

School funding imperatives for Ohio's next budget

Toward a more efficient, productive, and
transparent system

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Summary

Recognizing the importance of an educated citizenry, Ohio taxpayers have made generous investments in K–12 education. In [FY 2021](#), statewide spending on public primary and secondary education reached a record high of \$21 billion or \$13,300 per pupil. But aggregate expenditure levels are only part of the story. In terms of impacting student learning, how those funds are distributed to schools and ultimately spent matters enormously. State lawmakers have consistently upped spending levels—including passing a new formula last July that could potentially add another \$2 billion per year in state education spending—but they still have unfinished business in other areas of funding policy. This policy brief looks at several issues that require attention and offers recommendations that would continue Ohio’s move toward a more efficient, productive, and transparent funding system.



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Introduction

Funding K–12 education in Ohio is a joint responsibility of the state and local school districts. On the local side, districts are required under Ohio law to levy a minimum 2 percent property tax in order to receive state education dollars. All districts reach this floor and most—with voter approval—tax at higher rates. Recognizing wide disparities in property values and local capacity, however, the state evens the playing field by sending more aid to poorer districts via its funding formula.

While the hybrid structure has remained stable over time, the mechanics of the state’s formula are a perennial topic of Statehouse debate. In July 2021, lawmakers passed the latest iteration via House Bill 110, the budget bill for FYs 2022–23. Among its key features, the overhauled formula includes new base-cost calculations that determine districts’ core state funding amounts, and it “directly funds” school-choice programs via the state (rather than routing dollars through districts). If fully implemented, the new model would also eliminate caps that have suppressed funding increases in fast-growing districts.

The new framework is expensive, eventually adding an estimated [\\$2 billion per year](#) in state education outlay, about 20 percent above previous levels. Faced with that price tag, lawmakers phased in one-third of the increase in FYs 2022–23, leaving it to future General Assemblies to decide whether to fully fund the model.

The debate over funding the formula is sure to continue in spring 2023, as lawmakers craft the FYs 2024–25 state budget. Those discussions, however, shouldn’t focus exclusively on spending levels. Legislators also need to consider how dollars are directed to schools—including being open to the possibility that the formula may need some tinkering—and how funds can best be used to drive student achievement. And as discussed in another Fordham policy brief, legislators need to address the inequitable funding of Ohio’s several school-choice programs. All in all, it’s a lot to tackle. To pursue sound policies, lawmakers should look toward the following principles.

- **Equity:** Provide more dollars for students with greater needs (e.g., those with disabilities or from low-income families).
- **Efficiency:** Direct funds to the districts and schools where students are actually enrolled and state dollars are most needed.
- **Neutrality:** Treat districts and schools evenhandedly, regardless of their governance model.
- **Productivity:** Leverage funds to encourage practices that lead to higher student outcomes.
- **Transparency:** Ensure that taxpayers and communities receive clear information about funding.

With these precepts in mind, we offer recommendations that aim to (1) address inefficiencies in Ohio’s new funding formula, (2) incentivize gains in student outcomes, and (3) strengthen public understanding about school funding.

Address inefficiencies in the funding formula

In this section, we provide a brief overview of the new funding formula, discuss some of its key strengths and weaknesses, and offer recommendations to improve the formula.

A primer on the new formula

Table 1 displays the general structure of Ohio’s new school funding formula. At the top is the core component known as the state share of base cost (SSBC). As discussed below, lawmakers significantly overhauled the calculations within this element via HB 110. The rest of the formula remained largely consistent with the prior version, as Ohio continues to send dollars through elements such as targeted assistance, categorical add-ons, and transportation allotments. The district and charter school formulas are broadly similar, but several differences are noted in the table. In terms of overall funding levels, charters receive lower amounts than nearby districts—reflecting their lack of access to local tax revenues.

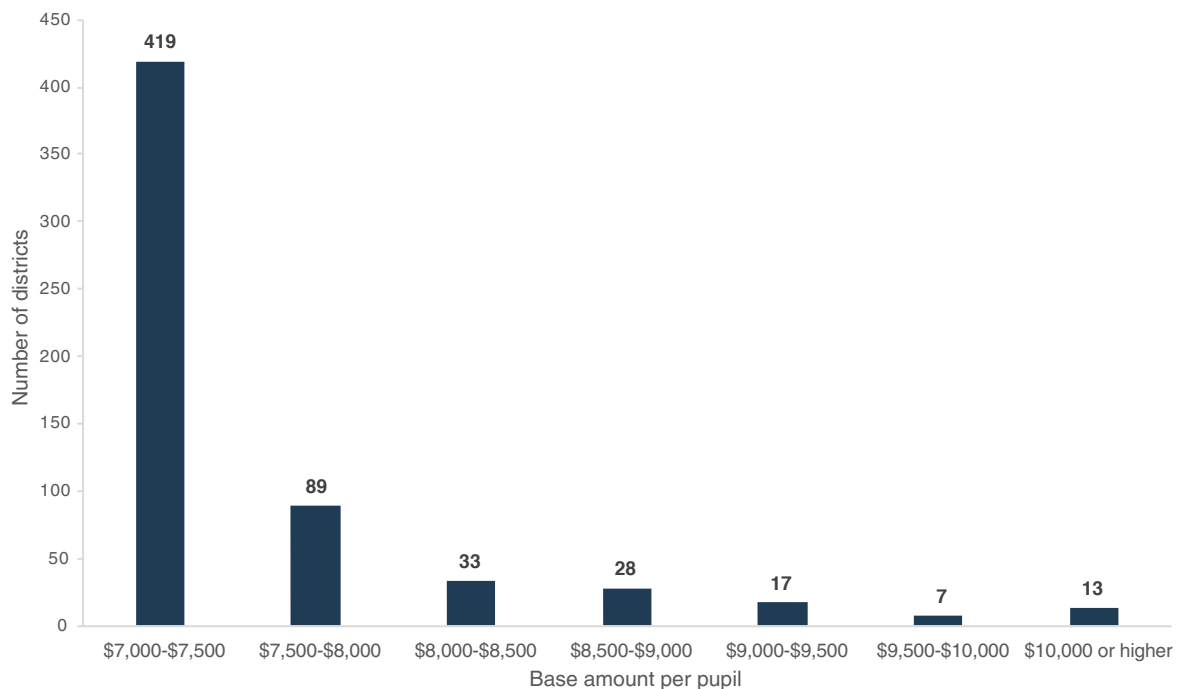
Table 1. Ohio’s school funding formula, at a glance

Formula component	Brief description	Calculated funding*
State share of base cost (SSBC)	Core funding stream for districts and charters. The base varies, with a statewide district average of \$7,349 per pupil and a range from \$7,119 to \$16,207 per pupil. The base is then multiplied by the state share percentage (SSP), a measure of district wealth ranging from 5–92 percent, which then yields the per-pupil amount that districts receive for this element. The SSP doesn’t apply to charters, as they lack local taxing authority.	\$5.8 billion
Targeted assistance	Additional funding based on slightly different wealth calculations than the SSBC. The wealthiest 20 percent of districts do not receive targeted assistance, nor do charters.	\$969 million
Categorical add-ons		
Students with disabilities (SWD)	Based on SWD enrollments, with higher amounts for students with more severe disabilities; SSP applies.	\$922 million
Disadvantaged pupil impact aid (DPIA)	Based on economically disadvantaged (ED) enrollments. SSP is not applied, but a multiplier is used to direct DPIA dollars to districts with more ED students.	\$831 million
Career-technical education (CTE)	Based on student participation in CTE programs; SSP applies.	\$207 million
Gifted education	Based on gifted staffing positions and funding for gifted screening and referral; SSP applies. Charters are ineligible for these funds.	\$75 million
English learners (EL)	Based on EL enrollments; SSP applies.	\$38 million
Transportation	Based on a formula that considers number of riders, density, and other factors; SSP generally applies. Charters do not typically receive these funds, as their students are entitled under state law to district-provided busing.	\$518 million
Supplemental targeted assistance	Funding for certain districts with significant numbers of students historically choosing nondistrict options.	\$54 million
Total formula funding		\$9.4 billion

* These amounts represent estimated funding under a fully implemented formula—not what districts and charters actually receive in FYs 2022–23, which is lower due to the phase in. This column intends to show the relative size of each component. This table does not include state education dollars for property tax reimbursements (about \$1.2 billion per year) and several other smaller pots of state funding, local tax funding (about \$13 billion per year), or federal dollars (roughly \$2 billion per year). It also excludes state and local funding for school construction.

One major change in the HB 110 model is the way Ohio determines districts’ base amounts in the core funding stream. Under the prior formula, the state prescribed a flat base that applied to all districts and charter schools (most recently \$6,020 per pupil). Under the new formula, each district and charter has a different “base cost.” As Figure 1 shows, about two-thirds of Ohio’s 606 school districts have bases between \$7,000 and \$7,500 per pupil, and the statewide average fits within this range (\$7,349 per pupil). Approximately one-third of districts have bases greater than \$7,500 per pupil, and a handful are prescribed very high amounts. Though not represented in Figure 1, charter schools’ bases range from \$6,824 to \$8,586 per pupil, with an average of \$7,337 per pupil. Note that these are the base costs under a fully implemented formula, which does not yet apply.

Figure 1. Base cost of Ohio school districts under a fully implemented formula



Source: Ohio Department of Education (ODE), [Traditional School Districts Funding \(FY 2022, May #2 payment file\)](#).

The variation is driven by HB 110’s base-cost formula, a new set of calculations that attempts to “cost out” a typical student’s education through staff-to-pupil ratios, statewide employee salary averages, and other inputs. Due to staffing minimums included in the base-cost computations—discussed in more detail below—the formula provides small districts with the largest bases. All ninety-eight of the districts with bases greater than \$8,000 per pupil enroll fewer than 800 students. Despite their comparably sized enrollments, charter schools do not receive these minimums.

Once each district’s base cost is determined, it’s then multiplied by a state share percentage (SSP), an “equalizing” mechanism that adjusts the base to account for a district’s property values and resident income (i.e., its taxing “capacity”). A poorer district receives a higher portion of the base (e.g., \$6,000 per pupil), while a wealthier district—one that can raise larger sums via local taxes—receives a smaller portion (e.g., \$3,000 per pupil). The SSP is broadly similar to the state’s prior equalizing mechanism, known as the state share index.

The higher base amounts ultimately drive the increased state spending called for under this formula. To ease the budgetary impact, lawmakers covered just one-third of the projected \$2 billion increase in state K–12 expenditures during FYs 2022–23. The eventual price tag could escalate further if future General Assemblies decide to update the base-cost calculations using more current salary data (HB 110 relies on FY 2018 salaries).

Strengths and weaknesses

The HB 110 formula maintains several longstanding and well-designed features of Ohio’s previous funding model—and makes some improvement, as well. It also preserves the categorical add-ons, which drive extra dollars to districts and charters for educating more expensive students—e.g., SWD, ED students, and EL students. And it continues the state’s policy of equalizing funding amounts to account for districts’ varying capacity to raise local tax revenue, including the state-required 2 percent minimum property tax. For these reasons, Ohio receives a B+ for “funding equity” from *Education Week’s* latest *Quality Counts* report.

As for improvements, HB 110 moves Ohio to a “direct funding” approach for its school-choice programs. Instead of first counting charter and voucher pupils as district students and then deducting state dollars for their education from district allocations, the state now pays schools of choice directly. This should clear misconceptions about how choice programs are funded, while ensuring that districts’ state shares are calculated strictly according to the number of students they enroll. The new formula also removes “caps,” which have suppressed funding increases, even in fast-growing districts. The phase in, however, represents a cap of sorts—on all schools rather than some—so this improvement only truly applies in a fully funded system.

Despite those steps forward, lawmakers need to address several structural weaknesses that create inefficient allocations of state funds.

- **Staffing minimums:** The base-cost formula prescribes much larger base amounts for small districts. The reason can be traced to the formula’s staffing minimums, which “guarantee” that districts will receive a certain number of staff positions in the base-cost calculations. The table below illustrates how this works for the “special teacher” portion of the model (e.g., music, art, and PE). For mid- to large-sized districts, the formula prescribes a number of positions based on a pupil-to-teacher ratio of 150:1. The result is then multiplied by a statewide average teacher salary to “cost out” the special teachers assumed to be needed in that district. However, districts with fewer than 900 students receive six special teachers, regardless of their calculated result. This guarantee, in turn, significantly inflates small districts’ base amounts (see Figure 1 and discussion above).

Table 2. Illustration of how the “special teacher” base-cost minimum works

District enrollment	Student to special teacher ratio	Number of special teachers (calculated)	Number of special teachers (guaranteed)
10,000	150:1	66.7	NA
5,000	150:1	33.3	NA
1,000	150:1	6.7	NA
900	150:1	6.0	NA
899	150:1	5.99	6.0
750	150:1	5.0	6.0
500	150:1	3.3	6.0

Lawmakers may have believed that small districts—though not comparably sized charters—require a certain number of full-time staff in specific areas. But that assumption neglects strategies such as teaming up with other districts or regional educational service centers for shared personnel and services. Instead of hiring a full-time music teacher, for example, a small district could share such a teacher with another district and deliver the same level of service. Similarly, small districts could consider sharing a superintendent and treasurer with neighboring districts (those positions are also guaranteed). Some districts and charter schools already share services and personnel, and shared services have been strongly encouraged by state leaders over the past decade. Including these minimums in the base-cost model discourages such creative, cost-effective approaches and unnecessarily increases state spending.

- Disadvantaged pupil impact aid (DPIA): Ohio has long included a funding component that directs additional dollars to districts and charter schools that enroll more ED students. The rationale for this component is sound—low-income students typically require more supports—but implementation is faulty because of the method that Ohio uses to identify ED students. The state relies on eligibility for free and reduced-price lunches (FRPLs) to flag such pupils. Historically, that was a decent proxy for income. But a 2010 change in federal policy has undermined its usefulness. Known as the Community Eligibility Provision (CEP), certain districts are now allowed to offer subsidized meals to all students, regardless of their family incomes. In turn, some districts now report higher-income students as ED, thus overstating the number of ED students. CEP is a worthwhile meals initiative, but it causes an inefficient allocation of DPIA funding. Districts with inflated ED counts are “overfunded,” potentially reducing the dollars available for districts and charters that actually have more students living in poverty.
- Supplemental targeted assistance: HB 110 adds this new funding stream, which provides \$54 million per year to just thirty-six districts. Eligibility hinges on the number of students in a district who attended charters or participated in voucher programs in FY 2019. This component is yet another variation of a guarantee that sends extra dollars to districts that are

not predicated on formula prescriptions based on current headcounts. While the subsidy isn't an enormous amount, it's an unnecessary "guarantee," this time propping up mostly urban districts where sizeable numbers of students have opted for choice programs. The carve-out could also be seen as inappropriately rewarding districts that have historically struggled to meet parent needs.

Policy recommendations

To improve the efficiency of the funding formula, state lawmakers should do the following:

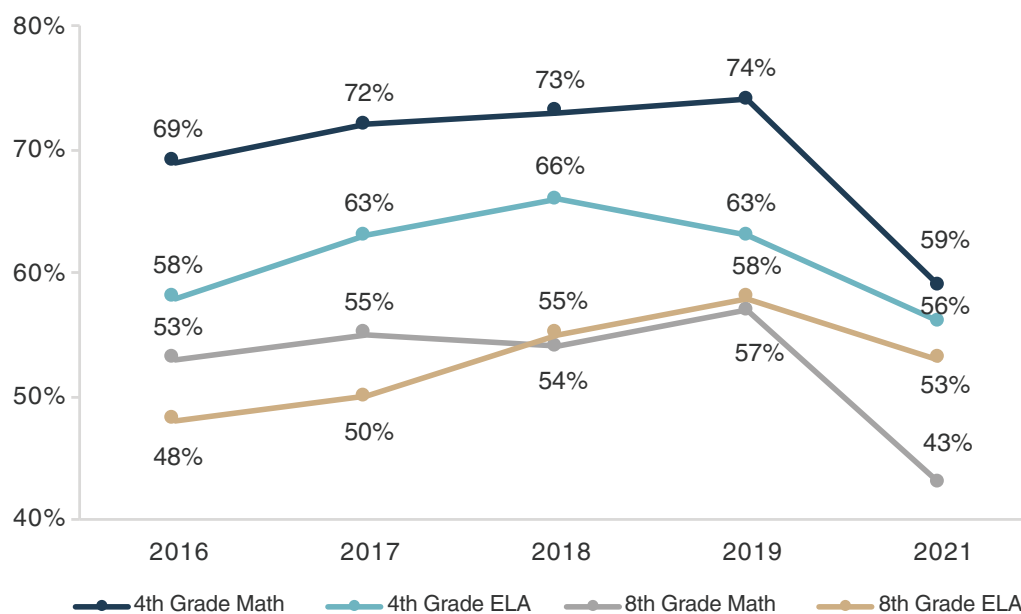
- 1. Remove staffing minimums from base-cost calculations.** To ensure that all districts are treated evenhandedly in the base-cost formula and to discourage inefficient spending in small districts, lawmakers should eliminate the staffing guarantee from the base-cost calculations. Geographically large and sparsely populated districts could face higher transportation expenses, but those costs should be covered in the transportation component, not as part of base funding.
- 2. Use direct certification counts to determine DPIA.** Ohio should replace FRPL eligibility as a marker for ED status with [direct certification](#) (DC) counts. Under this method, low-income students are identified through their family's participation in means-tested programs, such as the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, or Medicaid. Using DC counts would yield more accurate data on the number of low-income students; in turn, the state would better target DPIA to the schools that need the extra dollars most.
- 3. Eliminate supplemental targeted assistance.** Ohio policymakers have regularly voiced concerns about "guarantees," but they haven't rooted them out of the formula. Removing this component, which provides a limited number of districts excess dollars not tied to their current enrollments or pupil needs, would be another step toward sending dollars to where they are needed most—and where students are actually enrolled.

Incentivize improvements in academic outcomes

Contrary to popular perception, low-performing schools are almost never penalized via funding reductions, and high performers are seldom awarded extra dollars. Ohio, however, has dabbled in performance-based funding. The most notable example is the supplemental dollars provided to [quality charter schools](#). Launched in FY 2020, the initiative gives top-notch charters the resources needed to expand and encourages excellent charter networks to make Ohio home. Less effective, however, has been the state’s bonuses for public schools, writ large, based on four-year graduation rates and third-grade reading proficiency rates. Starting in FY 2012, this initiative spread a small pot of money—just \$37 million in FY 2021—to every district and charter statewide. Insufficient bonuses, plus the fact that schools were rewarded even if they posted low proficiency and graduation rates, made this a poorly structured incentive. To their credit, legislators scrapped this program in HB 110.

Ohio needs to devise other ways to explicitly spur schools to improve learning outcomes. This is especially critical in the postpandemic era, as schools need to get thousands of students back on track. As Figure 2 displays, achievement across Ohio slid in 2020–21 as students lost ground due to school closures and the use of remote learning. Though not directly depicted on this chart, [studies on pandemic learning loss](#) indicate that less advantaged students in Ohio and nationally suffered far greater losses than the average student.

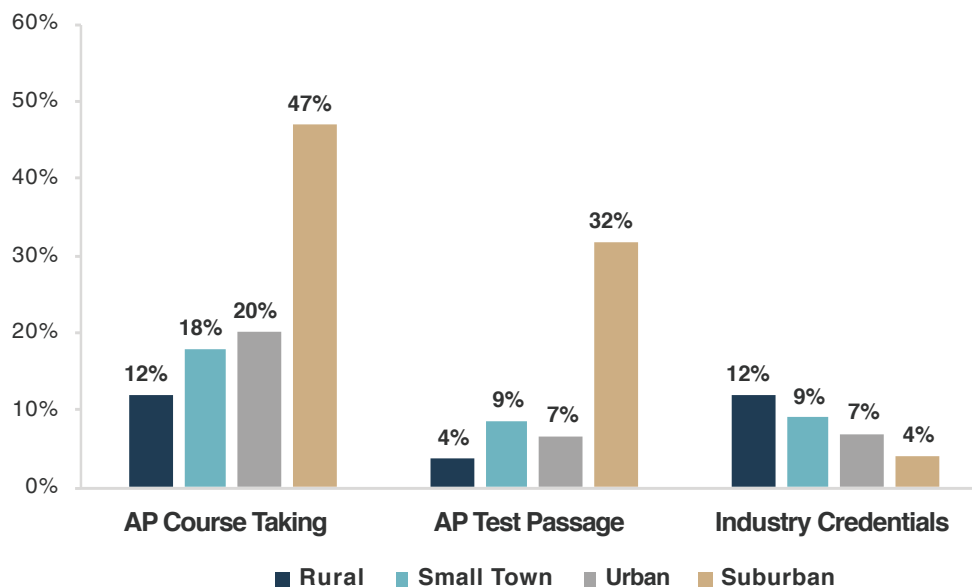
Figure 2. Statewide proficiency rates on selected state exams, 2015–16 to 2020–21



Source: ODE, [Ohio School Report Cards](#).

In an issue that predates the pandemic, state leaders also need to bolster the college and career readiness of high school students. Statewide, just 14 percent of Ohio students pass an Advanced Placement (AP) exam before graduation. And as Figure 3 indicates, the numbers of students taking an AP course or passing an exam remains very low in Ohio’s urban, rural, and small-town districts. The chart also shows that less than 10 percent of students earn industry-recognized credentials during high school, with especially low rates in suburban and urban districts.

Figure 3. AP course-taking, AP exam-passage, and industry-credential rates by district type



Source: ODE, [Ohio School Report Cards](#). Note: AP course-taking rate is the percentage of students who took at least one AP course before graduation; the AP test-passage rate is the percentage who received a three or above (out of five) on at least one AP exam; and the industry credentials rate is the percentage of students who earned at least twelve points in Ohio’s [credentialing system](#). Data are for the combined graduating classes of 2019 and 2020 (including nongraduates). The chart shows average rates, weighted by district enrollment, using the district typology developed by ODE.

Policy recommendations

Legislators should set aside more state dollars for performance-driven initiatives. As recommended in another Fordham [policy brief](#), Ohio should continue building up its quality charter funding initiative. Other possibilities that lawmakers should consider are as follows:

- 1. Provide extra funding to individual schools that excel on state report cards.**

Ohio recently overhauled its report card to create a more accurate picture of school and student performance. State legislators should leverage this system to identify and recognize individual schools—both district and charter—that are making an impact on student learning. To create an even playing field, legislators should provide extra dollars for schools earning a five-star value-added “progress” rating—an achievable mark for schools of all poverty levels. Lawmakers should ensure that bonuses are paid directly to an individual school whose staff in turn choose how to spend those funds.

- 2. Award bonuses to AP and IB teachers when students pass an exam.** Both the AP and International Baccalaureate (IB) programs expose students to rigorous coursework and offer opportunities to earn college credit by passing an exam. Unfortunately, too few Ohio schools offer AP or IB courses for high-achieving students, and only small numbers of students achieve passing scores. To give schools and teachers an incentive to go the extra mile, lawmakers should provide bonuses that are paid directly to teachers when students pass one of these exams. Ohio could emulate [North Carolina](#), which pays AP and IB teachers \$50 per test-passing student, with a maximum annual bonus of \$3,500 per teacher. The Buckeye State could go a step further and provide somewhat higher teacher bonuses when low-income students achieve passing marks. To ensure these dollars actually reach teachers, legislators should include a provision requiring a teacher's district to include the extra dollars in their paychecks.
- 3. Increase incentive funding for high-demand industry credentials.** ODE currently approves dozens of industry-recognized credentials and certifications across thirteen career fields. Not all these credentials, however, are in the highest-demand occupations. Recognizing the need to encourage the attainment of credentials in the most in-demand areas, lawmakers created the Innovative Workforce Incentive Program in 2020. It provides \$12.5 million per year, or \$1,250 per credential, when students earn credentials in select fields such as IT, advanced manufacturing, first responders, and construction and engineering. Developed by the Governor's Office of Workforce Transformation, this [list of eligible credentials](#) is narrower than the broader list approved by ODE. Increasing the dollars available for this program would strengthen the incentive for schools to offer training opportunities in high-demand careers.

Strengthen public understanding about school funding

Given the billions that taxpayers spend to fund K–12 education, they deserve a clear picture of how the funding system works and the amounts that their local schools spend to educate students. On this count, Ohio has much work to do. Consider just a couple areas of confusion.

One is the presentation of spending data on Ohio’s school report card. It displays district (both district-wide and school-level) as well as charter expenditures, yet the spending data are not reported on a conventional per-pupil basis. Rather, by state law, they’re reported on a *per-equivalent-pupil* basis. This statistic “weights” certain students—counts them as more than one student—when they are flagged as ED, EL, or SWD. Although the methodology creates fairer comparisons between districts, it also deflates per-pupil expenditures. Table 3 illustrates the calculations using the Cleveland Metropolitan School District as an example. In reality, the district spends just over \$19,000 per pupil, but the report card displays a per-equivalent amount that is far lower (\$12,200). Because the per-equivalent amounts are the only expenditure data displayed on the report card, the public is presented with information that is apt to result in underestimates of education dollars per actual pupil. There’s already evidence from [surveys](#) that such misunderstanding occurs.

Table 3. Cleveland school district’s expenditure calculations, FY 2021

	Per pupil	Per equivalent pupil
Expenditures	\$657,262,269	\$657,262,269
Enrollment basis	34,511*	53,823**
Expenditure per pupil or per equivalent pupil	\$19,045	\$12,212

* This is the actual enrollment of Cleveland school district. ** This is a weighted enrollment that counts each special-education student, EL student, and ED student as more than one pupil. For more on the weights, see ODE’s webpage, [Expenditure Per Pupil Rankings](#).

Beyond muddled presentation of data, there is also confusion about the basic workings of Ohio’s funding system. Choice critics, for instance, commonly point out that charter and private school voucher funding exceeds the state funding provided to districts. But this distorts the way the system works. Choice programs (with only a minor exception for some Cleveland charters) receive no local money—they are almost entirely dependent on the state. But local districts are funded via both state *and* local tax revenues, including a state-required 2 percent property tax. For that reason, most districts receive less in “direct” state formula aid when compared to choice programs, but they more than make up for it in local taxes.

Table 4 shows how the system unfolds using five Cuyahoga County districts and two Cleveland charters for illustration. Wealthy districts such as Beachwood and Solon receive little state aid but generate huge sums from local property taxes, including both the state-required 2 percent tax and the voter-approved local supplement. Poorer districts such as Cleveland and Euclid generate less locally but receive more in state aid to compensate. Taken together, the state formula funding plus local tax revenues generate sums upwards of \$15,000 per pupil for all five of these districts. On the charter

side, we see that the two schools in this example receive more state formula dollars than three of the five districts, but their lack of local dollars leaves them with far less overall funding (less than \$10,000 per pupil) than their nearby district counterparts.

Table 4. Per-pupil funding in selected Cuyahoga County districts and Cleveland charters, FY 2021

District or charter school	State formula funding	Funds from 2% state-required property tax	State formula plus 2% tax	Supplemental local taxes above the 2%	Total funding
Beachwood School District	\$752	\$11,129	\$11,881	\$10,742	\$22,623
Cleveland School District	\$13,401	\$3,127	\$16,528	\$4,128	\$20,656
Euclid School District	\$10,083	\$3,061	\$13,144	\$6,153	\$19,297
Parma School District	\$3,980	\$5,535	\$9,515	\$6,951	\$19,166
Solon School District	\$833	\$6,108	\$6,941	\$9,438	\$16,379
Citizens Academy Charter	\$8,661	\$409*	\$9,070	\$0	\$9,070
Cleveland Prep Academy Charter	\$8,662	\$0	\$8,662	\$0	\$8,662

Source: State formula funding amounts are from ODE’s district and charter school payment reports (Final #2 file for FY 2021), and we calculate the per-pupil funding generated on a 2 percent property tax (and above that percentage) based on the property values and property tax rates reported by the [Ohio Department of Taxation](#) (SD-1 file for TY 2021). These funding figures exclude federal funds and some smaller pots of state aid (e.g., property tax reimbursements and casino revenues). * Citizens Academy received these local funds as it participates in a revenue-sharing [agreement](#) with Cleveland’s school district (the only such agreement in the state).

Policy recommendations

To create a clearer, more complete picture of school funding, lawmakers should do the following.

- 1. Report *actual* per-pupil expenditures on the school report card.** Ohioans should receive an intuitive, straightforward accounting of the actual dollars spent per student in their local districts and individual schools—not merely an adjusted figure that helps with comparisons. The per-equivalent spending data should be maintained as supplemental data on the report card, but they must be clearly marked as adjusted amounts that attempt to account for the expenses associated with educating students with greater needs. An explanation of the methodological differences should also appear (including a disclosure of the enrollments used in the denominators), so that users can clearly distinguish between the two data points.

2. Report the amounts generated on the state’s minimum 2 percent (or 20 mill) property tax. Despite the crucial role that this mandate plays in the overall funding system, these amounts do not appear on the school report card or the [Cupp Reports](#), a commonly cited source of fiscal data, nor are they displayed on the legislative service commission’s (LSC) school funding simulations that are released when legislators consider changes to the formula. Although overall local revenues are commonly reported, lawmakers should require ODE and LSC to break down local taxpayer funding by displaying the per-pupil amounts that districts generate on the 2 percent tax floor as well as (optional) additional local funding. By including the dollars generated on the 2 percent “state required tax,” a more complete picture of the state’s commitment to funding schools would emerge. It would also help to dispel the myth that traditional district schools are insufficiently funded relative to choice programs.

Conclusion

Funding K–12 education remains a key responsibility of state lawmakers. Ohio’s leaders have taken this duty seriously over the past few decades, regularly debating the merits of different policy approaches and consistently raising state expenditures on education. Today’s formula includes important elements of a well-designed model, including mechanisms that recognize schools’ varying wealth and students’ differing needs. However, lawmakers still need to ensure that the formula allocates funds efficiently—not misdirecting state aid or providing excess subsidies—and to create programs that incentivize and reward higher student outcomes. They also need to make sure that the public has a clear understanding of how the system generally works and what their local schools spend. All of this requires further thoughtful policymaking. The recommendations in this brief are a good place to start.

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