

Attorney Steve Dyer, a former state legislator, calculated the district-by-district shortfall of school foundation funding as a result of the state not fully funding the state-adopted Cupp/Patterson Fair School Funding Formula.

The attached [spreadsheet](#) compares what each district receives in state funding with what the district should be receiving under the new state formula. Steve added a column which indicates the dollars yielded per mill in each district; hence district officials can calculate the millage equivalent of state funds not received by the formula phase-in approach. It should be noted that the new Cupp/Patterson formula could have been fully funded if the state had not implemented the universal voucher scheme.

The use of state tax dollars for vouchers reduces the state funding available to school districts. The voucher funding per student is more than state per pupil funding in nearly every school district in Ohio; hence, districts must depend more heavily on property taxes as the voucher scheme expands.

Due to a growing need for other state services, the percentage of the state budget allotted to K-12 education will most likely not increase. As the voucher scheme expands, less funds, as a percentage of the state budget, will be available to school districts.

[FY24 Foundation and Calculated Funding Per Mill_SDyer](#)