

OHIO AUDITOR OF STATE
KEITH FABER



Ravenna
City School District

Performance Audit

April 2025

OHIO AUDITOR OF STATE
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To the Ravenna City School District community,

The Auditor of State's Office recently completed a performance audit for the Ravenna City School District (the District). The District was selected for a performance audit based on its projected financial condition.. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. The performance audit has been provided at no cost to the District through state funds set aside to provide analyses for districts that meet certain criteria, including conditions that would lead to fiscal distress.

This performance audit report contains recommendations, supported by detailed analysis, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the recommendations contained in the report and to perform its own assessment of operations and develop alternative management strategies independent of the performance audit report.

This data-driven analysis of operations provides the District valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

Keith Faber
Auditor of State
Columbus, Ohio

April 3, 2025

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Introduction

The public expects and deserves government entities to be good stewards of taxpayer dollars. School officials have a responsibility to maximize program outcomes and success while minimizing costs. Transparent management of taxpayer dollars promotes a good relationship with the constituents served by a school district. School districts in Ohio are required to submit budget forecasts to the Ohio Department of Education and Workforce (ODEW) annually in the fall, with updates to the forecast submitted in the spring.¹ These documents provide three years of historical financial data, as well as the projected revenues and expenses for a five-year period.²

The Ohio Auditor of State's Office Ohio Performance Team (OPT) routinely reviews the submitted forecasts in order to identify districts which may benefit from a performance audit. These audits are designed to assist school districts that are struggling financially. We use data-driven analyses to produce and support recommendations that identify opportunities for improved operations, effectiveness, increased transparency, and reductions in cost. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, an audit.³

¹ORC § 5705.391 and OAC 3301-92-04.

²Due to the COVID-19 pandemic, districts received federal funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The aid was provided through Elementary and Secondary School Emergency Relief (ESSER) funding. Nearly \$500 million was allocated to traditional public schools and community schools throughout Ohio. Districts are allowed to use this funding on a variety of expenditures, which may, for a short time, impact the five-year forecasts. Funds had to be liquidated no later than September 30, 2024.

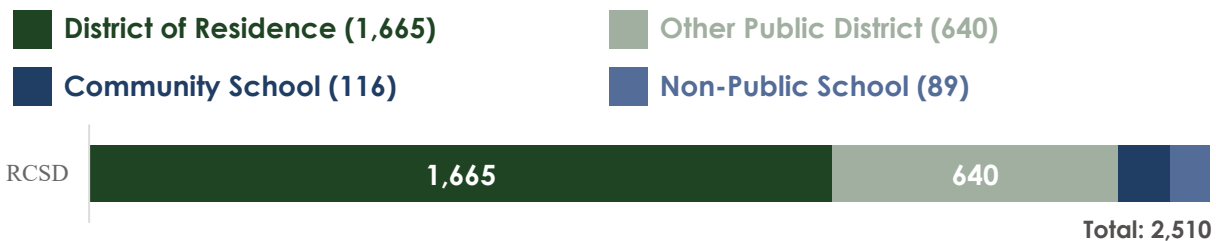
³Performance audits are conducted using Generally Accepted Government Auditing Standards guidelines, see **Appendix A** for more details.

Ravenna City School District

Ravenna City School District (RCSD or the District) is located in Portage County and, as of fiscal year (FY) 2024, had 1,843 students enrolled including students residing in the District and those who attend through open enrollment options. The District spans approximately 26 square miles and has a median income of \$36,345. Of the total enrolled students, approximately 23 percent were students with disabilities.

Students and their families have choices regarding where to attend school. Because of this, not all resident students attend the district where they live. Based on available data from ODEW, which tracks state funding on a per-student basis, the visual below shows where students living in RCSD are attending schools. It should be noted that this visual does not include students who choose to attend private schools and do not receive state assistance or students who are home schooled. Additionally, the number of students attending RCSD schools represented in this chart does not include students attending via open enrollment options and is not reflective of total enrollment.

Place of Enrollment, Students Living in RCSD, FY 2024



Source: ODEW School Report Card

*Includes students participating in the EdChoice or EdChoice Expansion Scholarship Programs, the Cleveland Scholarship Program, the Ohio Autism Scholarship Program, or the Jon Peterson Special Needs Scholarship Program.

Note: This data is compiled by ODEW from a variety of sources and represents a snapshot of a single day in the school year. Due to this, enrollment figures will likely not match other official numbers reported by ODEW.

As seen in the visual above, approximately 33.7 percent of students residing in RCSD have chosen to attend community schools, nonpublic schools, or another public district that accepts students through open enrollment. During FY 2024, RCSD educated 58 students who open enrolled into the District.

Audit Methodology

Our audit focuses on identifying opportunities where expenditures may be reduced as the District administration can make decisions in these areas. The information, which was presented to District officials, is based on a combination of peer district comparisons, industry standards, and statewide requirements. During the audit, we relied primarily on FY 2024 data to complete our

analyses, which was the most recent year of available data at the time. When applicable, we supplemented our analyses with current data supplied by the District.

Two groups of peer districts were identified for the purpose of this audit. The first, local peers, is comprised of districts in the surrounding area and is used for labor market comparisons, such as salary schedules. The second peer group, primary peers, are districts located throughout Ohio and are chosen based on having similar or better academic performance and similar demographic makeup while maintaining relatively lower spending per pupil. Primary peer districts are used for financial comparisons and analyses regarding operations such as staffing levels. See **Appendix A** for a list of all districts used in our peer comparisons.

Financial Condition

In May 2024, the District released its semi-annual five-year forecast that showed negative year-end fund balances in the forecast period beginning in FY 2025. A summary of this forecast is in the table below. As seen in this table, the District has negative results of operations in each of the five years of the forecast period. This deficit spending was possible in the short-term because of the existing positive fund balance. However, based on projected deficit spending, the District was projected to have a negative ending cash balance beginning in FY 2025. Due to the declining fiscal condition of the District, and in consultation with ODEW, we chose to conduct a performance audit.

Financial Condition Overview (May 2024 Forecast)

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Revenue	\$29,375,938	\$28,010,827	\$27,559,072	\$27,646,056	\$27,826,613
Total Expenditures	\$30,301,944	\$30,904,743	\$31,881,488	\$33,264,825	\$34,725,225
Results of Operations	(\$926,006)	(\$2,893,916)	(\$4,322,416)	(\$5,618,769)	(\$6,898,612)
Beginning Cash Balance	\$1,231,696	\$305,690	(\$2,588,226)	(\$6,910,642)	(\$12,529,411)
Ending Cash Balance	\$305,690	(\$2,588,226)	(\$6,910,642)	(\$12,529,411)	(\$19,428,023)
Encumbrances	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$205,690	(\$2,688,226)	(\$7,010,642)	(\$12,629,411)	(\$19,528,023)

Source: ODEW

After the submission of the District's May 2024 five-year forecast, ODEW identified RCSD as being in a state of fiscal caution, effective June 22, 2024. The District was then required to submit a written recovery plan to ODEW that outlined steps to eliminate the forecasted deficit. In November 2024, the District released its required annual forecast, which continued to project deficit spending in each year of the forecast, resulting in a negative ending cash fund balance of

approximately \$1 million beginning in FY 2027, the third year of the forecast. The deficit is projected to grow to approximately \$7 million by FY 2029, the last year of the forecast.

Due to the projection of a continued negative ending fund balance within the first three fiscal years of the November 2024 forecast, the District was required to submit an amended written recovery plan. The purpose of the amendment was for the District to address its plan to further reduce expenditures in light of the continued negative ending fund balances throughout the forecast period. The recovery plan was approved by ODEW on November 22, 2024. The primary sources of cost savings contained within the recovery plan include reductions in force, further staffing reductions achieved through attrition, and the elimination of high school busing.

Financial Condition Overview (November 2024 Forecast)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Total Revenue	\$28,266,858	\$27,696,427	\$27,808,202	\$27,906,297	\$28,030,137
Total Expenditures	\$28,407,703	\$28,229,881	\$29,007,011	\$30,402,594	\$31,896,866
Results of Operations	(\$140,845)	(\$533,454)	(\$1,198,809)	(\$2,496,297)	(\$3,866,729)
Beginning Cash Balance	\$930,309	\$789,464	\$256,010	(\$942,799)	(\$3,439,096)
Ending Cash Balance	\$789,464	\$256,010	(\$942,799)	(\$3,439,096)	(\$7,305,825)
Encumbrances	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667
Cumulative Balance of Replacement/Renewal Levies	\$0	\$0	\$0	\$0	\$0
Cumulative Balance of New Levies	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$722,797	\$189,343	(\$1,009,466)	(\$3,505,763)	(\$7,372,492)

Source: ODEW

In addition to projecting lower expenditures due to steps taken as a result of the amended November recovery plan, the District also forecasted slightly increased local revenue from 2024 Portage County property value reappraisals. However, since the District exceeds the 20-mill floor, the increase in valuations had minimal impact on the forecasted funds (see Property Tax and Millage sections below).

The District also placed an 8.31-mill five-year emergency levy on the November 2024 ballot, which was expected to generate approximately \$1.6 million in FY 2025 and \$3.2 million annually through FY 2028. The November levy failed to pass, so the District plans to place a 5.47-mill five-year emergency additional levy on the May 2024 ballot, which, if passed, is projected to generate \$2.75 million annually beginning in FY 2026.

School Funding

Historically, school funding in Ohio has been a partnership between the state and local districts. Local districts can raise funds through property and income taxes and the state provides funding primarily through a foundation formula, which is intended to ensure a basic level of education

funding for all students. Districts may also receive some funding from other sources, such as federal grants. In FY 2024, of the approximately \$28.7 billion in reported revenue for public education in Ohio, nearly 79 percent, or \$22.7 billion, came from state and local sources.

State Funding

On July 4, 2023, House Bill 33 of the 135th General Assembly (the biennial budget bill) was signed by the Governor. This bill included changes to the state foundation funding formula, which was enacted in 2021,⁴ and is commonly referred to as the Fair School Funding Plan and is expected to increase funding for most public schools. The funding increases were phased-in at 50 percent in FY 2024 and were phased-in at 66.67 percent in FY 2025.⁵ During the phase-in period, the amount of state funding received in any given year may be less than what would have been received if the formula were fully funded.

Local Funding

Local revenue can be raised through a combination of property and income taxes. While property taxes are assessed on both residential and business properties within a district, income tax is assessed only on residents.⁶ Approximately one-third of Ohio school districts currently have an income tax.

Property Tax

Property taxes levied in Ohio are subject to restrictions in the Ohio Constitution⁷ and the Ohio Revised Code (ORC).⁸ These restrictions limit the amount of tax that can be levied without voter approval to 10 mills⁹ or 1 percent of property value. While the Constitutional limitation is based on fair market value, the ORC sets a more restrictive limit based on taxable value, which is defined as 35 percent of fair market value. These taxes are distributed between the various taxing districts that operate where a property is located.

The 10 mills allowed by the Constitution are typically referred to as inside, or un-voted mills. On average, school districts have approximately 4.7 inside mills, and the remainder of property tax revenue would come from voted, or outside millage.

School districts can obtain additional property tax revenue through voter approved bonds and levies. These taxes can have a variety of purposes that are defined in the authorizing language

⁴ ODEW transitioned to the new funding model in January of 2022.

⁵ See <https://www.legislature.ohio.gov/download?key=21197&format=pdf>

⁶ See <https://tax.ohio.gov/wps/portal/gov/tax/individual/school-district-income-tax>

⁷ Ohio Const. Art. XII, Section 2.

⁸ Ohio Rev. Code § 5705.02.

⁹ A mill is defined as one-tenth of one percent or \$1 for every \$1,000 of taxable value.

which are generally divided into three broad categories: general operations, permanent improvement, and construction.

Levies may be defined as either a fixed-rate or a fixed-sum. A fixed-rate levy identifies the number of mills that will be assessed in order to raise revenues. If new construction occurs within the district, the rate will apply, and the district would realize additional revenues. Current expense levies, used for general operations, and permanent improvement levies are typically fixed-rate. A fixed-sum levy identifies an amount that will be generated from the levy. While there may be an estimated millage rate, the actual rate will vary based on assessed property values. If new construction occurs within the district, there would be no new revenues for a fixed-sum levy. Emergency levies¹⁰ for general operations, and bond levies for the financing of new buildings, are typically fixed-sum levies.

Ohio has historically had laws which limit the impact rising property values can have on property taxes. The most recent version of these limitations was enacted in 1976 and requires that the amount collected on fixed-rate millage is frozen at the dollar value collected in its first year.¹¹ In subsequent years, with exceptions such as new construction, a district would not receive additional revenue from a levy as property values increased.¹² Instead, the outside mills are subject to reduction factors¹³ which lower the effective millage rate in order to maintain the preceding year's level of revenue from the same properties.¹⁴

However, under state law, in order to receive state foundation funding, a district must collect a minimum of 20 mills in property taxes for general purposes, or current expenses.¹⁵ In order to prevent a district from failing to meet this minimum threshold, reduction factors stop being applied once a district reaches an effective rate of 20-mills, colloquially known as the 20-mill floor. Practically speaking, this means that if a district's effective tax rate is reduced to 20 mills for current expenses, the amount of revenue generated from levies will increase with property values unless a new operating levy is approved by voters. It is important to note not all levies count toward the 20-mill floor.

Ultimately, the mixture of property taxes approved by voters can have a wide-ranging impact on both the revenues collected by a district and the amount of tax that individual property owners are required to pay on an annual basis.

¹⁰ Authorized by ORC §5705.194.

¹¹ Am.Sub.H.B. No. 920, 136 Ohio Laws, Part II, 3182, 3194.

¹² If property value decreased due to reappraisal, it is possible that a district would receive less revenue than originally intended.

¹³ ORC § 319.301.

¹⁴ We are providing this information for historical purposes only. The law which regulates collection of on outside millage has been amended since enacted in 1976. The District should consult with the most current version of the law for a clear understanding of how this process works today.

¹⁵ The term 'current expense' refers to revenue generated from levies that are not restricted in their use. It does not include bonds or levies that generate revenues for restricted funds, such as Permanent Improvement levies.

Income Tax

A school district income tax is an alternative method of raising local revenue. Like property taxes, an income tax must be approved by voters and may be for either general use or specific purposes, such as bond repayment. Once approved, a tax becomes effective on January 1st of the following year. Unlike municipal income taxes which are generally levied on wages earned in the municipality by both residents and nonresidents, school district income taxes are levied on wages earned by residents of the district, regardless of where the resident may work. Businesses operating within the school district are not required to pay the income tax.

A school board, when determining that an income tax is necessary for additional revenue, must submit a resolution to the Ohio Tax Commissioner identifying the amount of revenue to be raised and the tax base to be used for calculations. A school district income tax can be assessed on either a traditional tax base or an earned income tax base. The traditional tax base uses the same income base as Ohio’s income tax and the earned income tax base is only earned income from an employer or self-employment. Under the earned income tax base, income such as capital gains or pension payments is not taxable, though this type of income may be taxed under the traditional tax base. Once this information is received, the Tax Commissioner identifies the income tax rate and equivalent property tax millage for the district.

The Ohio Department of Taxation collects income tax through employer withholding, individual quarterly estimated payments, and annual returns. Employers are required to withhold the tax and submit payments to the state under the same rules and guidelines as are currently used for state income taxes. Districts receive quarterly payments from the Department of Taxation and each payment is for the amount collected during the prior quarter. A district receives the total amount of revenue collected less a 1.5 percent fee retained by the state for administration purposes. The amount of revenue collected via income tax each year will vary based on the earnings of the district’s residents.

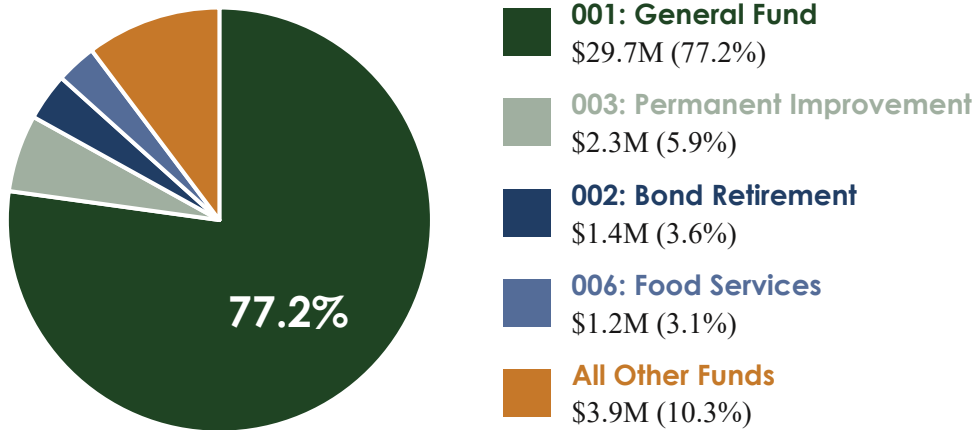
While RCSD does not have an income tax, one of the primary peer districts collects revenue from an income tax.

RCSD Revenues

A school district budget is comprised of revenues and expenditures. Revenues are primarily received from federal, state, and local funding sources, and can be placed into general or specific use funds. In FY 2024, RCSD had approximately \$38.4 million in total revenue. While the majority of this revenue, or 77.2 percent, was General Fund revenue, the District also received permanent improvement funds totaling 5.9 percent of all revenue.

FY 2024 Total Revenue All Funds

Total: \$38.4M



Source: ODEW

Note: All other funds are comprised of a variety of sources including IDEA funding, Title I, and Extracurricular Activities.

Note: Due to rounding, revenue categories may not sum up to the total listed.

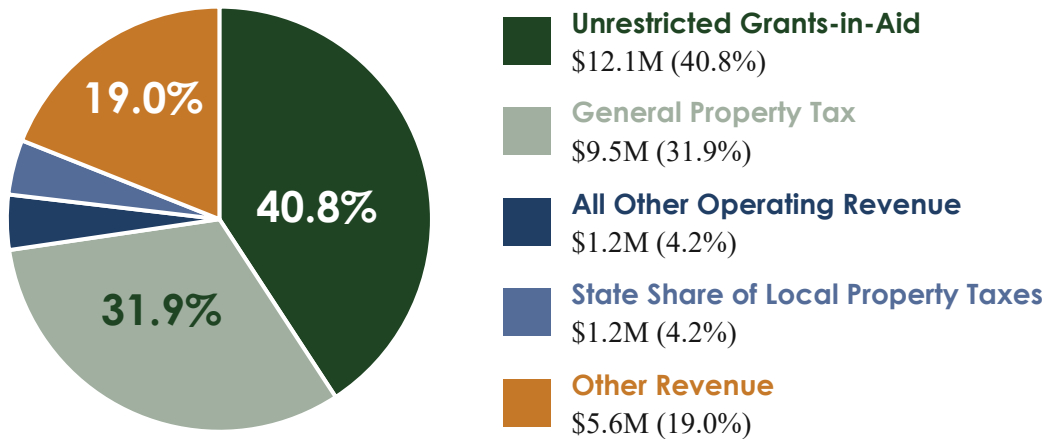
As noted above, the majority of the District’s revenue is directed to the General Fund, which is used for general operations. In FY 2024, the District’s total General Fund revenue was approximately \$29.7 million.¹⁶

Within the District’s General Fund, as show in the chart below, the primary sources of revenue are general property taxes and unrestricted grants-in-aid. The remaining revenue is comprised of a variety of sources.

¹⁶ This total excludes advances to the General Fund. For purposes of comparison, we excluded advances to the General Fund for both RCSD and the peer groups throughout the Revenues section.

FY 2024 Total General Fund Revenue Composition

Total: \$29.7M



Source: ODEW

Note: Due to rounding, revenue categories may not sum up to the total listed.

Note: Other Operating Revenue includes tuition, fees, earnings on investments, rentals, and donations.

Note: Other Revenue may include Tangible Personal Property Tax, Income Tax, Restricted Grants-in-Aid, Operating Transfers-In, and All Other Financing Sources.

Note: Unrestricted grants-in-aid is comprised primarily of state foundation funding.

Note: State Share of Local Property Taxes consists of reimbursements from the state for local taxpayer credits or reductions.

Revenue per Pupil

Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. Because our audit focuses on the projected deficit in the five-year forecast, we reviewed only the forecasted fund revenues for this purpose.¹⁷ In FY 2024, the District received approximately \$15,292 per pupil, with 40.1 percent, or approximately \$6,130, coming from local taxes.¹⁸ In FY 2024, the primary peer average was \$14,112 in revenue per pupil, with 35.4 percent, or approximately \$4,997, coming from local taxes. The District's local revenue was higher than the primary peer average in FY 2024.

¹⁷ Forecasted funds include the District's General Fund and funds derived from emergency levies.

¹⁸ The Cupp Report, issued by ODEW, provides information on all revenues received by a district. Because of this, the percentage of revenues from local revenues in the Cupp report may vary from the amount in our report due to the inclusion of additional revenues. This is particularly true when reviewing data beginning in FY 2021 as districts received federal funding for COVID-19 relief through ESSER grants.

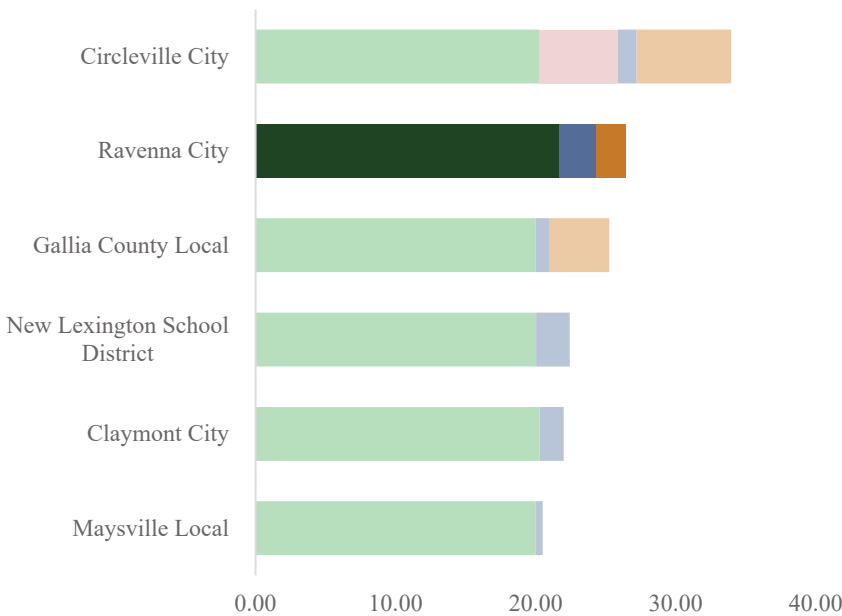
Millage

In 2024, RCSD collected revenues on 26.41 mills of property tax for residential properties.¹⁹ This included 4.60 inside mills and 17.12 outside mills for current expenses. In addition to the 21.72 mills collected for current expenses, the District collects additional property tax revenue comprised of a bond levy of 2.09 mills and a permanent improvement levy of 2.60 mills, totaling 4.69 mills in 2024.

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for RCSD to that of its primary peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where three of the peers are at the 20-mill floor. The grey portion represents emergency and substitute revenue which is not subject to reduction factors. The blue represents permanent improvement funds, and the orange represents bond funding. While RCSD does not have a school district income tax, one peer does have revenue from income tax. For comparison purposes, OPT calculated an estimated millage for the revenue generated from income taxes based on guidance from the Department of Taxation, which is represented by the pink portion of the bars in the chart below.

¹⁹ Residential and agricultural property is considered Class 1 real estate. Commercial Property is considered Class 2 real estate and subject to a different set of reduction factors. The effective millage rate for Class 2 property in 2024 was 36.35.

2024 Millage and Millage Equivalents | Primary Peers



Source: Ohio Department of Taxation

The composition of levies impacts district revenues. **Current Expense mills**, used for general operations are subject to reduction factors up to the 20-mill threshold. **Emergency and substitute mills** raise a defined amount of general operating revenue and are not reduced. **Income tax mill equivalents** are calculated by OPT for comparison purposes based on guidance from the Department of Taxation. **Permanent improvement mills** are used for maintenance of long-term assets and may be reduced over time. **Bond mills** raise a defined amount used for the purchase or construction of new buildings.

The composition of levies impacts district revenues. Current expense mills, used for general operations are subject to reduction factors up to the 20-mill threshold. Emergency and substitute mills raise a defined amount of general operating revenue and cannot be reduced. Income tax mill equivalents are calculated by OPT based on guidance provided by the Department of Taxation for comparison purposes. Permanent improvement mills are used for maintenance of long-term assets and may be reduced over time. Bond mills raise a defined amount used for the purchase or construction of new buildings.

Overall, the District’s total effective millage rate of 26.40 is among the highest of the primary peers. All of the primary peer districts are either at or near the 20-mill floor for current expenses and each of the peer districts collects additional revenue from other property taxes. Although the District’s effective tax rate is among the highest, in Tax Year 2023, one mill of property tax generated approximately \$208 in revenue per pupil, falling below the primary peer average of \$213 per pupil for every one mill by 2.5 percent. This means that to raise the same amount of revenue on a per-pupil basis, RCSD would need to maintain a higher effective millage rate than the primary peers. It is important to understand that *revenue* generated from bond and emergency levies remains the same regardless of changes to property values as they are voted as fixed-sum levies. The *revenue* generated from current expense millage and permanent improvement millage also stays the same until the 20-mill floor is hit for current expense taxes. The District relies heavily on current expense mills and is not presently at the 20-mill floor. This means that if property values increase within the District, it will not see additional revenues based on that growth.

The property tax revenues for the District’s General Fund are generated from several levies. The following table shows the District’s levy history and includes the Gross Tax Rate, or the amount that was voted on, and the Effective Tax Rate, or the amount that is assessed on properties. In the table, the first current expense levy is identified as starting in 1976. It should be noted that in 1976, changes were made to the ORC that impacted the collection of property taxes. The levy identified in 1976 may include any levies that predate that year which remain in effect.

Current Levies Collected by Ravenna CSD FY 2024

Levy Year	Levy Name	Gross Tax Rate	Class I Effective Tax Rate
–	General Fund (Inside Mills)	4.60	4.60
1976	Current Expense	28.80	5.32
1977	Current Expense	4.90	1.16
1996	Current Expense	6.64	2.79
1997	Current Expense	9.60	4.03
2005	Current Expense	6.50	3.82
2006	Bond (\$16,115,010)	2.66	2.09
2006	Permanent Improvement – Ongoing	1.50	0.88
2017	Permanent Improvement – General	2.90	1.71
Total		68.10	26.40

Source: Ohio Department of Taxation

As seen in the table, the most recent levy for current operating expenses was passed by voters in 2005, or approximately 20 years ago. The difference between the Gross Tax Rate and the Effective Tax Rate illustrates the impact that reduction factors have on collection rates. The 4.6 mills that are identified as General Fund millage are considered inside mills and are unvoted by the taxpayers. These mills are not subject to reduction factors. As property values have risen, the effective millage is reduced, resulting in the District seeing limited growth in revenue from local property taxes. If the District’s effective rate for current expenses drops to 20 mills, it will begin to see revenue growth based on increases to property values. In addition to these current expense levies, the District also collected revenue from a bond (2.09 mills in FY 2024) and permanent improvement levy (2.59 mills in FY 2024).

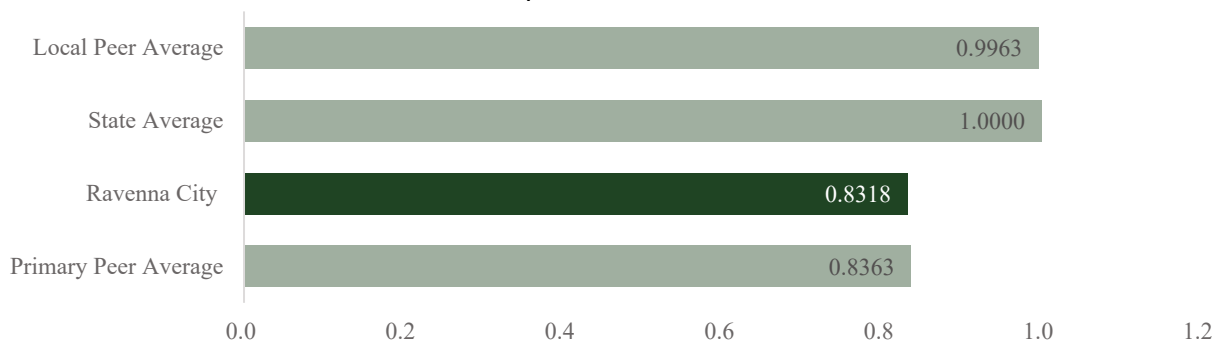
Local Tax Effort

ODEW uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index, one of a number of possible measures for evaluating local effort, was initially developed by the Division of Tax Analysis within the Ohio Department of Taxation and is calculated in the context of the residents’ abilities to pay by determining the relative position of each school district in the state in terms of the portion of residents’ income devoted to supporting public education. This index uses median income data and provides context to better

understand a community’s tax burden, not only compared to other districts, but also as a function of the residents’ ability to pay.

On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated annually by ODEW as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year.

FY 2024 Local Tax Effort Comparison



Source: ODEW

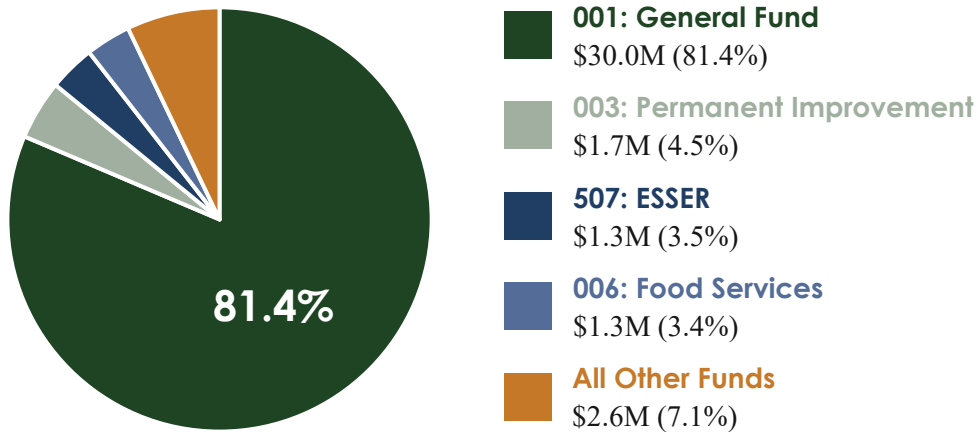
The District’s local tax effort was compared to the local peers, primary peers, and the state average. The District has a local tax effort of 0.8318. This is the 413th highest local tax effort out of 606 districts in the state, which is approximately the 32nd percentile of all districts. By comparison, the local peer average of 0.9963 would rank approximately 298th out of all 606 districts, or the 51st percentile.

RCSD Expenditures

Similar to revenue allocation, expenditures are paid from specific funds. For example, most salaries and wages are typically paid from the General Fund. The chart below shows the District’s total expenditures by fund type. Within funds, expenditures may exceed revenue due to the ability to use available fund balances from previous years. This is noticeable in the variation in ESSER revenues and ESSER expenditures in FY 2024 at the District.

FY 2024 Total Expenditure Distribution by Fund

Total: \$36.8M



Source: ODEW

Note: All other funds are comprised of a variety of sources including Food Service, IDEA, and Extracurricular Activities.

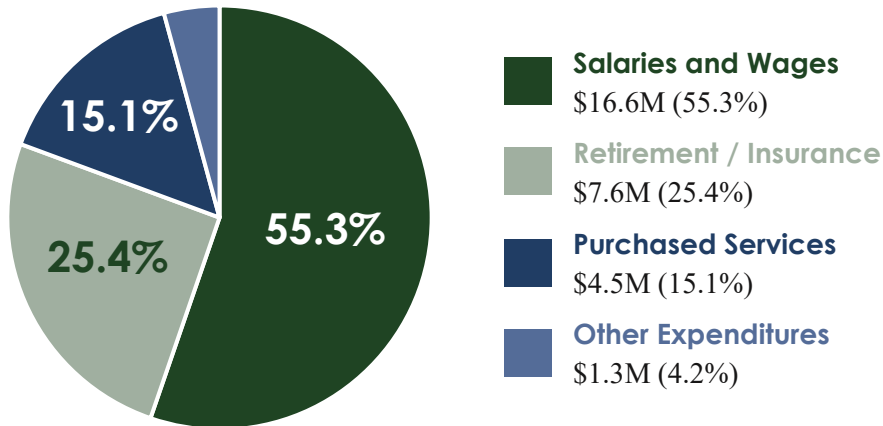
Note: Due to rounding, expenditure categories may not sum up to the total listed.

As seen in the visual above, the District’s total General Fund expenditures were approximately \$30.0 million in FY 2024.²⁰ The largest source of expenditures was human resources which includes salaries, wages, and benefits, followed by purchased services. The chart that follows provides additional detail regarding District expenditures.

²⁰ This total excludes advances from the General Fund. For purposes of comparison, we excluded advances from the General Fund for both RCSD and the peer groups throughout the Expenditures section.

FY 2024 Total General Fund Expenditure Composition

Total: \$30.0M



Source: ODEW

Note: Other Expenditures may include Supplies and Materials, Capital Outlay, Principal on Loans, Interest & Fiscal Charges, Other Objects, Operating Transfers-Out, and All Other Financing Uses.

Note: Due to rounding, expenditure categories may not sum up to the total listed.

Expenditures per Pupil

Several of our comparisons are made on a per-pupil basis. This is done to normalize the variation in size between peer districts. The table below shows the District's spending on a per-pupil basis in several key areas. It also shows the differences between the types of funds from which expenditures are made. For example, the majority of salaries and wages are paid from the General Fund, whereas the majority of capital outlay and other object expenditures are paid from non-General Fund dollars.

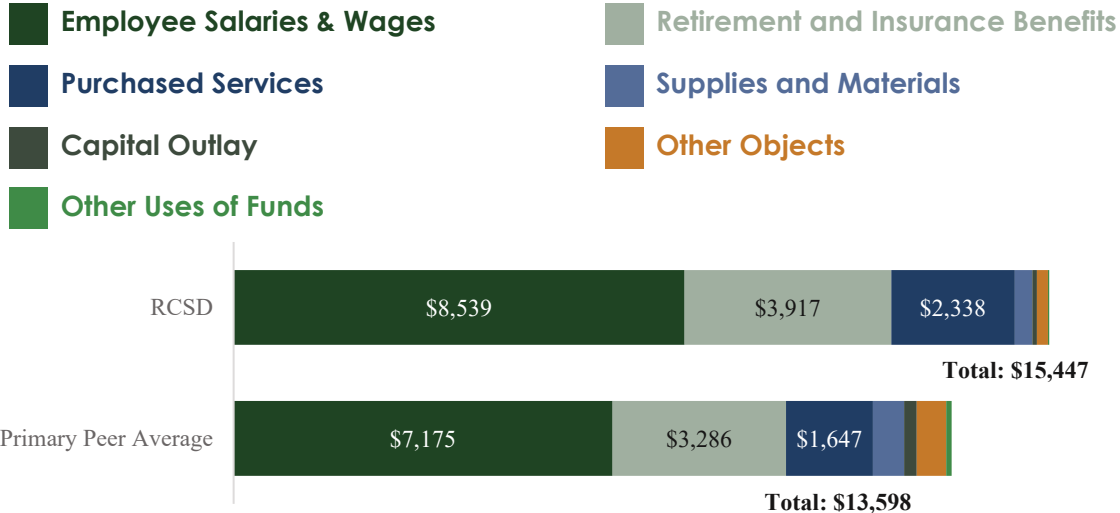
FY 2024 Expenditure per Pupil by Object Code

Object	General Fund	Other Funds	All Funds
100: Salaries & Wages	\$8,539	\$1,542	\$10,081
200: Retirement & Insurance Benefits	\$3,917	\$547	\$4,464
400: Purchased Services	\$2,338	\$410	\$2,748
500: Supplies & Materials	\$332	\$372	\$704
600: Capital Outlay	\$86	\$395	\$481
800: Other Objects	\$210	\$851	\$1,061
900: Other Uses of Funds	\$26	\$254	\$280
Total	\$15,447	\$4,371	\$19,819

Source: ODEW

In FY 2024, RCSD spent approximately \$15,447, or 13.6 percent more, per pupil when compared to the primary peer average of approximately \$13,598 per pupil. The District spent more than the primary peer average on employee salaries and wages, employee benefits, and purchased services. The District spent less than the primary peer average on capital outlay, supplies and materials, other objects, and other uses of funds.²¹ The chart that follows provides a comparison of expenditures per pupil for RCSD and the primary peer average.

FY 2024 Total General Fund Expenditures Per Pupil



Source: RCSD and Peers

Note: Excludes Advances

²¹ The category of “Other Objects” includes things such as interest on loans, memberships in professional organizations, County Board of Education contributions, and various types of non-healthcare insurance. “Other Uses of Funds” mainly consists of transfers, and contingencies within the various accounting dimensions.

The District’s higher employee salaries and wages are driven, in part, by employing more staff than the primary peers in select position categories (see **Recommendation 4** and **Recommendation 5**). However, for the positions analyzed within this report, we found the District mostly in line with the primary peer averages (see **Appendix C**).

In addition to those staffing areas that we analyzed, it is possible that there are additional staffing areas, such as special education, where RCSD employs more people than the primary peer average. As discussed in the **Human Resources** section, there are certain restrictions associated with these programs that make it difficult to identify staffing reductions. While there is separate funding available for these programs, it is possible that some of the salaries and wages are paid for using the General Fund. In FY 2024, 23.76 percent of students had a disability compared to the statewide average of 15.95 percent. Maintaining the staff necessary to serve these students may result in higher overall staffing levels. If portions of the staff salaries and wages are paid for using General Fund dollars, it would likely be a contributing cause of higher total salaries and wages.

In addition, purchased services were also impacted by the District’s large special education population, with at least 46 percent of purchased services expenditures being allocated to special education purposes.

The District’s higher retirement and insurance expenditures per pupil may potentially be driven by the District’s total medical and dental premiums being higher than the SERB regional average and offering more generous plan design elements (see **Recommendation 7**). In addition, the higher expenditures may be driven by higher total staff numbers, including those positions that are tied to special education that were excluded from staffing analyses as discussed above and in the **Human Resources** section. Although the insurance comparison was to the SERB peers, the results may indicate higher expenditures relative to the primary peers as well.

In addition to exceeding the primary peer average spending on a per-pupil basis, the District’s FY 2024 General Fund expenditures per pupil of \$15,447 exceeded its General Fund revenue per pupil of \$15,292 (see Revenue section above) by a difference of \$155 per pupil. This continued deficit spending has resulted in the District forecasting a negative ending fund balance of approximately \$1 million beginning in FY 2027. Without operational changes and/or revenue enhancements, the District’s financial condition will continue to decline.

Results of the Audit

Based on an initial analysis of the District’s data as compared to its peer groups, the following scope areas were included for detailed review and further analyses: Financial Management, Human Resources, Facilities, and Transportation (see **Appendix A**). We identified 10 recommendations within these scope areas which would result in reduced expenses or improve the District’s operational management based on industry standards and peer averages.

Standard Recommendations	Savings
R.1 Reduce the General Fund Subsidy Percent of Total Expenditures for Extracurricular Activities to the Local Peer Level	\$20,000
R.2 Develop and Enhance Formal Plans	\$0
R.3 Enhance the Budgeting Process	\$0
R.4 Eliminate Administrative and Administrative Support Positions above the Peer Average	\$203,000
Eliminate 0.50 FTE Building Administrator Staff	\$59,000
Eliminate 0.50 FTE Central Office Support Staff	\$20,000
Eliminate 2.00 FTE Building Office Support Staff	\$124,000
R.5 Eliminate Direct Student Education and Support Positions above the Peer Average	\$107,000
Eliminate 1.00 FTE Physical Education K-8 Staff	\$107,000
R.6 Renegotiate Collective Bargaining Agreement Provisions	\$0
R.7 Align Employer Insurance Costs with SERB Regional Average	\$443,000
R.8 Improve Building Utilization	\$220,000
R.9 Eliminate Bus Route	\$21,000
R.10 Develop Formal Internal Policies and Procedures for T-Reporting	\$0
Total Cost Savings from Performance Audit Recommendations	\$1,014,000
Less: Food Service Portion of Insurance Costs	\$14,000
Total Cost Savings from Performance Audit Recommendations (General Fund)	\$1,000,000

Our recommendations that are based on industry standards and peer comparisons are projected to save the District an average of approximately \$1.0 million annually, if fully implemented. The financial impact of these recommendations on the November 2024 five-year forecast is shown in the table on the following page. This table reflects the actual annual financial impact along with the cumulative financial impact of the implementation of these recommendations on the five-year forecast and the associated reduction in the projected deficit. It should be noted that some of these recommendations may require contract negotiations and savings may not be realized immediately.

Results of the Audit Recommendations (November 2024 Forecast)

	FY 2026	FY 2027	FY 2028	FY 2029
Original Ending Fund Balance	\$189,343	(\$1,009,466)	(\$3,505,763)	(\$7,372,492)
Cumulative Balance of Standard Recommendations	\$912,762	\$1,882,853	\$2,915,857	\$4,016,095
Revised Ending Fund Balance with Standard Recommendations	\$1,102,105	\$873,387	(\$589,906)	(\$3,356,397)

Source: RCSD

Note: Numbers in table were rounded down for readability purposes.

The District’s current financial condition is such that implementation of the recommendations identified using industry standards and peer comparisons would not fully address the projected deficit. Because of this, RCSD officials will need to consider additional cost savings measures. Our audit identified areas where the District could further reduce expenditures by going beyond alignment with peer averages and industry standards. In some cases, these cost saving measures may include reducing services to state minimum levels.

The additional cost saving measures are identified in the table below. The implementation of these measures could change the type or level of services offered by the District. It is important for RCSD officials to carefully consider the needs of the students and families served by the District when implementing any of these additional cost saving measures. The potential cost savings associated with the additional recommendations are seen in the table below. These estimated savings reflect the average annual savings that could be achieved in FY 2026 through the remainder of the forecast period, and exceed the savings needed to eliminate the projected deficits. Therefore, the District has the option of strategically implementing the following additional recommendations in part or in whole.

Additional Recommendations	Savings
R.11 Eliminate the General Fund Subsidy for Extracurricular Activities	\$646,000
R.12 Implement a Base and Step Salary Freeze	\$912,000
R.13 Eliminate up to 1.5 FTE Building Administrator Positions	\$174,000
R.14 Eliminate Teacher Positions	\$2,264,000

The amount of savings realized from staffing reductions identified in **Recommendation 14** would be dependent on a variety of factors including the number of positions that are eliminated along with the impact of the implementation of other cost saving measures identified in this report or by the District itself. Our estimated savings of more than \$2.2 million identified for this recommendation are based on reductions to state minimum teaching levels and represent the maximum savings possible. The District could identify a smaller amount of cost savings through strategic staffing reductions, if necessary.

When considering implementation of recommendations that may take services below industry standards, the District must consider the impact on overall operations. District officials may wish

to consider implementing any of these additional recommendations, or some combination of them, based on the current financial condition of the District.

Standard Recommendations

Financial Management

Any organization needs to consider both short-term needs and long-term goals when developing policies and procedures related to financial management. This requires strategic planning in order to identify the best use of available resources. School districts, in particular, must have sound planning processes in place so that they can effectively and transparently provide services to their residents. We reviewed RCSD’s financial management policies in order to determine if there were areas for improved management.

Recommendation 1: Reduce the General Fund Subsidy Percent of Total Expenditures for Extracurricular Activities to the Local Peer Level

Impact

Reducing expenditures and increasing revenue to bring the General Fund subsidy percent of total expenditures for extracurricular activities in line with the local peer average would save RCSD an average of approximately \$20,000 in each year of implementation.

Background

Extracurricular activities represent student activities falling outside the scope of a typical school curriculum. These activities occur under the guidance or supervision of qualified adults and are designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups – at school events, public events, or a combination of these – for purposes such as motivation, enjoyment, and skill improvement. In practice, participation usually is not required, and credit usually is not given. When participation is required, or credit given, the activity is generally considered to be a curricular course.

Extracurricular activities include, but are not limited to, academic-oriented activities (drama, marching band, Spanish club), sport-oriented activities (individual and team sports), and co-curricular activities (student government, yearbook).

Methodology

The District’s FY 2024 General Fund subsidy as a percent of total extracurricular activities expenditures was compared to the local peer and primary peer averages.

Analysis

In FY 2024, the District spent approximately \$864,000 on student extracurricular activities, which included the salaries and benefits of directors, coaches, advisors; supplies and materials; transportation services; awards and prizes; and other miscellaneous expenditures. The District transferred \$646,000 from the General Fund to subsidize these activities. Additionally, approximately \$147,000 in revenue was generated through ticket sales for admissions and other sources. Notably, the District does not charge pay-to-participate fees for extracurricular activities. The amount of funding used to subsidize activities has increased by approximately 19.5 percent since FY 2022.

The District's General Fund subsidy as a percent of extracurricular expenditures is 74.8 percent compared to the local peer average of 71.6 percent, and the primary peer average of 58.9 percent. Aligning the District's General Fund subsidy as a percent of extracurricular expenditures with the local peer average would save approximately \$20,000 annually. While it is common for Ohio school districts to subsidize extracurricular activities from the General Fund, doing so at a rate that exceeds the local peer average may represent an undue burden on the District's General Fund.

The District could consider the following steps to reduce expenditures or raise additional revenue to extracurricular activities:

- Implement pay-to-participate fees;²²
- Increase admissions and sales;
- Increase booster club funding;
- Reduce the supplemental salary schedule; and/or,
- Eliminate programs.

Conclusion

The District's General Fund subsidy of extracurricular activities as a percent of total expenditures is above the peer average. To close the gap between revenue and expenditures, and in turn alleviate the amount of General Fund support needed, the District should reduce the General Fund subsidy as a percent of total expenditures for extracurricular activities to the local peer average. Doing so would save the District approximately \$20,000 in each year of implementation.

²²Of the seven local peers, three have pay-to-participate fees. The primary peer districts do not have pay-to-participate fees.

Recommendation 2: Develop and Enhance Formal Plans

RCSD should develop formal capital improvement, facilities preventative maintenance, fleet preventative maintenance, and bus replacement plans, while refining its existing strategic plan in order to meet financial, programmatic, and operational needs.

Impact

School districts should have multiple formal plans that identify future needs and guide each operational area of the district. It is important that the district has a long-term strategic plan tied to a formal budget and capital plan, as well as a facilities preventative maintenance plan, fleet preventative maintenance plan, and bus replacement plan. This allows the district to ensure the needs of all operational areas can be met in an efficient and effective manner.

Methodology

We interviewed District officials and confirmed that the District has a formal strategic plan and has components of a capital plan and fleet preventative maintenance plan. We confirmed that the District does not have a facilities preventative maintenance plan or bus replacement plan. We then compared the District’s current planning practices to industry standards and best practices to identify opportunities for improvement.

Analysis

A formal strategic plan provides a framework for decision making as RCSD works to achieve long-term goals. However, without also having a formal comprehensive capital plan that identifies needs over a multi-year period, the decisions made related to the strategic plan may be inefficient or ineffective. Further, while the District has elements of a fleet preventative maintenance plan, it does not have formal plans for facilities preventative maintenance or bus replacement. The lack of a bus replacement plan, for example, could result in financial difficulty in the future if the District is forced to make a large purchase that is unplanned.

Each operational area within the District has specific planning needs which should be considered and included in planning documents. Specific criteria related to each type of plan is addressed below.

Strategic Plan

The Government Finance Officers Association (GFOA) provides guidance to governmental entities in the development and maintenance of effective long-term planning. *Establishment of Strategic Plans* (GFOA, 2023) defines strategic planning as “a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness,

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develop commitment to the organization’s mission, and achieve consensus on strategies and objectives for achieving that mission.”

Key steps in the strategic planning process include:

- Initiating the strategic planning process;
- Preparing a mission statement;
- Assessing and identifying environmental factors and critical issues;
- Agreeing upon and developing strategies for a small number of broad goals;
- Creating an action plan, including measurable objectives and performance measures;
- Obtaining approval of the plan; and,
- Implementing, monitoring, and reassessing the plan.

The District does not fully meet the GFOA strategic planning criteria. Areas where the District does not meet the criteria include analyze internal and external environments; execute and monitor tactics and strategies; continually evaluate and reassess the vision and strategies; and identify the most critical problems facing the organization. Since the District fully meets all other sub-steps of the criteria and has an existing formal strategic plan, the District should work to refine its existing plan and account for the partially met and unmet sub-steps. In doing so, the District should focus on enacting evaluation and monitoring tactics that determine how effectively the goals of the strategic plan are being implemented.

Capital Plan

According to *Multi-Year Capital Planning* (GFOA, 2022), public entities should “prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets.” The GFOA further states that “a prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.”

RCSD does not have a formal capital improvement plan but does have a long-range facilities plan and five-year plan that meets many elements of the GFOA criteria. The District should develop a formal capital plan, using the GFOA criteria and existing elements of its current plans, and tie it to its formal strategic plan to ensure strategic goals and capital needs are being met concurrently.

Facilities Preventative Maintenance Plan

According to the *Planning Guide for Maintaining School Facilities* (National Center for Education Statistics, 2003), a comprehensive facility maintenance program is a school district’s foremost tool for protecting its investment in school facilities and is the cornerstone of any effective maintenance initiative. A good maintenance program is built on a foundation of

preventative maintenance. An effective maintenance program begins with an audit of buildings, grounds, and equipment.

RCSD does not have a formal facilities preventative maintenance plan, nor does it have the necessary information needed to create a plan in a centralized area. After facilities data has been assembled, structural items and pieces of equipment can be selected for preventative maintenance. Once the items that should receive preventative maintenance are identified, planners must decide on the frequency and type of inspections. Manufacturer’s manuals are a good place to start when developing this schedule; they usually provide guidelines about the frequency of preventative service, as well as a complete list of items that must be maintained. Finally, this information must be formatted so that preventative maintenance tasks can be scheduled easily. Ideally, scheduling should be handled by a computerized maintenance management program; however, tasks can be efficiently managed using a manual system as well.

RCSD should develop a formal facilities preventative maintenance plan.

Fleet Preventative Maintenance Plan

According to the *Public Works Management Practices Manual* (American Public Works Association, 2014), a preventative maintenance program should be developed for all equipment and includes preventative maintenance, recording performance, and monitoring the preventative maintenance program. A fleet preventative maintenance program should call for the scheduled maintenance and the program should be evaluated to ensure its efficacy.

RCSD does not have a formal fleet preventative maintenance plan but does have existing practices. These practices do not fully meet all components of the APWA fleet preventative maintenance criteria. RCSD should develop a formal fleet preventative maintenance plan that encompasses all elements of the APWA criteria, with a focus on maintaining inventory, establishing equipment and fleet life cycles, establishing frequency of maintenance, and periodically reviewing preventative maintenance records and work orders.

Bus Replacement Plan

In *School Bus Replacement Considerations* (NASDPTS, 2002), the National Association of State Directors of Pupil Transportation recommends that the timely replacement of school buses should be a planned process. While available funding is a key consideration for the replacement of school buses, there are two other major factors which should be considered:

- First, the need to keep up with federal standards for the safety, fuel efficiency, or exhaust emission requirements; and,
- Second, the operating and maintenance expenses on a school bus, or group of school buses.

While the rule of thumb for bus replacement is between 12 and 15 years of age, reviewing maintenance costs for each bus may identify buses that should be replaced sooner or kept in service longer. With accurate and thorough records on the operating and maintenance costs of all school buses in a fleet, a District will have the data necessary to understand when to make replacement decisions. The District currently has 14 assigned buses and 10 spare buses, which were all purchased between 2002 and 2024. RCSD should develop a formal bus replacement plan.

Conclusion

Formal plans help an organization address financial, programmatic, and operational needs. By developing these plans and tying a formal capital plan to the overall strategic plan, the District will be able to efficiently and effectively allocate its limited resources. In particular, by understanding and mapping out both routine expenditures and large purchases, the District will improve its ability to avoid unexpected or unnecessary expenses.

Recommendation 3: Enhance the Budgeting Process

In order to ensure the District is making the most informed decisions with their resources, and is as prepared as possible for future needs, the District should develop a formal written budgeting process that addresses each of the steps and sub-steps outlined in the GFOA best practices.

Impact

By understanding its expected revenues and the resource needs of students and staff – and creating a plan in which received dollars will be allocated to meet those needs – RCSD can ensure that each dollar the District receives is spent thoughtfully to achieve maximum impact. Fully adhering to best practices in school budgeting may help prevent the District from overlooking gaps between its resource acquisition and resource needs.

Background

School district budgets outline the planned distribution of a district’s funding for the upcoming fiscal year based on expected revenues and resource needs of students and staff.

Methodology

We interviewed District officials to understand their annual budgeting process. Once we gained an adequate understanding of RCSD’s budgeting process, we compared the District’s process to *Best Practices in School Budgeting* (GFOA, 2017), a formal guidance for school district financial administrators to adopt when creating their annual budget.

Analysis

RCSD has historically had a budgeting process that meets many components of the GFOA criteria, particularly those regarding planning, preparation, and setting instructional priorities. After comparing RCSD’s budgeting process to the GFOA’s best practices, we determined that RCSD adheres to 10 of the 15 budgeting sub-steps and partially adheres to 5 of the 15 sub-steps recommended by the GFOA.

GFOA School Budgeting Best Practices

	<input checked="" type="checkbox"/> Meets	<input type="checkbox"/> Partially Meets	<input type="checkbox"/> Does Not Meet	
Plan and Prepare	Set Instructional Priorities	Pay for Priorities	Implement Plan	Ensure Sustainability
Budget process includes multiple key stakeholders	SMARTER goals are created and assessed as part of budget process	District regularly performs staff analysis and a cost of service analysis	The district creates a strategic financial plan	The district should create a system of monitoring its budget and goals throughout the year
There are budget policies and principles in place that can be understood and reviewed by the district	District performs a root cause analysis to determine gaps between goals and current state in relation to the budget	District identifies expenditures associated with instructional priorities and how they will pay for them	The district has a plan of action to accompany their strategic plan	
District collects data on student achievement and how it relates to the budget	District researches to close the gap between current state and desired state in relation to the budget		Allocation of funds are directly tied to student outcomes. The budget should be more specific than line-item	
There is a communication strategy attached to the budget to communicate the budget to stakeholders	Options and steps for closing gap is communicated throughout district		Budget presentation is broken down into 5 major sections	

The sub-steps labeled as “Partially Meets” were marked as such due to the District meeting much of the budgeting criteria through existing practices, while not fully monitoring and evaluating certain components and only partially assessing and understanding certain costs, particularly personnel costs. In addition, the District does not have a formal strategic financial plan, which provides a comprehensive allocation of dollars to objects. According to the GFOA, a school budgeting framework “begins with guidelines for district-wide communication and collaboration, including setting baseline expectations for what the budget process will achieve. The focus then shifts to developing robust goals and integrating the process with the district’s strategic plan,

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including developing a comprehensive package for implementing a district’s goals or instructional priorities.”

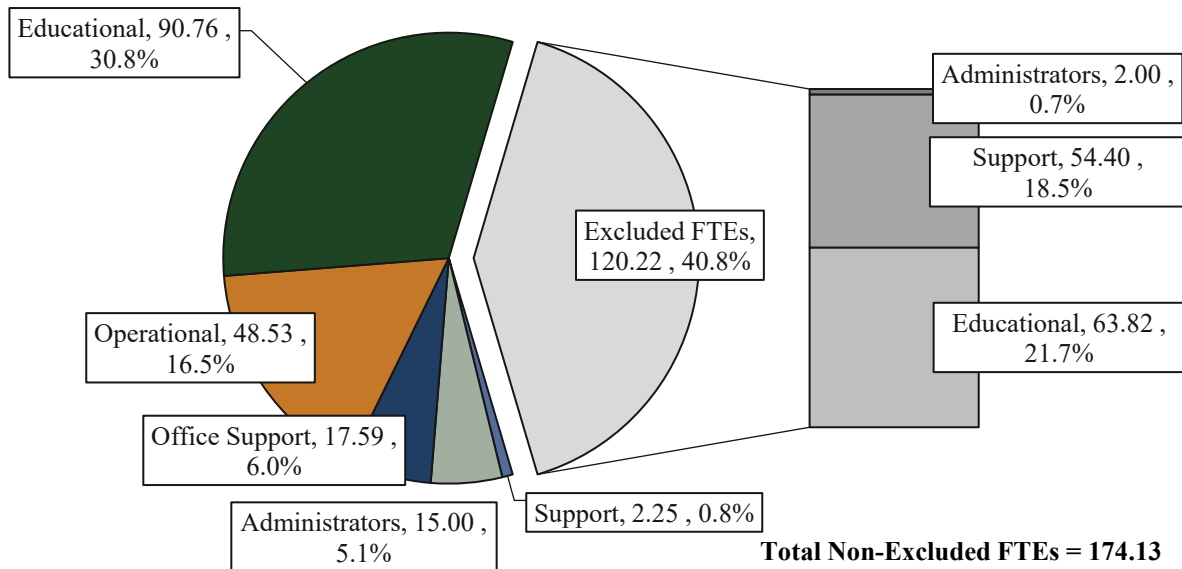
Conclusion

The budgeting process is an extremely important and annual process which culminates in the allocation of District resources to reach their goals and positively impact their students. By developing a formal budgeting process that is built on best practices, that is fully integrated with a strategic plan, RCSD will be able to focus on optimizing student achievement within its available resources. A robust budgeting process encompasses a complete budgeting cycle which includes planning, development, evaluating how the process functions, and adjusting accordingly. Within this cycle, the District’s instructional priorities will provide a guide for decision-making.

Human Resources

Human resources (HR) expenditures are significant to both the operational and financial conditions within school districts. OPT reviewed RCSD’s staffing levels, CBA provisions, and insurance offerings and compared them to peer districts.

Personnel costs represent over 80 percent of the District’s General Fund spending. Due to this, we conduct several analyses relating to the expenses associated with maintaining the existing staffing levels. Certain staff were excluded from our analyses due to various legal and contractual requirements that would make reductions difficult because of the variables associated with these programs. In the chart below there are approximately 120 excluded staff FTEs, which includes individuals associated with Special Education, Title I, and preschool programming. Of these excluded staff, roughly 13 FTEs are dedicated to preschool programming. The remaining approximate 107 FTEs are for K-12 special education and Title I, which exceeds the FY 2024 primary peer average of approximately 42 FTEs and may potentially be attributed to a larger special education student population.



Source: RCSD

Recommendation 4: Eliminate Administrative and Administrative Support Positions above the Peer Average

RCSD should consider eliminating administrative and administrative support positions above the primary peer average.

Impact

By reducing administrative and administrative support positions to be in line with the primary peer average, the District could save an average of approximately \$203,000 annually beginning in FY 2026.²³

Background

The District employs individuals in administrative and administrative support positions who are responsible for activities related to the daily operations of the District. While these positions provide support to students and educators at RCSD, the District may be able to reduce some positions based on peer comparisons.

Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student and per-building basis.²⁴ Areas where RCSD could reduce administrative and administrative support positions include:

- 0.5 FTE Building Administrators;
- 2.0 FTE Building Office Support Staff; and,
- 0.5 FTE Central Office Support Staff.

Building Administrators

RCSD employs 7.0 FTE building administrators, including 5.0 FTE principals and 2.0 FTE assistant principals. This is 0.61 FTEs above the primary peer average on a per-1,000 student basis and 0.55 FTEs above the primary peer average on a per-building basis. Eliminating 0.5 FTE building administrator positions could save an average of approximately \$59,000 annually.

²³ Calculated savings are based on the salary and benefits of the lowest paid administrators and lowest tenured office support staff.

²⁴ A Full-Time Equivalent (FTE) was used to identify staffing levels, based on ODEW reporting guidelines.

Building Office Support Staff

RCSD employs 9.09 FTE building office support staff, which is 2.14 FTEs above the primary peer average on a per-1,000 student basis and 2.21 FTEs above the primary peer average on a per-building basis. Eliminating 2.0 FTE building office support staff positions could save an average of approximately \$124,000 annually.

Central Office Support Staff

RCSD employs 8.5 FTE central office support staff, which is 0.66 FTEs above the primary peer average. Eliminating 0.5 FTE central office support staff positions could save an average of approximately \$20,000 annually.

Conclusion

The District should eliminate 3.0 FTE administrative and administrative support positions. Eliminating these positions could save an average of approximately \$203,000 annually beginning in FY 2026 and bring staffing to a level consistent with the primary peer average.

Recommendation 5: Eliminate Direct Student Education Positions above the Peer Average

RCSD should consider eliminating direct student education positions above the primary peer average.

Impact

By reducing direct student education positions to be in line with the primary peer average, the District could save an average of approximately \$107,000 annually beginning in FY 2026.²⁵

Background

Direct student education staff perform functions that assist students in an educational setting directly in some manner. Positions may include a variety of professionals including teachers, tutors, educational support specialists, and counselors. Based on peer comparisons, RCSD could eliminate staffing positions in one of these categories.

Methodology/Analysis

Staffing levels for the District were identified and compared to primary peer averages on a per-1,000 student basis. RCSD could reduce 1.0 FTE K-8 Physical Education staff position.

K-8 Physical Education Teachers

RCSD employs 4.0 FTE K-8 physical education teachers, which is 1.1 FTEs above the primary peer average. Eliminating 1.0 FTE K-8 physical education teaching position could save an average of approximately \$107,000 annually.

Conclusion

The District should eliminate 1.0 FTE direct student education position. Eliminating this position could save an average of approximately \$107,000 annually beginning in FY 2026 and bring staffing to a level consistent with the primary peer average.

²⁵ Calculated savings are based on the salary and benefits of the lowest tenured employee in each category.

Recommendation 6: Renegotiate Collective Bargaining Agreement Provisions

RCSD should renegotiate and align its collective bargaining agreement (CBA) provisions with ORC requirements and local peer districts in order to reduce future expenditures and decrease the risk for future liabilities.

Impact

While there is no identified financial implication for this recommendation, the District's certificated, classified, and transportation CBAs contain certain provisions which may increase future liabilities.

Background

RCSD maintains three collective bargaining agreements:

- Ravenna Education Association, representing certificated staff, effective through August 31, 2025;
- Ohio Association of Public School Employees Local #338, representing classified staff, effective through June 30, 2025; and,
- Ohio Association of Public School Employees Local #562, representing transportation staff, effective through August 31, 2025.

Methodology

The District's CBAs were obtained from the State Employment Relations Board (SERB). RCSD's CBAs were then analyzed and compared to ORC requirements and local peer districts' CBAs to highlight any overly generous provisions or potential opportunities to reduce costs or increase operational efficiency.

Analysis

In addition to the following provisions analyzed in depth, we also compared several other provisions which were not selected for further analysis due to being in line with the local peer average and/or ORC requirements. These provisions, for certificated, classified, and transportation staff, include sick leave and attendance incentive.

Severance Payout: ORC § 3319.141 requires that public employees must be paid one quarter of accrued sick leave at retirement, based on a maximum accrual of 120 days. Based on this requirement, employees are eligible for up to 30 days of severance pay. However, public entities may choose to provide severance pay in excess of ORC requirements. According to the District's certificated CBA, employees may receive up to 90 days in paid severance, which exceeds the local peer average of 80 days and the ORC requirement of 30 days. According to the District's

classified and transportation CBAs, employees may receive up to 88 days in paid severance, which exceeds the local peer average of 71 days and the ORC requirement of 30 days.

Certificated Tuition Reimbursement: The District allocates approximately \$26,000 in tuition reimbursement annually for its certificated staff. While this provision is not required by the ORC, six of the seven local peers offer tuition reimbursement, and the District is below the peer average. However, RCSD allows unused tuition reimbursement funds to roll over each year which has allowed the funds to grow to approximately \$52,000 or double the annual allocation. Of the six peers that offer tuition reimbursement, three do not allow funds to roll over. The District recently transitioned from using the General Fund for tuition reimbursement to using Title II funds.²⁶ While this provision will not continue to impact the General Fund, it still impacts the District's finances, particularly as funds that are accumulated are unable to be used for other purposes.

Conclusion

The District has negotiated CBA provisions or offered benefits to its certificated, classified, and transportation staff that exceed ORC requirements and local peer averages. RCSD should consider renegotiating the provisions discussed above in order to provide cost savings and reduce potential liabilities.

²⁶ Title II-A funds, provided by the U.S. Department of Education, are used to provide supplemental activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders (*Source, ODEW*).

Recommendation 7: Align Employee Share of Insurance Costs with SERB Regional Average

The District should align its employee contribution rates for medical and dental insurance premiums with the SERB regional average for other school districts.

Impact

Aligning employer costs with the SERB regional average for school districts would reduce expenditures and result in average annual savings of approximately \$429,000 beginning in FY 2026.²⁷ This alignment could be accomplished by increasing employee premium contributions and exploring alternative insurance options.

Background

The District is part of the Stark County Schools Council of Governments, an organization which provides insurance to participating members. RCSD offers one insurance program for medical and prescription coverage, a Preferred Provider Organization (PPO) plan, with an option for single or family coverage. In addition, the District offers one plan for dental coverage, with an option for single or family coverage.

At the time of analysis, RCSD had 81 enrollees in the single medical plan and 149 enrollees in the family medical plan. Prescription coverage is included in the medical plan. The District also had 76 enrollees in the single dental plan and 157 enrollees in the family dental plan. The District does not offer vision insurance.

Methodology

We compared the District's medical and dental insurance provisions and costs to the SERB regional peer average for school districts. Peer information was obtained from the 2024 SERB survey.²⁸ The District's medical plan was compared to 80 regional peers and its dental plan was compared to 72 regional peers. The peer average excluded outlier districts whose plans were more than two standard deviations outside the mean. Using the District's assumptions for increases to annual insurance costs, we then projected potential cost savings over the course of the forecast period.

²⁷ In addition, approximately \$14,000 in annual savings, beginning in FY 2026, would be applied to the Food Service Fund.

²⁸ Since the District's medical insurance rates had been updated for FY 2025, we inflated the 2024 SERB data for use in that analysis. Dental insurance rates were not inflated.

Analysis

The District offers medical, combined with prescription, as well as dental coverage to both full-time and part-time employees who work at least 25 hours per week. These insurance benefits are specified in the District’s certificated, classified, and transportation CBAs, which state that the Board reserves the right and responsibility to select the carrier for insurance benefits provided. The insurance premium, or cost of obtaining insurance, is split between the District and the employee on a percentage basis. For eligible employees, the District covers 85 percent of the medical premium and 90 percent of the dental premium.

The District also receives premium holidays from the Stark County Schools Council of Governments. These holidays are instances where the insurance has collected revenue that exceeds actual insurance related expenditures in a given year. The District has projected one premium holiday per year in the November 2024 five-year forecast.

Medical Insurance

Our review of the District’s insurance plan found that the coverage and provisions, such as deductibles and copayments, are lower and more generous the regional peer average.

Under the current medical insurance plan, as seen in the following table, the District pays more for the total medical insurance premium on a monthly basis than the regional peer group. While employer contribution rates are slightly lower than the employer peer average contribution rates for single and medical coverage, the District’s employer cost is greater. If the District were to maintain the current insurance plan, it would need an adjustment to shift a greater portion of the premium to employees to bring itself in line with the peer average employer premium cost and reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

2025 Monthly Medical Insurance Costs - PPO

		RCSD		Regional Peer Averages		RCSD Adjustment	
		Costs	% Share	Costs	% Share	Costs	% Share
Single Medical + Rx	District	\$899.74	85.0%	\$862.80	86.8%	\$862.80	81.5%
	Employee	\$158.78	15.0%	\$131.18	13.2%	\$195.72	18.5%
Family Medical + Rx	District	\$2,185.44	85.0%	\$2,094.15	86.5%	\$2,094.15	81.4%
	Employee	\$385.66	15.0%	\$326.59	13.5%	\$476.95	18.6%

Source: RCSD and SERB

To align itself with the SERB regional average for employer cost, the District would need to shift a portion of the medical premium to its employees. As seen in the table above, employees enrolled in the single plan would need to pay 18.5 percent of the monthly premium and employees enrolled in the family plan would need to pay 18.6 percent of the monthly premium.

Dental Insurance

The total monthly cost of the District’s dental plan is higher than the regional peer group. While contribution rates are generally in line, the District’s employer and employee monthly premiums exceed that of the regional peers for single and family coverage. If the District were to maintain the current dental insurance plan, it would need an adjustment to shift a greater portion of the premium to employees to reduce insurance related expenditures. The results of this adjustment are calculated in the following table.

2025 Monthly Medical Insurance Costs - Dental

		RCSD		Regional Peer Averages		RCSD Adjustment	
		Costs	% Share	Costs	% Share	Costs	% Share
Single Dental	District	\$96.56	90.0%	\$65.42	90.5%	\$65.42	61.0%
	Employee	\$10.72	10.0%	\$6.83	9.5%	\$41.86	39.0%
Family Dental	District	\$238.04	90.0%	\$157.43	88.6%	\$157.43	59.5%
	Employee	\$26.46	10.0%	\$20.21	11.4%	\$107.07	40.5%

Source: RCSD and SERB

To align itself with the SERB regional average for employer cost, the District would need to shift a portion of the dental premium to its employees. As seen in the table above, employees enrolled in the single dental plan would need to pay 39 percent of the monthly premium and employees enrolled in the family dental plan would need to pay 40.5 percent of the monthly premium.

We identified potential cost savings associated with bringing the employer insurance costs in line with the regional peer average. The District has projected a 10 percent increase for FY 2026 throughout the remainder of the forecast period. The District could save approximately \$429,000 annually, beginning in FY 2026, by aligning the employer insurance costs with the regional peer group. The District could pursue additional insurance cost reductions by further shifting premium costs or seeking out alternative insurance options.

Conclusion

RCSD should work to bring its employer insurance premium costs for medical and dental insurance more in line with the SERB regional average. Doing so could result in average annual savings of approximately \$429,000 beginning in FY 2026. These savings can be realized by reducing District contributions towards premium costs or exploring alternative insurance options.

Facilities

The changing landscape of education requires a periodic review of facilities operations to ensure that a district is using limited resources wisely. We reviewed RCSD’s building utilization in comparison to best practices and industry standards to determine if there were any areas for improvement.

Recommendation 8: Improve Building Utilization

RCSD has experienced declining enrollment in recent years and is not projecting enrollment to increase. The District should take this opportunity to consolidate buildings and improve overall building utilization. Based on our analysis, RCSD could close two or three academic buildings depending on the layout and organization of classroom space during the consolidation process.

Impact

Improving building utilization through the consolidation of academic buildings would result in average annual savings of approximately \$220,000. Included in these savings are reductions to facilities staff of 1.5 FTEs, which coincides with the reduced square footage to maintain.²⁹

The Auditor of State’s Office acknowledges that there are multiple ways to reconfigure buildings and generate savings. During the course of the audit, the Ravenna Board of Education voted to close West Park Elementary School at the end of the 2024-25 school year, and then repurpose, lease, or sell the building. The District stated that the closure of West Park Elementary School will generate savings of approximately \$350,000 annually not including potential proceeds from selling the building.

Background

RCSD has six academic buildings: Ravenna High School (grades 9-12), Brown Middle School (grades 5-8), West Main Elementary School (grades 3-4), Willyard Elementary School (grades 1-2), West Park Elementary School (kindergarten), and Ravenna Preschool, which also houses the District’s administrative offices.

Ravenna Preschool was previously Carlin Elementary School, but it was repurposed in 2020. The District also owns a building that was previously Tappan Elementary School, which was closed for District use in 2013. RCSD now leases the space to a private education program.

²⁹ Our analysis of facilities staffing, which includes all employees dedicated to the maintenance and upkeep of buildings and grounds, indicated that the District is below industry benchmarks (see **Appendix A**). Building closures would cause the District to exceed industry benchmarks.

Methodology

We interviewed District officials to obtain an understanding of facility-related projects, such as building renovations, and how each building is used, such as grade levels, headcounts, and floor plans. We also toured each academic building to understand how each room is used. We then calculated the functional and maximum capacity of each building and compared the District’s building utilization to best practices and industry benchmarks, while considering enrollment trends and projections.³⁰

Analysis

Benchmark criteria for DeJong & Associates (*Defining Capacity*, 1999) was used to calculate the functional and maximum capacity of each of the District’s six academic buildings. The functional capacity is based on how the District is using each building and classroom during FY 2025 whereas the maximum capacity is based on all classrooms being used for instruction instead of other uses. In both scenarios, after calculating the total capacity for each building, based on the number of classrooms and a varying number of students per class based on grade level, we determined the utilization rate by dividing the headcount per building by capacity.

Using this information, we compared the District’s current building configuration and utilization to both the functional and maximum capacity on a building by building basis. School districts should not plan for 100 percent utilization within academic buildings. *Defining Capacity* notes when utilization exceeds 90 percent, it becomes increasingly difficult to schedule students and spaces. As seen in the table below, the District’s current utilization falls below the benchmark standard when using both functional and maximum capacity metrics. The District’s overall utilization rate using functional capacity is 60.7 percent and is 47.3 percent using maximum capacity.

Building Capacity and Utilization – FY 2025

Building	Grades	Head Count	FUNCTIONAL			MAXIMUM		
			Class-Rooms	Capacity	Util. Percent	Class-Rooms	Capacity	Util. Percent
Ravenna High	9-12	534	43	914	58.4%	49	1,041	51.3%
Brown Middle	5-8	509	47	999	51.0%	55	1,169	43.5%
West Main Elementary	3-4	297	16	400	74.3%	21	525	56.6%
Willyard Elementary	1-2	292	15	375	77.9%	20	500	58.4%
West Park Elementary	K	126	10	250	50.4%	14	350	36.0%
Ravenna Preschool	Pre/Admin	115	6	150	76.7%	15	375	30.7%
Districtwide		1,873	137	3,088	60.7%	174	3,960	47.3%

Source: RCSD & ODEW

³⁰ Spaces within each building dedicated to special education were excluded from our analysis.

Based on our initial analysis, the District has an opportunity to reconfigure and consolidate buildings to reduce facilities expenditures and improve operational efficiency. We analyzed scenarios under both functional capacity and maximum capacity to provide a range of options for the District to consider.

Scenario One: Improve Utilization Based on Functional Capacity

Under functional capacity, the District would not need to convert rooms being used for purposes other than general education, such as dedicated art or music classrooms. In this scenario, grades would be shifted between buildings to increase enrollment on a building basis and improve utilization levels.

The table below shows one option for RCSD officials to consider. Under this scenario, two elementary schools would close. In order to do so, grades 7 and 8 would shift to Ravenna High School and all students in grades 1 through 6 would attend a single school. The kindergarten and pre-school buildings would remain the same.

Functional Capacity Building Configuration Scenario

	Grades	Head Count	Capacity	Utilization
Ravenna High School	7-12	763	914	83.5%
Brown Middle School	1-6	856	999	85.7%
West Main Elementary School	CLOSED	0	0	-
Willyard Elementary School	CLOSED	0	0	-
West Park Elementary School	K	126	250	50.4%
Ravenna Preschool	Pre/Admin	115	150	76.7%
Districtwide		1,860	2,313	80.4%

With the closure of two buildings, the District’s overall utilization would improve to 80.4 percent. This scenario is presented for illustrative purposes and is not meant to determine the buildings the District should close. Prior to taking action, District officials would need to consider the implications of closing buildings on other aspects of operations.

Scenario Two: Improve Utilization based on Maximum Capacity

Maximum capacity allows a district to utilize every space in a building that is suitable for general education. In addition to shifting grades between buildings, this approach would likely result in some teachers needing to move from room to room rather than having a dedicated space. Altering the building to allow for maximum utilization would require some strategic operational changes but allow for a third building closure and generate additional cost savings.

The table below shows one option for RCSD officials to consider. Under this scenario, three elementary schools would close. In order to do so, grades 6-8 would shift to Ravenna High School and all students in kindergarten through grade 5 would attend a single school. In this

scenario, the pre-school building, which also houses the District’s administrative offices, would remain the same.

Maximum Capacity Building Configuration Scenario

	Grades	Head Count	Capacity	Utilization
Ravenna High School	6-12	906	1,041	87.0%
Brown Middle School	K-5	839	1,169	71.8%
West Main Elementary School	CLOSED	0	0	-
Willyard Elementary School	CLOSED	0	0	-
West Park Elementary School	CLOSED	0	0	-
Ravenna Preschool	Pre/Admin	115	375	30.7%
Districtwide		1,860	2,585	72.0%

With the closure of three buildings, the District’s overall utilization would improve to 72.0 percent. This scenario is presented for illustrative purposes only. Shifting to a building plan that utilizes maximum capacity may change District operations, and RCSD officials should consider the implications of this shift prior to making a final decision.

At a minimum, our analysis determined that it is possible for RCSD to close two buildings and remain below the benchmark utilization standard for building capacity. Closing two buildings would result in savings of approximately \$220,000 annually.³¹ The cost savings would include a facilities staffing reduction of 1.5 FTEs along with reduced utilities expenditures and supplies and materials.

Conclusion

RCSD is operating with excess building capacity and its enrollment, which has declined in recent years, is projected to continue declining. The District should consider consolidating its six academic buildings through the closures of two to three academic buildings, thus relocating students throughout the three to four remaining buildings and increasing overall utilization across the District.

³¹ There may potentially be one-time costs associated with the building closures such as for moving furniture, packing and unpacking, etc.

Transportation

Transportation of students is a critical function for school districts. Ensuring that busing services are provided in a safe and efficient manner is important for both the well-being of students and the fiscal health of the school district. We examined RCSD’s bus routing and T-1³² reporting policies and procedures in comparison to industry standards and best practices to determine whether there were any areas for improvement.

Recommendation 9: Eliminate a Bus Route

RCSD should eliminate one bus route on each tier in order to improve routing efficiency and increase ridership per bus. This would include two total routes out of 19 regular routes and one bus from the existing fleet.

Impact

Eliminating one bus route on each tier could save the District an average of approximately \$21,000 in salaries and benefits in each year of implementation over the forecast period.

Background

In FY 2025, RCSD operated with 14 active buses and 10 spare buses. In addition to its regular routes, which transport students to District schools, RCSD transports to several other public and nonpublic schools. In FY 2025, RCSD transported approximately 764 students on a total of 19 routes. The District uses a two tier system for transportation. Tier I bus routes serve middle school students and Tier II bus routes serve elementary school students. The District ended transportation for high school students this year. Once a bus is finished collecting and dropping off students on a Tier I route, it may then be used for the transportation of students on Tier II routes.

ORC § 3327.01 establishes minimum transportation requirements, including an obligation to transport all resident K-8 students living two or more miles from their assigned schools, all nonpublic riders to their destinations if the location is within a 30-minute drive of the otherwise assigned resident school, and all students with disabilities who require transportation. State law does not cap bus ride times for students. RCSD does not have a formal policy to cap ride times but has an informal goal to plan routes that ensure students are not exceeding 60 minutes on the bus.

³² T-1 reports are submitted annually to certify to ODEW the actual number of students transported, and the total daily miles traveled. The data is used for calculations of the pupil transportation payment pursuant to ORC § 3317.0212.

Methodology

We conducted interviews with RCSD officials, and collected bus route sheets, rider count sheets, and the T-1 Report. According to the National Highway Traffic Safety Administration (NHTSA), no federal regulation exists for the number of riders placed per seat on a bus, but “school transportation providers generally determine the number of people they can safely fit into a school bus seat. Generally, they fit three smaller elementary school students or two adult high school students into a typical 39-inch school bus seat.” Capacity on each bus route was calculated using this industry benchmark with two students per seat for Tier I, and three students per seat on for Tier II.³³ We also used a target utilization of 90 percent of total capacity to allow flexibility in accommodating variation in actual daily ridership.

Analysis

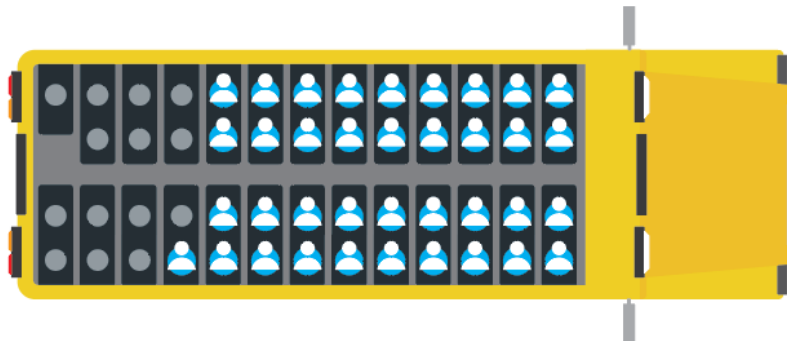
When evaluating opportunities for improved efficiency without significant changes to tiers, start times, and bell schedules, it is important to determine whether all routes that are underutilized can be reasonably improved. This determination can be problematic for special purpose routes and for that reason, the District’s special education, nonpublic, and shuttle routes have been excluded from our analysis. We also excluded any routes that exceed 90 percent capacity or have 60 minute or more ride times. After excluding these routes, we analyzed 8 Tier I and 9 Tier II routes.

The following visuals show the baseline utilization for the regular education routes in Tiers I and II. These visuals are based on the ridership and routes in FY 2025 and show the average number of riders and average possible seats in a bus. Based on the analysis of the District’s routes and peak number of riders in FY 2025, as seen in the visuals below, the baseline utilization for existing regular bus routes is below the total available capacity indicating that there is opportunity to reduce routes within the District.

³³ The NHTSA does not specify the number of middle school students per seat. These students were counted the same as high school students for this analysis.

Tier I – Current State

37 Average Riders / 51 Average Possible Seats

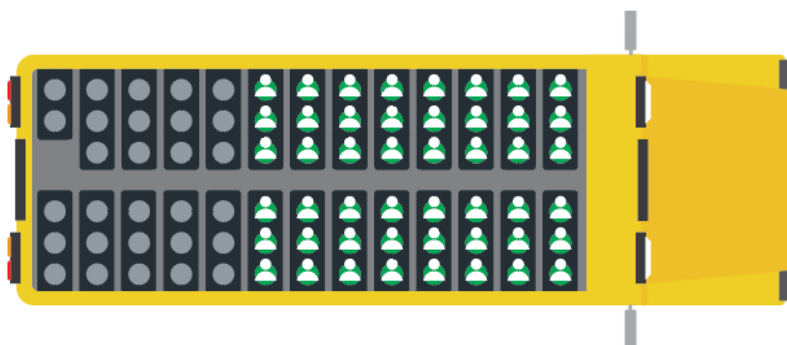


Routes	8
Peak Riders	285
Total Capacity	408
Utilization	69.9%

Note: Capacity per bus based on two riders per seat.

Tier II – Current State

48 Average Riders / 77 Average Possible Seats



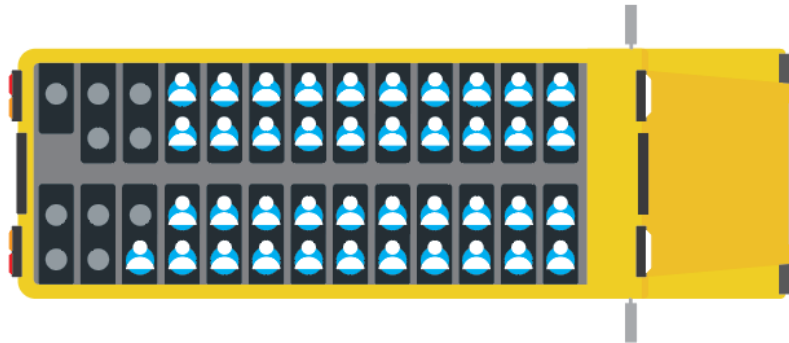
Routes	9
Peak Riders	419
Total Capacity	684
Utilization	61.3%

Note: Capacity per bus based on three riders per seat.

Once baseline utilization indicated there were opportunities for bus route reductions, we reviewed the utilization within each tier to identify the maximum number of routes that may be reduced without exceeding 90 percent capacity.

Our analysis identified the number of routes that could be eliminated on both Tiers while maintaining enough capacity for the tier with the highest ridership, which is Tier II. Ultimately, we determined that the District could eliminate one bus route and the corresponding bus from its fleet. The visual below shows the impact of this reduction on utilization for both tiers.

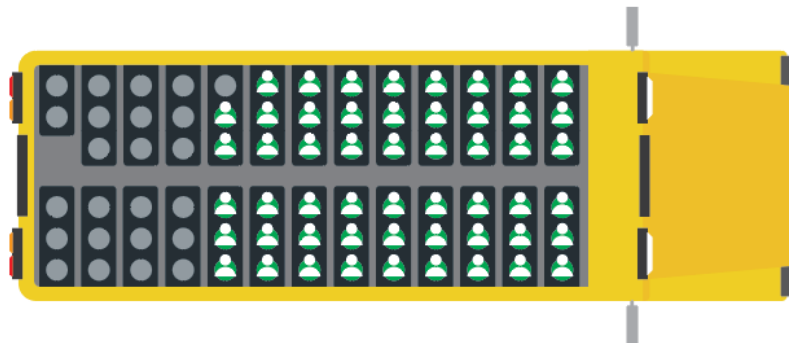
Tier I – After Reductions
41 Average Riders / 51 Average Possible Seats



Routes	8
Peak Riders	285
Total Capacity	357
Utilization	79.8%

Note: Capacity per bus based on two riders per seat.

Tier II – After Reductions
53 Average Riders / 77 Average Possible Seats



Routes	9
Peak Riders	419
Total Capacity	608
Utilization	68.9%

Note: Capacity per bus based on three riders per seat.

Using the ridership for each tier in FY 2025, RCSD could reduce one route on both Tier I and Tier II. Reducing one route in Tier I would result in approximately 79.8 percent utilization and reducing one route in Tier II would result in approximately 68.9 percent utilization.

The District should strategically identify the buses chosen for fleet reduction purposes. In addition to the age of the vehicle, District officials should consider maintenance costs and other factors related to the cost of ownership of a bus.

Conclusion

The District’s bus fleet is not operating as efficiently as possible by operating more routes than necessary. Eliminating one bus route on Tiers I and II could save an average of approximately \$21,000 in salaries and benefits in each year of implementation over the forecast period.

Recommendation 10: Develop Formal Internal Policies and Procedures for T-Reporting

To ensure proper funding, as well as compliance with the ORC, OAC, and ODEW guidelines, RCSD should develop formal internal policies and procedures for T-Reporting.

Impact

Accurate reporting on school district transportation is not only required but is necessary to ensure proper funding. Providing correct ridership and mileage on the T-1 Report allows for an accurate calculation of state pupil transportation payments and funding.

Background

In accordance with ORC § 3317.0212 and OAC § 3301-83-01, school districts in Ohio are required to submit annual T-Reports to ODEW. Districts are required to complete the T-1 Report by recording the average number of pupils transported to school as well as the average daily miles traveled for pupil transportation, excluding non-routine and extracurricular miles, during the first full week of October.

According to ODEW, “Students shall only be counted once for AM or PM ridership per day regardless of how many vehicles they ride. You will complete a morning count and an afternoon count and use the greater of the average transported. Students who are not present on the bus may not be included in the counts.”

Methodology

We obtained and reviewed the District’s October 2024 count sheets and compared them to the T-1 Report. We met with RCSD officials to discuss the District’s transportation practices for conducting count week and reporting the results on the T-1 Report.

Analysis

During the October 2024 count week, the District’s bus drivers completed count sheets. The transportation supervisor then compiled the results, verified the accuracy of the data, and sent the results to the Superintendent and Treasurer for signatures. The results were then submitted to ODEW via the T-1 Report.

Our review and comparison of the October count sheets, and the T-1 Report, submitted by the District, found that the District underreported ridership by 8 students, or approximately 1.1 percent less, and underreported miles by 278 miles, or approximately 100.9 percent less.

According to ODEW guidance, districts should “Record the total number of daily routine miles for morning and afternoon public, nonpublic, and community school students driven from the

time the bus leaves storage, completes regular routes, and returns to storage.” Daily morning and afternoon mileage is to be averaged and then a single total daily mileage is submitted for the T-1 Report.

RCSD reported mileage the same as ridership – the average miles for the AM and the average miles for the PM were calculated and then the highest of the two averages was reported to ODEW for each bus. RCSD should have calculated the total daily miles for the AM and the total daily miles for the PM and then reported the average of the two to ODEW for each bus.

The District’s reported difference in ridership would not significantly impact funding levels. The District has been funded on a per-rider basis for the past three years. In FY 2025, however, RCSD experienced a decrease in state transportation funding, which is likely due to the elimination of high school busing. Thus, it is important to ensure that both ridership and mileage are accurately reported.

During the course of the audit, we informed RCSD of the discrepancy in reported mileage. The District then resubmitted the T-1 Report to ODEW prior to the January 31st deadline for resubmission. Even with the updated mileage, the District still would have been funded on a per-rider basis for FY 2025, and as such, this discrepancy had no impact to the District’s funding.

Conclusion

RCSD has reported inaccurate data on the October 2024 T-1 Report. Through proper adherence to ODEW guidance, training, and utilization of resources, these errors can be mitigated. To ensure that the District is receiving accurate state pupil transportation payments, as well as remaining in compliance with ORC, OAC, and ODEW guidelines, RCSD should develop formal policies and procedures for T-1 Reporting.

Additional Recommendations

As discussed in detail throughout the preceding sections of this report, RCSD could gain efficiencies by aligning its operations with the peer averages and industry standards and implementing the previously identified baseline recommendations. However, the recommendations identified previously in this report, even if fully implemented, would not resolve the projected deficit in the most recent five-year forecast. The following recommendations are additional actions that District leadership may need to consider when addressing the current fiscal situation.

Implementing the following additional actions could have a significant impact on the District's operations and instructional activities. However, without additional revenue, the District will likely need to consider the implementation of at least one of, or a combination of, the following recommendations in order to remain fiscally solvent.

Eliminate the General Fund Subsidy for Extracurricular Activities

In order to reduce expenditures, the District could reduce the General Fund subsidy of extracurricular activities (see **Recommendation 1**). To achieve additional savings, the District could consider fully eliminating the subsidy, which would save an additional \$646,000 per year, based on the FY 2024 subsidy level.

To fund extracurricular activities without a General Fund subsidy, the District may consider the following options:

- Implement pay-to-participate fees;
- Increase admissions and sales;
- Increase booster club funding;
- Reduce the supplemental salary schedule; and/or,
- Eliminate programs.

Implement a Base and Step Salary Freeze

We compared the District's certificated and classified salaries to the local peer averages. The results of this analysis indicated that the District is generally below or in line with the local peer salaries for nearly all positions. In order to achieve additional savings, the District could consider implementing a base and step salary freeze, which would result in significant annual savings.

The District's November 2024 five-year forecast assumes a 2 percent step increase throughout the forecast period, as well as a 2 percent base increase in FY 2025, a 0 percent base increase in FY 2026, and a 1.5 percent base increase in FY 2027 through FY 2029. Due to the expiration of

the District’s CBAs, the earliest a salary freeze could be implemented is FY 2026. If the District froze salaries at the FY 2026 forecast levels for FY 2027 through FY 2029, it could realize average annual savings of approximately \$912,000. These estimated savings reflect the average annual savings that can be achieved beginning in FY 2027 through the remainder of the forecast period.³⁴

Eliminate up to 1.5 FTE Building Administrator Positions

RCSD employs a total of 7.0 FTEs in building administrator positions, which include principals and assistant principals. When adjusted for students served and buildings, RCSD has 3.88 FTEs per-1,000 students and 1.4 FTEs per-building.

The District exceeds the primary peer average on a per-1,000 student basis by 0.59 FTEs and on a per-building basis by 0.55 FTEs. The District could eliminate 0.5 FTE building administrator positions for average annual savings of approximately \$59,000 annually (see **Recommendation 4**).

The state minimum requirement for building administrators identified in OAC 3301-35-05 consists only of the duties of a principal. This means RCSD is exceeding the state minimum requirement by 2.0 FTEs. Taking into account **Recommendation 4**, the District could eliminate up to 1.5 FTE additional building administrator positions for average annual savings of approximately \$174,000.

Eliminate Teacher Positions

If the District successfully implements all of the standard recommendations along with a combination of the previously identified additional recommendations, it can resolve the projected deficit. Some of the previously identified recommendations are subject to negotiations and may be difficult for the District to achieve. If the financial condition of the District does not improve, it may need to consider eliminating teaching positions.

State law requires that for every 25 students, districts employ at least one classroom teacher, for a student-to-teacher ratio of 25 to 1. In FY 2024, the District had a student-to-teacher ratio of 18.15 to 1.³⁵ While the District is below the primary peer average for classroom teachers by nearly 16.0 FTEs, it could eliminate up to 22.0 FTE teaching positions and remain within state minimum standards. This level of reduction would result in approximately \$2.2 million in annual

³⁴ The savings identified in this recommendation do not take into account recommended staffing reductions. If the District were to reduce staffing, actual savings would be reduced.

³⁵ The student number used in this ratio represents a regular student population – a formula driven number that reflects students enrolled and educated within the District, excluding categories two through six of special education students. Classroom teachers include K-12 general education teachers as well as art, music, physical education, English language instructional program, and gifted and talented teachers. Preschool teachers, special education teachers, and career-technical teachers are excluded from the ratio (*Source, ODEW*).

savings but would represent a 27 percent reduction in teaching staff and substantively impact District operations.

While a reduction to state minimum standards is likely not necessary to address the projected deficit, RCSD should choose to strategically implement teacher reductions to maximize savings while minimizing the impact on District operations. Ultimately, the total cost savings realized from teacher reductions would be dependent on a variety of factors including the number of positions eliminated, the tenure of the individuals, and the impact of other potential cost savings measures.

If the District decides to pursue reductions to state minimum teacher reductions, it should work with ODEW to ensure compliance with the state minimum requirement in OAC 3301-35-05 before reducing classroom teaching levels.

Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the District's official statement in regards to this performance audit. Throughout the audit process, staff met with District officials to ensure substantial agreement on the factual information presented in the report. When the District disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



RAVENNA SCHOOL DISTRICT
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March 24, 2025

Keith Faber
Auditor of State
88 East Broad Street, 5th Floor
Columbus, OH 43215

Dear Auditor Faber,

On behalf of the Ravenna School District, we would like to thank the entire Performance Audit Team for their time and effort preparing the audit report for our District. The leadership of the District has reviewed all recommendations from the Audit addressing them below:

Recommendation 1: Reduce the General Fund Subsidy Percent of Total Expenditures for Extracurricular Activities to the Local Peer Level: The district has eliminated a number of supplementals over the past year. With negotiations coming up in the 2025-2026, supplementals will be an important discussion moving forward. The longevity steps for all supplementals should be removed from the contract and it is the intent of the district to negotiate the removal of those steps. An audit of athletics has also been conducted in the last year and several positions will be eliminated based on participation in each sport.

Recommendation 2: Develop and Enhance Formal Plans: The District will continue to monitor formal plans in regards to formal capital improvement, facilities preventative maintenance, fleet preventative maintenance, and bus replacement plans, while refining its existing strategic plan in order to meet financial, programmatic, and operational needs.

Recommendation 3: Enhance the Budgeting Process: Ravenna School District current treasurer began July 15, 2024. Current practices involve building and department budget meetings prior to the fiscal year with regular budget reviews. The budget process involves shared planning documents. The Treasurer will continue to attend networking meetings and professional development opportunities. The District will continue to monitor the budgeting process.

Recommendation 4: Eliminate Administrative and Administrative Support Positions above the Peer Average: A central office position was eliminated this year with the Superintendent and Assistant Superintendent combining the role of Curriculum Director into their job descriptions. The district also eliminated an Administrative Support position with the RIF of the Central

Registration secretary. Two Dean of Students were also eliminated in FY 25. For FY 26, a principal and school secretary will be eliminated from the closure of West Park Elementary. We have also reduced our Director of Business Operations to a part time position and plan to continue that into FY 26.

Recommendation 5: Eliminate Direct Student Education Positions above the Peer Average: For FY 25, RSD eliminated nine (9) positions including five (5) teaching positions, one (1) speech therapist, two (2) Dean of Students, and one (1) classroom assistant. FY 26, RSD has twelve (12) retirements and plans to not fill ten (10) of those positions. We are also eliminating two (2) custodial, one (1) food service position, and one (1) secretarial position.

Recommendation 6: Renegotiate Collective Bargaining Agreement Provisions: All three unions (REA, OAPSE #338, and OAPSE #562) have agreed to a one year extension for FY 26 at a 0% increase to the base. Negotiations will begin in Fall of 2025 for a new contract for all three unions.

Recommendation 7: Align Employee Share of Insurance Costs with SERB Regional Average: In looking at percentage share Ravenna School District is below the peer average in all categories. Utilizing District's dollar costs is not an appropriate measure as it does not consider different plan designs. The District will continue to monitor the District's insurance costs.

Recommendation 8: Improve Building Utilization: Ravenna School District Board of Education approved the closure of West Park Elementary on January 27, 2025 effective FY 2026. West Park Elementary kindergarten program will move to Willyard Elementary School for FY 2026. Ravenna School District completed and reviewed the following documents; (1) Frontline Comparative Analytics Student Enrollment Projections, (2) Frontline Comparative Analytics Staff Report, (3) Frontline Comparative Analytics Building Usage Report, (4) Independent Staff, Student, Building Usage report via Shared Services NEO, (5) OFCC assessment reports, and (6) District level input to determine building closure plan effective FY 2026. The closure of West Park Elementary estimated cost savings for FY 2026 is \$347,904 and FY 2027 and beyond \$397,849. Ravenna School District will continue to monitor the future, FY 2027 and beyond, building consolidation plans with OFCC, District staff, Board of Education, and the community.

Recommendation 9: Eliminate a Bus Route: We will continue to monitor our bus routes with guidance from Doug Palmer, OASBO transportation consultant and ODEW transportation coordinator

Recommendation 10: Develop Formal Internal Policies and Procedures for T-Reporting: We will continue to monitor our T reporting with guidance from Doug Palmer, OASBO transportation consultant and ODEW transportation coordinator when completing T1 and T2 reports. T reports completed in August 2024 were completed in collaboration with Doug Palmer. Initial reporting meeting with OASBO Doug Palmer is scheduled for May 8, 2025. The district created in August 2024 collaborative reporting documents and scheduled internal and external meeting reviews.

Eliminate up to 1.5 FTE Building Administrator Positions: Two (2) Dean of Students were eliminated in FY 25. One (1) principal will be eliminated in FY 26 with the closure of West Park Elementary.

Eliminate Teacher Positions: For FY 25, RSD eliminated nine (9) positions including five (5) teaching positions, one (1) speech therapist, two (2) Dean of Students, and one (1) classroom assistant. FY 26, RSD has twelve (12) retirements and plans to not fill ten (10) of those positions. We are also eliminating two (2) custodial, one (1) food service position, and one (1) secretarial position.

Ravenna School District will continue to monitor the information presented by the Performance Audit to continue the improvement of our District. Thank you for all the time and effort that your team put into the process.

Sincerely,

Benjamin M. Ribelin

Ben Ribelin
Superintendent

Kristen Plageman

Kristen Plageman
Treasurer

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

Summary of Objectives and Conclusions

Objective	Recommendation
Financial Management	
Are the District’s forecasting practices consistent with leading practices and is the five-year forecast reasonable and supported?	No Recommendation: The District’s forecasting practices are consistent with leading practices.
Are the District’s budgeting practices in line with leading practices?	R.3
Are the District’s planning practices consistent with leading practices?	R.2
Is the District’s General Fund subsidy of extracurricular activities appropriate in comparison to local peers and the District’s financial condition?	R.1, Additional Recommendation

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Human Resources	
Are the District’s staffing levels appropriate in comparison to primary peers, state minimum standards, demand for services, and the District’s financial condition?	R.4, R.5, Additional Recommendations
Are the District’s salaries and wages appropriate in comparison to local peers and the District’s financial condition?	Additional Recommendation
Are the District’s collective bargaining agreement provisions appropriate in comparison to local peers, minimum requirements, and the District’s financial condition?	R.6
Are the District’s insurance costs appropriate in comparison to other governmental entities within the local market and the District’s financial condition?	R.7
Facilities	
Are the District’s facilities staffing levels appropriate in comparison to leading practices, industry standards, and the District’s financial condition?	No Recommendation: The District’s facilities staffing levels are appropriate compared to benchmarks.
Is the District’s building utilization appropriate in comparison to leading practices, industry standards, and the District’s financial condition?	R.8
Transportation	
Is the District’s fleet sized appropriately and routed efficiently in comparison to leading practices, industry standards, and the District’s financial condition?	R.9
Is the District’s T-1 Report accurate, and did it result in the appropriate level of State transportation funding?	R.10

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives:³⁶

- Control environment
 - We considered the District’s control of its EMIS and payroll systems.
- Risk Assessment
 - We considered the District’s activities to assess fraud risks.

³⁶ We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G.

- Information and Communication
 - We considered the District’s use of quality information in relation to transportation data.
- Control Activities
 - We considered the District’s compliance with applicable laws and contracts.

Internal control deficiencies were not identified during the course of this audit.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District’s operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

In consultation with the District, two sets of peer groups were selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per-pupil spending and similar academic performance. A “Local Peers” set was selected for a comparison of the general fund subsidy of extracurricular activities, compensation, benefits, and collective bargaining agreements, where applicable. This peer set was selected specifically to provide context for local labor market conditions. The table below shows the Ohio school districts included in these peer groups.

Peer Group Districts

Primary Peers

- Circleville City School District (Pickaway County)
- Claymont City School District (Tuscarawas County)
- Gallia County Local School District (Gallia County)
- Maysville Local School District (Muskingum County)
- New Lexington School District (Perry County)

Local Peers

- Crestwood Local School District (Portage County)
- Field Local School District (Portage County)
- James A. Garfield Local School District (Portage County)

- Kent City School District (Portage County)
- Rootstown Local School District (Portage County)
- Southeast Local School District (Portage County)
- Streetsboro City School District (Portage County)

Where reasonable and appropriate, peer districts were used for comparison. However, industry standards or leading practices were used in some operational areas for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. Each recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

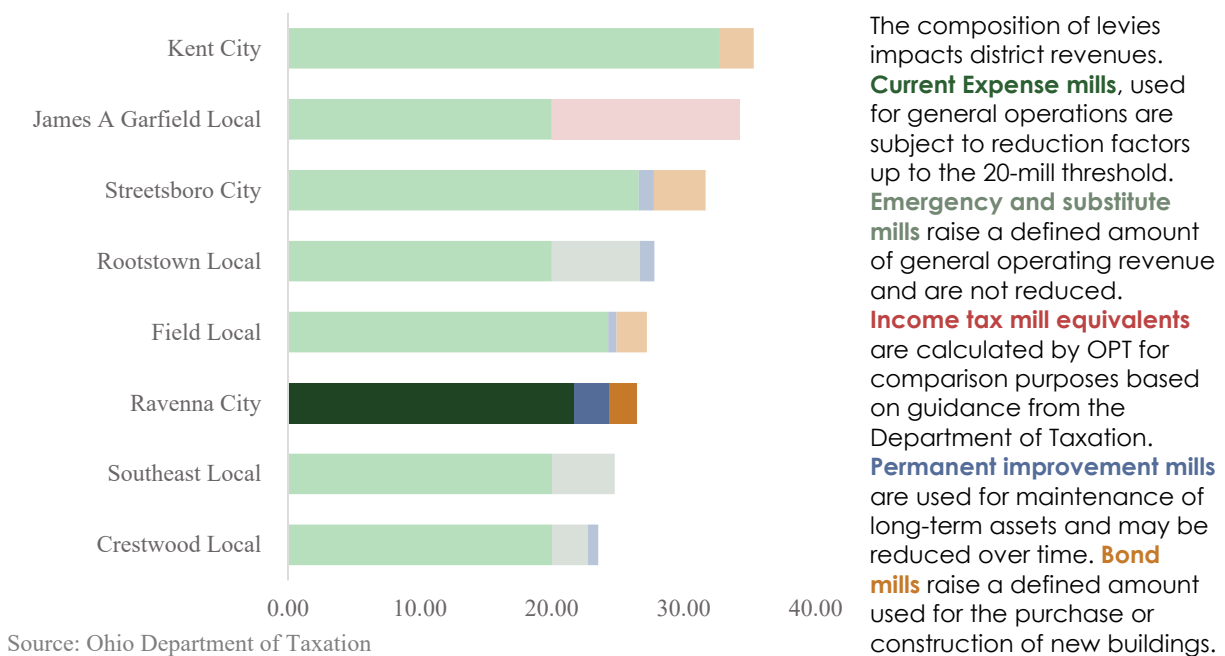
Appendix B: Financial Systems

In addition to the financial analyses previously presented throughout the report, we conducted additional review of the District’s finances compared to peers. This information is provided to give a deeper understanding of the current financial condition of the District.

Local Revenue Comparisons

Since the total millage rate can be rolled back as a result of reduction factors, we compared the total effective millage for RCSD to that of its local peers. This comparison is found in the chart below. The green portion of the bar represents the current expense millage rate, where four of the local peers are at the 20-mill floor. Because the District is not at the 20-mill floor, it will not see continued growth from current expense mills as property value increases.

2024 Millage and Millage Equivalents | Local Peers



The District’s effective tax rate is among the lowest in comparison to the local peer districts. In Tax Year 2023, one mill of property tax generated approximately \$208 in revenue per pupil, falling below the local peer average by approximately \$56, or 21.2%.

The following tables show the local tax effort (LTE) comparison between RCSD and the primary peer districts and the local peer districts. The District’s LTE is below the statewide average, is amongst the highest of the primary peers, and falls in the middle of the local peers.

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2024 Local Tax Effort Comparison | Primary Peers

District	LTE	Rank	Percentile
Circleville City	1.2134	178	70.6%
Ravenna City	0.8318	413	31.8%
Claymont City	0.6722	533	12.0%
Gallia County Local	0.8512	393	35.1%
New Lexington School District	0.7975	443	26.9%
Maysville Local	0.6473	545	10.1%
Primary Peer Average	0.8363	409	32.5%

Source: ODEW

2024 Local Tax Effort Comparison | Local Peers

District	LTE	Rank	Percentile
Kent City	1.3674	110	81.8%
James A Garfield Local	1.3966	99	83.7%
Southeast Local	0.9040	355	41.4%
Field Local	0.8896	365	39.8%
Ravenna City	0.8318	413	31.8%
Streetsboro City	0.8292	419	30.9%
Rootstown Local	0.8339	412	32.0%
Crestwood Local	0.7533	481	20.6%
Local Peer Average	0.9963	298	50.8%

Source: ODEW

The following table shows the comparisons of the District’s strategic, capital, and transportation fleet preventative maintenance planning to industry standards and best practices. The District’s plans do not meet all components recommended by the GFOA and APWA. There is no comparison for the bus replacement and facilities preventative maintenance plans because the District does not have these plans.

Financial Planning Best Practices

Meets Partially Meets Does Not Meet

Strategic	Capital	Fleet PM
Conduct strategic planning under the organization's chief executive.	Develop capital asset life cycle for major capital assets.	Maintain an inventory of all fleet, equipment, and parts.
Analyze internal and external environments.	Identify needs based on strategic plan, projected developments, facility master plans, etc.	Establish personnel qualified and authorized to perform inspection, repair, and maintenance functions.
Identify the most critical problems facing the organization.	Determine financial impacts of planned projects and asset purchase/replacement.	Define inspection responsibilities of operators and other qualified personnel.
Develop a vision/goal to address each problem.	Details estimated amounts of funding from various revenue sources.	Establish equipment and fleet life cycles and provide a schedule for routine inspection and maintenance.
Develop strategies to realize your visions.	Projects future operating and maintenance costs.	Includes definition of work to be performed.
Develop tactics to implement strategies.	Prioritize capital requests based on health and safety, asset preservation, and service/asset expansion/addition.	Includes diagnosis of work to be performed prior to scheduling.
Obtain approval of the plan.	Develop a comprehensive financial plan covering the multi-year period of the capital plan to ensure capital plan is achievable.	Identifies frequency of preventative maintenance tasks based on distance traveled, environment, and manufacturers' recommendations.
Execute and monitor tactics and strategies.	Integrate environment, social, and governance (ESG) considerations in planning.	Includes documentation to support maintenance action.
Continually evaluate and reassess the vision and strategies.	Covers a period of five to 25 years (or more).	Includes estimate of labor hours, materials, shop space, and time.
		Establish system for the tracking of preventative maintenance tasks completed.
		Preventative maintenance records and work orders are periodically reviewed to determine effectiveness and efficiency of the program.

Appendix C: Human Resources

Staffing Comparison Tables

The following tables illustrate the District’s employee FTEs compared to calculated benchmark FTEs.

The enrollment benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per-1,000 student ratio*. Normalizing data on a per-1,000 student basis, as seen in the calculation below, allows for a more precise comparison between districts when student counts differ. This primary comparison is shown in each of the following staffing comparison tables.

$$\text{Enrollment Benchmark FTEs} = \left[\frac{\text{Peer Average FTE}}{\left(\frac{\text{Peer Avg Enrollment}}{1,000} \right)} \right] * \left(\frac{\text{Client Enrollment}}{1,000} \right)$$

The building benchmark FTEs represents the FTEs the District would need to align with the *primary peer average FTEs per building ratio*. Normalizing data on a per-building basis, as seen in the calculation below, allows for a more precise comparison between districts when building counts differ. This secondary comparison is shown in select staffing comparison tables.

$$\text{Building Benchmark FTEs} = \left(\frac{\text{Peer Average FTE}}{\text{Peer Average Building Count}} \right) * \text{District Building Count}$$

Central Office Administrator Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Assistant, Deputy/Associate Superintendent	1.00	0.61	0.39
Supervisor/Manager	1.00	1.86	(0.86)
Coordinator	0.00	0.76	(0.76)
Education Administrative Specialist	0.00	0.20	(0.20)
Director	4.00	2.88	1.12
Other Official/Administrative	0.00	0.61	(0.61)
Total	6.00	6.92	(0.92)

Source: RCS D and ODEW

Building Administrator Staff Comparison

Position	RCS D FTEs	Enrollment Benchmark FTEs	FTEs Above/(Below) Benchmark
Assistant Principal	2.00	2.79	(0.79)
Principal	5.00	3.60	1.40
Total	7.00	6.39	0.61

Position	RCS D FTEs	Building Benchmark FTEs	FTEs Above/(Below) Benchmark
Assistant Principal	2.00	2.80	(0.80)
Principal	5.00	3.65	1.35
Total	7.00	6.45	0.55

Source: RCS D and ODEW

Teaching Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
General Education	69.75	88.42	(18.67)
Gifted and Talented	2.00	0.77	1.23
Career-Technical Programs/Career Pathways	4.00	2.47	1.53
Total	75.75	91.66	(15.91)

Source: RCS D and ODEW

K-8 Teaching Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Art Education K-8	2.15	2.20	(0.05)
Music Education K-8	3.25	3.56	(0.31)
Physical Education K-8	4.00	2.90	1.10

Source: RCS D and ODEW

Non-Teaching Educational Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Curriculum Specialist	0.00	0.61	(0.61)
Counseling	3.68	3.71	(0.03)
Remedial Specialist	0.00	2.88	(2.88)
Tutor/Small Group Instructor	0.00	2.27	(2.27)
Teacher Mentor/Evaluator	0.00	0.41	(0.41)
Other Educational	0.00	1.33	(1.33)

Source: RCS D and ODEW

Professional Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Psychologist	0.00	0.67	(0.67)
Publicity Relations	0.00	0.20	(0.20)
Social Work	0.00	0.20	(0.20)
Other Professional - Other	0.00	0.20	(0.20)

Source: RCS D and ODEW

Technical Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Other Technical	2.00	1.60	0.40
Total	2.00	1.60	0.40

Source: RCS D and ODEW

Central Office Support Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Administrative Assistant	0.00	0.83	(0.83)
Accounting	0.00	0.83	(0.83)
Bookkeeping	2.00	2.41	(0.41)
Central Office Clerical	6.50	3.57	2.93
Other Office/Clerical	0.00	0.20	(0.20)
Total	8.50	7.84	0.66

Source: RCS D and ODEW

Building Office Support Staff Comparison

Position	RCS D FTEs	Enrollment Benchmark FTEs	FTEs Above/(Below) Benchmark
School Building Clerical	9.09	6.88	2.21
Total	9.09	6.88	2.21

Position	RCS D FTEs	Building Benchmark FTEs	FTEs Above/(Below) Benchmark
School Building Clerical	9.09	6.95	2.14
Total	9.09	6.95	2.14

Source: RCS D and ODEW

Library Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Librarian/Media	1.00	0.61	0.39
Library Aide	0.93	2.50	(1.57)
Total	1.93	3.11	(1.18)

Source: RCS D and ODEW

Nursing Staff Comparison

Position	RCS D FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Registered Nursing	0.00	1.44	(1.44)
Practical Nursing	0.00	0.83	(0.83)
Total	0.00	2.27	(2.27)

Source: RCS D and ODEW

Classroom Support Staff Comparison

Position	RCSD FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Instructional Paraprofessional	0.00	3.62	(3.62)
Teaching Aide	0.00	5.44	(5.44)
Total	0.00	9.06	(9.06)

Source: RCSD and ODEW

Other Support Staff Comparison

Position	RCSD FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
Guard/Watchman	0.25	3.71	(3.46)

Source: RCSD and ODEW

Other Clerical Staff Comparison

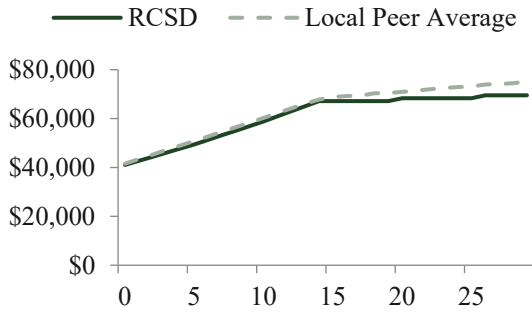
Position	RCSD FTEs	Benchmark FTEs	FTEs Above/(Below) Benchmark
507: Parent Mentor	0.00	0.20	(0.20)
510: Family and Community Liaison	0.00	0.83	(0.83)

Source: RCSD and ODEW

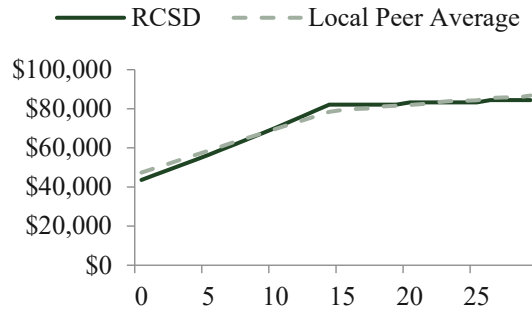
We also looked at annual salaries for all certificated employees and the hourly wage rates for various classified employee positions over the course of a career, as seen in the following charts.

Certificated Career Compensation

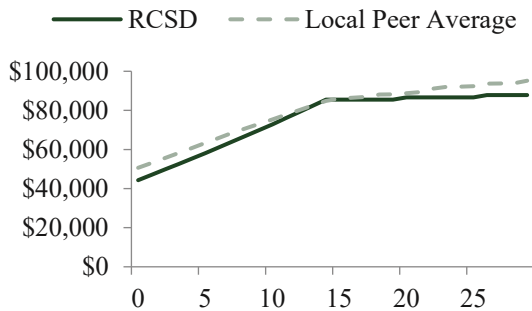
Bachelors



Masters

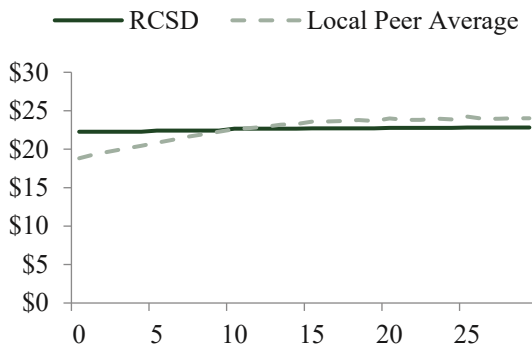


MA+30

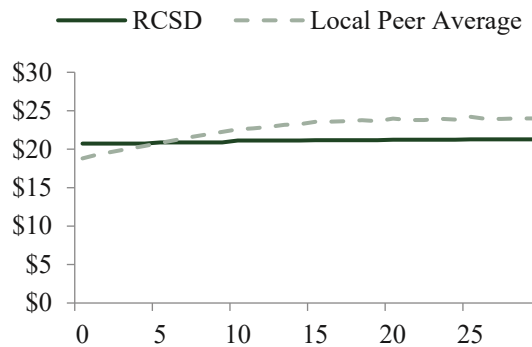


Classified Career Compensation

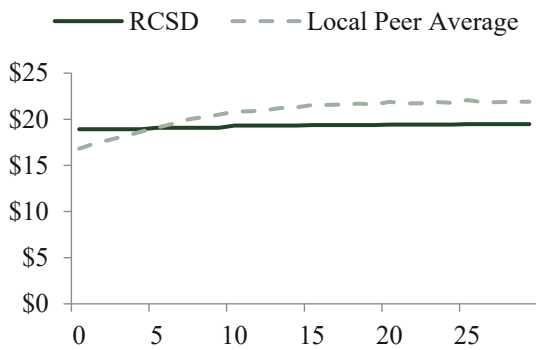
Custodian I



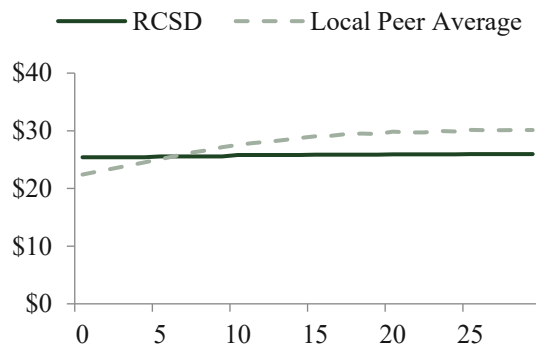
Custodian II



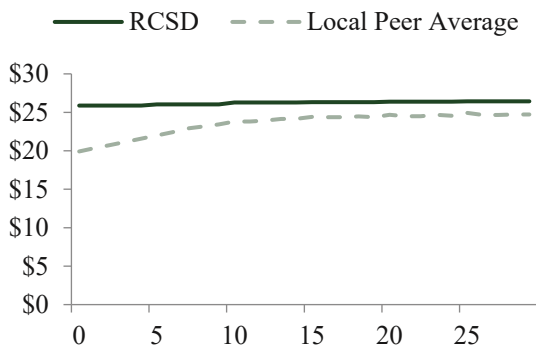
Custodian IV



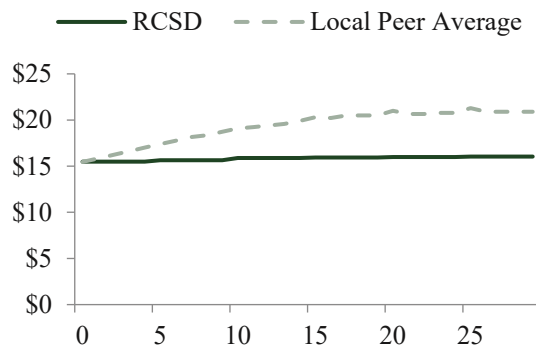
Head Mechanic



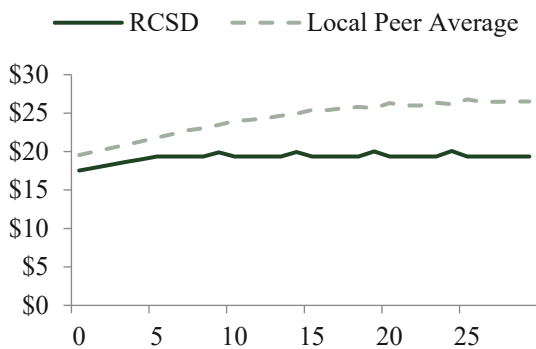
Maintenance



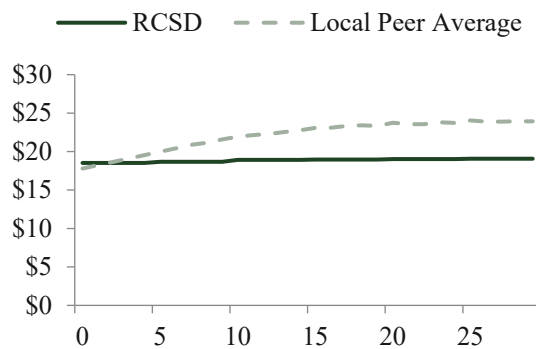
Cook



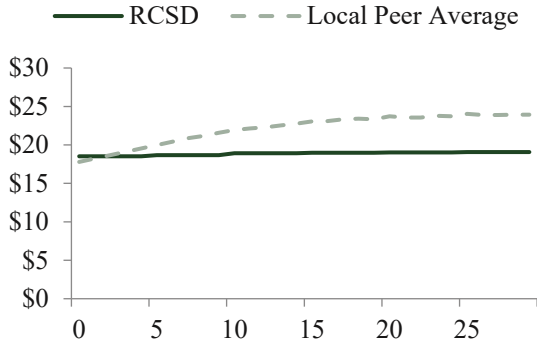
Bus Driver



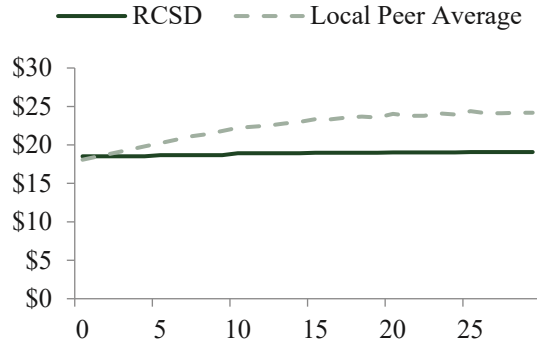
Elementary Secretary



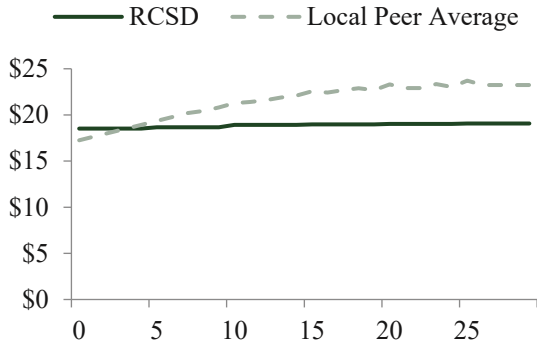
Secondary Secretary



Athletic Transportation Secretary



Food Service Secretary



OHIO AUDITOR OF STATE KEITH FABER



RAVENNA CITY SCHOOL DISTRICT

PORTAGE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 4/3/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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