

Testimony to the House Education Committee Regarding House Bill 96

Chair Fowler, Vice Chair Odioso, Ranking Member Robinson, and Members of the House Education Committee:

Thank you for the opportunity to present my testimony today regarding House Bill (HB) 96, the biennial budget. My name is Sally Green, and I am a dedicated parent, grandparent, and proud member of the Tuscarawas Valley School Board. I also have the honor of serving as the 2024 OSBA President. Today, I speak from my personal observations after visiting over 150 schools and engaging in classrooms, attending board meetings, plays, county fairs, and various school events. I have visited both the poorest and the richest districts and observed the differences in educational quality among their schools. It is clear how funding significantly impacts our students' education.

Key Areas of Focus in My Testimony:

1. Investing in Ohio's Public School Students
2. Understanding the Impact of the Proposed Budget on My School District

Investing in Ohio's Public School Students

Over the past two years, I have witnessed many hardworking schools striving to help their students succeed. Success is not achieved in a year or even two years; it is a slow and steady climb for many schools as they face the dual challenges of educating and emotionally supporting their students. This effort comes at a significant cost. I have seen schools assisting high school students who were on the verge of quitting, feeling bored, and disengaged. Thanks to the dedication of administrators, teachers, and community members, these students have been provided with exciting and engaging learning experiences that kept them in school, leading to graduation and employment. For instance, I observed airplane simulators in Richmond Heights and in Hicksville Schools the Ron Clark method of learning and also where each student feels a sense of belonging through the ACES initiative (A for Amitié, C for Coragem, E for Esemplare, and S for Setia) .

Furthermore, programs like FFA, speech and debate, and choir have allowed students across the state to compete at regional and national levels. Almost every school I visited had a care system run by a staff member to find donors for food packs, clothing, coats, and winter wear, ensuring that every child has the necessary basics according to Maslow's hierarchy of needs. At Fremont

Schools, I encountered an amazing class that combined construction with plant growth, benefiting both the students and their families. Across the state, district schools and Career Centers are helping students strengthen the soft skills that employers desire, such as communication, interpersonal skills, stress management, time management, decision-making, conflict resolution, leadership, and public speaking.

My school district's Project Lead the Way (PLTW) program has received multiple national awards, being one of only 17 recognized in the nation. Our band has received numerous state awards and honors, and our speech and debate team has sent students to nationals every year. However, all of these achievements are at risk due to the Governor's proposed budget cuts. Schools will face difficult decisions; if funding decreases at a rate lower than inflation, cuts will impact the educational growth and opportunities available to our students. All the opportunities I have just mentioned are essential if we want to move our students to a higher caliber of learning and growth.

Understanding the Impact of the Proposed Budget on My School District

Our school district operates on a budget of approximately \$17.8 million, serving around 1,300 students. This translates to an average expenditure of \$13,900 per student. A significant portion of our local funds—over \$2.2 million—is dedicated to supporting students who qualify for Individualized Education Plans (IEPs) under the Individuals with Disabilities Education Act (IDEA). This allocation currently accounts for about 12.4% of our overall budget; however, the addition of even one IDEA student can drastically alter this percentage.

Our district employs eight administrators, each working more than 200 days a year, and we share four administrative positions with neighboring districts, including the Treasurer, Gifted Director, Special Education Director, and Food Services Director. To adhere to our budget constraints, we have made the difficult decision to eliminate one administrative position, with the responsibilities absorbed by our remaining staff. Initially, our administrative support staff numbered 13, but this has been reduced to 11 following the consolidation of a new building.

Currently, our district maintains \$12 million in reserves; however, this amount only covers eight months of operational costs. Financial expert Dave Ramsey would commend our frugality and fiscal responsibility in managing these resources. When schools pass levies, it is essential to anticipate future inflation to ensure sustainability throughout the levy cycle. The excess funds we currently have are a result of our commitment to our citizens, as we assured them that our last levy would last until 2028.

At present, our district is on the funding guarantee due to a decline in enrollment, and we have experienced increased property valuation as a result of the Rover pipeline, which failed to fulfill its full payment for over seven years. Consequently, we have not received any additional funding from the guarantee during this time. The intricacies of school funding are unique to each district. Our situation can be likened to a dual-income household, where one income is fixed due to the guarantee—unchanged for the past seven years—while the other relies solely on property taxes, our only means of combating inflation (we would receive only about \$1 million from the last property tax increase and that will be until the next property tax evaluation). The state share percentage in FY22 was 16.7% and is projected to be 10% in FY26 & FY27.

If the guaranteed funding for schools experiences a 5% cut in year 26, compounded by another 5% cut in year 27, our district would face a staggering loss of \$750,000. This potential loss could lead to the elimination of 11 teaching positions within our schools, resulting in larger class sizes and increasing student-to-teacher ratios from 21 to 28 or more. This situation would necessitate a reduction in elective offerings in core subjects (such as PLTW, Biomedical, and Band Electives) and diminish hands-on experiences essential for student engagement. Additionally, we would likely have to cut 1-2 of our 4 counselors, which is particularly alarming given that our students are still in need of emotional support following the tragic incident in November 2023. Current statistics indicate that more students than ever require counseling services.

I strongly encourage you to take these critical issues into account as you deliberate on the budget proposal. While public education demands significant investment, it remains the most vital component of our biennial budget. It is the foundation from which the majority of Ohio's future workforce will emerge, shaping productive citizens for our community.

I urge you to stand firm in ensuring that the Fair School Funding Plan is implemented equitably, safeguarding the revenue of guaranteed school districts. Let us be bold and courageous in our support for public schools by increasing the budget for every district, rather than reverting to outdated educational practices. Our students deserve more than classrooms reminiscent of the 1970s, characterized by overcrowding, basic learning methods, and insufficient funding for programs that foster engagement and motivation for success. Thank you for your attention to this crucial matter. I look forward to your commitment to investing in the future of Ohio's public-school students.

Sincerely,
Sally S Green

Tusky Valley Local School District

Budget: FY 25 17.2M FY26 18.4million

In 2024 2.2 million spent on students with IEP's or IDEA students

Administration: 2019 13 (9 FT 4PT) 2025 (8 FT and 4 PT) 12

Administration Support: 2019-12 2024-13 2025- 11

12 million in reserve= 8 months of Operation costs- due to levy collection and frugal spending

Proposed Guarantee school loss %5 FY26 \$250,000 10% FY27
500,000 = \$750,000= approx. 11 teachers & staff

\$750,000 loss to district would result in higher classrooms sizes 21-28

Removal of higher elective classes Bio med PLTW for all grades, Band electives, Possible one less foreign offering, decrease our Counselors from 4 to possible 2.

Our school is on the Guarantee for 7 years with no increase for 7 years. The only increase we see is thru through increase property valuation (1 million dollars for the next 5 years)

FY 22 = 16.7% from the state and projected in FY26+10%

	2019	2020	2021	2022	2023	2024	2025	
Administrators								
Superintendent	1	1	1	1	1	1	1	260 days
Treasurer	1	1	1	1	1	1	1	Split Between 2 Districts, 260 days
Curriculum Director	1	1	1	1	1	1	1	No full time CD due to DO position/superintendent oversaw curriculum with help from elementary principal and ECOSC Employee/Salary and Benefits Paid by TVUSD State Foundation -Split Between Districts, currently at TVL
Gifted Coordinator	1	1	1	1	1	1	1	260 days
Director of Operations	1	1	1	1	1	1	1	212 days
Athletic Director	1	1	1	1	1	1	1	260 days
Transportation/Buildings and Grounds Director	1	1	1	1	1	1	1	260 days
Special Ed Director	1	1	1	1	1	1	1	ECOSC Employee/Salary and Benefits Paid by TVUSD State Foundation, only 190 days
Tech Director	1	1	1	1	1	1	1	Included in ESC Services
Food Service Director	1	1	1	1	1	1	1	SCESC Employee/Salary and Benefits Invoiced and Paid Through TVUSD Budgetary-Split Between 3 Districts, use 220 days
High School Principal	1	1	1	1	1	1	1	Grades 5-6 absorbed to elementary and 7-8 absorbed into HS (TMHS Grades 7-12) FY24-MS Principal not repole
Middle School Principal	1	1	1	1	1	1	1	212 days
Elementary /Primary School Principal	1	1	1	1	1	1	1	212 days
High School Assistant Principal	1	1	1	1	1	1	1	212 days
Primary/Elementary School Assistant Principal	1	1	1	1	1	1	1	212 days
Administrator Total	13	13	13	13	13	12	12	
Administrative Support								
Executive Administrative Assistant	1	1	1	1	1	1	1	225 days
Assistant Treasurer (Payroll and Budgetary)	2	2	2	2	2	2	2	260 days
EMIS Coordinator	1	1	1	1	1	1	1	220 days
Transportation/Buildings and Grounds Administrative Assistant	1	1	1	1	1	1	1	204 days
Tech Support	2	2	2	2	2	3	2	ECOSC Employee/Salary and Benefits Paid by TVUSD State Foundation
Building Administrative Assistants	5	5	5	5	5	5	4	204 days
Support Total	12	12	12	12	12	13	11	

*days noted to show most admin are not 260 days (therefore, no vacation days, not all holidays, etc.)

Ohio Department Of Education & Workforce -
Office of Budget and School Funding

District Profile Report for

Tuscarawas Valley Local SD, Tuscarawas				Comparison District 1	Comparison District 2
050302				050302	049841
	Tuscarawas Valley Local SD, Tuscarawas	Similar Districts Average	Statewide Average of All Districts	Tuscarawas Valley Local SD, Tuscarawas	Fairless Local SD, Stark
A - Demographic Data (FY24)					
1 School District Area Square Mileage	95.00	92.40	68.05	95.00	65.00
2 District Pupil Density	12.94	16.13	94.32	12.94	19.13
3 Enrolled ADM	1,229.53	1,280.74	2,375.37	1,229.53	1,243.35
4 % of Asian/Pacific Islander Students	#N/A	#N/A	3.30%	#N/A	#N/A
5 % of Black Students	#N/A	0.88%	10.49%	#N/A	1.13%
6 % of American Indian/Alaskan Native Students	#N/A	#N/A	0.23%	#N/A	#N/A
7 % of Hispanic Students	#N/A	2.13%	5.89%	#N/A	2.45%
8 % of White Students	97.03%	94.43%	81.73%	97.03%	92.60%
9 % of Multiracial Students	1.97%	2.78%	5.26%	1.97%	3.58%
10 % of Economically Disadvantaged Students	37.65%	39.23%	50.34%	37.65%	48.30%
11 % of English Learners	#N/A	0.80%	3.96%	#N/A	#N/A
12 % of Students With A Disability	10.34%	15.11%	15.95%	10.34%	16.39%
B - Personnel Data (FY24)					
13 Classroom Teachers' Average Salary	\$64,345.85	\$64,403.81	\$68,224.39	\$64,345.85	\$58,480.21
14 % Teachers With 0-4 Years Experience	13.79%	17.03%	20.03%	13.79%	20.00%
15 % Teachers With 4-10 Years Experience	10.34%	18.25%	17.23%	10.34%	25.45%
16 % Teachers With 10+ Years Experience	75.86%	64.72%	62.74%	75.86%	54.55%
17 FTE Number Of Administrators	9.00	12.23	21.35	9.00	12.00
18 Administrators' Average Salary	\$85,301.22	\$86,096.40	\$89,645.79	\$85,301.22	\$95,529.17
19 Pupil Administrator Ratio	136.61	112.83	116.92	136.61	103.61
C - Property Valuation And Tax Data					
20 Assessed Property Valuation Per-pupil (TY23)	\$386,664.09	\$243,485.64	\$269,073.23	\$386,664.09	\$328,457.49
21 % of Res & Agr Real Property Valuation (TY23)	56.37%	80.15%	75.76%	56.37%	57.10%
22 % of All Other Real Property Valuation (TY23)	6.15%	7.94%	13.58%	6.15%	11.93%
23 % of Public Utility Tangible Value (TY23)	37.48%	11.91%	10.66%	37.48%	30.98%
24 % of Business Valuation (TY23)	43.63%	19.85%	24.24%	43.63%	42.90%
25 Per-pupil Revenue Raised By One Mill Property Tax (TY23)	\$386.66	\$243.49	\$269.07	\$386.66	\$328.46
26 Total Property Tax Per-pupil (TY23)	\$11,237.33	\$5,957.60	\$7,737.60	\$11,237.33	\$9,671.01
27 Rollback & Homestead Per-pupil (FY24)	\$867.35	\$568.98	\$730.80	\$867.35	\$829.16
28 OFCC 3-Year Adjusted Valuation Per-pupil (FY25)	\$328,948.59	\$197,525.93	\$202,734.99	\$328,948.59	\$269,895.73
29 District Ranking Of OFCC Valuation Per-pupil (FY25)	562	#N/A	#N/A	562	503
30 Ohio Median Income (TY22)	\$44,071.50	\$42,869.55	\$43,371.26	\$44,071.50	\$39,204.50
31 Federal Average Income (TY22)	\$78,470.62	\$70,167.40	\$75,823.14	\$78,470.62	\$62,449.74
D - Local Effort Data					
32 Current Operating Millage Excluding JVSD Mills (TY23)	30.00	38.89	47.06	30.00	38.90
33 Effective Class 1 Millage Excluding JVSD Mills (TY23)	28.50	21.25	25.66	28.50	25.20
34 Effective Class 2 Millage Excluding JVSD Mills (TY23)	28.50	24.22	30.95	28.50	25.20
35 Total Permanent Improvement Millage (TY23)	5.00	1.63	1.81	5.00	3.50
36 Class 1 Permanent Improvement Millage (TY23)	5.00	0.98	1.21	5.00	3.31
37 Class 2 Permanent Improvement Millage (TY23)	5.00	1.30	1.52	5.00	3.34
38 School District Income Tax Per-pupil (FY24)	\$0.00	\$1,617.81	\$835.18	\$0.00	\$0.00
39 Local Tax Effort Index (FY24)	0.8961	1.1569	1.0000	0.8961	0.8428
E - Operating Expenditure Per-pupil Data (FY24)					
40 Administration Expenditure Per-pupil	\$1,861.87	\$1,998.06	\$2,207.72	\$1,861.87	\$2,459.82
41 Building Operation Expenditure Per-pupil	\$3,000.66	\$3,151.90	\$3,306.47	\$3,000.66	\$2,924.99
42 Instructional Expenditure Per-pupil	\$8,198.63	\$8,187.80	\$9,263.89	\$8,198.63	\$8,701.49
43 Pupil Support Expenditure Per-pupil	\$561.94	\$900.70	\$1,034.23	\$561.94	\$1,488.98
44 Staff Support Expenditure Per-pupil	\$272.91	\$396.93	\$508.90	\$272.91	\$198.85
45 Total Operating Expenditure Per-pupil	\$13,896.01	\$14,635.39	\$16,310.87	\$13,896.01	\$15,774.14
F - Revenue By Source Data (FY24)					
46 State Revenue Per-pupil	\$5,588.94	\$7,388.08	\$7,443.12	\$5,588.94	\$7,959.60
47 % of State Revenue	33.00%	44.40%	41.24%	33.00%	40.28%
48 Local Revenue Per-pupil	\$8,246.42	\$6,452.33	\$7,333.55	\$8,246.42	\$7,756.40
49 % of Local Revenue	48.69%	38.24%	40.44%	48.69%	39.26%
50 Other Non-Tax Revenue Per-pupil	\$2,088.64	\$1,508.50	\$1,435.46	\$2,088.64	\$1,717.87
51 % of Other Non-Tax Revenue	12.33%	8.98%	7.90%	12.33%	8.69%
52 Federal Revenue Per-pupil	\$1,011.64	\$1,408.52	\$1,955.40	\$1,011.64	\$2,324.55
53 % of Federal Revenue	5.97%	8.38%	10.42%	5.97%	11.76%
54 Total Revenue Per-pupil	\$16,935.64	\$16,757.43	\$18,167.52	\$16,935.64	\$19,758.42
G - District Financial Status From Five Year Forecast Data (FY24)					
55 Salaries As % of Operating Expenditures	52.10%	54.88%	55.18%	52.10%	51.46%
56 Fringe Benefits As % of Operating Expenditures	21.66%	23.88%	23.56%	21.66%	26.61%
57 Purchased Services As % of Operating Expenditures	20.71%	15.47%	15.52%	20.71%	14.83%
58 Supplies & Materials As % of Operating Expenditures	3.78%	4.02%	3.67%	3.78%	4.91%
59 Other Expenses As % of Operating Expenditures	1.74%	1.76%	2.07%	1.74%	2.19%

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Program Information

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LEA: 050302 - Tuscarawas Valley Local

Tuscarawas Valley Local (050302) ➔

GENERAL

MOE

DOCS

COMMENTS / HISTORY

MOE Status For LEA

CALCULATED MOE: PASS

MOE Comparison Data

YEAR	LOCAL SWD Count	SWD Count	LOCAL FUND	LOCAL FUND PPE	LOCAL AND STATE FUND	LOCAL AND STATE FUND PPE	EMIS FUND REPORT
2024	128.50	128.50	\$2,260,292.87	\$17,589.83	\$2,344,736.27	\$18,246.97	Detailed Report
Baseline	130.64 (2022)	130.64 (2022)	\$1,939,737.65 (2023)	\$14,363.44 (2022)	\$2,011,737.65 (2023)	\$14,975.81 (2022)	Detailed Report
Allowables	-	-	\$0.00	\$0.00	\$0.00	\$0.00	
Running Variance	-	-	Auto-Pass \$0	\$3,226.39	Auto-Pass \$0	\$3,271.16	

LOCAL/STATE % OF FUND 598

2024 LOCAL/STATE %: 0.00%

2023 LOCAL/STATE %: 0.00%

MOE Data History

YEAR	SWD	LOCAL FUND	LOCAL AND STATE FUND	FUND 598 %	UPDATE
2024	\$128.50	\$2,260,292.87	\$2,344,736.27		07-08-2024 07:44

MOE Allowable List on Baseline

APPLIED ON BASELINE	LOCAL FUND APPEAL	LOCAL AND STATE FUND APPEAL
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MOE Audit Trail:

Instructions: Enter IRN for desired district to visualize state share change over time.

IRN 50302

	2022	2023	2024	Estimated State Share Percentage FY25	Estimated State Share Percentage FY26	Estimated State Share Percentage FY27
Tuscarawas Valley Lc	16.70%	17.1%	15.77%	11.8%	10.0%	10.0%

