



**HARRISON HILLS CITY SCHOOL DISTRICT**  
HOME OF THE HARRISON CENTRAL HUSKIES

May 24, 2025

The Honorable Jerry C. Cirino  
Senator, Ohio's 18<sup>th</sup> Senate District  
1 Capitol Square, Room 127  
Columbus, OH 43215

Dear Honorable Chairman Cerino,

My name is Duran Morgan, and I serve as the Superintendent of the Harrison Hills City School District in Harrison County, a rural district in Eastern Ohio. We serve just under 1,400 students across a geographically broad region and are deeply rooted in a tight-knit community that values education, opportunity, and local control.

We'd like to extend a sincere thank you to the Ohio House of Representatives and our Representative Don Jones for listening to our concerns regarding school funding, and offer the same platform of appreciation to you and the Ohio Senate as budgetary deliberations are underway. We share the attached graphs to show how gas and oil revenues play a significant role in our budget, versus real and agriculture property tax collections.

We also want to take the opportunity to share with you the real implications of what this could mean for our school district. What would it mean if HB 96 went into effect? Our district would go from having roughly \$64 million in our general fund to just about \$7 million – not because of overspending, but because the state would no longer count gas and oil revenue in school funding methodology. The reevaluation of real and agricultural tax collections in calendar year 2023 revenue increase of \$2,860,920 for our district would be met with an estimated draconian \$55,000,000 reduction of our general fund.

Since 2014, when gas and oil production expanded in our region, we've worked diligently to invest those dollars wisely. We have:

- Added and expanded programming for students
- Hired more teachers to reduce class sizes
- Improved in every area of our state report card
- Built and maintained facilities designed to serve our students for the next 100+ years

The strength of our general fund is not the result of overfunding – it's the result of strategic, responsible investment in our students and our future.





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However, under HB 96 all of that progress would be at risk. This change would effectively strip our community of the benefits of its own resources. Even more concerning: it takes away local control. We've always believed our community should decide what's best for our children.

This proposal would undermine this philosophy by removing our right to vote on the level of millage we choose to support our schools.

We've already lived through this once. Harrison County was once rich in coal – but the long-term benefits were stripped away, and our community was left behind. We know natural resources won't last forever, but if we are allowed to continue making smart, community-driven decisions, their impact can last for generations.

### **Fair School Funding Plan: Preserve the Phase-In and Update Base Cost Inputs**

Like many of my colleagues across the state, I remain strongly committed to 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.

Replacing the FSFP phase-in with temporary “bridge funding” moves away from this progress and reintroduces uncertainty into a system we've worked hard to stabilize.

We urge you and the Senate to:

- Remove temporary “bridge funding” and 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.

### **Cash Balance Cap & Five-Year Forecast Elimination**

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.





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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.

HB 96 would penalize districts with cash reserves above 30% of prior year expenditures through property tax reductions. For our district, this would directly contradict the very principles of fiscal responsibility that we've worked hard to follow—principles we understood the legislature has encouraged.

At Harrison Hills, we have been building our cash reserves with the future in mind: to ensure that we are financially stable for the next 25-30 years without placing additional burdens on our local taxpayers. This is not excess—it's smart planning. Our goal has been to avoid unnecessary levy cycles and provide long-term stability so our community doesn't have to vote repeatedly to fund basic operations; that's exactly what our constituents expect of us, and what we believe the state expects from responsible financial stewards.

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

In addition, replacing the five-year forecast with a three-year projection would weaken our ability to plan ahead, monitor for emerging deficits, and communicate with our communities. Years four and five are often when deficits appear—particularly in districts dependent on levy renewals.

We urge you and the Senate to:

- Remove the 30% cash balance provision from HB 96; and
- Reinstatement the five-year forecast requirement to ensure long-term financial transparency.

In closing, we thank you for supporting responsible, student-focused, and community-respecting funding practices that protect the progress we've made—not reverse it. Thank you again for your time, consideration, and service to Ohio's schools.

Respectfully,

*Duran W. Morgan*

Duran W. Morgan  
Superintendent