



Wyoming City School District
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House Finance Committee
House Bill 96
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Chair Stewart, Vice Chair Dovilla, Ranking Member Sweeney, and members of the House Finance Committee, thank you for the opportunity to offer testimony on House Bill (HB) 96, the biennial budget.

My name is Ronda Johnson and I serve as the Treasurer for the Wyoming City School District in Hamilton County. Wyoming City Schools is located in Hamilton County in southwest Ohio. We are a small suburban school district encompassing approximately 3 square miles and home to 8,000 residents. Our nearly 1,900 students are served in 5 school buildings, including one high school, one middle school and three neighborhood primary schools. Wyoming earned 5 Stars on the 23-24 ODE report card, placing us in the top 11% of school districts in Ohio. Our performance index places up in the top 3% of school districts in Ohio. Our students are consistently among the highest performing in Ohio - performing among the top 20 school districts in the state for over a decade - while our spending is just slightly higher than the state average!

Wyoming's tax base is 96% residential - so our families, not business - shoulder the burden to fund our public schools. With deep gratitude, we have appreciated their unwavering support. Voter support has been a hallmark for generations, as Wyoming voters have supported every single operating, bond, and income tax levy in the last 50 years. Our voted millage is 102.40 and our effective millage is 40.90, some of the highest millage rates in the State. In addition to that, our voters have supported two traditional school income tax levies. Just this past November, our voters approved a \$72.5 million bond issue at 69% to replace our three aging neighborhood primary schools. This community loves and supports its public schools and has high expectations for our District! That being said – **we are fielding questions daily asking why the State is proposing to send us less in state funding. I do not have an acceptable answer.**

School funding in Ohio is incredibly complex, but it has always been a shared responsibility between the State and the public school district. In my 25 years of public school finance leadership, I've seen many iterations of the calculations of "local share" – from the 23 mill chargeoff to a 29-factor state share index to the current local capacity calculation in the fair school funding plan. Apparently no funding formula is perfect, since Wyoming has been on the guarantee since the inception of the Fair School Funding Plan. Our enrollment has been remarkably consistent over the past 10 years, never increasing or decreasing more than 5% from our peak in FY19. Small fluctuations in our enrollment could indeed be classified as "empty seats" but in reality the enrollment fluctuations do not result in any reduction in staffing or programming, which as you know would be key to reducing expenditures when 80% of our budget is allocated to staffing. Wyoming's current local share is 24.2%, estimated to decrease to 18.4% and 13.5% over the biennium under HB96.

The Fair School Funding Plan was designed to provide an objective, rational, and transparent solution to school funding. However, for the formula to actually drive appropriate funding to public schools, **it needs to be fully implemented with updated inputs and some mechanism to increase funding for school districts like Wyoming.** At the onset of the Fair School Funding Plan, Wyoming was immediately on the "guarantee" despite relatively steady enrollment over the past 10 years. Since 2019, our state funding has been flatlined at \$5.9 million

dollars. Wyoming last asked our voters for an operating levy in 2017, so we are nearing the end of our levy cycle. Our Board-approved cash balance benchmark guides that we return to our voters when our cash balance nears \$5 million (approx. 60 days true cash balance) which is forecasted in FY28 under current law. We did receive a small increase in property tax revenue (approx. 3%) from our 29% increase in valuation during the last cycle of reappraisal (we are NOT at the 20 mill floor) and we've had some healthy years of income tax collection. As we begin conversations with our community regarding an upcoming property tax levy, we are fielding many questions asking why the State is proposing to send us less in state funding. Once again, I do not have an acceptable answer.

I am writing today to ask on behalf of my students, my district, and the community I serve to request that the House continues the phase-in of the formula with updated base cost inputs and MAINTAIN ALL GUARANTEES. This will provide the stability and predictability our schools need to create accurate five-year forecasts and implement sustainable educational programming, and will account for the inflation we are all experiencing.

- Guarantees – Guarantees should be maintained until the formula has been fully implemented with updated inputs, including updates to categorical funding based on the state-commissioned cost studies. Guarantees prevent districts from receiving less state aid than in previous years, due to increasing property values and income, static base cost inputs, declining enrollment, or a combination of these factors. While some argue that guarantees artificially inflate funding levels, the root problem lies in the asymmetry between updating local capacity measures and base cost inputs.
- Predictability. We need the formula fully implemented and GUARANTEES MAINTAINED to ensure sustainability throughout the state. When the future of funding is unpredictability, districts are not able to plan for student needs and implement the programming necessary in their communities and schools.

Chair Stewart and members of the committee, thank you for the opportunity to offer testimony on behalf of Wyoming City Schools.