



# Reynoldsburg City Schools

## School Funding 101 Session 3

*Empowering leaders who impact the NOW and innovate the FUTU*



# Contents:

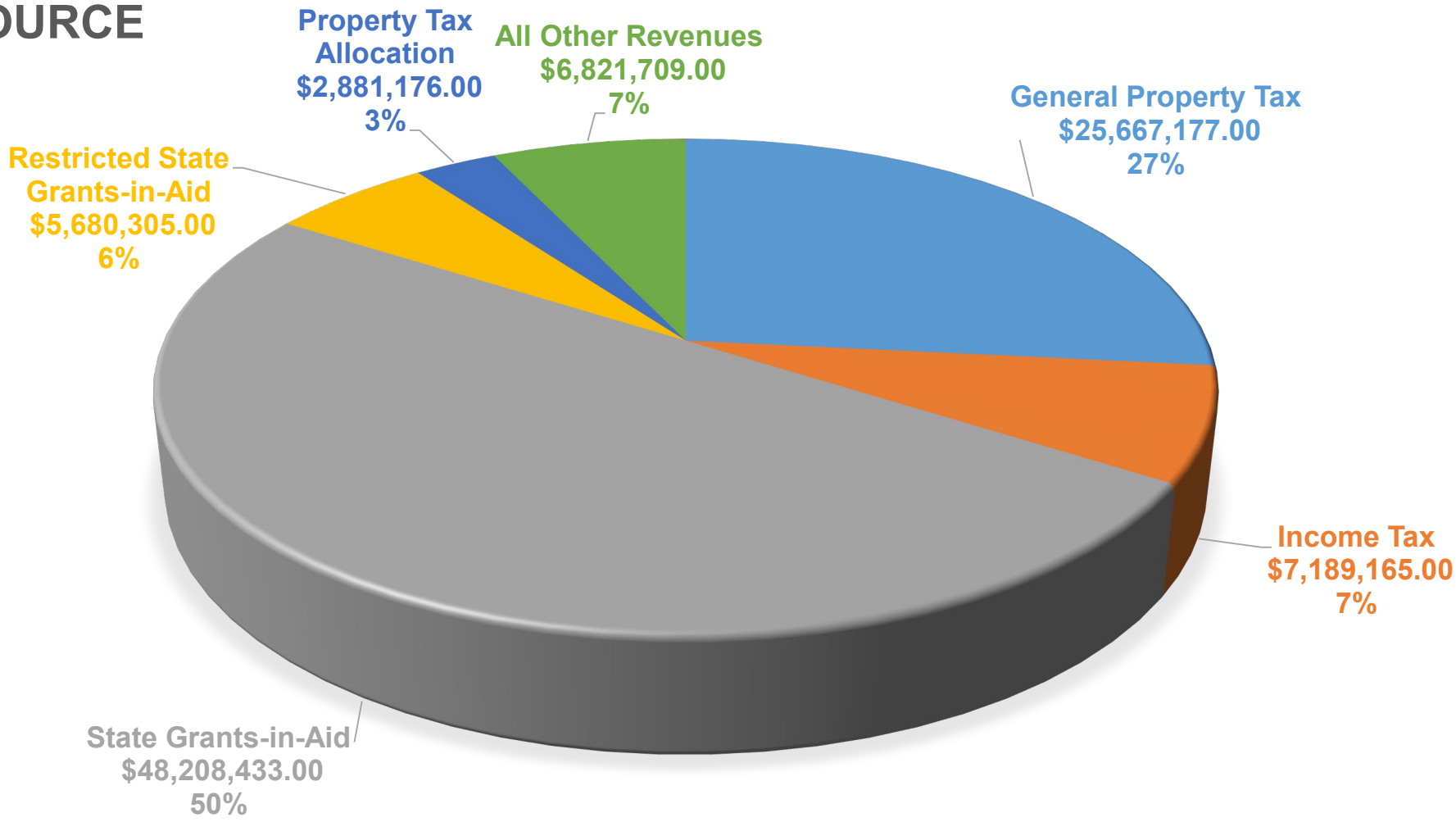
- Recap Revenue
  - State Funding Formula
  - Tax Structure (local Contribution)
- Expenses
  - Process of Allocating Resources
  - How Does the District spend its money and why?
  - How does Reynoldsburg compare to other districts?
  - Why is this important?
  - Breakout Exercise

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# Revenues FY2024



## SOURCE



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# Base Per Pupil-Hybrid Approach



Adobe Acrobat  
Document

Base Cost  
(Local Capacity)

Base per Pupil

\$8,110.61

(\$2,788.60)

\$5,322.01





# Local Capacity

- Attempts to measure District's **ability to contribute** to financing students education
  - Based on value of what you own not what you can afford to pay
- Calculated using average of the District's **property valuation & local income**
  - 2023 Reappraisal



# Reynoldsburg City Schools



## Tax Rate Info (RE)

Franklin County  
Tax Year: 2022

Purpose Code	Purpose	Inside Full Rate	Outside Full Rate	Total Full Rate	Inside Eff. Res/Agr	Outside Eff. Res/Agr	Total Eff. Res/Agr	Inside Eff. Com/Ind	Outside Eff. Com/Ind	Total Eff. Com/Ind
001	OPERATING	6.400000	53.400000	59.800000	6.400000	21.789971	28.189971	6.400000	30.783271	37.183271
002	BOND	0.000000	8.500000	8.500000	0.000000	8.500000	8.500000	0.000000	8.500000	8.500000
003	PERMANENT	0.000000	0.500000	0.500000	0.000000	0.357073	0.357073	0.000000	0.443596	0.443596
		6.400000	62.400000	68.800000	6.400000	30.647044	37.047044	6.400000	39.726867	46.126867

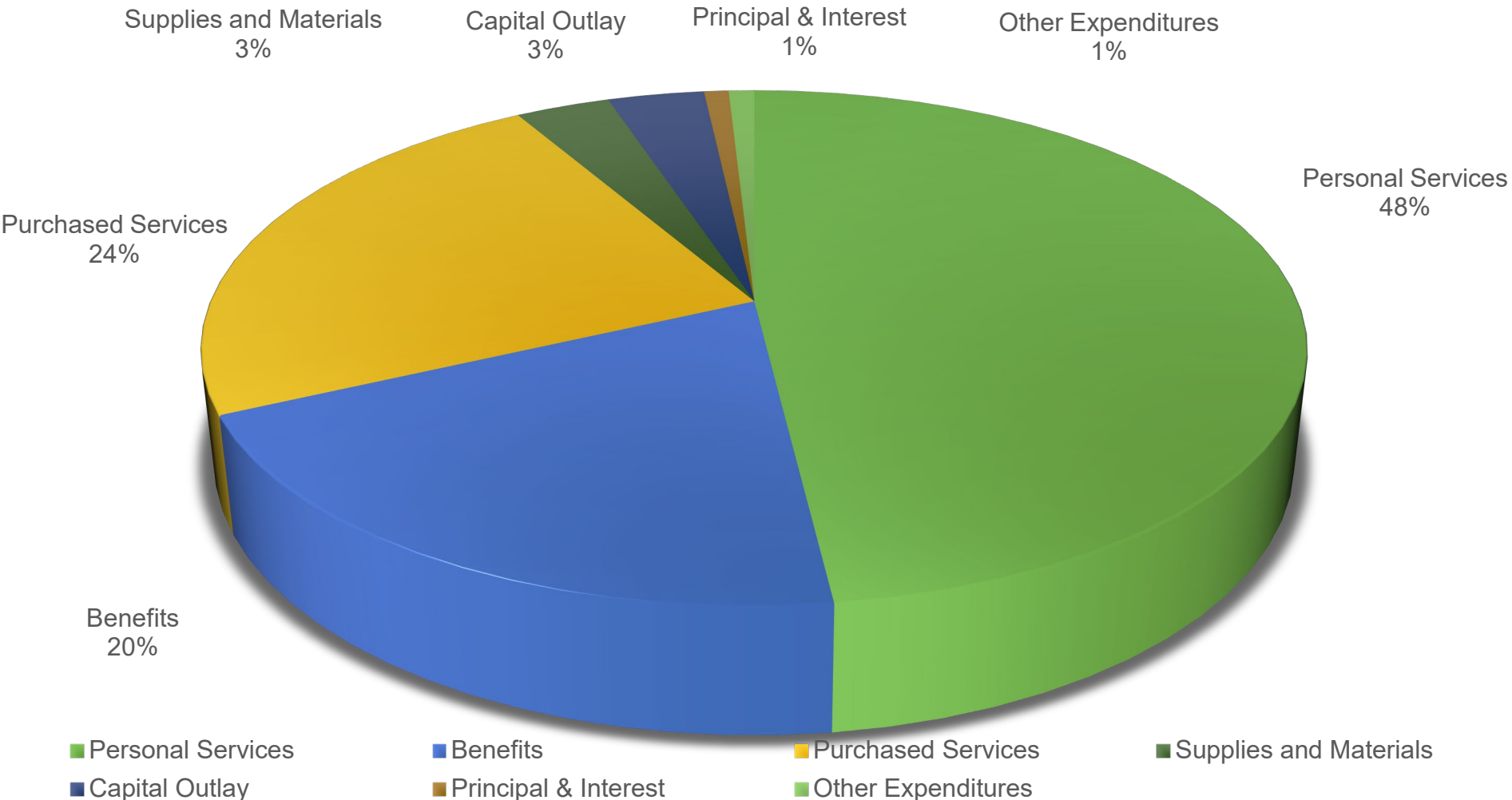
Pol. Sub.	Levy Code-V/I	Levy ID	Reason	Voted	Expire	Tax Rate	Red. Res/Agr	Red. Com/Ind	Eff. Res/Agr	Eff. Com/Ind
207	001-V	169261	OPERATING	05/1997	IND	5.900000	0.375729	0.207086	3.683198	4.678192
207	001-V	169397	OPERATING	11/1986	IND	4.500000	0.623092	0.430992	1.696086	2.560536
207	001-V	169605	OPERATING	05/1976	IND	2.800000	0.754918	0.603570	0.686229	1.110004
207	001-V	169875	OPERATING	05/1976	IND	3.900000	0.754918	0.603570	0.955819	1.546077
207	001-V	170274	OPERATING	05/2011	IND	1.000000	0.285853	0.112808	0.714147	0.887192
207	001-V	170469	OPERATING	05/2012	IND	1.000000	0.285853	0.112808	0.714147	0.887192
207	001-V	170472	OPERATING	11/1976	IND	2.700000	0.754918	0.603570	0.661721	1.070361
207	001-V	170694	OPERATING	08/1985	IND	9.500000	0.625615	0.430990	3.556657	5.405595
207	001-V	170949	OPERATING	11/1976	IND	5.400000	0.754918	0.603570	1.323442	2.140722
207	001-V	171030	OPERATING	11/1977	IND	4.900000	0.754909	0.603570	1.200945	1.942507
207	001-V	171479	OPERATING	05/1976	IND	1.900000	0.754918	0.603570	0.465655	0.753217
207	001-V	171702	OPERATING	11/1976	IND	2.000000	0.754918	0.603570	0.490164	0.792860
207	001-V	171786	OPERATING	05/2013	IND	1.000000	0.285853	0.112808	0.714147	0.887192
207	001-V	171886	OPERATING	05/2010	IND	6.900000	0.285853	0.112808	4.927614	6.121624
			Total			53.400000	0.591949	0.423535	21.789971	30.783271
207	002-V	169923	BOND	2008	2037	3.390000	0.000000	0.000000	3.390000	3.390000
207	002-V	170692	BOND	11/2002	2030	2.700000	0.000000	0.000000	2.700000	2.700000
207	002-V	172014	BOND	11/2004	2032	2.410000	0.000000	0.000000	2.410000	2.410000
			Total			8.500000	0.000000	0.000000	8.500000	8.500000
207	003-V	168555	PERMANENT IMPROVEMENT	03/2008	IND	0.500000	0.285853	0.112808	0.357073	0.443596
			Total			0.500000	0.285854	0.112808	0.357073	0.443596
			Total Outside			62.400000	0.508862	0.363352	30.647044	39.726867

Pol. Sub.	Levy Code-V/I	Levy ID	Reason	Voted	Expire	Tax Rate
207	001-I	171731	OPERATING	1976		6.400000

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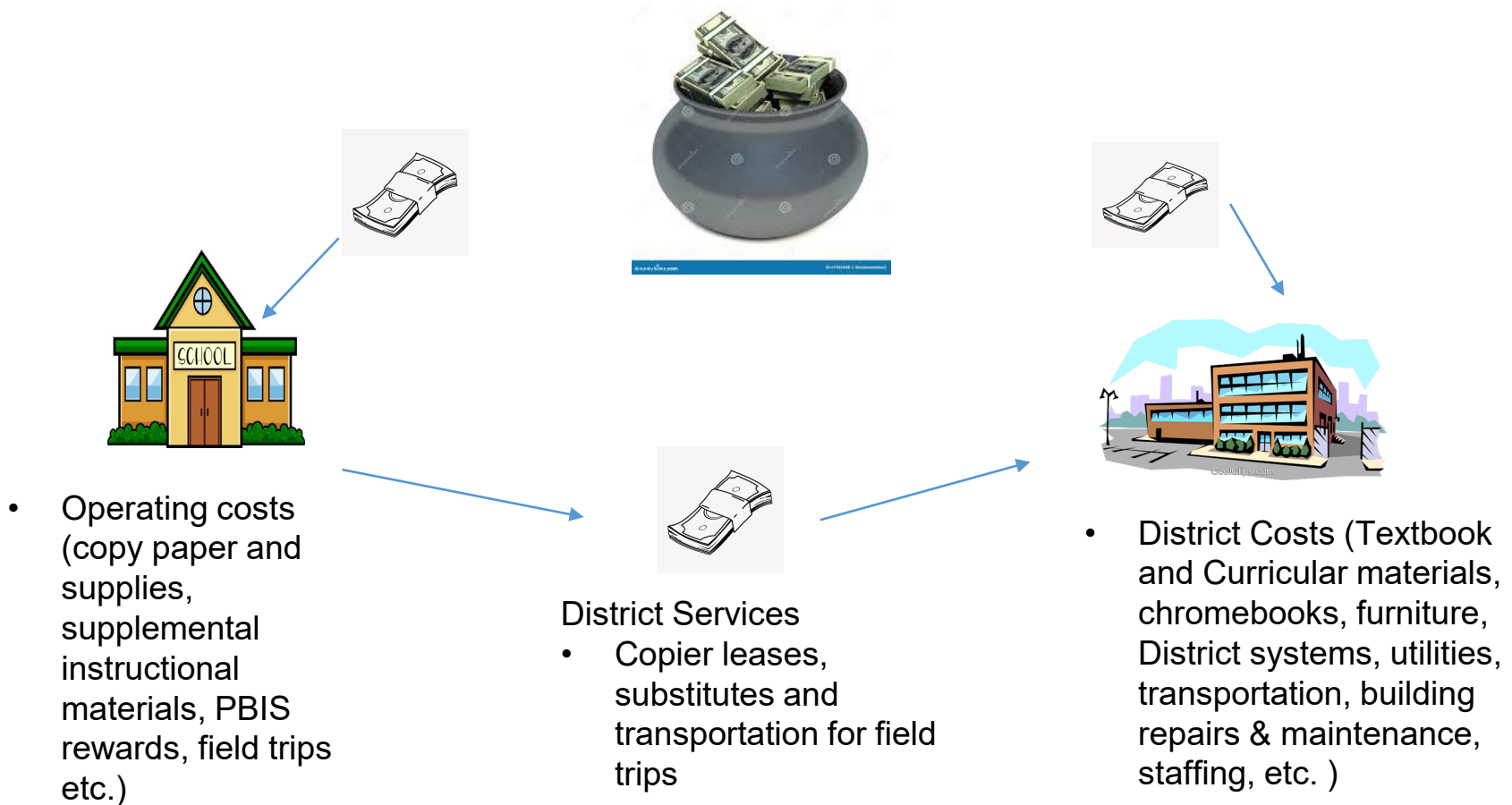


# Expenses



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# Resource Allocation



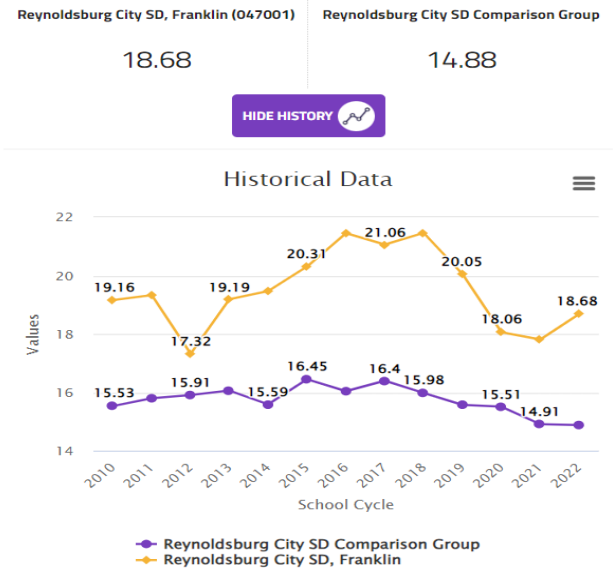
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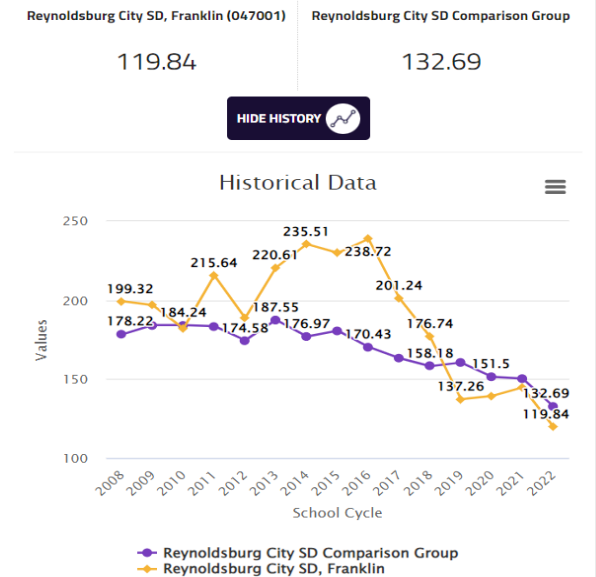
# Wages & Benefits

Fiscal Year	FY21	FY22	FY23
Wages	\$40,985,415	\$43,109,302	\$44,363,713
Benefits	\$16,248,964	\$16,658,205	\$18,905,738
Total	\$57,234,379	\$59,767,507	\$63,269,451

Reynoldsburg City SD has **3.8** more students per teacher than the Reynoldsburg City SD Comparison Group average.



Reynoldsburg City SD has **12.85** less students per administrator than the Reynoldsburg City SD Comparison Group average.



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# Purchased Services

Fiscal Year	FY21	FY22	FY23
Amount	\$16,700,540	\$13,890,185	\$16,892,340

- Substitute Costs have grown exponentially (\$436K from FY22 to FY23)
- Inflation (copier leases, custodial services, electricity(6%), buildings & grounds upkeep)
- Special Education Costs -staffing services, tuition for out-placed students
- Increase in costs to repair
- Outsourcing (Preschool, Safety & Security, Custodians, Buildings & Grounds)

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# Supplies

Fiscal Year	FY21	FY22	FY23
Amount	\$2,250,054	\$2,130,389	\$2,744,172

- Increase from FY22 driven mostly by inflation, costs include painting, water heater replacement, HVAC modifications wall repairs, custodial and welding supplies



# Capital Outlay

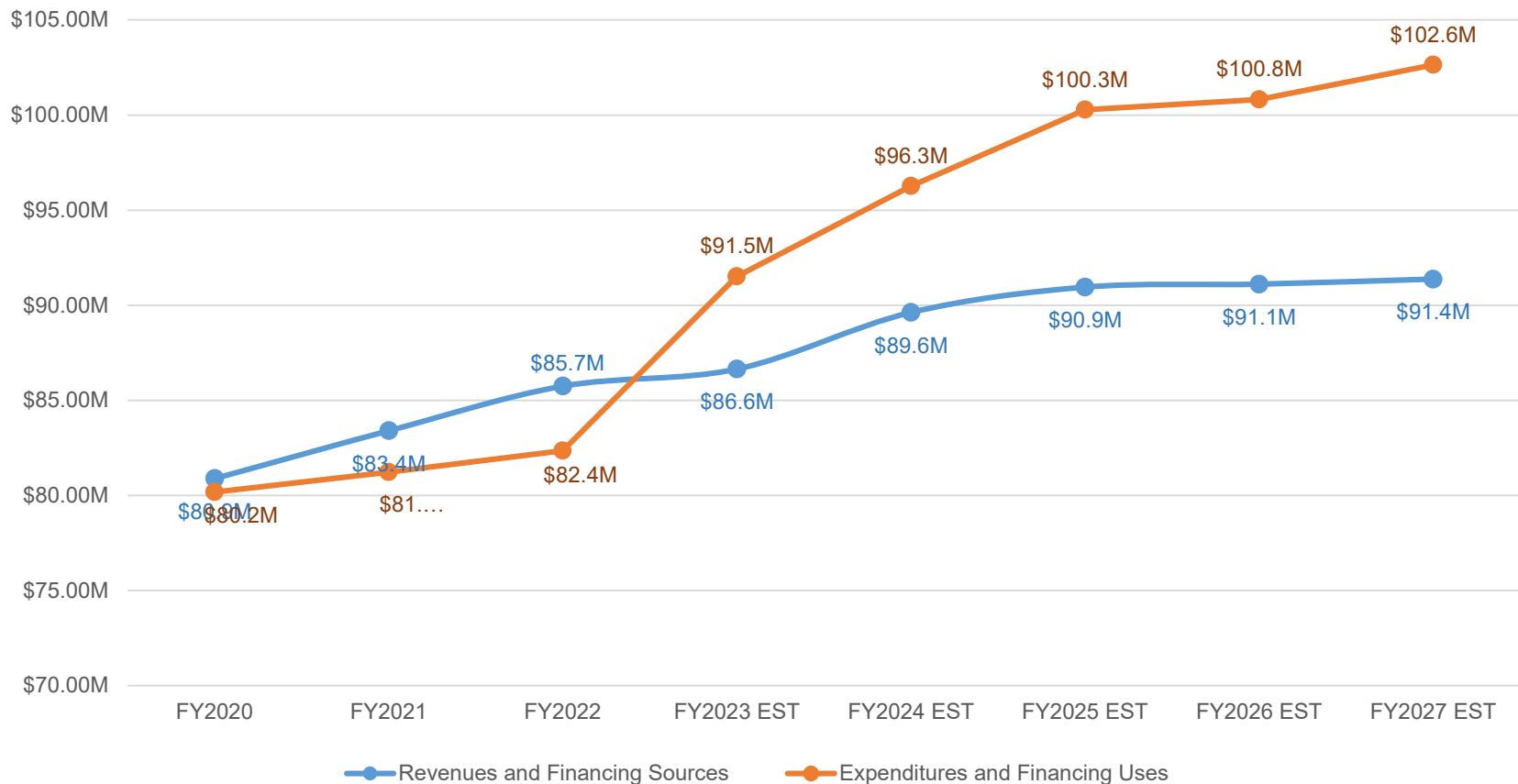
Fiscal Year	FY21	FY22	FY23
Amount	\$998,798	\$1,527,134	\$1,904,572

- Various materials purchased, storage sheds, cabinets, cafeteria tables, shelving, tools, pavement improvements, security cameras

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# Why does it matter?

## Revenues vs. Expenditures



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# Instructional vs. Non Instructional

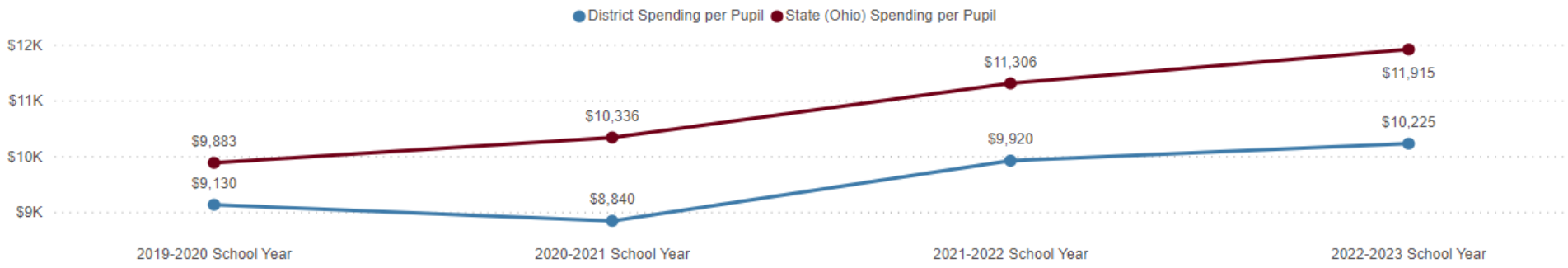
## District Spending Per Pupil

Choose a District  
 Reynoldsburg City - 047001 (Franklin)

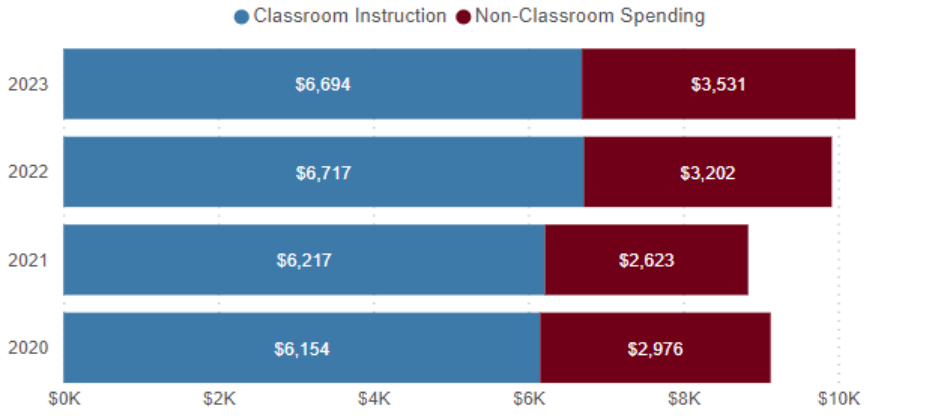
Is district among the 20% of public districts with the lowest operating expenses per pupil?  
 Yes

Is district among the 20% of public districts with the highest academic performance index scores?  
 No

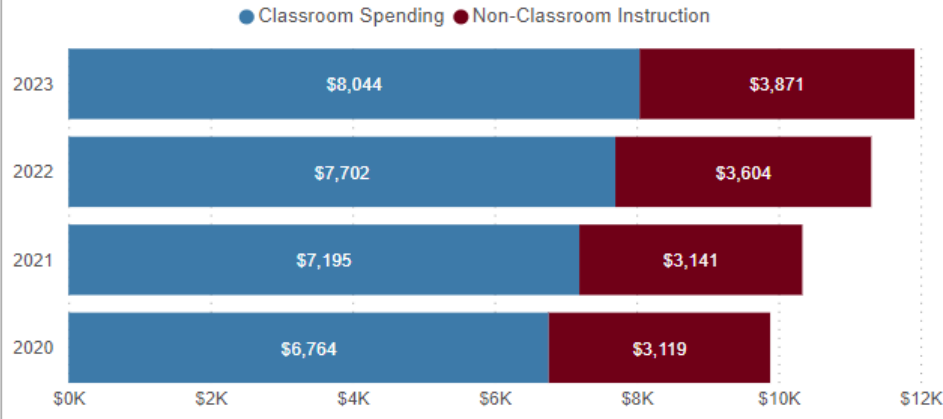
District: Reynoldsburg City - 047001 (Franklin) Vs State : Ohio - Spending per Pupil by School Year



District: Reynoldsburg City - 047001 (Franklin) - Spending per Pupil



State (Ohio) Spending per Pupil



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# How do we compare?



## Similar District Name

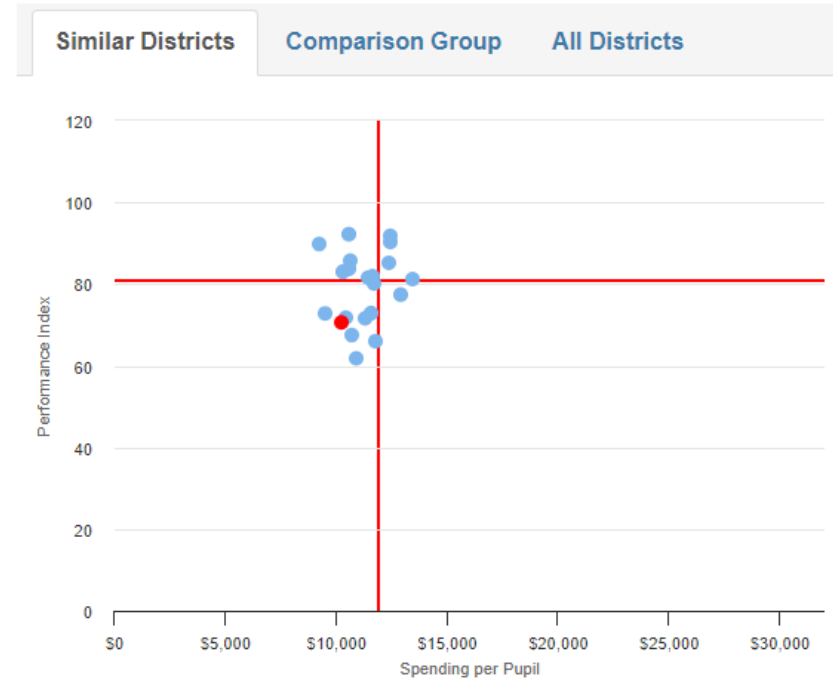
Reynoldsburg City  
 Fairfield City  
 Huber Heights City  
 Parma City  
 Northwest Local  
 Plain Local  
 Willoughby-Eastlake City  
 Washington Local  
 Princeton City  
 West Carrollton City  
 Winton Woods City  
 Berea City  
 Springfield Local  
 Cuyahoga Falls City  
 Findlay City  
 Groveport Madison Local  
 Boardman Local  
 Kettering City School District  
 Northmont City  
 Elyria City Schools  
 Miamisburg City

## Similar District County

Franklin  
 Butler  
 Montgomery  
 Cuyahoga  
 Hamilton  
 Stark  
 Lake  
 Lucas  
 Hamilton  
 Montgomery  
 Hamilton  
 Cuyahoga  
 Lucas  
 Summit  
 Hancock  
 Franklin  
 Mahoning  
 Montgomery  
 Montgomery  
 Lorain  
 Montgomery

## Spending and Performance

This measure answers the question – what is the relationship of average spending per student to performance, and how does that compare to similar districts and schools?

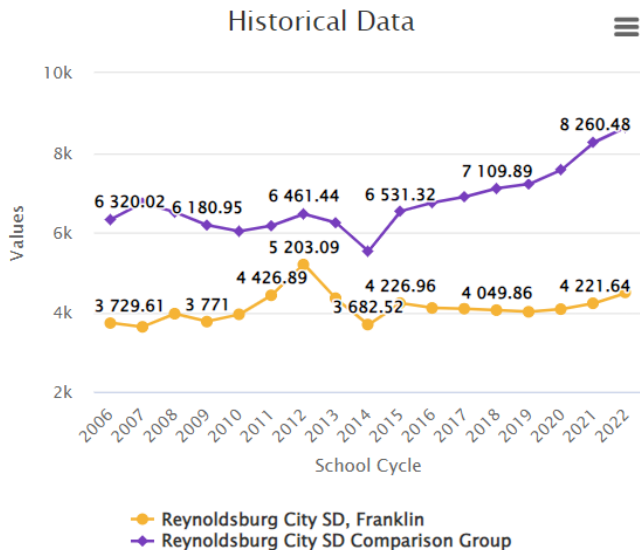
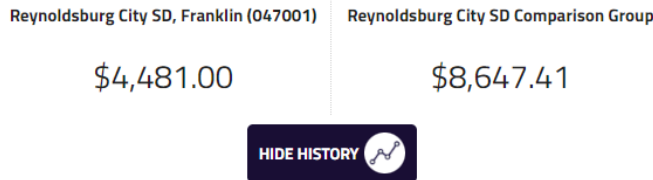


The quadrant lines on this graph represent the statewide average performance index score and the statewide average spending per pupil.

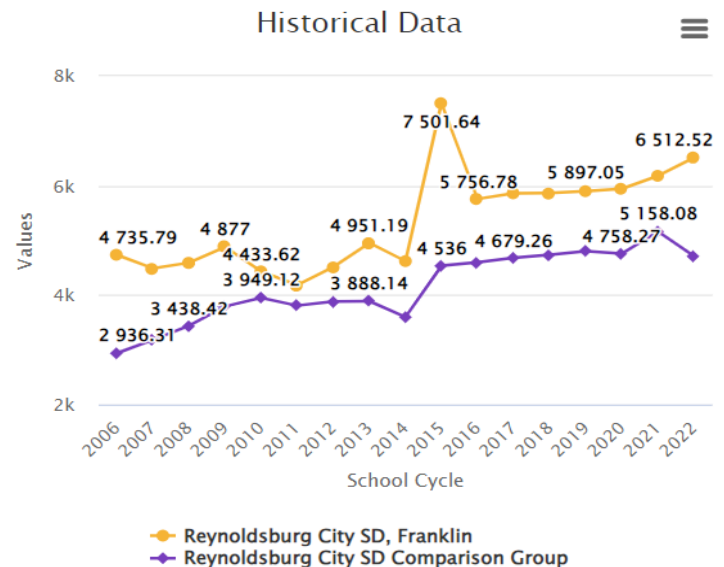
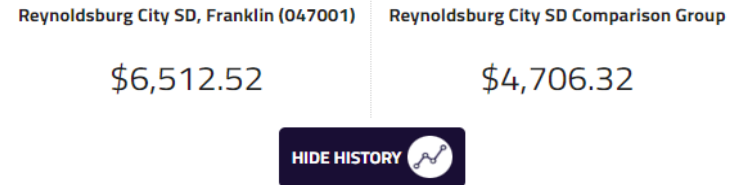
# How do we compare (cont.)



Reynoldsburg City SD has **48.18%** less Local Revenue Per Pupil (2022) than the Reynoldsburg City SD Comparison Group average.



Reynoldsburg City SD has **38.38%** more State Revenue Per Pupil (2022) than the Reynoldsburg City SD Comparison Group average.

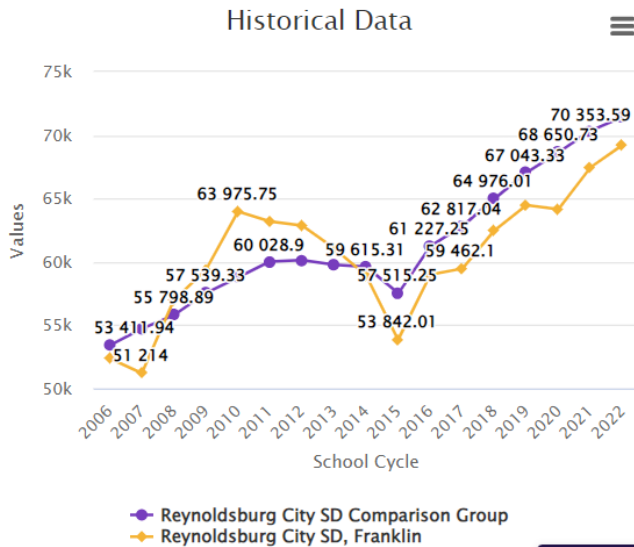
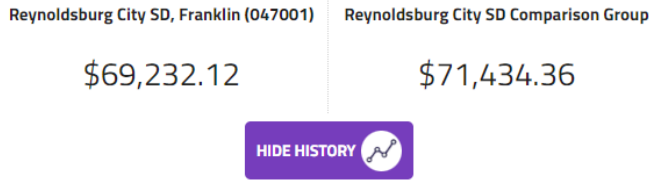


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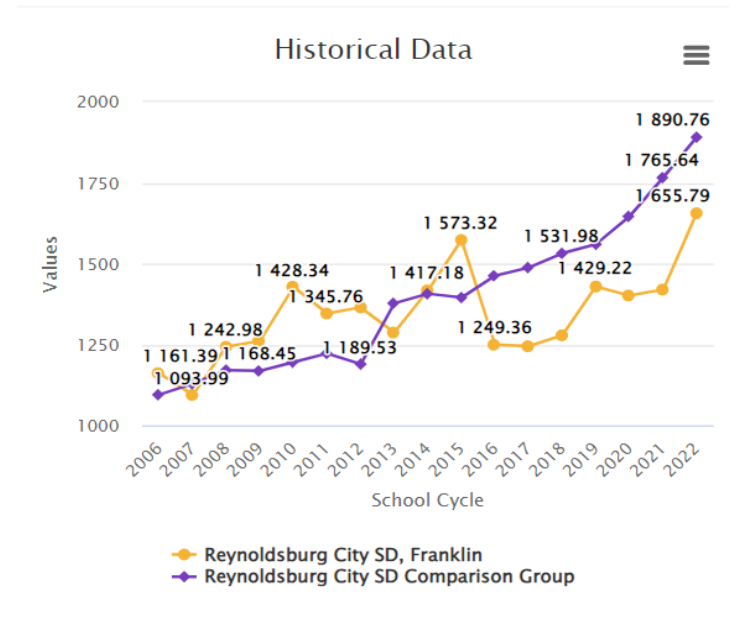
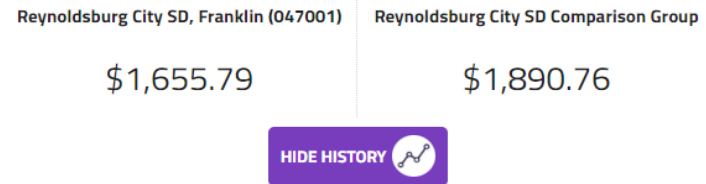
# How do we compare (cont.)



Reynoldsburg City SD average teacher salary is **3.08 %** lower than the Reynoldsburg City SD Comparison Group Classroom Teacher Average Salary (2022) average.



Reynoldsburg City SD has **12.43 %** less Administrative Expenditure per Pupil (2022) than the Reynoldsburg City SD Comparison Group average.



# Addressing the funding gap



## District Plans

- Cost Studies
- Resource Inventory Review
- Maximizing grant funds
- Evaluating staffing models

## Anticipated Needs/Community Concerns

- New Textbook/Curriculum Adoption
- Addressing Deteriorating Facilities (including Athletics, & playgrounds)
- Increase staff salaries to allow the District to retain and recruit competitively
- Continue support of Guest Teachers
- Increase Mental Health Services for Students
- Find/Build a preschool space
- Eliminate Pay to Participate fees



[www.reyn.org](http://www.reyn.org)

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