



Senate Local Government Committee
House Bill 129 – Interest Party Testimony
November 4, 2025

Buckeye Association of School Administrators (BASA)
Ohio Association of School Business Officials (OASBO)
Ohio School Boards Association (OSBA)

Chairwoman O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to provide interested party testimony on House Bill (HB) 129. Our organizations represent Ohio's public school board members, superintendents, treasurers/CFOs, and other school business officials from across the state.

We want to begin our testimony by acknowledging the seriousness of the property tax issue in Ohio right now and reaffirm our commitment to work with the General Assembly to craft responsible solutions to this complex issue. This committee is currently considering a suite of property tax bills that, if taken together and implemented responsibly, represent a balanced approach that better protects property owners and ensures predictability and modest funding increases for our schools.

The main component of HB 129 is to include emergency and substitute levy millage into the calculation of the 20-mill floor. Before passage, the House made several modifications to the bill, which include:

- Allowing existing emergency levies to be renewed once for a five-year term as a fixed-sum levy;
- Allowing districts to levy a one-time, five-year, fixed-sum levy if the district is in fiscal emergency, watch, or caution or for other emergency situations; and
- Advancing the timeline for including emergency and substitute levies in the 20-mill floor calculation for districts with territory in a county undergoing a reappraisal or triennial update to tax year 2026 (calendar year 2027).

Some of these changes were spurred by the recommendations from Governor DeWine's Property Tax Working Group.¹ While we appreciate the House's inclusion of some – but not all – of the panel's recommendations, there is still work to be done to protect taxpayers and support schools. To align HB

¹https://content.govdelivery.com/attachments/OHIOGOVERNOR/2025/09/30/file_attachments/3405420/FINAL%20Property%20Tax%20Report.pdf.

129 with the Property Tax Working Group's recommendations and avoid financial harm to both taxpayers and schools, we recommend the committee make the following three changes:

Substitute Levy Renewal

Allow existing substitute levies to be renewed as fixed-sum levies upon expiration, similar to the renewal authority granted to emergency levies in HB 129. This improvement would protect property owners from an unnecessary tax increase by preserving the 12.5% rollback for homeowners. It would also provide financial stability to schools by allowing them to renew an existing revenue stream with no tax increase on homeowners, rather than ask voters to approve a new levy that increases taxes.

Fixed-Sum Levy Renewability

Remove HB 129's one-time renewal limit on existing fixed-sum levies and grant voters the power to decide whether to approve the renewal of those levies. This would have the same benefit of preserving the rollback and avoiding a tax increase.

Timing of Implementation

Count existing emergency and substitute levies into the 20-mill floor calculation upon their expiration and voter-approved renewal as a fixed-sum levy. HB 129 factors these levies into the calculation when a county in which the district has territory undergoes a reappraisal or triennial update. The bill begins this process in tax year 2026, just months after this bill is likely to take effect.

Without these changes, Ohio homeowners would face an estimated \$96 million tax increase, according to an analysis of Department of Taxation data. Due to the inability to renew these existing revenue sources, schools will be forced to ask voters for a new money levy to recoup the expiring revenue, which will no longer carry the 12.5% rollback discount for homeowners. In effect, homeowners would face a tax increase for the same amount of school revenue. Put simply, HB 129 would have homeowners pay more for the same.

Without these changes, HB 129 could also jeopardize the educational opportunities received by students in many districts across the state. For example, substitute levy revenue comprises 35% of the total budget of Barberton City Schools in Summit County and 22% of North Ridgeville City Schools in Lorain County. Meanwhile, emergency levy revenue comprises 29% of the total budget for North Royalton Schools in Cuyahoga County and 28% for Kirtland Local Schools in Geauga County. Forcing hundreds of school systems to put a new money levy on the ballot, which fail 7 out of 10 times on average, as opposed to a simple renewal levy poses significant risks for many school systems.

We are not here to disagree whether these levies should be counted toward the floor. Instead, we are simply asking that these types of levies retain their ability to be renewed by voters and that the bill's changes be done in a timeframe that recognizes the multi-year planning upon which schools rely. We

believe that these are reasonable requests that complement the goals of HB 129, protect homeowners, and provide stability to schools.

Chairwoman O'Brien and members of the committee, thank you for your time and attention. We are happy to answer any questions you may have.

TY 2024 School District Substitute Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Substitute Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Substitute Millage Revenue as a % of FY24 Expenditures
Butler	Edgewood City School District	\$2,934,981	\$366,873	\$ 43,039,234	6.8%
Clark	Northwestern Local School District	\$1,750,664	\$218,833	\$ 19,344,508	9.0%
Franklin	Canal Winchester Local School District	\$7,074,979	\$884,372	\$ 77,336,412	9.1%
Greene	Beavercreek City School District	\$10,672,584	\$1,334,073	\$ 122,173,834	8.7%
Greene	Yellow Springs Exempted Village School District	\$1,976,107	\$247,013	\$ 16,083,503	12.3%
Licking	Licking Heights Local School District	\$11,607,522	\$1,450,940	\$ 78,370,161	14.8%
Logan	Bellefontaine City School District	\$1,349,660	\$168,708	\$ 27,793,643	4.9%
Lorain	Columbia Local School District	\$2,703,926	\$337,991	\$ 15,876,914	17.0%
Lorain	Firelands Local School District	\$2,586,313	\$323,289	\$ 23,597,460	11.0%
Lorain	Midview Local School District	\$6,701,947	\$837,743	\$ 40,551,347	16.5%
Lorain	North Ridgeville City School District	\$12,044,920	\$1,505,615	\$ 55,941,679	21.5%
Madison	Jefferson Local School District	\$1,501,110	\$187,639	\$ 18,160,276	8.3%
Miami	Bethel Local School District	\$588,889	\$73,611	\$ 23,407,654	2.5%
Ottawa	Genoa Area Local School District	\$1,230,395	\$153,799	\$ 15,232,468	8.1%
Sandusky	Woodmore Local School District	\$1,469,491	\$183,686	\$ 13,789,585	10.7%
Stark	Fairless Local School District	\$2,044,528	\$255,566	\$ 28,682,614	7.1%
Stark	Jackson Local School District	\$9,600,620	\$1,200,078	\$ 76,037,000	12.6%
Stark	Louisville City School District	\$1,909,412	\$238,677	\$ 36,398,000	5.2%
Summit	Barberton City School District	\$7,298,460	\$912,308	\$ 21,075,916	34.6%
Warren	Franklin City School District	\$8,033,031	\$1,004,129	\$ 42,561,486	18.9%
Warren	Lebanon City School District	\$13,233,276	\$1,654,160	\$ 72,705,544	18.2%
	State Total	\$108,312,815	\$13,539,102	\$868,159,238	12.5%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
ALLEN	ELIDA LSD	\$2,704,741	\$338,093	\$ 26,098,611	10.4%
ALLEN	SHAWNEE LSD	\$2,880,000	\$360,000	\$ 28,106,987	10.2%
ALLEN	SHAWNEE LSD	\$2,150,000	\$268,750	\$ 28,106,987	7.6%
ALLEN	LIMA CSD	\$2,278,014	\$284,752	\$ 58,242,690	3.9%
ALLEN	BLUFFTON EVSD	\$466,000	\$58,250	\$ 13,237,460	3.5%
ASHLAND	WEST HOLMES LSD	\$1,180,000	\$147,500	\$ 26,564,765	4.4%
ASHLAND	BLACK RIVER LSD	\$1,600,000	\$200,000	\$ 15,813,761	10.1%
ASHLAND	LOUDONVILLE-PERRYSVILLE EVSD	\$1,334,102	\$166,763	\$ 26,474,529	5.0%
ASHLAND	LUCAS LSD	\$961,000	\$120,125	\$ 20,766,523	4.6%
ASHLAND	LOUDONVILLE-PERRYSVILLE EVSD	\$412,463	\$51,558	\$ 26,474,529	1.6%
ASHLAND	LUCAS LSD	\$300,000	\$37,500	\$ 20,766,523	1.4%
ASHLAND	NEW LONDON LSD	\$152,000	\$19,000	\$ 16,111,181	0.9%
ASHTABULA	PYMATUNING VALLEY LSD	\$809,739	\$101,217	\$ 18,478,530	4.4%
ATHENS	WARREN LSD	\$1,755,600	\$219,450	\$ 28,101,104	6.2%
AUGLAIZE	INDIAN LAKE LSD	\$2,057,500	\$257,188	\$ 29,261,795	7.0%
AUGLAIZE	MARION LSD	\$1,200,662	\$150,083	\$ 13,554,291	8.9%
AUGLAIZE	ST. MARYS CSD	\$1,838,898	\$229,862	\$ 36,312,218	5.1%
BROWN	WILLIAMSBURG LSD	\$996,826	\$124,603	\$ 15,074,016	6.6%
BUTLER	MADISON LSD (BUTLER CO.)	\$1,100,000	\$137,500	\$ 20,403,114	5.4%
BUTLER	NORTHWEST LSD (HAMILTON CO.)	\$7,344,295	\$918,037	\$ 113,412,309	6.5%
CARROLL	MINERVA LSD	\$1,631,000	\$203,875	\$ 30,407,935	5.4%
CARROLL	BROWN LSD	\$700,000	\$87,500	\$ 15,522,981	4.5%
CARROLL	SANDY VALLEY LSD	\$750,000	\$93,750	\$ 20,369,511	3.7%
CARROLL	BROWN LSD	\$523,000	\$65,375	\$ 15,522,981	3.4%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
CARROLL	EDISON LSD	\$1,049,150	\$131,144	\$ 26,499,353	4.0%
CHAMPAIGN	MECHANICSBURG EVSD	\$189,000	\$23,625	\$ 13,158,874	1.4%
CLARK	TECUMSEH LSD	\$2,106,398	\$263,300	\$ 40,853,397	5.2%
CLARK	SOUTHEASTERN LSD	\$490,000	\$61,250	\$ 12,083,851	4.1%
CLARK	TECUMSEH LSD	\$712,000	\$89,000	\$ 40,853,397	1.7%
CLERMONT	LITTLE MIAMI LSD	\$10,638,795	\$1,329,849	\$ 65,686,759	16.2%
CLINTON	MIAMI TRACE LSD	\$1,900,000	\$237,500	\$ 33,278,102	5.7%
COLUMBIANA	SALEM CSD	\$2,100,000	\$262,500	\$ 23,763,013	8.8%
COLUMBIANA	BEAVER LSD	\$1,200,000	\$150,000	\$ 21,320,167	5.6%
COLUMBIANA	SALEM CSD	\$1,300,000	\$162,500	\$ 23,763,013	5.5%
COLUMBIANA	LEETONIA EVSD	\$350,000	\$43,750	\$ 9,712,773	3.6%
COLUMBIANA	EAST LIVERPOOL CSD	\$1,058,000	\$132,250	\$ 31,788,250	3.3%
COLUMBIANA	ALLIANCE CSD	\$2,000,000	\$250,000	\$ 47,778,754	4.2%
CRAWFORD	CRESTLINE EVSD	\$759,000	\$94,875	\$ 11,101,468	6.8%
CRAWFORD	RIDGEDALE LSD	\$575,034	\$71,879	\$ 13,283,727	4.3%
CRAWFORD	WYNFORD LSD	\$350,000	\$43,750	\$ 15,447,126	2.3%
CRAWFORD	PLYMOUTH LSD	\$325,000	\$40,625	\$ 12,067,871	2.7%
CRAWFORD	WILLARD CSD	\$1,200,000	\$150,000	\$ 18,779,203	6.4%
CUYAHOGA	INDEPENDENCE LSD	\$4,252,863	\$531,608	\$ 22,078,526	19.3%
CUYAHOGA	MAPLE HEIGHTS CSD	\$6,708,732	\$838,592	\$ 49,985,213	13.4%
CUYAHOGA	GARFIELD HEIGHTS CSD	\$4,100,000	\$512,500	\$ 50,452,811	8.1%
CUYAHOGA	GARFIELD HEIGHTS CSD	\$2,850,000	\$356,250	\$ 50,452,811	5.6%
CUYAHOGA	GARFIELD HEIGHTS CSD	\$2,500,000	\$312,500	\$ 50,452,811	5.0%
CUYAHOGA	WARRENSVILLE HEIGHTS CSD	\$1,850,000	\$231,250	\$ 55,679,827	3.3%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
CUYAHOGA	FAIRVIEW PARK CSD	\$2,690,000	\$336,250	\$ 27,036,255	9.9%
CUYAHOGA	NORTH ROYALTON CSD	\$6,700,000	\$837,500	\$ 61,122,243	11.0%
CUYAHOGA	NORTH ROYALTON CSD	\$6,695,000	\$836,875	\$ 61,122,243	11.0%
CUYAHOGA	BROOKLYN CSD	\$2,254,000	\$281,750	\$ 20,640,919	10.9%
CUYAHOGA	BROOKLYN CSD	\$2,175,000	\$271,875	\$ 20,640,919	10.5%
CUYAHOGA	PARMA CSD	\$15,624,693	\$1,953,087	\$ 157,486,868	9.9%
CUYAHOGA	NORTH ROYALTON CSD	\$4,395,000	\$549,375	\$ 61,122,243	7.2%
CUYAHOGA	PARMA CSD	\$9,197,860	\$1,149,733	\$ 157,486,868	5.8%
CUYAHOGA	PARMA CSD	\$7,603,000	\$950,375	\$ 157,486,868	4.8%
CUYAHOGA	PARMA CSD	\$6,062,500	\$757,813	\$ 157,486,868	3.8%
DARKE	TRI COUNTY NORTH LSD	\$664,826	\$83,103	\$ 13,424,424	5.0%
DARKE	TRI COUNTY NORTH LSD	\$618,000	\$77,250	\$ 13,424,424	4.6%
DARKE	TRI COUNTY NORTH LSD	\$342,000	\$42,750	\$ 13,424,424	2.5%
DARKE	ST. HENRY-CONSOLIDATED LSD	\$782,000	\$97,750	\$ 12,684,872	6.2%
DARKE	GREENVILLE CSD	\$1,640,000	\$205,000	\$ 37,556,681	4.4%
DEFIANCE	DEFIANCE CSD	\$1,580,000	\$197,500	\$ 34,292,481	4.6%
DEFIANCE	CENTRAL LSD	\$615,000	\$76,875	\$ 13,996,047	4.4%
DELAWARE	ELGIN LSD	\$850,000	\$106,250	\$ 15,379,885	5.5%
DELAWARE	NORTH UNION LSD	\$680,000	\$85,000	\$ 21,381,330	3.2%
DELAWARE	NORTH UNION LSD	\$210,000	\$26,250	\$ 21,381,330	1.0%
DELAWARE	NORTHRIDGE LSD (LICKING COUNTY)	\$2,100,000	\$262,500	\$ 18,982,250	11.1%
DELAWARE	JOHNSTOWN MONROE LSD	\$2,200,000	\$275,000	\$ 47,513,248	4.6%
ERIE	BELLEVUE CSD	\$1,350,000	\$168,750	\$ 25,003,896	5.4%
ERIE	BELLEVUE CSD	\$925,000	\$115,625	\$ 25,003,896	3.7%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
ERIE	MONROEVILLE LSD	\$300,000	\$37,500	\$ 11,300,348	2.7%
ERIE	HURON CSD	\$2,740,000	\$342,500	\$ 22,284,688	12.3%
ERIE	VERMILION LSD	\$4,250,000	\$531,250	\$ 35,340,695	12.0%
ERIE	MARGARETTA LSD	\$1,205,950	\$150,744	\$ 24,343,411	5.0%
ERIE	EDISON LSD (ERIE CO)	\$875,000	\$109,375	\$ 23,465,728	3.7%
ERIE	SANDUSKY CSD	\$1,500,000	\$187,500	\$ 52,388,256	2.9%
ERIE	HURON CSD	\$400,000	\$50,000	\$ 22,284,688	1.8%
FAIRFIELD	WALNUT TWP LSD	\$250,000	\$31,250	\$ 13,700,802	1.8%
FULTON	ARCHBOLD AREA LSD	\$1,100,000	\$137,500	\$ 16,147,797	6.8%
FULTON	WAUSEON EVSD	\$841,089	\$105,136	\$ 26,919,059	3.1%
FULTON	ANTHONY WAYNE LSD	\$3,000,000	\$375,000	\$ 48,774,668	6.2%
FULTON	SWANTON LSD	\$825,000	\$103,125	\$ 17,419,405	4.7%
GEAUGA	KIRTLAND LSD	\$2,280,000	\$285,000	\$ 19,188,990	11.9%
GEAUGA	KIRTLAND LSD	\$1,552,615	\$194,077	\$ 19,188,990	8.1%
GEAUGA	KIRTLAND LSD	\$1,450,000	\$181,250	\$ 19,188,990	7.6%
GEAUGA	MADISON LSD (LAKE CO.)	\$697,270	\$87,159	\$ 30,142,896	2.3%
GEAUGA	MENTOR EVSD	\$15,015,990	\$1,876,999	\$ 115,023,794	13.1%
GEAUGA	WEST GEAUGA LSD	\$3,700,000	\$462,500	\$ 38,293,290	9.7%
GREENE	BEAVERCREEK CSD	\$18,517,600	\$2,314,700	\$ 122,173,834	15.2%
GREENE	XENIA COMMUNITY CSD	\$7,760,000	\$970,000	\$ 61,123,467	12.7%
GUERNSEY	ROLLING HILLS LSD	\$1,400,000	\$175,000	\$ 22,023,865	6.4%
GUERNSEY	CAMBRIDGE CSD	\$1,455,000	\$181,875	\$ 24,558,712	5.9%
GUERNSEY	EAST MUSKINGUM LSD	\$394,200	\$49,275	\$ 26,231,880	1.5%
HAMILTON	CINCINNATI CSD	\$65,178,000	\$8,147,250	\$ 643,350,150	10.1%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
HAMILTON	ST. BERNARD-ELMWOOD PLACE CSD	\$1,256,250	\$157,031	\$ 14,280,531	8.8%
HAMILTON	CINCINNATI CSD	\$51,500,000	\$6,437,500	\$ 643,350,150	8.0%
HANCOCK	VAN BUREN LSD	\$1,275,000	\$159,375	\$ 15,268,200	8.4%
HANCOCK	VANLUE LSD	\$325,000	\$40,625	\$ 4,103,908	7.9%
HANCOCK	ARCADIA LSD	\$440,000	\$55,000	\$ 11,960,753	3.7%
HANCOCK	LIBERTY BENTON LSD	\$724,600	\$90,575	\$ 19,705,503	3.7%
HANCOCK	LIBERTY BENTON LSD	\$700,000	\$87,500	\$ 19,705,503	3.6%
HANCOCK	ARCADIA LSD	\$305,000	\$38,125	\$ 11,960,753	2.6%
HANCOCK	FOSTORIA CSD	\$1,687,327	\$210,916	\$ 25,517,000	6.6%
HANCOCK	NORTH BALTIMORE LSD	\$157,250	\$19,656	\$ 14,163,264	1.1%
HENRY	PATRICK HENRY LSD	\$746,765	\$93,346	\$ 20,316,492	3.7%
HENRY	HOLGATE LSD	\$90,600	\$11,325	\$ 6,950,572	1.3%
HOCKING	LOGAN ELM LSD	\$812,000	\$101,500	\$ 27,763,603	2.9%
HURON	WELLINGTON EVSD	\$970,000	\$121,250	\$ 15,560,635	6.2%
KNOX	MOUNT VERNON CSD	\$6,748,000	\$843,500	\$ 45,392,694	14.9%
LAKE	WILLOUGHBY-EASTLAKE CSD	\$13,560,000	\$1,695,000	\$ 132,590,947	10.2%
LAKE	WILLOUGHBY-EASTLAKE CSD	\$4,745,186	\$593,148	\$ 132,590,947	3.6%
LICKING	LAKESWOOD LSD	\$5,882,139	\$735,267	\$ 30,025,390	19.6%
LICKING	NEWARK CSD	\$5,901,000	\$737,625	\$ 98,430,132	6.0%
LOGAN	SIDNEY CSD	\$4,417,364	\$552,171	\$ 52,113,036	8.5%
LORAIN	ELYRIA CSD	\$12,687,548	\$1,585,944	\$ 84,864,804	15.0%
LORAIN	AMHERST EVSD	\$4,024,956	\$503,120	\$ 45,246,356	8.9%
LORAIN	OBERLIN CSD	\$940,000	\$117,500	\$ 19,142,309	4.9%
LORAIN	CLEARVIEW LSD	\$546,856	\$68,357	\$ 19,591,018	2.8%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
LORAIN	LORAIN CSD	\$3,126,190	\$390,774	\$ 116,342,173	2.7%
LORAIN	CLEARVIEW LSD	\$352,690	\$44,086	\$ 19,591,018	1.8%
LUCAS	TOLEDO CSD	\$15,700,000	\$1,962,500	\$ 389,297,785	4.0%
MAHONING	SOUTH RANGE LSD	\$1,781,555	\$222,694	\$ 15,422,243	11.6%
MAHONING	POLAND LSD	\$2,297,755	\$287,219	\$ 25,441,262	9.0%
MAHONING	JACKSON MILTON LSD	\$988,485	\$123,561	\$ 10,986,605	9.0%
MAHONING	POLAND LSD	\$2,181,867	\$272,733	\$ 25,441,262	8.6%
MAHONING	BOARDMAN LSD	\$4,646,975	\$580,872	\$ 59,562,927	7.8%
MAHONING	YOUNGSTOWN CSD	\$5,291,510	\$661,439	\$ 95,642,433	5.5%
MAHONING	POLAND LSD	\$1,369,748	\$171,219	\$ 25,441,262	5.4%
MAHONING	WESTERN RESERVE LSD (MAHONING CO.)	\$425,000	\$53,125	\$ 8,609,473	4.9%
MAHONING	CAMPBELL CSD	\$989,711	\$123,714	\$ 22,583,936	4.4%
MAHONING	WESTERN RESERVE LSD (MAHONING CO.)	\$368,000	\$46,000	\$ 8,609,473	4.3%
MAHONING	POLAND LSD	\$1,068,055	\$133,507	\$ 25,441,262	4.2%
MAHONING	JACKSON MILTON LSD	\$383,088	\$47,886	\$ 10,986,605	3.5%
MAHONING	BOARDMAN LSD	\$1,999,547	\$249,943	\$ 59,562,927	3.4%
MAHONING	CANFIELD LSD	\$890,000	\$111,250	\$ 31,667,898	2.8%
MAHONING	WESTERN RESERVE LSD (MAHONING CO.)	\$139,000	\$17,375	\$ 8,609,473	1.6%
MARION	MARION CSD	\$2,001,000	\$250,125	\$ 61,344,163	3.3%
MEDINA	BUCKEYE LSD (MEDINA CO.)	\$3,201,100	\$400,138	\$ 29,186,470	11.0%
MEDINA	CLOVERLEAF LSD	\$2,813,100	\$351,638	\$ 46,384,509	6.1%
MEDINA	BRUNSWICK CSD	\$4,671,000	\$583,875	\$ 83,857,619	5.6%
MEDINA	BRUNSWICK CSD	\$3,200,000	\$400,000	\$ 83,857,619	3.8%
MEDINA	BRUNSWICK CSD	\$2,021,000	\$252,625	\$ 83,857,619	2.4%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
MERCER	CELINA CSD	\$4,903,013	\$612,877	\$ 33,888,654	14.5%
MERCER	COLDWATER EVSD	\$550,000	\$68,750	\$ 17,829,079	3.1%
MIAMI	TIPP CITY EVSD	\$5,607,516	\$700,940	\$ 31,449,702	17.8%
MONTGOMERY	VANDALIA-BUTLER CSD	\$4,447,000	\$555,875	\$ 41,773,139	10.6%
MONTGOMERY	BROOKVILLE LSD	\$48,000	\$6,000	\$ 17,648,192	0.3%
MONTGOMERY	CARLISLE LSD	\$993,222	\$124,153	\$ 23,995,825	4.1%
MORROW	LEXINGTON LSD	\$2,705,000	\$338,125	\$ 29,846,373	9.1%
MORROW	LEXINGTON LSD	\$2,680,000	\$335,000	\$ 29,846,373	9.0%
MUSKINGUM	WEST MUSKINGUM LSD	\$1,777,741	\$222,218	\$ 19,820,858	9.0%
MUSKINGUM	ZANESVILLE CSD	\$1,438,952	\$179,869	\$ 45,895,000	3.1%
OTTAWA	PORT CLINTON CSD	\$1,734,000	\$216,750	\$ 27,564,805	6.3%
PAULDING	PAULDING EVSD	\$418,250	\$52,281	\$ 19,838,568	2.1%
PORTAGE	STOW MUNROE FALLS CSD	\$7,300,000	\$912,500	\$ 74,424,434	9.8%
PORTAGE	TALLMADGE CSD	\$2,867,000	\$358,375	\$ 36,704,427	7.8%
PORTAGE	STOW MUNROE FALLS CSD	\$4,631,284	\$578,911	\$ 74,424,434	6.2%
PORTAGE	SPRINGFIELD LSD (SUMMIT CO.)	\$1,600,000	\$200,000	\$ 26,451,858	6.0%
PORTAGE	SPRINGFIELD LSD (SUMMIT CO.)	\$1,500,000	\$187,500	\$ 26,451,858	5.7%
PORTAGE	CRESTWOOD LSD	\$1,400,000	\$175,000	\$ 22,990,635	6.1%
PORTAGE	ROOTSTOWN LSD	\$1,145,056	\$143,132	\$ 13,966,459	8.2%
PORTAGE	SOUTHEAST LSD (PORTAGE CO.)	\$1,866,247	\$233,281	\$ 22,949,688	8.1%
PORTAGE	WATERLOO LSD	\$939,557	\$117,445	\$ 11,703,092	8.0%
PORTAGE	ROOTSTOWN LSD	\$1,045,000	\$130,625	\$ 13,966,459	7.5%
PORTAGE	WINDHAM EVSD	\$539,000	\$67,375	\$ 9,126,969	5.9%
PREBLE	TWIN VALLEY LSD	\$255,092	\$31,887	\$ 12,760,602	2.0%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
PUTNAM	LEIPSIC LSD	\$425,000	\$53,125	\$ 18,861,788	2.3%
PUTNAM	OTTAWA-GLANDORF LSD	\$451,863	\$56,483	\$ 21,791,356	2.1%
RICHLAND	MANSFIELD CSD	\$3,900,000	\$487,500	\$ 57,730,956	6.8%
RICHLAND	ONTARIO LSD	\$1,320,000	\$165,000	\$ 28,630,376	4.6%
RICHLAND	SHELBY CSD	\$950,000	\$118,750	\$ 26,569,220	3.6%
ROSS	ZANE TRACE LSD	\$289,432	\$36,179	\$ 17,207,465	1.7%
SANDUSKY	CLYDE EVSD	\$1,265,000	\$158,125	\$ 31,827,006	4.0%
SANDUSKY	CLYDE EVSD	\$539,000	\$67,375	\$ 31,827,006	1.7%
SENECA	HOPEWELL-LOUDON LSD	\$570,000	\$71,250	\$ 11,601,648	4.9%
SENECA	TIFFIN CSD	\$1,640,000	\$205,000	\$ 35,016,347	4.7%
SHELBY	FAIRLAWN LSD	\$150,000	\$18,750	\$ 8,230,325	1.8%
STARK	TUSLAW LSD	\$1,200,000	\$150,000	\$ 19,387,514	6.2%
STARK	TUSCARAWAS VALLEY LSD	\$940,000	\$117,500	\$ 24,396,138	3.9%
STARK	TUSCARAWAS VALLEY LSD	\$460,000	\$57,500	\$ 24,396,138	1.9%
STARK	PERRY LSD (STARK CO.)	\$8,041,569	\$1,005,196	\$ 57,346,022	14.0%
STARK	JACKSON LSD	\$6,150,000	\$768,750	\$ 76,037,000	8.1%
STARK	MASSILLON CSD	\$3,434,905	\$429,363	\$ 61,728,026	5.6%
STARK	MASSILLON CSD	\$3,430,178	\$428,772	\$ 61,728,026	5.6%
STARK	NORTHWEST LSD (STARK CO.)	\$1,500,000	\$187,500	\$ 35,772,452	4.2%
STARK	MASSILLON CSD	\$2,000,000	\$250,000	\$ 61,728,026	3.2%
SUMMIT	COVENTRY LSD	\$2,880,700	\$360,088	\$ 24,147,143	11.9%
SUMMIT	GREEN LSD (SUMMIT CO.)	\$4,800,000	\$600,000	\$ 48,809,916	9.8%
SUMMIT	GREEN LSD (SUMMIT CO.)	\$4,100,000	\$512,500	\$ 48,809,916	8.4%
SUMMIT	COVENTRY LSD	\$1,985,175	\$248,147	\$ 24,147,143	8.2%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
SUMMIT	MANCHESTER LSD	\$275,000	\$34,375	\$ 18,132,200	1.5%
SUMMIT	WOODRIDGE LSD	\$3,000,000	\$375,000	\$ 33,783,033	8.9%
SUMMIT	TWINSBURG CSD	\$5,184,569	\$648,071	\$ 62,570,554	8.3%
SUMMIT	TWINSBURG CSD	\$4,000,000	\$500,000	\$ 62,570,554	6.4%
SUMMIT	WOODRIDGE LSD	\$527,100	\$65,888	\$ 33,783,033	1.6%
TRUMBULL	SOUTHINGTON LSD	\$250,000	\$31,250	\$ 7,052,738	3.5%
TRUMBULL	HOWLAND LSD	\$5,050,000	\$631,250	\$ 35,253,088	14.3%
TRUMBULL	CHAMPION LSD	\$2,035,357	\$254,420	\$ 17,625,807	11.5%
TRUMBULL	LIBERTY LSD	\$1,776,316	\$222,040	\$ 16,496,871	10.8%
TRUMBULL	LORDSTOWN LSD	\$770,000	\$96,250	\$ 9,854,552	7.8%
TRUMBULL	HOWLAND LSD	\$2,500,000	\$312,500	\$ 35,253,088	7.1%
TRUMBULL	LAKEVIEW LSD	\$1,050,000	\$131,250	\$ 17,068,400	6.2%
TRUMBULL	MATHEWS LSD	\$680,000	\$85,000	\$ 11,510,420	5.9%
TRUMBULL	CHAMPION LSD	\$1,010,997	\$126,375	\$ 17,625,807	5.7%
TRUMBULL	HUBBARD EVSD	\$1,218,709	\$152,339	\$ 21,347,703	5.7%
TRUMBULL	JOSEPH-BADGER LSD	\$550,000	\$68,750	\$ 10,433,488	5.3%
TRUMBULL	LAKEVIEW LSD	\$890,000	\$111,250	\$ 17,068,400	5.2%
TRUMBULL	LIBERTY LSD	\$839,531	\$104,941	\$ 16,496,871	5.1%
TRUMBULL	HUBBARD EVSD	\$1,047,214	\$130,902	\$ 21,347,703	4.9%
TRUMBULL	MAPLEWOOD LSD	\$508,805	\$63,601	\$ 10,451,812	4.9%
TRUMBULL	NILES CSD	\$1,300,000	\$162,500	\$ 28,466,144	4.6%
TRUMBULL	NILES CSD	\$1,300,000	\$162,500	\$ 28,466,144	4.6%
TRUMBULL	LIBERTY LSD	\$740,680	\$92,585	\$ 16,496,871	4.5%
TRUMBULL	JOSEPH-BADGER LSD	\$425,379	\$53,172	\$ 10,433,488	4.1%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
TRUMBULL	NEWTON FALLS EVSD	\$585,011	\$73,126	\$ 14,550,953	4.0%
TRUMBULL	BLOOMFIELD-MESPO LSD	\$170,000	\$21,250	\$ 4,498,959	3.8%
TRUMBULL	WEATHERSFIELD LSD	\$538,168	\$67,271	\$ 14,601,181	3.7%
TRUMBULL	LAKEVIEW LSD	\$613,731	\$76,716	\$ 17,068,400	3.6%
TRUMBULL	BRISTOL LSD	\$400,000	\$50,000	\$ 11,411,013	3.5%
TRUMBULL	WARREN CSD	\$3,918,802	\$489,850	\$ 119,148,697	3.3%
TRUMBULL	BRISTOL LSD	\$330,000	\$41,250	\$ 11,411,013	2.9%
TRUMBULL	WEATHERSFIELD LSD	\$418,128	\$52,266	\$ 14,601,181	2.9%
TRUMBULL	MAPLEWOOD LSD	\$246,285	\$30,786	\$ 10,451,812	2.4%
TRUMBULL	GIRARD CSD	\$534,534	\$66,817	\$ 24,862,026	2.2%
TRUMBULL	MC DONALD LSD	\$260,000	\$32,500	\$ 12,656,000	2.1%
TRUMBULL	WARREN CSD	\$1,887,606	\$235,951	\$ 119,148,697	1.6%
TRUMBULL	MC DONALD LSD	\$200,147	\$25,018	\$ 12,656,000	1.6%
TUSCARAWAS	NEW PHILADELPHIA CSD	\$3,000,000	\$375,000	\$ 36,326,491	8.3%
TUSCARAWAS	DOVER CSD	\$2,400,000	\$300,000	\$ 30,571,938	7.9%
TUSCARAWAS	NEWCOMERSTOWN EVSD	\$750,000	\$93,750	\$ 16,856,607	4.4%
TUSCARAWAS	INDIAN VALLEY LSD	\$599,000	\$74,875	\$ 25,160,000	2.4%
TUSCARAWAS	STRASBURG-FRANKLIN LSD	\$600,000	\$75,000	\$ 11,712,931	5.1%
WASHINGTON	MARIETTA CSD	\$2,750,000	\$343,750	\$ 28,408,357	9.7%
WASHINGTON	WOLF CREEK LSD	\$781,927	\$97,741	\$ 11,969,282	6.5%
WASHINGTON	BELPRE CSD	\$825,000	\$103,125	\$ 15,611,348	5.3%
WAYNE	ORRVILLE CSD	\$1,617,900	\$202,238	\$ 25,647,461	6.3%
WAYNE	RITTMAN EVSD	\$950,000	\$118,750	\$ 17,024,748	5.6%
WAYNE	TRIWAY LSD	\$1,200,000	\$150,000	\$ 24,392,865	4.9%

TY 2024 School District Emergency Millage Revenue (Includes Rollback-Qualifying Levies Only)

County	School District	Emergency Millage Revenue	Rollback Share (12.5%)	Operating Expenditures	Emergency Millage Revenue as a % of FY24 Expenditures
WAYNE	GREEN LSD	\$850,000	\$106,250	\$ 17,566,092	4.8%
WAYNE	ORRVILLE CSD	\$1,115,700	\$139,463	\$ 25,647,461	4.4%
WAYNE	WAYNE DALE LSD (WAYNE CO.)	\$1,017,000	\$127,125	\$ 29,695,414	3.4%
WAYNE	GREEN LSD	\$500,000	\$62,500	\$ 17,566,092	2.8%
WAYNE	NORWAYNE LSD (WAYNE CO)	\$280,000	\$35,000	\$ 19,532,567	1.4%
WILLIAMS	STRYKER LSD	\$335,000	\$41,875	\$ 8,512,195	3.9%
	State Total	\$ 656,097,970	\$ 82,012,246	\$ 9,763,669,815	6.7%