



REYNOLDSBURG CITY SCHOOLS

Empowering leaders who impact the NOW and innovate the FUTURE

Senate Finance Committee House Bill 96 Written Testimony

**Reynoldsburg City Schools
Ms. Angéle Latham, Treasurer
May 27, 2025**

Chair Cirino, Vice Chair Chavez, Ranking Member Hicks-Hudson, and members of the Senate Finance Committee, thank you for the opportunity to testify today on House Bill (HB) 96.

As the Treasurer of Reynoldsburg City Schools, I am writing to express my strong support for the continuation and full implementation of the Fair School Funding Plan (FSFP), with updated inputs that reflect today's educational and operational realities. I also respectfully urge the General Assembly to move away from the Cash Balance Cap and continue the Five-Year Forecast requirement, which remains a vital tool for transparency and long-term planning.

Support for the Fair School Funding Plan

Reynoldsburg City Schools is a diverse and growing suburban district just east of Columbus, serving approximately 7,500 students across 11 schools. More than 70% of our students are economically disadvantaged, and over 30 languages are spoken in the homes of our families. Our mission to provide an equitable, high-quality education relies heavily on a state funding system that reflects our actual needs.

The FSFP is Ohio's most thoughtful attempt at building an equitable and transparent funding model that calculates what it actually costs to educate students in today's schools. However, the current formula still relies on FY22 inputs, which significantly underrepresent the costs we face in 2025, from rising wages and inflation to expanded student mental health needs and English learner support.

Concerns with the Cash Balance Cap

Our District has made careful financial decisions to maintain stability and protect against unexpected economic shifts. Yet, Reynoldsburg would be penalized for this responsible fiscal management under the proposed cash balance cap. This restriction limits access to funding we would otherwise earn under FSFP and runs counter to the values of sound financial management.

Board of Education

Angela Abram, President • Jeni Quesenberry, Vice President
Kendra McKay • Neal Whitman • Mandy Young
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Support for the Five-Year Forecast

Further, the Five-Year Forecast remains essential to financial transparency and discipline. While it requires effort, it is a valuable planning tool for boards of education, taxpayers, and state policymakers. When combined with sound financial reporting and oversight, the forecast helps districts prepare responsibly for future challenges and opportunities. Rather than eliminating it, we should continue to refine it for greater clarity and strategic use.

I submit this written testimony today on behalf of our students, our District, and the community we serve to urge the Senate Finance Committee and the General Assembly to:

1. **Continue and fully fund the FSFP with updated inputs** that reflect current enrollment, staffing, and operational costs.
2. **Eliminate the Cash Balance Cap**, which discourages responsible fiscal management.
3. **Maintain the Five-Year Forecast requirement** as a key tool for transparency and forward-looking fiscal stewardship.

Our students and communities depend on a funding system grounded in fairness and accuracy. Thank you for your leadership and ongoing support for strong public education in Ohio.

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