

# WHEELERSBURG LOCAL SCHOOLS

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Board of Education  
Matthew J. Miller, President  
L. Scott Jolly, Vice President  
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Jonathan Eaton  
Rick Estep

Mark W. Knapp  
Superintendent  
George Grice  
Treasurer

May 23, 2025

Senator Jerry C. Cirino  
Chairman, Senate Finance Committee  
1 Capitol Square, Room 127  
Columbus, Ohio 43215

Chairman Cirino,

Thank you for the opportunity to offer testimony on behalf of the Wheelersburg Local Schools Board of Education on Am. Sub. House Bill 96. My name is Mark Knapp, and I serve as the Superintendent of the Wheelersburg Local School District.

The Wheelersburg Local School District is a proud and vital part of the Wheelersburg community in Scioto County. We are a district committed to providing a high-quality education for our students, and we deeply value the support of our families and residents.

I am writing to express our strong support for the Fair School Funding Plan (FSFP) and to raise important concerns about certain provisions within House Bill 96 that would negatively impact our district's ability to serve our students effectively.

The Fair School Funding Plan represents a significant step forward for education in Ohio. Its student-centered, transparent, and stable model acknowledges the actual costs of educating students and recognizes the varying local revenue capacities across the state. This plan holds immense promise for Wheelersburg, offering the potential for a more equitable and adequate funding system that will directly benefit our students.

Therefore, we respectfully urge the Senate to:

- Maintain the FSFP phase-in as proposed by Governor DeWine. The continued implementation is crucial for Wheelersburg, allowing us to plan our budgets and allocate resources responsibly for the coming years.
- Update the base cost inputs to reflect today's real costs—staffing, class sizes, and the necessary services for our students. The current base costs do not accurately represent the financial realities we face in educating our students in 2025 and expect to have during this next biennial budget cycle.

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It is critical that as valuation and income data are refreshed within the Wheelersburg Local School District, the FSFP base costs are also updated. If the base costs remain outdated while our local capacity data changes, Wheelersburg Local Schools will be disproportionately harmed. This will create a funding gap, placing a greater burden on our community, which already works hard to support our schools.

Wheelersburg Local Schools face specific challenges that make a fair and robust funding model essential:

- **Special Education:** The current special education funding falls short of covering the actual costs of providing the necessary support and services for our students. Implementing the updated special education cost weights within the FSFP would bring us closer to meeting their needs and ensuring they receive the education they deserve.
- **College Credit Plus:** This unfunded mandate is placing a significant burden on the Wheelersburg Local Schools general fund. We have seen significant increased participation in the CCP program over the last 5 years (a good thing) but to the detriment of our school budget (a bad trend).
- **Disadvantaged Pupil Impact Aid (DPIA):** Wheelersburg has a significant population of students living in poverty. DPIA funding is vital for us to provide essential supports, including tutoring and mental health resources. The state's recent study confirmed the higher cost of educating students in poverty. We strongly advocate for the full implementation of the recommended DPIA weights within the FSFP, as this funding is crucial for the success of our most vulnerable students.
- **Predictability and Planning:** Responsible financial planning is paramount for Wheelersburg Local Schools. We need reliable and predictable funding to retain our dedicated staff, maintain our programs, and effectively serve our students. Uncertainty in state funding makes it extremely difficult to make sound financial decisions and allocate resources effectively.

While we strongly support the FSFP, we have a serious concern about House Bill 96. Our Board of Education policy is to maintain a 30-80-days' worth of true cash balance. We have never experienced a cash balance that exceeds 30% of the prior year's expenditures. However, the proposed cap on district cash balances at 30% of the prior year's expenditures could penalize our school districts for responsible fiscal management in the future. Wheelersburg Local Schools maintain reserves to:



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- Avoid levy requests, which is important for our community.
- Manage cash flow effectively, especially given the timing of property tax collections.
- Fund essential maintenance and capital improvements to our school facilities.
- Prepare for potential economic downturns and unexpected expenses.

Furthermore, Ohio's K-12 schools rely on locally elected school boards. They are best equipped to make decisions impacting the financial position of local school districts. A "one-size fits all" change in education funding and regulations from Columbus will not produce the best outcomes. The current proposed carry over balance cap could remove the local control of the Wheelersburg Board of Education to manage their finances responsibly.

In conclusion, these changes are essential to ensure that the promise of the Fair School Funding Plan becomes a reality for Wheelersburg Local Schools and our students. We are committed to providing a quality education, and a fair and stable funding system is critical to our success. Thank you for your time and consideration.

Sincerely,



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