

SUMMARY OF REASONS TO VOTE NO on LCSD 4.9 MILL OPERATING LEVY

Permanence

After the 78%-22% defeat of the enormous 16.78 mill levy in 2019, and the still sizable defeat of the 6.95 mill permanent operating levy in 2020, why does LCSD continue to hold us hostage to yet another **permanent** operating levy?

This levy will generate \$4.8 MILLION dollars paid by real estate owners. Beginning in 2023. Every Year. Forever. On top of the \$31 million already paid by local homeowners.

Hold on to your power to vote on spending decisions the district makes by voting down **all permanent** levies.

Timing

As of 6/30/22, unencumbered operating cash was **\$14.9 million**, beating their own May 2022 forecast by \$270 thousand. The 6/30/23 balance is forecast to be **\$11.1 million**. How much will the district beat the forecast by for 2023 and beyond? Perhaps \$1.6 million or more. Why?

- The Forecast for 2023 includes a **\$1.6 million** “contingency for unanticipated expenditures ... specifically designated for unexpected costs and will only be spent with the approval of the LCSD BOE” If it is not anticipated, why is it forecast? On paper, this contingency drains cash by \$1.6 million. In real terms, we are nearly 4 months into 2023. No need has been named. The district still has that cash available to finance forecasted operating deficits.
- The May 2022 Five Year Forecast increased spending over the 2022-2026 Forecast period by \$11.7 million. Comparatively, the November 2021 Five Year Forecast increased spending over the same 2022-2026 forecast period by \$8.6 million. What changed? Big raises? **No**. New hires? **No**. Busing restored? **No**, not so far in fiscal 2023.

Attempt to demonstrate need for 4.9 mill levy? YES.

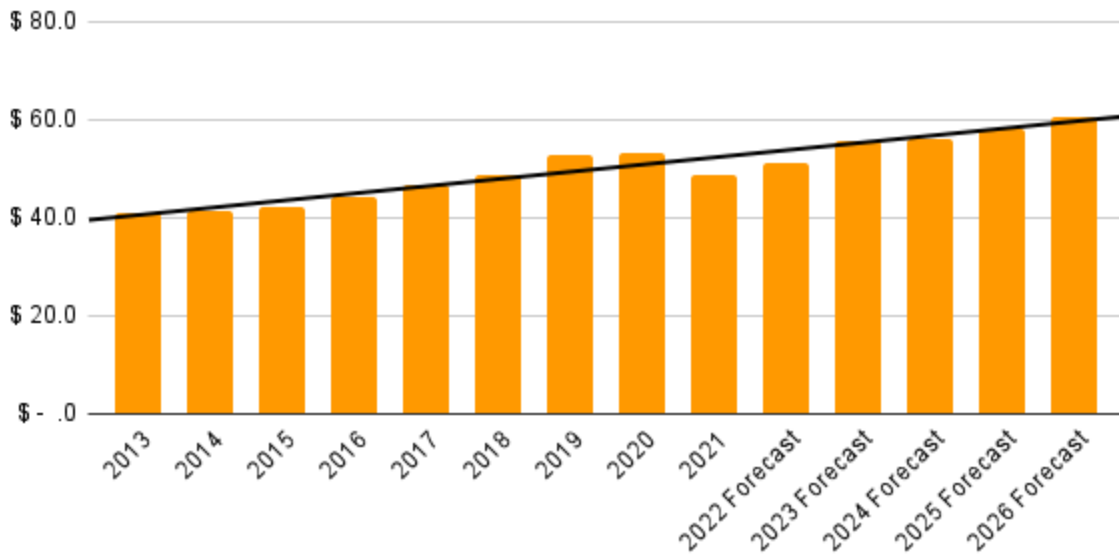
Hold on to your power to vote on spending decisions the district makes by voting **NO** on this 4.9 mill **permanent** operating levy.

Spending Trajectory

In 2022, LCSD spent **\$51.1 million** in operating expenditures. In 2023 through 2026, the district expects to spend **\$60.6 million**, an increase of **\$9.5 million, or 18.6%**, according to the May '22 Five Year Forecast. The graph below depicts how operating expenditures have changed historically, and through the Five Year Forecast period.

LCSD Operating Expenditures

Actual and Forecast Amounts in Millions of \$



The direction correction from the 2019 and 2020 levy defeats looks to be only temporary.

Hold on to your power to vote on spending decisions the district makes by voting **NO** on this 4.9 mill **permanent** operating levy.

Transparency

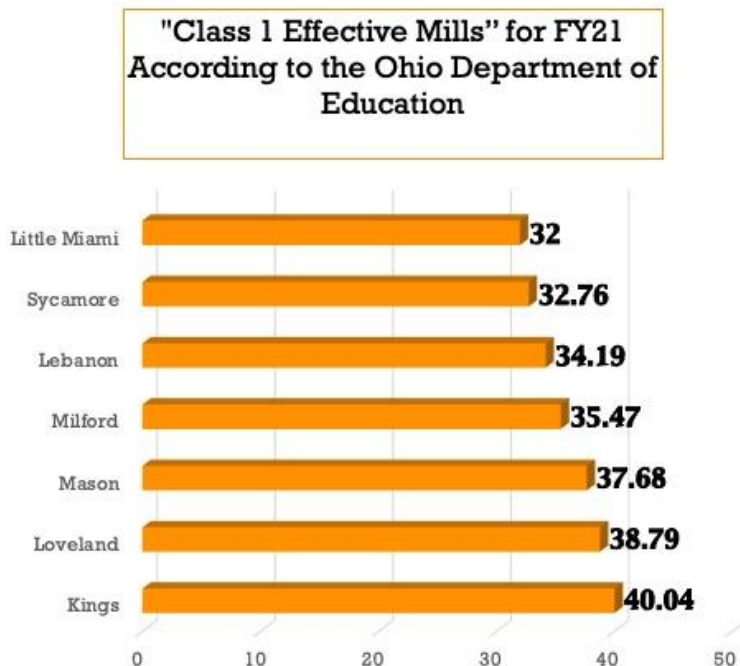
Let's examine the truth of assertions made by the district.

Loveland City School District 4.9 mill levy,
by the numbers ...

"8 : It has been 8 years since the Loveland City School District passed a levy."
"12: LCSD is operating on the lowest effective tax rate in 12 years."

... by the real numbers

All operating levies passed by Loveland voters have been **permanent**, for a total of **77.85 mills**. HB920 reduces the taxes charged by these levies to offset increases in the value of real property. Yet even after applying the HB920 factor, **Loveland's effective mills are higher than 6 of 7 surrounding districts, and rank 12 of 49 districts in SW Ohio. Passage of the permanent levy would increase our position to top 10.**



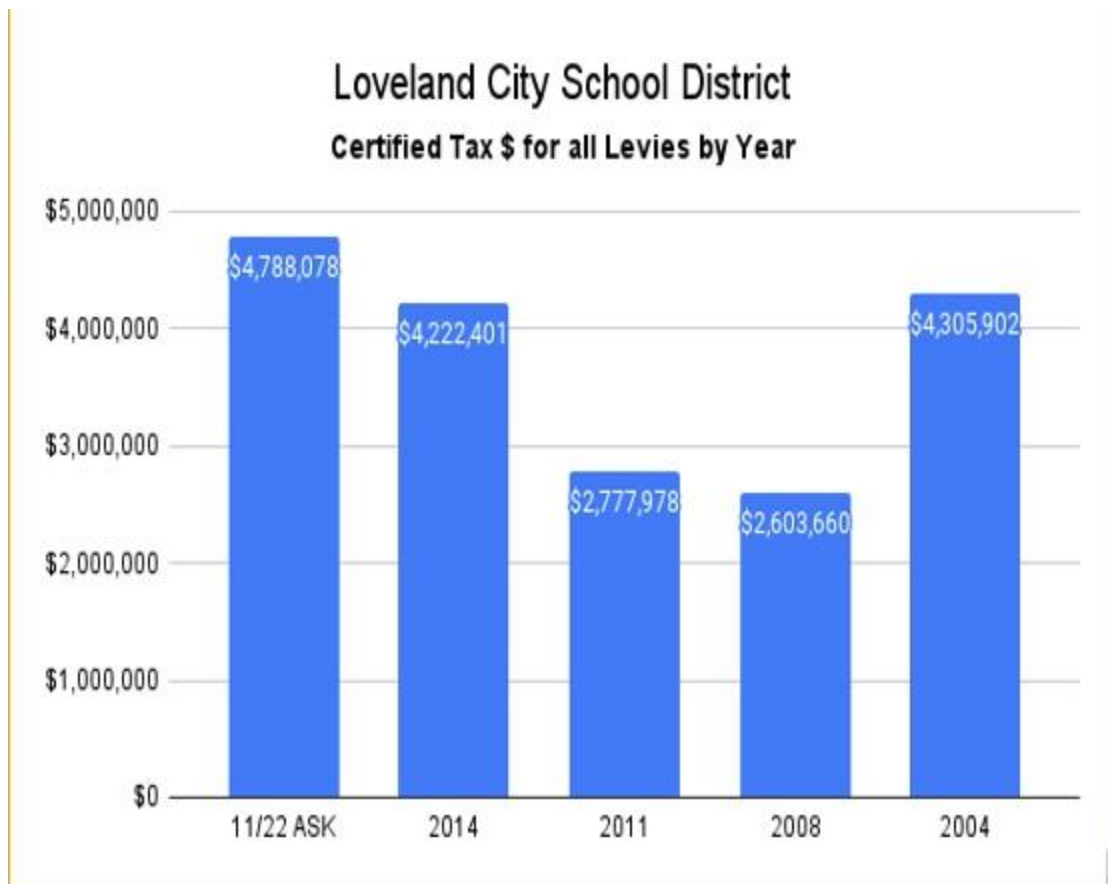
Hold on to your power to ask the district to seriously contemplate other modes of funding. **VOTE NO on 4.9 mill permanent operating levy.**

Loveland City School District 4.9 mill levy,
by the numbers ...

“40: SMALLER THAN ALMOST ALL LEVIES PASSED IN THE LAST 40 YEARS.”

... by the real numbers

THE 4.9 MILL LEVY WILL GENERATE **\$4.8 MILLION** EVERY YEAR, AND
WOULD BE THE **LARGEST DOLLAR AMOUNT** EVER APPROVED BY DISTRICT
TAXPAYERS



Hold on to your power to ask the district to seriously contemplate other modes of funding. **VOTE NO on 4.9 mill permanent operating levy.**

Loveland City School District 4.9 mill levy, by the numbers ...

"#1 – No district in Hamilton County has a better performance index while spending less money ...

... but what about these questions?

What about neighboring communities that aren't in Hamilton County?

According to 2021 information from the Ohio Department of Education, Loveland spends more per pupil than 6 out of 7 surrounding districts

District Total Expenditures per Pupil FY21 Compared to Surrounding Communities



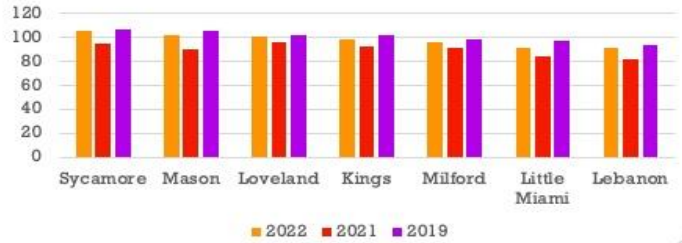
Did Covid-related interruptions and gov't funds impact these results?

In 2021, LCSD reported \$1.1 Million of Operating Expenditures in special funds used to track Covid-relief funding from the government. Net effect is District Total Expenditures per Pupil for FY21 is understated.

~ AND ~

While Loveland's performance index was higher than others in Hamilton County in 2021, that was not the case for 2019 and 2022. Note 2020 was not recorded by the state.

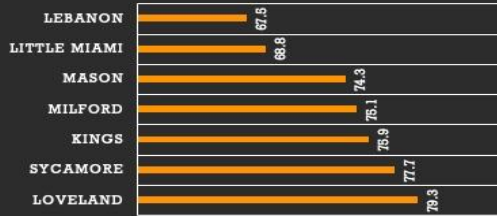
Performance Index Over Time



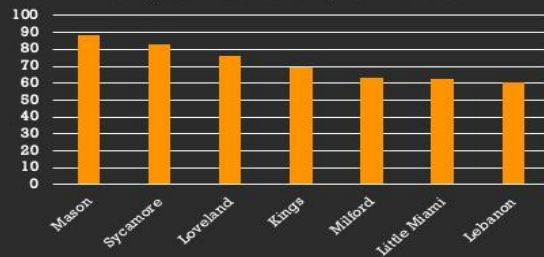
What factors affect the Performance Index and how has it changed over time?

According to the ODE Report: District High Level 2021

PERFORMANCE INDEX PERCENTAGE COMPARED TO SURROUNDING COMMUNITIES



Prepared for Success Index Percentage Compared to Surrounding Communities



Loveland ranks 1st for highest performance index percentage among 7 neighboring communities;

But is middle of the pack in the prepared for success index which includes college tests and AP courses

Update for 2021/2022 District Report Cards

Why did the State of Ohio change to Star Ranking in 2022?

Performance measures across the state dropped as a result of Covid disruptions.

DISTRICT PROUDLY ANNOUNCES:

- Loveland City School District earned five stars in every component of the Ohio School Report Card, including Achievement, Early Literacy, Gap Closing, Graduation Rate, and Progress. Loveland City School District is only one of 12 districts across the state of Ohio to earn all five-star ratings, placing the district in the top 2% in Ohio

DIGGING DEEPER

- Total % of students accomplished and above: 53.2%
- Total % of students proficient and below: 46.7%



5 Stars for Loveland



State of Ohio for having such low standards

Hold on to your power to hold your district accountable. **VOTE NO on 4.9 mill permanent operating levy.**

SUMMARY

HOLD ON TO YOUR POWER

- To ask the district to look at alternative funding methods**
 - To ask the district to wait until the need is real**
 - To vote on district spending decisions**
 - To hold the district accountable**

**VOTE NO ON LCSD 4.9 MILL
PERMANENT OPERATING LEVY**