

Paolo A. DeMaria Associate Superintendent Superintendent of Public Instruction

TO: Superintendents and Treasurers of City, Local, Exempted Village School Districts, and

**Educational Service Centers** 

FROM: Kim Murnieks, Executive Director, Center for School Options and Finance

**RE:** September 2008 Foundation Payment #1

**DATE:** September 9, 2008

This payment reflects the factors based on Am. Sub. H.B 119.

## A. SF-3

- 1. Some districts may notice slight changes in their recognized valuation due to corrections in carryover valuation data and changes in public utility valuation dispute settlements.
- 2. Preschool handicapped units were paid at 99.911747% to stay within appropriations.

## **B.** Statement of Settlement

- 1. Some districts that previously were determined to be no longer eligible for utility deregulation tax losses beginning in March 2008 were reinstated for eligibility under provisions of Am. Sub. H.B. 562 and are receiving their March 2008 payment with this payment. (JV92)
- 2. Eligible districts received half of their FY09 public utility deregulation fixed rate levy reimbursement (JV90) and fixed sum loss reimbursement with this payment (JV91). For information on how to allocate the fixed rate levy reimbursement among funds go to <a href="http://tax.ohio.gov/channels/other/documents/FY">http://tax.ohio.gov/channels/other/documents/FY</a> 09 sd direct reimb.xls
- 3. Districts no longer eligible for the regular fixed rate public utility reimbursements but have inside debt levies were reimbursed for the loss on these in this payment (JV95).
- 4. Due to a recertification of property value changes for Lucas County, the adjustment under ORC 3317.027 was recalculated and the difference between the original "027 adjustment" and the recalculated adjustment appears on this payment. (JV18)
- 5. Tuition payments made by districts that have resident pupils being educated by a Department of Youth Services Facility are included with this payment. (JV06)
- Deductions from school districts for payments ODE makes to state institutions under ORC 3323.091 for handicapped children receiving special education services (M08) are included in this payment. (JV14)

## C. ESC

1. The state per pupil amount of \$37.00/\$40.52 is calculated at 100% for pupils from locals, cities, exempted villages and 28.83484 % for community school pupils. Subsequently, a

budget reduction of \$5,000,000 per executive order 2008-01S was applied reducing each ESC's annual amount by approximately 9.615385 % of the calculated total.

2. Preschool handicapped units were paid at 99.911747% to stay within appropriations.

## D. MRDD

- 1. All calculations based on FY 2008 data except the years of experience are increased by 1 for all units.
- 2. Preschool handicapped units were paid at 99.911747% to stay within appropriations.

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

