Ohio | Department of Education

Ted Strickland, Governor
Deborah S. Delisle, Superintendent of Public Instruction

TO: Superintendents and Treasurers of Joint Vocational School Districts
FROM: Kim Murnieks, Executive Director, Center for School Options and Finance
RE: September, 2009 Foundation Payment
DATE: September 15, 2009

SPECIAL NOTE: This payment marks the beginning of the use of the new JVS Payment Report, replacing the SF-3, reflecting changes authorized by Am. Sub. H.B.1. Previous FY2010 payments were based on the FY2009 June payment while the structure of the new system was being developed.

JVS Payment Report

FY2009 June JVS SF-3 amounts were used as the base year amounts for the calculations prescribed by law in section 265.30.50 of Am. Sub. H.B.1. Base Cost funding, Special Education weighted funding (including speech), CTA funding (weighted and GRADS,) and Transitional Aid Guarantee base year amounts were increased by 0.75 percent.

Transfers and Adjustments are based on the FY2009 June payments.

JVS Settlement

Reimbursement for FY2010 fixed rate levy losses due to the deregulation of public utilities and the associated decrease in assessment rates on their property is included in this payment. This reimbursement is "offset" by the increase in state aid attributed to the lower charge-off associated with the reduced property values. The reimbursement is calculated as the difference between the tax revenue losses and the offset. Generally, the offset will increase each year through the phase out of this property, however, provisions in Am. Sub. H. B. 1 sets the FY2010 offset equal to the FY2009 offset.

A spreadsheet that shows the distribution of this reimbursement among levies is located on the Tax Department Web site by following the path Government> Services to Government> Public Utility Tax Reimbursement Distributions> Files for Joint Vocational Schools to Use to Allocate the Utility Reimbursements.