



Fairview Park City School District

21620 Mastick Rd. • Fairview Park, OH 44126 / P: (440) 331-5500 • F: (440) 356-3545

Keith Ahearn, Superintendent • Rob Showalter, Treasurer

**Testimony of Keith Ahearn, Superintendent & Rob Showalter, Treasurer
Fairview Park City School District
Ohio Senate Finance Committee – House Bill 96
May 28, 2025**

Chairman Cirino, Vice Chair Chavez, Ranking Member Hicks-Hudson, and members of the Finance Committee:

Thank you for the opportunity to testify today. My name is Keith Ahearn, and I serve as Superintendent of Fairview Park City Schools in Cuyahoga County. Our District educates approximately 1,500 students and we are proud to be among the few districts to earn an overall 5-star rating on the state report card.

We strongly support the full implementation of the Fair School Funding Plan as a critical step toward equity and stability in Ohio's public schools. At the same time, we are deeply concerned about the proposed cap on district reserves.

Rather than simply describe the impact of this cap, we'd like to show it to you.

[Display the chart] Exhibit A

This chart illustrates our district's financial position and the impact of the proposed 30% cap. The black bars show our year-end cash reserves. Reserves built through years of responsible planning and community trust. The yellow line marks the proposed cap. Everything above it, over \$16 million, would be frozen and inaccessible.

These are not excess funds. They are strategic reserves that:

- Help avoid new tax levies
- Fund essential repairs (HVAC, roofs, safety upgrades)
- Protect our strong bond rating, saving taxpayers money
- Provide flexibility during economic shifts, enrollment changes, or emergencies



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At this point, I'd like to invite our Treasurer, Mr. Rob Showalter, to discuss this in more detail.

Treasurer - Rob Showalter

Under our current financial plan, Fairview Park finishes FY29 with approximately **\$16.1 million** in reserves, enough to remain stable and off the levy ballot for years to come.

Under the 30% cap, we would immediately be forced to burn cash and sell off long-term investments early while incurring penalties and fees - which is a waste of taxpayer dollars. By FY29, our cash balance would be negative. We would be forced to ask voters for a new levy in November 2026, just eighteen months from now.

What was intended to be a tax break for homeowners will actually turn a strong, financially stable district with no levy ask on the horizon into one that is forced to go back to these taxpayers in less than 2 years.

This is not fiscal responsibility. It is forced instability.

Thank you. I'll return it to Mr. Ahearn.

Conclusion

House Bill 96 is framed as tax relief, but in reality, it would create instability. Pausing levy collections only to trigger more frequent and potentially larger levy requests isn't relief, it's fiscal mismanagement, and erodes community trust.

We respectfully urge you to remove the 30% reserve cap and fully implement the Fair School Funding Plan. Districts like Fairview Park have planned responsibly. Please allow us to continue doing so.

We've kept our remarks brief to stay within time, but we welcome your questions.



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EXHIBIT A

FAIRVIEW PARK CITY SCHOOL DISTRICT

