

Testimony of Susan R. Sammons, MSN, RN, FNP-C
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Before the Senate Education Committee

May 7, 2025

**In Support of House Bill 96 (TAXCD91) – Education Budget Provision on
General Fund Carryover Caps**

Chairman Brenner, Vice Chair Blessing, Ranking Member Ingram, and members
of the Senate Education Committee:

Thank you for the opportunity to testify today. My name is **Susan Sammons**. I
serve as a **current school board member and long-time parent in Valley Local
Schools**, located in Scioto County in southern Ohio.

*The views I share today are my own and do not necessarily reflect those of other
members of the Valley Local Board of Education or any other public entity.*

I am here to express my **strong support** for the provision in **House Bill 96
(TAXCD91)** that caps excessive carryover balances in school district General
Funds and authorizes a reduction in local property tax collections for any
district that exceeds the 30% threshold.

This is not a punishment. It is a **much-needed push for transparency, fiscal
discipline, and meaningful leadership.**

In my own district, we are currently sitting on over **\$18 million in General Fund
reserves**—more than **124% of our annual expenditures**—while teachers ask
parents to supply basic materials, and students go without updated books,
enrichment, or support programs. Community fundraisers routinely cover what

the board will not. And there is **no strategic plan** in place to use those funds for the children they were collected to serve.

Even in districts that *do* have strategic plans on paper, we're forced to ask: *Where are the results?*

Despite rising investment in public education, Ohio's student proficiency rates have continued to fall. According to the latest NAEP scores, **68% of Ohio's 4th and 8th grade students are not proficient in reading**, and approximately **62.5% are not proficient in math**.

That's not a short-term setback. It reflects a **deepening gap between spending and achievement**—and it's one reason so many families are losing confidence in public education leadership. If strategic plans aren't producing academic gains, then what exactly was in that plan?

This budget provision gives us a clear choice: **either act in the interest of students and their education—or face the consequences of inaction.**

The truth is, **districts can avoid this penalty every single year—simply by using their funds strategically.** By encumbering funds for summer enrichment, classroom improvements, tutoring, student supports, and long-term facility needs, boards can retain full control of their resources while staying under the 30% cap. If boards focus those resources on what matters—**like raising student proficiency in reading, math, and other core subjects**—this rollback never has to happen.

But if they refuse, and the rollback does occur, it may still bring opportunity.

Families could see lower property taxes, giving parents the ability to **invest directly in their child's education through additional means—extra math and reading tutoring, enrichment programs, or summer camps.** Local businesses could benefit and return support through school sponsorships. And perhaps most importantly, this may **inspire the community to organize** its own solutions: education foundations, local scholarship funds, summer programs, and **a demand for real planning and investment** from school leadership.

As I've said publicly:

“This legislation may look like a penalty, but it’s really a wake-up call—and one we should welcome. Our job isn’t to stockpile taxpayer money. Our job is to use it—wisely, strategically, and for students. If we do this right, the result won’t be a loss. It’ll be one of the best things that’s happened for our schools in years.”

I respectfully urge you to **retain this provision in the final budget**—not to punish districts, but to **empower communities and ensure that taxpayer dollars are used with purpose, clarity, and integrity**—not collecting dust in the banking industry’s coffers.

Thank you for your time and for your leadership on behalf of Ohio’s students and families.

Respectfully submitted,

A handwritten signature in black ink, reading "Susan R. Sammons". The signature is fluid and cursive, with the first name "Susan" being more prominent than the last name "Sammons".

Susan R. Sammons, MSN, RN, FNP-C

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