

Danbury Local School District

Overview of financial position and review of interactions with the district regarding the unvoted property tax windfall the district will receive due to the Tax Year 2024 reappraisal.

Information contained herein are either public records or was produced from information that is publicly available. Any commentary contained herein solely reflects the views of Ottawa County Treasurer, Tony Hatmaker.

On October 8, 2024, County Auditor Jennifer Widmer and County Treasurer Tony Hatmaker met with school district treasurers. At that meeting Auditor Widmer provided district treasurers with preliminary estimates of what the districts stood to gain from their inside millage and the 20 Mill Floor adjustment due to the county-wide reappraisal for Tax Year 2024 (which would be collected in 2025).

The Ottawa County Budget Commission (consisting of County Auditor Jennifer Widmer, County Prosecutor, James VanEerten and County Treasurer, Tony Hatmaker) was concerned about the negative effect these unvoted property tax increases would have on county residents and decided to reach out directly to the elected Boards of Education. The goal of this contact was to see if any of the Boards of Education might be willing to provide some relief to their taxpayers by forgoing at least some of the unvoted windfall that they are now set to receive for Tax Year 2024 (collected in 2025). Toward that end, the notice on Page 2 was sent to the members of the Danbury Local School District Board of Education with hopes of engaging in a discussion.

Notice to the Oakley Local School District Board of Education

OTTAWA COUNTY BUDGET COMMISSION

Ottawa County Courthouse

315 Madison Street

Port Clinton, Ohio 43452

James VanEerten

Anthony Hatmaker

Jennifer Widmer

October 21, 2024

Dear Board Members,

The Budget Commission is requesting a meeting with the Board to discuss the 20 mill floor implications for the upcoming tax year. Due to increasing values and your school being at the 20 mill floor, your district is projected to get an increase of approximately \$3,900,000. This comes in the form of an unvoted millage increase for your voters.

While the Budget Commission does have authority to set the emergency levy rates, the School Board has decisions to make regarding these funds as well. The Budget Commission would like to make sure you are familiar with the details in order make these decisions and to answer your voters' questions.

Budget Commission would be happy to come to your next meeting, or send a representative. Alternatively, you are welcome to attend our next meeting on November 6, 2024 at 10:00am at the Courthouse. Please contact Auditor Widmer at 419-734-6742 or jwidmer@co.ottawa.oh.us to arrange meeting times. This matter is time sensitive so we would appreciate a reply as soon as possible.

Sincerely,

The Ottawa County Budget Commission.

At this point, it would be useful to get an understanding of the current financial position of the Danbury Local School District.

On the financials, the district ended Fiscal Year 2024 with just over \$7,900,000 in its' General Fund (001-0000). The district has a further \$3,300,000 in its' Building Fund (004-9222) which almost certainly came entirely from General Fund transfers (and therefore is available to the General Fund if needed or desired in the future). So, the district had about \$11,200,000 on hand between these two funds as of 6/30/24.

For Fiscal Year 2024, the district reported about \$15,500,000 in General Fund Expenses however, just over \$3,000,000 of that figure was a transfer from the General Fund to the Building Fund. So, the district's true General Fund operating expenses for Fiscal Year 2024 was about \$12,500,000. Meaning the district had a General Fund operating surplus of over \$3,300,000 for Fiscal Year 2024. The unvoted windfall referenced on Page 2 will be in addition to the district's current operating surplus.

As of 6/30/24, the district had about eleven months' worth of General Fund expenses on hand between the its General Fund and Building Fund balances.

The district's annual operating surplus (currently at about \$3,300,000) is set to grow by millions of dollars per year as the unvoted windfall referenced on Page 2 is collected. **Clearly, the district is (and will be) collecting much more than is necessary for their current operations.**

This information can be seen on Pages 4 – 6 which the District's Cash Summary Report as of June 30, 2024 (which is the end of district's Fiscal Year).

Page 7 is a worksheet from the Ohio Department of Education website that indicates for Fiscal Year 2023 (which ended June 30, 2023), Danbury Local District had the 22nd highest average Classroom Teachers' Salary in the State of Ohio at \$86,069 per year.

DANBURY LOCAL Cash Summary Report

Full Account Code	Description	Initial Cash	MTTD Received	FYTD Received	MTTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
001-0000	GENERAL FUND	\$ 8,031,123.77	\$ 198,959.73	\$ 15,853,908.16	\$ 4,094,018.43	\$ 15,484,339.13	\$ 8,400,692.80	\$ 485,432.41	\$ 7,915,260.39
003-0000	PERM IMPROVE BUILDING	512,559.79	0.00	703,753.19	0.00	797,459.16	418,853.82	46,717.00	372,136.82
004-9222	FOOD SERVICE	13,684,630.78	3,003,613.34	3,321,111.42	1,069,954.49	10,986,874.88	6,018,867.32	2,724,266.70	3,294,600.62
006-0000	FOOD SERVICE ARP	3,668.10	49,294.45	236,428.44	(5,558.41)	235,016.82	5,079.72	574.50	4,505.22
006-9222	BIRO SCHOLARSHIP AND DLS	0.00	0.00	18,979.19	18,979.19	18,979.19	0.00	0.00	0.00
007-9001	EXEMPLARY FUND	25,200.00	0.00	0.00	0.00	5,000.00	20,200.00	5,000.00	15,200.00
007-9002	ACADEMIC BOOSTER SCHOLARSHIP	5,750.00	0.00	5,500.00	0.00	5,750.00	5,500.00	5,500.00	0.00
007-9004	LAKER ATHLETIC BOOSTER SCHOLARSHIP	3,000.00	0.00	4,500.00	0.00	2,250.00	5,250.00	4,500.00	750.00
007-9005	WADSWORTH SCHOLARSHIP	1,957.37	0.00	0.00	0.00	1,957.37	0.00	0.00	0.00
007-9009	DLSB BOE SCHOLARSHIP	500.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
007-9014	RON HARGER MEMORIAL SCHOLARSHIP	1,545.02	1,666.57	1,666.57	0.00	1,545.02	1,666.57	1,666.57	0.00
007-9016	KRISTENAK SCHOLARSHIP	850.72	874.67	874.67	0.00	850.72	874.67	874.67	0.00
007-9023	ADMINISTRATIVE SCHOLARSHIP	1,980.00	0.00	800.00	0.00	750.00	2,030.00	1,000.00	1,030.00
007-9026	BLAIR SCHOLARSHIP	1,790.88	1,840.61	1,840.61	0.00	1,790.88	1,840.61	1,840.61	0.00
007-9030	RICHMOND SCHOLARSHIP	500.00	500.00	500.00	0.00	500.00	500.00	500.00	0.00
007-9038	KYRAS MIRACLE FUND SCHOLARSHIP	300.00	0.00	300.00	0.00	300.00	300.00	300.00	0.00
007-9042	JOYCE VICKERS SCHOLARSHIP	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00
007-9043	BIERS SCHOLARSHIP	250.00	0.00	250.00	0.00	250.00	250.00	250.00	0.00
007-9048	STAMM SCHOLARSHIP	2,123.52	2,177.79	2,177.79	0.00	2,123.52	2,177.79	2,177.79	0.00
007-9049	BLATT SCHOLARSHIP	1,265.33	1,389.19	1,389.19	0.00	1,265.33	1,389.19	1,389.19	0.00
007-9051	CAIN SCHOLARSHIP	500.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00
007-9052	TOM & CHERYL VICKERS SCHOLARSHIP	200.00	0.00	200.00	0.00	200.00	200.00	200.00	0.00
007-9053	JOE HUDAK MEMORIAL SCHOLARSHIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
007-9054	MANBECK SCHOLARSHIP	0.00	0.00	7,000.00	0.00	0.00	7,000.00	4,000.00	3,000.00
007-9055	BAUER SCHOLARSHIP	500.00	1,500.00	1,500.00	0.00	0.00	2,000.00	1,500.00	500.00
007-9056	JOHNSON'S ISLAND PRESERVATION SOCIETY SCHOLARSHIP	2,000.00	0.00	10,000.00	0.00	2,000.00	10,000.00	5,000.00	5,000.00
007-9057	POLANCO SCHOLARSHIP	6,000.00	0.00	6,250.00	0.00	5,250.00	7,000.00	7,000.00	0.00
007-9058	BISHOFF SCHOLARSHIP	8,951.29	0.00	0.00	0.00	3,250.00	5,701.29	3,500.00	2,201.29
007-9059	OASBO SCHOLARSHIP	500.00	0.00	500.00	0.00	0.00	1,000.00	500.00	500.00
007-9060	MICHAEL JUSTUS SCHOLARSHIP	0.00	0.00	3,000.00	0.00	1,550.00	1,450.00	0.00	1,450.00
007-9061	KIGER FUND	0.00	0.00	200.00	200.00	200.00	0.00	0.00	0.00
007-9062	WARREN FUND	0.00	0.00	5,000.00	1,950.00	1,950.00	3,050.00	0.00	3,050.00
007-9063	GOODWILL SCHOLARSHIP	0.00	0.00	500.00	0.00	0.00	500.00	0.00	500.00

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Full Account Code	Description	Initial Cash	MTTD Received	FYTD Received	MTTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
FUND									
007-9064	AMERICAN LEGION POST 83 SCHOLARSHIP	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	\$ 0.00
007-9065	TOM AND BARBARA LANE SCHOLARSHIP	0.00	0.00	20,000.00	0.00	0.00	20,000.00	2,000.00	18,000.00
007-9066	CALIGURI SCHOLARSHIP	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00
007-9067	RED CROSS SCHOLARSHIP	0.00	0.00	250.00	0.00	0.00	250.00	250.00	0.00
008-9002	JANE M. KRYNOCK MEMORIAL SCHOLARSHIP	1,627.59	1,672.84	1,672.84	0.00	1,627.59	1,672.84	1,672.84	0.00
008-9007	COFFIN MEMORIAL SCHOLARSHIP	4,255.02	4,373.26	4,373.26	0.00	4,255.02	4,373.26	4,373.26	0.00
013-0000	COMMUNITY EDUCATION	3,948.06	20,393.00	65,343.00	4,661.05	66,258.51	3,032.55	0.00	3,032.55
018-0000	ELEMENTARY STUDENT SUPPORT	14,256.90	7,000.00	15,069.00	675.60	11,593.59	17,732.31	0.00	17,732.31
018-9000	HIGH SCHOOL STUDENT SUPPORT	17,137.89	5,000.00	8,184.65	426.87	4,984.06	20,338.48	0.00	20,338.48
018-9001	MIDDLE SCHOOL STUDENT SUPPORT	8,745.20	5,000.00	9,610.03	1,147.97	7,303.47	11,051.76	0.00	11,051.76
018-9002	DISTRICT STUDENT SUPPORT	20,000.00	0.00	0.00	0.00	13,915.00	6,085.00	5,185.00	900.00
022-0000	OHSAA TOURNAMENTS	0.00	0.00	2,042.00	2,005.81	2,042.00	0.00	0.00	0.00
200-9003	TLC PROJECTS	219.10	0.00	500.00	(49.73)	719.10	0.00	0.00	0.00
200-9007	NATIONAL HONOR SOCIETY	1,873.48	0.00	1,328.00	0.00	601.28	2,600.20	0.00	2,600.20
200-9008	SENIOR HIGH STUDENT COUNCIL	8,474.97	0.00	2,285.00	5,000.00	6,543.41	4,216.56	0.00	4,216.56
200-9011	MIDDLE SCHOOL STUDENT COUNCIL	5,276.28	0.00	235.00	24.01	353.74	5,157.54	0.00	5,157.54
200-9012	KEY CLUB	1,734.54	0.00	611.00	0.00	330.00	2,015.54	0.00	2,015.54
200-9016	ART CLUB	1,146.47	0.00	800.00	0.00	454.08	1,492.39	0.00	1,492.39
200-9223	CLASS OF 2023	4,242.42	0.00	0.00	4,242.42	4,242.42	0.00	0.00	0.00
200-9224	CLASS OF 2024	4,835.93	0.00	1,410.00	4,637.87	6,245.93	0.00	0.00	0.00
200-9225	CLASS OF 2025	12,928.28	0.00	6,225.00	0.00	14,066.52	5,086.76	0.00	5,086.76
200-9226	CLASS OF 2026	5,729.00	0.00	4,635.00	0.00	4,150.00	6,214.00	0.00	6,214.00
200-9227	CLASS OF 2027	5,683.08	0.00	5,922.00	0.00	819.50	10,785.58	0.00	10,785.58
200-9228	CLASS OF 2028	9,600.00	0.00	16,097.00	0.00	23,428.61	2,268.39	0.00	2,268.39
200-9229	CLASS OF 2029	0.00	0.00	3,750.00	0.00	0.00	3,750.00	0.00	3,750.00
200-9230	CLASS OF 2030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300-0000	ATHLETIC FUND	67,247.22	10,380.00	124,470.79	7,594.53	164,537.57	27,180.44	1,287.30	25,893.14
300-9001	BOYS BASKETBALL CAMP	1,336.33	105.00	660.00	0.00	0.00	1,996.33	500.00	1,496.33
300-9002	GIRLS BASKETBALL CAMP	2,267.20	693.00	4,628.00	588.00	4,388.00	2,507.20	0.00	2,507.20
300-9003	FOOTBALL CAMP	1,930.53	260.00	1,715.00	0.00	574.00	3,071.53	0.00	3,071.53
300-9004	VOLLEYBALL CAMP	3,372.93	0.00	1,125.00	0.00	381.50	4,116.43	855.00	3,261.43
300-9005	CHEERLEADING	7,216.18	330.00	5,181.40	0.00	3,632.28	8,765.30	0.00	8,765.30
300-9006	BASEBALL CAMP FUND	1,245.23	0.00	1,550.00	1,165.00	1,165.00	1,630.23	0.00	1,630.23



DANBURY LOCAL Cash Summary Report

Full Account Code	Description	Initial Cash	MTD Received	FYTD Received	MTTD Expended	FYTD Expended	Fund Balance	Encumbrance	Unencumbered Balance
300-9007	SOFTBALL CAMP FUND	\$ 2,842.69	\$ 0.00	\$ 500.00	\$ 0.00	\$ 295.00	\$ 3,047.69	\$ 0.00	\$ 3,047.69
300-9008	TRACK CAMP FUND	250.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
300-9009	YEARBOOK	15,256.89	220.00	5,295.00	68.00	2,315.21	18,236.68	2,500.00	15,736.68
300-9011	DRAMATICS	2,989.73	0.00	3,819.00	0.00	2,502.45	4,306.28	0.00	4,306.28
300-9019	ACADEMIC CHALLENGE	2,077.10	0.00	500.00	0.00	415.18	2,161.92	0.00	2,161.92
300-9100	MUSIC	14,991.81	650.00	26,109.00	18,341.00	20,690.23	20,410.58	4,059.00	16,351.58
300-9901	BOYS GOLF CAMP	909.51	0.00	250.00	0.00	0.00	1,159.51	0.00	1,159.51
300-9902	X-COUNTRY CAMP	777.67	0.00	500.00	0.00	0.00	1,277.67	0.00	1,277.67
300-9903	SKI CLUB	5,711.45	0.00	7,625.00	0.00	8,507.60	4,828.85	0.00	4,828.85
300-9904	ESPORTS	587.34	0.00	0.00	0.00	95.19	492.15	0.00	492.15
300-9905	GIRLS GOLF CAMP	500.00	0.00	500.00	0.00	95.05	904.95	0.00	904.95
300-9906	SWIM	0.00	0.00	250.00	0.00	0.00	250.00	0.00	250.00
451-9224	ONE NET FY24	0.00	0.00	5,992.59	454.29	5,992.59	0.00	0.00	0.00
467-9221	STUDENT WELLNESS AND SUCCESS FUND FY21	36,560.81	0.00	0.00	480.00	2,609.35	33,951.46	16,096.82	17,854.64
499-9009	FY23 AG Security Grant	2,955.81	0.00	0.00	0.00	2,955.81	0.00	0.00	0.00
499-9028	MISCELLANEOUS STATE GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499-9208	BWC WATER GRANT FY23	8,750.00	0.00	0.00	0.00	8,750.00	0.00	0.00	0.00
499-9223	EMPLOYMENT TRANSITION GRANT FY23	(725.95)	0.00	3,534.43	0.00	2,808.48	0.00	0.00	0.00
507-9222	ESSER III ARP	8,433.22	57,162.33	306,069.01	32,712.35	314,502.23	0.00	0.00	0.00
516-9224	IDEA PART B GRANTS	0.00	20,616.52	122,577.02	8,561.74	122,577.02	0.00	0.00	0.00
572-9224	TITLE I DISADVANTAGED CHILDREN	0.00	31,992.12	76,277.50	5,864.33	79,611.83	(3,334.33)	0.00	(3,334.33)
584-9224	TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAMS	0.00	0.00	10,000.00	996.67	11,476.67	(1,476.67)	0.00	(1,476.67)
587-9224	IDEA PRESCHOOL-HANDICAPPED	0.00	0.00	2,438.80	(4.13)	2,438.80	0.00	0.00	0.00
590-9224	IMPROVING TEACHER QUALITY	0.00	304.38	12,151.53	2,109.83	13,956.98	(1,805.45)	0.00	(1,805.45)
599-9223	OFCC SAFETY GRNT RD 4	187,437.00	0.00	0.00	0.00	187,437.00	0.00	0.00	0.00
Grand Total		\$ 22,805,281.48	\$ 3,427,968.80	\$ 21,090,691.08	\$ 5,281,247.18	\$ 28,700,546.87	\$ 15,195,425.69	\$ 3,349,468.66	\$ 11,845,957.03

District	Enrolled ADM	Classroom Teachers	Assessed Property Valuation	Real Property % of Total	Ohio Median Income	Federal Income	Current Operatin g Millage	Total Perenna Improve	School District Index	Total Expenditure	State Revenue	Local Revenue	Local Revenue	Federal Revenue	Total Revenue	Salaries	Fringe	
	FY23	Average	Per Pupil		TT21	TT21	NVS FY22	ment	Per Pupil	Per Pupil	Per Pupil	Per Pupil	Per Pupil	Per Pupil	Per Pupil	Per Pupil	Per Pupil	
Ontario City (046581) - Cuyahoga County	1,996	100.795	617,114	0.84	95,190	479,636	86.75	2.7	0	27,201	3,788	2,276	1,007	893	29,040	0.62	0.24	
Beachwood City (043534) - Cuyahoga County	1,993	98,116	637,065	0.80	71,000	194,765	85.20	1.7	0	26,070	2,971	2,108	1,007	1,007	27,278	0.61	0.20	
North Olmsted City (044529) - Cuyahoga County	3,416	92,283	281,292	0.74	42,998	159,875	74.50	1.95	0	17,851	3,808	1,275	659	1,153	18,483	0.60	0.20	
Brookville Boardwalk Heights City (043561) - Cuyahoga County	3,466	91,941	377,527	0.81	57,648	167,085	78.43	2	0	15,711	2,575	1,170	605	605	15,908	0.65	0.22	
Upper Arlington City (049493) - Franklin County	6,264	91,306	376,188	0.91	81,385	243,342	112.76	2	0	17,677	17,677	11,504	1,771	850	19,214	0.61	0.21	
Solon City (046507) - Cuyahoga County	4,779	91,298	318,633	0.73	56,465	146,150	86.00	2.8	0	0	19,144	2,349	1,576	948	19,687	0.58	0.22	
Westlake City (045062) - Cuyahoga County	3,102	91,174	572,979	0.68	48,549	122,174	85.47	5.2	0	18,467	2,862	2,362	680	680	18,714	0.52	0.24	
Mayfield City (043470) - Cuyahoga County	3,172	91,021	408,308	0.69	48,549	122,174	85.47	5.2	0	18,467	2,862	2,362	680	680	18,714	0.52	0.24	
Mason City (050450) - Warren County	9,699	90,764	270,447	0.78	66,770	152,603	84.42	0.43	0	14,116	4,479	4,479	1,285	1,285	20,614	0.55	0.24	
Indian Hill Exempted Village (045451) - Hamilton County	2,100	90,002	654,924	0.89	96,509	647,613	45.38	2	0	20,116	2,437	2,437	931	931	16,989	0.60	0.19	
Rocky River City (044701) - Cuyahoga County	2,483	89,134	439,801	0.84	56,878	146,350	91.62	1.25	0	18,193	2,374	2,374	924	924	19,003	0.59	0.18	
Bedford City (043620) - Franklin County	2,503	88,957	265,880	0.95	77,052	242,032	116.80	1.38	4,599	18,307	3,066	15,805	776	903	20,927	0.55	0.22	
Dublin City (047027) - Franklin County	15,656	88,804	276,880	0.75	62,510	160,190	85.50	2	0	20,019	2,395	12,825	17,690	1,700	25,374	0.59	0.19	
Shaker Heights City (044750) - Cuyahoga County	4,379	88,156	334,268	0.84	45,863	75,870	112.63	1.5	0	20,111	5,268	5,268	1,284	1,284	22,471	0.59	0.19	
Lakewood City (044138) - Cuyahoga County	4,355	87,799	302,788	0.82	82,183	211,500	86.93	1.5	0	17,483	3,725	11,054	653	1,268	21,890	0.60	0.23	
Hudson City (050021) - Summit County	2,348	87,287	317,847	0.96	70,095	194,752	125.01	0	0	16,596	3,503	13,039	1,677	1,677	17,498	0.58	0.24	
Bay Village City (043547) - Cuyahoga County	1,142	86,959	407,877	0.82	67,037	140,722	106.15	2	0	14,978	2,551	13,846	660	770	22,990	0.61	0.21	
Grandview Heights Schools (044073) - Franklin County	2,085	86,950	455,837	0.89	55,125	174,629	48.88	1	0	14,978	4,063	10,728	652	1,107	17,187	0.57	0.21	
West Geauga Local (047225) - Geauga County	2,810	86,612	244,477	0.64	32,287	143,388	106.30	1	0	19,378	6,038	9,359	478	478	19,643	0.60	0.19	
Kent City (044164) - Portage County	1,003	86,179	517,935	0.60	56,218	143,388	31.20	1.45	0	21,150	2,018	15,899	779	874	20,184	0.56	0.21	
Independence Local (046561) - Cuyahoga County	477	86,069	1,281,934	0.89	40,723	90,661	43.40	1.5	0	23,371	4,253	21,103	2,076	2,076	30,932	0.57	0.25	
Ontario Hills Local (048215) - Lucas County	1,076	85,669	168,867	0.97	78,271	234,638	139.95	1.75	0	17,904	3,714	10,921	1,291	1,291	16,982	0.60	0.21	
Wyoming Local (050054) - Summit County	2,684	85,828	444,117	0.81	71,801	254,638	58.52	1.75	0	15,924	2,141	11,381	711	1,113	16,109	0.58	0.22	
Revere City (045146) - Hamilton County	1,838	85,799	191,455	0.96	80,825	183,473	88.53	3.25	4,851	15,887	3,785	11,140	659	446	16,148	0.62	0.21	
Worthington City (045138) - Franklin County	10,022	85,666	249,383	0.76	55,968	104,981	104.94	1.9	0	10,127	16,052	3,065	617	955	17,794	0.60	0.23	
Medina City SD (044538) - Medina County	5,955	85,591	318,071	0.80	49,649	94,577	88.53	2	0	18,197	4,446	3,922	837	837	14,867	0.59	0.23	
Cleveland Heights-University Heights City (043794) - Cuy	4,723	85,443	266,640	0.83	41,934	91,616	149.50	3.8	0	15,716	27,035	4,446	3,731	371	27,107	0.59	0.24	
Madena City (042889) - Hamilton County	1,607	85,163	279,444	0.71	81,068	192,640	106.27	2	0	16,604	2,742	17,462	654	654	17,462	0.58	0.24	
Olenburg Local (046763) - Delaware County	15,542	85,097	228,044	0.93	55,246	197,875	84.95	1.5	0	15,248	4,034	9,018	1,139	1,139	16,215	0.58	0.24	
Twinsburg City (050070) - Summit County	3,800	84,811	232,008	0.69	79,893	167,363	83.20	2	0	13,735	2,120	10,486	666	528	15,809	0.62	0.23	
Perry Local (047902) - Lake County	1,423	84,647	294,916	0.61	44,411	74,506	44.20	2.75	0	16,122	2,583	9,968	978	978	14,529	0.59	0.25	
Fairview Park City (049361) - Cuyahoga County	1,434	84,220	345,442	0.88	48,882	80,047	96.42	2.15	0	17,489	6,767	7,942	643	966	18,576	0.62	0.18	
Chagrin Falls Exempted Village (045286) - Cuyahoga Cou	1,570	84,086	400,740	0.92	74,864	270,776	118.50	1.5	0	17,000	3,598	13,943	668	1,491	20,365	0.60	0.22	
Olmstead Falls City (046571) - Cuyahoga County	3,298	83,999	121,770	0.79	49,685	81,777	130.50	1	0	16,815	3,430	17,191	776	776	17,192	0.62	0.24	
North Royalton City (044545) - Cuyahoga County	3,298	83,999	121,770	0.79	49,685	81,777	130.50	1	0	16,815	3,430	17,191	776	776	17,192	0.62	0.24	
Forest Hills Local (047340) - Hamilton County	6,679	83,819	353,169	0.84	49,506	91,212	88.56	1.5	0	14,738	2,968	10,869	657	1,121	16,251	0.52	0.25	
Kenston Local (047131) - Geauga County	2,424	83,756	227,985	0.90	65,773	172,917	68.56	0.5	0	14,738	2,968	10,869	657	1,121	16,251	0.52	0.25	
Centerville City (043737) - Montgomery County	7,729	83,113	282,964	0.82	55,410	120,513	78.47	2.8	0	16,988	2,860	7,091	649	883	14,482	0.62	0.23	
Brooklyn City (043653) - Cuyahoga County	1,002	82,959	367,903	0.44	35,467	48,650	56.70	0	0	13,159	3,045	11,021	659	985	15,991	0.60	0.30	
Oak Hills Local (047373) - Hamilton County	7,181	82,862	173,295	0.87	47,011	87,186	42.84	4.56	0	12,981	4,281	3,754	637	1,020	23,316	0.56	0.25	
Cuyahoga Heights Local (046557) - Cuyahoga County	749	82,810	585,032	0.27	43,490	73,364	35.70	1.5	0	0	0	0	0	0	0	0	0	0
Pleasanton Local (046896) - Fairfield County	10,802	82,572	187,774	0.88	51,594	86,056	60.126	2.50	2,300	10,754	13,705	5,786	4,41	6,097	24,833	0.58	0.21	
Northwood City (044578) - Hamilton County	1,576	82,317	295,213	0.57	35,242	56,829	56.89	2.55	0	20,032	5,182	10,186	446	428	22,134	0.58	0.18	
Parma City (044636) - Cuyahoga County	8,959	81,637	294,130	0.82	39,001	55,940	68.20	3	0	0	1,37	18,172	10,869	0.66	0.46	16,870	0.60	0.22
South Euclid-Lynchburg City (044732) - Cuyahoga County	3,161	81,465	292,540	0.80	43,403	71,238	109.69	3.6	0	15,200	3,879	11,208	637	730	16,870	0.63	0.25	
Greenville Exempted Village (045351) - Licking County	2,488	81,256	342,556	0.87	73,547	155,489	81.65	2.75	3,005	0.74333	14,938	4,287	11,749	0.67	3,675	16,870	0.63	0.25
Nordonia Hills City (050047) - Summit County	3,233	81,131	282,959	0.80	51,587	83,899	77.28	0	0	15,200	3,879	11,208	637	730	16,870	0.63	0.25	
Westerville City (045047) - Franklin County	13,672	80,999	233,025	0.81	49,604	89,303	76.89	3.95	0	10,957	15,874	3,851	0.22	1,824	18,911	0.62	0.21	
Roseland Exempted Village (045609) - Wood County	1,850	80,936	325,252	0.53	41,377	68,342	56.20	7	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Mentor Exempted Village (045462) - Lake County	6,948	80,915	352,331	0.78	47,032	79,104	79.33	1	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Kettering City School District (044180) - Montgomery Co	7,331	80,765	211,997	0.68	41,088	74,332	88.37	3.4	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Stromberg City (044882) - Cuyahoga County	2,885	80,561	351,200	0.78	59,756	103,927	88.37	1	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Kirtland Local (047878) - Lake County	1,090	80,540	383,849	0.91	56,680	176,441	69.88	2.05	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Lakota Local (046110) - Butler County	16,790	79,987	228,405	0.77	36,200	116,100	64.14	2	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Columbus City Schools District (043802) - Franklin County	43,114	79,864	298,524	0.58	36,200	59,659	76.88	1	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Beavercreek City (047211) - Greene County	7,663	79,863	287,578	0.74	36,200	103,756	49.67	2	0	0	0.68	17,053	4,952	0.25	11,210	16,844	0.61	0.24
Cleveland Municipal (043786) - Cuyahoga County	33,151																	

In response to the notice from the Budget Commission (Page 2), district officials indicated they would attend the Budget Commission meeting on November 6, 2024.

At that meeting, Danbury Local School District was represented by its Superintendent, Treasurer and two Board of Education Members. In a wide-ranging discussion, the districts current financial position was discussed along with the construction projects as well as the pending unvoted property tax windfall due to the recent reappraisal. **District officials indicated their intention to collect the entire unvoted windfall they are set to collect.** The district indicated that they had issued debt related to recent construction projects and wanted to pay that debt off as soon as possible even though the debt was scheduled to be paid-off over a ten-year period.

It should be noted that school district building projects are typically funded through a bond issue that is approved by the voters (which gives the voters a chance to weigh-in on the project). Also, these type of bond issues typically spread the cost of the project out over 30 or more years for taxpayers.

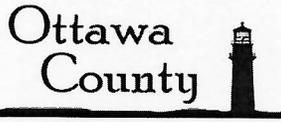
Based upon the position of the district indicated earlier in the day on November 6th, I decided to reach out to other public officials in the school district to inform them about the situation and request that if they had concerns, on behalf of the residents they serve, to contact members of the Board of Education.

The correspondence on Pages 10 and 11 was sent to Danbury Township officials.

Township officials expressed interest in and concern about the situation and decided to publish information on their website about the situation.

That information can be accessed here:

<https://danburytownship.com/wp-content/uploads/2024/11/TAXES-update-on-increases-FINAL-11-14-24-pdf.pdf>



Anthony Hatmaker <ahatmaker@co.ottawa.oh.us>

Property Tax Increase

1 message

Anthony Hatmaker <ahatmaker@co.ottawa.oh.us>

Wed, Nov 6, 2024 at 4:20 PM

To: johnpaul@danburytownship.com, dave@danburytownship.com, "dianne@danburytownship.com"

<dianne@danburytownship.com>, fiscalofficer@danburytownship.com

Cc: Jennifer Widmer <jwidmer@co.ottawa.oh.us>

Dear Danbury Township Officials,

Both County Auditor Widmer and I want to make you aware of something that will affect all property owners in your jurisdiction. Due to the recent reappraisal and current state law (regarding inside millage and the 20 Mill Floor for school districts), the Danbury Local School District stands to gain an unvoted windfall of at least \$3,900,000 at the expense of property owners. Taxing entities have the ability to accept less millage than is allowed by law as long as they inform the County Auditor of that desire through a formal action before the end of November. The County Budget Commission has reached out to the five school districts under its jurisdiction and has either met with or scheduled a meeting with four of the districts prior to the time that the millage to be collected for Tax Year 2024 has to be finalized.

Based upon the discussion we had, we are not hopeful that the Danbury Board is planning to take action that will significantly reduce the financial impact upon taxpayers of the district within the necessary timeline.

We want to make you aware of the significant unvoted tax increase your voters are facing unless something is done by the school district so that you will be at least somewhat prepared when questioned by taxpayers. If you are concerned about the negative impact this unvoted windfall will have upon those you serve, we ask that you share those concerns with the members of the Danbury Local School District Board of Education at your earliest convenience. They can be contacted via email as follows:

Board President, Mary Lou Rinaldo - rinaldom@danburyschools.org

Board Vice President, Tim Mackey – mackeyt@danburyschools.org

Board Member, Mike Cole – colem@danburyschools.org

Board Member, Paul Dunfee – dunfeep@danburyschools.org

Board Member, Julie McDonald – mcdonaldj@danburyschools.org

The next Danbury Board of Education meeting is Wednesday, November 20, 2024, at 6:00PM.

Both Auditor Widmer and myself would be happy to try and answer any questions you may have on this matter. Thank you for your time and attention.

Sincerely,

Tony Hatmaker

P.S. Attached is a brief presentation on property taxes and the 20 Mill Floor, information on the estimated 20 Mill Floor gain for Danbury Local School District, and a couple of other background items concerning the district.

Anthony L. Hatmaker

Ottawa County Treasurer

315 Madison Street, Room 201

Port Clinton, Ohio 43452

Phone: (419) 734-6750

4 attachments

 **NWO CTAO Property Tax & 20 Mill Floor Presentation.pdf**
4133K

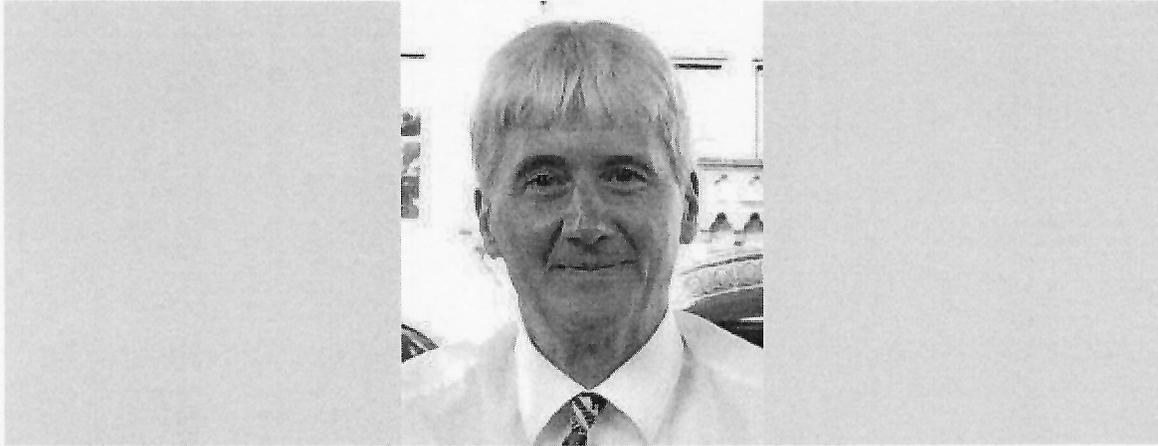
 **Millage Review - Danbury LSD - TY 23 to TY 24.xlsx**
15K

 **Cash Summary Report - Danbury - 6-30-24 - Highlighted.pdf**
2459K

 **Danbury LSD - Average Teachers' Salary FY23.pdf**
1224K

It was also clear that it was time to try and involve the public in this discussion. Therefore, I reached out to the Sandusky Register. That contact resulted in an article on the situation which ran in the Register on November 25, 2024 (see pages 13 – 16).

Schools balk at tax freeze



By JOLENA GIOIELLO
jgioiello@tandemnetwork.com
Nov 25, 2024 8:00 PM

PORT CLINTON – Ottawa County treasurer Anthony Hatmaker said school districts in his county and across the state are gaining from re-evaluated property and increased taxes.

Hatmaker said all school districts within the county will gain “unvoted windfalls at the expense of property owners in their district” due to property reappraisals and a current state law that states school districts will have a set 20-mill floor.

The 20-mill floor means school districts will receive a minimum support of 20 mills from taxpayers even if voted-on tax levies do not reach that millage level.

If districts receive no support from their community, in the form of certain local tax levies, then they are guaranteed the cash equivalent of 20 mills.

Taxing entities, such as school districts, can accept a lower millage.

To do this, they must formally inform the county auditor, Jennifer Widmer, with an action before the end of November this week.

Don't forget to write

The Ottawa County budget commission — made up of the county's treasurer, auditor and prosecutor — contacted local school districts in October by letter. The commission asked for them to consider the option of requesting a lower millage than the set 20 mills.

According to the commission's letters to school districts, here are the dollar amounts each district is set to receive from the revised 20-mill floor:

- Port Clinton — projected to get an increase of approximately \$5.1 million
- Danbury — projected to get an increase of approximately \$3.9 million
- Benton-Carroll-Salem — projected to get an increase of approximately \$1.6 million
- Put-in-Bay — projected to get an increase of approximately \$788,000

Don't write me again

Hatmaker said he and Widmer have had conversations with the school districts. He said the districts' responses were "underwhelming."

"They view the school district to be divorced from the community they are supposed to be serving," Hatmaker said.

In his conversation with Port Clinton Schools' board of education, Hatmaker said one of the members said it would be "irresponsible" not to accept the full amount of the revised 20-mill floor.

"In other words, it would be 'irresponsible' not to stick it to our taxpayers when we have the chance," Hatmaker said. "This mindset indicates to me that at least some school

board members have forgotten whose interests they are supposed to be serving as elected officials.”

Port Clinton Schools sent Hatmaker and Widmer a letter in response to their emails and the request they made during the district’s November meeting. The request was for the board to consider eliminating part of the tax revenue the district will receive from real estate property tax because of the auditor’s reappraisals.

“The board of education does not believe enough information is currently available to warrant eliminating revenue received in the normal course to fund its operations,” the school board said in its letter back to Hatmaker and Widmer.

The letter also states the district’s predominant source of funding comes from property taxes. The board outlined five factors it considers when making financial decisions.

- The board said the reappraisal may have induced “sticker shock” but the reappraisal is not over and final values and revenue are unknown. Taxpayers have time to challenge the appraisals.
- The board said it is not unsympathetic to the burden property owners face caused by the reappraisals, but it was not responsible for the increases. In the same bullet point, the board said it is the state legislature's job to support burdened residents by considering bills that might provide relief.
- The district has also suffered from situations leading to the loss of revenue and stagnation. Districts are forced to turn to the ballot to keep up with inflation or find creative ways to manage taxpayer funds. In past decades, laws were created and outline spending requirements for things such as special needs students, literacy efforts and social and emotional support services.

- The district currently has six months of cash on hand. The revenue from the reappraisals is estimated to add three more months to what is on hand.

“When compared to Ottawa County, which has a year's worth of cash on hand, and Catawba Island, which has more than two years' worth of cash on hand, it becomes apparent that lessening the tax burden of residents impacted by the auditor's reappraisal does not fall to the district,” the board wrote.

- The board said the revenue to the district looks significant because Ohio districts are first funded by real property taxes. This money is then supplemented usually by state aid. This aid is based on factors. Some factors are associated with district real property value.

In its letter, the board also said the district does have a fund for capital projects and a general fund. The funds for capital projects are directed to specific projects which, according to the board, have already started.

“Based on these and other factors, the (board of education) believes that a hasty reaction to any estimated reassessment outcomes at this time is short-sighted,” the board said in its letter. “It would be more appropriate, perhaps, to make decisions when all outcomes are known with certainty.”

Page 18 details the options available to the Danbury Local School District Board of Education that could have mitigated at least some of the unvoted property tax increase now facing property owners in the district if they had been interested.

Unfortunately, they were not...

The bottom line is that the Board of Education chose to pursue as much money from taxpayers as they could get without having to ask for it.

Ottawa County
Review of 20 mill floor mitigation options - Danbury
11/27/2024

20 Mill Floor Mitigation Options - Danbury

Danbury Local School District

Estimated annual gain from 20 Mill Floor adjustment due reappraisal for Tax Year 2024 (collected in 2025)	3,900,000
Suspend Collection of 1.5 Mill Permanent Improvement Levy (that has an effective millage of 1.059121 mills for Tax Year 2023)	<u>(593,444) *</u>
Remaining estimated annual gain before any operating millage adjustment	3,306,556
Count the 2.0 operating mills collected by EHOVE toward Danbury's 20 operating mills meaning that Danbury could collect only 18.0 operating mills	<u>(1,516,754) **</u>
Remaining gain if Board did all that was possible to mitigate the effect of the 20 Mill Floor adjustment on taxpayers	1,789,802

It should be noted that the \$1,789,802 remaining estimated gain would still net the district about \$780,000 more than it would get solely through the increase they would get from their inside millage. Meaning they would still be receiving about \$780,000 from the 20 Mill Floor adjustment and about \$1,009,802 from the inside millage gain.

Further Note:

* - Figure used is the estimated value of 1 Mill using the Tax Year 2023 value of \$560,317 for Res/Ag properties.

** - Figure used is the estimated value of 1 Mill using the Tax Year 2024 value of \$758,377 for Res/Ag properties.

This package of information is meant to give taxpayers as full an understanding as possible of the efforts undertaken on their behalf regarding their 2025 property tax bill.

Ultimately, to prevent this situation from occurring again in the future the State Legislature must act. In my opinion, the quickest, cleanest action that would have a significant immediate impact would be for the legislature to repeal the 20 Mill Floor for school districts. I urge you to contact Representatives DJ Swearingen, Josh Williams and Senator Theresa Gavarone and request that they work toward mitigating or eliminating these types of unvoted property tax increases in the future.

If after reviewing this information, you are unhappy with the position taken by the Danbury Local School District Board of Education, I urge you to contact your elected Board of Education members and express your opinion. They can be contacted via email as follows:

Board President, Mary Lou Rinaldo - rinaldom@danburyschools.org

Board Vice President, Tim Mackey – mackeyt@danburyschools.org

Board Member, Mike Cole – colem@danburyschools.org

Board Member, Paul Dunfee – dunfeep@danburyschools.org

Board Member, Julie McDonald – mcdonaldj@danburyschools.org

Messages can also be left for Board members by calling the Board of Education Offices at (419) 798-5185.

I thank you for taking the time to review this information.

Sincerely,

Tony Hatmaker
Ottawa County Treasurer

P.S. There are three Board of Education seats up for election in November 2025. More information on being a candidate can be obtained at:

https://www.ohiosos.gov/globalassets/publications/election/2025_crg.pdf