

**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 share my testimony today on House Bill 96. My name is Barbara McKenzie, and I am a 40-year community member in Westerville and both of my children attended school K-12 in the Westerville City Schools district in Franklin County.

We have always supported our public schools. My husband was a vocational educator and administrator in the Columbus City School district his entire career. I also taught in the public school system many years ago in Cuyahoga County. Our youngest daughter, with Down syndrome who received special education services, was a fully participating member of her neighborhood elementary, middle and high school in the Westerville City School District and received her diploma in 2004 with the neighborhood friends she began with in kindergarten. Our son was labeled gifted and also received services within his general education classes, graduating in 2000.

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.

Like many across the state, I strongly support 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. Any loss of the phase-in funding plan will deeply affect the education of the students currently in school. I care about all the children of Westerville and Ohio and want to see them properly supported in their neighborhood public schools.

I urge the Senate to:

- 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, especially to those of us retired and on fixed incomes.

Under the House-passed version of HB 96, districts with a carryover balance above 30% of the prior year's expenditures could face property tax reductions. For districts like mine, this would create serious planning challenges.

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—long after the budget for the affected year has been adopted.

The Westerville City School district builds and maintains its cash reserves to:

- *Manage levy cycles and avoid frequent ballot issues;*
- *Navigate cash flow gaps due to the timing of tax collections and state payments;*
- *Sustain capital, maintenance, or strategic plans; and*
- *Support the district's bond rating and financial stability.*

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

Both of our children were thoughtfully cared for and educated in Westerville City Schools. Please continue that support for all the children in our public schools now. Our daughter with disabilities sadly and unexpectedly passed away a few months after graduation. Erin gave a speech during Graduation week that I share here as part of my testimony. <https://m.youtube.com/watch?v=WSOEvs0RAog>

Thank you for your careful consideration in supporting Ohio's educational excellence for every student.