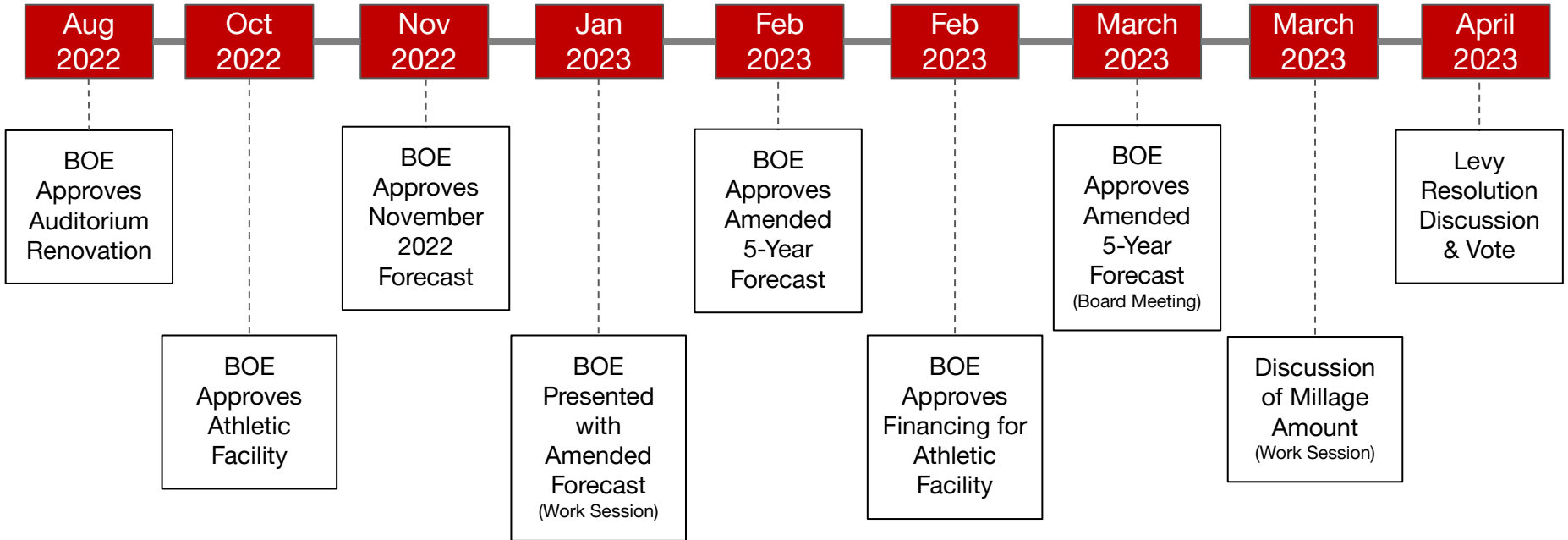




# Board of Education Meeting

April 20, 2023

# The Path to April 2023



## Levy Discussion/Process

- **March 2023 BOE Approved:** COPs Financing Plan - will flatten expenditures in FYF and lower levy millage request.
  - Amended Five Year Forecast - due to COPs financing option - debt rating necessary
  - Includes \$600,000+ - contingency for all projects
  - Can be utilized for other Permanent Improvement needs should any projects come in under budget
- **Prior to April BOE Regular Meeting**
  - March 27 Board Work Session to discuss priorities and how this impacts millage
    - Including additional efficiencies being discussed with Admin Team
- **April 2023 BOE Regular Meeting**
  - Resolution of Necessity to initiate levy process for November 2023 ballot

## Millage Recommendation at the March 27 Work Session



Through a new financing structure and additional efficiencies for the next school year, **Millage has been lowered by 21% and Cost/\$100,000 property by 18%**

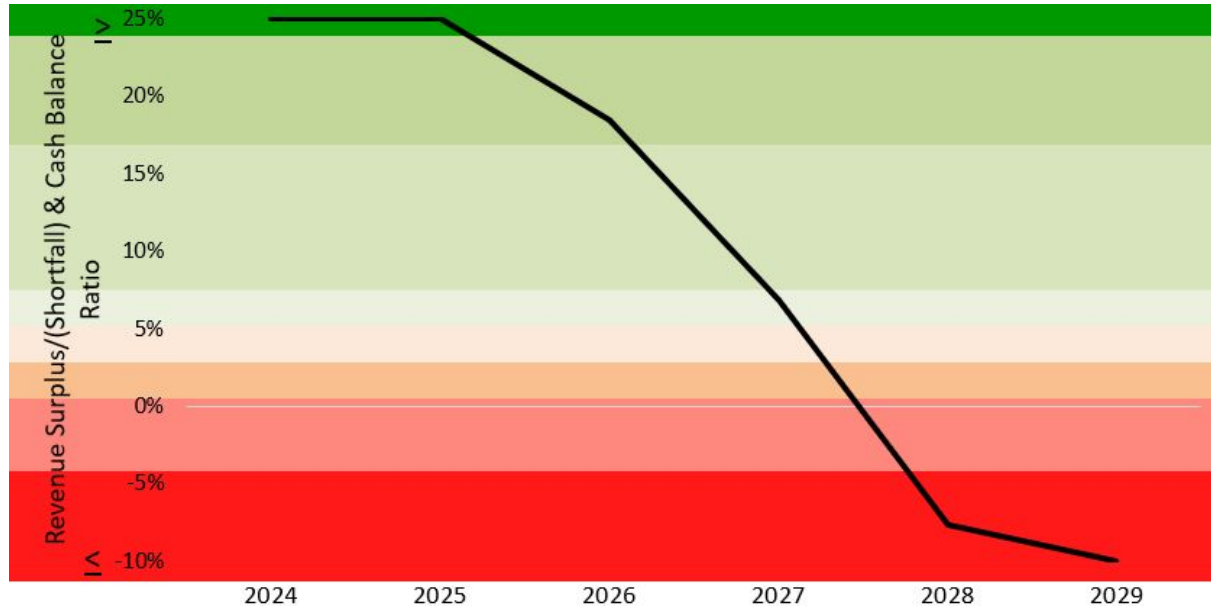
# What Cost Efficiencies Were Identified to Get to 6.75 mills?

## Guiding Principles:

- No impact to current student programs (ex: Gifted, AP, College/Career, Art/Music/PE)
- No impact to current student supports (ex: Transportation, Mental Health Services)
- Follow same process used each year to identify staffing efficiencies and to review the efficacy of contracted services

Area	Impact	Cost Reduction	Comments
<b>Contracted Services</b>	<b>Budget Impact:</b> Low <b>Classroom Impact:</b> Medium <b>Parent Impact:</b> Low	~\$150,000	<ul style="list-style-type: none"> <li>• Reductions made following review and cost/benefit analysis of contracts. These were driven by staff usage and contract expiration.</li> </ul>
<b>Staffing</b>	<b>Budget Impact:</b> High <b>Classroom Impact:</b> Medium <b>Parent Impact:</b> Low	~\$700,000	<ul style="list-style-type: none"> <li>• No programs or class offerings negatively impacted</li> <li>• Primarily driven by attrition/backfill, however did involve involuntary transfers of teachers and one teacher RIF due to student class enrollment</li> <li>• Two Administrator reductions (one attrition and one RIF - will continue to review impact)</li> </ul>

# Baseline Scenario from March



## Items Requested by the Board at the March 27 Work Session

### Details and potential cost savings associated with:

- A possible redistricting plan which would eliminate one elementary school while retaining the neighborhood school construct
- Based on the 2008 Ohio Performance Audit, listed as considerations:
  - Administrator Pick-Up
  - Health Savings Account (HSA) for all staff, including a request to re-open negotiations with MEA and MCEA
  - Sick leave accruals and payouts for all staff

## Triennial Update, Voted Millage, and HB 920

### Passed in 1976:

- Prevents a taxing jurisdiction, or school district, from receiving increased revenue from growth in the market value of property.



## Inside vs Outside Millage

### Inside Millage

Inside millage is millage provided by the Constitution of the State of Ohio and is levied without a vote of the people. It is called inside millage because it is "inside" the law. Another name would be un-voted millage. The Constitution allows for 10 mills of inside millage in each political subdivision.

### Outside Millage

Outside millage is any millage "outside" the 10 mills that is provided by the Constitution of the State of Ohio. This millage is voted in by the public. Another name for outside millage is voted millage.

## Inside Millage Example

	Mills	Appraised Value	Assessed Value	Mill Factor	Total School District Revenue
General Fund	3.3	\$100,000.00	\$35,000.00	0.001	\$115.50
Building Fund	0.5	\$100,000.00	\$35,000.00	0.001	\$17.50
TOTAL	3.8				\$133.00 Annual Total \$11.08 Monthly Total

	Mills	Appraised Value	Assessed Value	Mill Factor	Total School District Revenue
General Fund	3.3	\$110,000.00	\$38,500.00	0.001	\$127.05
Building Fund	0.5	\$110,000.00	\$38,500.00	0.001	\$19.25
TOTAL	3.8				\$146.30 Annual Total \$12.19 Monthly Total

If home values rose 10%, the effect on inside millage would be:

**\$13.30 Annual Change**  
**\$1.11 Monthly Change**

Not a significant percentage of overall taxpayer costs

## HB 920 Example Calculation on Outside Mills

Home Value	Assessed Value (35%)	Example Voted Mills	Mill Factor	Property Tax Revenue
\$100,000.00	\$35,000.00	41.45	0.001	\$1,450.75

Home Value	Assessed Value (35%)	Example Voted Mills	Mill Factor	Property Tax Revenue
\$100,000.00	\$35,000.00	41.45	0.001	\$1,450.75
Home Value	Assessed Value (35%)	<i>Example Effective Mills</i>	Mill Factor	Property Tax Revenue
\$105,000.00	\$36,750.00	39.48	0.001	\$1,450.75

# Clermont County Auditor Website

## PROPERTY SEARCH

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**Profile**

Sales/Transfers

Residential

Commercial

Outbuildings

Permits

Values

Value History

Tax Summary

Tax Details

**Current Tax Distribution \*New tab\***

Tax History

Payment History

Assessment

Proposed Levies for

**Current Tax Distribution**

Authority	Levy	Year Levied	Gross Tax Rate	Effective Tax Rate	Total Taxes
CLERMONT COUNTY PARK DISTRICT			.1	.1	4.06
CLERMONT COUNTY PARK DISTRICT		2016	5	.407919	16.55
CLERMONT COUNTY MRDD		2016	1.4	1.142172	46.34
CLERMONT COUNTY MRDD		2010	.9	.710522	28.83
CLERMONT COUNTY MRDD		2003	.75	.563042	22.84
CLERMONT COUNTY MRDD		1976	.2	.037769	1.53
CLERMONT COUNTY GENERAL FUND			2.1	2.1	85.2
CLERMONT COUNTY COUNTY CAPITAL			1	1	40.57
CLERMONT COUNTY CHILDREN SERVICES		2006	.8	.631575	25.62
CLERMONT COUNTY CCADA & MH		2016	.25	.203959	8.27
CLERMONT COUNTY CCADA & MH		2006	5	.394735	16.01
CLERMONT COUNTY SENIOR SERVICES		2006	1.3	1.02631	41.64
<b>SUB TOTAL:</b>			<b>9.8</b>	<b>8.318003</b>	<b>337.46</b>
MIAMI TWP PARK		1995	1.5	.853955	34.64
MIAMI TWP GENERAL FUND			.8	.8	32.46
MIAMI TWP FIRE		1984	1.5	.583701	23.68
MIAMI TWP FIRE		1981	1	.30197	12.25
MIAMI TWP FIRE		1976	.9	.185927	7.54
MIAMI TWP COMB. SAFETY SERVICE #3		2015	2.5	2.066868	83.85
MIAMI TWP COMB. SAFETY SERVICE #2		2005	3.9	2.950818	119.71
MIAMI TWP COMB. SAFETY SERVICE #1		1996	3.51	1.999686	81.13
MIAMI TWP AMBULANCE & E.M.S.		1985	1.9	.772966	31.36
MIAMI TWP AMBULANCE & E.M.S.		1981	1.5	.452955	18.38
MIAMI TWP AMBULANCE & E.M.S.		1978	1.5	.309878	12.57
MIAMI TWP POLICE		1976	2.8	.578438	23.47
MIAMI TWP STREETS ROADS & BRIDGES		2018	1	.942356	38.23

1 of 2

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**Links**

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- [Tax Codes, Descriptions and Calc Formula](#)

# Hamilton County Auditor Website

Online Property Access |< First << Prev Next >> Last >| [RETURN TO SEARCH LIST](#) Property 1 of 1

### Tax Distribution Information

Market Value		Assessed Value (35%)		Tax Rate Information	
Land	29,380	Land	10,283	Full Tax Rate (mills)	121.300000
Building	140,630	Building	49,221	Reduction Factor	0.404871
<b>Total</b>	<b>170,010</b>	<b>Total</b>	<b>59,504</b>	Effective Tax Rate (mills)	<b>72.189207</b>
				Non Business Credit	0.074962
				Owner Occupancy Credit	0.018740

To estimate taxes based on a different market value, enter the market value here:

Calculate

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## If We Delayed MS Building Project with OFCC

- **MEVSD would not have occupancy of the new middle school to start the 2025-26 school year. A mid-year move would be required.**
- **With the time cost of money decreasing and costs increasing, this difference would be required to be funded by Milford EVSD.** The 2021 cost set for the project would not be adjusted to fund this additional cost.
- **Vendors currently under Contract would have to be compensated by Milford EVSD for any financial hardship.**
- **A significant delay in the project could result in the termination of the Project Agreement between OFCC and Milford EVSD.** All state funds previously drawn down would be required to be returned to OFCC. All sunk state costs: costs to pay vendors for services provided, would be required to be refunded to OFCC.
- In the case of a termination of the Project Agreement, there is no guarantee when Milford EVSD will be re-offered state funding for Segment 2. Inflation over the 2021 cost sets may be a district cost.
- If the 6,532 square foot addition to the existing Milford Junior High that was designed and constructed under ELPP is not demolished and becomes integrated into the Junior High Design, **a new master plan would have to be created**, which could result in a reduction of co-funded square footage scope and budget.



**Redistricting**

# Impact Overview

**Ask:** Details and potential cost savings associated with a possible redistricting plan which would eliminate one elementary school while retaining the neighborhood school construct; previous elementary school becomes the preschool

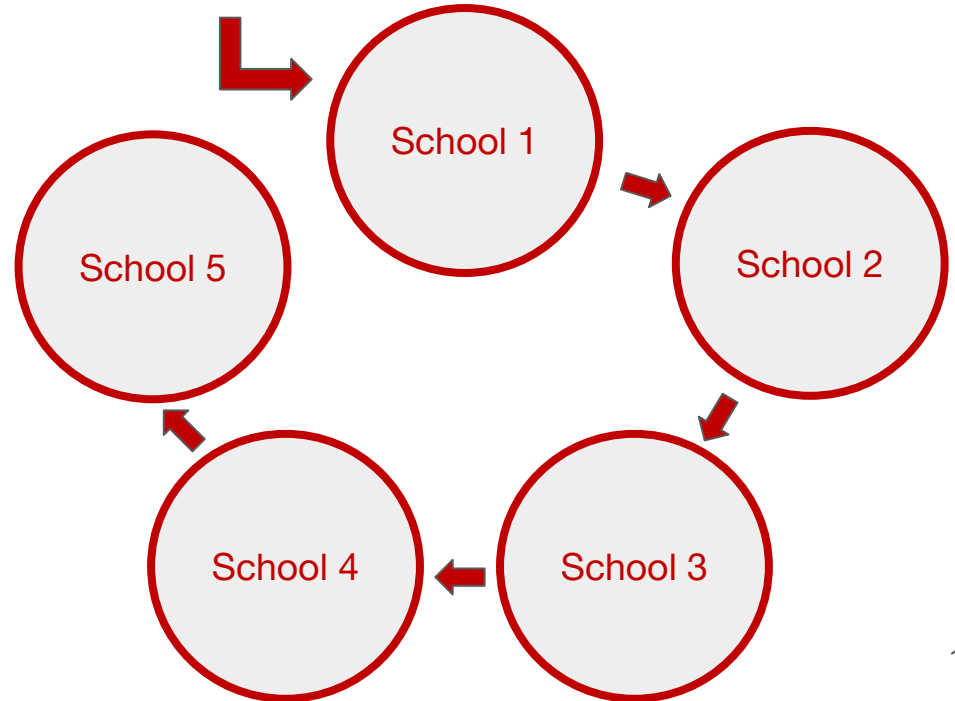
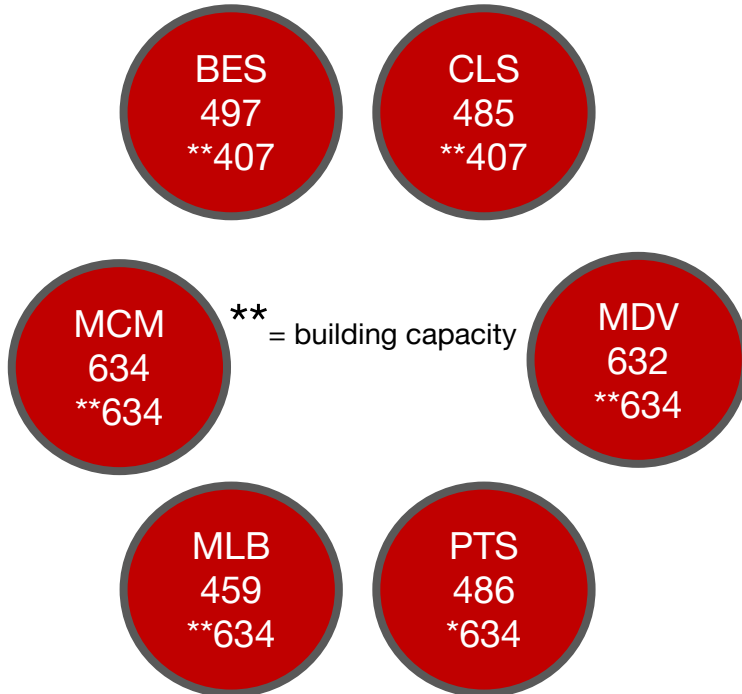
Option	Impact Overview	Budget Impact	Comments
<p><b>Eliminate BES or CLS elementary and repurpose building as Preschool - Shift elementary students to 2-3 nearby schools</b></p>	<p><b>Budget Impact:</b> High (increase)  <b>Classroom Impact:</b> High  <b>Parent Impact:</b> High</p>	<ul style="list-style-type: none"> <li>• \$750,000 cost to convert bathrooms at CLS or BES (early estimate)</li> <li>• \$537,800 reduction in staffing costs</li> <li>• Probable increase in Transportation costs</li> </ul>	<ul style="list-style-type: none"> <li>• Would need more time to determine new lines and impact</li> <li>• Eliminate 1.5 K-5 positions, Principal, TOA, Psychologist, and 3 Unified Arts positions</li> <li>• Title designation impact considerations</li> </ul>
<p><b>Eliminate BES or CLS elementary and repurpose building as Preschool - Redistrict remaining 5 schools</b></p>	<p><b>Budget Impact:</b> High (increase)  <b>Classroom Impact:</b> High  <b>Parent Impact:</b> High</p>	<ul style="list-style-type: none"> <li>• \$750,000 cost to convert bathrooms at CLS or BES (early estimate)</li> <li>• \$537,800 reduction in staffing costs</li> <li>• Probable increase in Transportation costs</li> </ul>	<ul style="list-style-type: none"> <li>• Would need more time to determine new lines and impact</li> <li>• Eliminate 1.5 K-5 positions, Principal, TOA, Psychologist, and 3 Unified Arts positions</li> <li>• Title designation impact considerations</li> </ul>



# Illustrative Impact to Elementary Boundaries Utilizing Current Enrollment Numbers

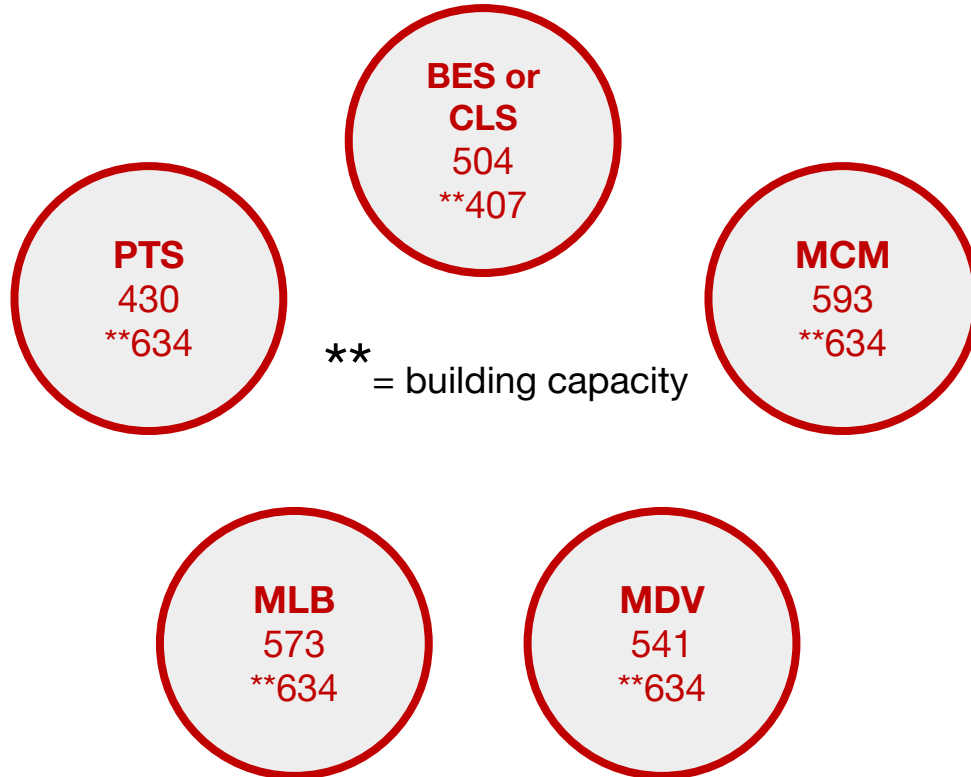
(Work Session Ask)

Closing BES or CLS as an elementary redistributes approximately 500 students, which creates a domino effect and increases remaining elementary school populations



# Closing BES or CLS as an Elementary School '25-'26 School Year

(April Finance Committee Meeting Ask)



## Process and Assumptions:

- '25-'26 enrollment numbers (6th grade at the Middle School)
  - Over capacity students at BES/CLS would need to be redistributed to other schools
- Transportation (routing) is an unknown cost variable
- Additional preschool costs (some also unknown) would still apply

# Cost Impact Overview



# Cost Impact Overview

Current Forecast Change in Annual Expenditures Compared to Base Forecast



\*Transportation costs not included

# Impact Overview

**Current Forecast Cash Balance After Cumulative Favorable/Unfavorable Impact of Changes to Base**



- With redistricting
- Without redistricting

## Redistricting Would Increase Millage and Take Minimum of 12-18 months to Complete

### Why?

- Minimum 12-18 month timeline to successfully complete
  - Community Engagement - 12 months
  - Construction Estimates - 6 month minimum
  - Transportation (Routing) Estimates - 3 month minimum
- Would only impact the third year of the current levy cycle and beyond
- Increased short term costs
- If board would like to explore, recommend beginning this process in 2024, following (possible) community levy vote

Estimated Millage Impact: Increases Millage .08



# 2008 Ohio Auditor Recommendations

## Performance Audit vs. Financial Audit

- Financial Audit is required every year:
  - GAAP Conversion Audit: \$20,000
  - AOS Financial Audit: \$31,625
  - TOTAL per year: \$51,625**
- Performance Audit
  - State will pay for this (if the district is financial distress and selected)
  - Otherwise, a Performance Audit would be estimated to cost the district \$50,000+



## 2008 Performance Audit: History

### Why was the Performance Audit Initiated in 2008:

- MEVSD had failed 4 operating levies in a row:
  - May 2006
  - November 2006
  - February 2007
  - March 2008
- MEVSD was in fiscal caution with a nearing negative cash balance
- The November 2008 levy passed but the performance audit had been underway since March 2008
- 2008 Performance Audit Released in December 2008

## What Was Done with the Recommendations

- The district opted to reduce benefit costs by joining an insurance consortium (SWOOSH)
  - This included rolling out a High Deductible Health Plan and corresponding HSA contributions
  - This had an immediate, positive impact on benefit costs for MEVSD
- The district did not eliminate pickup on pickup for administrators due to benchmark studies with other local districts
  - Past admin cited additional legal costs associated with admin turnover

## What is Pick-Up? What is Pick-up on Pick-Up?

- Pick-up
  - The 14% that the Board of Education is required to pay towards employee retirement benefits for both SERS and STRS employees
- Pick-up on Pick-up
  - The Board of Education pays the employee's portion of retirement contribution
    - SERS: 10%
    - STRS: 14%
  - Currently MEVSD administrators receive this, which is inline with other Hamilton and Clermont County administrators
  - This can be considered a part of total compensation (15.9% STRS and 11.4% SERS)

# Local Districts That Offer Pickup on Pickup Competitive Perspective

	Do Board Office Administrators receive Pickup on Pickup in your district?	Do Building Principals/Administrators receive Pickup on Pickup in your district?
Winton Woods	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
North College Hill	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Forest Hills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
West Clermont	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
St. Bernard	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sycamore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Western Brown	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Lockland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Goshen	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Indian Hill	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Williamsburg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Madeira	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deer Park	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reading	<input type="checkbox"/>	<input type="checkbox"/>
Brown County ESC	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ripley-Union-Lewis-Huntinton	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Felicity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Great Oaks	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Clermont Northeastern	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ohio Valley	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Batavia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

# Salary Comparisons

## SALARY COMPARISONS - MASTERS DEGREE Teachers Salary Schedule 2022-2023 School Year

Rank	District	Years' Experience ----> Starting	Rank	District	Years' Experience ----> 5 Years	Rank	District	Years' Experience ----> 10 Years	Rank	District	Years' Experience ----> Max
1	Lakota Local	\$53,803	1	Mason City	\$64,781	1	Forest Hills	\$78,656	1	Indian Hill	\$107,331
2	Finneytown	\$53,359	2	Forest Hills	\$64,605	2	Deer Park	\$78,130	2	Wyoming	\$104,413
3	Southwest Local	\$52,176	3	Southwest Local	\$64,172	3	Mason City	\$77,925	3	Mariemont	\$100,506
4	Hamilton City	\$51,774	4	Indian Hill	\$63,777	4	Indian Hill	\$77,676	4	Sycamore	\$100,142
5	Mason City	\$51,637	5	Madeira	\$63,426	5	Oak Hills	\$77,554	5	Lebanon City	\$99,475
6	Oak Hills	\$51,551	6	Deer Park	\$63,423	6	Princeton	\$77,262	6	Mason City	\$98,956
7	Deer Park	\$51,474	7	Oak Hills	\$63,412	7	Madeira	\$76,922	7	Southwest Local	\$97,748
8	Madeira	\$51,442	8	Princeton	\$63,299	8	Southwest Local	\$76,163	8	Finneytown	\$97,501
9	Princeton	\$51,197	9	North College Hill	\$62,356	9	North College Hill	\$75,218	9	Madeira	\$96,337
10	Indian Hill	\$51,022	10	Kings Local	\$62,338	10	Wyoming	\$74,709	10	Kings Local	\$96,066
11	St. Bernard - Elmwood	\$50,937	11	Fairfield	\$62,144	11	Sycamore	\$74,688	11	Princeton	\$95,646
12	Fairfield	\$50,741	12	Sycamore	\$61,633	12	Norwood	\$74,554	12	Lakota Local	\$94,683
13	Forest Hills	\$50,555	13	Reading	\$61,418	13	Reading	\$74,254	13	Fairfield	\$94,321
14	Kings Local	\$50,455	14	Wyoming	\$61,207	14	<b>Milford Exempted</b>	<b>\$74,228</b>	14	North College Hill	\$94,224
15	Lebanon City	\$49,520	15	Mt. Healthy	\$60,986	15	Kings Local	\$74,220	15	Loveland	\$93,965
16	North College Hill	\$49,495	16	Hamilton City	\$60,775	16	Winton Woods	\$73,204	16	Winton Woods	\$93,627
17	Loveland	\$49,246	17	Norwood	\$60,765	17	Mariemont	\$73,115	17	Oak Hills	\$93,521
18	Mt. Healthy	\$49,153	18	<b>Milford Exempted</b>	<b>\$60,669</b>	18	Mt. Healthy	\$72,825	18	Forest Hills	\$93,196
19	Norwood	\$48,881	19	Lebanon City	\$60,380	19	Hamilton City	\$72,026	19	Deer Park	\$92,837
20	Reading	\$48,880	20	Mariemont	\$60,021	20	Fairfield	\$71,631	20	Norwood	\$91,748
21	Sycamore	\$48,580	21	Finneytown	\$59,665	21	Lebanon City	\$71,240	21	Three Rivers	\$90,998
22	Three Rivers	\$48,474	22	St. Bernard - Elmwood	\$59,570	22	St. Bernard - Elmwood	\$70,362	22	St. Bernard - Elmwood	\$90,219
23	Northwest Local	\$47,847	23	Northwest Local	\$59,238	23	Loveland	\$69,916	23	Reading	\$89,833
24	Wyoming	\$47,706	24	Winton Woods	\$58,743	24	Northwest Local	\$68,108	24	Mt. Healthy	\$89,386
25	Mariemont	\$47,517	25	Loveland	\$58,433	25	Lockland	\$67,718	25	Hamilton City	\$89,004
26	Winton Woods	\$47,136	26	Lakota Local	\$58,166	26	Finneytown	\$66,941	26	Northwest Local	\$88,284
27	<b>Milford Exempted</b>	<b>\$47,109</b>	27	Lockland	\$56,500	27	Ross Local	\$64,716	27	<b>Milford Exempted</b>	<b>\$87,660</b>
28	New Richmond	\$45,991	28	Ross Local	\$54,342	28	Lakota Local	\$64,120	28	Lockland	\$85,667
29	Lockland	\$45,281	29	Three Rivers	\$53,298	29	Three Rivers	\$60,008	29	New Richmond	\$84,407
30	Ross Local	\$43,968	30	New Richmond	\$50,159	30	New Richmond	\$54,704	30	Ross Local	\$77,164

Salary Average \$49,564  
**Salary for MEVSD \$47,109**  
 MEVSD vs Average (\$2,455)

Salary Average \$60,457  
**Salary for MEVSD \$60,669**  
 MEVSD vs Average \$212

Salary Average \$72,093  
**Salary for MEVSD \$74,228**  
 MEVSD vs Average \$2,135

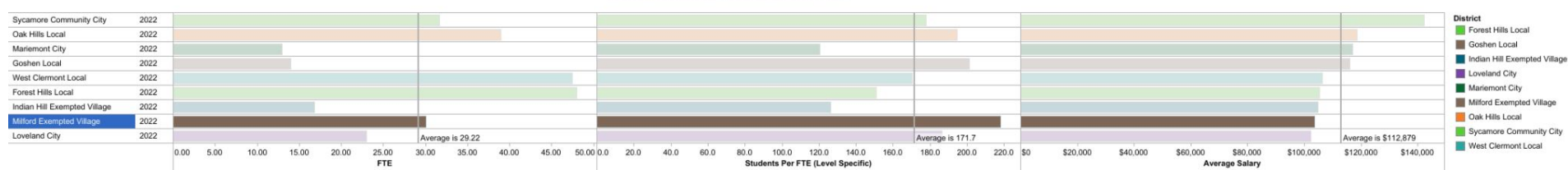
Salary Average \$93,629  
**Salary for MEVSD \$87,660**  
 MEVSD vs Average (\$5,969)

## Salary Comparisons

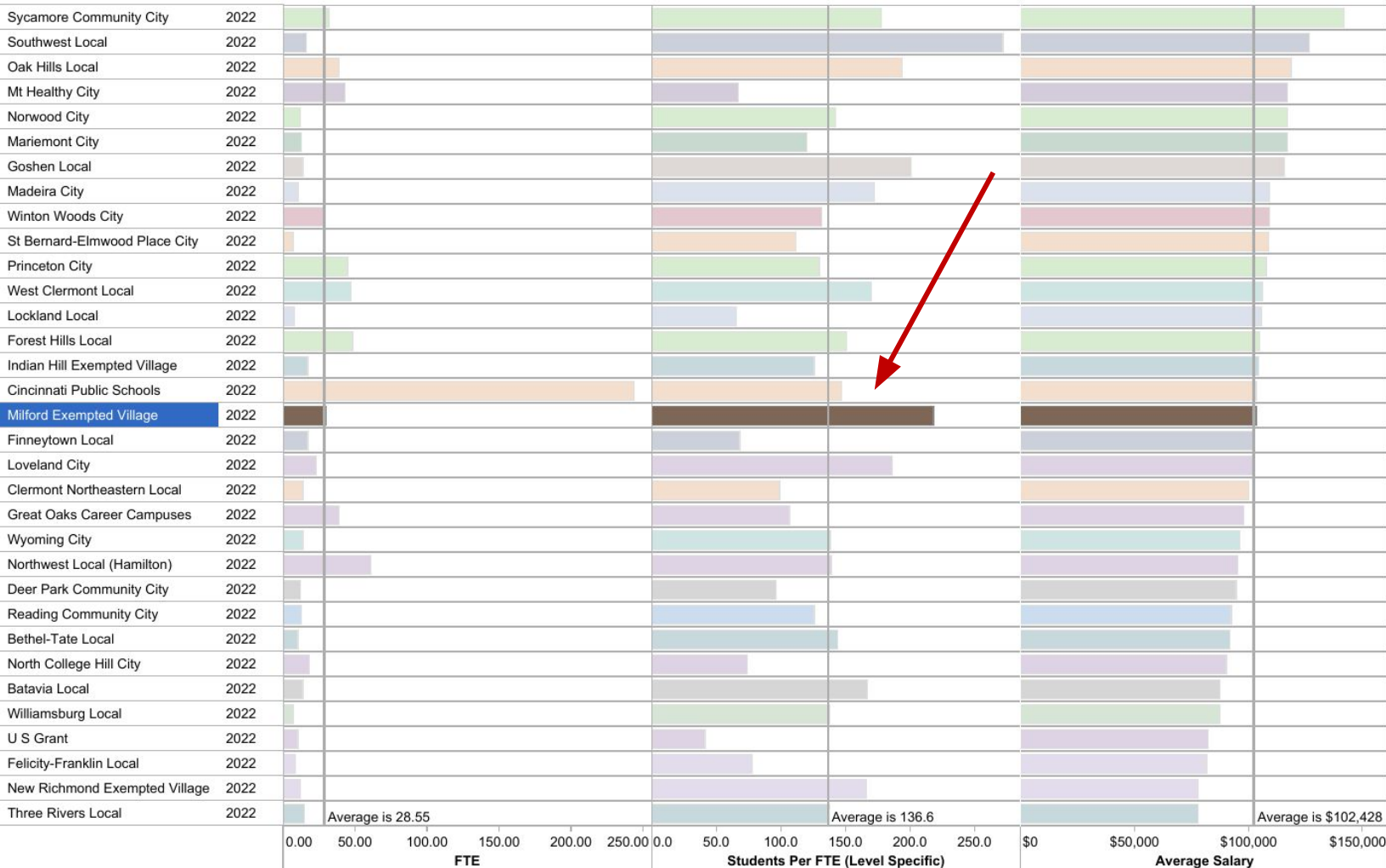
	<b>Certified Teaching Staff</b>	<b>Administrator</b>	<b>Difference</b>
<b>MA, Step 10</b>	\$74,228.00	\$79,000.00	\$4,772.00
<b>Number of Days in Contract</b>	185	223	38
<b>Daily Rate</b>	\$401.23	\$354.26	-\$46.97
		<b>TOTAL</b>	<b>-\$1,784.95</b>

Total Compensation matters and, if we remove Pick Up on Pickup, we would need to adjust salaries to account for additional scope and responsibility

# Administrator Analysis



District	Average Salary	Students Per FTE (Level Specific)
Sycamore Community City	\$142,206	177.9
Oak Hills Local	\$118,647	194.3
Mariemont City	\$116,917	120.5
Goshen Local	\$115,989	201.0
West Clermont Local	\$106,231	170.4
Forest Hills Local	\$105,305	150.7
Indian Hill Exempted Village	\$104,773	126.2
<b>Milford Exempted Village</b>	<b>\$103,534</b>	<b>217.9</b>
Loveland City	\$102,310	186.3



- District**
- Batavia Local
  - Bethel-Tate Local
  - Cincinnati Public Schools
  - Clermont Northeastern Local
  - Deer Park Community City
  - Felicity-Franklin Local
  - Finneytown Local
  - Forest Hills Local
  - Goshen Local
  - Great Oaks Career Campuses
  - Indian Hill Exempted Village
  - Lockland Local
  - Loveland City
  - Madeira City
  - Mariemont City
  - Milford Exempted Village
  - Mt Healthy City
  - New Richmond Exempted Village
  - North College Hill City
  - Northwest Local (Hamilton)
  - Norwood City
  - Oak Hills Local
  - Princeton City
  - Reading Community City
  - Southwest Local
  - St Bernard-Elmwood Place City
  - Sycamore Community City
  - Three Rivers Local
  - U S Grant
  - West Clermont Local
  - Williamsburg Local
  - Winton Woods City
  - Wyoming City



# Impact Overview

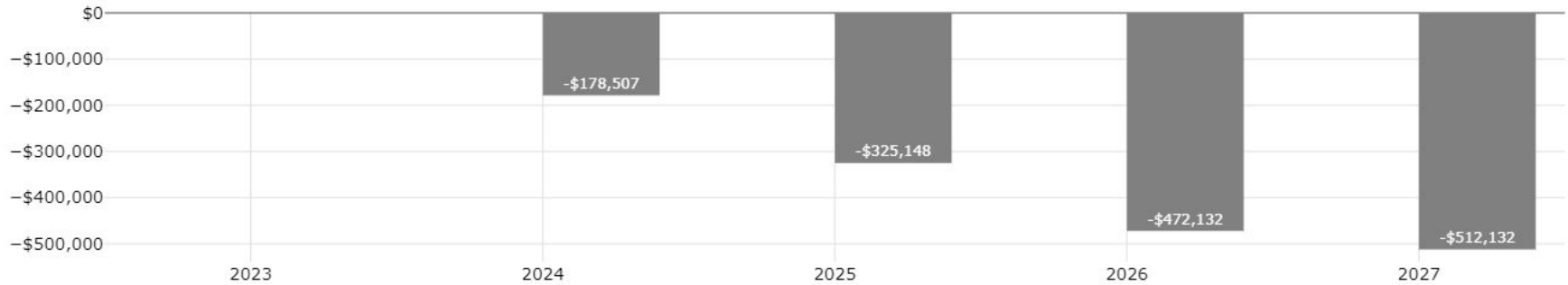
Total General Fund Expenditures



- Retaining Pick Up
- Eliminating Pick Up

# Impact Overview

Current Forecast Change in Annual Expenditures Compared to Base Forecast



# Impact Overview

**Current Forecast Cash Balance After Cumulative Favorable/Unfavorable Impact of Changes to Base**



## Earliest time to address

- In phases over next 4 years as administrator contracts expire.

Estimated Millage Impact: Decreases Millage .25

## HSA Summary

- The total Board HSA contribution is \$1.56M
- HSA Contribution should be looked at as a part of total compensation
- MEA/MCEA declined to open negotiations
  - Limited potential impact due to existing agreement and future negotiation timeline

# Insurance Enrollment

<u>Current Enrollment</u>			
Enrolled Employees	HDHP	PPO	Grand Total
<b>ADMINISTRATIVE ACTIVE</b>	<b>38</b>	<b>2</b>	<b>40</b>
Employee only	6	1	7
Employee + Spouse	4	1	5
Employee + Children	1		1
Family	27		27
<b>CERTIFIED ACTIVE</b>	<b>340</b>	<b>27</b>	<b>367</b>
Employee only	62	14	76
Employee + Spouse	46	1	47
Employee + Children	19	2	21
Family	213	10	223
<b>CERTIFIED COBRA</b>	<b>1</b>		<b>1</b>
Employee only	1		1
<b>SUPPORT/CLASSIFIED ACTIVE</b>	<b>123</b>	<b>26</b>	<b>149</b>
Employee only	37	17	54
Employee + Spouse	19	4	23
Employee + Children	11	2	13
Family	56	3	59
<b>Grand Total</b>	<b>502</b>	<b>55</b>	<b>557</b>

	Monthly	Annually
Board Single H.S.A. Contribution	\$106	\$1,272
Board Family H.S.A. Contribution	\$300	\$3,600
<b>Total</b>		<b>\$1,560,432</b>

# Certified Salary Comparisons

## SALARY COMPARISONS - BACHELORS DEGREE Teachers Salary Schedule 2022-2023 School Year

Years' Experience ---->		Starting	Years' Experience ---->		5 Years	Years' Experience ---->		10 Years	Years' Experience ---->		Max
Rank	District	\$\$\$\$	Rank	District	\$\$\$\$	Rank	District	\$\$\$\$	Rank	District	\$\$\$\$
1	Lakota Local	\$50,575	1	Forest Hills	\$60,574	1	Forest Hills	\$73,099	1	Wyoming	\$92,261
2	Finneytown	\$48,508	2	Oak Hills	\$58,845	2	Oak Hills	\$72,992	2	Southwest Local	\$90,556
3	Forest Hills	\$48,050	3	Mason City	\$58,092	3	Princeton	\$71,676	3	Kings Local	\$88,479
4	Mason City	\$46,943	4	Indian Hill	\$57,979	4	Indian Hill	\$70,613	4	Mason City	\$87,079
5	Madeira	\$46,706	5	Princeton	\$57,714	5	North College Hill	\$70,073	5	Oak Hills	\$86,678
6	Sycamore	\$46,632	6	Kings Local	\$57,585	6	Kings Local	\$69,467	6	Forest Hills	\$86,419
7	Princeton	\$46,543	7	North College Hill	\$57,212	7	Deer Park	\$69,398	7	Lebanon City	\$85,271
8	Indian Hill	\$46,383	8	Southwest Local	\$56,975	8	Mason City	\$69,241	8	Loveland	\$83,895
9	Hamilton City	\$46,048	9	Deer Park	\$56,529	9	Southwest Local	\$68,966	9	Indian Hill	\$83,823
10	Deer Park	\$45,959	10	Wyoming	\$56,257	10	Wyoming	\$67,508	10	Three Rivers	\$82,538
11	Kings Local	\$45,702	11	Sycamore	\$55,833	11	Winton Woods	\$67,035	11	Fairfield	\$82,340
12	Oak Hills	\$45,620	12	Norwood	\$54,935	12	Norwood	\$66,482	12	Norwood	\$81,882
13	Fairfield	\$45,610	13	Fairfield	\$54,732	13	Mt. Healthy	\$66,192	13	Princeton	\$81,683
14	Wyoming	\$45,005	14	Lakota Local	\$54,679	14	Sycamore	\$65,842	14	Sycamore	\$81,666
15	Southwest Local	\$44,979	15	Madeira	\$54,463	15	Reading	\$64,606	15	North College Hill	\$81,362
16	Norwood	\$44,845	16	Mt. Healthy	\$54,353	16	Milford Exempted	\$64,299	16	Deer Park	\$81,347
17	Lebanon City	\$44,655	17	Milford Exempted	\$54,020	17	Madeira	\$64,047	17	Lakota Local	\$80,772
18	North College Hill	\$44,350	18	Winton Woods	\$53,792	18	Mariemont	\$63,970	18	Northwest Local	\$80,671
19	Loveland	\$44,167	19	Reading	\$53,428	19	Fairfield	\$63,854	19	Winton Woods	\$80,500
20	Three Rivers	\$43,968	20	Lebanon City	\$53,213	20	Lockland	\$63,231	20	Reading	\$80,057
21	Milford Exempted	\$43,741	21	Hamilton City	\$53,084	21	Northwest Local	\$62,982	21	Mariemont	\$79,128
22	St. Bernard - Elmwood	\$43,167	22	Mariemont	\$52,783	22	St. Bernard - Elmwood	\$62,592	22	Hamilton City	\$78,325
23	Winton Woods	\$43,165	23	Finneytown	\$52,389	23	Loveland	\$62,532	23	Mt. Healthy	\$77,246
24	Northwest Local	\$43,082	24	Loveland	\$52,329	24	Lebanon City	\$62,118	24	New Richmond	\$76,733
25	Mt. Healthy	\$42,520	25	Lockland	\$52,012	25	Hamilton City	\$61,880	25	Milford Exempted	\$74,517
26	Reading	\$42,504	26	Northwest Local	\$51,927	26	Lakota Local	\$60,281	26	Lockland	\$72,205
27	Mariemont	\$42,077	27	St. Bernard - Elmwood	\$51,800	27	Finneytown	\$57,725	27	St. Bernard - Elmwood	\$69,067
28	New Richmond	\$41,810	28	Three Rivers	\$48,343	28	Ross Local	\$56,656	28	Ross Local	\$66,711
29	Lockland	\$40,794	29	Ross Local	\$48,277	29	Three Rivers	\$54,429	29	Madeira	\$65,761
30	Ross Local	\$39,899	30	New Richmond	\$45,599	30	New Richmond	\$49,731	30	Finneytown	\$57,725

Salary Average	\$44,800	Salary Average	\$54,325	Salary Average	\$64,784	Salary Average	\$79,890
Salary for MEVSD	\$43,741	Salary for MEVSD	\$54,020	Salary for MEVSD	\$64,299	Salary for MEVSD	\$74,517
MEVSD vs Average	(\$1,059)	MEVSD vs Average	(\$305)	MEVSD vs Average	(\$485)	MEVSD vs Average	(\$5,373)
Salary Average-Top 10	\$47,235	Salary Average-Top 10	\$57,776	Salary Average-Top 10	\$70,303	Salary Average-Top 10	\$86,700
MEVSD vs Top 10 Avg.	(\$3,494)	MEVSD vs Top 10 Avg.	(\$3,756)	MEVSD vs Top 10 Avg.	(\$6,004)	MEVSD vs Top 10 Avg.	(\$12,183)



# Certified Salary Comparisons

## SALARY COMPARISONS - MASTERS DEGREE Teachers Salary Schedule 2022-2023 School Year

Rank	Years' Experience ---->	District	Starting	Rank	Years' Experience ---->	District	5 Years	Rank	Years' Experience ---->	District	10 Years	Rank	Years' Experience ---->	District	Max
1		Lakota Local	\$53,803	1		Mason City	\$64,781	1		Forest Hills	\$78,656	1		Indian Hill	\$107,331
2		Finneytown	\$53,359	2		Forest Hills	\$64,605	2		Deer Park	\$78,130	2		Wyoming	\$104,413
3		Southwest Local	\$52,176	3		Southwest Local	\$64,172	3		Mason City	\$77,925	3		Mariemont	\$100,506
4		Hamilton City	\$51,774	4		Indian Hill	\$63,777	4		Indian Hill	\$77,676	4		Sycamore	\$100,142
5		Mason City	\$51,637	5		Madeira	\$63,426	5		Oak Hills	\$77,554	5		Lebanon City	\$99,475
6		Oak Hills	\$51,551	6		Deer Park	\$63,423	6		Princeton	\$77,262	6		Mason City	\$98,956
7		Deer Park	\$51,474	7		Oak Hills	\$63,412	7		Madeira	\$76,922	7		Southwest Local	\$97,748
8		Madeira	\$51,442	8		Princeton	\$63,299	8		Southwest Local	\$76,163	8		Finneytown	\$97,501
9		Princeton	\$51,197	9		North College Hill	\$62,356	9		North College Hill	\$75,218	9		Madeira	\$96,337
10		Indian Hill	\$51,022	10		Kings Local	\$62,338	10		Wyoming	\$74,709	10		Kings Local	\$96,066
11		St. Bernard - Elmwood	\$50,937	11		Fairfield	\$62,144	11		Sycamore	\$74,688	11		Princeton	\$95,646
12		Fairfield	\$50,741	12		Sycamore	\$61,633	12		Norwood	\$74,554	12		Lakota Local	\$94,683
13		Forest Hills	\$50,555	13		Reading	\$61,418	13		Reading	\$74,254	13		Fairfield	\$94,321
14		Kings Local	\$50,455	14		Wyoming	\$61,207	14		<b>Milford Exempted</b>	<b>\$74,228</b>	14		North College Hill	\$94,224
15		Lebanon City	\$49,520	15		Mt. Healthy	\$60,986	15		Kings Local	\$74,220	15		Loveland	\$93,965
16		North College Hill	\$49,495	16		Hamilton City	\$60,775	16		Winton Woods	\$73,204	16		Winton Woods	\$93,627
17		Loveland	\$49,246	17		Norwood	\$60,765	17		Mariemont	\$73,115	17		Oak Hills	\$93,521
18		Mt. Healthy	\$49,153	18		<b>Milford Exempted</b>	<b>\$60,669</b>	18		Mt. Healthy	\$72,825	18		Forest Hills	\$93,196
19		Norwood	\$48,881	19		Lebanon City	\$60,380	19		Hamilton City	\$72,026	19		Deer Park	\$92,837
20		Reading	\$48,880	20		Mariemont	\$60,021	20		Fairfield	\$71,631	20		Norwood	\$91,748
21		Sycamore	\$48,580	21		Finneytown	\$59,665	21		Lebanon City	\$71,240	21		Three Rivers	\$90,998
22		Three Rivers	\$48,474	22		St. Bernard - Elmwood	\$59,570	22		St. Bernard - Elmwood	\$70,362	22		St. Bernard - Elmwood	\$90,219
23		Northwest Local	\$47,847	23		Northwest Local	\$59,238	23		Loveland	\$69,916	23		Reading	\$89,833
24		Wyoming	\$47,706	24		Winton Woods	\$58,743	24		Northwest Local	\$68,108	24		Mt. Healthy	\$89,386
25		Mariemont	\$47,517	25		Loveland	\$58,433	25		Lockland	\$67,718	25		Hamilton City	\$89,004
26		Winton Woods	\$47,136	26		Lakota Local	\$58,166	26		Finneytown	\$66,941	26		Northwest Local	\$88,284
27		<b>Milford Exempted</b>	<b>\$47,109</b>	27		Lockland	\$56,500	27		Ross Local	\$64,716	27		<b>Milford Exempted</b>	<b>\$87,660</b>
28		New Richmond	\$45,991	28		Ross Local	\$54,342	28		Lakota Local	\$64,120	28		Lockland	\$85,667
29		Lockland	\$45,281	29		Three Rivers	\$53,298	29		Three Rivers	\$60,008	29		New Richmond	\$84,407
30		Ross Local	\$43,968	30		New Richmond	\$50,159	30		New Richmond	\$54,704	30		Ross Local	\$77,164

Salary Average \$49,564  
**Salary for MEVSD \$47,109**  
 MEVSD vs Average (\$2,455)

Salary Average \$60,457  
**Salary for MEVSD \$60,669**  
 MEVSD vs Average \$212

Salary Average \$72,093  
**Salary for MEVSD \$74,228**  
 MEVSD vs Average \$2,135

Salary Average \$93,629  
**Salary for MEVSD \$87,660**  
 MEVSD vs Average (\$5,969)



# Certified Salary Comparisons

## SALARY COMPARISONS - MASTERS + 20 or 30 Teachers Salary Schedule 2022-2023 School Year

Rank	Years' Experience ---->	District	Starting \$\$\$\$	Rank	Years' Experience ---->	District	5 Years \$\$\$\$	Rank	Years' Experience ---->	District	10 Years \$\$\$\$	Rank	Years' Experience ---->	District	Max \$\$\$\$
1		Lakota Local	\$59,643	1		Forest Hills	\$69,911	1		Mason City	\$84,967	1		Indian Hill	\$112,145
2		Finnestown	\$57,725	2		Mason City	\$69,476	2		Forest Hills	\$84,258	2		Mason City	\$109,753
3		Southwest Local	\$56,975	3		Southwest Local	\$68,966	3		Indian Hill	\$82,385	3		Wyoming	\$108,013
4		Loveland	\$56,203	4		Indian Hill	\$68,415	4		Oak Hills	\$82,116	4		Lakota Local	\$104,956
5		St. Bernard - Elmwood	\$56,117	5		Madeira	\$68,138	5		Madeira	\$81,476	5		Oak Hills	\$102,645
6		Oak Hills	\$56,113	6		Oak Hills	\$67,974	6		Southwest Local	\$80,962	6		Southwest Local	\$102,543
7		Indian Hill	\$55,660	7		Princeton	\$66,091	7		<b>Milford Exempted</b>	<b>\$80,440</b>	7		Lebanon City	\$102,420
8		Forest Hills	\$55,564	8		Mt. Healthy	\$65,413	8		Norwood	\$80,272	8		Madeira	\$102,398
9		Madeira	\$54,895	9		Loveland	\$65,389	9		Princeton	\$80,054	9		Finnestown	\$102,352
10		Princeton	\$53,990	10		<b>Milford Exempted</b>	<b>\$65,349</b>	10		Deer Park	\$79,968	10		Sycamore	\$102,054
11		Mason City	\$53,984	11		Deer Park	\$65,261	11		Wyoming	\$78,309	11		Loveland	\$100,922
12		Mt. Healthy	\$53,576	12		North College Hill	\$64,929	12		North College Hill	\$77,790	12		Mariemont	\$100,506
13		Three Rivers	\$53,506	13		Wyoming	\$64,808	13		Reading	\$77,272	13		Three Rivers	\$100,444
14		Hamilton City	\$53,412	14		Norwood	\$64,801	14		Mt. Healthy	\$77,246	14		Forest Hills	\$99,035
15		Fairfield	\$53,364	15		St. Bernard - Elmwood	\$64,751	15		Loveland	\$76,873	15		Norwood	\$98,811
16		Deer Park	\$53,312	16		Kings Local	\$64,714	16		Sycamore	\$76,601	16		Princeton	\$98,439
17		Kings Local	\$52,832	17		Lakota Local	\$64,478	17		Kings Local	\$76,597	17		Fairfield	\$97,304
18		Northwest Local	\$52,616	18		Reading	\$64,394	18		St. Bernard - Elmwood	\$75,542	18		North College Hill	\$96,796
19		Lebanon City	\$52,466	19		Sycamore	\$63,550	19		Winton Woods	\$74,356	19		Deer Park	\$96,513
20		North College Hill	\$52,067	20		Finnestown	\$63,545	20		Lebanon City	\$74,185	20		Kings Local	\$96,442
21		Reading	\$51,812	21		Lebanon City	\$63,325	21		Hamilton City	\$73,663	21		Mt. Healthy	\$96,435
22		Norwood	\$51,572	22		Fairfield	\$62,486	22		Mariemont	\$73,115	22		<b>Milford Exempted</b>	<b>\$95,437</b>
23		Wyoming	\$51,306	23		Hamilton City	\$62,411	23		Northwest Local	\$72,873	23		St. Bernard - Elmwood	\$94,967
24		Sycamore	\$50,498	24		Northwest Local	\$61,620	24		Fairfield	\$72,337	24		Winton Woods	\$94,779
25		<b>Milford Exempted</b>	<b>\$50,258</b>	25		Lockland	\$60,987	25		Lockland	\$72,205	25		Northwest Local	\$93,040
26		New Richmond	\$50,172	26		Mariemont	\$60,021	26		Ross Local	\$71,977	26		Reading	\$92,766
27		Lockland	\$49,769	27		Ross Local	\$60,007	27		Finnestown	\$71,307	27		New Richmond	\$92,080
28		Winton Woods	\$48,288	28		Winton Woods	\$59,895	28		Lakota Local	\$71,077	28		Hamilton City	\$91,049
29		Ross Local	\$48,038	29		Three Rivers	\$58,831	29		Three Rivers	\$66,238	29		Lockland	\$90,155
30		Mariemont	\$47,517	30		New Richmond	\$54,718	30		New Richmond	\$59,677	30		Ross Local	\$86,341

Salary Average	\$53,108	Salary Average	\$64,155	Salary Average	\$76,205	Salary Average	\$98,718
<b>Salary for MEVSD</b>	<b>\$50,258</b>	<b>Salary for MEVSD</b>	<b>\$65,349</b>	<b>Salary for MEVSD</b>	<b>\$80,440</b>	<b>Salary for MEVSD</b>	<b>\$95,437</b>
MEVSD vs Average	(\$2,850)	MEVSD vs Average	\$1,194	MEVSD vs Average	\$4,235	MEVSD vs Average	(\$3,281)
Salary Average-Top 10	\$56,289	Salary Average-Top 10	\$67,512	Salary Average-Top 10	\$81,690	Salary Average-Top 10	\$104,928
MEVSD vs Top 10 Avg.	(\$6,031)	MEVSD vs Top 10 Avg.	(\$2,163)	MEVSD vs Top 10 Avg.	(\$1,250)	MEVSD vs Top 10 Avg.	(\$9,491)

# Certified Salary Comparisons

## SALARY COMPARISONS - MASTERS + 45 or DOCTORATE Teachers Salary Schedule 2022-2023 School Year

Years' Experience --->	Starting	Rank	Years' Experience --->	5 Years	Rank	Years' Experience --->	10 Years	Rank	Years' Experience --->	Max
District	\$\$\$\$		District	\$\$\$\$		District	\$\$\$\$		District	\$\$\$\$
Forest Hills	\$58,069 D	1	Forest Hills	\$72,416	1	Forest Hills	\$86,763	1	Indian Hill	\$113,351
Indian Hill	\$56,819 D	2	Indian Hill	\$69,575	2	<b>Milford Exempted</b>	<b>\$83,808</b>	2	Wyoming	\$108,913
Princeton	\$55,852 D	3	Princeton	\$68,884	3	Indian Hill	\$83,559	3	Madeira	\$104,714
Northwest Local	\$54,998	45	Madeira	\$68,138	4	Princeton	\$82,847	4	Sycamore	\$103,488
Madeira	\$54,895	45	<b>Milford Exempted</b>	<b>\$67,842</b>	5	Madeira	\$81,476	5	Forest Hills	\$101,540
Deer Park	\$54,231	45	Deer Park	\$66,181	6	Deer Park	\$80,887	6	Princeton	\$101,231
Reading	\$53,258	45	Reading	\$65,924	7	Wyoming	\$79,210	7	<b>Milford Exempted</b>	<b>\$99,695</b>
Wyoming	\$52,206	36	Wyoming	\$65,708	8	Reading	\$78,760	8	Deer Park	\$97,433
Sycamore	\$51,925	45	Sycamore	\$64,979	9	Sycamore	\$78,031	9	Northwest Local	\$95,422
<b>Milford Exempted</b>	<b>\$51,877</b>	<b>50</b>	Northwest Local	\$64,003	10	Northwest Local	\$75,256	10	Winton Woods	\$95,163
Winton Woods	\$48,672 D	11	Winton Woods	\$60,279	11	Winton Woods	\$74,740	11	Reading	\$94,679
Norwood	N/A	12	Norwood	N/A	12	Norwood	N/A	12	Norwood	N/A
Lakota Local	N/A	13	Mason City	N/A	13	Mason City	N/A	13	Mason City	N/A
Finneytown	N/A	14	Southwest Local	N/A	14	Oak Hills	N/A	14	Lakota Local	N/A
Southwest Local	N/A	15	Oak Hills	N/A	15	Southwest Local	N/A	15	Oak Hills	N/A
Loveland	N/A	16	Mt. Healthy	N/A	16	North College Hill	N/A	16	Southwest Local	N/A
St. Bernard - Elmwood	N/A	17	Loveland	N/A	17	Mt. Healthy	N/A	17	Lebanon City	N/A
Oak Hills	N/A	18	North College Hill	N/A	18	Loveland	N/A	18	Finneytown	N/A
Mason City	N/A	19	St. Bernard - Elmwood	N/A	19	Kings Local	N/A	19	Loveland	N/A
Mt. Healthy	N/A	20	Kings Local	N/A	20	St. Bernard - Elmwood	N/A	20	Mariemont	N/A
Three Rivers	N/A	21	Lakota Local	N/A	21	Lebanon City	N/A	21	Three Rivers	N/A
Hamilton City	N/A	22	Finneytown	N/A	22	Hamilton City	N/A	22	Fairfield	N/A
Fairfield	N/A	23	Lebanon City	N/A	23	Mariemont	N/A	23	North College Hill	N/A
Kings Local	N/A	24	Fairfield	N/A	24	Fairfield	N/A	24	Kings Local	N/A
Lebanon City	N/A	25	Hamilton City	N/A	25	Lockland	N/A	25	Mt. Healthy	N/A
North College Hill	N/A	26	Lockland	N/A	26	Ross Local	N/A	26	St. Bernard - Elmwood	N/A
New Richmond	N/A	27	Mariemont	N/A	27	Finneytown	N/A	27	New Richmond	N/A
Lockland	N/A	28	Ross Local	N/A	28	Lakota Local	N/A	28	Hamilton City	N/A
Ross Local	N/A	29	Three Rivers	N/A	29	Three Rivers	N/A	29	Lockland	N/A
Mariemont	N/A	30	New Richmond	N/A	30	New Richmond	N/A	30	Ross Local	N/A

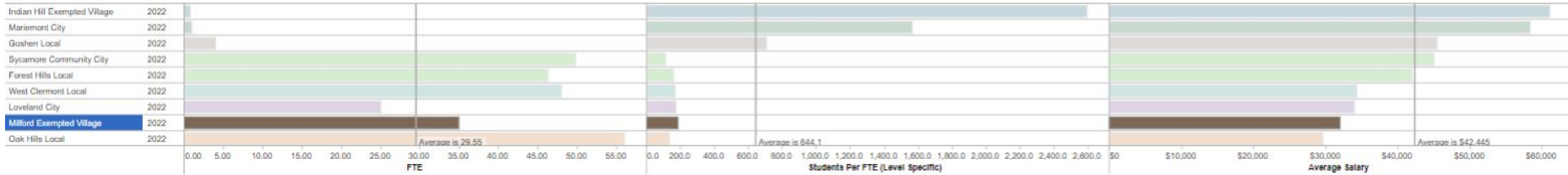
Salary Average	\$53,891	Salary Average	\$66,721	Salary Average	\$80,485	Salary Average	\$101,421
Salary for MEVSD	<b>\$51,877</b>	Salary for MEVSD	<b>\$67,842</b>	Salary for MEVSD	<b>\$83,808</b>	Salary for MEVSD	<b>\$99,695</b>
MEVSD vs Average	(\$2,014)	MEVSD vs Average	\$1,121	MEVSD vs Average	\$3,323	MEVSD vs Average	(\$1,726)

# Certified Salary Comparisons

## SALARY COMPARISONS - MAX 2022-2023 School Year

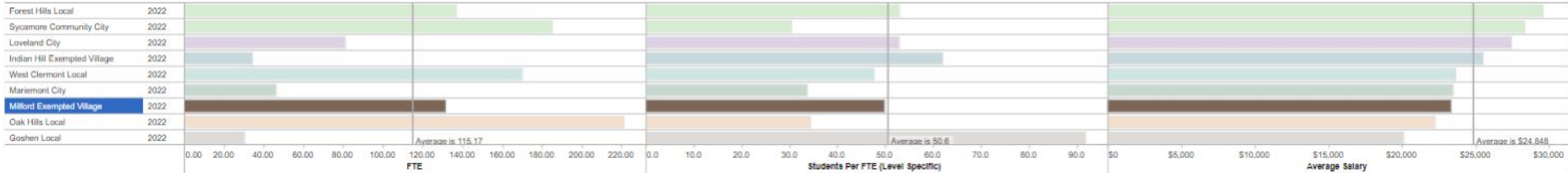
Rank	District	Max \$\$\$\$	Peak Earning Year
1	Indian Hill	\$113,351	Doctorate
2	Mason City	\$109,753	Masters+30
3	Wyoming	\$108,913	Masters+36
4	Lakota Local	\$104,956	Masters+30
5	Madeira	\$104,714	Masters+45
6	Sycamore	\$103,488	Masters+45
7	Oak Hills	\$102,645	Masters+30
8	Southwest Local	\$102,543	Masters+30
9	Lebanon City	\$102,420	Masters+20
10	Finneytown	\$102,352	Masters+30
11	Forest Hills	\$101,540	Doctorate
12	Princeton	\$101,231	Doctorate
13	Loveland	\$100,922	Masters+30
14	Mariemont	\$100,506	Masters
15	Three Rivers	\$100,444	Masters+30
<b>16</b>	<b>Milford Exempted</b>	<b>\$99,695</b>	<b>Masters+50</b>
17	Norwood	\$98,811	Masters+30
18	Deer Park	\$97,433	Masters+45
19	Fairfield	\$97,304	Master +30
20	North College Hill	\$96,796	Masters+20
21	Kings Local	\$96,442	Masters+20
22	Mt. Healthy	\$96,435	Masters+30
23	Northwest Local	\$95,422	Masters+45
24	Winton Woods	\$95,163	Doctorate
25	St. Bernard - Elmwood	\$94,967	Masters+30
26	Reading	\$94,679	Masters+45
27	New Richmond	\$92,080	Masters+30
28	Hamilton City	\$91,049	Masters+30
29	Lockland	\$90,155	Masters+30
30	Ross Local	\$86,341	Masters+30

# Classified Salary Comparisons (Custodians)



	Average Salary	FTE	Students Per FTE (Level Specific)
Indian Hill Exempted Village	\$61,098	0.82	2,595.5
Mariemont City	\$58,406	1.00	1,566.0
Goshen Local	\$45,424	4.00	703.5
Sycamore Community City	\$45,073	49.83	113.1
Forest Hills Local	\$41,992	46.28	156.3
West Clermont Local	\$34,311	48.00	168.7
Loveland City	\$34,035	24.99	171.4
<b>Milford Exempted Village</b>	<b>\$32,058</b>	<b>35.00</b>	<b>186.8</b>
Oak Hills Local	\$29,605	56.00	135.3

# Classified Salary Comparisons (Aides)



	Average Salary	FTE	Students Per FTE (Level Specific)
Forest Hills Local	\$29,567	136.75	52.9
Sycamore Community City	\$28,325	185.09	30.4
Loveland City	\$27,419	80.99	52.9
Indian Hill Exempted Village	\$25,524	34.30	62.0
West Clermont Local	\$23,627	170.00	47.6
Mariemont City	\$23,475	46.44	33.7
Milford Exempted Village	\$23,329	131.27	49.8
Oak Hills Local	\$22,264	221.06	34.3
Goshen Local	\$20,100	30.62	91.9



## Sick Leave Accrual Comparison

District	Total Days
Sycamore Community City	325
Southwest Local	300
Oak Hills Local	280
Mt Healthy City	300
Norwood City	325
Goshen Local	225
Winton Woods City	290
St Bernard-Elmwood Place City	270
Princeton City	260
West Clermont Local	264
Lockland Local	240
Forest Hills Local	250
Indian Hill Exempted Village	315
Cincinnati Public Schools	200

District	Total Days
Milford Exempted Village	230
Finneytown Local	230
Loveland City	250
Clermont Northeastern Local	250
Northwest Local (Hamilton)	250
Reading Community City	300
North College Hill City	300
Batavia Local	268
Williamsburg Local	300
Felicity-Franklin Local	300
New Richmond EV	280
Three Rivers Local	296

## Severance Payout Example

MA+ 50 hours	\$99,695.00	19	\$ 1,894,205.00
			\$ 1,177,478.78
		TOTAL	\$ 3,081,922.73

Year 1	\$48,880.50	19	\$ 928,729.50
		Savings Year 1	\$ 965,475.50

Year 2	\$51,080.12	19	\$ 970,522.33
		Savings Year 2	\$ 1,927,042.27

Difference in Severance and Year 1 + 2 Savings \$ 749,563.49

## Talent Retention Concerns

- Milford currently has 95% teacher retention - strong talent and lack of turn over mean our students get a better education
- MEVSD is below average in several salary columns and benefits are important when looking at total compensation
- There are additional costs and time associated with hiring and training when teachers and staff leave the district
- Severance drives decision making for our highest paid employees at their first eligibility of retirement



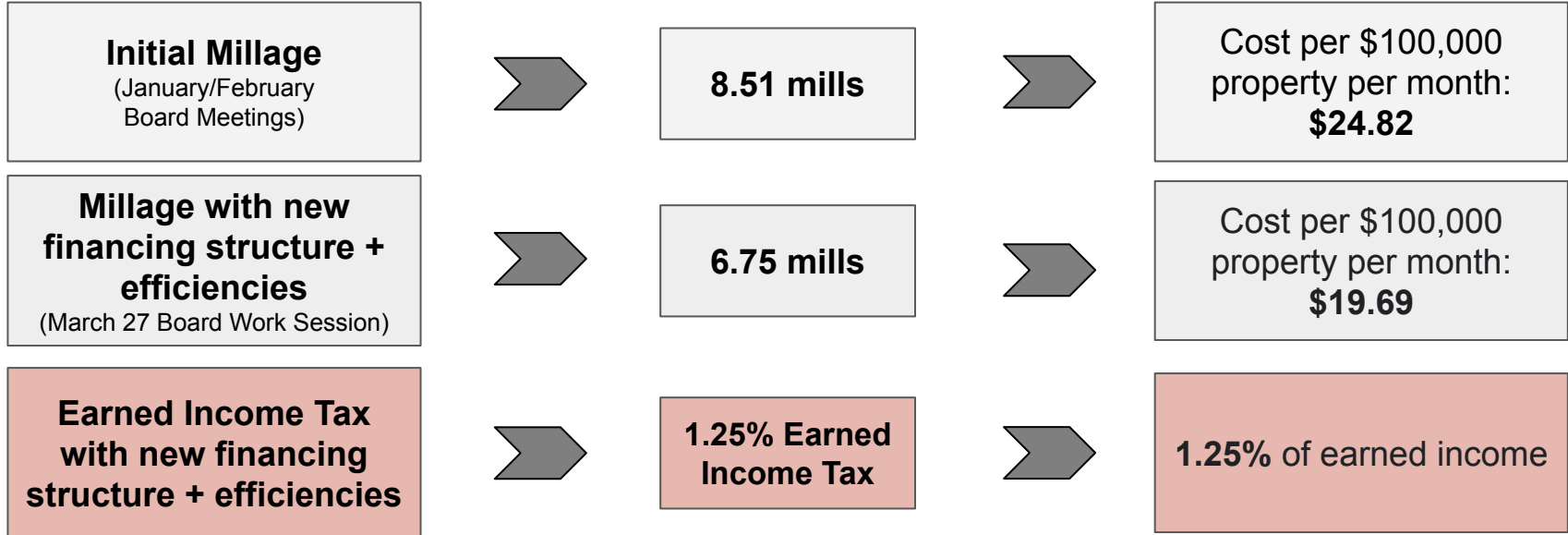
## Earliest Time to Address

- Classified staff - 2024
- Certified staff - 2026



# Four Scenarios

## Option 1: 1.25% Earned Income Tax



Takes three years to see full funding - Would need to secure in November 2023

## School District Income Tax - Earned

School districts are permitted to levy the tax, subject to voter approval, on an alternate tax base that includes only **wages, salaries, and other compensation and net earnings from self employment** (including income from partnerships), to the extent the income is included in modified adjusted gross income (MAGI), of the residents of the school district.

The tax excludes all other types of income and deductions that are included in the traditional income tax base:

- interest
- dividends
- capital gains
- pensions (Social Security)

## School District Income Tax - Earned Helpful Links

- Ohio Department of Taxation - School District Income Tax Website  
<https://tax.ohio.gov/individual/school-district-income-tax>
- Ohio Department of Taxation - School District Income Tax Questions and Answers  
<https://tax.ohio.gov/help-center/faqs/income-school-district>
- Districts in Ohio with Income Tax  
[https://tax.ohio.gov/static/employer\\_withholding/schooldistricts2023.pdf](https://tax.ohio.gov/static/employer_withholding/schooldistricts2023.pdf)

## Estimated Collections

### 1.25 Earned Income Tax

Revenue per year           \$ 18,460,872.00

Fiscal Year	2023	2024	2025	2026	2027
Collection as a %	0%	5.9%	70.4%	106.3%	113.2%
Projected Revenue	\$ -	\$ 1,089,191.00	\$ 12,996,454.00	\$ 19,623,907.00	\$ 20,897,707.00

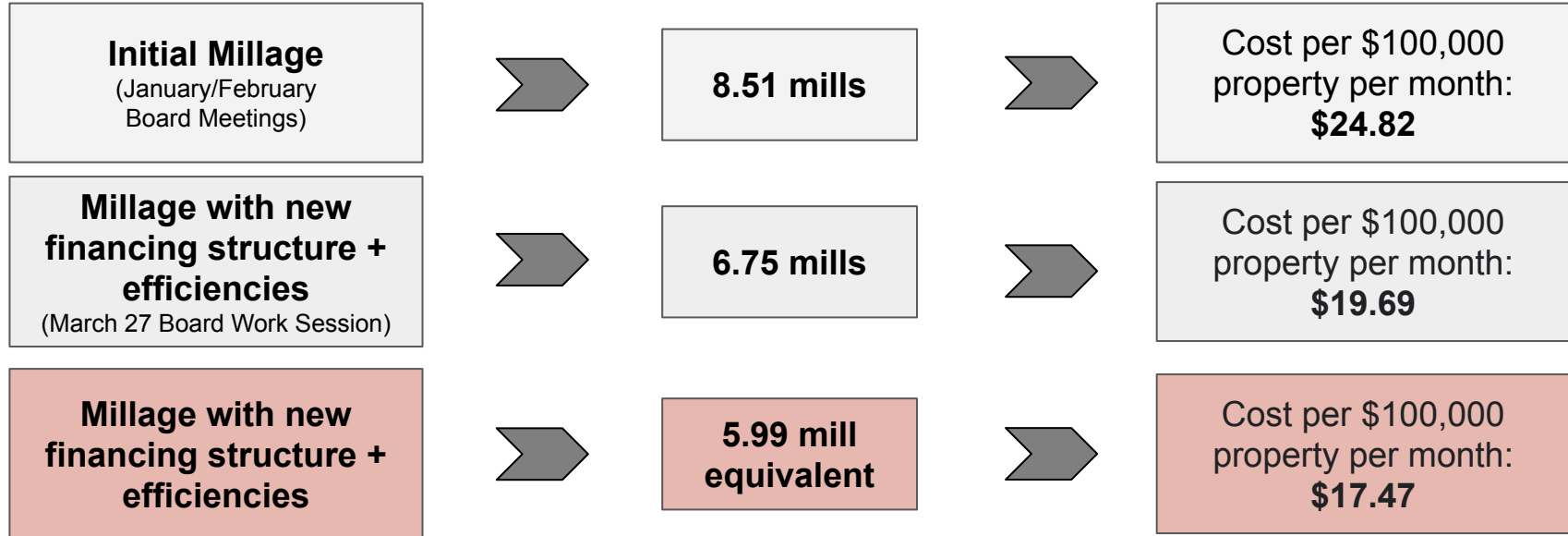
## Option 2: 5.99 Mill Operating Levy

Further Reduced Since March 27 Work Session



Reduced millage from March 27 work session, inclusive of debt restructuring and efficiencies. Millage has been lowered by 30% and Cost/\$100,000 property by 30% from initial 8.51 mill projection.

## Option 3: 5.99 Mill Equivalent Emergency Levy

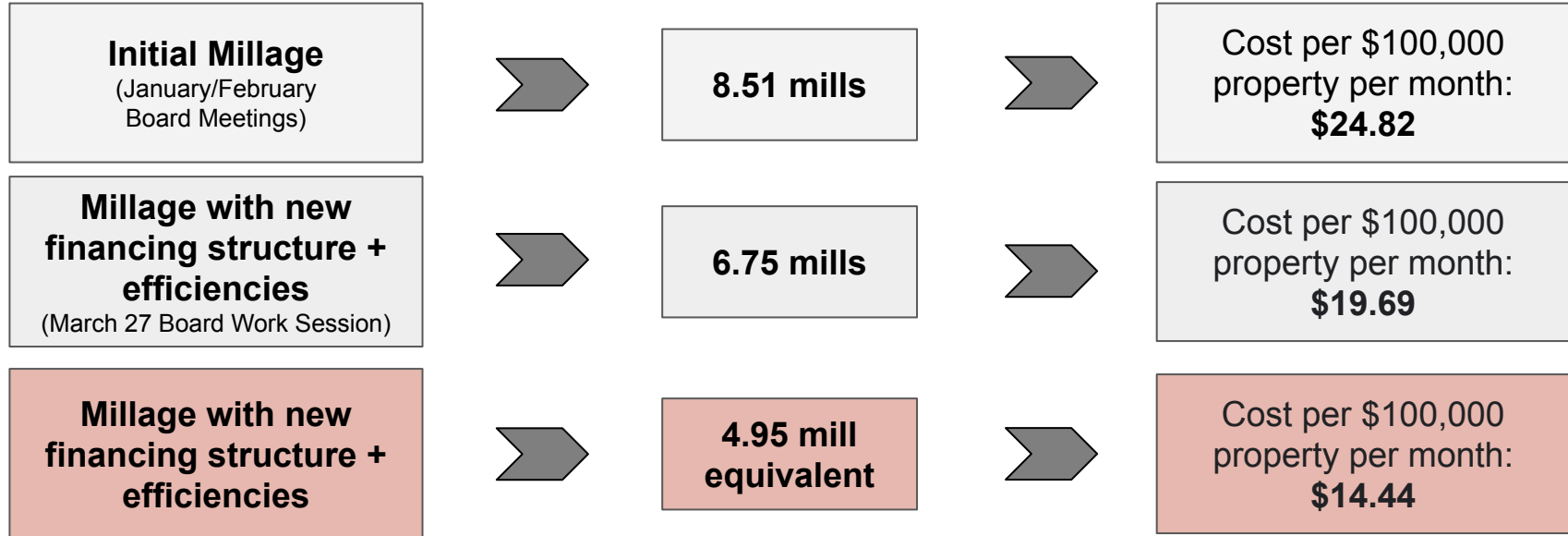


Reduced millage from March 27 work session, inclusive of debt restructuring and efficiencies. Would need renewal and additional funding after 3 years.



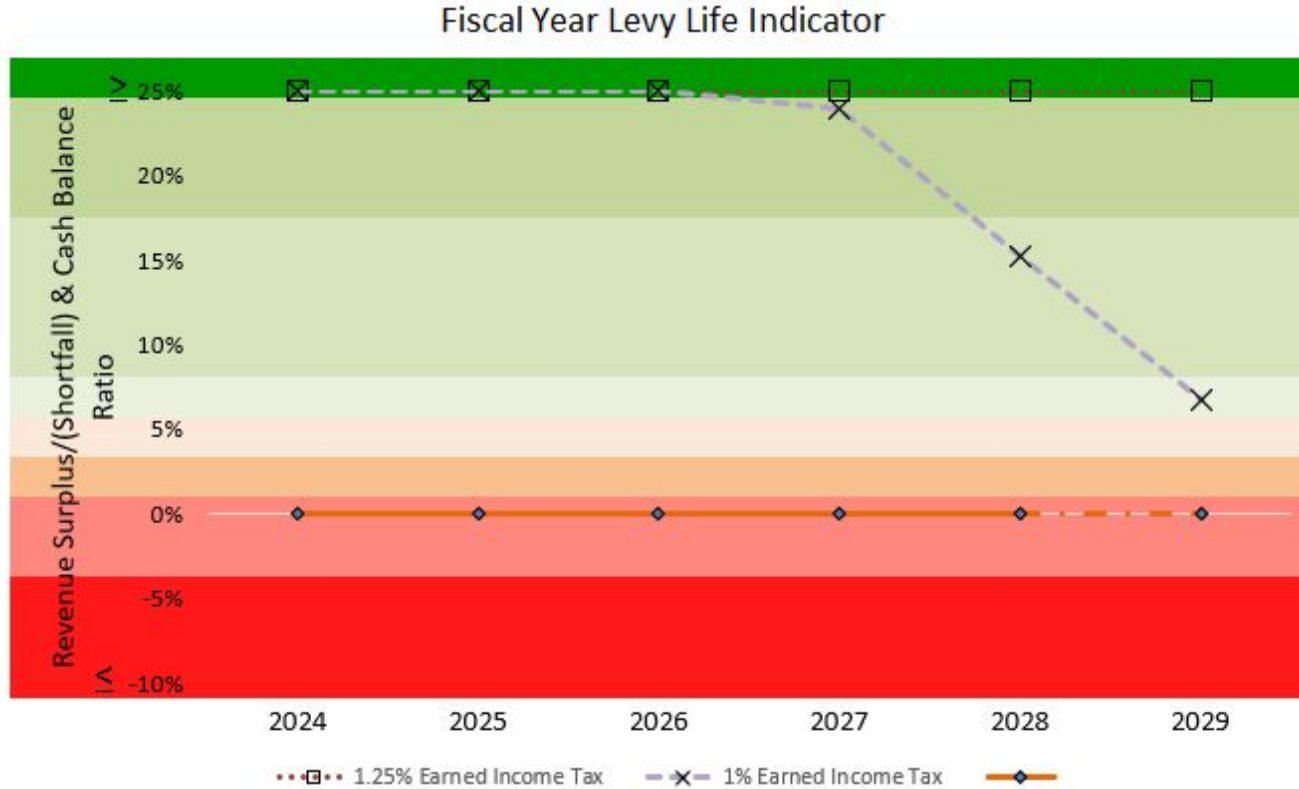
## Option 4: 4.95 Mill Equivalent Emergency Levy (3 years)

w/need for additional funding secured by end of year 2

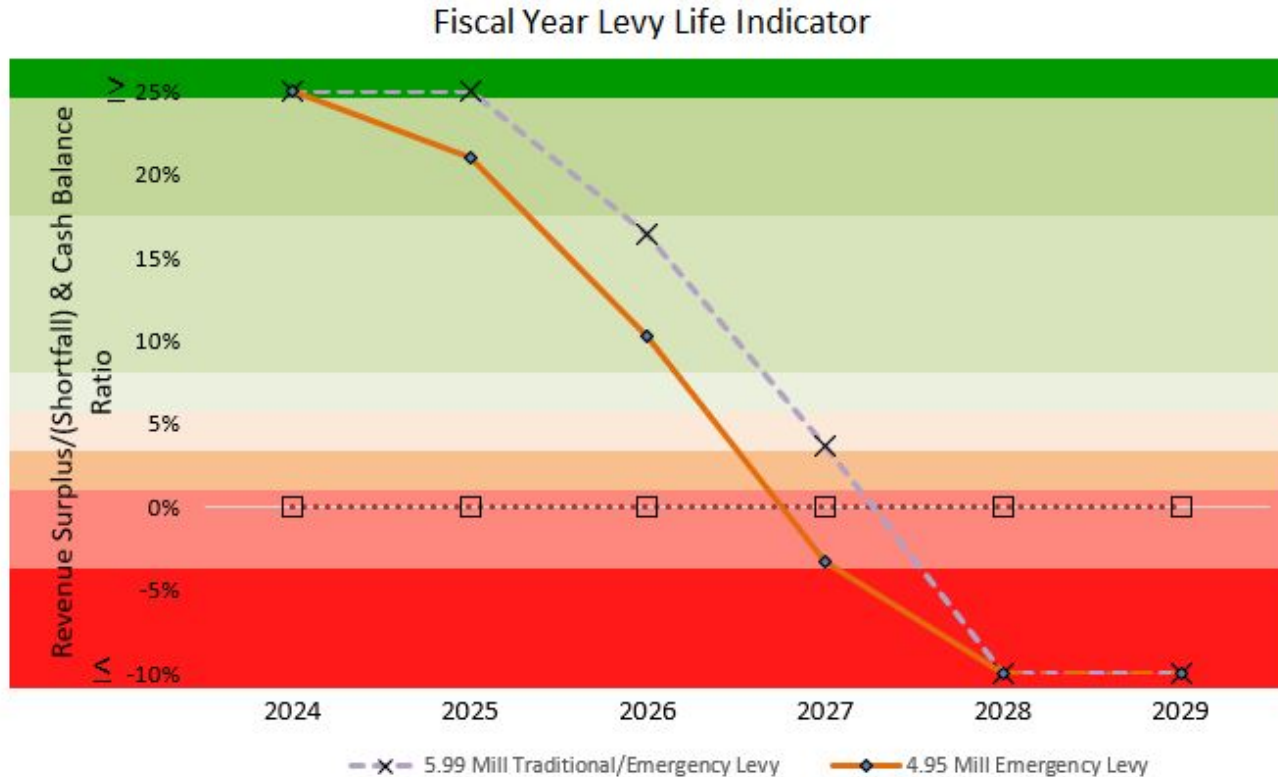


Reduced millage from March 27 work session, inclusive of debt restructuring and additional efficiencies. Allows time for more education on an earned income tax (SDIT). If no SDIT is in place, additional revenue will need to be secured in year 2 of this 3-year cycle.

# Scenario Comparisons - Earned Income Tax Comparison



# Scenario Comparisons





**Questions?**



# Monthly Financial Reports

## Monthly Analysis

- 75% through the FY (9 months)

### **Expenditures:**

- Salaries and benefits are trending where we would expect
- Purchased Services are trending higher than expected due to the following factors:
  - Duke Billing
- Total expenditures are trending within \$32,000 of total (99.9% accurate)

### **Revenues:**

- Property Tax Revenue is up 1.3% from FY22
- State Revenue is up 16% in the categorical phase in of the FSFP
- Homestead and Rollback likely to come in April
- Interest Revenue:
  - Operating Fund: March MTD - \$40,085; FYTD - \$357,462.28
  - Bond Fund: March MTD - \$159,807.26; FYTD - \$964,421.13