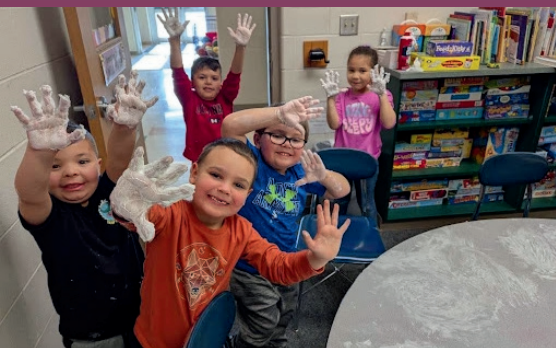




MARYSVILLE
Exempted Village School District

Your Tax Dollars At Work



Marysville Financial Report

Spring 2025

Message from Leadership



From the Superintendent and CFO Treasurer



DEAR MARYSVILLE SCHOOLS COMMUNITY,

Marysville Schools remains committed to transparency, fiscal responsibility, and the success of every student.

This annual financial report provides a clear and accessible overview of the district's current financial standing, the challenges we face, and the steps we're taking to stabilize our finances for the future. While we've implemented several cost-saving measures, additional funding remains critical to sustaining essential programs and services.

We understand how important it is to keep our community informed as we make decisions that impact our students, staff, and schools. This report reflects our ongoing efforts to manage taxpayer dollars responsibly while delivering high-quality education.

The Board of Education has also approved a contingency plan to address the budget shortfall if the May 2025 levy does not pass.

Thank you for your continued support and for taking the time to stay informed.

Sincerely,

Diane Allen
Superintendent

Todd Johnson
CFO/Treasurer

Marysville Schools Financial & Operational Comparisons

	 MARYSVILLE	 STATE AVERAGE	 COUNTY RANKING	 STATE RANKING
Expenditure per Pupil	\$13,642	\$16,311	LOWEST	83% of Ohio Schools spend more per student
Student-Teacher Ratio	26 to 1*	20 to 1	WORST	99% of Ohio Schools have more teachers per student
Student-Administrator Ratio	177 to 1	117 to 1	WORST	92% of Ohio Schools have more administrators per student
Administrative Cost per Pupil	\$1,462	\$2,208	LOWEST	93% of Ohio Schools spend more on admin per pupil
Revenue per Pupil	\$13,385	\$18,168	LOWEST	97% of Ohio Schools receive more revenue per pupil

* As approved by the Board of Education in October 2024, a failed levy would result in the reduction of 30 staff positions, increasing our student-teacher ratio to the highest level in the state.



Understanding Our Finances

Operating Fund

This is the largest portion of funding and supports day-to-day operations, including staff salaries, benefits, classroom instruction, transportation, and utilities. Currently, this fund is under financial strain due to rising costs and growing enrollment.

Permanent Improvement (PI) Fund:

This fund is designated for the long-term maintenance and improvement of school facilities and equipment. It helps ensure that buildings and infrastructure are safe and functional. PI funds cannot be used for salaries or daily operational costs.

Bond Fund:

This fund is strictly used to repay debt for the construction and renovation of school buildings. Recent projects funded by the Bond Fund include Bunsold Middle School (built in 2007) and Northwood Elementary School (built in 2006). The district's existing bond debt will be paid off in December 2029.

How We Stack Up: A Lean, High-Value District

Q: How does Marysville Schools compare to other districts in financial efficiency?

A: Marysville Schools maintains high-quality education while keeping costs lower than comparable districts.

Q: What are key financial highlights?

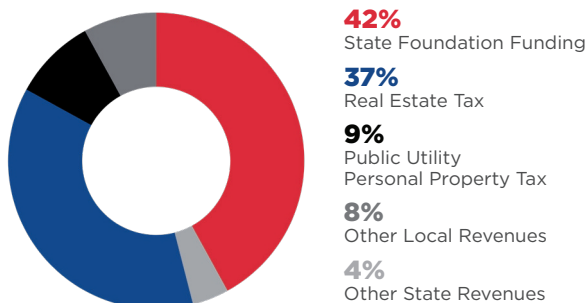
- Operating millage near the lowest allowed by state law
- Per pupil cost is \$2,669 below state average
- No new operating levies since 2008 (17 years)
- Received State Auditor Award for FY24 audit



Revenue and Expenses

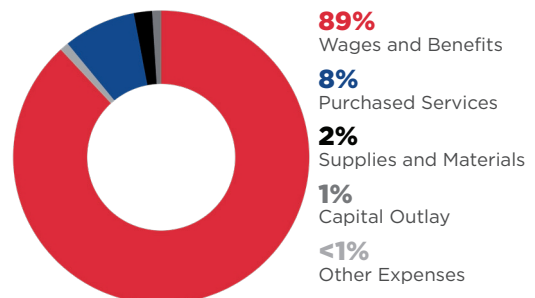
Where Does the Money Come From?

Marysville Schools receives revenue primarily from local taxes, state funding, and other local sources. **Here's the breakdown for FY 2025:**



Where Does the Money Go?

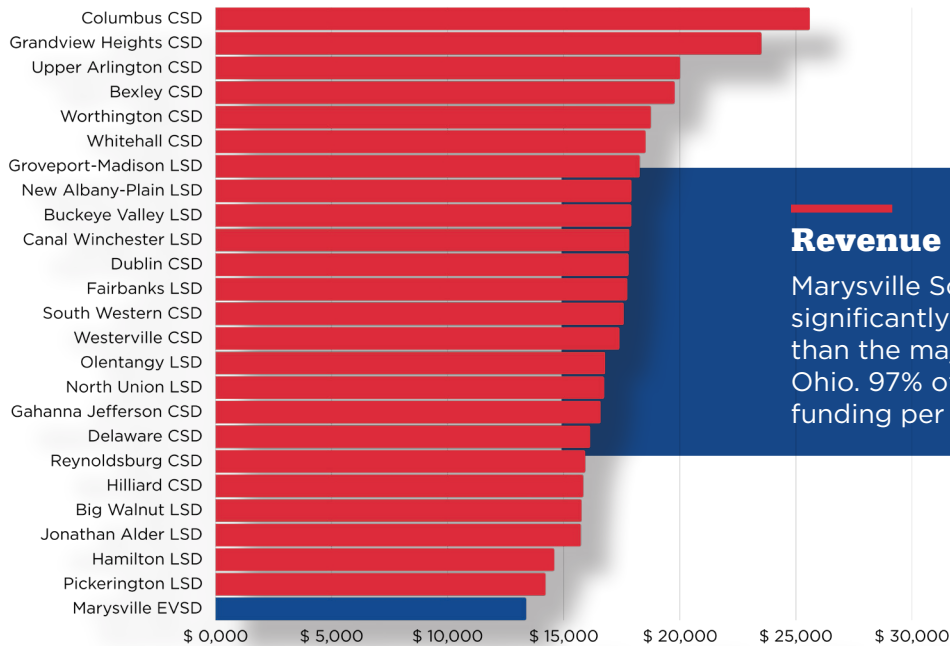
The district allocates its budget primarily to student learning and daily operations. **The breakdown for FY 2025 is:**





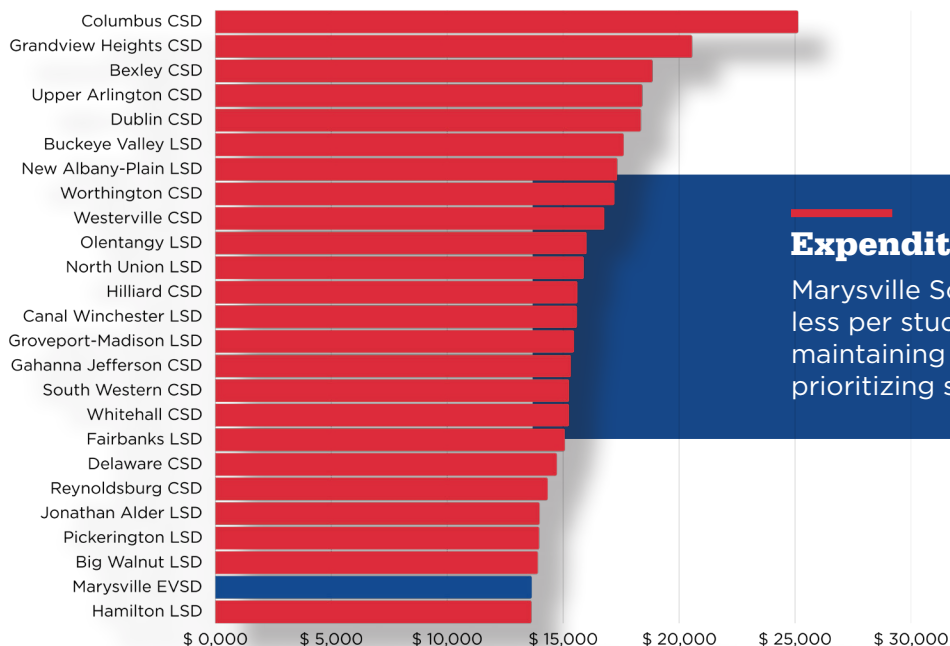
How Marysville Compares

Marysville Schools remains committed to responsible financial stewardship while providing high-quality educational opportunities for students. The following graphics highlight how we compare to other districts in key financial metrics.



Revenue Per Pupil

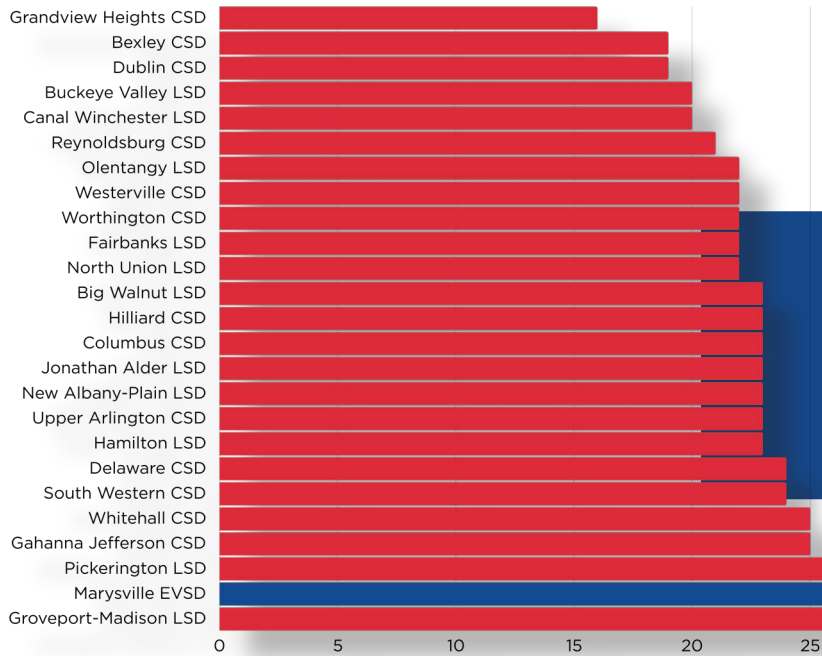
Marysville Schools operates with significantly lower per-student revenue than the majority of districts across Ohio. 97% of districts receive more funding per student.



Expenditure Per Pupil

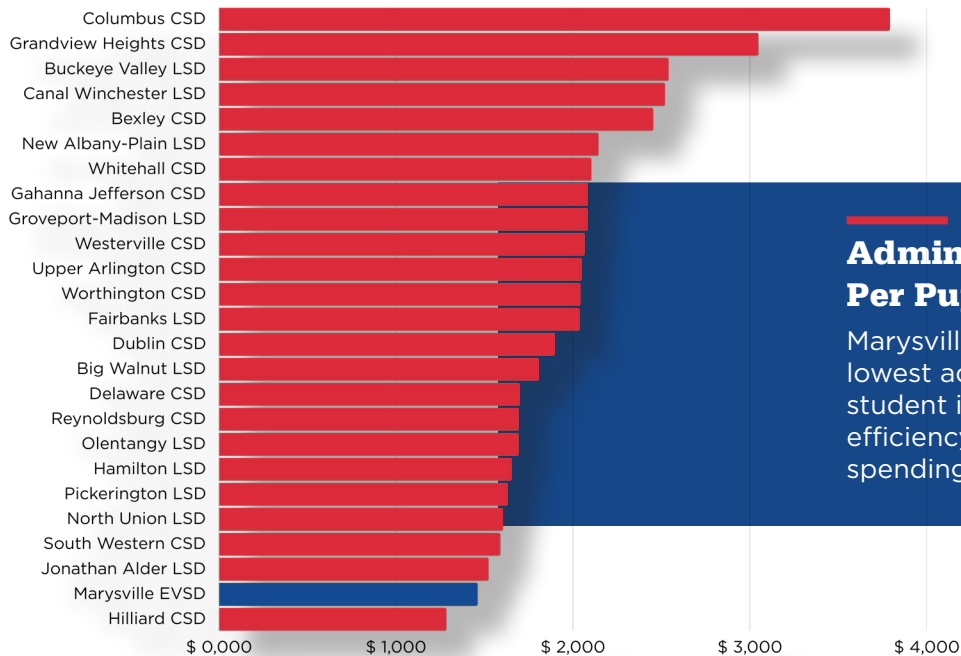
Marysville Schools spends considerably less per student than the state average, maintaining a lean budget while prioritizing student success.

How Marysville Compares



Student-Teacher Ratio

Marysville Schools has one of the highest student-teacher ratios in the state, with larger class sizes compared to most districts.

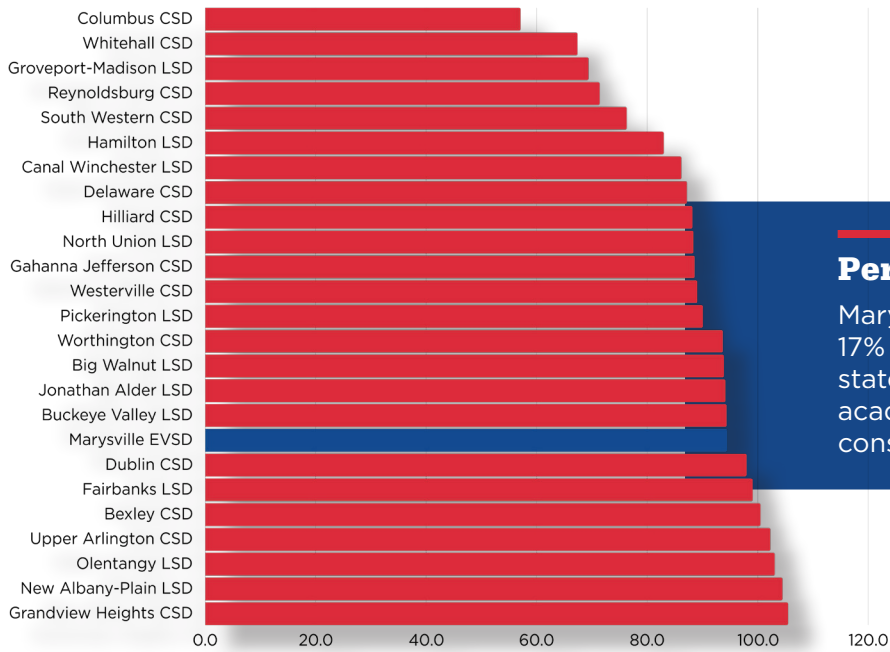


Administrative Expenditure Per Pupil

Marysville Schools has one of the lowest administrative costs per student in Ohio, demonstrating efficiency in non-instructional spending.

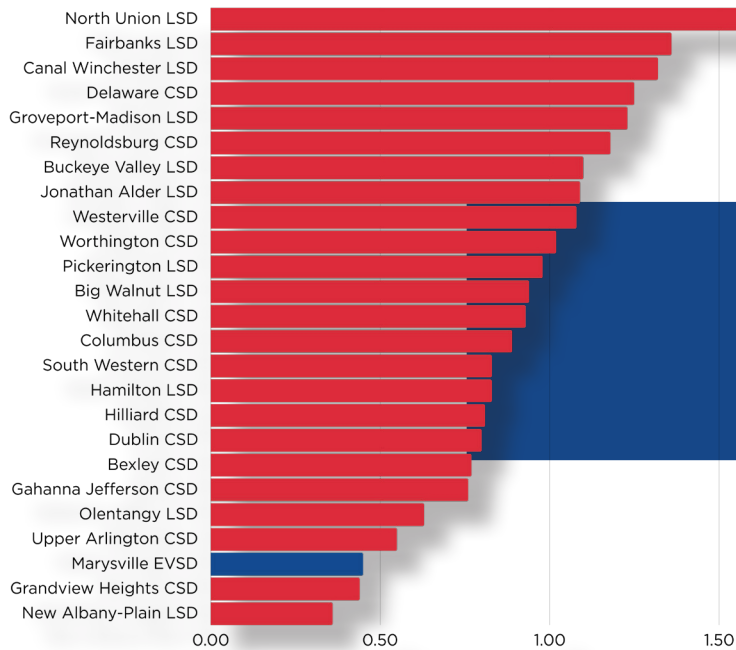


How Marysville Compares



Performance Index

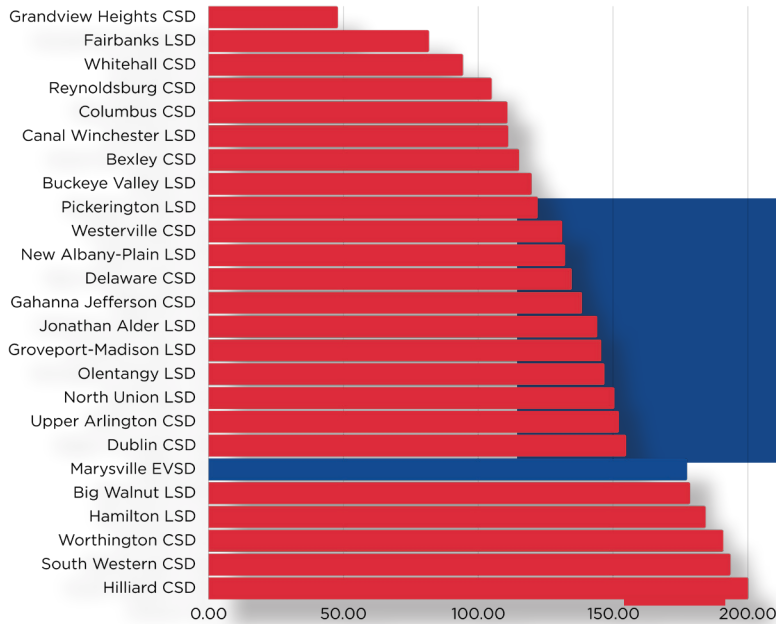
Marysville Schools ranks in the top 17% of Performance Index scores statewide, demonstrating strong academic outcomes despite financial constraints.



Tax Effort

Marysville Schools has the 12th lowest local tax effort in the entire state of Ohio out of 606 districts.

How Marysville Compares



Pupil to Administration Ratio

Marysville Schools has the 48th highest pupil to administrator ratio in the state, meaning only 8% of schools employ less administrators per pupil.



Financial Challenges

Key Issues

- **Deficit Spending:** FY25 expenses exceed revenue, creating a compounding deficit.
- **Loss of TPP Reimbursements:** The phase-out of Tangible Personal Property (TPP) reimbursements by FY26 results in significant revenue loss.
- **Rising Operational Costs:** Wages and benefits, making up 89% of the budget, continue increasing, with healthcare costs projected to rise 9% annually after FY25.
- **State Funding:** The most recent state budget proposal would significantly cut the district's state funding beginning in FY26.
- **Unexpected Preschool Costs:** Due to a funding shortage at the Union County Board of Developmental Disabilities (UCDD), the district will be forced to take on approximately \$3 million of annual preschool expenses beginning in the fall of 2025.



Cost-Saving Measures Implemented

To manage financial challenges, the district has made difficult budget adjustments, including:

- **Increased Extracurricular Fees:** \$235 for Show Choir & Band; \$575 for Athletics.
- **School Resource Officer Program Cut:** Discontinued after Thanksgiving Break.
- **Class Size Increases:** Max of 28 (Kindergarten), 30 (Grades 1-6), and 35 (Grades 7-12).
- **Hiring Freeze:** Only essential positions are being filled.
- **Program Reductions:** Art, Music, PE, STEM, Foreign Language, and advanced electives reduced.
- **Staff Reductions:** Dozens of positions eliminated since 2023, with 30 more planned if the May 2025 levy fails.



MARYSVILLE
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Marysville Exempted Village School District

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Proposed May 6, 2025 Emergency Operating Levy

Why is the Levy Needed?

- Sustain essential programs and prevent further cuts.
- Offset financial shortfalls and rising costs.
- Address the loss of TPP reimbursements.

Levy Cost to Taxpayers

- 5.5-mill, 10-year emergency operating levy
- \$16 per month per \$100,000 of home value

Facilities Planning

Marysville Schools is actively engaging the community in the Master Facilities Planning process. The district is evaluating student growth, aging infrastructure, and long-term facility needs.

Opportunities for Community Involvement

- Learn about the facility planning process.
- Review potential options for district facilities.
- Share feedback and ask questions to shape the district's future.

Community involvement ensures that our long-term facilities plan reflects the values and needs of Marysville residents.

Points of Pride

5-Star

Gap Closing Rating

Significant progress in reducing educational disparities.

7 School Buildings Rated

4+ Stars

Consistent high-quality education district-wide.

97.8%

Graduation Rate

Reflects strong student success.

3,200+

College Credits Earned

Saving families over \$1.3 million in college costs (2023-24).

**Top
17%**

in Student Performance

Preparing students for real-world careers.

**Less than
10%**

Remediation Rate

Down from 43% to 8% in 12 years, showing better college readiness.

4-Star

Early Literacy Rating

Significant progress towards reading readiness in grades K-3

Auditor of State Award

For excellence in financial reporting and clean recordkeeping.