



Wyoming City School District
Ronda C. Johnson, Treasurer
420 Springfield Pike
Wyoming, Ohio 45215
www.wyomingcityschools.org

Senate Education Committee
House Bill 96
May 13, 2025

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and members of the Senate Education Committee, thank you for the opportunity to offer testimony on House Bill 96. My name is Ronda Johnson and I serve as the Treasurer for the Wyoming City School District in Hamilton County.

Wyoming City Schools is located in Hamilton County in southwest Ohio. We are a small suburban school district encompassing approximately 3 square miles and home to 8,000 residents. Our nearly 1,900 students are served in 5 school buildings, including one high school, one middle school and three neighborhood primary schools. Wyoming earned 5 Stars on the 23-24 ODE report card, placing us in the top 11% of school districts in Ohio. Our performance index places us in the top 3% of school districts in Ohio. Our students are consistently among the highest performing in Ohio while our spending is slightly lower than the state average!

Wyoming's tax base is 96% residential, so our families - not businesses - shoulder the burden to fund our public schools. With deep gratitude, we have appreciated their unwavering support. Voter support has been a hallmark for generations, as Wyoming voters have supported every single operating, bond, and income tax levy in the last 50 years. Our voted millage is 102.40 and our effective millage is 40.90, so we are NOT at the 20 mill floor. In addition, our voters have supported two traditional school district income tax levies. **Our general fund is 72% locally funded.** Just this past November, our voters approved a \$72.5 million bond issue at 69% to replace our three aging neighborhood primary schools. This community loves and supports our public schools and has high expectations for our District!

Fair School Funding Plan

Our strong local support does not negate the need for state funding. Wyoming City Schools currently receives approximately \$5.9 million in State Funding and this amount has been approximately the same since FY19. We have not seen an increase in State Funding for 6 years. That being said, we remain committed to the promise of the Fair School Funding Plan (FSFP). It is a student-centered, transparent, and predictable model that was built using actual costs of educating public students in Ohio communities. Replacing the FSFP phase-in with temporary "bridge funding" moves away from this progress and reintroduces uncertainty into our funding system.

We urge the Senate to:

- Update the base cost inputs to reflect current costs, such as staffing, class sizes, and services.
- Remove the temporary "bridge funding" and continue the phase-in.
- Update capacity calculations to more accurately reflect the fiscal realities of school districts historically reliant on guarantee funding.
- Maintain guarantees until full implementation of the FSFP is complete and appropriate capacity calculations can be used, including updated categorical funding.

Without updated base costs and appropriate capacity calculations, districts like Wyoming continue to be flatlined. With inevitable rising costs, this creates structural imbalance and shifts more of the funding burden onto local taxpayers.

Cash Balance Cap

HB96 includes a new provision that requires the county budget commission to reduce property tax rates when cash balance exceeds 30% of expenditures in the previous year. This is highly problematic for Ohio's public schools, including Wyoming, for the following reasons:

- This provision completely ignores the will of our school community, negating new voted operating millage after a school levy is passed. This new measure would require the millage to be reduced just after it was approved by voters.
- Carryover cash balance is important to our cash flow. Due to the collection calendar for both property taxes and school district income taxes, maintaining appropriate cash balance is critical to our ability to meet the bi-weekly payroll and benefit obligations to our teachers while we wait for property tax settlements from the County and quarterly income tax payments from the Ohio Department of Taxation.
- This negates financial stewardship of public school districts who proactively plan for varying expense levels of items such as textbook adoption or technology infrastructure planning. Public schools also plan for capital outlay and staffing needs for enrollment changes and instructional programming changes. Having cash in year 1 does not mean it's not reserved for a planned future expense in year 2 or 3.
- For school districts like Wyoming who also have voter-approved school district income tax levies and have seen volatility in our collections over recent years, especially during COVID, this completely ignores our need for cash balance as a buffer for years when our collections are not as healthy.
- Wyoming City Schools adopted a cash balance policy in 2019 that recognizes our current cash reserves as part of our financial planning strategy. Under the financial stewardship pillar of our strategic plan, we are mindful of our obligation to our taxpayers to stretch their property tax dollars as long as possible, but this proposal creates a complex new rule that will confuse our constituents and further complicate property tax levy planning.
- This measure would accelerate our need to return to our voters for an operating levy and increase the frequency of operating levies.

We urge the Senate to remove the 30% cash balance provision from HB96!

Chair Brenner and members of the committee, thank you for the opportunity to share information regarding the impact of these provisions on Wyoming City Schools. Attached to this testimony is a Resolution passed by our Board of Education as well as a Resolution passed by the Council of the City of Wyoming.

The Board of Education of the Wyoming City School District, County of Hamilton, Ohio, met in planning session at 7:30 a.m. on the 6th day of May, 2025, at the Wyoming Board of Education Central Office, 420 Springfield Pike, Wyoming, Ohio, 45215 with the following members present:

Mrs. Jeanie Zoller - absent

Mrs. Kara Broderick - present

Mr. John Feldmeier - present

Mr. Illya Thomas - absent

Mrs. Heather Yee - present

Mrs. Yee introduced the following resolution and moved its passage:

RESOLUTION NO. 058-25

RESOLUTION REGARDING HB96: THE BIENNIUM BUDGET BILL

WHEREAS, the Ohio General Assembly is considering certain provisions in House Bill 96 (HB96), the Biennium Budget bill, including legislation that would significantly alter the school funding formula and the mechanisms by which public schools are funded; and

WHEREAS, Wyoming City Schools currently receives approximately \$5.9 million in State Funding, which is a material revenue source to the District's General Fund supporting significant programming and services for students; and

WHEREAS, the Governor's version of HB96 included provisions that would fail to update the appropriate inputs in the Fair School Funding Plan (FSFP) and diminish the current funding guarantees that ensure stability and predictability in school district budgeting; and

WHEREAS, the reduction of these funding guarantees threatens the fiscal stability of nearly 225 public school districts, including Wyoming City Schools, by reducing state aid; and

WHEREAS, the House version of HB96 pauses the FSFP in favor of a bridge formula and further proposes a 30% cash balance restriction, which ignores the will of voters who have approved property tax levies, disregards school districts' board approved cash balance plans, penalizes school districts for maintaining prudent cash reserves above a set threshold, discourages responsible fiscal management, and hinders efforts to plan for emergencies or future investments; and

WHEREAS, cash balance threshold restrictions do not reflect the varying fiscal realities of individual districts, particularly those like Wyoming City Schools that also collect voted school district income taxes, and impose arbitrary limitations on local decision-making; and

WHEREAS, the FSFP, when fully funded and phased in, provides a student-centered and rational method for distributing state education dollars, and is based on the actual cost of educating students and a district's calculated local capacity to contribute; and

WHEREAS, current calculated local capacity calculations within the FSFP, if not properly adjusted, may continue to disadvantage districts that have historically been on the guarantee by underestimating their need for increased state support;

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Wyoming City School District formally expresses the following as related to provisions of HB96:

BE IT FURTHER RESOLVED, that the Board of Education supports the Fair School Funding Plan (FSFP) as an equitable framework for school funding, but urges the legislature to **update the inputs, fully fund the phase-in and update capacity calculations to more accurately reflect the fiscal realities of school districts** historically reliant on guarantee funding and to ensure that those districts are not left behind; and

BE IT FURTHER RESOLVED, that if the FSFP continues to fail in generating additional funds for ALL public schools in Ohio, the Board strongly supports the **continuation of funding guarantees** to promote stability in public school financing; and

BE IT FURTHER RESOLVED, that the Board strongly urges the Ohio General Assembly to **remove the 30% cash balance restriction** from HB96 or any similar legislation; and

BE IT FINALLY RESOLVED, that the Treasurer of the Board is directed to forward a copy of this resolution to members of the Ohio House and Senate and the Ohio Governor.

Mr. Feldmeier seconded the motion and, after discussion, a roll call vote was taken and the results were:

AYE: Feldmeier, Yee, Broderick

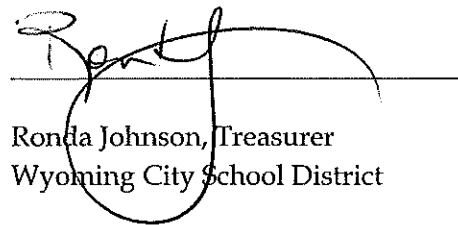
NAY: None

ABSENT: Zoller, Thomas

Adopted this 6th day of May, 2025



Kara Broderick, Vice President
Wyoming City School District
Board of Education



Ronda Johnson, Treasurer
Wyoming City School District

RESOLUTION NO. 10 2025

RESOLUTION REGARDING HB96: THE BIENNIUM BUDGET BILL

WHEREAS, the Ohio General Assembly is considering certain provisions in House Bill 96 (HB96), the Biennium Budget bill, including legislation that would significantly alter the school funding formula and the mechanisms by which public schools are funded; and

WHEREAS, the Governor's version of HB96 included provisions that would diminish the current funding guarantees that ensure stability and predictability in school district budgeting; and

WHEREAS, the reduction of these funding guarantees threatens the fiscal stability of nearly 225 public school districts, including Wyoming City Schools, by creating reductions in state aid; and

WHEREAS, the House version of HB96 also proposes a 30% cash balance restriction, which ignores the will of voters who have approved property tax levies, disregards school districts' board approved cash balance plans, penalizes school districts for maintaining prudent cash reserves above a set threshold, discourages responsible fiscal management, and hinders efforts to plan for emergencies or future investments; and

WHEREAS, cash balance thresholds do not reflect the varying fiscal realities of individual districts, particularly those like Wyoming City Schools that also collect voted school district income taxes, and impose arbitrary limitations on local decision-making; and

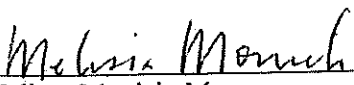
WHEREAS, the Fair School Funding Plan (FSFP), when fully funded and phased in, provides a student-centered and rational method for distributing state education dollars, and is based on the actual cost of educating students and a district's calculated local capacity to contribute; and

WHEREAS, current calculated local capacity calculations within the FSFP, if not properly adjusted, may continue to disadvantage districts that have historically been on the guarantee by underestimating their need for increased state support.

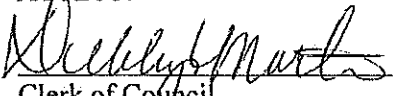
NOW THEREFORE, BE IT RESOLVED by the Council of the City of Wyoming, Hamilton County, Ohio:

Section 1. That the Wyoming City Council strongly urges the Ohio General Assembly to remove the 30% cash balance restriction from HB96 or any similar legislation.


**PASSED IN THE COUNCIL CHAMBERS OF THE CITY OF WYOMING,
OHIO, THIS 5TH DAY OF MAY, 2025.**


Melissa Monich, Mayor

ATTEST:


Clerk of Council

APPROVED AS TO FORM:


Emily Supinger, City Solicitor