

# Crooksville Exempted Village School District

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**Senate Education Committee  
House Bill 96  
May 6, 2025**

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and members of the Senate Education Committee, thank you for the opportunity to testify today on House Bill 96. My name is Kevin Smith, and I serve as the Superintendent of Crooksville Exempted Village School District in Perry County. We are a rural district encompassing 45 square miles and servicing just under 1,100 students.

I appreciate the work of this committee and the General Assembly in supporting Ohio's public schools, and I respectfully offer the following comments on several provisions in House Bill 96.

**Fair School Funding Plan: Preserve the Phase-In and Update Base Cost Inputs**

Like many of my colleagues across the state, I remain strongly committed to the Fair School Funding Plan (FSFP). It is a student-centered, transparent, and predictable model that reflects the actual cost of educating students in our communities.

Replacing the FSFP phase-in with temporary "bridge funding" moves away from this progress and reintroduces uncertainty into a system we've worked hard to stabilize.

We urge the Senate to:

- Remove temporary "bridge funding" and maintain the phase-in as proposed by Governor DeWine;
- Update the base cost inputs to reflect current costs, such as staffing, class sizes, and services; and
- Maintain guarantees within the current formula until full implementation of the FSFP is complete, including updated categorical funding.

In Crooksville, our cash balance is only 11.7%. We have been diligent and intentional with our spending. However, we rely heavily on the FSFP and are in great danger if updated inputs and percentages are not continued. We will be forced to eliminate teaching staff due to deficit spending under the house's proposal. A modest 3% increase in salaries is \$466,00 per year and totals \$1.4 million over the biennium. This is staff that we have planned and worked hard for in order to provide our students with the necessary supports they desperately need to succeed.



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Crooksville has developed an intentional plan aimed at supporting workforce ready students. New programs and support are in place that provide our students with direct pipelines towards meaningful employment after graduation. Pathways that will be eliminated without the implementation of the FSFP.

Without updated base costs, districts like mine risk being penalized even as other formula inputs—such as property valuations or income data—are refreshed. This creates structural imbalance and shifts more of the funding burden onto local taxpayers. In our situation (72% state funded), passing any type of levy is an unrealistic possibility due to the economic distress in the community.

## Cash Balance Cap & Five-Year Forecast Elimination

Under the House-passed version of HB 96, districts with a carryover balance above 30% of the prior year's expenditures could face property tax reductions. For districts like mine, this would create serious planning challenges.

Ohio collects property taxes in arrears, which means that any reduction triggered by a June 30 balance wouldn't affect collections until 18 months later—long after the budget for the affected year has been adopted.

In Crooksville, we build and maintain our cash reserves to:

- Plan for basic staff salary and benefit increases
- Navigate cash flow gaps
- Sustain capital, maintenance, or strategic plans; and
- Support the district's bond rating and financial stability.

Capping cash balances would undercut responsible financial planning and could increase long-term costs for both school districts and local taxpayers. Under the House plan, our cash balance would be depleted within 4 years.

In addition, replacing the five-year forecast with a three-year projection would weaken our ability to plan ahead, monitor for emerging deficits, and communicate with our communities. Years four and five are often when deficits appear and are needed for planning for the future.

We urge the Senate to:

- Remove the 30% cash balance provision from HB 96.
- Reinstate the five-year forecast requirement to ensure long-term financial transparency.





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- Implement special education weights. The Ohio Department of Education and Workforce (DEW) lead a study to examine the true costs of special education and recommend weights that would allow for a more accurate partnership between the state and schools.  
Legally required Special Education costs are increasing at an alarming annual rate of 13% or \$300,000 per year. Crooksville's Special Education costs have increase from \$2.3 million to \$3.2 million in the last 3 years alone, while state finding has only increased \$100,000 per year, creating more deficits.
- Implement DPIA weights. DEW also led a study to determine the cost of educating students who are economically disadvantaged. Over **60%** of Ohio students are considered economically disadvantaged. In our district the percentage is **99%**. Our economic disadvantaged funding has remained constant over the last 4 years, even as the formula phase-in has occurred. This is due to increases in the number of districts using CEP for free lunches. This funding provides additional student supports for students who are often lacking at home in many areas.

As you can see, continued implementation of FSFP with base costs updates is needed to support our district deficits created under HB96. The proposed House budget offers only a \$227,000 increase over the biennium and does not address the \$1.4 million for salaries and benefits increases nor the \$900,000 additional required for Special Education.

Thank you for your consideration of these crucial next steps in supporting Ohio's educational excellence.

Chair Brenner 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.

Your Partner in Education,

Kevin Smith  
Superintendent  
Crooksville Exempted Village School District