

# District School Budget Report Card

Your School District

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
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Debra Hoelzle, *COO*

# District Five Year Forecast October 2014

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# District Per Pupil Expenditure Analysis

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April 15, 2015

# Per Pupil Expenditure Analysis

Your School District



## Introduction

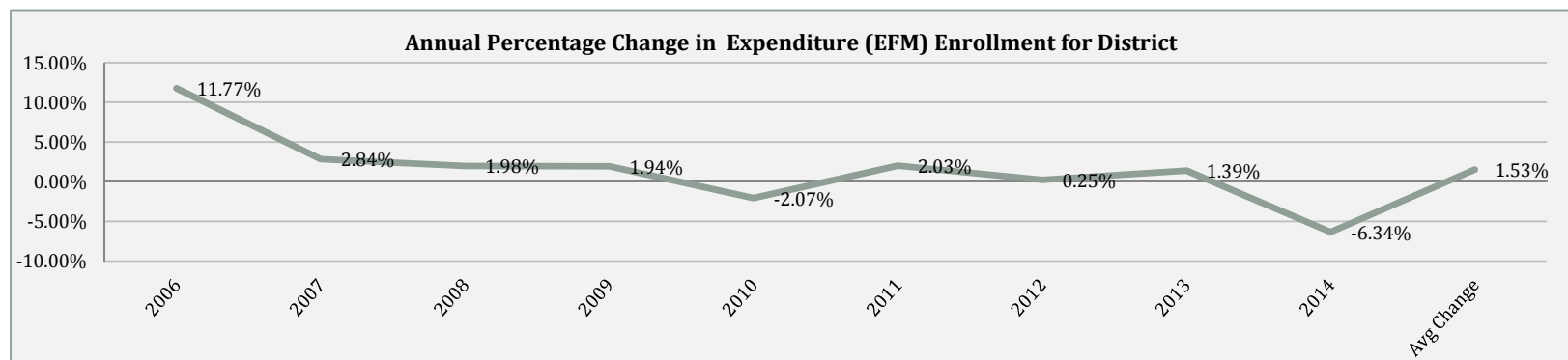
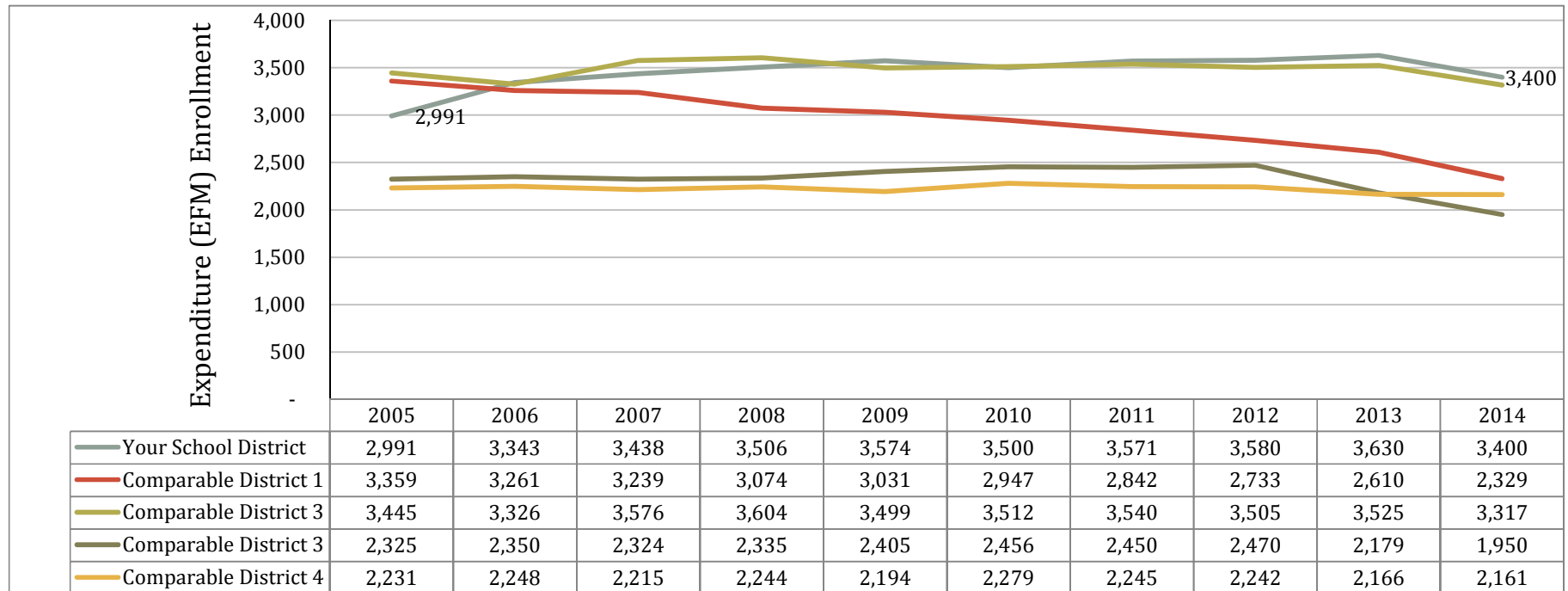
Each year the Ohio Department of Education compiles district-specific cost data. The value of this data is enhanced when it is compared to districts that are similar in nature. This comparison of individual district data to other similar districts can provide benchmark comparisons. Benchmarks are useful in that they offer the district a meaningful opportunity to compare their results to other districts, especially when they are similarly filtered.

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## Enrollment

The first benchmark trend to observe is student enrollment. The district's enrollment is at the cornerstone of the per pupil expenditure analysis. Districts that track enrollment trends over time will benefit from better decisions. For example, a declining enrollment, even when slight on an annual basis, may warrant ongoing adjustments to operating strategies in an effort to align costs with a declining resource base. The enrollment reflected in the table is the district's ODE calculated enrollment for expenditure flow model (EFM) purposes and is not the same as funded enrollment.

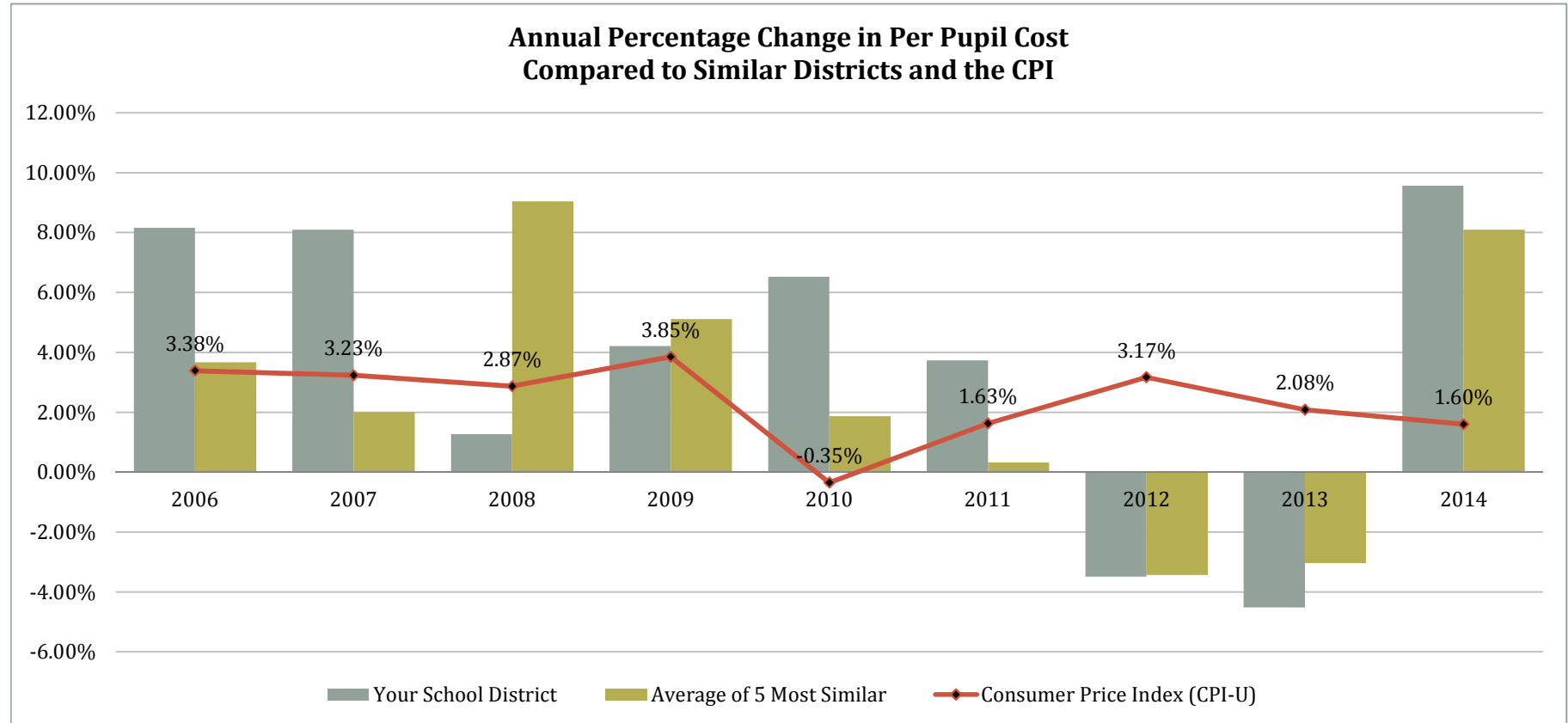


## Consumer Price Index Comparison



Another important economic benchmark is the overall rate of inflation. The Consumer Price Index (CPI) provides an indicator of how the district's expenditure growth compares to a broader cost growth benchmark. CPI can also provide an indicator of capacity in that personal income can trend similarly.

The graph below combines the comparison of the specific district's expenditure change over time with two important benchmarks -- similar district average and CPI.



| Average Annual Percentage Change: 2004-2014 |       |
|---|-------|
| Your School District                        | 3.73% |
| Average of 5 Most Similar                   | 2.63% |
| Consumer Price Index (CPI-U)                | 2.33% |

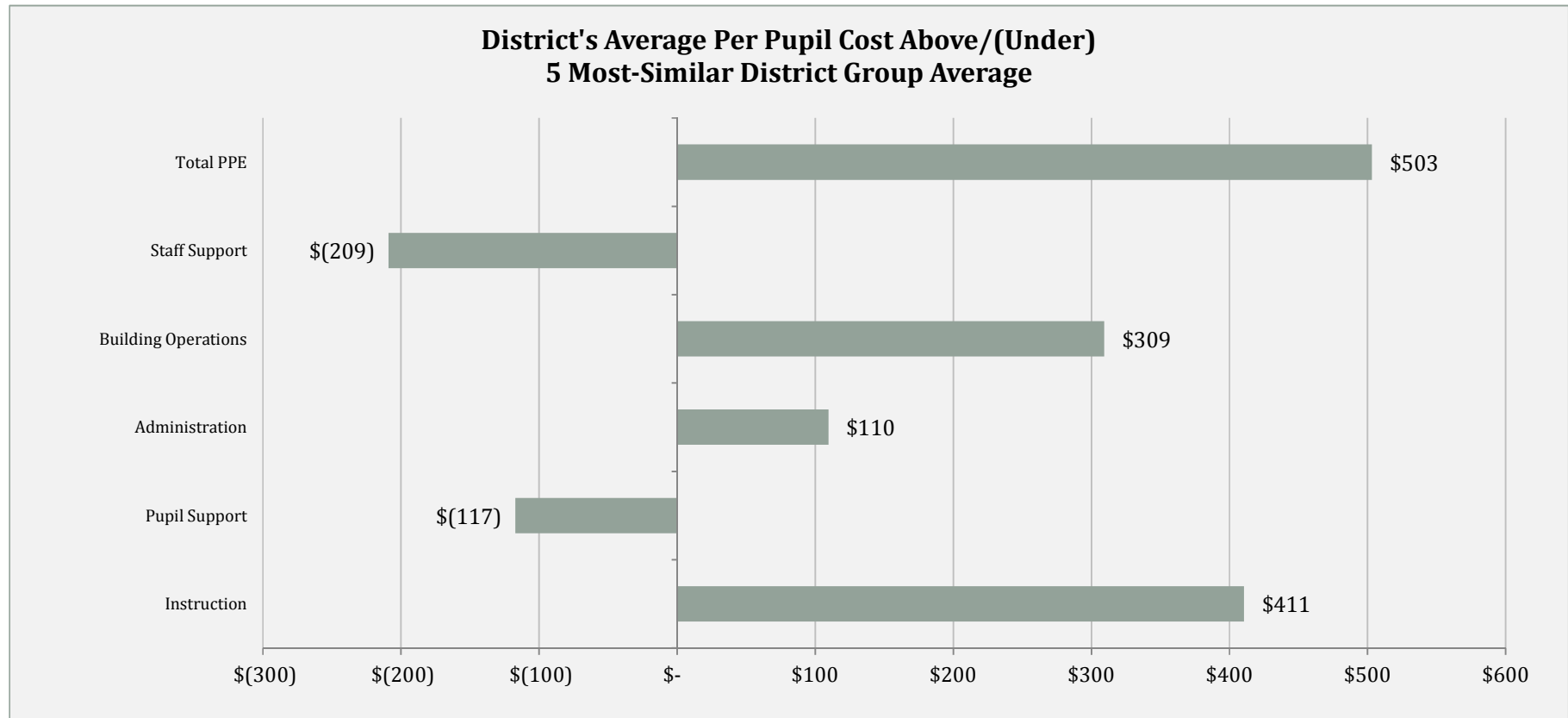
## District Per Pupil Cost Compared to the Average

Fiscal Year: 2014



In the chart below, the specific district's per pupil costs are compared to the average per pupil costs for the five most-similar district grouping, as determined by the Ohio Department of Education. The chart shows how much more, or less, the specific district spent as compared to what its five most-similar district group spent as an average, and for each individual category.

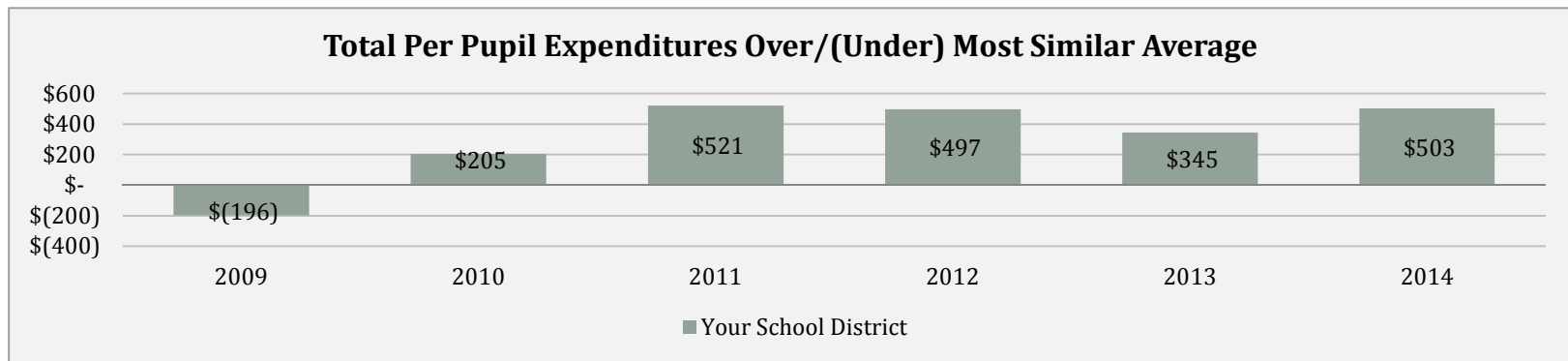
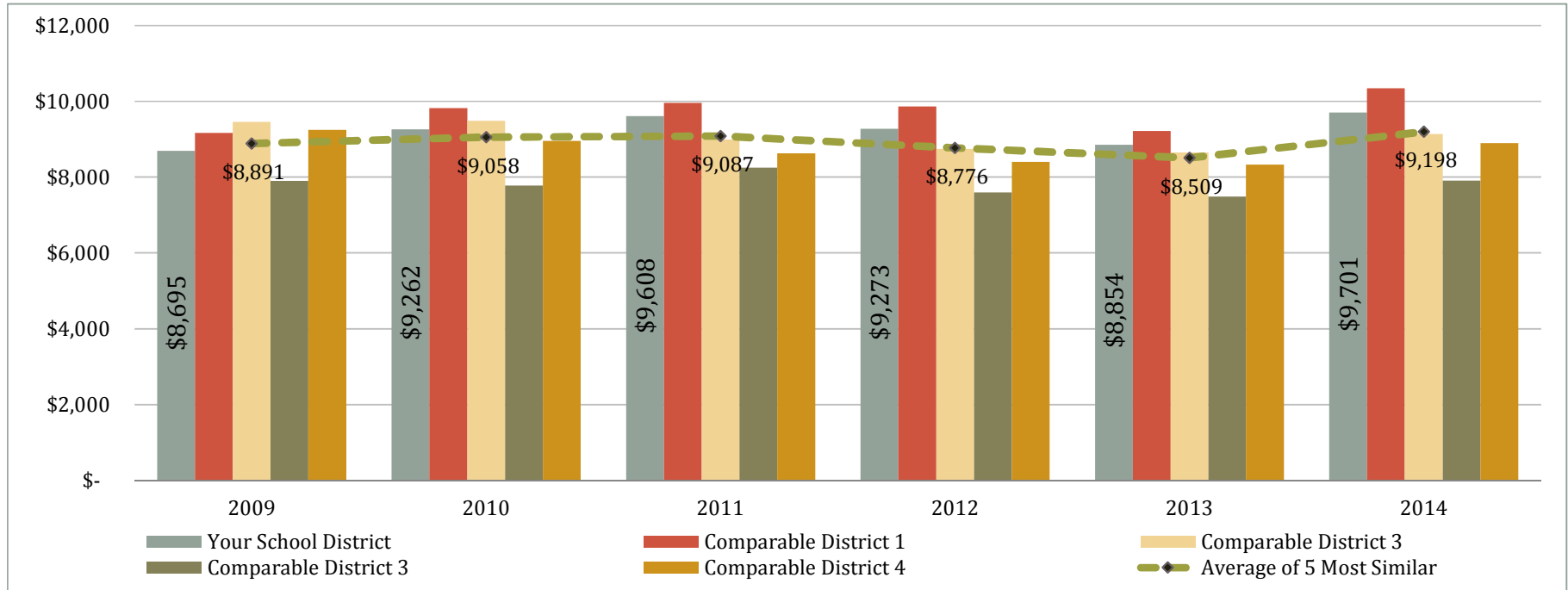
| Total Per Pupil Your School | \$ | 9,701 |
|-----------------------------|----|-------|
| Staff Support               | \$ | 96    |
| Building Operations         | \$ | 2,051 |
| Administration              | \$ | 1,271 |
| Pupil Support               | \$ | 365   |
| Instruction                 | \$ | 5,918 |



## Total Per Pupil Expenditures



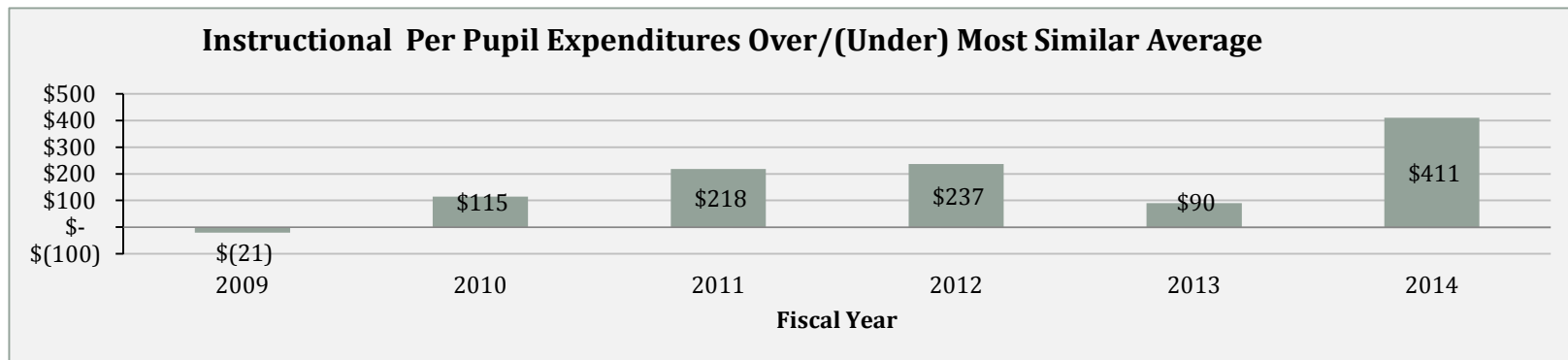
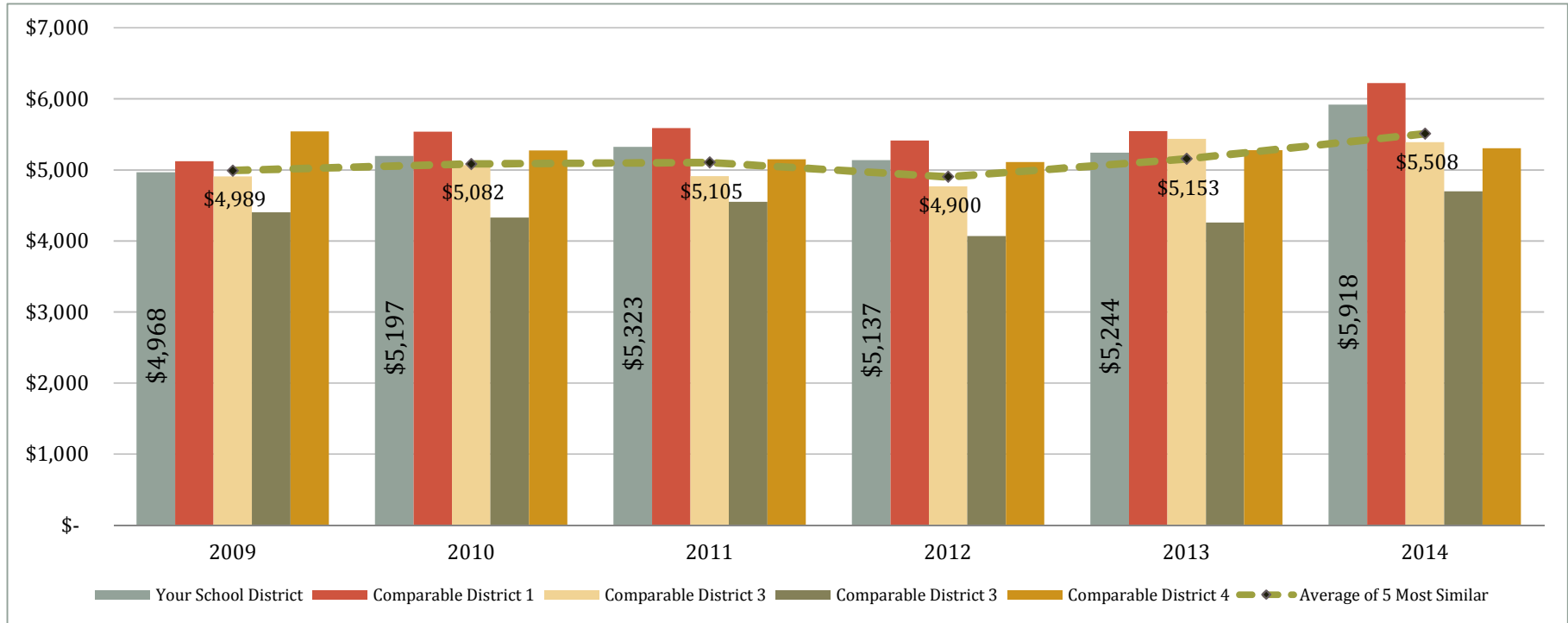
Total expenditures per pupil include all expenditures identified as related to per pupil educational and operating costs, and listed in the Ohio Department of Education's Expenditure Flow Model ("EFM") definitions. All funds are included except funds such as agency, rotary, debt service, etc. For a complete listing please reference the EFM manual. Similar districts used for the comparison are from the Ohio Department of Education's "Similar District Grouping."





## Instructional Per Pupil Expenditures

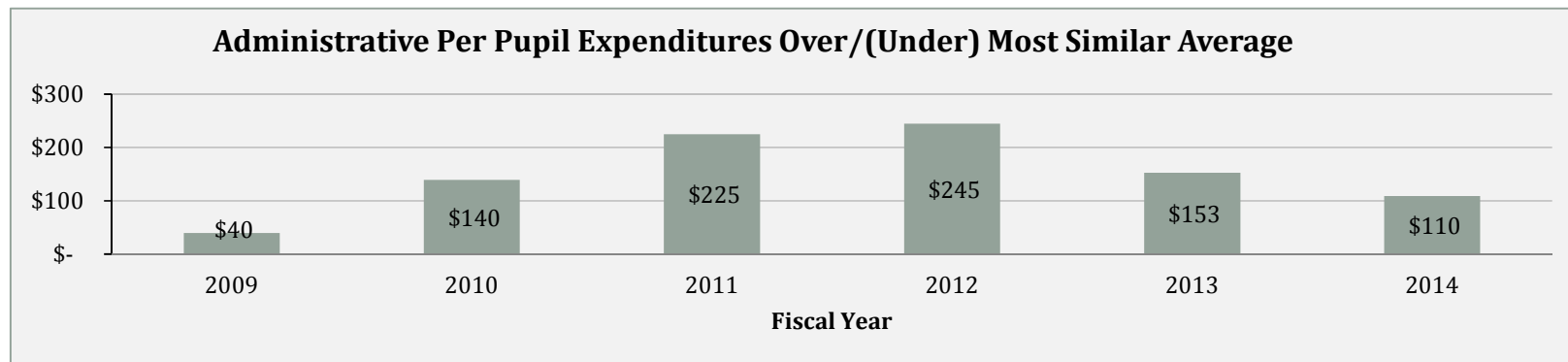
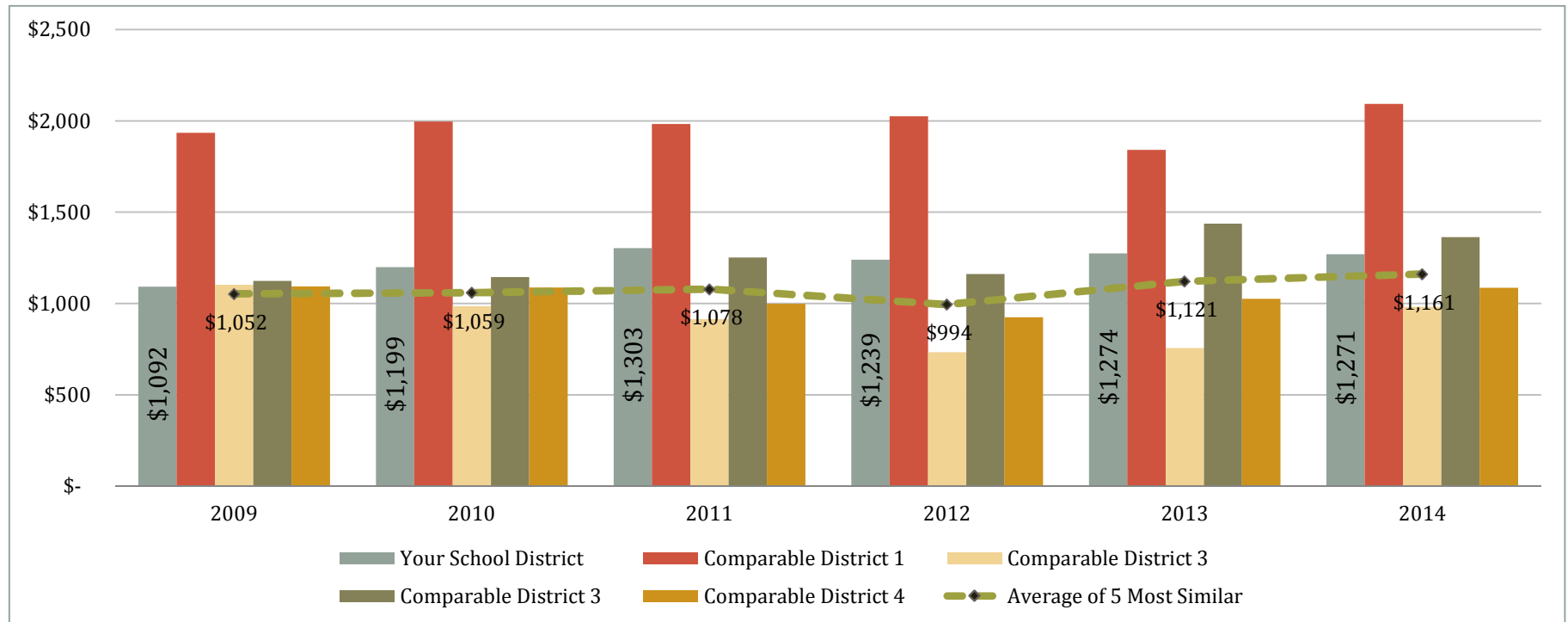
Includes regular, special, and remediation education teacher costs, textbooks, teaching supplies, software, and other materials.



## Administrative Per Pupil Expenditures



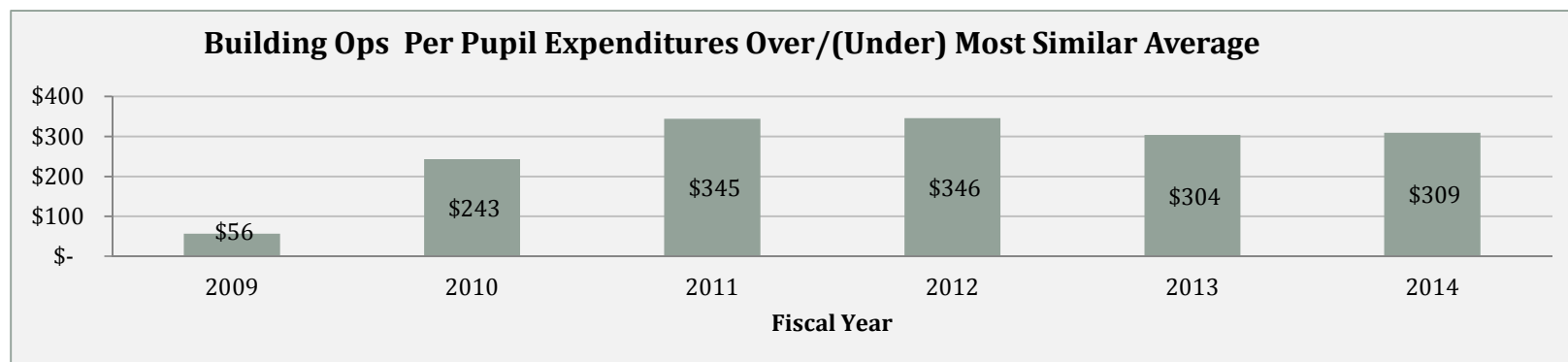
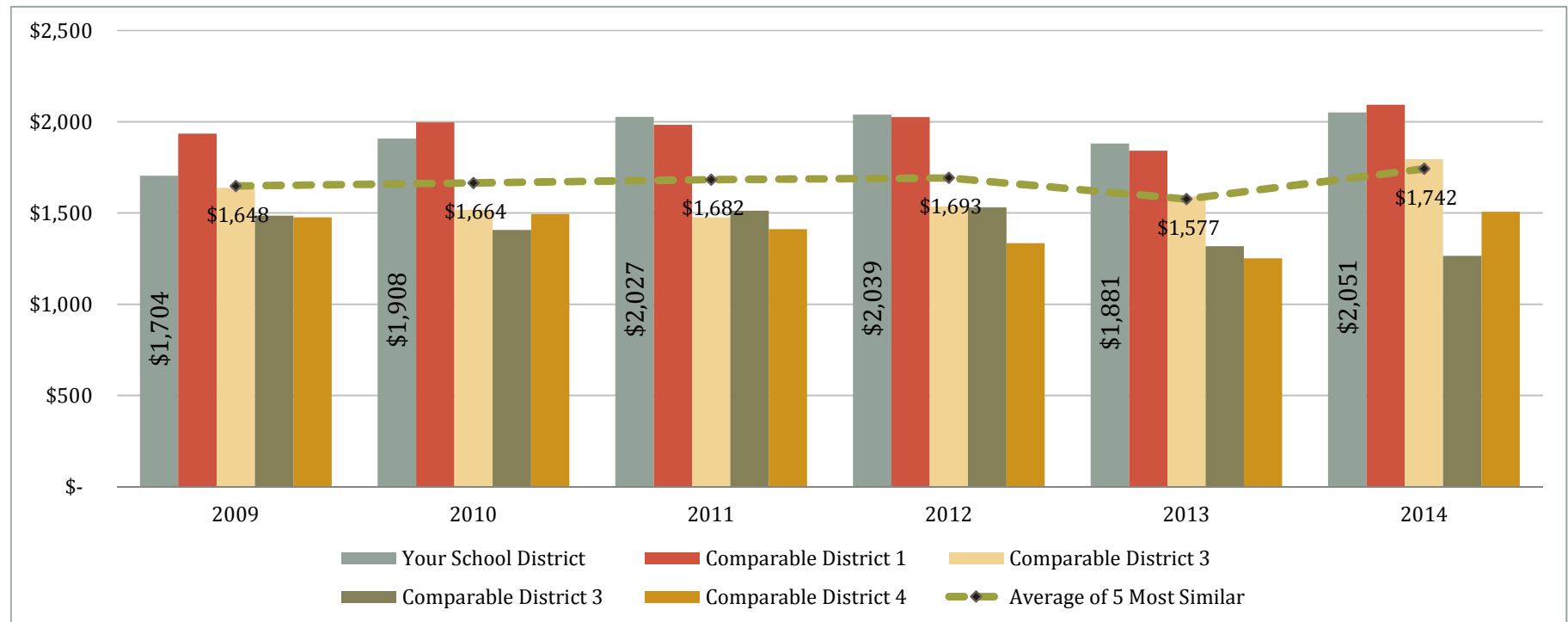
Includes superintendent, treasurer, board, business manager, and building principals and their staff. District technology services, networking, printing, information systems are also included. The application for and oversight of grant funds, special education services, county auditor fees, state audit compliance and fees are included.



## Building Operations Per Pupil Expenditures

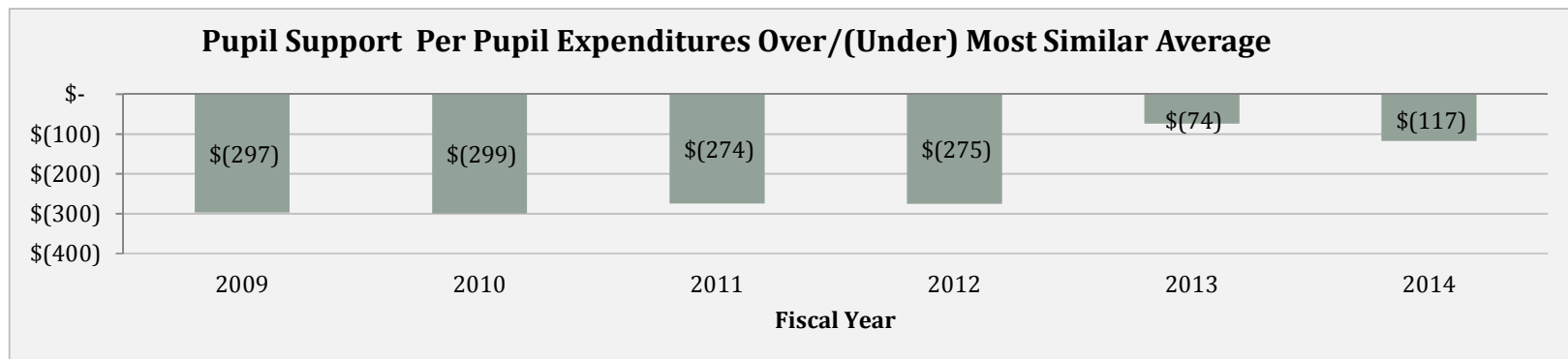
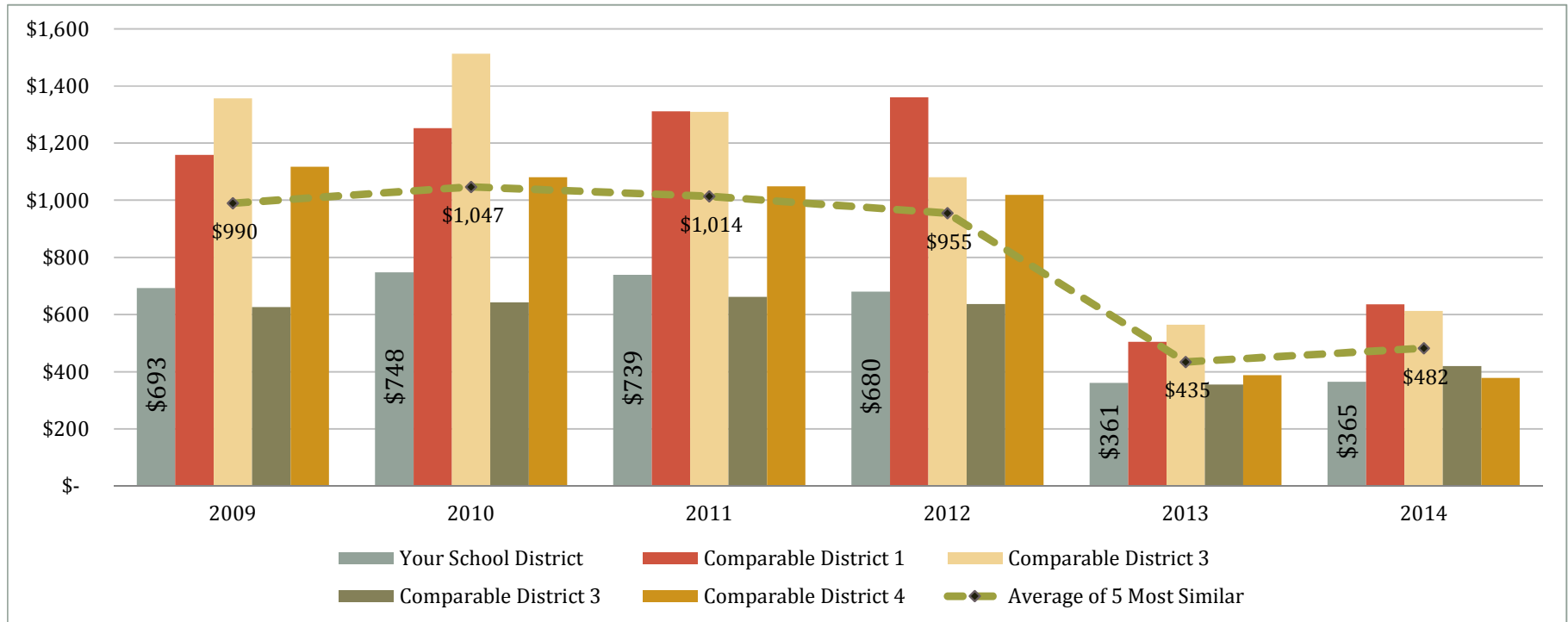


Includes costs associated with keeping children warm , safe, and dry. Includes building physical plant, costs, cleaning, maintenance. Also includes transportation and food service expenses etc.



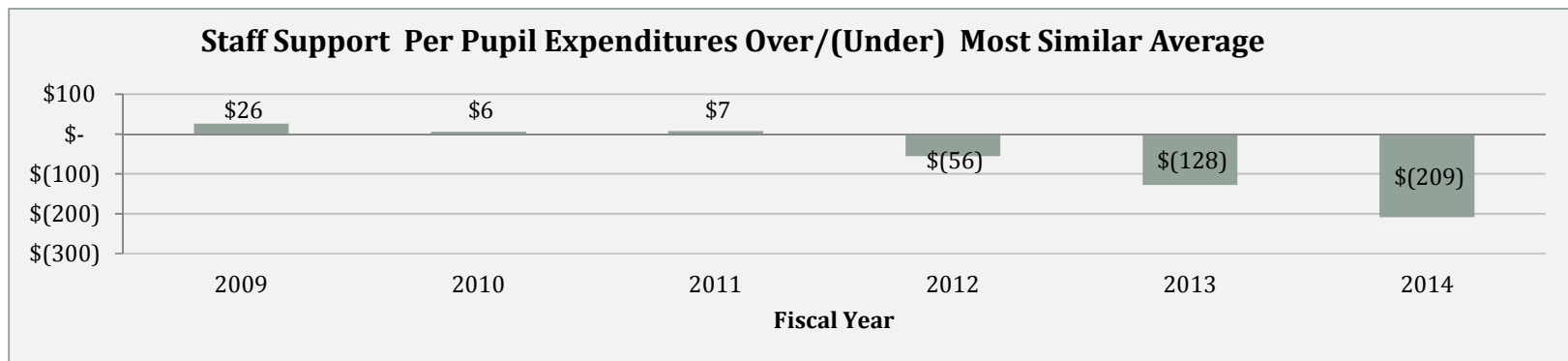
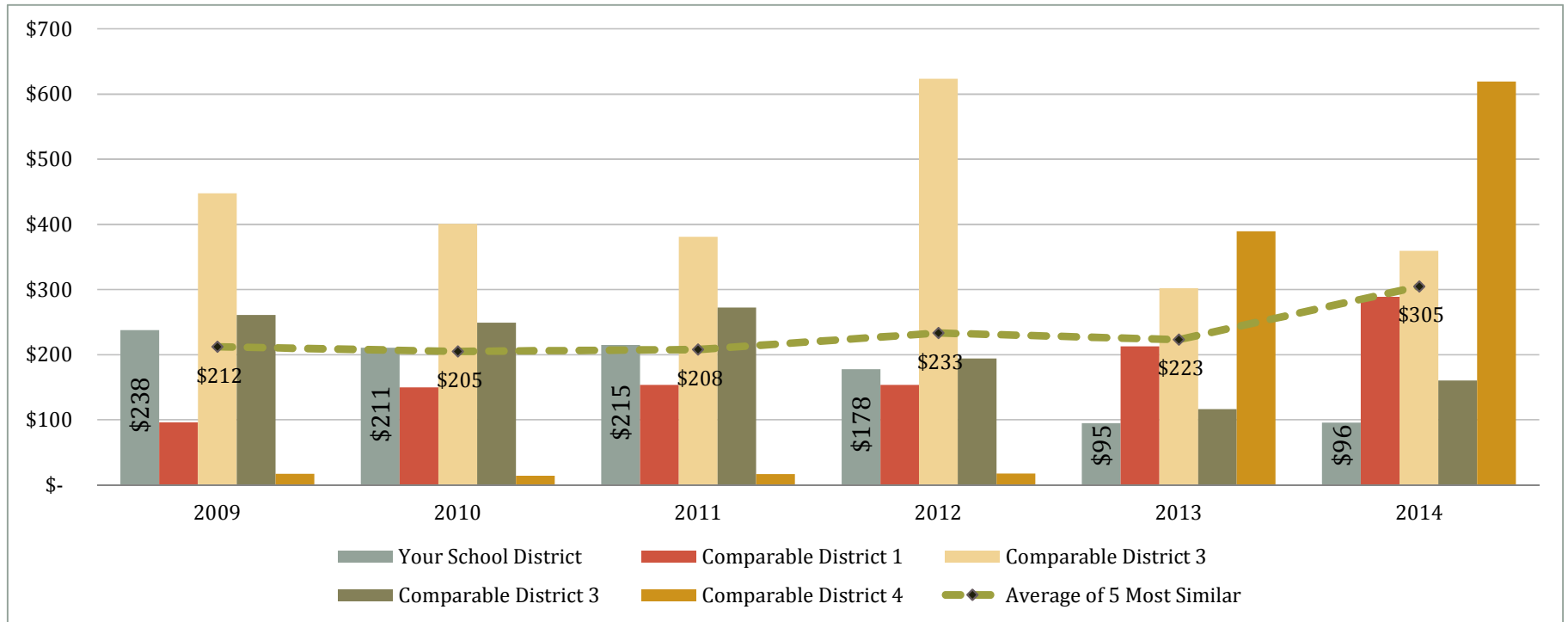
## Pupil Support Per Pupil Expenditures

Includes guidance counselors, health and psychological services, attendance, social work, regular classroom aides, and instructional media service.

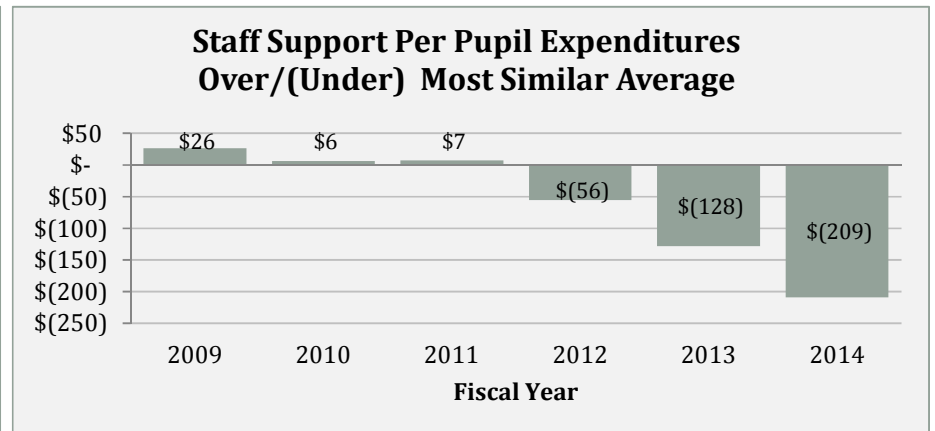
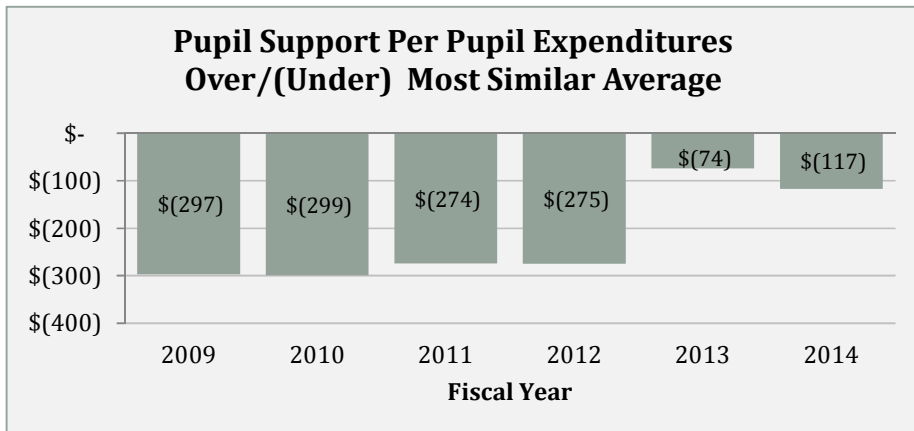
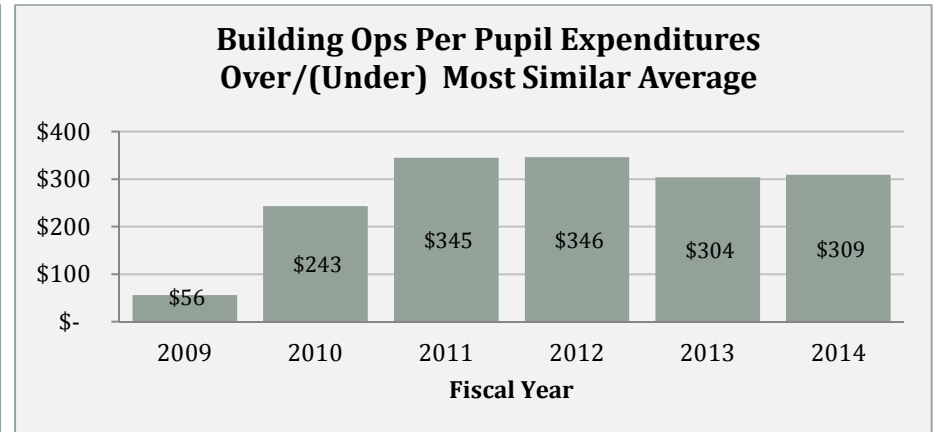
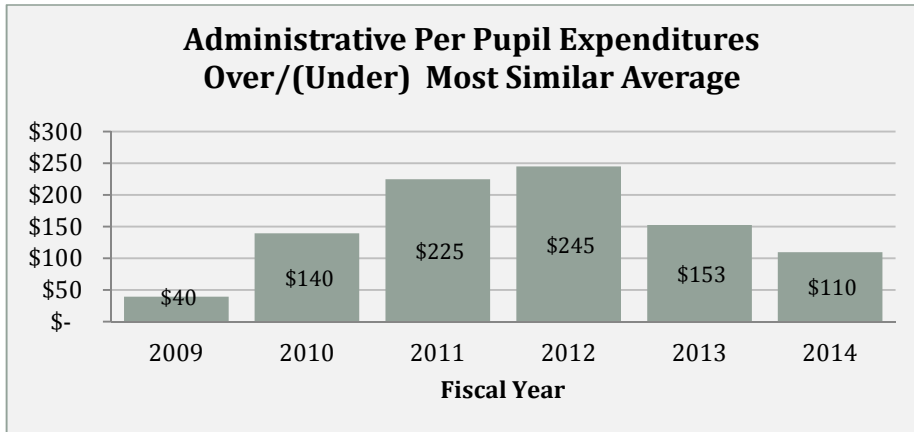
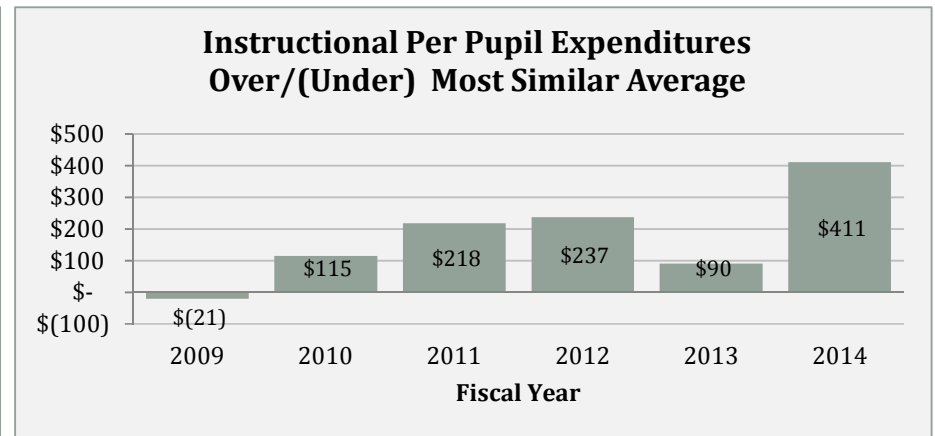
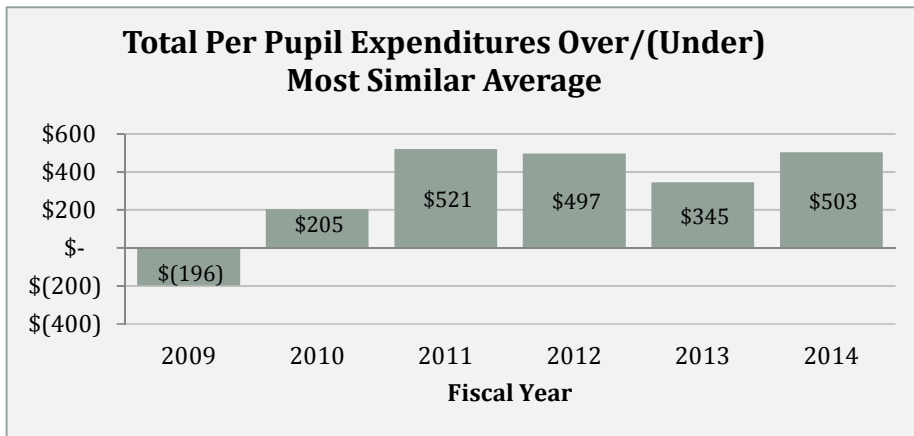


## Staff Support Per Pupil Expenditures

Includes teacher staff training and licensure expenses, aides assisting with special needs classrooms and children.



**Expenditure Over/(Under) Comparison by Category**



## Instructional Percentage of PPE



|                                  | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2014 Rank  |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| <b>Your School District</b>      | 57.1%        | 56.1%        | 55.4%        | 55.4%        | 59.2%        | 61.0%        | <b>463</b> |
| <b>Comparable District 1</b>     | 55.9%        | 56.4%        | 56.1%        | 54.9%        | 60.2%        | 60.1%        | <b>409</b> |
| <b>Comparable District 3</b>     | 51.9%        | 53.5%        | 54.6%        | 54.6%        | 62.9%        | 59.0%        | <b>336</b> |
| <b>Comparable District 3</b>     | 55.7%        | 55.7%        | 55.2%        | 53.6%        | 56.9%        | 59.4%        | <b>367</b> |
| <b>Comparable District 4</b>     | 59.9%        | 58.9%        | 59.7%        | 60.8%        | 63.3%        | 59.7%        | <b>378</b> |
| <b>Average of 5 Most Similar</b> | <b>56.1%</b> | <b>56.1%</b> | <b>56.2%</b> | <b>55.9%</b> | <b>60.5%</b> | <b>59.8%</b> | <b>391</b> |

*Note: Rank is from districts with lowest % (1) to highest % (610) and is compiled from CUPP Profile Data as an estimate of potential instructional ranking*

## Direct Student Learning Expenditures (Instruction, Pupil Support, Staff Support)

|                              | 2009  | 2010  | 2011  | 2012  | 2013  | 2014  |
|------------------------------|-------|-------|-------|-------|-------|-------|
| <b>Your School District</b>  | 67.8% | 66.5% | 65.3% | 64.7% | 64.4% | 65.8% |
| <b>Comparable District 1</b> | 69.6% | 70.7% | 70.8% | 70.2% | 68.0% | 69.1% |
| <b>Comparable District 3</b> | 71.0% | 73.6% | 73.4% | 74.1% | 72.9% | 69.6% |
| <b>Comparable District 3</b> | 67.0% | 67.2% | 66.5% | 64.5% | 63.2% | 66.8% |
| <b>Comparable District 4</b> | 72.2% | 71.2% | 72.1% | 73.1% | 72.7% | 70.9% |

*Note: Compilation uses CUPP Profile Data and combines Instruction, Pupil Support, and Staff Support*

**Performance Index**



|                                  | <b>2009</b> | <b>2010</b> | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  | <b>2014</b>  |
|----------------------------------|-------------|-------------|--------------|--------------|--------------|--------------|
| <b>Your School District</b>      | 99.0        | 100.2       | 102.0        | 103.8        | 101.9        | 101.7        |
| <b>Comparable District 1</b>     | 98.3        | 99.7        | 100.1        | 101.6        | 100.3        | 102.3        |
| <b>Comparable District 3</b>     | 96.6        | 96.0        | 98.2         | 97.1         | 97.3         | 97.4         |
| <b>Comparable District 3</b>     | 96.4        | 97.8        | 98.5         | 99.9         | 100.5        | 100.5        |
| <b>Comparable District 4</b>     | 101.5       | 101.7       | 103.2        | 103.9        | 102.1        | 103.4        |
| <b>Average of 5 Most Similar</b> | <b>98.4</b> | <b>99.1</b> | <b>100.4</b> | <b>101.3</b> | <b>100.4</b> | <b>101.0</b> |

**Performance Index**

"The performance index is a weighted average of all tested grades and subjects, with more weight given to the higher performance levels. Comparing the performance index scores over time shows trends in school and district achievement."  
 -Ohio Department of Education



## Similar Districts

Below is a list of the districts determined to be the most similar to your district, ranked from “most similar” to “least similar,” as determined by the Ohio Department of Education. A partial listing of the demographics used for the similar district determination are provided. The five most similar districts are highlighted below.



| District                     | County        | % of Population Administrative or Professional Occupations | % of Population with College Degree or More | Poverty as % of ADM | Population Density | % Minority Students | Median Income   |
|------------------------------|---------------|--|---|---------------------|--------------------|---------------------|-----------------|
| <b>Your School District</b>  | <b>County</b> | <b>33.2%</b>   | <b>18.6%</b>                                | <b>30.1%</b>        | <b>149</b>         | <b>3.9%</b>         | <b>\$38,397</b> |
| <b>Comparable District 1</b> | <b>County</b> | <b>26.7%</b>   | <b>23.3%</b>                                | <b>33.1%</b>        | <b>177</b>         | <b>3.4%</b>         | <b>\$34,334</b> |
| <b>Comparable District 2</b> | <b>County</b> | <b>27.0%</b>   | <b>17.8%</b>                                | <b>36.4%</b>        | <b>302</b>         | <b>3.5%</b>         | <b>\$36,010</b> |
| <b>Comparable District 3</b> | <b>County</b> | <b>27.4%</b>   | <b>27.6%</b>                                | <b>28.1%</b>        | <b>392</b>         | <b>4.9%</b>         | <b>\$35,107</b> |
| <b>Comparable District 4</b> | <b>County</b> | <b>33.0%</b>   | <b>30.1%</b>                                | <b>24.3%</b>        | <b>201</b>         | <b>4.2%</b>         | <b>\$41,561</b> |
| Comparable District 5        | County        | 30.5%  | 23.1%                                       | 28.1%               | 232                | 2.8%                | \$39,202        |
| Comparable District 6        | County        | 29.4%  | 26.5%                                       | 25.8%               | 112                | 4.4%                | \$37,453        |
| Comparable District 7        | County        | 33.1%  | 24.6%                                       | 34.7%               | 68                 | 2.6%                | \$33,818        |
| Comparable District 8        | County        | 29.7%  | 24.4%                                       | 33.7%               | 489                | 7.2%                | \$30,578        |
| Comparable District 9        | County        | 34.6%  | 28.0%                                       | 26.5%               | 509                | 4.0%                | \$34,200        |
| Comparable District 10       | County        | 25.1%  | 22.8%                                       | 32.9%               | 343                | 4.3%                | \$33,531        |
| Comparable District 11       | County        | 23.8%  | 19.3%                                       | 41.5%               | 73                 | 4.3%                | \$30,520        |
| Comparable District 12       | County        | 29.1%  | 22.0%                                       | 40.0%               | 178                | 6.0%                | \$31,748        |
| Comparable District 13       | County        | 23.7%  | 17.3%                                       | 36.4%               | 123                | 4.4%                | \$30,388        |
| Comparable District 14       | County        | 34.7%  | 27.7%                                       | 28.6%               | 421                | 2.9%                | \$35,501        |
| Comparable District 15       | County        | 31.3%  | 28.3%                                       | 27.5%               | 196                | 7.1%                | \$35,852        |
| Comparable District 16       | County        | 29.4%  | 25.3%                                       | 30.5%               | 574                | 5.8%                | \$35,812        |
| Comparable District 17       | County        | 29.0%  | 25.2%                                       | 43.9%               | 347                | 7.1%                | \$28,316        |
| Comparable District 18       | County        | 25.9%  | 19.4%                                       | 33.6%               | 134                | 7.1%                | \$34,026        |
| Comparable District 19       | County        | 26.1%  | 20.5%                                       | 42.9%               | 131                | 3.5%                | \$31,398        |
| Comparable District 20       | County        | 27.8%  | 23.4%                                       | 29.2%               | 159                | 5.5%                | \$34,157        |

Source: [http://webapp2.ode.state.oh.us/similar\\_districts/](http://webapp2.ode.state.oh.us/similar_districts/)

**Ohio Department of Education Definitions for Each Expenditure Category**



|  |   |  |
|--|---|--|
| <p><b>ADMINISTRATIVE</b> costs are basically costs incurred for the Board of Education, Superintendent's Office, Fiscal Services, Business Manager's Office, and Building Principal's Offices. These costs encompass planning, research, information technology, staff services, and data processing services. These offices set goals and direction and makes key decisions for the building. They also motivate staff, make recommendations for hiring, evaluate personnel, deal with crises, and concern itself with the educational environment.</p> | <p><b>BLDG OPERATIONS</b> expenditures are for the operational support and for plant maintenance, transportation, and food service operations. It combines both the capital goods (building, buses, heating equipment, etc.) and the resources necessary to operate, clean, repair and improve them</p> | <p><b>STAFF SUPPORT</b> includes instructional improvement and staff development expenses for all staff. Employees of the district have varying state requirements for professional development and training. Teacher support may be handled by the Central Office or may occur at the building where direct support for teachers and other staff is primarily handled.</p>      |
| <p><b>PUPIL SUPPORT</b> costs are the made up of support services such as guidance, health, psychological, speech pathology and audiology, attendance and social work services, as well as an instructional media service for students.</p>  |   | <p><b>INSTRUCTION</b> is the largest expenditure category. It is defined as the activities directly dealing with the teaching of pupils or the interaction between teacher and pupil. This function often includes teachers, teacher aides or paraprofessionals, as well as materials, computers, books, and other consumable materials used with students in the classroom.</p> |

## Data Sources



### ODE Cupp Profile Reports

<http://education.ohio.gov/GD/Templates/Pages/ODE/ODEPrimary.aspx?page=2&TopicRelationID=1441>

### ODE Interactive Local Report Card (EMIS Data)

[http://ilrc.ode.state.oh.us/Power\\_Users.asp](http://ilrc.ode.state.oh.us/Power_Users.asp)

### ODE Benchmarking Reports (2010, 2011, 2012)

<http://education.ohio.gov/GD/Templates/Pages/ODE/ODEDetail.aspx?page=3&TopicRelationID=1438&ContentID=48701>

### ODE Five Year Forecast Data

<http://education.ohio.gov/GD/Templates/Pages/ODE/ODEPrimary.aspx?page=2&TopicID=1437&TopicRelationID=1437>

### ODE Similar District Methodology

[http://webapp2.ode.state.oh.us/similar\\_districts/](http://webapp2.ode.state.oh.us/similar_districts/)

# District Equivalent Per Pupil Expenditure - New Methodology

Your School District

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Debra Hoelzle, *COO*

# Equivalent per Pupil Expenditure

Your District

Starting in 2013, the Department of Education began calculating an “Expenditure Equivalency Factor” (EEF) for each district. The EEF attempts to account for the cost associated with the varying student needs among Ohio school districts. The Department of Education identified three categories of student needs and calculated a district EEF for each of the three student special need categories. The three categories of special needs are:

- Special Education
- Limited English Proficiency
- Economically Disadvantaged

|                       | Calculated Additional Special Ed Cost Factor | Calculated Additional Limited English Cost Factor | Calculated Additional Economic Disad. Cost Factor | Calculated Additional Total Cost Factor |
|-----------------------|--|---|---|---|
| Your District         | 4.6%   | 0.0%  | 0.4%  | 5.0%                                    |
| Comparable District 1 | 16.2%  | 0.2%  | 0.0%  | 16.5%                                   |
| Comparable District 2 | 13.7%  | 0.1%  | 0.5%  | 14.2%                                   |
| Comparable District 3 | 8.5%   | 0.0%  | 0.4%  | 8.9%                                    |
| Comparable District 4 | 11.8%  | 0.0%  | 0.3%  | 12.2%                                   |

The Ohio Department of Education uses the EEF to adjust each district’s per pupil expenditures to a calculated “Equivalency per Pupil Expenditure” (EPPE) amount that is the ODE’s attempt to present each district’s cost, less the ‘calculated’ costs associated with meeting the three special needs categories.

ODE’s effort is an attempt to provide an equivalent per pupil expenditure that can be compared across Ohio’s school districts.

## Fiscal Year 2014

| District              | Traditional per Pupil Expenditure All Costs | Less ODE Calculated Special Ed. Expenditure Component | Less ODE Calculated Limited English Expenditure Component | Less ODE Calculated Economically Disadvantaged Expenditure Component | ODE Calculated Equivalent per Pupil Expenditure Net of Special Needs Cost |
|-----------------------|---|---|---|--|---|
| Your District         | \$9,701                                     | (\$442)   | (\$5)   | (\$41)   | \$9,213   |
| Comparable District 1 | \$10,344                                    | (\$1,679)   | (\$21)  | (\$4)  | \$8,640   |
| Comparable District 2 | \$9,139                                     | (\$1,248)   | (\$5)   | (\$44)   | \$7,843   |
| Comparable District 3 | \$7,908                                     | (\$669)   | \$0   | (\$34)   | \$7,205   |
| Comparable District 4 | \$8,896                                     | (\$1,052)   | (\$3)   | (\$29)   | \$7,812   |

## 2014 Per Pupil Expenditures by Expanded Categories

| Expenditure Enrollment>>                          | 3,400          | 2,329                 | 3,317                 | 1,950                 | 2,161                 |
|---|----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Expanded Expenditure Category:                    | Your District  | Comparable District 1 | Comparable District 2 | Comparable District 3 | Comparable District 4 |
| Instruction                                       | 5,918.16       | 6,221.59              | 5,390.84              | 4,700.43              | 5,306.97              |
| Pupil Support                                     | 365.26         | 635.68                | 612.85                | 419.89                | 378.27                |
| Instr Staff Sup                                   | 95.72          | 288.90                | 359.54                | 160.06                | 619.27                |
| CRI - Classroom Instruction Expense PP \$ & "%"   | 6,379.15 65.8% | 7,146.17 69.1%        | 6,363.22 69.6%        | 5,280.38 66.8%        | 6,304.51 70.9%        |
| Public School Ranking 1 (Highest) to 611 (Lowest) | 468            | 228                   | 25                    | 520                   | 31                    |
| Gen Admin   | 286.26         | 181.30                | 174.90                | 375.53                | 280.16                |
| School Admin                                      | 474.80         | 543.65                | 471.17                | 683.46                | 466.50                |
| Oper & Maint                                      | 1,061.74       | 866.64                | 931.99                | 497.54                | 676.99                |
| Pupil Transp                                      | 606.48         | 844.21                | 433.91                | 422.94                | 639.37                |
| Other Support                                     | 509.57         | 379.65                | 335.28                | 304.04                | 339.10                |
| Food Service                                      | 383.08         | 382.55                | 428.71                | 344.52                | 189.56                |
| NCR - Nonclassroom Expense PP \$ & "%"            | 3,321.92 34.2% | 3,198.01 30.9%        | 2,775.95 30.4%        | 2,628.04 33.2%        | 2,591.68 29.1%        |
| Total Per Pupil Expenditure                       | \$9,701        | \$10,344              | \$9,139               | \$7,908               | \$8,896               |
| Other Expenses Not Classified Above               |                |                       |                       |                       |                       |
| Enterprise  | -              | -                     | -                     | -                     | -                     |
| Other Elem-Sec                                    | 223.86         | 249.55                | 201.73                | 159.66                | 268.77                |
| Community Service                                 | 3.39           | 145.89                | 7.52                  | 15.54                 | 1.34                  |
| Adult Ed  | -              | -                     | -                     | -                     | -                     |
| Other Non Elem-Sec                                | -              | -                     | -                     | -                     | -                     |
| Construction                                      | 35.69          | 252.49                | 553.60                | 577.12                | 29.91                 |
| Land & Structures                                 | -              | -                     | -                     | -                     | -                     |
| Instr Equipment                                   | 6.68           | -                     | -                     | 7.98                  | -                     |
| Other Equipment                                   | 80.74          | 85.02                 | 99.17                 | -                     | 11.54                 |
| Debt & Interest                                   | 429.55         | 823.51                | 770.10                | 589.33                | 340.50                |
| Non-Operating Expense                             | 779.91         | 1,556.45              | 1,632.12              | 1,349.64              | 652.08                |

# District Per Pupil Expenditure Analysis

Your School District

**Student Supplement**

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

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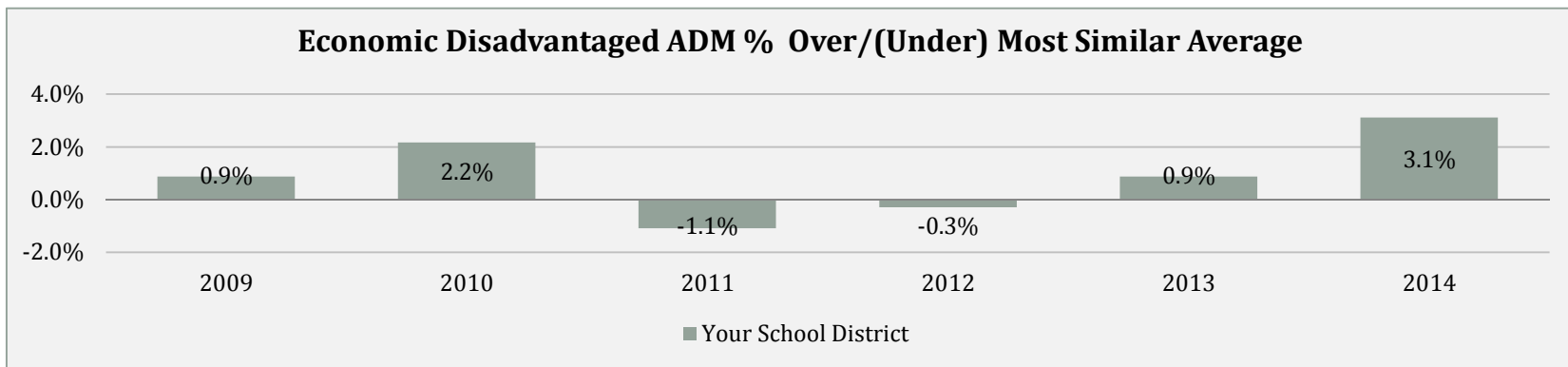
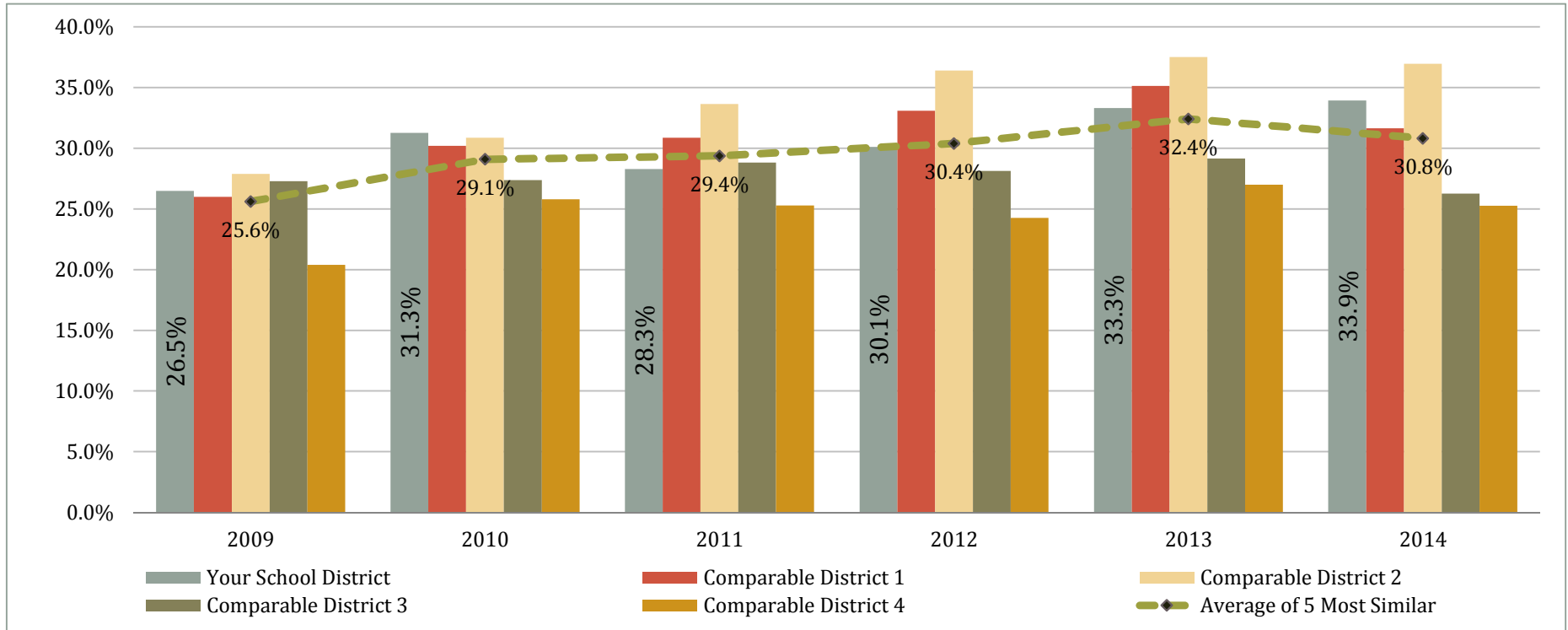
Matt Bunting, *Consultant*  
Ryan Ghizzoni, *Consultant*  
Stacy Overly, *Consultant*  
Mike Sobul, *Consultant*  
Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*

## Economic Disadvantage

Students identified as economically disadvantaged for EMIS purposes qualify for free and reduced lunch assistance. Current qualifying income guidelines for a family of four:

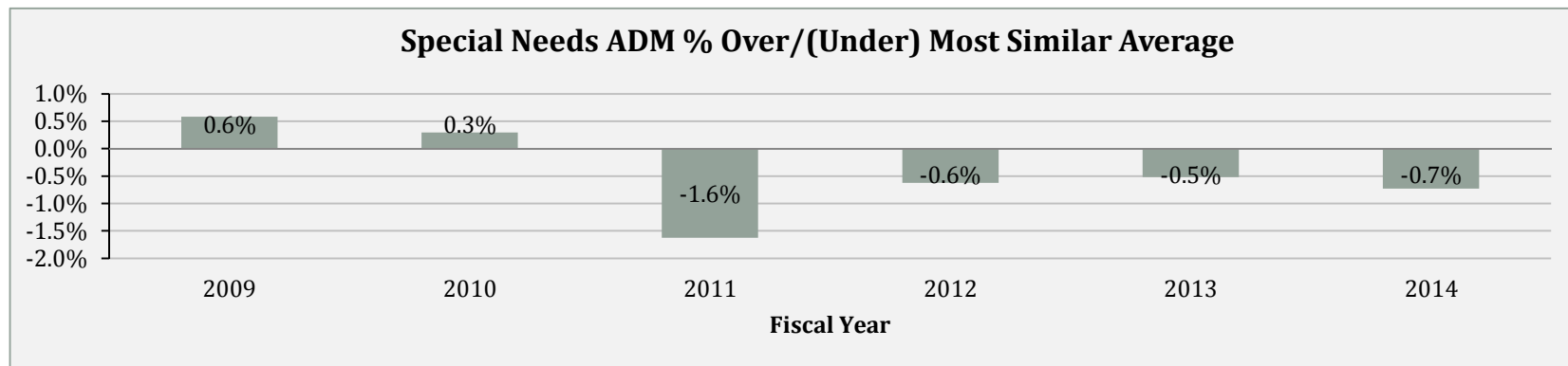
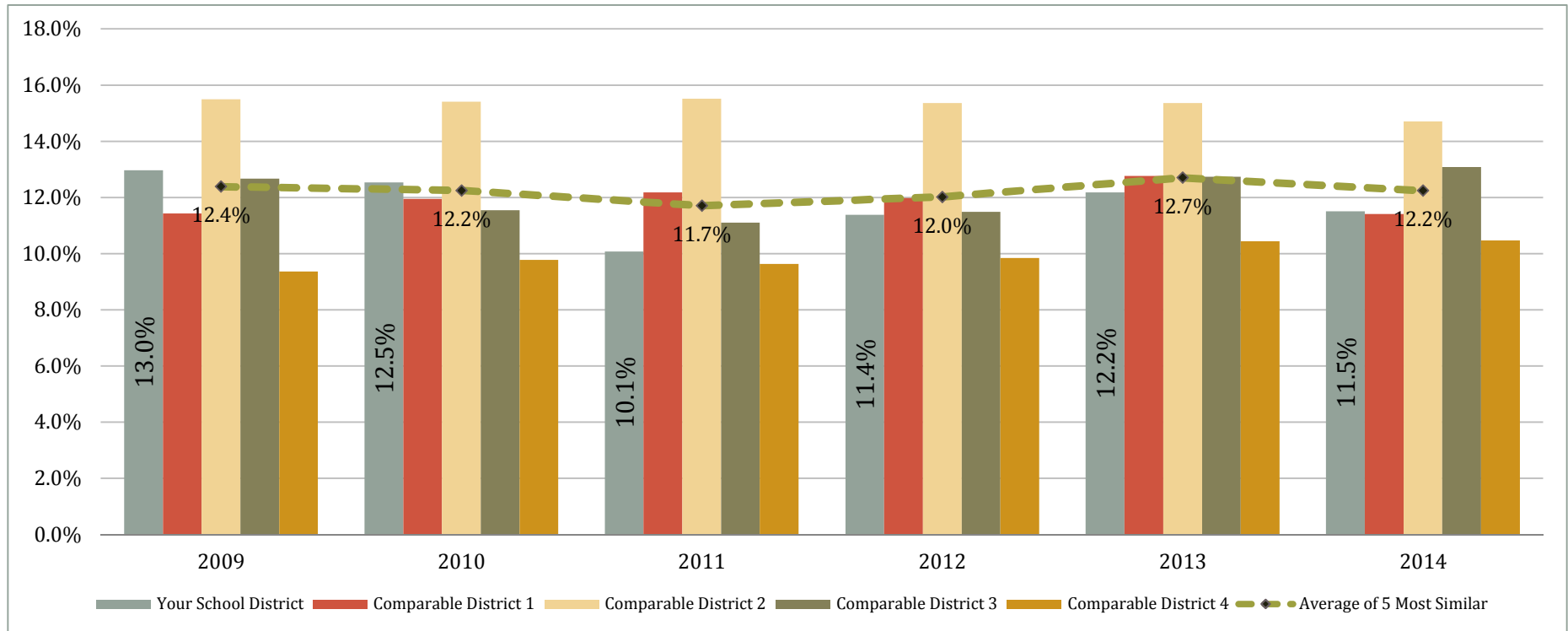
- Reduced Lunch (185% of poverty income level), \$838/week
- Free Lunch (130% of poverty income level), \$589/week





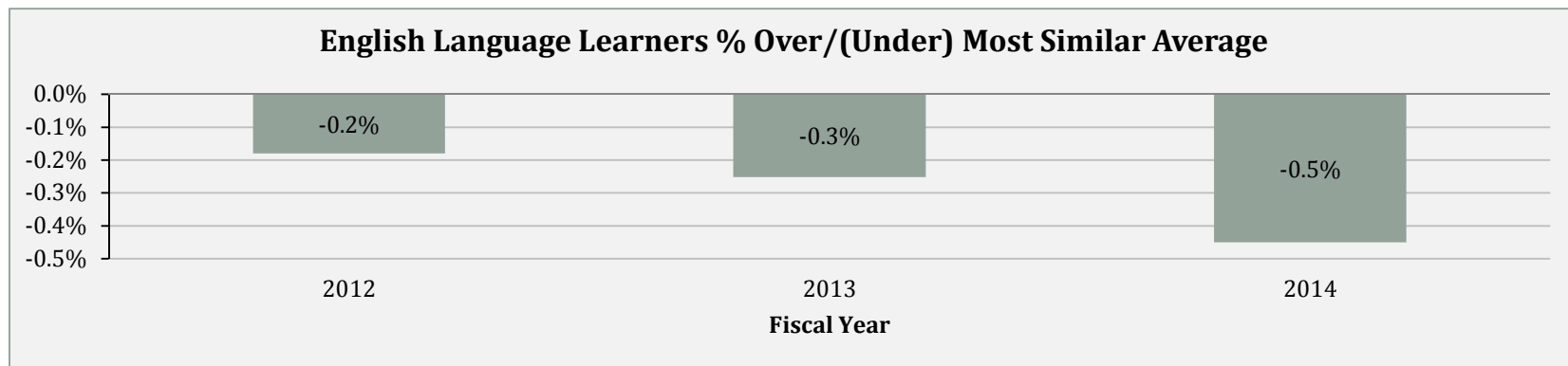
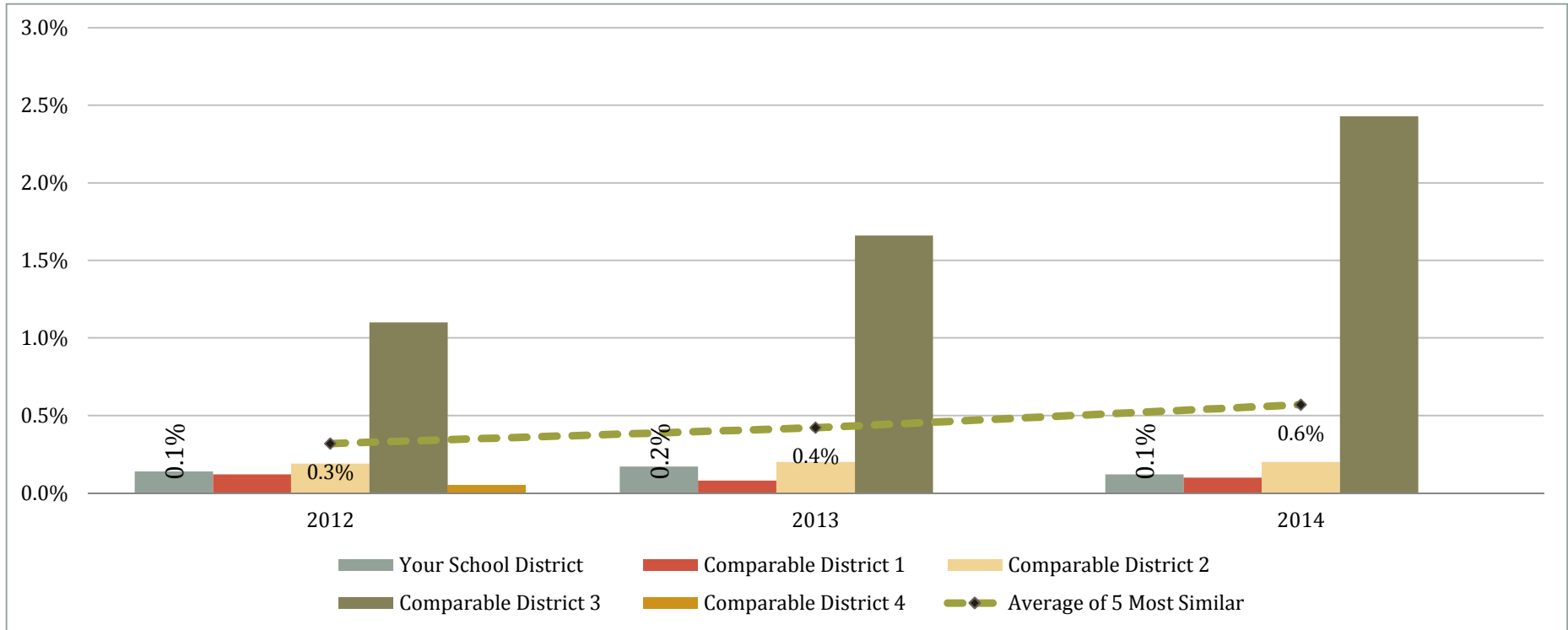
## Special Needs as a Percent of ADM

Students identified as learning, physically, or emotionally disabled in EMIS are given a category that ranges from 1 through 6, with category 6 being the most severe. The percentage reflected here is blended over all categories.



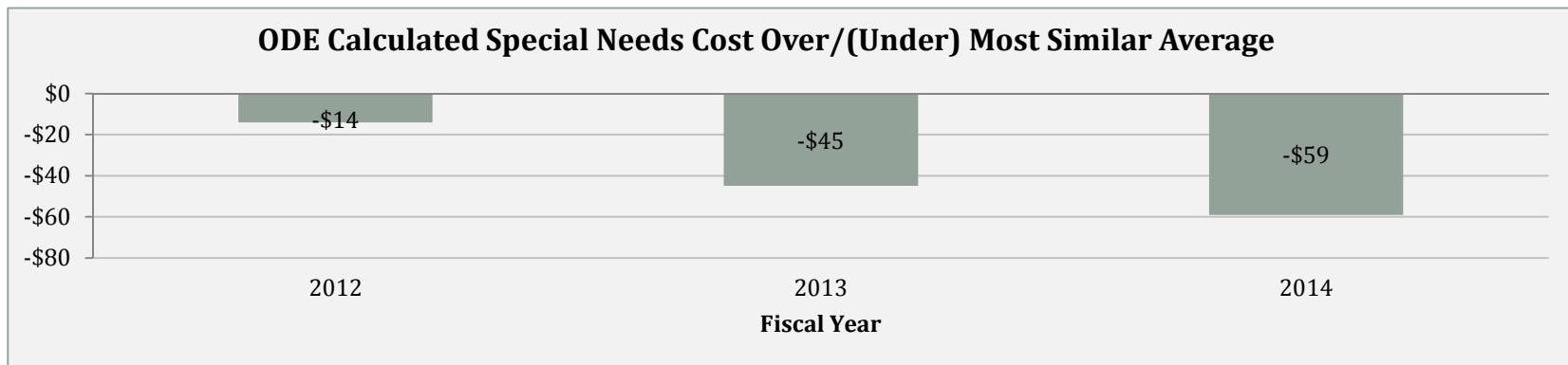
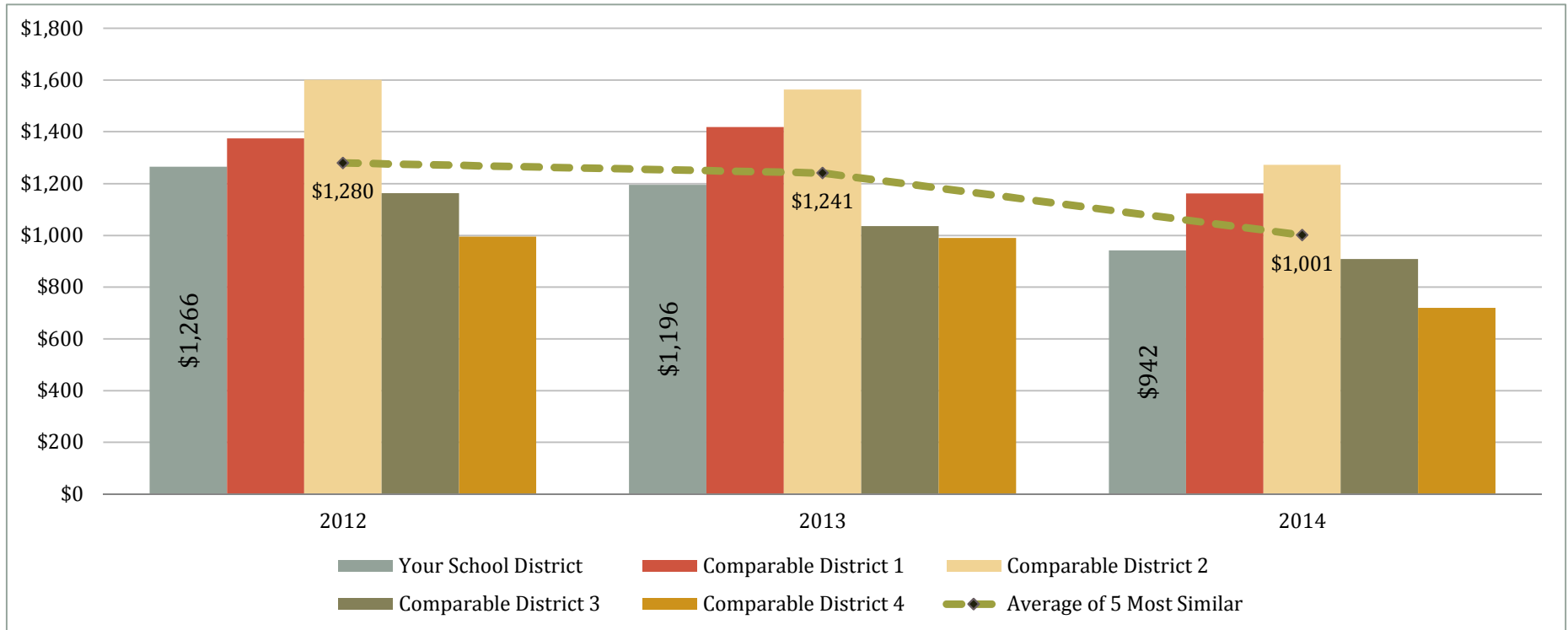
## English Language Learners

"The terms "limited English proficient" and "English Language Learners" refer to those students whose native or home language is other than English, and whose current limitations in the ability to understand, speak, read or write in English inhibit their effective participation in a school's educational program" -- ODE



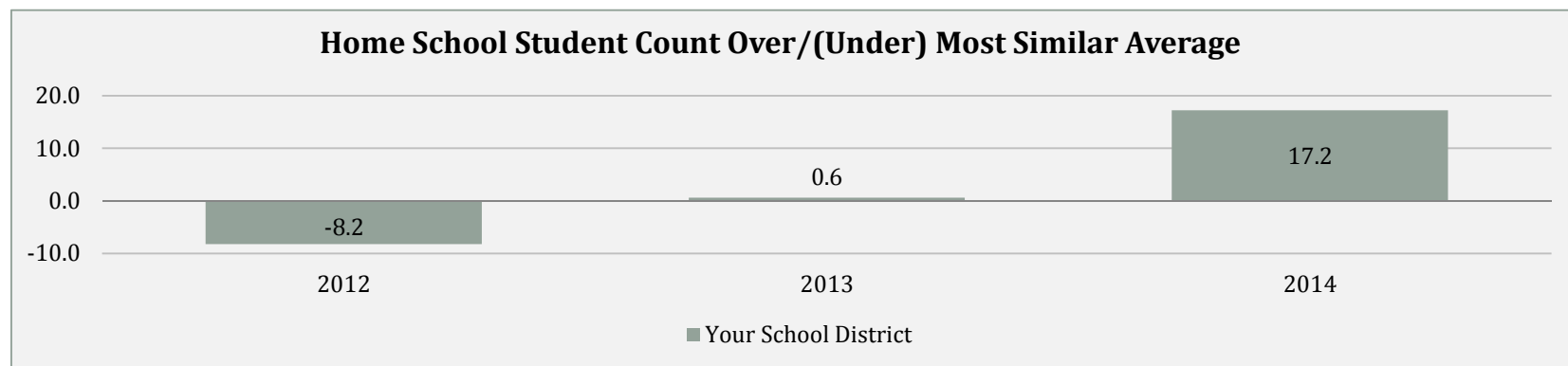
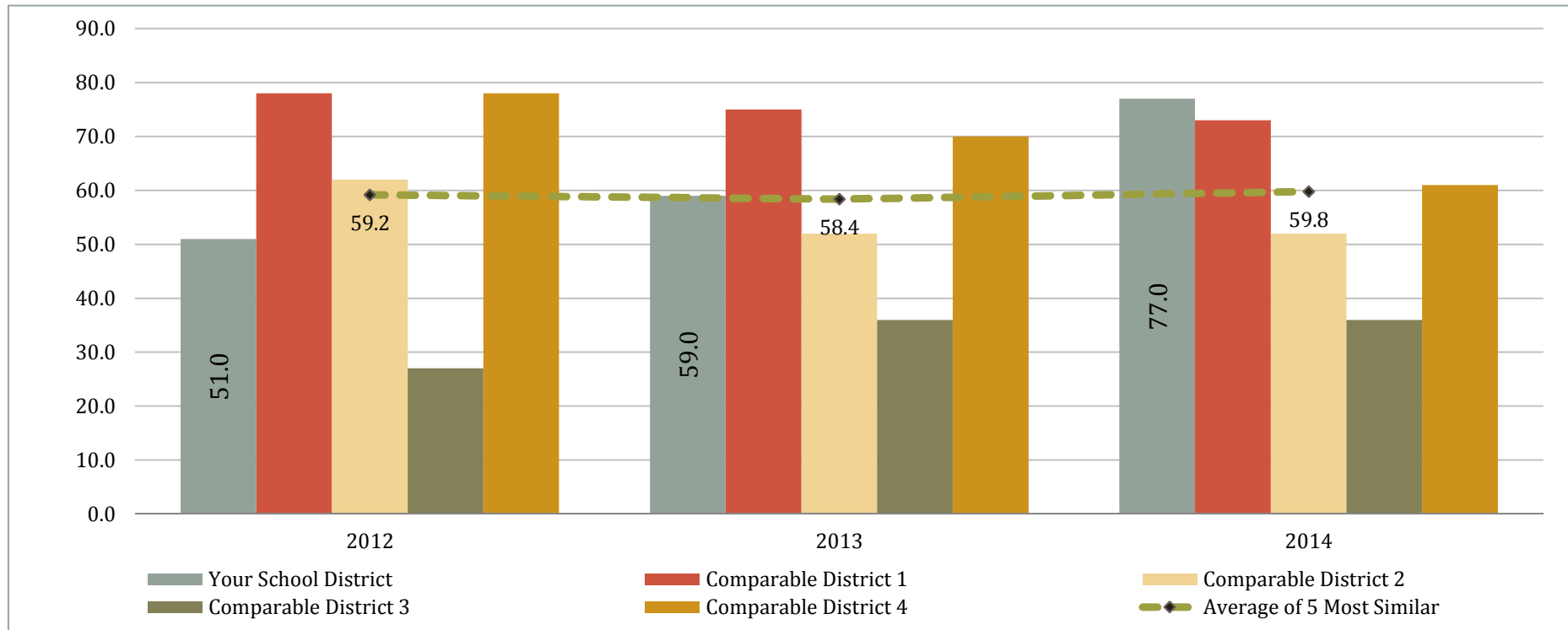
## ODE Weighted Calculated Total Special Needs Cost Divided by Total Students (EFM ADM)

The ODE calculates an ADM weighting to account for students with special needs . The weighting results in an adjustment to a district's total per pupil expenditure amount. The amount represented below is ODE's attempt to estimate the cost of serving special needs children. This amount, when subtracted from the district's Total PPE ,will result in a lowered total PPE that is representative of total cost less special needs cost.



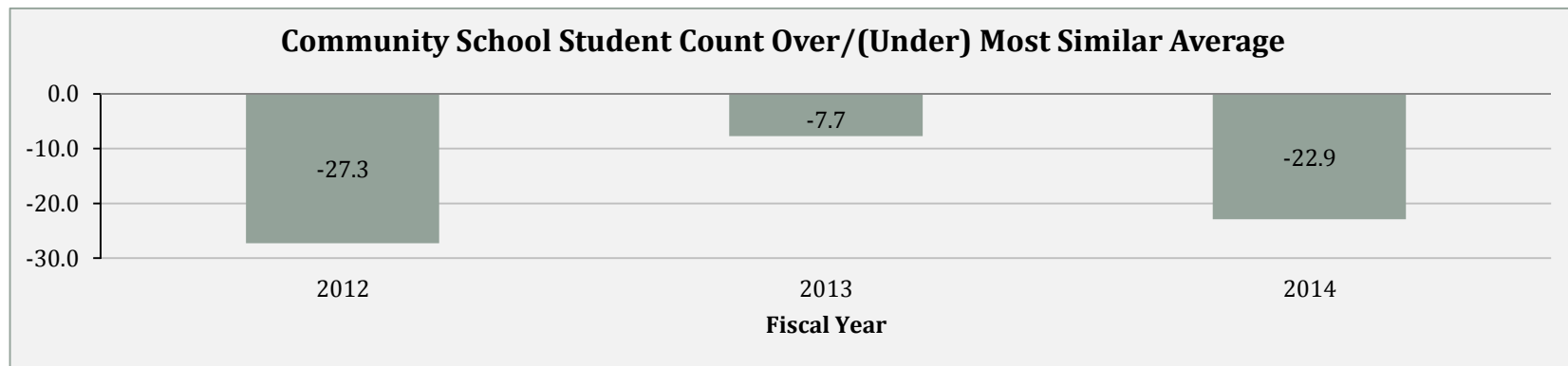
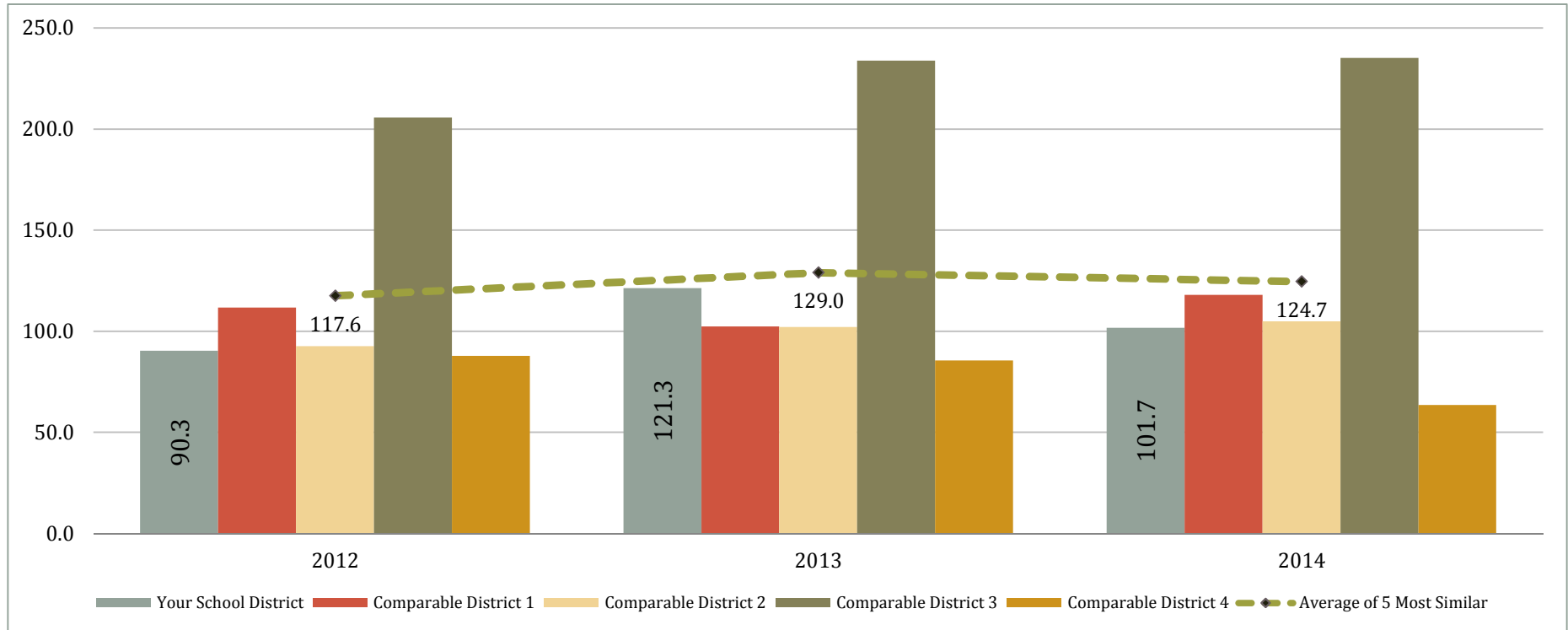
## Student Home Schooled Count

The head count represented below reflects the students identified in the districts records as 'home schooled.' Home schooled are not included in the district's expenditure EFM ADM for per pupil expenditure calculation.



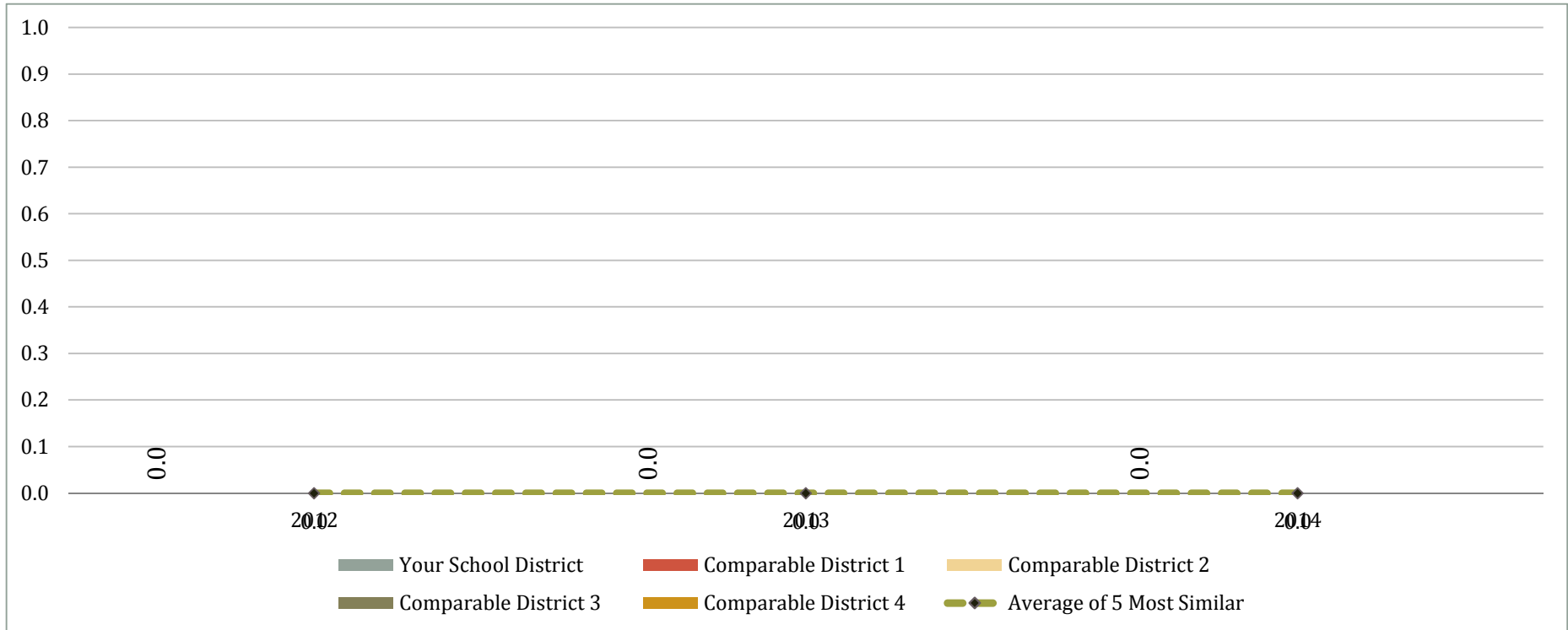
## Students Attending Community Schools

The student count represented below reflects each district's number of students attending community schools.



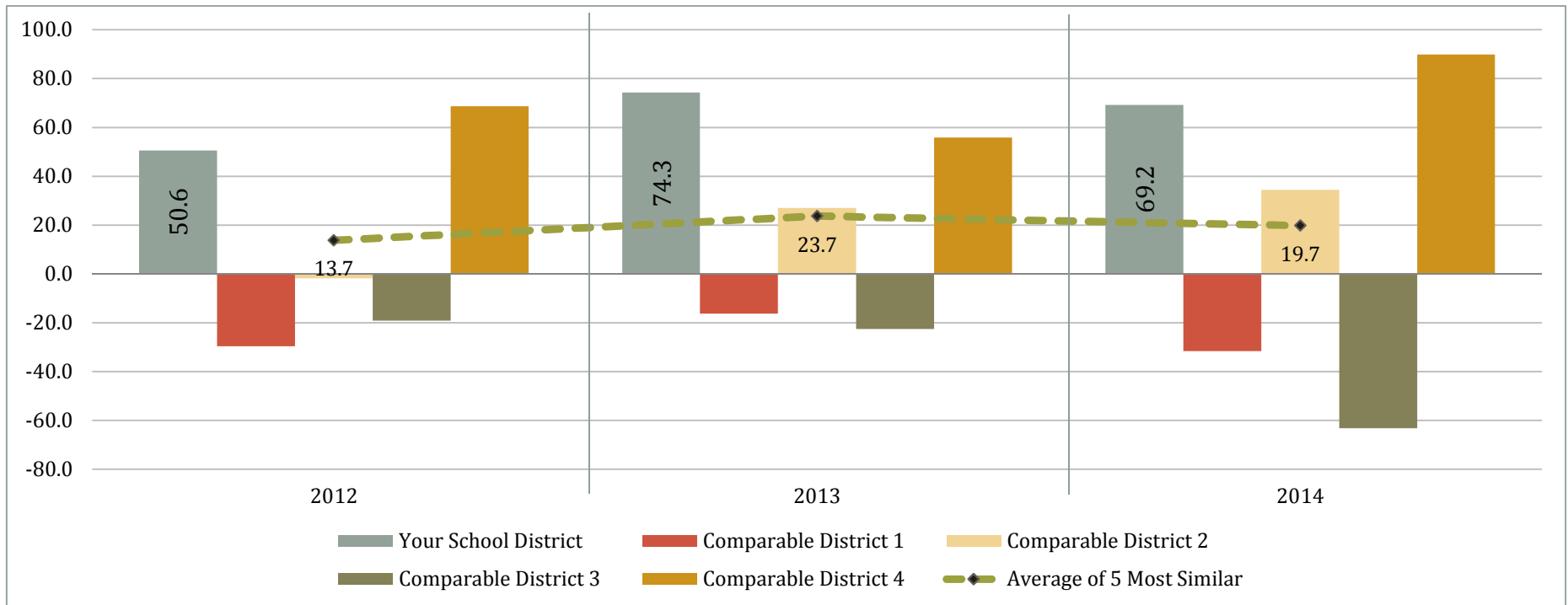
## Ed Choice Students

The number of students opting the Ed Choice option are reflected below.



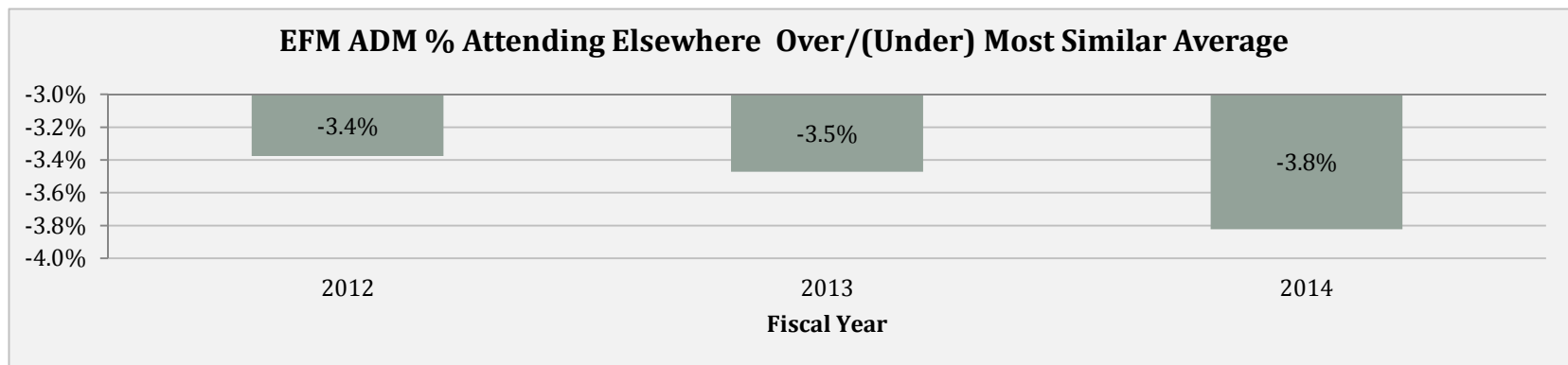
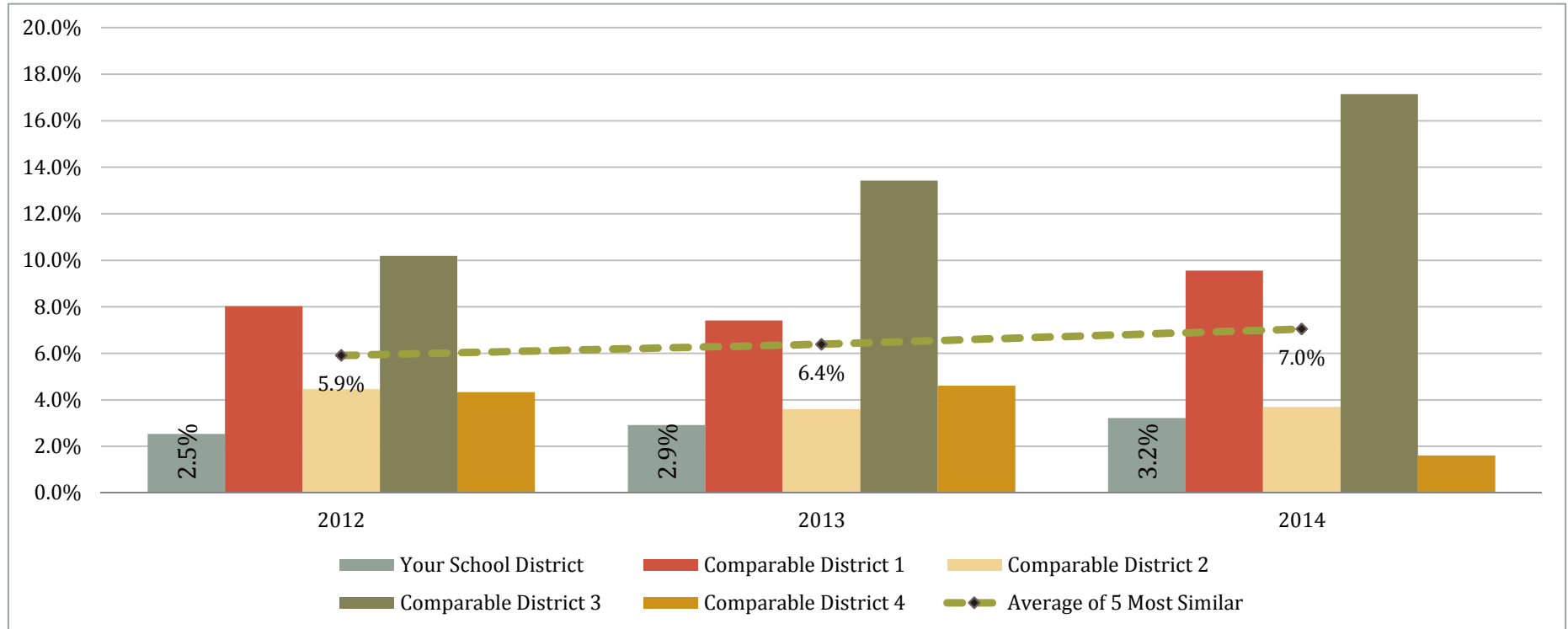
## Open Enrollment Net In/(Out)

The district's net open enrollment head count is reflected below. If a negative number is reflected, then the district has more outgoing open enrollment students than incoming. Open enrollment out students are not included in the districts expenditure EFM ADM. While open enrollment (Out) students are not counted in the districts expenditure EFM ADM. Open enrollment (In) students are counted unlike total funded ADM calculations.



### Percent of EFM ADM Attending Elsewhere

The chart below presents each districts' number of students educated elsewhere as a percentage of the district's expenditure ADM. If the district's open enrollment net-in is substantial, then some districts will reflect a negative percentage below which indicates more external (non-resident) students choosing to attend the district than residential students who choose to attend elsewhere.





# District Census Data and Head Count Enrollment Analysis

Your School District

**Public Finance Resources, Inc.**

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Debra Hoelzle, *COO*

April 15, 2015

# District Per Pupil Expenditure Analysis

Your School District

Teacher Staff Supplement

**Public Finance Resources, Inc.**

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Columbus, Ohio 43216  
614 732-5948

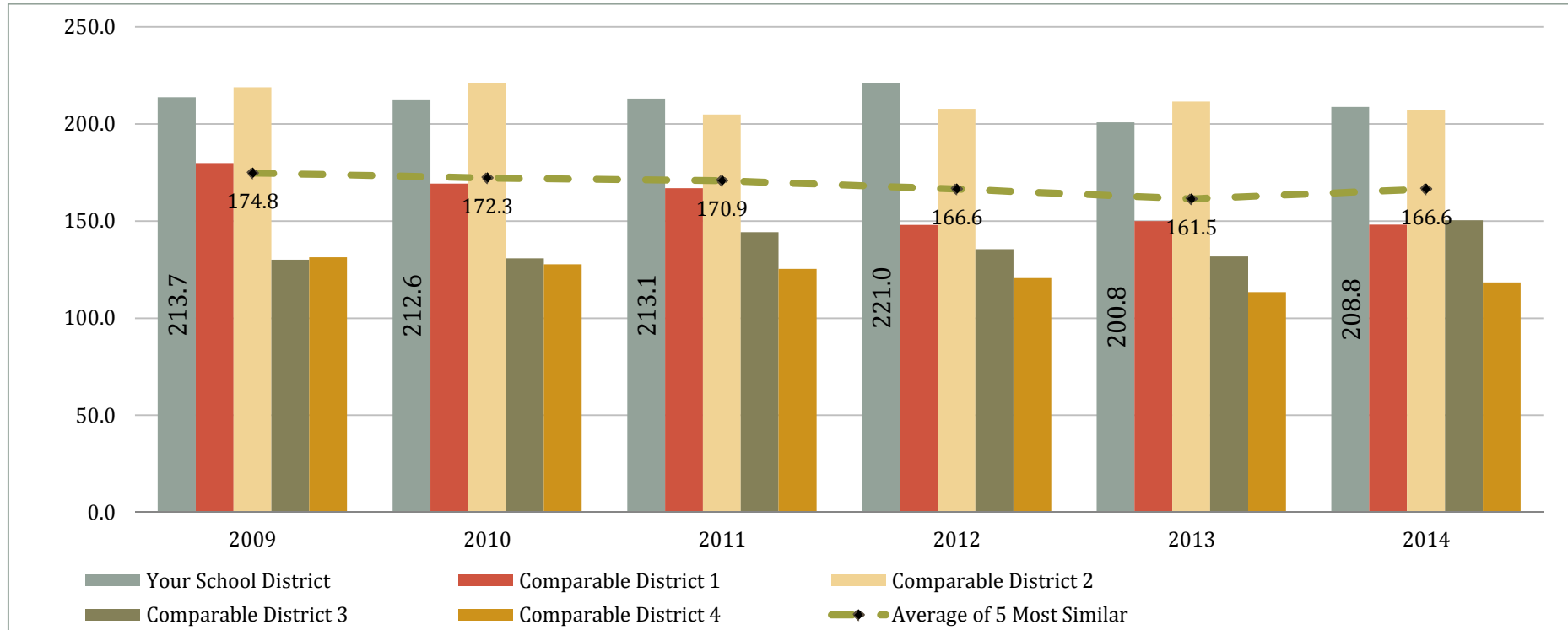
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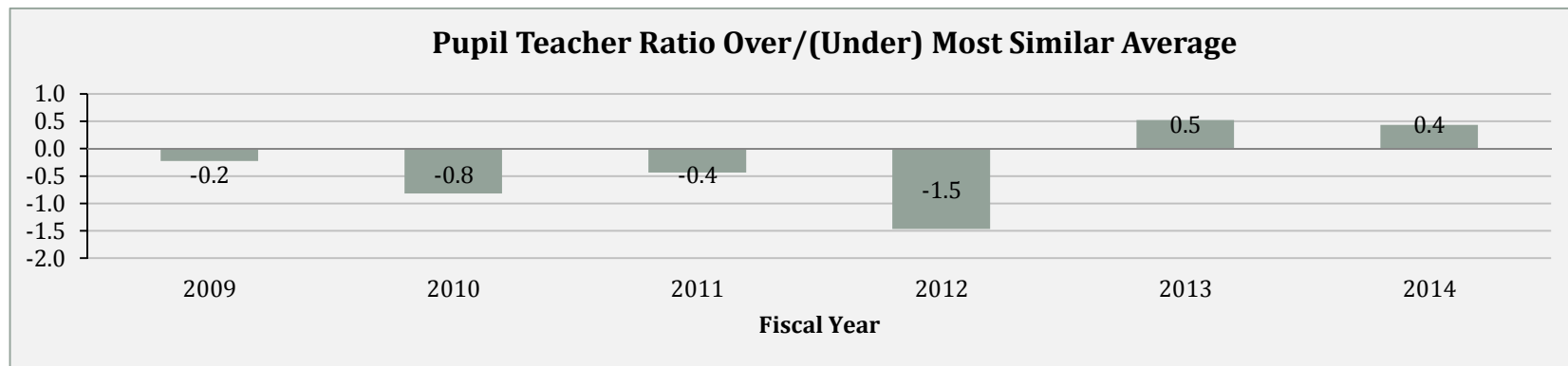
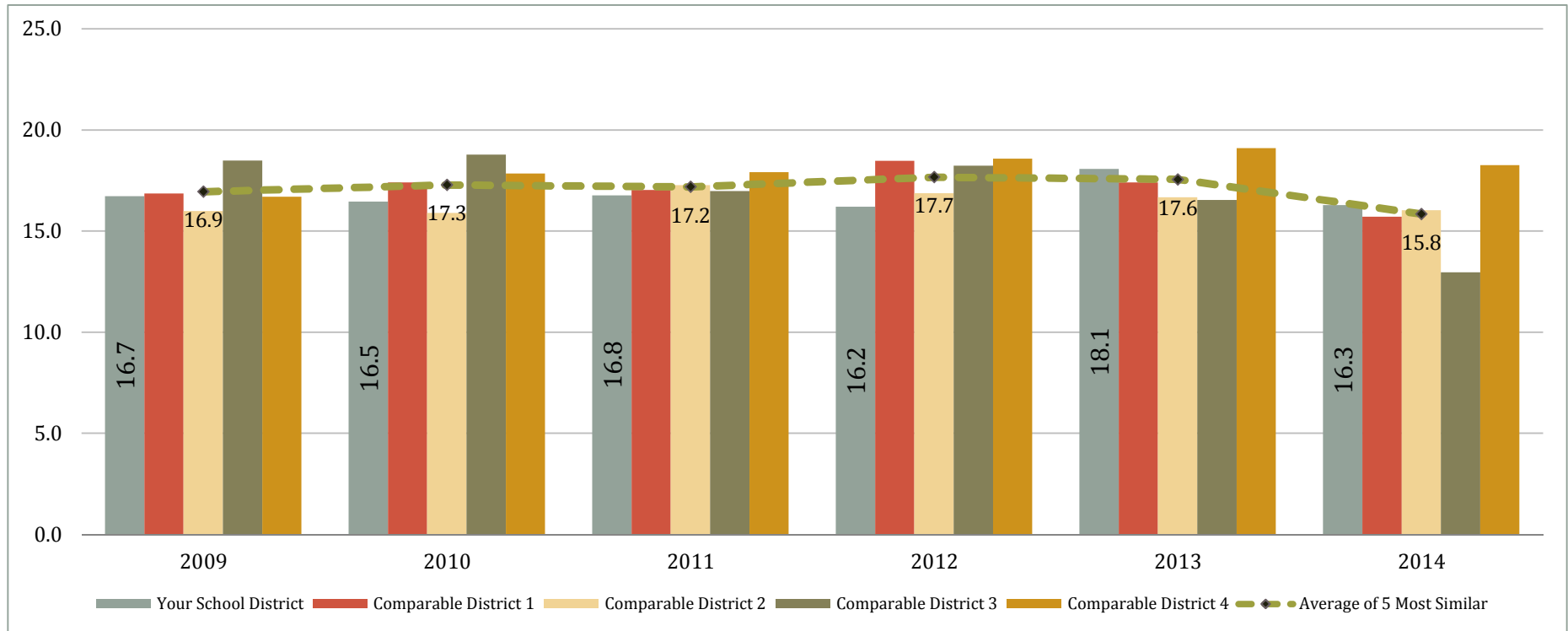
## Special & Regular Ed Teacher FTE

The ODE changed the codification of teaching positions starting in 2009 and has not tracked teacher FTE's since that time. The data below reflects the EMIS position codes 205, 206, 207, 211, 212 for years prior to 2009. In 2009 the data below reflects the district's teaching positions coded as 230 and 212. The 212 position code designates special education teachers. The 2012 data is provided from the ODE 2012 benchmarking report and is not verified to EMIS data on the interactive local report card data system at ODE.



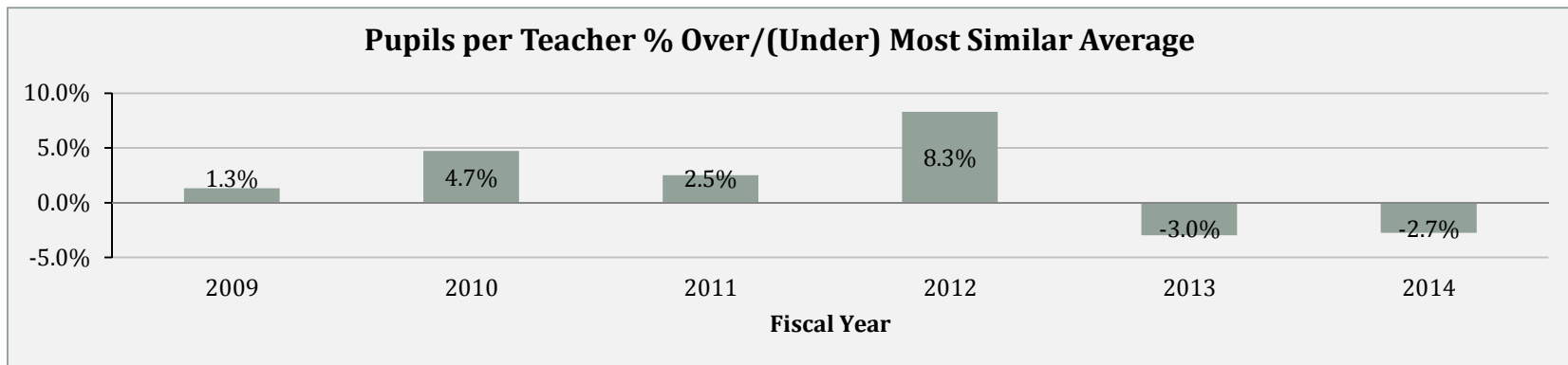
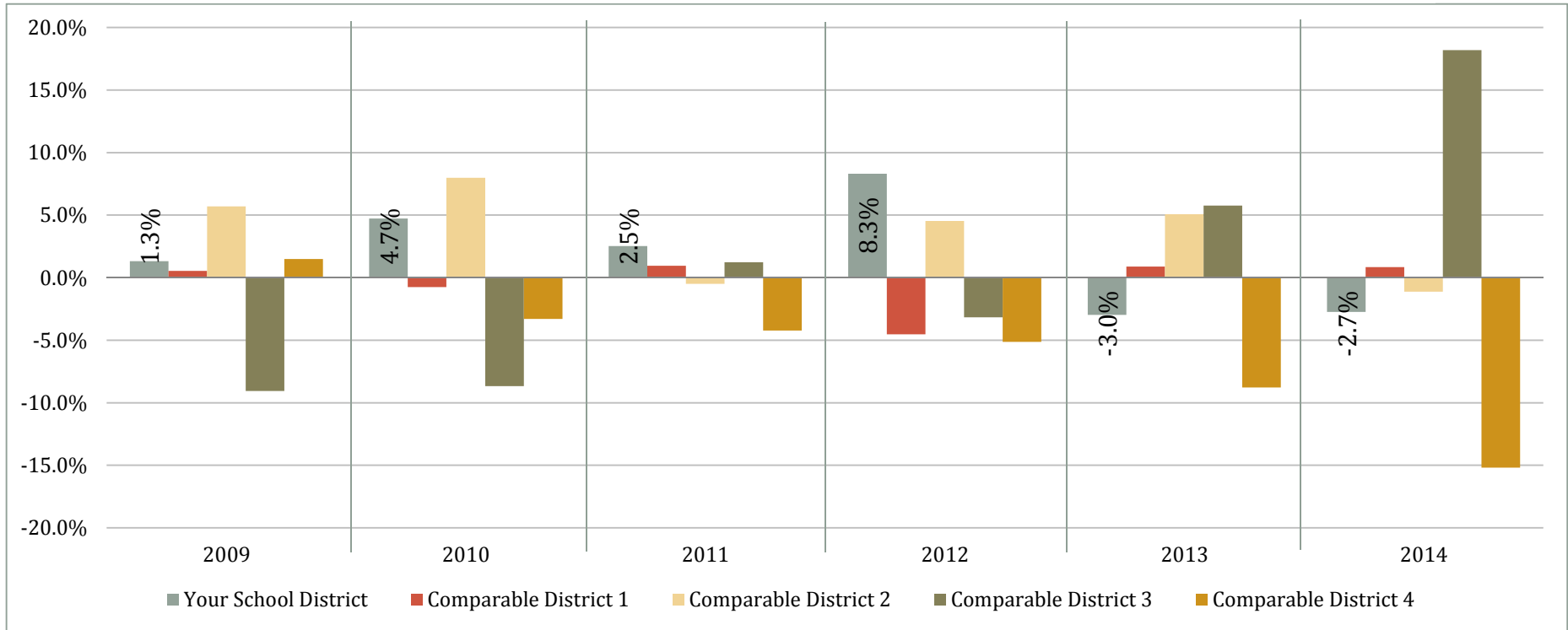
## Pupil Teacher Ratio

Using the FTE counts identified above, the ratio below is calculated using the districts' Expenditure Flow Methodology (EFM) expenditure ADM. This particular ADM count reflects actual students served by the district with teachers actually providing the service.



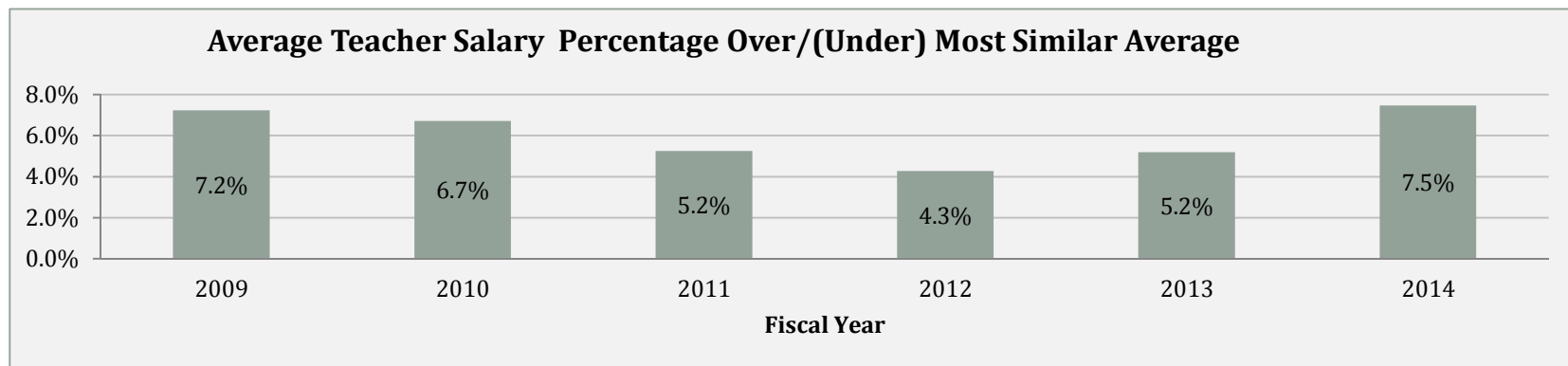
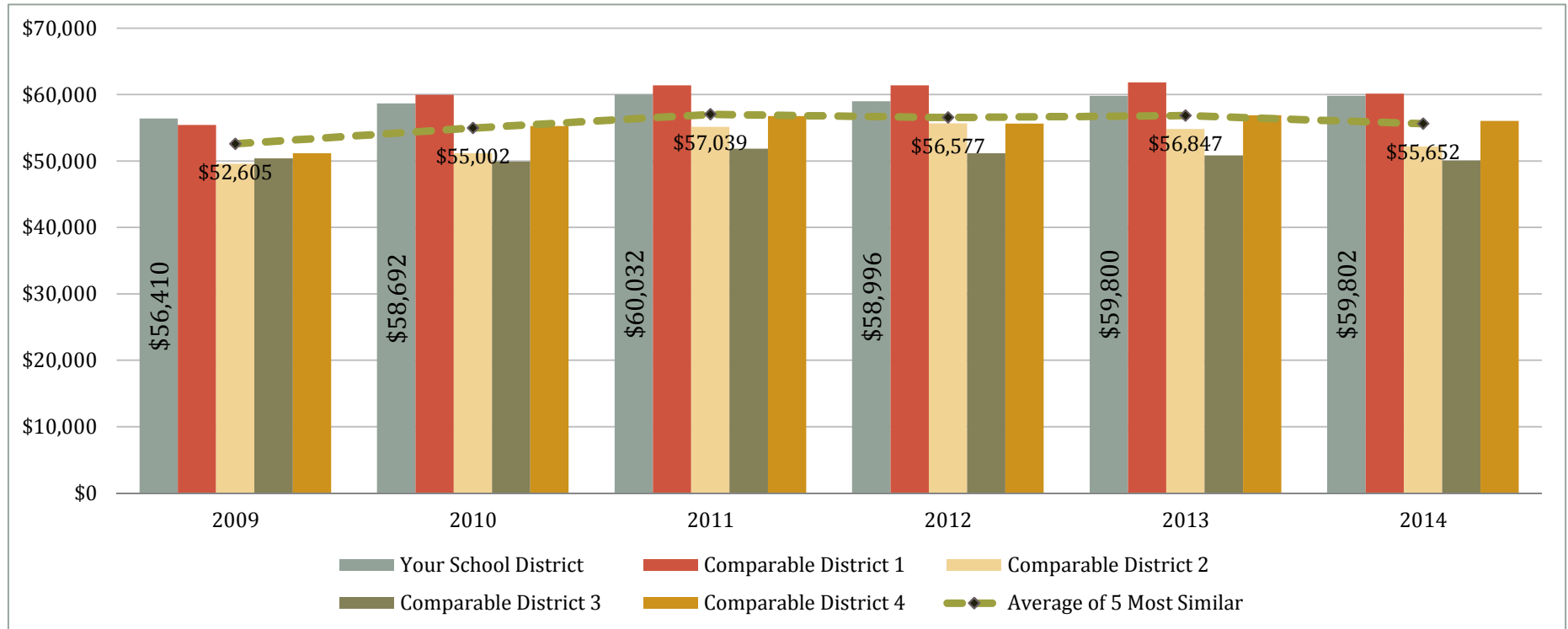
### Pupils per Teacher % Over/(Under) Similar Avg.

Pupil teacher ratios (PTR) will typically vary only slightly from district to district, but the small variance can actually represent a substantial variance in the number of teachers providing service. For example, a district with a 16.5 PTR has 10% more teachers than a district with a 15.0 PTR. A positive number below represents the percentage of additional teachers that a district has as compared to the five group average, and a negative represents fewer.



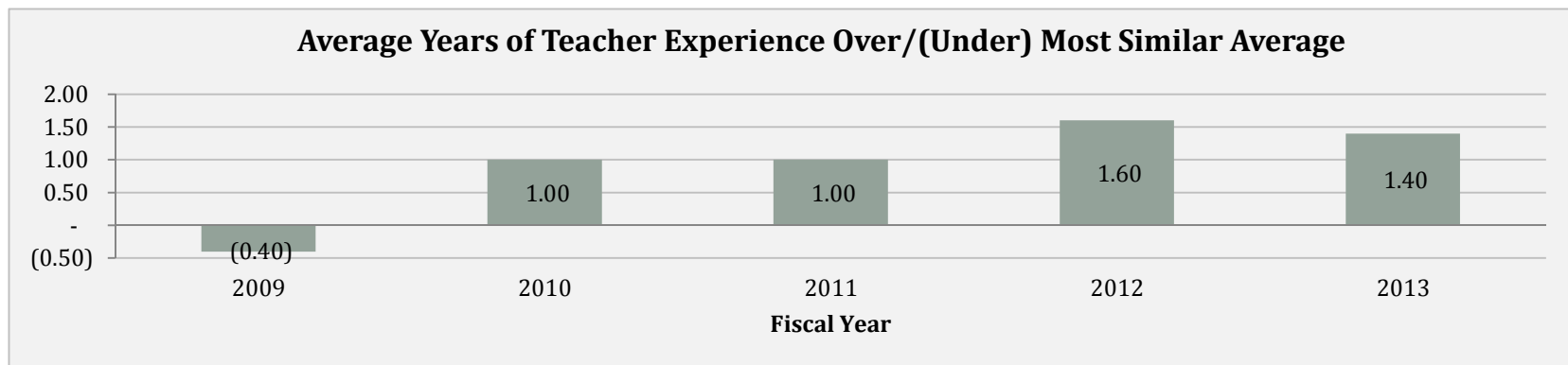
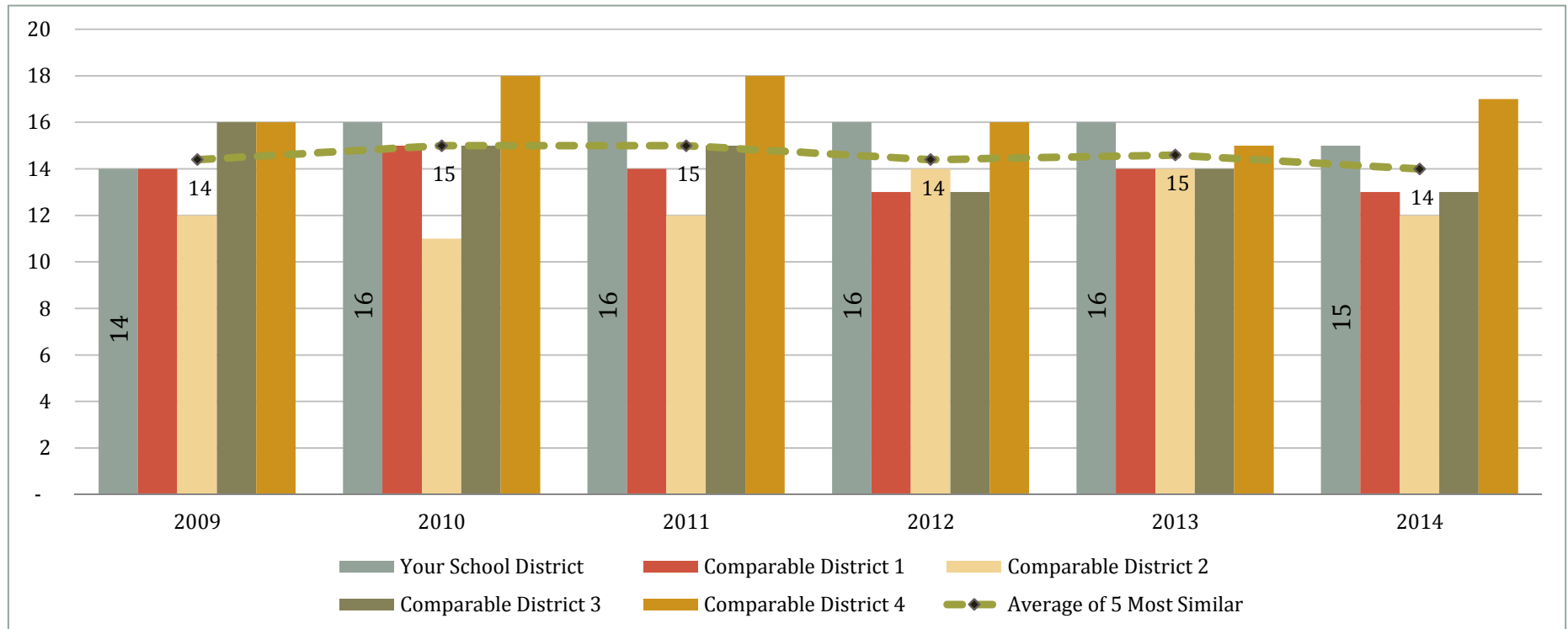
## Average Teacher Salary

Teacher salaries vary from district to district. The data below reflects the average teacher salary comparison for the districts identified as most similar by the Ohio Department of Education. Additional comparisons by county or other geographic area may provide the district with additional insight as to cost.

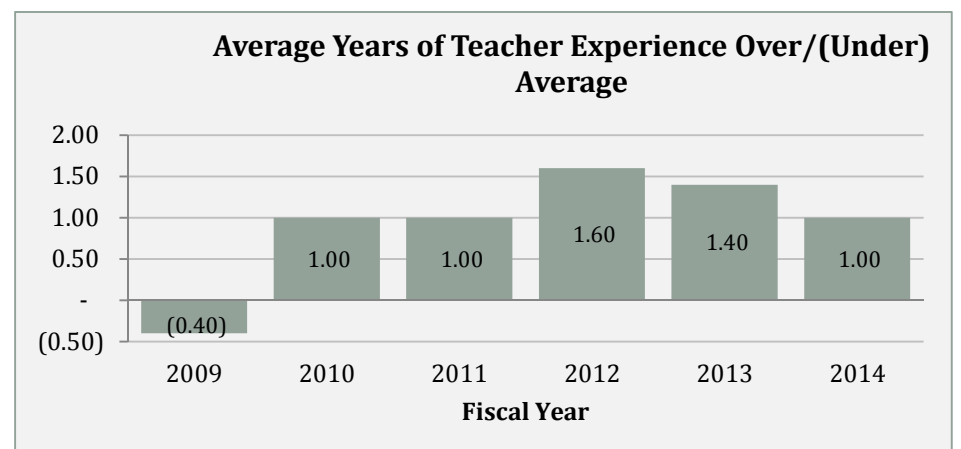
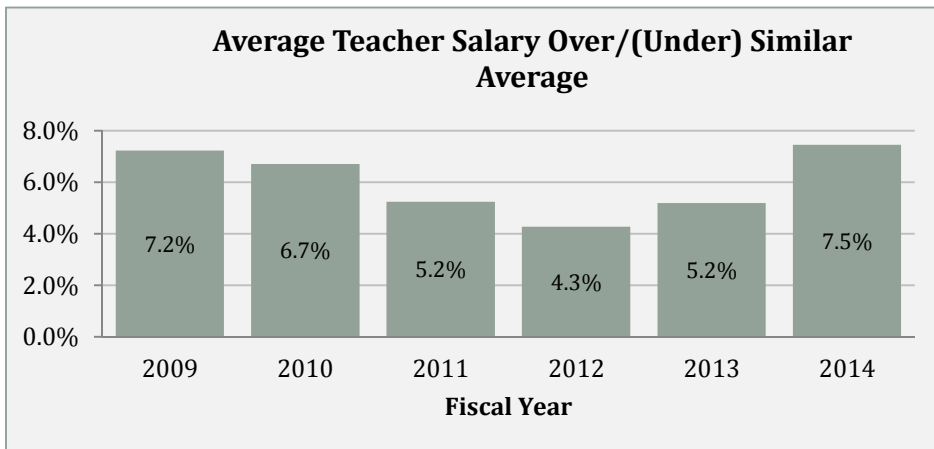
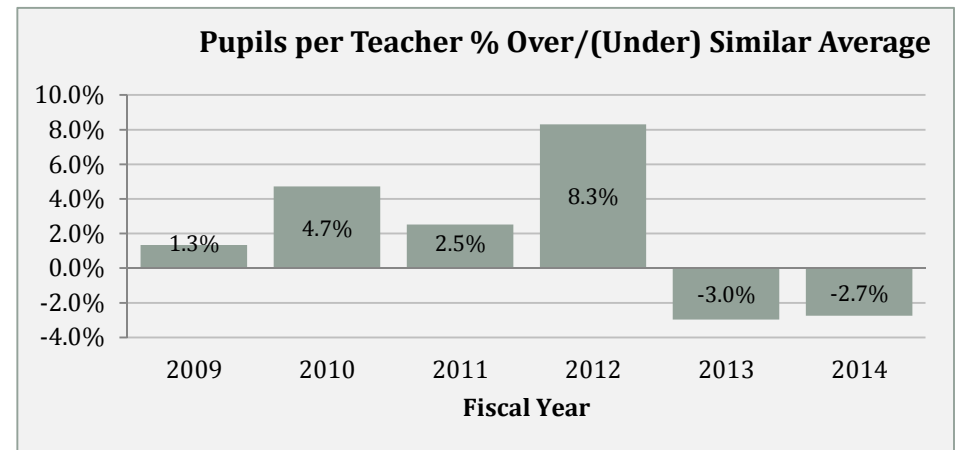
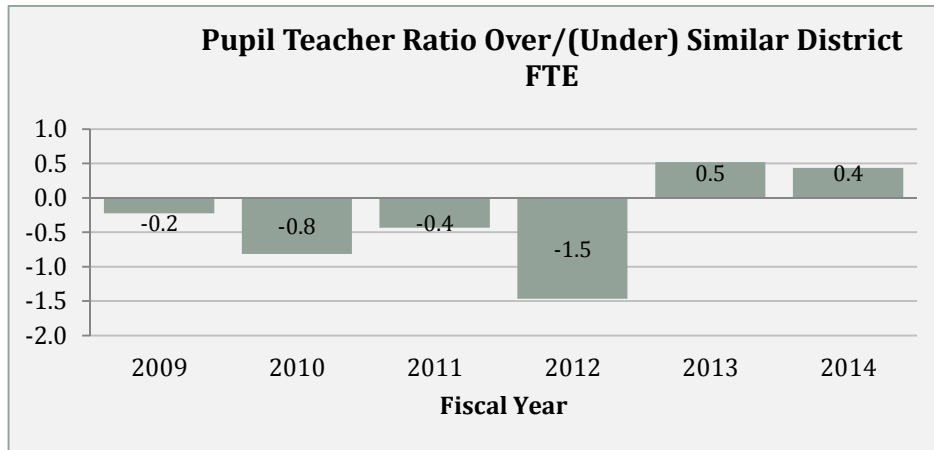


## Average Years of Teacher Experience

Teacher experience impacts average teacher salary. The data below shows the average years of service for the district's teaching staff.



**Expenditure Over/(Under) Comparison by Category**





# District Per Pupil Expenditure Analysis

Your School District

**Administrative Staff Supplement**

**Public Finance Resources, Inc.**

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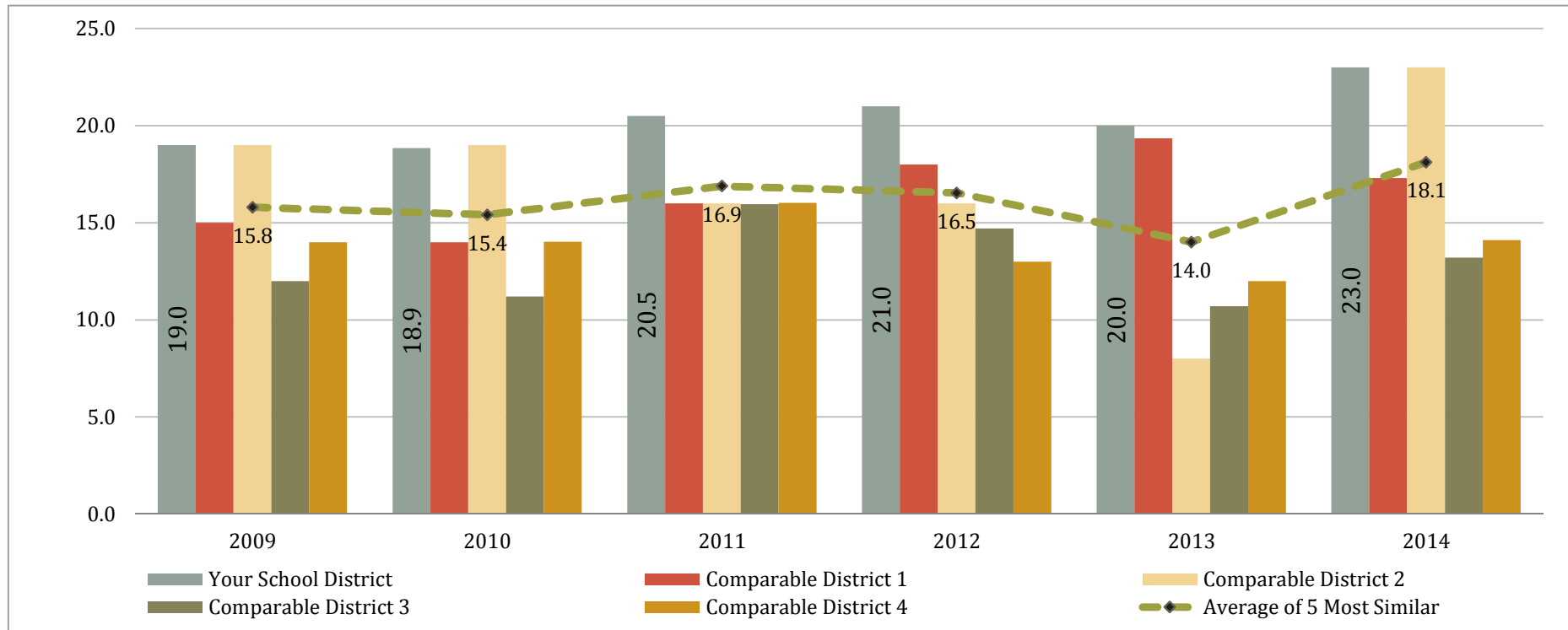
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## Administrator FTE

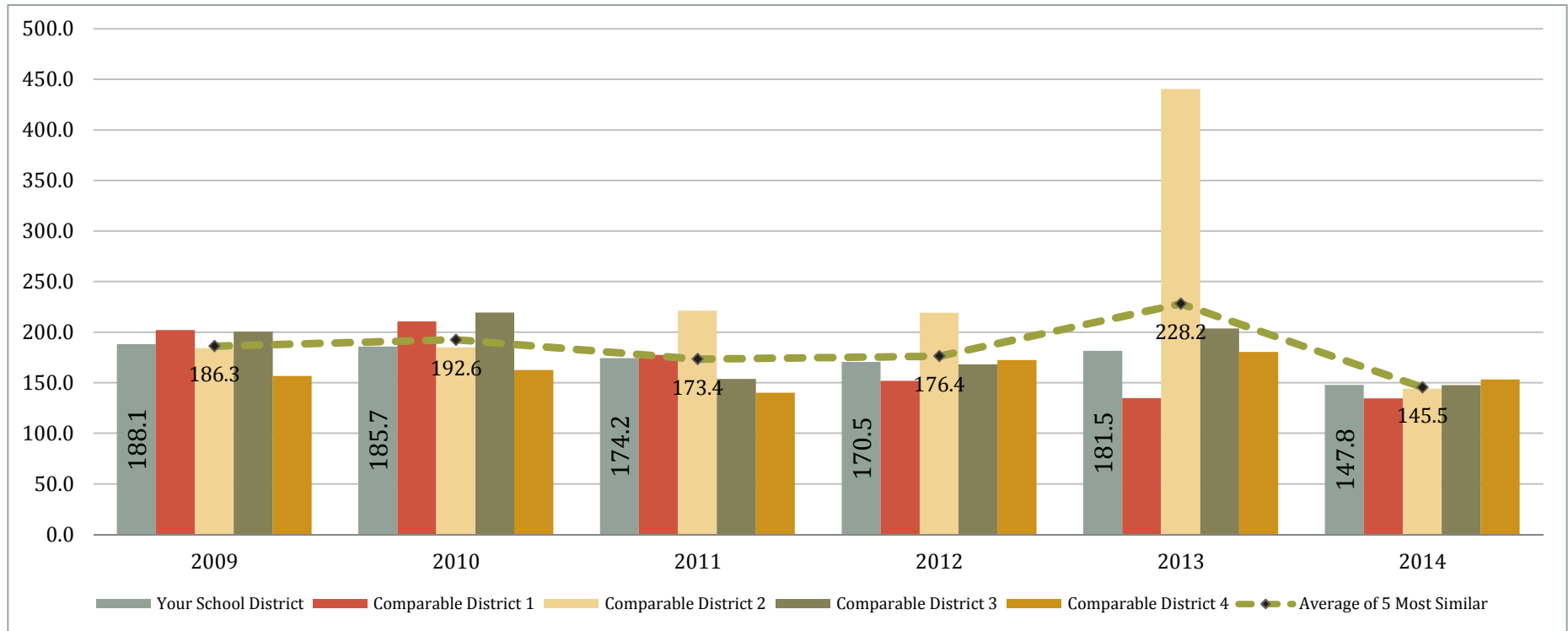
The administrative FTE is intended only to provide a basic count. More meaningful analysis will be accomplished when a district's enrollment is considered, as is the case with the pupil-to-administrator ratio calculation.



## Students per Administrator

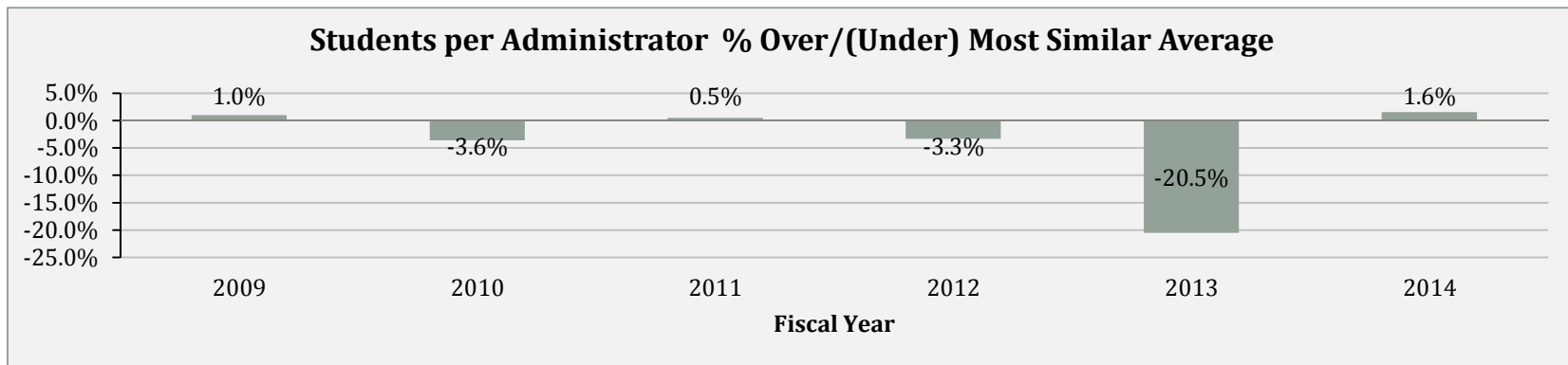
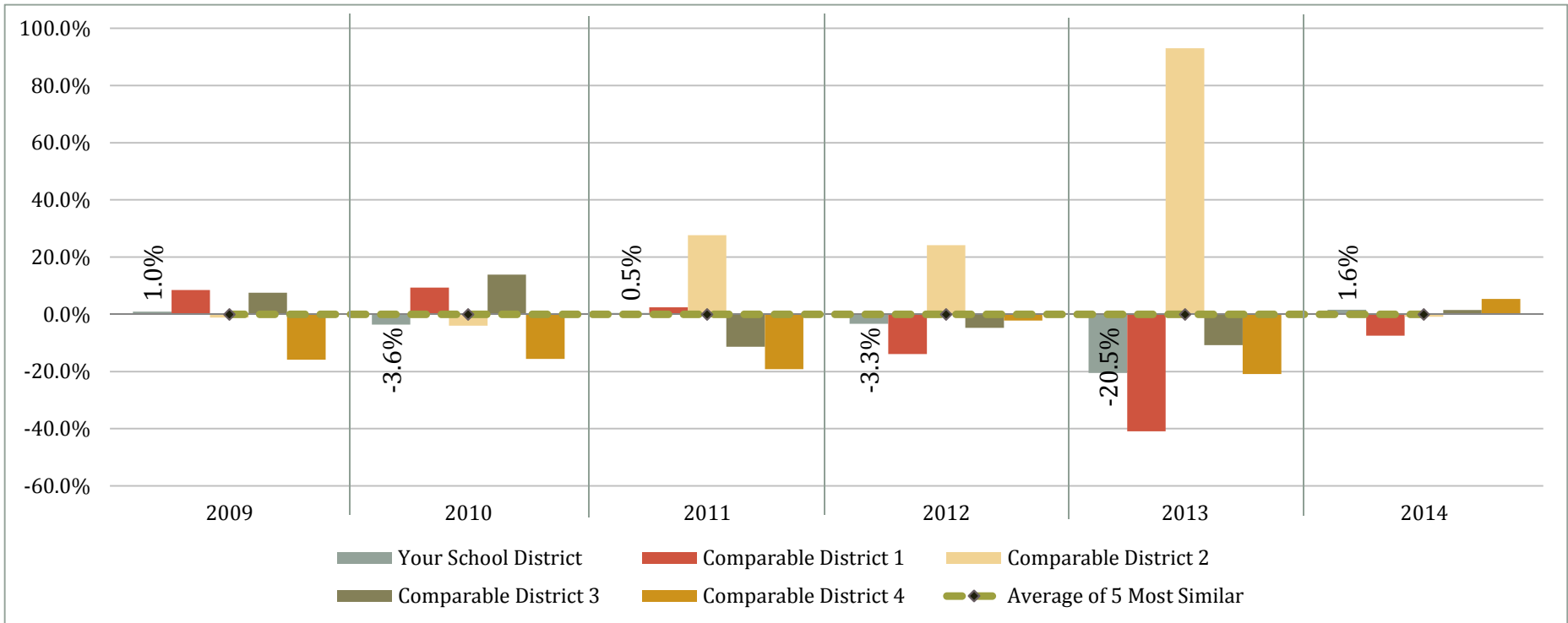


By comparing a district's administrator FTE with number of students served, the resulting students served per administrator ratio is helpful when comparing administrative staffing among districts.



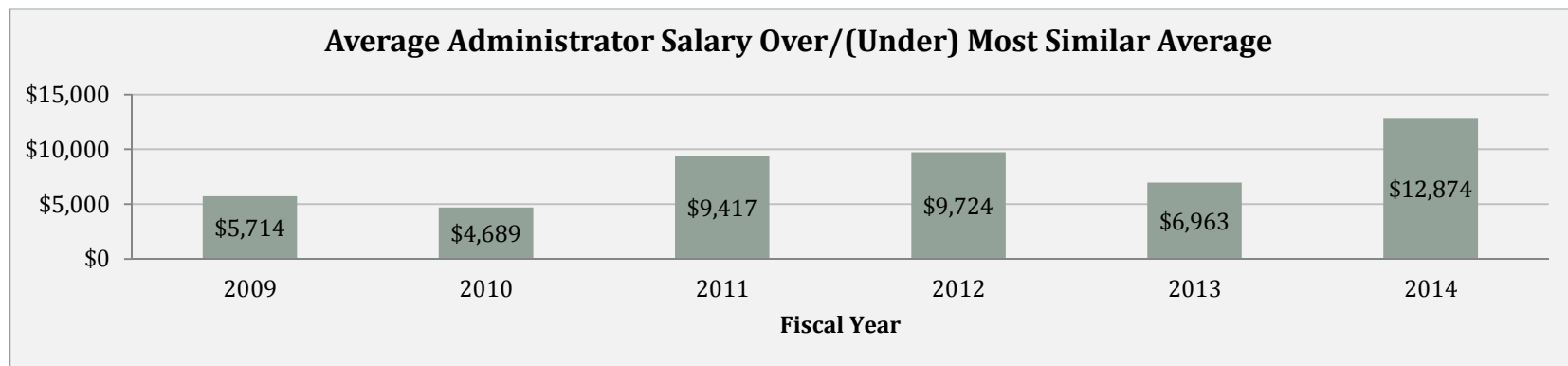
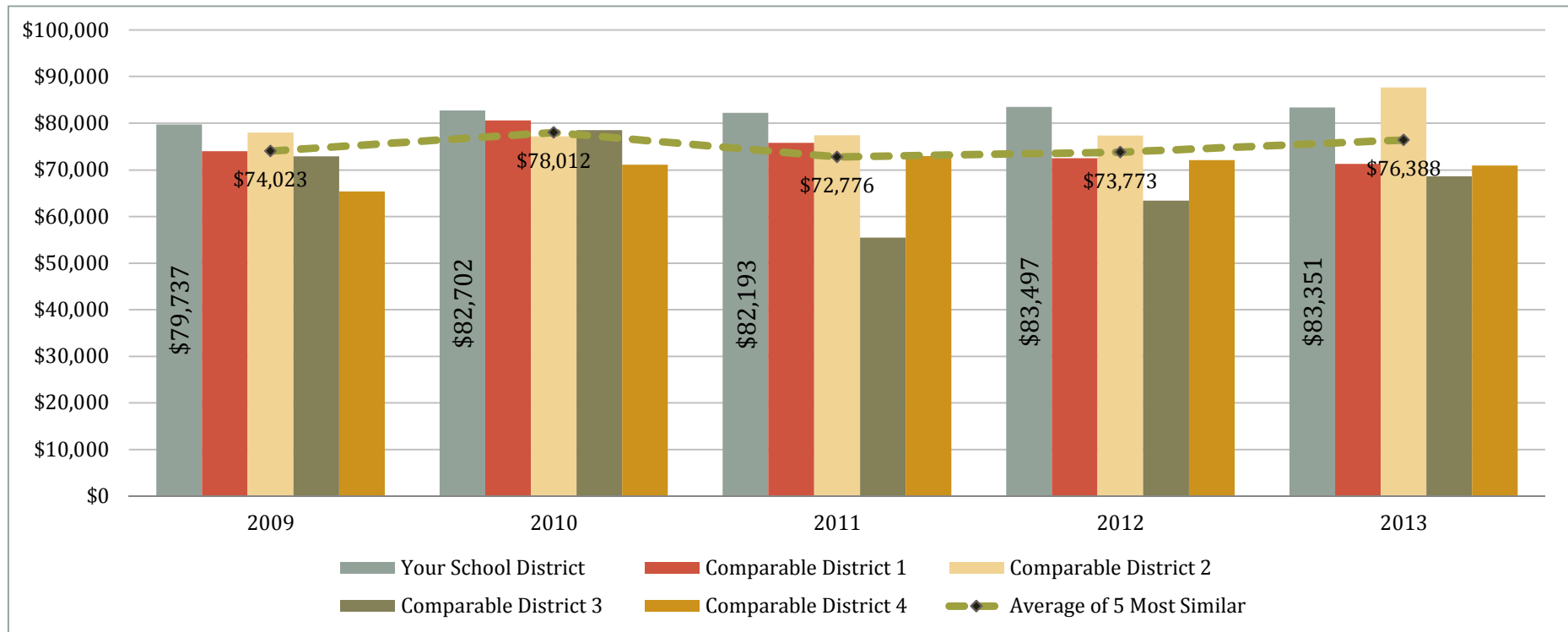
## Students per Administrator % Over/(Under) Average Students Served

The students-to-administrator ratio provides the number of students each administrator serves. The resulting ratio when compared to the similar group average provides for the number of administrators over/(under) the similar grouping and equalized for differences in enrollment. A negative percentage below indicates more administrators than the average district and a positive percentage indicates fewer administrators than the average.



## Average Administrator Salary

Each districts' average administrator salary is listed below and is compared the similar group average.



# EMIS Staffing FTE Worksheet Comparison

Your School District

**Public Finance Resources, Inc.**

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Debra Hoelzle, *COO*



**Your District**

**FTE History**

| Position  |     | FTE: 2009 |                      | FTE: 2010 |                      | FTE: 2011 |                      | FTE: 2012 |                      | FTE: 2013 |                      | FTE: 2014 |                      |
|---|-----|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
|   |     | Staff FTE | Staff Salary Average | Staff FTE | Staff Salary Average | Staff FTE | Staff Salary Average | Staff FTE | Staff Salary Average | Staff FTE | Staff Salary Average | Staff FTE | Staff Salary Average |
| Administrative Assistant                          | 101 | 1.20      | 64,362.00            | 1.20      | 64,362.00            | 1.80      | 53,632.00            | 1.20      | 64,068.00            | 2.20      | 73,065.00            | 2.20      | 75,395.00            |
| Administrative Intern                             | 102 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Assistant, Deputy/Associate Superintendent        | 103 | -         | -                    | -         | -                    | -         | -                    | 1.00      | 108,276.00           | 1.00      | 106,195.00           | 1.00      | 118,093.00           |
| Assistant Principal                               | 104 | 1.00      | 73,619.00            | 1.00      | 78,786.00            | 0.50      | 77,676.00            | 2.50      | 79,185.00            | 2.50      | 81,303.00            | 3.00      | 85,478.00            |
| Ombudsman   | 107 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Principal   | 108 | 5.00      | 89,348.00            | 4.70      | 91,859.00            | 6.40      | 93,253.00            | 6.40      | 89,925.00            | 6.40      | 90,465.00            | 7.40      | 97,188.00            |
| Superintendent                                    | 109 | 1.00      | 110,336.00           | 1.00      | 115,301.00           | 1.00      | 120,490.00           | 1.00      | 118,080.00           | 1.00      | 126,467.00           | 1.00      | 128,947.00           |
| Supervisor/Manager                                | 110 | 1.80      | 64,555.00            | 1.80      | 65,590.00            | 2.20      | 61,815.00            | 1.80      | 66,596.00            | 1.80      | 66,928.00            | 2.30      | 68,032.00            |
| Tax Assessing/Collecting                          | 111 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Treasurer   | 112 | 1.00      | 102,164.00           | 1.00      | 106,761.00           | 1.00      | 100,409.00           | 1.00      | 98,402.00            | 1.00      | 98,402.00            | 1.00      | 98,402.00            |
| Coordinator                                       | 113 | 1.00      | 65,234.00            | 1.90      | 73,889.00            | 1.90      | 76,019.00            | 0.90      | 89,611.00            | 0.90      | 84,066.00            | 1.40      | 82,247.00            |
| Education Administrative Specialist               | 114 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Director  | 115 | 5.00      | 75,553.00            | 4.30      | 80,055.00            | 3.80      | 80,429.00            | 3.30      | 80,051.00            | 2.30      | 86,374.00            | 1.80      | 95,003.00            |
| Community School Administrator                    | 116 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| ESC Supervisor                                    | 120 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Other Official/Administrative                     | 199 | 2.00      | 72,858.00            | 2.00      | 75,043.00            | 2.00      | 77,301.00            | 2.00      | 61,263.00            | 1.00      | 7,109.00             | 2.00      | 39,477.00            |
| Curriculum Specialist                             | 201 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Counseling  | 202 | 4.00      | 71,622.00            | 5.00      | 72,781.00            | 5.00      | 73,632.00            | 6.00      | 70,953.00            | 5.00      | 71,006.00            | 6.00      | 74,190.00            |
| Librarian/Media                                   | 203 | 2.00      | 59,231.00            | 2.00      | 54,981.00            | 2.00      | 58,771.00            | 2.00      | 58,771.00            | 2.00      | 63,051.00            | 1.90      | 66,021.00            |
| Remedial Specialist                               | 204 | 4.50      | 60,144.00            | 4.50      | 61,722.00            | 3.00      | 60,700.00            | 2.00      | 68,800.00            | 1.00      | 71,989.00            | 1.00      | 66,965.00            |
| Regular Teaching                                  | 205 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Special Education Teaching                        | 206 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Vocational Education Teaching                     | 207 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Tutor/Small Group Instructor                      | 208 | 5.90      | 21,593.00            | 11.50     | 21,188.00            | 13.60     | 17,132.00            | 1.00      | -                    | -         | -                    | -         | -                    |
| Audio-visual Staff                                | 209 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Educational Services Teacher                      | 211 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Special Education Supplemental Service Teacher    | 212 | 2.00      | 53,683.00            | 11.00     | 54,530.00            | 14.00     | 57,005.00            | 21.00     | 52,244.00            | 22.00     | 57,562.00            | 26.00     | 58,156.00            |
| Permanent Substitute Teacher                      | 225 | 2.10      | 17,722.00            | 1.30      | 19,794.00            | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Teacher Mentor/Evaluator                          | 226 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Teacher   | 230 | 211.70    | 56,436.00            | 201.60    | 58,919.00            | 199.10    | 60,245.00            | 200.00    | 59,705.00            | 178.80    | 60,075.00            | 182.80    | 60,036.00            |
| Other Professional - Educational                  | 299 | -         | -                    | -         | -                    | -         | -                    | 2.00      | 47,085.00            | 4.00      | 18,385.00            | 4.00      | -                    |
| Accounting  | 301 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Analyst   | 302 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Architect or Engineer                             | 303 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Audiologist                                       | 304 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Auditing  | 305 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Dentist   | 306 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Dietitian/Nutritionist                            | 307 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Editing   | 308 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Evaluating  | 309 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Legal   | 310 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Negotiating                                       | 311 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Optometrist                                       | 313 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Personnel   | 314 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Physician   | 315 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Planning  | 316 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Psychiatrist                                      | 317 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Psychologist                                      | 318 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Publicity Relations                               | 319 | 1.00      | 40,229.00            | 1.00      | 42,542.00            | 1.00      | 44,969.00            | 1.00      | 44,969.00            | 1.00      | 44,959.00            | 1.00      | 49,134.00            |
| Registered Nursing                                | 320 | 2.60      | 62,123.00            | 2.80      | 68,349.00            | 3.00      | 70,202.00            | 3.00      | 70,202.00            | 3.00      | 70,810.00            | 3.00      | 72,622.00            |
| Registrar   | 321 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Research and Development                          | 322 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Social Work                                       | 323 | -         | -                    | 2.40      | 13,213.00            | 4.00      | 5,485.00             | -         | -                    | -         | -                    | -         | -                    |
| Statistician                                      | 324 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Physical Therapist                                | 325 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Speech and Language Therapist                     | 326 | 1.00      | 69,745.00            | 1.00      | 71,838.00            | 1.00      | 73,994.00            | 1.00      | 73,994.00            | 1.00      | 73,994.00            | 1.00      | 23,998.00            |
| Occupational Therapist                            | 327 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Mobility Therapist                                | 328 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Educational Interpreter                           | 329 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Visiting Teacher                                  | 330 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Occupational Therapy Assistant                    | 331 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Physical Therapy Assistant                        | 332 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Adapted Physical Education Therapist              | 333 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Intern Psychologist                               | 334 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Planning/Research/Development/Evaluation/Analysis | 340 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Other Professional - Other                        | 399 | -         | -                    | -         | -                    | 1.00      | 24,840.00            | -         | -                    | -         | -                    | -         | -                    |
| Audiometrist                                      | 401 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Computer Operating                                | 402 | 3.00      | 56,423.00            | 3.00      | 33,528.00            | 4.00      | 40,316.00            | 4.00      | 45,294.00            | 3.00      | 43,873.00            | 2.00      | 60,060.00            |
| Dental Hygienist                                  | 403 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Graphic Arts                                      | 404 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Inspector   | 405 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Practical Nursing                                 | 406 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Computer Programming                              | 407 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Psychometrist                                     | 408 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Purchasing Agent                                  | 409 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Library Technician                                | 411 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Draftsman   | 412 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Printer   | 413 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Library Aide                                      | 414 | 1.00      | 15,200.00            | 1.00      | 15,945.00            | 1.00      | 16,739.00            | 3.00      | 18,186.00            | 4.00      | 13,590.00            | 4.00      | 20,997.00            |
| Instructional Paraprofessional                    | 415 | 34.40     | 16,370.00            | 43.00     | 15,410.00            | 32.10     | 16,869.00            | 15.30     | 19,874.00            | 11.80     | 21,271.00            | 11.50     | 19,785.00            |
| Other Technical                                   | 499 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | 1.00      | 50,710.00            |
| Bookkeeping                                       | 501 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | 3.00      | 42,609.00            | 4.00      | 36,399.00            |
| Clerical  | 502 | 18.00     | 26,295.00            | 19.00     | 26,312.00            | 19.00     | 27,083.00            | 19.00     | 26,106.00            | 14.00     | 25,669.00            | 14.00     | 26,520.00            |
| Messenger   | 503 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Records Managing                                  | 504 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Teaching Aide                                     | 505 | 4.60      | 12,035.00            | 4.70      | 12,580.00            | 4.10      | 16,674.00            | 2.90      | 17,683.00            | 1.90      | 17,928.00            | -         | -                    |
| Telephone Operator                                | 506 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Parent Mentor                                     | 507 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Parent Coordinator                                | 508 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |
| Other Office/Clerical                             | 599 | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    | -         | -                    |

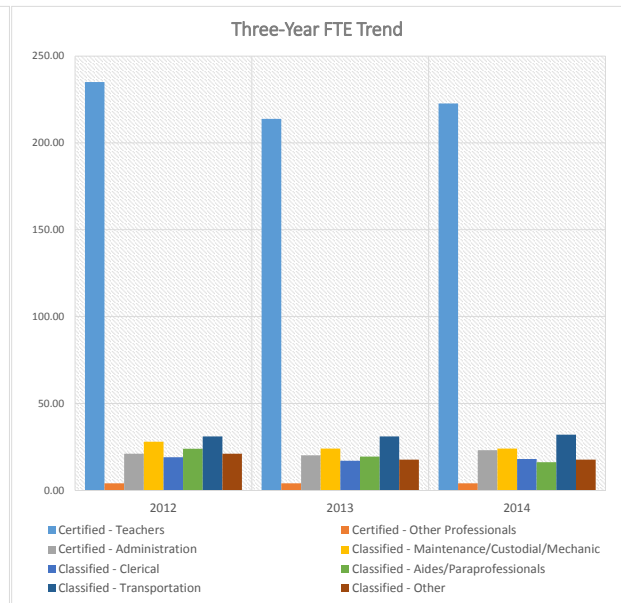
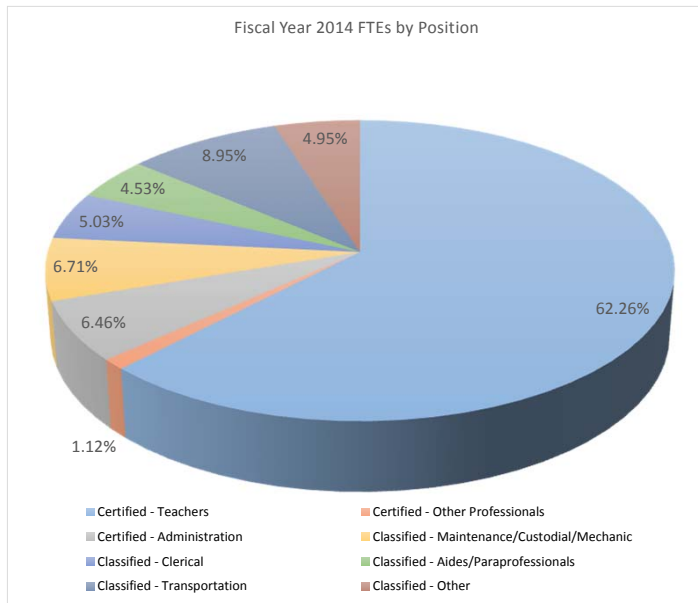


### Your District

#### FTE History

| Position                             |     | FTE: 2009     |                      | FTE: 2010     |                      | FTE: 2011     |                      | FTE: 2012     |                      | FTE: 2013     |                      | FTE: 2014     |                      |
|--------------------------------------|-----|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|                                      |     | Staff FTE     | Staff Salary Average | Staff FTE     | Staff Salary Average | Staff FTE     | Staff Salary Average | Staff FTE     | Staff Salary Average | Staff FTE     | Staff Salary Average | Staff FTE     | Staff Salary Average |
| Carpentering                         | 601 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Electrician                          | 602 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| General Maintenance                  | 603 | 1.00          | 49,504.00            | 2.00          | 52,166.00            | 2.00          | 54,954.00            | 2.00          | 54,954.00            | 2.00          | 56,284.00            | 2.00          | 59,467.00            |
| Masonry                              | 604 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Mechanic                             | 605 | 2.00          | 54,652.00            | 2.00          | 56,888.00            | 2.00          | 59,207.00            | 1.00          | 57,387.00            | 1.00          | 57,467.00            | 1.00          | 59,467.00            |
| Painting                             | 606 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Plastering                           | 607 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Plumbing                             | 608 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Sheet Metal Worker                   | 609 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Glazier                              | 610 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Foreman                              | 611 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Other Crafts and Trades              | 699 | -             | -                    | -             | -                    | -             | -                    | 1.00          | 21,576.00            | 1.00          | 30,478.00            | 1.00          | 32,448.00            |
| Crafts and Trades Apprenticeship     | 701 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Dispatching                          | 702 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Vehicle Operating (other than buses) | 703 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Vehicle Operating (buses)            | 704 | 28.00         | 20,017.00            | 30.00         | 20,733.00            | 32.00         | 21,402.00            | 31.00         | 21,706.00            | 31.00         | 21,842.00            | 32.00         | 22,764.00            |
| Equipment Operating                  | 705 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Other Operative                      | 799 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Attendance Officer                   | 901 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Custodian                            | 902 | 17.00         | 36,412.00            | 18.00         | 37,744.00            | 20.00         | 38,771.00            | 20.00         | 37,448.00            | 20.00         | 34,086.00            | 20.00         | 36,363.00            |
| Elevator Operating                   | 903 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Food Service                         | 904 | 18.20         | 19,084.00            | 20.20         | 16,791.00            | 18.20         | 18,690.00            | 17.10         | 18,784.00            | 14.70         | 21,112.00            | 14.70         | 22,181.00            |
| Guard/Watchman                       | 905 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Monitoring                           | 906 | 3.50          | 18,740.00            | 3.80          | 19,222.00            | 3.00          | 23,478.00            | 2.70          | 24,574.00            | 1.70          | 28,485.00            | 0.70          | 20,442.00            |
| Stores Handling                      | 907 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Groundskeeping                       | 908 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Attendant                            | 909 | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    | -             | -                    |
| Other Service Worker/Laborer         | 999 | 4.00          | 2,091.00             | 4.00          | 2,141.00             | 4.00          | 2,270.00             | 4.00          | 2,377.00             | -             | -                    | -             | -                    |
| <b>Total FTE:</b>                    |     | <b>390.50</b> |                      | <b>413.70</b> |                      | <b>408.70</b> |                      | <b>383.10</b> |                      | <b>347.00</b> |                      | <b>357.70</b> |                      |

|   | FTE: 2009     |            | FTE: 2010     |            | FTE: 2011     |            | FTE: 2012     |            | FTE: 2013     |            | FTE: 2014     |            |
|---|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
|   | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary |
| Certified - Teachers                        | 233.20        | \$55,595   | 237.90        | \$57,044   | 237.70        | \$57,920   | 235.00        | \$59,094   | 213.80        | \$59,441   | 222.70        | \$59,040   |
| Certified - Other Professionals             | 3.60          | \$56,041   | 6.20          | \$42,844   | 9.00          | \$33,595   | 4.00          | \$63,894   | 4.00          | \$64,347   | 4.00          | \$66,750   |
| Certified - Administration                  | 19.00         | \$79,737   | 18.90         | \$82,677   | 20.60         | \$82,221   | 21.10         | \$83,523   | 20.10         | \$83,380   | 23.10         | \$86,949   |
| Classified - Maintenance/Custodial/Mechanic | 24.00         | \$32,757   | 26.00         | \$34,849   | 28.00         | \$36,172   | 28.00         | \$33,834   | 24.00         | \$36,760   | 24.00         | \$39,088   |
| Classified - Clerical                       | 18.00         | \$26,295   | 19.00         | \$26,312   | 19.00         | \$27,083   | 19.00         | \$26,106   | 17.00         | \$28,658   | 18.00         | \$28,715   |
| Classified - Aides/Paraprofessionals        | 43.50         | \$16,075   | 52.50         | \$15,443   | 40.20         | \$17,339   | 23.90         | \$19,927   | 19.40         | \$19,992   | 16.20         | \$20,113   |
| Classified - Transportation                 | 28.00         | \$20,017   | 30.00         | \$20,733   | 32.00         | \$21,402   | 31.00         | \$21,706   | 31.00         | \$21,842   | 32.00         | \$22,764   |
| Classified - Other                          | 21.20         | \$24,368   | 23.20         | \$18,955   | 22.20         | \$22,587   | 21.10         | \$23,810   | 17.70         | \$24,970   | 17.70         | \$28,073   |
| <b>Total FTE:</b>                           | <b>390.50</b> |            | <b>413.70</b> |            | <b>408.70</b> |            | <b>383.10</b> |            | <b>347.00</b> |            | <b>357.70</b> |            |







**Your District**  
FTE Compare 2014

| Position  |     | Your District |                      | Comparable District 1 |                      | Comparable District 2 |                      | Comparable District 3 |                      | Comparable District 4 |                      |
|---|-----|---------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
|   |     | FTE: 2014     |                      | FTE: 2014             |                      | FTE: 2014             |                      | FTE: 2014             |                      | FTE: 2014             |                      |
|   |     | Staff FTE     | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average |
| Administrative Assistant                          | 101 | 2.20          | 75,395.00            | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Administrative Intern                             | 102 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Assistant, Deputy/Associate Superintendent        | 103 | 1.00          | 118,093.00           | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Assistant Principal                               | 104 | 3.00          | 85,478.00            | 4.00                  | 75,727.00            | 5.00                  | 70,600.00            | 2.00                  | 74,507.00            | 1.00                  | 73,440.00            |
| Ombudsman   | 107 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Principal   | 108 | 7.40          | 97,188.00            | 2.90                  | 85,020.00            | 6.00                  | 83,642.00            | 5.00                  | 75,961.00            | 4.00                  | 88,127.00            |
| Superintendent                                    | 109 | 1.00          | 128,947.00           | 1.00                  | 105,000.00           | 1.00                  | 110,000.00           | 2.00                  | 100,500.00           | 1.00                  | 115,940.00           |
| Supervisor/Manager                                | 110 | 2.30          | 68,032.00            | -                     | -                    | 3.00                  | 58,100.00            | -                     | -                    | 3.00                  | 49,629.00            |
| Tax Assessing/Collecting                          | 111 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Treasurer   | 112 | 1.00          | 98,402.00            | 0.50                  | -                    | 2.00                  | 65,480.00            | 1.00                  | 68,400.00            | 1.00                  | 107,642.00           |
| Coordinator                                       | 113 | 1.40          | 82,247.00            | 4.00                  | 62,024.00            | 3.00                  | 24,175.00            | 2.20                  | 22,571.00            | 1.10                  | 59,299.00            |
| Education Administrative Specialist               | 114 | -             | -                    | -                     | -                    | 1.00                  | 70,000.00            | 1.00                  | 69,495.00            | 2.00                  | 82,350.00            |
| Director  | 115 | 1.80          | 95,003.00            | 5.00                  | 59,056.00            | -                     | -                    | -                     | -                    | -                     | -                    |
| Community School Administrator                    | 116 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| ESC Supervisor                                    | 120 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | 1.00                  | 64,399.00            |
| Other Official/Administrative                     | 199 | 2.00          | 39,477.00            | -                     | -                    | 2.00                  | 73,000.00            | -                     | -                    | 1.00                  | 61,600.00            |
| Curriculum Specialist                             | 201 | -             | -                    | -                     | -                    | 3.00                  | 70,359.00            | -                     | -                    | -                     | -                    |
| Counseling  | 202 | 6.00          | 74,190.00            | 8.00                  | 53,815.00            | 6.00                  | 54,037.00            | 2.00                  | 53,020.00            | 4.10                  | 45,958.00            |
| Librarian/Media                                   | 203 | 1.90          | 66,021.00            | 1.00                  | 78,359.00            | 1.00                  | 69,877.00            | 1.50                  | 50,537.00            | 0.80                  | 61,545.00            |
| Remedial Specialist                               | 204 | 1.00          | 66,965.00            | 2.00                  | 44,602.00            | 4.00                  | 63,633.00            | 6.00                  | 44,853.00            | 1.00                  | 47,656.00            |
| Regular Teaching                                  | 205 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Special Education Teaching                        | 206 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Vocational Education Teaching                     | 207 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Tutor/Small Group Instructor                      | 208 | -             | -                    | 11.00                 | 36,038.00            | -                     | -                    | 4.00                  | 5,580.00             | 6.50                  | 39,398.00            |
| Audio-visual Staff                                | 209 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | 1.00                  | 1,599.00             |
| Educational Services Teacher                      | 211 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Special Education Supplemental Service Teacher    | 212 | 26.00         | 58,156.00            | 14.80                 | 55,539.00            | 31.00                 | 50,520.00            | 4.00                  | 30,750.00            | -                     | -                    |
| Permanent Substitute Teacher                      | 225 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Teacher Mentor/Evaluator                          | 226 | -             | -                    | -                     | -                    | 11.00                 | 1,823.00             | -                     | -                    | 7.00                  | 576.00               |
| Teacher   | 230 | 182.80        | 60,036.00            | 133.40                | 60,651.00            | 176.00                | 52,481.00            | 146.40                | 50,607.00            | 118.40                | 56,053.00            |
| Other Professional - Educational                  | 299 | 4.00          | -                    | 4.60                  | 43,521.00            | -                     | -                    | 9.00                  | 16,537.00            | -                     | -                    |
| Accounting  | 301 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Analyst   | 302 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Architect or Engineer                             | 303 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Audiologist                                       | 304 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Auditing  | 305 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Dentist   | 306 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Dietitian/Nutritionist                            | 307 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Editing   | 308 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Evaluating  | 309 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Legal   | 310 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Negotiating                                       | 311 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Optometrist                                       | 313 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Personnel   | 314 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Physician   | 315 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Planning  | 316 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Psychiatrist                                      | 317 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Psychologist                                      | 318 | -             | -                    | 2.00                  | 56,871.00            | 3.90                  | 68,505.00            | 2.00                  | 69,695.00            | 2.30                  | 58,211.00            |
| Publicity Relations                               | 319 | 1.00          | 49,134.00            | 0.50                  | 40,000.00            | 1.00                  | 82,848.00            | -                     | -                    | -                     | -                    |
| Registered Nursing                                | 320 | 3.00          | 72,622.00            | -                     | -                    | 1.00                  | 59,678.00            | -                     | -                    | -                     | -                    |
| Registrar   | 321 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Research and Development                          | 322 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Social Work                                       | 323 | -             | -                    | 2.00                  | 38,850.00            | -                     | -                    | -                     | -                    | -                     | -                    |
| Statistician                                      | 324 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Physical Therapist                                | 325 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Speech and Language Therapist                     | 326 | 1.00          | 23,998.00            | 4.00                  | 50,668.00            | 2.60                  | 60,460.00            | 2.00                  | 56,993.00            | 2.30                  | 55,592.00            |
| Occupational Therapist                            | 327 | -             | -                    | -                     | -                    | 2.20                  | 49,277.00            | -                     | -                    | -                     | -                    |
| Mobility Therapist                                | 328 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Educational Interpreter                           | 329 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | 1.50                  | 24,575.00            |
| Visiting Teacher                                  | 330 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Occupational Therapy Assistant                    | 331 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Physical Therapy Assistant                        | 332 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Adapted Physical Education Therapist              | 333 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Intern Psychologist                               | 334 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Planning/Research/Development/Evaluation/Analysis | 340 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Other Professional - Other                        | 399 | -             | -                    | 1.00                  | 34,500.00            | -                     | -                    | -                     | -                    | -                     | -                    |



**Your District**  
FTE Compare 2014

| Position                                 | Your District |                      | Comparable District 1 |                      | Comparable District 2 |                      | Comparable District 3 |                      | Comparable District 4 |                      |
|--|---------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
|  | FTE: 2014     |                      | FTE: 2014             |                      | FTE: 2014             |                      | FTE: 2014             |                      | FTE: 2014             |                      |
|  | Staff FTE     | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average | Staff FTE             | Staff Salary Average |
| Audiometrist 401                         | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Computer Operating 402                   | 2.00          | 60,060.00            | 1.00                  | 15,823.00            | -                     | -                    | -                     | -                    | 1.00                  | 35,825.00            |
| Dental Hygienist 403                     | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Graphic Arts 404                         | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Inspector 405                            | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Practical Nursing 406                    | -             | -                    | -                     | -                    | 3.90                  | 26,656.00            | -                     | -                    | -                     | -                    |
| Computer Programming 407                 | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Psychometrist 408                        | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Purchasing Agent 409                     | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Library Technician 411                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Draftsman 412                            | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Printer 413                              | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Library Aide 414                         | 4.00          | 20,997.00            | 3.30                  | 17,280.00            | 4.00                  | 20,703.00            | -                     | -                    | -                     | -                    |
| Instructional Paraprofessional 415       | 11.50         | 19,785.00            | 17.00                 | 17,439.00            | 2.00                  | 22,412.00            | -                     | -                    | 15.30                 | 17,721.00            |
| Other Technical 499                      | 1.00          | 50,710.00            | -                     | -                    | 1.00                  | 50,856.00            | -                     | -                    | 2.00                  | 65,775.00            |
| Bookkeeping 501                          | 4.00          | 36,399.00            | 4.00                  | 26,682.00            | -                     | -                    | -                     | -                    | -                     | -                    |
| Clerical 502                             | 14.00         | 26,520.00            | 17.50                 | 27,487.00            | 19.20                 | 32,264.00            | 22.70                 | 25,560.00            | 16.10                 | 29,920.00            |
| Messenger 503                            | -             | -                    | -                     | -                    | 0.30                  | 19,368.00            | -                     | -                    | -                     | -                    |
| Records Managing 504                     | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Teaching Aide 505                        | -             | -                    | 26.40                 | 16,493.00            | 22.10                 | 19,889.00            | 18.00                 | 17,712.00            | 0.80                  | 20,258.00            |
| Telephone Operator 506                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Parent Mentor 507                        | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Parent Coordinator 508                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Other Office/Clerical 599                | -             | -                    | -                     | -                    | -                     | -                    | 1.00                  | 47,444.00            | 3.00                  | 21,051.00            |
| Carpentering 601                         | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Electrician 602                          | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| General Maintenance 603                  | 2.00          | 59,467.00            | 5.00                  | 33,349.00            | 5.00                  | 45,814.00            | 1.00                  | 67,490.00            | 1.00                  | 30,272.00            |
| Masonry 604                              | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Mechanic 605                             | 1.00          | 59,467.00            | 3.00                  | 29,649.00            | 1.80                  | 47,882.00            | 1.00                  | 40,935.00            | 2.00                  | 16,220.00            |
| Painting 606                             | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Plastering 607                           | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Plumbing 608                             | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Sheet Metal Worker 609                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Glazier 610                              | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Foreman 611                              | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Other Crafts and Trades 699              | 1.00          | 32,448.00            | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Crafts and Trades Apprenticeship 701     | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Dispatching 702                          | -             | -                    | -                     | -                    | 0.80                  | 33,599.00            | -                     | -                    | -                     | -                    |
| Vehicle Operating (other than buses) 703 | -             | -                    | 1.00                  | 10,999.00            | 0.10                  | 33,469.00            | -                     | -                    | -                     | -                    |
| Vehicle Operating (buses) 704            | 32.00         | 22,764.00            | 30.50                 | 18,770.00            | 16.60                 | 26,375.00            | 15.90                 | 15,391.00            | 15.30                 | 21,970.00            |
| Equipment Operating 705                  | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Other Operative 799                      | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Attendance Officer 901                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Custodian 902                            | 20.00         | 36,363.00            | 16.00                 | 24,720.00            | 15.80                 | 32,984.00            | 15.70                 | 30,210.00            | 8.00                  | 34,089.00            |
| Elevator Operating 903                   | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Food Service 904                         | 14.70         | 22,181.00            | 26.80                 | 10,507.00            | 26.60                 | 17,661.00            | 13.80                 | 18,564.00            | 8.00                  | 14,277.00            |
| Guard/Watchman 905                       | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Monitoring 906                           | 0.70          | 20,442.00            | -                     | -                    | 3.30                  | 24,462.00            | 10.90                 | 14,696.00            | 7.50                  | 15,769.00            |
| Stores Handling 907                      | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| Groundskeeping 908                       | -             | -                    | -                     | -                    | -                     | -                    | 1.00                  | -                    | -                     | -                    |
| Attendant 909                            | -             | -                    | 6.20                  | 14,552.00            | 12.90                 | 19,542.00            | -                     | -                    | -                     | -                    |
| Other Service Worker/Laborer 999         | -             | -                    | -                     | -                    | -                     | -                    | -                     | -                    | -                     | -                    |
| <b>Total FTE:</b>                        | <b>357.70</b> |                      | <b>359.40</b>         |                      | <b>401.10</b>         |                      | <b>291.10</b>         |                      | <b>240.00</b>         |                      |

|   | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary | FTE's         | Avg Salary |
|---|---------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
| Certified - Teachers                        | 222.70        | \$59,040   | 178.80        | \$57,663   | 234.60        | \$50,468   | 174.90        | \$47,273   | 141.10        | \$51,818   |
| Certified - Other Professionals             | 4.00          | \$66,750   | 5.50          | \$44,717   | 8.10          | \$63,964   | 2.00          | \$69,695   | 3.80          | \$44,934   |
| Certified - Administration                  | 23.10         | \$86,949   | 17.40         | \$68,841   | 23.00         | \$67,767   | 13.20         | \$69,498   | 15.10         | \$76,447   |
| Classified - Maintenance/Custodial/Mechanic | 24.00         | \$39,088   | 24.00         | \$27,134   | 22.60         | \$37,009   | 18.70         | \$31,162   | 11.00         | \$30,493   |
| Classified - Clerical                       | 18.00         | \$28,715   | 21.50         | \$27,337   | 19.50         | \$32,066   | 23.70         | \$26,483   | 19.10         | \$28,527   |
| Classified - Aides/Paraprofessionals        | 16.20         | \$20,113   | 52.90         | \$16,619   | 44.30         | \$20,316   | 28.90         | \$16,574   | 23.60         | \$17,187   |
| Classified - Transportation                 | 32.00         | \$22,764   | 31.50         | \$18,523   | 17.50         | \$26,746   | 15.90         | \$15,391   | 15.30         | \$21,970   |
| Classified - Other                          | 17.70         | \$28,073   | 27.80         | \$10,698   | 31.50         | \$19,828   | 13.80         | \$18,564   | 11.00         | \$25,599   |
| <b>Total FTE:</b>                           | <b>357.70</b> |            | <b>359.40</b> |            | <b>401.10</b> |            | <b>291.10</b> |            | <b>240.00</b> |            |

# District Per Pupil Expenditure Analysis

Your School District

**Fringe Benefits Supplement**

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

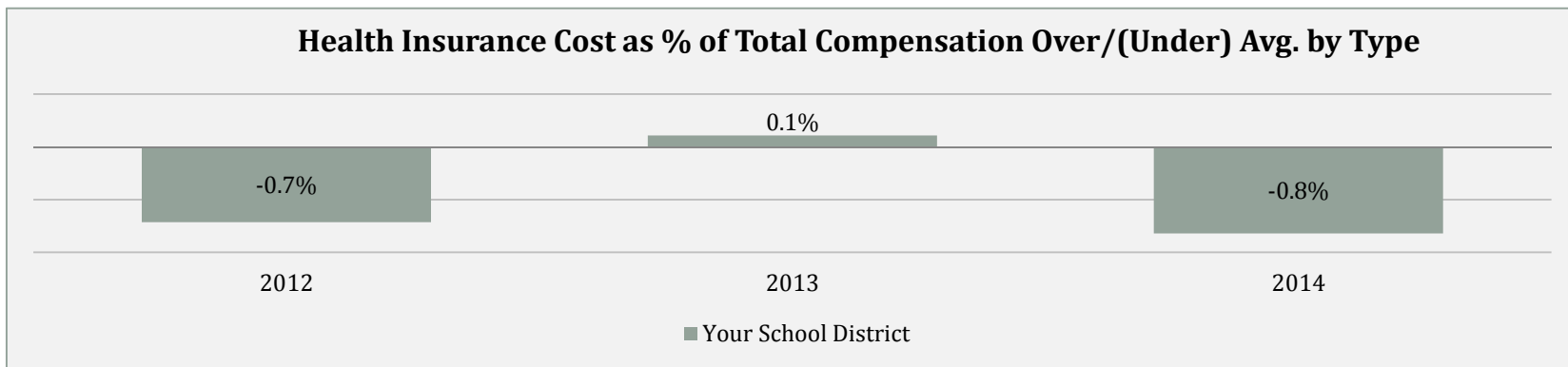
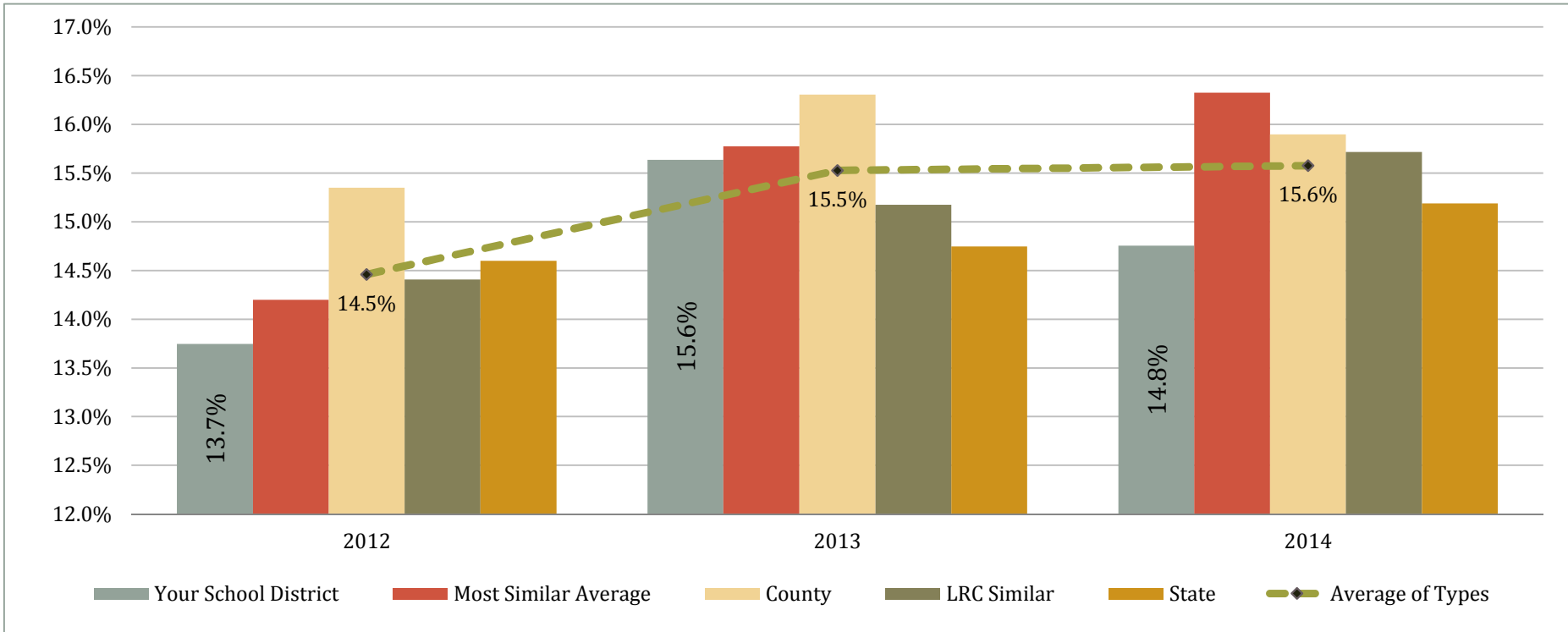
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Matt Bunting, *Consultant*  
Ryan Ghizzoni, *Consultant*  
Stacy Overly, *Consultant*  
Mike Sobul, *Consultant*  
Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*

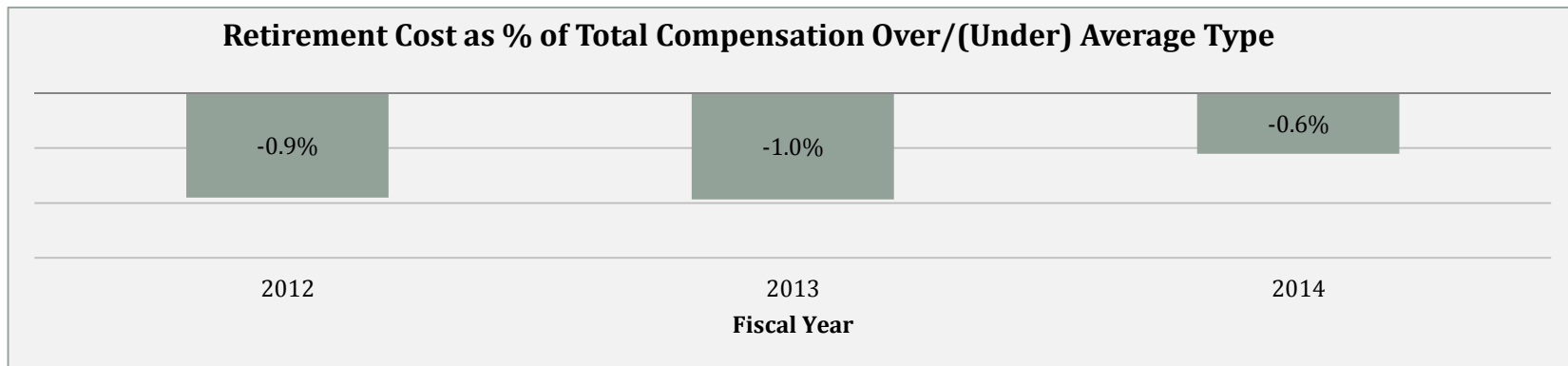
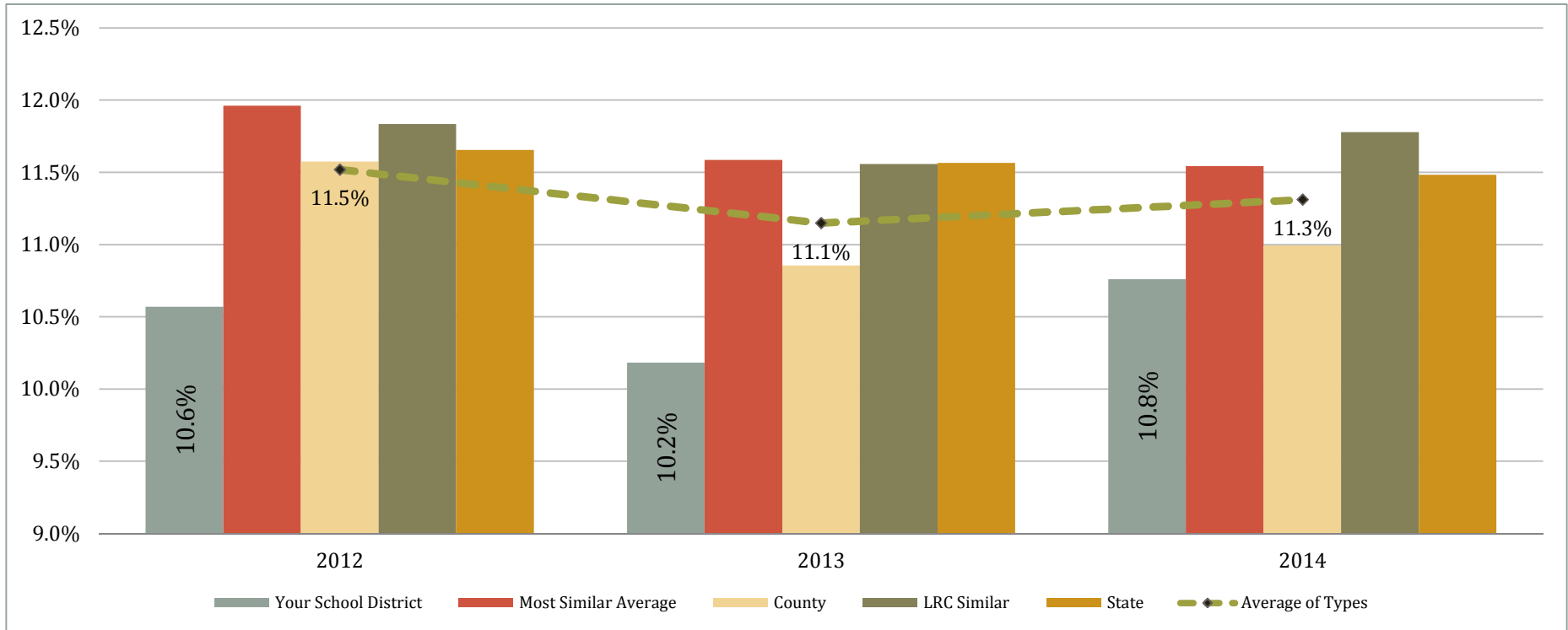
## Health Insurance as % of Total Compensation

In its annual benchmark report the ODE calculates the cost of health insurance (object codes 240-259) as a percentage of total compensation (100 and 200 objects combined). The resulting ratio is provided in this chart.



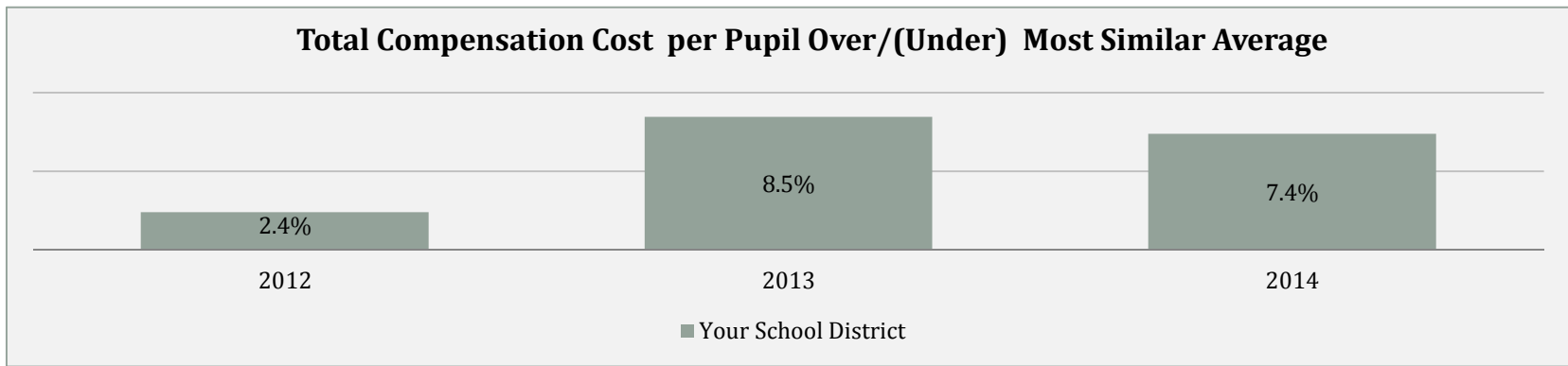
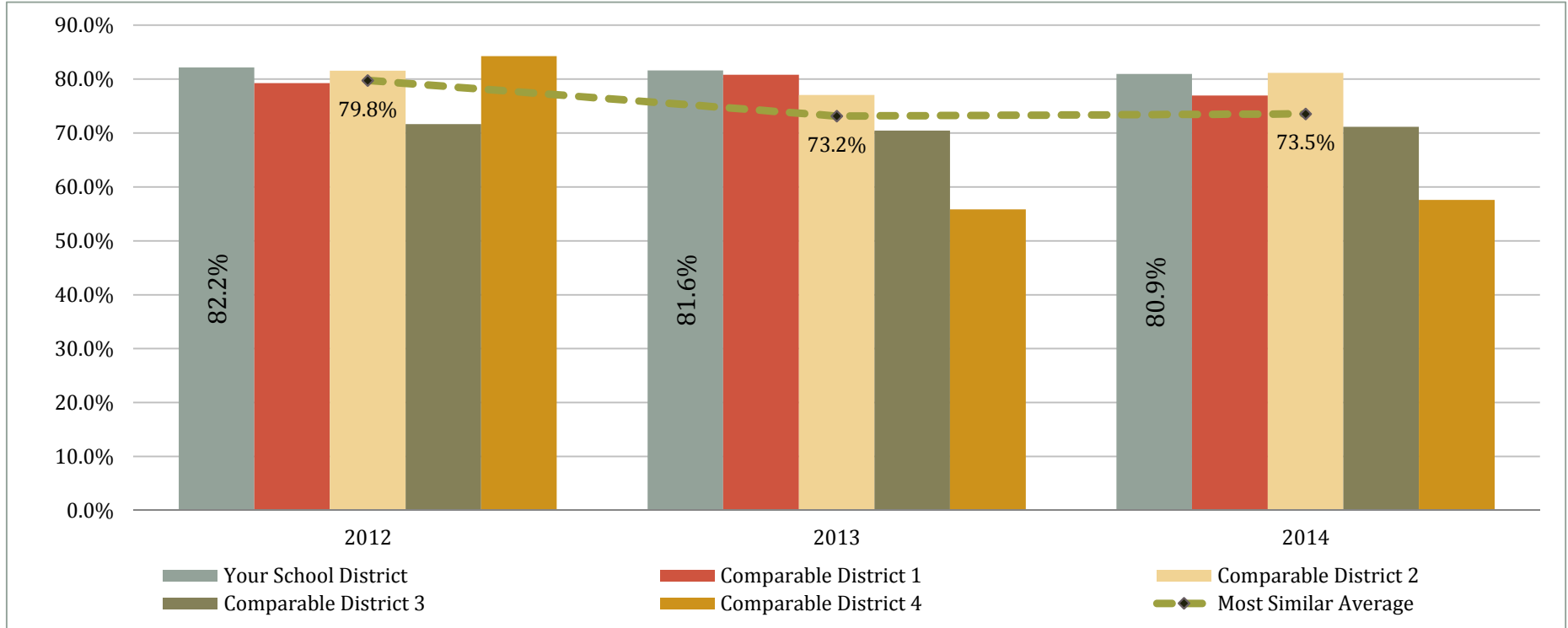
## Retirement as % of Total Compensation

In its annual benchmark report the ODE calculates the cost of retirement benefits (object codes 200-229 all) as a percentage of total compensation (100 and 200 objects combined). The resulting ratio is provided in this chart.



## Total Compensation as % of Per Pupil Expenditures

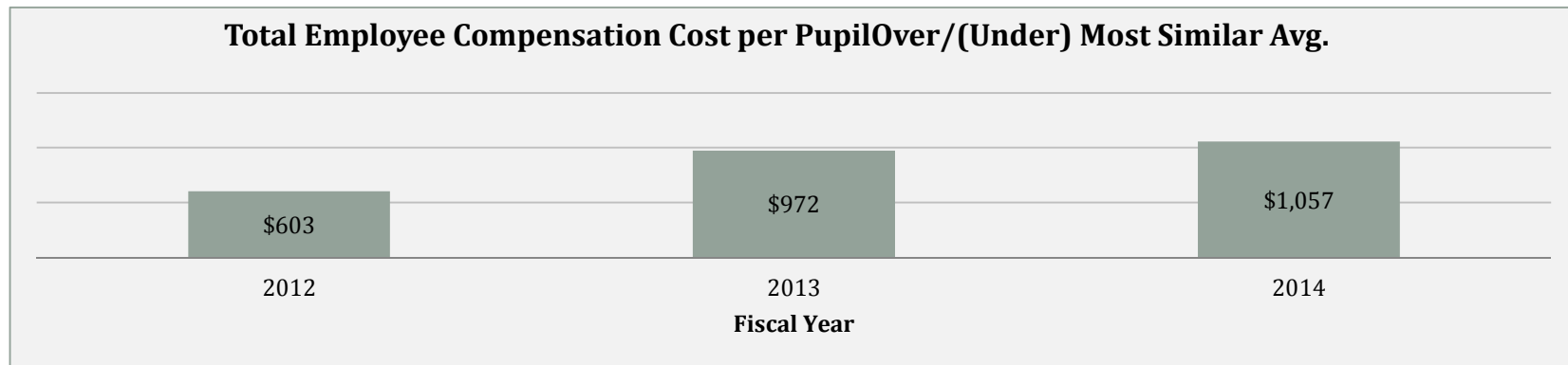
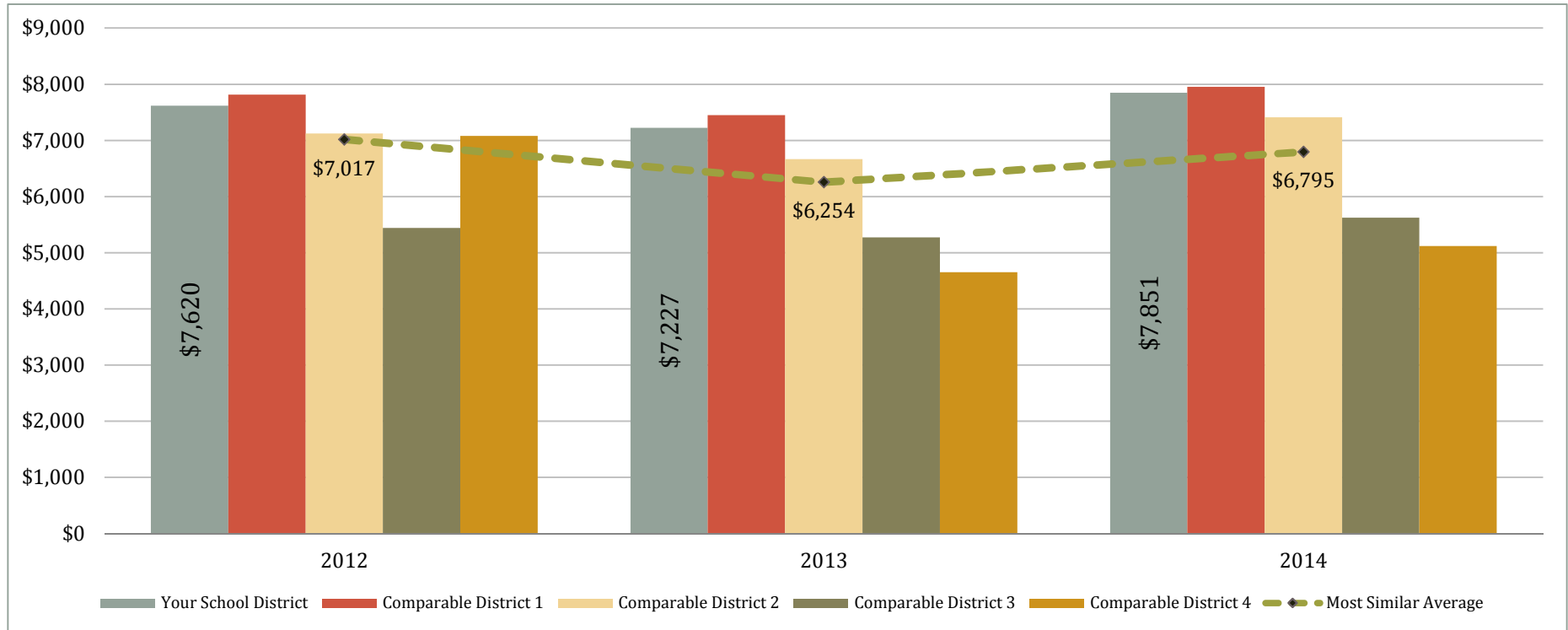
The CUPP Profile report provides each district's salary and benefit cost as a percentage of total per pupil expenditures. The chart below provides the combined percentage for salaries and benefits (Total Compensation) for each district of the similar grouping



## Total Employee Compensation Cost per Pupil

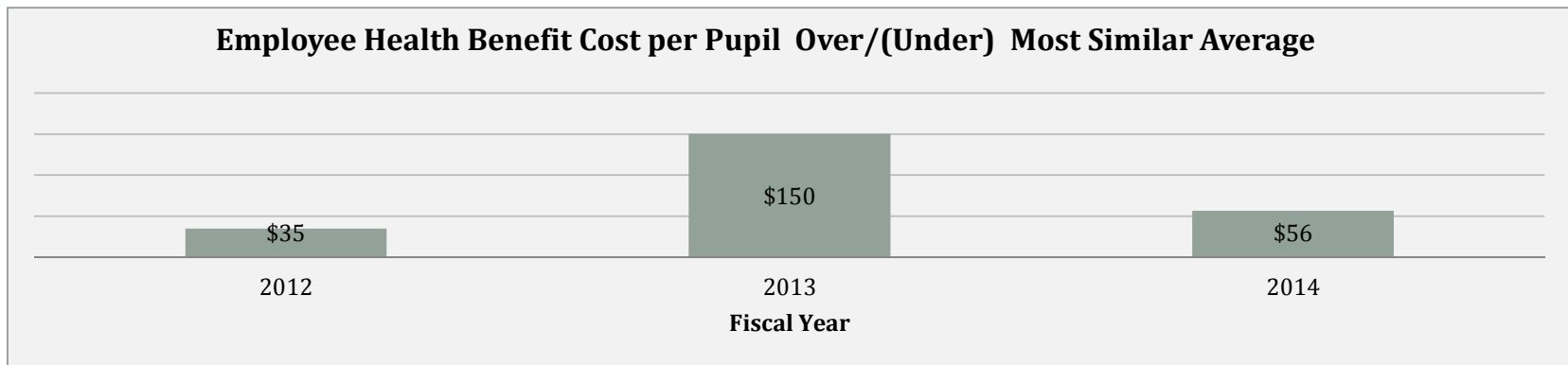
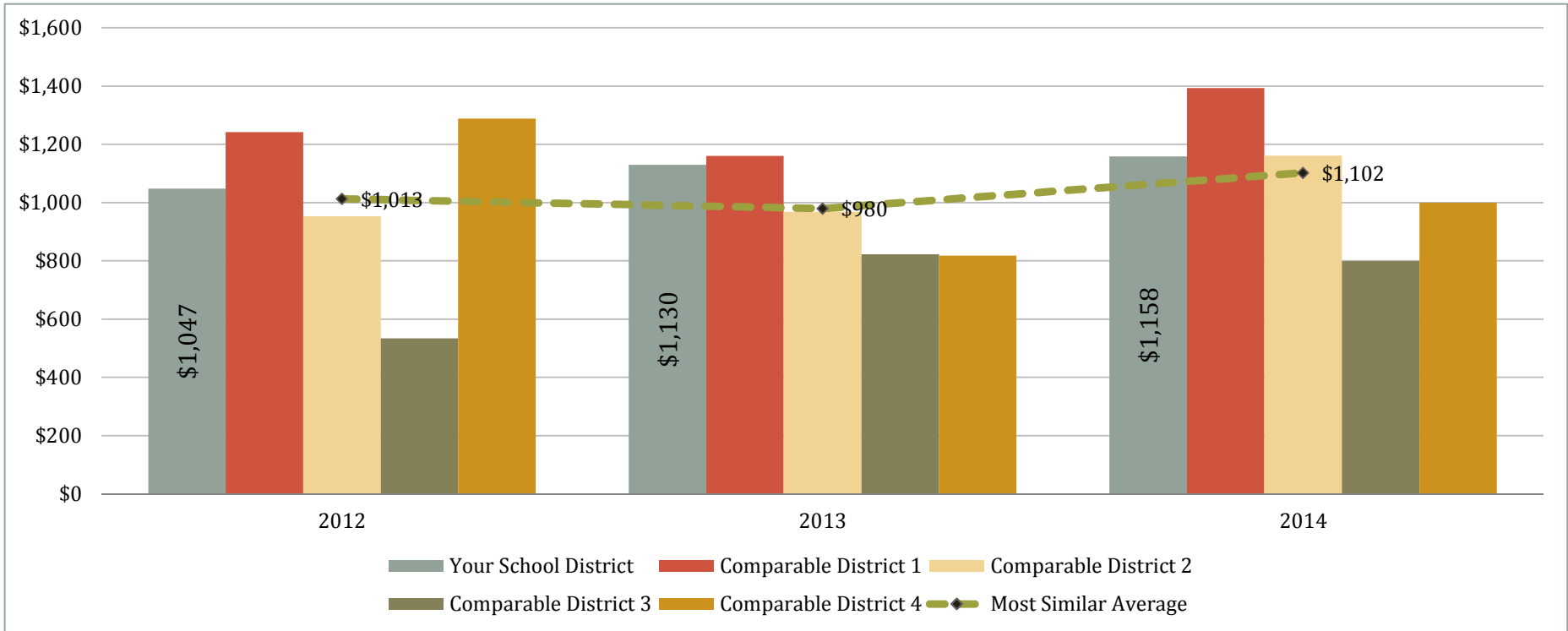


Utilizing the CUPP Profile report's combined compensation percentage from above applied to the CUPP Profile report district per pupil expenditure generates an estimate of total employee compensation cost on a per pupil basis.



## Total Employee Health Insurance Cost per Pupil

The Ohio Department of Education benchmarking report provides the percentage of a district's total employee compensation going to health care benefits. This calculation is rendered into a employee health care cost per pupil.





# District Per Pupil Expenditure Analysis

Your School District

**Building Operations Supplement**

**Public Finance Resources, Inc.**

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Columbus, Ohio 43216  
614 732-5948

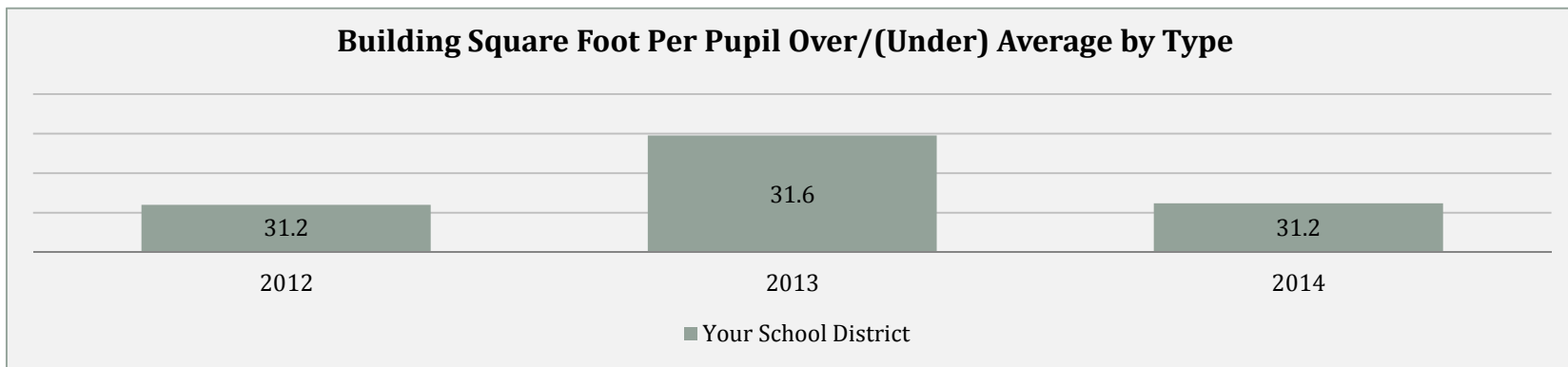
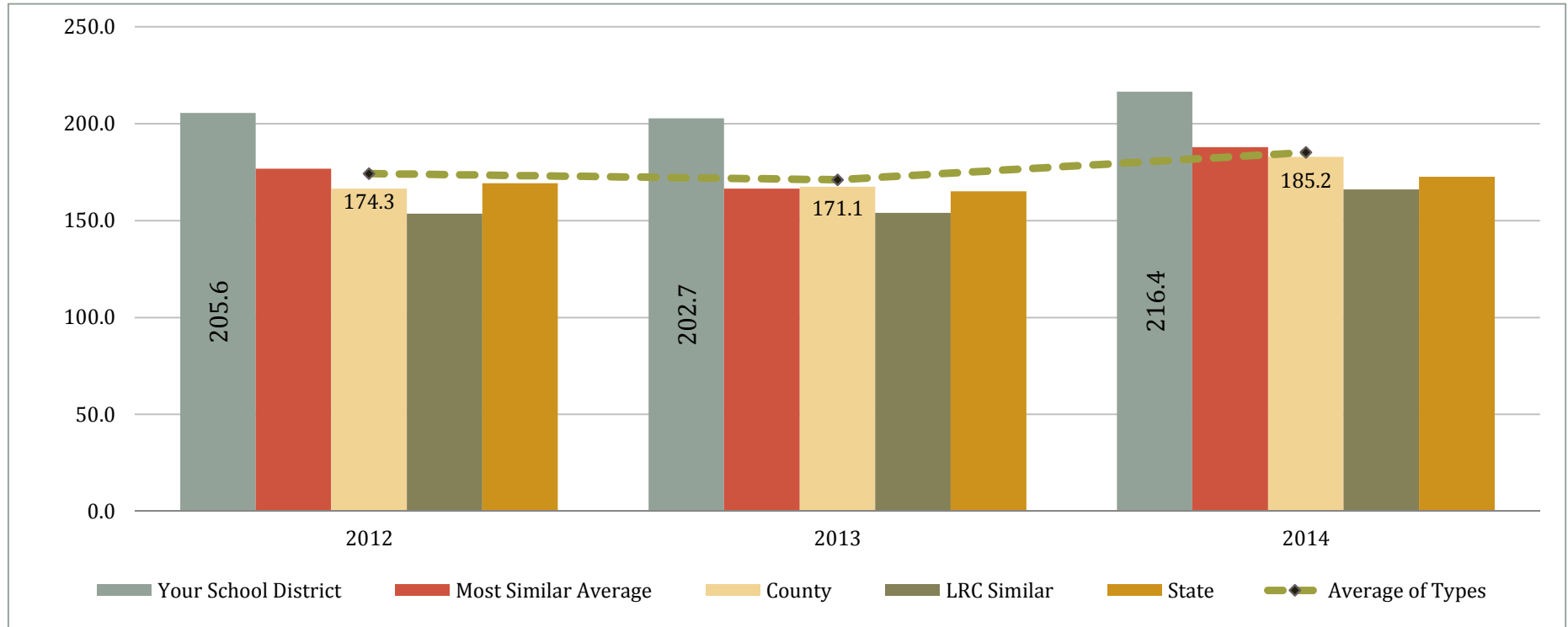
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Ryan Ghizzoni, *Consultant*  
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Mike Sobul, *Consultant*  
Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*

## Building Square Foot per Pupil

Building square foot per pupil is calculated from EMIS building square footage (including central office) divided by EFM ADM.

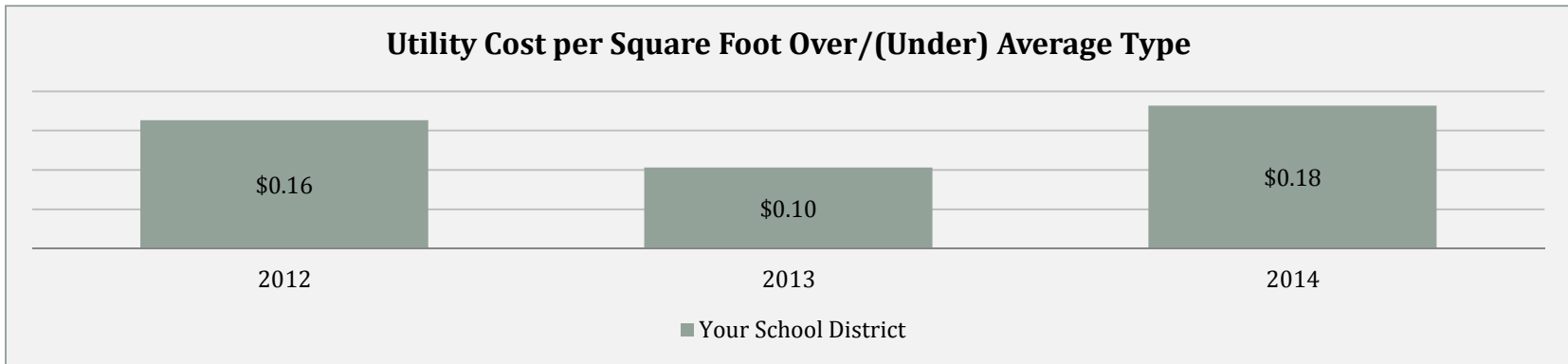
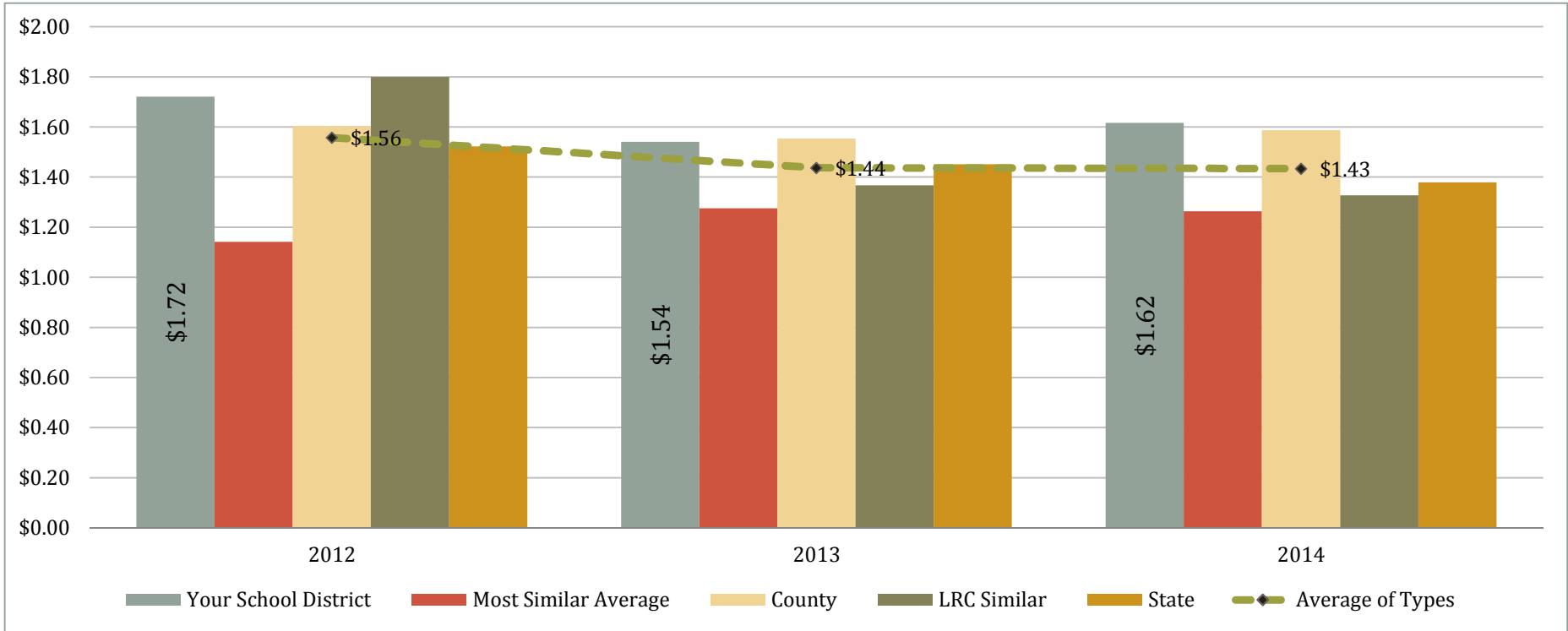


## Total Building Operating Cost per Square Foot

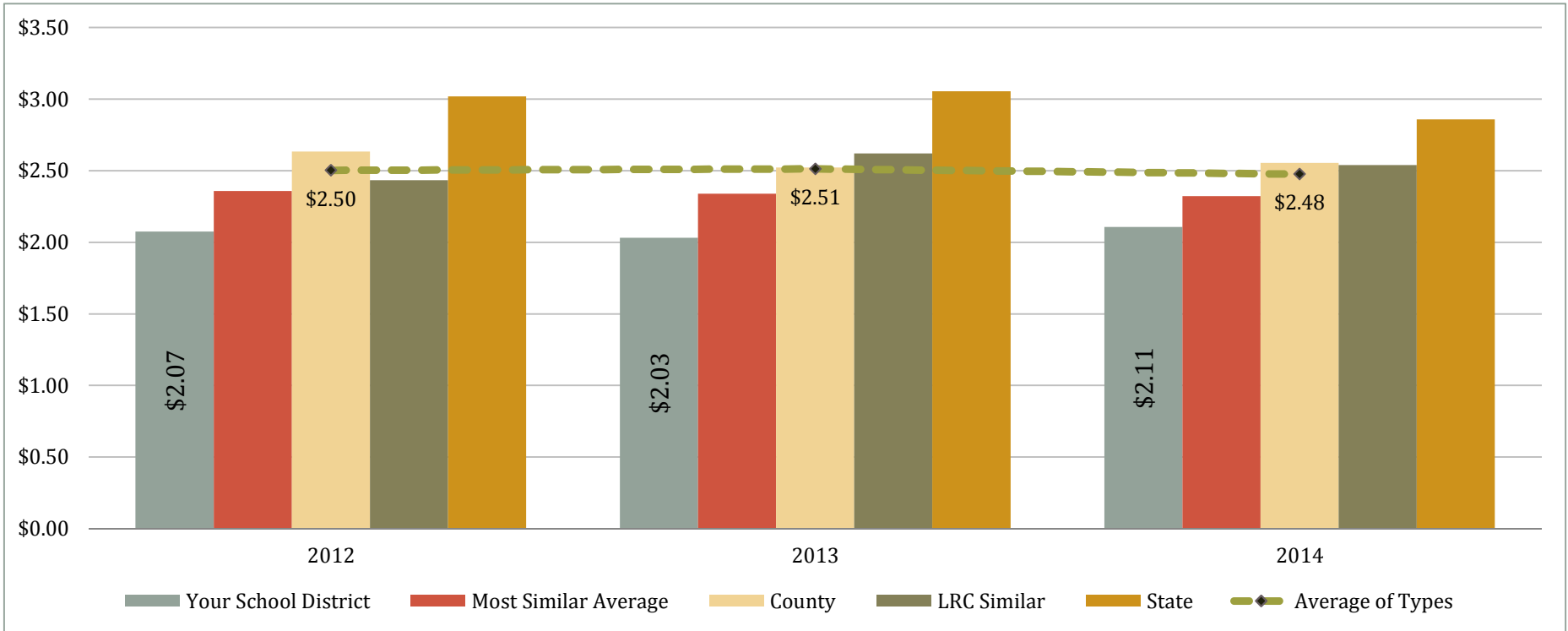
District expenditures coded to the 27xx function (excluding 2750 and 2760) are divided by the district building and central office square footage.



# Building Utility Cost per Square Foot



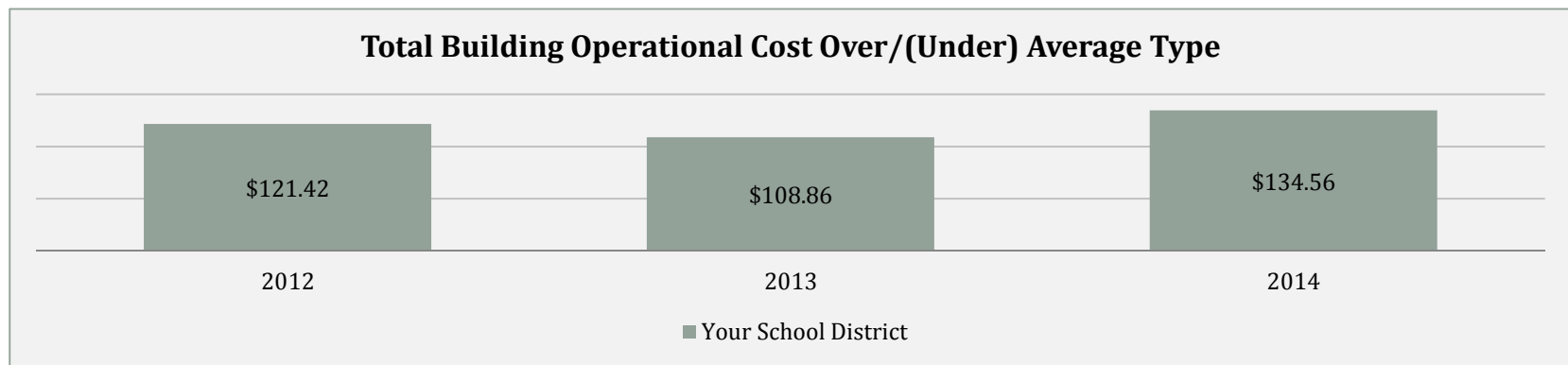
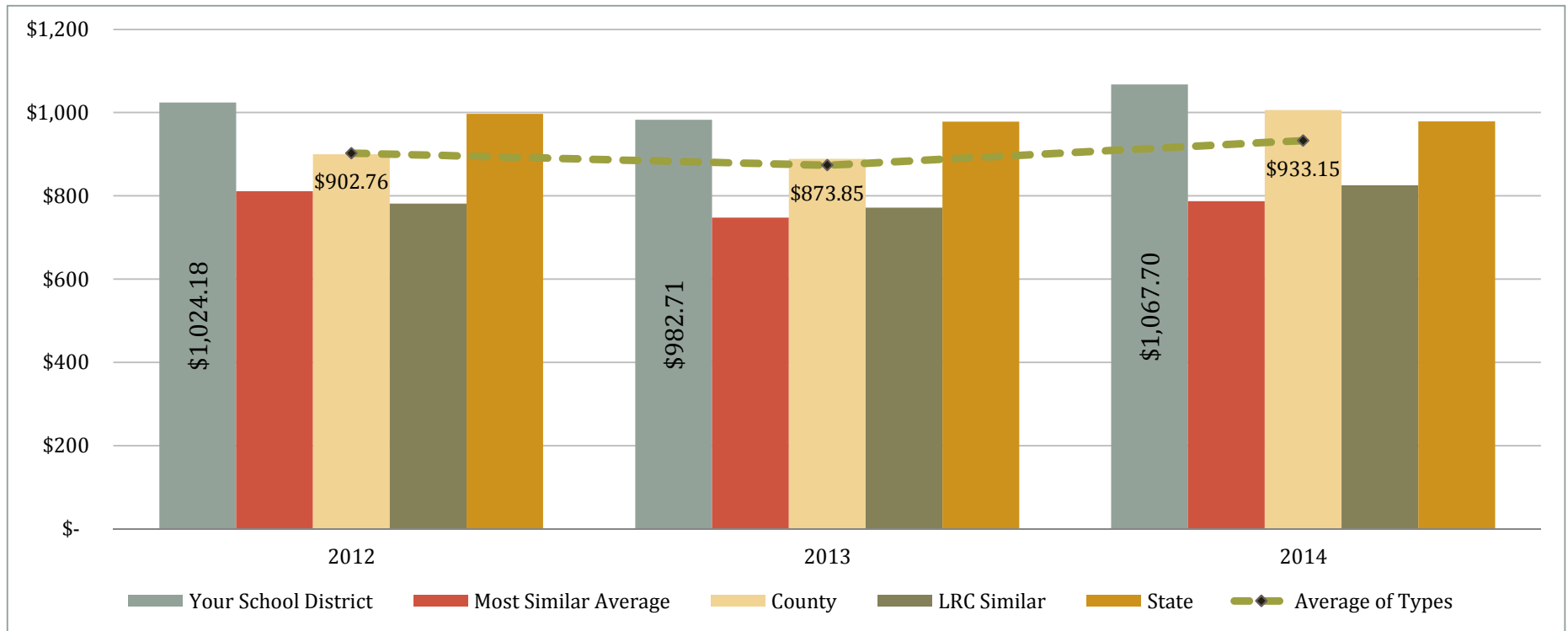
# Building Custodian & Maintenance Cost per Square Foot



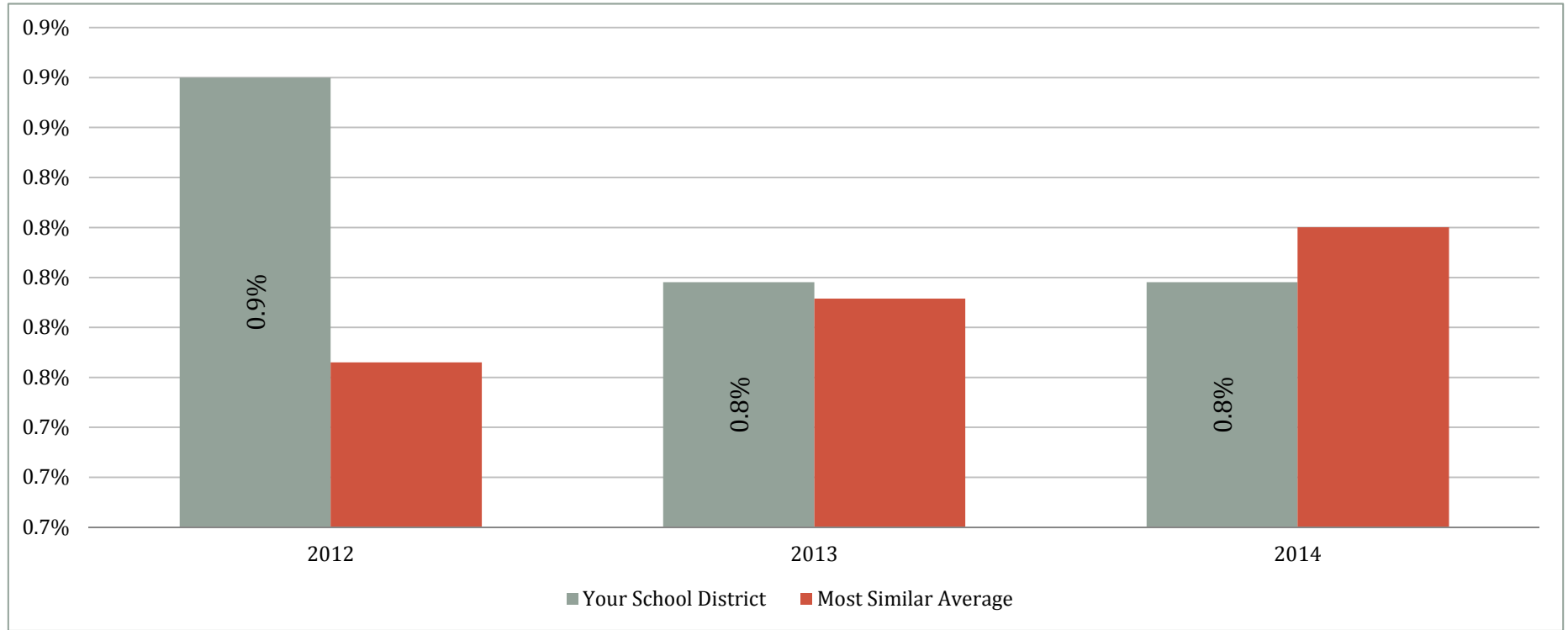
## Total Building Operational Cost



Total building operational cost takes the EFM ADM and multiplies it by the square foot per pupil and the building operational cost per square foot to determine the total yearly building operational costs.



# Bureau of Workers' Compensation Payroll Rate



# District Per Pupil Expenditure Analysis

Your School District

**Transportation Efficiency Supplement**

**Public Finance Resources, Inc.**

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614 732-5948

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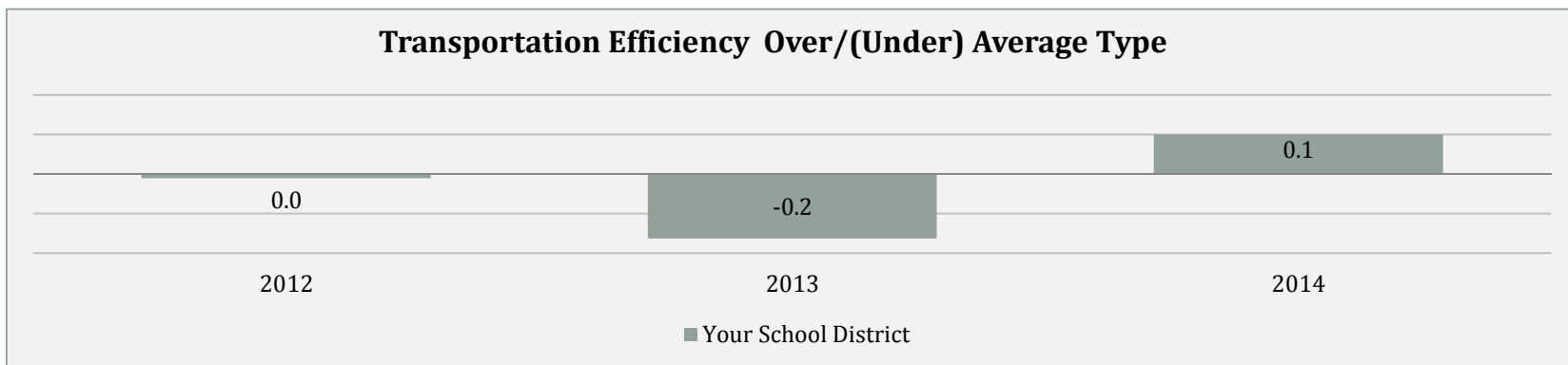
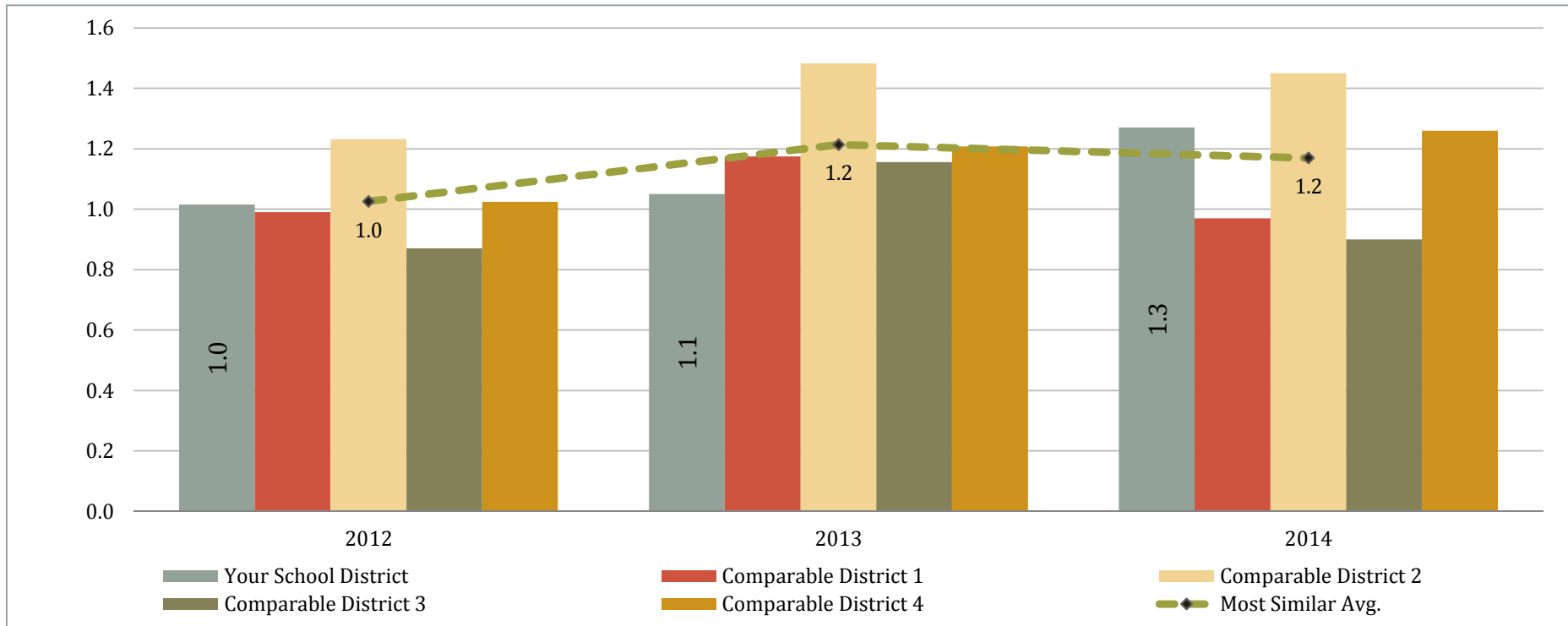
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Stacy Overly, *Consultant*  
Mike Sobul, *Consultant*  
Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*



## Transportation Efficiency Factor

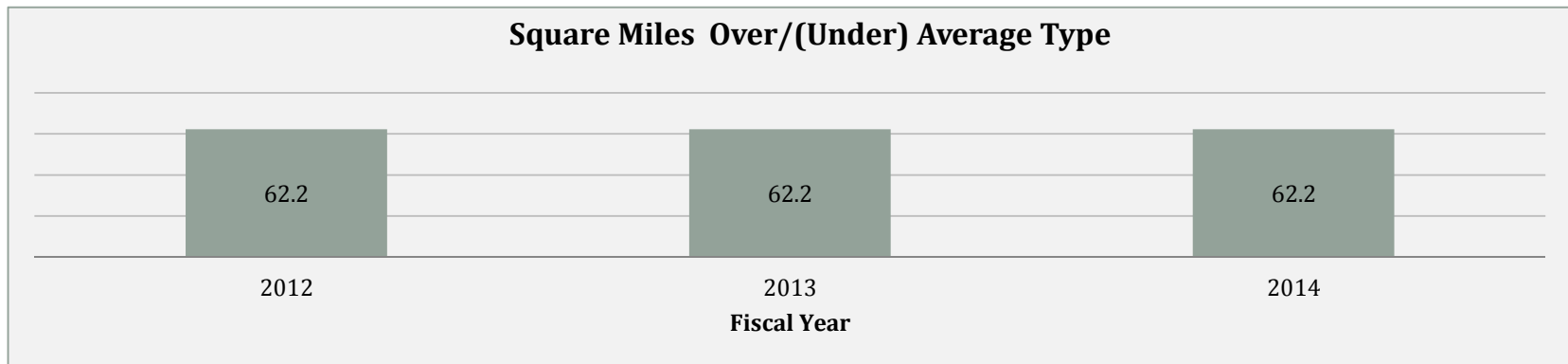
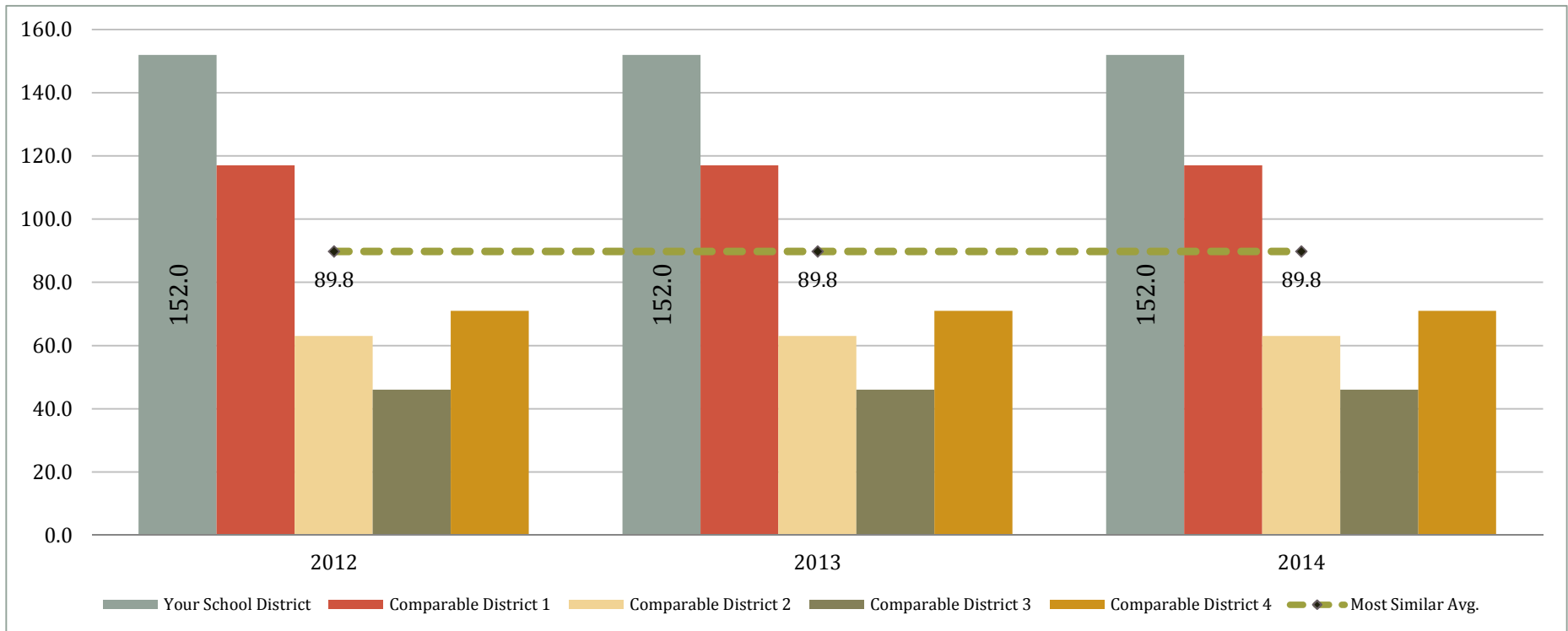
Transportation efficiency is measured by the Ohio Department of Education and includes factors such as pupils per square mile. The ODE calculates a targeted ridership per bus and evaluates each districts' actual bus ridership. A ratio less than 1.0 indicates lower efficiency and higher than 1.0 indicates greater efficiency. The higher the ratio, the higher the efficiency. All data is for the home district, as well as the efficiency for each group.



# Square Miles

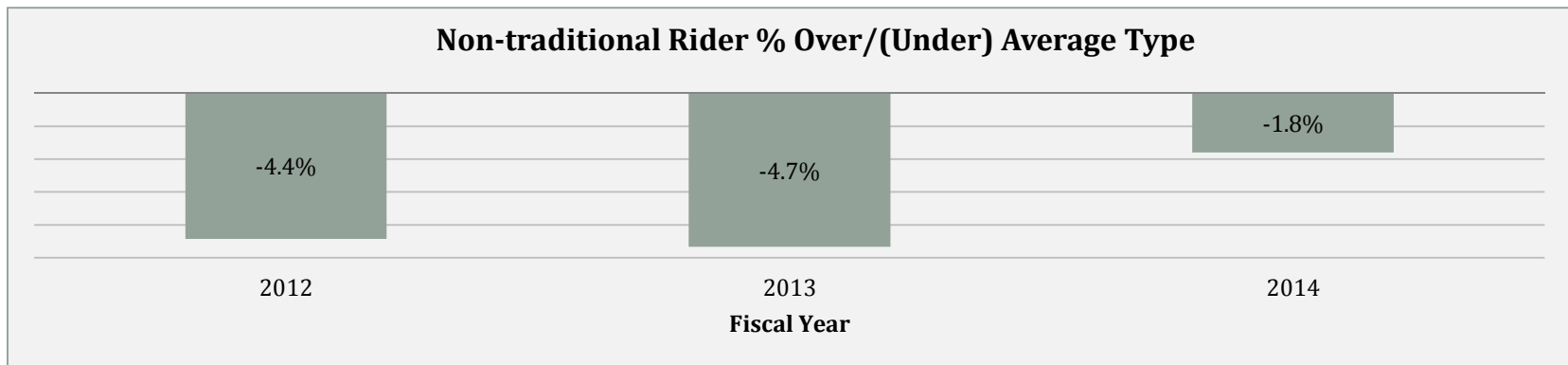
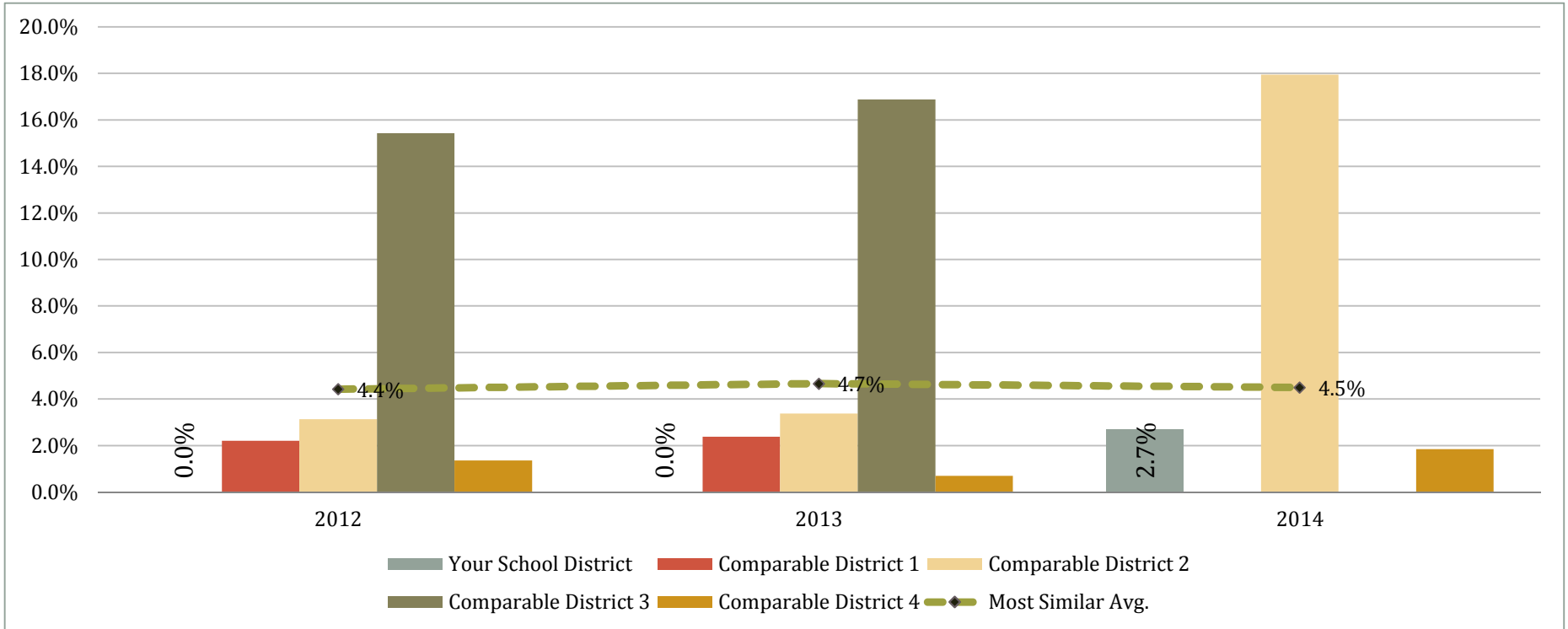


The information below reflects the number of square miles in the district, as well as the average for each group.

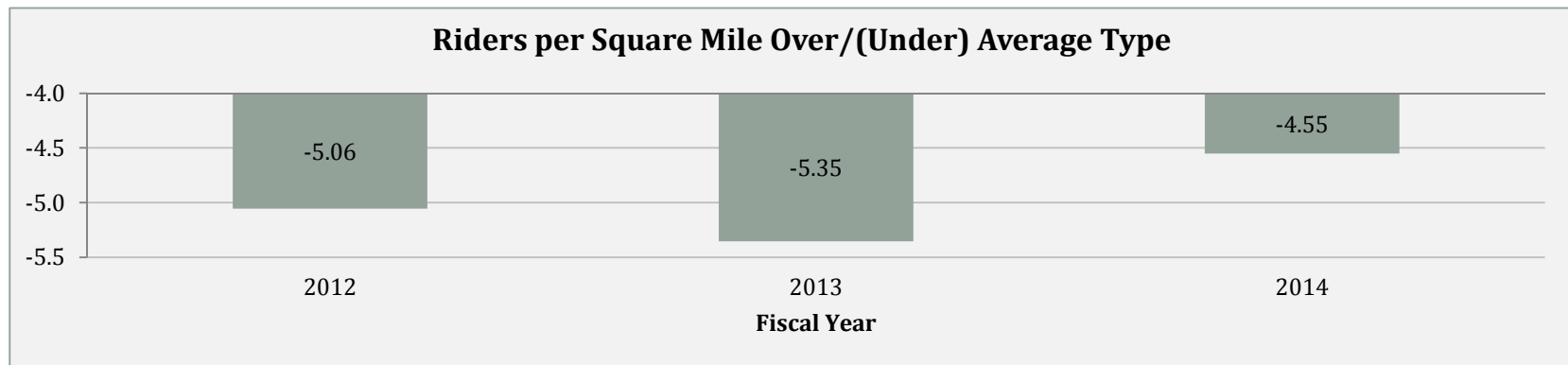
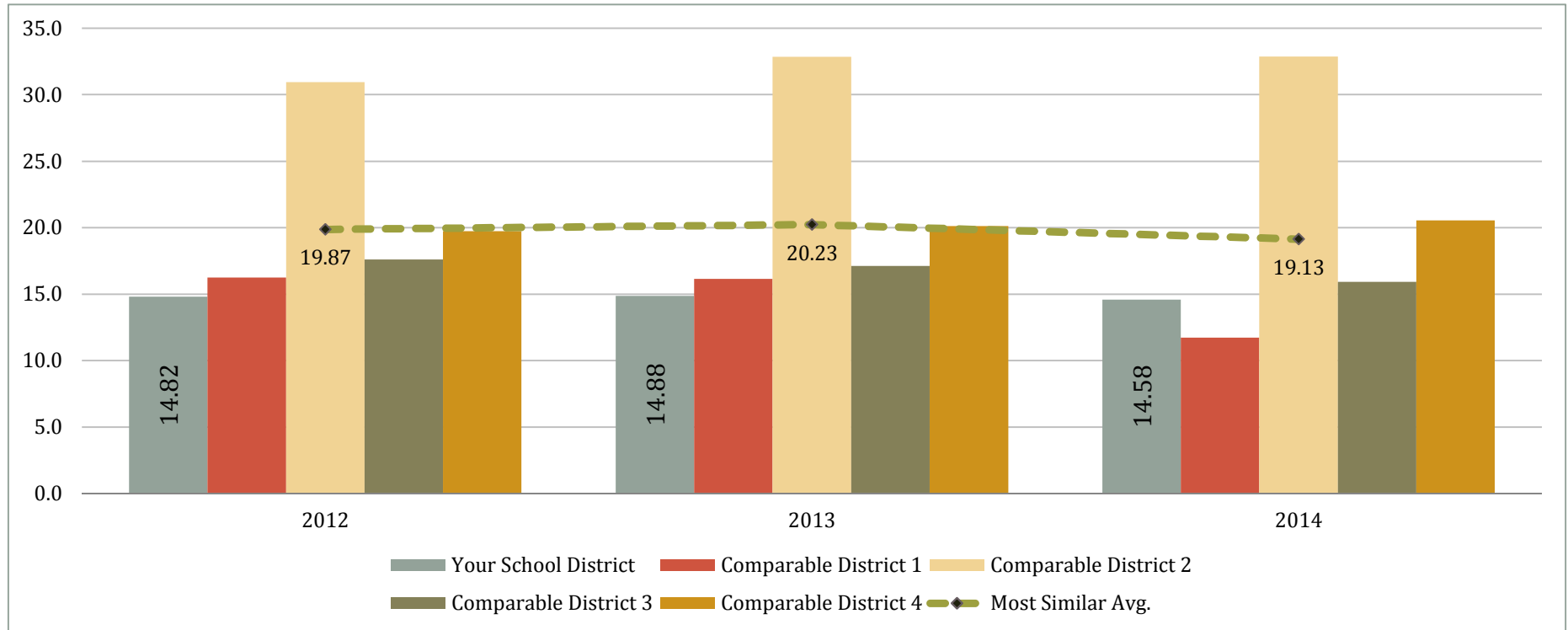


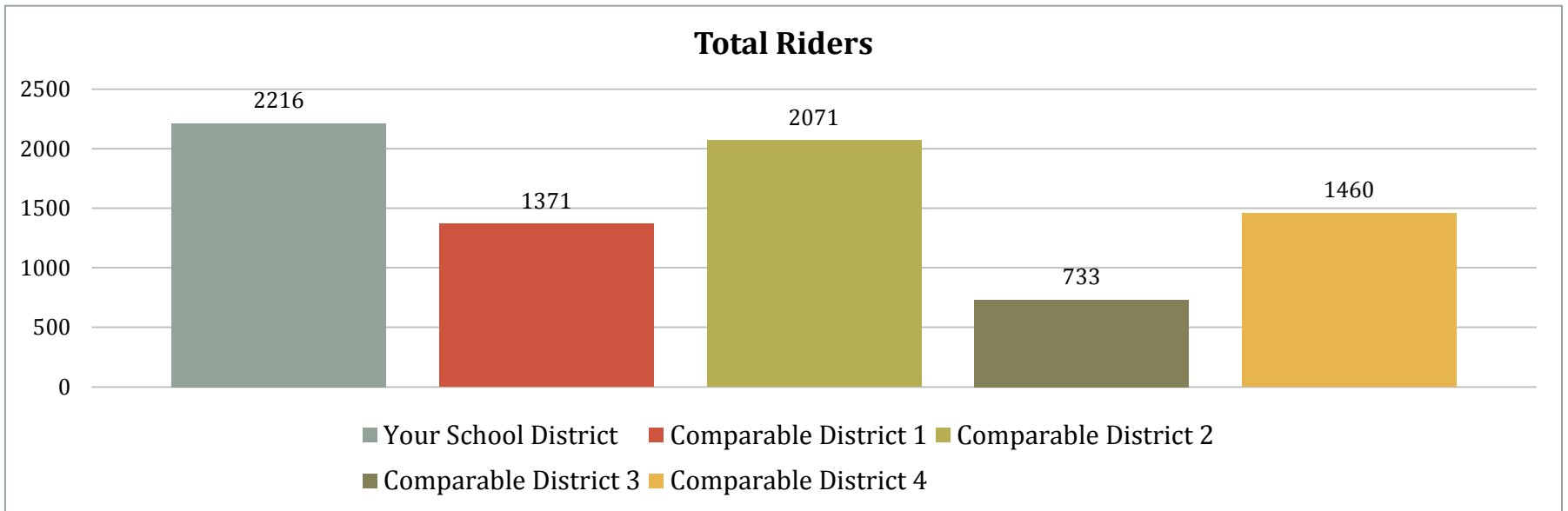
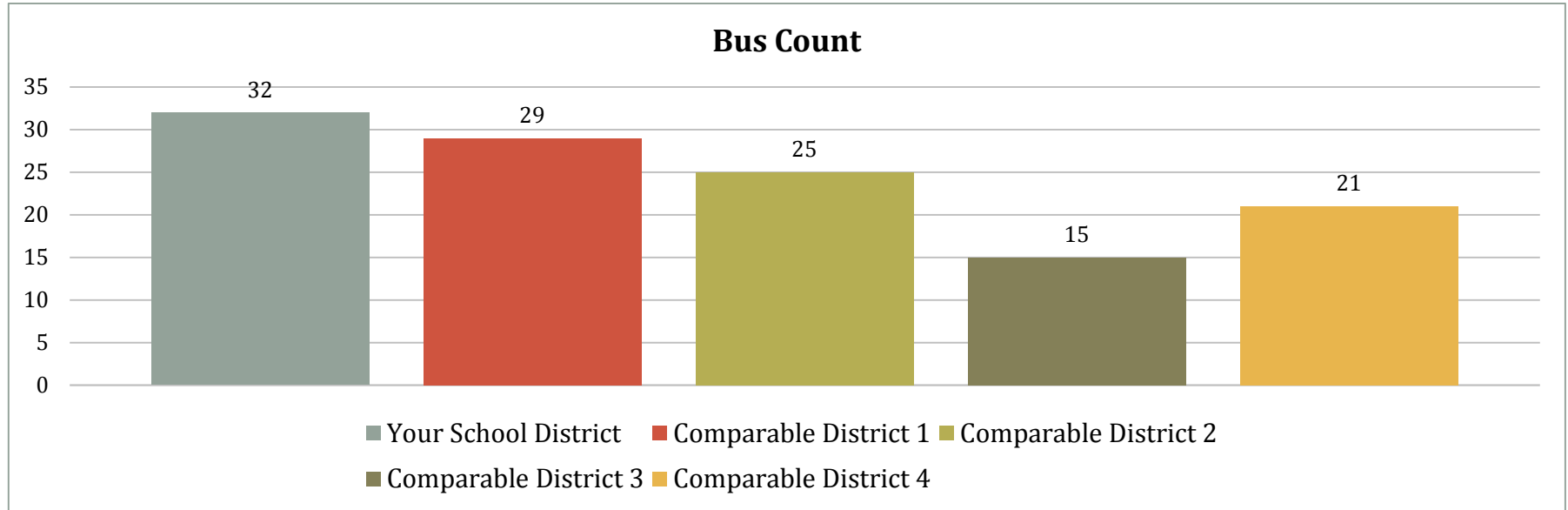
## Percentage of Non-Traditional Riders

The data below shows the percentage of riders that are considered resident non-traditional riders (chartered non-public (private) schools and community school students). Each group in the state is compared to the district.

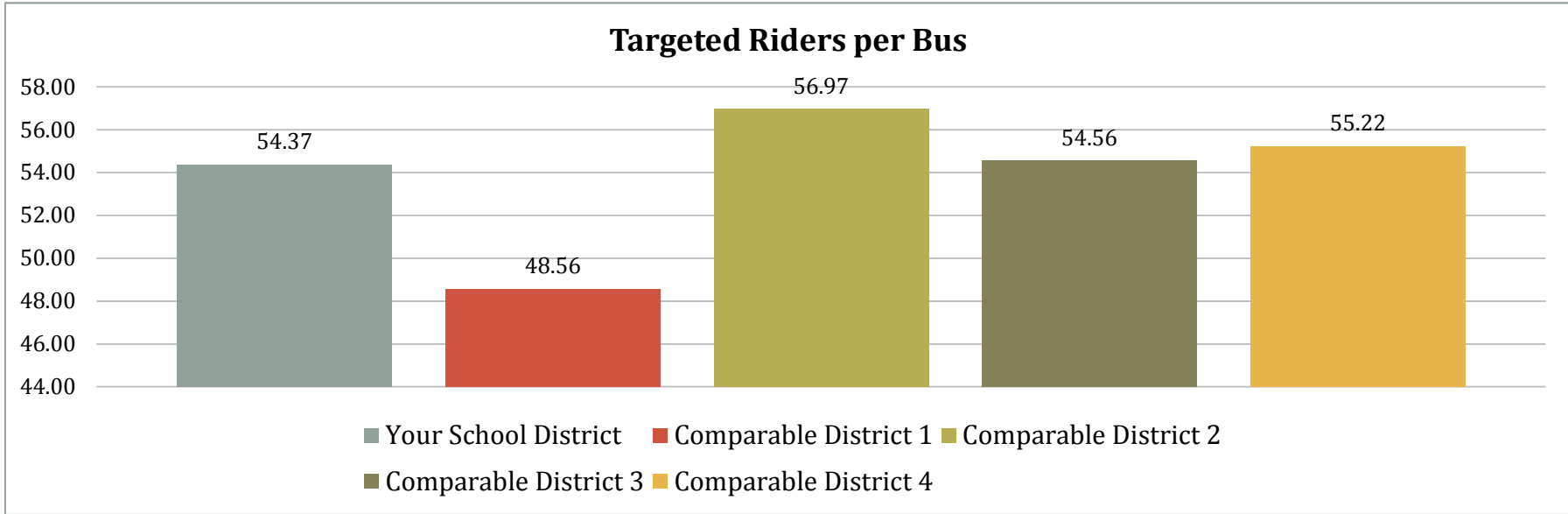
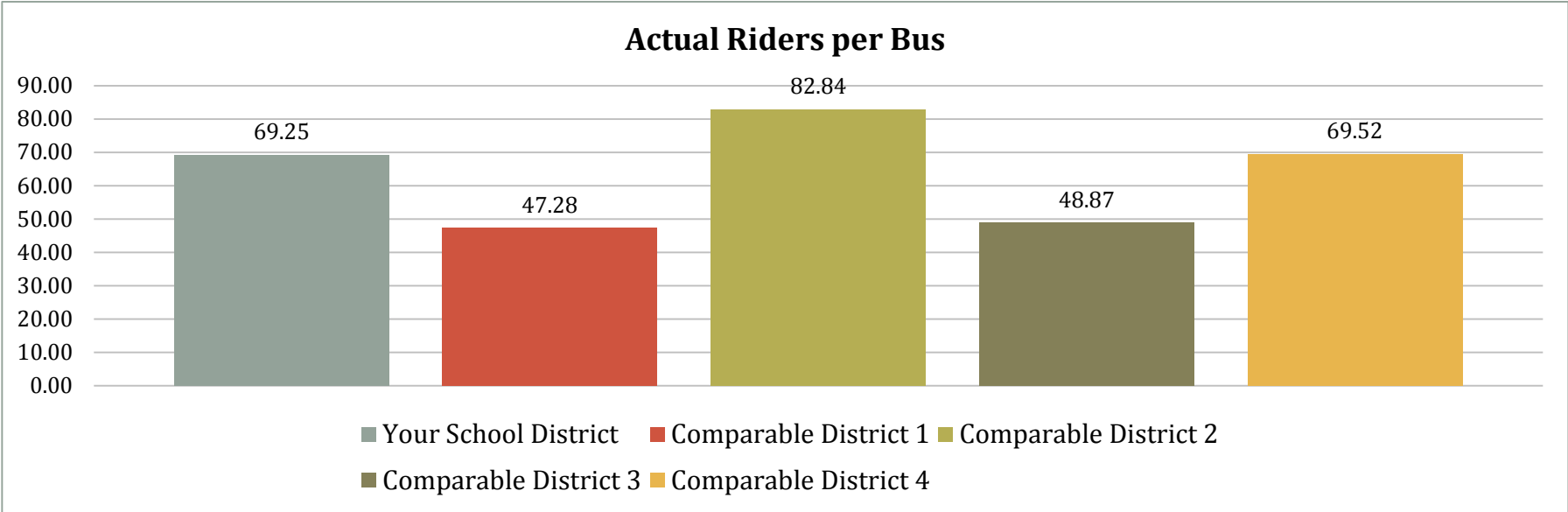


# Riders per Square Mile





**Transportation Efficiency 2014**



# District Per Pupil Expenditure Analysis

Your School District

**Food Service Supplement**

**Public Finance Resources, Inc.**

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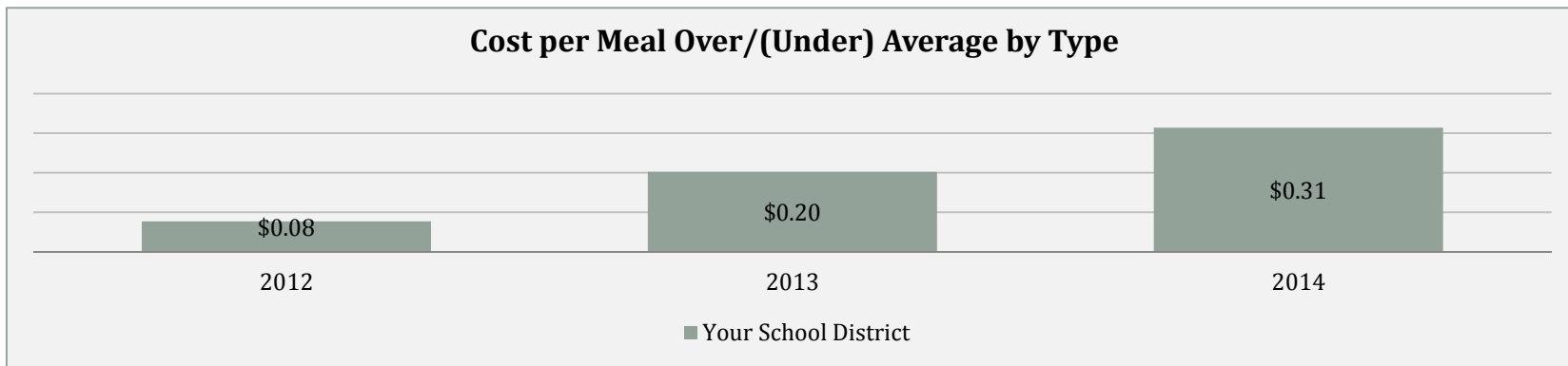
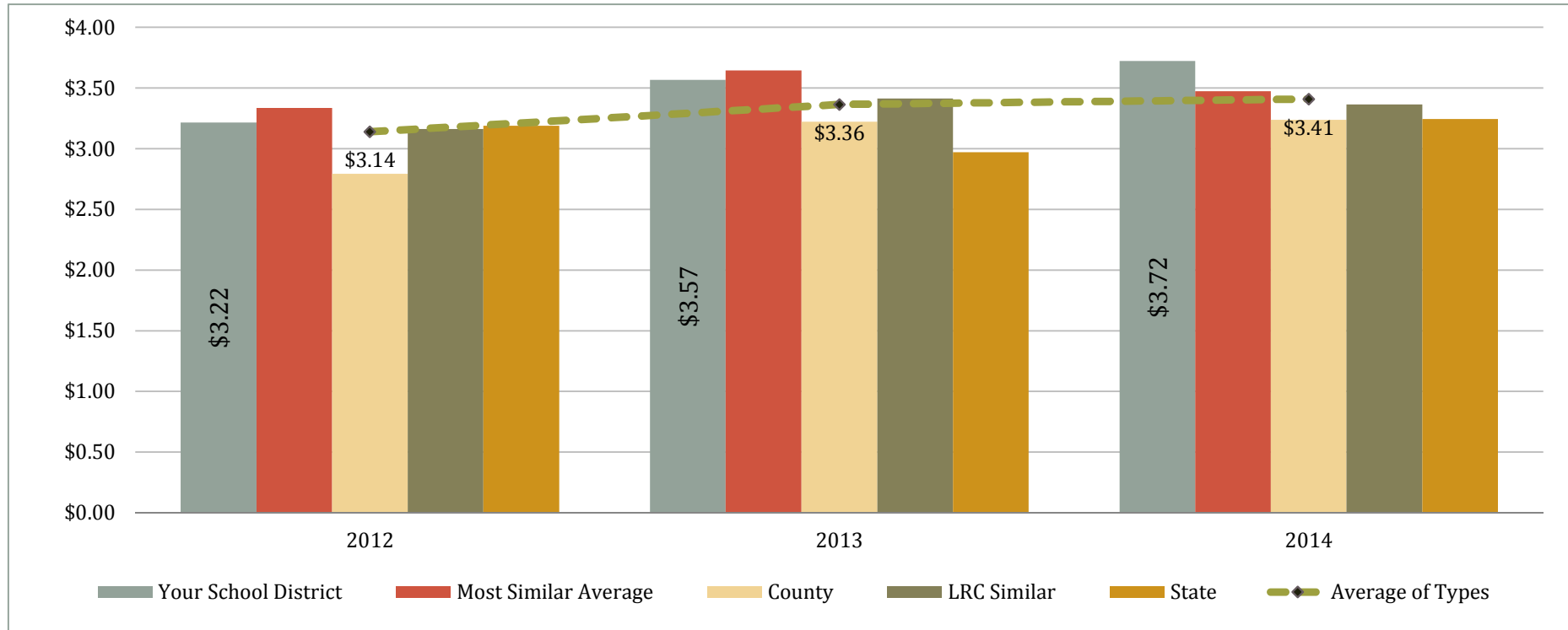
Matt Bunting, *Consultant*  
Ryan Ghizzoni, *Consultant*  
Stacy Overly, *Consultant*  
Mike Sobul, *Consultant*  
Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*

## Food Service Cost per Meal



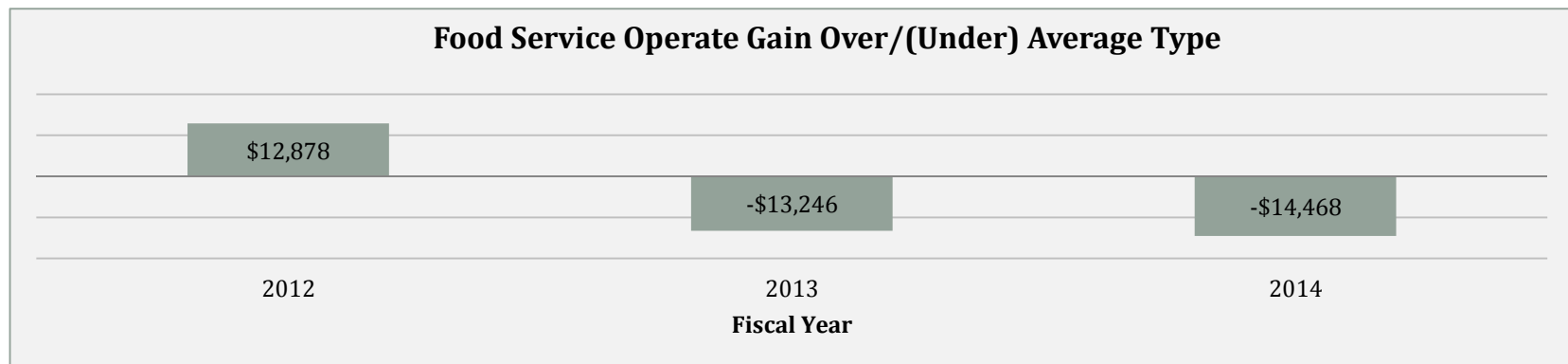
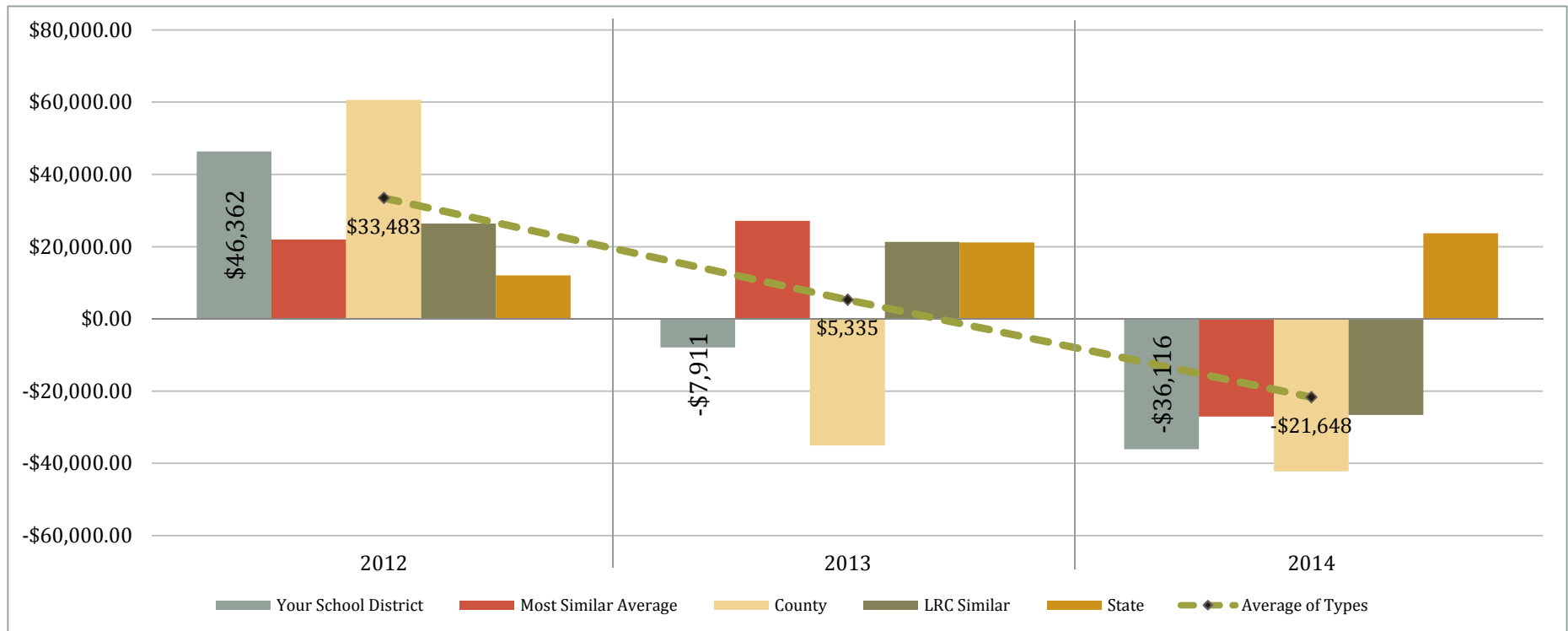
The ODE calculates each district's cost per meal served. The data below reflects each district's cost per meal and the average for the group.





## Food Service Operational Gain/(Loss)

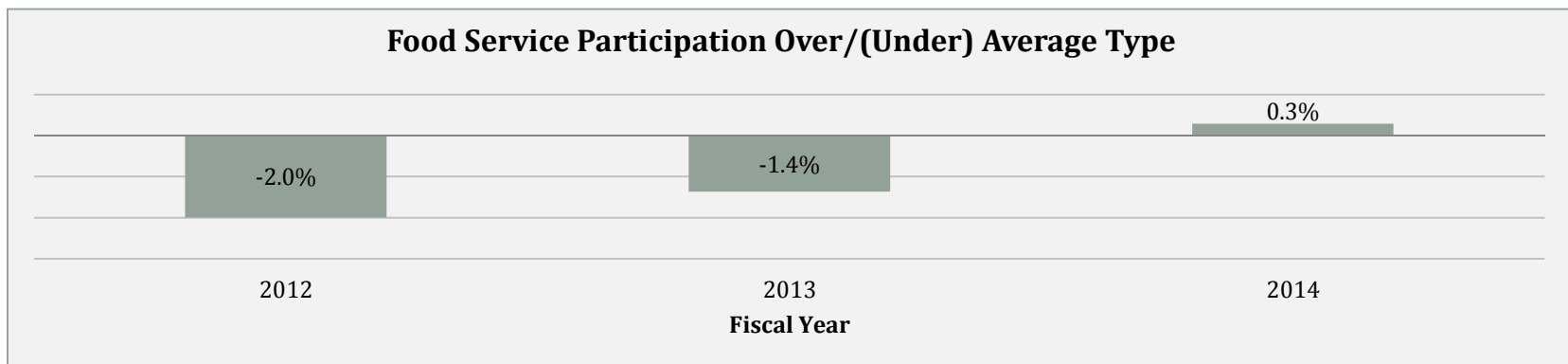
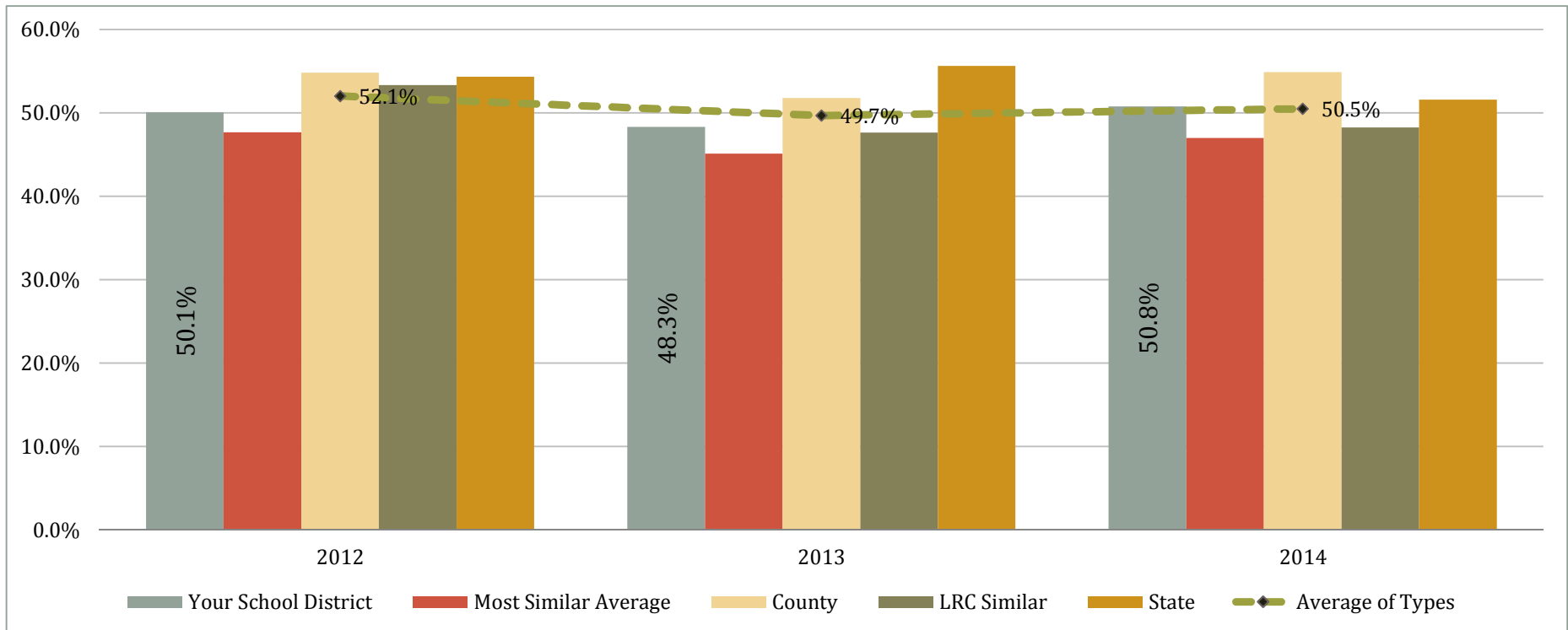
The ODE summarizes each district's data in its annual benchmarking report which reflects the food service fund's operating gain or (loss).



# Food Service Student Participation



The ODE benchmarking report reflects the percentage of the districts' EFM ADM participating in the food service program.



# District Revenue Analysis

Your School District

**Resident Income Supplement**

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

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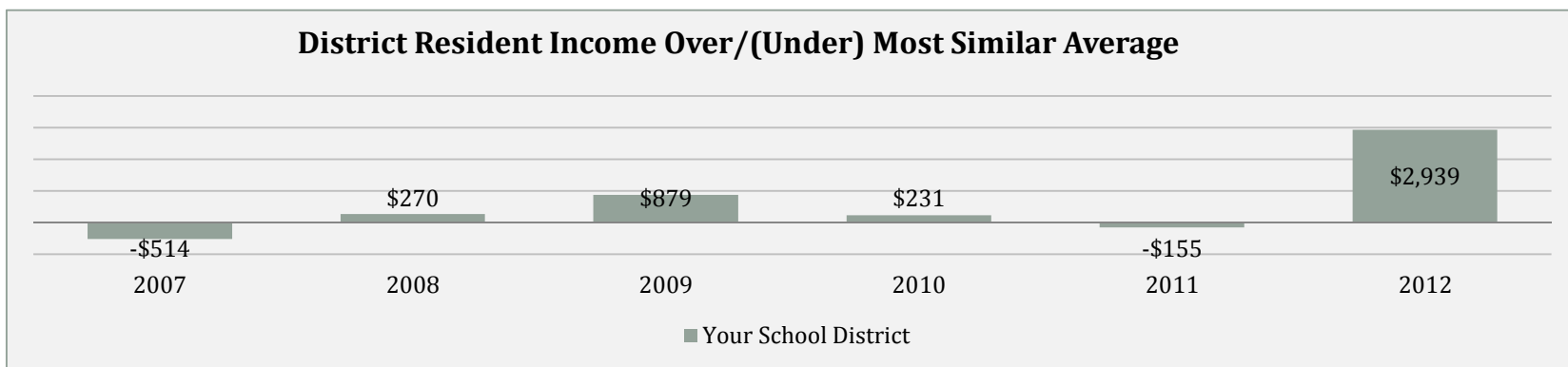
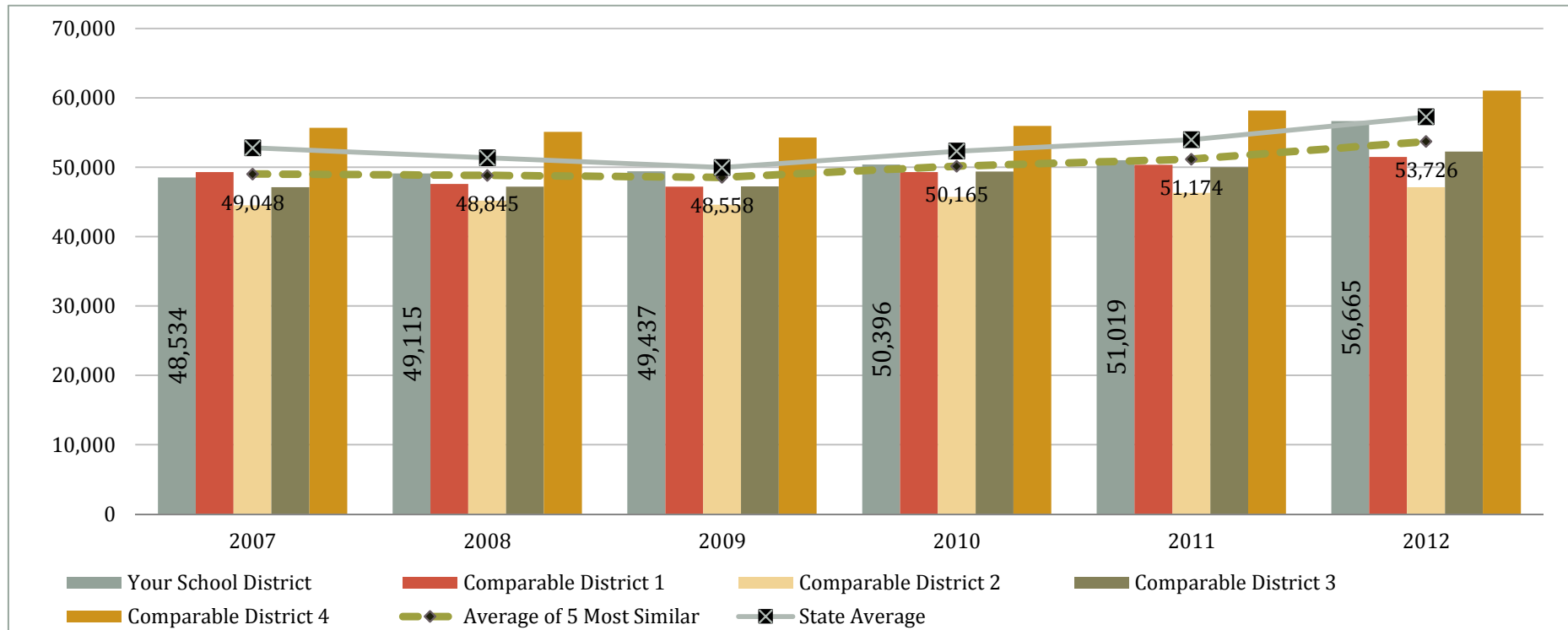
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Ernie Strawser, *Consultant*

Debra Hoelzle, *COO*

## Average Federal Adjusted Gross Income (FAGI) of Residents



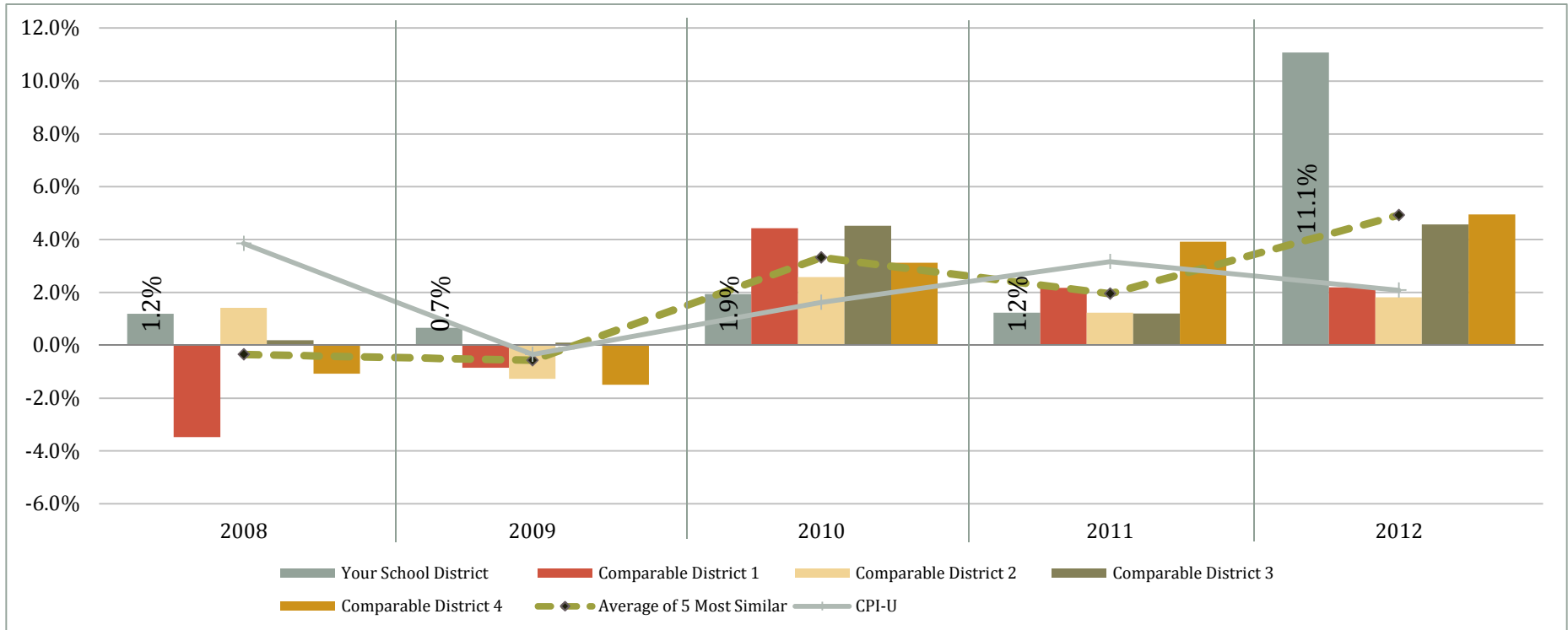
The average federal adjusted gross income per return is calculated from the gross dollar amount of the returns filed by district residents divided by the total number of returns filed.



# Year-over-Year Change in Federal Adjusted Gross Income

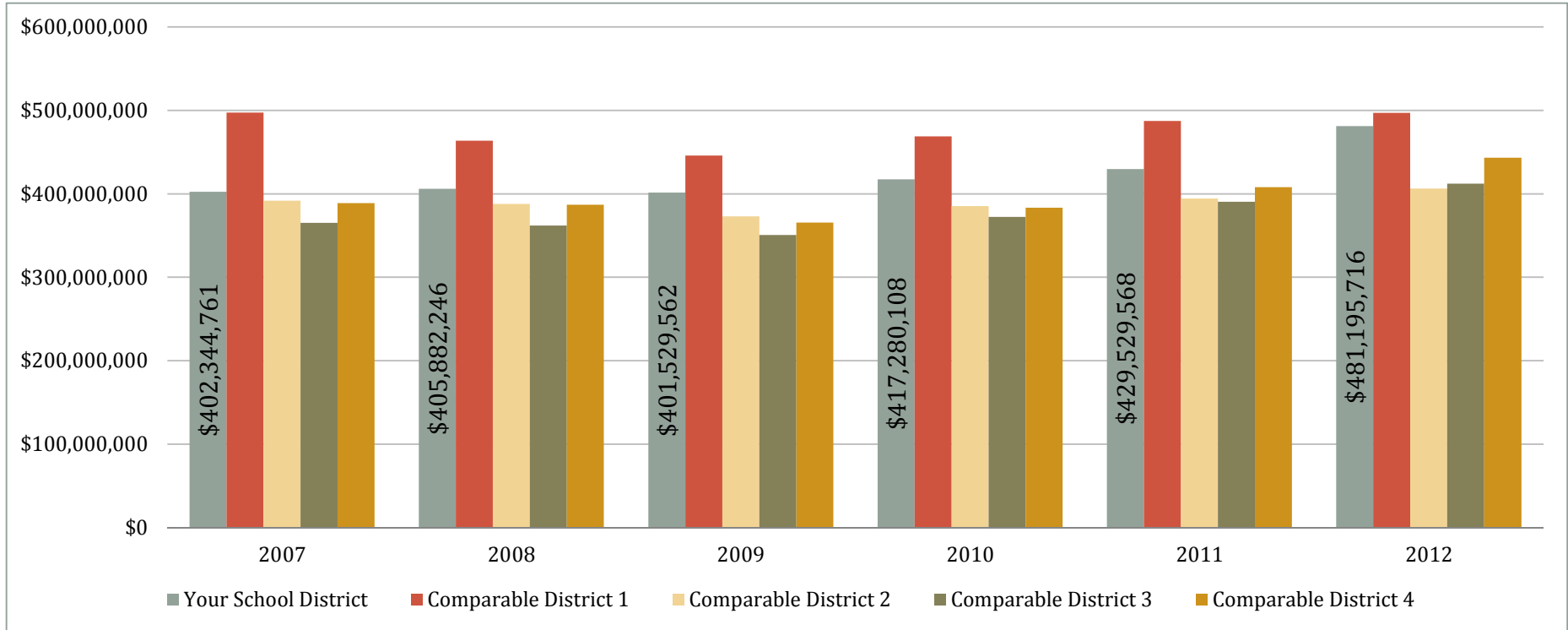


Year-over-year change in FAGI is an economic indicator of your district residents' income.



## Total Federal Adjusted Gross Income

The data below represents the total gross amount reported on all returns filed by residents of the district. A 1% traditional income tax would generate approximately 1% of the gross amount reported below.



### Your School District

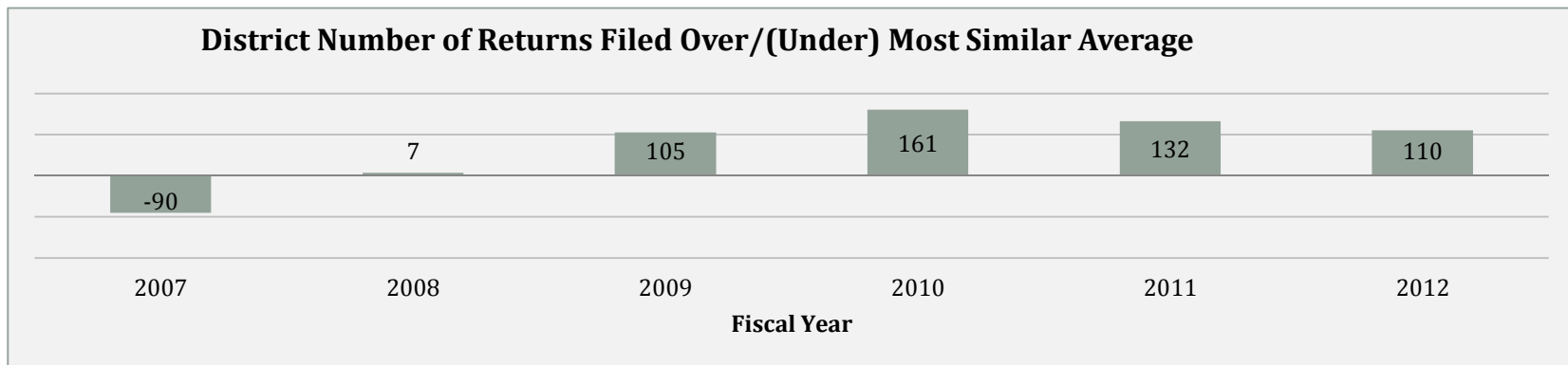
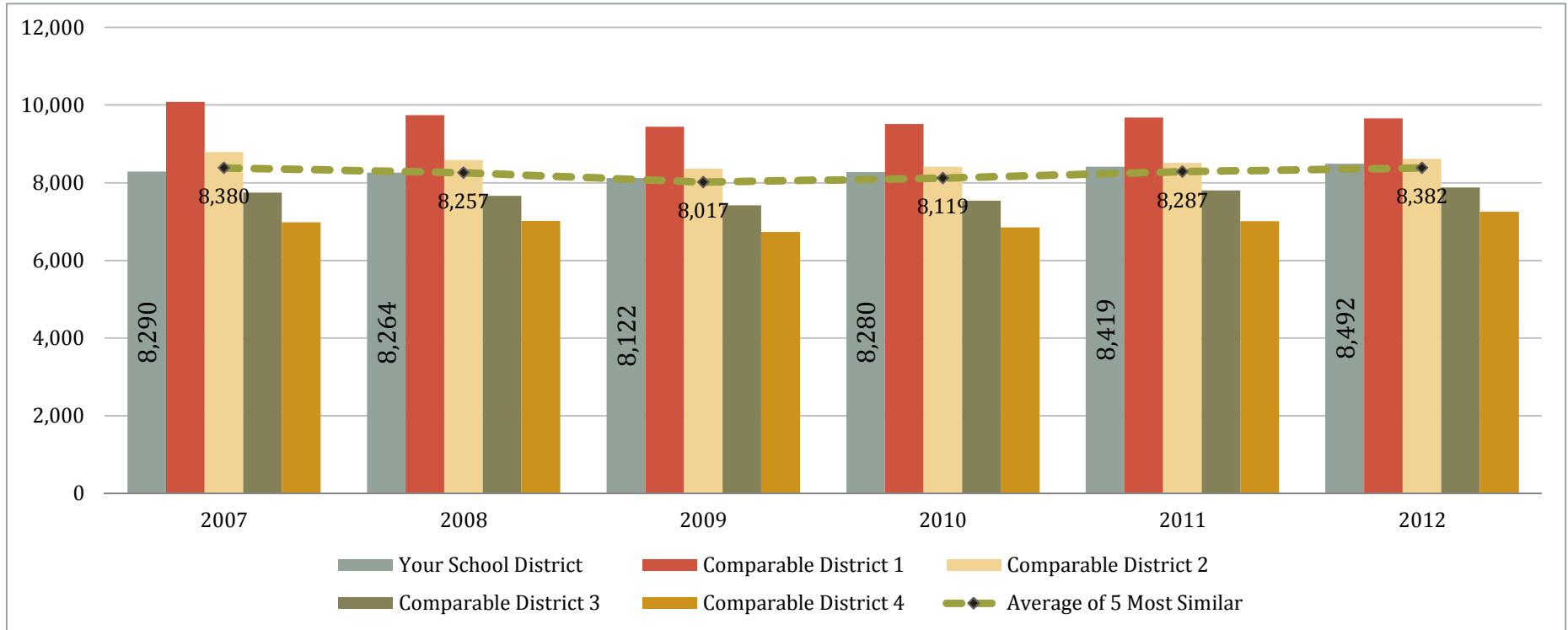
| Year | Total FAGI           |
|------|----------------------|
| 2012 | <b>\$481,195,716</b> |
| 2011 | \$429,529,568        |
| 2010 | \$417,280,108        |
| 2009 | \$401,529,562        |
| 2008 | \$405,882,246        |
| 2007 | \$402,344,761        |

1% Traditional  
Income Tax =  
**\$4,811,957**

Property Mill  
Rate Equivalent  
**9.6**

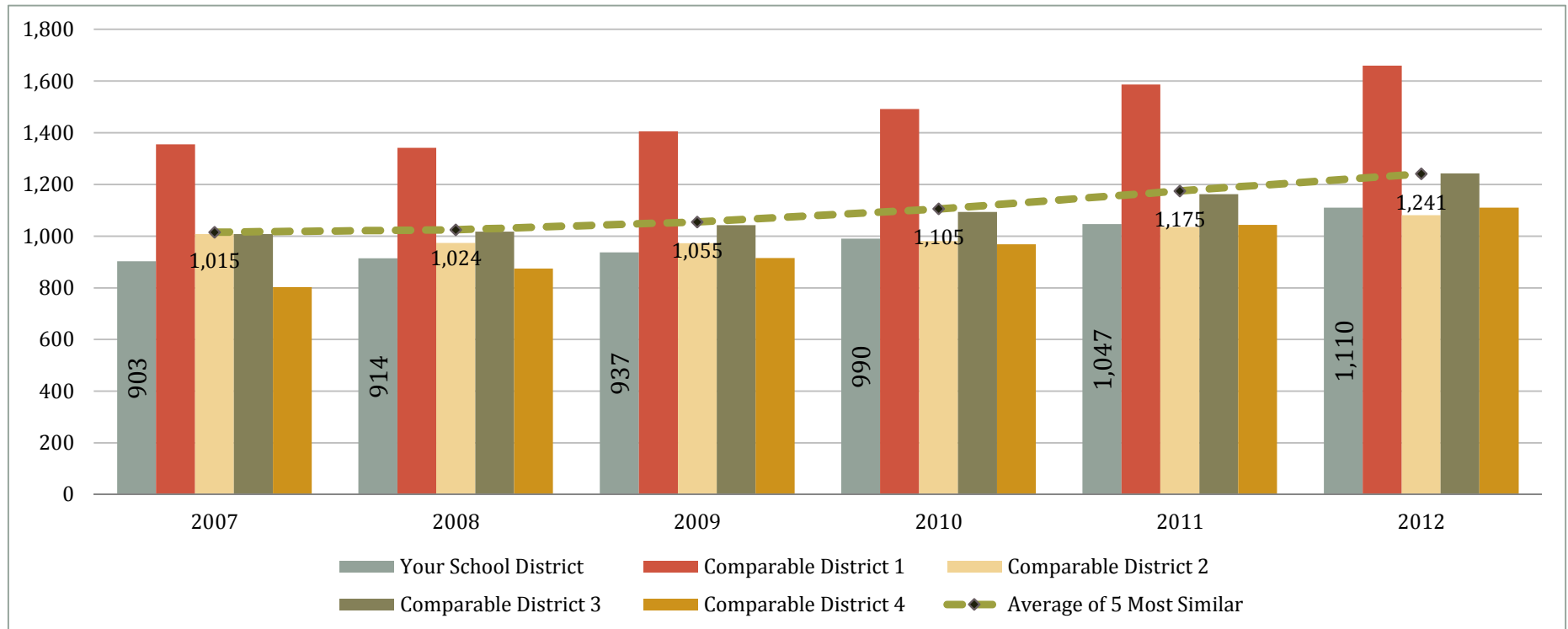
## Total Number of Returns

The total number of returns filed by your district's residents.



## Total Number of Senior Credits

The number of residents applying for senior credit exemption in your district.





# District Per Pupil Expenditure Analysis

Your School District

Revenue Supplement

**Public Finance Resources, Inc.**

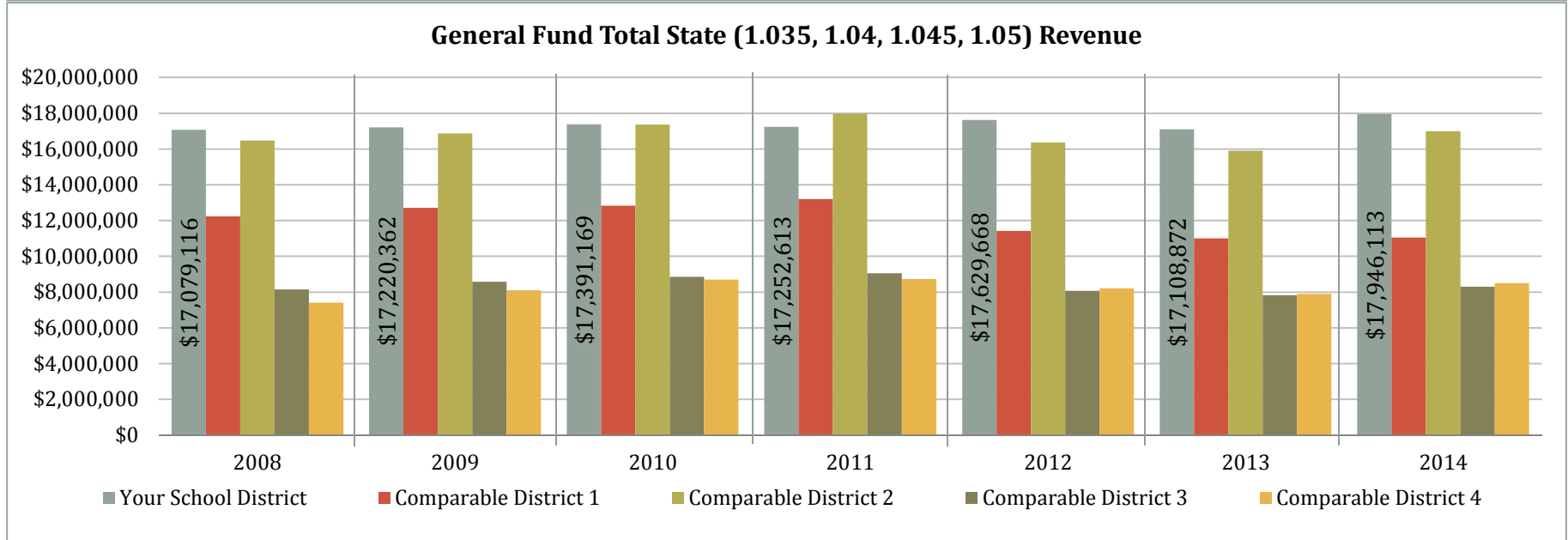
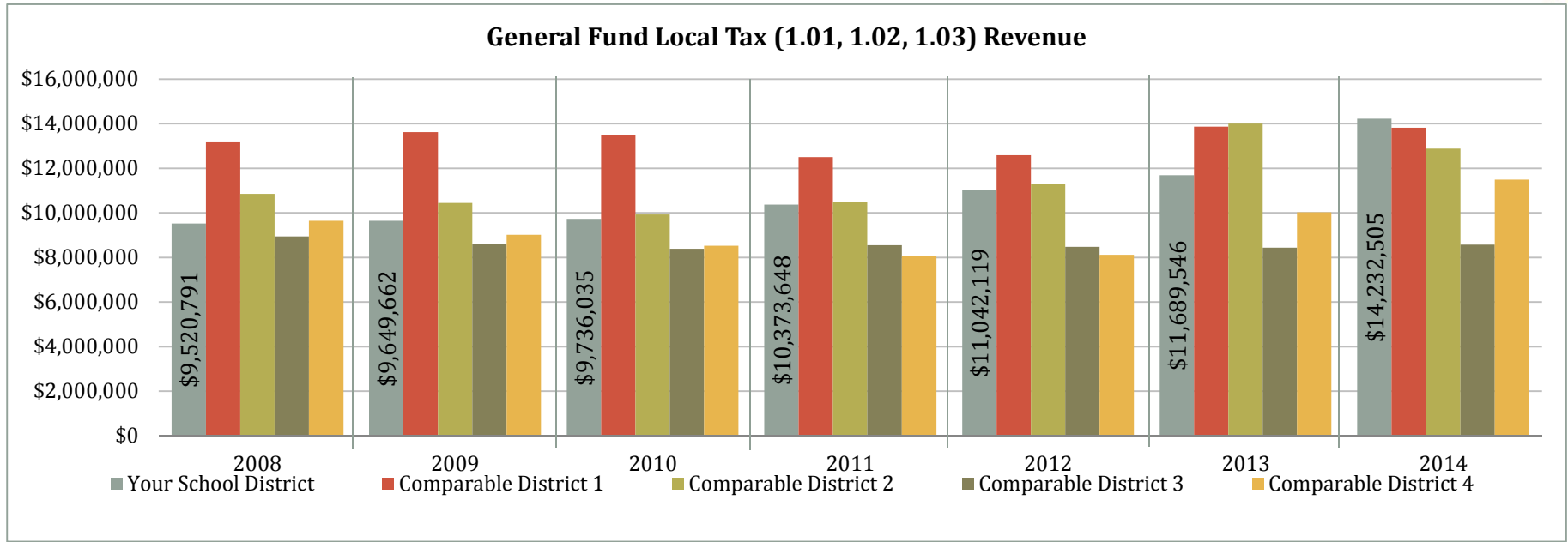
PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

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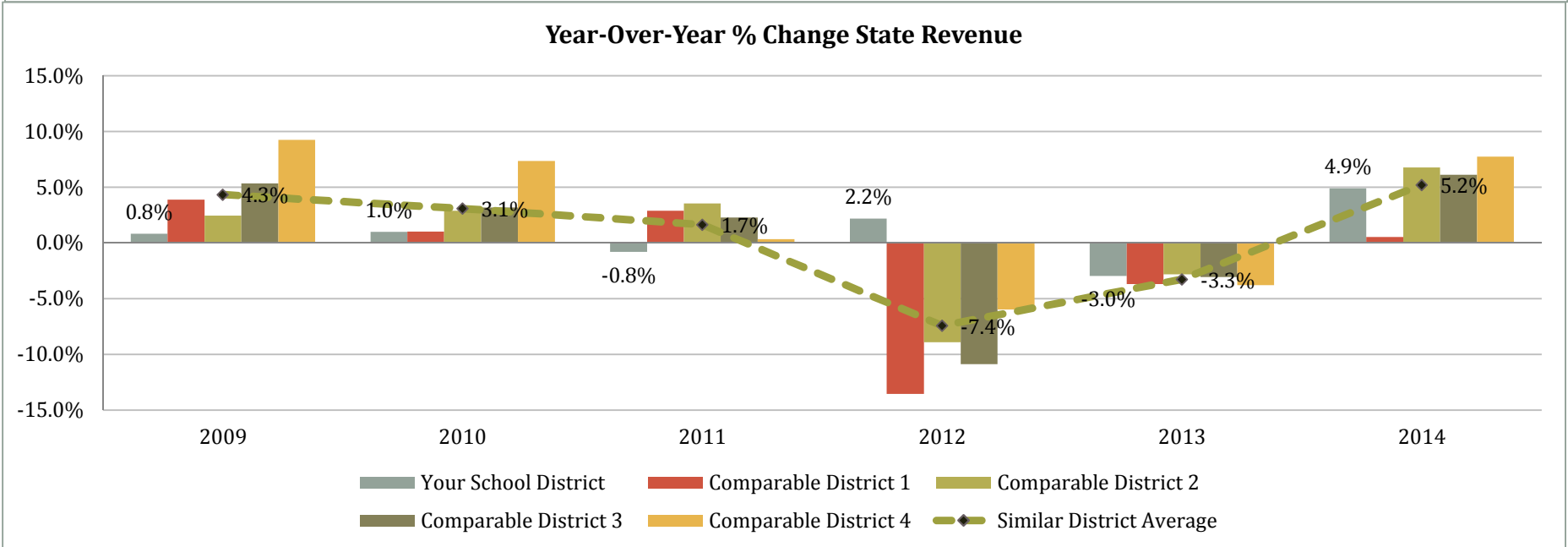
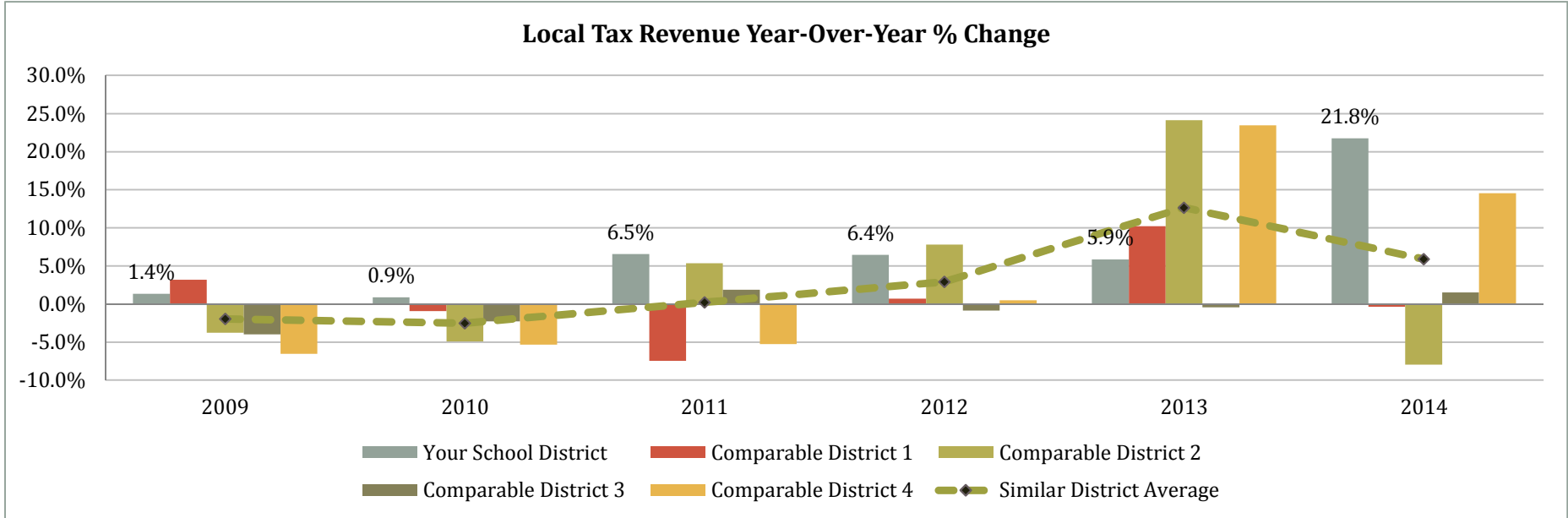
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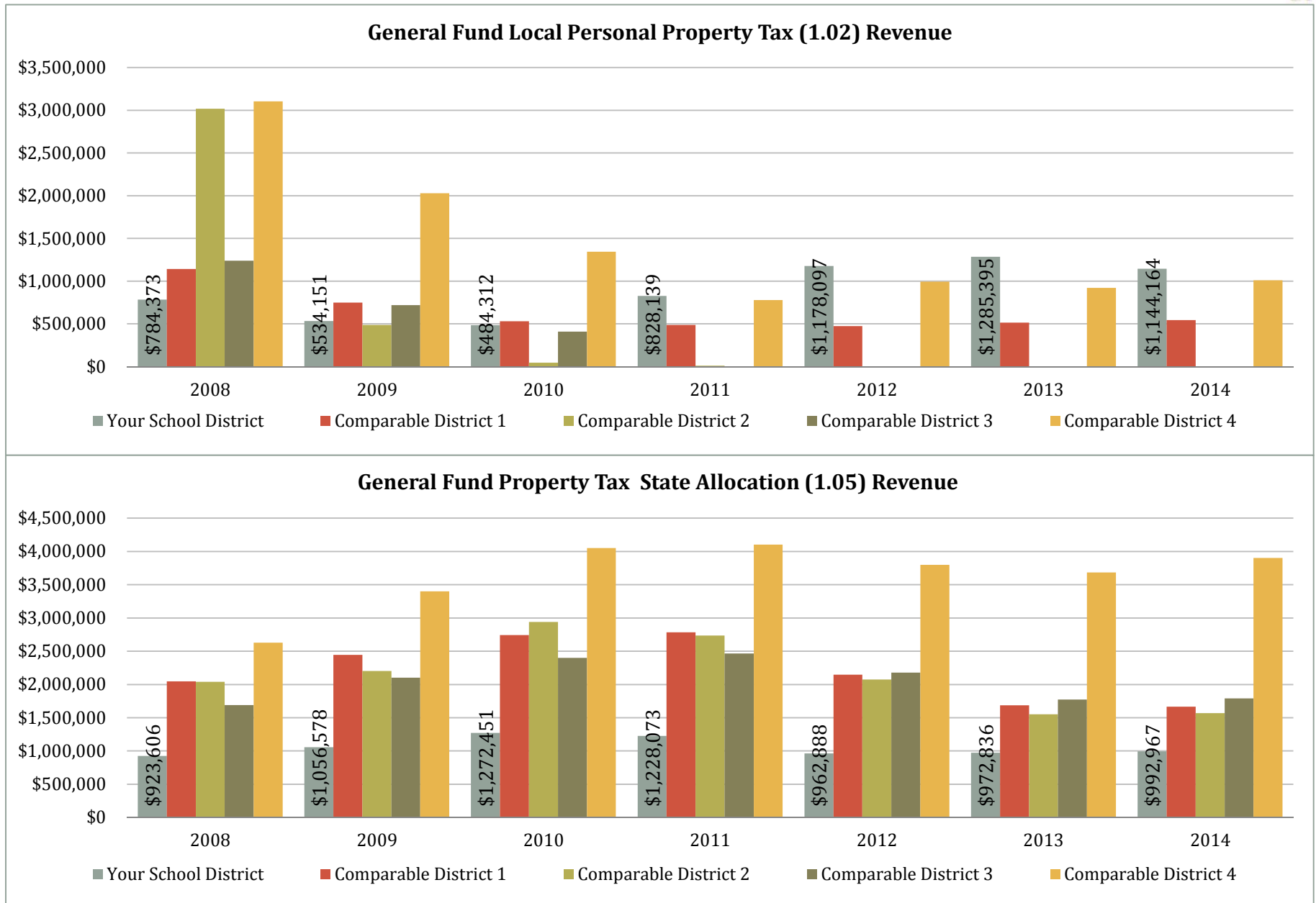
**General Fund Local Tax and State Revenue (Historical)**



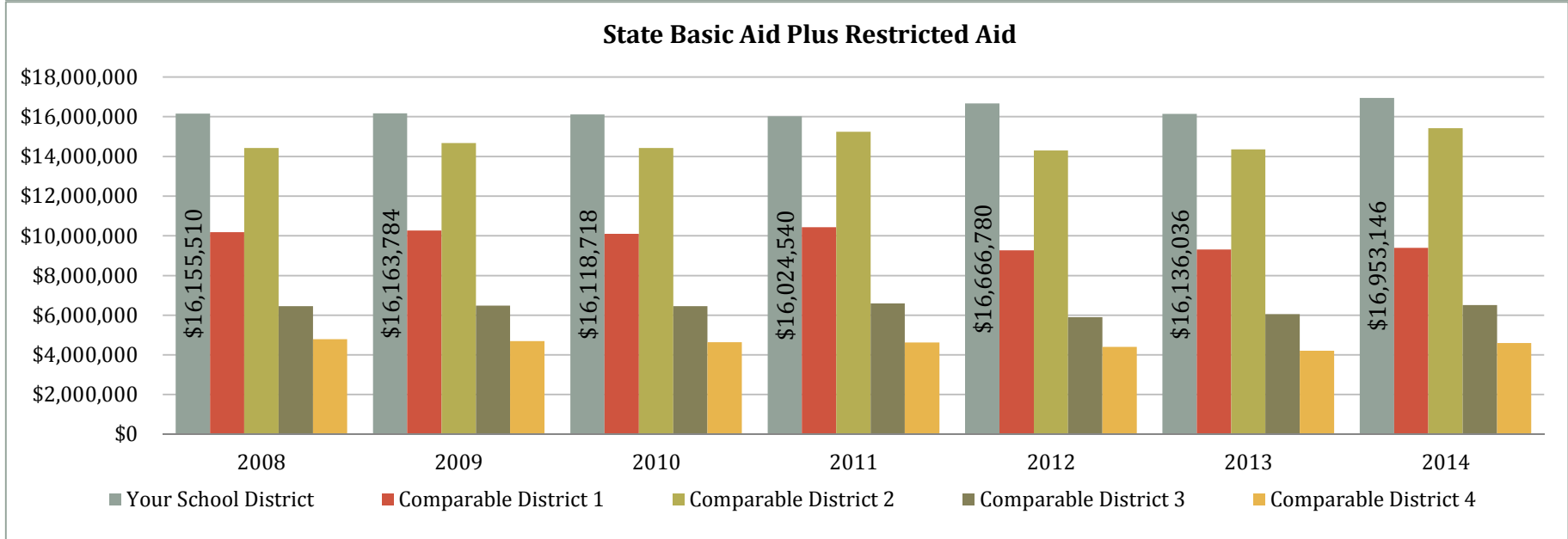
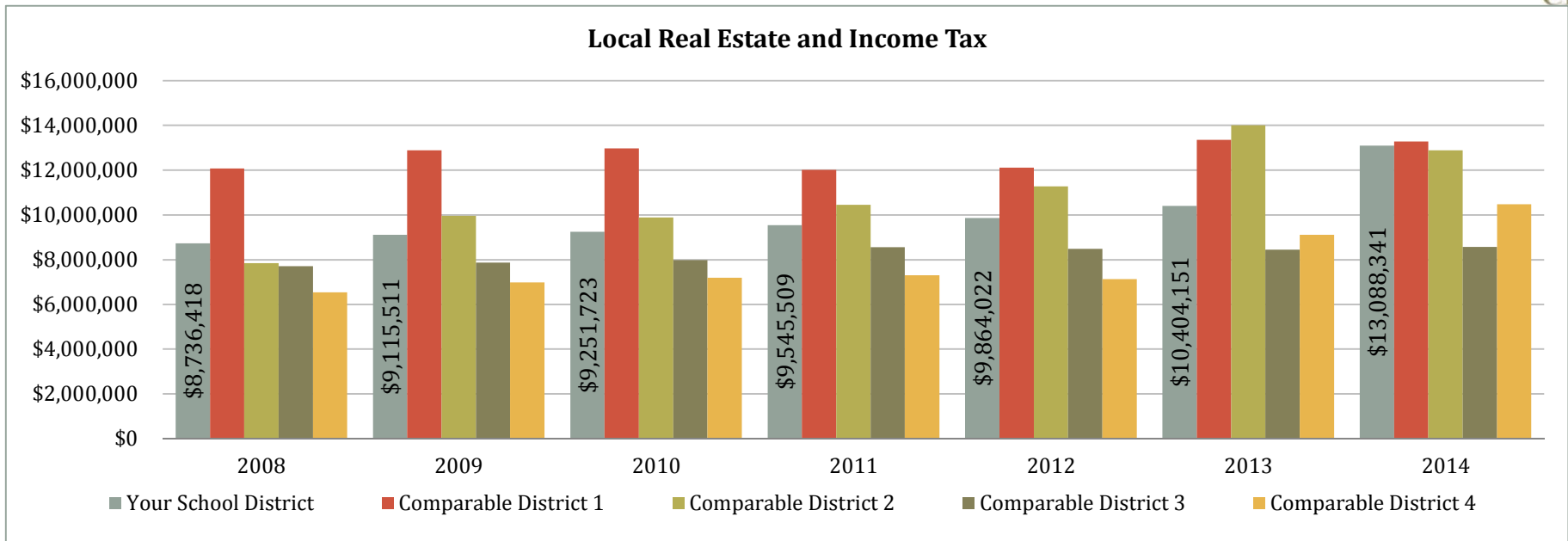
# General Fund Year-Over-Year % Change in Local Tax and State Revenue



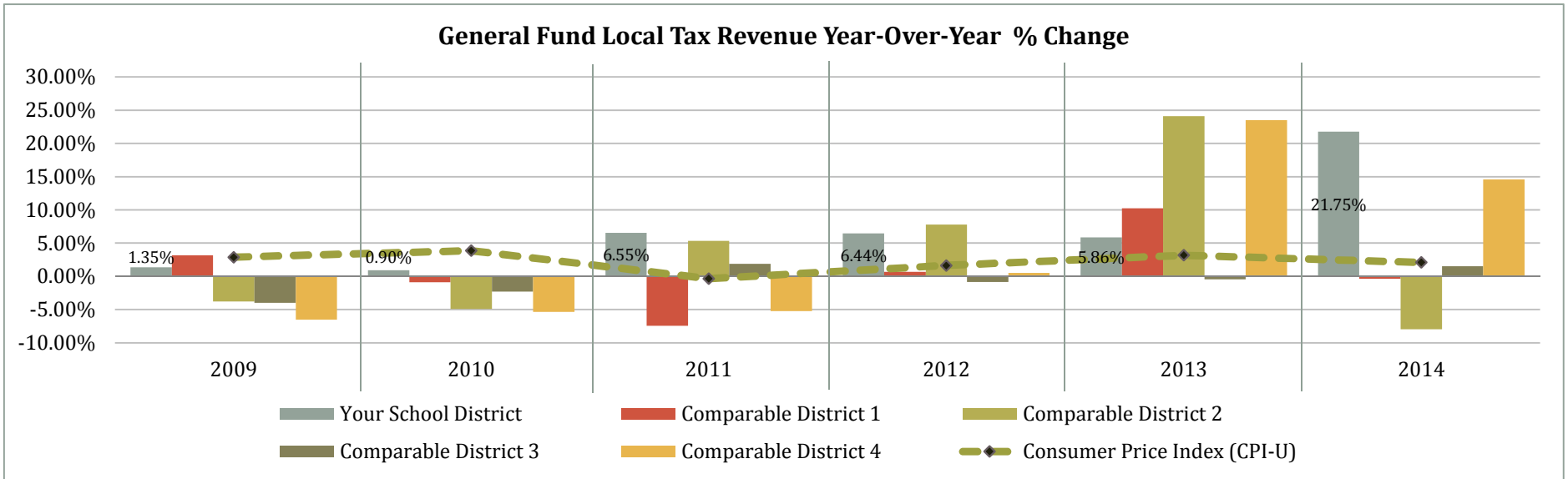
# Local Personal Property Tax Revenue vs. State Property Tax Allocation Revenue



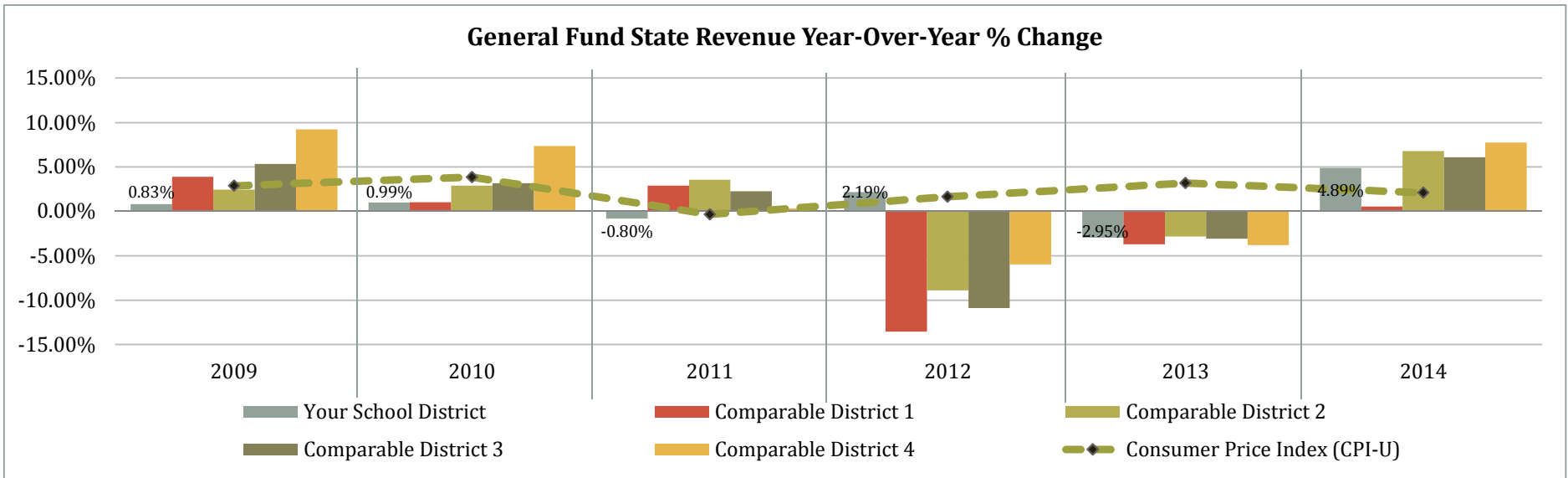
**General Fund Local Real Estate and Income Tax vs. State Basic Aid and Restricted**



## General Fund Local Tax Revenue vs. State Revenue

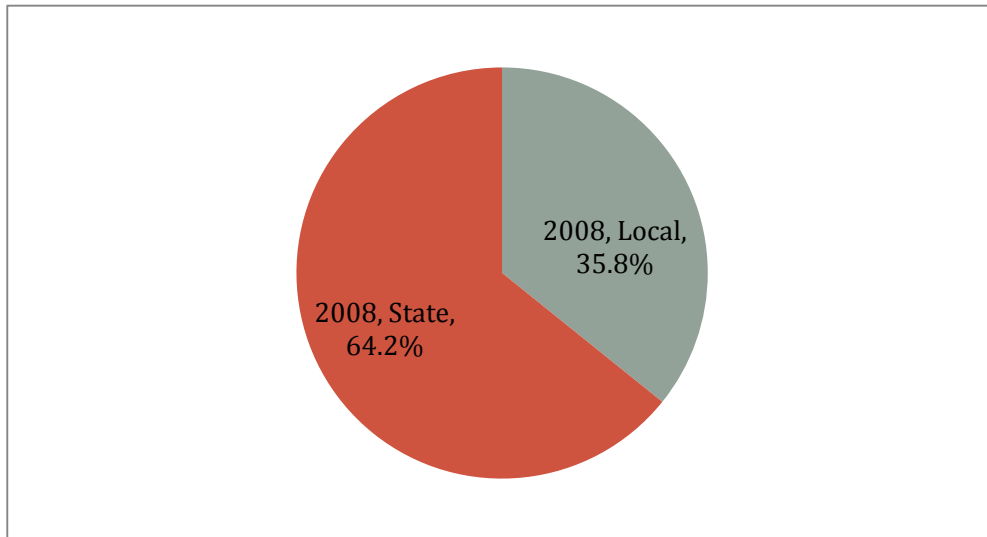


**6-Year Average Change:**  
 7.14% Your School District  
 2.21% Consumer Price Index  
 2.87% Average of 5 Most Similar



**6-Year Average Change:**  
 0.86% Your School District  
 2.21% Consumer Price Index  
 0.60% Average of 5 Most Similar

**General Fund Local Tax Revenue and State Revenue (2008 vs. 2014)**



|                             | <u>2008</u>         | <u>2014</u>         |
|-----------------------------|---------------------|---------------------|
| Local Taxes                 | \$9,520,791         | \$14,232,505        |
| State Rev                   | \$17,079,116        | \$17,946,113        |
|                             | <u>\$26,599,907</u> | <u>\$32,178,618</u> |
| <b>2008 to 2014 Change:</b> |                     |                     |
| Dollar Change               |                     | \$5,578,711         |
| Percentage Change           |                     | 20.97%              |

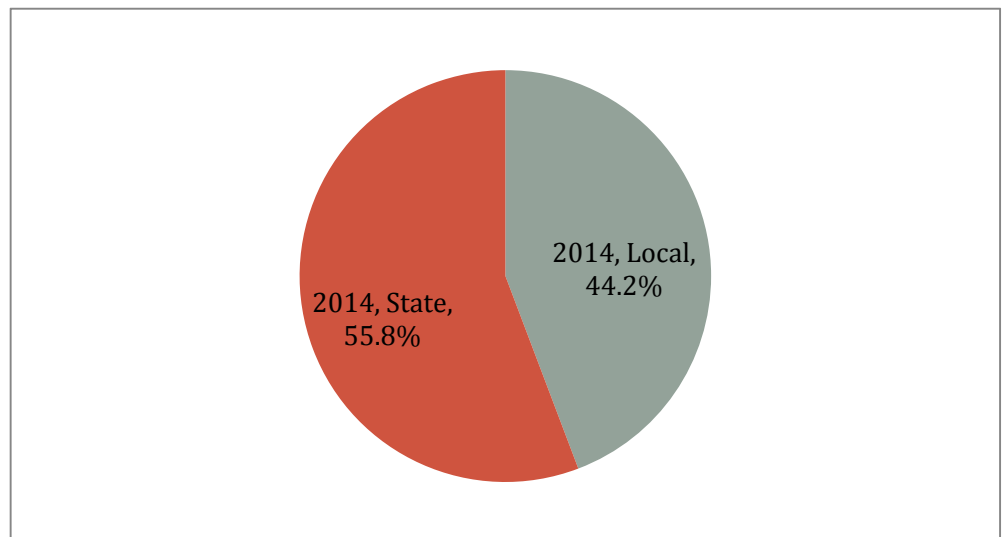
Note -

Local Tax Revenue:

Real Estate (1.01), Personal Tangible (1.02),  
Income Tax (1.03)

State Revenue:

Unrestricted (1.035), Restricted (1.04),  
Restricted (1.045), Tax Allocation (1.05)



# District Revenue Analysis

Your School District

Local Property Tax Supplement

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

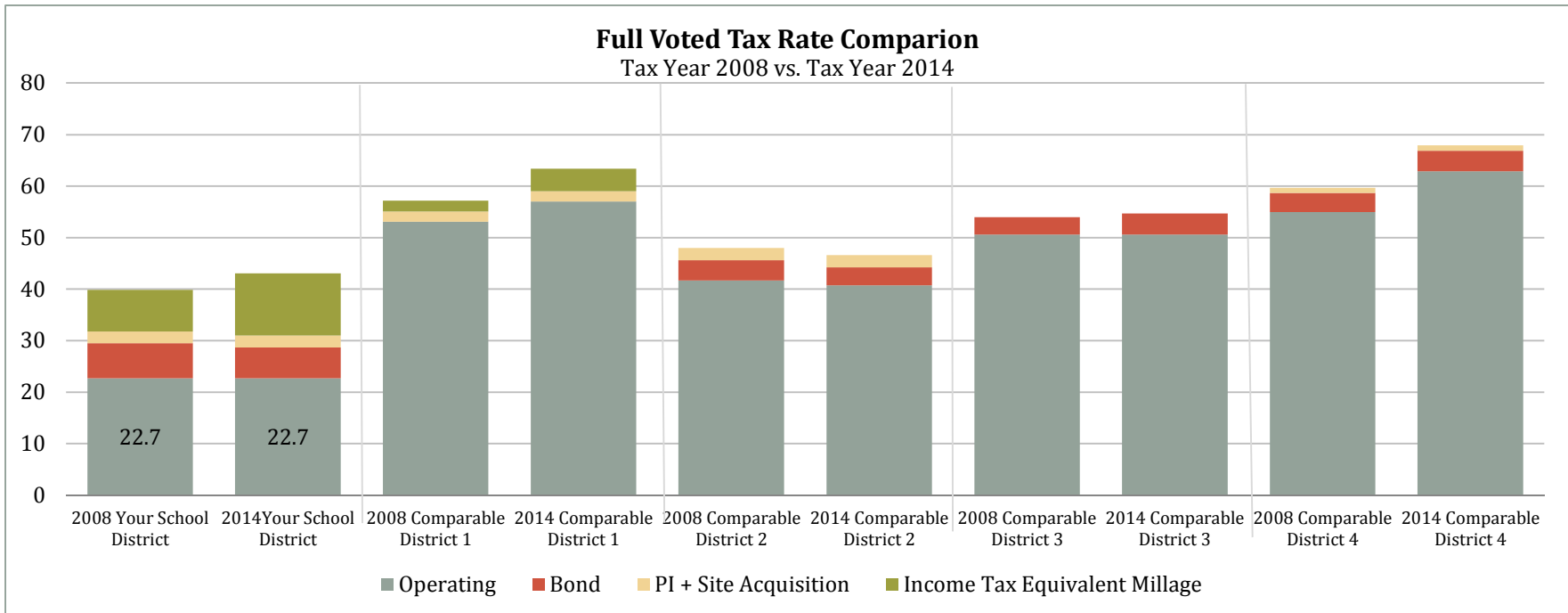
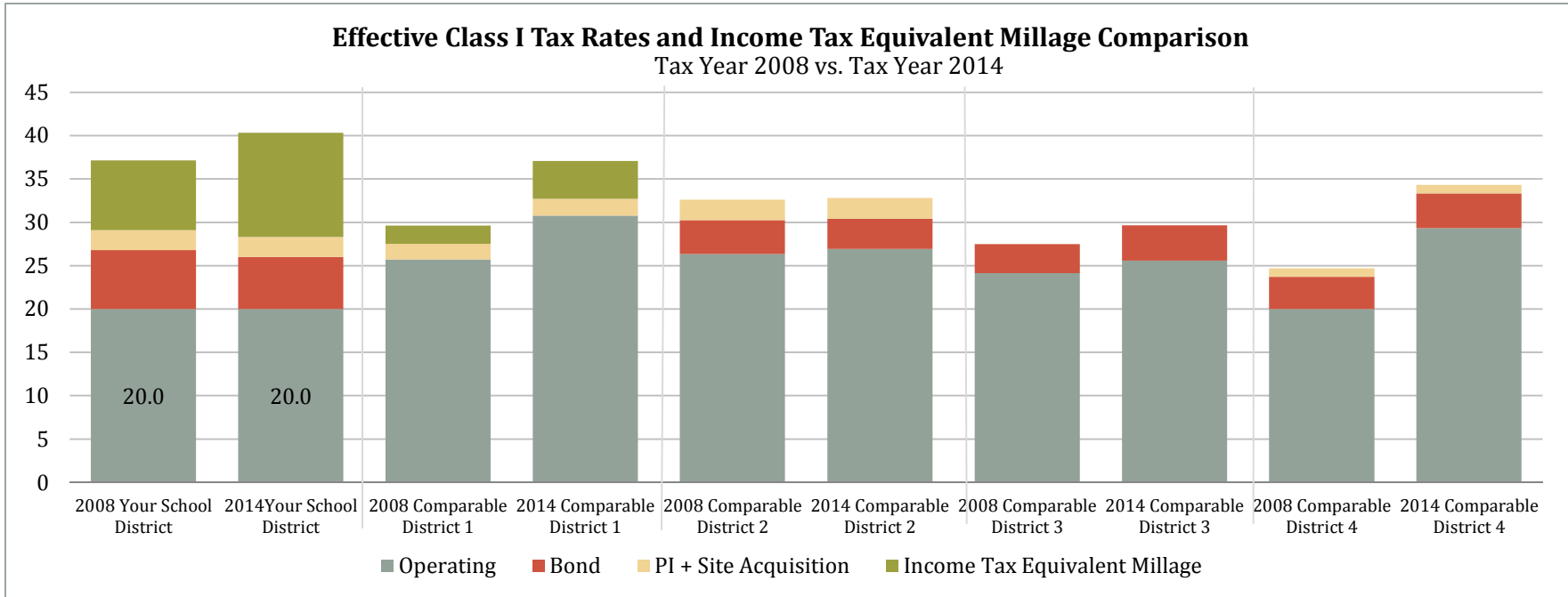
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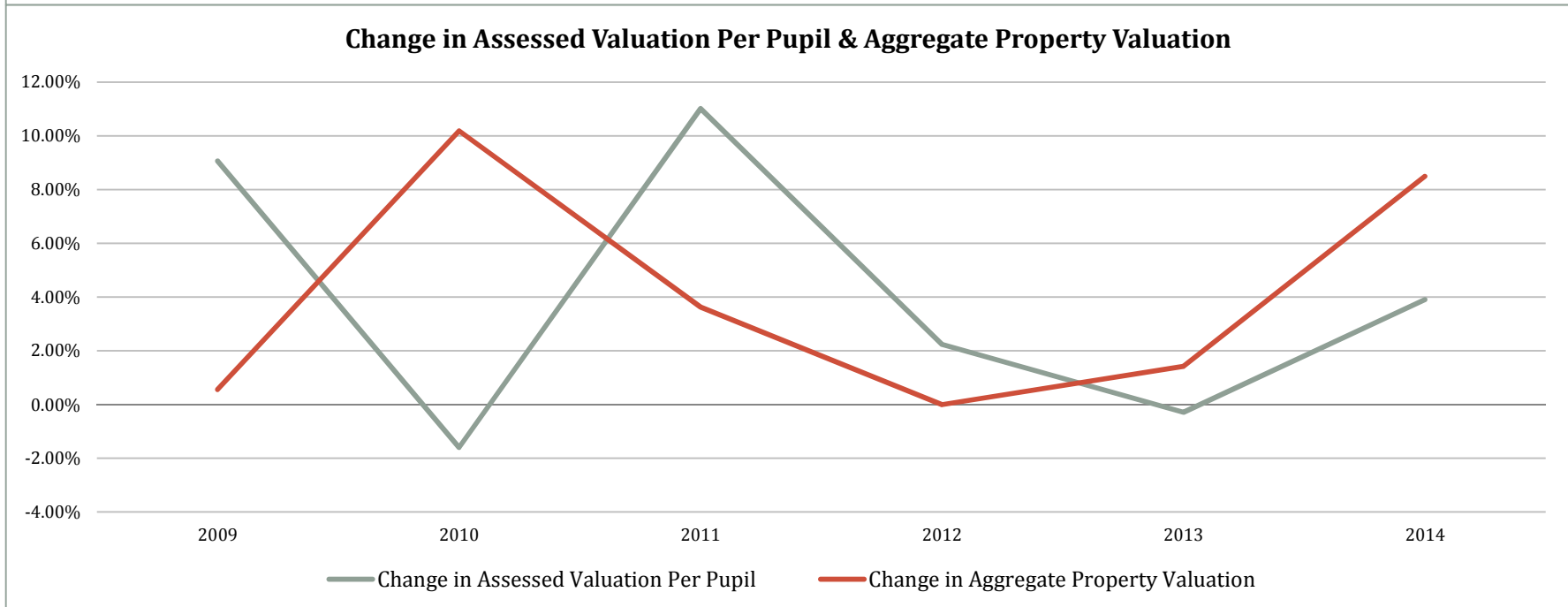
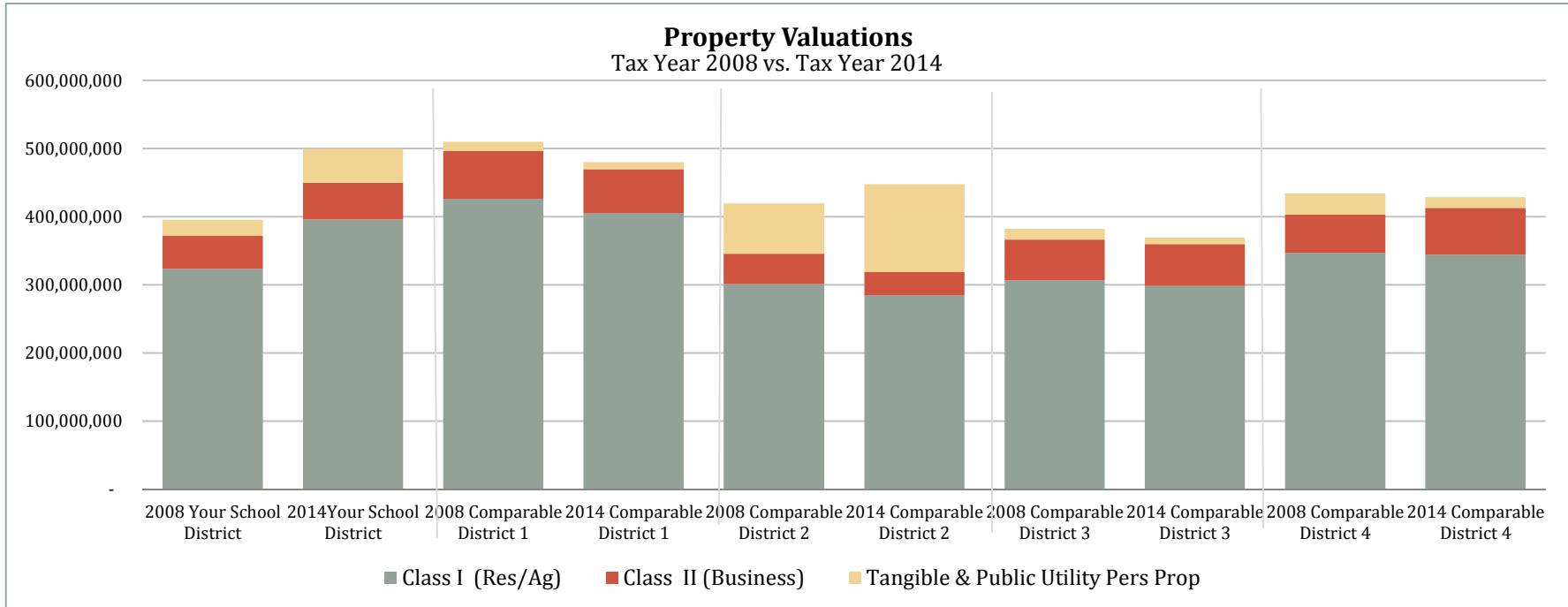
Debra Hoelzle, *COO*



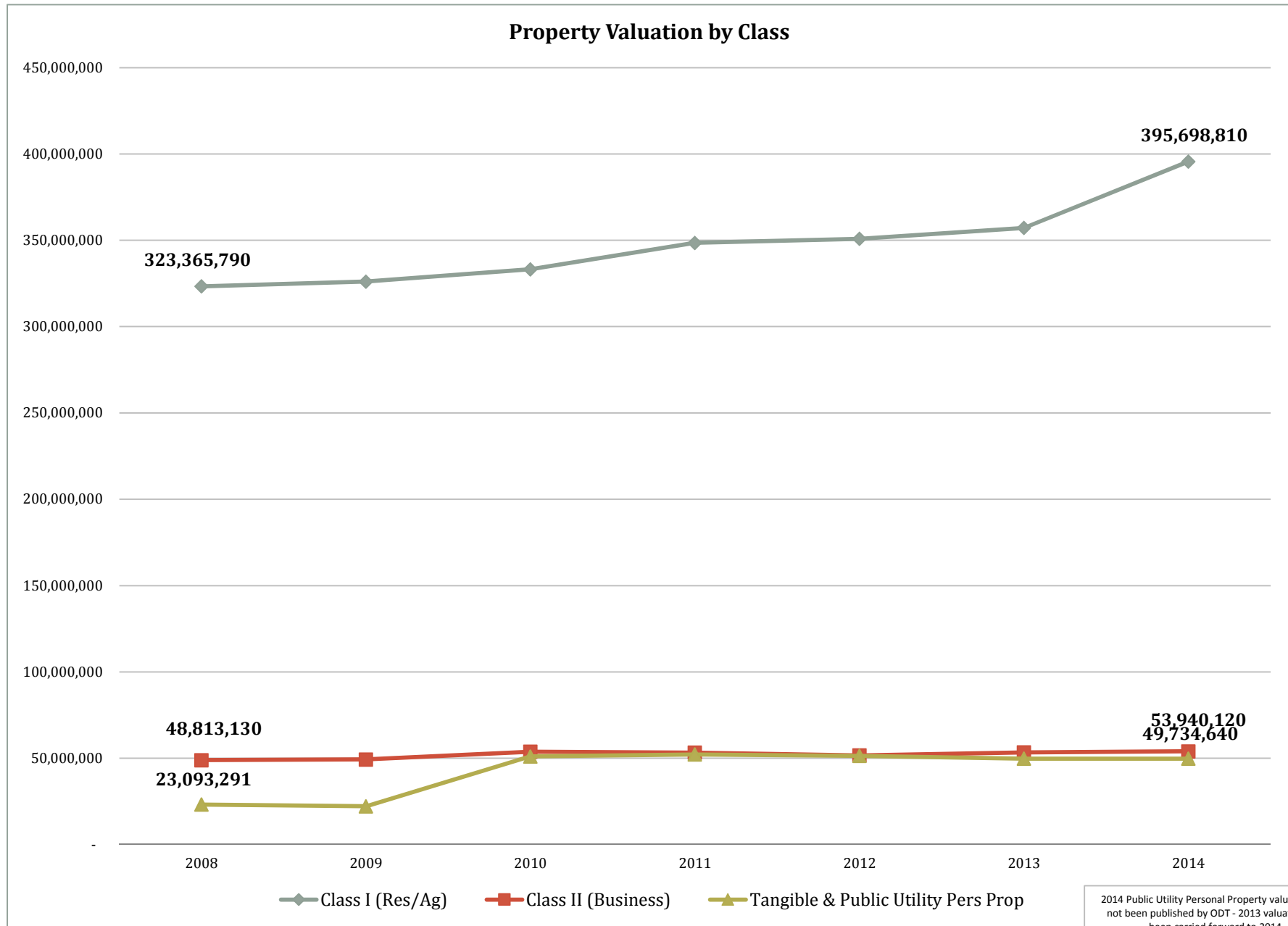
**Tax Rates**



**Property Valuation -Your School District**



# Property Valuation Trend - Your School District



# Property Tax Abstract

# Ohio Department of Taxation

Your School District

**Public Finance Resources, Inc.**

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Columbus, Ohio 43216  
614 732-5948

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Debra Hoelzle, *COO*

April 15, 2015

# District Tax Rates by Levy and Year-over-Year Comparison

Your School District

**Public Finance Resources, Inc.**

PO Box 1822  
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614 732-5948

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Debra Hoelzle, *COO*

April 15, 2015

# Cost -- *In Perspective*

Your School District

**Daily Cost and Local Share Supplement**

**Public Finance Resources, Inc.**

PO Box 1822  
Columbus, Ohio 43216  
614 732-5948

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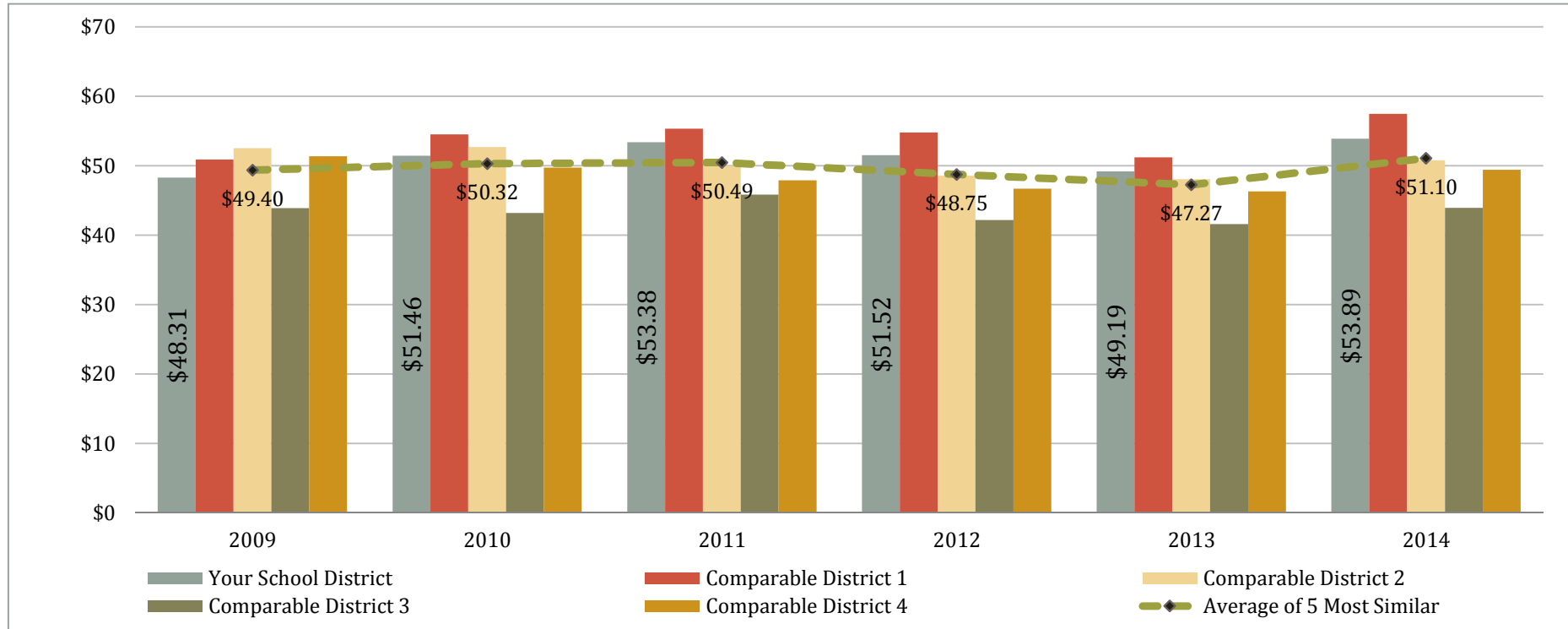
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## Average Daily Cost to Educate a Child

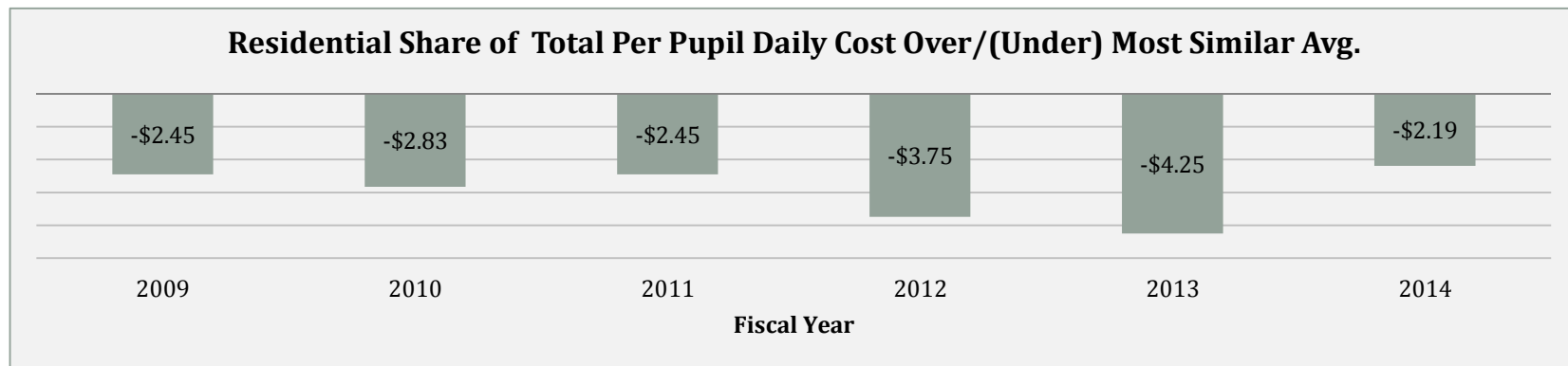
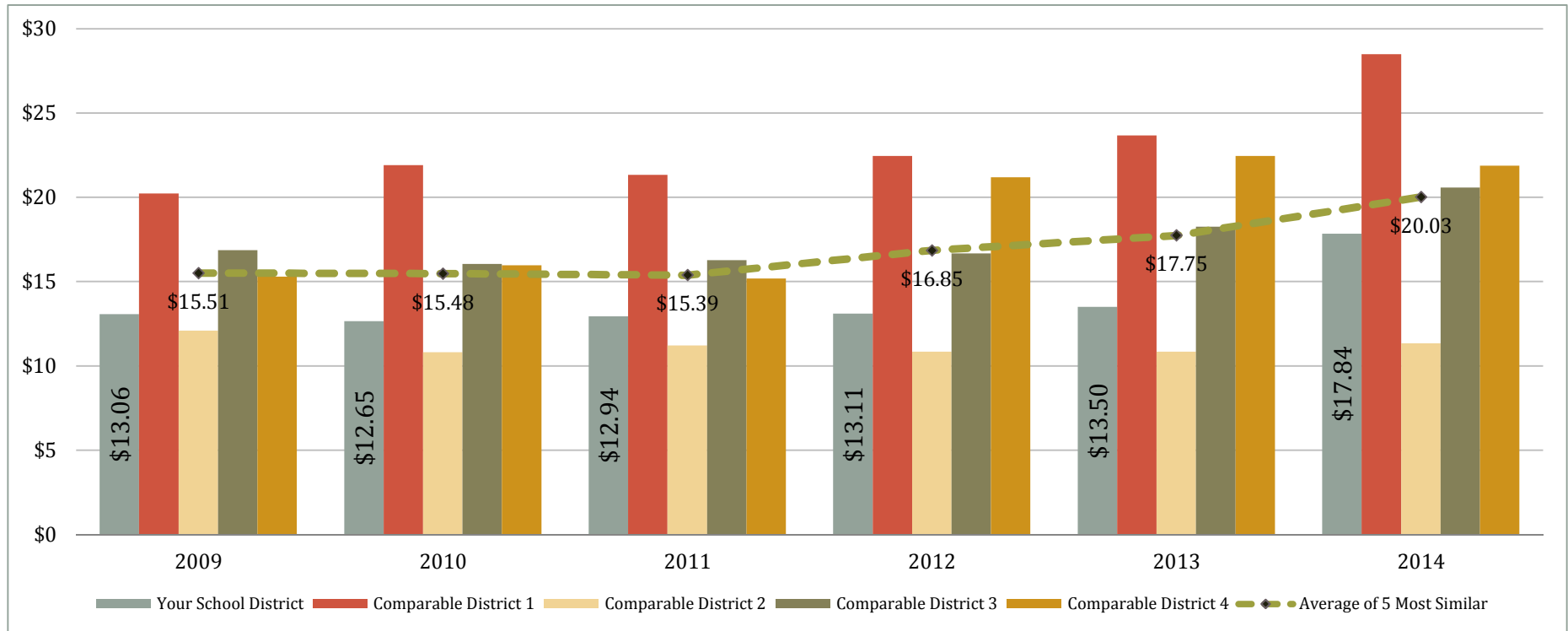


Includes all costs associated with the operation of a school: heating, cooling, cleaning, teachers, aides, librarians, principals, secretaries, transportation, food service, technology, computers, textbooks, counselors, staff training, nursing, life safety, special education needs, printing, data processing, compliance, music, art, physical education, Etc. Costs are based upon a 180 day school year.



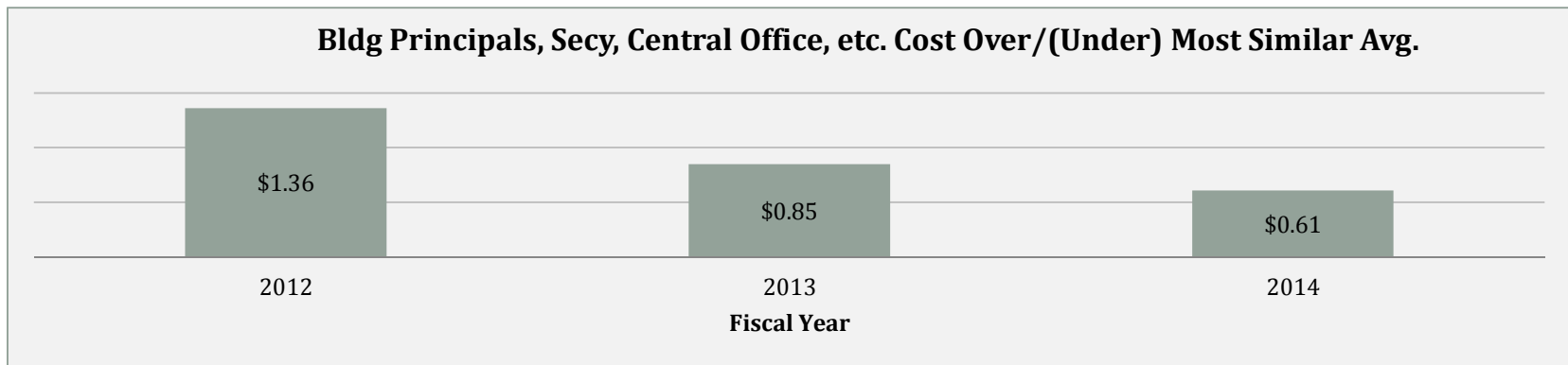
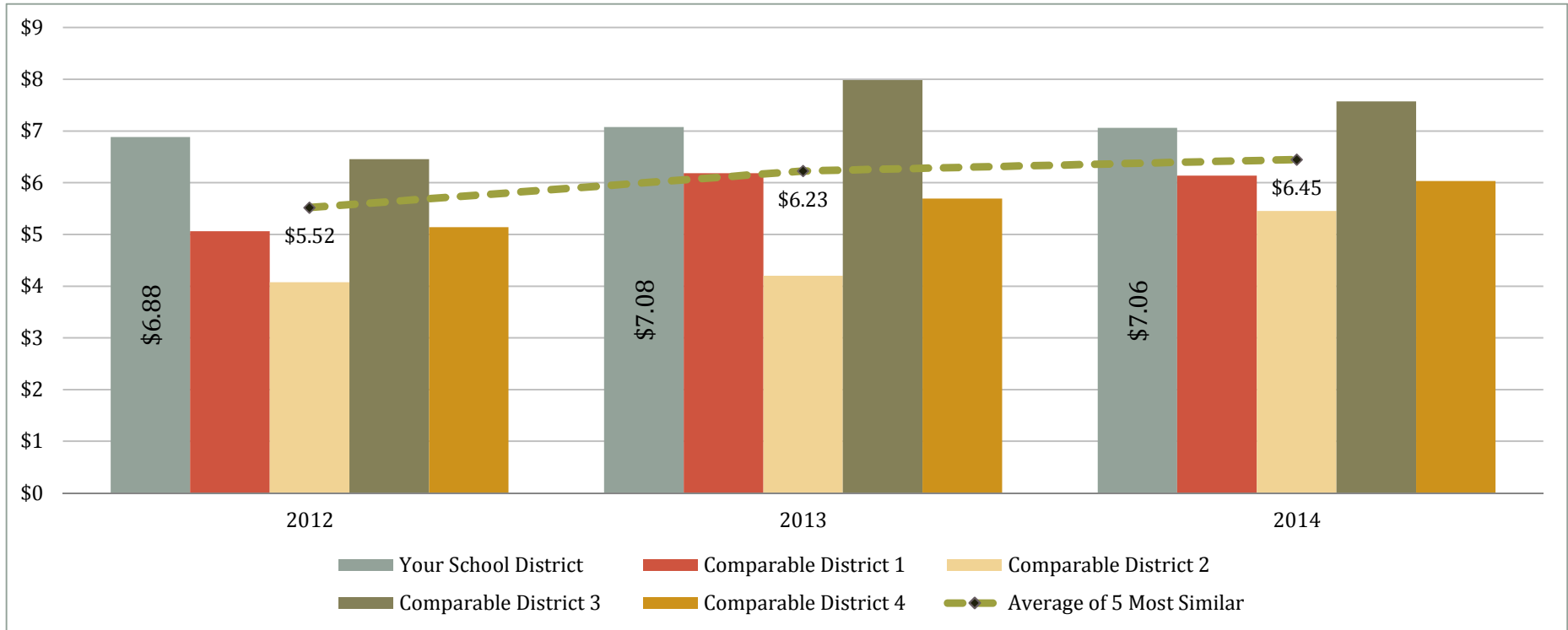
## Residential Taxpayer Share of Daily Cost

Residential share includes the operating millage x residential valuation. It also includes all income tax revenue per pupil.



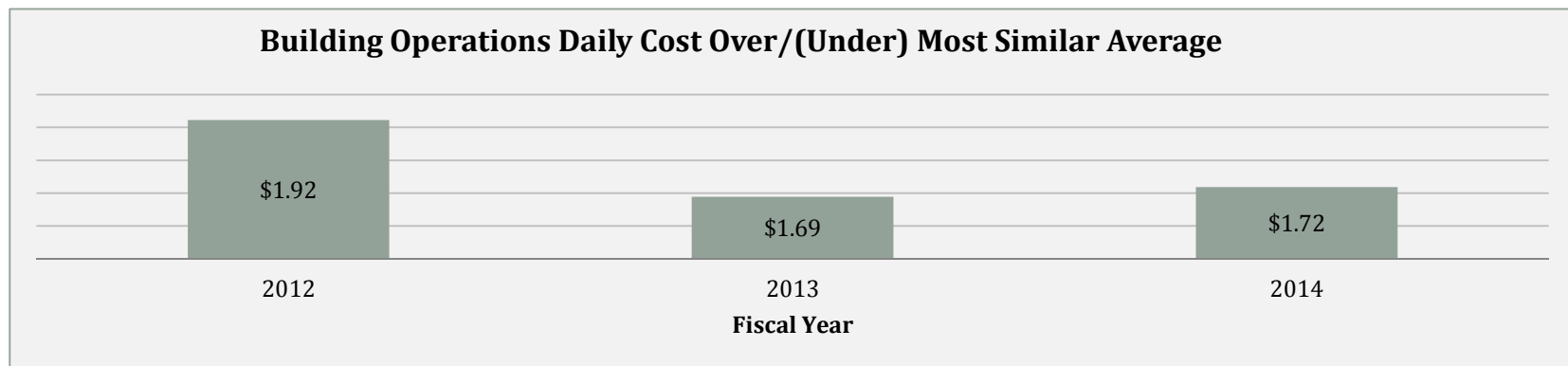
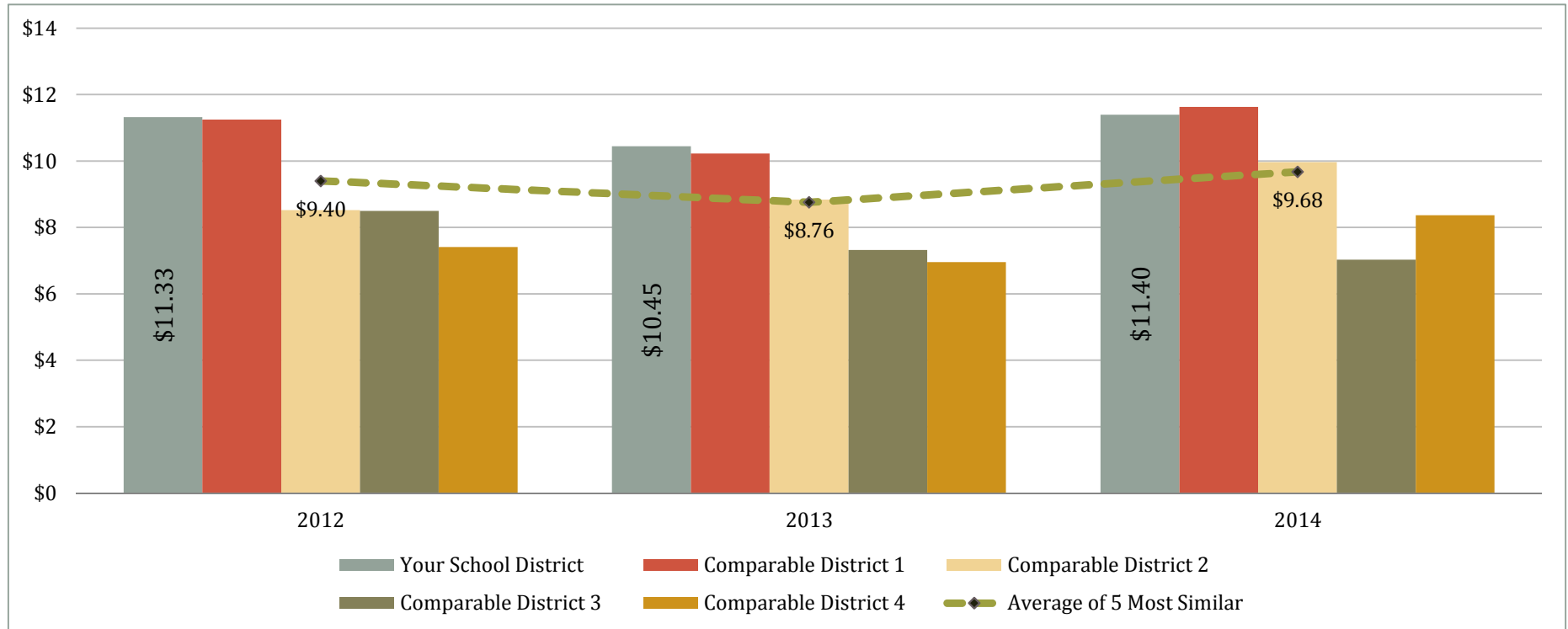


Daily Cost per Pupil - Building Principals & Secretaries, Central Office, Printing, Technology, Data Processing

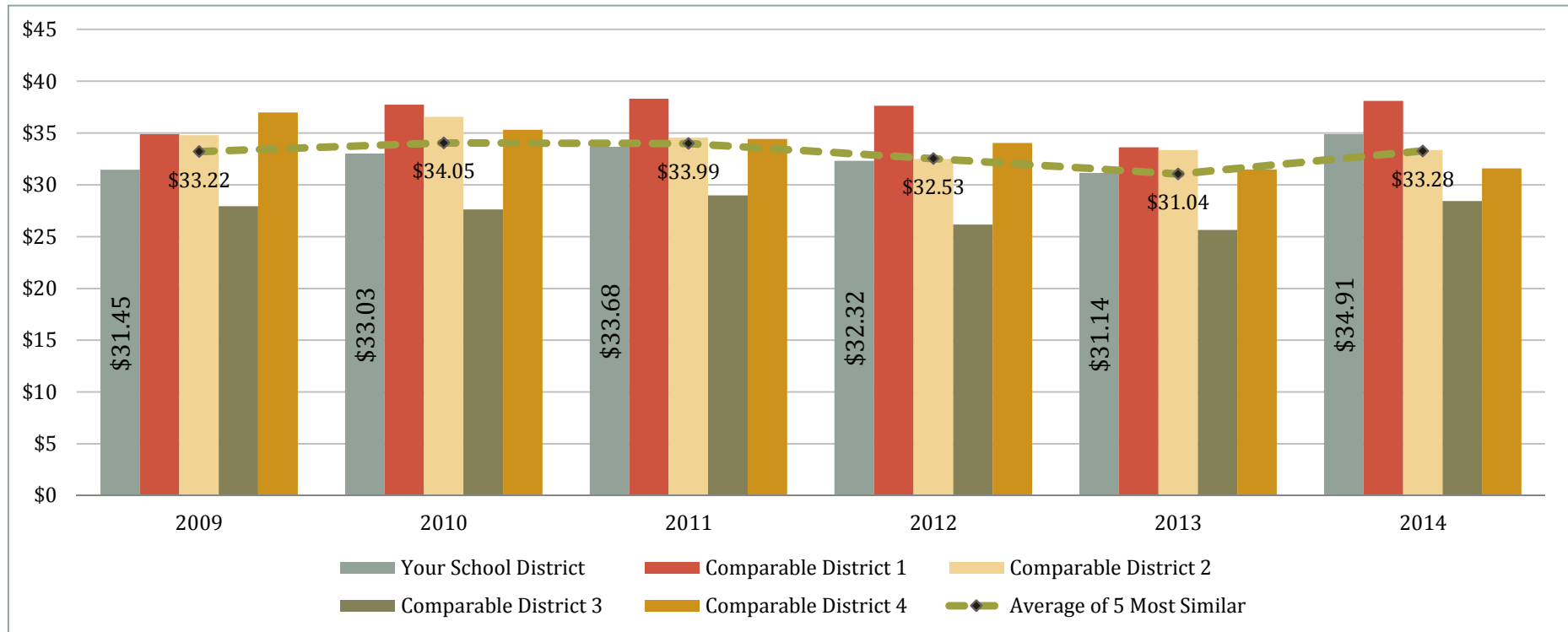


## Daily Cost per Pupil - Building Operating Systems, Transportation, Food Service, Etc.

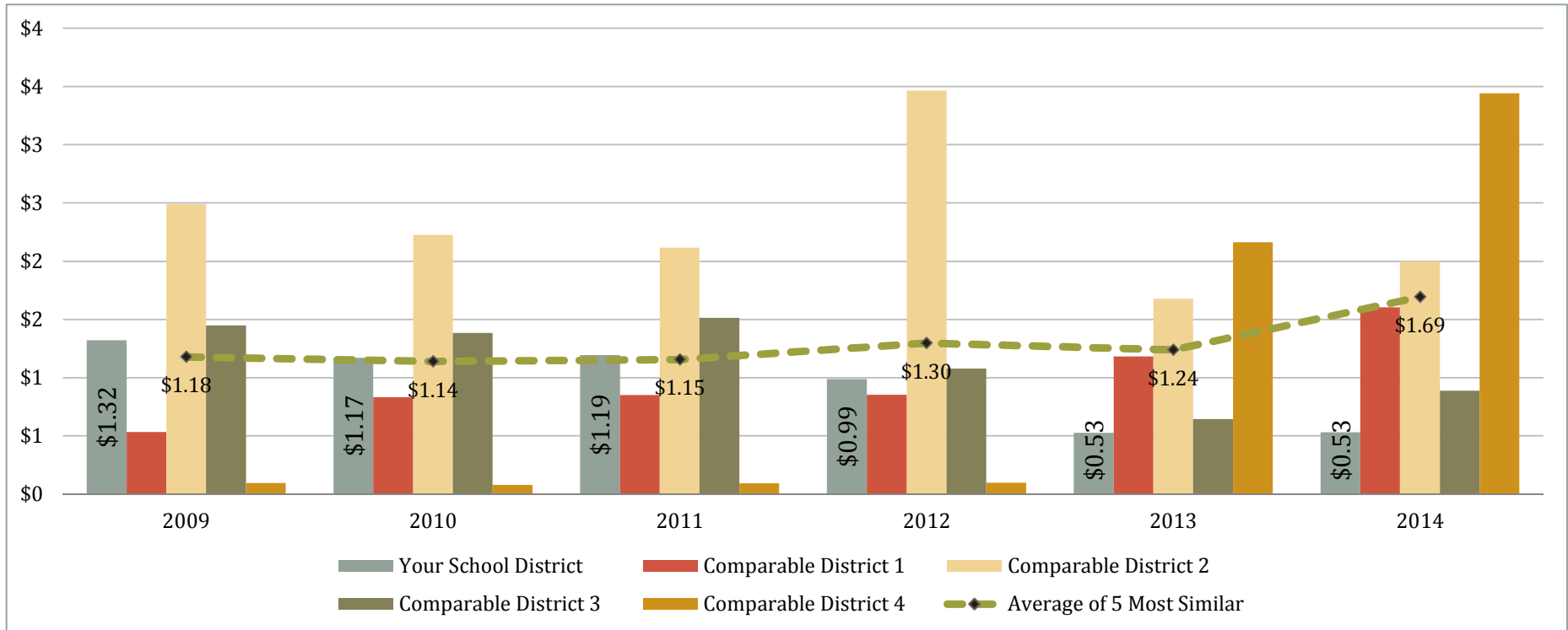
Includes heating and cooling systems, buses and transportation, food service operations, maintenance and cleaning, utilities, garbage pick-up, lawn mowing, snow removal, roofs, Etc.



Daily Instructional Cost per Pupil - Teachers, Counselors, Librarians, Media, Aides, Textbooks, Computers, Etc.



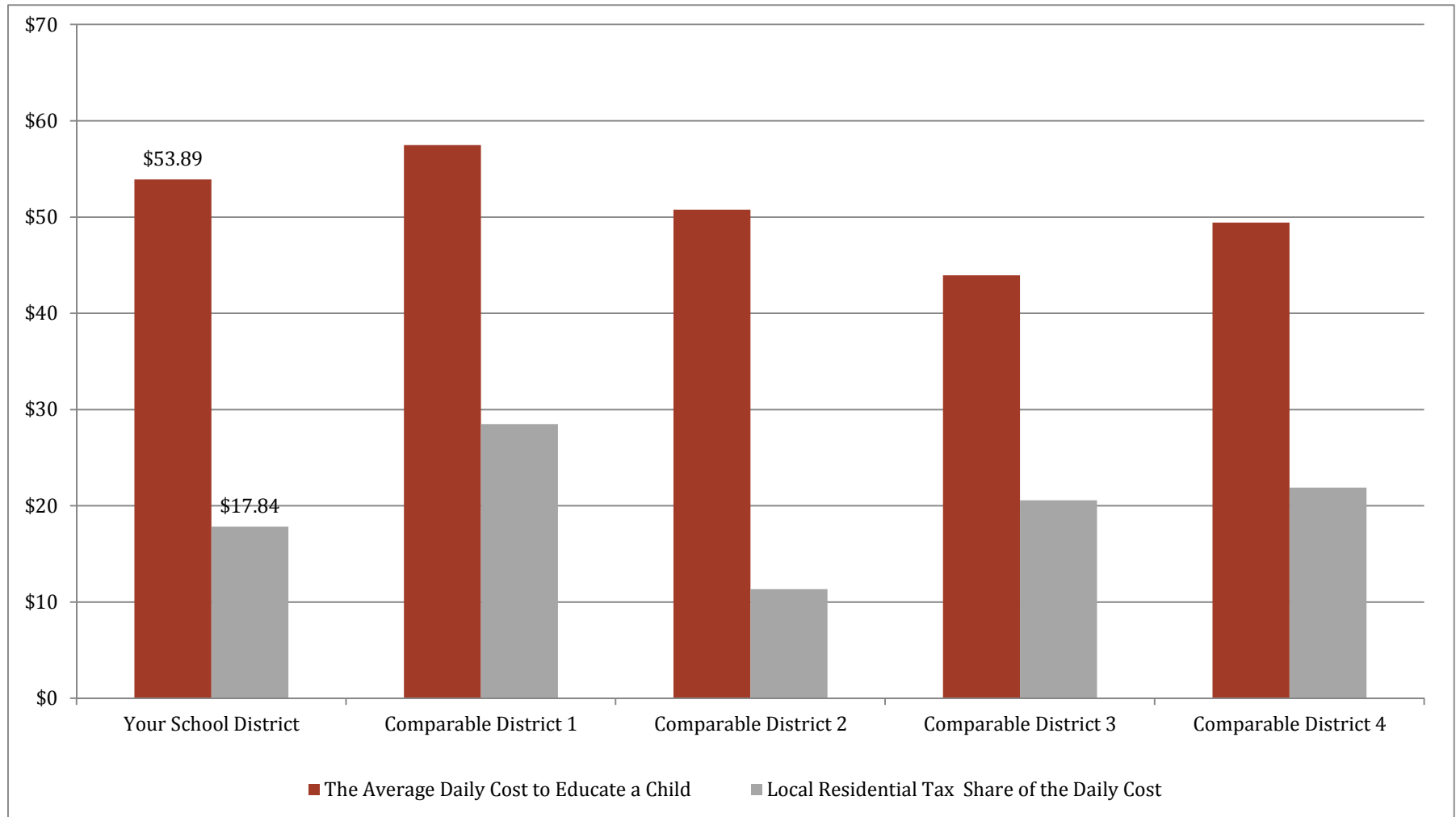
# Daily Cost per Pupil - Teacher Training & Licensure



## Average Daily Cost to Educate a Child, 2014, and Local Residential Taxes as Share of that Cost

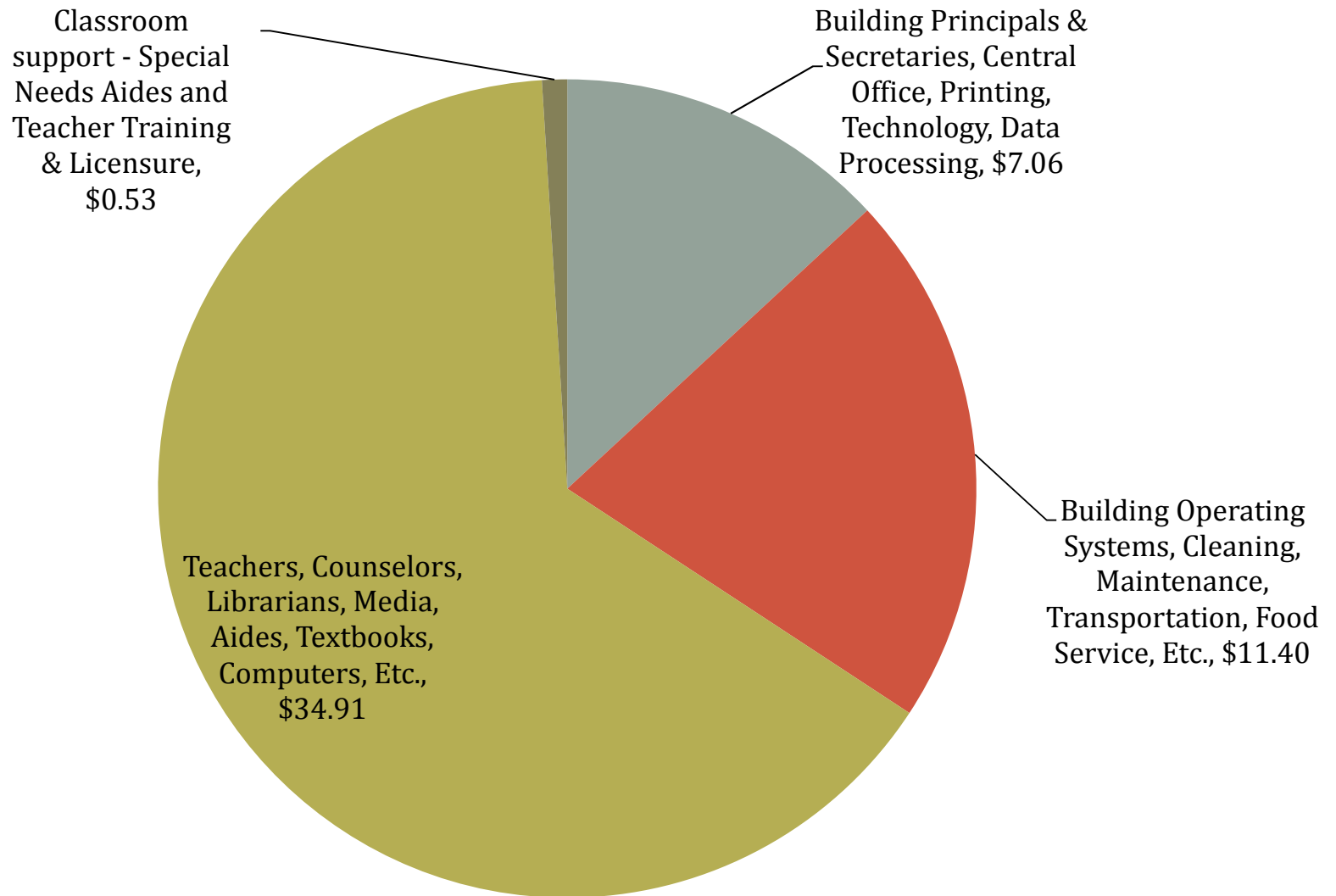


Includes all costs associated with the operation of a school: heating, cooling, cleaning, teachers, aides, librarians, principals, secretaries, transportation, food service, technology, computers, textbooks, counselors, staff training, nursing, life safety, special education needs, printing, data processing, compliance, music, art, physical education, Etc. Costs are based upon a 180 day school year. Resident share includes local residential valuation multiplied by the district's operating tax millage divided by the EFM ADM, plus any income tax per pupil (Cupp Profile).



## Allocation of Daily Cost to Educate a Child - Your School District, 2014

The annual per pupil cost serves as the basis for the daily cost calculations presented below. The calculations are based upon a 180 day school year. Instructional PPE and Pupil Support are combined for this analysis



Daily Cost = \$53.89

## Local Taxpayer Effort

Local taxpayer effort is a comparison of local taxes relative to resident average district income. The effort provides a measurement of local school taxes as a % of income and is presented in a ratio relative to the state as a whole. The state ratio is 1.0. In a district with a Local Taxpayer Effort greater than 1.0 the residents are providing above state average local tax effort for its school. A Local Tax Effort less than 1.0 reflects less local tax effort than the state as a whole.

