Preparing students for their future

2010-2011 ACADEMIC AND FINANCIAL ANNUAL REPORT

Scholars of today, Leaders of tomorrow
The Mariemont City School District is located on the east side of Cincinnati, Ohio and includes the villages of Fairfax, Terrace Park, Mariemont, and the unincorporated areas of Plainville and Williams Meadows. The district can trace its founding to April 14, 1879.

In 2010-11, Mariemont City Schools consisted of four schools, serving grades K-12: Mariemont High School, Mariemont Junior High School, Mariemont Elementary and Terrace Park Elementary. (Fairfax Elementary School building was retired in June 2010, with Fairfax students transitioning to Mariemont Elementary for the 2010-11 school year.)

For the 2010-2011 School Year

Student Enrollment

Total enrollment: 1,664 students
Boys: 875
Girls: 789
Asian: 1.2%
Black: 2.1%
Hispanic: 1.0%
Multi-racial: 2.4%
White: 93.2%

Approximately 21 of these students elected to attend either the Live Oaks or the Scarlet Oaks Institute of Technical and Career Development.

In 2010-2011, Mariemont City Schools housed two independent preschool programs as well as an extended hours program.

District Staff

The district employed 191 certified and classified staff. This included one full-time librarian, four full-time counselors, two full-time school psychologists, one part-time curriculum director and one full-time pupil personnel director. In 2010-11, the district employed two elementary principals. The junior high had one principal. The high school had a principal, an assistant principal and one athletic director. General administration consisted of the superintendent and treasurer.

Approximately 86% percent of the district’s teachers hold a master’s degree or above, and average eighteen years of teaching experience. Mariemont City Schools boasts eleven faculty members who have earned the prestigious National Board Teaching Certification. Over eighty faculty members have received the designation of Master Teacher from the state of Ohio.

The Mariemont City School District average teacher salary amounted to $66,351 exclusive of fringe benefits. The Mariemont City School District does not discriminate on the basis of race, gender, age or disability.

Parents have the right to request information regarding the professional qualifications of their child’s teachers.

No Child Left Behind

The Mariemont City School District is in compliance with the No Child Left Behind requirement to have a plan for keeping schools safe and drug-free that includes appropriate and effective discipline policies, security procedures, prevention activities, a student code of conduct, and a crisis management plan for responding to violent or traumatic incidents on school grounds.

In May 2011, Cincy, the Magazine for Business Professionals, named Mariemont City Schools the top school district of 35 area suburban districts.
Our Mission and Goals

Board of Education Office • 6743 Chestnut Street • Cincinnati, Ohio 45227 • (513) 272-7500

Mission Statement
The Mariemont City School District’s mission is to provide the utmost in quality education for our Scholars of Today by offering enriching opportunities for individual achievement to inspire our Leaders of Tomorrow.

Board of Education

The Mariemont Board of Education meets the third Tuesday of each month in the cafeteria of Mariemont Junior High School, 6743 Chestnut Street. The regular business meeting is held at 7:00 p.m. The Board encourages the public to attend its meetings.

A board of education is the creation of the State Legislature and derives its authority to manage and operate the public schools of the district from the Ohio General Assembly. A board of education not only has the authority, but also the legal responsibility for the management and control of the schools’ employees and students of the district. The members comprising the board of education have no authority to act except as a board, when together in a session, and then as a body or unit by resolution or motion.

Members of the board of education must be qualified electors and residents of the state for one year and of the school district for at least 40 days. Five board of education members are selected on a nonpartisan ballot for a four year term. The board elects a president and vice president at its organizational meeting in January.

2011-2012 District Goals and Administrative Objectives

District Goals
• Perpetuate The Mariemont Way – Mariemont City Schools will define the quality staffing standards and instructional practices that traditionally have resulted in a unique commitment to student success and have delivered an exceptional educational experience. We will capture and develop these qualities into specific guidelines and strategies to ensure Mariemont City School District continues to best serve our Scholars of Today and Leaders of Tomorrow.

• Prepare Students for 21st Century Opportunities – Mariemont City Schools will anticipate the demands of a dynamic world marketplace and adapt educational programs and resources to support students in developing the skills they will need to learn, work and succeed.

Fundamental Administrative Objectives
• Provide safe, clean, modern facilities that meet the educational needs of all of our students
• Practice fiscal discipline to maximize district resources
• Implement enhanced, revised Language Arts course of study
• Conclude a comprehensive review of Language Arts courses of study and conduct comprehensive review of Math courses of study
• Ensure that vital technology skills are taught and supported
Dear Resident,

The 2010/2011 school year was a time of much activity and success within the Mariemont City Schools community.

As a district, we continued to focus on our mission of inspiring the Scholars of Today and preparing the Scholars of Tomorrow. This mission was pursued through a number of goals and strategies designed to meet the individual needs of all Mariemont students. Specifically, the new Mariemont Academy was launched as a vehicle to deliver personalized training to staff members in the areas of Rigor and Relevance, Problem Solving and Critical Thinking, Collaboration, and Innovation. This specialized training was planned and implemented by experts from within our own staff and outside expertise was utilized when needed. This focus is very important as we prepare students for a rapidly changing world and economy.

In the spring of 2011, our community celebrated Groundbreaking Ceremonies at our two elementary schools and junior high school. We look forward to the fall of 2012 when our elementary and junior high students begin classes in their new and renovated buildings.

A school district consists of more than buildings and an excellent core academic program. In order for our students to be successful after high school, they also need to learn and practice leadership and collaboration skills. At Mariemont, these skills are on full display in a wide variety of arts, athletics, and academic clubs and activities. Our students represent our school and community with pride and distinction as they excel in their chosen areas. I invite everyone to attend school events and support our students as they demonstrate their Warrior Pride!

As always, I wish to thank the community for supporting excellence in your schools!

Paul W. Imhoff
Superintendent, Mariemont City Schools
**Educational Records Bureau (ERB)**

In addition to the Ohio Achievement Tests and Ohio Graduation Tests detailed on the State Report Card on the previous page, Mariemont City Schools uses two standardized tests published and administered by the Educational Records Bureau (ERB): the Comprehensive Testing Program 4 (CTP 4) and the Writing Assessment Program (WrAP).

School districts opting to use ERB testing products must first apply for ERB membership and meet extensive criteria. As a result, the test content is rigorous and student performance is normed against a more selective group than many other testing assessments.

Mariemont has successfully used ERB assessments to inform instruction of each individual student, as well as to evaluate its instructional program. If a gap is detected between a student’s reasoning score and achievement score (in any subtest), intervention is required and monitored by school administration. Building principals study the scores and present information to the district superintendent on what the reports show to be apparent strengths and weaknesses in the language arts and math curricula.

Mariemont is joined in its use of ERB testing products by Indian Hill Exempted Village School District, Cincinnati Country Day School, Seven Hills School, The Summit Country Day School, and Cincinnati Hills Christian Academy.

In 2010-2011, how did average Mariemont Schools student scores compare to the national norms?

The average Mariemont score compared to the National average:

*Example: For Reading Comprehension, a Mariemont Schools 6th grader scoring in the 50th percentile of our district placed in the 81st percentile compared to National norms.*

---

**Academic Achievements 2010-2011**

**Mathematics**

Mariemont Average vs. National Average

**2010-2011 Achievement by the Numbers**

40% of district 5th & 6th graders participated in the Accelerated Math program

Over 60% of junior high students are enrolled in a high level honors course

24.8 – Average ACT composite score (21.8 state average)

566 – SAT Critical Reading (538 state average)

560 – SAT Math (548 state average)

9 – National Merit Award Recipients (7% of 2011 graduating class)

93% passing rate on all Advanced Placement exams

60 AP Scholars from the classes of 2010 & 2011 (new record)

Nearly $5 million in merit scholarship offers were extended to the Class of 2011

25 Seniors earned membership into the Cum Laude Society

52 Seniors were awarded Honors Diplomas from the State of Ohio

47 Seniors earned the President’s Award for Educational Excellence

45 MHS Students were inducted into the National Honor Society
The Report Card – Excellent

For twelve years, the Ohio Department of Education has issued annual School and District performance report cards. Currently, they detail students’ performance on standardized statewide tests, rates of improvement on those tests, student attendance and graduation rates. Mariemont City School District has earned an Excellent rating since the inception of the report card.

Mariemont City School District
6743 Chestnut St, Cincinnati, OH 45227-3600 – Hamilton County

2010-2011 School Year Report Card

Current Superintendent: Paul W. Imhoff (513) 272-7500

State Indicators

<table>
<thead>
<tr>
<th>Percentage of Students at and above the Proficient Level</th>
<th>Your District 2010-2011</th>
<th>Similar Districts* 2010-2011</th>
<th>State 2010-2011</th>
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<tr>
<td>3rd Grade Achievement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Reading</td>
<td>98.2% ✓</td>
<td>95.0% ✓</td>
<td>79.9%</td>
</tr>
<tr>
<td>2. Mathematics</td>
<td>95.7% ✓</td>
<td>95.5% ✓</td>
<td>82.0%</td>
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<tr>
<td>4th Grade Achievement</td>
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<td>3. Reading</td>
<td>95.7% ✓</td>
<td>95.8% ✓</td>
<td>83.8%</td>
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<tr>
<td>4. Mathematics</td>
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<td>93.9% ✓</td>
<td>78.1%</td>
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<td>5th Grade Achievement</td>
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<tr>
<td>5. Reading</td>
<td>94.2% ✓</td>
<td>89.8% ✓</td>
<td>74.1%</td>
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<tr>
<td>6. Mathematics</td>
<td>92.0% ✓</td>
<td>85.5% ✓</td>
<td>66.1%</td>
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<tr>
<td>7. Science</td>
<td>94.9% ✓</td>
<td>89.3% ✓</td>
<td>71.1%</td>
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<td>6th Grade Achievement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Reading</td>
<td>99.3% ✓</td>
<td>96.4% ✓</td>
<td>85.6%</td>
</tr>
<tr>
<td>9. Mathematics</td>
<td>98.6% ✓</td>
<td>92.9% ✓</td>
<td>77.5%</td>
</tr>
<tr>
<td>7th Grade Achievement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Reading</td>
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<td>92.4% ✓</td>
<td>77.3%</td>
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<tr>
<td>11. Mathematics</td>
<td>89.3% ✓</td>
<td>91.0% ✓</td>
<td>74.8%</td>
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<tr>
<td>8th Grade Achievement</td>
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<td></td>
</tr>
<tr>
<td>12. Reading</td>
<td>97.7% ✓</td>
<td>96.0% ✓</td>
<td>85.1%</td>
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<tr>
<td>13. Mathematics</td>
<td>93.8% ✓</td>
<td>92.4% ✓</td>
<td>74.3%</td>
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<tr>
<td>14. Science</td>
<td>90.7% ✓</td>
<td>89.4% ✓</td>
<td>67.4%</td>
</tr>
<tr>
<td>Ohio Graduation Tests (10th Grade)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Reading</td>
<td>96.6% ✓</td>
<td>97.2% ✓</td>
<td>87.2%</td>
</tr>
<tr>
<td>16. Mathematics</td>
<td>95.7% ✓</td>
<td>95.5% ✓</td>
<td>82.6%</td>
</tr>
<tr>
<td>17. Writing</td>
<td>98.3% ✓</td>
<td>98.1% ✓</td>
<td>89.5%</td>
</tr>
<tr>
<td>18. Science</td>
<td>94.6% ✓</td>
<td>92.6% ✓</td>
<td>74.7%</td>
</tr>
<tr>
<td>19. Social Studies</td>
<td>95.7% ✓</td>
<td>94.8% ✓</td>
<td>90.1%</td>
</tr>
<tr>
<td>Ohio Graduation Tests (11th Grade) **</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20. Reading</td>
<td>97.1% ✓</td>
<td>98.7% ✓</td>
<td>92.4%</td>
</tr>
<tr>
<td>21. Mathematics</td>
<td>97.1% ✓</td>
<td>98.0% ✓</td>
<td>89.1%</td>
</tr>
<tr>
<td>22. Writing</td>
<td>99.0% ✓</td>
<td>99.0% ✓</td>
<td>93.4%</td>
</tr>
<tr>
<td>23. Science</td>
<td>95.1% ✓</td>
<td>96.8% ✓</td>
<td>84.2%</td>
</tr>
<tr>
<td>24. Social Studies</td>
<td>97.1% ✓</td>
<td>97.8% ✓</td>
<td>88.0%</td>
</tr>
<tr>
<td>Attendance Rate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25. All Grades</td>
<td>95.4% ✓</td>
<td>96.2% ✓</td>
<td>94.5%</td>
</tr>
<tr>
<td>2009-10 Graduation Rate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26. District</td>
<td>99.2% ✓</td>
<td>98.4% ✓</td>
<td>84.3%</td>
</tr>
</tbody>
</table>

Any result at or above the state standard is indicated by ✓.
** Not Calculated when displayed when there are fewer than 10 in the group.
* State Districts are based on similar demographic, socioeconomic, and geographic factors. ** Gradual results for students who took both the 10th and 11th grades.

On the Web: reportcard.ohio.gov
Curriculum and Instruction

The quality of our educational curriculum and teaching practices are ongoing priorities at Mariemont City Schools. Our teachers and administrators continuously enhance instruction to deliver rigorous and relevant content using the most effective techniques and strategies. In 2010-2011, there were numerous curriculum and instruction initiatives taking place, including:

* The creation and implementation of Mariemont Academy, our own professional development program. This program provides differentiated, needs-based professional development for teachers, staff, and administrators. During the Academy in-service days, staff members teach and lead other staff members in the study and practice of improving instruction.

*The development and enhancement of comprehensive curriculum maps for the K-6 content areas which delineate the content to be taught, the resources to be used, and specific learning targets for the students.

*The development of English Language Arts curriculum maps in grades 7-12 with alignment to the ELA Common Core and ACT Quality Core standards.

*The initial preparation for the implementation of the new ELA and Mathematics Common Core standards K-12 and the ACT Quality Core standards 9-12 which will be assessed in 2014-15.

*The inclusion of the Skills Tutor online program to reinforce and support our ERB intervention process and supplement learning K-12.

Technology in the Classroom

A guiding philosophy at Mariemont has always been that investment in technology must directly impact the teaching and learning process. This belief has led to wise investment in technology that provides a scalable infrastructure and hardware, software and peripheral devices that pay the greatest dividends for the students and teachers in the classroom and beyond.

The district continues to maximize its investment by focusing efforts on professional development to ensure that Mariemont students master the 21st century skills required to compete in our global economy. AK-12 scope and sequence, aligned with our courses of study, frames the technology skills taught at each grade level.

We realize that as technology evolves, the power of the internet will move more into the hands of our students and we will need to adapt our planning and instruction to teach students how to be responsible and ethical contributors to this online community.

A number of recent projects highlight the district’s commitment to technology integration:

• Piloting the use of “one to one” mobile devices across the curriculum and grade levels
• Piloting a Bring Your Own Technology plan at MHS
• Use of iPads to enhance instruction for special needs students
• Continued success in implementation of SMART Board technology in the classroom
• Expansion of “blended classes” that combine classroom learning and online instruction.
• Implementing new Scope and Sequence research projects in K-6 grades that incorporate advanced tech skills.
• Expansion of the Mariemont Academy to provide ongoing teacher professional development, especially in the area of technology integration.
Implementing the Facilities Master Plan

With the passage of the bond issue/operating levy in May 2010, facilities planning kicked into high gear throughout the 2010-11 school year. Programming and transition team volunteers - residents, parents, staff and students - helped with building and site design development and with logistical plans for students and staff using temporary classroom spaces during construction.

In the spring of 2011, the school communities celebrated the history of the current Mariemont Elementary and Terrace Park Elementary schools. Students were welcomed back from spring vacation into their new, modular classrooms in both locations. Then site preparation, which had already begun at the new Mariemont Junior High site in Fairfax, could commence for the elementaries as well. In late April, groundbreaking ceremonies took place at all three school sites.

Through the support of our communities, staff, administration and Board of Education, and with the expertise of Turner Construction and SFA Architects, the Mariemont City Schools are positioned to meet a variety of dynamic educational needs well into the future.

Achievement Beyond the Classroom

Mariemont City School District has always encouraged student success in a wide variety of areas – both academic and extra-curricular. The district offers experiences in visual, digital and performing arts and many athletic opportunities. In 2010-2011, students participating in the Arts performed in honor choirs, orchestras and bands. The MHS Band made a special trip to perform at Disney World in Orlando. MHS students won regional awards in photography, creative writing and video production. For more on Mariemont Arts, visit www.mariemontschools.org/arts/

2010-11 Warrior athletic achievements included athletes competing at the State level in Cross Country, Soccer, Swimming and Lacrosse. Girls Lacrosse reached the State Final Four, the Boys Soccer team was District Champions, and Boys Basketball and Boys Cross Country were both Cincinnati Hills League Conference champions. For information on Warrior Athletics, visit www.mariemontwarriors.org.
Mariemont High School
Mariemont High School • 3812 Pocahontas Avenue • Cincinnati, Ohio 45227 • (513) 272-7600

Dr. James Renner, Principal
jrenner@mariemontschools.org

“The objective of every MHS high school teacher is to create relevant and meaningful opportunities for learning, engaging and challenging each student.”

Tom Crosby, Assistant Principal
tcrosby@mariemontschools.org


• Students may choose from 20 non-athletic extracurricular experiences and 42 athletic teams.

• Mariemont High School offers 12 advanced placement course offerings. During the 2010-11 school year, 93% of students taking AP tests passed and were potentially eligible for college credit.

• A Dual Enrollment agreement with the University of Cincinnati made it possible for students to earn college credit for courses taught in the high school.

• There were five National Merit Semifinalists and four Commended Students in the Class of 2011.

• The Class of 2011 was offered nearly $5 million in merit scholarships. These awards came from 70 different local, regional and national independent sources, organizations and colleges.

• A record 60 students from the Classes of 2010 and 2011 earned designation as AP Scholars from the College Board.

• Wireless technology allows students and teachers to access the Internet any where on the MHS campus.

• SMART Technology is utilized throughout the high school.

In 2010-11, sixty students earned the designation of AP Scholar – a new school record.
• College preparatory curriculum that offers high school credit in Algebra, Geometry, Latin and Spanish.
• Honors classes offered include Advanced Language Arts, Advanced Pre-Algebra, Honors Algebra I and Honors Geometry.
• Students have two periods of language arts instruction daily to allow time to fully develop critical reading and writing skills.
• Power of the Pen writing team members have been recognized at the regional and state levels.
• Eleven clubs are available to students. The school fields 18 athletic teams.
• A guidance counselor is available to the junior high students.
• Over half of the students in the school participate in chorus, orchestra or band.
• MJHS is home to the Veterans of History project sponsored by the Library of Congress.

Over 60% of Mariemont Junior High students are enrolled in a high level honors class.
In 2010-11 Fairfax elementary-aged students joined the Mariemont Elementary school community.

In spring of 2011, both Mariemont Elementary and Terrace Park Elementary paid tribute to the history of their current buildings and moved to their temporary classroom buildings allowing for renovation of those schools.

The elementary curriculum is a traditional, college-bound program which emphasizes academic achievement and critical thinking in all subject areas.

Information literacy and technology scope and sequences are in place K-12.

• Art, music and physical education are an integral part of the elementary student’s experience.
• Special education services are available including the services of psychologists, intervention specialists, speech therapists and other special education personnel.
• An education enrichment company, Champions, is located at Mariemont Elementary and is available to all district students before and after school.
• Champions also operated an independent, tuition-based preschool program at Mariemont Elementary. In addition, Hamilton County Educational Services offers a tuition-based Early Childhood Program located at Terrace Park Elementary.
• 2010-11 marked the 2nd year for Spanish language instruction for grades 3-6. This program is financed through a generous grant from the TAS Foundation through the Mariemont School Foundation.
Dear Resident,

This section of the annual report is provided to give you a basic overview of the district’s finances. Unless otherwise specified, the financial information presented in this report is reflective of fiscal year 2010-2011.

As we provide you with this annual report, our country continues to find itself in difficult economic times. Over the last few years we have reported budget reductions and increased efficiencies to our operations. This year is no different. The budget reduction plan which the Board of Education began in the 2008-2009 fiscal year has continued into the current 2011-2012 fiscal year.

Over the period of four fiscal years, the district has restructured operations to control budget growth. As you can see on page 15, the district has made budget reductions of over $2.8 million dollars in the past four years. As we are a service organization, $1.95 million of these reductions were a result of reducing our staff by 37 positions. We have continued to utilize savings by reducing supply and equipment budgets. Additionally, this year we have restructured the district’s copy/print operations which will result in long term savings to the district.

The district has made budget reductions totaling approximately 14% of the budget yet we can’t stop there. We continue to look for ways to increase efficiencies. The current state budget bill asked the governor’s office to study and make recommendations concerning “shared services” for local government entities and school districts. For many years, Mariemont has participated in purchasing cooperatives for things such as health insurance, supplies, gas, and electric. When appropriate, we have shared staff with other districts to provide opportunities for our students. The Board of Education is committed to look for more ways that we can share services with other districts to help offset costs.

The financial forecast on page 13 is an estimate of the financial condition of the district as of the end of the 2010-2011 fiscal year. This is a snapshot of the future which is constantly changing as the state continues to struggle with how to fund public schools in years to come. (An updated five-year forecast for the current fiscal year can be found at www.mariemontschools.org under Information, then Finance.)

With no apparent relief in sight from the challenge of our economy, the district continues to take a very conservative approach to budgeting. We are committed to using our financial resources in the most efficient manner while continuing to provide opportunities for our students which will prepare them for the future.

If you have any questions concerning the district’s finances, or Ohio public school finance in general, please feel free to contact me at 272-7500 or at nlucas@mariemontschools.org.

Thank you for each and every way you provide support to the students of the Mariemont City School District.

Natalie Lucas
Treasurer/CFO

"With declining state funding, we continue to search for ways to reduce costs and increase operating efficiencies."

Natalie Lucas
Treasurer/CFO
Expenditures and Revenues 2010–2011

Expenditures
During the 2010-11 fiscal year, 72% of the district’s budget was allocated to salaries and benefits. This level of expenditure for personnel costs is typical for school districts as we are a “people” business. The additional 28% of the budget was spent as follows:

- 16% was spent on purchased services such as utilities, special education services, transportation, custodial services, legal fees, professional development and consultants.
- 3% was spent on materials and supplies for classrooms, offices, maintenance and transportation. This includes the purchase of books, paper, software, cleaning supplies, etc.
- 3% was spent on capital outlay, which accounts for items such as computers, desks and chairs, cafeteria tables, etc.
- 6% was spent on other items such as bank charges, county auditor fees, annual audit fees, debt service, transfers to other funds, etc.

Real Estate Taxes $14,306,020
Personal Property Taxes $21,949,979

Revenues
The Mariemont City School District generates approximately 81% of its revenue through property taxes and state reimbursements.

Real estate taxes remain consistent with little growth unless a new levy is approved.

There is also a State Foundation formula which determines what the state contributes to school districts. During the 2010-11 fiscal year, the formula accounted for 16% of Mariemont’s revenue.

Mariemont also receives an additional 4% of income from miscellaneous local revenue such as school fees, tuition, and rentals.

Expenditures 2010-11

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<thead>
<tr>
<th>Expenditure</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>Salaries &amp; Benefits</td>
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<tr>
<td>Purchased Services</td>
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<tr>
<td>Materials &amp; Supplies</td>
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<td>Capital Outlay</td>
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<tr>
<td>Other</td>
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<td>Total</td>
<td>$21,261,408</td>
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Revenues 2010-11

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Amount</th>
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<tbody>
<tr>
<td>State Foundation</td>
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<tr>
<td>State Tax Allocation</td>
<td>$ 3,561,489</td>
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<tr>
<td>Other Revenue</td>
<td>$  884,674</td>
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<tr>
<td>Total</td>
<td>$21,949,979</td>
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## Five Year Forecast

### Fiscal Years Ending June 2011 through June 2015*

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<th></th>
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<td>Real Estate Tax</td>
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<td>Tangible Personal Property Tax</td>
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<td>State Foundation - SFSF</td>
<td>196,599</td>
<td>198,869</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted Grants - Ed Jobs Fund</td>
<td>119,942</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>State Public Utility Reimbursement</td>
<td>178,804</td>
<td>178,604</td>
<td>1,599</td>
<td>1,066</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Homestead &amp; Rollback</td>
<td>2,322,093</td>
<td>1,671,228</td>
<td>1,749,625</td>
<td>1,758,373</td>
<td>1,767,165</td>
<td>1,776,001</td>
</tr>
<tr>
<td>State Tax Allocation</td>
<td>1,702,717</td>
<td>1,713,492</td>
<td>1,317,121</td>
<td>916,859</td>
<td>916,859</td>
<td>916,859</td>
</tr>
<tr>
<td>All Other Revenues</td>
<td>287,682</td>
<td>275,000</td>
<td>290,000</td>
<td>290,000</td>
<td>290,000</td>
<td>290,000</td>
</tr>
<tr>
<td>Transfers/Advances In</td>
<td>75,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>New Levy FY 13</td>
<td>0</td>
<td>0</td>
<td>1,146,750</td>
<td>1,146,750</td>
<td>2,293,500</td>
<td>2,293,500</td>
</tr>
<tr>
<td>Personal Property Refund</td>
<td>0</td>
<td>(266,980)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>21,323,476</td>
<td>20,928,734</td>
<td>20,567,183</td>
<td>20,373,660</td>
<td>21,601,620</td>
<td>22,831,057</td>
</tr>
</tbody>
</table>

| **Expenditures:**        |                         |                           |                           |                           |                           |                           |
| Salaries & Wages         | 11,546,791              | 11,696,450                | 11,424,374                | 11,479,545                | 11,865,085                | 12,280,363                |
| Retirement/Benefits      | 3,600,347               | 3,888,045                 | 3,750,000                 | 3,975,000                 | 4,253,250                 | 4,550,978                 |
| Purchased Services       | 3,478,900               | 3,720,300                 | 3,817,112                 | 3,876,196                 | 4,031,244                 | 4,192,494                 |
| Materials & Supplies     | 612,129                 | 688,098                   | 569,691                   | 578,542                   | 587,658                   | 605,288                   |
| Capital Outlay           | 697,217                 | 669,137                   | 275,000                   | 275,000                   | 275,000                   | 275,000                   |
| Other Objects            | 308,662                 | 371,700                   | 382,851                   | 394,337                   | 406,167                   | 418,352                   |
| Debt Service             | 174,360                 | 175,000                   | 175,000                   | 175,000                   | 175,000                   | 175,000                   |
| HB 264 Project           | 0                       | 0                         | 100,000                   | 200,000                   | 200,000                   | 200,000                   |
| Transfers/Advances Out   | 517,500                 | 50,000                    | 50,000                    | 50,000                    | 50,000                    | 50,000                    |
| Additional Reductions    | 0                       | (350,000)                 | 0                         | 0                         | 0                         | 0                         |
| Possible Duke Payment    |                          |                          | 162,251                   |                           |                           |                           |
| **Total Expenditures**   | 20,925,906              | 21,258,730                | 20,706,279                | 20,653,619                | 21,843,404                | 22,747,474                |

| **Excess Revenues Over/ (Under) Expenditures:** | 397,570 | (329,996) | (139,096) | (279,959) | (241,784) | 83,583 |

| **Cash Balance July 1** | 5,466,798 | 5,862,368 | 5,534,372 | 5,395,276 | 5,115,317 | 4,873,533 |

| **Available Balance June 30** | 5,864,368 | 5,534,372 | 5,395,276 | 5,115,317 | 4,873,533 | 4,957,115 |

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*This forecast and its assumptions (found on page 14) were adopted for the 2009-2010 school year in September 2010 and revised in May 2011. An updated forecast for the current year (2011-2012) is available on the district website at www.mariemontschools.org.*
Assumptions for Financial Forecast
Fiscal Years Ending June 30, 2011–2015

RECEIPTS

Property Taxes
Property tax revenue estimates are based on information provided for the current and upcoming fiscal year from the county auditor. The County Auditor's estimates reflect a 7%-8% decrease in the district’s property valuation for Tax Year 2011. An increase of 0.5% is factored into fiscal years 2013-2015 for increases in inside millage and new construction. This forecast assumes passage of an operating levy in 2013.

Tangible Personal Property Taxes
Legislation (HB66) has been passed that completely eliminates tangible personal property taxes. This tax is currently being phased out through a reimbursement schedule which is being amended through the state budget process. This revenue loss will have a huge impact on future budgets. The phase out dollars are not reflected in this line item but are recorded in the property tax allocation category.

State Foundation
Revenues from State Foundation payments for fiscal year 2011 is based on estimates from the State Department of Education of which a portion is funded through stimulus dollars. Fiscal years 2012 through 2015 reflect the removal of the stimulus dollars from the calculation. The figures for state dollars in Fiscal Year 2012 and 2013 are estimates included in the current proposed budget bill while Fiscal Year 2012 and 2015 have been held flat. A new funding formula is being studies by the state which will also have an impact on this line item in the future.

Property Tax Allocation
The property tax allocation is a combination of revenues from the state which give taxpayers relief. Currently, this category reflects homestead and rollback payments and personal property tax loss and exemptions. Distribution of the final Homestead and Rollback payment for FY09 was not received until FY10 and results in an inflated number for FY10.

EXPENDITURES

Personal Services
The salary category reflects a 1.65% increase on the base salary for FY11 and no increase for FY12. Additional dollars are factored in for incremental steps, substitutes, overtime and other miscellaneous services.

Benefits
The amounts for benefits are based on anticipated premiums as a member of the insurance consortium and historical data. The district is continuing to look at ways to contain costs in this category. The projections reflect a 15% employee share of premium payments. This category also includes the 14% board share paid to the retirement systems.

Purchased Services, Supplies and Other
Anticipated expenditures in these areas are based somewhat on historical patterns. The district is committed to lowering costs in these areas whenever possible.

Capital Outlay
Capital outlay expenditures are based on anticipated capital needs over the life of this forecast.

Advances and Transfers
Anticipated expenditures in these areas are based on historical patterns, which include transfers to the food service fund.

Debt Service
This forecast assumes the borrowing of $1,000,000 with repayment coming from the general operating fund. It also reflects an additional lease/purchase of $1,078,600 which was utilized to expedite some capital needs projects. The voters of the district approved an $8,016,000 bond issue in March 2000 and a $39,800,000 in May 2010, which are both being retired through the Bond Retirement Fund.

All Other
Revenues from all other sources are based on historical patterns.
Budget Restructuring

In recent years, school funding in Ohio has been on the decline and the Mariemont Schools have responded by restructuring district operations to provide for a less expensive and more efficient basis of operations. As always, the mission of the district to Prepare the Scholars of Today and Inspire the Leaders of Tomorrow has been at the center of each decision. The Board of Education has exhibited the ability to make sound business decisions in order to provide for a more efficient school district while keeping the focus on the mission of preparing all students for a rapidly changing world. While the district has been very successful in cutting costs through restructuring and greater efficiencies, the work is not yet done. The Board of Education remains committed to seeking new and innovative methods for improving quality while reducing costs. The entire country is learning to do more with less and the Mariemont Schools can be no different. The Board of Education and Administration welcome your suggestions for reducing costs and increasing efficiencies.

For current perspective, in Fiscal Years 2009 - 2012, the district has continued to restructure its budget to achieve necessary cost reductions and maximize operational efficiencies.

Budget Reductions FY 2009-2012

<table>
<thead>
<tr>
<th>Item</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reduced staff by 37 positions</td>
<td>$1,948,672</td>
</tr>
<tr>
<td>Total cost reduction salaries/benefits</td>
<td></td>
</tr>
<tr>
<td>Decreased Building Budget</td>
<td>138,900</td>
</tr>
<tr>
<td>Reduced Athletic Budget</td>
<td>23,000</td>
</tr>
<tr>
<td>Instituted Pay to Participate</td>
<td>40,000</td>
</tr>
<tr>
<td>Decreased Technology Hardware Budget</td>
<td>72,900</td>
</tr>
<tr>
<td>Instituted Student Technology Fee</td>
<td>20,000</td>
</tr>
<tr>
<td>Increased Employee Healthcare Premium Share</td>
<td>90,000</td>
</tr>
<tr>
<td>Realized Fairfax Utility/Cleaning Savings</td>
<td>72,037</td>
</tr>
<tr>
<td>Reduced Capital Outlay</td>
<td>50,000</td>
</tr>
<tr>
<td>Reduced Increases to Salary Schedule</td>
<td>274,000</td>
</tr>
<tr>
<td>TOTAL 2009-2012 Budget Reductions</td>
<td>$2,829,509</td>
</tr>
</tbody>
</table>

Budget reduction line item totals reflect the annual savings for the year in which they were instituted. These reductions impact each budget moving forward.
Financial Perspectives

State Funding as a Percentage of District Budget

While Mariemont City Schools has tried to limit budget growth through careful fiscal management and budget item reductions, the portion of revenue received from the State has been shrinking. This chart shows past and projected declines in the percentage of the district budget that is funded by the State. The uncertainty of the future of state funding increases the challenge of projecting and balancing district budgets.

Revenue Impact from Elimination of Tangible Personal Property Tax

The chart above shows the revenue loss due to the state’s elimination of Tangible Personal Property Taxes. Originally, legislation (HB66) was passed completely eliminating personal tangible property taxes. There was an initial “hold harmless” period in which schools were reimbursed for loss revenue through 2013 followed by a phase out of this reimbursement. Recent legislation has suspended the complete phase out of the reimbursement. At its peak, this tax provided the district over $2 million – approximately 10% of the district’s budget. This revenue loss will have a huge impact on future budgets.

Effective Tax Millage History for Mariemont City School District

This chart illustrates the relative steadiness in the annual rate of taxation on residential property over the last twenty years for Mariemont City Schools. The lowest millage rate was 33.4 in 1991 with the highest being 45.74 in 1998.
District Directory

BOARD OF EDUCATION 272-7500

Dee Walter, President
dwalter@mariemontschools.org

Bill Flynn, Vice President
wflynn@cinci.rr.com

Members:
Peggy Braun
pbraun@mariemontschools.org

Marie Huenefeld
mhuenefeld@aol.com

Ken White, President
ken.white@kemira.com

BOARD OF EDUCATION OFFICE 272-7500

Paul Imhoff, Superintendent
pimhoff@mariemontschools.org

Natalie Lucas, Treasurer/CFO
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Shannon Kromer,
Director of Curriculum & Instruction
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Tricia Buchert,
Pupil Personnel Director
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Kathy Ryan,
Facilities Project Manager
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Betsy Porst,
Communications Coordinator
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MARIEMONT HIGH SCHOOL 272-7600

James Renner, Principal
jrenner@mariemontschools.org

Tom Crosby, Assistant Principal
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Tom Nerl, Athletic Director
tnerl@mariemontschools.org

MARIEMONT JUNIOR HIGH SCHOOL 272-7300

Keith Koehne, Principal
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MARIEMONT ELEMENTARY SCHOOL 272-7400

Lance Hollander, Principal
lhollander@mariemontschools.org

Jim Counts, Dean of Students
jccounts@mariemontschools.org

TERRACE PARK ELEMENTARY SCHOOL 272-7700

Linda Lee, Principal
lle@mariemontschools.org

Buildings Maintenance
Art Heagy, Supervisor
272-7505

Grounds Maintenance
John Parker, Supervisor
272-7520

Transportation
272-7510

Champions – Preschool and
Before & After School Services
272-7415

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