

# Annual Review of the District's Per Pupil Expenditures

Each year I review the school district's per pupil expenditure. Once again it is among the lowest in the state. Approximately 32 school districts have a lower per pupil expenditure and 578 school districts have a higher per pupil expenditure than Lebanon City Schools. This is a statistic I am not particularly proud of; however, it is important for me to continue to review this information.

I have often shared with people, *"watching the annual per pupil expenditure is similar to regularly reviewing your own checkbook."*

The school district has limited control over increases or decreases in revenue, and we do not have control over some of the expenditures. ***What we can do to maintain fiscal accountability is to make informed decisions on the expenditures we do control.*** The following information is taken directly from the Expenditure and Revenue Data,

which is communicated from the Ohio Department of Education website. The total per pupil expenditure is divided into five categories: Instructional, Building Support, Administrative, Pupil Support and Staff Support. You can locate the definition of each category on the ODE website by searching for per pupil expenditure.

Listed to the right is the comparison for Lebanon City Schools for the 2007 – 2008 school year and the 2008 – 2009 school year. Also the 2008-2009 comparison from the ODE website with similar districts.

***Lebanon City Schools continues to have the lowest per pupil expenditure in Warren County. Lebanon's per pupil expenditure is \$1,164 less than similar districts.*** When this amount is multiplied by the number of students (5300), ***this is an annual difference of over \$6,000,000.00 each year*** required for the operation of similar districts. Because we

*Lebanon's per pupil expenditure is \$1,164 less than similar districts*

	Lebanon City 2007-2008		Lebanon City 2008-2009		Similar Districts 2008-2009	
ADMINISTRATIVE EXPENDITURES	\$683	9.2%	\$696	8.9%	\$994	11.1%
BUILDING OPERATIONS EXPENDITURES	\$1,690	22.7%	\$1,907	24.4%	\$1,796	20.0%
STAFF SUPPORT EXPENDITURES	\$237	3.2%	\$261	3.3%	\$210	2.3%
PUPIL SUPPORT EXPENDITURES	\$787	10.6%	\$753	9.6%	\$931	10.4%
INSTRUCTIONAL EXPENDITURES	\$4,043	54.3%	\$4,205	53.8%	\$5,054	56.2%
TOTAL PER PUPIL EXPENDITURES	\$7,440	100%	\$7,822	100%	\$8,985	100%

adhere to this budget, we do not maintain as low of a student/teacher ratio or offer the variety of programs that are provided by the neighboring districts. This is and will be a continuous challenge to provide

quality opportunities for students to be successful and maintain fiscal accountability to all taxpayers. The goal is to find a balance that can accomplish both tasks at the same time.



*Hometown Urgent Care  
has already become a  
supporter of the Warrior  
BackPack Program.*

*A message from:  
Mark North, Superintendent*

**Lebanon City Schools**  
700 Holbrook Avenue  
Lebanon, Ohio 45036  
*January 2010*

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*We would like  
to welcome  
and thank*

the newest member of the  
business community to develop a  
partnership with Lebanon City  
Schools, Hometown Urgent Care  
and WorkCare Center.

The Urgent Care and WorkCare  
Center opened on January 18.  
Located at 1000 Columbus Ave.,  
they are open 7 days a week with  
extended evening hours.



**Postal Customer**  
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