

**Selected District Financial Data for Mahoning Valley School Districts**

Arranged by Average Daily Membership (ADM)

**MAHONING COUNTY**

Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer

	Youngstown City SD	Austintown Local SD	Boardman Local SD	Canfield Local SD	Poland Local SD	West Branch Local SD	Struthers City SD	Campbell City SD	Springfield Local SD
<b>A - Demographic Data:</b>									
School District Area Square Mileage (FY18)	46.00	27.00	25.00	30.00	18.00	111.00	6.00	4.00	35.00
District Pupil Density (FY18)	211.03	170.02	179.53	95.90	109.42	16.53	292.20	335.75	31.32
Total Average Daily Membership (FY2018) [1]	9,707.35	4,590.94	4,491.47**	2,877.01	1,969.49	1,835.21	1,753.22	1,342.98	1,096.36
Total Average Daily Membership (FY2014)	10,061.00	4,994.38	4,699.62	2,856.05	2,104.78	1,983.20	1,818.52	1,451.03	1,147.40
Percent Increase/Decrease in ADM from 2014 to 2018	-3.52%	-8.08%	-4.43%	0.73%	-6.43%	-7.46%	-3.59%	-7.45%	-4.45%
Total Budget (FY18) [2]	\$128,311,402	\$44,536,537	\$45,307,613**	\$27,381,465	\$20,105,488	\$20,657,429	\$19,877,118	\$15,594,922	\$11,350,948
Unreserved Fund Percentage (FY18)	7.31%	14.09%	14.48%**	55.99%	23.99%	14.03%	40.17%	41.93%	24.02%
Unreserved Fund Balance (FY18)	\$9,374,406	\$6,273,889	\$6,560,554**	\$15,330,480	\$4,823,510	\$2,898,646	\$7,985,267	\$6,539,641	\$2,726,930
<b>B - Personnel Data:</b>									
Superintendent Salary (FY19) [3]	\$115,884	\$120,814**	\$114,301	\$116,792	\$119,188	\$103,500	\$105,000	\$102,912	\$97,000
Teacher Starting Salary (FY18)	\$31,715	\$32,481	\$33,188	\$36,098	\$34,949	\$30,819	\$32,974	\$34,528	\$35,360
Treasurer Salary (FY19) [4]	\$111,232	\$128,000	\$71,400	\$91,800	\$83,000	\$82,500	\$81,066	\$82,101	\$97,292
Classroom Teachers' Average Salary (FY18)	\$49,023.33	\$46,883.73	\$57,567.94	\$64,813.38	\$57,626.18	\$51,015.05	\$59,069.48	\$54,728.27	\$57,344.05
FTE Number Of Administrators (FY18)	119.00	26.00**	28.00	12.00	11.00	17.17	10.00	15.00	8.00
Administrators' Average Salary (FY18)	\$75,451.13	\$61,303.80**	\$66,148.75	\$78,083.58	\$80,637.55	\$64,354.46	\$81,003.50	\$70,129.80	\$77,175.75
Pupil Administrator Ratio (FY18)	81.26	176.57**	158.53	236.73	175.63	104.51	171.19	86.78	134.48
<b>C - Property Valuation And Tax Data:</b>									
Assessed Property Valuation Per Pupil (TY17 [FY19]) [5]	\$49,694.85	\$133,795.04	\$188,450.55	\$216,069.33	\$205,219.17	\$138,575.54	\$76,068.25	\$45,124.02	\$183,947.62
Total Property Tax Per Pupil (TY17 [FY19])	\$2,814.85	\$4,446.61	\$7,732.77	\$7,878.44	\$8,274.34	\$3,198.89	\$3,175.79	\$1,996.91	\$4,305.07
Median Income (TY16)	\$20,098.00	\$31,159	\$32,058	\$42,173	\$40,169	\$30,564	\$26,683	\$22,906	\$32,005
Average Income (TY16)	\$30,310.00	\$46,872	\$54,145	\$96,304	\$77,638	\$50,725	\$38,098	\$36,441	\$56,696
Effective Millage Rate (Residential/Agricultural) (TY18) [6]	58.871817	35.017546	44.701785	34.746967	38.244276	23.073891	39.865993	44.65	25.260373
<b>D - Expenditure Per Pupil Data: [7]</b>									
Administration Expenditure Per Pupil (FY18)	\$3,404.94	\$1,137.71	\$1,197.42	\$1,046.09	\$1,419.54	\$1,124.36	\$1,441.30	\$1,893.94	\$1,688.04
Building Operation Expenditure Per Pupil (FY18)	\$4,186.96	\$1,789.63	\$1,996.58	\$1,863.84	\$1,725.80	\$2,191.42	\$1,802.26	\$2,654.04	\$2,236.97
Instructional Expenditure Per Pupil (FY18)	\$8,204.47	\$6,021.95	\$6,442.46	\$6,304.51	\$6,048.38	\$5,746.89	\$6,526.28	\$8,024.31	\$6,064.17
Pupil Support Expenditure Per Pupil (FY18)	\$1,113.68	\$590.56	\$437.19	\$586.78	\$756.76	\$664.14	\$555.13	\$387.23	\$447.81
Staff Support Expenditure Per Pupil (FY18)	\$1,374.39	\$206.93	\$213.93	\$258.06	\$247.45	\$493.69	\$278.09	\$540.11	\$375.90
Total Expenditure Per Pupil (FY18)	\$18,284.45	\$9,746.78	\$10,287.59	\$10,059.28	\$10,197.92	\$10,220.48	\$10,603.04	\$13,499.66	\$10,812.91
Total Expenditure Per Pupil (FY2014)	\$16,381.72	\$8,377.94	\$9,538.99	\$8,915.55	\$9,791.75	\$8,758.74	\$9,089.93	\$11,371.09	\$9,394.88
Percent Increase/Decrease in Total Expenditures Per Pupil from 2014 to 2018	11.61%	16.34%	7.85%	12.83%	4.15%	16.69%	16.65%	18.72%	15.09%
<b>E - Revenue By Source Data:</b>									
State Revenue Per Pupil (FY18)	\$18,568.50	\$5,194.05	\$3,347.30	\$3,364.11	\$4,173.96	\$5,886.97	\$7,676.36	\$14,433.85	\$5,053.31
State Revenue As % Of Total (FY18)	71.86%	48.52%	28.66%	29.03%	33.11%	53.98%	61.03%	79.69%	40.38%
Local Revenue Per Pupil (FY18)	\$4,446.78	\$3,691.85	\$7,030.59	\$7,225.36	\$7,405.80	\$2,373.61	\$2,425.53	\$1,855.66	\$6,012.41
Local Revenue As % Of Total (FY18)	17.21%	34.49%	60.19%	62.34%	58.74%	21.77%	19.28%	10.25%	48.04%
<b>F - District Financial Status From Five Year Forecast Data:</b>									
Salaries As % Of Operating Expenditures (FY18)	37.62%	52.89%	55.43%	56.54%	51.09%	54.48%	54.14%	50.86%	53.20%
Fringe Benefits As % Of Operating Expenditures (FY18)	14.74%	22.25%	23.50%	22.65%	21.63%	24.78%	20.61%	21.45%	22.65%
Purchased Services As % Of Operating Expenditures (FY18)	45.05%	21.51%	17.43%	16.30%	21.73%	15.91%	21.87%	24.78%	18.84%
Supplies & Materials As % Of Operating Expenditures (FY18)	1.53%	2.45%	2.26%	2.73%	4.10%	3.93%	2.47%	2.25%	3.34%
Other Expenses As % Of Operating Expenditures (FY18)	1.06%	0.89%	1.38%	1.78%	1.45%	0.90%	0.90%	0.66%	1.97%

**Selected District Financial Data for Mahoning Valley School Districts**

Arranged by Average Daily Membership (ADM)

**TRUMBULL COUNTY**

Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer

	South Range Local SD	Jackson-Milton Local SD	Sebring Local SD	Western Reserve Local SD	Lowellville Local SD	Warren City SD	Howland Local SD	Niles City SD	Lakeview Local SD
<b>A - Demographic Data:</b>									
School District Area Square Mileage (FY18)	53.00	52.00	2.00	49.00	6.00	16.00	19.00	9.00	28.00
District Pupil Density (FY18)	19.88	14.53	281.54	10.44	42.24	369.75	144.99	278.58	63.39
Total Average Daily Membership (FY2018) [1]	1,053.83	755.36	563.08	511.74	253.42	5915.92	2754.81	2507.22	1774.85
Total Average Daily Membership (FY2014)	1,223.00	869.00	652.20	551.66	308.10	6230.14	2875.81	2711.67	1880.38
Percent Increase/Decrease in ADM from 2014 to 2018	-13.83%	-13.08%	-13.66%	-7.24%	-17.75%	-5.04%	-4.21%	-7.54%	-5.61%
Total Budget (FY18) [2]	\$13,034,824	\$9,318,658	\$7,501,981	\$6,981,689	\$5,429,298	\$70,710,958	\$31,940,021	\$26,700,838	\$16,600,016
Unreserved Fund Percentage (FY18)	16.91%	42.43%	57.72%	36.99%	37.76%	48.94%	13.18%	-1.20%	27.80%
Unreserved Fund Balance (FY18)	\$2,204,817	\$3,953,789	\$4,330,171	\$2,582,249	\$2,050,302	\$34,605,219	\$4,209,871	-\$320,897	\$4,614,234
<b>B - Personnel Data:</b>									
Superintendent Salary (FY19) [3]	\$89,900	\$117,352	\$94,558	\$102,146	\$108,459	\$129,412.50	\$122,500.00		\$114,266.00
Teacher Starting Salary (FY18)	\$34,333	\$34,412	\$30,800	\$34,382**	\$34,969	\$34,680.00	\$35,922.00		\$31,627.00
Treasurer Salary (FY19) [4]	\$105,871	\$97,259	\$75,317	\$83,530	\$65,000	\$101,000.00	\$85,000.00		\$87,056.00
Classroom Teachers' Average Salary (FY18)	\$59,350.94	\$50,887.33	\$56,686.56	\$57,119.79	\$59,605.57	\$52,952.34	\$63,424.75	\$55,882.44	\$54,338.06
FTE Number Of Administrators (FY18)	5.00	5.00	5.00**	6.00	9.34	50.00	13.00	18.00	8.00
Administrators' Average Salary (FY18)	\$90,507.80	\$74,012.20	\$75,087.00**	\$75,362.33	\$53,174.30	\$84,390.76	\$92,875.08	\$70,298.00	\$88,183.00
Pupil Administrator Ratio (FY18)	204.68	143.02	112.62**	82.86	26.03	116.65	207.09	135.82	215.54
<b>C - Property Valuation And Tax Data:</b>									
Assessed Property Valuation Per Pupil (TY17 [FY19]) [5]	\$191,613.50	\$283,854.88	\$84,712.53	\$203,609.10	\$179,932.88	\$49,713.40	\$201,673.47	\$88,513.41	\$157,108.52
Total Property Tax Per Pupil (TY17 [FY19])	\$6,189.05	\$8,465.76	\$2,514.35	\$6,584.10	\$6,496.84	\$2,526.92	\$7,365.00	\$3,292.55	\$5,190.80
Median Income (TY16)	\$33,915	\$31,496	\$25,373	\$36,222	\$33,614	\$21,685	\$32,510	\$26,514	\$35,008
Average Income (TY16)	\$65,129	\$53,744	\$37,413	\$55,751	\$49,545	\$36,973	\$60,462	\$39,292	\$57,143
Effective Millage Rate (Residential/Agricultural) (TY18) [6]	35.457201	31.691516	26.859064	38.419144	26.294794	57.470658	40.941071	42.636192	37.042524
<b>D - Expenditure Per Pupil Data: [7]</b>									
Administration Expenditure Per Pupil (FY18)	\$1,274.22	\$1,716.63	\$2,626.80	\$1,427.29	\$1,467.24	\$2,296.96	\$1,341.27	\$1,725.43	\$1,345.01
Building Operation Expenditure Per Pupil (FY18)	\$2,056.65	\$2,641.34	\$3,081.23	\$1,946.09	\$2,441.62	\$3,361.98	\$2,201.90	\$2,080.75	\$1,939.23
Instructional Expenditure Per Pupil (FY18)	\$6,073.21	\$7,531.19	\$7,189.25	\$5,791.51	\$6,830.57	\$7,090.28	\$7,284.93	\$7,310.60	\$5,542.89
Pupil Support Expenditure Per Pupil (FY18)	\$338.78	\$427.44	\$247.53	\$428.57	\$484.83	\$773.02	\$703.79	\$632.55	\$464.35
Staff Support Expenditure Per Pupil (FY18)	\$389.34	\$246.93	\$28.90	\$381.95	\$4.01	\$639.77	\$372.51	\$226.60	\$242.48
Total Expenditure Per Pupil (FY18)	\$10,132.18	\$12,563.51	\$13,173.71	\$9,975.35	\$11,228.35	\$14,162.01	\$11,904.39	\$11,975.91	\$9,533.94
Total Expenditure Per Pupil (FY2014)	\$9,150.04	\$11,442.01	\$10,658.64	\$9,517.50	\$8,927.60	\$12,020.28	\$9,305.48	\$9,258.34	\$8,834.03
Percent Increase/Decrease in Total Expenditures Per Pupil from 2014 to 2018	10.73%	9.80%	23.60%	4.81%	25.77%	17.82%	27.93%	29.35%	7.92%
<b>E - Revenue By Source Data:</b>									
State Revenue Per Pupil (FY18)	\$4,290.92	\$4,134.03	\$12,429.26	\$4,170.38	\$4,279.49	\$12,548.90	\$4,183.55	\$8,938.41	\$4,613.77
State Revenue As % Of Total (FY18)	38.44%	27.73%	65.24%	35.77%	36.39%	70.77%	33.59%	65.36%	43.95%
Local Revenue Per Pupil (FY18)	\$4,341.40	\$7,589.08	\$3,761.43	\$4,157.59	\$2,461.97	\$2,397.33	\$6,372.91	\$2,794.30	\$4,474.61
Local Revenue As % Of Total (FY18)	38.89%	50.90%	19.74%	35.66%	20.94%	13.52%	51.18%	20.43%	42.63%
<b>F - District Financial Status From Five Year Forecast Data:</b>									
Salaries As % Of Operating Expenditures (FY18)	54.91%	47.49%	40.73%	57.16%	58.75%	48.31%	53.57%	48.45%	54.05%
Fringe Benefits As % Of Operating Expenditures (FY18)	22.83%	21.64%	21.04%	19.43%	23.53%	19.42%	24.64%	25.38%	22.28%
Purchased Services As % Of Operating Expenditures (FY18)	13.23%	26.47%	33.22%	17.76%	14.23%	28.65%	17.89%	23.36%	17.71%
Supplies & Materials As % Of Operating Expenditures (FY18)	3.08%	2.55%	2.52%	3.68%	2.17%	2.70%	2.54%	2.09%	4.91%
Other Expenses As % Of Operating Expenditures (FY18)	5.95%	1.86%	2.49%	1.97%	1.32%	0.91%	1.35%	0.72%	1.04%

[8]

**Selected District Financial Data for Mahoning Valley School Districts**

Arranged by Average Daily Membership (ADM)

Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer

	Hubbard Exempted Village SD	Girard City SD	Champion Local SD	Liberty Local SD	Newton Falls Exempted Village SD	LaBrae Local SD	Brookfield Local SD	Joseph Badger Local SD	Maplewood Local SD
<b>A - Demographic Data:</b>									
School District Area Square Mileage (FY18)	25.00	7.00	26.00	19.00	22.00	36.00	25.00	106.00	78.00
District Pupil Density (FY18)	70.40	228.62	54.81	70.58	52.22	29.18	41.95	7.60	9.43
Total Average Daily Membership (FY2018) [1]	1759.98	1600.36	1424.94	1341.07	1148.84	1050.38	1048.80	805.09	735.32
Total Average Daily Membership (FY2014)	1858.48	1750.99	1499.65	1456.54	1330.64	1294.41	1142.44	895.90	831.08
Percent Increase/Decrease in ADM from 2014 to 2018	-5.30%	-8.60%	-4.98%	-7.93%	-13.66%	-18.85%	-8.20%	-10.14%	-11.52%
Total Budget (FY18) [2]	\$18,487,517	\$17,666,908	\$15,239,049	\$16,119,536	\$12,025,422	\$12,816,629	\$9,877,002	\$8,353,707	\$8,845,268
Unreserved Fund Percentage (FY18)	17.58%	70.84%	30.88%	13.35%	5.43%	25.97%	10.68%	48.86%	35.33%
Unreserved Fund Balance (FY18)	\$3,249,837	\$12,514,753	\$4,705,856	\$2,152,232	\$652,915	\$3,328,604	\$1,054,519	\$4,081,242	\$3,125,238
<b>B - Personnel Data:</b>									
Superintendent Salary (FY19) [3]	\$99,960.00	\$112,750.00	\$109,314.00	\$102,027.00		\$101,706.00	\$90,000.00	\$100,000.00	
Teacher Starting Salary (FY18)	\$33,459.00	\$33,535.00	\$35,107.00	\$31,600.00		\$33,712.00	\$31,576.00	\$35,232.00	
Treasurer Salary (FY19) [4]	\$75,000.00	\$107,112.50	\$95,107.00	\$82,000.00		\$70,823.00	\$60,000.00	\$86,350.00	
Classroom Teachers' Average Salary (FY18)	\$56,078.69	\$55,771.21	\$60,585.04	\$54,984.16	\$53,081.05	\$59,201.39	\$50,652.59	\$54,652.61	\$60,359.55
FTE Number Of Administrators (FY18)	13.00	10.50	12.00	10.00	10.00	8.00	11.90	5.00	5.00
Administrators' Average Salary (FY18)	\$61,010.00	\$75,236.38	\$70,322.92	\$71,687.50	\$48,856.50	\$78,374.25	\$61,881.85	\$85,768.20	\$86,149.20
Pupil Administrator Ratio (FY18)	132.06	149.95	114.16	132.48	110.63	126.71	86.34	155.47	141.95
<b>C - Property Valuation And Tax Data:</b>									
Assessed Property Valuation Per Pupil (TY17 [FY19]) [5]	\$121,604.68	\$87,288.72	\$121,098.80	\$169,818.47	\$106,675.35	\$106,452.06	\$125,947.24	\$159,765.98	\$137,453.50
Total Property Tax Per Pupil (TY17 [FY19])	\$4,830.11	\$3,042.53	\$4,993.69	\$7,026.00	\$3,635.78	\$3,119.10	\$3,986.32	\$4,883.39	\$4,222.88
Median Income (TY16)	\$31,174	\$26,100	\$33,734	\$30,861	\$29,757	\$27,432	\$28,761	\$30,899	\$31,342
Average Income (TY16)	\$48,410	\$39,956	\$49,171	\$57,329	\$43,796	\$39,958	\$44,725	\$47,180	\$47,453
Effective Millage Rate (Residential/Agricultural) (TY18) [6]	41.685424	39.824554	44.822639	44.356975	34.130682	29.436534	33.981364	33.033824	32.522154
<b>D - Expenditure Per Pupil Data: [7]</b>									
Administration Expenditure Per Pupil (FY18)	\$1,222.24	\$1,451.40	\$1,885.50	\$1,643.10	\$1,654.94	\$1,396.31	\$1,599.95	\$2,045.90	\$1,802.64
Building Operation Expenditure Per Pupil (FY18)	\$1,924.08	\$1,806.57	\$2,067.68	\$2,661.82	\$2,697.54	\$2,037.10	\$1,980.78	\$2,260.37	\$2,576.05
Instructional Expenditure Per Pupil (FY18)	\$5,642.11	\$6,580.74	\$6,494.11	\$7,908.26	\$6,049.44	\$7,258.09	\$5,261.95	\$6,471.63	\$7,092.13
Pupil Support Expenditure Per Pupil (FY18)	\$450.45	\$630.66	\$928.59	\$657.77	\$384.97	\$594.62	\$588.03	\$567.87	\$502.91
Staff Support Expenditure Per Pupil (FY18)	\$188.61	\$60.66	\$124.38	\$267.98	\$138.21	\$196.21	\$135.83	\$52.08	\$41.37
Total Expenditure Per Pupil (FY18)	\$9,427.47	\$10,530.05	\$11,500.28	\$13,138.95	\$10,925.10	\$11,482.35	\$9,566.49	\$11,397.85	\$12,015.10
Total Expenditure Per Pupil (FY2014)	\$9,130.79	\$8,744.14	\$9,258.97	\$10,396.52	\$9,377.68	\$9,638.24	\$8,504.69	\$8,832.65	\$10,790.98
Percent Increase/Decrease in Total Expenditures Per Pupil from 2014 to 2018	3.25%	20.42%	24.21%	26.38%	16.50%	19.13%	12.48%	29.04%	11.34%
<b>E - Revenue By Source Data:</b>									
State Revenue Per Pupil (FY18)	\$5,318.89	\$7,656.37	\$6,537.79	\$5,730.36	\$8,077.56	\$7,528.69	\$6,618.12	\$7,209.25	\$7,742.83
State Revenue As % Of Total (FY18)	47.95%	59.15%	53.73%	37.72%	61.64%	58.41%	54.64%	54.76%	58.44%
Local Revenue Per Pupil (FY18)	\$3,498.37	\$2,302.85	\$4,400.99	\$6,712.41	\$3,251.98	\$2,343.87	\$3,548.69	\$4,353.92	\$3,543.86
Local Revenue As % Of Total (FY18)	31.54%	17.79%	36.17%	44.18%	24.82%	18.18%	29.30%	33.07%	26.75%
<b>F - District Financial Status From Five Year Forecast Data:</b>									
Salaries As % Of Operating Expenditures (FY18)	56.46%	57.39%	50.69%	46.10%	46.09%	55.21%	50.92%	49.98%	52.26%
Fringe Benefits As % Of Operating Expenditures (FY18)	25.32%	22.44%	21.12%	19.63%	19.27%	20.73%	20.76%	20.19%	20.56%
Purchased Services As % Of Operating Expenditures (FY18)	14.07%	14.04%	19.71%	24.56%	29.03%	14.51%	23.96%	23.94%	22.42%
Supplies & Materials As % Of Operating Expenditures (FY18)	2.35%	3.67%	4.65%	2.04%	3.59%	2.38%	3.13%	3.72%	3.74%
Other Expenses As % Of Operating Expenditures (FY18)	1.80%	2.46%	3.84%	7.67%	2.02%	7.17%	1.23%	2.18%	1.02%

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**Selected District Financial Data for Mahoning Valley School Districts**

Arranged by Average Daily Membership (ADM)

Source: Ohio Department of Education--Cupp Report, Five Year Forecasts, and Ohio Treasurer

	Mathews Local SD	Weathersfield Local SD	McDonald Local SD	Bristol Local SD	Southington Local SD	Lordstown Local SD	Bloomfield-Mespo Local SD
<b>A - Demographic Data:</b>							
School District Area Square Mileage (FY18)	49.00	13.00	2.00	54.00	26.00	23.00	51.00
District Pupil Density (FY18)	15.44	56.02	322.56	11.78	18.95	20.86	4.72
Total Average Daily Membership (FY2018) [1]	756.71	728.28	645.11	635.99	492.73	479.68	240.84
Total Average Daily Membership (FY2014)	806.70	737.96	708.30	814.68	562.86	503.06	306.19
Percent Increase/Decrease in ADM from 2014 to 2018	-6.20%	-1.31%	-8.92%	-21.93%	-12.46%	-4.65%	-21.34%
Total Budget (FY18) [2]	\$8,264,824	\$10,096,502	\$7,511,804	\$6,782,952	\$5,404,563	\$8,135,281	\$3,071,253
Unreserved Fund Percentage (FY18)	43.73%	36.36%	70.41%	47.75%	56.14%	6.90%	70.37%
Unreserved Fund Balance (FY18)	\$3,614,403	\$3,671,277	\$5,288,738	\$3,239,031	\$3,033,994	\$561,630	\$2,161,142
<b>B - Personnel Data:</b>							
Superintendent Salary (FY19) [3]	\$90,000.00	\$101,773.00	\$90,000.00	\$91,182.00	\$74,980.00	\$100,320.00	\$51,480.00
Teacher Starting Salary (FY18)	\$31,717.00	\$31,996.00	\$35,305.00	\$33,591.00	\$31,500.00	\$34,001.00	\$28,428.00
Treasurer Salary (FY19) [4]	\$67,500.00	\$55,000.00	\$60,000.00	\$67,000.00	\$66,564.00	\$91,960.00	\$60,000.00
Classroom Teachers' Average Salary (FY18)	\$45,592.33	\$55,299.89	\$59,435.26	\$52,807.88	\$49,221.53	\$55,471.12	\$39,495.61
FTE Number Of Administrators (FY18)	6.00	6.00	7.69	4.00	6.00	5.00	5.50
Administrators' Average Salary (FY18)	\$69,819.00	\$74,212.17	\$60,810.92	\$73,559.75	\$47,576.67	\$78,541.80	\$56,783.64
Pupil Administrator Ratio (FY18)	121.22	119.07	81.41	151.65	78.84	92.32	42.92
<b>C - Property Valuation And Tax Data:</b>							
Assessed Property Valuation Per Pupil (TY17 [FY19]) [5]	\$210,445.45	\$137,269.50	\$81,429.60	\$152,412.76	\$133,275.42	\$240,211.45	\$244,321.42
Total Property Tax Per Pupil (TY17 [FY19])	\$8,099.74	\$5,029.15	\$2,019.09	\$4,701.11	\$3,616.04	\$9,320.55	\$6,582.74
Median Income (TY16)	\$33,485	\$30,717	\$30,629	\$27,038	\$32,892	\$34,231	\$14,602
Average Income (TY16)	\$54,425	\$46,614	\$47,452	\$46,385	\$47,482	\$52,178	\$42,117
Effective Millage Rate (Residential/Agricultural) (TY18) [6]	35.948745	36.119071	37.473569	31.512798	33.853228	31.401887	25.856253
<b>D - Expenditure Per Pupil Data: [7]</b>							
Administration Expenditure Per Pupil (FY18)	\$1,799.46	\$1,488.99	\$1,245.13	\$1,776.02	\$1,772.05	\$2,544.95	\$2,723.40
Building Operation Expenditure Per Pupil (FY18)	\$2,051.03	\$2,237.36	\$1,464.50	\$2,408.89	\$2,289.27	\$6,148.81	\$3,807.45
Instructional Expenditure Per Pupil (FY18)	\$7,285.30	\$5,760.85	\$6,025.24	\$7,204.83	\$5,677.00	\$8,783.64	\$7,862.84
Pupil Support Expenditure Per Pupil (FY18)	\$691.05	\$662.44	\$339.39	\$173.13	\$365.29	\$201.34	\$592.64
Staff Support Expenditure Per Pupil (FY18)	\$381.28	\$12.92	\$12.81	\$223.79	\$155.84	\$0.06	\$445.14
Total Expenditure Per Pupil (FY18)	\$12,208.05	\$10,162.51	\$9,087.11	\$11,786.68	\$10,259.46	\$17,678.79	\$15,431.69
Total Expenditure Per Pupil (FY2014)	\$10,988.45	\$9,156.81	\$7,082.77	\$9,115.93	\$8,790.61	\$11,701.45	\$13,155.94
Percent Increase/Decrease in Total Expenditures Per Pupil from 2014 to 2018	11.10%	10.98%	28.30%	29.30%	16.71%	51.08%	17.30%
<b>E - Revenue By Source Data:</b>							
State Revenue Per Pupil (FY18)	\$5,217.46	\$5,757.50	\$7,325.08	\$8,149.67	\$8,101.83	\$5,564.44	\$7,491.53
State Revenue As % Of Total (FY18)	34.34%	48.93%	63.59%	53.89%	57.29%	33.16%	42.99%
Local Revenue Per Pupil (FY18)	\$7,729.83	\$2,881.00	\$1,509.75	\$4,581.31	\$3,059.40	\$7,102.10	\$5,683.23
Local Revenue As % Of Total (FY18)	50.88%	24.48%	13.11%	30.29%	21.63%	42.33%	32.61%
<b>F - District Financial Status From Five Year Forecast Data:</b>							
Salaries As % Of Operating Expenditures (FY18)	49.15%	55.10%	58.60%	49.31%	47.57%	45.38%	48.91%
Fringe Benefits As % Of Operating Expenditures (FY18)	19.47%	20.34%	21.47%	22.86%	21.06%	19.34%	20.91%
Purchased Services As % Of Operating Expenditures (FY18)	27.08%	18.64%	16.42%	23.24%	26.72%	20.85%	22.75%
Supplies & Materials As % Of Operating Expenditures (FY18)	2.54%	4.93%	2.82%	3.34%	3.32%	2.75%	5.34%
Other Expenses As % Of Operating Expenditures (FY18)	1.75%	0.99%	0.70%	1.25%	1.33%	11.67%	2.10%

[1] Average Daily Membership (ADM) is the Full Time Equivalent (FTE) number of public school students residing within a school district's boundaries or non-resident students who are eligible to attend the district. This number includes students in all grade levels (K-12), including special needs and career tech education. The ADM is calculated throughout the year and is a basis for the state funding calculation.

[2] The Total Budget was derived from the Five-Year Forecast for FY18 for each of the school districts. This number is taken from "4.500 Total Expenditures" in the forecast report for 2018.

[3] The salary data for the superintendents were requested from the districts and is for FY2019. These are not inclusive of any other benefits the district offers. Please refer specific questions about salary and benefits to your respective school treasurer.

[4] The salary data for the treasurers were requested from the districts and are for FY2019. These are not inclusive of any other benefits the district offers. Please refer specific questions about salary and benefits to your respective school treasurer.

[5] The Assessed Property Valuation per pupil is the total unadjusted assessed property valuation for the tax year 2017 (fiscal year 2019) divided by the total Average Daily Membership (ADM) for fiscal year 2018.

[6] The Effective Millage Rate has been determined by the Auditor's Office for tax year 2018 (calendar year 2019). This rate reflects Residential/Agricultural millage only.

[7] The Expenditure Per Pupil data are calculated by the Ohio Department of Education based on Average Daily Membership (ADM). It should be noted that the 2018 Report Cards are cited as the source of the data. However, the Ohio Department of Education points out that the number on the Report Card is a weighted number and that the Cupp Report expenditure data are unweighted to keep consistent with the reporting year to year. As a result there are differences between what is on the Report Card and what is on the Cupp Report.

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