

A Review of the Effects of the Deduction Method for Funding Vouchers on Local School Districts

A Search for Remedies for High Loss Districts

Report to Representative Janine Boyd and
State Senator Sandra Williams

Prepared by Darold Johnson, Ohio Federation of Teachers
Susie Kaeser and Ari Klein, Heights Coalition for Public Education

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The Problem

In FY 2019 the Cleveland Heights – University Heights (CH-UH) School District enrolled 5,111 students of whom 81% are considered to be economically disadvantaged. To provide these students with the quality of education they need and deserve, the Heights schools need every dollar of state funding for which they are entitled. Unfortunately, the district is hard hit by Ohio’s school voucher funding mechanism that deducts payments for Autism, Jon Peterson and EdChoice vouchers from state funds for local school districts.

The deduction method counts voucher students as if they are enrolled in the district where they reside. They generate for that district the same amount of state support as public school students. In CH-UH and most other districts in the state, the cost of a voucher is significantly more than the per pupil funding that voucher students generate. To cover the “unfunded” part of each voucher, payments are transferred from state funds generated by that district’s public school students, creating an over-reliance on local property tax. Because state funding is driven by property wealth, high wealth districts receive less state support per pupil, and districts with low wealth receive more. High wealth districts receive less funding per students so more of the cost of a voucher is unfunded compared to low wealth districts.

The CH-UH district is one of only 9 high wealth *and* high poverty (50% or more of students are economically disadvantaged) districts in Ohio. It has a disproportionately high number of vouchers compared to its enrollment and compared to most districts. Additionally, CHUH receives a moderate amount of state funding. In FY 2019 the CH-UH district transferred \$7.36 million of its state funding to nonpublic schools for 1,132 voucher students. This was 34.6% of its state aid, up from just 7% three years earlier. This is the second largest share of any district in Ohio.

While the total state aid transferred to vouchers is a measure of the use of vouchers, the impact on public school students can be measured by the amount of that voucher bill that is funded by public school students. In FY2019, the total cost of vouchers for students residing in the CH-UH district was \$7.36 million, but those students only generated about \$3 million from the state for the district. This left \$4.35 million that was unfunded. State dollars generated by public school students made up the difference. Only Cincinnati, a district that is 7 times larger than Cleveland Heights, with 10 times the amount of state aid, transferred more money generated by public school students (\$12 million). When that loss is distributed across the public school students, the children educated in the Cincinnati public

schools each lost \$351 and public school students in the Cleveland Heights-University Heights schools lost \$851 each.

When state funds generated by public school students are used to fund vouchers, educational opportunities for public school students are reduced.

The problem is getting worse for CH-UH, and every school district that is an EdChoice district in Ohio. The 2020-2021 biennium budget froze budgets at the FY 2019 level. Inadequate state aid will be stretched to cover a growing number of public school students and an avalanche of new voucher students. In CH-UH district vouchers increased by 600 in FY 2020, of whom only 25 students left the CHUH system. At a minimum, the unfunded cost of vouchers for FY 2020 will be \$7.28 million, an increase of \$2.92 million in one year. This is not sustainable.

When state funds shrink districts have two options, cut expenses or raise more money by seeking voter approval for an increase in local property taxes. The loss of funds to vouchers has become so costly that during FY 2020 the CH-UH district will turn to voters to solve the budget shortfall. The community already taxes itself at one of the highest rates in the state. Voters who do not support the use of public funds to pay for religious education will balk at approving a levy that is needed to fill a deficit created by state-imposed voucher costs. Voucher policy damages the district first by substantially reducing state funds needed by a high poverty student body, and second, by making it harder to pass a local levy. If local dollars do not replace state dollars, the quality of education will be undermined in ways that cannot be easily remedied.

The voucher policy and the lack of funding formula are undermining reliable funding, equitable funding, adequate funding and public commitment to fund public schools.

The Cleveland Heights-University Heights school district needs relief.

Looking for a Remedy

Finding a viable and fair remedy, depends on understanding how the CH-UH district experience compares to the other 611 districts in the state.

- How common is it to transfer 34% of your state funds for vouchers?
- How many other districts have a high poverty student population but receive limited state funding because they are also high wealth?
- How much funding do public school students in other districts lose because state aid generated by voucher students is not adequate to fully fund the cost of their vouchers?
- How typical is it for public school students in one school district to subsidize more than \$4.3 million of the cost of vouchers?
- What would it cost to soften the impact on Ohio school districts that lose more than their fair share of state funds to cover the unmet cost of vouchers?

We appreciate that our elected officials, Rep. Janine Boyd and Senator Sandra Williams, share our concern and wanted additional information to inform their understanding of the impact of voucher funding on Ohio's school districts. They asked Darold Johnson, Ohio Federation of Teachers Legislative Director to assist them in seeking information from the Ohio Legislative Service Commission (LSC) that would help us understand the scale of the problem and possible remedies.

This analysis focuses on the 31 Ohio school districts that the LSC identified that transferred 10% or more of their state aid to private schools for voucher student tuition in FY 2019. The LSC provided that list and critical data about each of those districts that are referenced in this analysis and are included. We appreciate that the LSC staff responded in a timely way to our requests and gave us access to information that helped create a clear picture of voucher use in Ohio and how Cleveland Heights-University Heights fits in that picture.

Detailed Analysis of LSC Data

In order to understand how the CH-UH district compares to other districts in Ohio, to identify other similarly affected districts, and to craft a reasonable short-term remedy, we asked the LSC to provide a list of Ohio districts that transferred at least 10% of their state funds to vouchers. Those districts are reported on Table 1.

As can be seen on Table 1:

1. It is unusual for a school district to transfer 10% or more of its state support to fund vouchers. In FY 2019, 31 of Ohio's 612 districts fell in this category. They represent 5% of Ohio's districts. They transferred between 10% and 34.6% of their state funds to private schools with one outlier using 66.4% of its state support for this purpose. They are located in 10 counties: Cuyahoga, Delaware, Franklin, Geauga, Hamilton, Lake, Lorain, Mahoning, Montgomery, and Summit.
2. The top 1% of districts transferred more than 24% of state aid for vouchers. They are Indian Hill (24%), Independence (26.5%), Orange (28.9%), Mayfield (30.3%), Cleveland Heights-University Heights (34.6%), and Beachwood (66.4%). All but Indian Hill are in Cuyahoga County.
3. Cuyahoga County is especially hard hit. 15 of the 31 districts that lost at least 10% of their aid to vouchers are in Cuyahoga County as are 5 of the 6 districts that used the greatest share of their state funds.

The cost of a voucher is set by the legislature and is the same in every school district. But the state funding per pupil varies by district. This means the impact on public school students will be different depending on voucher use and per pupil funding. The best way to evaluate the impact of vouchers on resources available to public school students, is to calculate for each district, the difference between the cost of each voucher and state funds generated by voucher students. When per pupil funding generated by voucher students is less than the full value of a voucher, the unfunded portion is financed by public school students. The larger the number of vouchers in a district, and the lower the amount of state funding, the greater the shortfall experienced by the school district, and the greater the threat to educational opportunity.

The amount of a district's state funding, the number of vouchers, and their cost conspire to affect the amount of state funding that local districts lose. Based on the detailed information on these 31 districts found in Tables 2a and 2b, the interaction of these variables plays out in the following ways:

1. Deductions for Autism and Jon Peterson vouchers, vouchers valued at between \$7,500 and \$27,000 per student, combined with a relatively small amount of state funding per pupil, is driving the loss of state funds in 25 of the high use districts. The number of special education vouchers in individual districts in this group ranged between 4 and 101. In most districts, the number of students using vouchers accounted for less than 1% of the enrollment in that district.

The average per pupil funding in these districts ranged between \$551 in Rocky River and \$2,345 in South Euclid. 18 districts in this group received less than \$1,000 per pupil and lost between \$53,000 (Cuyahoga Heights) and \$1.2 million (Olentangy).

2. Beachwood, the district that used 66.4% of its state funds for vouchers, the highest percentage in the state, only funded 58 vouchers. Per pupil state funding in Beachwood is also among the lowest, \$688. Only a few Peterson and Autism vouchers can cost high wealth districts a considerable amount of state funding. Unfunded vouchers cost Beachwood public school students more than \$643,000.
3. The other 6 districts transferred funds for EdChoice vouchers as well as Autism and Peterson vouchers. EdChoice vouchers are valued at \$4,650 for students in grades K-8 and \$6,000 for high school students.
4. The 6 Edchoice districts and the percentage of state funds transferred to meet voucher obligations in those districts are Cleveland Heights- University Heights (34.6%), Richmond Heights (16.7%), Cincinnati (13.7%), Euclid (12.8%), Jefferson Twp (11.6%), and Youngstown (10.4%).
5. The effect on state dollars available to public school students after voucher costs are deducted can be dramatically different in the EdChoice districts. For example, Euclid, CH-UH and Youngstown are all high poverty districts and have similar enrollment, around 5,200. The number of vouchers awarded in the three districts ranged between 1,017 in Euclid, 1,132 in CH-UH, and 1,457 in Youngstown in FY 2019. While the number of vouchers is similar, the average state funding per pupil ranges between \$3,239 in Cleveland Heights-University Heights, \$5,880 in Euclid, and \$9,694 in Youngstown. Because of unfunded voucher costs, public school students lost \$4.35 million in CH-UH and \$1.6 million in Euclid. In contrast, Youngstown voucher students generated around \$950,000 more than the cost of their vouchers.

What does this data tell us about the Cleveland Heights-University Heights district?

The descriptive data about the distribution and cost of vouchers in Ohio indicates that the Cleveland Heights-University Heights district has a costly and relatively unique situation that calls for relief.

1. The district transfers 34.6% of its state funds to vouchers, the second highest in the state.
2. There are only 9 Ohio districts that are both high poverty and high wealth. This means that state aid is relatively low despite serving a high poverty student body. Cleveland Heights-University Heights, Richmond Heights and South Euclid-Lyndhurst are the only 3 districts with these contradicting qualities that also transfer 10% or more of their state aid for voucher payments.
3. CH-UH is one of 6 EdChoice districts that 10% or more of their state funds to vouchers. While all 6 districts are high poverty districts, the amount of state funding per pupil is not uniform nor is the impact on the public school budget. At one extreme is Youngstown, where per pupil state support is sufficiently high to cover the cost of vouchers. At the other extreme is Cleveland Heights-University Heights that had a budget deficit of \$4.35 million because of inadequate aid for voucher costs. This loss is second only to Cincinnati, a district 7 times the size of CH-UH, that lost \$12 million in FY 2019 because of unfunded voucher costs.
4. The CH-UH district, while extreme in comparison to most Ohio districts, is not the only district where public school students are bearing a disproportionate share of the cost of

vouchers. Of the 31 districts that use 10% or more of their state funds for vouchers, 30 have unfunded voucher costs that shrink public school budgets.

What does this data tell us about the effect of vouchers on school districts in Ohio?

While this research did not provide detailed information about all 612 Ohio school districts and all facets of voucher policies, it does suggest a number of problems for public education:

1. The deduction method of funding vouchers reduces the funds available to local school districts to meet the education needs of their students. This can be especially severe in some districts where there is an unusual demand for vouchers and limited per pupil state aid. CH-UH exemplifies the most severe impact. Public school students in 30 of these districts lost more than \$29 million because of unfunded voucher costs. It was outside the scope of this project to calculate the effect on the other 95% of districts. It is evident, however, that vouchers erode the impact of state funds on providing adequate funding for a quality education. The loss is significant.
2. When vouchers reduce state funding intended for public school students it forces districts to cut programs or seek more aid from local property taxes. Vouchers are increasing dependency on property taxes which creates even more inequality in state funding.
3. The number of vouchers used by residents of Ohio's school districts varies widely, largely because of long standing educational preferences of the residents of each district. Because both demand and per pupil state funding vary widely among districts, vouchers exacerbate the existing inequality of opportunity in Ohio's 612 school districts.
4. Economically disadvantaged students receive less state funding than they are entitled to in districts where there are unfunded voucher costs. This is neither educationally sound, nor acceptable.
5. Without changing the method for funding vouchers or more fairly distributing the burden, funding shortfalls in local school districts will only get worse. Under the current rules, once a student receives a voucher they are entitled to renew that voucher each year as they progress through school. A student is first eligible for a voucher starting in kindergarten, and without ever attending a public school. This means that growth is built into the use of vouchers and districts should expect a larger and larger amount of their state funding to be used for the unfunded costs of vouchers. The number of districts that transfer 10% or more of their state aid for vouchers is likely to grow now that 138 districts are EdChoice. In some places, like CH-UH the growth is simply not sustainable.

Short Term Remedies

Provide Compensatory State Aid to districts that lose an unusual share of their state funding because of unfunded voucher costs.

While relief is warranted in every district with unfunded voucher costs this proposal focuses on the 31 districts that in FY 2019 transferred 10% or more of their state aid to fund vouchers.

These recommendations are designed to improve fairness, and reduce the exceptional burden placed on a few districts where the cost of unfunded vouchers is creating serious threats to educational opportunities in the public schools.

1. **Make sure the funding burden for districts is shared more evenly. Allocate additional state funds to districts where unfunded voucher costs for FY 2019 are greater than 10% of that district's state aid.** School districts that use more than 10% of their state funds on unfunded charter costs would receive supplementary state funds to recover any costs in excess of 10%. While the loss of 10% of state support is still a substantial cost to local budgets, keeping the burden at 10% recognizes that the state legislature did not plan to fully fund voucher costs and can't on short notice, and gives hard hit districts some relief. It would require an addition \$4.8 million state investment in 18 school districts to keep the burden level at 10%.
2. **Focus extra resources on the 6 high poverty districts that use more than 10% of their state funds for unfunded voucher costs.** High poverty districts can least afford to lose any state funding. The burden level for these districts could be set at 5%. The additional cost to move them for 10% to 5% would be \$3.07 million.

Long-term Policy Recommendations

In most Ohio districts voucher costs are a drain on public education resources. While we do not support the use of public funds for private education, here are policy changes that would mitigate the negative impact of vouchers on public education.

1. **End the deduction method for funding vouchers.** This analysis demonstrates how the deduction method creates more inequality among districts, reduces state funds available to public school students, and punishes districts that serve high poverty students. Direct funding as a line item in the state budget would make the system fair, and make the actual cost visible and understood.
2. **Authorize a full analysis of the impact of vouchers on school districts in Ohio.** The public and lawmakers need to know who is using vouchers, if they are creating choice or funding a choice that is not related to the quality of education in their district, what the financial impact is on all districts, and other ways in which vouchers are affecting communities and their public schools.

Need for Action

Our system of public education is a strength of our democracy and the primary source of education for the children of Ohio. The interests of public school children cannot be sacrificed in order to offer families financial assistance for other options. A balance is needed. In too many Ohio districts that balance is gone. It is important to take action now to reclaim some semblance of fairness even if it does not resolve the bigger issue, the role, if any, of vouchers in our public system.

Table 1:

School Districts with More Than 10% of Foundation Aid Deducted for State Scholarship Programs, FY 2019

Data are from the Ohio Department of Education's FY 2019 first reconciliation (Final #1) payment file.

County	District	Scholarship Deductions as a Percentage of Foundation Aid Allocation FY19
Cuyahoga	Beachwood City SD	66.4%
Cuyahoga	Cleveland Hts-Univ Hts City	34.6%
Cuyahoga	Mayfield City SD	30.3%
Cuyahoga	Orange City SD	28.9%
Cuyahoga	Independence Local SD	26.5%
Hamilton	Indian Hill Ex Vill SD	24.0%
Hamilton	Sycamore Community City SD	19.6%
Franklin	Upper Arlington City SD	18.7%
Cuyahoga	Richmond Heights Local SD	16.7%
Lake	Kirtland Local SD	15.8%
Cuyahoga	Westlake City SD	15.3%
Cuyahoga	Rocky River City SD	14.9%
Delaware	Olentangy Local SD	14.4%
Hamilton	Cincinnati City SD	13.7%
Cuyahoga	Chagrin Falls Ex Vill SD	12.9%
Cuyahoga	Euclid City SD	12.8%
Cuyahoga	Solon City SD	12.7%
Geauga	Kenston Local SD	12.0%
Franklin	New Albany-Plain Local SD	12.0%
Summit	Copley-Fairlawn City SD	11.6%
Montgomery	Jefferson Township Local SD	11.6%
Summit	Revere Local SD	11.5%
Cuyahoga	Brecksville-Broadview Height	11.5%
Lake	Wickliffe City SD	11.0%
Mahoning	Boardman Local SD	11.0%
Cuyahoga	North Royalton City SD	10.9%
Cuyahoga	Cuyahoga Heights Local SD	10.5%
Mahoning	Youngstown City SD	10.4%
Cuyahoga	South Euclid-Lyndhurst City	10.4%
Lorain	Avon Lake City SD	10.1%
Geauga	West Geauga Local SD	10.0%

Table 2a:
Selected School Funding Statistics for School Districts with More Than 10% of State Foundation Aid Deducted for State Scholarship Programs, FY 2019

Data are from the Ohio Department of Education's FY 2019 first reconciliation (Final #1) payment file.

County	District	Formula ADM FY19	Economically Disadvantaged Percentage FY19	Formula ADM Less Community School and Scholarship Students FY19	EdChoice Scholarship FTE FY19	Autism Scholarship FTE FY19	Jon Peterson Special Needs Scholarship FTE FY19	Scholarship Students as Percentage of Formula ADM FY19	State Foundation Aid FY19	State Foundation Aid Per Pupil FY19
Cuyahoga	Beachwood City SD	1,496	9.6%	1,432	-	6	52	3.9%	\$ 1,029,871	\$ 688
Cuyahoga	Brecksville-Broadview Height	3,664	11.2%	3,596	-	11	27	1.0%	\$ 4,721,284	\$ 1,289
Cuyahoga	Chagrin Falls Ex Vill SD	1,754	3.8%	1,724	-	2	16	1.1%	\$ 1,682,368	\$ 959
Cuyahoga	Cleveland Hts-Univ Hts City	6,578	81.1%	5,111	883	35	214	17.2%	\$ 21,307,455	\$ 3,239
Cuyahoga	Cuyahoga Heights Local SD	761	19.9%	752	-	1	3	0.5%	\$ 542,339	\$ 713
Cuyahoga	Euclid City SD	7,526	77.4%	5,036	966	17	38	13.6%	\$ 44,251,240	\$ 5,880
Cuyahoga	Independence Local SD	1,035	8.2%	1,020	-	3	8	1.1%	\$ 612,123	\$ 592
Cuyahoga	Mayfield City SD	3,986	28.3%	3,899	-	20	30	1.3%	\$ 2,663,969	\$ 668
Cuyahoga	North Royalton City SD	3,925	18.5%	3,806	-	13	29	1.1%	\$ 5,798,704	\$ 1,477
Cuyahoga	Orange City SD	2,008	11.1%	1,968	-	9	22	1.5%	\$ 1,575,538	\$ 784
Cuyahoga	Richmond Heights Local SD	963	64.9%	802	26	4	5	3.7%	\$ 1,800,132	\$ 1,889
Cuyahoga	Rocky River City SD	2,645	11.5%	2,610	-	3	12	0.6%	\$ 1,457,363	\$ 551
Cuyahoga	Solon City SD	4,435	10.5%	4,383	-	8	26	0.8%	\$ 3,500,895	\$ 789
Cuyahoga	South Euclid-Lyndhurst City	3,644	55.4%	3,411	-	16	47	1.7%	\$ 8,545,380	\$ 2,345
Cuyahoga	Westlake City SD	3,368	17.0%	3,275	-	4	26	0.9%	\$ 2,508,821	\$ 745
Delaware	Orientangy Local SD	20,489	6.5%	20,274	-	46	60	0.5%	\$ 12,291,332	\$ 600
Franklin	New Albany-Plain Local SD	4,893	6.4%	4,799	-	9	21	0.6%	\$ 3,636,123	\$ 743
Franklin	Upper Arlington City SD	6,001	2.8%	5,902	-	17	23	0.7%	\$ 3,408,123	\$ 568
Geauga	Kenston Local SD	2,596	9.7%	2,538	-	7	28	1.3%	\$ 3,691,408	\$ 1,422
Geauga	West Geauga Local SD	1,781	9.3%	1,734	-	2	29	1.7%	\$ 3,414,081	\$ 1,917
Hamilton	Cincinnati City SD	45,469	73.5%	34,178	4,651	91	336	11.2%	\$ 205,975,703	\$ 4,530
Hamilton	Indian Hill Ex Vill SD	2,043	4.8%	2,017	-	8	11	0.9%	\$ 1,297,519	\$ 635
Hamilton	Sycamore Community City SD	5,280	13.9%	5,210	-	14	33	0.9%	\$ 3,431,164	\$ 650
Lake	Kirtland Local SD	1,190	11.0%	1,165	-	1	16	1.4%	\$ 1,009,456	\$ 848
Lake	Wickliffe City SD	1,355	41.0%	1,313	-	6	11	1.3%	\$ 2,420,201	\$ 1,787
Lorain	Avon Lake City SD	3,661	9.3%	3,613	-	6	15	0.6%	\$ 3,379,146	\$ 923
Mahoning	Boardman Local SD	4,391	41.0%	4,242	-	35	15	1.1%	\$ 9,741,447	\$ 2,218
Mahoning	Youngstown City SD	9,715	80.2%	6,181	1,251	97	122	15.1%	\$ 94,181,823	\$ 9,694
Montgomery	Jefferson Township Local SD	520	72.6%	362	68	1	4	14.1%	\$ 3,480,262	\$ 6,699
Summit	Copley-Fairlawn City SD	2,926	18.9%	2,867	-	6	16	0.8%	\$ 2,376,761	\$ 812
Summit	Reverse Local SD	2,701	7.2%	2,659	-	6	10	0.6%	\$ 2,171,733	\$ 804
	Total	162,789	40.5%	141,875	7,846	504	1,307	5.9%	\$ 457,903,753	\$ 2,813

Table 2b:

Selected School Funding Statistics for School Districts with More Than 10% of State Foundation Aid Deducted for State Scholarship Programs, FY 2019

County	District	EdChoice Scholarship Transfers FY19	Autism Scholarship Transfers FY19	Jon Peterson Special Needs Scholarship Transfers FY19	Total Scholarship Transfers	Estimated Foundation Aid Generated by EdChoice Scholarship Students FY19	Estimated Foundation Aid Generated by Autism Scholarship Students FY19	Estimated Foundation Aid Generated by Jon Peterson Special Needs Scholarship Students FY19	Estimated Total Foundation Aid Generated by Scholarship Students FY19	Total Foundation Aid Generated by Scholarship Transfers FY19
Cuyahoga	Beachwood City SD	\$ -	\$ 150,664	\$ 532,874	\$ 683,538	\$ -	\$ 9,608	\$ 30,560	\$ 40,168	\$ (643,371)
Cuyahoga	Brecksville-Broadview Height	\$ -	\$ 273,029	\$ 269,669	\$ 542,699	\$ -	\$ 20,646	\$ 17,287	\$ 37,933	\$ (504,766)
Cuyahoga	Chagrin Falls Ex Vill SD	\$ -	\$ 49,680	\$ 167,982	\$ 217,662	\$ -	\$ 3,166	\$ 9,623	\$ 12,789	\$ (204,873)
Cuyahoga	Cleveland His-Univ Hts City	\$ 4,184,878	\$ 858,460	\$ 2,319,500	\$ 7,362,838	\$ 1,705,317	\$ 391,256	\$ 912,769	\$ 3,009,342	\$ (4,353,496)
Cuyahoga	Cuyahoga Heights Local SD	\$ -	\$ 24,840	\$ 32,042	\$ 56,882	\$ -	\$ 1,583	\$ 1,780	\$ 3,363	\$ (53,519)
Cuyahoga	Euclid City SD	\$ 4,863,766	\$ 417,365	\$ 376,460	\$ 5,657,590	\$ 3,363,377	\$ 398,459	\$ 289,623	\$ 4,051,458	\$ (1,606,132)
Cuyahoga	Independence Local SD	\$ -	\$ 74,520	\$ 87,458	\$ 161,978	\$ -	\$ 4,749	\$ 5,092	\$ 9,840	\$ (152,137)
Cuyahoga	Mayfield City SD	\$ -	\$ 487,518	\$ 320,404	\$ 807,922	\$ -	\$ 31,340	\$ 18,512	\$ 49,852	\$ (758,069)
Cuyahoga	North Royalton City SD	\$ -	\$ 295,321	\$ 334,374	\$ 629,695	\$ -	\$ 52,423	\$ 53,288	\$ 105,711	\$ (523,984)
Cuyahoga	Orange City SD	\$ -	\$ 225,547	\$ 229,526	\$ 455,073	\$ -	\$ 14,372	\$ 12,914	\$ 27,286	\$ (427,787)
Cuyahoga	Richmond Heights Local SD	\$ 154,650	\$ 106,468	\$ 40,379	\$ 301,497	\$ 26,728	\$ 34,287	\$ 22,477	\$ 83,493	\$ (218,004)
Cuyahoga	Rocky River City SD	\$ -	\$ 73,582	\$ 144,258	\$ 217,840	\$ -	\$ 4,749	\$ 8,247	\$ 12,996	\$ (204,844)
Cuyahoga	Solon City SD	\$ -	\$ 189,809	\$ 254,005	\$ 443,614	\$ -	\$ 14,818	\$ 18,018	\$ 32,836	\$ (410,778)
Cuyahoga	South Euclid-Lyndhurst City	\$ -	\$ 392,778	\$ 493,834	\$ 886,611	\$ -	\$ 132,253	\$ 158,137	\$ 290,390	\$ (596,221)
Cuyahoga	Westlake City SD	\$ -	\$ 99,360	\$ 284,126	\$ 383,486	\$ -	\$ 6,331	\$ 16,951	\$ 23,282	\$ (360,204)
Delaware	Orientangy Local SD	\$ -	\$ 1,150,415	\$ 624,747	\$ 1,775,162	\$ -	\$ 413,210	\$ 129,074	\$ 542,284	\$ (1,232,878)
Franklin	New Albany-Plain Local SD	\$ -	\$ 231,542	\$ 203,501	\$ 435,042	\$ -	\$ 74,388	\$ 37,536	\$ 111,924	\$ (323,118)
Franklin	Upper Arlington City SD	\$ -	\$ 406,206	\$ 230,803	\$ 637,009	\$ -	\$ 26,893	\$ 13,289	\$ 40,181	\$ (586,827)
Geauga	Kenston Local SD	\$ -	\$ 173,052	\$ 271,525	\$ 444,577	\$ -	\$ 11,080	\$ 16,759	\$ 27,839	\$ (416,738)
Geauga	West Geauga Local SD	\$ -	\$ 49,680	\$ 292,550	\$ 342,230	\$ -	\$ 3,166	\$ 16,693	\$ 19,859	\$ (322,371)
Hamilton	Cincinnati City SD	\$ 22,501,126	\$ 2,252,740	\$ 3,479,426	\$ 28,233,292	\$ 13,015,060	\$ 1,373,091	\$ 1,826,880	\$ 16,215,031	\$ (12,018,262)
Hamilton	Indian Hill Ex Vill SD	\$ -	\$ 196,039	\$ 114,850	\$ 310,888	\$ -	\$ 12,489	\$ 6,615	\$ 19,104	\$ (291,784)
Hamilton	Sycamore Community City SD	\$ -	\$ 341,544	\$ 329,697	\$ 671,241	\$ -	\$ 22,429	\$ 18,526	\$ 40,955	\$ (630,286)
Lake	Kirtland Local SD	\$ -	\$ 24,840	\$ 134,859	\$ 159,699	\$ -	\$ 1,583	\$ 7,921	\$ 9,504	\$ (150,195)
Lake	Wickliffe City SD	\$ -	\$ 149,040	\$ 116,712	\$ 265,752	\$ -	\$ 56,914	\$ 37,109	\$ 94,022	\$ (171,729)
Lorain	Avon Lake City SD	\$ -	\$ 149,040	\$ 190,759	\$ 339,799	\$ -	\$ 33,090	\$ 35,877	\$ 68,967	\$ (270,832)
Mahoning	Boardman Local SD	\$ -	\$ 863,887	\$ 205,039	\$ 1,068,925	\$ -	\$ 359,522	\$ 69,565	\$ 429,087	\$ (639,638)
Mahoning	Youngstown City SD	\$ 6,193,577	\$ 2,414,277	\$ 1,207,281	\$ 9,815,135	\$ 6,776,509	\$ 2,773,343	\$ 1,218,714	\$ 10,768,566	\$ 953,431
Montgomery	Jefferson Township Local SD	\$ 330,358	\$ 24,840	\$ 48,137	\$ 403,335	\$ 170,420	\$ 13,179	\$ 22,266	\$ 205,866	\$ (197,469)
Summit	Copley-Fairlawn City SD	\$ -	\$ 132,650	\$ 143,307	\$ 275,957	\$ -	\$ 15,403	\$ 12,916	\$ 28,318	\$ (247,638)
Summit	Revere Local SD	\$ -	\$ 146,308	\$ 103,354	\$ 249,662	\$ -	\$ 9,323	\$ 5,642	\$ 14,965	\$ (234,697)
Total		\$ 38,228,355	\$ 12,424,639	\$ 13,583,435	\$ 64,236,429	\$ 25,057,411	\$ 6,319,140	\$ 5,050,658	\$ 36,427,210	\$ (27,809,219)

Data are from the Ohio Department of Education

Table 3:**Cost of Reimbursing Unfunded Voucher Costs in Excess of 10% of District Aid**

Source: LSC Reports Tables 2a and 2b

District Name	EdChoice?	% State Aid transferred for vouchers	10% of State Aid	Unfunded Voucher Costs	Funds needed to maintain loss at 10% of state aid	Additional funds needed to maintain loss at 5% for districts with 50% or more poverty
Beachwood	No	66.40%	\$102,987	(\$643,371)	\$540,384	
CH-UH	Yes	34.60%	\$2,130,753	(\$4,353,496)	\$2,222,743	\$1,065,376
Mayfield	No	30.30%	\$266,396	(\$758,069)	\$491,673	
Orange	No	28.90%	\$157,553	(\$427,789)	\$270,234	
Independence	No	26.50%	\$61,212	(\$152,137)	\$90,925	
Indian Hill	No	24.00%	\$129,751	(\$291,784)	\$97,157	
Sycamore	No	19.60%	\$343,116	(\$630,286)	\$287,170	
Upper Arlington	No	18.70%	\$340,812	(\$596,827)	\$256,015	
Richmond Heights	Yes	16.70%	\$180,013	(\$218,004)	\$37,991	\$90,006
Kirtland	No	15.80%	\$100,945	(\$150,195)	\$49,250	
Westlake	No	15.30%	\$250,882	(\$360,204)	\$109,322	
Rocky River	No	14.50%	\$145,736	(\$204,844)	\$59,109	
Olentangy	No	14.40%	\$1,129,150	(\$1,232,878)	\$103,725	
Cincinnati	Yes	13.70%	\$20,597,570	(\$12,018,262)	\$0	\$1,719,477
Chagrin Falls	No	12.90%	\$168,235	(\$204,873)	\$36,638	
Euclid	Yes	12.80%	\$4,425,123	(\$1,606,132)	\$0	
Solon	No	12.70%	\$350,089	(\$410,778)	\$60,689	
Kenston	No	12.00%	\$369,140	(\$416,738)	\$46,598	
New Albany	No	12.00%	\$363,612	(\$323,418)	\$0	
Copley-Fair	No	11.60%	\$237,676	(\$247,639)	\$9,963	
Jefferson Town.	Yes	11.60%	\$348,026	(\$197,469)	\$0	\$23,456
Brecksville-Broad.	No	11.50%	\$472,128	(\$500,300)	\$32,638	
Revere	No	11.50%	\$242,020	(\$237,229)	\$0	
Wickliffe	No	11.00%	\$242,020	(\$237,229)	\$0	
Boardman	No	11.00%	\$974,144	(\$1,066,487)	\$0	
North Royalton	No	10.90%	\$579,870	(\$579,644)	\$0	
Cuyahoga Heights	No	10.40%	\$54,233	(\$54,058)	\$0	
Youngstown	Yes	10.40%	\$9,418,182	**	\$0	\$0
S. Euclid - Lynd.	No	10.10%	\$854,538	(\$596,221)	\$0	\$168,952
Avon Lake	No	10.10%	\$337,914	(\$270,832)	\$0	
West Geauga	No	10.00%	\$341,408	(\$323,371)	\$0	
Total				(\$29,310,564)	\$4,802,224	\$3,067,267

Notes

Supplementary aid needed to keep the district share of unfunded vouchers at 10% is calculated by subtracting the 10% amount from the total unfunded amount. To keep high poverty districts at 5% an additional reduction is made by adding half of the amount that equals 10%.

** Youngstown did not incur a loss