



Tangible Personal Direct Reimbursement Update

on Local School Districts
Fiscal Year 2011 to Fiscal Year 2013

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- Printout of all Ohio school districts Tangible Personal Reimbursement amounts and local millage they would need to pass to equal the general fund reimbursed amount.

PFR Consultant Bios

TPP Analysis -- General Fund Only Sorted by County District Name	County	Percentage of All Local Taxes Derived from General Personal Property (TPP) in 2004	2011 Direct Reimbursement as a % of General Fund Operating Revenue	2013 Direct TPP Reimbursement as a % of General Fund Operating Revenue	2011 State Revenue Forecast Lines 1.035, 1.04,1.045, 1.05	2013 State Revenue Forecast Lines 1.035, 1.04,1.045, 1.05	2013 Projected State Revenue (All Types) Change from 2011	Local Tax Millage Needed to Replace 2011 Direct TPP Reimbursement	Local Tax Millage Equivalent to TPP Direct Reimbursement Loss from 2011 Vs. 2013	Local Tax Millage Needed to Replace 2013 Direct TPP Reimbursement
Lake Local SD	Wood	19.4%	10.7%	7.7%	6,603,439	5,671,609	(931,830)	6.58	(2.32)	4.26
North Baltimore Local SD	Wood	24.8%	6.0%	2.6%	4,645,592	3,792,000	(853,592)	6.63	(3.87)	2.75
Northwood Local SD	Wood	21.0%	7.9%	4.4%	4,070,789	3,451,308	(619,481)	6.91	(3.23)	3.68
Otsego Local SD	Wood	5.9%	1.8%	0.0%	6,447,084	5,759,100	(687,984)	1.09	(1.09)	-
Perrysburg Ex Vill SD	Wood	12.2%	5.5%	1.9%	13,280,393	10,714,678	(2,565,715)	2.91	(2.00)	0.92
Rossford Ex Vill SD	Wood	35.7%	24.0%	22.3%	8,635,127	8,288,181	(346,946)	16.26	(2.45)	13.81
Carey Ex Vill SD	Wyandot	35.4%	7.2%	3.8%	4,829,783	4,312,564	(517,219)	6.54	(3.26)	3.28
Mohawk Local SD	Wyandot	4.5%	1.1%	0.0%	4,772,005	4,597,738	(174,267)	0.79	(0.79)	-
USEVS Ex Vill SD	Wyandot	27.5%	3.1%	0.0%	7,178,182	6,579,782	(598,400)	1.94	(1.94)	-

Consultant Bios



Ernie Strawser, Consultant, provides direct services to our public finance clients. He has over 30 years of public finance experience as a CFO, consultant, and developer and instructor of financial forecasting techniques and tools which have been used by over two hundred Ohio school district CFOs. Ernie works with clients to facilitate their understanding of local financial results, trends, and strategies. He holds both a Masters of Science in Administration from Central Michigan University and a Bachelor of Science in Finance from Ohio University.



Mike Sobul, Consultant, brings 30 years of experience in public finance and tax analysis. Currently a school district treasurer, Mike spent nearly 25 years with the Ohio Department of Taxation where he led revenue forecasting efforts and provided analysis, training, and fiscal services to schools and local governments. Mike holds a Masters Degree in Public Policy from the University of Michigan and a Bachelors Degree in Economics and Political Science from Wittenberg University.