



**House Finance Committee
Substitute House Bill 96
Buckeye Association of School Administrators
Ohio School Boards Association
Ohio Association of School Business Officials
April 3, 2025**

Chair Stewart, Vice Chair Dovilla, Ranking Member Sweeney and members of the House Finance Committee, thank you for the opportunity to testify on House Bill 96. My name is Paul Imhoff with Buckeye Association of School Administrators (BASA). Joining me in answering your questions are Jennifer Hogue with the Ohio School Boards Association and Katie Johnson with the Ohio Association of School Business Officials. Collectively, we represent Ohio's public school superintendents, school board members, and treasurers and chief financial officers.

On behalf of our members, we want to express our appreciation and gratitude for the work done to ensure that every single school district in Ohio will receive an increase in funding over current fiscal year levels. Finding a way in this tight budget to increase support for every public school student was no small task, and our members are thankful for your efforts. Our members remain committed to the fair school funding formula and it is their hope that the framework of the current funding formula will remain intact in future budgets.

We also want to thank the committee for various improvements to the policy components of the bill, which include:

- respecting local control and maintaining flexibility in how schools spend state aid;
- authorizing superintendents to make teacher assignments based on the best interest of students;
- expanding career-technical education programming in the 7th and 8th grades;
- creating a legislative workgroup on student transportation;
- modifications to how schools are rated in the state report card; and
- modifications to the forced sale of school district property.

Educational service centers (ESCs) serve as a vital link and partner in the educational process. ESCs provide a wide variety of direct and support services, including curriculum development, staff development, technology assistance and special education services to the public school districts they serve. ***We request that you include an updated three-tiered funding model to ensure that ESCs of all sizes have an adequate base funding level to operate their organizations and provide the required services to students.***

Despite these improvements, a newly added provision will throw Ohio's school districts into financial disarray. For any school district with a carryover balance of greater than 25%, the bill requires the county budget commission to reduce millage rates of the district so that the reduction equals the difference between the district's current cash balance and what it would be at 25%. This change will result in a catastrophic loss of billions of dollars of school revenue - seemingly overnight - while also eroding the hard-fought increases for schools in this budget. Schools will face immediate and massive cuts to student programs, and nearly every district will be forced to place a levy on the ballot far sooner than planned, while also having to return to the ballot on a more frequent basis. We fully support property tax relief for Ohioans and have been on record supporting various legislative proposals to address this complex issue, but this proposal has the potential to jeopardize the financial health and stability our public schools and the students they serve.

We urge the committee to remove this provision from the bill and consider it outside the budget process alongside all other property tax proposals pending in the legislature so that we all may better understand the impact it will have on both schools and property owners.

Chair Stewart and members of the House Finance Committee, thank you for the opportunity to testify on House Bill 96. We are happy to answer any questions you may have.