2
Preble	NATIONAL TRAIL LSD	\$1,111,336	6.7%	13.1
Preble	TWIN VALLEY LSD	\$799,069	6.6%	9.5
Preble	EATON COMMUNITY SD	\$1,598,785	5.3%	17.4
Putnam	OTTOVILLE LSD	\$593,069	8.5%	6.7
Putnam	JENNINGS LSD	\$416,707	8.1%	5.4
Putnam	KALIDA LSD	\$736,412	8.1%	8.5
Putnam	PANDORA-GILBOA LSD	\$691,494	7.7%	9.6
Putnam	COLUMBUS GROVE LSD	\$827,392	6.9%	8.7
Putnam	OTTAWA-GLANDORF LSD	\$1,391,957	6.9%	15.8

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Putnam	LEIPSIC LSD	\$623,739	6.2%	7.1
Putnam	CONTINENTAL LSD	\$540,149	6.2%	7.4
Putnam	MILLER CITY-NEW CLEVELAND LSD	\$426,577	4.6%	5.1
Richland	LUCAS LSD	\$893,556	10.4%	13.5
Richland	ONTARIO LSD	\$2,299,266	9.6%	25.6
Richland	CRESTVIEW LSD (RICHLAND CO.)	\$1,372,270	8.8%	17.3
Richland	SHELBY CSD	\$2,100,362	8.0%	23.6
Richland	LEXINGTON LSD	\$2,175,638	7.5%	26.8
Richland	CLEAR FORK VALLEY LSD	\$1,488,288	7.1%	18.7
Richland	MADISON LSD (RICHLAND CO.)	\$2,223,274	5.7%	27.9
Richland	PLYMOUTH LSD	\$562,803	4.7%	6.7
Richland	MANSFIELD CSD	\$2,358,396	4.0%	30.7
Ross	ZANE TRACE LSD	\$1,468,634	9.0%	16.1
Ross	ADENA LSD	\$874,940	5.5%	9.9
Ross	UNION-SCIOTO LSD	\$1,425,724	5.4%	15.3
Ross	CHILLICOTHE CSD	\$1,897,329	5.3%	21.3
Ross	SOUTHEASTERN LSD (ROSS CO)	\$703,137	5.0%	7.2
Ross	PAINT VALLEY LSD	\$585,322	4.8%	7.6
Ross	HUNTINGTON LSD	\$414,198	2.2%	4.8
Sandusky	WOODMORE LSD	\$1,109,053	9.2%	14.1
Sandusky	FREMONT CSD	\$3,919,511	8.1%	44.1
Sandusky	LAKOTA LSD (SANDUSKY CO.)	\$1,246,468	7.9%	15.3
Sandusky	GIBSONBURG EVSD	\$658,167	6.0%	7.4
Sandusky	CLYDE EVSD	\$1,310,416	4.6%	14.6
Scioto	GREEN LSD (SCIOTO CO.)	\$512,356	6.7%	8.2
Scioto	WHEELERSBURG LSD	\$1,094,242	6.5%	13.2
Scioto	CLAY LSD	\$457,619	5.2%	6.9
Scioto	PORTSMOUTH CSD	\$1,129,725	4.7%	14.2
Scioto	MINFORD LSD	\$756,457	4.6%	9.8
Scioto	NORTHWEST LSD (SCIOTO CO.)	\$729,469	3.6%	7.8

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Scioto	BLOOM/VERNON LSD	\$462,994	3.6%	6.4
Scioto	VALLEY LSD	\$486,666	3.2%	7.0
Scioto	NEW BOSTON LSD	\$173,332	2.7%	2.2
Scioto	WASHINGTON/NILE LSD	\$525,929	2.7%	6.4
Seneca	HOPEWELL-LOUDON LSD	\$1,397,230	12.6%	15.0
Seneca	SENECA EAST LSD	\$911,457	7.3%	10.2
Seneca	OLD FORT LSD	\$667,635	6.4%	8.0
Seneca	TIFFIN CSD	\$2,163,186	6.2%	25.7
Seneca	NEW RIEGEL LSD	\$366,023	5.3%	4.2
Seneca	FOSTORIA CSD	\$840,367	3.3%	11.5
Shelby	HARDIN-HOUSTON LSD	\$1,002,085	9.1%	11.2
Shelby	FORT LORAMIE LSD	\$1,022,163	8.7%	10.0
Shelby	ANNA LSD	\$1,379,247	8.2%	14.2
Shelby	JACKSON CENTER LSD	\$620,386	8.1%	8.7
Shelby	SIDNEY CSD	\$3,266,890	7.9%	34.8
Shelby	FAIRLAWN LSD	\$618,780	7.7%	7.4
Shelby	RUSSIA LSD	\$469,447	7.5%	5.2
Shelby	BOTKINS LSD	\$497,036	5.8%	4.9
Stark	JACKSON LSD	\$13,914,781	18.8%	142.9
Stark	TUSLAW LSD	\$2,351,148	14.2%	26.9
Stark	PLAIN LSD (STARK CO.)	\$10,137,597	13.5%	114.2
Stark	MARLINGTON LSD	\$3,781,682	13.0%	45.2
Stark	PERRY LSD (STARK CO.)	\$6,696,641	11.7%	66.7
Stark	LAKE LSD (STARK CO.)	\$4,843,080	11.6%	50.8
Stark	FAIRLESS LSD	\$2,411,560	11.2%	30.5
Stark	NORTH CANTON CSD	\$6,568,559	11.0%	68.5
Stark	CANTON LSD	\$3,187,473	10.9%	29.4
Stark	NORTHWEST LSD (STARK CO.)	\$2,429,019	9.3%	29.3
Stark	LOUISVILLE CSD	\$3,182,570	9.0%	33.1
Stark	OSNABURG LSD	\$1,008,018	8.2%	13.3

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Stark	SANDY VALLEY LSD	\$1,450,200	7.5%	16.3
Stark	MINERVA LSD	\$1,504,029	6.3%	16.3
Stark	MASSILLON CSD	\$2,839,327	4.8%	28.5
Stark	ALLIANCE CSD	\$1,606,137	3.7%	17.3
Stark	CANTON CSD	\$4,710,691	3.3%	47.0
Summit	REVERE LSD	\$8,550,523	19.0%	72.1
Summit	COPLEY-FAIRLAWN CSD	\$6,114,694	13.7%	58.7
Summit	GREEN LSD (SUMMIT CO.)	\$6,546,967	13.7%	62.7
Summit	WOODRIDGE LSD	\$4,258,245	12.6%	38.5
Summit	SPRINGFIELD LSD (SUMMIT CO.)	\$3,209,493	12.2%	30.4
Summit	NORDONIA HILLS CSD	\$7,342,060	12.1%	64.6
Summit	COVENTRY LSD	\$2,847,213	11.9%	35.7
Summit	MANCHESTER LSD	\$1,996,856	11.6%	19.7
Summit	TWINSBURG CSD	\$6,706,699	10.8%	55.9
Summit	STOW MUNROE FALLS CSD	\$7,898,745	10.3%	75.3
Summit	TALLMADGE CSD	\$3,580,063	9.7%	37.6
Summit	NORTON CSD	\$2,729,436	9.5%	31.5
Summit	HUDSON CSD	\$6,910,362	8.7%	56.4
Summit	CUYAHOGA FALLS CSD	\$5,476,092	8.0%	56.1
Summit	MOGADORE LSD	\$678,150	5.6%	6.3
Summit	BARBERTON CSD	\$2,434,623	4.4%	23.4
Summit	AKRON CSD	\$14,718,310	3.8%	147.4
Trumbull	LORDSTOWN LSD	\$1,386,645	14.5%	15.2
Trumbull	LAKEVIEW LSD	\$2,353,880	13.8%	27.8
Trumbull	MATHEWS LSD	\$1,388,816	12.6%	17.0
Trumbull	LIBERTY LSD	\$1,850,866	11.0%	23.1
Trumbull	HOWLAND LSD	\$3,746,848	10.6%	36.9
Trumbull	BLOOMFIELD-MESPO LSD	\$438,552	10.3%	5.9
Trumbull	BRISTOL LSD	\$768,024	9.6%	10.9
Trumbull	JOSEPH-BADGER LSD	\$937,580	9.0%	9.9

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Trumbull	BROOKFIELD LSD	\$1,126,707	8.8%	14.9
Trumbull	CHAMPION LSD	\$1,477,423	8.4%	15.1
Trumbull	SOUTHINGTON LSD	\$557,922	8.4%	8.4
Trumbull	MAPLEWOOD LSD	\$767,606	7.6%	8.6
Trumbull	HUBBARD EVSD	\$1,620,295	7.5%	19.7
Trumbull	NEWTON FALLS EVSD	\$908,393	7.0%	11.3
Trumbull	WEATHERSFIELD LSD	\$850,013	6.2%	9.8
Trumbull	NILES CSD	\$1,807,174	6.1%	20.0
Trumbull	LABRAE LSD	\$762,323	5.5%	8.4
Trumbull	GIRARD CSD	\$1,002,368	4.2%	11.0
Trumbull	MC DONALD LSD	\$406,778	3.9%	4.3
Trumbull	WARREN CSD	\$1,987,369	2.7%	22.0
Tuscarawas	TUSCARAWAS VALLEY LSD	\$2,409,354	13.0%	27.7
Tuscarawas	GARAWAY LSD	\$1,836,885	12.1%	22.7
Tuscarawas	STRASBURG-FRANKLIN LSD	\$746,074	9.7%	9.9
Tuscarawas	DOVER CSD	\$2,277,422	7.4%	24.5
Tuscarawas	NEW PHILADELPHIA CSD	\$2,531,791	7.0%	26.7
Tuscarawas	INDIAN VALLEY LSD	\$1,520,647	6.0%	16.1
Tuscarawas	NEWCOMERSTOWN EVSD	\$829,098	5.5%	10.5
Tuscarawas	CLAYMONT CSD	\$1,116,770	4.9%	12.1
Union	FAIRBANKS LSD	\$2,027,223	11.7%	19.9
Union	MARYSVILLE EVSD	\$5,805,076	8.7%	54.2
Union	NORTH UNION LSD	\$1,689,991	7.8%	19.0
Van Wert	LINCOLNVIEW LSD	\$1,241,629	9.1%	14.1
Van Wert	CRESTVIEW LSD (VAN WERT CO.)	\$1,171,310	8.6%	14.2
Van Wert	VAN WERT CSD	\$1,636,693	6.0%	20.5
Vinton	VINTON LSD	\$1,839,164	4.8%	19.6
Warren	SPRINGBORO COMMUNITY SD	\$11,181,723	16.1%	116.4
Warren	LITTLE MIAMI LSD	\$8,555,025	13.0%	99.3
Warren	MASON CSD	\$17,242,224	11.9%	137.0

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Warren	WAYNE LSD	\$2,449,796	11.4%	24.0
Warren	KINGS LSD	\$7,868,752	11.0%	74.5
Warren	LEBANON CSD	\$7,964,152	10.9%	77.9
Warren	CARLISLE LSD	\$1,719,461	7.5%	18.4
Warren	FRANKLIN CSD	\$2,890,457	6.9%	27.4
Washington	MARIETTA CSD	\$3,382,647	11.9%	41.1
Washington	WOLF CREEK LSD	\$1,033,331	8.7%	12.8
Washington	BELPRE CSD	\$938,930	6.4%	11.8
Washington	FORT FRYE LSD	\$990,613	5.9%	12.1
Washington	WARREN LSD	\$1,490,788	5.9%	17.7
Washington	FRONTIER LSD	\$383,555	4.2%	5.0
Wayne	WAYNE DALE LSD (WAYNE CO.)	\$3,241,113	16.2%	36.3
Wayne	TRIWAY LSD	\$2,544,308	11.4%	28.9
Wayne	DALTON LSD	\$1,073,074	9.2%	12.8
Wayne	ORRVILLE CSD	\$1,748,244	9.1%	21.1
Wayne	CHIPPEWA LSD	\$1,528,113	8.9%	17.1
Wayne	GREEN LSD	\$1,206,511	8.4%	13.8
Wayne	NORWAYNE LSD (WAYNE CO)	\$1,189,958	7.0%	14.0
Wayne	WOOSTER CSD	\$3,918,013	6.5%	39.6
Wayne	NORTHWESTERN LSD (WAYNE CO.)	\$1,212,319	6.3%	14.0
Wayne	RITTMAN EVSD	\$616,386	4.9%	8.5
Williams	NORTH CENTRAL LSD (WILLIAMS CO.)	\$683,326	7.3%	8.4
Williams	EDON-NORTHWEST LSD	\$547,458	6.7%	6.1
Williams	EDGERTON LSD	\$535,205	6.3%	6.9
Williams	BRYAN CSD	\$1,711,669	5.9%	17.9
Williams	STRYKER LSD	\$459,165	5.4%	5.6
Williams	MILLCREEK-WEST UNITY LSD	\$441,635	5.2%	5.3
Williams	MONTPELIER EVSD	\$572,379	4.0%	7.0
Wood	BOWLING GREEN CSD	\$3,958,880	9.5%	41.9
Wood	EASTWOOD LSD	\$2,181,085	9.4%	21.3

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Wood	PERRYSBURG EVSD	\$6,748,717	8.6%	66.6