

Streetsboro City Schools

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Senate Education Committee

House Bill 96

May 14, 2025

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 Brian Haines, and I serve as the Treasurer/CFO of Streetsboro City Schools in Portage County.

Streetsboro is a suburban district, serving 1,900 students across four buildings.

On behalf of our district, I want to express appreciation for the continued efforts of the General Assembly to strengthen public education in Ohio. I respectfully submit the following remarks on key provisions of HB 96.

Preserve the Fair School Funding Plan (FSFP) and Update Base Cost Inputs

Streetsboro City Schools, along with many districts across the state, remains 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 introduces instability into the funding system.

We urge the Senate to:

- Eliminate temporary “bridge funding” and retain the phase-in of the FSFP, as proposed by Governor DeWine;
- Update the base cost inputs to reflect current staffing, class sizes, and services; and
- Maintain guarantees and updated categorical funding through full FSFP implementation.

Without updated base costs, districts may be penalized even as other formula inputs—such as property valuations or income data—are refreshed. This creates an imbalance and shifts more of the funding burden onto local taxpayers.

We need predictability to ensure sustainability, not just for Streetsboro, but throughout the state. A formula that is understood, accepted and consistently funded across budget cycles provides districts predictable and equitable funding. When the future of funding is unpredictable, it is difficult to plan for student needs and implement the necessary programming.

Cash Balance Cap & Five-Year Forecast Elimination

HB 96, as passed by the House, includes a provision that would penalize districts with a cash balance exceeding 30% of the prior year's expenditures by reducing property tax revenue. For districts like Streetsboro, this would disrupt financial planning.

Ohio collects property taxes in arrears, which means that any reduction triggered by a June 30 balance wouldn't affect collections until 18 months later—well after the budget for the affected year has been adopted. This creates confusion and hinders responsible budgeting.

In Streetsboro City Schools, we maintain cash reserves to:

- Manage levy cycles and minimize frequent ballot initiatives – Streetsboro's most recent operating levy was passed in 2019 – the first since 2010;
- Bridge cash flow gaps due to the timing of tax collections and state payments;
- Navigate property value fluctuations.
- Portage County's 2024 reappraisal increased property values by approximately 35%, which reduced our effective mills from 33 to 27. The only increase to our property tax payers is the 5.1 inside mills, which the increase brings in roughly \$900,000 more annually. While this helps the district, our costs continue to grow and will need to pass a levy to keep up with inflation.

Our current levy, passed in 2018, has sustained the District for seven years, thanks in part due to healthy cash balances. By having the balances we did, we were able to get through the low cash months (December and January) without having to worry about not having enough for payroll and other costs.

A 30% cap would have required multiple levy attempts.

Capping cash balances would undermine responsible financial planning and could increase long-term costs for both school districts and local taxpayers.

In addition, replacing the five-year forecast with a three-year projection would weaken our ability to plan ahead, monitor for emerging deficits, and communicate with our communities. Years four and five are often when deficits appear—particularly in districts dependent on levy renewals.

We urge the Senate to:

- Remove the 30% cash balance provision from HB 96; and
- Reinstate the five-year forecast requirement to ensure long-term financial transparency.

Thank you for your consideration of these crucial next steps in supporting Ohio's educational excellence.

Chair Brenner and members of the committee, thank you for your time and attention. I would be happy to answer any questions you may have at this time.