

## **Testimony Before the Ohio Senate on House Bill 96**

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, thank you for the opportunity to testify today. My name is Tyler Cooper, and I serve as the Treasurer of Western Local School District in Pike County, Ohio. 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.

### **Impact of the 30% Carryover Cap on Western Local Schools**

Western Local Schools, like many rural districts, operates with a tight budget and limited resources. Our fiscal strategy has always been to maintain a prudent carryover to ensure stability and flexibility in the face of unforeseen expenses and fluctuations in state funding.

The proposed 30% cap on carryover balances would severely restrict our ability to:

- **Manage Cash Flow:** Our district often faces delays in state reimbursements and local tax collections. A reduced carryover would hinder our capacity to meet payroll and operational expenses during these periods.
- **Plan for Capital Improvements:** We rely on carryover funds to finance necessary infrastructure projects, such as building repairs and technology upgrades. Limiting these funds would force us to defer essential maintenance, potentially leading to higher costs in the future.
- **Absorb Unexpected Costs:** Emergencies, such as natural disasters or sudden increases in special education needs, require immediate funding. A capped carryover would leave us vulnerable to such unforeseen expenditures.

### **The Importance of Local Control and Fiscal Responsibility**

Western Local Schools has consistently demonstrated fiscal responsibility. Our carryover is a reflection of our commitment to prudent financial management, not an indication of excess funds. The proposed cap undermines local control and disregards the unique financial challenges faced by rural districts like ours.

### **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 until full implementation of the FSFP is complete, including updated categorical funding.

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.

### **Request for Senate Support**

I urge this committee to consider the detrimental effects of the 30% carryover cap on districts such as Western Local Schools. We request that you amend House Bill 96 to remove this provision, allowing districts the flexibility to manage their finances in a manner that best suits their unique needs and circumstances. Our district operates with limited resources, relying heavily on state funding and federal relief to support its educational programs. The proposed 30% cap on carryover balances poses a significant threat to the district's financial stability and its ability to serve its students effectively. Given the unique challenges faced by rural districts, it is imperative that the state considers the potential adverse impacts of such legislation on districts like Western Local.

Thank you for your time and consideration.

Sincerely,

Tyler Cooper  
Treasurer  
Western Local School District  
Pike County, Ohio