



# Northwood Local Schools

Home of the Rangers  
"Excellence in Education"

Board of Education 700 Lemoyne Road Northwood, Ohio 43619 419-691-3888

## Senate Education Committee

### House Bill 96

May 7, 2025

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and members of the committee,

My name is Jason Kozina, and I have the privilege of serving as Superintendent of Northwood Local Schools in Wood County. I have been with Northwood for 17 years serving 7 years as Superintendent. Alongside me in sharing our voice today is Angel Adamski who is both a Northwood graduate and has the honor of serving as Treasurer of Northwood Local Schools for the past 16 years.

We're a tight-knit, fiscally responsible suburban district where one PK-12 building anchors our community. Northwood may be small, but we're proud of what we accomplish together—and we take our role as stewards of public trust seriously. Long-term planning, academic excellence, and smart use of taxpayer dollars are foundational to everything we do.

We are grateful to the committee and the General Assembly for your continued support of Ohio's public schools. Today, we want to share our perspective on a few key components of House Bill 96 that could have a real impact on districts like ours.

### **Fair School Funding Plan: Keep the Phase-In, Update the Costs**

Northwood strongly supports the Fair School Funding Plan because it's built on real-world data. It offers predictability, stability, and fairness—qualities that every district needs to plan responsibly.

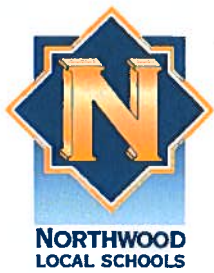
We urge the Senate to preserve the current phase-in of the FSFP and ensure that the base cost calculations are updated to reflect today's realities: staffing needs, special education services, and essential student supports.

Shifting to temporary "bridge funding" would undo the steady progress we've made. It would inject unnecessary uncertainty back into a system that finally started to offer stability. For districts like ours, still catching up from prior funding inconsistencies, that's a step backward.

### **We respectfully ask the Senate to:**

- Eliminate the temporary "bridge funding" provision and retain the planned phase-in;
- Modernize base cost inputs to reflect what it truly takes to educate a student in 2025;
- Maintain guarantees until the plan is fully implemented and supported by current data.

When cost inputs are frozen but valuations rise, districts like Northwood face a growing imbalance. We're expected to do more with less, and that shortfall often lands on local taxpayers.



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## **Cash Balance Cap: A One-Size-Fits-All Policy That Punishes Responsibility**

Northwood has spent years building financial stability through disciplined, forward-looking planning. Our reserves aren't accidental—they're a result of careful stewardship, designed to:

- Manage cash flow between unpredictable state and local funding cycles,
- Reduce how often we must go to the ballot for levies. In Northwood, 1 mill only raises approximately \$168,000,
- Invest strategically in infrastructure, technology, and academic programs, and
- Maintain a strong credit rating that's already saved taxpayers over \$3.3 million in interest costs through refinancing.

The proposed 30% cap on cash carryovers risks upending that careful planning. It would: **Destabilize Operations:** Healthy reserves give us a buffer to manage unforeseen needs or economic shifts without cutting services. A forced reduction would increase our vulnerability and could lead to service disruptions.

**Jeopardize Our Credit Rating:** A sudden drop in reserves could undermine our credit standing, increasing future borrowing costs for our community.

**Trigger More Frequent Levies:** With a cap in place, Northwood may need to ask voters for new funding more often, creating voter fatigue and further uncertainty.

**Disrupt Long-Term Planning:** Our ability to invest in large-scale projects—like facility upgrades or curriculum expansion—depends on having the financial runway to act responsibly. The cap would limit our ability to make proactive, strategic decisions for students. For example, to replace a boiler would cost our district between 3 and 4 mills worth of taxpayer dollars. That would hinder our ability to focus on teaching and learning if we did not have a strong carryover.

This proposal unintentionally penalizes districts that have done the right thing: planned ahead, saved wisely, and put students first. It doesn't reflect the fiscal realities districts face and would remove a key layer of local flexibility that is essential for stability.

## **We ask the Senate to:**

- Remove the proposed 30% cash balance provision from HB 96;
- Reinstate the five-year forecast requirement to support transparency and sound financial management.



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## Why This Matters for Northwood

Our district, while fiscally conservative, serves a student body with complex and growing needs. More than half of our students are economically disadvantaged, and we're seeing a rise in special education needs that are underfunded by the current formula. Last school year we had a new student whose special education supports required an increase of \$100,000 to our general fund (\$200,000 over 2 years and continuing). From FY24 to FY25 our special education costs rose nearly \$300,000.

We support updating the special education and DPIA (Disadvantaged Pupil Impact Aid) weights to more accurately reflect the resources these students require to thrive. We've also made meaningful investments in career pathways—especially in STEM, trades, and technology—to prepare students for success beyond graduation. That kind of programming isn't sustainable without predictable funding.

While Northwood doesn't currently serve a large number of English learners, we understand how critical ELL funding is for districts across the state, and we support efforts to fund those needs equitably.

While we understand the desire to control costs, a blanket approach like the proposed cash balance cap doesn't reflect the diverse realities of Ohio's school districts. For Northwood, it would penalize careful planning and threaten the practices that have kept our district stable and our students supported.

Chair Brenner and members of the committee, thank you for your consideration of these crucial next steps in supporting Ohio's educational excellence. If we can be a resource in any way please do not hesitate to reach out.

Respectfully,

Jason Kozina,  
Superintendent

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