

sbo quarterly



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The *SBO Quarterly* is published to share news and information among members and associations. Opinions stated in the magazine do not necessarily reflect those of the membership or staff. OASBO encourages reflection and discussion on all aspects of school business management.

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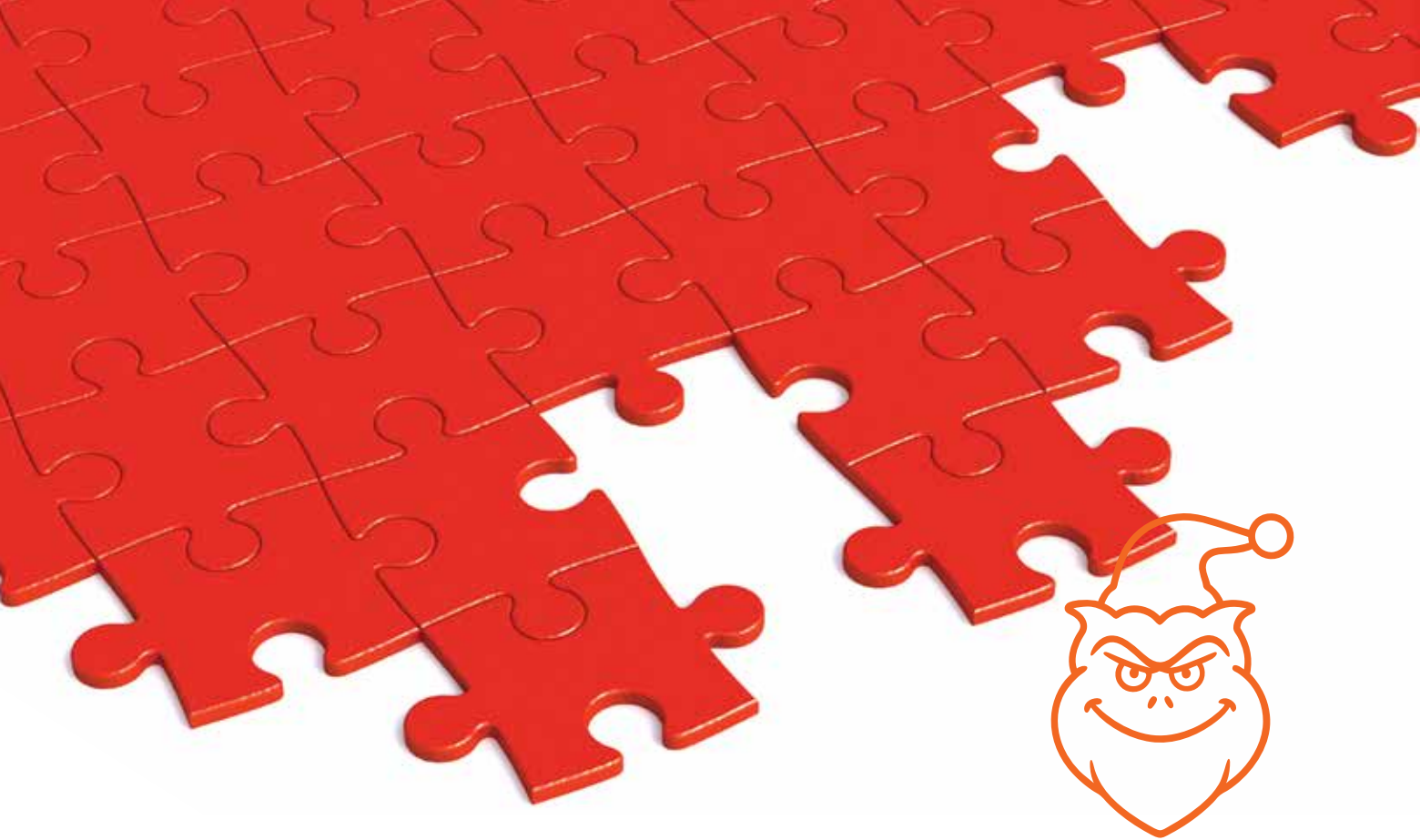
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PRESIDENT'S MESSAGE

Piecing Together the Puzzle

Property reappraisal and educating students

OASBO President Todd Puster authored this article for the January 1997 issue of OASBO's School Business Chronicle magazine. While certain facets about school funding have changed, such as the loss of homestead and rollback credits for new levies approved after August 2013, the main points of the article are as true today as they were then.

Like Dr. Seuss' Grinch who "Stood puzzling and puzzling: How could it be so?" many Ohio homeowners ask, "How could it be so?" when school officials advise them that state-mandated property reappraisal provides few additional dollars for school operations.

The 1957 Seuss classic "How the Grinch stole Christmas" encourages readers to consider the true meaning of Christmas.

THE TRUE EFFECT OF PROPERTY REAPPRAISAL FOR THE SCHOOLS AND FOR THE TAXPAYER

If Ashland County Auditor S.E. Ryland's estimate of a 20 percent increase in property values holds for the Ashland City School District, the bottom line is that only \$170,000 in additional local property tax dollars will be available for school district operations, a 1.4 percent increase.

However, the State of Ohio will assume in the formula devised to allocate state dollars to Ohio schools that real estate tax revenue available to the Ashland City Schools rises by almost \$1.6 million instead of the true increase of about \$170,000.

"How could it be so?" has become a question causing Ohio school fiscal officers to speak in "puzzling and puzzling" terms while taxpayers feel left "ice-cold in the snow."

The key to understanding this school finance puzzle is to understand the math used to calculate property tax rates for inside mills authorized by the Ohio Constitution and for outside mills authorized by voters. Although the term mill is foreign to everyday vocabulary, it simply means this: one mill of taxation costs a taxpayer \$1 per \$1,000 of the assessed value of taxable property.

Cutting through the red tape of assessment rates and tax credit laws, take as fact that most owner occupied homes in Ohio have an assessed value for property tax purposes amounting to about 31 percent of the fair-market value of the home. This means that a home with a fair-market value of \$50,000 has a tax value of \$15,500. So, a 1 mill tax costs the homeowner \$15.50 in property taxes a year.

To pay for school operations, the Ashland City School District is assigned four of the ten inside mills available for local government use. The cost of running schools exceeds the revenue four mills provides, so Ashland voters have approved an additional 47.1 mills for educating students.

BEYOND MILLAGE: THE TAX REDUCTION FACTORS

According to constitutional requirements, the four inside mills provide additional dollars for school operations as property values increase. Based on a 20-year-old state law, the voted 47.1 mills are adjusted for property inflation so schools do not receive more money from voted taxes as real property values rise. Keep in mind, however, that many of these voted mills have been approved during that 20-year period.

Real estate tax for school operations were collected at the rate of 32.1 mills for residential and agricultural properties and 36.9 mills for commercial and industrial properties in 1996. The different rate structures are mandated by the state constitution.

The reason behind passage of the 1976 law was a feeling among legislators that the rampant inflation of that day would outstrip the ability of homeowners to pay their property taxes. When enacting this legislation, less consideration was given as to how schools would pay for educational costs in the same inflationary environment.

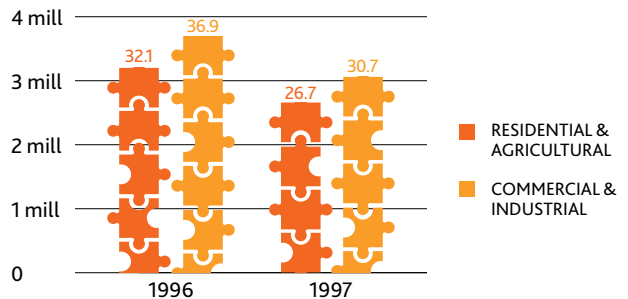
So, the state school funding formula was left as if the pre-1976 rules remained in force. As a result, the state formula places funds returned to taxpayers in the school district treasury. In effect, the state school funding formula penalizes school districts for the tax relief given property owners.

THEN AND NOW: 20 YEARS LATER

In 1996, the value of real estate in the school district totaled \$214,404,910, yielding \$7.1 million for school operations. If Mr. Ryland's 20 percent value increase estimate holds precisely for both classes of property, the 1997 tax collection property values will total \$257,285,892.

COLLECTED REAL ESTATE TAX FOR SCHOOL OPERATIONS

Ashland City School District



If the 1976 law did not reduce voted tax rates, the schools would receive \$8,711,237. Due to this law, actual voted real property tax receipts will stay at \$7,118,928.

Voted school tax rates, therefore, will decline 16.7 percent to keep the amount of tax money the school district receives the same. The new tax rate for residential and agricultural property becomes 26.7 mills; the new tax rate for commercial and industrial property becomes 30.7 mills.

Nevertheless, the state funding formula works as if the old voted tax rates were in effect and that \$1,592,309 in new revenue is flowing in the school district treasury. School officials call this reappraisal paradox "phantom revenue."

The four inside mills do generate additional dollars for school operations. In 1996, the four inside mills accounted for \$857,619 in real property tax receipts. In 1997, based on a 20 percent increase, the school district will receive \$1,029,143.

To obtain an added \$171,524 in local real estate tax revenue, the schools lose \$1.2 million in state education funds. The loss is not \$1.6 million because current state law limits the loss to the amount of state money actually received in 1992.

Like the Grinch who "puzzled three hours, 'till his puzzler was sore" a solution to this school finance puzzle puzzles Boards of Education, school officials and state legislators. A big question in Columbus this spring is: "Will the pieces to solve the phantom revenue puzzle fit together?" – TODD PUSTER / Orange City Schools

Todd Puster





EXECUTIVE DIRECTOR'S MESSAGE

Ohio's FY26-27 State Budget: Advocating for K-12 Public Schools

Public school leaders have a critical role to play in shaping the future of K-12 education.

As Ohio prepares for the FY26-27 state budget, public school leaders have a critical role to play in shaping the future of K-12 education. For over 600 school districts statewide, this budget represents more than numbers—it's about ensuring every student has access to the resources needed to succeed. From securing continued support for the Fair School Funding Plan to updating critical cost factors, this budget will shape the path of public education in Ohio. Now is the time for school leaders to stand together, amplifying our unified voice to make certain that every dollar invested in education moves us closer to a brighter future for our students.

KEY BUDGET CONSIDERATIONS

The financial outlook for Ohio presents both opportunities and challenges. At the end of FY24, Ohio's General Revenue Fund (GRF) revenues were \$944 million below projections, while expenditures were \$1.58 billion below expectations, primarily due to reduced Medicaid spending. Potential legislative changes, such as ongoing tax cuts, the possible elimination of the State Income

Tax and CAT Tax, modifications to the 20-mill floor, and adjustments in property tax calculations, could have significant impacts on funding for our schools and the resources available to students.

FAIR SCHOOL FUNDING PLAN PRIORITIES

The Fair School Funding Plan (FSFP) was designed to create a predictable and fair funding system, ensuring all students have access to quality education. Key FSFP priorities in this budget cycle include:

- Continuing the phase-in of years five and six of the original six-year plan.
- Updating base cost inputs to align with actual expenses will allow schools to provide consistent support, ensuring that every student, regardless of district, has access to quality educational resources.
- Establishing a permanent formula for Educational Service Centers (ESCs), which are crucial for delivering essential services to local districts.
- Addressing cost studies for gifted, special education, and economically disadvantaged students.
- Allocating additional categorical funding based on student needs and demographics, including support for students with disabilities, English Language learners, gifted students, economically disadvantaged students, and those in career-technical education.

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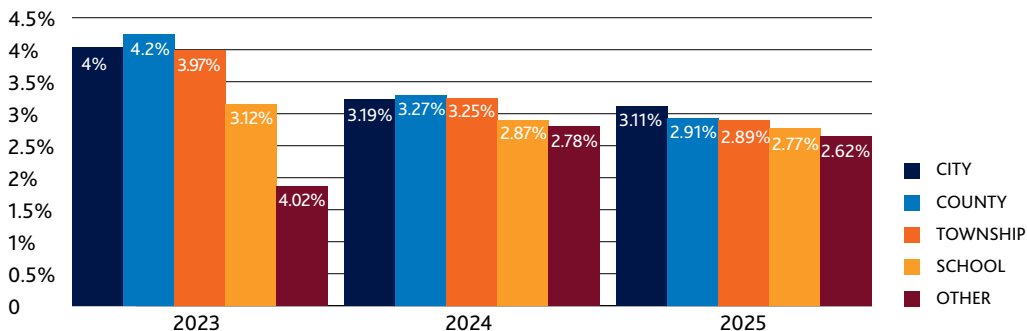
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THE IMPORTANCE OF UPDATING INPUTS

School leaders have an essential role in explaining the impact of the Fair School Funding Plan (FSFP) to their communities. For the FSFP to work as intended, all inputs must be updated to reflect the cost of educating students and to maintain the appropriate balance of the state and local share. When only certain inputs, such as the capacity inputs (property values and income) are updated, but the base cost inputs (actual costs of educating students) are not, the increase in local capacity per pupil ends up being greater than the increase in the base cost per pupil. This leads to districts appearing wealthier and thus receive less state funding—shifting the tax burden to local communities and placing more districts on guarantees. As a result, schools may struggle to provide the resources students need to thrive. By updating both the base costs inputs and the statewide per-pupil amount, along with the capacity inputs, districts can sustain essential programs and maintain a fair funding balance between state and local sources.

SHARING YOUR STORY

The decisions made in this budget cycle will have long-lasting impacts on Ohio’s public schools. Now more than ever, it is vital for school leaders to advocate for the Fair School Funding Plan. Engage with your communities and legislators—your voices are essential in ensuring that public education remains a priority.

EXPLAIN YOUR LOCAL FUNDING SITUATION

Host legislators and organize public forums or focus groups to present key information to the community. Utilize visuals to clarify complex data, including details on the FSFP and recent property valuations affecting funding such as:

- Breakdown of state and local revenue.
- What has been the impact on your district of allowing property tax and income values to be updated in FY25, but not the base cost inputs?
- How this will affect funding for essential programs.
- Current cash balance and policy or plans regarding it.

Emphasize your district’s unique circumstances, particularly in special education, DPIA, ELL populations, and transportation. Provide specific examples of how current funding meets or fails to meet these needs, ensuring cost study results are integrated into discussions.

When engaging your community, highlight stories of how updated funding could improve classroom resources, support services, or programs that help students thrive.

Real-life examples make the importance of funding tangible for stakeholders.

SETTING THE RECORD STRAIGHT: ADDRESSING MISCONCEPTIONS

Misinformation about school funding can harm efforts to secure adequate resources. Addressing common misconceptions helps stakeholders understand the true picture.

Claims that increased school funding will inflate salaries lack support from current data. *The SERB 2023 Wage Settlement Report* shows school district salaries for 2023-2025 rising about 3% per year, lower than increases for other public employees. See chart above.

It’s crucial to clarify misconceptions about property valuations to ensure accurate discussions with stakeholders and to advocate effectively. Key points include:

- High property taxes result from high valuations.
- High valuations stem from elevated home prices.
- Elevated home prices are driven by factors like financialization (e.g., private equity buying properties), supply issues (underbuilding since the Great Recession), and erosion of the tax base (through abatements, TIFs, CRAs, etc.).

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FORWARD
PATH
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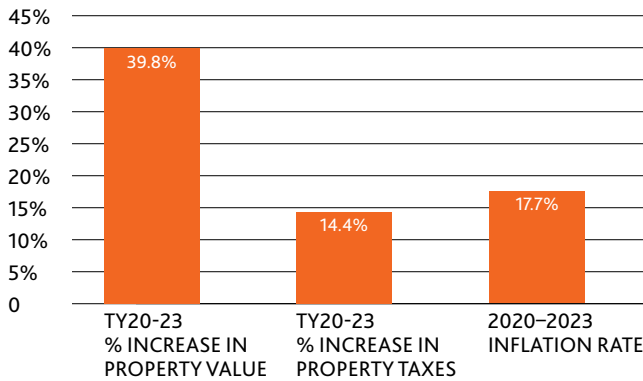
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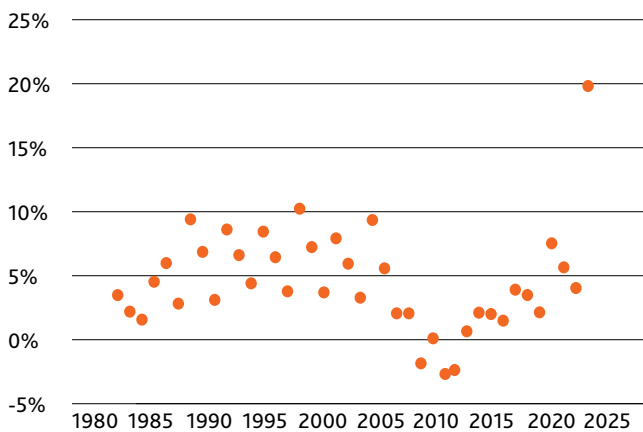
The recent historic increases in property valuations are an anomaly. The two charts below illustrate the incredible nature of the valuation increases we are experiencing due to the influence of Ohio's robust economy, housing shortages, and population growth in specific areas.

PROPERTY VALUES & TAX INCREASES RELATIVE TO INFLATION



Despite historic property valuation increases, homeowners will not see their tax bills increase exponentially, as shown in the table below from the Ohio Education Policy Institute. This is due to the tax reduction factors, also known as House Bill (HB) 920. Those homeowners who are seeing significant increases have homes for which the value has increased relative to the average valuation in that community. On a statewide basis, property tax increases have not kept pace with inflation.

YEAR-OVER-YEAR CHANGE IN RESIDENTIAL/AGRICULTURAL VALUES



The FY26-27 budget represents an opportunity to reaffirm Ohio's commitment to public education. With a unified approach, school leaders, educators, and communities can drive meaningful change, ensuring that our students have access to the high-quality education they deserve. Let's work together to advocate for policies that prioritize the needs of every child in Ohio. Our voices, united, can secure a brighter, more equitable future for public education across the state.

WHAT'S IMPORTANT ABOUT THE FAIR SCHOOL FUNDING PLAN?

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- KATIE JOHNSON, ESQ./ OASBO





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LEADERSHIP

Focusing On Students

Innovative resource management and clear communication strategies

Communicating and managing resources in ways that activate —this was the focus of the OASBO Leadership Conference this year. These are unprecedented times for the education sector. ESSER funds are disappearing. Enrollments are declining. Cost structures are higher due to inflation and competition for talent. That makes it critical that school business officials lead our boards of education and communities in substantive discussions about school finance that are centered on students.

Dr. Marguerite Roza, director of the Edunomics Lab at Georgetown University, headlined the OASBO Leadership Conference at Cherry Valley Hotel October 9-11, 2024. She is a national expert whose research focuses on quantitative policy analysis in education finance.

After reviewing the current educational landscape, Dr. Roza posed a series of scenarios to attendees involving school spending and student impact and asked them to indicate whether they felt it was reasonable. She then unpacked what was true and untrue about each scenario, along with examining myths about education spending. Dr. Roza discussed with the group how school systems often succumb to the inertia of looking at last year's spending and

increasing it to arrive at this year's spending, without evaluating spending in context to student outcomes.

Asking the questions “What are we supposed to be getting?” and “What does it cost?” are the keys to defining academic return on investment in a way that puts the focus on students.

Dr. Roza offered the example of one school district conducted a pilot project in which they hired math specialists for certain schools. They then decided to expand the pilot.

When asked what the goal was, the response was “to have a math specialist in every school.”

However, after more exploration, it turned out that the real goal was to raise the performance of students who were low performing in math. The pilot project had not yet yielded data so it remained to be seen if expanding it would yield the results they wanted.

Additionally, during exploration, it was unclear whether the goal of improving the performance of students who were low performers in math had been identified to the math specialists.

» continue

And, when the district team was asked about the cost of the math specialists in meeting their goals, they divided the cost by all students rather than by those students whose performance they sought to improve, which would have resulted in a more accurate cost.


“Improvements get lost when systems do not identify desired outcomes and do not communicate them to staff.”

Throughout Dr. Roza’s session, she emphasized how critical it is for school business officials to engage all members of the leadership team, including principals, in communicating the district’s story with the community.

Bringing these concepts and guidance to life, conference attendees engaged in a team exercise where each person took on a different role including superintendent, treasurer, school board member, chief academic officer, principal, union president, PTA parent, and special ed parent. Together, the groups had to agree on a strategy to cut 4% of the district budget while prioritizing students. Teams shared out results applying the tools Dr. Roza introduced and framing their outcome utilizing the communications strategies emphasized by her research.



The second day of the OASBO Leadership Conference built upon the foundation of the first, by introducing additional tools to help with communicating and managing resources in a way that activates. The group was joined by John Masel-Pleydell from the Northern Buckeye Educational Counsel and David Clark from the Butler County ESC for a session on Artificial Intelligence (AI). They gave a fantastic overview of how AI works including the platforms available, as well as how school business officials could use it. From creating a written summary of spreadsheets to analyzing data to creating presentations, they had tips that benefited everyone. – KRIS BLIND / London City Schools

Don't say:	Do say:
<ul style="list-style-type: none"> x Reallocation x Efficiency x Do more with less x Acknowledge a cut as just that: a cut. x “We were told we had to...” 	<ul style="list-style-type: none"> ✓ Leveraging dollars to do more for students. ✓ Admit the tradeoff: “we could have done XX or YY and we chose YY because it helps us do ZZ for students. ✓ Spending smarter ✓ Communicate with \$ amounts ✓ We have the flexibility to make tradeoffs that meet the needs of our students.


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Successful Communication

- Avoid business lingo. Productivity ROI
- Reference students (and what XX will ...and our principals tell us our 5 year olds lack the skills they need to succeed.
- Citing dollar figures improves credibility.
- “Fair” tends to be received better than “Equita
- When citing evidence/research, acknowledge local context.
- Provide opportunities for stakeholders to weigh in.
- Leverage the fact that principals generate the most trust.
- Emphasize a brighter future (vs a problematic past or present).
- Acknowledge good faith. Recognize criticisms.



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Dr. Roza offered the above guidance based on research.

“This was the first leadership conference I have attended. I really enjoyed the different facets of the training. Helping the treasurers to think outside the box and providing real life examples of different tools to help facilitate our jobs.”

“This is my second conference, and they get better each time. Dr. Roza is amazing and I’m so thankful that she was able to share with us. Also, the AI introduction was also very helpful.”

“The conference as a whole was great! Each speaker was relevant to my daily work, and I could take the material back with me to apply.”

“I enjoyed the conference—it was great. I enjoyed the content, and I appreciate the time to have meals and socialize with my colleagues. Marguerite was an excellent presenter, and I hope to see her again in the future. Katie did a fantastic job facilitating the discussions and presenting. Well done to the entire OASBO team!”





Right-Sizing the Ship

Lakewood city schools approach to staff distribution

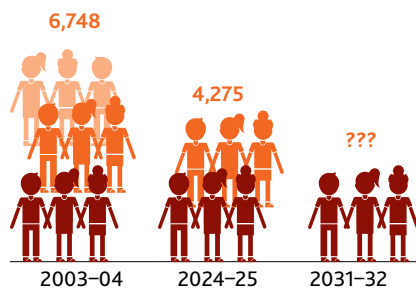
Achieving the “right-size” with appropriately distributed staff involves multiple factors including enrollment trends and facility use as well as academic needs and student diversity. A strategic, long-term plan for right-sizing benefits the school community, district employees, and the overall budget. Lakewood City Schools (LCS) is currently navigating this process as we strategically assess the utilization of our elementary school buildings.

UNDERSTANDING STAFFING NEEDS

Like much of the state, LCS is experiencing a decline in enrollment. Partnering with Future Think, our district conducted an enrollment study to understand how declining birth rates and the economic conditions in Lakewood could impact our district and its financial outlook. These projections guide us in preparing for future staffing needs and building utilization.

Our student body has decreased from 6,748 in the 2003-2004 school year to 4,275 currently, with further declines expected by 2031-2032. This reduction affects staffing, resource allocation, and building usage as we plan for the future.

STUDENT BODY LAKEWOOD CITY SCHOOLS



CREATING A SHARED VISION

In response to these challenges, we are focusing on strategic long-term goals to minimize disruption and reduce hasty decision-making due to declining enrollment. We established guiding principles for the district, outlining clear financial and educational goals. Collaborating with the LCS superintendent, we devised solutions and plans aligning with the board’s vision while ensuring fiscal responsibility and prioritizing student education.

DEVELOPING A LONG-TERM PLAN

Over the past six to eight years, we have managed staff reduction through attrition, eliminating 36 positions while minimizing disruption. This, along with evolving student needs and declining enrollment, led to the formation of a Facilities Task Force. The task force aimed to address our facility’s needs, including a new home for our Franklin School of Opportunity and more career-technical education space. The growing focus on our elementary buildings and declining enrollment prompted the creation of a dedicated Elementary Task Force.

The Elementary Task Force, comprised of community members, parents, staff, teachers, and board members, is currently reviewing and collecting information to guide recommendations from the superintendent to the board of education on repurposing some of our spaces. The task force began collaborating with The Impact Group, a communications agency specializing in strategic planning and communication, to facilitate the discussion. As a result, the Elementary Task Force has identified key points for clarity and community feedback, soon to be collected through surveys and focus groups.

» continue



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COMMUNICATING EFFECTIVELY

Integral to this process has been timely, transparent communication with task force members, board members, staff, families, and the broader school community. We are addressing complex issues that are subject to change for various reasons. Building an understanding of the rationale behind necessary changes, coupled with timely and honest communication, is crucial. Working with our in-house communications team and The Impact Group's expertise, we are sharing consistent messaging and key timelines with stakeholders. This includes regular updates during board meetings, communications with task force members, scheduled press releases, community meetings for feedback and engagement, and dedicated online space for meeting recaps and key details.

"Right-sizing" can generate concerns about job security, so it is important to develop a logical and strategic plan to preserve key relationships with staff and the community. Using LCS as an example, here are some key takeaways for districts considering their staff and resource allocation needs:

KEY TAKEAWAYS

1. UNDERSTAND STAFFING NEEDS

Review enrollment projections, student demographics, and resource availability through the lens of academic standards and desired school climate. This ensures a long-term staffing plan that aligns with educational goals and priorities.

2. CREATE A SHARED VISION

Collaborate with your superintendent to develop a vision guiding staffing decisions and effective resource allocation within constraints.

3. DEVELOP A LONG-TERM PLAN

Long-term planning helps prevent drastic staffing cuts as enrollment declines across your district and the state.

4. COMMUNICATE EFFECTIVELY

Highlight why changes are necessary and the district's data-driven approach. Consistent, timely, and transparent communication is crucial.

5. PARTNER WITH EXPERTS

Organizations like Future Think or The Impact Group can support the process, demonstrating investment in decision-making, enhancing credibility, and broadening perspectives. They can offer valuable guidance in opportunities for strategic planning, communication, and feedback, building trust within the community.

By analyzing class size distribution, building capacity, and enrollment, school treasurers can create more effective staffing plans that meet student needs and improve educational outcomes. Implementing strategies to optimize class sizes and enhance teacher effectiveness allows districts to provide a high-quality education for all students, even during challenging economic times. — KENT ZEMAN / Lakewood City Schools



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OASBO's Annual SupportCon Conference

The conference was a resounding success for finance office support professionals.

Nearly 300 OASBO members packed the Nationwide Conference Center for OASBO's Second Annual SupportCon Conference October 16-18. Executive Director Katie Johnson welcomed attendees and challenged them to meet 10 people.

Keynote speaker Katlin Hall kicked off the conference by engaging members in improv exercises designed to build collaboration and transfer observations to the workplace. She reminded them that modern improv has its roots in education, having been developed by teachers in the Chicago Public Schools who needed games to build engagement and participation by students.

Working in groups of two and three, they developed an appreciation for learning styles, work styles and the personality and disposition of colleagues. The goal was to cultivate a "yes, and" mentality, to develop an environment in which people listen to the "why" behind every idea, and to keep in mind that people receive information in the feelings they are currently experiencing.

In the afternoon, attendees took part in sessions on accounting processes, software, leadership, collective bargaining and public records. Members enjoyed dinner together followed by a reception sponsored by American Fidelity.

Motivational speaker Josh Peach kicked off day 2 of SupportCon with his speech about

balancing life with G.R.A.C.E.: Gratitude, Resiliency, Action, Consistency, and Empowerment and living in the present. Following the keynote, attendees moved into sessions about technology, collaboration, and operations.

THE BEST PART OF THE CONFERENCE WAS...

"I think the keynote speakers, networking, and learning were the best parts of the conference."

"The fact that many different areas of fiscal were covered, budgetary, payroll and leadership for the Treasurers."

"Collaboration with peers."

"Getting to know individuals from other Districts and sharing experiences so we can determine best practices and what works and may not work or learning about new technology to help us be more efficient."



Every session had something exceptional.





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Empowering School Districts

Driving facilities projects to minimize contractor dependency and maximize long-term goals.

School districts face a range of challenges when managing facilities projects, from dealing with unpredictable contractors to ensuring they receive a fair price for services. Through taking proactive steps in project planning, procurement, and technology implementation, school districts can mitigate risks and promote long-term success. Below are three key areas where districts can drive their projects around their goals while minimizing contractor dependency.

1. MITIGATE 'LOW BID' CONTRACTOR ISSUES AND REDUCE CHANGE ORDERS

School districts often feel the pressure to select contractors based on the lowest bid due to procurement laws. While this approach may appear to save money upfront, it can lead to higher costs over the life of a project due to unexpected design or execution issues. One way to reduce these risks is by engaging a criteria engineer during the planning stages of a facilities project, such as an HVAC retrofit.

A criteria engineer can assist the district in developing a comprehensive bid package (design build) that places more accountability on the contractor. By clearly defining roles, expectations, and contingencies, the bid package ensures that any design oversights or unforeseen construction challenges become the contractor's responsibility, not the school districts. This approach shifts the financial burden of unexpected changes and prevents the district from absorbing the cost of issues that arise during construction. This proactive strategy helps minimize the number of change orders (a common problem in "low bid" contractor agreements) and keeps the project on budget.

2. PROCUREMENT OPTIONS: AM I GETTING A FAIR PRICE?

When it comes to procurement, districts have several options but navigating them to ensure fair pricing can be tricky. Traditional bidding is one way to source contractors, but cooperative purchasing agreements (or co-ops) have become increasingly popular. Co-ops can expedite the procurement process and ensure compliance with legal requirements, but they have their own complexities.

In a traditional bidding process, districts can solicit multiple bids and compare them directly. However, in co-op purchasing agreements, the pricing that was initially bid by a company to secure the co-op contract may not always reflect the actual costs applied to a district's project. Often, it is challenging to make an "apples to apples" comparison as the scope of the work, materials, and additional services may vary. While co-ops can offer convenience, districts should always ensure they perform due diligence by verifying that the price offered through the co-op is competitive in the current market. A price check through external validation or competitive comparison can help ensure the district is not overpaying, even when using a cooperative contract.

3. DEALING WITH PROPRIETARY FACILITIES EQUIPMENT

One of the most significant long-term challenges for school districts is dealing with proprietary facilities equipment, especially when it comes to technology like HVAC controls. Many contractors or suppliers offer proprietary systems that lock districts into their products, making it difficult to switch vendors or negotiate for better service. This lack of competition can drive up costs and limit the flexibility of the district when it comes to maintenance or future upgrades.

By specifying open, non-proprietary technologies in bid packages, school districts can avoid being tied to a single vendor.

Open/non-proprietary systems allow multiple contractors to work on the equipment, leading to more competitive pricing for both procurement and maintenance services. The district maintains the freedom to switch vendors if service or pricing becomes an issue, reducing friction and providing more leverage during negotiations. Furthermore, open/non-proprietary systems can be more easily integrated with future technologies, ensuring the district's infrastructure remains adaptable to changing needs.



It's always in the district's best interest to compare prices with another contractor.

TAKING ACTION TO IMPLEMENT

There are a few simple steps that can help you take advantage of these recommendations. The easiest approach is if the school district already has a knowledgeable, experienced professional on staff. This person can guide the conversation around engineering design criteria for bid packages and explain the benefits of procuring through this method. If such expertise isn't available in-house, you can consult a local or experienced criteria engineering firm to clarify how this design-build process differs from the traditional bid-spec approach. While there are multiple steps involved, the professional should be able to clearly explain the process and its advantages.

Second, when using a cooperative purchasing agreement for construction projects, it's always in the district's best interest to compare prices with another contractor. This can be done as a simple price check or by reviewing quotes from several contractors that are pre-approved under cooperative purchasing contracts. These contracts satisfy the legal requirements for bidding, allowing for a quicker comparison of quotes. For larger or more complex projects, it may be wise to consult with a trusted engineering firm to help guide the process.

Finally, if a district is considering upgrading or implementing building automation or HVAC controls, it is in their best interest to specify an open/non-proprietary solution. If they are already dealing with a proprietary system that isn't meeting their needs, they should consult with a "master systems integrator" to explore options for transitioning away from the unsatisfactory contractor. Depending on the situation, the cost and approach to move from a proprietary to an open/non-proprietary solution can vary significantly. However, there are usually ways to gradually move away from a proprietary controls situation that can be financially palatable. – JOE SOKOL / Palmer Conservation Consulting



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“Heads I win, tails you lose.”

—Idiom

“If you want to destroy my sweater / Hold this thread as I walk away”

—Weezer, “Undone (The Sweater Song)”

“This is water.”

—David Foster Wallace, “This is Water”¹



Inconvenient Truths²

The 20-mill floor is but one element of an integrated, complicated and messy system.

Even in our world of “alternative facts,” there are truths, however inconvenient:

- With respect to money, more is better than less, and sooner is better than later.³
- Governmental services cost money.
- When prices are rising, the cost of governmental services rises.
- People want excellent governmental services, but often don’t want to pay for them.

All of which brings us to a discussion of the 20-mill floor. Let’s pause for a quick refresher. In 1976, the Ohio General Assembly enacted House Bill 920, creating the concept of “effective rates” based on “reduction factors.”⁴ The idea was to eliminate, for certain voted levies, the changes in revenue that would otherwise result when tax valuations increased on real property. The following year, the Ohio General Assembly enacted Senate Bill 221, establishing a “20-mill floor” for school districts after application of the House Bill 920 reduction factors.

This time, in English: In the mid-1970s, inflation was rampant. House Bill 920 was an attempt to combat increasing property taxes caused by inflationary increases in property values. Because school districts, among Ohio subdivisions, are peculiarly reliant on property tax revenues, a floor was established providing that if an Ohio school district⁵ with “inside millage” levied for current expenses, plus the aggregate effective rate of its voted levies for current expenses,⁶ was less than 20 mills, that the school district would receive increased revenues on 20 mills.

Like all things, the hyperinflation of the 1970s, and the 1970s themselves, came to an end.⁷ Later on, things went exactly the

opposite direction, with decreasing property values caused both by economic forces as well as, e.g., elimination of tangible personal property taxes and related valuation. Interestingly, with effective rates rising toward voted amounts⁸ and then leveling off, there was not a hue and cry for legislation to protect school districts from this impact.

Flash forward to the post-pandemic 2020s. Real property valuations have risen significantly. Triennial updates and sexennial reappraisals are resulting in sharp increases in tax valuation, bringing more and more school districts to the 20-mill floor (tax valuation increases resulting in lower effective rates on applicable voted levies) and, for those already at the 20-mill floor, bringing increased revenues on those 20 mills.

Some have found fault with this outcome, ignoring other inconvenient truths:

- As to claims that no one voted for this outcome—the 20-mill floor was created by the General Assembly, each member of which was voted by the (appropriate) people.
- As to complaints that school districts are somehow gaming the system because certain levy types are not included in the calculation of the 20-mill floor—those ignore that each of those levy types requires voter approval.
- The cyclical nature of a school district’s revenues due to an inherent overreliance on property tax revenues causes many school districts to build fund balances with the intent of drawing those down over time as expenses increase. Inclusion of the 20-mill floor in planning for those cycles is central to the financial strategies of many school districts.

» *continue*

As noted, the 20-mill floor is but one element of an integrated, complicated and messy system.

In short, there are those that believe “Heads I Win” (when tax values are not increasing, no new revenue is going to school districts), and “Tails You Lose” (when tax valuations are increasing, and new revenue is going to school districts at the 20-mill floor, mechanisms such as the 20-mill floor should be amended or eliminated). Yet, the expectation is that school districts will perform at a high level, notwithstanding currently unprecedented levels of funding for competing institutions.⁹

Calls to eliminate the 20-mill floor ignore a further inconvenient truth: Ohio currently has an integrated, and complicated, system of property taxation developed over decades. Many proposals to pull a thread out of the system, upon further investigation, are found to unravel the whole sweater.¹⁰

Conjecturally, however, let’s set aside the inconvenient truths and assume that the complaints are merited, that the 20-mill floor is a device for boards of education to undeservingly increase revenues, thwart and burden taxpayers and hoard or waste tax dollars. If only there was something that residents could do, if only school board members were elected by residents and could be held accountable through the electoral process...¹¹

In fairness, challenges to taxpayers and residents in the current climate can be significant. It cannot be ignored that increasing tax burdens imperil established ways of life for many. Regrettably, school district financial reform will not solve that. In considering methods of reform, however, it is disingenuous to identify the 20-mill floor, in isolation, as the problem. As noted, the 20-mill floor is but one element of an integrated, complicated and messy system. If there is to be proper reform, it will require awareness of, and sympathy for, all elements of and participants in the system, and the freedom to see, quoting Wallace, “this is water.”¹² – MICHAEL L. SHARB / Squire Patton Boggs (US) LLP

- 1 Footnoting David Foster Wallace has been a bucket list item for the author.
- 2 Thank you, Al Gore, wherever you are.
- 3 Taught to the author at Ohio University in the 1980s as two of the three principles of accountancy (omitted as archaic is the third, “keep a sharp pencil ready”).
- 4 It wasn’t until an Ohio Constitutional amendment in 1980 that separate reduction factors were applied to Class I (residential and agricultural) and Class II (all other) real property.
- 5 For purposes of this article, “school district” refers to local, city, exempted village and municipal school districts. Joint vocational school districts have a “two-mill floor”, which operates in a manner similar to the 20-mill floor.
- 6 Taxes levied (i) to produce a specified amount (e.g., emergency levies, levies to pay debt charges), (ii) within the ten-mill limitation (“inside mills”) and (iii) for a purpose other than current expenses (e.g., permanent improvements), are not factored into calculation of the 20-mill floor. School district income taxes are also not included in the calculation of the 20-mill floor as they are not property taxes.
- 7 And a good thing, too – have you seen some of those pictures? Yikes.
- 8 The “effective rate” of a levy cannot exceed its nominal (voted) rate.
- 9 The author recalls this lyric from Neil Finn’s “Try Whistling This”: “He said come here as he pushed me down, impossible to do.”
- 10 Thanks to Rivers Cuomo for this metaphor.
- 11 Sarcasm font now off.
- 12 “There are these two young fish swimming along, and they happen to meet an older fish swimming the other way, who nods at them and says, ‘Morning, boys, how’s the water?’ And the two young fish swim on for a bit, and then eventually one of them looks over at the other and goes, ‘What the hell is water?’” – from Wallace’s “This is Water.”





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**TREASURER
LICENSE EXAM**

OASBO members have provided valuable feedback throughout the development of the new exam.



Ohio's New Treasurer License Exam

Beginning in January 2025, new applicants for an Ohio School Treasurer's license will be required to pass an exam.

Beginning in January 2025, new applicants for an Ohio School Treasurer's license will be required to pass an exam developed by Pearson Education in collaboration with practitioners. People who already hold a treasurer license are not required to take the exam, and it is not required for license renewal. Only those individuals who apply for their treasurer license for the first time in 2025 or beyond are required to take the exam.

Implementation of the exam is the culmination of several years of work by the State Board of Education on the new Ohio Assessments for Educators. For treasurers, this has involved updating treasurer licensure standards, aligning OASBO's Essentials curriculum to the standards, and development of the exam. OASBO members have been involved at every stage of the process.

OASBO has provided valuable feedback throughout the development of the exam. This year, OASBO members were encouraged to enroll in the pilot version of the exam. Members also played an active role in the marker selection process and the setting of standards in September.

Members who participated in the marker selection meeting provided valuable feedback and guidance about the scenarios and short answer questions on the exam. Members who participated in the standard setting meetings provided valuable feedback and guidance about the entire exam, including taking the exam

themselves. Going question by question through the exam, they provided insight into what a "just acceptably qualified treasurer would likely know."

Thank you to the following OASBO members who volunteered their time and expertise during the licensure exam process:

Colleen Aholt, *Treasurer*, Elyria City Schools

Kaitlin Huck, *Treasurer*, New Lebanon Local Schools

Kristine Blind, *Treasurer/CFO*, London City Schools

Angele Latham, *Treasurer*, Reynoldsburg City Schools

Maureen Lloyd, *Treasurer/CFO*, Girard City Schools

Jamie Mullet, *Treasurer/CFO*, West Holmes Local Schools

Laura Peters, *Treasurer*, Delphos City Schools

Andrew Pizzulo, *Financial Operations Coordinator*, Education Service Center of Northeast Ohio

Cindy Ritter, *Consultant*, K12 Education and past president of OASBO

Brett Robson, *Treasurer/CFO*, Olmsted Falls City Schools

Erik Roush, *Executive Director of Financial Affairs*, Columbus City Schools



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UPDATING OHIO'S SCHOOL TREASURER STANDARDS

"I am proud to say that the questions were examined thoroughly and analyzed by a group of current practitioners in the field. Through the collaborative process I believe we arrived at a good evaluation system for rating the "just acceptably qualified candidate". I think it is important to note that the purpose of this exam is not to say any individuals that pass it are 100% knowledgeable in all things school finance. This exam is to help ensure that candidates have at least the minimum knowledge required to be able to successfully start their careers as school district treasurers." – Kaitlin Huck

Being part of the marker selection was an educational experience that allowed me to collaborate with dedicated professionals who shared a common goal. I appreciated the opportunity to discuss and evaluate diverse perspectives on what constitutes effective financial leadership in education. Ultimately, it was rewarding to contribute to the development of a tool that will help ensure our school treasurers are well-equipped to manage resources effectively. – Colleen Aholt

Thank you to Lana Fairchild, Treasurer/CFO of Amanda Clearcreek Local Schools, who serves as the treasurer representative on the Educator Standards Board.

Individuals who complete OASBO's Licensure Pathway Program or the Essentials Curriculum will be well prepared for the exam, since the essentials curriculum is aligned to the new standards, as is the exam.

LEARN MORE ABOUT THE EXAM



Ohio Standards for School Treasurers can be found on the Ohio Department of Education and Workforce (DEW) website at: dam.assets.ohio.gov/image/upload/sboe.ohio.gov/Educator-Standards/Treasurers-Standards.pdf



Preparation materials including the study guide, framework, assessment mapping and tutorials can be found on the Ohio Assessments for Educators site here: www.oh.nesinc.com/content/studyguide/oh_sg_obj_056.htm

The Ohio Department of Education and Workforce (DEW) released the final version of the updated *Ohio Standards for School Treasurers* in June. OASBO members were involved in the development of the new standards. The changes primarily aim to clarify roles, enhance professional accountability, and adapt to new trends in financial management, technology, and collaboration within school districts.

SUMMARY OF THE KEY CHANGES

STANDARD 1: LEADERSHIP

- Added emphasis on collaboration with stakeholders in strategic planning and fiscal stability.
- Expanded roles in working with district personnel and decision-making processes.

STANDARD 2: FINANCIAL MANAGEMENT

- More detailed responsibilities around budgeting, forecasting, and fiscal decision-making.
- Increased focus on transparency in financial reporting and compliance with state and federal laws.

STANDARD 3: FACILITIES, PROPERTY, AND CAPITAL ASSET MANAGEMENT

- Clarified responsibilities for managing tangible and intangible assets.
- Added emphasis on risk management for sensitive information and intangible assets

STANDARD 4: COMMUNICATION AND COLLABORATION

Expanded the need for effective communication with internal and external stakeholders, including transparency and clear communication in financial matters.

STANDARD 5: PROFESSIONALISM

- Added more specific references to ethical conduct, compliance with professional standards, and continuous learning.
- New expectations for mentoring and collaborating with peers for professional advancement.

» *continue*

SPOTLIGHT ON THE ESSENTIALS CURRICULUM

The Ohio Association of School Business Officials (OASBO) Essentials Curriculum is the pathway to mastering school finance and operations. The Essentials Curriculum provides practical knowledge and hands-on experience led by expert practitioners, and it is aligned with the new *Ohio Standards for School Treasurers*. Designed for current and aspiring school business professionals, this comprehensive program offers targeted courses that cover the core competencies needed to excel in school business from budgeting to facilities management to human resources.

The Essentials Curriculum consists of six specialized courses. Each course is designed to provide targeted, practical knowledge and skills for school business officials.

Here's a brief overview of each course:

1. ESSENTIALS OF SCHOOL FINANCE & FUNDING

This course provides a foundational understanding of school finance, including state funding, local revenues, and federal programs. It covers budgeting, forecasting, and financial reporting, tools that are needed to manage school district finances effectively.

2. ESSENTIALS OF FINANCIAL MANAGEMENT & ADMINISTRATION

This course focuses on the financial management practices essential for school districts, including accounting principles, internal controls, and cash management. It also covers administrative topics such as ethics, leadership, and communication skills vital for school business officials.

3. ESSENTIALS OF HUMAN RESOURCES

This course covers the basics of human resources management in a school setting. Topics include recruitment, employee benefits, labor relations, and compliance with state and federal regulations. These are the skills needed to manage personnel effectively and navigate complex HR issues.

5. ESSENTIALS OF BUDGETING AND FORECASTING

This course is designed to equip school business officials with the essential skills and knowledge required to manage and project school district finances effectively. It delves into the key principles of budgeting and forecasting, helping participants understand the financial landscape of school districts and how to strategically plan for both short-term and long-term fiscal sustainability.

6. ESSENTIALS OF BUSINESS OPERATIONS

This course provides school business officials with a comprehensive understanding of the key operational functions, covering essential areas such as facilities management, procurement, transportation, food services, and risk management. It focuses on strategies to improve efficiency and ensure compliance with state and federal regulations. Participants learn best practices for managing resources, maintaining safe environments, and making data-driven decisions.

7. ESSENTIALS OF LEADERSHIP

This course is designed to equip school business officials with the leadership skills necessary to effectively guide their teams and influence district-wide decision-making. It emphasizes key leadership principles such as communication, team building, conflict resolution, and strategic thinking. The course also covers ethical leadership and decision-making, ensuring that participants lead with integrity and accountability in all aspects of school business.

Each course in the Essentials Curriculum is designed to provide the critical knowledge and practical skills needed to excel in school business operations, ensuring that participants are well-prepared to build their careers and support their schools effectively.

— COLLEEN AHOLT / Elyria City Schools & KAITLIN HUCK / New Lebanon Local Schools



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Member Spotlight – Maureen Lloyd

Get to know OASBO member Treasurer/CFO Maureen Lloyd, Girard City Schools.



In this issue's Member Spotlight, get to know Maureen Lloyd. Maureen is the treasurer / CFO at Girard City Schools. Let's get to know Maureen a little more!

HOW MANY YEARS HAVE YOU BEEN IN THE SCHOOL BUSINESS PROFESSION?

I received my School Treasurer's License in 2016 and have been an active school treasurer since 2017.

HOW DID YOU FIRST LEARN ABOUT AND THEN BECOME INVOLVED IN THE SCHOOL BUSINESS PROFESSION?

I first learned about the profession when I worked as the treasurer/CFO for a private daycare/preschool chain. A school board member in the town I live in encouraged me to look into becoming a Licensed School Treasurer. (A special thank you to Beau Weaver!).

WHAT IS YOUR PROUDEST CAREER ACCOMPLISHMENT?

I have worked on various initiatives throughout my whole professional career. Everywhere I have worked, I have streamlined processes and saved money. I am most recently proud of being asked to co-present at OASBO's Annual Conference & Expo with TREMCO on a roofing project using American Rescue Plan ESSER funds, and was also asked to co-author two articles for the June 2024 edition of

SBO Quarterly magazine on payroll conversions and choosing a payroll schedule.

WHAT DO YOU FEEL IS THE MOST IMPORTANT PART OF YOUR JOB?

Accuracy, honesty, transparency and communication.

WHAT IS ONE THING YOU FEEL MAKES YOUR DISTRICT UNIQUE IN THE STATE?

Longevity of school board and staff members. Girard is very generational, and families stay here; it's a great place to be.

WHAT IS AT THE TOP OF YOUR PROFESSIONAL BUCKET LIST?

To finish my Master's Degree in Business Administration.

IF YOU WERE AN ANIMAL, WHAT ANIMAL WOULD YOU BE?

I am often told I have a memory like an elephant or have eagle eyes, so one of those two.

FAVORITE TV SHOW?

Law and Order SVU or *Below Deck*.

WHEN SOMEONE FINDS OUT WHAT YOU DO, WHAT'S ONE OF THE FIRST QUESTIONS THEY ALWAYS ASK YOU?

If I get summers off.

HOW AND WHY DID YOU FIRST GET INVOLVED IN OASBO?

I joined OASBO before I obtained my first treasurer's job. I was reading online about OASBO while I was interviewing and learned you can join as an associate member so I did that to get my foot in the door.



FAVORITE MOVIE
Any Will Ferrell movie



FAVORITE FOOD
Thanksgiving dinner



FAVORITE TAGLINE
Trust but verify

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LEGAL

School Board Responsibilities as a Public Library Taxing Authority

In Ohio, boards of education serve as the taxing authority for a majority of public libraries.

School district boards of education serve as taxing authorities for the majority of public libraries in Ohio, 148 of 251. However, the responsibilities of a school board serving as library taxing authority are often misunderstood. Boards of education in this role appoint members of the library's board of trustees and take certain budgeting actions related to the library on an annual basis. They can also authorize the library to receive an allocation of the school district's inside millage and submit tax levy and bond issues of the library to the vote of the electorate.

APPOINT MEMBERS OF THE LIBRARY BOARD OF TRUSTEES

Boards of education appoint seven members of the board of trustees of their related school district library. These members serve for a term of seven years without compensation. A majority of the members of the library's board of trustees must be qualified electors of the school district, and a minority may be qualified electors of the county who reside outside of the school district but within the counties where the school district is situated. A majority of the members of the board of trustees cannot be employed by school districts or political subdivisions. No one

who is currently or was a member of the appointing board of education at any time in the prior year may be appointed to the library board of trustees.

BUDGETING RESPONSIBILITIES

When the library board of trustees drafts its budget request, it must contain an estimate of funds needed for library operation in the following year. The budget request should include the amount of public library fund revenue requested from the State of Ohio, the estimated receipts from any property taxes allocated to the library and the estimated amount to be collected from any library tax levies. Each year, the related board of education must review the library's budget request by May 31, advertise and conduct a public hearing for the budget request by July 15 and approve the budget request and submit two copies to the county auditor by July 20. The board of education may not alter or revise the budget request in this process. Also, a county budget commission may waive some of these procedures.

The board of education must include all revenue amounts estimated from property taxes by the library and budget of expenditures in its budget of receipts.

However, the tax budget of the library does not become part of the related school district's tax budget.

AUTHORIZE LIBRARY TO RECEIVE AN ALLOCATION OF THE SCHOOL DISTRICT'S INSIDE MILLAGE

The board of education is permitted to allocate on an annual basis up to 1.5 mills of the school district's inside millage for library operation. However, this authorization is uncommon.

SUBMIT BOND ISSUE OR TAX LEVY TO VOTE OF THE ELECTORATE

A library board of trustees may request the board of education to seek voter approval of general obligation bonds and the levy of property taxes in the amount necessary to pay debt service on those bonds by passing a resolution requesting the board of education to place a bond issue on the ballot. The board of education may honor such a request but is not required to do so. If the board of education chooses to proceed with a voted bond issue on behalf of the library, the board of education needs to approve a resolution of necessity declaring the necessity of the bond issue and requesting the county

» *continue*

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LIBRARY LEVY OPTIONS

Name on Ballot	Library	Library
Voting	School District or Library Service Area ¹	School District
Board of Education Discretion	Board of Education must place the issue on the ballot if properly requested by the Library (levy of the Library)	Board of education has discretion to place the issue on the ballot (levy of the School district on behalf of the Library)
Revised Code Sections	5705.23	5705.21 (A)

auditor to certify the estimated millage rate and estimated cost of bond issue. After receiving the certification, the board of education must pass a resolution to proceed and certify the election proceedings to the board of elections at least 90 days before the election. If authorized by a majority of electors, the school district may sell the authorized bonds or notes on behalf of the library, and this debt will count against the school district's direct debt limitation. Proceeds from the sale must be transferred to the library and used for the purposes for which the debt was issued. The school district handles the bond retirement fund aspects of the bond issue.

The library or school district may also initiate a property tax levy for the purpose of current expenses of the library or any specific permanent improvement. The critical point is whose levy it is, the library's or the school district's, albeit on behalf of the library? *See chart above.*

If the library properly requests the board of education to place a library levy on the ballot under Ohio Revised Code Section 5705.23, the board of education has a mandatory duty to do so. The library board of trustees passes a resolution requesting county auditor's certification and upon obtaining that passes a resolution requesting the board of education to

place the levy on the ballot. That culminating resolution of the board of education placing the levy on the ballot is a ministerial act under Ohio law.

By contrast, a board of education may place an "on behalf of" library levy on the ballot at its discretion under Ohio Revised Code Section 5705.21(A). This is a levy of the school district, and its board of education takes all appropriate steps to place the levy on the ballot. In this case, there is typically an agreement between the school district and the library to expend levy proceeds to library facilities in the school district.

RECAP

School boards that serve as taxing authorities for the majority of public libraries have responsibilities related to appointing members of the library's board of trustees, completing the library's budgetary process and placing library levies and bond issues on the ballot. While it is rare, school boards may also authorize the library to receive an allocation of the school district's inside millage. – CATHERINE M. SWARTZ & REBECCA C. PRINCEHORN / Bricker Graydon LLP



¹ If the Library and School District are not coterminous, all electors of the Library service area vote on the issue, even those who live outside of the School District.

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