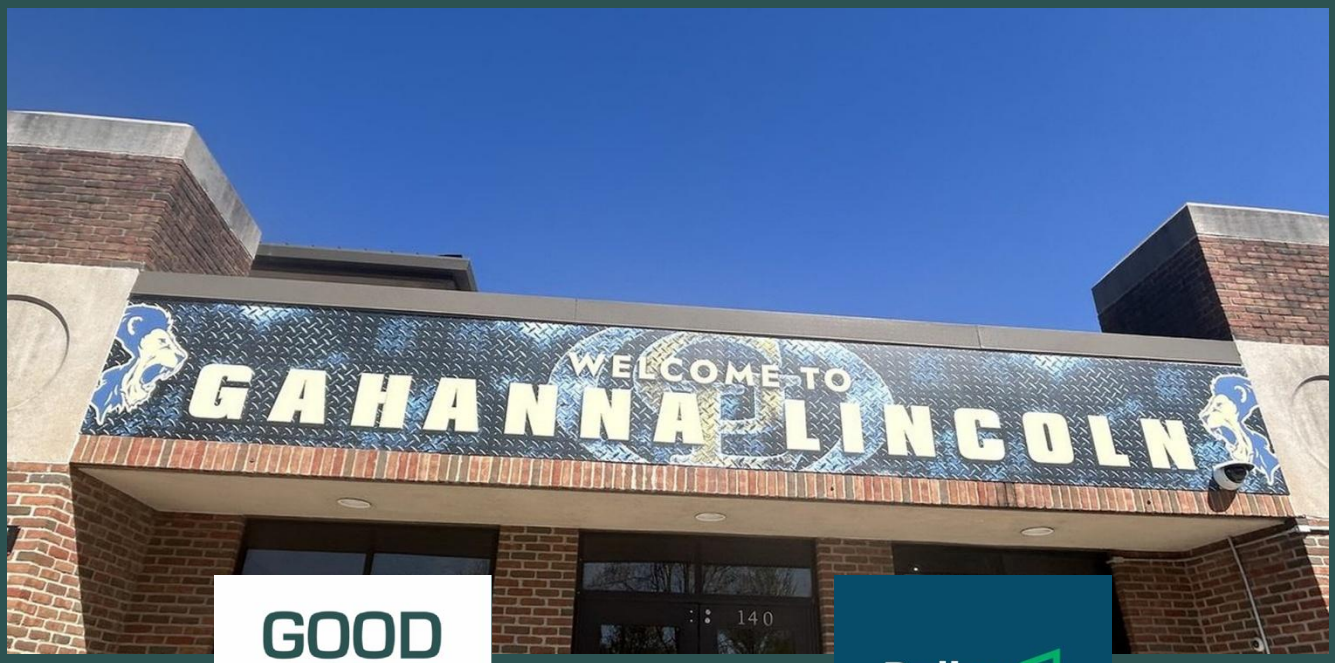
Why are Kids Paying for Data Centers in Ohio?

The Cost of Ohio Data Center Sales Tax Exemptions for Public School Funding



By Policy Matters Ohio and Good Jobs First

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Executive Summary

Ohio's data center sales and use tax exemption cost the state almost $1.6 billion in forgone revenue in 2025. Approximately $374 million of that forgone revenue could have supported Ohio traditional public schools. That amounts to about $262 per student in traditional public schools.[1]

These numbers illustrate how state lawmakers prioritize corporations over public schools and the scale of the education funding Ohio loses by maintaining the exemption. This one subsidy would have been enough revenue to completely close the school funding gap, had it been collected and directed to schools through the Fair School Funding Plan. Even if the additional revenue was distributed in the same portion that the FY25-26 budget funded these schools, it would have been a significant boost to classrooms across Ohio.

What are "traditional public schools?"

Traditional public schools are K-12 schools that are funded with taxes, tuition-free, operated by local school districts, and governed by local school boards. They do not include public charter schools, private schools, including private school scholarships, and career and technical education.

What is the "Fair School Funding Plan?"

The Fair School Funding Plan (FSFP) is a bipartisan approach to school funding based on the actual cost of educating every child, including those who need different or additional support.

The FSFP was designed to phase in over six years. After four years, Ohio legislators abandoned the plan and returned to the practice of funding schools based on what they were willing to spend, **not** the actual cost of educating Ohio's children.

Are Ohio's public schools underfunded? By how much?

In the current biennial state budget, legislators underfunded Ohio's public schools by $2.75 billion.

Introduction: Skyrocketing Costs of the Ohio Data Center Sales and Use Tax Exemption

The price tag for Ohio's data center tax breaks is skyrocketing, largely because they were designed for an earlier era of smaller data centers and are ill-equipped for the explosion of hyperscale facilities across the state. Ohio created its data center sales and use tax exemption program in 2013. Since then, the state has signed agreements with the largest technology companies—Amazon, Google, Meta, and Microsoft.[2] The agreements provided data centers with a 100% sales tax exemption on purchases of equipment and construction materials. The exemption covers both the state and local shares of the tax.[3]

In practice, the amount of subsidy is tied directly to company investments: the more a company spends on building and equipping the data center, the larger the subsidy becomes.

The Ohio Tax Credit Authority decides how long the agreements will last; it gave Amazon, Meta, and Google agreements lasting 40 years, as long as companies deliver on their promised levels of investment. As of June 2026, the state had 21 agreements in place.[4]

Some of the agreements with the largest companies were signed between 2014 and 2018, before public officials had imagined hyperscale data centers. Because some of these agreements are statewide (rather than tied to one location) and open-ended, the cost of the subsidy skyrocketed when companies began investing billions of dollars in AI data centers. In other words, the state provided a blank check to the richest corporations in the world.

Amazon's original statewide contract, for example, was signed in 2014 and allows the company to receive the subsidy for 40 years. When the contract was signed, the state agreed to provide Amazon with an estimated $77 million in sales tax breaks in exchange for $1.1 billion in investment.[5] In late 2024, the company announced an additional $10 billion investment and said it would invest a total of $23 billion by 2029.[6] Disturbingly, the added subsidies that come with that spending were not disclosed and did not require separate approval. Policy Matters Ohio estimated the actual Amazon subsidy might be 20 times more expensive than originally estimated.[7]

In its biennial tax expenditure report, the Ohio Department of Taxation estimated that the program would cost the state $136 million in forgone revenue in FY 2025.[8] Policy Matters Ohio warned that the Department's estimate was understated and did not account for the large expansions Amazon and Google had announced, and said the exemption could end up costing closer to $1.6 billion.[9]

In May 2026, the Ohio Department of Taxation calculated that the exemption had cost in fact almost $1.6 billion in 2025 alone, more than eleven times the original projection.[10] This amount only includes the state rates of sales tax losses and excludes the costs of local sales tax exemptions—meaning the true cost of the program in 2025 was closer to $2 billion.[11] In response, Gov. DeWine paused the exemption for new deals. However, the agreements that are in place, including the long-term ones with Amazon, Meta, and Google, are not affected, allowing companies to keep receiving the unlimited subsidy.

Tax Revenue Losses for Traditional Public Education

If data center companies actually paid the sales and use tax instead of receiving exemptions, the additional revenue would flow into the state's general budget. Had the state distributed that additional revenue to schools in the same proportion it did in the last budget, that would provide approximately **$374 million in potential new revenue for traditional public schools, or about $262 per student per year.** (The methodology appendix explains how we arrived at these figures.)

To put it in perspective: In the last biannual budget cycle, legislators underfunded public schools by $2.75 billion: $1.4 billion in FY 2025 and $1.35 billion in FY 2026.[12] **The $1.6 billion cost of this data center tax break in 2025 exceeded the annual shortfall and could have fully funded and updated the Fair School Funding Plan.**[13]

Providing $1.6 billion a year in tax breaks to the data center industry is a policy choice. In making it, Ohio lawmakers are prioritizing tax breaks for some of the world's most profitable corporations over fully and fairly funding Ohio's traditional public schools, which educate the vast majority of the state's children.

Impact on Jobs

Ohio's data center sales and use tax exemption does not require companies to create a specific number of jobs. Rather, subsidy agreements must include only $1.5 million in annual payroll.[14] Policy Matters Ohio estimated that 13 data center projects committed to creating just 356 jobs in total through their tax exemption contracts.

In their original 2014 to 2018 contracts, Meta was required to create 50 jobs, Google 30, and Amazon 120.[15] One article estimated the subsidy cost at $12 million per job at Meta's data center and $30 million per job at Google's.[16] At minimum, Ohio policymakers should require robust guarantees for job creation before considering any tax exemption.

A second problem is that there is no real way to measure how many jobs these projects have actually created. Since Ohio does not adequately track job numbers associated with those projects, whether permanent or construction, it is difficult to understand the jobs impact accurately.

What we do know is that while permanent job creation is comparatively small in number, data centers do generate meaningful construction and skilled maintenance jobs, driving apprenticeship growth across the state. Building a hyperscale facility can take years, and ongoing updates, upgrades, and renovation provide predictable skilled maintenance work for construction trades.

A word of caution: Job growth alone does not justify the billions in public assistance going to these megaprojects, nor does it offset the potential costs and the real concerns about transparency, siting, and environmental harms.[17]

Traditional Public Schools Lose Revenue Through Local Tax Breaks, Too. A Look at the Amazon Data Center in Wilmington

Beyond the sales tax exemption, schools across Ohio are losing tax revenue to data centers through other kinds of tax breaks.

One is the Community Reinvestment Area (CRA) program, which can provide companies with property tax abatements of up to 100% for up to 30 years. The Wilmington City Council is considering such deal with Amazon. Under the deal, Amazon would not pay any real property taxes to local government, depriving local school districts of revenue they would ordinarily receive, and instead for 30 years Amazon would pay a fee called PILOT, or payment in lieu of taxes. This fee will equal 30% of the real property tax the company would normally pay,[18] in effect giving Amazon a 70% property tax break for three decades.

On the public school side, Wilmington City Schools will receive just 44%[19] of the annual PILOT payment, but there is no set minimum payment. Instead, it works like this: the company projects an investment of $4 billion, but it is not required to make that investment, only to make "good faith efforts" to do so.[20] This investment promise is not tied only to land and buildings, which will be used to calculate the PILOT fee. The investment also includes investment in equipment, such as chips and generators, which are not taxed at all in Ohio. If the company invests billions in real property like land and buildings, then the property tax bill would be substantial, and so would the school portion of the PILOT fee. But if real property value does not come in as expected, or is lower than assumed, the school share will also be less than expected. Because of this, Amazon's PILOT essentially provides Wilmington's schools with less money than would otherwise be available through property taxes—with the possibility of an even greater

hit to school budgets if the land and buildings in town turn out to be less valuable than the city initially thought.

As mentioned above, this lucrative subsidy comes on top of another loophole written into Ohio's tax code: the state does not tax corporate tangible property, which means **the equipment that goes into data centers, such as chips, generators, and cooling systems, is not taxed.** This represents significant savings for data center companies, because equipment, and chips in particular, makes up the bulk of their expenses and of the value of the property at these projects. With this loophole, Ohio is leaving millions of dollars on the table that could otherwise go to public schools.

Policy Recommendations

Last budget cycle, lawmakers told Ohioans that fully implementing the bipartisan plan to bring public school funding into constitutional compliance was an unsustainable "fantasy."[21] Yet, at the same time, the state gave up billions in revenue in the form of data center tax breaks to some of the most profitable corporations on the planet.

The sales tax exemption alone resulted in nearly $1.6 billion in state sales tax revenue losses to data centers in 2025. This revenue alone would have closed that gap between what the state sent to school districts in FY 2026, and what they actually should have received under the Fair School Funding Plan that year.

As lawmakers return to close out this General Assembly, they have a final opportunity to realign their priorities to put Ohioans before corporate special interests.

1. **Permanently end the data center sales tax exemption.**

   The General Assembly should repeal the exemption for new agreements and make Gov. DeWine's temporary pause permanent.

2. **Rein in existing agreements and recover lost revenue.**

   While crucial for new projects, repealing the sales and use tax exemption would not address the billions of dollars in subsidies already committed under existing agreements with Amazon, Google, Meta, and other companies. Whatever mechanism it chooses, the General Assembly must rein in the cost of these tax breaks for existing projects.

   As Policy Matters Ohio has advocated,[22] one way to recover soaring costs of these expensive deals is for lawmakers to impose a tax on data center equipment—a tangible personal property tax—unless data center companies with existing deals agree to give up or meaningfully renegotiate the agreements.

Ohio had this tax until 2009, and most states still do, including several of Ohio's neighbors. Virginia, which has the largest concentration of data centers in the country, allows counties to tax data center equipment. This authority has created an important revenue source for Loudoun County, which sets the tax quite high and is expected to yield nearly $800 million in FY 2026.[23] If Ohio reinstated the tax, the revenue could be divided between schools, local governments, and the state.

3. **Shield public school revenue from property tax abatements.**

   Data centers should not receive local property tax breaks at the expense of public schools. Lawmakers can consider prohibiting data centers from accessing Community Reinvestment Area, Tax Increment Financing, Enterprise Zone, and other tax abatements. Maine, for example, prohibited data centers from accessing local property tax exemptions.[24] Alternatively, lawmakers could exclude school tax revenue from abatements, as Alabama does.[25]

   At minimum, school boards should hold approval authority over every proposed subsidy deal, regardless of the exemption percentage or length. Any payments in lieu of taxes should include binding minimum payments rather than uncertain projections.

4. **Require robust transparency and accountability standards.**

   Ohio should require robust company reporting and full transparency, including public disclosure of subsidy recipients, corporate parents, facility location, actual state and local tax breaks, fiscal impacts on affected school districts, jobs promised and created, wages by job type, company actual investment, compliance issues, and clawback actions. Company reporting and transparency should also cover data centers' energy and water consumption, including impacts on wastewater.

   Lawmakers should also end the use of Non-Disclosure Agreements, or NDAs, in economic development. Those agreements limit public access to basic information about projects that will impact their communities for years to come.

5. **Require data centers to pay their full costs and protect the environment.**

   Data centers should pay the full costs of infrastructure development needed to meet their skyrocketing energy demand. Lawmakers should consider requiring data centers to use renewable energy and reducing restrictions on renewable energy generation.

Communities deserve better deals that prioritize community engagement and participation, while protecting public revenue, health, and the environment. Data

centers should pay their fair share as they rely on the Ohio labor force, water, and power resources that make the state so attractive for this type of development.

Appendix 1: Methodology

Subsidy costs

On May 21, 2026, the news outlet Signal Ohio reported that, according to the Ohio Department of Revenue, the state's sales tax exemption for data centers cost $1,568,700,000 in lost revenue in 2025. This figure reflects only lost state sales tax revenue, and it is the cost we describe throughout this analysis as $1.6 billion.

Share of funding for traditional public schools

In Ohio, sales and use tax revenue goes into the state's general revenue fund. None of it is set aside for education. Schools are instead funded through budget decisions made by lawmakers.

To estimate how much of the forgone data center revenue might have gone to traditional public schools, we calculated the share of the state's general revenue spending they receive.

We first estimated the school districts' share of foundation funding. We did this by removing foundation funds that do not come from general revenue, namely sports gaming revenue and lottery funds. We then calculated the portion of all general revenue foundation funding in 2025 that went to traditional school districts, as opposed to charter schools, private school scholarships, and other programs. We estimate that the share was about 73.5%.

Next, we applied the schools' share to the number we calculated. We assumed the general revenue portion is divided among students in the same proportions as total foundation funding. Applying the 73.5% gave us almost $7 billion in general budget funding for traditional school districts.

Finally, we divided that $7 billion by the state's total 2025 general revenue budget of about $29.3 billion. The result is that traditional public schools receive about 23.9% of general budget spending.

We therefore treat 23.9% of the forgone revenue associated with data center sales tax exemption as the share that might have gone to traditional public schools.

Sources: The figures we used come from documents published by the Ohio Legislative Service Commission, including its Green Book analysis of the education budget and its Catalogue of Budget Line Items, which identifies where each funding for each line item comes from.

Enrollment calculations

To estimate the number of students in Ohio's traditional public school districts for 2025, we used "enrolled ADM," or Average Daily Membership, numbers.

Our numbers come from information the Ohio Legislative Service Commission (LSC) provided to Policy Matters Ohio during the last state budget process. The document shows 1,426,711 students enrolled in the traditional public schools in 2025; it also includes enrollment figures for each school district.

We checked that number against three official sources from the Ohio Department of Education and Workforce (ODEW):

- The June 2025 school district payment report
- The August 2025 school district payment report
- The ODEW School District Profile Report, or the Cupp Report

All three came in at about 1.42 million students, close to the figure we received from LSC. The small differences between the sources, which vary 0.0025% between the largest and smallest ADM numbers, do not meaningfully change our results.

For detailed calculations, please contact Policy Matters Ohio or Good Jobs First.

Appendix 2: Potential School Funding Losses by Ohio School Districts

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Columbus City SD	44,444.30	$168,144,648	$11,659,952
Cincinnati City SD	32,532.20	$143,868,199	$8,534,820
Cleveland Municipal SD	31,270.20	$306,983,211	$8,203,744
Olentangy Local SD	22,534.50	$35,070,273	$5,911,935
South-Western City SD	21,174.20	$146,109,877	$5,555,058
Toledo City SD	20,002.60	$208,557,381	$5,247,673
Akron City SD	19,243.70	$186,366,719	$5,048,584
Lakota Local SD	16,791.10	$47,213,082	$4,405,133
Dublin City SD	15,934.00	$21,189,754	$4,180,288
Hilliard City SD	15,604.20	$49,797,447	$4,093,751
Westerville City SD	13,739.90	$38,869,228	$3,604,657
Dayton City SD	12,150.80	$131,170,443	$3,187,760
Pickerington Local SD	11,229.80	$73,002,119	$2,946,144

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Worthington City SD	10,120.60	$21,009,611	$2,655,145
Mason City SD	9,644.80	$35,137,172	$2,530,315
Parma City SD	8,659.60	$24,617,258	$2,271,856
Fairfield City SD	8,523.00	$38,024,229	$2,236,003
Hamilton City SD	8,352.50	$82,150,173	$2,191,278
Gahanna-Jefferson City SD	8,011.00	$14,939,758	$2,101,674
Centerville City SD	7,725.40	$13,531,949	$2,026,768
Beavercreek City SD	7,574.80	$11,990,052	$1,987,259
Northwest Local SD	7,527.10	$27,922,665	$1,974,724
Sylvania City SD	7,507.80	$18,346,935	$1,969,675
West Clermont Local SD	7,333.80	$27,034,758	$1,924,025
Kettering City SD	7,171.50	$26,602,281	$1,881,442
Reynoldsburg City SD	7,080.70	$54,830,389	$1,857,618
Canton City SD	7,042.60	$89,699,031	$1,847,615
Oak Hills Local SD	6,998.90	$25,490,311	$1,836,151
Springfield City SD	6,895.30	$75,135,633	$1,808,978
Washington Local SD	6,620.20	$47,875,112	$1,736,798
Mentor Ex Vill SD	6,564.60	$15,148,278	$1,722,224
Upper Arlington City SD	6,451.50	$5,671,316	$1,692,548
Willoughby-Eastlake City SD	6,429.80	$15,341,091	$1,686,845
Forest Hills Local SD	6,383.80	$17,592,331	$1,674,793
Groveport Madison Local SD	6,243.30	$40,317,665	$1,637,942
Lancaster City SD	5,893.10	$37,733,244	$1,546,049
Lorain City SD	5,780.80	$66,914,238	$1,516,587
Jackson Local SD	5,715.80	$7,113,620	$1,499,528
Middletown City SD	5,712.70	$48,945,554	$1,498,722
Plain Local SD	5,694.40	$24,793,907	$1,493,937
Springboro Community City SD	5,665.10	$15,296,591	$1,486,244
Medina City SD	5,647.50	$17,387,376	$1,481,630
Brunswick City SD	5,645.90	$26,022,391	$1,481,205
Sycamore Community City SD	5,642.40	$6,613,065	$1,480,278
Princeton City SD	5,641.50	$11,300,342	$1,480,057
Huber Heights City SD	5,574.70	$36,069,825	$1,462,528
Milford Ex Vill SD	5,565.90	$23,306,146	$1,460,219

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Newark City SD	5,557.40	$41,598,671	$1,457,990
Elyria City SD	5,397.00	$40,877,969	$1,415,915
Perrysburg Ex Vill SD	5,319.00	$12,122,319	$1,395,434
Marysville Ex Vill SD	5,313.00	$25,138,769	$1,393,877
Little Miami Local SD	5,287.20	$13,068,898	$1,387,103
Delaware City SD	5,260.40	$19,978,274	$1,380,070
Strongsville City SD	5,220.00	$8,374,056	$1,369,461
Licking Heights Local SD	5,035.00	$26,310,516	$1,320,941
Findlay City SD	4,826.90	$23,272,374	$1,266,337
Berea City SD	4,794.60	$11,227,301	$1,257,875
Lebanon City SD	4,793.00	$19,729,871	$1,257,445
Southwest Licking Local SD	4,776.70	$19,467,913	$1,253,177
Stow-Munroe Falls City SD	4,742.60	$15,094,262	$1,244,218
Cleveland Hts-Univ Hts City SD	4,736.70	$11,984,132	$1,242,680
Kings Local SD	4,716.50	$10,201,436	$1,237,377
New Albany-Plain Local SD	4,675.60	$5,144,099	$1,226,640
Miamisburg City SD	4,536.20	$16,237,513	$1,190,063
Northmont City SD	4,504.40	$24,740,626	$1,181,738
Solon City SD	4,388.80	$4,886,817	$1,151,403
Warren City SD	4,375.60	$54,442,277	$1,147,933
Youngstown City SD	4,361.20	$60,435,126	$1,144,166
Teays Valley Local SD	4,344.80	$28,853,873	$1,139,866
Shaker Heights City SD	4,293.50	$15,971,346	$1,126,390
Hudson City SD	4,211.20	$10,903,671	$1,104,799
North Ridgeville City SD	4,162.90	$10,891,225	$1,092,136
Southwest Local SD	4,155.90	$18,119,316	$1,090,301
Euclid City SD	4,116.50	$35,340,825	$1,079,959
Lakewood City SD	4,100.30	$16,844,208	$1,075,712
Austintown Local SD	4,069.40	$27,230,635	$1,067,606
North Canton City SD	4,063.00	$15,526,110	$1,065,940
Fairborn City SD	4,042.50	$24,489,708	$1,060,559
Wadsworth City SD	4,001.30	$17,991,091	$1,049,736
Perry Local SD	3,977.40	$22,127,068	$1,043,477
Avon Local SD	3,967.80	$6,029,363	$1,040,948

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Riverside Local SD	3,905.00	$7,405,343	$1,024,489
Troy City SD	3,898.90	$15,721,192	$1,022,870
Massillon City SD	3,894.80	$36,820,488	$1,021,811
Big Walnut Local SD	3,888.90	$6,310,553	$1,020,253
Winton Woods City SD	3,881.30	$27,874,309	$1,018,269
North Royalton City SD	3,862.20	$5,791,252	$1,013,245
Anthony Wayne Local SD	3,860.00	$7,335,101	$1,012,680
Marion City SD	3,779.10	$43,924,870	$991,453
Loveland City SD	3,765.40	$12,396,469	$987,862
Cuyahoga Falls City SD	3,756.20	$14,958,673	$985,449
Green Local SD	3,747.80	$11,783,440	$983,242
Mayfield City SD	3,736.80	$3,818,515	$980,342
Canal Winchester Local SD	3,615.00	$22,598,601	$948,394
Twinsburg City SD	3,603.40	$6,011,586	$945,339
Mad River Local SD	3,582.10	$37,550,302	$939,774
Boardman Local SD	3,529.10	$10,211,519	$925,866
Amherst Ex Vill SD	3,445.80	$15,016,896	$904,002
Brecksville-Broadview Hts City SD	3,403.10	$4,293,913	$892,807
Mount Vernon City SD	3,350.60	$19,032,206	$879,026
North Olmsted City SD	3,326.70	$10,338,345	$872,766
Oregon City SD	3,323.30	$16,614,184	$871,875
Xenia Community City SD	3,317.00	$19,361,158	$870,211
Whitehall City SD	3,311.80	$36,147,160	$868,857
Lake Local SD	3,282.40	$16,783,151	$861,147
Avon Lake City SD	3,218.10	$3,685,768	$844,278
Ohio Valley Local SD	3,217.20	$32,158,347	$844,019
Highland Local SD	3,208.20	$5,172,478	$841,678
Logan-Hocking Local SD	3,207.10	$22,332,054	$841,387
Nordonia Hills City SD	3,167.00	$4,594,386	$830,849
Lima City SD	3,150.70	$37,942,783	$826,597
Olmsted Falls City SD	3,137.80	$13,089,386	$823,195
Fremont City SD	3,121.80	$18,492,201	$819,017
Edgewood City SD	3,073.10	$20,054,507	$806,240

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Hamilton Local SD	3,069.10	$28,773,988	$805,178
Wooster City SD	3,067.20	$10,284,970	$804,669
Barberton City SD	3,056.60	$28,830,537	$801,909
South Euclid-Lyndhurst City SD	3,053.80	$6,860,719	$801,161
West Carrollton City SD	3,019.20	$23,940,202	$792,092
Springfield Local SD	3,018.70	$7,447,314	$791,961
Westlake City SD	2,978.00	$3,407,094	$781,277
Sandusky City SD	2,913.80	$25,048,117	$764,445
Piqua City SD	2,912.30	$22,704,205	$764,039
Zanesville City SD	2,890.10	$29,172,981	$758,208
Northeastern Local SD	2,857.40	$12,287,028	$749,651
Maple Heights City SD	2,853.20	$29,452,051	$748,538
Ashland City SD	2,828.10	$13,348,983	$741,940
Aurora City SD	2,819.30	$4,975,274	$739,650
Kent City SD	2,771.60	$15,806,299	$727,141
Mansfield City SD	2,757.50	$29,838,199	$723,427
Bedford City SD	2,752.70	$11,333,986	$722,163
Vandalia-Butler City SD	2,745.20	$5,344,424	$720,214
Tri-Valley Local SD	2,735.40	$18,177,227	$717,621
Talawanda City SD	2,717.90	$8,414,112	$713,041
Monroe Local SD	2,716.50	$13,757,149	$712,661
Revere Local SD	2,680.20	$3,078,217	$703,141
Sidney City SD	2,672.10	$16,389,955	$701,012
Louisville City SD	2,667.30	$17,044,673	$699,758
New Philadelphia City SD	2,661.20	$15,759,061	$698,170
Copley-Fairlawn City SD	2,637.60	$2,825,106	$691,972
Wapakoneta City SD	2,632.70	$16,650,854	$690,688
Sugarcreek Local SD	2,599.30	$5,886,134	$681,937
Western Brown Local SD	2,594.80	$25,078,542	$680,742
Franklin City SD	2,593.70	$15,443,423	$680,458
Alliance City SD	2,590.90	$27,457,861	$679,725
Tecumseh Local SD	2,573.70	$21,826,766	$675,199
Mount Healthy City SD	2,571.60	$24,573,627	$674,664
Dover City SD	2,554.30	$14,346,690	$670,116

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Goshen Local SD	2,535.20	$21,161,547	$665,099
Ashtabula Area City SD	2,524.90	$23,719,456	$662,396
Painsville City Local SD	2,518.60	$30,908,810	$660,751
Bexley City SD	2,498.60	$4,133,887	$655,516
Midview Local SD	2,495.20	$12,206,250	$654,624
Steubenville City SD	2,492.90	$26,573,067	$654,009
Tallmadge City SD	2,477.30	$10,163,499	$649,910
Madison Local SD	2,456.40	$19,311,070	$644,432
Rocky River City SD	2,452.10	$2,465,566	$643,305
Madison Local SD	2,447.40	$14,496,217	$642,081
Trotwood-Madison City SD	2,440.40	$26,790,514	$640,241
Granville Ex Vill SD	2,429.70	$6,161,686	$637,421
Chillicothe City SD	2,419.50	$16,848,859	$634,762
Canfield Local SD	2,414.60	$5,197,764	$633,475
Garfield Heights City SD	2,404.40	$22,112,762	$630,800
Bowling Green City SD	2,389.90	$7,274,514	$626,988
Kenston Local SD	2,367.20	$3,686,960	$621,027
Defiance City SD	2,349.80	$20,074,882	$616,475
Batavia Local SD	2,346.00	$15,260,594	$615,469
Miami Trace Local SD	2,339.30	$12,563,309	$613,715
Chardon Local SD	2,328.50	$5,457,383	$610,893
Norwalk City SD	2,321.30	$17,198,926	$609,003
Celina City SD	2,312.20	$12,043,169	$606,609
Tipp City Ex Vill SD	2,302.80	$8,157,986	$604,148
Bloom Carroll Local SD	2,287.50	$7,676,905	$600,134
Bay Village City SD	2,282.30	$4,436,503	$598,767
Cloverleaf Local SD	2,277.30	$8,753,447	$597,440
Ross Local SD	2,247.50	$10,183,794	$589,625
Jonathan Alder Local SD	2,214.40	$8,466,772	$580,936
Greenville City SD	2,212.20	$12,155,400	$580,380
Howland Local SD	2,211.30	$6,202,924	$580,131
Tiffin City SD	2,203.40	$14,959,842	$578,075
Shawnee Local SD	2,182.50	$5,975,281	$572,572
Athens City SD	2,177.90	$11,285,964	$571,378

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Northern Local SD	2,168.10	$12,828,887	$568,803
Buckeye Valley Local SD	2,166.30	$4,920,436	$568,331
Lexington Local SD	2,148.80	$9,583,319	$563,746
Jackson City SD	2,138.30	$16,340,280	$560,972
Indian Hill Ex Vill SD	2,127.70	$2,195,769	$558,196
Bellefontaine City SD	2,117.90	$15,103,214	$555,626
Maumee City SD	2,088.10	$6,904,970	$547,814
Marietta City SD	2,076.00	$8,633,147	$544,651
London City SD	2,039.40	$9,600,344	$535,046
Hillsboro City SD	2,035.20	$16,929,298	$533,928
Licking Valley Local SD	2,029.50	$13,590,088	$532,432
East Muskingum Local SD	2,023.90	$13,202,275	$530,972
Warren Local SD	2,008.00	$13,570,927	$526,811
Wilmington City SD	2,005.70	$10,645,712	$526,203
Norton City SD	1,996.80	$12,145,445	$523,870
Bethel Local SD	1,991.50	$12,443,762	$522,470
St Marys City SD	1,978.70	$12,289,158	$519,107
Elida Local SD	1,978.60	$9,563,641	$519,084
West Geauga Local SD	1,973.00	$4,900,715	$517,630
Orange City SD	1,972.60	$2,485,543	$517,524
Union Scioto Local SD	1,970.00	$14,921,914	$516,818
Circleville City SD	1,944.40	$14,237,678	$510,101
Field Local SD	1,939.10	$5,914,980	$508,731
Buckeye Local SD	1,930.10	$5,659,327	$506,352
Oakwood City SD	1,919.10	$6,280,834	$503,486
Geneva Area City SD	1,908.90	$12,799,788	$500,808
East Liverpool City SD	1,900.50	$22,531,969	$498,601
Salem City SD	1,898.10	$12,373,160	$497,966
Gallia County Local SD	1,885.00	$13,464,833	$494,520
Fairfield Union Local SD	1,877.20	$12,911,001	$492,487
Woodridge Local SD	1,875.70	$2,667,722	$492,100
Ontario Local SD	1,862.80	$7,683,975	$488,699
Switzerland Of Ohio Local SD	1,854.90	$13,242,249	$486,630
Niles City SD	1,850.20	$17,195,472	$485,410

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Streetsboro City SD	1,842.90	$5,167,316	$483,473
Marlington Local SD	1,841.80	$10,400,829	$483,191
Wyoming City SD	1,832.00	$5,665,382	$480,614
Clyde-Green Springs Ex Vill SD	1,816.90	$14,289,122	$476,658
Three Rivers Local SD	1,809.50	$6,162,410	$474,733
Greenfield Ex Vill SD	1,793.80	$18,498,292	$470,595
New Richmond Ex Vill SD	1,780.60	$5,716,337	$467,147
Warrensville Heights City SD	1,772.10	$13,146,176	$464,915
River Valley Local SD	1,770.60	$10,809,698	$464,520
Indian Creek Local SD	1,750.10	$8,731,004	$459,144
Ravenna City SD	1,749.10	$13,346,530	$458,880
Eaton Community Schools City SD	1,744.60	$10,109,264	$457,695
Perkins Local SD	1,730.80	$4,413,608	$454,074
Hubbard Ex Vill SD	1,726.50	$10,989,610	$452,958
Van Wert City SD	1,725.50	$12,536,189	$452,673
Cambridge City SD	1,722.70	$14,475,459	$451,948
New Lexington City SD	1,718.30	$16,798,960	$450,807
Gallipolis City SD	1,713.60	$14,139,920	$449,563
Shelby City SD	1,698.50	$10,780,600	$445,589
Bryan City SD	1,697.10	$11,525,414	$445,232
Maysville Local SD	1,694.20	$16,383,005	$444,478
Franklin Local SD	1,692.20	$12,556,488	$443,944
Beaver Local SD	1,692.00	$10,120,441	$443,892
Kenton City SD	1,688.20	$14,164,560	$442,896
West Holmes Local SD	1,680.50	$10,855,696	$440,867
Washington Court House City SD	1,679.60	$16,809,073	$440,633
Wauseon Ex Vill SD	1,676.60	$12,649,348	$439,844
Jefferson Area Local SD	1,672.50	$10,972,796	$438,779
Urbana City SD	1,671.70	$10,557,147	$438,572
Poland Local SD	1,669.90	$4,812,267	$438,110
Carrollton Ex Vill SD	1,669.60	$10,803,855	$438,013
Firelands Local SD	1,661.70	$8,453,211	$435,940
West Branch Local SD	1,648.80	$12,111,368	$432,570

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Buckeye Local SD	1,636.30	$11,471,156	$429,277
Bellevue City SD	1,632.60	$9,592,018	$428,311
Northwest Local SD	1,630.40	$8,865,893	$427,741
Minerva Local SD	1,623.80	$12,783,646	$425,995
West Muskingum Local SD	1,612.90	$5,872,354	$423,133
Valley View Local SD	1,610.60	$9,231,005	$422,536
Canton Local SD	1,609.80	$9,904,610	$422,332
Fostoria City SD	1,608.90	$15,679,436	$422,100
Napoleon City SD	1,608.80	$7,904,374	$422,072
Johnstown-Monroe Local SD	1,606.10	$4,797,801	$421,358
Highland Local SD	1,601.00	$10,475,480	$420,017
Madeira City SD	1,599.00	$2,609,212	$419,493
Waverly City SD	1,597.60	$14,715,521	$419,119
Springfield Local SD	1,591.10	$8,400,790	$417,425
Struthers City SD	1,584.70	$15,811,610	$415,748
Indian Valley Local SD	1,581.60	$13,811,625	$414,922
Clark-Shawnee Local SD	1,581.40	$6,503,693	$414,874
Norwood City SD	1,578.10	$6,746,082	$414,017
Logan Elm Local SD	1,575.90	$8,314,287	$413,435
Bath Local SD	1,574.20	$8,149,670	$412,996
Lakewood Local SD	1,569.20	$4,754,734	$411,678
Benjamin Logan Local SD	1,552.70	$7,093,856	$407,343
Liberty Benton Local SD	1,552.10	$7,815,652	$407,197
Northridge Local SD	1,547.80	$16,905,596	$406,074
Vinton County Local SD	1,546.00	$17,406,279	$405,603
Heath City SD	1,544.90	$8,037,536	$405,304
Greenon Local SD	1,539.10	$6,234,790	$403,795
Vermilion Local SD	1,521.10	$4,369,129	$399,061
Mariemont City SD	1,515.70	$3,002,697	$397,649
St Clairsville-Richland City SD	1,514.10	$3,865,675	$397,232
Clinton-Massie Local SD	1,505.80	$9,224,782	$395,039
Chagrin Falls Ex Vill SD	1,500.70	$1,952,264	$393,721
Wheelersburg Local SD	1,498.80	$10,898,256	$393,220
Portsmouth City SD	1,498.40	$14,514,740	$393,104

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Morgan Local SD	1,496.90	$14,367,866	$392,719
Rossford Ex Vill SD	1,494.10	$3,953,818	$391,980
Girard City SD	1,494.00	$15,064,859	$391,953
Conneaut Area City SD	1,489.60	$13,136,653	$390,798
Lake Local SD	1,488.80	$6,708,522	$390,591
Meigs Local SD	1,488.10	$17,954,708	$390,396
Galion City SD	1,487.30	$14,585,743	$390,183
Brookville Local SD	1,481.20	$8,142,283	$388,597
Coldwater Ex Vill SD	1,481.00	$9,965,769	$388,547
Northwestern Local SD	1,479.40	$7,930,046	$388,112
East Holmes Local SD	1,461.00	$5,600,960	$383,287
Upper Sandusky Ex Vill SD	1,460.40	$7,585,872	$383,142
Otsego Local SD	1,455.70	$6,236,858	$381,912
Lakeview Local SD	1,455.60	$5,963,545	$381,868
North Fork Local SD	1,453.30	$8,218,417	$381,276
River View Local SD	1,446.00	$8,966,543	$379,361
Claymont City SD	1,444.20	$15,483,635	$378,882
Carlisle Local SD	1,442.00	$9,732,219	$378,306
Clear Fork Valley Local SD	1,439.00	$8,645,727	$377,529
Rolling Hills Local SD	1,433.00	$9,825,060	$375,960
Coshocton City SD	1,428.10	$14,658,681	$374,668
Amanda-Clearcreek Local SD	1,427.80	$9,909,668	$374,588
Ottawa-Glandorf Local SD	1,423.80	$7,231,556	$373,534
Eastwood Local SD	1,414.10	$6,814,267	$371,002
Madison Local SD	1,413.20	$10,246,730	$370,762
Wayne Local SD	1,412.10	$4,644,664	$370,456
Perry Local SD	1,399.70	$4,161,498	$367,210
Coventry Local SD	1,394.70	$6,393,131	$365,911
Orrville City SD	1,393.90	$7,052,275	$365,684
Keystone Local SD	1,392.50	$6,396,445	$365,325
Beachwood City SD	1,390.40	$1,806,158	$364,783
Southeast Local SD	1,385.20	$9,841,430	$363,418
Sheffield-Sheffield Lake City SD	1,377.10	$5,007,642	$361,273
Triway Local SD	1,374.10	$7,367,937	$360,499

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Reading Community City SD	1,363.90	$8,293,686	$357,815
Graham Local SD	1,356.40	$10,189,601	$355,864
Fairview Park City SD	1,354.80	$2,391,835	$355,442
North College Hill City SD	1,342.30	$14,041,770	$352,155
Alexander Local SD	1,337.70	$9,666,738	$350,946
North Union Local SD	1,313.60	$9,049,119	$344,630
Indian Lake Local SD	1,297.20	$5,463,774	$340,319
Milton-Union Ex Vill SD	1,293.20	$7,492,375	$339,259
Port Clinton City SD	1,292.00	$3,007,480	$338,945
Miami East Local SD	1,291.20	$5,383,945	$338,752
Edison Local SD	1,284.40	$6,020,103	$336,966
Berkshire Local SD	1,279.90	$5,236,611	$335,790
Tuslaw Local SD	1,277.20	$5,824,975	$335,062
Harrison Hills City SD	1,266.80	$8,858,113	$332,342
Greeneview Local SD	1,264.70	$7,071,760	$331,802
South Point Local SD	1,259.40	$11,111,094	$330,401
Bethel-Tate Local SD	1,258.90	$9,723,466	$330,275
Pleasant Local SD	1,258.00	$5,737,993	$330,027
Benton Carroll Salem Local SD	1,252.30	$4,093,268	$328,529
Buckeye Local SD	1,247.00	$7,835,016	$327,157
Fairland Local SD	1,245.90	$8,668,621	$326,858
Clearview Local SD	1,245.70	$15,136,270	$326,796
Edison Local SD	1,240.60	$5,923,629	$325,480
Martins Ferry City SD	1,239.30	$10,915,044	$325,134
Crestwood Local SD	1,232.30	$9,455,033	$323,303
Fairless Local SD	1,231.80	$8,411,549	$323,155
Versailles Ex Vill SD	1,229.60	$8,445,749	$322,582
South Range Local SD	1,227.50	$5,898,718	$322,036
Norwayne Local SD	1,226.80	$8,329,836	$321,842
Westfall Local SD	1,211.00	$8,096,227	$317,706
Ironton City SD	1,210.90	$12,089,598	$317,691
Barnesville Ex Vill SD	1,208.70	$9,116,032	$317,090
Sandy Valley Local SD	1,207.30	$10,739,728	$316,732
Paulding Ex Vill SD	1,201.60	$8,792,612	$315,250

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Tuscarawas Valley Local SD	1,201.40	$5,703,766	$315,184
Rock Hill Local SD	1,198.50	$12,302,224	$314,430
Clermont-Northeastern Local SD	1,190.10	$5,010,632	$312,235
Union Local SD	1,188.80	$8,308,747	$311,888
Genoa Area Local SD	1,184.20	$6,747,210	$310,671
Wickliffe City SD	1,180.60	$3,164,390	$309,724
Manchester Local SD	1,180.10	$5,347,212	$309,598
Preble-Shawnee Local SD	1,176.00	$9,107,590	$308,531
Northwestern Local SD	1,175.70	$8,860,084	$308,448
Zane Trace Local SD	1,168.50	$6,225,258	$306,564
Ridgewood Local SD	1,158.30	$10,179,717	$303,883
Willard City SD	1,157.40	$8,743,673	$303,655
Liberty Union-Thurston Local SD	1,148.40	$6,780,895	$301,284
Champion Local SD	1,148.20	$7,561,177	$301,240
Finneytown Local SD	1,147.60	$6,303,956	$301,066
Bluffton Ex Vill SD	1,136.60	$6,893,020	$298,188
Bellaire Local SD	1,134.60	$8,847,394	$297,672
Scioto Valley Local SD	1,127.20	$11,522,755	$295,710
Grandview Heights City SD	1,124.90	$1,396,563	$295,120
West Liberty-Salem Local SD	1,122.80	$8,312,585	$294,571
Fredericktown Local SD	1,117.70	$7,327,641	$293,223
Archbold-Area Local SD	1,115.80	$3,933,728	$292,721
James A Garfield Local SD	1,115.50	$7,437,479	$292,653
Crestview Local SD	1,115.10	$9,286,075	$292,546
Minford Local SD	1,112.60	$12,400,418	$291,894
Wellston City SD	1,112.20	$13,361,909	$291,793
Chippewa Local SD	1,108.50	$5,157,191	$290,803
Northridge Local SD	1,102.20	$4,624,386	$289,152
East Cleveland City SD	1,097.80	$28,018,804	$288,018
Huron City SD	1,095.60	$2,672,649	$287,443
Swanton Local SD	1,084.60	$5,172,218	$284,556
Eastern Local SD	1,084.30	$7,488,705	$284,462
Pike-Delta-York Local SD	1,080.30	$7,386,039	$283,412

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Anna Local SD	1,075.60	$6,922,656	$282,194
Northwest Local SD	1,073.20	$15,303,241	$281,566
East Clinton Local SD	1,072.00	$10,183,504	$281,240
Washington-Nile Local SD	1,070.80	$15,464,991	$280,919
Madison-Plains Local SD	1,067.80	$4,858,420	$280,148
Chesapeake Union Ex Vill SD	1,067.50	$9,865,092	$280,070
Liberty Local SD	1,067.00	$5,274,165	$279,915
Blanchester Local SD	1,063.30	$11,144,806	$278,955
Garaway Local SD	1,061.60	$4,923,508	$278,502
Evergreen Local SD	1,055.90	$5,194,040	$277,017
Elmwood Local SD	1,053.80	$7,381,142	$276,474
Dawson-Bryant Local SD	1,047.90	$12,546,337	$274,909
Deer Park Community City SD	1,045.10	$3,063,978	$274,195
Arcanum Butler Local SD	1,040.10	$8,252,762	$272,871
Fairbanks Local SD	1,038.20	$3,187,701	$272,379
Pymatuning Valley Local SD	1,035.30	$10,302,880	$271,602
Elgin Local SD	1,025.70	$7,398,938	$269,083
Van Buren Local SD	1,025.30	$1,383,139	$268,986
Ottawa Hills Local SD	1,022.80	$2,661,309	$268,324
Kirtland Local SD	1,020.70	$1,327,895	$267,786
Green Local SD	1,017.90	$6,255,391	$267,040
Campbell City SD	1,015.10	$14,507,383	$266,323
Adena Local SD	1,015.00	$8,689,986	$266,282
Liberty Center Local SD	1,014.70	$7,268,223	$266,213
Crooksville Ex Vill SD	1,013.90	$11,957,016	$266,008
Oak Hill Union Local SD	997.4	$10,561,354	$261,665
Centerburg Local SD	994.8	$6,015,396	$260,996
La Brae Local SD	993.9	$9,821,229	$260,742
Huntington Local SD	985.2	$13,986,194	$258,478
St Henry Consolidated Local SD	984.3	$6,464,777	$258,237
Allen East Local SD	980.1	$7,855,282	$257,140
Marion Local SD	980	$7,325,585	$257,106
Columbia Local SD	979.8	$2,491,342	$257,058
Southeast Local SD	979.8	$5,954,425	$257,054

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Brooklyn City SD	974.3	$2,102,583	$255,596
Lynchburg-Clay Local SD	971	$10,910,918	$254,744
New Lebanon Local SD	970.8	$9,718,519	$254,693
Northmor Local SD	966.1	$5,433,256	$253,464
Brookfield Local SD	962.1	$8,421,509	$252,414
Valley Local SD	960.3	$10,915,259	$251,939
Independence Local SD	957.7	$1,050,424	$251,264
United Local SD	956.8	$7,608,546	$251,007
Bucyrus City SD	956.6	$10,324,404	$250,969
Jefferson Local SD	946.6	$4,519,711	$248,332
Wynford Local SD	945.3	$7,372,765	$248,011
Nelsonville-York City SD	944.8	$11,552,488	$247,859
Spencerville Local SD	937.5	$8,191,984	$245,940
Margaretta Local SD	931.4	$4,460,631	$244,350
Parkway Local SD	922.8	$7,252,878	$242,106
Georgetown Ex Vill SD	921	$9,586,733	$241,614
Northeastern Local SD	915.8	$3,286,560	$240,265
East Guernsey Local SD	914.3	$7,092,862	$239,870
Rootstown Local SD	913	$4,292,699	$239,514
Noble Local SD	912.6	$6,270,688	$239,418
Fort Recovery Local SD	912.2	$7,365,597	$239,324
Columbiana Ex Vill SD	910.9	$3,804,721	$238,986
Riverdale Local SD	909.5	$7,466,939	$238,604
Mount Gilead Ex Vill SD	908.8	$6,588,537	$238,415
Southeastern Local SD	896.2	$9,872,025	$235,113
East Knox Local SD	892.4	$3,109,175	$234,112
Belpre City SD	889.1	$5,114,814	$233,251
Williamsburg Local SD	888.3	$6,852,661	$233,058
Black River Local SD	885.7	$6,345,886	$232,375
Minster Local SD	885.4	$4,529,007	$232,273
Colonel Crawford Local SD	883.1	$6,821,802	$231,688
Central Local SD	881.8	$7,062,567	$231,343
Fort Frye Local SD	881.2	$5,912,993	$231,187
Hicksville Ex Vill SD	880.3	$8,790,578	$230,937

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
National Trail Local SD	879.8	$7,938,772	$230,819
Cardington-Lincoln Local SD	878.5	$7,790,225	$230,469
East Palestine City SD	875.5	$8,408,048	$229,693
Wellington Ex Vill SD	873.3	$4,662,827	$229,100
Woodmore Local SD	870.3	$4,848,204	$228,324
Weathersfield Local SD	869.2	$7,896,190	$228,046
Lakota Local SD	865.9	$6,020,320	$227,159
Wayne Trace Local SD	863.4	$5,863,775	$226,524
Springfield Local SD	862.3	$4,095,353	$226,212
Dalton Local SD	859.1	$3,933,153	$225,396
Western Reserve Local SD	857.6	$6,972,184	$225,001
Osnaburg Local SD	848	$7,990,141	$222,464
Delphos City SD	844.8	$3,414,003	$221,623
Crestview Local SD	839.6	$6,234,726	$220,261
Crestview Local SD	839.4	$7,328,000	$220,214
Patrick Henry Local SD	834.8	$4,823,820	$218,998
Hillsdale Local SD	834.7	$3,633,870	$218,985
Loudonville-Perrysville Ex Vill SD	831.9	$5,478,095	$218,254
New Bremen Local SD	821.4	$5,108,750	$215,504
Northwood Local SD	819.1	$6,664,215	$214,883
Fairfield Local SD	818.1	$9,085,777	$214,628
New London Local SD	816.7	$7,896,694	$214,257
Newcomerstown Ex Vill SD	813.3	$9,155,527	$213,382
Ada Ex Vill SD	813.3	$7,303,507	$213,369
Lincolnview Local SD	809.9	$5,786,927	$212,473
Newton Falls Ex Vill SD	807.8	$7,744,451	$211,921
Carey Ex Vill SD	806.9	$7,806,511	$211,684
Mechanicsburg Ex Vill SD	804.6	$6,994,604	$211,081
Federal Hocking Local SD	792.3	$8,368,687	$207,870
Grand Valley Local SD	787.7	$6,712,826	$206,660
Berne Union Local SD	777.2	$4,576,613	$203,888
Montpelier Ex Vill SD	775.1	$8,585,455	$203,359
Jackson-Milton Local SD	772.2	$2,791,690	$202,582

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Seneca East Local SD	765.3	$5,909,194	$200,779
Toronto City SD	762	$8,650,799	$199,924
Richmond Heights Local SD	754.7	$1,559,331	$198,004
Rittman Ex Vill SD	751.9	$7,127,871	$197,249
Covington Ex Vill SD	749.1	$6,051,822	$196,534
Caldwell Ex Vill SD	748.2	$7,072,031	$196,294
Mohawk Local SD	744.1	$4,908,324	$195,225
Triad Local SD	738.3	$5,937,244	$193,684
Tri-Village Local SD	736.9	$6,454,521	$193,319
Bloom-Vernon Local SD	735.7	$9,870,886	$193,005
Southern Local SD	734.9	$9,787,422	$192,794
Mapleton Local SD	730.4	$5,874,366	$191,622
Hopewell-Loudon Local SD	729.5	$3,976,053	$191,382
Eastern Local SD	724.3	$10,384,314	$190,033
Waterloo Local SD	722.1	$4,634,474	$189,433
St Bernard-Elmwood Place City SD	721.5	$7,062,192	$189,274
Eastern Local SD	719.8	$8,123,171	$188,848
Oberlin City SD	715	$3,380,933	$187,593
Cuyahoga Heights Local SD	711.8	$836,972	$186,736
Fayetteville-Perry Local SD	707	$6,198,866	$185,485
Bridgeport Ex Vill SD	701.4	$7,625,817	$184,006
McDonald Local SD	698.4	$7,949,796	$183,231
Ansonia Local SD	693.8	$7,864,929	$182,007
Ripley-Union-Lewis Local SD	692.2	$8,156,117	$181,589
Manchester Local SD	691.9	$8,462,351	$181,512
South Central Local SD	690.3	$7,546,384	$181,092
Columbus Grove Local SD	689.2	$5,881,397	$180,818
Twin Valley Community Local SD	688.1	$6,522,174	$180,512
Cardinal Local SD	686.2	$2,412,000	$180,028
Paint Valley Local SD	682.1	$7,883,414	$178,942
Symmes Valley Local SD	680.3	$8,746,470	$178,476
Perry Local SD	676.5	$5,816,895	$177,475

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Hardin-Houston Local SD	673.6	$6,122,142	$176,731
Southeastern Local SD	667.4	$5,445,275	$175,082
Tri-County North Local SD	666.9	$5,003,202	$174,958
Fort Loramie Local SD	663.5	$4,977,472	$174,072
Mogadore Local SD	662.5	$6,292,500	$173,801
Lisbon Ex Vill SD	662.2	$7,642,039	$173,723
Western Local SD	661.5	$10,399,638	$173,548
Gibsonburg Ex Vill SD	660.9	$5,730,110	$173,387
Bright Local SD	656	$8,257,077	$172,099
Trimble Local SD	655	$10,829,905	$171,839
Southern Local SD	646.7	$7,483,780	$169,652
Leipsic Local SD	644.1	$6,564,112	$168,976
Felicity-Franklin Local SD	639.5	$8,166,657	$167,784
Shadyside Local SD	639.1	$5,436,654	$167,660
Ayersville Local SD	632.4	$5,580,631	$165,918
Wellsville Local SD	609.3	$9,589,939	$159,843
Arlington Local SD	607.6	$5,321,583	$159,400
Antwerp Local SD	607.4	$6,562,800	$159,340
Maplewood Local SD	605.4	$6,217,712	$158,820
Newton Local SD	601.6	$5,292,797	$157,826
Wolf Creek Local SD	597.1	$3,171,761	$156,657
Kalida Local SD	595.6	$4,154,512	$156,248
Plymouth-Shiloh Local SD	595.1	$6,546,047	$156,124
Ridgedale Local SD	593.8	$4,089,298	$155,772
McComb Local SD	593.1	$5,498,197	$155,594
North Baltimore Local SD	591.2	$5,688,592	$155,096
Botkins Local SD	589.8	$6,272,487	$154,730
Yellow Springs Ex Vill SD	588.2	$2,851,598	$154,321
Buckeye Central Local SD	585.3	$4,173,929	$153,547
Mathews Local SD	582.3	$2,552,221	$152,775
Old Fort Local SD	578.5	$5,716,096	$151,762
Clay Local SD	569.7	$6,779,956	$149,471
Southern Local SD	563.1	$9,009,532	$147,740
Brown Local SD	563.1	$3,634,780	$147,735

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Arcadia Local SD	557.8	$3,431,370	$146,336
Joseph Badger Local SD	557.2	$5,015,461	$146,192
Cedar Cliff Local SD	557	$4,038,252	$146,120
Western Reserve Local SD	547.6	$3,853,126	$143,674
Mississinawa Valley Local SD	546.5	$6,599,070	$143,374
New Miami Local SD	546.4	$7,924,089	$143,348
Danville Local SD	542.8	$5,608,993	$142,416
Frontier Local SD	540.7	$6,531,780	$141,858
Miller City-New Cleveland Local SD	521.6	$5,679,891	$136,831
Fairport Harbor Ex Vill SD	512.8	$5,498,263	$134,520
Riverside Local SD	504.4	$5,755,507	$132,341
Millcreek-West Unity Local SD	504.4	$5,514,303	$132,339
Cory-Rawson Local SD	504.1	$3,442,609	$132,240
Pandora-Gilboa Local SD	503.3	$4,428,698	$132,034
Monroeville Local SD	498.9	$4,078,726	$130,889
Bradford Ex Vill SD	492.5	$5,426,418	$129,210
Edon-Northwest Local SD	488.2	$5,076,821	$128,081
Fairlawn Local SD	488.1	$5,235,115	$128,046
Crestline Ex Vill SD	487.1	$6,364,123	$127,797
Edgerton Local SD	486.6	$4,785,285	$127,656
Continental Local SD	485.8	$4,734,767	$127,458
Leetonia Ex Vill SD	485.7	$5,644,435	$127,412
North Central Local SD	484.8	$4,321,194	$127,183
Strasburg-Franklin Local SD	484	$2,948,589	$126,980
Ottoville Local SD	483.4	$3,857,531	$126,825
Franklin-Monroe Local SD	483.1	$4,283,208	$126,741
Walnut Township Local SD	480.6	$1,546,762	$126,092
Jackson Center Local SD	475.1	$4,402,163	$124,639
Danbury Local SD	474.9	$910,754	$124,581
Pettisville Local SD	469.6	$4,305,951	$123,208
Green Local SD	468.9	$4,943,773	$123,005
Conotton Valley Union Local SD	466.4	$2,740,739	$122,355
Ridgemont Local SD	460.7	$4,616,393	$120,868

School District	FY2025 Enrolled ADM	FY2025 Foundation Aid	Potential School Funding Equivalent
Lowellville Local SD	452.5	$4,450,487	$118,711
Bristol Local SD	429.4	$3,732,831	$112,659
Windham Ex Vill SD	426.8	$5,853,304	$111,970
Waynesfield-Goshen Local SD	421.1	$4,187,296	$110,479
Southington Local SD	420.7	$3,994,820	$110,358
Upper Scioto Valley Local SD	411.5	$3,932,183	$107,949
Lockland City SD	408.3	$4,546,783	$107,111
New Knoxville Local SD	405.6	$3,409,356	$106,417
Russia Local SD	401.5	$3,445,254	$105,327
Lucas Local SD	400.9	$2,970,803	$105,179
Holgate Local SD	387.4	$3,511,728	$101,623
Lordstown Local SD	384.6	$1,781,695	$100,907
Hardin Northern Local SD	381.3	$3,182,284	$100,032
New Riegel Local SD	376.7	$3,616,675	$98,829
Sebring Local SD	365.6	$5,003,484	$95,904
New Boston Local SD	356.5	$5,024,740	$93,537
Stryker Local SD	334	$3,155,818	$87,615
Jennings Local SD	327.2	$2,935,810	$85,846
Fayette Local SD	288.1	$3,599,204	$75,575
Jefferson Township Local SD	268.6	$2,461,570	$70,469
Bloomfield-Mespo Local SD	191.3	$1,943,122	$50,189
Vanlue Local SD	129.7	$1,527,342	$34,023
College Corner Local SD	115	$1,933,792	$30,164
Put-In-Bay Local SD	63.3	$183,548	$16,606
Kelleys Island Local SD	5	$226,557	$1,312
State	**1,426,710.90**	**$8,117,867,807**	**$374,297,614**

Source: *Policy Matters Ohio FY2025 school foundation funding calculations; Good Jobs First analysis.*

Endnotes

[1] Using 2025 enrollment.

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[13] The Fair School Funding Plan (FSFP) is a bipartisan approach to school funding based on how much districts must spend to educate every child, including those who need different or additional support. The FSFP works because it is based on the **actual cost** of educating kids, sharing that cost between the state and local communities by considering communities' ability to cover some of the costs through local taxes. This plan was an overdue response to the Ohio Supreme Court ruling in 1997, which declared that the state's over-reliance on property taxes to fund schools was unconstitutional. The state has been partially phasing in the FSFP since 2021, but with each budget bill the state shortchanges students by using outdated costs and failing to update weights used to ensure students with additional needs are sufficiently resourced. For more, see: Bryden, M. (2025, September 23). Legislators abandon Fair School Funding, add supplements that increase disparities. *Policy Matters Ohio*.

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