

Loveland City School District Planning Commission

Administrator Salary Analysis

March 2021 - Final

Planning Commission Finance Committee Members

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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.

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

1. Contracts for administrators need to be competitive as attracting and retaining top talent is important.
2. The contracts must also be sustainable financially and show responsible money management.
3. It is worth noting that the Retirement contribution the district makes for each administrator is 14% of their salary in the State Teachers Retirement System (STRS); non-STRS staff members are in the School Employee Retirement System (SERS) is 10%. This is referred to as the retirement "pick up" as the school district picks up the cost for this expense instead of the administrative staff member. The 14% and 10% are consistent with the contribution made by certified and classified staff (not the district). All calculations in this analysis, including potential savings calculations, would be approximately 13% (the weighted average of the employees with the 14% and 10% noted above) larger than the numbers presented.
4. It is also worth noting that the employee portion of the Medicare contribution (referred to as the Medicare "pick up") is made by the district and equates to 1.45% of the administrator's salary. All calculations in this analysis, including potential savings calculations, would be approximately 1.45% larger than the numbers presented once the Medicare benefit is considered.
5. It is important to note we are not examining the appropriate number of administrators in the district, but rather the level of pay that the current administrators receive.

Data Sources and Uses

We compared LCSD's administrator salaries to 40 districts in the Greater Cincinnati area. The salaries were obtained by using the salary data of employees in the [Buckeye Institute's data](#) from 2018-19. We used 2018-19 salaries (for all districts) as 2019-20 & 2020-2021 were not available. While these data are also available via Ohio OpenCheckbook, the Buckeye Institute was used for

the ease of downloading. The CUPP report does not report salary information for administrators by position and thus was not used in the “by position” analysis. Our analysis compares the salary level of administrators across districts, but due to data limitations we were unable to control for the experience level of administrators.

Position titles for administrators are not precisely consistent across school districts. In order to narrow the search from all possible positions within this database, we used the bottom salary cutoff of \$60,000 and extracted all positions with salaries greater than this amount from the database. We then pulled out those with similar administrator job titles for comparison across the 40 districts.

The School Superintendents Association provided another data source for school superintendent salary information. We utilized information from the [2019-20 AASA Superintendent Salary & Benefits Analysis](#), which was available without a membership requirement.

Beyond base salary, administrators receive benefits in the form of financial compensation that are not afforded to other employees. The data sources we found for school administrators did not show benefits, which are generally available in each school districts’ administrator handbook. We did not have access to these, although they likely could be obtained for many comparison school districts through a public data request. It should be noted that even having access to the administrator handbook may not reveal the specifics of any one administrator’s contract, which can be individualized for that person.

Two benefit items of interest for the district were the use of the payment of the retirement contribution as well as the payment for the employee’s portion of the Medicare contribution. In a record request with LCSD we were able to obtain the data the district had for several comparable districts in the Eastern Cincinnati Conference.

While the CUPP report did not contain salary data for administrators, we were able to use the CUPP report to understand the demographics for LCSD and how it compares to other districts.

Takeaways

1. **Exhibit A** shows a summary comparison of district administrator salaries. Included is the number of administrators (over \$60k and with similar job titles), average administrator salary, assessed valuation per pupil, district median income, district average income and district enrollment. The number of administrators and corresponding salaries are

averaged across all 40 Greater Cincinnati districts, districts that border Loveland and also the districts within the Eastern Cincinnati Conference. For average (all 40 districts), border and ECC schools, LCSD total annual difference for all administrators' salaries combined if LCSD paid the same as the others average is

- Across all 40 districts: \$79,347 more expensive; \$3,174/3.1% per admin
- For Border districts: \$9,155 more expensive; \$366/0.4% per admin
- For ECC districts: \$96,314 more expensive; \$3,853/3.8% per admin

For completeness, at the bottom of Exhibit A, all administrator positions for LCSD are listed.

2. **Exhibit B** shows the data for each district individually. District demographics have LCSD ranking in the following areas:
 - a. Loveland's **average administrator salary** is \$102,409, ranking LCSD 13th out of 40 districts, thereby placing LCSD in the top 33%. It is important to note that nine (9) other school districts are within 2% of Loveland's average administrator's salary.
 - b. **Assessed Valuation Per Pupil** for the 2018 Tax Year: LCSD is 13th highest out of 40 districts; placing LCSD within the top 33%. 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)
 - c. **District Median Income** for the 2017 Tax Year: 10th highest out of 40 districts, placing LCSD within the top 25%.
 - d. **District Average Income** for the 2017 Tax Year: 8th highest out of 40 districts, placing LCSD within the top 20%.
3. **Exhibit C** presents the data for the superintendent position. LCSD's **Superintendent salary** is \$149,000. This ranks LCSD 15th out of 40 districts, placing LCSD in the top 37%. It should be noted that at the time of creating this report, LCSD's Superintendent position was open. All references to LCSD's Superintendent reference 2018-2019 compensation. The salary for the Superintendent was obtained from both the Buckeye Institute and a copy of the Superintendent's contract. In terms of number of students enrolled, Loveland also ranks 17th out of 40.

4. LCSD's ending enrollment for the fiscal year (FY) 2019 was 4,428 students according to the [FY19 Cupp Report](#). Loveland's Superintendent salary is within the 25th and 50th percentile for districts with between 3,000 and 4,999 students according to the nationwide [2019-20 AASA Superintendent Salary & Benefits Study Table 2.1](#) shown below. The following are the salary bands according to the study:

SECTION #2: SALARY

Table 2.1. Superintendent base salary 2019-2020 (Q6) and enrollment (Q2)

Enrollment	Minimum	25%	Median	75%	Maximum	N
300 to 999	64250	102000	117500	135000	275000	372
1,000 to 2,999	90000	120000	137475	158500	281000	476
3,000 to 4,999	88000	140000	167431	194250	290000	166
5,000 to 9,999	109273	159925	180102	200000	340000	138
10,000 to 24,999	130000	179000	200000	237855	282000	76
25,000 to 49,999	177021	201378	233023	261750	310000	21
50,000 to 99,999	207532	225000	246000	261000	282560	7
100,000 or more	320000	329354	338709	348806	357418	3
Total						1259

Finding:

- Consistent with previous years, salaries increase as district enrollment increases.

5. **Exhibit D** presents the data for the treasurer position. Salary for Loveland's Treasurer is \$130,000. This ranks LCSD 13th out of 40 districts, placing LCSD in the top 33%. Note: analysis of treasurer salaries was not provided in the AASA study. The salary for the Loveland's Treasurer was obtained from both the Buckeye Institute as well as by obtaining a copy of the treasurer's contract.
6. **Exhibits E** and **F** show the average salary information for principals and vice principals in each district. Loveland ranks 12th and 7th among the 40 districts, respectively, for these positions. The source of salary information was from the Buckeye Institute.
7. All administrator positions including those beyond superintendent, treasurer, principals, and vice principals were analyzed and are included in the average numbers for **Exhibit A**

and **B**. Exhibits for each individual position were not included for brevity. The results were comparable to the positions for which exhibits were provided.

8. **Exhibit G** reflects the number of students per administrator from the CUPP Report and compares LCSD to the other 40 districts. 24 of the 40 districts have a lower student per administrator ratio than Loveland School District. This means 24 other districts have more administrators to serve their staff and students.
9. **Exhibit H** reflects the ECC members (other than the Cincinnati School District for which data were not available) and which districts utilized the individual retirement contribution pick-up, pick-up on the increased retirement pick-up, and Medicare pick-up as an additional benefit for administrators. When a district pays the retirement contribution and/or Medicare contribution, the employee does not have to pay the retirement and/or Medicare contribution. This is called the “pick up.”
 - a. For superintendents and treasurers, all three benefits were provided for all districts except for Little Miami which did not provide the pick-up on the increased retirement pick-up.
 - b. For all other administrators, all districts provided individual retirement contribution pick-up, while only 3 provided the pick-up on the increased retirement pick-up, and only Loveland provided the Medicare pick-up.
 - c. The “pick-up on the pick-up” as mentioned in the administrator handbook is an additional retirement contribution that is made for administrators. With this benefit the district covers both the district and employee contribution required for the employee pension to reflect the value of both the employee’s salary and the original pick-up rather than just the employee’s salary. For STRS employees the cost is 1.96% of salary for the employer side and an additional 1.96% for the employee portion. For SERS employees the cost is 1.0% of salary for the employee side and 1.4% of salary for the employer portion. For an employee earning \$100,000 per year the “pickup-up on the pick-up” would cost the district \$3,920 for an STRS employee and \$2,400 for SERS.
10. The AASA study provided a summary of miscellaneous benefits that may be offered to administrators in Section 7 (reflected below). The list below is a summary of potential (yet not all inclusive) list of benefits that may be negotiated into individual administrator contracts. It is worth noting that this and this WCPO article reflect that the benefit packages for administrators are changing. For example, the WCPO report indicates that 14 out of the

20 districts are providing annuity benefits to 1 or more administrators. Section 4 from the AASA reflects a similar trend in this area. The only way to do a complete analysis of the benefits across districts would be to complete data requests for all administrator contracts. This effort would be extremely labor and time intensive and therefore was not conducted in this analysis.

Annuity Contributions: For LCSD, the Superintendent and Treasurer contracts were reviewed for these types of benefits. Both contracts contain a benefit for an annuity, which is a contribution for income in retirement. The Superintendent's contract contains a \$9,000 annual annuity contribution and the Treasurer's contract has a \$10,000 annual annuity contribution. Per Section 4 of the AASA superintendent study, a contribution of \$5,000 to \$10,000 is typical in 11.44% of contracts; another 18.59% receive annuity contributions of \$5,000 or less and 11.6% receive contributions of \$10,000 or more. 57.43% indicate not receiving an annuity contribution. The annuity contributions are included in compensation for purposes of retirement calculations.

Life Insurance Contributions: Every administrator in the district receives group term life insurance worth two times salary. LCSD's Superintendent contract also has \$1 million in term life insurance benefits. The AASA table below reflects that this is typical in 50.7% of superintendent contracts.

Membership in Professional Organizations: LCSD's Superintendent and Treasurer also receive reimbursement for professional organizations' dues and related travel and conference fees. AASA indicates this is a benefit paid for 88.6% of superintendents.

Liability Insurance: LCSD's Superintendent and Treasurer contracts have \$2,000,000 of professional liability coverage at a cost of no more than \$500 per policy to the district. Although LCSD's Superintendent and Treasurer contracts include this provision, no additional liability insurance has been purchased specifically for either role. The AASA study indicates professional liability insurance is a benefit paid for 24.9% of superintendents.

Cell Phone Reimbursement: LCSD administrators receive an \$80/month cell phone reimbursement as well as a \$500 per year stipend for hardware.

SECTION #7: MISCELLANEOUS BENEFITS

Table 7.1. Which of the following benefits are provided in your employment agreement? Mark all that apply. (Q35)

Listing of Benefits	Count	%
College savings plan	6	0.5%
Computer (e.g., laptop)	735	58.4%
Conference attendance with fees paid	1116	88.6%
Deferred compensation (e.g., tax sheltered annuity)	543	43.1%
District credit card	452	35.9%
Guaranteed vesting in a retirement plan	434	34.5%
Life insurance (accumulates value for you)	638	50.7%
Physical exam	420	33.4%
Professional liability coverage in excess of any amount specified in state or local law	313	24.9%
Provision allowing you to engage in outside consulting	414	32.9%
Provision allowing you to engage in outside teaching	307	24.4%
Smart phone or similar communications device	736	58.5%
Support for a coach or mentor for the superintendent	141	11.2%
Tuition reimbursement	328	26.1%
Total	6583	1259

Note: Multiple answers per participant possible. Percentages added exceed 100 since a participant may select more than one answer for this question.

Finding:

- While the results vary, the trend of superintendents including specific language in their employment agreement that detail the benefits enjoyed is increasing.

SECTION #4: RETIREMENT BENEFITS

Table 4.1. Does the school district make a contribution to an annuity or private retirement account that you have? (Q41)

District Contribution to Annuity or Private Retirement	Count	%
No	723	57.43%
Yes (Less than \$1,000)	37	2.94%
Yes, (\$1,000-\$5,000)	197	15.65%
Yes, (\$5,001-\$10,000)	144	11.44%
Yes, More than \$10,000	146	11.60%
Omitted	12	0.95%
Total	1259	100.00%

Finding:

- Slightly less than four in ten respondents indicated they receive a district contribution to an annuity or private retirement account held by the superintendent. The trend over the years suggests that this benefit is slowly increasing in popularity with superintendents.

Table 4.2. Is your retirement plan/system contribution based on your salary? (Q39)

Retirement Calculation Based on Salary	Count	%
No	43	3.42%
Yes	1180	93.73%
The district does not contribute on my behalf to a retirement plan/system.	23	1.83%
Omitted	13	1.03%
Total	1259	100.00%

Finding:

- More than nine out of ten of the respondents indicated that the district contribution to the retirement plan/system is based on salary.

- Comparing private industry metrics for the public sector was an important takeaway. One of the key metrics cited in the AASA study compared the starting teacher salary to that of the superintendent. In the private sector, a similar comparison is made by viewing an entry level worker's salary compared to the CEO's salary. In LCSD, the entry level salary for a teacher on the 2019-20 contract is \$43,301, and the LCSD's superintendent's salary is \$149,000 creating a ratio of 1:3.44, which is below the average of 1:4.1. This means that nationwide, superintendents with similarly-sized student populations (3,000 to 4,999 students) are being paid more than that of LCSD's Superintendent. Applying the median ratio using our teachers' base pay would result in a corresponding superintendent salary of \$177,534 (\$43,301 multiplied by 4.1 from the table below). Likewise, if we calculated the average of starting teacher salaries across all forty Greater Cincinnati districts as shown on [this report](#), the 4.1 ratio would be \$41,592 x 4.1 = \$170,527.

Table 2.5 Ratio of median superintendent salary (Q6) and district enrollment (Q2)
2019-2020

Enrollment	Superintendent Median Salary	Beginning Teacher Median Base Salary	Ratio 2019-2020
300 to 999	117500	38000	1:3.1
1,000 to 2,999	137475	40000	1:3.4
3,000 to 4,999	167431	41216	1:4.1
5,000 to 9,999	180102	42300	1:4.2
10,000 to 24,999	200000	41261	1:4.8
25,000 to 49,999	233023	43500	1:5.4
50,000 to 99,999	246000	41625	1:5.9
100,000 or more	338709	43823	1:7.7

Finding

- As mentioned above, a metric of growing importance in the private sector is the ratio of the entry-level worker compensation with the base salary (without incentives) of the CEO. Accordingly, the median entry-level salary of teachers is presented compared with the median salary of the superintendents arrayed by district size. The data confirms that as the district enrolment increases so does the ratio. In addition, the ratio has appeared to generally widen over the past five survey periods, regardless of the district enrollment.

Statistical Analysis of Cost Differences Between Districts

There is large variation in administrator salaries across the Cincinnati area districts. To understand the key drivers of these differences, we performed a regression analysis (a reliable statistical method of determining which factors matter most, which can be ignored, and how factors influence each other) of administrator pay using district information from the CUPP report.

Utilizing these demographic data, we performed an analysis comparing Loveland's administrator costs to that of the other districts based on key attributes: the number of students in the district, district average income, the district square mileage, district assessed home valuation per pupil, the number of administrators in the district, and the district administrator-student ratio.

Further, for superintendents we found that the demographic data could explain over 80% of the variation in salary across the 40 districts. In statistical terms, this is referred to as R-Squared. The model would predict a Loveland Superintendent salary of \$157,000 given these demographics.

This is \$8,000 more than the Superintendent's actual salary over this period. Similar, but weaker predictive results are generated for the treasurer and other positions in the district. For example, only 60% of the variation in treasurer compensation could be explained by the model using these same demographic characteristics. The model predicted the Treasurer salary for LCSD of \$128,000 when the actual salary was \$130,000.

Alternatives

When considering the district administrator pay levels, we measured the impact of potential changes.

- Overall base pay looks comparable to surrounding districts. Exhibit A shows that a change to pay levels of border districts would save the district less than \$10,000 per year in total across all administrator positions. A similar change to the same average salary as ECC schools would save the district less than \$100,000 per year in total across all administrator positions.
- It should be noted that for the 2020-21 school year, the following changes occurred for administrators between the 2019-20 school year:
 - Four administrators who changed positions between 2019-20 to 2020-21 received promotional increases.
 - School administrators (if eligible) did receive step increases for the 2020-21 year.
 - Step increases per the LCSD's administrator handbook are 0.9% (just under 1%) per step. The step index does not equate to years of experience or years employed by the school district. A one step increase is a merit based increase as determined by a required written annual evaluation.
 - Two administrators were not on the current step based on their experience and received a two step increase. This was an administrative error that was rectified in 2020-21.
 - Two administrators are on the top of the experience level and did not receive an increase.
 - LCSD's Superintendent and Treasurer did not take any salary increases for both the 2019-20 and the 2020-21 school year.
 - No administrators received inflationary increases for the 2020-21 school year. In 2018-19 and 2019-20, the inflationary increase for administrators was 2%. If administrators in other districts received an inflationary increase of 2% for the 2020-21 school year, this could potentially put them in line with their peers as shown on Exhibit A.

- Overall, there are a couple of additional items to review including: salary reductions and additional benefit pick-ups.

Salary Reduction

It is noted that our administrator salaries appear to be very comparable to local and national norms. If, however, administrators were asked to take a decrease in their pay beyond the waived merit increases noted above, for each 1% decrease it would save the district \$25,600 in salary (1% of total salaries in Exhibit A of \$2,560,234).

Additional Benefit Pick-ups

Beyond the superintendent and treasurer roles, Medicare pick-up and pick-up on the increased retirement pick-up are not common benefits. The “pick-up on the pick-up” for other administrators is estimated to cost the district \$86,000 per year (1.96% of salary for those in STRS (State Teachers Retirement System) and 1.00% of salary for those in SERS (School Employee Retirement System)), while the Medicare pick-up is estimated to cost the district \$36,000 per year (1.45% of salary for all administrators). Both of these benefit estimates are for administrators other than the superintendent and treasurer and combined cost \$78,000 per year. These costs could be partially mitigated by making the benefits conditional on years of service.

- Medicare pick up occurs when the district pays the employee’s portion of the Medicare tax.
- Retirement pick up occurs when the district pays the employee’s portion of the retirement contribution. This is defined by the STRS [here](#).

Considerations for Future Analysis

- 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 benefits.
- Analysis of the appropriate number of administrators for the district.

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

- The following data were captured from the [Ohio Department of Education CUPP Reports](#)
 - Assessed Valuation Per Pupil FY 2018
 - District Median Income Tax Year (TY) 2017
 - District Average Income TY 2017
- Administrator Average
 - Count of number of positions over \$60,000 from salaries downloaded from the [Buckeye Institute](#) with like administrator job titles
 - Average salary of administrator positions
- 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.
- The two accounting and one other official administrator were not included in the district average because their titles were not directly comparable to other districts. The three positions have an average salary of \$72,121. If those three administrator positions were included in the average, the average administrator cost for LCSD would be \$99,164.

District	Assessed Valuation Per Pupil TY18	District Median Income TY17	District Average Income TY17	Administrator Averages		Loveland Average - Comparison Average		
				Count	Salary	Per Admin	Total	Percent
Average	\$ 175,357	\$ 42,667	\$ 81,362	29.0	\$ 99,235	\$ (3,174)	\$ (79,347)	-3.1%
Border	\$ 260,474	\$ 53,764	\$ 135,367	26.9	\$ 102,043	\$ (366)	\$ (9,155)	-0.4%
ECC	\$ 168,592	\$ 43,099	\$ 76,810	54.6	\$ 98,557	\$ (3,853)	\$ (96,314)	-3.8%
Loveland City	\$ 194,658	\$ 53,111	\$ 113,907	25	\$ 102,409	\$ -	\$ -	0.0%

Position Title	Salary
Superintendent Assignment	\$ 149,000
Treasurer Assignment	\$ 130,000
Director Assignment	\$ 125,889
Education Administrative Specialist Assignment	\$ 120,644
Principal Assignment	\$ 119,568
Principal Assignment	\$ 113,349
Education Administrative Specialist Assignment	\$ 110,343
Principal Assignment	\$ 106,458
Principal Assignment	\$ 106,458
Director Assignment	\$ 103,440
Principal Assignment	\$ 102,711
Director Assignment	\$ 101,794
Principal Assignment	\$ 100,886
Education Administrative Specialist Assignment	\$ 98,211
Assistant Principal Assignment	\$ 98,042
Assistant Principal Assignment	\$ 95,442
Director Assignment	\$ 93,373
Assistant Principal Assignment	\$ 92,540
Assistant Principal Assignment	\$ 92,540
Assistant Principal Assignment	\$ 88,723
Assistant Principal Assignment	\$ 87,148
Coordinator Assignment	\$ 84,836
Publicity Relations Assignment	\$ 83,330
Supervisor/Manager Assignment	\$ 79,844
Supervisor/Manager Assignment	\$ 75,665

Roles Not Included	Salary
Accounting Assignment	\$ 84,080
Other Official/Administrative Assignment	\$ 66,493
Accounting Assignment	\$ 65,789

Exhibit B: Average Salary for All Administrators by Individual District

- The following data were captured from the [Ohio Department of Education CUPP Reports](#)
 - Assessed Valuation Per Pupil FY 2018
 - District Median Income Tax Year (TY) 2017
 - District Average Income TY 2017
 - Average Daily Number of Students
- The following data were captured from the [Buckeye Institute](#)
 - Count of number of positions over \$60,000 with like administrator job titles
 - Average administrator salary
- Per Admin is the cost per administrator over/(under) the LCSD average administrator cost
- Total is the total cost of all administrators over/(under) the LCSD average administrators

Rank	District	Assessed Valuation Per Pupil TY18	District Median Income TY17	District Average Income TY17	Average Daily Number of Students	Count	Average Admin Salary	Per Admin	Total	Percent
1	Oak Hills Local	\$ 140,866	\$ 41,579	\$ 70,144	7,782	36	\$ 114,126	\$ 11,716	\$ 292,906	11.4%
2	Madeira City	\$ 247,568	\$ 61,511	\$ 124,039	1,528	8	\$ 113,932	\$ 11,522	\$ 288,057	11.3%
3	Wyoming City	\$ 153,463	\$ 69,284	\$ 151,172	2,009	11	\$ 110,009	\$ 7,600	\$ 189,996	7.4%
4	Marion City	\$ 232,569	\$ 57,030	\$ 146,065	1,671	11	\$ 109,514	\$ 7,105	\$ 177,625	6.9%
5	Southwest Local	\$ 163,501	\$ 39,051	\$ 59,212	3,958	16	\$ 108,300	\$ 5,891	\$ 147,274	5.8%
6	Mason City	\$ 194,982	\$ 59,755	\$ 115,924	10,015	45	\$ 107,975	\$ 5,566	\$ 139,147	5.4%
7	Indian Hill Exempted Village	\$ 603,021	\$ 76,495	\$ 393,918	2,080	15	\$ 107,125	\$ 4,716	\$ 117,901	4.6%
8	Mt Healthy City	\$ 73,383	\$ 30,373	\$ 42,470	4,019	27	\$ 104,096	\$ 1,687	\$ 42,171	1.6%
9	Sycamore Community City	\$ 339,337	\$ 57,882	\$ 134,817	5,460	31	\$ 104,075	\$ 1,666	\$ 41,639	1.6%
10	Goshen Local	\$ 110,312	\$ 35,549	\$ 53,480	2,682	12	\$ 103,759	\$ 1,350	\$ 33,747	1.3%
11	Clermont Northeastern Local	\$ 205,665	\$ 36,855	\$ 63,497	1,654	8	\$ 102,913	\$ 504	\$ 12,600	0.5%
12	West Clermont Local	\$ 162,815	\$ 37,528	\$ 56,329	8,842	38	\$ 102,480	\$ 71	\$ 1,776	0.1%
13	Loveland City	\$ 194,658	\$ 53,111	\$ 113,907	4,510	25	\$ 102,409	\$ -	\$ -	0.0%
14	Winton Woods City	\$ 111,265	\$ 33,698	\$ 51,890	4,130	28	\$ 102,353	\$ (56)	\$ (1,412)	-0.1%
15	Lockland Local	\$ 98,053	\$ 26,008	\$ 32,846	634	5	\$ 102,200	\$ (209)	\$ (5,234)	-0.2%
16	Kings Local	\$ 200,488	\$ 49,741	\$ 89,991	4,603	23	\$ 100,894	\$ (1,516)	\$ (37,888)	-1.5%
17	St Bernard-Elmwood Place City	\$ 126,273	\$ 29,797	\$ 42,567	797	7	\$ 100,456	\$ (1,954)	\$ (48,845)	-1.9%
18	Norwood City	\$ 205,409	\$ 33,123	\$ 47,102	1,991	13	\$ 99,552	\$ (2,858)	\$ (71,444)	-2.8%
19	Princeton City	\$ 259,730	\$ 36,958	\$ 70,280	5,963	45	\$ 99,526	\$ (2,883)	\$ (72,073)	-2.8%
20	Reading Community City	\$ 135,360	\$ 33,414	\$ 47,477	1,346	8	\$ 99,376	\$ (3,034)	\$ (75,843)	-3.0%
21	Bethel-Tate Local	\$ 119,896	\$ 34,713	\$ 51,571	1,562	8	\$ 98,849	\$ (3,561)	\$ (89,018)	-3.5%
22	Gdninnati Public Schools	\$ 141,344	\$ 31,638	\$ 65,122	45,483	214	\$ 98,719	\$ (3,690)	\$ (92,254)	-3.6%
23	Millford Exempted Village	\$ 166,013	\$ 44,537	\$ 79,355	6,465	31	\$ 98,415	\$ (3,994)	\$ (99,858)	-3.9%
24	Forest Hills Local	\$ 179,379	\$ 54,209	\$ 119,337	7,422	51	\$ 97,554	\$ (4,856)	\$ (121,388)	-4.7%
25	Deer Park Community City	\$ 189,375	\$ 38,493	\$ 50,315	1,305	10	\$ 96,750	\$ (5,659)	\$ (141,484)	-5.5%
26	Lakota Local	\$ 182,966	\$ 53,253	\$ 94,455	16,655	90	\$ 96,618	\$ (5,792)	\$ (144,793)	-5.7%
27	Three Rivers Local	\$ 176,001	\$ 45,385	\$ 83,070	2,008	11	\$ 96,446	\$ (5,963)	\$ (149,077)	-5.8%
28	Lebanon City	\$ 178,263	\$ 41,053	\$ 72,366	5,626	21	\$ 95,981	\$ (6,429)	\$ (160,714)	-6.3%
29	Finneytown Local	\$ 127,852	\$ 39,319	\$ 60,490	1,522	9	\$ 95,021	\$ (7,388)	\$ (184,706)	-7.2%
30	Springboro Community City	\$ 212,518	\$ 62,206	\$ 107,810	6,069	29	\$ 94,758	\$ (7,651)	\$ (191,275)	-7.5%
31	Hamilton City	\$ 78,248	\$ 29,397	\$ 42,760	10,126	53	\$ 94,734	\$ (7,676)	\$ (191,889)	-7.5%
32	North College Hill City	\$ 65,390	\$ 29,123	\$ 37,598	1,852	15	\$ 94,013	\$ (8,396)	\$ (209,899)	-8.2%
33	Northwest Local	\$ 157,585	\$ 37,612	\$ 60,358	9,643	73	\$ 92,521	\$ (9,888)	\$ (247,201)	-9.7%
34	Little Miami Local	\$ 209,166	\$ 52,387	\$ 80,087	4,988	31	\$ 92,059	\$ (10,351)	\$ (258,771)	-10.1%
35	Batavia Local	\$ 101,984	\$ 36,824	\$ 62,003	2,355	11	\$ 91,023	\$ (11,387)	\$ (284,670)	-11.1%
36	Williamsburg Local	\$ 142,577	\$ 35,264	\$ 53,589	966	7	\$ 90,123	\$ (12,286)	\$ (307,148)	-12.0%
37	New Richmond Exempted Village	\$ 215,246	\$ 39,163	\$ 81,666	2,116	13	\$ 88,748	\$ (13,661)	\$ (341,522)	-13.3%
38	Fairfield City	\$ 153,288	\$ 37,912	\$ 59,065	9,804	45	\$ 88,566	\$ (13,843)	\$ (346,076)	-13.5%
39	Felldity-Franklin Local	\$ 125,346	\$ 32,105	\$ 48,928	838	7	\$ 87,322	\$ (15,087)	\$ (377,184)	-14.7%
40	Ross Local	\$ 152,424	\$ 43,778	\$ 69,967	2,778	18	\$ 86,127	\$ (16,282)	\$ (407,060)	-15.9%

Exhibit C: Superintendent Salary by Individual District

Salary of each superintendent as obtained from the [Buckeye Institute](#) for 2018-19 school year..

Rank	District	Salary	District Total Average Daily Membership FY19
1	Cincinnati Public Schools	\$ 244,800	45,483
2	Oak Hills Local	\$ 194,946	7,782
3	Wyoming City	\$ 176,846	2,009
4	Indian Hill Exempted Village	\$ 173,073	2,080
5	Sycamore Community City	\$ 173,000	5,460
6	Lakota Local	\$ 169,900	16,655
7	Southwest Local	\$ 169,533	3,958
8	Forest Hills Local	\$ 165,113	7,422
9	Mason City	\$ 163,000	10,015
10	Mariemont City	\$ 158,841	1,671
11	Hamilton City	\$ 156,818	10,126
12	Springboro Community City	\$ 154,000	6,069
13	Winton Woods City	\$ 154,000	4,130
14	West Clermont Local	\$ 151,304	8,842
15	Loveland City	\$ 149,000	4,510
16	Madeira City	\$ 149,000	1,528
17	Kings Local	\$ 148,596	4,603
18	Princeton City	\$ 147,485	5,963
19	Lebanon City	\$ 145,000	5,626
20	Milford Exempted Village	\$ 144,520	6,465
21	Fairfield City	\$ 144,282	9,804
22	North College Hill City	\$ 144,200	1,852
23	Three Rivers Local	\$ 144,200	2,008
24	Goshen Local	\$ 143,500	2,682
25	Northwest Local	\$ 143,295	9,643
26	Mt Healthy City	\$ 134,171	4,019
27	Norwood City	\$ 131,552	1,991
28	St Bernard-Elmwood Place City	\$ 131,351	797
29	Little Miami Local	\$ 128,720	4,988
30	Batavia Local	\$ 128,000	2,355
31	Clermont Northeastern Local	\$ 127,930	1,654
32	Deer Park Community City	\$ 124,000	1,305
33	Bethel-Tate Local	\$ 121,676	1,562
34	Reading Community City	\$ 120,686	1,346
35	Ross Local	\$ 118,742	2,778
36	Finneytown Local	\$ 117,312	1,522
37	Lockland Local	\$ 117,000	634
38	New Richmond Exempted Village	\$ 116,529	2,116
39	Williamsburg Local	\$ 112,476	966
40	Felicity-Franklin Local	\$ 90,900	838

Exhibit D: Treasurer Salary by Individual District

Salary of each district's treasurer as obtained from the [Buckeye Institute](#) for 2018-19 school year.

Rank	District	Salary	District Total Average Daily Membership FY19
1	Cincinnati Public Schools	\$ 181,901	45,483
2	Oak Hills Local	\$ 167,606	7,782
3	Sycamore Community City	\$ 158,600	5,460
4	Mason City	\$ 151,187	10,015
5	Lakota Local	\$ 150,000	16,655
6	Princeton City	\$ 141,735	5,963
7	Hamilton City	\$ 140,288	10,126
8	Kings Local	\$ 139,725	4,603
9	Wyoming City	\$ 135,890	2,009
10	Northwest Local	\$ 135,832	9,643
11	Winton Woods City	\$ 133,500	4,130
12	Milford Exempted Village	\$ 132,500	6,465
13	Loveland City	\$ 130,000	4,510
14	Fairfield City	\$ 129,996	9,804
15	Southwest Local	\$ 128,500	3,958
16	Lebanon City	\$ 128,260	5,626
17	Mt Healthy City	\$ 128,000	4,019
18	Mariemont City	\$ 126,705	1,671
19	Springboro Community City	\$ 126,000	6,069
20	Norwood City	\$ 124,000	1,991
21	Little Miami Local	\$ 121,389	4,988
22	Goshen Local	\$ 118,000	2,682
23	Madeira City	\$ 116,000	1,528
24	Finneytown Local	\$ 114,753	1,522
25	Indian Hill Exempted Village	\$ 112,750	2,080
26	New Richmond Exempted Village	\$ 109,799	2,116
27	North College Hill City	\$ 107,500	1,852
28	Reading Community City	\$ 107,100	1,346
29	Three Rivers Local	\$ 107,084	2,008
30	Batavia Local	\$ 106,440	2,355
31	Lockland Local	\$ 105,000	634
32	St Bernard-Elmwood Place City	\$ 104,681	797
33	Ross Local	\$ 101,370	2,778
34	Forest Hills Local	\$ 98,492	7,422
35	Bethel-Tate Local	\$ 95,236	1,562
36	Clermont Northeastern Local	\$ 92,056	1,654
37	Williamsburg Local	\$ 90,000	966
38	Deer Park Community City	\$ 87,000	1,305
39	West Clermont Local	\$ 86,250	8,842
40	Felicity-Franklin Local	\$ 85,791	838

Exhibit E: Average Principal Salary by Individual District

Average salary of each district's principals and the number of principals as obtained from the [Buckeye Institute](#) for 2018-19 school year.

Rank	District	Count	Average Salary
1	Mason City	8 \$	126,469
2	Oak Hills Local	9 \$	121,909
3	Mariemont City	5 \$	114,145
4	Mt. Healthy City	7 \$	112,852
5	Sycamore Community City	7 \$	112,516
6	Wyoming City	2 \$	112,478
7	Southwest Local	7 \$	110,947
8	Clermont Northeastern Local	3 \$	110,748
9	Kings Local	6 \$	109,783
10	Madeira City	3 \$	109,534
11	Cincinnati Public Schools	61 \$	109,455
12	Loveland City	6 \$	108,238
13	West Clermont Local	10 \$	106,932
14	Winton Woods City	6 \$	106,483
15	Forest Hills Local	9 \$	106,328
16	Indian Hill Exempted Village	4 \$	104,014
17	Goshen Local	3 \$	103,992
18	Princeton City	14 \$	103,688
19	Little Miami Local	6 \$	103,257
20	Milford Exempted Village	8 \$	102,798
21	Hamilton City	12 \$	102,323
22	Three Rivers Local	2 \$	101,024
23	Northwest Local	20 \$	100,845
24	Norwood City	5 \$	100,212
25	Bethel-Tate Local	4 \$	100,015
26	St. Bernard-Elmwood Place City	3 \$	99,270
27	Springboro Community City	7 \$	98,968
28	Deer Park Community City	3 \$	98,833
29	Lakota Local	23 \$	98,758
30	Batavia Local	3 \$	97,943
31	Lebanon City	6 \$	97,038
32	Ross Local	5 \$	96,357
33	Fairfield City	11 \$	96,016
34	Finneytown Local	3 \$	95,792
35	Reading Community City	4 \$	94,951
36	New Richmond Exempted Village	5 \$	92,884
37	North College Hill City	4 \$	91,168
38	Williamsburg Local	3 \$	91,146
39	Felicity-Franklin Local	3 \$	90,029
40	Lockland Local	1 \$	79,000

Exhibit F: Average Vice Principal Salary by Individual District

Average salary of each district's vice principals and the number of vice principals as obtained from the [Buckeye Institute](#) for 2018-19 school year.

Rank	District	Count	Average Salary
1	Mariemont City	1	\$ 110,122
2	Oak Hills Local	12	\$ 106,985
3	Mason City	14	\$ 96,308
4	Kings Local	5	\$ 95,872
5	Wyoming City	2	\$ 93,280
6	Mt Healthy City	6	\$ 93,022
7	Loveland City	6	\$ 92,406
8	Southwest Local	4	\$ 91,495
9	Little Miami Local	9	\$ 90,622
10	Reading Community City	1	\$ 90,515
11	Indian Hill Exempted Village	3	\$ 90,383
12	Clermont Northeastern Local	3	\$ 90,359
13	Cincinnati Public Schools	45	\$ 90,029
14	Lakota Local	32	\$ 89,219
15	Winton Woods City	9	\$ 89,078
16	Sycamore Community City	12	\$ 87,939
17	Princeton City	10	\$ 87,741
18	Goshen Local	5	\$ 87,484
19	Ross Local	2	\$ 87,347
20	Forest Hills Local	16	\$ 87,251
21	West Clermont Local	7	\$ 86,455
22	Norwood City	3	\$ 86,390
23	Milford Exempted Village	9	\$ 85,907
24	New Richmond Exempted Village	1	\$ 85,489
25	Deer Park Community City	2	\$ 85,000
26	Three Rivers Local	1	\$ 85,000
27	Madeira City	1	\$ 84,811
28	Lebanon City	6	\$ 84,508
29	Northwest Local	16	\$ 82,134
30	Springboro Community City	6	\$ 81,070
31	North College Hill City	5	\$ 79,701
32	Hamilton City	20	\$ 79,068
33	Batavia Local	4	\$ 77,736
34	Finneytown Local	3	\$ 76,917
35	Fairfield City	14	\$ 73,341
36	Bethel-Tate Local	1	\$ 70,944
37	St. Bernard-Elmwood Place City	1	\$ 70,127

Exhibit G: Number of Students per Administrator for each Individual District per the [FY19 CUPP Report](#)

Rank	District	District Pupil Administrator Ratio FY19
1	Felicity-Franklin Local	60.9
2	St Bernard-Elmwood Place City	81.5
3	Deer Park Community City	89.2
4	Finneytown Local	97.6
5	North College Hill City	97.9
6	Mt Healthy City	101.6
7	Bethel-Tate Local	109.3
8	Williamsburg Local	110.4
9	Norwood City	113.2
10	Lockland Local	116.4
11	Indian Hill Exempted Village	118.8
12	Princeton City	119.5
13	Forest Hills Local	128.3
14	Clermont Northeastern Local	133.3
15	Little Miami Local	136.7
16	Ross Local	138.7
17	Winton Woods City	139.1
18	New Richmond Exempted Village	142.2
19	Mariemont City	144.9
20	Northwest Local	147.9
21	Wyoming City	149.4
22	Hamilton City	157.4
23	Reading Community City	160.8
24	Sycamore Community City	163.3
25	Loveland City	165.3
26	Batavia Local	169.1
27	Goshen Local	172.5
28	Lakota Local	173.5
29	Kings Local	177.2
30	Madeira City	178.2
31	Fairfield City	178.8
32	Three Rivers Local	183.8
33	Oak Hills Local	184.2
34	Cincinnati Public Schools	185.7
35	Milford Exempted Village	196.0
36	Lebanon City	200.3
37	Mason City	201.0
38	West Clermont Local	209.2
39	Springboro Community City	209.6
40	Southwest Local	226.8

Exhibit H: Additional Administrator Compensation for Districts in the Eastern Cincinnati Conference (ECC). Please note: Information for Cincinnati Public Schools currently or previously in the ECC were not readily available.

This data was obtained via an open records request from the LCSD Treasurer.

District	Superintendent and Treasurer			Other Administrators		
	Retirement Pick-up	Income Tax Pick-up on Pick-up	Medicare Pick-up	Retirement Pick-up	Income Tax Pick-up on Pick-up	Medicare Pick-up
	14.00%STRS 10.00%SEPS	1.96%STRS 1.00%SEPS	1.45%	14.00%STRS 10.00%SEPS	1.96%STRS 1.00%SEPS	1.45%
Forest Hills	Yes	Yes	Yes	Yes	Yes	No
Kings	Yes	Yes	Yes	Yes	Yes	No
Lebanon	Yes	Yes	Yes	Yes	No	No
Little Miami	Yes	No	Yes	Yes	No	No
Loveland	Yes	Yes	Yes	Yes	Yes	Yes
Milford	Yes	Yes	Yes	Yes	No	No
West Clermont	Yes	Yes	Yes	Yes	No	No
Winton Woods	Yes	Yes	Yes	Yes	No	No
Number Providing	8	7	8	8	3	1

Links to Referenced Sites

Buckeye Institute: https://www.buckeyeinstitute.org/data/teacher_salary

2019-20 AASA Superintendent Salary & Benefits Analysis:

https://www.aasa.org/uploadedFiles/AASA-Salary-%20Benefits-Non_membership.pdf

FY19 Cupp Report:

<http://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/District-Profile-Reports/FY2019-District-Profile-Report>

Certified Staff Analysis:

<https://www.lovelandschools.org/Downloads/Planning%20Commission%20Certified%20Teacher%20Salary%20Review.pdf>

Madeira City Schools Planning Commission Annual Salary and Benefits Study (March 2020):

<https://www.madeiracityschools.org/userfiles/225/my%20files/final%20salary%20study%20report%202020%20.pdf?id=50470>

STRS Definition of Pick Ups: <https://www.strsoh.org/employer/reporting/pickup/types.html>

WCPO Article:

<https://www.wcpo.com/news/local-news/i-team/curve-busters-retirement-pay-is-rising-for-top-tri-state-superintendents>