



Board of Education Meeting

November 24, 2025
Marion L. Steele High School



Amherst Exempted Village School District **Financial Reality In 2025**

Financial Reality - Revenue



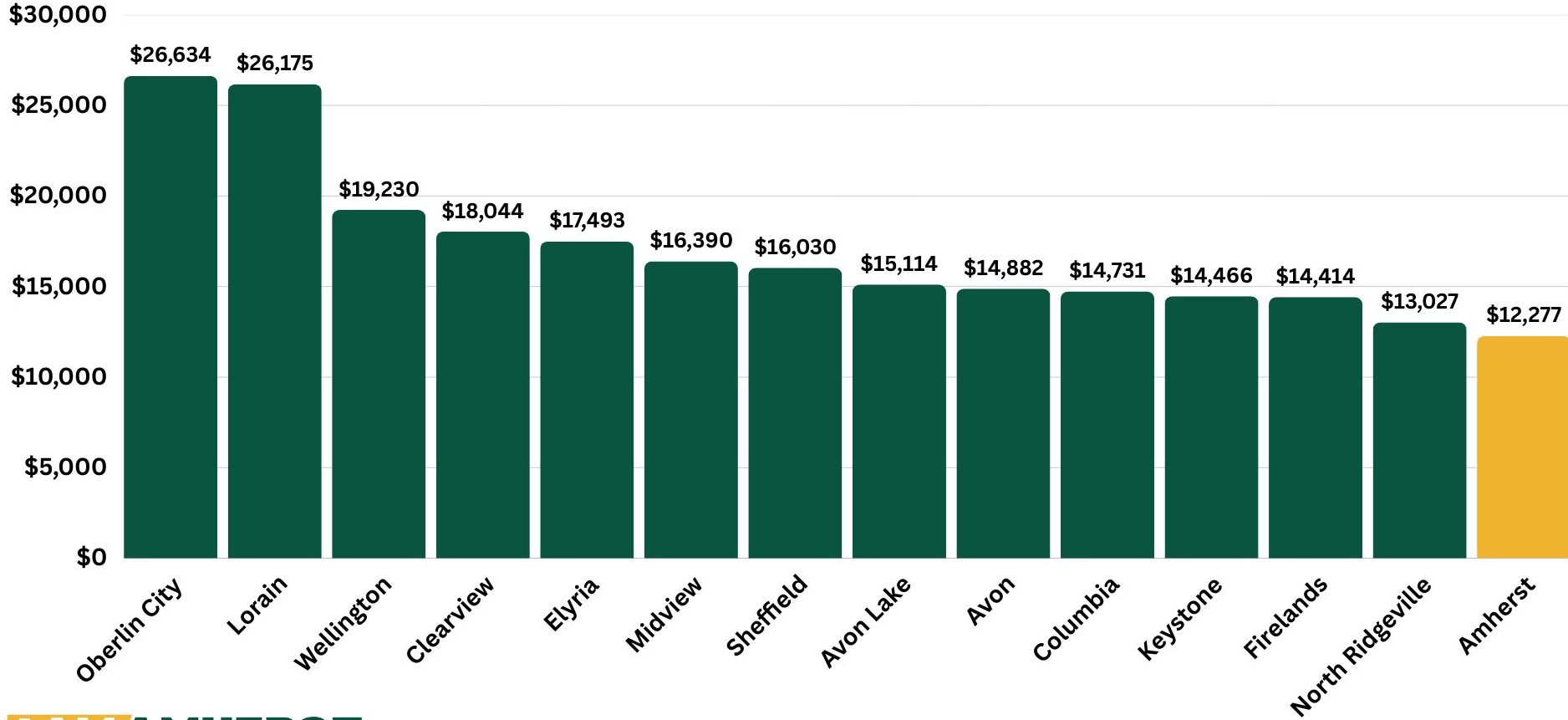
Amherst's financial position remains unchanged due to the failure of **Issue 16**. Amherst continues to operate with one of the lowest revenue levels in the state, a reality shaped largely by Ohio's failing school funding system. We have **not asked the community for new local operating revenue since a 2012 levy**, and the state is providing us with **less funding now (\$14.7 million) than in 2010 (\$15.2 million)**. Last year, Amherst received **\$12,227 per student**, while the state average was **\$18,168 per student**. As a result, Amherst Schools ranks **605th out of 606 districts in total revenue per student**, yet we continue to deliver exceptional educational outcomes thanks to the dedication and efficiency of our staff.

While the Amherst School District was hoping to reap the benefit of a \$1.4 million inside millage increase due to the county's property reappraisals last year, two major events erased the projected increase. First, Ohio reduced our state funding by a projected \$600,000-\$800,000 this school year (July 1 - Governor's Budget). Second, the Lorain County Commissioners approved a measure to increase the homestead exemption & owner-occupied credit, thereby reducing our local funding by over \$840,000 (October 7).

The combined loss of state funding and county exemptions are projected to cut Amherst's revenue by over \$1.4 million this year alone.

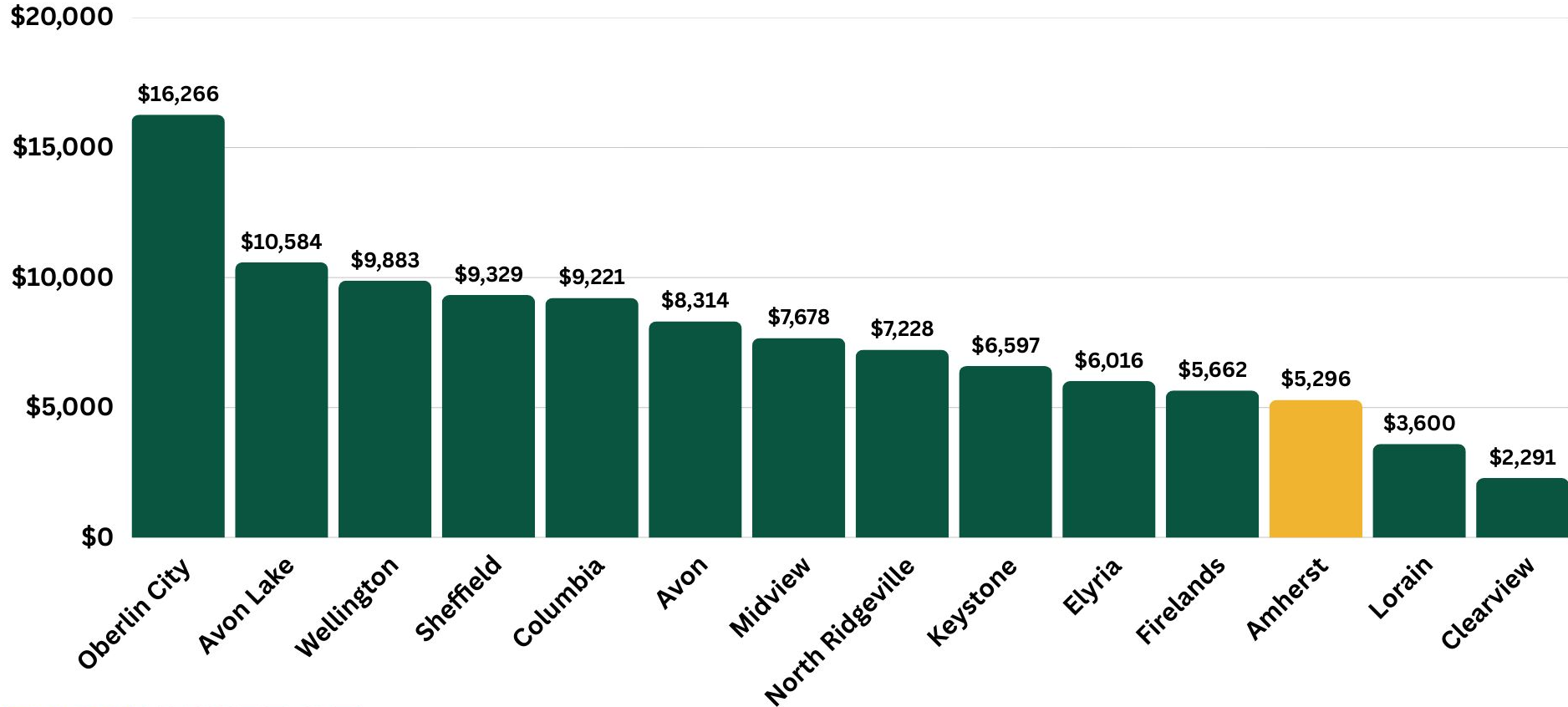
TOTAL Operating Revenue Per Student - FY2024

Lorain County School Districts



TOTAL Local Revenue Per Student - FY2024

Lorain County School Districts



Financial Reality - Expenditures

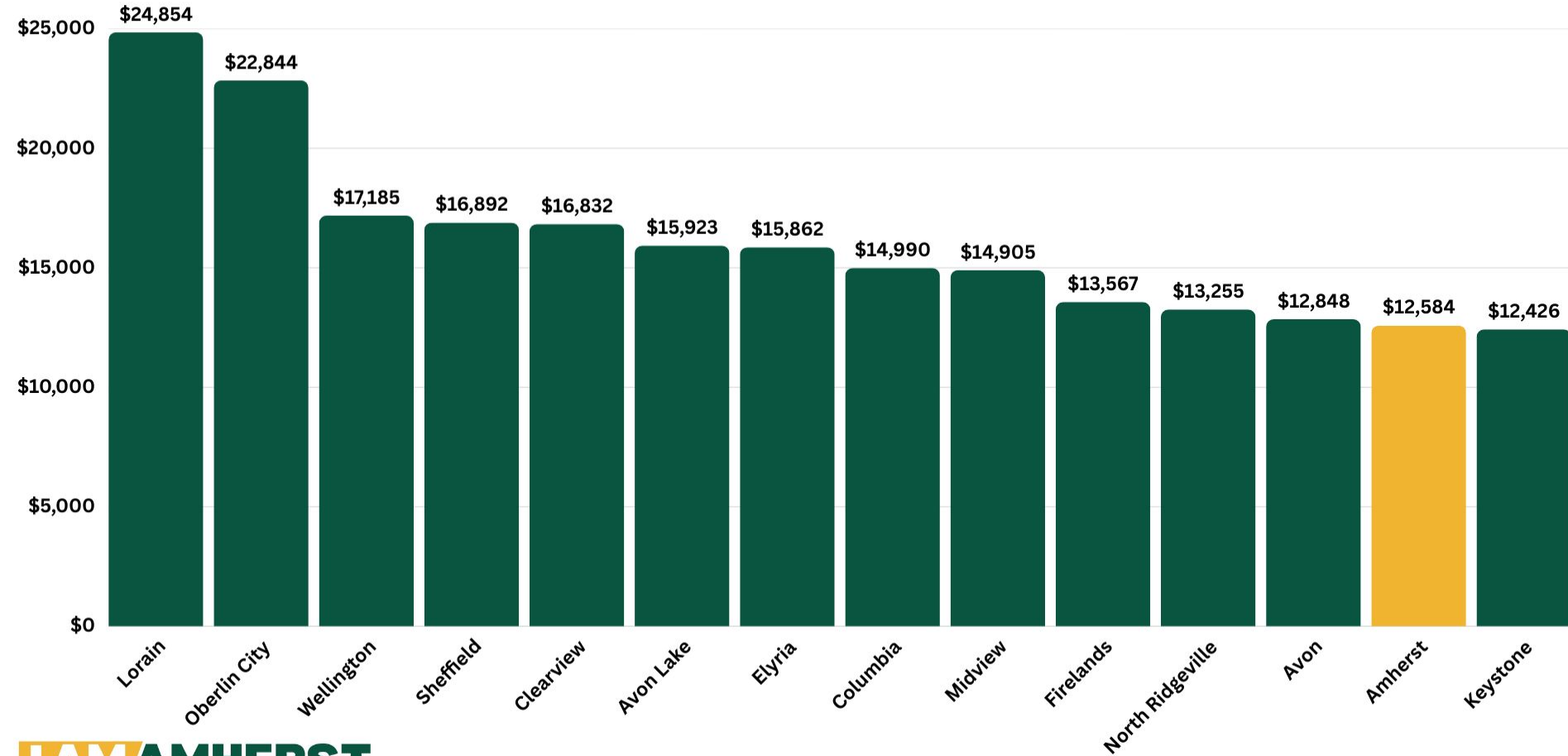


Contrary to public perception, Amherst continues to be one of the most fiscally responsible school districts in the state of Ohio. Last year, Amherst spent **\$12,548 per student** in total expenditures, while the state average was **\$16,311 per student**. As a result, Amherst Schools ranks **37th out of 606 districts in lowest total expenditures per student**. In comparison, in 2010 when our state funding was higher than it is now, Amherst ranked a very respectable 250th out of 606 Ohio school districts.

In addition to prudent spending, the Amherst Schools constantly seeks additional revenue sources to reduce overall expenditures. The district used over **\$4 million** in COVID relief grants to offset costs in personnel and supplies. Amherst was the **only** school district in the state of Ohio to receive both the Comprehensive Literacy State Development grant worth **\$270,000** and the Each Child Reads grant worth **\$67,233**. Amherst received a competitive **\$1.6 million** Ohio Career Technical Equipment grant to fund our state-of-the-art Robotics and Advanced Manufacturing program. In addition to competitive grants, the Amherst Schools collaborates with business partners, community partners, and private citizens to help fund special projects and initiatives.

TOTAL Operating Expenditure Per Student - FY2024

Lorain County School Districts



Financial Reality - The Present



On October 23, 2025, the Ohio Department of Education & Workforce (ODEW) reviewed our district's October financial forecast and identified a projected deficit of **-\$8,551,801** in fiscal year 2028 (FY28). Under Ohio Revised Code 5705.391, this places Amherst in what the state terms “**precautionary**” financial status, requiring us to create a written plan to eliminate that deficit.

ODEW requires the district to submit a Board-approved plan to eliminate the FY28 deficit by **December 21, 2025**. To meet this deadline, the Amherst Board of Education must develop the required written plan over the next few weeks with the goal of approving the plan at its regular board meeting on **December 15, 2025**.

Based on guidance from our fiscal consultants at ODEW's Office of Budget and School Funding, the district will need to reduce expenditures by approximately **\$4–5 million in FY27** and another **\$4–5 million in FY28**. This means we must identify approximately **\$5 million in permanent reductions for the 2026–27 school year**, with those reductions continuing across the four-year forecast.



Ohio Department of Education & Workforce

Precaution Financial Status

Precaution Status



RE: NOTIFICATION OF POTENTIAL DEFICIT AND WRITTEN PLAN DUE DECEMBER 21, 2025

Dear Amherst Exempted Village School District Board of Education:

The Ohio Department of Education and Workforce (Department) is required to examine financial forecast submissions to determine if a school district has the potential to incur a deficit during the first two years of the three-year projection period. The Department examined your district's First Required (REQ1) FY26 Financial Forecast submission (attached) and identified ("flagged") deficits in the following fiscal year:

- A Forecast Year 1 (FY27) deficit on line 10.010 of (Not applicable)
- A Forecast Year 2 (FY28) deficit on line 12.010 of -\$7,448,352



October 2025 Forecast

Amherst Exempted Village - 045195 (Lorain)

Submission date: 10/14/2025

Fiscal Year 2026 Initial Required Forecast

Excess of Revenue Over/(Under) Expenditures; Cash and Fund Balances

Forecast Line and Description	Actual FY 2023	Actual FY 2024	Actual FY 2025	Current YR Budget FY 2026	Forecast YR 1 FY 2027	Forecast YR 2 FY 2028	Forecast YR 3 FY 2029
02.080 : Total Revenue and Other Financing Sources	38,401,737	40,871,585	41,757,007	40,531,658	41,336,428	39,969,628	38,605,621
05.050 : Total Expenditures and Other Financing Uses	39,799,538	42,958,416	46,124,169	46,699,875	47,798,563	49,619,566	51,147,608
06.010 : Excess Of Revenues and Other Financing Sources over (under) Expenditures and Other Financing Uses	(1,397,801)	(2,086,831)	(4,367,162)	(6,168,217)	(6,462,135)	(9,649,938)	(12,541,987)
07.010 : Beginning Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	21,727,732	20,329,931	18,243,100	13,875,938	7,707,721	1,245,586	(8,404,352)
07.020 : Ending Cash Balance June 30 - Excluding Proposed Renewal/Replacement and New Levies	20,329,931	18,243,100	13,875,938	7,707,721	1,245,586	(8,404,352)	(20,946,339)
08.010 : Estimated Encumbrances June 30	1,146,777	747,319	112,466	500,000	500,000	500,000	500,000
10.010 : Fund Balance June 30 For Certification of Appropriations	19,183,154	17,495,781	13,763,472	7,207,721	745,586	(8,904,352)	(21,446,339)
11.020 : Property Tax - Renewal or Replacement	0	0	0	0	0	1,456,000	2,912,000
11.300 : Cumulative Balance of Replacement/Renewal Levies	0	0	0	0	0	1,456,000	4,368,000
12.010 : Fund Balance June 30 For Certificates of Contracts Salary Schedules, and Other Obligations	19,183,154	17,495,781	13,763,472	7,207,721	745,586	(7,448,352)	(17,078,339)
13.010 : Income Tax - New	0	0	0	590,000	7,040,000	10,000,000	10,000,000
13.030 : Cumulative Balance of New Levies	0	0	0	590,000	7,630,000	17,630,000	27,630,000
15.010 : Unreserved Fund Balance June 30	19,183,154	17,495,781	13,763,472	7,797,721	8,375,586	10,181,648	10,551,661



ODEW Requirements & Timeline

<u>Date</u>	<u>Task/Description</u>
10/23/25	Notification from ODEW
11/03/25	First Meeting w/Fiscal Consultant
11/10/25	Develop reduction plans w/Admin; Apply cost to plan items
11/13/25	First iteration of "Plan" workbook due
11/14/25	Meeting w/Fiscal Consultant
11/16/25	Board Meeting; "Plan" Discussion
11/21/25	Second iteration of "Plan" workbook due
11/25/25	Meeting w/Fiscal Consultant
12/05/25	Third iteration of "Plan" workbook due
12/08/25	Meeting w/Fiscal Consultant
12/15/25	Board Meeting; "Plan" Approval
12/21/25	"Plan" Submission deadline to ODEW



Ohio Department of Education & Workforce

FINANCIAL STATUS





Levy Deadlines

Special Election – May 5, 2026

- 120th day prior to election is January 5, 2026 (Monday)
- 100th day prior to election is January 25, 2026 (Sunday)
- 98th day prior to election is January 27, 2026 (Tuesday)
- 95th day prior to election is January 30, 2026 (Friday)
- 90th day prior to election is February 4, 2026 (Wednesday)



Precaution Financial Status

Expenditure Reduction Recommendations

Reduction Priorities



As we develop the district's reduction plan, we will follow two clear priorities. **First, we will reduce as many non-staffing expenditures as possible before impacting staffing.** This includes supplies, instructional materials, supplemental programs, professional development, technology, curriculum, and other operational spending.

Second, staffing reductions will be spread across all areas of the district. Because approximately 82% of Amherst's operating budget is spent on salaries and benefits, about 80% of the overall reductions will inevitably involve staffing. However, reductions will be shared across all staffing groups (administration, certified, and classified) and across all departments and schools to ensure that no single area absorbs a disproportionate burden. All reductions will be submitted to ODEW and must receive state approval before implementation.

In reviewing all expenditures, the Board can achieve the required goal of reducing expenditures by \$4.5-5 million by applying the following principles:

- **Reduce Staffing in each classification (Administration, Certified, and Classified) by 10%**
- **Reduce Building and Department budgets by 10%**
- **Reduce through Attrition and not replace any job vacancies due to retirement, resignation, etc.**



Proposed Reductions

- Supplies, Programs, Textbooks (FY27-FY29)
- Building and Department Reductions (10%)
- 20 Certified Staff Reductions (10%)
- 22 Classified Staff Reductions (10%)
- 2 Central Office Administration Reductions (10%)
- Professional Development, Contracts, Misc.

Cost Savings

\$1,356,456

\$75,000

\$2,249,957

\$753,920

\$260,932

\$75,000

TOTAL SAVINGS

\$4,701,265

Reduction Impact



The reductions listed on the previous slide represent difficult decisions that affect every part of our school community. We want to be transparent about how these changes will impact students, staff, programs, and families. These decisions reflect our priority to preserve classroom learning as much as possible while meeting the substantial financial requirements set by the state.

- **Class Size Increases in All Buildings**
- **Reduction in Student & Family Services and Programs**
- **Reduction in Supplemental Instructional Programs and Subscriptions**
- **Reduction in Non-Core Curriculum Textbooks and Materials**
- **Eliminate High School Bussing in Grades 9-12 (Continue Transportation to Lorain JVS)**
- **Eliminate New Educational Technology for Students and Staff**
- **Eliminate All Non-Required Professional Development Opportunities**
- **Eliminate Out of Season Athletic Transportation**
- **Increase Annual Student Fees**

Moving Forward Together



I want to acknowledge how difficult the road ahead will be for all of us. The reductions required by the state will affect students, programs, and services that our community cares about deeply. These decisions are not easy, and they will have real impact on the experiences of our children and families.

But we will face these challenges with transparency, fairness, and a commitment to protecting our students and staff as much as possible. Amherst is a strong district with extraordinary people, and I truly believe that our resilience, our collaboration, and our shared values will carry us through this moment.

Even in challenging circumstances, we remain a district defined by care, pride, and our identity as **A Community of Excellence**. We will continue to support one another, advocate for our students, and work every day to preserve the exceptional educational experience our families expect and deserve.



Board Questions and Recommendations

1. Does the Board approve the Superintendent to refine the recommended reductions and determine exact reductions in all areas and departments as necessary to meet the December 5th deadline to submit a draft plan to the ODEW consultant?
2. Does the Board want a special board meeting between December 5th and December 15th to discuss the proposed reductions AND a future levy, or will all discussions occur at the December 15th Board Meeting?
3. Does the Board approve the Superintendent to work with the Amherst Teachers Association (ATA) and the Ohio Association of Public School Employees Local #208 (OAPSE) to meet with staff members that may be affected by the proposed reductions before the December 15th Board Meeting?



Board Discussion



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