

# Black River Local School District

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## Administration

Anthony Stretar, Superintendent  
Robert Kuehnle, Treasurer  
257-A County Road 40  
Sullivan, Ohio 44880  
Phone: (419)736-3300  
Fax: (419)736-3308  
[www.blackriverschools.org](http://www.blackriverschools.org)

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## House Finance Committee House Bill 96 March 13, 2025

Chair Stewart, Vice Chair Dovilla, Ranking Member Sweeney, and members of the House Finance Committee, thank you for the opportunity to testify today on House Bill (HB) 96, the biennial budget.

My name is Robert Kuehnle and I serve as the Treasurer for the Black River Local School District located in Ashland, Medina, and Lorain Counties. I also hold a General Certified Appraiser License from the State of Ohio, therefore I look at valuation and taxing issues differently than most of my school treasurer colleagues.

Black River serves 885 students and the district spans 114 square miles. During the summer of 2024, Black River was one of the first school districts in the state to participate in the Ohio Department of Education's Summer Food Service Program with a vended non-congregate program. To qualify for this program, at least one of your buildings must have a minimum of 50% free and reduced percentage rate and your students must be in a rural area. The district worked with a vendor to provide meals that were delivered by UPS to the students' homes. By the end of the summer, we were providing 2 meals a day to 300 students. Over the course of the summer, we served 33,380 meals to our students.

My district is also on the Guarantee. In fact, since the inception of the Fair School Funding Plan, my district has been on the Guarantee. This means that Black River has been funding at basically the same dollar amount for the past 5 years.

***I am here today to ask on behalf of my students and my taxpayers to request that the House continues the phase-in of the formula with updated base cost inputs.***

Over the past month, I have been evaluating the proposed budget numbers and the consequences for my students and taxpayers. Presently, my district of 885 students would need an additional 252 students to go off the Guarantee. If I look at the last year of my forecast, we would need 490 students to begin receiving additional state aid. I cannot pledge that my district will go off the Guarantee by updating the base cost inputs, but I am hopeful that the number of students my district would need to become a formula district would decrease drastically. When the school funding formula projects that my district needs to grow by 27% in one year to see an increase in funding, it tells me the formula is getting out of balance.

Over the last 3 years, the State of Ohio has seen unprecedented growth in property valuations. As an appraiser, I have seen those increases in the properties I have appraised. Obviously, this has been a hot topic around the statehouse. My district is at the 20 mil floor with one emergency levy. We do not have an income tax. On February 1<sup>st</sup>, my district's general fund balance was \$494. In fact yesterday, the superintendent and I met with a representative from the Ohio Department of Education and Workforce concerning our low fund balance. My district will end this fiscal year in the black. We are projected to go from 2 days of operating cash on hand (last year) to 15 days cash on hand for FY 2026. My district has cut staff and programming to live within our means.

***With that being said, I am also here today to ask on behalf of my students and my taxpayers to request that the House continues to fund the Guarantee at 100%.***

As a Guarantee district, my district knows we will not be getting increases in state aid, but we also knew we would not be seeing our state aid decreased. Over the past 4 years, as the cost of everything from utilities to healthcare has increased, the percentage of our state funding as a percentage of our entire budget has decreased. I know there are many districts in the state that have large cash-flow balances. We are not one of those districts. The increases in local tax dollars have been helping the district combat the rising costs of everything else. Last fiscal year, state funding accounted for 48% of our general fund. This fiscal year, the percentage of state funding of our general fund will be 46%. If next year's state budget does not fund the Guarantee at 100%, then that percentage will continue to decrease for a district that provided meals to a third of its student population over the summer. **Simply put, my district is increasing more dependent on local tax dollars.**

In closing, I ask that you continue to update the base cost inputs and that you continue to fund the Guarantee at 100%.

Chair Stewart and members of the committee, thank you for your time and attention. I would be happy to answer any questions you may have at this time.