



**Public Testimony of Todd R. Meyer, Superintendent, & Timothy Ryan Jenkins,
Treasurer/CFO
Olentangy Local School District, Delaware County, OH
HB 96, FY26-27 State Biennium Budget
House Education Committee**

Chair Fowler Arthur, Vice Chair Odioso, Ranking Member Robinson and Members of the House Education Committee:

Thank you for allowing us to testify today as proponents of the Fair School Funding Provisions of HB96, the biennium budget bill that will establish appropriations for fiscal years 2026 and 2027.

My name is Todd Meyer, and I am the Superintendent of the Olentangy Local School District. With me today I have Mr. Ryan Jenkins, the Treasurer/CFO for Olentangy Schools.

Olentangy Schools, situated in the southern half of Delaware County, is the 4th largest school district in the state of Ohio by enrollment—we educate over 24,000 students each day in one of the most successful school districts in the state of Ohio. For the 2023-24 school year, our performance index score of 103.1 ranked 37th highest out of over 600 Ohio school districts, and our District proudly achieved a 5-star ranking on the Ohio Report Card.

The success of our students is due in large part to the strong support we get from our local constituents. Our residents expect our schools to meet our mission of facilitating maximum learning for every student, every day.

In supporting that mission, our residents have faithfully passed 6 operational levies, 10 bond issues and 2 permanent improvement levies since March of 1999. These ballot issues were critical for our District, and for our community, as we have continued to provide an outstanding student experience regardless of being one of the fastest growing districts in Ohio year after year.

Despite this past success, our most recent levy attempt in March of 2024 failed decisively. While historically the support of our local community has been steadfast, our property valuation and growth has decreased our state share of the school funding formula. As a District, we completely understand and know that the funding formula calls upon local communities to do their share. With that said, we believe that our community has been more than responsive in doing its share for the Olentangy Schools over the years.

I am testifying today to ask the Ohio Legislature to approve the school funding formula that is currently in HB 96, known as the Fair School Funding Plan (FSFP). As many of you know, this formula was developed as part of a process that sought the bipartisan input of key stakeholders across the state—legislators, educators, superintendents, treasurers, and school funding experts spent over three years developing the key provisions through a collaborative and transparent process using the best research available. The key provisions of the plan were incorporated into HB110, the biennium budget bill passed by the 134th General Assembly.



The Fair School Funding Plan has provided a much-needed boost in state funding for Olentangy Schools. As a rapidly growing district, we were able to see increases in our per pupil funding, much of which was based on our growing enrollment and the phase-in of the formula.

But while we are pleased that our per pupil state funding has increased, we have come to a crossroads as a District. Exhibit 1 shows that with the current assumptions in HB 96, one of the fastest growing and most successful public school districts in Ohio, will lose nearly \$8 million in state formula funding during the 2025-26 school year unless changes to cost inputs are implemented, or changes to the state minimum share are implemented, or both are implemented.

Even with the continued phase-in of the FSFP over the past 4 school years (from a low of 17% in FY22 to the current 66.67% in FY25), the growth in local capacity for the District is heavily shifting the share of the base cost per pupil to the District. Exhibit 2 shows that although HB 96 will increase the phase-in to 83.33% in FY26, and further to 100% for FY27, because of the District's increased local capacity and the cost inputs remaining at 2022 levels, Olentangy Schools state share per pupil will drop to the 10% minimum threshold of about \$805 per pupil during the 2025-26 school year. By way of comparison, during the 2019-20 school year, Olentangy's state funding per pupil was about \$605 (total Foundation Funding line G divided by funded ADM of 21,010.15). When adjusted for inflation, \$605 in 2020 has the buying power of \$745 in 2025. Put differently, the funding Olentangy Schools expects per pupil for the 2025-26 school year, \$805, will have barely \$50 more 'buying power' than we received 5 years ago.

To show the importance of adjustments to the FSFP, Exhibits 3 and 4 show how the District's state and local shares will be impacted by increasing the cost inputs (Exhibit 3) or the state minimum threshold (Exhibit 4).

Without adjustments to the cost inputs, or the state minimum share, or both, Exhibit 5 shows that Olentangy's state funding per pupil will drop below the state funding per pupil for non-public schools. Currently, state funding per pupil for non-public school students is \$1,361 (comprised of \$910 in auxiliary services funding and \$441 in administrative cost reimbursements). Without changes, at \$805 per pupil, Olentangy will receive about *\$556 less than the state sends to non-public schools* on behalf of each student.

As our District has continued to grow rapidly, and given that we continue to be a highly successful public school district, Olentangy Schools is respectfully asking that this Committee and the Ohio General Assembly modify the FSFP to include the following changes further detailed and described in Exhibit 6:

1. We ask that the Legislature continue to adjust the cost inputs to the base cost calculation in the formula. The bill continues to update *local wealth factors* (i.e., property valuation and income data from TY2024 and 2025), meaning that if cost inputs, which are crucial in determining the base cost, are not updated from FY2022, the formula shifts more and more of the share of the base cost to local school districts. The cost of educating students (supplies, equipment, personnel, etc.) must increase in the base cost calculations so that the state of Ohio continues to pay its fair share of educating Ohio's public school students. We ask for an increase of at least 3% per year. Note that Exhibit 3 shows the impact that adjustments of 3%, 4% or 5% make to our state vs. local share, with a 3% increase marginally impacting the state share. While we ask for no less than 3%, we note that an increase of at least 5% is needed to



keep our state funding per pupil at or above levels currently provided to non-public schools for auxiliary and administrative funding.

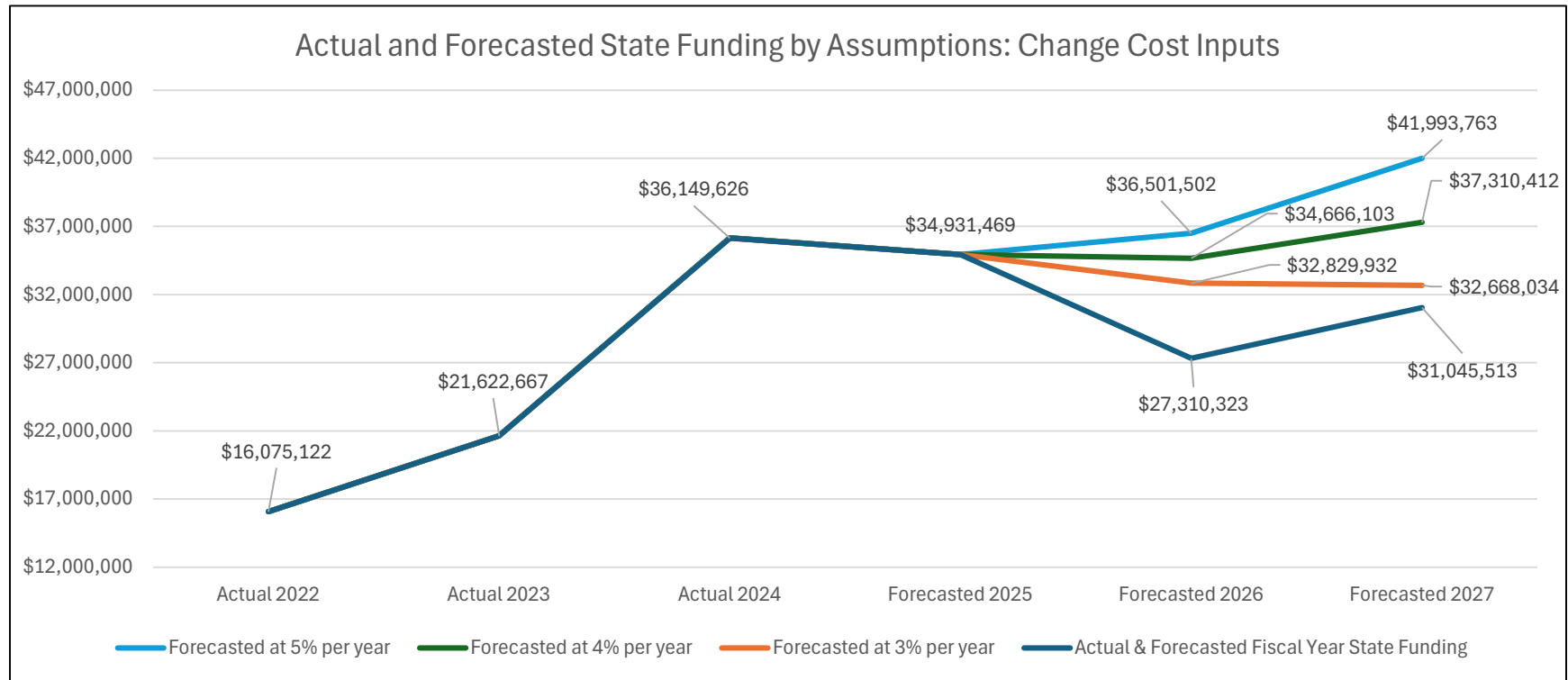
2. We ask that the Legislature make a priority of fully phasing in the funding formula. The Fair School Funding Formula calls for the phase-in to go to 83.33% for the 2025-26 school year, then to be fully funded (100%) for the 2026-27 school year and beyond. We are pleased that the current iteration of HB 96 continues this phase-in.
3. We ask the Legislature to increase the minimum state share of the base cost from 10% to 20%. This will help to ensure that the formula doesn't over-rely on local taxpayers, and in the case of Olentangy, who is above the 20-mill floor, creates a situation where the assumed local wealth in the formula is not realized due to tax reduction factors. Note that Exhibit 4 shows that if cost inputs are not adjusted, Olentangy Schools needs the minimum state share to be at least 15% to continue to receive per pupil state funding that is close to being equal to the per pupil state funding that is paid to non-public schools via administrative and auxiliary funding.

We thank you for your time today, and we are happy to answer any questions that you may have.

Respectfully, Todd R. Meyer, Superintendent & Timothy R. Jenkins, Treasurer/CFO, Olentangy Schools



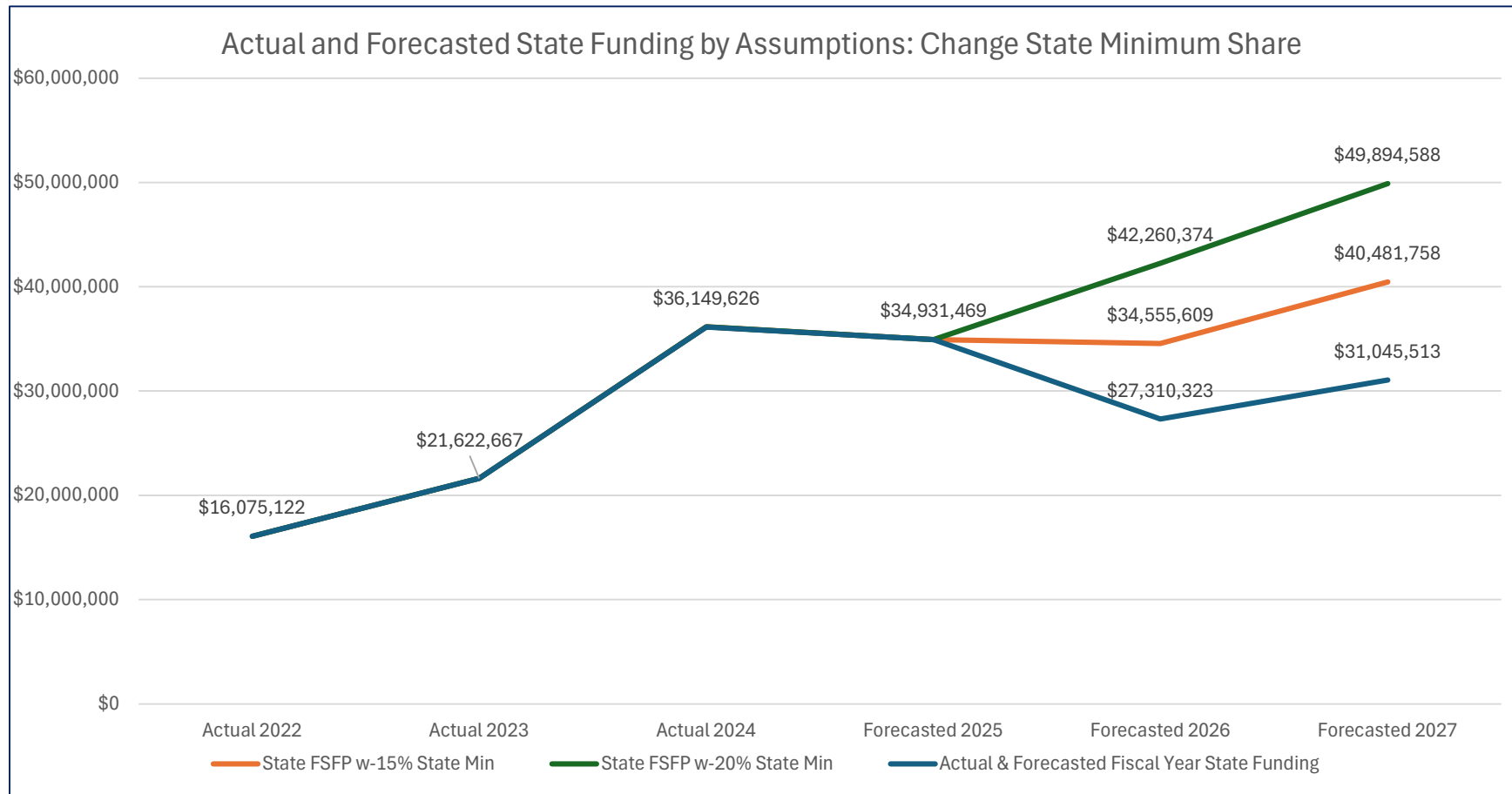
Exhibit 1—Fair School Funding for Olentangy: At a Crossroads—Changes Needed to Cost Inputs, State Minimum Threshold, or Both



Note: The 'Actual & Forecasted Fiscal Year State Funding' iteration *does not increase* the base cost. All other forecasted options on this chart assume increases to the base cost as noted in the assumption legend.



Exhibit 1 Cont'd—Fair School Funding for Olentangy: At a Crossroads—Changes Needed to Cost Inputs, State Minimum Threshold, or Both



Note: The 'Actual & Forecasted Fiscal Year State Funding' iteration does not increase the base cost. All other forecasted options also do not increase base cost, rather, they increase the state minimum threshold.

Exhibit 2—Olentangy state and local shares with current FSFP assumptions—note that keeping the state share at approximately 17% would be needed if the cost sets stay at 2022 levels

- The decrease in funding for fiscal years 2026 and 2027 is attributable to:
 - The cost of base cost inputs not increasing (currently at fiscal 2022 levels)
 - Because of local property valuation growth, the cost of the funding formula is shifting to the Olentangy community—the local share of the funding formula is increasing, and the state share is decreasing
 - In fact, with the current forecasted assumptions noted, the District will be pushed to the 10% threshold—the FSFP does establish that the minimum state share of the funding formula is 10% of the base cost for any fiscal year.
- With current assumptions in HB 96, the split for the state/local shares will be as follows:

State Share of Base Cost w-Current FSFP Assumptions					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$818	\$805	\$805	\$805
Local Share of Base Cost	\$6,621	\$7,234	\$7,248	\$7,248	\$7,248
State Share of Base Cost %	17.76%	10.16%	10.00%	10.00%	10.00%

Exhibit 3—how Olentangy’s state share of base cost is impacted by increasing the cost inputs

- The following exhibit show how the state/local split will be impacted by increasing the base cost each year by a given percentage:

State Share of Base Cost w-3% Cost Increase Each Year					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$1,059	\$854	\$880	\$906
Local Share of Base Cost	\$6,621	\$7,234	\$7,688	\$7,918	\$8,154
State Share of Base Cost %	17.76%	12.77%	10.00%	10.00%	10.00%

State Share of Base Cost w-4% Cost Increase Each Year					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$1,140	\$1,009	\$1,035	\$1,099
Local Share of Base Cost	\$6,621	\$7,234	\$7,699	\$8,020	\$8,317
State Share of Base Cost %	17.76%	13.61%	11.59%	11.43%	11.67%

State Share of Base Cost w-5% Cost Increase Each Year					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$1,220	\$1,177	\$1,298	\$1,466
Local Share of Base Cost	\$6,621	\$7,234	\$7,699	\$8,021	\$8,317
State Share of Base Cost %	17.76%	14.43%	13.26%	13.93%	14.99%

Exhibit 4—how Olentangy’s state share of base cost is impacted by the state minimum threshold

State Share of Base Cost w-15% Minimum Threshold					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$1,208	\$1,208	\$1,208	\$1,208
Local Share of Base Cost	\$6,621	\$6,845	\$6,845	\$6,845	\$6,845
State Share of Base Cost %	17.76%	15.00%	15.00%	15.00%	15.00%

State Share of Base Cost w-20% Minimum Threshold					
	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029
State Share of Base Cost	\$1,430	\$1,610	\$1,610	\$1,610	\$1,610
Local Share of Base Cost	\$6,621	\$6,443	\$6,443	\$6,443	\$6,443
State Share of Base Cost %	17.76%	19.99%	19.99%	19.99%	19.99%

Exhibit 5—current public funding for non-public schools

- How do these iterations compare to the level of public funding for non-public schools currently guaranteed in state law?
 - Current Administrative Funding Per Pupil for Non-Public Schools—\$441
 - Current Auxiliary Funding Per Pupil for Non-Public Schools—\$910
 - Total current state funding per pupil for Non-Public Schools: \$1,351**
- Additionally, HB 33 (135th GA), the FY24-25 budget bill, created universal non-public school vouchers. We understand that public schools are not for everyone, and Olentangy respects the parental responsibility of deciding which educational setting is best for a child. But the current vouchers available to non-public school students, when compared to Olentangy's base cost per pupil, are as follows:

Ed Choice Expansion scholarship amounts for first-time recipients under the formula		
Student's family income based on FPL ⁶⁶	K-8 scholarship amount	9-12 scholarship amount
At or below 450% FPL (\$135,000 or less)	\$6,165.00	\$8,407.00
At 550% FPL (\$165,000)	\$3,082.50	\$4,203.50
At or above 785% FPL (\$235,500 or more)	\$615.50	\$840.70

Exhibit 6—Olentangy’s request of the Ohio House, changes needed in FSFP

- What would Olentangy Schools like to see in the FY26-27 funding formula?
 1. We ask that the Legislature continue to adjust the cost inputs to the base cost calculation in the formula. The cost of educating students (supplies, equipment, personnel, etc.) must increase in the base cost calculations so that the state of Ohio continues to pay its fair share of educating Ohio’s public-school students. We ask for an increase of at least 3% per year.
 2. We ask that the Legislature make a priority of fully phasing in the funding formula. The Fair School Funding Formula calls for the phase-in to go to 83.33% for the 2025-26 school year, then to be fully funded (100%) for the 2026-27 school year and beyond.
 3. We ask the Legislature to increase the minimum state share of the base cost from 10% to 20%. This will help to ensure that the formula doesn’t over-rely on local taxpayers, and in the case of Olentangy, who is above the 20-mill floor, creates a situation where the assumed local wealth in the formula is not realized due to tax reduction factors.