

Overview

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

- The FY2021 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.

In Mahoning County for TY2020, school districts received approximately 59% of all property tax proceeds. 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.

FY2021 Cupp Report

This study predominantly relied on data provided within the FY2021 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 28 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 FY2021 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 FY2021 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 is 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>

Observations

Total Average Daily Membership (ADM) has declined by an average of 3.9% across all school districts in Mahoning County between 2019 and 2021. All fourteen districts have seen a decline in ADM over the same period. The average increase in Expenditures-Per-Pupil for school districts in Mahoning County was 7.52% between 2019 and 2021. For TY2020, \$163,840,612 was distributed in property taxes to school districts in Mahoning County, representing 59% of all property tax proceeds.

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 FY2021 for each of the school districts. This number is taken from "4.500 Total Expenditures" in the forecast report for 2021.
- 3.) The salary data for the superintendents and treasurers were requested from the districts and is for **FY2021**. 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 Effective Millage Rate has been determined by the Auditor's Office for TY2020 [CY2021]. This rate reflects Residential/Agricultural millage only.
- 5.) 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 2021 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.

Selected District Financial Data for Mahoning County School Districts								
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	West Branch Local SD	Struthers City SD
A - Demographic Data:								
School District Area Square Mileage (FY21)		46.00	27.00	25.00	30.00	18.00	111.00	6.00
District Pupil Density (FY21)		205.39	161.00	172.60	90.76	102.91	15.26	272.01
Total Average Daily Membership (FY2021) ¹		9,447.86	4,347.03	4,314.97	2,722.73	1,852.33	1,694.25	1,632.08
Total Average Daily Membership (FY2019)		9,715.14	4,579.01	4,446.94	2,783.77	1,900.12	1,846.67	1,689.16
Percent Increase/Decrease in ADM from 2019 to 2021		-2.75%	-5.07%	-2.97%	-2.19%	-2.52%	-8.25%	-3.38%
Total Budget (Actual 2021) ²		\$118,968,963	\$44,634,561	\$44,209,018	\$27,373,312	\$20,167,045	\$19,437,272	\$19,391,217
Unreserved Fund Percentage (Actual 2021)		17.34%	31.10%	24.94%	64.43%	32.27%	17.58%	53.93%
Unreserved Fund Balance (Actual 2021)		\$20,630,338	\$13,879,599	\$11,024,536	\$17,635,765	\$6,508,787	\$3,416,971	\$10,457,761
B - Personnel Data:								
Superintendent Salary (FY21) ³		\$115,884	\$140,454	\$92,409	\$129,900	\$103,401	\$103,500	\$110,000
Teacher Starting Salary (FY21)		\$33,821	\$34,800	\$38,902	\$37,932	\$36,008	\$32,642	\$35,690
Highest Teacher Salary (FY21)		\$75,353	\$80,681	\$79,294	\$87,623	\$83,903	\$69,371	\$81,373
Treasurer Salary (FY21) ³		\$118,600	\$130,050	\$82,000	\$95,475	\$94,000	\$75,000	\$79,607
Classroom Teachers' Average Salary (FY21)		\$51,596	\$54,652	\$60,997	\$71,509	\$60,513	\$57,401	\$63,529
FTE Number Of Administrators (FY21)		96.00	31.00	23.00	12.00	12.00	13.00	13.00
Administrators' Average Salary (FY21)		\$76,756.50	\$75,010.99	\$75,704.31	\$88,617.68	\$81,904.43	\$66,107.69	\$81,003.50
Pupil Administrator Ratio (FY21)		98.07	137.22	183.71	224.06	152.28	124.50	121.48
C - Property Valuation And Tax Data:								
Assessed Property Valuation Per Pupil (TY20 [FY22])		\$56,779	\$155,071	\$213,521	\$259,460	\$241,601	\$176,308	\$91,582
Total Property Tax Per Pupil (TY20 [FY22])		\$2,949	\$4,891	\$9,338	\$8,719	\$9,227	\$4,130	\$3,531
Median Income (TY19)		\$21,185	\$32,320	\$33,643	\$45,815	\$43,708	\$33,143	\$28,374
Average Income (TY19)		\$31,148	\$48,314	\$58,378	\$102,857	\$89,445	\$58,629	\$40,690
Effective Millage Rate (Residential/Agricultural) (TY21) ⁴		52.229659	32.023334	40.47131	31.425889	36.341912	22.428333	35.763578
D - Expenditure Per Pupil Data⁷:								
Administration Expenditure Per Pupil (FY21)		\$3,201.05	\$1,347.40	\$1,368.32	\$1,154.10	\$1,734.72	\$1,295.32	\$1,459.96
Building Operation Expenditure Per Pupil (FY21)		\$3,868.89	\$1,746.97	\$2,128.20	\$1,955.35	\$1,979.91	\$1,992.95	\$1,911.86
Instructional Expenditure Per Pupil (FY21)		\$10,051.27	\$6,653.92	\$7,002.00	\$7,151.19	\$6,430.30	\$6,634.63	\$7,313.19
Pupil Support Expenditure Per Pupil (FY21)		\$1,403.60	\$741.40	\$631.92	\$542.71	\$739.34	\$828.23	\$711.56
Staff Support Expenditure Per Pupil (FY21)		\$1,105.07	\$275.55	\$369.98	\$253.73	\$251.24	\$564.13	\$355.29
Total Expenditure Per Pupil (FY21) ⁵		\$19,629.88	\$10,765.23	\$11,500.42	\$11,057.08	\$11,135.51	\$11,315.25	\$11,751.85
Total Expenditure Per Pupil (FY2019)		\$18,072.21	\$10,111.32	\$10,577.93	\$10,330.71	\$10,149.60	\$10,481.05	\$11,425.69
Percent Increase/Decrease in Total Expenditures Per Pupil from 2019 to 2021		8.62%	6.47%	8.72%	7.03%	9.71%	7.96%	2.85%
E - Revenue By Source Data:								
State Revenue Per Pupil (FY21)		\$21,478.92	\$5,945.42	\$3,637.03	\$3,434.97	\$4,431.53	\$7,244.92	\$8,961.69
State Revenue As % Of Total (FY21)		68.39%	48.13%	25.32%	26.60%	32.59%	52.98%	61.71%
Local Revenue Per Pupil (FY21)		\$5,142.76	\$4,133.36	\$9,166.38	\$8,030.90	\$8,066.78	\$3,174.93	\$2,751.80
Local Revenue As % Of Total (FY21)		16.38%	33.46%	63.83%	62.18%	59.33%	23.22%	18.95%
F - District Financial Status From Five Year Forecast Data:								
Salaries As % Of Operating Expenditures (FY21)		51.13%	58.27%	60.92%	61.66%	52.76%	59.54%	60.87%
Fringe Benefits As % Of Operating Expenditures (FY21)		23.89%	23.60%	23.59%	23.88%	20.61%	23.71%	22.04%
Purchased Services As % Of Operating Expenditures (FY21)		20.99%	14.50%	11.29%	9.52%	19.39%	11.66%	13.52%
Supplies & Materials As % Of Operating Expenditures (FY21)		2.58%	2.47%	2.52%	3.12%	5.56%	4.13%	2.65%
Other Expenses As % Of Operating Expenditures (FY21)		1.42%	1.16%	1.69%	1.81%	1.67%	0.96%	0.92%

Selected District Financial Data for Mahoning County School Districts
 Arranged by Average Daily Membership (ADM)
 Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer

	Campbell City SD	Springfield Local SD	South Range Local SD	Jackson-Milton Local SD	Sebring Local SD	Western Reserve Local SD	Lowellville Local SD
A - Demographic Data:							
School District Area Square Mileage (FY21)	4.00	35.00	53.00	52.00	2.00	49.00	6.00
District Pupil Density (FY21)	336.01	28.89	17.92	13.93	241.88	9.82	40.36
Total Average Daily Membership (FY2021) ¹	1,344.04	1,011.15	949.66	724.43	483.76	481.23	242.18
Total Average Daily Membership (FY2019)	1,355.09	1,043.89	1,022.32	738.15	519.04	512.02	245.66
Percent Increase/Decrease in ADM from 2019 to 2021	-0.82%	-3.14%	-7.11%	-1.86%	-6.80%	-6.01%	-1.42%
Total Budget (Actual 2021) ²	\$16,840,431	\$10,930,557	\$13,391,817	\$9,296,248	\$7,025,616	\$6,974,667	\$5,518,793
Unreserved Fund Percentage (Actual 2021)	25.20%	29.11%	27.55%	71.37%	95.51%	38.59%	40.45%
Unreserved Fund Balance (Actual 2021)	\$4,243,852	\$3,182,139	\$3,689,666	\$6,634,411	\$6,710,066	\$2,691,224	\$2,232,102
B - Personnel Data:							
Superintendent Salary (FY21) ³	\$129,180	\$97,000	\$100,000	\$110,984	\$105,651	\$102,146	\$115,098
Teacher Starting Salary (FY21)	\$36,641	\$38,275	\$36,042	\$36,411	\$32,653	\$36,311	\$37,573
Highest Teacher Salary (FY21)	\$78,045	\$77,890	\$81,815	\$76,463	\$70,083	\$76,616	\$78,172
Treasurer Salary (FY21) ³	\$94,352	\$108,150	\$110,040	\$100,969	\$75,794	\$89,011	\$62,500
Classroom Teachers' Average Salary (FY21)	\$53,656	\$65,058	\$66,139	\$52,890	\$58,083	\$56,564	\$64,320
FTE Number Of Administrators (FY21)	13.00	11.00	5.00	5.00	5.00	6.00	5.00
Administrators' Average Salary (FY21)	\$77,456.62	\$69,232.52	\$102,810.00	\$81,291.33	\$81,825.60	\$76,606.17	\$55,799.34
Pupil Administrator Ratio (FY21)	100.27	89.32	184.40	115.78	92.46	76.49	46.11
C - Property Valuation And Tax Data:							
Assessed Property Valuation Per Pupil (TY20 [FY22])	\$53,591	\$219,505	\$247,520	\$352,742	\$108,110.01	\$258,022.88	\$220,428.11
Total Property Tax Per Pupil (TY20 [FY22])	\$2,028	\$5,107	\$7,639	\$10,267	\$3,077.54	\$7,966.61	\$7,792.33
Median Income (TY19)	\$24,475	\$34,135	\$36,757	\$34,868	\$28,762	\$38,048	\$36,583
Average Income (TY19)	\$37,421	\$60,105	\$75,339	\$59,536	\$40,359	\$64,974	\$58,352
Effective Millage Rate (Residential/Agricultural) (TY21) ⁴	38.428411	24.817632	33.395867	31.04423	22.03656	35.534232	23.938472
D - Expenditure Per Pupil Data⁷:							
Administration Expenditure Per Pupil (FY21)	\$2,584.56	\$2,112.10	\$1,434.29	\$1,812.74	\$3,230.66	\$1,749.70	\$1,659.16
Building Operation Expenditure Per Pupil (FY21)	\$3,089.18	\$2,610.89	\$2,071.94	\$2,501.12	\$3,795.82	\$2,171.85	\$1,992.53
Instructional Expenditure Per Pupil (FY21)	\$9,366.06	\$7,183.87	\$6,536.17	\$7,767.34	\$9,291.76	\$6,785.74	\$8,158.62
Pupil Support Expenditure Per Pupil (FY21)	\$750.05	\$358.57	\$413.94	\$554.52	\$1,147.72	\$403.40	\$390.14
Staff Support Expenditure Per Pupil (FY21)	\$327.57	\$403.49	\$465.80	\$266.43	\$729.10	\$344.78	\$47.89
Total Expenditure Per Pupil (FY21) ⁵	\$16,117.42	\$12,668.92	\$10,922.15	\$12,902.15	\$18,195.06	\$11,455.47	\$12,248.34
Total Expenditure Per Pupil (FY2019)	\$15,062.30	\$11,695.79	\$10,143.23	\$12,104.90	\$16,524.93	\$10,571.25	\$11,567.21
Percent Increase/Decrease in Total Expenditures Per Pupil from 2019 to 2021	7.01%	8.32%	7.68%	6.59%	10.11%	8.36%	5.89%
E - Revenue By Source Data:							
State Revenue Per Pupil (FY21)	\$16,231.88	\$6,034.31	\$4,409.54	\$4,279.76	\$15,408.80	\$4,835.51	\$5,043.94
State Revenue As % Of Total (FY21)	74.97%	40.96%	35.55%	25.89%	59.25%	35.50%	37.13%
Local Revenue Per Pupil (FY21)	\$2,020.11	\$6,972.84	\$4,851.05	\$8,321.58	\$4,664.76	\$4,978.99	\$3,436.37
Local Revenue As % Of Total (FY21)	9.33%	47.33%	39.11%	50.33%	17.94%	36.55%	25.30%
F - District Financial Status From Five Year Forecast Data:							
Salaries As % Of Operating Expenditures (FY21)	49.72%	56.95%	57.32%	54.24%	50.39%	56.88%	63.69%
Fringe Benefits As % Of Operating Expenditures (FY21)	20.95%	25.07%	24.23%	21.73%	25.83%	21.74%	22.83%
Purchased Services As % Of Operating Expenditures (FY21)	26.29%	12.62%	13.35%	19.00%	16.95%	17.19%	10.95%
Supplies & Materials As % Of Operating Expenditures (FY21)	2.20%	3.36%	3.30%	2.91%	4.36%	2.58%	1.66%
Other Expenses As % Of Operating Expenditures (FY21)	0.85%	2.00%	1.79%	2.11%	2.46%	1.61%	0.87%