



Your school finance questions **answered.**

THE BULLDOG BREAKDOWN

HOW ARE OHIO PUBLIC SCHOOLS FUNDED?

Schools receive funding from the state, local property and income taxes, and the federal government. State and local funding provide the largest shares. Federal funds are usually restricted to specific programs.

Source: Ohio Department of Education & Workforce

WHAT IS A FIVE-YEAR FORECAST?

It is a required planning tool that projects district revenue, expenses, and cash balances. It helps identify financial challenges before they become more serious.

WHY CAN'T THE CASH BALANCE SOLVE THE GAP?

The cash balance pays for payroll, daily operations, emergencies, and expenses throughout the year. When expenses exceed revenue, the balance declines and cannot sustain operations indefinitely.

WHY DO SCHOOL COSTS KEEP RISING?

Costs continue to increase due to inflation, legislative changes, state funding, components, and other requirements of public education.

DOES THE DISTRICT RECEIVE MORE MONEY WHEN PROPERTY VALUES INCREASE?

Not necessarily. Ohio law limits revenue growth from many existing property tax levies. Higher property values may also increase the local share calculated by the state, which can reduce state funding.



Student safety, academic programming, student support, and educational opportunities remain priorities.



The district continues reviewing staffing, enrollment, facilities, contracts, transportation, and technology.



FEWER STUDENTS ≠ EQUAL COST REDUCTIONS



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\$2M+

In the past 2 years, more than \$2 million in reported savings.



Stow-Munroe Falls spent \$2,006 per pupil on administration, below the Summit County median of \$2,081.



In 2026, Stow-Munroe Falls earned 4.5 stars in achievement, exceeding state standards.

HAS THE DISTRICT CUT COSTS?

Yes. Staffing changes and efficiencies produced more than \$2 million in reported savings over two years. Reductions included staffing, instructional materials, and vendor contracts.

IS ADMINISTRATIVE SPENDING HIGH?

Stow-Munroe Falls, the second largest district in Summit County, spent \$2,006 per pupil on administration, below the county median of \$2,081. The district ranked 11th of 17 county districts, with No. 1 representing the highest spending.

SMF



Source: Information based on the Cupp Report

HOW DOES TOTAL SPENDING COMPARE?

Operating expenditures were \$15,376 per pupil, compared with the Summit County median of \$17,046. Stow-Munroe Falls ranked 14th of 17 county districts in operating spending per pupil.

SMF



Source: Information based on the Cupp Report

WHY IS THERE A SPENDING GAP?

Our current forecast projects approximately \$74.6 million in revenue and \$78.6 million in expenses for FY2027. By FY2028, projected revenue decreases to \$71 million while expenses increase to \$80.9 million

Source: SMF Five-Year Forecast



Have a school finance question?
Submit it at SMFSchools.org.