

## **School Districts Financial Statistics**

### **Overview**

The Mahoning County Auditor's Office conducted a study of the county's 14 school districts utilizing data from the following sources:

- The FY2018 Cupp Report, which is generated by data supplied by each school district to the Ohio Department of Education
- 5 Year forecasts provided by each school district,
- Salary data provided by the school district treasurers.

This report is in no way meant to be comprehensive but rather to show relevant financial and demographic data to taxpayers in a comparative format.

#### *FY2018 Cupp Report*

This study predominantly relied on data provided within the FY2018 Cupp Report. The format of our study is an abbreviated version of the full report. The full report is issued annually by the Ohio Department of Education encompassing 61 categories of data compiled in a uniform manner for each school district in the State of Ohio. This study provides 27 of the 61 categories to make it more accessible for the reader. The numbers found in the full report and the study are calculated by the Ohio Department of Education and are subject to their own formulas and methodology—these numbers have not been calculated by the Auditor's Office. The Auditor's Office is presenting the numbers as they have been determined by the Department of Education, and any specific questions about the figures and how they are calculated can be answered by their office.

For the full version of the FY2018 Cupp Report and for explanations as to how the numbers are derived for each category, please visit the Ohio Department of Education's website:

<http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/District-Profile-Reports/>

#### *5 Year Forecasts*

The study also includes some data drawn from the 5 Year Forecasts for each of the school districts, including the FY2018 Budget (Actual), Unreserved Fund Balance, and the Unreserved Fund Percentage. The 5 Year Forecasts have both historical and forecasted data and are a great resource for learning more about sources of revenue, expenditures, and year-to-year trends. These forecasts are submitted by the local treasurers to the Department of Education which are posted on their website.

For the full 5 Year Forecasts and the accompanying Notes and Assumptions, please go to the following website. Your respective school treasurers are also an excellent resource for answering any questions about the forecast data.

<http://education.ohio.gov/Topics/Finance-and-Funding/Five-Year-Forecasts/Five-Year-Forecast-Traditional-Districts>

### **Notes**

- 1.) Average Daily Membership (ADM) is the Full Time Equivalent (FTE) number of public school students residing within a school district's boundaries or non-resident students who are eligible to attend the district. This

number includes students in all grade levels (K-12), including special needs and career tech education. The ADM is calculated throughout the year and is a basis for the state funding calculation.

- 2.) The Total Budget was derived from the 5 Year Forecast for FY18 for each of the school districts. This number is taken from "4.500 Total Expenditures" in the forecast report for 2018.
- 3.) The salary data for the superintendents were requested from the districts and is for **FY2019**. These are not inclusive of any other benefits the district offers. Please refer specific questions about salary and benefits to your respective school treasurer.
- 4.) The salary data for the treasurers were requested from the districts and is for **FY2019**. These are not inclusive of any other benefits the district offers. Please refer specific questions about salary and benefits to your respective school treasurer.
- 5.) The Assessed Property Valuation per pupil is the total unadjusted assessed property valuation for tax year 2017 (fiscal year 2019) divided by the total average daily membership (ADM) for fiscal year 2018.
- 6.) The Effective Millage Rate has been determined by the Auditor's Office for TY18 [CY19]. This rate reflects Residential/Agricultural millage only.
- 7.) The "Expenditure Per Pupil" data is calculated by the Ohio Department of Education based on average daily membership (ADM). It should be noted that the 2018 Report Cards are cited as the source of the data. However, the Ohio Department of Education points out that the number on the Report Card is a weighted number and that the Cupp Report expenditure data is unweighted to keep consistent with the reporting year to year. As a result there are differences between what is on the Report Card and what is on the Cupp Report.

As stated in the overview, these numbers are calculated by the Ohio Department of Education subject to their own formulas and methodology and are determined in a uniform way for the sake of comparability. The Auditor's Office is only presenting the data as determined by ODE for comparison purposes. For specific questions regarding expenditure data or per pupil expenditure data, please consult your local school treasurer or the Ohio Department of Education for more clarity as to the numbers.

\*\* Any number denoted with two asterisks have been adjusted at the request of the local school treasurers to better represent what they believe to be a better figure for that particular category.

| <b>Selected District Financial Data for Mahoning County School Districts</b>               |                    |                     |                   |                   |                 |
|--|--------------------|---------------------|-------------------|-------------------|-----------------|
| Arranged by Average Daily Membership (ADM)   |                    |                     |                   |                   |                 |
| Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer |                    |                     |                   |                   |                 |
|  | Youngstown City SD | Austintown Local SD | Boardman Local SD | Canfield Local SD | Poland Local SD |
| <b>A - Demographic Data:</b>   |                    |                     |                   |                   |                 |
| School District Area Square Mileage (FY18)   | 46.00              | 27.00               | 25.00             | 30.00             | 18.00           |
| District Pupil Density (FY18)  | 211.03             | 170.02              | 179.53            | 95.90             | 109.42          |
| Total Average Daily Membership (FY18) <sup>1</sup>   | 9,707.35           | 4,590.94            | 4,491.47**        | 2,877.01          | 1,969.49        |
| Total Budget (FY18) <sup>2</sup>   | \$128,311,402      | \$44,536,537        | \$45,307,613**    | \$27,381,465      | \$20,105,488    |
| Unreserved Fund Percentage (FY18)  | 7.31%              | 14.09%              | 14.48%**          | 55.99%            | 23.99%          |
| Unreserved Fund Balance (FY18)   | \$9,374,406        | \$6,273,889         | \$6,560,554**     | \$15,330,480      | \$4,823,510     |
| <b>B - Personnel Data:</b>   |                    |                     |                   |                   |                 |
| Superintendent Salary (FY19) <sup>3</sup>  | \$115,884          | \$118,447           | \$114,301         | \$116,792         | \$119,188       |
| Teacher Starting Salary (FY18)   | \$31,715           | \$32,481            | \$33,188          | \$36,098          | \$34,949        |
| Treasurer Salary (FY19) <sup>4</sup>   | \$111,232          | \$128,000           | \$71,400          | \$91,800          | \$83,000        |
| Classroom Teachers' Average Salary (FY18)  | \$49,023.33        | \$46,883.73         | \$57,567.94       | \$64,813.38       | \$57,626.18     |
| FTE Number Of Administrators (FY18)  | 119.00             | 26.00**             | 28.00             | 12.00             | 11.00           |
| Administrators' Average Salary (FY18)  | \$75,451.13        | \$61,303.80**       | \$66,148.75       | \$78,083.58       | \$80,637.55     |
| Pupil Administrator Ratio (FY18)   | 81.26              | 176.57**            | 158.53            | 236.73            | 175.63          |
| <b>C - Property Valuation And Tax Data:</b>  |                    |                     |                   |                   |                 |
| Assessed Property Valuation Per Pupil (TY16 [FY18]) <sup>5</sup>                           | \$49,694.85        | \$133,795.04        | \$188,450.55      | \$216,069.33      | \$205,219.17    |
| Total Property Tax Per Pupil (TY17 [FY19])   | \$2,814.85         | \$4,446.61          | \$7,732.77        | \$7,878.44        | \$8,274.34      |
| Median Income (TY16)   | \$20,098.00        | \$31,159            | \$32,058          | \$42,173          | \$40,169        |
| Average Income (TY16)  | \$30,310.00        | \$46,872            | \$54,145          | \$96,304          | \$77,638        |
| Effective Millage Rate (Residential/Agricultural) (TY18) <sup>6</sup>                      | 58.871817          | 35.017546           | 44.701785         | 34.746967         | 38.244276       |
| <b>D - Expenditure Per Pupil Data<sup>7</sup>:</b>   |                    |                     |                   |                   |                 |
| Administration Expenditure Per Pupil (FY18)  | \$3,404.94         | \$1,137.71          | \$1,197.42        | \$1,046.09        | \$1,419.54      |
| Building Operation Expenditure Per Pupil (FY18)  | \$4,186.96         | \$1,789.63          | \$1,996.58        | \$1,863.84        | \$1,725.80      |
| Instructional Expenditure Per Pupil (FY18)   | \$8,204.47         | \$6,021.95          | \$6,442.46        | \$6,304.51        | \$6,048.38      |
| Pupil Support Expenditure Per Pupil (FY18)   | \$1,113.68         | \$590.56            | \$437.19          | \$586.78          | \$756.76        |
| Staff Support Expenditure Per Pupil (FY18)   | \$1,374.39         | \$206.93            | \$213.93          | \$258.06          | \$247.45        |
| Total Expenditure Per Pupil (FY18)   | \$18,284.45        | \$9,746.78          | \$10,287.59       | \$10,059.28       | \$10,197.92     |
| <b>E - Revenue By Source Data:</b>   |                    |                     |                   |                   |                 |
| State Revenue Per Pupil (FY18)   | \$18,568.50        | \$5,194.05          | \$3,347.30        | \$3,364.11        | \$4,173.96      |
| State Revenue As % Of Total (FY18)   | 71.86%             | 48.52%              | 28.66%            | 29.03%            | 33.11%          |
| Local Revenue Per Pupil (FY18)   | \$4,446.78         | \$3,691.85          | \$7,030.59        | \$7,225.36        | \$7,405.80      |
| Local Revenue As % Of Total (FY18)   | 17.21%             | 34.49%              | 60.19%            | 62.34%            | 58.74%          |
| <b>F - District Financial Status From Five Year Forecast Data:</b>                         |                    |                     |                   |                   |                 |
| Salaries As % Of Operating Expenditures (FY18)   | 37.62%             | 52.89%              | 55.43%            | 56.54%            | 51.09%          |
| Fringe Benefits As % Of Operating Expenditures (FY18)                                      | 14.74%             | 22.25%              | 23.50%            | 22.65%            | 21.63%          |
| Purchased Services As % Of Operating Expenditures (FY18)                                   | 45.05%             | 21.51%              | 17.43%            | 16.30%            | 21.73%          |
| Supplies & Materials As % Of Operating Expenditures (FY18)                                 | 1.53%              | 2.45%               | 2.26%             | 2.73%             | 4.10%           |
| Other Expenses As % Of Operating Expenditures (FY18)                                       | 1.06%              | 0.89%               | 1.38%             | 1.78%             | 1.45%           |

|   | West Branch Local SD | Struthers City SD | Campbell City SD | Springfield Local SD | South Range Local SD | Jackson-Milton Local SD | Sebring Local SD |
|---|----------------------|-------------------|------------------|----------------------|----------------------|-------------------------|------------------|
| <b>A - Demographic Data:</b>  |                      |                   |                  |                      |                      |                         |                  |
| School District Area Square Mileage (FY18)                            | 111.00               | 6.00              | 4.00             | 35.00                | 53.00                | 52.00                   | 2.00             |
| District Pupil Density (FY18)   | 16.53                | 292.20            | 335.75           | 31.32                | 19.88                | 14.53                   | 281.54           |
| Total Average Daily Membership (FY18) <sup>1</sup>                    | 1,835.21             | 1,753.22          | 1,342.98         | 1,096.36             | 1,053.83             | 755.36                  | 563.08           |
| Total Budget (FY18) <sup>2</sup>                                      | \$20,657,429         | \$19,877,118      | \$15,594,922     | \$11,350,948         | \$13,034,824         | \$9,318,658             | \$7,501,981      |
| Unreserved Fund Percentage (FY18)                                     | 14.03%               | 40.17%            | 41.93%           | 24.02%               | 16.91%               | 42.43%                  | 57.72%           |
| Unreserved Fund Balance (FY18)  | \$2,898,646          | \$7,985,267       | \$6,539,641      | \$2,726,930          | \$2,204,817          | \$3,953,789             | \$4,330,171      |
| <b>B - Personnel Data:</b>  |                      |                   |                  |                      |                      |                         |                  |
| Superintendent Salary (FY19) <sup>3</sup>                             | \$103,500            | \$105,000         | \$102,912        | \$97,000             | \$89,900             | \$117,352               | \$94,558         |
| Teacher Starting Salary (FY18)  | \$30,819             | \$32,974          | \$34,528         | \$35,360             | \$34,333             | \$34,412                | \$30,800         |
| Treasurer Salary (FY19) <sup>4</sup>                                  | \$82,500             | \$81,066          | \$82,101         | \$97,292             | \$105,871            | \$97,259                | \$75,317         |
| Classroom Teachers' Average Salary (FY18)                             | \$51,015.05          | \$59,069.48       | \$54,728.27      | \$57,344.05          | \$59,350.94          | \$50,887.33             | \$56,686.56      |
| FTE Number Of Administrators (FY18)                                   | 17.17                | 10.00             | 15.00            | 8.00                 | 5.00                 | 5.00                    | 5.00**           |
| Administrators' Average Salary (FY18)                                 | \$64,354.46          | \$81,003.50       | \$70,129.80      | \$77,175.75          | \$90,507.80          | \$74,012.20             | \$75,087.00**    |
| Pupil Administrator Ratio (FY18)                                      | 104.51               | 171.19            | 86.78            | 134.48               | 204.68               | 143.02                  | 112.62**         |
| <b>C - Property Valuation And Tax Data:</b>                           |                      |                   |                  |                      |                      |                         |                  |
| Assessed Property Valuation Per Pupil (TY16 [FY18]) <sup>5</sup>      | \$138,575.54         | \$76,068.25       | \$45,124.02      | \$183,947.62         | \$191,613.50         | \$283,854.88            | \$84,712.53      |
| Total Property Tax Per Pupil (TY17 [FY19])                            | \$3,198.89           | \$3,175.79        | \$1,996.91       | \$4,305.07           | \$6,189.05           | \$8,465.76              | \$2,514.35       |
| Median Income (TY16)  | \$30,564             | \$26,683          | \$22,906         | \$32,005             | \$33,915             | \$31,496                | \$25,373         |
| Average Income (TY16)   | \$50,725             | \$38,098          | \$36,441         | \$56,696             | \$65,129             | \$53,744                | \$37,413         |
| Effective Millage Rate (Residential/Agricultural) (TY18) <sup>6</sup> | 23.073891            | 39.865993         | 44.65            | 25.260373            | 35.457201            | 31.691516               | 26.859064        |
| <b>D - Expenditure Per Pupil Data<sup>7</sup>:</b>                    |                      |                   |                  |                      |                      |                         |                  |
| Administration Expenditure Per Pupil (FY18)                           | \$1,124.36           | \$1,441.30        | \$1,893.94       | \$1,688.04           | \$1,274.22           | \$1,716.63              | \$2,626.80       |
| Building Operation Expenditure Per Pupil (FY18)                       | \$2,191.42           | \$1,802.26        | \$2,654.04       | \$2,236.97           | \$2,056.65           | \$2,641.34              | \$3,081.23       |
| Instructional Expenditure Per Pupil (FY18)                            | \$5,746.89           | \$6,526.28        | \$8,024.31       | \$6,064.17           | \$6,073.21           | \$7,531.19              | \$7,189.25       |
| Pupil Support Expenditure Per Pupil (FY18)                            | \$664.14             | \$555.13          | \$387.23         | \$447.81             | \$338.78             | \$427.44                | \$247.53         |
| Staff Support Expenditure Per Pupil (FY18)                            | \$493.69             | \$278.09          | \$540.11         | \$375.90             | \$389.34             | \$246.93                | \$28.90          |
| Total Expenditure Per Pupil (FY18)                                    | \$10,220.48          | \$10,603.04       | \$13,499.66      | \$10,812.91          | \$10,132.18          | \$12,563.51             | \$13,173.71      |
| <b>E - Revenue By Source Data:</b>                                    |                      |                   |                  |                      |                      |                         |                  |
| State Revenue Per Pupil (FY18)  | \$5,886.97           | \$7,676.36        | \$14,433.85      | \$5,053.31           | \$4,290.92           | \$4,134.03              | \$12,429.26      |
| State Revenue As % Of Total (FY18)                                    | 53.98%               | 61.03%            | 79.69%           | 40.38%               | 38.44%               | 27.73%                  | 65.24%           |
| Local Revenue Per Pupil (FY18)  | \$2,373.61           | \$2,425.53        | \$1,855.66       | \$6,012.41           | \$4,341.40           | \$7,589.08              | \$3,761.43       |
| Local Revenue As % Of Total (FY18)                                    | 21.77%               | 19.28%            | 10.25%           | 48.04%               | 38.89%               | 50.90%                  | 19.74%           |
| <b>F - District Financial Status From Five Year Forecast Data:</b>    |                      |                   |                  |                      |                      |                         |                  |
| Salaries As % Of Operating Expenditures (FY18)                        | 54.48%               | 54.14%            | 50.86%           | 53.20%               | 54.91%               | 47.49%                  | 40.73%           |
| Fringe Benefits As % Of Operating Expenditures (FY18)                 | 24.78%               | 20.61%            | 21.45%           | 22.65%               | 22.83%               | 21.64%                  | 21.04%           |
| Purchased Services As % Of Operating Expenditures (FY18)              | 15.91%               | 21.87%            | 24.78%           | 18.84%               | 13.23%               | 26.47%                  | 33.22%           |
| Supplies & Materials As % Of Operating Expenditures (FY18)            | 3.93%                | 2.47%             | 2.25%            | 3.34%                | 3.08%                | 2.55%                   | 2.52%            |
| Other Expenses As % Of Operating Expenditures (FY18)                  | 0.90%                | 0.90%             | 0.66%            | 1.97%                | 5.95%                | 1.86%                   | 2.49%            |

|   | Western Reserve Local SD | Lowellville Local SD |
|---|--------------------------|----------------------|
| <b>A - Demographic Data:</b>  |                          |                      |
| School District Area Square Mileage (FY18)                            | 49.00                    | 6.00                 |
| District Pupil Density (FY18)   | 10.44                    | 42.24                |
| Total Average Daily Membership (FY18) <sup>1</sup>                    | 511.74                   | 253.42               |
| Total Budget (FY18) <sup>2</sup>                                      | \$6,981,689              | \$5,429,298          |
| Unreserved Fund Percentage (FY18)                                     | 36.99%                   | 37.76%               |
| Unreserved Fund Balance (FY18)  | \$2,582,249              | \$2,050,302          |
| <b>B - Personnel Data:</b>  |                          |                      |
| Superintendent Salary (FY19) <sup>3</sup>                             | \$102,146                | \$108,459            |
| Teacher Starting Salary (FY18)  | \$34,382**               | \$34,969             |
| Treasurer Salary (FY19) <sup>4</sup>                                  | \$83,530                 | \$65,000             |
| Classroom Teachers' Average Salary (FY18)                             | \$57,119.79              | \$59,605.57          |
| FTE Number Of Administrators (FY18)                                   | 6.00                     | 9.34                 |
| Administrators' Average Salary (FY18)                                 | \$75,362.33              | \$53,174.30          |
| Pupil Administrator Ratio (FY18)                                      | 82.86                    | 26.03                |
| <b>C - Property Valuation And Tax Data:</b>                           |                          |                      |
| Assessed Property Valuation Per Pupil (TY16 [FY18]) <sup>5</sup>      | \$203,609.10             | \$179,932.88         |
| Total Property Tax Per Pupil (TY17 [FY19])                            | \$6,584.10               | \$6,496.84           |
| Median Income (TY16)  | \$36,222                 | \$33,614             |
| Average Income (TY16)   | \$55,751                 | \$49,545             |
| Effective Millage Rate (Residential/Agricultural) (TY18) <sup>6</sup> | 38.419144                | 26.294794            |
| <b>D - Expenditure Per Pupil Data<sup>7</sup>:</b>                    |                          |                      |
| Administration Expenditure Per Pupil (FY18)                           | \$1,427.29               | \$1,467.24           |
| Building Operation Expenditure Per Pupil (FY18)                       | \$1,946.09               | \$2,441.62           |
| Instructional Expenditure Per Pupil (FY18)                            | \$5,791.51               | \$6,830.57           |
| Pupil Support Expenditure Per Pupil (FY18)                            | \$428.57                 | \$484.83             |
| Staff Support Expenditure Per Pupil (FY18)                            | \$381.95                 | \$4.01               |
| Total Expenditure Per Pupil (FY18)                                    | \$9,975.35               | \$11,228.35          |
| <b>E - Revenue By Source Data:</b>                                    |                          |                      |
| State Revenue Per Pupil (FY18)  | \$4,170.38               | \$4,279.49           |
| State Revenue As % Of Total (FY18)                                    | 35.77%                   | 36.39%               |
| Local Revenue Per Pupil (FY18)  | \$4,157.59               | \$2,461.97           |
| Local Revenue As % Of Total (FY18)                                    | 35.66%                   | 20.94%               |
| <b>F - District Financial Status From Five Year Forecast Data:</b>    |                          |                      |
| Salaries As % Of Operating Expenditures (FY18)                        | 57.16%                   | 58.75%               |
| Fringe Benefits As % Of Operating Expenditures (FY18)                 | 19.43%                   | 23.53%               |
| Purchased Services As % Of Operating Expenditures (FY18)              | 17.76%                   | 14.23%               |
| Supplies & Materials As % Of Operating Expenditures (FY18)            | 3.68%                    | 2.17%                |
| Other Expenses As % Of Operating Expenditures (FY18)                  | 1.97%                    | 1.32%                |