



## Understanding How School Vouchers Are Funded: Summary of Funding for Ohio's Cleveland Scholarship and EdChoice Programs

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*This profile provides detailed local context for Ohio as part of Follow the Money: A Detailed Analysis of the Funding Mechanisms of Voucher Programs in Six Cases (Arizona, the District of Columbia, Indiana, Louisiana, Ohio, and Wisconsin). This three-part report includes a cross-case review, data visualizations of enrollment and funding patterns, and detailed profiles of each individual case, including the following profile.*

*The purposes of this report are to provide details on how voucher funding designs interact with funding formulas and to increase transparency around voucher design for taxpayers and policymakers. The financial impact and transparency of voucher funding are primary concerns due to the public governance and financing of U.S. public education systems. A federal, state, or local government's decision to use tax revenues to help families pay for private schooling is often politically contentious and has been the topic of litigation in state and federal courts.*

*Understanding the potential impact that specific provisions may have on state and local revenues is necessary to inform policymakers about whether a voucher program design meets constituents' expectations regarding public governance, funding, and educational services. An understanding of these details is equally necessary for taxpayers and voters so that they may make informed decisions. The data and analyses included in these profiles call into question the rhetoric used by both supporters and detractors of voucher programs—for example, in terms of whether local districts retain any of voucher students' per-pupil allotment from the state, or whether any local funds are used for voucher awards.*

### BACKGROUND

Ohio represents a complex case for voucher funding due to its multiple programs and changes in funding formulas over time, dating back to 1995. This profile focuses on the Cleveland Scholarship Program (CSP) and the EdChoice original and expansion programs. There are two programs that we do not review—programs targeted towards students with special education needs and thus having significantly different eligibility and funding mechanisms.

### Cleveland Scholarship Program

In 1995, the Ohio General Assembly passed the Cleveland Scholarship and Tutoring Program—later shortened to the Cleveland Scholarship Program—as part of Ohio Am. Sub. H.B. 117. The original statute established a “pilot project scholarship program in one district that, as of March 1995, was under a federal court order requiring supervision and operational management of the district by the state superintendent” (Ohio Rev. Code § 3313.975(A), 1995, amended 2015). This statute was subsequently amended to read “any school



districts that are or ever have been under federal court order requiring supervision and operational management of the district by the state superintendent” (Ohio Am. Sub. H.B. 215, 1997). As of 2016, the Cleveland Metropolitan School District (CMSD) remains the only district in Ohio that meets these supervision and management criteria. First implemented in 1996 and predated only by the Milwaukee Parental Choice Program, the CSP was the second publicly funded private school voucher program in the country.<sup>1</sup> The CSP also allows students in public schools to obtain grants for tutoring services from approved providers. This profile, however, only examines the CSP’s second component, which provides school vouchers.

The primary criterion for student participation in the CSP has always been CMSD residence; all seats are filled by lottery in the case of oversubscription. The program is, however, intended to support low-income students; one of the priorities for admission states that children from low-income families are guaranteed 20 percent of the available spaces in a participating school (also selected by lottery if oversubscribed). Children of low-income families who are not selected in this lottery are then included in the lottery for all other seats (Ohio Rev. Code §§ 3313.977(A)(1)(c–d)). Students who already attended private schools are eligible for vouchers, though no more than 50 percent of recipients may have been previously enrolled in a private school (Ohio Rev. Code § 3313.975(B), 1995, amended 2015); one source (Rosegrant, 1999) reports that in the first year of the program, approximately one quarter of students had been previously enrolled in private schools.<sup>2</sup> In the biennial budget bill for fiscal years 2016–2017, the language regarding limits on previous

enrollment was deleted (Ohio Am. Sub. H.B. 64 § 3313.975(B), 2015).

The CSP began with grades K–3 only and gradually expanded to include all grades by the 2006–2007 academic year (Ohio Am. Sub. H.B. 66, 2005–2006). The program originally provided 90 percent of tuition at the eligible school of choice for families below 200 percent of the federal poverty level or “an amount established by the state superintendent not in excess of twenty-five hundred dollars;” families above 200 percent of the federal poverty level receive 75 percent of tuition (Ohio Rev. Code § 3313.978(C)(1), 1995, amended 2015; Ohio Rev. Code § 3313.978(B), 1995, amended 2015). The code also includes a provision that highlights the possibility that the program may lead to reduced enrollment in traditional public schools and that this possibility would yield operational cost considerations; this provision stipulates that if the program leads to significant enrollment decline in CMSD public schools, the district may use early retirement incentives or teacher severance packages, subject to the collective bargaining agreement in force (Ohio Rev. Code § 3313.975(D)).

The authorizing bill allows the district to count certain categories of CSP participants in its average daily membership (ADM)—all kindergarten participants who reside in the district and all students who were enrolled in the district the previous year (Ohio Am. Sub. H.B. 117 § 3317.03(G), 1995). The district cannot count continuing students in its ADM. However, due to the lack of detail in the authorizing bill, statutes, and state financial reports, it is not clear whether or how voucher deductions for the Cleveland program were made, nor whether any deductions from state aid were only for those

<sup>1</sup> Although Vermont and Maine have long funded private education for students living in towns without public schools, the significant public finance aspect of the Wisconsin and Ohio programs is that both programs pay tuition for students who leave their zoned public schools to attend a private school.

<sup>2</sup> Rosegrant (1999) also claims that the governor’s office allowed only 25 percent of participants to have been previously enrolled in private schools; however, no available primary source includes either of these data points.

students who had been counted in ADM or for all CSP students (e.g., Ohio Department of Education [ODE], 2012). Early financial reports do not include voucher enrollment counts or deductions; the report for fiscal year 2008 is the first report to show the voucher deductions for Cleveland (ODE, 2008). Furthermore, the ADM detail on the financial reports for Cleveland does not differentiate voucher students from other categories of students, even after fiscal year 2008. Further complicating the CSP student counts and funding deductions is the provision that students with disabilities will receive higher voucher amounts depending on their individual needs, including instruction, transportation, and related services (Ohio Am. Sub. H.B. 117 § 3313.978(C) (2), 1995). Available participation and funding reports do not disclose how many CSP students received additional amounts for special education services nor what those increased amounts were (see, for example, ODE, 2008).

The CSP has been modified several times since 1995. In June 2003, an Ohio House of Representatives bill extended coverage to ninth grade in 2003–2004 and tenth in 2004–2005, contingent on students having previously received a voucher in grades K–8 (Ohio Am. Sub. H.B. 95 § 3313.975(C)(1), 2003). A 2005 bill codified the entry criteria for K–8 students and authorized the retention of vouchers through graduation (Ohio Am. Sub. H.B. 66 § 3313.975(C)(1), 2005). Legislation in 2013 (Ohio Am. Sub. H.B. 59 § 3313.978(C)(1), 2013) increased the maximum amount to \$5,000 for high school through 2013 and to \$5,700 thereafter; the current K–8 maximum voucher is \$4,250.<sup>3</sup>

According to the code, the number of CSP vouchers offered each year is contingent on the appropriations amount approved that biennium (Ohio Rev. Code § 3313.975(C)). Originally,

funding for this program came from a portion of the Disadvantaged Pupil Impact Aid (DPIA)<sup>4</sup> that was allocated to CMSD (Ohio Am. Sub. H.B. 117, Section 2 § 45.05, 1995) and from the Educational Excellence and Competency Fund (Ohio Am. Sub. H.B. 117, Section 2 § 45.06, 1995). DPIA was a state subsidy paid to school districts based on the percentage of children receiving public assistance relative to the statewide percentage of children in this demographic. Originating in the 1976 budget as a line item, DPIA provides extra assistance to districts to help offset lower revenues and to support the higher concentrations of economically disadvantaged students (Ohio Legislative Service Commission, 1997). For the first several years of the CSP, DPIA money paid for the full cost of the program (see Table 1). In fiscal years 2004 and 2005, when the cost of the program exceeded DPIA, the remainder of the funding for the CSP was state general revenue funds (Ohio Legislative Service Commission, 2003a). In 2006, the DPIA funding stream was replaced with a series of other aids targeted at high-poverty districts (Ohio Am. Sub. H.B. 66 § 3317.029, 2005). After fiscal year 2005, the funding source for the CSP is not explicitly stated in legislation, state financial reports, or Catalogs of Budget Line Items (COBLI).

### EdChoice program

The statewide EdChoice program was passed by the Ohio General Assembly on June 30, 2005, as part of an omnibus education bill (Ohio Am. Sub. H.B. 66 § 3310.02, 2005). Since it has the CSP, CMSD is excluded from EdChoice. Unlike the CSP—available to all in Cleveland—the EdChoice program uses specific criteria based on school performance. According to the original program criteria, EdChoice vouchers were only available for students assigned to schools performing below certain levels. These criteria have changed over time, but the program continues to target

<sup>3</sup> The voucher amounts were raised throughout the years; we do not include each increase but rather the current amounts.

<sup>4</sup> Disadvantaged Pupil Impact Aid was codified as Ohio Rev. Code § 3317.023(B) in 1995–1997 and as § 3317.029 in 1999–2005.

**TABLE 1. LONGITUDINAL DATA ON DISADVANTAGED PUPIL IMPACT AID AND CLEVELAND SCHOLARSHIP PROGRAM FUNDING**

Fiscal year	Total statewide DPIA	DPIA used for CSP	% of total DPIA devoted to CSP	Cleveland program costs	Differential
1997	\$280,129,959	\$2,930,658	1.05%	\$2,930,658	0
1998	\$276,764,077	\$4,599,744	1.66%	\$4,599,744	0
1999	\$369,053,622	\$5,725,467	1.55%	\$5,725,467	0
2000	\$367,072,979	\$5,725,467	1.56%	\$5,725,467	0
2001	\$340,906,643	\$5,988,078	1.76%	\$5,988,078	0
2002	\$345,638,782	\$7,782,514	2.25%	\$7,782,514	0
2003	\$320,722,966	\$9,842,343	3.07%	\$9,842,343	0
2004	\$347,031,124	\$8,738,391	2.52%	\$11,975,685	\$3,237,294
2005	\$348,588,897	\$8,652,677	2.48%	\$13,950,245	\$5,297,568
2006			-	\$14,526,728	-
2007			-	\$17,065,640	-
2008			-	\$17,914,150	-
2009			-	\$17,000,065	-
2010			-	\$15,944,298	-
2011			-	\$15,351,490	-
2012			-	\$17,380,735	-
2013			-	\$24,677,241	-

Sources: ODE (2014c); Ohio Legislative Service Commission (1997, 1999, 2001, 2003b, 2006); and authors' calculations.

students in schools meeting some criteria for low performance.

The 2015–2016 EdChoice voucher amounts were \$4,650 for K–8 and \$5,900 for grades 9–12; the grade 9–12 voucher increased to \$6,000 in 2016–2017 (Ohio Am. Sub. H.B. 64 § 3310.09, 2015). While the number of vouchers was capped at 14,000 from 2007–2010, it increased to 30,000 for 2011 and 2012 and 60,000 for 2013 (see Table 2). If the participating family's income is above 200 percent of the federal poverty guidelines, the school may charge the family the difference between the school's tuition and the voucher amount, but those below 200 percent of federal the poverty level do not have to pay any tuition over the voucher amount (ODE, 2014a).

The EdChoice program financing is outlined by Ohio Rev. Code §§ 3310.08(C–D) and 3317.03. The code states that school districts are

responsible for reporting the number of their resident students receiving a voucher; these students are counted in the district's ADM, and the district's total funding includes the per-pupil amount for each voucher student. The ODE then

**TABLE 2. EDCHOICE LONGITUDINAL CAPS, ENROLLMENT, AND EXPENDITURES**

Fiscal year	Enrollment cap	Actual enrollment	Expenditures
2007	14,000	2,882	\$10,368,839
2008	14,000	6,659	\$25,439,290
2009	14,000	9,424	\$38,244,389
2010	14,000	11,491	\$46,138,913
2011	14,000	12,988	\$53,098,380
2012	30,000	15,635	\$61,879,544
2013	60,000	15,976	\$65,513,240

Sources: ODE (2007, 2008, 2009, 2010, 2011, 2014c); Ohio Rev. Code § 3310.02 (2007, 2011, amended 2015).



deducts the established voucher cost from each district's total state funding contribution for each student awarded a voucher.

### EdChoice expansion

In 2013, an EdChoice “expansion” voucher program was added for fiscal year 2014; this expansion provides a voucher option for low-income students who do not attend a failing school (ODE, 2014a; Ohio Am. Sub. H.B. 59, 2013). A specific number of available vouchers was not defined by the legislation; instead, the act gave the ODE discretion to award as many vouchers as “can be funded with appropriations made by the general assembly for this purpose” (Ohio Am. Sub. H.B. 59 § 101.01 Sec. 3310.032(B), 2013). The legislature approved a “phasing in” process, providing funding for approximately 2,000 vouchers in 2013–2014 and approximately 4,000 in 2014–2015.<sup>5</sup> These new vouchers were available to kindergartners only in 2013–2014; each year, one grade is added (i.e., in 2014–2015, first graders became eligible). Originally these vouchers were financed through state lottery profits (Ohio Legislative Service Commission, 2013). However, beginning in fiscal year 2016, they are funded through the General Fund (Ohio Legislative Service Commission, 2015). The legislature appropriated \$8.5 million for this program in 2014, but expenditures totaled only \$3,772,221; appropriations for 2015 were \$17,000,000, and \$13,090,881 was expended (Ohio Legislative Service Commission, 2013, 2014, 2015) (see Table 3).

Students from households with incomes at or below 200 percent of the federal poverty threshold are eligible for the full voucher amount through the EdChoice expansion. Students whose family income rises during participation are eligible to continue receiving expansion vouchers;

**TABLE 3. EDCHOICE EXPANSION APPROPRIATIONS AND EXPENDITURES**

Fiscal year	Appropriations	Expenditures
2014	\$8,500,000	\$3,772,221
2015	\$17,000,000	\$13,090,881
2016	\$23,500,000	–
2017	\$31,500,000	–

Sources: Ohio Legislative Service Commission (2013, 2014, 2015).

continuing families with an income level between 201–300 percent of the federal poverty threshold qualify for 75 percent of the award, and those who are between 301–400 percent of the poverty level can receive a voucher at 50 percent of the maximum voucher amount (Ohio Am. Sub. H.B. 59 § 3310.02, 2013; Ohio Rev. Code §§ 3310.032(E)(1–3)).

### STATE FUNDING MECHANISMS

Many of the changes made to Ohio's school funding model since 2000 resulted from a series of court decisions addressing its legality under the state constitution (*DeRolph v. State*, 1997, 2000, 2001, 2002). Prior to 2009, the Ohio General Assembly determined a per-pupil amount, and the state used a foundation funding model to determine the proportions of this per-pupil amount that would be paid by state and local tax revenues, respectively. The current year ADM was multiplied by this amount to arrive at the total foundation funding per district, or “base cost.” A local contribution—or “charge-off”—based on a set millage rate<sup>6</sup> was then subtracted from the total foundation amount; the remainder was the state contribution. The total foundation funding was supplemented by “building blocks” that supported intervention, professional development, and data-based decision making; there were also categorical aids for programs such as special education and gifted education (ODE, n.d.c, 2006). Districts in Ohio are able to vote to

<sup>5</sup> Approximations are calculated based on the total appropriated funding divided by the K–8 maximum voucher award of \$4,250 for 2013. The maximum amount for students in grades 9–12 for 2013 was \$5,000.

<sup>6</sup> *Millage* is a specific type of tax rate applied to property. The number of “mills” equals the amount of tax per thousand dollars of property worth (e.g., 10 mills taxed on \$1,000 would equal a tax revenue of \$10; Odden & Picus, 2008).

increase local property taxes to raise additional revenues in certain circumstances (Ohio Rev. Code §§ 5705.194–195).

The formula for the local contribution to base cost funding has changed over the years since the establishment of the EdChoice program. Until 2009, the local contribution to base cost funding was proportional to a district’s adjusted property valuation, calculated at a flat millage rate across the state (ODE, n.d.c). In very wealthy districts, if the established millage multiplied by the property valuation was higher than the total base cost required by the formula, then the local contribution could be as high as 100 percent. This situation is an example of Ohio’s system giving “a disproportionately large amount of state aid to districts with the smallest tax bases” (Conlin & Thompson, 2014, p. 419). In wealthy districts, there may be no state contribution to base cost funding.

In 2010–2011, the legislature adopted the Evidence-Based Model (EBM) to calculate fund distribution; this model was designed to fund all Ohio school districts with an adequate level of funding by moving away from a reliance on local property taxes (Ohio Am. Sub. H.B. 1 § 3306, 2009; Simon, 2015). Instead of relying strictly on a per-pupil formula amount, the state computed an aggregate of various factors and components to fund the operation of school districts, starting from each district’s student count (ADM and an adjusted formula ADM<sup>7</sup>; Ohio Am. Sub. H.B. 1 §§ 3306.03, 3306.04, 3306.05, 3306.07, 2009). These aggregate amounts were also adjusted by an “education challenge factor” based on each district’s college attainment rate, wealth index, and concentration of poverty (Ohio Am. Sub. H.B. 1 § 3306.051, 2009). Targeted areas received further additional funding, such as for special education, gifted, vocational, and economically

disadvantaged populations (Ohio Am. Sub. H.B. 1 §§ 3306.052, 3306.06, 3306.11, 2009).

In 2011–2012, Governor John Kasich proposed a move away from the EBM; the legislature then approved a transitional formula—the “bridge formula”—as a temporary solution while a new per-pupil funding formula was developed (ODE, 2013b; van Lier, 2011).<sup>8</sup> The current formula was passed in 2013, implemented in 2013–2014, and employs a state share index that accounts for the property wealth and income of district residents. In addition, in 2014, the ADM count changed from a single-count period (one week in October) to a multiple-count system (counts in October, March, and June) (Ohio Am. Sub. H.B. 59 § 120.10, 2014). Multiple counts per year allow for periodic funding adjustments for student mobility and thus result in a more accurate funding of student enrollment throughout the year (Lara, Spradlin, & Wodicka, 2012). On the other hand, Ohio’s current funding calculations also include *transitional aid guarantee funding*, which provides all school districts with no less than their previous year funding base, thereby eradicating the financial losses caused by the multiple-count system for a district losing students over time (Ohio Am. Sub. H.B. 59 § 263.240, 2013).

## IMPACT ON STATE AND LOCAL BUDGETS

The original bill creating the CSP specified that two categories of vouchers could be counted toward the district’s ADM: students residing in the district and using a voucher to attend kindergarten and new voucher students who had been enrolled in the district the previous year (Ohio Am. Sub. H.B. 117, Section 1 § 3317.03(G), 1995). This count mechanism provided a small buffer to the district’s funding revenues; the legislation did not specify that any deductions for

<sup>7</sup> The formula ADM was the total ADM as counted the first full week of October including all Preschool Autism Scholarship students and minus a partial count of joint vocational students (ODE, 2013b).

<sup>8</sup> Additional changes were made in fiscal year 2014 (Ohio Am. Sub. H.B. 59, 2013).

these students would be made from the district's budget. However, beyond these two categories, CSP students were not included in the district's enrollment numbers. CSP students in or beyond their second year of attendance and new students who had not previously attended a public school are not included in the district's ADM. This method of counting students is still in force (Ohio Rev. Code § 3317.03(I)). The district does not receive state aid for any students not counted in ADM.

In 2006, Ohio's biennial budget bill amended the funding statutes requiring the district superintendent to report separately the enrollment of CSP students. However, the bill did not state that all CSP students are to be counted in the district's ADM but only the original two categories (kindergarten students and those enrolled in a public school in the prior year). Thus, in contrast to the EdChoice program, it does not appear that CMSD has received state foundation funding for the majority of CSP students, though the district's state aid was reduced by voucher payments. However, without the availability of clear enrollment, funding, and deduction records, it is impossible to know exactly how many students were counted for state funding purposes and for deduction purposes. ODE reports on district ADM and voucher deductions do not specify whether CSP students are counted in the ADM, even though voucher amounts are deducted from the district's state aid (e.g., ODE, 2009).

In most districts, voucher deductions are made from the formula aid for the minimum per-pupil amount; a few wealthy districts with voucher students, however, did not receive any formula aid, so their deductions came out of their transitional aid guarantee, which is an

additional amount of aid awarded to a district if its formula aid drops from the previous year (ODE, 2006). The voucher deduction came out of the sum of this state contribution, instead of state contributions to the base cost calculation.

Estimating the impact of the EdChoice program on state funding to districts necessitates calculating both the state formula contribution based on ADM as well as the deductions for voucher students. We calculated the losses to districts in 2008–2009 by comparing the reported differences in per-pupil funding with and without EdChoice students counted in the ADM with the voucher deductions (see Figure 1), a required reporting variable in fiscal year 2009.<sup>9</sup> If districts had not been able to count EdChoice students in their ADM, the average per-pupil loss in state formula aid to districts would have been \$61.33—translating to \$50,600,189 statewide—while actual voucher deductions across Ohio totaled \$45,942,055. Thus, we can look at the impact on districts in two ways. First, in the absence of the EdChoice program, if the same number of current EdChoice students still chose a private school, districts would lose the first amount (\$50,600,189). On the other hand, if these same students chose a public school, districts would gain that amount. Under the actual 2009 EdChoice formula, districts gained the aforementioned \$50,600,189 in state formula aid and then lost \$45,942,055 in voucher deductions, with an absolute gain of approximately \$4.7 million across all districts (see Figure 1). This amount demonstrates that there may be no competitive effect of the EdChoice program on public school funding; that is, public districts do not experience a financial loss when voucher students leave. Additionally, even if the formula did not allocate this small proportion of EdChoice students' per-pupil amounts to

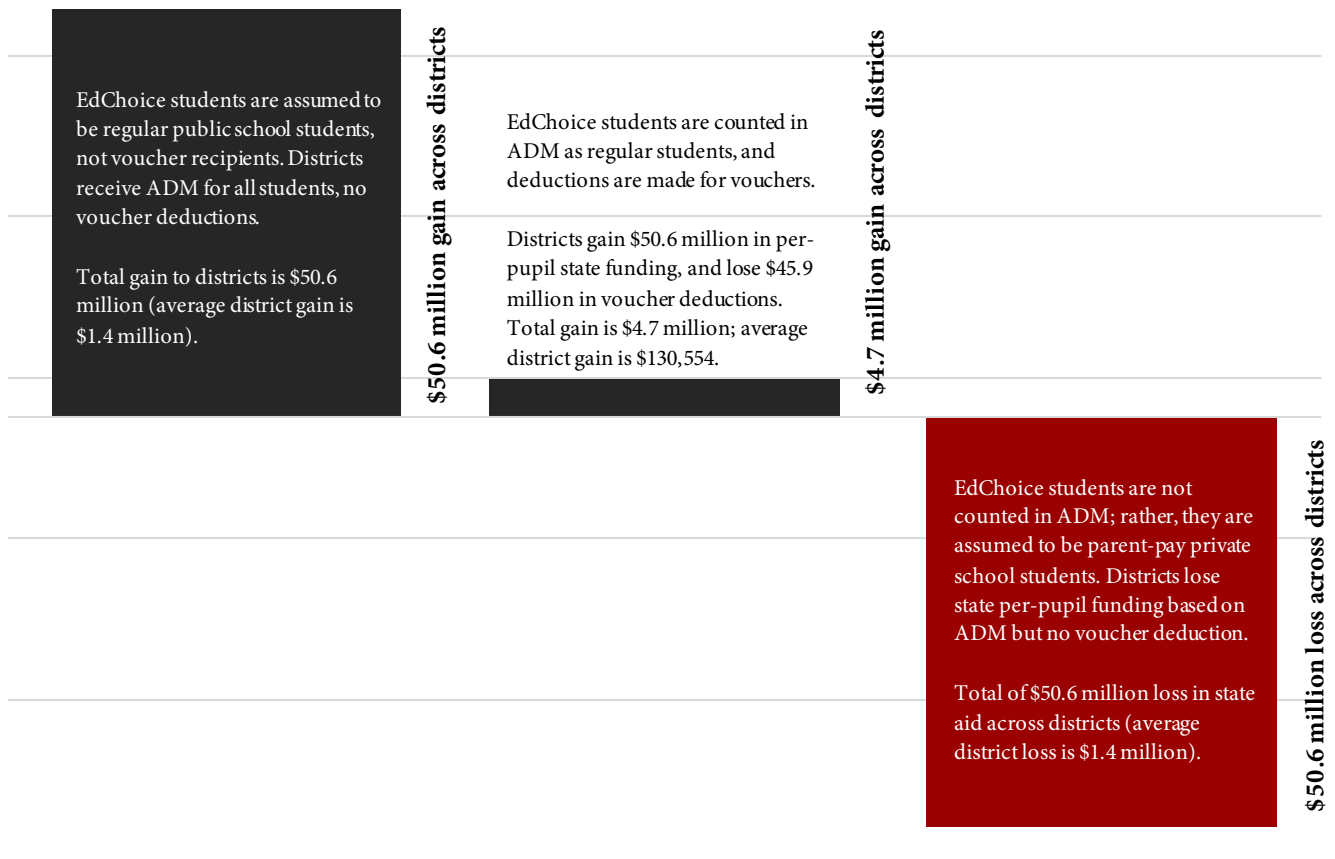
<sup>9</sup> Data used for these calculations come from the ODE (2009; see Table 5 of this profile). We use data from fiscal year 2009—the most recent year of reporting that included the variables needed for these calculations, including the per-pupil amount with and without EdChoice students in ADM.

districts, the transitional aid guarantee would prevent any overall funding losses to districts (Ohio Am. Sub. H.B. 59 § 263.240, 2013).<sup>10</sup>

The local contribution from property taxes remains the same no matter how many students are in the ADM count, since the local contribution is based on property valuation and millage. Being able to count EdChoice students in the ADM, however, does increase the state contribution. Compare, for example, the districts of Sandusky City and Warren City, Ohio. Each

district had about 55 voucher students in 2008–2009, but Sandusky paid 49.92 percent of the foundation cost and Warren paid 21.59 percent. If those students had not been included in the districts’ ADM counts, Sandusky would have lost \$2,517.91 in state aid, but Warren would have lost only \$766.92. The voucher deduction for each district, while different by a few thousand dollars due to a slight difference in ADM (see Table 5), was 2.07 percent of the state aid for Sandusky and .78 percent of the state aid for Warren. Thus, voucher deductions have a larger impact on

**FIGURE 1. COMPARING SCENARIOS BASED ON FISCAL YEAR 2009 DATA**



Source: ODE (2009).

<sup>10</sup> We recognize that it is unlikely that 100 percent of voucher recipients would remain in a private school without a voucher; however, considering data from other case profiles showing that a small percentage of voucher recipients were previously paying for private school, we believe that the actual percentage of students who would fall into this category is greater than zero. We simulate the scenarios at either extreme—100 percent of voucher students choosing a private school and 100 percent choosing a public school—in order to demonstrate that the true percentage exists somewhere between those extremes (see Figure 1).



state aid for more wealthy districts. Again, these calculations are based on the 2008–2009 funding data, as later changes to formulas and publication of funding data points make it difficult to do the same kind of calculations with more recent data.

Several formula changes were made over the years which also impact local budgets. In 2009, the inclusion of voucher students in ADM changed from district of residence to district of attendance, and then changed back to district of residence in 2013 (Ohio Am. Sub. H.B. 59 § 3314.084(B) (3), 2013). This count would affect local budgets differently, again depending on the state and local shares of base cost funding. Differences between per-pupil amounts and voucher amounts have also varied over time and depend on each district’s specific funding calculation, which is based on property values, income, poverty rates,

and other factors. See Table 4 for longitudinal comparisons between state/total per-pupil funding and voucher deductions, using a few districts as examples; these districts were chosen because they represent a wide range of state and local funding ratios.

Finally, the variable of categorical aid also potentially impacts local budgets. Districts with students in categories such as special education or gifted and talented receive extra state funding to provide these services. The policies regarding students in special funding categories differ for EdChoice and the CSP. Although a district is no longer responsible for educating students who fall in these categories should they use a voucher, the case can be made that schools and districts rely on a critical mass of aid for special populations that fund the services for that population as a whole,

**TABLE 4. LONGITUDINAL PER-PUPIL AMOUNTS AND EDCHOICE PER-PUPIL VOUCHER DEDUCTIONS**

District	Category	2008–2009	2009–2010	2010–2011	2011–2012	2012–2013	2013–2014
Akron	Average voucher deduction	K: \$2,700 1–12: \$5,200	\$5,200	\$5,200	\$3,901*	\$4,211	\$4,058
	State per-pupil contribution	\$6,762	\$6,601	\$6,677	\$7,129	\$7,982	\$7,020
	Total state and local per-pupil amounts	\$11,752	\$11,446	\$11,497	\$11,965	\$12,424	\$11,245
Cincinnati	Average voucher deduction	K: \$2,700 1–12: \$5,200	\$5,200	\$5,200	\$4,026	\$4,061	\$3,944
	State per-pupil contribution	\$4,491	\$4,144	\$4,261	\$4,830	\$6,178	\$5,279
	Total state and local per-pupil amounts	\$12,000	\$12,215	\$12,135	\$13,291	\$14,430	\$12,005
Warren City	Average voucher deduction	K: \$2,700 1–12: \$5,200	\$5,200	\$5,200	\$3,998	\$4,054	\$3,798
	State per-pupil contribution	\$7,604	\$7,568	\$7,386	\$7,778	\$8,872	\$8,408
	Total state and local per-pupil amounts	\$10,625	\$10,199	\$9,989	\$10,291	\$11,088	\$10,425

Source: Total state and local per-pupil amounts are calculated as the formula amount (state) plus the local revenue amount, as recorded on the District Profile Reports for each year (ODE, n.d.a).

\* Starting in 2012, deductions were not made at a flat rate but were rather the lesser of the maximum voucher value or the cost of tuition. Here we report the average voucher deduction per full-time equivalent student across all grades. All years are calculated in the same manner using the state funding worksheets provided by the ODE (2009, 2010, 2011, 2012, 2013a, 2014b).

as opposed to an individual student.<sup>11</sup> Thus, the loss of categorical aid for one or a few students in a special population may impact the services for the remaining students in that population. In terms of funding formulas, when one of these students participates in EdChoice, they are counted in the ADM category of “All Other Students,” and the district no longer receives the additional categorical income for that student. The CSP does not require schools to admit students requiring separate special education services outside of the general classroom (Belfield, 2006; Ohio Rev. Code § 3313.977(B), 1995, amended 2015). However, as noted above, the original legislation for the CSP allowed voucher students with disabilities to be awarded additional funds for necessary instructional and related services; this provision is still in place (Ohio Am. Sub. H.B. 117 § 3313.978(C)(2), 1995). Financial records specific to student categories and per-pupil funding are not available to determine whether students with disabilities have been served in the CSP and/or whether these students received additional funding. The available data do not indicate which EdChoice students would have previously fallen into these funding categories; all students included in the ADM count are included in the additional funding streams targeted at high-poverty districts.

## **FISCAL ACCOUNTABILITY AND REPORTING**

The original legislation for the CSP included a requirement for an independent evaluation of both the academic impact of the program on student outcomes and the economic impact of the program on the school districts (Ohio Am. Sub. H.B. 117 § 45.35, 1995). However, this legislation did not become codified in law. While Metcalf and colleagues (1998) did conduct an initial evaluation in 1998 and subsequent impact evaluations (Metcalf, West, Legan, Paul, & Boone, 2003; Plucker, Muller, Hansen, Ravert, & Makel,

2006), there is no public record of an evaluation of the economic impact on the school districts. Both the CSP and EdChoice have been studied for performance, but neither have been studied for economic impact (see Barrow & Rouse, 2009; Carr, 2011; Forster, 2008, and response of Lubienski, 2008).

In the early years of EdChoice implementation, the authorizing legislation required the ODE to disclose both the aggregate and per-pupil differences between the district’s state base cost funding and what its state base cost funding would have been if voucher students had not been included in the district’s formula ADM (Ohio Am. Sub. H.B. 66 § 3310.08(D), 2005). These differences, using 2008–2009 data, are shown in Table 5. Although there are no current fiscal reporting requirements in the Ohio Revised Code, the ODE does have some administrative practices in place for program transparency, publishing detailed financial records for each district, including ADM, deductions, schools receiving payments, and other related aspects (ODE, 2009).

## **CONCLUSION**

This profile outlines the development of Ohio’s general education voucher programs and addresses the complexities of these programs. Ohio’s long history with vouchers, implementation of multiple voucher programs, and collection and public dissemination of district-specific voucher funding information provide a data-rich profile. In terms of funding mechanisms, the inclusion of some voucher students in district ADM counts—and the resulting allocation of per-pupil state aid among public districts and voucher schools—is unique among the case profiles included in this report. The different count requirements and detail in public finance reporting between the Cleveland and EdChoice programs—such as the lack

<sup>11</sup> For a discussion of state special education funding formulas, see Ahearn (2010).

**TABLE 5. DIFFERENCES IN STATE BASE COST FUNDING WITH AND WITHOUT EDCHOICE STUDENTS (FISCAL YEAR 2009)**

District	EdChoice students (ADM)	Change in Formula Aid*	Change in per-pupil amount**	Total aid lost (change in PPA x EC ADM)	Percent of total state funding
Akron	330.6	\$1,817,335.80	\$30.03	\$9,435.81	1.3%
Alliance City	22.3	\$128,669.69	\$16.04	\$356.93	0.7%
Ashtabula Area	61.0	\$342,637.15	\$34.01	\$2,015.28	1.5%
Barberton City	3.0	\$17,348.69	\$1.87	\$5.62	0.1%
Cambridge City	2.0	\$11,565.76	\$1.85	\$3.71	0.1%
Canton City	168.2	\$895,771.96	\$27.66	\$4,284.51	1.3%
Cincinnati City	1761.5	\$8,992,995.93	\$163.83	\$254,777.19	8.4%
Columbus City	1803.1	\$9,673,817.36	\$109.93	\$183,890.03	5.7%
Dayton City	1323.9	\$7,138,765.16	\$137.71	\$169,992.33	8.2%
East Cleveland	57.4	\$329,625.65	\$32.36	\$1,844.35	0.9%
East Liverpool	49.4	\$284,808.06	\$29.79	\$1,467.23	1.7%
Elyria City	10.0	\$46,263.28	\$3.23	\$25.83	0.2%
Euclid City	480.0	\$2,551,706.90	\$198.61	\$87,637.86	9.6%
Geneva Area	5.0	\$28,914.51	\$6.02	\$30.10	0.2%
Groveport Madison	64.9	\$377,334.57	\$30.32	\$1,978.08	1.6%
Jefferson Twp.	52.9	\$277,579.49	\$230.80	\$11,078.63	17.5%
Liberty Local	135.3	\$770,745.61	\$304.05	\$40,523.99	12.9%
Lima City	180.6	\$1,004,490.63	\$48.57	\$8,437.00	3.3%
Lorain City	95.3	\$475,643.93	\$15.28	\$1,256.61	0.8%
Mansfield City	449.1	\$2,466,119.92	\$207.24	\$88,377.84	10.9%
Marion City	49.0	\$260,924.69	\$16.10	\$726.46	0.9%
Middletown	7.2	\$30,360.27	\$2.59	\$13.58	0.1%
Mount Healthy	84.6	\$467,605.69	\$54.12	\$4,376.19	2.2%
Painesville	20.5	\$118,549.55	\$10.83	\$243.60	0.6%
Portsmouth City	38.9	\$175,048.53	\$20.42	\$618.01	1.3%
Preble Shawnee	6.4	\$36,143.12	\$11.29	\$70.55	0.5%
Sandusky City	57.0	\$306,493.96	\$47.51	\$2,517.91	2.1%
Scioto Valley	3.1	\$17,348.75	\$3.49	\$10.47	0.2%
South-Western	37.0	\$211,076.08	\$4.86	\$177.31	0.2%
Springfield City	373.1	\$2,043,158.29	\$84.50	\$29,856.44	4.4%
Toledo City	1199.0	\$6,389,416.34	\$76.23	\$84,224.04	4.0%
Trotwood Madison	6.0	\$34,697.39	\$3.46	\$20.77	0.2%
Warren City	54.0	\$311,698.57	\$14.23	\$766.92	0.9%
Warrensville Hts.	112.0	\$636,119.61	\$174.59	\$19,205.43	5.9%
Whitehall City	9.6	\$53,491.88	\$7.45	\$68.88	0.4%
Youngstown City	354.6	\$1,875,916.64	\$46.89	\$15,212.21	3.6%
<b>Average</b>	<b>263.0</b>	<b>\$1,405,560.82</b>	<b>\$61.33</b>	<b>\$28,486.88</b>	<b>3.28%</b>

\* Authors' calculations using the amounts from the Formula Aid with EdChoice and Formula Aid without EdChoice.

\*\* Authors' calculations using the amounts from the per-pupil aid for ADM with EdChoice and per-pupil aid for ADM without EdChoice.

Source: ODE (2009). Districts with no EdChoice students are not included.

of evidence that CMSD receives foundation funding for its CSP voucher students—highlight the fact that even within one state, voucher program designs vary and the design differences impact funding and transparency. Ohio’s accountability requirements, like those of several other case profiles, are not strict, although the ODE has collected and reported data beyond what is required by statute. In sum, greater transparency and requirements with regard to funding documentation and reporting are warranted, although Ohio has been a leader in public reporting among states with voucher programs. To further contrast the design and implementation of Ohio’s two general education voucher programs, the authors recommend that readers explore the cross-case review and five other case profiles.

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