Ohio House of Representatives

Finance Subcommittee on Primary and Secondary Education

House Bill 33

Testimony in Support of Fully-Funding the Fair Funding Model for Ohio's Schools

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Chairwoman Richardson, Ranking Member Isaacsohn and Members of the House Finance Subcommittee on Primary and Secondary Education, good morning. I appreciate the opportunity to offer testimony in support of retaining and fully funding Ohio's public school funding formula, the Fair School Funding Plan, for Ohio's schools. My name is Tom Hosler and I am the Superintendent of Perrysburg Schools in Northwest Ohio. I serve as the co-chair of the base cost subgroup.

I would like to begin by acknowledging our gratitude to Governor DeWine for endorsing the Fair School Funding Plan in his 2023 Biennium Budget proposal. We are grateful for the trust that he has placed in this plan and our collective efforts to provide and maintain a functional, transparent and justifiable method of funding Ohio's public schools. We are also appreciative of the trust that the legislators and educational community have placed in this plan. Dr. Michael Hanlon, Mr.

Ryan Pendleton and I are three educators, with a combined 65 years of experience serving as treasurer and superintendent. We are passionate about serving our students. We know our business well. We have seen school funding plans come and go, but we are here today excited and optimistic about this school funding plan.

The very first meeting of the Cupp-Patterson WorkGroup was held on November 15, 2017. That was 1,945 days, or 5 years, 3 months and 20 days ago. And yet, we stand together, still working to fully answer the question that former Representatives Cupp and Patterson posed on that day: "What do Ohio's school-aged youths need in order to acquire a high-quality education?" From that moment, the three of us and 13 of our colleagues — with input from legislators, experts, educators and others — created the Fair School Funding Plan.

Fair School Funding WorkGroup has collaborated with all stakeholders including the Legislature to define and refine the formula. This plan has been presented, vetted, dissected, amended, testified to repeatedly in both chambers and created in plain view of all interested parties. Our collective success moves at the speed of trust.

In August 2017, Representative Bob Cupp, a veteran Republican office holder from Lima, who had already served with distinction for 16 years in the Ohio Senate and 6 years as a Justice of the Ohio Supreme Court, and Representative John Patterson, a Democrat and retired teacher from Jefferson in Ashtabula County, serving in his first elective office, reached the conclusion that Ohio's primary and secondary education funding system was broken and needed to be replaced.

In 2014, the two had been serving together on the House Education Committee and this very same subcommittee of Finance, which former Speaker Cupp chaired. They knew that the existing formula was no longer effective: more than 80% of the state's 600-plus school districts were not on the state formula and instead on a funding guarantee or cap. School districts with similar demographic and financial characteristics were receiving widely varying state aid and the formula no longer reflected a clear rationale for funding Ohio's students. In both good and bad financial times, Ohioans struggle with the effects as inequities existed between school districts year after year. This lack of a viable funding model wreaked havoc on our school systems.

Former Representatives Cupp and Patterson envisioned a formula designed to meet the specific, identifiable needs of all Ohio's children. They concluded that the formula should be built by the field, meaning experienced, practicing Ohio educators, those who best understood Ohio's needs.

They formed a School Funding WorkGroup consisting of eight subject matter-specific SubGroups, each co-chaired by an active Superintendent and Treasurer/CFO. The Workgroup was then expanded to 24 representatives so additional voices are heard. Representatives Cupp and Patterson insisted that every recommendation proposed must be justified with existing,

credible research; established best practices; demonstrated success in other states; evidence of their own successful implementation of a suggested concept and acceptance by the entire WorkGroup.

They challenged the WorkGroup to focus on the students in the classroom across the state. Equally important was developing a methodology that constitutes the fairest way to divide the state and local responsibilities for providing the necessary resources in a transparent and understandable way. They expected the WorkGroup to produce a funding model that leaves nothing to chance while working within current legislative policy. The educational community trusted members of the WorkGroup to keep them informed of the plan and to encourage open dialogue for input. We trusted our state legislature to respect the process used to develop the Fair School Funding Plan and to partner with Ohio's schools to finally implement an effective funding model.

Throughout the process, the overriding directive by Representatives Cupp and Patterson to the WorkGroup was: Justify! Justify! Justify!

After more than eighteen months of hearings, presentations by experts from around Ohio and elsewhere, testimony by both in and out-of-state experts, analyses of other states' formulas, input from advocacy groups and analysis of pertinent research, Representatives Cupp and Patterson in 2020 introduced HB 305 and presented the proposed provisions of the Fair School Funding Plan. The WorkGroup continued to refine and improve its plan, and in December 2020, HB 305 was adopted by the House with overwhelming bipartisan support. A vote total of 87 to 9 for such a comprehensive rewrite of a system that consumes such a large portion of the state's budget was unprecedented.

That vote occurred too late in the session for the Senate to consider it, so it was reintroduced as HB 1 in January 2021 and soon was amended into HB 110, the budget bill for Fiscal Years 2022 and 2023. During that biennial budget cycle, the Fair School Funding Plan was amended both in the House and Senate, but the final report of the conference committee on HB 110 contained about 90% of its original provisions.

Those provisions included the following:

- A **base cost** calculation based upon dozens of individual components that addressed every category of expenditure necessary to provide every child with a quality educational opportunity, establishing per pupil amounts or employee/pupil ratios for each.
- A new state share/local share **distribution calculation** that reflects the two primary measures that accurately determine a district's capacity to provide the necessary local support required to fulfill its share of the state/local partnership required by the Ohio

constitution: property valuation per pupil (60%) and personal income per pupil (40%). The new calculation also utilizes variable multipliers for lower wealth districts, which further guarantees that they will receive a fair share.

- A new funding formula for **career technical education** that incorporates the concepts involved in the formula for traditional districts with appropriate modifications to reflect the smaller class sizes and additional equipment needs required by career tech's hands-on training programs.
- A funding formula for community schools that closely resembles that for traditional schools, and provides for direct payments from the state, thereby eliminating the previously required transfer of monies from the resident districts of the transferring students.
- A revised structure for funding open enrollment students as enrollees of the district
 where they are taught, thereby also eliminating the need for transfers from the resident
 districts.
- An interim system for funding Educational Service Centers, pending the outcome of a recently-released study previously authorized and funded by the legislature. Instead of the previous system that provided all ESC's the same stipend per pupil, the new formula creates a base amount for all ESCs, plus a per pupil amount that declines as the number of students served increases. It is intended to recognize the larger administrative costs per pupil of the smaller ESCs.
- An interim base increase of \$150 per pupil for **students who are economically disadvantaged** in recognition of the fact that Ohio's funding levels fall far below those recommended by established, credible research conducted by Syracuse University, the Education Trust located in Washington, D.C. and the State of California. It was anticipated that a requested cost study on the economically disadvantaged would be completed by this time, but that requested study was not approved by the legislature. The request will be renewed.
- Increased funding for **students receiving special education services** to 100% of the amounts called for in statute, which would result in additional monies for catastrophic cases. The bill also called for a thorough cost study to review best practices and their costs. The results of that study were released in December and are being analyzed by the WorkGroup.

- Phasing in the provisions of ODE's Gifted Education Programs cost study, which was completed in 2018, along with the other provisions of the plan.
- Small changes to the existing classification of students who are English Language
 Learners in anticipation of making a more thorough assessment of the needs of this
 population, based upon the recommendations of the recently released report of a study
 authorized by the legislature.
- Several changes to the way in which the state provides reimbursement to resident school districts for their efforts to comply with a very demanding state **student transportation** policy, including: a provision to allot money to aid in the purchase of buses; a phased-in increase in the minimum state aid percentage of transportation costs from 25% in 2021 to 50% in 2027; a temporary increase in the per rider and/or per mile additional cost for community school and non-public school riders; significant changes in the calculation of aid so that it is based on ridership, not enrollment; and significant increases to meet the transportation needs of students who receive special education services.

Even in these early stages of its six-year planned phase-in, the effect of the Fair School Funding Plan has been to establish the concept of needs-based calculations, transparency and justifiable funding levels that truly are fair to all Ohio students, primary and secondary educating entities and Ohio taxpayers.

This plan, once fully implemented, will ensure that Ohio's youth have access to high-quality educational opportunities to prepare them for an increasingly complex future. The results are beginning to take shape and my colleagues will share with you how the formula is performing.

Thank you for this opportunity to appear before you today. I look forward to answering your questions at the conclusion of the Work Group's presentation.

[TRANSITION TO RYAN PENDLTON]

Chairwoman Richardson, Ranking Member Isaacsohn, and Members of the House Finance Subcommittee on Primary and Secondary Education, thank you for the opportunity to speak to you today on the results of the Fair School Funding Model. My name is Ryan Pendleton, I am the Executive Director of the North Coast Shared Services Alliance, a partnership between the Educational Service Centers of Northeast Ohio and Lorain and Medina Counties supporting districts in finance and operations and a member of the School Funding WorkGroup since its inception in November 2017.

My testimony will touch on the following points:

Our position and request for updating the input data year and why; results from the first year of implementation including base cost, open enrollment and guarantees; the total cost of the plan and the renewed request for a bipartisan advisory panel.

Inputs of base cost - One of the concerns upon implementing the Fair School Funding Plan was that of runaway costs associated with the inputs of base cost, especially teacher salaries. As you can see from the chart below, this has not occurred. I'd like to call out a few of these trends in the chart.

In the introduced budget bill, Base Cost inputs remain at FY18 levels. Teacher costs and related instructional salaries make up the majority of base cost, at more than 60%. As you can see from FY18 to FY22 there is modest growth in teacher salaries, just over two percent per year. In the related salary components, insurance cost increases over the same period averaged just under five percent annually. In the average cost per pupil section, there are a few cost items to note. Building Safety and Security cost per pupil grew by 55 percent. This is a direct result of the Governor's Success and Wellness initiative.

Base Cost Inputs		FY18	FY19	FY20	FY21	FY22	% change between FY18 and FY22
Statewide Average Salary	Superintendent	\$115,615.69	\$117,788.55	\$120,119.93	\$122,841.98	\$123,639.30	6.94%
""	Other District Administrator	\$95,727.51	\$96,982.11	\$98,259.94	\$99,225.83	\$100,368.71	4.85%
	Principal	\$91,720.36	\$93,457.69	\$95,405.07	\$96,538.15	\$97,627.89	6.44%
	Teacher	\$62,696.18	\$64,225.25	\$65,839.10	\$67,117.78	\$68,022.22	8.50%
	Counselor	\$63,263.80	\$64,787.46	\$66,630.50	\$68,100.87	\$68,712.57	8.61%
	Librarian and Media staff	\$68,139.33	\$69,544.82	\$71,843.08	\$73,020.72	\$74,063.83	8.69%
	EMIS Support Staff Employee	\$53,695.26	\$53,878.88	\$54,182.26	\$54,802.55	\$55,972.97	4.24%
	Bookkeeping and Accounting Employee	\$45,387.82	\$46,317.55	\$47,638.00	\$48,306.26	\$49,696.52	9.49%
	Administrative Assistant	\$44,955.10	\$44,733.92	\$45,013.26	\$44,352.41	\$45,333.05	0.84%
	Clerical Staff	\$32,997.90	\$33,041.67	\$33,890.37	\$34,004.64	\$34,356.24	4.12%
Salary Related	Insurance Cost	\$14,265.53	\$15,995.31	\$16,395.74	\$16,930.91	\$17,152.68	20.24%
	Teacher Benefits	\$10,031.39	\$10,276.04	\$10,534.26	\$10,738.84	\$10,883.56	8.50%
Statewide Average Cost Per-Pupil	Academic Co-Curricular Activities	\$42.13	\$44.15	\$44.47	\$41.05	\$48.09	14.13%
	Athletic Co-Curricular Activities	\$163.28	\$172.11	\$172.68	\$179.28	\$192.21	17.72%
	Building Safety and Security	\$23.29	\$30.69	\$32.30	\$34.41	\$36.20	55.45%
	Supplies and Academic Content	\$220.35	\$227.52	\$222.44	\$231.31	\$243.81	10.65%
	Building Square Feet Per-Pupil	\$239.36	\$268.43	\$267.38	\$274.76	\$278.07	16.17%
	Cost Per Square Foot	\$4.72	\$4.61	\$4.50	\$4.45	\$5.10	8.05%
	Building	\$1,129.78	\$1,237.73	\$1,202.85	\$1,223.28	\$1,418.16	25.53%

Guarantees - The Fair School Funding WorkGroup will continue its study of existing funding guarantees and be prepared to work with legislators on any initiative to reduce the number of districts on those guarantees. At the onset of HB 1, all of Ohio's districts were on a fixed funding model - essentially 100 percent of districts were on a guarantee. As Superintendent Hosler touched on earlier, the formula that preceded Governor Dewine, was plagued by guarantees and caps. To appropriately "deal" with guarantees we must understand the different types. In the current formula, there are three guarantees. a) A permanent law guarantee ensures districts get at least the same amount of net resources as they did in FY20. b) A permanent law guarantee ensures districts get at least the same amount of transportation funding as they did in FY20. c) A temporary guarantee only in law for FY22 and FY23 ensures districts get at least the same amount of net resources as they got in FY21.

From FY22 to FY23, the number of districts receiving guarantee funding under the permanent guarantee, the FY20 guarantee, increased from 203 to 245. This is a direct result of local capacity increasing between FY22 and FY23, but inputs remaining fixed. This increase in guarantee districts happened despite the continued formula phase-in.

From FY22 to FY23, the number of districts on the transportation guarantee dropped from 207 to 185. This is a direct result of the phase-in of the formula and happened despite the decreasing state shares caused by the increase in capacity without an increase in inputs.

From FY22 to FY23, the number of districts on the FY21 temporary guarantee dropped from 332 to 282. This is also a direct result of the formula phase-in and happened despite the decreasing state shares caused by the increase in capacity without an increase in inputs.

Open enrollment - Under current law, each district is funded at a minimum for the number of open enrollment students the district had in FY20.

Open Enrollment Scenarios - a) If a district is formula funded and new open enrollment students increase total enrollment from the prior year, the district will receive additional funding for those students impacted by the formula phase-in.

- **b**) If a district is formula funded but new open enrollment in students replace resident student declines, resulting in no increase in overall enrollment, there would be no additional revenue. However, adding students to keep enrollment at prior levels could keep the district from otherwise losing funding due to declining enrollment.
- c) If a district is on a guarantee, open enrollment students would only generate additional revenue if adding the students would increase enrollment and subsequent associated funding enough to overcome the guarantee.

The concept of funding where educated overrides the loss of additional funding for open enrollment districts and is a fairer representation of the cost of educating the number of children actually enrolled.

Total Cost - Under the Governor's budget proposal the total additional spending in FY24 is \$276.4 million, which is the continued phase-in of the Fair School Funding Plan and the inclusion of the School Resource Officer (SRO) funding. The cost of updating the base cost inputs, without SRO funding, including phase-in, is \$652 million. The breakout is \$159.1 million for the continued phase-in and \$492.9 million for the inputs. The SRO is expected to cost \$117.1 million in FY24. Keep in mind both increases are compared to FY23 before the changes in DPIA and non-traditional transportation that were made last December by the Legislature. The cost in FY25 above the Governor's proposal with no change in the inputs is \$102 million.

Advisory Panel - We are advocating for the creation and permanent retention of a Bipartisan, PreK thru 12, School Funding Advisory WorkGroup, to provide ongoing analysis of the operation of the Fair School Funding Plan and to make recommendations to the General Assembly regarding possible modifications to ensure its continuing fairness to students, districts and other educational entities and taxpayers. (Suggested composition for a seven member panel: four members of the General Assembly, one each from the caucuses, and one each from BASA, OASBO and OSBA; the chair to be determined in July of every odd numbered year by the legislative members).

[TRANSITION TO MICHAEL HANLON, Ph.D.]

Chairwoman Richardson, Ranking Member Isaacsohn, and Members of the House Finance Subcommittee on Primary and Secondary Education, my name is Michael Hanlon, and I am the Superintendent of the Chardon Local Schools (Geauga) and a member of the School Funding Workgroup since its inception in November 2017. I appreciate the opportunity to offer testimony in support of retaining and fully funding Ohio's public school funding formula, the Fair School Funding Plan for Ohio's schools, and specifically the cost studies that were authorized in SB 310 in December of 2020.

Mr. Hosler explained to the committee on how the WorkGroup was given a directive from Representatives Cupp and Patterson to: Justify, Justify, Justify. We embraced that directive in the development of the Fair School Funding Plan. However, there were times during that important work when we did not believe that we had the requisite data to construct a justifiable recommendation. Therefore, we requested the legislature to consider funding cost studies to gather this information. Fortunately, you agreed with our request and authorized the necessary funding to conduct several in-depth studies that impacted the funding model.

One unmet need is for more Ohio-specific data to address the needs of a growing population of economically disadvantaged students, and to identify the best practices for addressing those needs in our schools. Objective data regarding Ohio's economically disadvantaged population is lacking and we are renewing our request for this study today, with a sense of urgency, in order to best serve these students. We recognize that there are different types of economic disadvantagement that students experience in Ohio, and a comprehensive study will assist us in understanding those needs to inform recommendations for adjustments to the funding model.

In the interim, there was an analysis on supplemental services for economically disadvantaged students which was conducted and published by the Ohio Education Policy Institute (OEPI).

Three nationally-recognized research projects conducted by Syracuse University, The Education Trust in Washington, DC and the State of California, further concluded that every economically disadvantaged student requires a minimum of 30 percent additional resources than those who do not experience similar circumstances.

Prior to the adoption of HB 110 during the last General Assembly, Ohio's law, which increased per pupil aid as the concentration of the economically disadvantaged students increased within districts, provided a maximum of approximately \$1,100 per pupil, but only when 100 percent of a district's students were identified as economically disadvantaged under the provisions of the state's Community Eligibility Plan. Districts with a lesser concentration of disadvantaged pupils received far less with the median concentration value district receiving \$272 per pupil.

HB 110 incorporated the FSFP's interim increase of \$150 per pupil, elevating Ohio's maximum amount to approximately \$1,750 - still well below 30 percent of the new average base cost amount of \$7,352 per pupil. This adjustment increased the median district's amount to about \$422 per pupil.

Included below is a table that provides the economically disadvantaged funding calculation as it is currently funded and what it would take to reach the 30 percent threshold.

		Current @	Needed for	
		100%	30%	Variance
A.	ED Base Funding Amount	422	527	105
В.	District Economic Disadvantage Student %	100	100	
C.	State average % of students (March #1 SFPR)	48.8493	48.8493	
	Per Pupil Amount Formula		$\left(\frac{B}{C}\right)^{2}$ *A	
	Maximum Per Pupil Economic Disadvantaged Funding	1,768	2,208	440
	Current Average Base Cost	7,352	7,352	
	Percent of Base Cost	24.05	30.03	5.98

There is an inverse effect on Economically Disadvantage funding when more students are identified as Economically Disadvantaged. Let's assume the State average % of students increases to 50, or 1.1417 and the District Economic Disadvantage Student % remains the same at 100.

	Current @	Needed for	
	100%	30%	Variance
A. ED Base Funding Amount	422	552	130
B. District Economic Disadvantage Student %	100	100	
C. State average % of students (March #1 SFPR)	50.0000	50.0000	
Per Pupil Amount Formula	$(\frac{B}{C})^{2}$ *A		
Maximum Per Pupil Economic Disadvantaged Funding	1,688	2,208	520
Current Average Base Cost	7,352	7,352	
Percent of Base Cost	22.96	30.03	7.07

As you can see, as the statewide average increases, additional base funds are needed to fund districts at a maximum level of 30% of the base cost. Therefore, it is possible that nothing changes within a district and the funding level will decrease on a per pupil level causing a reduction in funding for Economically Disadvantaged Students. From the FY22 SFPR Final #2, the statewide Economically Disadvantaged % was 46.6495; From the FY23 SFPR March #1 the statewide Economically Disadvantaged % is 48.8493. Indicating that the increase of \$150 to the base Economically Disadvantage funding did not truly feel like a \$150 base increase due to the higher Statewide %.

The legislature did authorize and fund five important studies when it passed SB 310 in December of 2020. Those studies could directly impact various provisions of the FSFP already adopted in

HB 110. The WorkGroup is actively reviewing the recommendations included in these reports. I will summarize them here.

- Special Education and English Learners. Both of these studies involve populations with widely varying degrees of circumstances, need, response and state investment levels. Both studies were conducted by recognized outside consulting firms (American Institute for Research, WestEd and Augenblick, Palaich and Associates) and resulted in multiple, detailed findings with recommendations that would require major changes in the approach and funding levels. The WorkGroup has enlisted additional input from experienced Ohio educators, and is in the process of assessing the conclusions and recommendations of those reports. It is unlikely that we will reach any conclusions in order to submit any in-depth recommendations to the House before it concludes its deliberations regarding HB 33.
- Educational Service Centers. This study was far less direct in its findings and the WorkGroup concluded that the interim funding plan for Educational Service Centers included in HB 110 should be retained after adjusting both the initial and per pupil amounts at the same percentage rate as the adjustments made to the traditional school base aid amount due to data year changes.
- **"E" Schools.** The study details the different operating conditions and challenges faced by "E" school operators, particularly those related to the chronic problem of maintaining accurate recording of time on task for these full-time online students. The WorkGroup is analyzing those details in collaboration with "E" school operators in the hope of developing an accurate formula that incorporates many of the provisions of the traditional school district "base cost" construct, as was done for Career Technical Centers and community schools.
- Community Schools. The WorkGroup's original approach to community school funding, incorporated in HB 110, utilizes a modified version of the traditional school district base cost concept. Adjustments for components that did not normally exist in community schools were included in the modeling such as extracurricular programs and athletics. The study has provided additional information and highlights the lack of specific provisions in law for addressing the additional per pupil costs incurred by many community schools because of enrollments that are far smaller than most traditional schools.

The WorkGroup is reviewing the report and examining ways to accurately assess the impact of size on cost funding levels to develop specific recommendations. It should be noted that the Governor's budget proposal provides additional monies for economically disadvantaged students in certain community schools, and an additional \$500 per pupil for facilities, primarily building rentals, a component that is not in the traditional schools base cost calculation because their buildings are owned.

Finally, I bring to your attention transportation recommendations regarding two areas; non-traditional rider weights; and the School Bus Purchase Grant program.

Pupil Transportation. School transportation funding as established by the General Assembly is calculated on both a per rider and per mile basis Traditional school districts encounter higher transportation costs for nonpublic and community school riders, as shown below with data from the most recent study, based upon FY19, which was not impacted by COVID.

FY19 Cost comparison between riders attending different school types Bus rider cost calculated based upon riders per bus Cost per bus for FY19 based upon T2 & T1 data \$56,020.39

Rider Type	Total cost (T2)	Busriders	Cost /rider	ratio	miles (T1)	cost / mile	ratio
Public	\$614,959,458	705,976	\$871		769,588	\$4.44	
Nonpublic	\$126,770,141	31,681	\$4,001	3.82	71,396	\$9.86	1.96
Charter	\$49,110,275	17,533	\$2,801	2.68	32,808	\$8.32	1.65
All bus riders	\$790,839,874	755,190	\$1,047		873,792	\$5.03	

Additional weights of .5 for charter riders and 1.0 for nonpublic riders were included in the HB 110, but only on the per rider calculation. Fortunately, this was corrected in HB 45, and the weighted calculation was added to address the per mile funding amounts.

The equalized weights were intended to result in similar reimbursement levels for riders or miles, but because the number of miles used in the calculation is significantly higher than the number of riders, it results in a much higher reimbursement amount for aggregate miles compared to aggregate riders. In order to correct this, we recommend continuing the per mile additional weights of .5 for charter and 1.0 for nonpublic and increasing the per rider additional weights to 1.0 for charter and 2.0 for nonpublic students.

With regard to school bus purchase grants, for many years until FY 2009, the state provided a bus purchase subsidy to assist districts with the replacement of school buses. When this assistance ended, the rate of bus purchase in Ohio dropped significantly, and as a result, buses used on school routes increased in age and became more costly to operate. National studies have shown that school buses lose cost effectiveness after 8 years of service and should be replaced.

HB 166 provided \$20 million for the Ohio Department of Education to implement a School Bus Purchase Program for the 2020-2021 school year. HB 110 recognized the need to assist districts with the purchase of buses and included \$50 million for grants of at least \$45,000 per bus to remove the oldest model year and highest mileage school buses used for regular route service in Ohio. We recommend the continuation of the School Bus Purchase Program for fiscal years 2024 and 2025 at \$50 million under the same guidelines established by the Ohio Department of Education.

While we acknowledge that there is no perfect formula, this Work-Group developed, in partnership with the General Assembly, a justifiable and understandable model that is proving itself to be as

we intended; the framework contained within our inputs based model allows for scalability and amendability without creating distortion between individual districts. We stand behind what we believe to be the most promising funding formula seen in generations, and with your renewed support, together we can continue to improve upon its foundation and grow Ohio's students more effectively and adequately. The results show that even in times of economic uncertainty or growth, this plan will provide a fair and equitable formula to the state, the districts, the taxpayers and most importantly, the students of Ohio.

Chairwoman Richardson, Ranking Member Isaacsohn, my colleagues and I are prepared to answer questions at the pleasure of the committee.