

Brecksville-Broadview Heights City Schools

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Senate Education Committee

House Bill 96

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Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and esteemed members of the Senate Education Committee, thank you for the opportunity to submit written testimony regarding House Bill 96. My name is Craig Yaniglos, and I serve as the Treasurer and CFO for the Brecksville-Broadview Heights City School District in Cuyahoga County.

Our district, Brecksville-Broadview Heights, is a highly-regarded public school system in the suburbs of Cleveland, encompassing Brecksville, most of Broadview Heights, and a portion of North Royalton. We serve a vibrant community of about 25,000 residents and are responsible for the education of nearly 4,000 students from preschool through 12th grade in our four school buildings.

I appreciate the dedication this committee and the General Assembly show toward Ohio's public schools. With that in mind, I wish to offer the following comments on specific aspects of House Bill 96.

Regarding the Fair School Funding Plan

First, I want to reaffirm our district's strong support for the Fair School Funding Plan. We see it as a significant step forward – a rational, student-focused approach that finally attempts to base funding on the actual costs of educating children in diverse communities like ours.

The proposal in the House-passed bill to replace the planned phase-in with temporary "bridge funding" represents a potential step backward. It jeopardizes the predictability and transparency we've started to build. For effective long-term planning, maintaining the originally intended phase-in, as Governor DeWine proposed, is essential. Furthermore, the plan's foundation relies on accurate base cost inputs. We ask that the Senate ensure these inputs are updated to reflect today's real costs for staffing, services, and classroom needs.

Update base cost inputs matter! If the base cost is updated to a more realistic figure, the state calculates its share based on this higher amount. The state's dollar contribution increases, directly reducing the amount the local community must raise via property taxes to meet actual needs. Using accurate, updated base costs ensures the state **fulfills its partnership role**, inherently providing local property tax relief.

Without these updates, the formula becomes unbalanced, potentially penalizing districts like ours and shifting undue burden onto our local taxpayers. Make no mistake: when the state does not meet its funding obligation based on actual costs, the resulting shift is effectively a tax increase imposed on our local community. This pressure on local, primarily residential, property taxpayers is further compounded by recent legislative changes like House Bill 126, which significantly restricts a school district's ability to challenge reductions in commercial property valuations, shifting even more of the tax burden onto homeowners.

We also believe guarantees should remain in place until the FSFP, including its categorical funding components, is fully implemented.

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Concerns about the Cash Balance Cap & Five-Year Forecast

HB 96, as passed by the House, includes a provision that could penalize districts holding carryover balances exceeding 30% of the previous year's spending. This presents a significant challenge for responsible fiscal management.

In Brecksville-Broadview Heights, our cash balance isn't just idle money; it's a vital tool for sound financial stewardship. It allows us to manage our levy cycles thoughtfully, bridging the gaps inherent in Ohio's property tax collection system, funding necessary capital projects and maintenance without interruption, and ultimately, maintaining financial stability that benefits our taxpayers through strong bond ratings. A hard cap undermines this necessary planning. For instance, our own projections, even with a healthy current balance, show deficit spending emerging by this June 30, 2025.

Similarly, shortening the required financial forecast from five years to three limits foresight. Those fourth and fifth years are critical for identifying potential future deficits and planning accordingly – exactly as our current forecast illustrates. The five-year forecast is a key tool for transparency and long-range planning with our Board and community.

Therefore, we strongly request the Senate remove the 30% cash balance provision and restore the requirement for a five-year financial forecast.

Funding Our District's Needs

Fully funding and implementing the Fair School Funding Plan, with updated costs, is critical for BBHCSD. While we are fortunate to have strong local support, predictable state funding is necessary to meet rising costs and the diverse needs of our students.

- **Workforce Readiness:** Adequate state funding helps us prepare students for their futures. Our partnership with the Cuyahoga Valley Career Center (CVCC) provides fantastic opportunities through over 30 career-tech programs. Consistent funding ensures these pathways to college, apprenticeships, and jobs remain strong.
- **Special Education:** We support the state's effort to study and implement revised special education weights. Doing so will better align funding with the actual costs of providing the wide range of mandated services our students with disabilities (around 11-15% of our enrollment) require and deserve.
- **Support for All Students:** While our district has a lower percentage of economically disadvantaged students (about 9%) and English Language Learners (around 1%) than the state average, the weights associated with DPIA and ELL funding are still crucial. They ensure equitable resources are available for targeted support, helping all students succeed, and allow districts like ours to plan for any demographic shifts.
- **Predictability is Key:** Above all, consistent and predictable funding allows us to plan effectively, meet the evolving needs of our students, and implement the programs our community expects. The uncertainty created by deviating from the FSFP hinders our ability to do this effectively.

Thank you for your consideration of these crucial matters impacting Ohio's educational excellence and the Brecksville-Broadview Heights City School District. We urge your thoughtful review of these points as you deliberate on House Bill 96.

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