



Liberty-Benton Local Schools

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Where Eagles Learn To Soar

The Honorable Jerry C. Cirino
Senator, Ohio's 18th Senate District
1 Capital Square, Room 127
Columbus, Ohio 43215

May 23, 2025

Chairman Cirino,

House Bill 96, framed as "property tax relief"—would force school districts to return voter-approved reserves above 30% of operating expenses. Every school district in Ohio has its own unique circumstances and financial needs. A one sized fit all approach such as any form of a carryover cap, ignores this important fact. Schools only receive property tax collections twice per year, yet operating expenses fluctuate monthly, so a healthy cash reserve is a necessity to operate. Concepts like fiscal responsibility and local control used to be cornerstones of the conservative right, but House Bill 96 as written, opposes these ideas.

For Liberty-Benton Local Schools and all school districts in Ohio, this would have serious financial consequences. Based on the current bill, **L-B will lose \$2.2 million in revenue in Fiscal Year 26, \$1.2 million Fiscal Year 27, and a total of \$5.7 million over the next 4 years.** This would have a devastating effect on our students.

Liberty-Benton provides a tremendous economic value to the taxpayer. L-B is perennially among the top 15% of all 607 districts in Ohio academically, all while operating at one of the **LOWEST** costs per pupil to educate, \$11,40.97 per pupil, compared to the state average of \$16,310.87 per pupil. We've experienced 7% growth in student enrollment since 2019, and are a 5 Star District. L-B graduates average a 23 on the ACT, the class of 2024 earned 3,672 college credit plus hours and earned well over \$1 million in post-secondary scholarships. Because we have lived within our means, do not deficit spend, and have built a responsible carryover, we have only asked our voters for one modest tax increase since 2003. Our taxpayers appreciate that. Stability, especially economic stability, is the cornerstone upon which academic achievement rests. Yet, House Bill 96 as written could change all of that.

House Bill 96:

- **Usurps taxpayers Constitutional right to local control** by overriding community-approved levies and funding levels for our schools.
- **Destabilizes school funding**, making it harder to manage inflation, economic downturns, or unexpected expenses. Elements of the bill negate the benefits of the 20 mill floor, and also threaten growth from the income tax.
- **Forces more frequent ballot issues**, potentially increasing the tax burden on residents over time.
- **Jeopardizes credit and bond ratings**, leading to higher costs when certifying bonds to borrow for future projects.
- **Creates confusion and tax bill volatility**, with sharp shifts year to year based on reserve levels making it difficult for residents to budget to pay their taxes.

We ask for the Senate to preserve the current Fair School Funding plan. This plan with its current inputs provides the most equitable school funding formula for all students in the State of Ohio. We also ask the concept of any legislation requiring a cap on carryover be removed, and that each district be required to establish their own policy for carryover balances that best fit their diverse and unique needs.

Sincerely,

Bruce Otley
Superintendent
Liberty-Benton Local Schools

Lisa Dobbins
Treasurer
Liberty-Benton Local Schools