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Senate Education Committee
House Bill 96
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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 Kirstin Toth, and I represent the families of the Hudson City School District as a 28-year resident and taxpayer. I am an active volunteer of my community serving on the Boards of the United Way of Summit Medina, and the Early Childhood Resource Center as well as Emeritus board member of Summit Education Initiative, and I have spent a long career in education research and philanthropy.

I appreciate the diligent work of this committee and the General Assembly in supporting Ohio's public schools, and I respectfully offer the following perspective on the 30% cash balance cap in House Bill 96, for your consideration.

Supporters of Hudson City School District passed a levy only a little over one year ago, an arduous campaign process, and the first time a levy had been sought in our community in 12 years - due to our sound fiscal management and practices, not the least of which included keeping a modest but necessary cash carryover balance ranging in the 39-41% range. As local levies go, ours was not without challenges. With your proposed provision to cap carryover cash balances at 30%, the reality is that our district would be forced to return to voters far more frequently than our voters could likely tolerate, and passage would be almost certain to fail, requiring multiple and costly attempts at the ballot. Voters will be confused, at best, and angry at worst. They will surely see the one-year property tax roll-back as a short-term ploy to convince voters there is substantive tax relief, when in reality there is no long-term property tax relief of substantial nature. More importantly, our voters have already spoken through the ballot box that they support our schools and do not want tax relief *at the expense of our schools*. While we can all agree on the desire for tax relief, it should not come at the expense of students.

If Hudson is forced to reduce its carryover balance to the proposed cap, vendors will defer their commitments, contracts cannot be negotiated from a position of strength, and services for students cannot be appropriately allocated. In other words, students will suffer.

Allowing school districts to maintain correct cash balances as they always have allows them to appropriately manage their own finances, according to their own local control, by their own boards of education. If you support local control as I do, there is no better demonstration of local control than in the fiscal management practices of a school district's budget by its Treasurer and Board of education.

I appreciate your work to reduce taxes, but I also urge this Committee to consider the needs of students first. Capping the cash balance at 30% will only serve to hamstring the work of school Boards, who represent their communities. This will only erode local control, undermine the will of voters and ultimately harm students. I strongly urge the Senate to eliminate the 30% cap on carryover cash balances. Thank you for your consideration.