



Board of Education Meeting

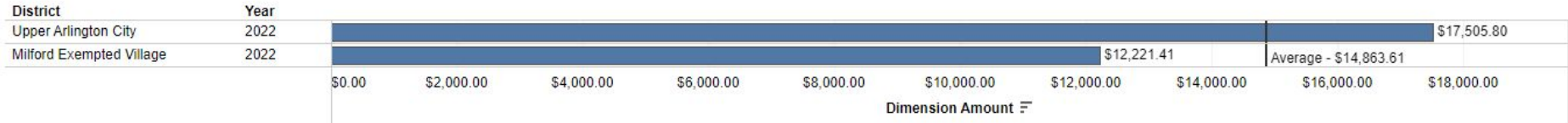
November 29, 2023

Milford vs. Upper Arlington



Per Pupil Expenditures

Source: District Profile Data (CUPP Data)



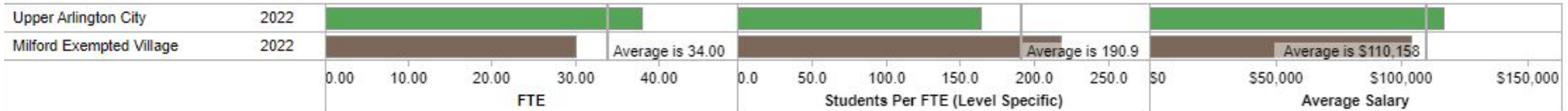
Position Control Analysis

District(s): Milford Exempted Village & Upper Arlington City

Position(s): 103 - Assistant, Deputy/Associate Superintendent, 104 - Assistant Principal (104), 108 - Principal and 6 more

NOTE: Includes Only Regular and Annual Salaried Employees

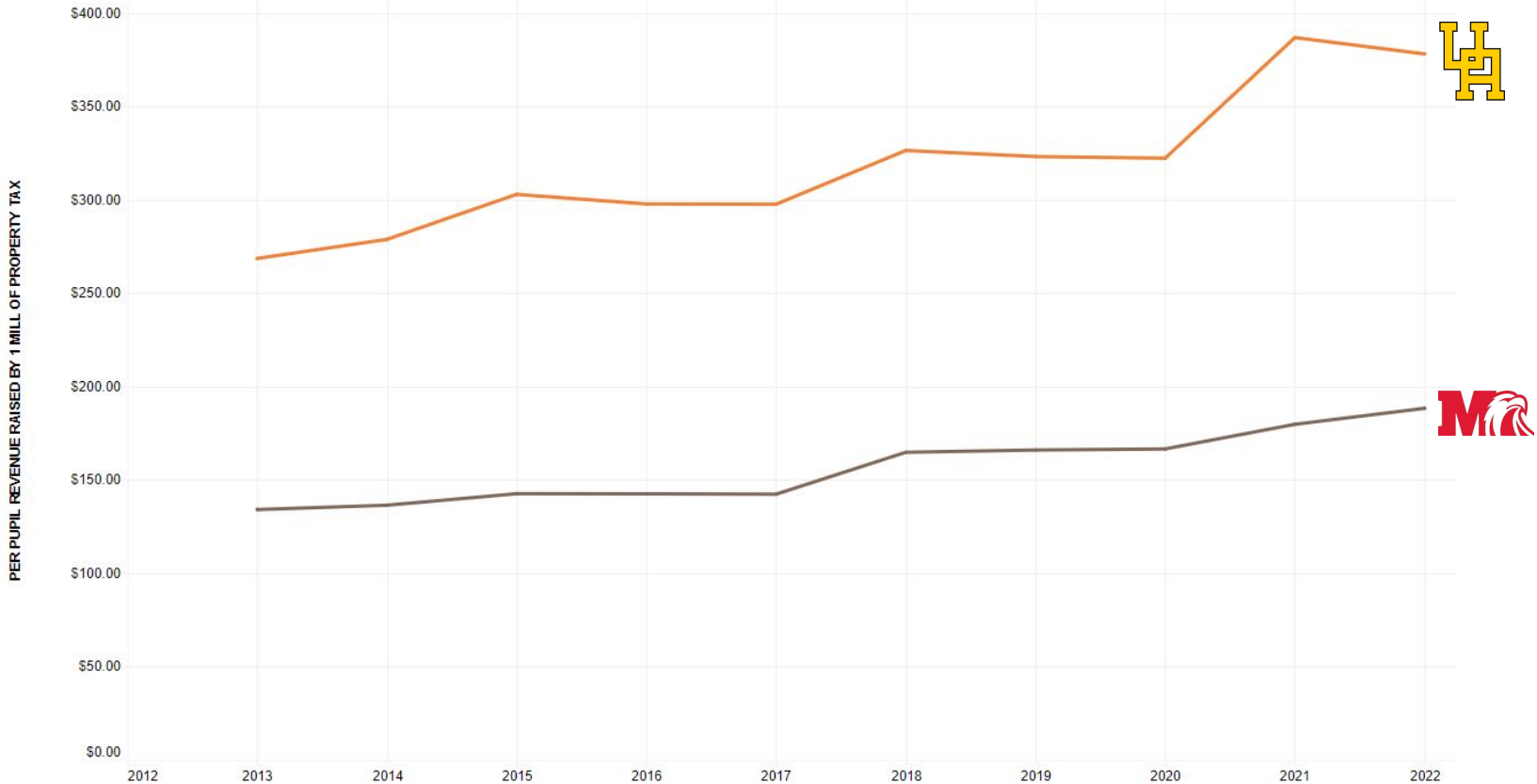
Source: ODE School Enrollment and EMIS Staff Data Records



Milford vs. Upper Arlington



Per Pupil Revenue Yield for One Mill
Source: District Profile Data (CJPP Report)

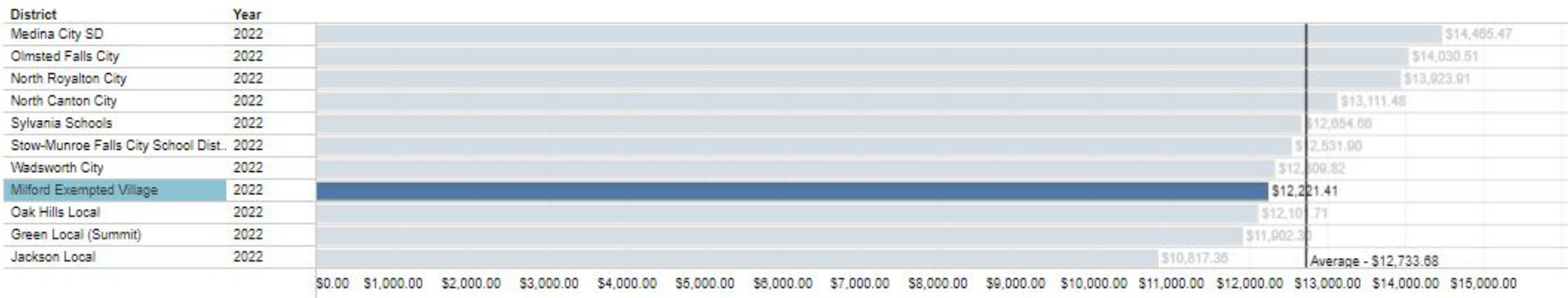


Comparing Milford to other 'like districts'



Per Pupil Expenditures

Source: District Profile Data (CUPP Data)

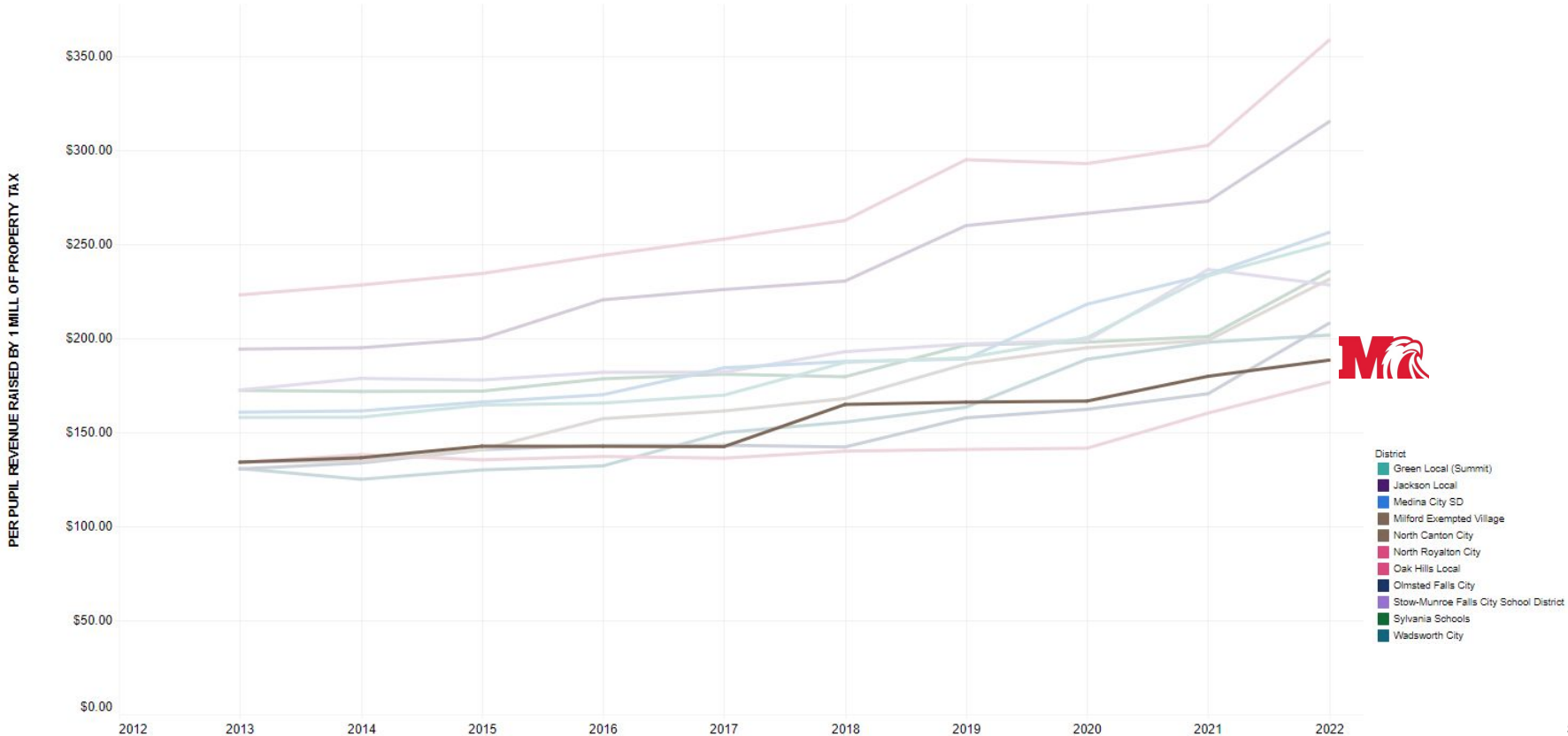


District	PPE
Medina City SD	\$14,465.47
Olmsted Falls City	\$14,030.51
North Royalton City	\$13,923.91
North Canton City	\$13,111.48
Sylvania Schools	\$12,654.66
Stow-Munroe Falls City School District	\$12,531.90
Wadsworth City	\$12,309.82
Milford Exempted Village	\$12,221.41
Oak Hills Local	\$12,101.71
Green Local (Summit)	\$11,902.30
Jackson Local	\$10,817.36

Comparing Milford to 'like districts'



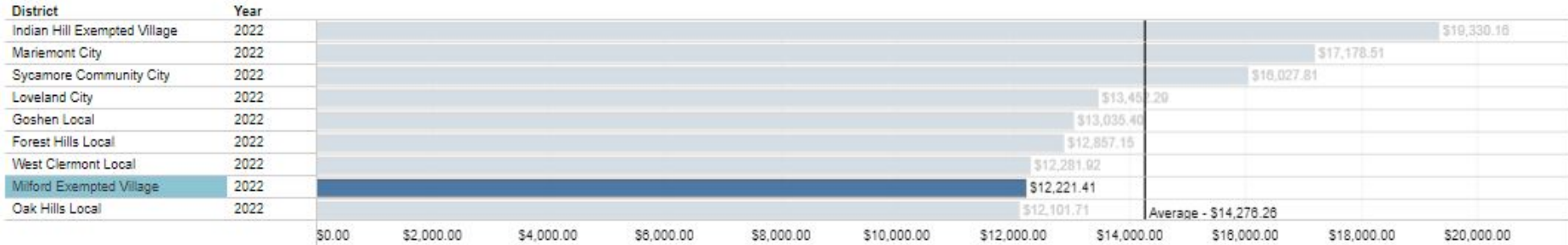
Per Pupil Revenue Yield for One Mill
 Source: District Profile Data (CUPP Report)



Comparing Milford to local districts

Per Pupil Expenditures

Source: District Profile Data (CUPP Data)

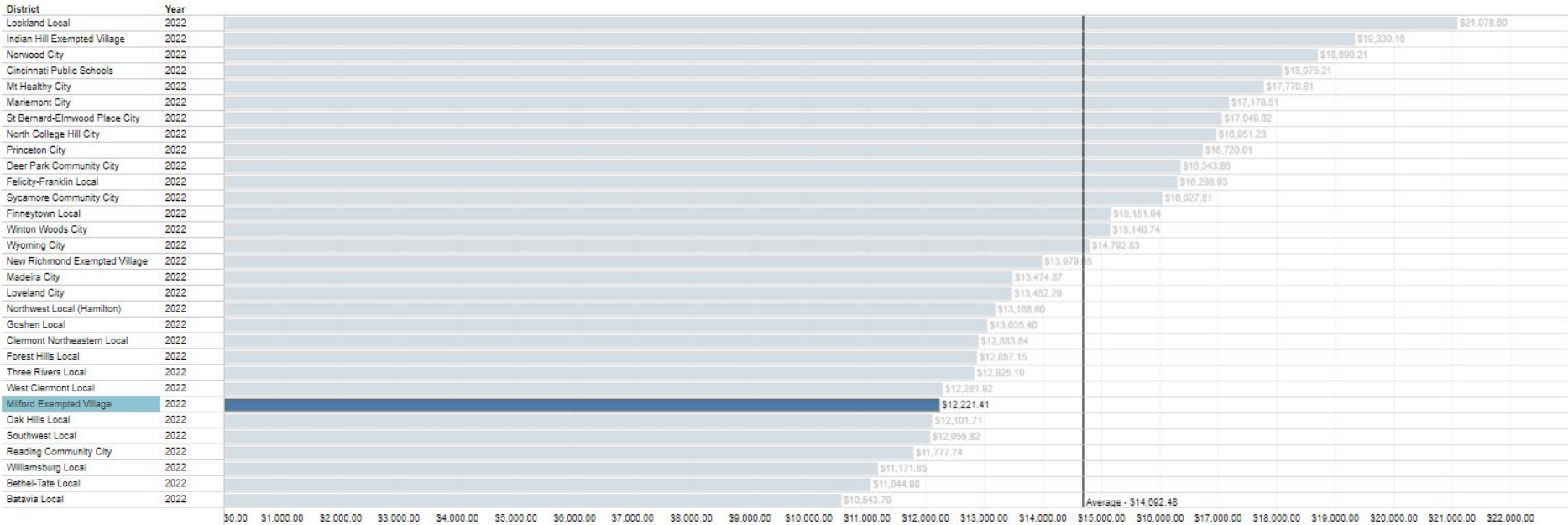


District	PPE
Indian Hill Exempted Village	\$19,330.16
Mariemont City	\$17,178.51
Sycamore Community City	\$16,027.81
Loveland City	\$13,452.29
Goshen Local	\$13,035.40
Forest Hills Local	\$12,857.15
West Clermont Local	\$12,281.92
Milford Exempted Village	\$12,221.41
Oak Hills Local	\$12,101.71

Comparing Milford to local districts



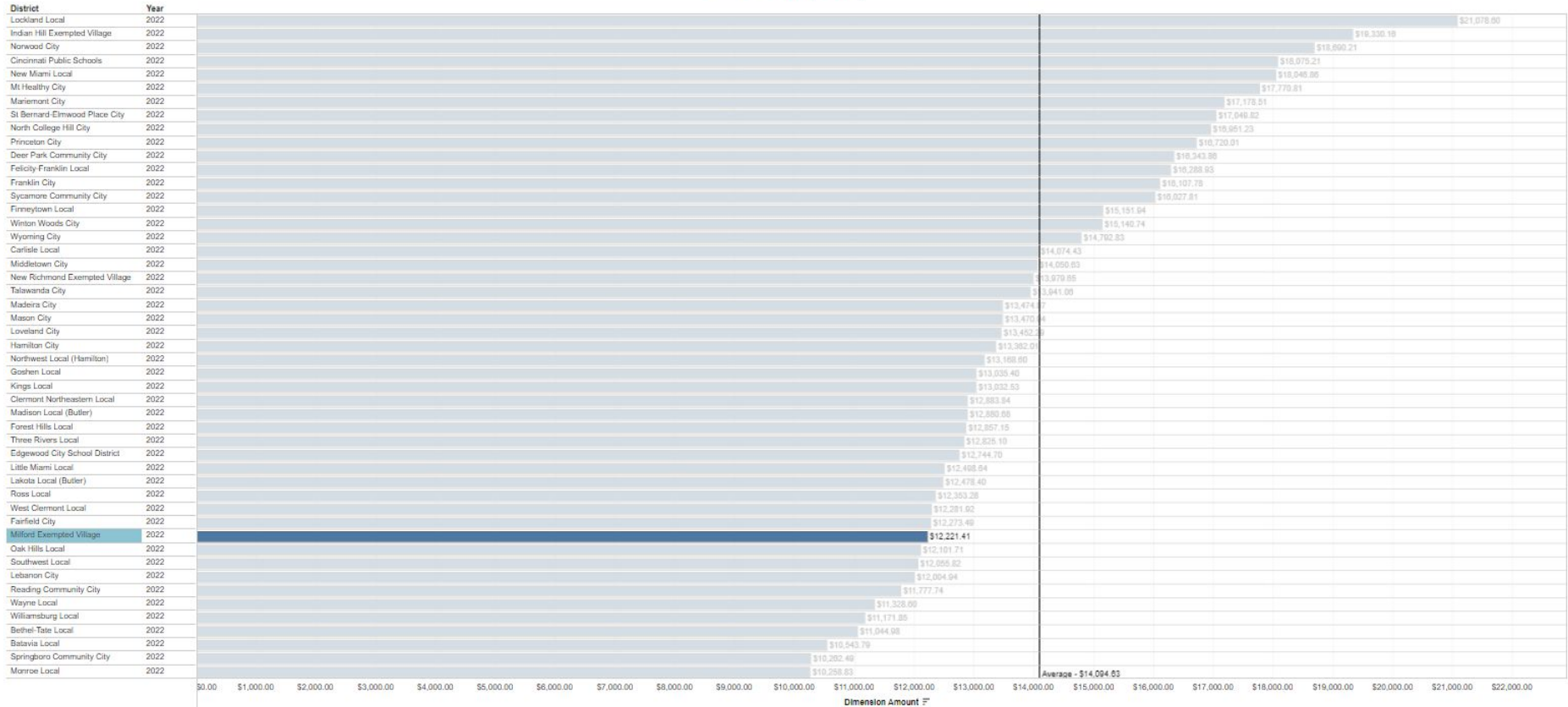
Per Pupil Expenditures
Source: District Profile Data (CURP Data)



Comparing Milford to local districts



Per Pupil Expenditures
Source: District Profile Data (CUPF Data)



Step 1 Exclude by fund	Step 2 Exclude by object	Step 3 Exclude by function	Step 4 Classify by fund	Step 5 Classify by object	Step 6 Classify by function	Step 7 Classify by OPU	If Elementary-Secondary Expenditure is...	Then the Expenditure is treated as...	
Exclude funds 017, 021, 022, 023, 024, 026, 027, 028, 200	Exclude objects 470-479, 810-819, 881, 891, 900-969	Exclude functions 7000-7990			1000-1390, 1900-1990, 4100-4390, 4600-4690		Instruction	II.1	Included- Classroom Instructional
					2100-2190 (except 2110, 2171, 2131, 2141, 2151, 2171)		Pupil Support Services	II.2	
					2200-2290 (except 2211, 2221, 2231)		Instructional Staff Support Services	II.3	
					2300-2419	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231 and 2490 if OPU = central	General Administration	II.4	Included- Non-classroom
					2420-2429	2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231 and 2490 if any other OPU	School Administration	II.5	
					2700-2790		Operation and Maintenance of Plant	II.6	
					2800-2890		Pupil Transportation	II.7	
					2500-2690, 2900-2990		Other and Non-specified Support Services	II.8	
					3100-3190		Elem-Sec Noninstructional Food Service	II.9	
				All fund 011, 014, 020	3300, 3400-3431		Elem-Sec Noninstructional - Enterprise Operations	II.10	Non-Operating (Excluded)
				3900, 4500-4590		Elem-Sec Noninstructional - Other	II.11		
			All fund 013	3200-3250, 3290		Nonelem-sec Programs - Community Svcs	II.12		
			All fund 012, 413, 414, 426, 501, 535	1400-1490		Nonelem-sec Programs - Adult Ed	II.13		
			All fund 025, 401	3260		Nonelem-sec Programs - Other	II.14		
				5200-5900		Construction	III.1		
				5100		Land and Existing Structures	III.2		
			645 (when function = instruction)			Equipment - Instructional	III.3		
			645 (any other function), 650, 660			Equipment - Other	III.4		
						Payments to Other Governments	IV.3-5		
				6000-6100		Interest on Debt	IV.6		

Example

- 27 AP Language Students take the course during 12th Grade Year is the equivalent of English 12 for graduation credit
- 27 AP Language students move to Honors English 12 = no savings students are in an Honors English 12 and occupy one section of a teachers day.
- 27 AP Language Students move to Honors English 12 and College Credit Plus - depending on the University it is \$120.00 per student and the cost of the books per the law. (Students may take two semesters \$240.00 and two books)
- The more students who opt for College Credit Plus the greater the cost in the College Credit Plus deduction and books



Levy Discussion/Options

The numbers broken down



July 2023	
Beginning Checking Balance	\$3,913.00
Total Paycheck	\$7,879.00
Total Bills	\$8,409.00
Ending Checking Balance	\$3,383.00

+
-
=

The numbers broken down

July 2023	
Beginning Checking Balance	\$3,913.00
Total Paycheck	\$7,879.00
Total Bills	\$8,409.00
Ending Checking Balance	\$3,383.00

+
-
=

July 2024	
Beginning Checking Balance	\$3,383.00
Total Paycheck	\$8,120.00
Total Bills	\$8,745.00
Ending Checking Balance	\$2,758.00

The numbers broken down - 2 years later



July 2025	
Beginning Checking Balance	\$2,758.00
Total Paycheck	\$8,198.00
Total Bills	\$9,343.00
Ending Checking Balance	\$1,613.00

July 2026	
Beginning Checking Balance	\$1,613.00
Total Paycheck	\$8,302.00
Total Bills	\$9,559.00
Ending Checking Balance	\$356.00

The numbers broken down - 2 years later



July 2023	
Beginning Checking Balance	\$3,913.00
Total Paycheck	\$7,879.00
Total Bills	\$8,409.00
Ending Checking Balance	\$3,383.00

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Beginning Checking Balance	\$2,758.00
Total Paycheck	\$8,198.00
Total Bills	\$9,343.00
Ending Checking Balance	\$1,613.00

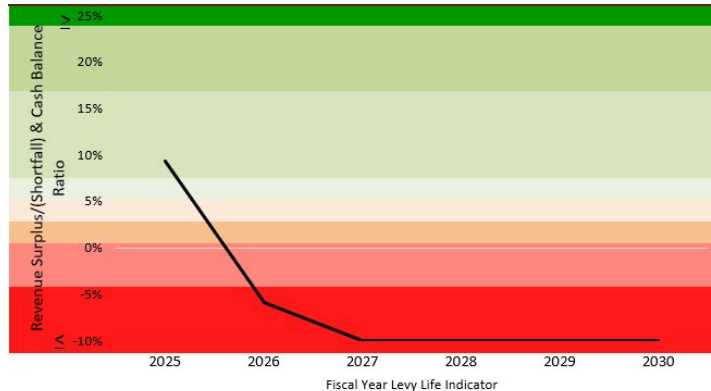
July 2024	
Beginning Checking Balance	\$3,383.00
Total Paycheck	\$8,120.00
Total Bills	\$8,745.00
Ending Checking Balance	\$2,758.00

July 2026	
Beginning Checking Balance	\$1,613.00
Total Paycheck	\$8,302.00
Total Bills	\$9,559.00
Ending Checking Balance	\$356.00

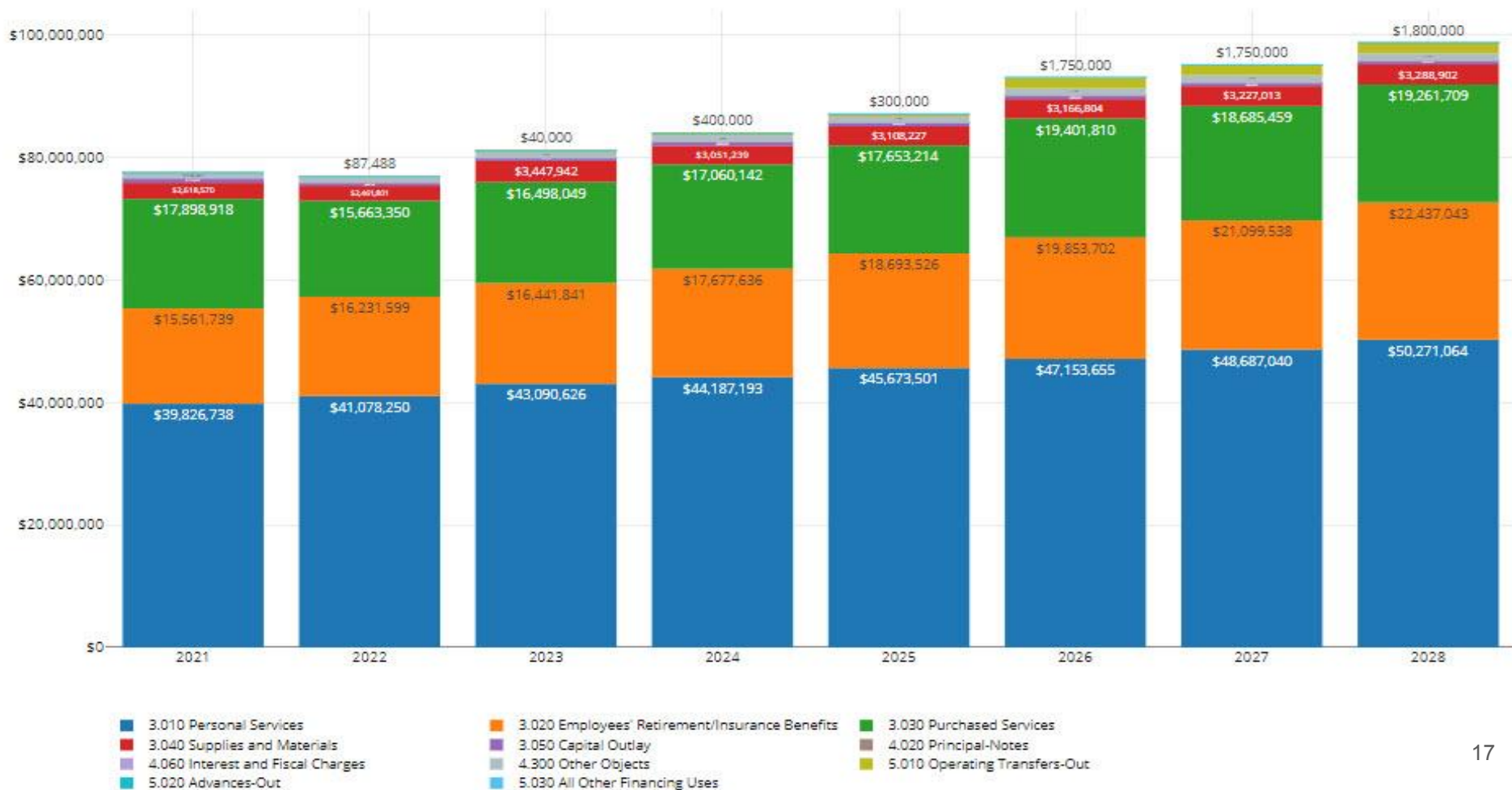
Working Forecast



Base Forecast Results							
	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance	39,130,238	33,833,900	27,587,965	16,133,726	3,562,269	(13,427,080)	(34,033,368)
+ Revenue	78,795,980	81,207,635	81,978,827	83,019,874	82,247,970	82,701,911	83,189,691
+ Proposed Renew/Replacement Levies	-	-	-	-	-	-	-
+ Proposed New Levies	-	-	-	-	-	-	-
- Expenditures	84,092,318	87,453,570	93,433,066	95,591,331	99,237,319	103,308,198	107,575,112
= Revenue Surplus or Deficit	(5,296,338)	(6,245,935)	(11,454,239)	(12,571,457)	(16,989,349)	(20,606,288)	(24,385,420)
Ending Balance	33,833,900	27,587,965	16,133,726	3,562,269	(13,427,080)	(34,033,368)	(58,418,788)



Total Annual Expenditures by Forecast Line



Needs in Millage

Calendar Year	2024	2025	2026
3 years	7.25	7.92	10.00

*Assumes no reductions

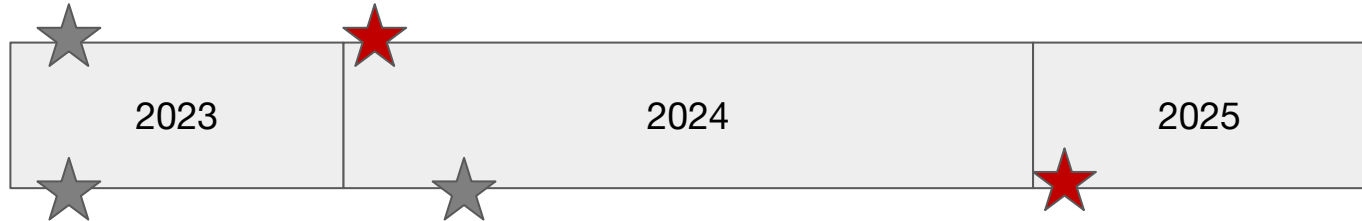
Levy Collections Timeline



Scenario A

November 2023
Levy Passage

January 2024
Collection Begins



Scenario B

November 2023
Levy Failure

March 2024
Levy Passage

January 2025
Collection Begins

Collections begin the calendar year following passage of a levy. A delay in collections from calendar year 2024 to 2025 would result in permanent operating reductions to keep millage at 5.99.

Levy Options

- 1. Increase Millage at 7.25 Mills - results in 0 additional reductions**
 - Includes 2.77M in previous efficiencies/ debt issuance
- 2. Keep Millage at 5.99 Mills - results in nearly \$2M in reductions**
 - Reductions do not return following levy passage
- 3. Reduce Millage to 4.5 mills - results in \$4.3M in reductions**
 - Reductions do not return following levy passage

Option 1: 7.25 Mill Operating Levy

Increased Millage from 2023 to Cover Delayed Year of Revenue



Summary of Reductions:

- \$2.77M in reductions and debt financing strategy made prior to putting the levy on the ballot in 2023
- Reductions included:
 - Absorbed 6 positions
 - Reduction of \$150,000 vendor contracts
 - COPs financing that spread out expenditures
 - Eliminated 2 administrative positions
- Will continue to identify efficiencies

Option 2: 5.99 Mill Operating Levy

Millage Remains the Same as 2023; Permanent Reductions of \$2M



Summary of Reductions:

- \$2.77M in reductions and debt financing strategy made prior to putting the levy on the ballot in 2023
- Reductions included:
 - Absorbed 6 positions
 - Reduction of \$150,000 vendor contracts
 - COPs financing that spread out expenditures
 - Eliminated 2 administrative positions
- **\$2M in permanent reductions need to be made to make a 5.99 mill levy last 3 years.**

Option 3: 4.5 Mill Operating Levy

Decreased Millage from 2023; Permanent Reductions of \$4.3M



Summary of Reductions:

- \$2.77M in reductions and debt financing strategy made prior to putting the levy on the ballot in 2023
- Reductions included:
 - Absorbed 6 positions
 - Reduction of \$150,000 vendor contracts
 - COPs financing that spread out expenditures
 - Eliminated 2 administrative positions
- **\$4.3M in permanent reductions need to be made to make a 4.5 mill levy last 3 years.**

Potential Reductions: Non-Personnel

Reduction	Amount	Impact of Reduction
15% budget cut (across all departments and buildings)	\$675,000	Potential cuts in resources and programming
Increase Pay-to-Play	\$50,000	Increase fees for families
Eliminate All Day Kindergarten	\$100,643.72	Significant impact to students with minimal savings due to tuition loss; risk of losing families long term
Busing - Option A 2-Mile Walk Radius; Keep HS	\$500,000 <i>(estimate only)</i>	Impact to families and school attendance
Busing - Option B - State Minimum 2-Mile Walk Radius; No HS	\$1,000,000 <i>(estimate only)</i>	Impact to families and school attendance

Reductions do not return even if levy passes

Potential Reductions: Personnel

Reduction	Amount	Impact of Reduction
1 - Director of Elementary Curriculum	\$162,862.65	Reduces support to building administrators and teachers at the elementary level
1 - Director of Fine Arts	\$155,903.93	Reduces support to extracurriculars, clubs and performing arts
1 - Assistant Athletic Director	\$54,740.48	Recently approved by the board to provide additional support for student athletic programs
1 - Custodial	\$30,000	Adds additional duties to other staff

Reductions do not return even if levy passes

Potential Reductions: Personnel

Reduction	Amount	Impact of Reduction
7 - Teachers On Assignment - Acting Elem. Asst. Principals and Technology (Paid on Teacher Salary)	\$406,005.60	Eliminates support for building Principals and district-wide technology; Originally added in order to support building principals with instructional best practices, ability to provide timely feedback, lead PBIS efforts and other items in support of the students and staff
3 - MTSS Coaches	\$338,458.52	Reduces reading, math, and behavioral interventions, including data analysis
7.5 - Media Aides	\$394,305.30	Impacts teaching of Digital Citizenship standards and formal typing
7 - Reset Aides	\$309,613.57	Students sent home rather than given opportunity to “reset” at school

Reductions do not return even if levy passes

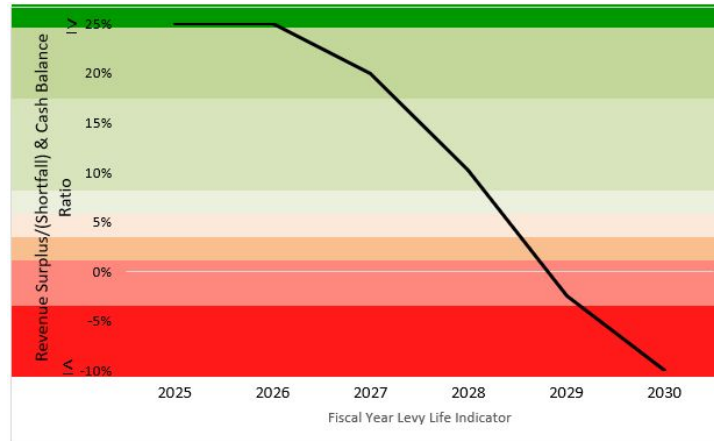
Potential Reductions: Personnel

Reduction	Amount	Impact of Reduction
1 - MHS Secretary	\$40,000.00	Increases job duties of other staff
1 - In School Suspension	\$40,604.56	Students have more out of school suspensions rather than monitored in school suspensions
1 - MHS Counselor	\$144,023.10	Impacts college and career readiness
1 - Mental Health Interventionist	\$57,200.00	Reduces mental health support that is in place to decrease academic and behavioral barriers to learning
1 - Secondary Music	\$142,296.23	Decreased enrichment opportunities for students
5 - HS (1 science, 1 SS, 1 Art, 1 World Language, 1 ELA)	\$290,004.00	Increases class sizes

Reductions do not return even if levy passes

Expenditure or Revenue?

	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Beginning Balance	39,130,238	33,833,900	33,604,361	33,986,378	33,322,026	28,308,567	19,692,544
+ Revenue	78,795,980	81,207,635	81,978,827	83,019,874	82,247,970	82,701,911	83,189,691
+ Proposed Renew/Replacement Levies	-	-	-	-	-	-	-
+ Proposed New Levies	-	5,729,903	11,490,721	11,549,794	11,606,137	11,606,137	11,606,137
- Expenditures	84,092,318	87,167,077	93,087,531	95,234,020	98,867,566	102,924,070	107,175,998
= Revenue Surplus or Deficit	(5,296,338)	(229,539)	382,017	(664,352)	(5,013,459)	(8,616,023)	(12,380,170)
Ending Balance	33,833,900	33,604,361	33,986,378	33,322,026	28,308,567	19,692,544	7,312,374
Revenue Surplus or Deficit w/o Levies	(5,296,338)	(5,959,442)	(11,108,704)	(12,214,146)	(16,619,596)	(20,222,160)	(23,986,307)
Ending Balance w/o Levies	33,833,900	27,874,458	16,765,754	4,551,608	(12,067,988)	(32,290,148)	(56,276,455)





**Discussion/
Questions**



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"/>