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April 16, 2025

The Ohio Senate
Education and Finance Committees
1 Capitol Square
Columbus, Ohio 43215

Re: FHSD Concerns and Priorities in the Ohio Biennial Budget

To Members of the Senate Education and Finance Committees:

Thank you all for your continued advocacy on behalf of all residents in the Ohio Senate, including our community in the Forest Hills School District in Cincinnati. We appreciate your involvement and leadership in Columbus, and I am personally grateful to have had the opportunity to meet with many of you previously to discuss the state biennial budget and other topics impacting public education.

As you are aware, Forest Hills Schools is one of Ohio's larger and higher performing academic districts. I am also equally proud that our district is accomplishing this while our cost per pupil is one of the lowest in Southwest Ohio and less than the state average and similar districts average.

I write today to share my perspective as it relates to key provisions currently being discussed by lawmakers that could have an outsized impact on my school district, specifically, and public school districts across the state more broadly. In your position on both the Senate Finance and Education Committees, you have the opportunity to weigh in at a critical juncture in the biennial budget process, and I hope you will take this information into consideration as you deliberate with your colleagues in the coming weeks and months.

- First, it is critical that lawmakers protect the 'guarantee' funding in the Fair School Funding Plan. If the Governor's initial recommendations are accepted, my school district stands to see an estimated reduction in funds of \$850,000 during the upcoming budget cycle and a total of \$2.8 million over the course of the next five-year forecast. This would have a significant impact on the financial health of FHSD and would place a difficult burden on our local tax base to absorb the reduction.

- Second, I believe it is important to continue the implementation of the Fair School Funding Plan with updated base cost inputs. This bipartisan legislation represents a move toward the equitable and adequate funding of Ohio's public schools, and lawmakers should fully support and appropriately fund this landmark law. If the plan is placed on hold, as the House currently proposes, or the inputs are left at 2022 levels without adjustments for inflation, as the Governor recommends, districts across the state will be forced to deal with inflationary cost increases on their own. This, again, creates financial challenges that may lead to a greater reliance on local taxpayers or potential reductions in programming for students.
- Third, I urge you and your colleagues to seriously consider increasing the state share minimum to at least 20%. FHSD is one of the school districts that currently receives the minimum per-pupil state share of the formula's base cost of 10%. By increasing this minimum, it would show residents across the state of Ohio that public education is a priority at both the state and local levels.
- Finally, I would recommend that the provision in the current House budget bill that sets a 30% cap on a district's ending cash balance be removed from consideration. This would unfairly decrease funding levels that have already been approved by local taxpayers through an open and transparent voting process. As a district not on the 20-mil floor, we do not receive automatic inflationary increases in our local revenues due to HB 920. In school districts like Forest Hills, the first few years after a levy is passed are vital to build up cash reserves in order to extend the available funding as long as possible to cover inflationary cost increases. If a limit is placed on cash balance reserves, it will force many school districts to return to voters with property tax levy requests more often. In a sense, this provision punishes school districts, like Forest Hills, that are actually behaving in a fiscally responsible manner.

I sincerely thank you for your attention to this matter and for your service to our state and community. Please do not hesitate to reach out if you have any questions, and I look forward to the opportunity to continue our dialogue as the budget process moves forward. I wish you and your colleagues the best of luck.

Sincerely,

A handwritten signature in cursive script, appearing to read "Larry Hook".

Larry R. Hook
Superintendent
Forest Hills School District