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Senate Education Committee

House Bill 96, May 7, 2025

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and members of the Senate Education Committee, my name is Jennifer Best. I am a lifelong resident of the Worthington City School District, a CPA, and a twenty four year member of the Worthington Board of Education. I appreciate the time and effort put into the biennial budget, and the changes made by the House to ensure growing districts do not have their funding reduced.


My concerns at this time center on the house's proposed limitation on cash balance carryover:

1. In Worthington, we work hard to manage our levy cycles as reasonable levies at reasonable intervals. Because once a levy is passed our income remains flat and our expenses increase, we need a cash balance to enable a four to five year levy cycle. The cash balance is a result of where we are in the levy cycle, not inflationary growth.
2. Since we are not a 20 mil floor district, our cash balance is due to voter approved levies, not property value increases.
3. Over the long term, a cap on school cash balances could actually encourage bad financial practices. It could push districts to spend money just to stay under the limit — not because it's the right thing to do. That's probably why the state's own Subcommittee on Property Tax Reform, which studied these issues carefully, did not recommend a cash balance cap.
4. A cash balance limit would take us back to the ballot sooner than expected, causing confusion rather than relief.

I encourage you to eliminate the provision limiting carryover balance. Our schools need stable funding to serve our students well. Local boards of education and local voters (with oversight provided by local budget commissions) should be able to plan and control their financial future.

Thank you for taking the time to read my comments.

Sincerely,



Jennifer A. Best, CPA

Member, Worthington Board of Education