MIAMISBURG CITY SCHOOLS

State of the Schools

Fiscal stewardship + sustainable school funding for the Viking community

Educate • Innovate
Collaborate • Inspire

Timeline

When was the last time Miamisburg City Schools asked voters for new money?

2010

On average, a public school district in Ohio asks voters for new operating money every **3 to 5 years**. This recurring cycle is primarily driven by state funding constraints and inflation. [OSBA]

The main idea: Strong schools require both responsible spending and sustainable revenue.

Two things can be true at the same time:

A district can reduce costs where possible — and still need a stable funding source to protect student programs and services.

Cost discipline

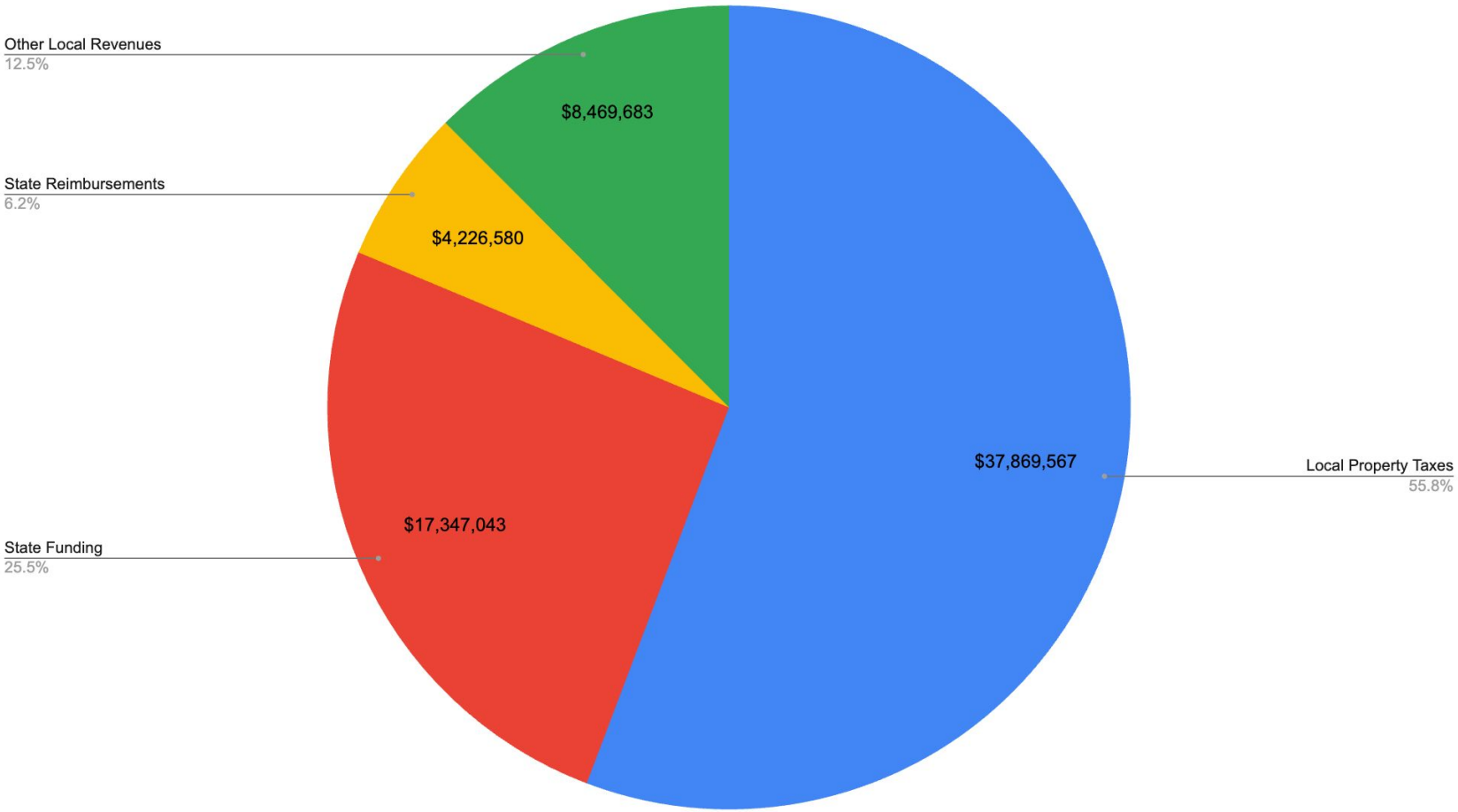
Attrition • contracts • buildings

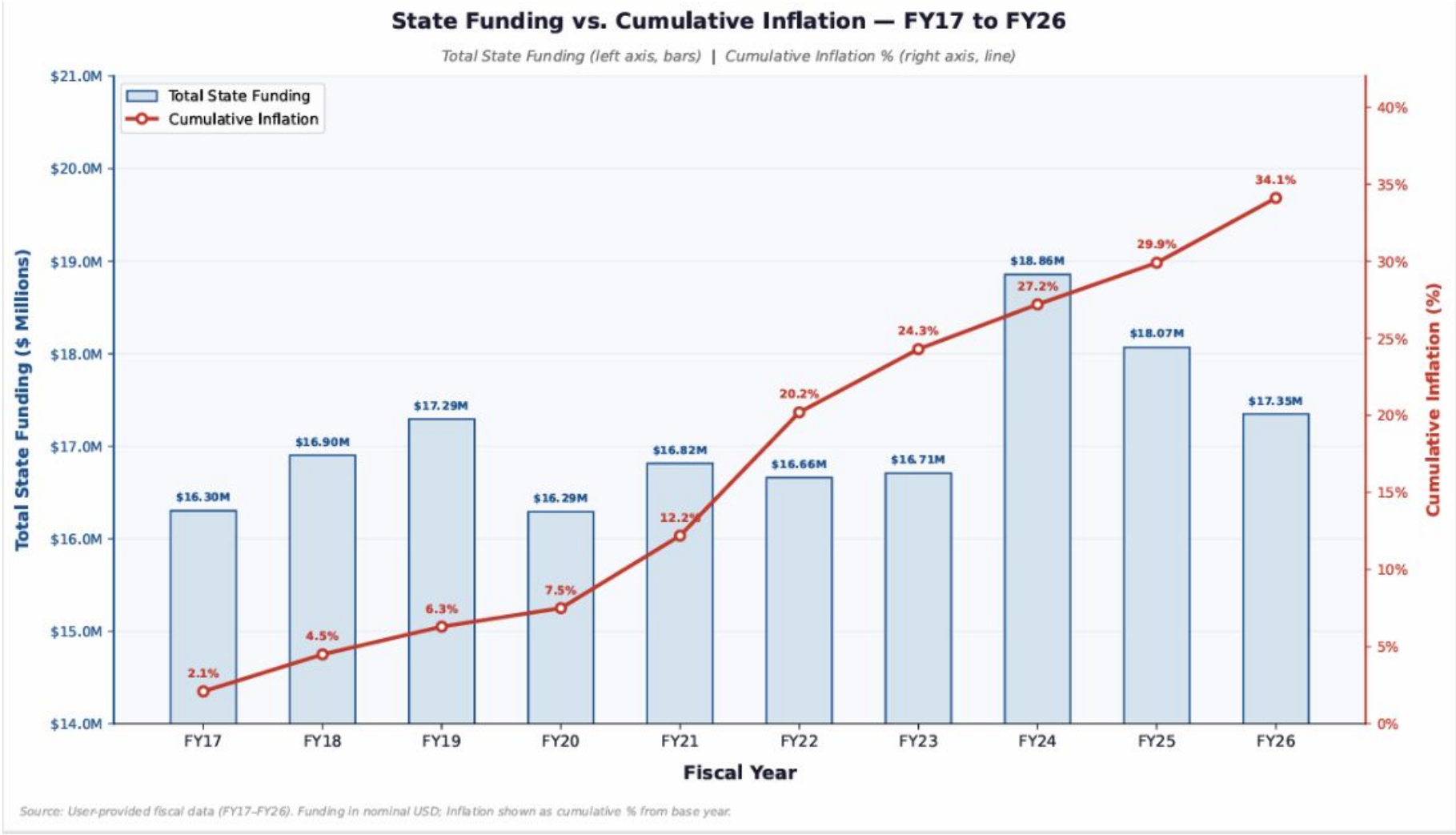
STUDENT EXPERIENCE

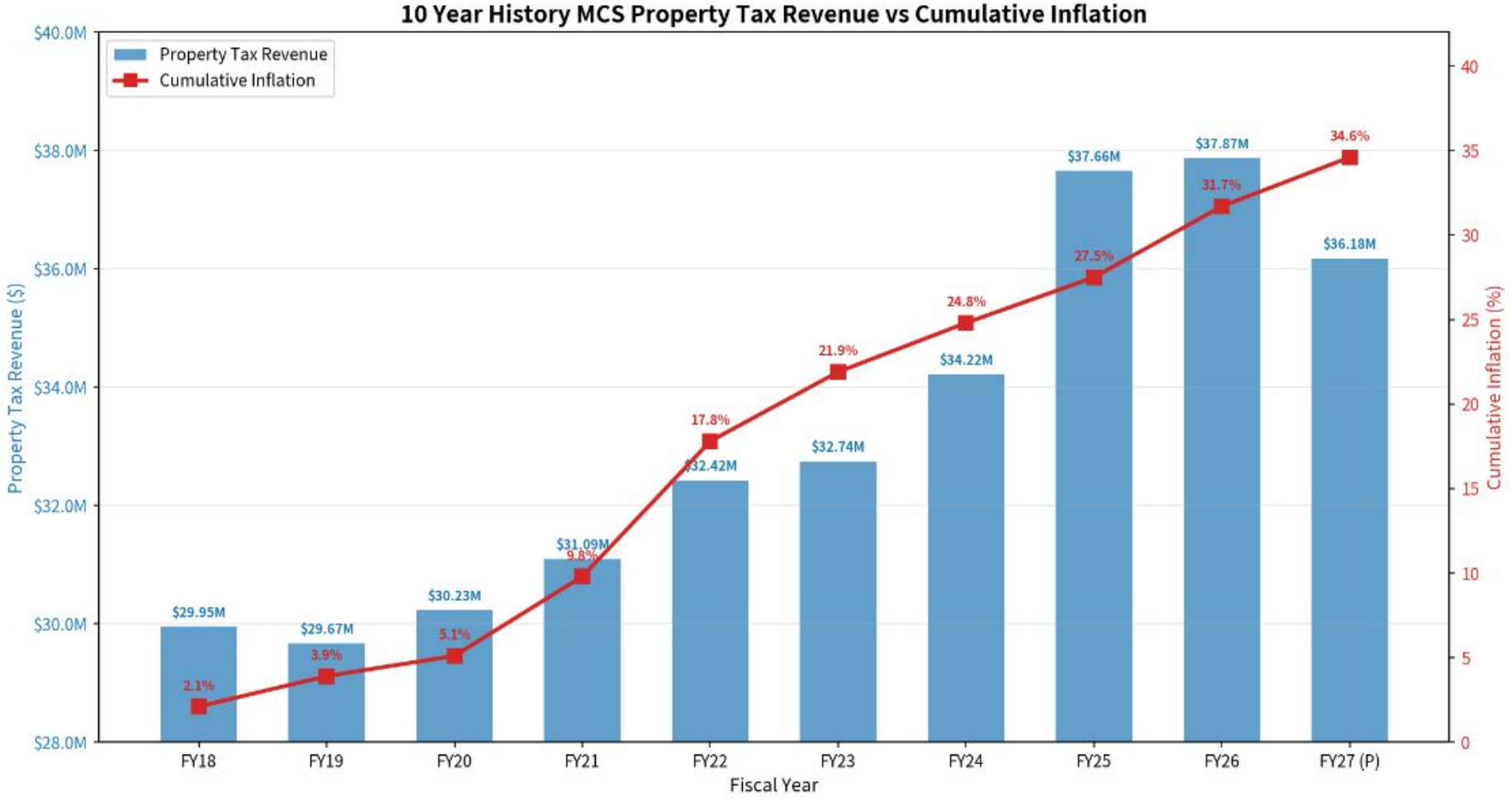
Stable revenue

Local voter-approved support

Miamisburg CSD Revenue Breakdown




State Funding vs. Cumulative Inflation — FY17 to FY26
Total State Funding (left axis, bars) | Cumulative Inflation % (right axis, line)
Total State Funding
Cumulative Inflation
Total State Funding ($ Millions)
Cumulative Inflation (%)
$21.0M
$20.0M
$19.0M
$18.0M
$17.0M
$16.0M
$15.0M
$14.0M
40%
35%
30%
25%
20%
15%
10%
5%
0%
$16.30M
$16.90M
$17.29M
$16.29M
$16.82M
$16.66M
$16.71M
$18.86M
$18.07M
$17.35M
2.1%
4.5%
6.3%
7.5%
12.2%
20.2%
24.3%
27.2%
29.9%
34.1%
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
Fiscal Year
Source: User-provided fiscal data (FY17–FY26). Funding in nominal USD; Inflation shown as cumulative % from base year.


10 Year History MCS Property Tax Revenue vs Cumulative Inflation
Property Tax Revenue
Cumulative Inflation
$40.0M
$38.0M
$36.0M
$34.0M
$32.0M
$30.0M
$28.0M
Property Tax Revenue ($)
40
35
30
25
20
15
10
5
0
Cumulative Inflation (%)
$29.95M
$29.67M
$30.23M
$31.09M
$32.42M
$32.74M
$34.22M
$37.66M
$37.87M
$36.18M
2.1%
3.9%
5.1%
9.8%
17.8%
21.9%
24.8%
27.5%
31.7%
34.6%
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27 (P)
Fiscal Year

How it works for residents

A school district income tax is based on where a taxpayer lives—not simply where they work.

Revenue that will support school purposes

$6,986,319

Important distinction

A school district income tax is not the same as a municipal income tax. It is tied to residence in the taxing school district, not merely employment location.

Traditional School Income Tax

Primary Tax Base:	Ohio Adjusted Gross Income
Wages & Salaries:	Taxed
Self-Employment Income:	Taxed
Social Security Income:	Exempt (via State Deduction)
Retirement/Pensions:	Taxed
Investments (Int./Div./Cap. Gains):	Taxed
Unemployment/Workers Comp:	Taxed
Deductions/Exemptions:	Standard State Exemptions

Rate

0.5%
50 cents/ $100 received
$250/$50,000 received
$500/$100,000 received

Duration

Continuing

Purpose

Support the effort to reverse deficit spending

How Much Would SDIT Actually Cost Me?



Gross Household Income	$ 100,000
Contributes 4% to their Employer 401K	$ (4,000)
Sets Aside $1000 for the Health Savings Plan	$ (1,000)
Federal Adjusted Gross Income (AGI)	$ 95,000
State Deduction $1,900 per person	$ (7,600)
Ohio Modified Adjusted Gross Income (MAGI)	$ 87,400
Amount Contributed to MCS 0.5% SDIT =======	**$ 437**

- After federal and state Adjusted Gross Income (AGI) deductions the “effective rate” is actually less than 0.5%
- Plus, a portion of this amount is offset by property tax reductions (varies according to home value)

- LESS THAN $1.20/DAY

Why it can benefit a school district

A traditional school income tax can add stability and flexibility while keeping the decision local.

Diversifies revenue

Less dependence on property tax alone.

Tied to income

Community support adjusts with taxable income.

Sustainable School Funding

Local control

Voter approved

Planning stability

Helps preserve programs and services over time.

Stewardship first:

Community promise: Every dollar requested will be combined with disciplined, visible savings work.

Estimated 2026–27 savings:
$ 3,678,850

01

Salary & benefits through attrition

Review vacancies before replacement; right-size through retirements, resignations and reorganized duties.

02

Review every single contract

Confirm need, price, duplication, renewal terms and measurable return on investment.

03

Efficient use of district buildings

Maximize spaces, schedules, utilities, maintenance cycles and long-term facility decisions.

- Staffing levels
- Curriculum
- Transportation
- Human Resources
- Student Services
- Extracurricular
- Business Services

The work the district has already done:

Utilizing our buildings

Bear/Mark Twain Elementary
Now being fully utilized for efficiency

Technology Department
Moved to a more cost efficient location

Maddux Lang
Now supporting students' needs and being fiscally responsible

Memorial
Professional Learning room to support staff growth

The balanced plan

A traditional income tax conversation should sit inside a broader financial plan.



Student Experience

The reason for the plan: preserve high-quality teaching, safe schools, student supports and the Viking opportunities families value.

Community message

Miamisburg City Schools is committed to protecting the Viking student experience while being responsible stewards of taxpayer dollars. During the 2026–27 school year, the district is reducing costs through attrition, reviewing every contract, and using our buildings more efficiently. A traditional school income tax is one local option that can help create sustainable revenue for school district purposes if approved by voters.

Sustaining Excellence in Miamisburg City Schools

Potential Cost Savings Discussions

- Transportation
- Extracurricular fees
- Staffing levels
- Maintenance
- Contracts
- Academic programs
- Class size

5 Key Takeaways

1. District is cutting expenses-$3.6 million in 26-27
2. 0.5% traditional income tax generates $6.9 million
3. Residents will pay 50 cents per $100 of income
4. Social Security benefits are EXEMPT
5. State funding to MCS in 2026 is the SAME as 2019