



# Westerville City Schools

Department of Treasurer/Fiscal Services  
Nicole Marshall, Treasurer/CFO

936 Eastwind Dr., Westerville, OH 43081  
Main Office (614) 797-5700 Fax (614) 797-5775

## Vision

Our vision is  
to be the benchmark  
of educational  
excellence.

## Mission

Our mission is  
to prepare students  
to contribute  
to the competitive  
and changing world  
in which we live.

## Values

Respect  
Inclusiveness  
Community  
Communication  
Collaboration  
Innovation  
Nurturing  
Trust  
Accountability

**To: House Education Committee**

**Date: February 25, 2025**

**From: Nicole Marshall, Treasurer/CFO for Westerville City Schools**

**Re: Testimony to House Education Committee regarding House Bill 96**

Chair Fowler Arthur, Vice Chair Odioso, and Members of the House Education Committee, thank you for the opportunity to provide testimony today on the State's budget. My name is Nicole Marshall, and I am the Treasurer and CFO for the Westerville City School District, located in both Franklin and Delaware counties. Our district serves nearly 15,000 students and employs nearly 2,000 people. Our community spans multiple municipalities and is highly diverse.

Our student demographics include 16% special education, 23% gifted education, and nearly 11% English learners. Over 43% of our students and their families are economically disadvantaged, yet we are still considered a wealthy suburban district under Ohio's school funding formula.

We appreciate the legislature's work on the Fair School Funding Plan, which provides a strong foundation for public school funding. However, without fully updating cost inputs to reflect inflation, the formula does not meet the true financial needs of districts. Since fiscal year 2021, our state share has decreased by 20%. In this year alone, we lost \$4 million due to the updated local wealth calculations without updated cost inputs. Our funding formula currently only accounts for inflationary increases on the local wealth calculation. Because the funding formula was not fully implemented, we have lost the opportunity for over \$29 million in revenue over the same time period.

Our per-pupil expenses range from \$12,400 to over \$16,000 (depending on which measure you use), just above the state average, despite our higher cost of living in central Ohio. We receive only about \$3,000 per student from the state funding formula.

Adding to our financial challenges, we are not on the 20-mill floor, meaning our voted levies are subject to House Bill 920. Due to 2023 reappraisals, home values in our area rose by 38%, but HB 920 prevents levy revenue from increasing accordingly. As a result, 30% of our homeowners in Franklin County actually saw a decrease in their property tax bills, shifting the tax burden onto others. Our only revenue growth options come from limited inside millage, new construction (which is limited by tax abatements), or voter-approved levies—our last levy attempt failed in November.



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With declining revenue growth and increasing student needs, our financial model is unsustainable. No business can function by reducing revenue while increasing services. We urge the State of Ohio to fully fund the Fair School Funding Plan with updated cost inputs. Specifically, we request:

- Maintaining or increasing the state's share of funding in the next biennium budget
- Using 2025 data to reflect actual education costs, not outdated 2022 figures
- Increasing special education funding in line with cost studies
- Ensuring no additional unfunded mandates on public schools

Thank you for your time. I welcome any questions you may have.