

**Loveland City School District
Planning Commission**

Certified Staff Salary Analysis

October 2020 v2

**Planning Commission
Finance Committee Members**

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What is our Focus?

Our goal, as the Loveland City School District's (LCSD) Planning Commission Finance Committee, is to research and analyze opportunities that can help make the district stable financially. We focused on both short-term and long-term possibilities that reduce spending and increase money coming in.

Money for salaries is the largest expense for the district. We decided to look more closely at the costs of paying certified staff (meaning those who hold a license to teach). Benefits will be analyzed at a later date.

Our committee felt the following 3 points were very important when thinking about salary:

1. Contracts for teachers need to be competitive as attracting and keeping top talent is important.
2. The contracts must be sustainable financially and show responsible money management.
3. It is worth noting that the retirement contribution the district makes for each certified staff member is 14% of their salary. Our analysis only includes salary and does NOT include the retirement contribution. All calculations in this analysis, including the potential savings calculations, would be approximately 14% larger than the numbers presented once the retirement benefit is considered.

Where did we get the data? What did we do with it?

We compared LCSD's certified salary schedule to 40 districts in the Greater Cincinnati area. All of the salary schedules (except Madeira and Mariemont as they are not unionized) are available to the public on the SERB website (State Employee Relations Board). We used 2019-2020 contracts as 2020-2021 were not widely available. We used LCSD's certified staff census (employee information) for the 2019-2020 school year.

We decided to build upon a model that Madeira Planning Commission created:

What would Loveland's payroll costs look like if we applied each of the 40 contracts to our current teacher population?

What did we learn?

1. **Exhibit A** shows a summary comparison of district contracts. Included is salary information, experience steps, education steps (the state requires teachers to have continuing education to renew their licenses), average teacher salary, assessed valuation per pupil, district median income, and district average income.
2. Loveland's **minimum** salary is \$43,301. This ranks Loveland 14th highest out of 40 districts, placing LCSD within the top 35%.
3. Loveland's **maximum** salary is \$97,428. This ranks Loveland 7th highest out of 40 districts, placing LCSD within the top 18%.
4. The number of years to get to the top **experience step** (number of years of classroom experience) and to the highest salary level is 20 years in LCSD. Other districts have, for example, 30 years needed until you reach the top experience step. The "20 years" ranks LCSD 3rd fastest out of 40 districts to reach the top salary level.
5. LCSD has 6 **education steps, ranging from Bachelor's Degree to Master's Degree plus 30 hours (of continuing education)**. Placing LCSD 27th out of the 40 districts (or 67%) have fewer than 6 education steps.
6. LCSD ranks 5th highest overall for **average teacher salary, placing LCSD within the top 13%**. The average salary is provided from the Ohio Department of Education CUPP District Profile Report.
7. District demographics have LCSD ranking in the following areas:
 - a. **Assessed Valuation Per Pupil** for the 2018 Tax Year: 13th highest out of 40 districts; placing LCSD within the top 32%. The Ohio Department of Education CUPP Report defines "Assessed Valuation Per Pupil" as:
 - Total unadjusted assessed property valuation for tax year 2018 (fiscal year 2020) **divided by**
 - Total **Average Daily Membership** for 2019
(**ADM** is the number of public school students residing within a schools district's boundaries or non-resident students who are eligible to attend the district)
 - b. **District Median Income** for the 2017 Tax Year: 10th highest out of 40 districts, placing LCSD within the top 25%.

- c. **District Average Income** for the 2017 Tax Year: 8th highest out of 40 districts, placing LCSD within the top 20%.

8. **Exhibit B** shows the potential costs using LCSD's certified staff census in the 39 other district contracts.

9. **Exhibit C** shows the ranking of contract costs by district.

- Indian Hill is the only district that has a contract that would result in a significant salary cost increase to LCSD's contract of 2.2%.
- Three districts (Forest Hills, Mason and Princeton) have contracts that would result in salary costs within 0.5% of the LCSD contract.
- The following districts are within 5% of the cost of LCSD's: Wyoming, Oak Hills, Sycamore, Southwest, Madeira & Norwood.
- All other districts are at least 5% less expensive.

Why is the cost so different between districts?

The biggest driver of the difference in contracts is the experience step (the number of years of classroom experience required to get to the highest salary level). In LCSD, this peaks at 20 years. In other districts, it peaks at an average of 28 years.

This 20-year experience step has been in place in LCSD contracts since at least 2010.

It is also important to note that 45% of Loveland's certified staff (131 out of 294) are already at the top experience and education level, meaning this group makes up the most highly compensated group. As a result, the cost of so many certified staff in Loveland being at the peak is that much more impactful.

Please use the charts below for details about certified staff experience and education levels.

- **Table A:** This chart reflects the number of LCSD certified staff at each of the experience and education level steps. The far right column labeled Total reflects the number of certified staff in each experience step. The bottom row reflects the number of staff in each of the education steps.
- **Table B:** The charts reflect the rank of LCSD’s current contract against the 40 districts evaluated.

Table A: Count of LCSD Certified Staff at Each Step and Education Level

Experience Step	BA	BA/150	MA	MA+10	MA+20	MA+30	Total
0-4	6	6	5	2		2	21
5-9	7	10	11	10	8	10	56
10-14		2	8	10	11	37	68
15-19		2	7	10	9	40	68
20-24	1	6	4	5	10	29	55
25-30		2	3	3	2	11	21
>30			1	1	1	2	5
Total	14	28	39	41	41	131	294

Table B: Rank of LCSD Certified Staff Pay for the Highest Experience Level of Each Group

Experience Step	BA	BA/150	MA	MA+10	MA+20	MA+30
0-4	10	6	4			
5-9	9	9	6	4	2	3
10-14		10	4	4	2	3
15-19		6	5	5	5	4
20-24		6	7	5	4	4
25-30		9	11	8	7	7
>30					7	7

Five Alternatives to Consider

The following scenarios have been completed to provide LCSD with alternatives and understanding of the financial impact of future contracts. Adopting one or more scenarios will drive more financial stability within the district and continue to provide the ability to recruit and retain talent with strong outcomes for LCSD students. Please note that alternatives noted below are only salary dollars. Retirement benefit contributions are 14% of teacher salaries; additional savings would result in reduction of benefits associated directly with salary costs.

1. Freeze of Inflationary Increase:

Assuming staff inflationary increases of 2% per year, the annual savings would be approximately \$480,000 per year (2% of the current \$23.92M in certified staff salaries).

2. Freeze of Experience Step Increase:

For each year of experience step freeze, the cost savings is approximately \$400,000 per year. Please note: the \$400,000 is to freeze the experience step for purposes of a salary increase; credit for years of service would still be accrued. To estimate this impact, we calculated the salary for each certified staff member if they had an additional year of service. We then took the difference between their forecasted and current salaries.

3. Freeze of Both Inflationary & Experience Step:

If both the inflationary increase and experience step are frozen for one year, it would result in district savings of approximately \$880,000 per year. Under the current contract, LCSD pays \$2,300,000 per year more than the average of all districts.

With these two savings factors, LCSD will be paying approximately \$1,420,000 (\$2,300,000 less \$880,000) more per year than the average of all other districts.

4. Changes to Experience Steps, Education Steps and Maximum Salaries:

Table C shows the annual cost savings to the district in the “Total” column under the title “Loveland Contract - Comparison” on the right hand side of the chart.

In all scenarios noted below, savings would be immediate, but would not occur for LCSD unless all staff were on plans as proposed in Table C. Each change is considered independently. For example, if the experience step is changed to 27 years and all other factors remain the same in the contract, the resulting salary savings would be approximately \$1,630,000 in one year based on the 2019-20 census.

If two or more of these scenarios are adopted, the savings will increase, but will not be 100% cumulative as there is overlap in savings between scenarios. The impact for each scenario below is salary dollars only. The impact of the savings will increase when benefits and payroll taxes are taken into account.

- Loveland (25) (27) (30) - Represent the cost savings to LCSD if the experience steps are increased from 20 years to 25, 27 or 30 years.
- Loveland (MA + 10), (MA) - Represent the cost savings to LCSD if the education steps are reduced from Masters (MA) + 30 hours to Masters Only (MA) or Masters + 10 hours (MA + 10).
- Loveland (\$93k Max or \$90 Max) - Represent the cost savings to LCSD if the maximum salary at the top experience and education steps are decreased to \$93,000 or \$90,000.

Table C: Loveland Certified Staff Contract Scenarios

District	Loveland 2019-2020 per Comparison Contract		Loveland Contract - Comparison Contract Average		
	Total	Per Teacher	Total	Per Teacher	Percent
Loveland	\$23,920,000	\$81,400	NA	NA	NA
Loveland (25)	\$23,390,000	\$79,600	\$530,000	\$1,800	2.2%
Loveland (27)	\$22,290,000	\$75,800	\$1,630,000	\$5,600	6.9%
Loveland (30)	\$21,770,000	\$74,000	\$2,150,000	\$7,400	9.1%
Loveland (MA +10)	\$23,220,000	\$79,000	\$700,000	\$2,400	2.9%
Loveland (MA)	\$22,760,000	\$77,400	\$1,160,000	\$4,000	4.9%
Loveland (\$93k Max)	\$23,680,000	\$80,500	\$240,000	\$900	1.1%
Loveland (\$90k Max)	\$23,390,000	\$79,600	\$530,000	\$1,800	2.2%
Average	\$21,620,000	\$73,500	\$2,300,000	\$7,900	9.6%
Border	\$22,800,000	\$77,600	\$1,120,000	\$3,800	4.7%
ECC	\$22,150,000	\$75,400	\$1,780,000	\$6,100	7.4%

5. Early Retirement/Buyout Strategy:

As of the 2019-20 LCSD certified staff census, there are approximately 14 certified staff that are retirement eligible. A buyout strategy for those staff could be considered. An additional analysis can be completed in this area if desired.

Depending on the structure, cash flow benefits could either be immediate or occur over 1 to 2 years. Positive cash flow benefits for LCSD could be seen as early as one to two years. The timing of the cash flow benefits depends on the size of the buyout, the time frame of the payments, and the experience level of both the retiring employees and any replacement hires.

What could be considered at a later date?

- Analysis of healthcare benefits. Please note that Loveland's split of healthcare costs at 85% employer paid and 15% employee paid is within a common benefit salary structure for public school districts according to the [Madeira City Schools Planning Commission Annual Salary and Benefits Study \(March 2020\)](#).
- Research how salary benefits impact state retirement teaching benefits.
- Classified staff analysis.
- Administrative staff analysis.

Exhibit A: Summary Information for the Comparison 40 Districts in Greater Cincinnati*

- Minimum Salary (from each school's contract)
- Maximum Salary (from each school's contract)
- Experience Steps - Number of years of experience.
- Education Steps - Number of steps for education experience(BA = Bachelor; MA = Masters, etc.)
- The following data was captured from the [Ohio Department of Education CUPP Reports](#)
 - Average Salary Fiscal Year (FY) 2019
 - Assessed Valuation Per Pupil FY 2018
 - District Median Income Tax Year (TY) 2017
 - District Average Income TY 2017
- Border district averages are summarized with borders being defined as those districts that are adjacent to Loveland.
- Eastern Cincinnati Conference (ECC) reflects the averages for schools in the same conference as LCSD.

District	Min Salary	Max Sal	Exp Step	Ed Steps	Teacher Average Salary FY19	Assessed Valuation Per Pupil TY18	District Median Income TY17	District Average Income TY17
Loveland Rank	14	7	3	28	5	13	10	8
Average	\$41,592	\$91,799	28	5	\$65,611	\$175,357	\$42,667	\$81,362
Border	\$43,642	\$96,325	26	5	\$70,460	\$260,474	\$53,764	\$135,367
ECC	\$43,176	\$93,367	28	5	\$65,289	\$168,592	\$43,099	\$76,810
Loveland	\$43,301	\$97,428	21	6	\$78,328	\$194,658	\$53,111	\$113,907
Batavia	\$35,630	\$82,931	28	5	\$58,391	\$101,984	\$36,824	\$62,003
Bethel Tate	\$35,507	\$80,139	28	4	\$55,083	\$119,896	\$34,713	\$51,571
Cincinnati	\$43,332	\$95,790	30	5	\$61,668	\$141,344	\$31,638	\$65,122
Clermont Northeastern	\$36,971	\$84,216	29	5	\$59,510	\$205,665	\$36,855	\$63,497
Deer Park	\$42,783	\$90,699	28	6	\$63,450	\$189,375	\$38,493	\$50,315
Fairfield	\$43,413	\$92,617	28	4	\$61,500	\$153,288	\$37,912	\$59,065
Felicity Franklin	\$38,565	\$79,988	35	4	\$61,008	\$125,346	\$32,105	\$48,928
Finneytown	\$44,500	\$93,895	30	5	\$63,406	\$127,852	\$39,319	\$60,490
Forest Hills	\$45,278	\$95,874	28	5	\$73,771	\$179,379	\$54,209	\$119,337
Goshen	\$41,016	\$84,902	22	4	\$63,504	\$110,312	\$35,549	\$53,480
Hamilton	\$43,822	\$86,647	27	4	\$60,732	\$78,248	\$29,397	\$42,760
Indian Hill	\$44,697	\$107,627	28	6	\$79,871	\$603,021	\$76,495	\$393,918
Kings	\$44,140	\$95,078	30	4	\$70,829	\$200,488	\$49,741	\$89,991
Lakota	\$47,082	\$97,705	30	4	\$72,121	\$182,966	\$53,253	\$94,455
Lebanon	\$41,980	\$94,241	30	4	\$64,275	\$178,263	\$41,053	\$72,366
Little Miami	\$46,130	\$91,521	25	4	\$56,763	\$209,166	\$52,387	\$80,087
Lockland	\$37,332	\$82,504	31	5	\$51,060	\$98,053	\$26,008	\$32,846
Madeira	\$44,012	\$98,674	28	7	\$80,230	\$247,568	\$61,511	\$124,039
Mariemont	\$40,439	\$96,594	31	2	\$73,205	\$232,569	\$57,030	\$146,065
Mason	\$44,020	\$102,919	28	5	\$79,892	\$194,982	\$59,755	\$115,924
Milford	\$41,218	\$93,985	26	6	\$69,328	\$166,013	\$44,537	\$79,355
Mt. Healthy	\$39,875	\$88,228	26	6	\$59,357	\$73,383	\$30,373	\$42,470
New Richmond	\$41,810	\$92,080	36	5	\$65,841	\$215,246	\$39,163	\$81,666
North College Hill	\$41,380	\$90,405	24	4	\$58,892	\$65,390	\$29,123	\$37,598
Northwest	\$41,409	\$91,716	28	6	\$65,474	\$157,585	\$37,612	\$60,358
Norwood	\$41,341	\$91,091	22	5	\$67,214	\$205,409	\$33,123	\$47,102
Oak Hills	\$42,989	\$96,725	26	5	\$71,775	\$140,866	\$41,579	\$70,144
Princeton	\$44,730	\$97,288	18	7	\$70,763	\$259,730	\$36,958	\$70,280
Reading	\$40,655	\$90,604	28	7	\$63,536	\$135,360	\$33,414	\$47,477
Ross	\$38,729	\$83,810	19	5	\$62,435	\$152,424	\$43,778	\$69,967
Southwest	\$42,813	\$95,323	27	6	\$69,077	\$163,501	\$39,051	\$59,212
Springboro	\$40,091	\$92,711	28	5	\$61,735	\$212,518	\$62,206	\$107,810
St. Bernard-Elmwood	\$40,380	\$88,836	25	6	\$64,231	\$126,273	\$29,797	\$42,567
Sycamore	\$44,270	\$98,244	26	6	\$73,035	\$339,337	\$57,882	\$134,817
Three Rivers	\$37,303	\$87,289	36	5	\$58,303	\$176,001	\$45,385	\$83,070
West Clermont	\$40,400	\$89,882	28	5	\$60,324	\$162,815	\$37,528	\$56,329
Williamsburg	\$36,288	\$83,172	26	5	\$63,524	\$142,577	\$35,264	\$53,589
Winton Woods	\$42,928	\$90,564	26	4	\$65,351	\$111,265	\$33,698	\$51,890
Wyoming	\$42,828	\$103,644	26	7	\$78,356	\$153,463	\$69,284	\$151,172

Exhibit B Comparison of LCSD's 2019-20 Utilizing the Other 39 District Contracts Sorted Alphabetically*

District	Loveland 2019-2020 per Comparison Contract		Loveland Contract - Comparison Contract Average		
	Total	Per Teacher	Total	Per Teacher	Percent
Average	\$21,620,000	\$73,500	\$2,300,000	\$7,900	9.6%
Border	\$22,800,000	\$77,600	\$1,120,000	\$3,800	4.7%
ECC	\$22,150,000	\$75,400	\$1,780,000	\$6,100	7.4%
Loveland	\$23,920,000	\$81,400	NA	NA	NA
Batavia	\$19,210,000	\$65,300	\$4,710,000	\$16,100	19.7%
Bethel Tate	\$19,140,000	\$65,100	\$4,780,000	\$16,300	20.0%
Cincinnati	\$21,950,000	\$74,700	\$1,970,000	\$6,700	8.2%
Clermont Northeastern	\$19,690,000	\$67,000	\$4,230,000	\$14,400	17.7%
Deer Park	\$22,090,000	\$75,100	\$1,830,000	\$6,300	7.7%
Fairfield	\$21,660,000	\$73,700	\$2,260,000	\$7,700	9.4%
Felicity Franklin	\$17,020,000	\$57,900	\$6,900,000	\$23,500	28.8%
Finneytown	\$20,500,000	\$69,700	\$3,420,000	\$11,700	14.3%
Forest Hills	\$23,960,000	\$81,500	(\$40,000)	(\$100)	-0.2%
Goshen	\$21,070,000	\$71,700	\$2,850,000	\$9,700	11.9%
Hamilton	\$21,610,000	\$73,500	\$2,310,000	\$7,900	9.7%
Indian Hill	\$24,450,000	\$83,200	(\$530,000)	(\$1,800)	-2.2%
Kings	\$22,660,000	\$77,100	\$1,260,000	\$4,300	5.3%
Lakota	\$20,560,000	\$69,900	\$3,360,000	\$11,500	14.0%
Lebanon	\$21,100,000	\$71,800	\$2,820,000	\$9,600	11.8%
Little Miami	\$21,920,000	\$74,600	\$2,000,000	\$6,800	8.4%
Lockland	\$19,920,000	\$67,800	\$4,000,000	\$13,600	16.7%
Madeira	\$23,070,000	\$78,500	\$850,000	\$2,900	3.6%
Mariemont	\$22,080,000	\$75,100	\$1,840,000	\$6,300	7.7%
Mason	\$23,920,000	\$81,400	\$0	\$0	0.0%
Milford	\$22,420,000	\$76,300	\$1,500,000	\$5,100	6.3%
Mt. Healthy	\$21,560,000	\$73,300	\$2,360,000	\$8,100	9.9%
New Richmond	\$18,110,000	\$61,600	\$5,810,000	\$19,800	24.3%
North College Hill	\$22,450,000	\$76,400	\$1,470,000	\$5,000	6.1%
Northwest	\$21,710,000	\$73,800	\$2,210,000	\$7,600	9.2%
Norwood	\$22,780,000	\$77,500	\$1,140,000	\$3,900	4.8%
Oak Hills	\$23,440,000	\$79,700	\$480,000	\$1,700	2.0%
Princeton	\$23,960,000	\$81,500	(\$40,000)	(\$100)	-0.2%
Reading	\$21,860,000	\$74,400	\$2,060,000	\$7,000	8.6%
Ross	\$20,660,000	\$70,300	\$3,260,000	\$11,100	13.6%
Southwest	\$23,120,000	\$78,600	\$800,000	\$2,800	3.3%
Springboro	\$21,390,000	\$72,800	\$2,530,000	\$8,600	10.6%
St. Bernard-Elmwood	\$21,900,000	\$74,500	\$2,020,000	\$6,900	8.4%
Sycamore	\$23,150,000	\$78,700	\$770,000	\$2,700	3.2%
Three Rivers	\$20,720,000	\$70,500	\$3,200,000	\$10,900	13.4%
West Clermont	\$21,050,000	\$71,600	\$2,870,000	\$9,800	12.0%
Williamsburg	\$19,570,000	\$66,600	\$4,350,000	\$14,800	18.2%
Winton Woods	\$22,100,000	\$75,200	\$1,820,000	\$6,200	7.6%
Wyoming	\$23,640,000	\$80,400	\$280,000	\$1,000	1.2%

Exhibit C Comparison of LCSD’s 2019-20 Utilizing the Other 39 District Contracts Sorted by Total Loveland Certified Staff Salary using Comparison Contracts*

District	Loveland 2019-2020 per Comparison Contract		Loveland Contract - Comparison Contract Average		
	Total	Per Teacher	Total	Per Teacher	Percent
Average	\$21,620,000	\$73,500	\$2,300,000	\$7,900	9.6%
Border	\$22,800,000	\$77,600	\$1,120,000	\$3,800	4.7%
ECC	\$22,150,000	\$75,400	\$1,780,000	\$6,100	7.4%
Loveland	\$23,920,000	\$81,400	NA	NA	NA
Indian Hill	\$24,450,000	\$83,200	(\$530,000)	(\$1,800)	-2.2%
Forest Hills	\$23,960,000	\$81,500	(\$40,000)	(\$100)	-0.2%
Princeton	\$23,960,000	\$81,500	(\$40,000)	(\$100)	-0.2%
Mason	\$23,920,000	\$81,400	\$0	\$0	0.0%
Wyoming	\$23,640,000	\$80,400	\$280,000	\$1,000	1.2%
Oak Hills	\$23,440,000	\$79,700	\$480,000	\$1,700	2.0%
Sycamore	\$23,150,000	\$78,700	\$770,000	\$2,700	3.2%
Southwest	\$23,120,000	\$78,600	\$800,000	\$2,800	3.3%
Madeira	\$23,070,000	\$78,500	\$850,000	\$2,900	3.6%
Norwood	\$22,780,000	\$77,500	\$1,140,000	\$3,900	4.8%
Kings	\$22,660,000	\$77,100	\$1,260,000	\$4,300	5.3%
North College Hill	\$22,450,000	\$76,400	\$1,470,000	\$5,000	6.1%
Milford	\$22,420,000	\$76,300	\$1,500,000	\$5,100	6.3%
Winton Woods	\$22,100,000	\$75,200	\$1,820,000	\$6,200	7.6%
Deer Park	\$22,090,000	\$75,100	\$1,830,000	\$6,300	7.7%
Mariemont	\$22,080,000	\$75,100	\$1,840,000	\$6,300	7.7%
Cincinnati	\$21,950,000	\$74,700	\$1,970,000	\$6,700	8.2%
Little Miami	\$21,920,000	\$74,600	\$2,000,000	\$6,800	8.4%
St. Bernard-Elmwood	\$21,900,000	\$74,500	\$2,020,000	\$6,900	8.4%
Reading	\$21,860,000	\$74,400	\$2,060,000	\$7,000	8.6%
Northwest	\$21,710,000	\$73,800	\$2,210,000	\$7,600	9.2%
Fairfield	\$21,660,000	\$73,700	\$2,260,000	\$7,700	9.4%
Hamilton	\$21,610,000	\$73,500	\$2,310,000	\$7,900	9.7%
Mt. Healthy	\$21,560,000	\$73,300	\$2,360,000	\$8,100	9.9%
Springboro	\$21,390,000	\$72,800	\$2,530,000	\$8,600	10.6%
Lebanon	\$21,100,000	\$71,800	\$2,820,000	\$9,600	11.8%
Goshen	\$21,070,000	\$71,700	\$2,850,000	\$9,700	11.9%
West Clermont	\$21,050,000	\$71,600	\$2,870,000	\$9,800	12.0%
Three Rivers	\$20,720,000	\$70,500	\$3,200,000	\$10,900	13.4%
Ross	\$20,660,000	\$70,300	\$3,260,000	\$11,100	13.6%
Lakota	\$20,560,000	\$69,900	\$3,360,000	\$11,500	14.0%
Finneytown	\$20,500,000	\$69,700	\$3,420,000	\$11,700	14.3%
Lockland	\$19,920,000	\$67,800	\$4,000,000	\$13,600	16.7%
Clermont Northeastern	\$19,690,000	\$67,000	\$4,230,000	\$14,400	17.7%
Williamsburg	\$19,570,000	\$66,600	\$4,350,000	\$14,800	18.2%
Batavia	\$19,210,000	\$65,300	\$4,710,000	\$16,100	19.7%
Bethel Tate	\$19,140,000	\$65,100	\$4,780,000	\$16,300	20.0%
New Richmond	\$18,110,000	\$61,600	\$5,810,000	\$19,800	24.3%
Felicity Franklin	\$17,020,000	\$57,900	\$6,900,000	\$23,500	28.8%

***Exhibit A to C Notes and Clarifications**

1. When education tiers are defined differently across districts, the average of the two tiers has been utilized.
2. Little Miami has a grandfathered contract and new contract; when calculating the cost of the LCSD staff using the Little Miami contract, it is assumed that teachers in the >12 steps would be on the grandfathered contract.
3. West Clermont: the higher Joint Economic Development district contract was utilized.
4. Cincinnati Public: Only the 2018-19 contract was available, and a 2% raise was assumed (consistent with their prior contract).
5. Fairfield: only the 2020-21 contract was available, and a 2.5% raise was assumed (consistent with their prior contract).
6. Red districts are in the [Cincinnati Magazine Top 20 Cincinnati High Schools](#).

Appendix - Copies of Contracts for All 40 Districts Analyzed