

Minford Local Schools

Home of the Mighty Minford Falcons

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Senate Education Committee House Bill 96 May 14, 2025

Chair Brenner, Vice Chair Blessing, Ranking Member Ingram, and members of the Senate Education Committee, thank you for the opportunity to testify today on House Bill 96. My name is Claudia Zaler, and I serve as the Treasurer/CFO of Minford Local School District in Scioto County.

The Minford Local School District, organized in 1923, is a small rural district located in south-central Ohio near the Ohio River, approximately 98 square miles, with two school buildings serving 1,100 students.

I appreciate the work of this committee and the General Assembly in supporting Ohio's public schools, and I respectfully offer the following comments on several provisions in House Bill 96.

First, I want to express appreciation for the House's proposed increase in public education funding within the budget. Ensuring that no district receives less than they did in FY25 is a notable, particularly for the traditional districts in our area. However, while well-intentioned, this guarantee disrupts the integrity of the Fair School Funding Plan (FSFP).

The FSFP was designed by education professionals to reflect the true cost of educating the whole child. It offers a tailored and accurate assessment of district funding needs, based on updated inputs that balance the state's and local community's responsibilities. Creating a statewide guarantee undermines this carefully constructed model and risks reverting to inequitable funding levels—levels that remain, even with increases, below the state share seen at the time of the DeRolph decision, which deemed Ohio's funding model unconstitutional.

I understand the complex position you are in when managing a state budget, but I believe we can agree that adequately funding the schools that educate 85–90% of Ohio's children must be a top priority. Discussions at the state level continue to focus on property tax relief, yet insufficient state support shifts the burden back onto local taxpayers. This inevitably forces districts to pursue levies simply to avoid cutting critical programs—something none of us want to see.

The state's strategic vision centers on attracting businesses and families to Ohio by building a strong, capable workforce. But this goal is only achievable if we first make meaningful investments in public education. As a parent, grandparent and small business owner, I can attest that the quality of local schools is a leading factor when choosing where to live. That's true for many families and businesses alike.

I am also deeply concerned about the proposed policy regarding school district cash balances. This measure appears to single out school districts, despite the fact that other local entities also collect taxes. Our cash balances reflect sound financial stewardship and the reality that we receive approximately 80% of our funding from the state—with no assurance of what lies beyond a two-year budget cycle. Planning long-term is inherently difficult under these conditions.

It's also important to remember that recent fund balances were influenced by federal pandemic relief funds. Many districts, like ours, used those funds responsibly to support students and reduce general fund strain. As those dollars disappear, our expenditures shift back to the general fund. The narrative around cash reserves must consider this context.

At Minford Local, our FY24 cash balance equals approximately 17% of our general fund balance for the year. This reflects not only the absence of a permanent improvement levy, but also our intentional strategy to prepare for facility upgrades and long-term investments. We are currently beginning the process of developing a District Plan to allocate these funds responsibly—purchasing updated equipment and keeping pace with regional workforce demands. Without access to these reserves, these essential projects would not be possible.

Further, placing the responsibility of restricting property tax collections on the Budget Commission opens the door to unintended consequences. It could force us into inefficient financial maneuvers, confuse and frustrate taxpayers, and ultimately erode public trust. We already face significant challenges with levy passage rates, as outlined in the attached analysis by Dr. Howard Fleeter, and adding volatility to the tax system could make things even more difficult.

I appreciate your time and thoughtful consideration of these concerns. My office is always open for further dialogue, and I would be honored to host you at Minford Local to see firsthand the outstanding work our students and staff are doing.

Chair Brenner and members of the committee, thank you for your time and attention.