



Board of Education Meeting

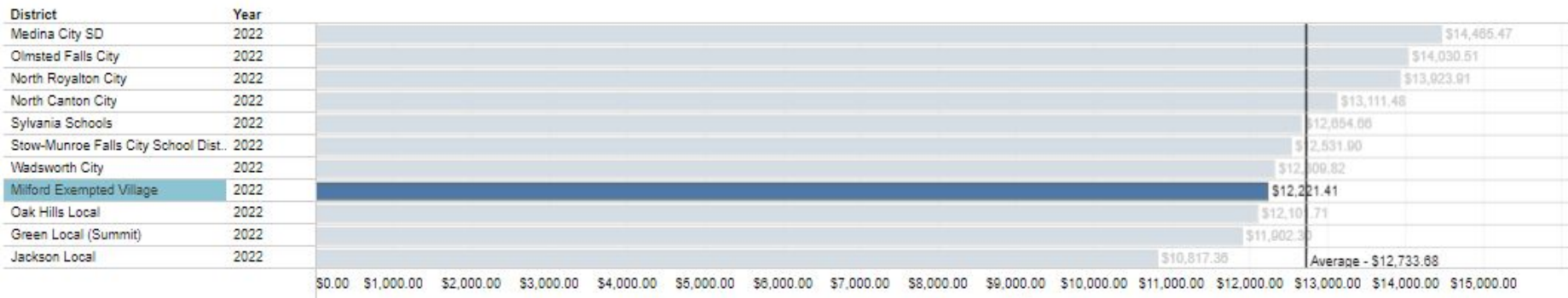
January 24, 2024

Comparing Milford to other 'like districts'



Per Pupil Expenditures

Source: District Profile Data (CUPP Data)

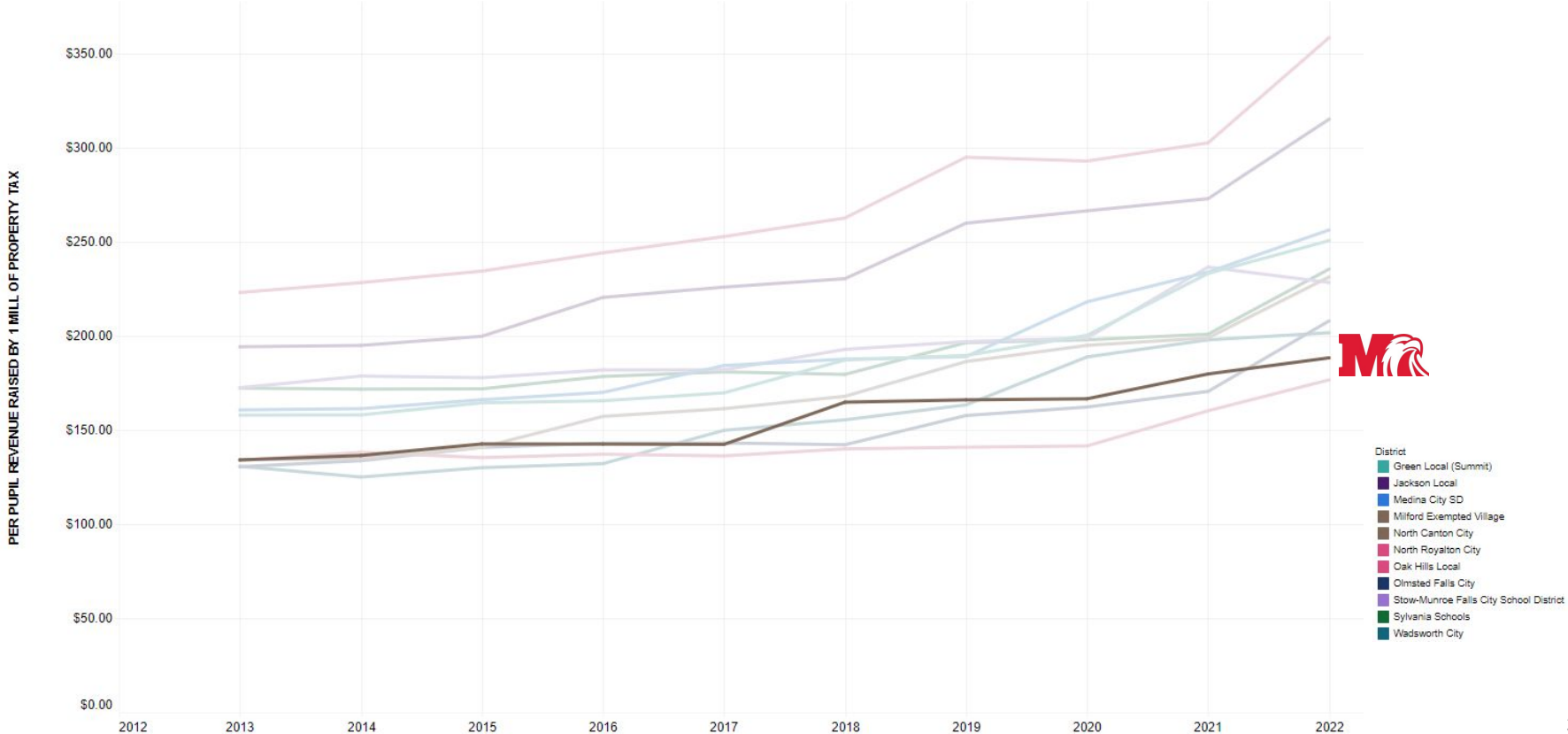


District	PPE
Medina City SD	\$14,465.47
Olmsted Falls City	\$14,030.51
North Royalton City	\$13,923.91
North Canton City	\$13,111.48
Sylvania Schools	\$12,654.66
Stow-Munroe Falls City School District	\$12,531.90
Wadsworth City	\$12,309.82
Milford Exempted Village	\$12,221.41
Oak Hills Local	\$12,101.71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

Comparing Milford to 'like districts'



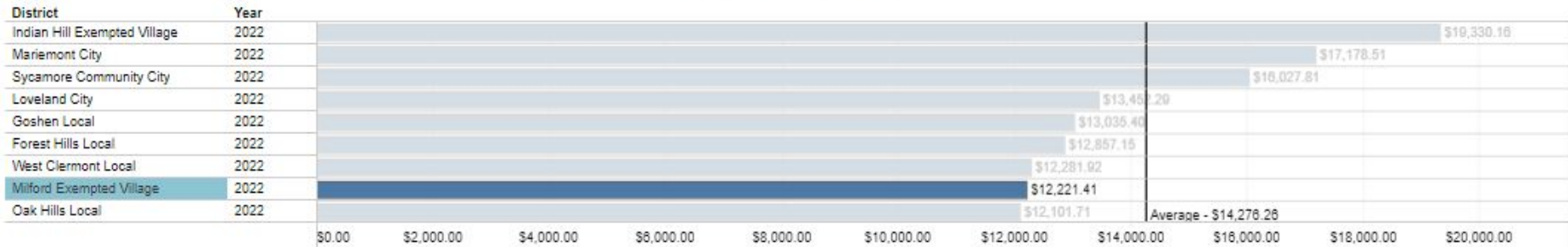
Per Pupil Revenue Yield for One Mill
 Source: District Profile Data (CUPP Report)



Comparing Milford to local districts

Per Pupil Expenditures

Source: District Profile Data (CUPP Data)

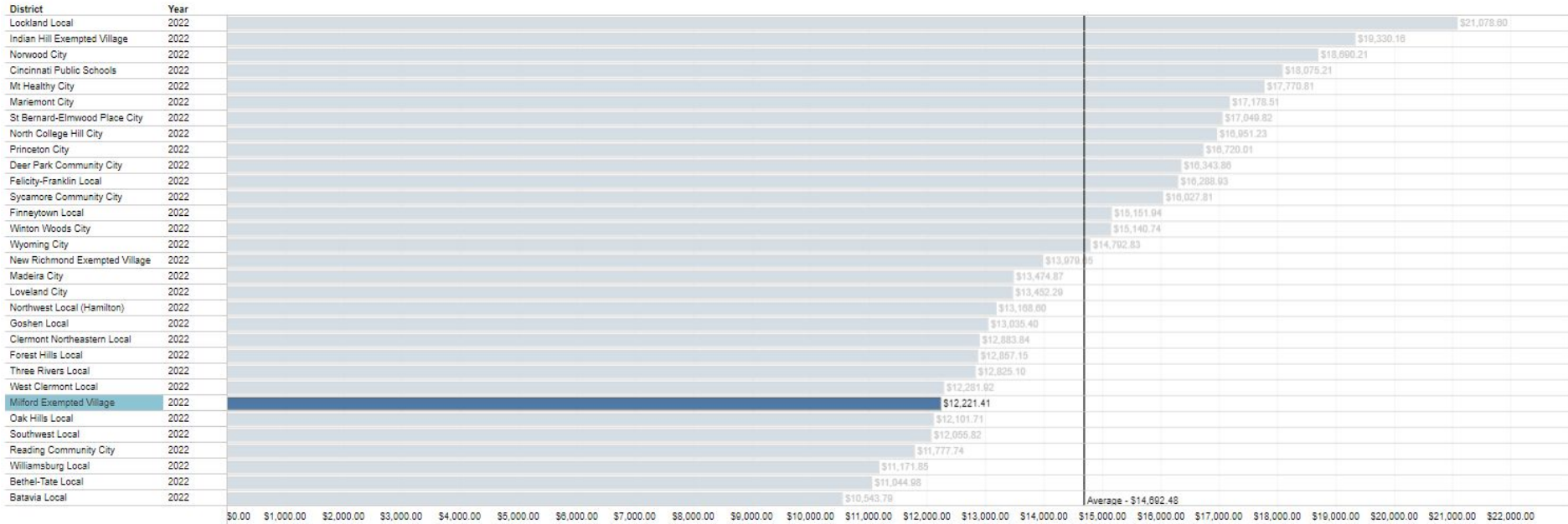


District	PPE
Indian Hill Exempted Village	\$19,330.16
Mariemont City	\$17,178.51
Sycamore Community City	\$16,027.81
Loveland City	\$13,452.29
Goshen Local	\$13,035.40
Forest Hills Local	\$12,857.15
West Clermont Local	\$12,281.92
Milford Exempted Village	\$12,221.41
Oak Hills Local	\$12,101.71

Comparing Milford to local districts



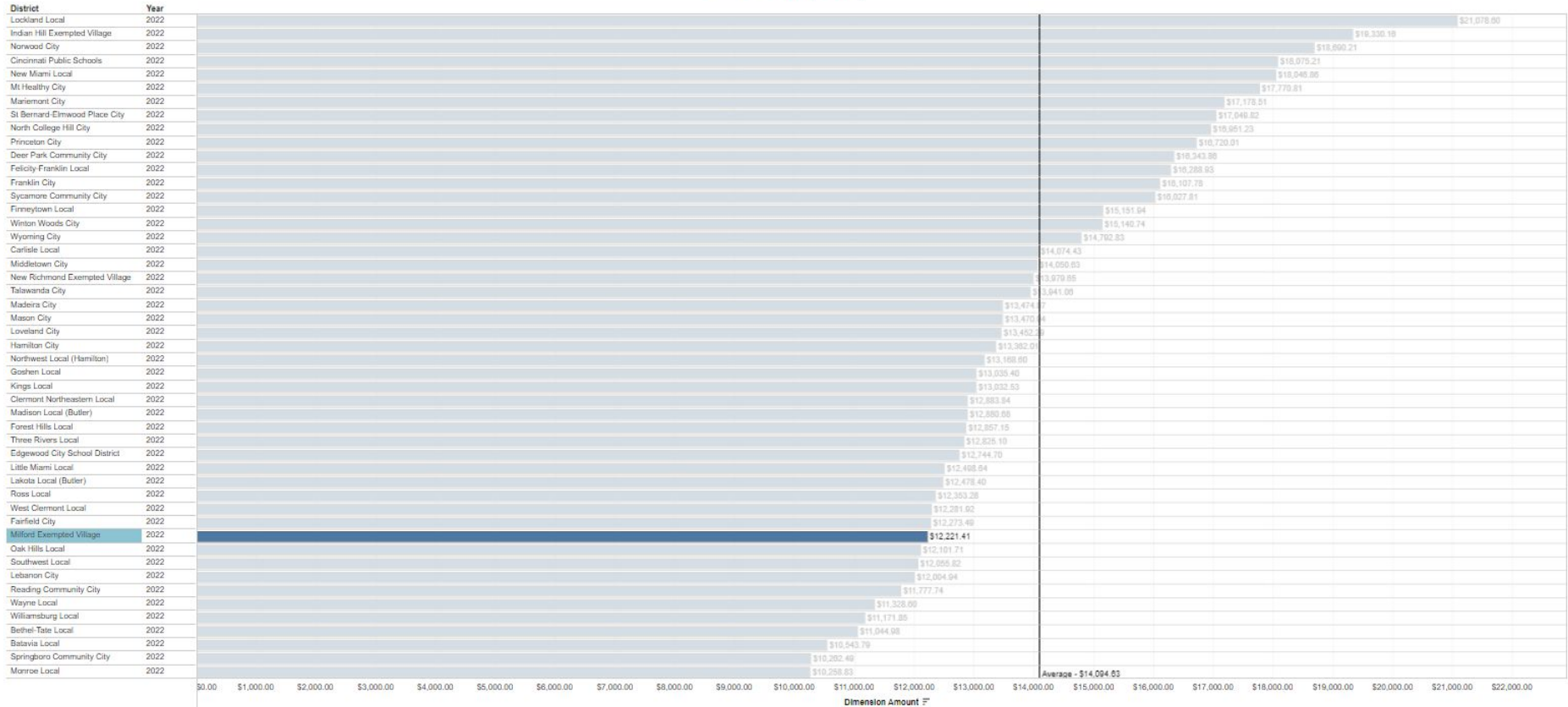
Per Pupil Expenditures
Source: District Profile Data (CURP Data)



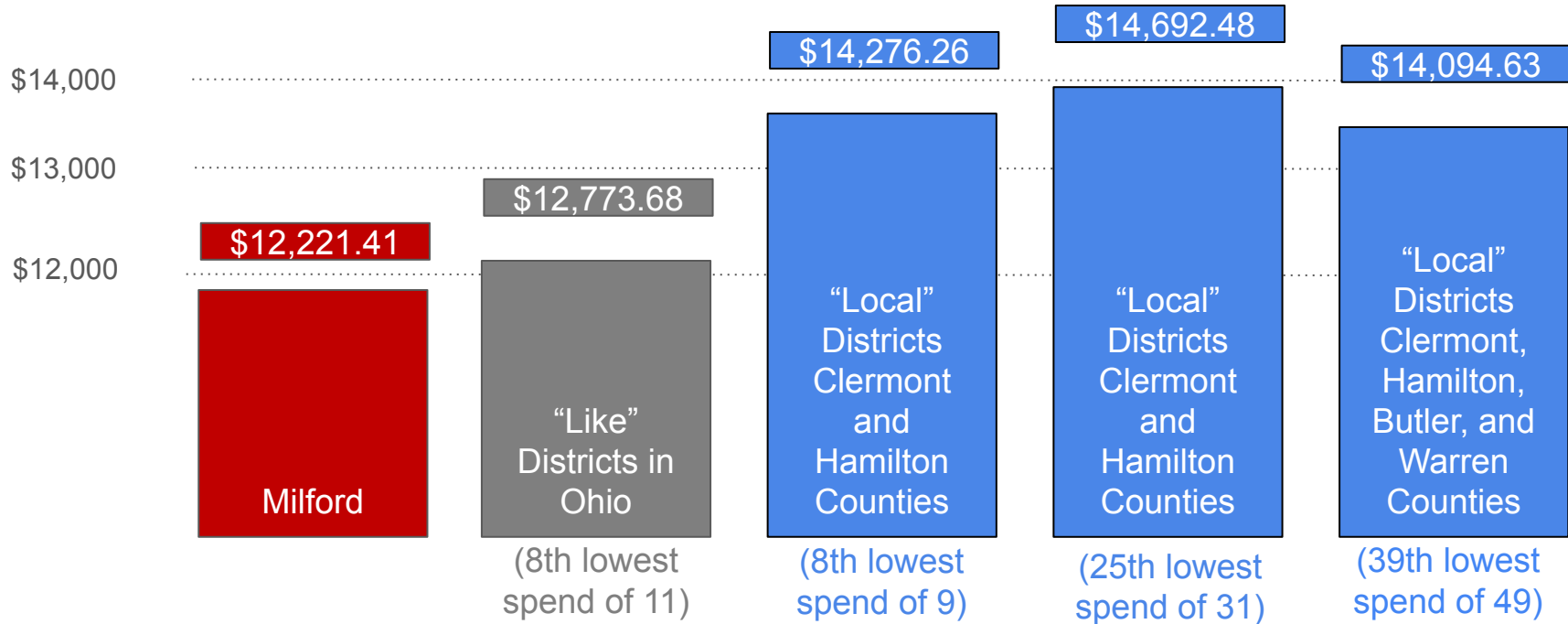
Comparing Milford to local districts



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



Summary - Milford Spends Less Per Pupil vs Like and Local Districts



Source: 2022 Cupp Report

Milford Has Fewer Administrators Than Other Local Districts and Serves More Students Per Administrative FTE

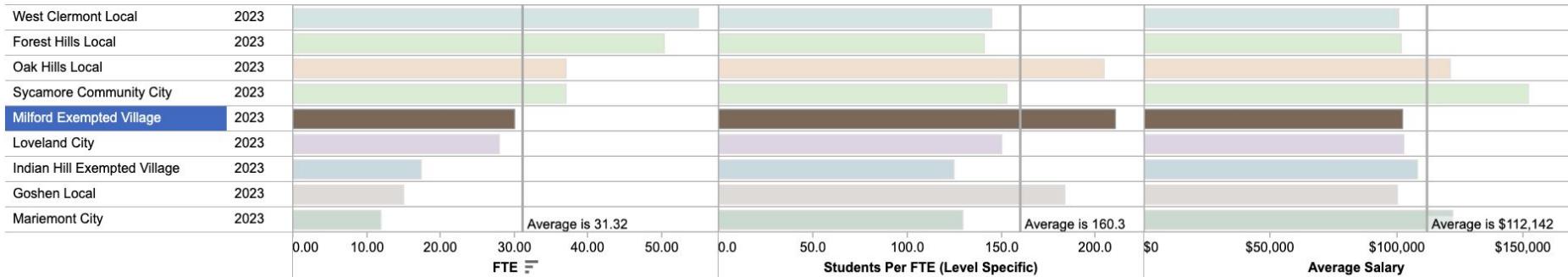
Position Control Analysis

District(s): Forest Hills Local, Goshen Local, Indian Hill Exempted Village and 6 more

Position(s): 101 - Administrative Assistant, 103 - Assistant, Deputy/Associate Superintendent, 104 - Assistant Principal (104) and 10 more

NOTE: Includes Only Regular and Annual Salaried Employees

Source: ODE School Enrollment and EMIS Staff Data Records



Source: ODE School Enrollment and EMIS data



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

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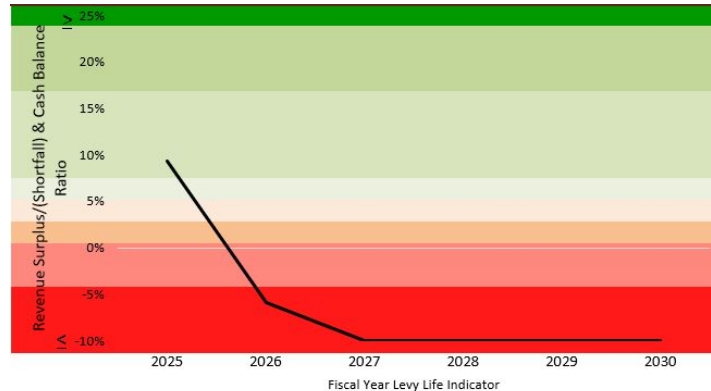
July 2024	
Beginning Checking Balance	\$3,383.00
Total Paycheck	\$8,120.00
Total Bills	\$8,745.00
Ending Checking Balance	\$2,758.00

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

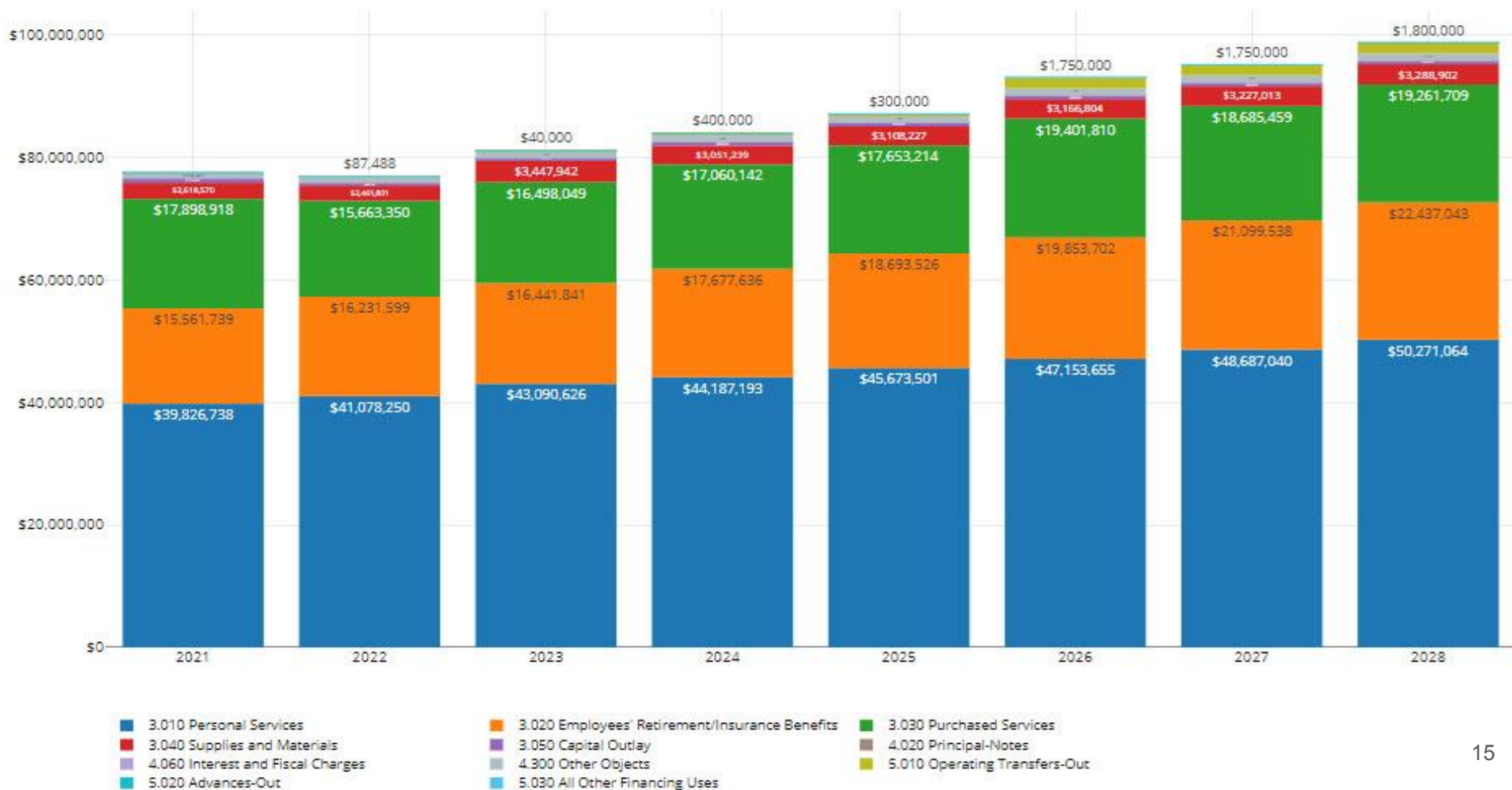
Working Forecast



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

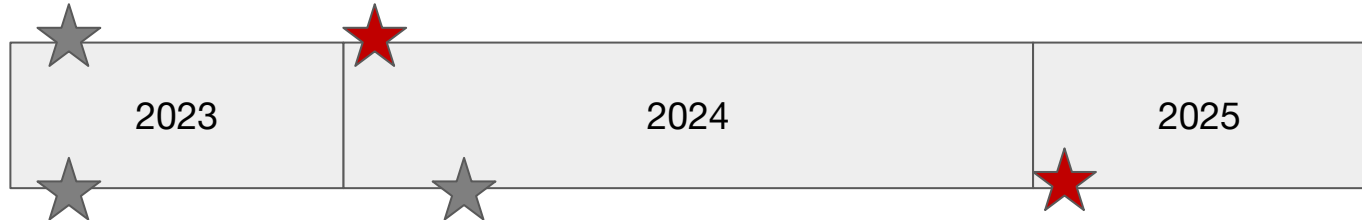
Levy Collections Timeline



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.

Sample Levy Scenarios

- 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
- 4. Additional options not yet discussed**

Special Education and Maintenance of Effort

MEVSD is required to to meet ESEA and IDEA Maintenance of Effort each year.

- MEVSD must spend the same amount or more from local funds to ensure we are not supplanting Federal Grant monies.
- The penalty for not meeting MOE is that the district will be forced to refunds the federal government the amount that the district underspent.

Retirements and Resignations

POSITION & NAME OF EMPLOYEE LEAVING	RESIGNATION	REPLACEMENT	NAME OF NEW EMPLOYEE	NOTES	ONBOARDED	Exiting Employee Salary	Entering Employee Salary	Difference
Speech and Language Pathologist - Jeanne Clough	Retirement	New Hire	Cori Wiener		Y	\$91,179.00	\$59,116.00	\$32,063.00
2nd Grade Teacher - Tracy Baker	Replacement	New Hire	Rachel Rinaldi	Amanda Young to Skills	Y	\$87,110.00	\$48,810.00	\$38,300.00
7th Grade Math- Samantha Hagen	Replacement	New Hire	Marlee Richardson		Y	\$83,808.00	\$44,616.00	\$39,192.00
Admin - Jeff Zidiron	Retirement	NOT FILLED	No Replacement	will absorb with current staffing	N/A	\$40,950.00	\$0.00	\$40,950.00
Teacher (PK-3) First Grade- Christine Buskirk	Resignation	New Hire	Hanna Boate		Y	\$87,307.00	\$44,616.00	\$42,691.00
6th Grade SC/SS Teacher - Tori Bothe	Replacement	New Hire	Hanna Conner	Tori Bothe moved to 2nd grade	Y	\$92,512.00	\$48,810.00	\$43,702.00
4th Grade Sci/SS Teacher- Alexandria Farrell	Resignation	INTERNAL	Jennifer Brueck	Jennifer Brueck moved from IS to this position	Employee-	\$45,797.00		\$45,797.00
6th Grade ELA - Leslie Butcher	Retirement	New Hire	Madison Morton		Y	\$91,179.00	\$44,616.00	\$46,563.00
1st Grade Teacher - Julie Cramer	Replacement	New Hire	Ashlee Lindsey		Y	\$91,284.00	\$44,616.00	\$46,668.00
7th/8th Grade Digital Media Teacher - Mackenzie Mettey	Resignation	(Elective Teacher)	Sam Terbillini	Absorbed into part time Media Aide/Elective Teacher (see line 48)	Y	\$47,853.00		\$47,853.00
Cat Bradburne - Intervention Specialist M/M	Replacement	NOT FILLED			N/A	\$48,810.00	\$0.00	\$48,810.00
Intervention Specialist/Skills- Emily Fortin	Resignation	INTERNAL	Jeanna Fight	moved from Skills to IS at PTS	Employee	\$52,533.00	\$0.00	\$52,533.00
6th Grade Sci/SS Teacher- Dawn Harvey	Agreement/Replacement	New Hire	Grace Hazelbaker		Y	\$99,695.00	\$44,616.00	\$55,079.00
French Teacher- Lauren Racela	Resignation	NOT FILLED	No Replacement	will absorb with current staffing	N/A	\$55,245.00	\$0.00	\$55,245.00
Spanish Teacher- Heidi Marie	RIF	NOT FILLED	No Replacement	not enough student interest, but ASL Teacher hired	N/A	\$68,323.00	\$0.00	\$68,323.00
TOA- Kevin Metzger	Replacement	INTERNAL	Shannon Langston	Kevin took the Asst Principal position at MHS; Shannon moved from MTSS to TC	N/A	\$71,517.00		\$71,517.00
5th Grade Science- Brooke Cox	Resignation	INTERNAL	Molly Shaluga	Molly moved from 6th grade ELA at MDV	Employee-	\$80,615.00		\$80,615.00
6th Grade ELA/SS Teacher- Teresa Essex	Retirement	INTERNAL	Jeannette Holmer	SCI to SS and Jeannette Holmer moved from MHS Science to MCM Science-	Employee-	\$87,660.00	\$0.00	\$87,660.00
Admin - Megan Davidson	RIF	NOT FILLED	No Replacement	will absorb with current staffing	N/A	\$103,500.00	\$0.00	\$103,500.00
PT Intervention Specialist M/M	.5 New		Briana Dietrich		Y			
							TOTAL	
						\$3,438,009.61	\$2,535,191.40	\$902,818.21
							Amount vs. \$700,000 Target	
							\$202,818.21	

We evaluate each retirement and resignation to determine if a backfill is needed

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.**

Milford as a Destination District



Area	State Minimum Requirement	Milford Investment in Students	Rationale
Transportation	K-8, 2 Mile Walk Radius	All students receive transportation	Transportation facilitates student attendance, which is critical for learning and growth
Student/Teacher Ratios	State requirements only for K-4 at 1:25 Special Ed state requirements PK-8 1:16 9-12 1:24	K-4 1:20 5-6 1:24 Special Ed PK-8 1:13 9-12 1:17	Class size matters and helps create an effective learning environment, including the ability to provide personalized learning; Neighborhood schools facilitate smaller elementary class sizes
Gifted	Must provide assessment, identification, and services that “include instruction that is differentiated from the standard curriculum for that course in depth, breadth, complexity, pace, and/or where content is above-grade level”	3 Gifted Interventionists, Required yearly training for content teachers (K-8) as well as Honors and AP Teachers (9-12); Class of 2023 - 305 students took a total of 1,237 AP classes in their 4-year HS career	Provides flexibility in how services are delivered - are not required to have full time, dedicated teachers; AP options are reduced when teachers are reduced in order to preserve required coursework

Milford as a Destination District

Area	State Minimum Requirement	Milford Investment in Students	Rationale
Kindergarten	Half Day	All Day offering through a lottery process with paid tuition - does not completely cover the cost (\$390,000) *with increase to \$3600 tuition	Would prefer to offer all day Kindergarten to all students tuition free - we see impact in early literacy scores - but currently cost prohibitive
Mental Health Services	No requirement	Students have school based services available during the school day. 10 MHIs and 1 MH Coordinator. Assist with teacher collaboration and carryover of skills into the classroom. Students in day treatment programs are able to stay within the district and have potential access to transitioning into more inclusive settings when able.	Milford has a comprehensive system of mental health supports for students, including in house mental health interventionists providing school based services. Mental health supports decrease academic and behavioral barriers to learning.

Milford as a Destination District

Area	State Minimum Requirement	Milford Investment in Students	Rationale
Extracurriculars and Athletics	No requirement	Milford offers 30 clubs and organizations and supported 1,009 student athletes in 2023	Supports well-rounded development, leadership and growth opportunities. Administrative support (Director of Fine Arts, 2 Athletic Directors and an Assistant Athletic Director) ensure these offerings continue
Teachers on Assignment	No requirement	In lieu of Assistant Principals, elementary schools have Teachers on Assignments that support principals and staff in their buildings; 1 TOA focused on district-wide technology implementation and support	Choice to use a teacher-support model rather than Assistant Principal as a cost-savings while giving teachers leadership opportunities; 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

Milford as a Destination District

Area	State Minimum Requirement	Milford Investment in Students	Rationale
Reset Aides	No requirement	Reset Aide in each building	Students given opportunity to “reset” at school rather than be sent home - teaches important de-escalation skills and keeps students in school
SROs	No requirement	Through partnerships with Miami Township and the City of Milford, we will have an SRO in each building by the next school year	Safety
Media Aides	No requirement	1 per building	Ensure access to library materials and technology; teach digital Citizenship standards and formal typing, STEM activities
MTSS (Multi-Tiered Systems of Support)	No requirement	3 shared in elementaries	Supports federal grant compliance and reading, math, and behavioral interventions, including data analysis; Direct teacher and classroom supports

Potential Reductions: Non-Personnel (shared 11/29)

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 (shared 11/29)

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 (shared 11/29)

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

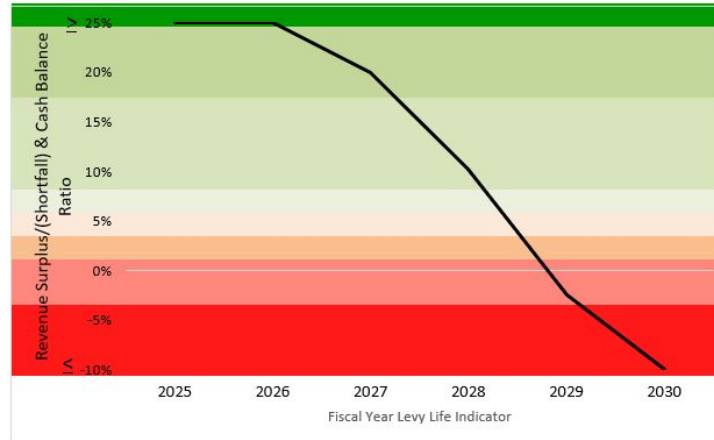
Potential Reductions: Personnel (shared 11/29)

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)





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 (actual costs in FY23)
- 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"/>



**Discussion/
Questions**