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February 14, 2025

Dear Senator Rob McColley and Representative James M. Hoops:

We are writing to express our support for updated property tax valuations in Ohio and to highlight how these updates, along with the full implementation of the Fair School Funding Plan, will have a profound and positive impact on Ohio's public school districts. Adequate, equitable, and sustainable funding is essential for providing high-quality education to all students, and we would like to address several key points regarding property tax valuations, school district budgets, and the pressing needs of our students and educators.

### **1. Historic Increases in Property Valuations**

It is important to acknowledge that the current increases in property valuations are an anomaly. These increases are driven by factors including Ohio's strong economy, limited housing supply, and population growth in certain areas. While property values have increased, it is critical to note that these increases do not automatically lead to higher property taxes due to Ohio's tax reduction factors. These factors adjust tax rates so that even with rising property valuations, tax rates are reduced, preventing unanticipated tax increases for homeowners. This mechanism helps mitigate the financial burden on local taxpayers.

In addition, the dependency upon local tax payers has made passing levies difficult for public schools.

### **2. Full Implementation of the Fair School Funding Plan**

The full implementation of the Fair School Funding Plan is essential for ensuring that all Ohio school districts are fairly funded. By utilizing updated property tax valuations, this plan can allocate resources based on the actual needs of each district, helping to address disparities in funding. Equitable funding will ensure that every student—regardless of their community's wealth—has access to the resources necessary for a high-quality education.

### **3. Support for Students with Disabilities (SWD) and English Learners (EL)**

The population of students with disabilities has significantly increased, particularly among students entering kindergarten with significant academic and behavioral needs. Unfortunately, the funding allocated for students with disabilities does not cover the full cost of educating these students. As the

number of students requiring special education services rises, additional funding is crucial to ensure that these students receive the specialized services and support they need.

In addition, the number of English Learner (EL) students has grown, placing additional demands on staffing and resources. These students require specialized services to address language barriers, which in turn necessitates increased staffing, including bilingual educators, interpreters, and specialized curriculum materials.

#### **4. Staffing Shortages and Challenges**

Ohio school districts are also facing a significant shortage of key staff. The availability of qualified educators, particularly for gifted programs, bus drivers, school psychologists, and intervention specialists, has become a growing concern. These professionals are not graduating from colleges at the same rate as needed, and as a result, districts are struggling to fill critical positions. The shortage of teachers and specialists further strains the ability of school districts to meet the diverse needs of students.

#### **5. Increasing Population of Economically Disadvantaged Students**

The number of economically disadvantaged students continues to rise each year, creating additional challenges for school districts. These students often face barriers to academic success due to factors such as limited access to resources, food insecurity, and unstable living situations. Additional funding is essential to support the services and programs that help these students overcome obstacles and succeed in school. State funding for free meals for all Ohio public school students would be the first step towards reducing food insecurities for students.

#### **6. Teacher Pay and Retirement Challenges**

Despite these growing challenges, there is an increasing focus from legislators on reducing funding for public education. At the same time, proposals to increase teacher salaries are being discussed. While increasing teacher pay is a positive step, it is important to acknowledge that teachers are continuing to work beyond the State Teachers Retirement System (STRS) original 30-year eligibility for retirement. These teachers, who are at the highest end of the salary schedule, continue to dedicate their careers to educating students but are doing so under increasingly difficult conditions. Retaining experienced educators is essential to maintaining high standards in education, but this requires a commitment to competitive compensation and addressing the growing financial challenges districts face.

The funding of non-public and charter schools with vouchers directly impacts public education funding. Universal vouchers are not the answer to increasing public education funding and support, it negatively impacts public education funding. In addition, the schools that receive vouchers are not held to the same standards of accountability as public schools and must be in order to make fair and equitable comparisons.

#### **7. Budgetary Measures to Reduce Costs and Maximize Resources**

Ohio's public school districts are working hard to manage their budgets efficiently. Our districts are taking numerous steps to reduce costs, including:

- **Monitoring Expenditures Daily:** Schools track expenditures regularly to ensure that funds are being used effectively and to prevent waste.

- **Annual Audits:** Financial accountability is a priority, with annual audits conducted by the Ohio Auditor of State's Office to ensure that funds are spent appropriately.
- **Transparency and Public Access:** Boards of Education share financial updates monthly, making information available to the community via district websites and in-person Board of Education meetings. Financial records are subject to public records requests, ensuring full transparency.
- **Reviewing Annual Budgets:** Districts align their budgets each year to meet the needs of students while containing costs.
- **Distributing Health Care Costs:** Our districts share the costs of healthcare with employees, reducing financial burdens while still offering valuable benefits.
- **Internal Expenditure Checks and Balances:** Schools implement strong financial oversight practices to ensure every dollar is spent wisely.
- **Applying for Grant Funding:** Districts actively seek additional funding through grants, minimizing the need for additional local tax dollars.
- **Staff Reductions via Attrition:** Schools manage staffing levels through attrition, minimizing layoffs while keeping classrooms adequately staffed.
- **Monitoring Supply Purchases:** Districts continually assess their supply purchases to ensure cost-effective spending.
- **Maintaining School Facilities:** School facilities require ongoing repairs to maintain safe, productive learning environments, even as districts work within tight budgets.

## 8. Local Taxpayer Burden

Lastly, the increasing reliance on local property taxes to fund public education places a disproportionate burden on local taxpayers, particularly in economically challenged areas. A more equitable funding model that reduces the reliance on local property taxes would ensure that every student in Ohio has access to a quality education, regardless of the financial situation of their local community.

- Fulton County schools breakdown of revenue:
  - Archbold Area Local Schools: 52.0% local, 34.0% state, 6.3% federal
  - Evergreen Local Schools: 64.1% local, 33.3% state, 2.6% federal
  - Fayette Local Schools: 60% local, 34% state, 6% federal
  - Pettisville Local Schools: 30.5% local, 56.0% state, 4.4% federal
  - Pike Delta York Local Schools: 42.9% local, 41.6% state, 7.3% federal
  - Swanton Local Schools: 57% local, 37% state, 6% federal
  - Wauseon Exempted Village Schools: 37.7 % local, 50.5 % state, 6.4 % federal

We urge you to continue your support for the full implementation of the Fair School Funding Plan, with updated inputs, and policies that reduce the financial burden on local taxpayers while ensuring that all districts are fairly funded. Thank you for your time and your commitment to improving Ohio's public education system for the benefit of all students and educators.

Sincerely,



**Dr. Jayson Selgo, Superintendent Archbold Area Local Schools**



**Mr. Eric Smola, Superintendent Evergreen Local Schools**



**Dr. Angela Belcher, Superintendent Fayette Local Schools**



**Mr. Josh Clark, Superintendent Pettisville Local Schools**



**Mr. Jon Burke, Superintendent Pike-Delta-York Local Schools**



**Mr. Chris Lake, Superintendent Swanton Local Schools**



**Mr. Troy Armstrong, Superintendent Wauseon Exempted Village Schools**