

Garaway dethroned

River View now school money king

Garaway, which consistently has been "king" of area school districts on the basis of operating money per pupil, has been dethroned.

River View in Coshocton County is the new leader, according to figures supplied by the Ohio Public Expenditure Council (OPEC).

River View will receive \$1194 in operating money for each of its 3105 students for the 1975-76 term, \$8 more per pupil than Garaway, the OPEC estimates. Garaway will receive \$1186 for each of its 1223 students. The state average is \$1120 per student.

The money will come from state foundation program aid, state reimbursement for the 10 per cent real estate tax rollback and local property taxes.

Per-pupil revenue for other area school districts as estimated by the OPEC, with average daily attendance in parentheses, follows:

Tuscarawas County — Indian Valley \$1051 (2208), Dover \$1029 (3134) New Philadelphia \$1012 (3959), Strasburg \$1009 (781), Tuscarawas Valley \$948 (1873), Newcomerstown \$926 (1530) and Claymont \$844 (2909).

Carroll — Carrollton \$796 (3182) and Brown \$773 (999).

Coshocton — Coshocton \$1052 (2954) and Ridgewood \$839 (1840).

Harrison — Conotton Valley \$1056 (624) and Harrison Hills \$1022 (3490).

Holmes — West Holmes \$1021 (2597) and East Holmes \$862 (1694).

Stark — Sandy Valley \$887 (1868) and Fairless \$905 (2611).

The OPEC report does not include joint vocational school district taxes or federal monies for public education. Also excluded are state aid for school bus purchases, disadvantaged pupils, driver education, educational television and other programs.

RIVER VIEW has by far the highest tax valuation per pupil at \$47,470. Garaway's valuation per pupil is over \$20,000 lower at \$27,110. Dover is close behind with \$26,510.

Per-pupil valuations for other area school districts are:

Tuscarawas County — New Philadelphia \$23,260, Indian Valley, 18,880, Newcomerstown \$17,530, Tuscarawas Valley \$16,140, Strasburg \$14,290 and Claymont \$12,370. Carroll — Carrollton \$15,880 and Brown \$11,990.

Coshocton — Coshocton \$23,200 and Ridgewood \$15,290.

Harrison — Conotton Valley \$22,830 and Harrison Hills \$20,530.

Holmes — East Holmes \$22,690 and West Holmes \$19,890.

School valuations

Stark — Sandy Valley \$16,260 and Fairless \$13,970.

The state average is \$21,790.

SEVENTY-EIGHT per cent of River View's revenue, \$927 per student, will come from property taxes although the district's school operating tax rate is only 20 mills. Garaway derives only 63 per cent of its operating revenue, \$745 per student, from property taxes with a rate of 29.20 mills.

River View Supt. Don Rushing explained that the district's valuation has nearly doubled in the last year because of additions to the Columbus & Southern Electric Co. generating plant at Warsaw. Present valuation is approximately \$147 million, up from about \$79 million in 1974.

Rushing said the end result of the district's high valuation — additional work at the Columbus & Southern plant is expected to add nearly \$25 million more to the tax base — will be the loss of all state foundation aid — nearly \$260,000 annually — at the end of the new school financing plan's two-year aid freeze.

He said much of the additional income has gone for capital improvements, including a two-room addition to an elementary school and paving of the high school parking lot. In addition, the district has purchased 15 new buses

at a cost of about \$20,000 each over the past 18 months.

THE PER-PUPIL amounts derived by other area school districts from property taxes, the percentages of the districts' total operating revenue they represent and the tax rates which produce the money follow:

Tuscarawas — Dover, \$646 per pupil, 63 per cent, 25.9 mills; New Philadelphia \$572, 57 per cent, 26.3 mills; Indian Valley \$522, 50 per cent, 29.2 mills; Newcomerstown \$427, 46 per cent, 25.7 mills; Tuscarawas Valley \$417, 44 per cent, 27.7 mills; Strasburg \$379, 38 per cent, 28.7 mills, and Claymont \$278, 33 per cent, 25.7 mills.

Carroll — Carrollton \$351, 44 per cent, 23.4 mills, and Brown \$287, 37 per cent, 25.6 mills.

Coshocton — Coshocton \$638, 61 per cent, 29.3 mills, and Ridgewood \$305, 36 per cent, 21.4 mills.

Harrison — Harrison Hills \$710, 69 per cent, 36.15 mills, and Conotton Valley \$699, 66 per cent, 32 mills.

Holmes — West Holmes \$478, 47 per cent, 25.8 mills, and East Holmes \$415, 48 per cent, 19.8 mills.

Stark — Sandy Valley \$378, 43 per cent, 24.7 mills (prior to passage Nov. 4

of a 4-mill additional operating levy), and Fairless \$363, 40 per cent, 27.6 mills.

The average state tax for school operations is 30.3 mills. This represents \$660 per student or 59 per cent of the school revenue statewide.

THE NEW SCHOOL financing plan, when fully implemented, guarantees qualifying school districts a combined state and local total of \$48 per student per mill for the first 20 mills assessed for current operating expenses. In addition, school districts receive \$42 per student per mill for millage in excess of 20 mills but not exceeding 30 for current operating expenses.

The OPEC notes that state foundation program assistance to Ohio's public schools has increased 190.7 per cent in the past 10 years, from \$312.7 million in 1965-66 to \$909 million this fiscal year.

Ohio schools will receive a total of over \$1 billion in state aid during the current fiscal year. In addition to state foundation aid, they will receive reimbursement for the revenue loss for both the annual 10 per cent real estate tax rollback and the homestead exemptions granted elderly homeowners.