

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and esteemed members of the Senate Education Committee, thank you for the opportunity to present testimony today regarding House Bill 96, the biennial budget.

As a school district Chief Financial Officer and a Certified Administrator of School Finance and Operations (SFO), I appreciate the complexity of developing a statewide education funding system. However, I must express significant concern that the House-passed version of the budget does not continue the full implementation of the Fair School Funding Plan, nor does it update the formula's base cost inputs to reflect current economic realities.

Without a fully phased-in and updated funding model, districts lack the predictability and transparency necessary for sound long-term financial planning. In addition, by not aligning funding levels with the actual cost of educating students, the state increasingly shifts the burden onto local taxpayers—at a time when local revenue options are also being constrained. This dynamic creates real challenges for maintaining stability and quality educational services in districts across the state.

Further, I would like to express concern about the proposal to impose state mandates on local cash reserve levels. Every district's financial circumstances are unique, shaped by factors such as enrollment trends, property valuation shifts, levy cycles, and capital planning needs. A rigid, one-size-fits-all reserve policy fails to recognize these differences and could inadvertently destabilize districts that are otherwise acting responsibly.

Treasurers and CFOs are licensed professionals, subject to rigorous standards and oversight. Our role requires balancing the immediate needs of students with the long-term financial health of our districts. Professional judgment, exercised with transparency and accountability, must be preserved to ensure that districts can manage risk, maintain services, and protect taxpayer investments.

I respectfully urge the Committee to:

- Fully implement the Fair School Funding Plan with updated cost inputs;
- Preserve local flexibility in managing district finances;
- Support policies that recognize the complexity and professionalism required in school district financial leadership.

Ohio's students, families, and communities deserve a funding system that is sustainable, predictable, and equitable. Thank you for your time and for your consideration of these critical issues.