

Dear Chair Brenner, Vice Chair Blessing III, Ranking Minority Member Fedor, and members of the Senate Primary and Secondary Education Committee,

Thank you for allowing me to speak before you this afternoon. My name is Brian Rau and I serve as the superintendent of Manchester Local Schools in Adams County. The closure of two coal power plants financially decimated our school district, village, and county the summer of 2017. Although we understood and have accepted the significant decrease in local revenue, we anticipated the transition from being a locally-funded district to receiving an increased percentage of state aid. However, that has not occurred under our current funding model. I would like to share our projected FY2022 financial data, according to our most recent 5-Year Forecast. I chose FY2022, because this will be the first fiscal year of the biennium budget. If nothing changes with the current funding model, our story will display the vast disparity, overwhelming inequality, and the inadequacy of our current funding plan.

I compared our district with 3 similar districts with respect to size and demographics. I retrieved this information from the most current 5-Year Forecasts of Bright Local School District in Highland County, Fairfield Local School District in Highland County, and Ripley-Union-Lewis-Huntington Local School District in Brown County. This information is a public record that anyone can access from district websites.

According to the 5-Year Forecast for FY2022 for Bright, Fairfield, and Ripley, the estimated General Property Tax revenue will be \$1.6 million, \$1.6 million, and \$2.2 million respectively. Whereas, Manchester Local School District (MLSD) will receive \$1.1 million, which is \$500,000 to \$1 million less than the previous three.

Furthermore, Bright, Fairfield, and Ripley are projected to receive in state aid \$5.8 million, \$7.8 million, and \$6.9 million respectively. Conversely, MLSD is projected to receive \$3.4 million, nearly \$2.5 million less than Bright, \$4.5 million less than Fairfield,

and \$2.5 million less than Ripley, all of whom receive \$500,000 to \$1 million more in general property tax revenue.

The total revenue for Bright, Fairfield, and Ripley are \$9.5 million, \$11.1 million, and \$10.7 million respectively. Conversely, MLSD is projected to receive \$7.5 million in overall revenue, which is \$2 million to \$3.5 million less than our counterparts.

This is evidence that the current funding model is failing our community and students. The fair school funding plan would create financial equity for not only our district, but many other districts as well. If you analyze the simulations of State Aid estimates in HB 110, then you can clearly see these projections provide us funding that remains equitable to that of comparable districts. This is the essence of equitable funding. I am not asking to be made whole from our loss of power plant revenue. I am asking that our district receives funding that it is both fair and equitable, and the fair school funding plan provides both. Lastly, we have reduced expenditures by nearly \$3 million dollars in four years. Fiscal year 2022 will be our lowest estimated expenditures ever at \$9.5 million. With the current funding model, that still leaves us \$2 million in deficit spending. We ask our educators to treat all students fairly and equitably. We need to implement this same philosophy with respect to school funding. We need the fair school funding plan to pass legislation. On behalf of myself, our Board of Education, our Treasurer, our administrators, our staff, our students, and our community at Manchester, we urge you to please support the fair school funding plan. Thank you for your time this afternoon. It would be my pleasure to answer any questions that you may have.



# Bright Local School District

Highland County

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;  
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual				Average Change	Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020			Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	1,623,524	1,616,740	1,723,768	3.1%	1,646,649	1,682,125	1,688,161	1,695,785	1,703,417	
1.020 Tangible Personal Property	249,017	260,316	273,413	4.8%	289,155	301,461	314,311	327,161	340,011	
1.030 Income Tax	0	0	0	0.0%	0	0	0	0	0	
1.035 Unrestricted State Grants-in-Aid	5,700,672	5,859,689	5,757,291	0.5%	5,769,272	5,879,537	5,885,505	5,885,171	5,884,855	
1.040 Restricted State Grants-in-Aid	203,272	196,558	169,201	-8.6%	197,043	198,459	199,889	201,333	202,792	
1.045 Restricted Fed. SFSF Fd. 532 FY10&11/Ed Jobs Fd.504 FY	0	0	0	0.0%	0	0	0	0	0	
1.050 Property Tax Allocation	264,389	261,999	266,968	0.5%	265,597	264,120	265,006	266,204	267,403	
1.060 All Other Revenues	1,101,711	1,314,144	1,243,987	7.0%	1,183,825	1,185,363	1,186,563	1,187,799	1,189,072	
1.070 Total Revenues	9,142,585	9,509,446	9,434,628	1.6%	9,351,541	9,511,065	9,539,435	9,563,453	9,587,550	
<b>Other Financing Sources</b>										
2.010 Proceeds from Sale of Notes	0	0	0	0.0%	0	0	0	0	0	
2.020 State Emergency Loans and Advancements (Approved)	0	0	0	0.0%	0	0	0	0	0	
2.040 Operating Transfers-In	86,345	337,677	211,433	126.8%	187,128	187,120	187,116	187,110	187,107	
2.050 Advances-In	38,612	14,674	0	-81.0%	0	0	0	0	0	
2.060 All Other Financing Sources	700	0	0	0.0%	0	0	0	0	0	
2.070 Total Other Financing Sources	125,657	352,351	211,433	70.2%	187,128	187,120	187,116	187,110	187,107	
2.080 Total Revenues and Other Financing Sources	9,268,242	9,861,797	9,646,061	2.1%	9,538,669	9,698,185	9,726,551	9,750,563	9,774,657	
<b>Expenditures</b>										
3.010 Personal Services	3,746,561	3,970,969	4,111,231	4.8%	4,283,038	4,515,580	4,687,206	4,865,690	5,051,308	
3.020 Employees' Retirement/Insurance Benefits	1,640,330	1,775,962	1,876,339	7.0%	1,995,105	2,129,179	2,232,197	2,340,350	2,453,852	
3.030 Purchased Services	2,317,839	2,138,072	2,081,849	-5.2%	1,981,962	1,983,010	1,984,154	1,985,394	1,986,733	
3.040 Supplies and Materials	286,044	306,981	337,872	8.7%	337,873	337,873	337,873	337,873	337,873	
3.050 Capital Outlay	251,990	115,784	173,338	-2.2%	79,071	79,071	79,071	79,071	79,071	
3.060 Intergovernmental	0	0	0	0.0%	0	0	0	0	0	
<b>Debt Service:</b>										
4.010 Principal-All (Historical Only)	57,968	134,395	134,996	66.1%	0	0	0	0	0	
4.020 Principal-Notes	0	0	0	0.0%	0	0	0	0	0	
4.030 Principal-State Loans	0	0	0	0.0%	0	0	0	0	0	
4.040 Principal-State Advancements	0	0	0	0.0%	0	0	0	0	0	
4.050 Principal-HB 264 Loans	0	0	0	0.0%	34,518	35,122	35,737	36,363	36,999	
4.055 Principal-Other	0	0	0	0.0%	73,198	76,371	79,680	83,134	86,736	
4.060 Interest and Fiscal Charges	28,349	44,306	60,509	46.4%	54,204	50,423	46,493	42,410	38,165	
4.300 Other Objects	101,749	116,026	127,690	12.0%	127,691	127,691	127,691	127,691	127,691	
4.500 Total Expenditures	8,430,830	8,602,495	8,903,824	2.8%	8,966,660	9,334,320	9,610,102	9,897,976	10,198,428	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	58,401	316,337	628,267	270.1%	287,120	287,116	287,110	287,107	287,100	
5.020 Advances-Out	14,674	0	0	0.0%	0	0	0	0	0	
5.030 All Other Financing Uses	0	135,377	0	0.0%	0	0	0	0	0	
5.040 Total Other Financing Uses	73,075	451,714	628,267	278.6%	287,120	287,116	287,110	287,107	287,100	
5.050 Total Expenditures and Other Financing Uses	8,503,905	9,054,209	9,532,091	5.9%	9,253,780	9,621,436	9,897,212	10,185,083	10,485,528	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing	764,337	807,588	113,970	-40.1%	284,889	76,749	(170,661)	(434,520)	(710,871)	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	2,881,553	3,645,890	4,453,478	24.3%	4,567,448	4,852,337	4,929,085	4,758,424	4,323,904	
7.020 Cash Balance June 30	3,645,890	4,453,478	4,567,448	12.4%	4,852,337	4,929,085	4,758,424	4,323,904	3,613,032	
8.010 Estimated Encumbrances June 30	47,000	265,980	115,485	204.7%	75,000	75,000	75,000	75,000	75,000	
<b>Reservation of Fund Balance</b>										
9.010 Textbooks and Instructional Materials	99,556	60,000	0	-69.9%	0	0	0	0	0	
9.020 Capital Improvements	0	0	0	0.0%	0	0	0	0	0	
9.030 Budget Reserve	0	0	0	0.0%	0	0	0	0	0	
9.040 DPIA	0	0	0	0.0%	0	0	0	0	0	
9.045 Fiscal Stabilization	0	0	0	0.0%	0	0	0	0	0	
9.050 Debt Service	0	0	0	0.0%	0	0	0	0	0	
9.060 Property Tax Advances	0	0	0	0.0%	0	0	0	0	0	
9.070 Bus Purchases	21,126	0	0	0.0%	0	0	0	0	0	
9.080 Subtotal	120,682	60,000	0	-75.1%	0	0	0	0	0	
10.010 Fund Balance June 30 for Certification of Appropriations	3,478,208	4,127,498	4,451,963	13.3%	4,777,337	4,854,085	4,683,424	4,248,904	3,538,032	

## Fairfield Local Schools

Highland

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Actual for the Fiscal Years Ended June 30, 2018, 2019 and 2020 &  
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual			Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>Revenues</b>								
1.010 General Property Tax (Real Estate)	\$1,628,912	\$1,620,415	\$1,686,163	\$1,686,662	\$1,686,662	\$1,686,662	\$1,686,662	\$1,686,662
1.020 Tangible Personal Property Tax	0	0	0	0	0	0	0	0
1.035 Unrestricted State Grants-in-Aid	7,899,396	7,889,546	7,775,848	7,768,424	7,889,411	7,889,411	7,889,411	7,889,411
1.040 Restricted State Grants-in-Aid	215,964	311,385	278,474	286,455	286,455	286,455	286,455	286,455
1.045 Restricted Federal Grants-in-Aid - SFSF	0	0	0	0	0	0	0	0
1.050 Property Tax Allocation	237,189	239,673	241,952	242,066	242,066	242,066	242,066	242,066
1.060 All Other Revenues	845,147	1,049,496	1,202,406	1,332,734	1,082,934	1,056,671	1,055,676	1,054,674
<b>1.070 Total Revenues</b>	<b>10,826,608</b>	<b>11,110,515</b>	<b>11,184,863</b>	<b>11,316,341</b>	<b>11,187,528</b>	<b>11,161,265</b>	<b>11,160,270</b>	<b>11,159,268</b>
<b>Other Financing Sources</b>								
2.040 Operating Transfers-In	0	3	0	0	0	0	0	0
2.050 Advances-In	0	0	510,000	10,000	0	0	0	0
2.060 All Other Financing Sources	210	0	0	0	0	0	0	0
2.070 Total Other Financing Sources	210	3	11,694,863	10,000				
<b>2.080 Sources</b>	<b>10,826,818</b>	<b>11,110,518</b>	<b>11,694,863</b>	<b>11,326,341</b>	<b>11,187,528</b>	<b>11,161,265</b>	<b>11,160,270</b>	<b>11,159,268</b>
<b>Expenditures</b>								
3.010 Personal Services	4,703,615	4,945,917	5,147,866	5,284,170	5,691,942	5,926,606	6,170,515	6,424,035
3.020 Employees' Retirement/Insurance Benefits	2,222,859	2,205,430	2,366,621	2,525,778	2,729,739	2,971,764	3,237,341	3,528,938
3.030 Purchased Services	2,063,146	2,101,422	2,036,995	2,214,971	2,062,959	2,145,223	2,232,273	2,324,407
3.040 Supplies and Materials	420,116	441,923	389,431	581,500	481,375	491,498	536,875	547,515
3.050 Capital Outlay	393,295	205,701	313,455	100,000	100,000	100,000	100,000	100,000
4.300 Other Objects	152,770	130,066	155,966	136,563	167,236	137,942	170,149	139,391
<b>4.500 Total Expenditures</b>	<b>9,955,801</b>	<b>10,030,459</b>	<b>10,410,334</b>	<b>10,842,982</b>	<b>11,233,251</b>	<b>11,773,033</b>	<b>12,447,153</b>	<b>13,064,287</b>
<b>Other Financing Uses</b>								
5.010 Operating Transfers-Out	300,000	300,003	0	0	0	0	0	0
5.020 Advances-Out	520,000	500,000	900,000	400,000	0	0	0	0
5.030 All Other Financing Uses	0	0	0	0	0	0	0	0
5.040 Total Other Financing Uses	820,000	800,003	900,000	400,000				
<b>5.050 Total Expenditures and Other Financing Uses</b>	<b>10,775,801</b>	<b>10,830,462</b>	<b>11,310,334</b>	<b>11,242,982</b>	<b>11,233,251</b>	<b>11,773,033</b>	<b>12,447,153</b>	<b>13,064,287</b>
<b>6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses</b>	<b>51,017</b>	<b>280,056</b>	<b>384,529</b>	<b>83,359</b>	<b>45,723-</b>	<b>611,768-</b>	<b>1,286,883-</b>	<b>1,905,019-</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	6,169,710	6,220,727	6,500,785	6,885,314	6,968,673	6,922,950	6,311,182	5,024,299
7.020 Cash Balance June 30	6,220,727	6,500,785	6,885,314	6,968,673	6,922,950	6,311,182	5,024,299	3,119,280
8.010 Estimated Encumbrances June 30	242,964	325,755	310,756	326,481	333,011	339,671	346,464	353,393
<b>Fund Balance June 30 for Certification of Appropriations</b>	<b>5,977,764</b>	<b>6,175,028</b>	<b>6,574,558</b>	<b>6,642,192</b>	<b>6,589,939</b>	<b>5,971,511</b>	<b>4,677,835</b>	<b>2,765,887</b>

Days Cash

226

215

185

140

83

# R-U-L-H SCHOOL DISTRICT

BROWN

Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Years Ended June 30, 2018, 2019 and 2020 Actual;  
Forecasted Fiscal Years Ending June 30, 2021 Through 2025

	Actual				Average Change	Forecasted				
	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020			Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>Revenues</b>										
1.010 General Property Tax (Real Estate)	\$1,965,466	\$2,314,004	\$2,143,751	5.2%	\$2,151,807	\$2,287,127	\$2,287,127	\$2,287,127	\$2,287,127	
1.035 Unrestricted State Grants-in-Aid	6,943,583	6,986,627	6,850,062	-0.7%	6,558,480	6,982,433	6,990,933	7,025,933	7,025,933	
1.040 Restricted State Grants-in-Aid	377,236	327,089	371,236	0.1%	331,402	379,655	379,655	379,655	379,655	
1.050 Property Tax Allocation	294,292	300,194	292,228	-0.3%	292,228	303,194	303,194	303,194	303,194	
1.060 All Other Revenues	782,370	868,796	1,008,058	13.5%	813,578	753,984	750,984	747,984	744,984	
1.070 Total Revenues	10,362,947	10,796,710	10,665,335	1.5%	10,147,495	10,706,393	10,711,893	10,743,893	10,740,893	
<b>Other Financing Sources</b>										
2.040 Operating Transfers-In	4,213	2,730	3,573	-2.2%						
2.050 Advances-In	31,479	19,195	67,453	106.2%	65,273	20,000	20,000	20,000	20,000	
2.060 All Other Financing Sources	26,937	6,475	4,236	-55.3%						
2.070 Total Other Financing Sources	62,629	28,400	75,262	55.2%	65,273	20,000	20,000	20,000	20,000	
2.080 Total Revenues and Other Financing Sources	10,425,576	10,825,110	10,740,597	1.5%	10,212,768	10,726,393	10,731,893	10,763,893	10,760,893	
<b>Expenditures</b>										
3.010 Personal Services	5,229,299	5,479,927	5,538,090	2.9%	5,539,139	5,686,480	5,827,809	5,871,915	5,926,381	
3.020 Employees' Retirement/Insurance Benefits	2,134,688	2,373,817	2,339,554	4.9%	2,378,554	2,467,228	2,558,201	2,639,376	2,723,601	
3.030 Purchased Services	2,546,923	2,601,793	2,468,754	-1.5%	2,323,661	2,332,421	2,341,397	2,350,597	2,360,026	
3.040 Supplies and Materials	310,776	250,273	260,809	-7.6%	289,948	256,846	259,534	262,275	265,071	
3.050 Capital Outlay	91,998	114,494	8,308	-34.1%	151,598	17,928	17,928	17,928	17,928	
<b>Debt Service:</b>										
4.020 Principal-Notes	38,000	38,000	41,000	3.9%	43,000	45,000	47,000	42,000		
4.060 Interest and Fiscal Charges	13,198	12,257	9,215	-16.0%	7,071	5,071	2,825	7,476		
4.300 Other Objects	154,070	155,745	151,965	-0.7%	174,991	168,830	169,675	170,528	171,387	
4.500 Total Expenditures	10,518,952	11,026,306	10,817,695	1.5%	10,907,962	10,979,804	11,224,369	11,362,095	11,464,394	
<b>Other Financing Uses</b>										
5.010 Operating Transfers-Out	138,892	150,686	165,011	9.0%	123,903	126,678	125,916	130,216	129,126	
5.020 Advances-Out	19,195	67,453	85,273	138.9%	20,000	20,000	20,000	20,000	20,000	
5.030 All Other Financing Uses	222									
5.040 Total Other Financing Uses	158,309	218,139	250,284	26.3%	143,903	146,678	145,916	150,216	149,126	
5.050 Total Expenditures and Other Financing Uses	10,677,261	11,244,445	11,067,979	1.9%	11,051,865	11,126,482	11,370,285	11,512,311	11,613,520	
6.010 Excess of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	251,685-	419,335-	327,382-	22.3%	839,097-	400,089-	638,392-	748,418-	852,627-	
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	5,469,121	5,217,436	4,798,101	-6.3%	4,470,719	3,631,622	3,231,533	2,593,141	1,844,723	
7.020 Cash Balance June 30	5,217,436	4,798,101	4,470,719	-7.4%	3,631,622	3,231,533	2,593,141	1,844,723	992,096	
8.010 Estimated Encumbrances June 30	110,858	11,399	212,118	835.6%	200,000	200,000	200,000	200,000	200,000	
10.010 Fund Balance June 30 for Certification of Appropriations	5,106,578	4,786,702	4,258,601	-8.6%	3,431,622	3,031,533	2,393,141	1,644,723	792,096	
12.010 Fund Balance June 30 for Certification of Contracts, Salary Schedules and Other Obligations	5,106,578	4,786,702	4,258,601	-8.6%	3,431,622	3,031,533	2,393,141	1,644,723	792,096	
15.010 Unreserved Fund Balance June 30	5,106,578	4,786,702	4,258,601	-8.6%	3,431,622	3,031,533	2,393,141	1,644,723	792,096	

See accompanying summary of significant forecast assumptions and accounting policies

Includes: General fund, Emergency Levy fund, DPIA fund, Textbook fund and any portion of Debt Service fund related to General fund debt

FY2022

<b>School District</b>	<b>General Property Tax</b>	<b>Unrestricted State Grants-in-Aid</b>	<b>*Total Revenues</b>
Bright Local	\$1,682,125	\$5,879,537	\$9,511,065
Fairfield Local (Leesburg)	\$1,686,662	\$7,889,411	\$11,187,528
RULH Local	\$2,287,127	\$6,892,433	\$10,726,393
<b>Manchester Local</b>	<b>\$1,136,326</b>	<b>\$3,430,083</b>	<b>\$7,538,787</b>

\*Also includes:  
 Tangible Personal Property Tax  
 Restricted State Grants-in-Aid  
 Restricted Federal Grants-in-Aid – SFSF  
 Property Tax Allocation  
 All Other Revenues

### Traditional School District Formula Aid Estimates, H.B. 305 Substitute Bill (L-0626-6) Fully Implemented

County	District	IRN	A											K
			Formula ADM (Current Law) FY20	Enrolled ADM (L-0626-6) FY20	% Change Enrolled ADM to Formula ADM FY20	Temporary Transitional Aid FY19	Effect of Gain Cap (Current Law) FY19	Capacity Per Pupil (L-0626-6) FY21	Per-Pupil Local Capacity (L-0626-6) FY21	State Share Percentage (L-0626-6) FY21	Estimated Formula Aid Net of Transfers (Current Law)	Proposed Total Formula Aid (L-0626-6) FY21	\$ Change (L-0626-6) to Current Law FY21	
Adams	Ohio Valley Local SD	61903	3,724	3,564	-4.3%	\$ 1,780,545	\$ -	\$ 106,173	1.85%	72.5%	\$ 29,318,824	\$ 30,344,202	\$ 1,025,379	
Adams	Manchester Local SD	442	776	785	1.2%	\$ -	\$ -	\$ 123,614	1.78%	67.3%	\$ 3,749,210	\$ 8,601,352	\$ 4,852,142	
Allen	Allen East Local SD	45757	999	1,066	6.7%	\$ -	\$ -	\$ 130,943	2.31%	57.7%	\$ 6,897,353	\$ 7,394,369	\$ 497,017	
Allen	Delphos City SD	43885	1,041	954	-8.3%	\$ 544,804	\$ -	\$ 219,822	2.19%	35.0%	\$ 3,152,508	\$ 3,667,507	\$ 514,999	
Allen	Shawnee Local SD	45799	2,366	2,354	-0.5%	\$ -	\$ (1,066,022)	\$ 206,461	2.36%	30.8%	\$ 5,262,095	\$ 6,423,369	\$ 1,161,275	
Allen	Bluffton Ex VIII SD	45211	996	1,160	16.6%	\$ 107,446	\$ -	\$ 138,110	2.37%	54.7%	\$ 5,636,776	\$ 6,820,371	\$ 1,183,595	
Allen	Spencerville Local SD	45807	890	959	7.7%	\$ 282,462	\$ -	\$ 127,679	2.27%	61.2%	\$ 6,270,775	\$ 7,700,112	\$ 1,429,337	
Allen	Lima City SD	44222	4,810	3,374	-29.8%	\$ -	\$ -	\$ 90,735	1.44%	80.3%	\$ 35,382,172	\$ 37,859,614	\$ 2,477,442	
Allen	Bath Local SD	45765	1,634	1,687	3.2%	\$ -	\$ (1,170,143)	\$ 148,963	2.27%	51.1%	\$ 6,227,205	\$ 8,908,981	\$ 2,681,776	
Allen	Perry Local SD	45781	493	683	38.6%	\$ -	\$ -	\$ 139,788	1.93%	62.4%	\$ 3,368,136	\$ 6,312,505	\$ 2,944,369	
Allen	Eldon Local SD	45773	2,510	2,252	-10.3%	\$ -	\$ (467,311)	\$ 169,313	2.10%	48.5%	\$ 8,340,702	\$ 11,319,819	\$ 2,979,117	
Ashtand	Hillsdale Local SD	45823	816	776	-4.8%	\$ 352,874	\$ -	\$ 286,276	2.27%	16.8%	\$ 3,352,324	\$ 3,457,508	\$ 105,184	
Ashtand	Loudonville-Perrysville Ex V	45668	969	950	-2.0%	\$ 350,342	\$ -	\$ 177,966	1.95%	52.3%	\$ 5,055,726	\$ 6,043,528	\$ 987,802	
Ashtand	Mapleton Local SD	45831	895	850	-5.0%	\$ 59,707	\$ -	\$ 160,454	2.25%	51.6%	\$ 4,488,266	\$ 5,886,611	\$ 1,398,345	
Ashtand	Ashtand City SD	43505	3,150	3,030	-3.8%	\$ 103,445	\$ -	\$ 169,913	2.01%	51.0%	\$ 12,052,662	\$ 14,791,594	\$ 2,738,932	
Ashtabula	Grand Valley Local SD	45864	1,029	1,030	0.2%	\$ 248,669	\$ -	\$ 171,945	2.19%	47.0%	\$ 6,143,617	\$ 6,301,391	\$ 157,773	
Ashtabula	Geneva Area City SD	44057	2,139	2,149	0.5%	\$ 2,007,407	\$ -	\$ 155,380	2.05%	53.1%	\$ 11,159,008	\$ 12,234,886	\$ 1,075,878	
Ashtabula	Pymatuning Valley Local SD	45880	1,124	1,089	-3.1%	\$ 479,888	\$ -	\$ 136,764	1.92%	62.6%	\$ 8,017,691	\$ 9,257,291	\$ 1,239,600	
Ashtabula	Conneaut Area City SD	43810	1,566	1,498	-4.4%	\$ 2,396,888	\$ -	\$ 138,393	1.77%	64.7%	\$ 10,573,872	\$ 11,849,022	\$ 1,275,150	
Ashtabula	Jefferson Area Local SD	45872	1,639	1,665	1.6%	\$ -	\$ -	\$ 147,931	2.19%	54.3%	\$ 8,403,302	\$ 10,061,224	\$ 1,657,922	
Ashtabula	Buckeye Local SD	45856	1,528	1,665	13.6%	\$ 19,051	\$ -	\$ 137,709	2.04%	60.2%	\$ 8,003,326	\$ 11,103,193	\$ 3,099,867	
Ashtabula	Ashabula Area City SD	43513	3,822	3,204	-16.2%	\$ -	\$ -	\$ 133,491	1.70%	67.2%	\$ 22,928,946	\$ 29,193,125	\$ 6,264,179	
Athens	Alexander Local SD	45906	1,466	1,432	-2.3%	\$ 1,838,224	\$ -	\$ 165,862	2.11%	49.6%	\$ 9,175,622	\$ 9,194,737	\$ 19,115	
Athens	Trible Local SD	45922	727	742	2.1%	\$ -	\$ -	\$ 67,373	1.78%	82.4%	\$ 10,117,985	\$ 10,677,493	\$ 559,508	
Athens	Federal Hocking Local SD	45914	1,138	987	-13.2%	\$ 218,730	\$ -	\$ 162,443	2.03%	55.8%	\$ 7,699,799	\$ 9,272,582	\$ 1,572,783	

Estimates are based on student counts derived from data supplied by the Ohio Department of Education. The projected enrolled ADM are from the FY 2020 June #2 payment file, and do not change in FY 2021. Formula ADM is the count of students residing in a district, including students educated outside the district in a community or STEM school, another district through open enrollment, or a nonpublic school through certain scholarship programs. Enrolled ADM, in contrast, is the count of students the district is actually educating.

The proposed formula guarantees each district a total amount of foundation funding equal to its funding for FY 2020 prior to any state budget reductions ordered by the Governor but after adjusting for the applicable school choice program transfers, including open enrollment. However, during the period of the phase-in, if the number of open enrollment students entering a district decreases from the prior year by the greater of 20 students or 10%, the district's guarantee base is reduced by an amount equal to the product of the statewide average base cost per pupil and the reduction in the number of open enrollment students above the threshold. Transportation aid is subject to a separate guarantee, also based on FY 2020 funding levels.

Estimated Formula Aid Net of Transfers (Current Law) represents state foundation aid after adjusting for transfers for community and STEM school students, students attending another district through open enrollment, and students attending nonpublic schools through scholarship programs.

Actual aid will be calculated based on actual data and is subject to change.

The primary purpose of these estimates is to determine a state total obligation. Changes between estimates and actual aid may be significant, especially for individual school districts.



**Traditional District Total State Aid and Additional Aid Estimates, H.B. 110, In House Finance (L 134 0001-3 with HC-2083-1), FY 2022-FY 2023**

Estimates are based on student counts derived from data supplied by the Ohio Department of Education and valuation projections supplied by the Ohio Department of Taxation. Projected enrolled ADM are generally from the FY 2020 Final #2 payment, and do not change in FY 2022 and FY 2023. Formula-Related State Aid Net of Transfers represents state foundation aid after adjusting for transfers for community and STEM school students, students attending another district through open enrollment, and students attending nonpublic schools through scholarship programs, plus student wellness and success funds and the enrollment growth supplement. Additional Aid represents special education transportation funds, preschool special education funds, and, under the House proposal, career awareness and exploration funds. Total State Foundation Aid and Additional Aid Fully Phased-in uses FY 2022 data and formula factors with a phase-in percentage of 100% to provide a snapshot of the potential long-term cost of the formula but does not include the formula transition supplement, which is meant to be temporary. Total Federal Temporary ESSER II and ESSER III Funds represent the combined amount of each school district's allocations from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund under the federal Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, and the federal American Rescue Plan Act of 2021, Pub. L. No. 117-2. Actual aid will be calculated based on actual data and is subject to change. The primary purpose of these estimates is to determine a state total obligation. Changes between estimates and actual aid may be significant, especially for individual school districts.

County	District	Formula-Related State Aid and Additional Aid Net of Transfers Before Budget Reductions FY21	Total State Foundation Aid and Additional Aid Fully Phased-in (House) FY22		\$ Change FY21-FY22 Fully Phased-in	Total State Foundation Aid and Additional Aid Phased-in (House) FY22	Total State Foundation Aid and Additional Aid Phased-in (House) FY23	\$ Change FY21-FY22 Phased-in	\$ Change FY22-FY23 Phased-in	Total Federal Temporary ESSER II and ESSER III Funds
Adams	Manchester Local SD	\$ 4,017,788	\$ 10,187,271	\$ 6,169,483	\$ 5,000,990	\$ 6,101,038	\$ 983,202	\$ 1,100,047	\$ 3,359,754	
Adams	Ohio Valley Local SD	\$ 31,472,869	\$ 30,885,042	\$ (587,827)	\$ 31,735,934	\$ 31,773,592	\$ 263,065	\$ 37,658	\$ 15,940,623	
Allen	Allen East Local SD	\$ 7,195,912	\$ 7,418,894	\$ 222,981	\$ 7,220,268	\$ 7,226,185	\$ 24,355	\$ 5,917	\$ 1,316,038	
Allen	Bath Local SD	\$ 6,771,272	\$ 8,864,530	\$ 2,093,258	\$ 6,971,193	\$ 7,277,460	\$ 199,921	\$ 306,268	\$ 2,806,195	
Allen	Bluffton Ex VIII SD	\$ 5,849,570	\$ 6,979,462	\$ 1,129,892	\$ 5,972,042	\$ 6,157,164	\$ 122,471	\$ 185,122	\$ 870,551	
Allen	Delphos City SD	\$ 3,558,881	\$ 3,509,984	\$ (48,897)	\$ 3,612,979	\$ 3,623,926	\$ 54,098	\$ 10,947	\$ 2,060,489	
Allen	Elida Local SD	\$ 9,361,109	\$ 11,157,455	\$ 1,796,346	\$ 9,360,591	\$ 9,573,249	\$ (519)	\$ 212,658	\$ 6,359,229	
Allen	Lima City SD	\$ 37,578,853	\$ 39,064,125	\$ 1,485,272	\$ 39,038,817	\$ 39,134,578	\$ 1,459,964	\$ 95,761	\$ 31,304,986	
Allen	Perry Local SD	\$ 3,709,257	\$ 6,387,392	\$ 2,678,135	\$ 3,968,199	\$ 4,425,603	\$ 258,942	\$ 457,403	\$ 2,001,837	
Allen	Shawnee Local SD	\$ 5,565,324	\$ 6,213,150	\$ 647,827	\$ 5,695,944	\$ 5,712,294	\$ 130,620	\$ 16,350	\$ 2,692,682	
Allen	Spencerville Local SD	\$ 6,688,918	\$ 8,020,451	\$ 1,331,533	\$ 6,813,370	\$ 7,108,492	\$ 124,451	\$ 295,123	\$ 1,596,329	
Ashland	Ashland City SD	\$ 12,893,668	\$ 14,810,639	\$ 1,916,972	\$ 13,108,217	\$ 13,142,653	\$ 214,549	\$ 34,436	\$ 8,547,467	
Ashland	Hillsdale Local SD	\$ 3,637,409	\$ 3,649,508	\$ 12,098	\$ 3,659,440	\$ 3,668,703	\$ 22,031	\$ 9,263	\$ 1,544,083	
Ashland	Loudonville-Perryville Ex V	\$ 5,575,716	\$ 6,044,085	\$ 468,369	\$ 5,624,272	\$ 5,633,378	\$ 48,556	\$ 9,107	\$ 2,693,704	
Ashland	Mapleton Local SD	\$ 4,830,353	\$ 5,906,049	\$ 1,075,695	\$ 4,897,615	\$ 5,076,025	\$ 67,261	\$ 178,410	\$ 2,717,068	
Ashtabula	Ashtabula Area City SD	\$ 24,289,480	\$ 30,142,895	\$ 5,853,415	\$ 24,926,818	\$ 26,011,533	\$ 637,337	\$ 1,084,715	\$ 24,151,222	
Ashtabula	Buckeye Local SD	\$ 8,543,073	\$ 11,254,203	\$ 2,711,130	\$ 8,764,084	\$ 9,278,115	\$ 221,011	\$ 514,031	\$ 3,948,864	
Ashtabula	Conneaut Area City SD	\$ 11,404,401	\$ 12,355,379	\$ 950,979	\$ 11,581,692	\$ 11,598,291	\$ 177,291	\$ 16,598	\$ 8,493,399	
Ashtabula	Geneva Area City SD	\$ 12,035,930	\$ 12,351,055	\$ 315,125	\$ 12,224,622	\$ 12,245,177	\$ 188,692	\$ 20,556	\$ 7,166,500	
Ashtabula	Grand Valley Local SD	\$ 6,789,010	\$ 6,426,169	\$ (362,841)	\$ 6,896,440	\$ 6,900,571	\$ 107,430	\$ 4,131	\$ 4,531,882	
Ashtabula	Jefferson Area Local SD	\$ 9,134,261	\$ 10,435,061	\$ 1,300,800	\$ 9,251,559	\$ 9,262,165	\$ 117,298	\$ 10,606	\$ 5,551,066	
Ashtabula	Pymatuning Valley Local SD	\$ 8,901,681	\$ 9,607,916	\$ 706,235	\$ 8,992,061	\$ 8,998,459	\$ 90,380	\$ 6,398	\$ 7,856,830	
Athens	Alexander Local SD	\$ 9,760,740	\$ 9,431,501	\$ (329,239)	\$ 9,876,964	\$ 9,892,196	\$ 116,224	\$ 15,232	\$ 5,415,978	
Athens	Athens City SD	\$ 8,411,209	\$ 11,137,772	\$ 2,726,563	\$ 8,797,791	\$ 9,127,248	\$ 386,582	\$ 329,457	\$ 9,238,324	
Athens	Federal Hocking Local SD	\$ 8,310,577	\$ 9,363,499	\$ 1,052,922	\$ 8,414,266	\$ 8,422,712	\$ 103,688	\$ 8,446	\$ 4,975,523	