

The School Funding System in Ohio is Constitutional

*Special Interests Don't Care About Facts They Just Want Your Money*

By John Fortney

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[On The Record](#)

Hello class!

Let's begin with a fact.



Ohio's school funding system is constitutional.

It has been since 2003.

That's because the Ohio Supreme Court released the original DeRolph case in 2002.

Since then, every single operating budget passed by the General Assembly and signed by the governor, including the current one, has included a school funding system that, as a matter of law, is constitutional. No court has ruled otherwise in 23 years.

The Ohio Coalition for Equity and Adequacy, Ohio Education Association, and every other far-left special interest group that has vilified parents and protected predatory practices (such as putting boys in girls' locker rooms) wants you to believe their lie. That lie is something they've repeated for two decades.

This is how the left operates. Lie. Then repeat the lie through the media which are willing accomplices and today often too lazy to challenge those lies by just doing a little homework.

Ah yes, homework. What a concept. You did it, I did it, and look at us, we graduated with a diploma. We could actually pass reading and math tests, and have a solid knowledge of United States and Ohio history.

Sadly, today that is lacking for so many districts that spend tens of thousands of dollars per pupil.

In a recent Columbus Dispatch [story](#), the superintendent of Westerville City Schools was actually complaining and blaming the General Assembly for not funding schools.

Oddly, there was not a comment from the General Assembly, so I emailed the reporter, and said the following:

“It is misleading at best for districts like this to keep blaming the General Assembly when they have huge cash balances on hand that are more than 50% of their yearly budget. The General Assembly invested an additional billion dollars into K-12 education in the current budget, and yet, districts just keep up the same old tired campaign for more and more money from the taxpayers. Go to your school board meetings and ask questions about who and what those dollars are paying for.”

The quote was added to the original story.

Here’s a handy resource for you. It’s the Ohio Department of Education and Workforce [Five Year Forecast webpage](#). There you can find the cash balance forecast for all 611 school districts in Ohio.

Westerville City - 045047 (Franklin) Fiscal Year 2025 Five-Year Forecast for First Required Submission (Fall) Submission date: 11/27/2024								
Forecast Line and Description	Actual 2022	Actual 2023	Actual 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
02.060 : All Other Financing Sources	976,106	1,128,795	999,159	1,999,159	999,159	999,159	999,159	999,159
02.070 : Total Other Financing Sources	976,106	1,128,795	1,287,616	2,051,346	999,159	999,159	999,159	999,159
02.080 : Total Revenue and Other Financing Sources	201,290,569	214,150,468	217,398,162	219,463,902	215,078,150	213,666,162	213,658,173	213,991,684
03.010 : Personal Services - Employee Salaries & Wages	112,457,667	117,996,743	122,385,836	136,972,908	143,364,586	148,906,865	154,764,315	160,740,014
03.020 : Employees' Retirement and Insurance Benefits	38,506,099	39,655,376	44,684,260	48,737,608	50,922,602	53,956,626	57,040,706	60,339,458
03.030 : Purchased Services	12,838,211	14,233,079	14,913,290	19,280,006	20,296,452	20,920,437	21,587,384	22,300,452
03.040 : Supplies and Materials	6,853,994	6,843,748	6,753,507	9,689,731	9,960,946	9,893,777	9,666,222	8,842,440
03.050 : Capital Outlay	4,058,352	3,435,136	3,278,128	6,241,264	3,731,999	3,534,959	2,963,783	2,959,997
04.300 : Other Objects	11,196,228	11,890,857	13,464,769	15,320,525	15,752,966	16,197,837	16,655,500	17,126,326
04.500 : Total Expenditures	185,910,551	194,054,939	205,479,790	236,242,042	244,029,551	253,410,501	262,677,910	272,308,687
05.010 : Operational Transfers-Out	65,000	119,153	30,129,606	165,000	165,000	165,000	165,000	165,000
05.020 : Advances-Out	0	223,983	52,187	0	0	0	0	0
05.040 : Total Other Financing Uses	65,000	343,136	30,181,793	165,000	165,000	165,000	165,000	165,000
05.050 : Total Expenditures and Other Financing Uses	185,975,551	194,398,075	235,661,583	236,407,042	244,194,551	253,575,501	262,842,910	272,473,687
06.010 : Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	15,315,018	19,752,393	(18,263,421)	(16,943,140)	(29,116,401)	(39,909,339)	(49,184,737)	(58,482,003)
07.010 : Beginning Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	145,160,750	160,475,768	180,228,161	161,964,740	145,021,600	115,905,199	75,995,860	26,811,123
07.020 : Ending Cash Balance June 30 - Excluding Proposed Renewal/Replacement and New Levies	160,475,768	180,228,161	161,964,740	145,021,600	115,905,199	75,995,860	26,811,123	(31,670,880)
08.010 : Estimated Encumbrances June 30	4,710,318	4,741,911	5,170,590	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
09.030 : Budget Reserve	19,000,000	19,000,000	10,707,523	10,870,628	10,703,950	10,633,350	10,632,951	10,649,626
09.080 : Subtotal	19,000,000	19,000,000	10,707,523	10,870,628	10,703,950	10,633,350	10,632,951	10,649,626
10.010 : Fund Balance June 30 For Certification of Appropriations	136,765,450	156,486,250	146,086,627	129,150,972	100,201,249	60,362,510	11,178,172	(47,320,506)
12.010 : Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations	136,765,450	156,486,250	146,086,627	129,150,972	100,201,249	60,362,510	11,178,172	(47,320,506)

Ohio Dept. of Education and Workforce Five Year Forecast for Westerville City Schools

You'll see Westerville had an ending cash balance of \$161 million in FY '24 and is forecasting \$145 million in FY '25, and \$115 million in FY '26.

07.020 : Ending Cash Balance June 30 - Excluding Proposed Renewal/Replacement and New Levies	160,475,768	180,228,161	161,964,740	145,021,600	115,905,199	75,995,860	26,811,123	(31,670,880)
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This is cash on hand and a large balance compared to the district's total revenue.

But as the Dispatch [reported](#), the district had the gall to send a letter to parents that said:

"We are deeply concerned about the continued impact of state-level decisions that underfund public education," the Westerville letter to families said. "Addressing this issue will require collective action, and we encourage our community to join us in advocating for fair and equitable funding for our schools at the state legislative level throughout the budget process."

That is simply a lie.

K-12 schools in Ohio received an additional billion-dollar investment from the Ohio General Assembly in the current budget that ends July 1st. The average per pupil spending for K-12 schools is \$14,584.

Yet, time and time again local taxpayers are asked for a new levy for the children.

This is why it is so important to ask these key questions at your local school board. How much? How is it spent? What results am I getting for my millage or my local school district income tax?

Do your homework. When you do, you'll ask the right questions.

You'll remember the original DeRolph case centered on the dilapidated, aging school buildings in Perry County.

In 1997, following the DeRolph decision, Ohio started the Ohio School Facilities Commission, which is now called the Ohio Facilities Construction Commission.

\$14 billion has been spent on new school construction.

300 districts and counting had all their schools built or updated in partnership with the OFCC.

Are there still districts that need new buildings? Sure.

Are voters, in this case taxpayers, less likely to pass levies to cover part of the cost not covered by the state, even though the state pays for 60% of the cost. Sometimes.

Everyone wants quality schools. Also, every taxpayer wants to know that their hard-earned tax dollars aren't being wasted, only to then be asked to approve another levy.

If you've been watching the meltdown by the left over their USAID slush fund, that sends billions of your federal tax dollars overseas that could be better used to reduce the deficit and take care of the American people, you know exactly what I'm talking about. You're smiling too, watching the full accounting, dismissals, and of course lies coming from the left. It is glorious. And yes, it is exactly what the people voted for by electing Donald Trump and J.D. Vance.

This is why the Education Choice Scholarship Program has been such a huge success. Parents are fed up with being vilified and treated like an enemy by the special interests and administrators running the unions. Those scholarships save the state money and make parents happy.

Remember the average per pupil spending for K-12 public schools is \$14,584.

The scholarships provide \$6,166 for K-8, and \$8,408 for 9th-12th grades. And that is all based on a sliding income scale.

This drives the special interests insane. They treat your tax dollars like alimony, which I'm not sure, but might be Latin for "all the money." That's what the special interests want. All the money. All your money. Results and accountability for your child's education be damned.

The Dispatch reported that after Westerville voters defeated the district's most recent levy 52% to 48%, the district cut the budget by \$4.8 million and may cut another \$3.2 million next year. All while sitting on a \$161 million cash balance.

It's not the state, it's not the local taxpayers, it's the management spending your tax money.