

# Worthington City Schools

## District Budget

July 1, 2023 – June 30, 2024



200 East Wilson Bridge Road  
Worthington, Ohio Franklin County  
[www.worthington.k12.oh.us](http://www.worthington.k12.oh.us)





WORTHINGTON CITY SCHOOL DISTRICT

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# Introductory Section





# WORTHINGTON SCHOOLS

June 26, 2023

200 East Wilson Bridge Road  
Worthington, OH 43085  
614.450.6000 phone  
614.883.3010 fax  
www.worthington.k12.oh.us

Members of the Board of Education and Citizens of the Worthington School District:

We are proud to present this comprehensive budget document for the 2023-24 school year for Worthington Schools. It is intended to illustrate to all stakeholders, in an understandable manner, how District resources are being utilized to meet its goals and accomplish its mission. We hope it helps to create a more open and transparent picture of the District so that informed decisions can be made and resources can be effectively allocated.

**Trent Bowers, Ed.D.**  
*Superintendent*

**T.J. Cusick, CPA**  
*Treasurer*

As the 2022-23 school year comes to a close, it's important to reflect on the amazing achievements of our District, specifically four big milestones:

***Board of Education:***

**Jennifer Best**

**Kelli Davis**

**Nikki Hudson**

**Amy Lloyd**

**Charlie Wilson**

1. Passage of an operating levy, bond levy, and permanent improvement levy – This support ensures our schools will continue to provide a high-quality education for our students and have access to modern, safe, and efficient learning environments
2. New collective bargaining agreements with both employee associations – These contracts recognize the hard work and dedication of our staff and represent a shared commitment to the success of our students, and will provide stability through fiscal year 2026.
3. Successful new start and end times for students – Based on extensive research and community input, new schedules were implemented that better align with pediatrician recommended guidelines.
4. Academic Success – High school finals were reinstated, and with the help of staff it's now a “Celebration of Learning”, creating more meaningful, growth-oriented assessments. The District is embracing the science of reading, where teachers are learning new, research-based strategies for reading intervention. Collaboration with local businesses and academia is occurring to enhance the student learning experience.

Looking ahead, our goals for 2023-24 school year were established during a work session with the Board of Education on June 2, 2023 and can be found in the introductory section of this document. They include several initiatives involving continuous improvement, communication and collaboration, core instruction, policy and governance, and accountability of our resources. Highlights include the beginning of major renovation and construction at both our high school facilities and the development of Worthington’s “Portrait of a Learner” that will describe in detail the competencies students need to thrive today and tomorrow.

## CURRENT ECONOMIC ENVIRONMENT IMPACTING THE BUDGET

Globally, there is still a significant amount of geopolitical tension impacting the economy. Nationally, inflation, although lowering, continues to remain elevated from historical norms, putting pressure on

almost all categories of operating and capital expenses. The labor market for teachers and staff continues to be tight. Regionally, the State of Ohio's revenues continue to exceed projections, with Fitch upgrading Ohio's bond rating AAA, the highest available. Intel recently announced a major manufacturing hub will be developed in central Ohio and should lead to job growth and secondary development. Locally, unemployment remains low and our main source of revenue, property taxes, is still being collected at close to 99%. Home sales continue to remain very strong, but rising interest rates could impact values. The District resides in Franklin County, which has experienced above average growth in jobs compared to both the state and national average, and it is a leading contributor to our housing turnover and recent student enrollment growth. This is due to its sizable institutional component, with Columbus being Ohio's capital, as well as home to The Ohio State University. Our hope is that our location will provide stability during an uncertain outlook.

### IMMEDIATE FINANCIAL CONDITION

The immediate financial condition of the school district is strong. As of the close of the 2022-23 school year, the District's main operating fund, the General Fund, had an unreserved balance of \$97.2 million. The first increment of the 2022 operating levy was phased in during the first half of 2023 allowing operating revenues to outpace expenditures last year. Relief funding provided by the federal government was utilized to offset student Chromebook and intervention costs. Long term contracts with both labor unions were signed and run through June 30, 2026, providing increases of 3.25%, 3.05%, and 3.00%, respectively each year, to base wages while securing hiring, evaluation, and work schedule flexibility for management. We feel the agreements are in the best interest of all parties.

Our self-funded employee health insurance fund has a healthy reserve balance after a successful change in carrier last year. Our food service fund benefited from continued subsidy that provided increased reimbursement rates for school meals, leaving the food service fund with an available fund balance of \$4.1 million at the end of the year. Our main capital projects fund, the Building Fund, received \$234 million as a result of voter approval of a new bond issue. Construction is already underway at Thomas Worthington High School, and the first phase of renovation at Worthington Kilbourne High School is expected to begin soon. Voters also approved a new permanent improvement levy that will provide funding for replacement buses, technology infrastructure, and student furniture and equipment throughout the District, as well as smaller deferred maintenance projects at several locations. Funding these items through an ongoing permanent improvement levy instead of issuing debt is financially prudent and takes considerable risk off the general operating fund in the event of unforeseen capital needs.

### LONG TERM FINANCIAL CONDITION

This budget aligns with the most recent five-year financial forecast approved by the board on May 22, 2023. That forecast projects positive fund balance for the next five years due to voter support of a new incremental levy that will gradually increase collections each year for calendar years 2023-2026. However, deficit spending is still projected to occur and escalate annually over the next five years. This is mainly due to the fact that our District is primarily funded through local property taxes, and Ohio laws prohibit inflationary growth in property tax revenue for school districts. As the state deliberates its' new biennial budget for fiscal years 2024 and 2025, we are hopeful for continued implementation of the Fair School Funding Formula established last year as well as updates to cost inputs that reflect recent

inflation. You can find our long range projections at the beginning of the financial section of this document and the full assumptions behind those projections can be found on our website.

As mentioned earlier, voters approved a bond issue that to fund major construction and renovation of both our high school facilities. This represents the second phase of the District’s long-term, multi-phase master facilities plan. Upon completion of this phase, the District will have renovated all secondary facilities. A community-led task force is expected to reconvene sometime in 2024 to begin discussions on the last phases of the plan that will address elementary site needs.


ABOUT THIS DOCUMENT

The document is prepared on a budgetary basis of accounting for the period July 1, 2023 to June 30, 2024 and includes all funds under the direct control of the District. This basis of accounting is different than the District’s ACFR which is prepared on a GAAP basis. The major differences are:

- A. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- B. Expenditures are recorded when encumbered (budget basis) as opposed to when the liability is incurred (GAAP basis);
- C. Encumbrances are recorded as the equivalent of expenditures (budget basis) as opposed to a reservation of fund balance (GAAP basis); and
- D. Investments are recorded at cost (budget basis) as opposed to fair value (GAAP basis).

We invite you to explore this document so that you can gain a thorough understanding of the District’s financial picture. Feel free to contact our offices with any questions at 614-450-6000.

Respectfully submitted,



Trent Bowers, Superintendent



T.J. Cusick, Treasurer



# **WORTHINGTON CITY SCHOOL DISTRICT**

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## Executive Summary- All Funds Budget Summary

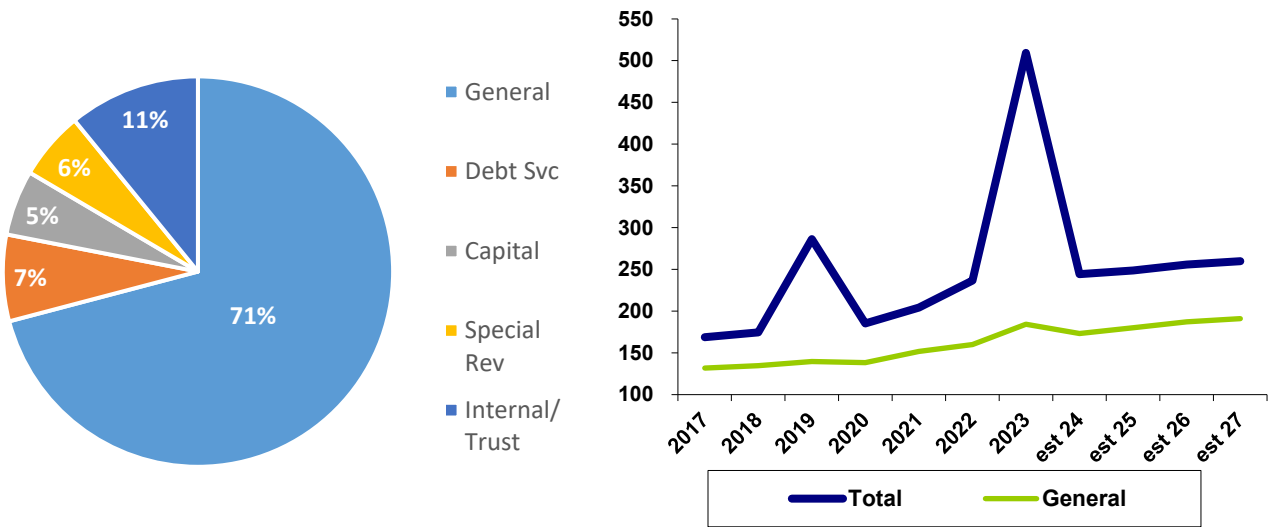
Fund	Actual Fiscal Year 2021-2022			Actual Fiscal Year 2022-2023		
	Actual Revenues	Actual Expenses	Ending Balance	Actual Revenues	Actual Expenses	Ending Balance
<b>General:</b>						
Local Prop. Taxes	\$ 124,673,982			\$ 136,597,429		
State Aid	20,579,262			21,821,844		
Other Intergovernmental	10,070,901			10,108,476		
Other Revenues	4,577,206			15,821,752		
Salaries		90,988,564			94,177,601	
Benefits		35,682,174			36,599,147	
Purchased Svcs		17,321,588			18,608,239	
Supplies		5,147,418			5,626,045	
Capital Outlay		2,197,164			1,007,544	
Other		1,836,879			2,049,357	
Non Operating		11,451,406			510,667	
<b>Total General</b>	<b>159,901,351</b>	<b>164,625,193</b>	<b>98,141,353</b>	<b>184,349,501</b>	<b>158,578,600</b>	<b>123,912,254</b>
<b>Bond Retirement</b>	<b>24,371,918</b>	<b>23,312,024</b>	<b>10,375,599</b>	<b>44,196,595</b>	<b>15,303,334</b>	<b>39,268,860</b>
<b>Capital Projects</b>						
Perm Improvements	-	63,055	503,893	2,501,090	141,922	2,863,061
Building	10,583,460	15,904,210	12,399,017	237,599,735	147,417,577	102,581,175
<i>Capital Projects Total</i>	<i>10,583,460</i>	<i>15,967,265</i>	<i>12,902,910</i>	<i>240,100,825</i>	<i>147,559,499</i>	<i>105,444,236</i>
<b>Special Revenue</b>						
Food Service	6,770,856	4,155,397	3,420,459	4,533,349	3,795,441	4,158,367
Other Local Sources	31,175	7,632	76,731	13,511	14,550	75,692
Uniform Sch. Supplies	-	-	-	-	-	-
Special Rotary	322,561	533,109	579,339	331,078	339,727	570,690
Public School Support	352,689	711,170	456,041	467,842	394,062	529,821
Other Local Grants	3,000	6,596	317	20,717	17,018	4,016
Student Managed Activities	118,161	91,641	145,657	128,410	111,918	162,149
District Mng. Activities	915,387	711,511	794,595	946,945	917,394	824,146
Auxiliary Services	507,636	515,041	75,112	316,286	377,764	13,634
Data Commun.	32,400	32,400	-	32,400	32,400	-
Student Wellness and Success Fund	-	-	-	-	-	-
Other State Grants	128,935	127,547	56,029	236,877	277,769	15,137
ESSER/ARP	3,438,863	3,438,955	600	2,970,182	2,969,958	824
Coronavirus Relief Fund	-	-	-	-	-	-
Spec Ed IDEA	2,513,505	2,536,600	97,194	2,767,322	2,793,576	70,940
Vocation Education	39,090	39,930	994	-	994	-
Limited English Prof.	141,518	140,534	5,667	144,242	149,535	374
Disadv. Children	981,058	969,821	38,679	1,101,011	1,103,291	36,399
Title IV	50,645	50,075	570	108,448	108,265	753
Spec Ed Preschool	108,562	118,172	2,076	92,933	91,975	3,034
Improving Tchr Quality	283,392	283,202	251	325,053	324,501	803
Other Federal Grants	518,798	518,824	-	383,070	383,070	-
<b>Special Revenue Totals</b>	<b>17,258,231</b>	<b>14,988,157</b>	<b>5,750,311</b>	<b>14,919,676</b>	<b>14,203,208</b>	<b>6,466,779</b>
<b>Internal Service</b>						
Intra-District Svcs	1,780,116	1,437,905	1,622,514	2,090,580	1,787,231	1,925,863
Workers Comp Insur.	364,301	307,176	2,297,268	398,990	335,072	2,361,186
Medical Self Insurance	22,785,878	22,200,749	14,835,758	23,238,954	22,609,167	15,465,545
<b>Internal Service Totals</b>	<b>24,930,295</b>	<b>23,945,830</b>	<b>18,755,540</b>	<b>25,728,524</b>	<b>24,731,470</b>	<b>19,752,594</b>
Priv. Purp Trust	1,361	1,350	126,466	2,464	4,000	124,930
<b>Total All Funds</b>	<b>\$237,046,616</b>	<b>\$242,839,819</b>	<b>\$146,052,179</b>	<b>\$509,297,585</b>	<b>\$360,380,111</b>	<b>\$294,969,653</b>

## Executive Summary- All Funds Budget Summary

Fund	Proposed Budget Fiscal Year 2023-2024					Fund Balance
	Estimated Revenues	Percentage Change from Prior Year	Estimated Expenses	Percentage Change from Prior Year	Ending Balance	as a Percentage of Expenses
<b>General:</b>						
Local Prop. Taxes	\$ 136,290,000	-0.23%				
State Aid	21,668,000	-0.70%				
Other Intergovernmental	10,065,000	-0.43%				
Other Revenues	5,189,000	-67.20%				
Salaries			101,200,000	7.46%		
Benefits			39,360,000	7.54%		
Purchased Svcs			20,603,000	10.72%		
Supplies			6,504,000	15.61%		
Capital Outlay			1,807,000	79.35%		
Other			2,361,000	15.21%		
Non Operating			443,000	-13.25%		
<b>Total General</b>	<b>173,212,000</b>	<b>-6.04%</b>	<b>172,278,000</b>	<b>8.64%</b>	<b>124,846,254</b>	<b>72.47%</b>
<b>Bond Retirement</b>	<b>17,449,814</b>	<b>-60.52%</b>	<b>25,563,235</b>	<b>67.04%</b>	<b>31,155,439</b>	<b>121.88%</b>
<b>Capital Projects</b>						
Perm Improvements	4,520,000	80.72%	4,583,000	3129.24%	2,800,061	61.10%
Building	8,650,000	-96.36%	86,210,394	-41.52%	25,020,781	29.02%
<i>Capital Projects Total</i>	<i>13,170,000</i>	<i>-94.51%</i>	<i>90,793,394</i>	<i>-38.47%</i>	<i>27,820,842</i>	<i>30.64%</i>
<b>Special Revenue</b>						
Food Service	4,014,000	-11.46%	4,258,000	12.19%	3,914,367	91.93%
Other Local Sources	8,800	-34.87%	9,050	-37.80%	75,442	833.61%
Uniform Sch. Supplies	-	-	-	-	-	0.00%
Special Rotary	304,500	-8.03%	572,780	68.60%	302,410	52.80%
Public School Support	466,831	-0.22%	690,031	75.11%	306,621	44.44%
Other Local Grants	500	-97.59%	4,516	-73.46%	-	0.00%
Student Managed Activities	156,200	21.64%	318,349	184.45%	-	0.00%
District Mng. Activities	929,061	-1.89%	1,607,998	75.28%	145,209	9.03%
Auxiliary Services	354,000	11.92%	367,634	-2.68%	-	0.00%
Data Commun.	32,400	0.00%	32,400	0.00%	-	0.00%
Student Wellness and Success Fund	-	-	-	-	-	0.00%
Other State Grants	8,500	-96.41%	23,637	-91.49%	-	0.00%
ESSER/ARP	2,482,688	-16.41%	2,483,512	-16.38%	-	0.00%
Coronavirus Relief Fund	-	-	-	-	-	0.00%
Spec Ed IDEA	2,955,660	6.81%	3,026,600	8.34%	-	0.00%
Vocation Education	-	0.00%	-	-100.00%	-	0.00%
Limited English Prof.	167,975	16.45%	168,349	12.58%	-	0.00%
Disadv. Children	1,223,370	11.11%	1,259,769	14.18%	-	0.00%
Title IV	251,975	132.35%	252,728	133.43%	-	0.00%
Spec Ed Preschool	85,269	-8.25%	88,303	-3.99%	-	0.00%
Improving Tchr Quality	315,007	-3.09%	315,810	-2.68%	-	0.00%
Other Federal Grants	-	-100.00%	-	-100.00%	-	0.00%
<b>Special Revenue Totals</b>	<b>13,756,736</b>	<b>-7.79%</b>	<b>15,479,466</b>	<b>8.99%</b>	<b>4,744,049</b>	<b>30.65%</b>
<b>Internal Service</b>						
Intra-District Svcs	1,996,000	-4.52%	1,922,000	7.54%	1,999,863	104.05%
Workers Comp Insur.	420,000	5.27%	420,000	25.35%	2,361,186	562.19%
Medical Self Insurance	24,625,000	5.96%	23,226,000	2.73%	16,864,545	72.61%
<b>Internal Service Totals</b>	<b>27,041,000</b>	<b>5.10%</b>	<b>25,568,000</b>	<b>3.38%</b>	<b>21,225,594</b>	<b>83.02%</b>
Priv. Purp Trust	4,260	72.89%	4,500	12.50%	124,690	2770.89%
<b>Total All Funds</b>	<b>\$244,633,810</b>	<b>-51.97%</b>	<b>\$329,686,595</b>	<b>-8.52%</b>	<b>\$209,916,868</b>	<b>63.67%</b>

# Executive Summary - Revenue Analysis

## Total FY24 Estimated Revenues All Funds: \$244.6 Million



Revenue of all 30 District funds for FY24 is projected to total \$244.6 million, a decrease of \$264.7 million. That decrease is primarily the result of a bond issue in FY23 generating \$263 million in gross revenue that will not occur in FY24. Removing the effects of that bond issue leaves total revenue decreasing \$1.7 million, the result of the following factors:

- General Fund total revenue is projected to decrease by \$11.1 million to \$173.2 million mainly due to a return of advance last year related to construction that will not occur next year.
- A projected increase of \$1.3 million of tax revenue in the Bond Retirement fund resulting from a net increase of 1 mill related to the issuance of the 2022 construction bonds.
- Interest income in the amount of \$8.6 million is projected in the Building Fund as construction gets underway and the cash position begins to decrease.
- A decrease of \$1.2 million in Special Revenue Funds due to fluctuation in grant proceeds including the final year of American Rescue Plan funding, as well as an expected decrease in Food Service revenue due to expiration of some federal and state reimbursement programs.

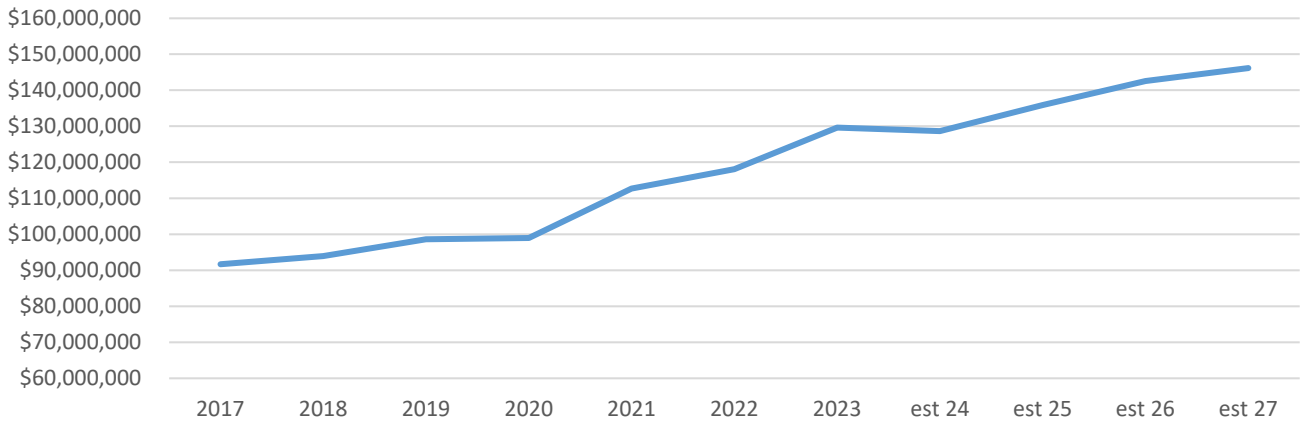
A detailed analysis of each fund category follows.

### General Fund

The three main sources of General Fund operating revenue are real estate property taxes (and Homestead & Rollback Reimbursement), tangible personal property taxes (and reimbursement), and basic state aid. A detailed analysis of each category follows.

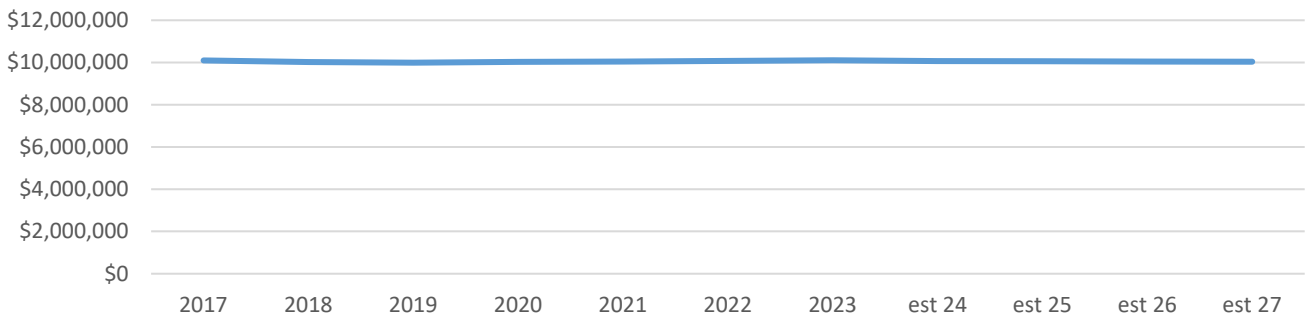
Real Estate Property Taxes

General Property Tax Revenue



The District’s main source of revenue is real estate property taxes, accounting for 74% (\$128.6 million) of total projected 2024 operating revenue. Voters supported a new incremental operating levy in November 2022. The levy phased-in an additional 2.9 mills in collection year 2023, along with an additional 2.0 mills in each of 2024, 2025, and 2026, maxing out at 8.9 mills continuously for 2026 and beyond. The required sexennial reappraisal will occur for collection year 2024, and based on indications from the county auditor, we are projecting overall increases in property values of 25% for residential properties and 20% for commercial properties. However, Ohio law states no matter what the change in value of property is, the total dollar amount collected will not increase from the year in which the levy was first passed (except for 4.5 inside mills). Therefore, this reappraisal will have the effect of decreasing the overall tax rate, and those 4.5 inside mills that do capture growth are projected to generate approximately \$3 million annually beginning in calendar year 2024, an increase of 2%. Because of this law, unless a District passes a new levy or has growth (Worthington is very mature with little land to develop), real estate revenues flatten out long term.

Homestead and Rollback Reimbursement

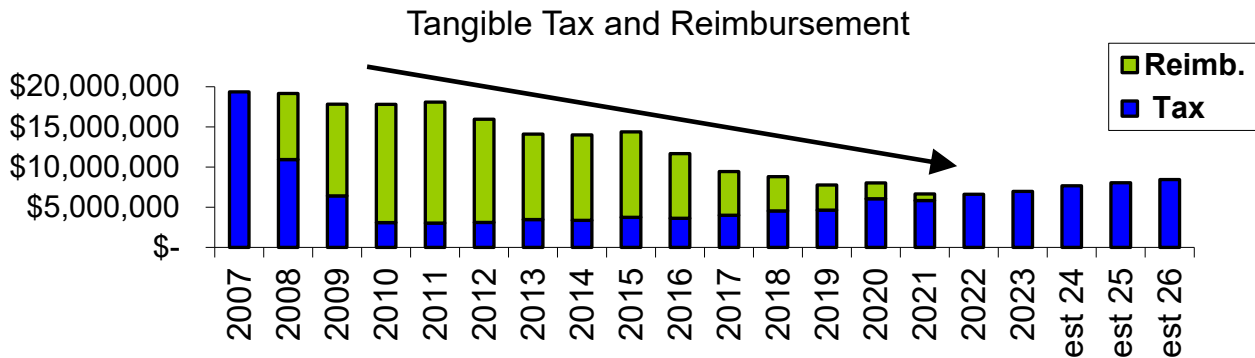


Homestead and rollback reimbursements are linked to property taxes and are the result of tax credits the State provides to eligible homeowners on the first 12.5% of owner occupied residential property values and to senior citizens. The State reimburses the District the amount that otherwise would have been collected from the homeowner. However, in 2013, the state eliminated this provision for any new levies, and placed an income threshold on the senior credit. We project the state will continue to reimburse the amount from levies passed prior to 2013, which is why this graph is essentially flat at \$10 million into the future, although several bills have recently been introduced to alter this structure.

## Executive Summary - Revenue Analysis

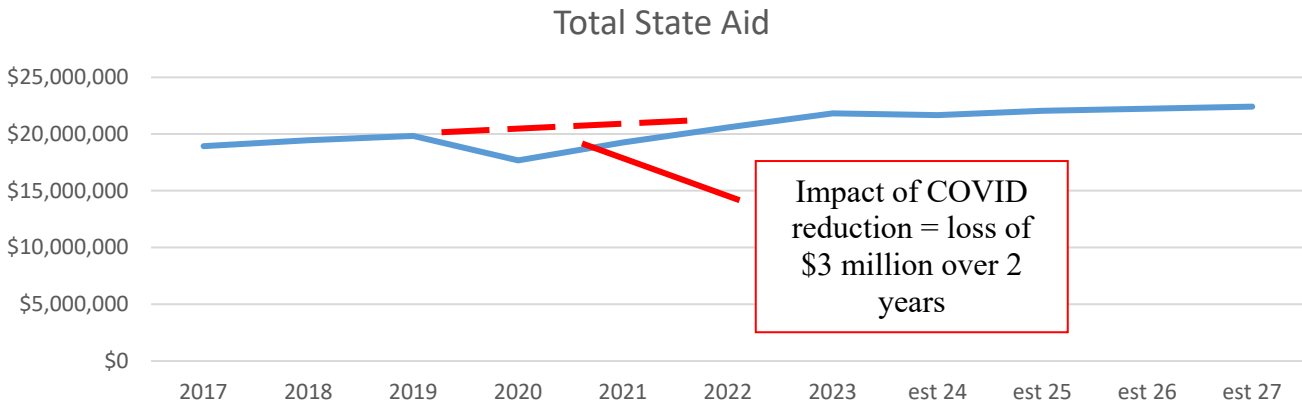
### Tangible Personal Property Tax and State Reimbursement

Tangible personal property taxes, which are assessed on the equipment and inventory used in business, were eliminated by the state in 2005 in an effort to increase business growth (except for public utility property). However, school districts were dependent on this source of revenue, with our District heavily dependent, receiving approximately \$18 million annually from TPP. In an effort to lessen the impact, the State decided to gradually phase out this tax over a number of years by reimbursing Districts a portion of the lost revenue. The graph below illustrates the loss of this revenue. All that remains after 2022 is utility taxes, which are projected to total \$7.6 million for FY24 and to grow in value 3% annually due to growth in the central Ohio region.



### State Aid

State aid is the third major component of funding for our District and includes basic state formula aid, casino revenue, and Medicaid reimbursements. Total state aid is projected to be \$21.6 million in FY24.



The biennium state budget for 2022-2023 incorporated a new school funding formula, called the Fair School Funding Plan. This new formula uses an input-based methodology to determine the base cost of educating a student and then applies a state/local share mechanism that includes both property wealth and the income of residents. The legislature decided to phase in the new formula roughly at 1/6<sup>th</sup> per year over a six-year period, but did not commit beyond the first two years. At the time of this publication, the Legislature was still debating the next biennial budget for fiscal years 2024 and 2025, with the Governor recommending using the same 2018 input metrics and continuing the 1/6<sup>th</sup> phase in per year, and the House recommending using 2022 input metrics to account for rapid inflation experienced by schools. It is unknown what the Senate and ultimately the final version of the state budget will include, but we have projected the Governor's proposal since any additional revenue will be partially offset by significant reappraisal of District property value, which drives state revenue in the formula. Casino revenue is projected at \$0.7 million, and Medicaid reimbursements along with other revenues are also projected at \$0.7 million, making total state revenue projected to be \$21.6 million.

### **Debt Service Fund**

Total revenue for the Debt Service Fund for FY24 is projected to be \$17.4 million, a decrease of \$26.8 million from the prior year. The decrease is due to the issuance of debt during last fiscal year that included bond premium, and no debt issuance is expected this coming fiscal year. Tax rates increased a net one mill for collection year 2024 due to that debt issuance, increasing projected property tax revenue approximately \$1.4 million for fiscal year 2024.

### **Capital Projects Funds**

The two capital projects funds are the Permanent Improvements Fund and the Building Fund.

The Building Fund accounts for any capital bond levy proceeds and related expenses. The District issued \$89 million of debt in 2019, the majority of which was spent on middle school renovations/additions completed last year as we transitioned 6<sup>th</sup> grade to middle school. The only projected revenue is \$0.15 million in interest income related to the \$1.3 million unspent proceeds. These proceeds will be spent down this year. The District more recently issued \$234 million of bonds in 2023 to fund major high school renovations. The Thomas Worthington project is already underway and the Worthington Kilbourne and Natatorium projects are expected to get started this coming fiscal year. Those proceeds are invested in accordance with the anticipated construction draw down schedule and we project interest revenue of \$8.5 million this coming fiscal year.

The Permanent Improvement Fund accounts for the District's new permanent improvement levy authorized by voters in November 2022. This levy is projected to generate \$4.6 million next fiscal year to be used to replace aging buses, technology, and equipment as well as a few small deferred maintenance projects.

Please turn to the financial section of this document for a more detailed analysis of the District's capital plan.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for certain purposes. These include all local, state, and federal grants as well as athletics and food services. Combined revenue of all special revenue funds is projected to be \$13.7 million, a decrease of \$1.2 million from the prior year, mainly due to expiration of federal covid relief funding and pandemic food service assistance funding.

The largest of the traditional special revenue funds, the Food Service Fund is projected to have total revenue of \$4.0 million, a decrease of \$0.5 million due to expiration of pandemic assistance programs. In addition, the American Rescue Plan, which provided instructional and operational pandemic assistance funding, is entering its final year and revenue is expected to decrease \$0.5 million as the District draws down and spends its remaining allocation. For a more detailed analysis of each special revenue fund please turn to the Financial Section of this document.

### **Internal Service Funds**

The District maintains 3 internal service funds, an Intra-District services fund that accounts for an all-day kindergarten program as well as an in-house copy center, a Workers Compensation Self-Insurance Fund, and an Employee Health Benefit Self-Insurance Fund.

Total revenue for the all-day kindergarten program is projected at \$1.4 million based on an expected enrollment of approximately 500, consistent with prior year. The monthly tuition rate will remain unchanged.

Revenue for the Workers Compensation Fund is expected increase slightly due to wage increases, as the rate per gross payroll will remain unchanged. Claims and other expenses are expected to remain consistent. We maintain

## Executive Summary - Revenue Analysis

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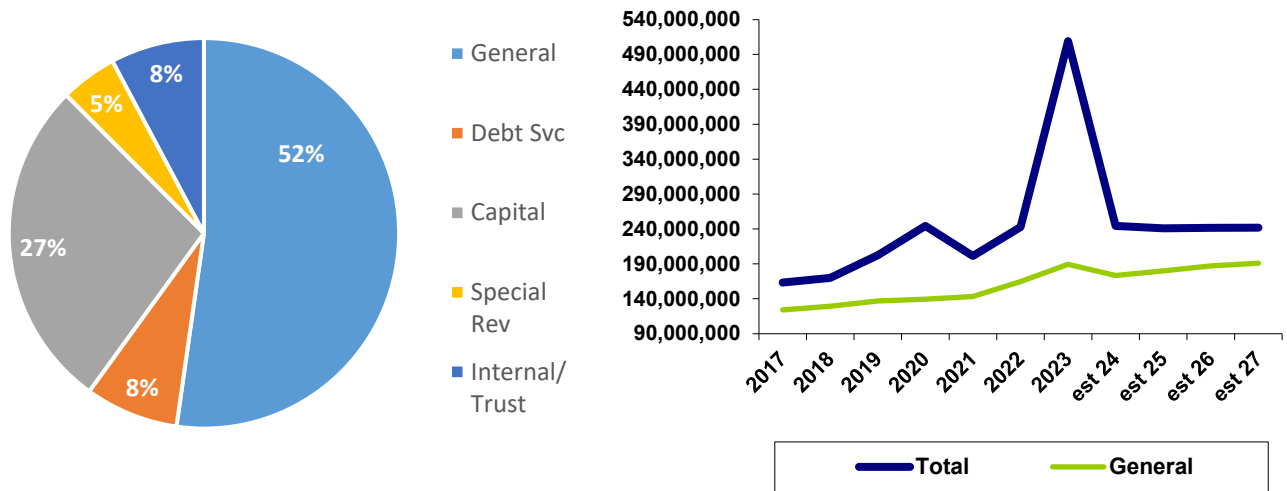
stop loss reinsurance of \$400,000 per claim, and our cash balance reserve is sufficient to cover three to four catastrophic claims.

Revenue for the Medical Self-Insurance Fund is projected to total \$24.6 million, an increase of \$1.3 million, based on increased staffing levels and participation in the program, as well as a projected 8% increase in premium rates January 1, 2024. Claims have been running slightly under projections so far this calendar year, and we are hopeful that our change in carrier last January will generate savings to help bring down that expected 8% increase. We will set rates this fall with the dual goal of maintaining stability in premium costs as well as ensuring sufficient reserves are maintained to cover catastrophic events.



# Executive Summary - Expenditure Analysis

## Total 2024 Budgeted Expenditures All Funds: \$329.7 Million



Expenditures of all 30 District funds for FY24 are projected to total \$329.7 million, a decrease of \$30.7 million from the prior year. The District began construction on major high school renovations last year, accounting for \$147 million of expenditures in FY23 with the remaining \$87 million projected to occur in FY24. Removing the effects of this project, total expenditures are projected to increase \$30.5 million, a result of the following:

- General Fund expenditures are projected to increase \$13.7 million (8.6%). Salaries and benefits account for \$9.9 million of the total increase and represent 3.25% base wage increases for all staff as well as longevity increases, along with an additional 23.3 staff members to address growth in student population and needs.
- Bond Retirement Fund expenditures are projected to increase \$10.2 million as a result of passage of the 2022 bond levy and corresponding issuance of debt to fund major high school renovations.
- \$4.5 million is budgeted in the District’s new Permanent Improvement Fund, which was approved by voters in November 2022 to upgrade buses, technology, and equipment.
- Employee Medical Self-Insurance Fund expenditures are projected at \$23.2 million, a slight increase of \$0.6 million (2.6%). The District expects to experience savings in the second half of calendar year 2023 due to its switch in insurance carriers but still projects an 8% increase for calendar year 2024 due to medical inflation and high cost prescription drugs.

A more detailed analysis of each fund type follows.

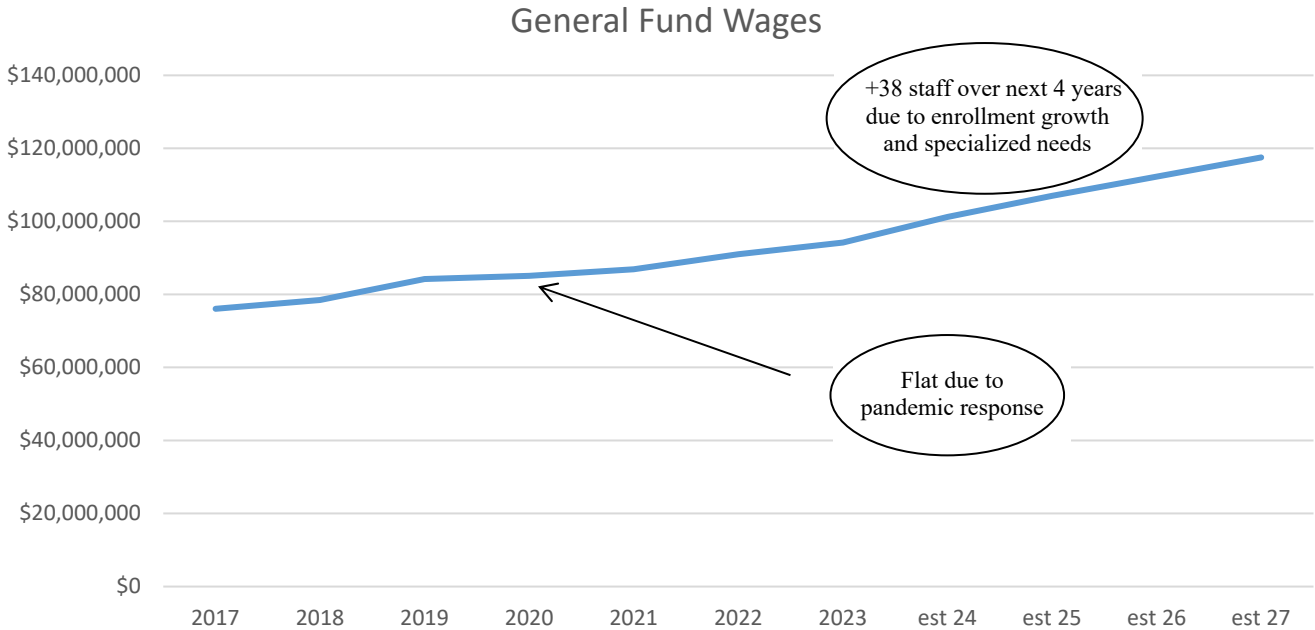
### General Fund

General Fund expenditures for FY24 are budgeted at \$172.3 million, which represents an increase of \$13.7 million (8.6%) from the prior year. The majority of the District’s General Fund expenditures are related to salaries and fringe benefits of staff, which account for 82% of total operating expenditures. A more detailed analysis of each category follows.

## Executive Summary - Expenditure Analysis

### Salaries

The graph below illustrates historical and projected wage costs over a ten year period. Continued enrollment growth, especially in the area of special education, creates the anticipated need for an additional 38 staff members over the four-year period FY24 through FY27.



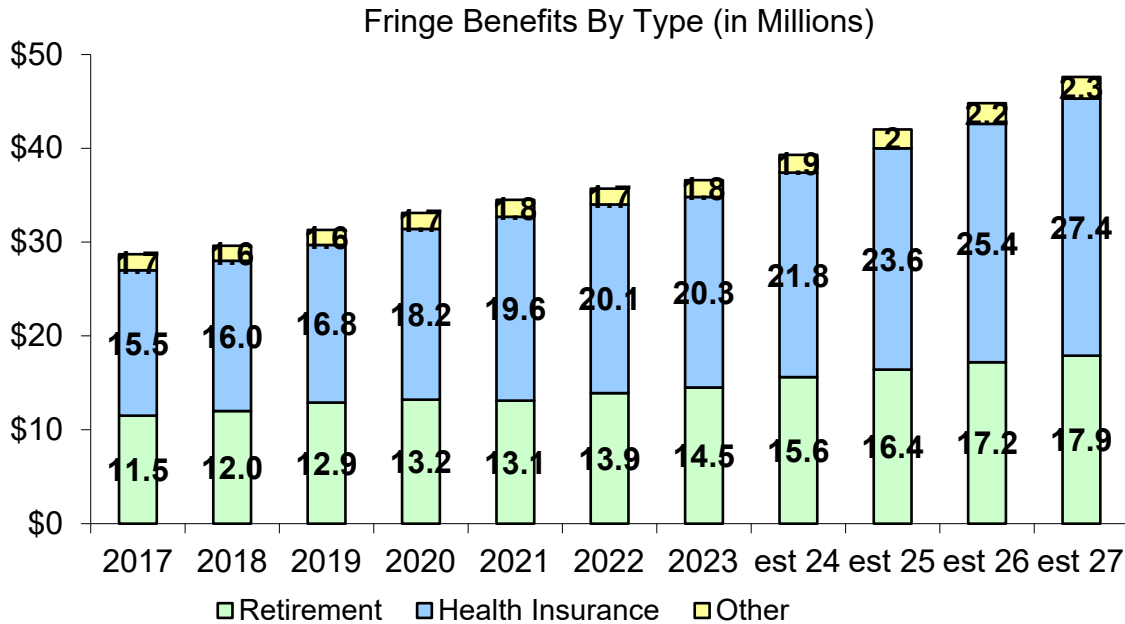
General Fund salaries are projected to total \$101.2 million for FY24, an increase of \$7.0 million (7.4%) from the prior year. This is a result of several factors:

- Staff base wage increases of 3.25% annually as part of both negotiated labor agreements as well as longevity step increases which range from 0 to 5% depending on years of service.
- A projected decrease of \$1.0 million related to over 20 retirements likely to be replaced with entry level teachers.
- A projected increase of 23.3 staff members due to growth in both enrollment and student needs, particularly in the area of special education (14 of the 23.3 staff members will be providing additional services in this area next year).

## Executive Summary - Expenditure Analysis

### Fringe Benefits

Fringe benefits are projected to total \$39.3 million, an increase of \$2.7 million, or 7.3%, from the prior year. Major expenditures in this category, as illustrated below, include retirement contributions and medical insurance.



Retirement contributions are budgeted at \$15.6 million and represent the District's share of annual contributions into the state retirement systems, which by law is currently set at 14% of the employee's wages. This represents an increase of \$1.1 million from the prior year and is directly related to wage increases.

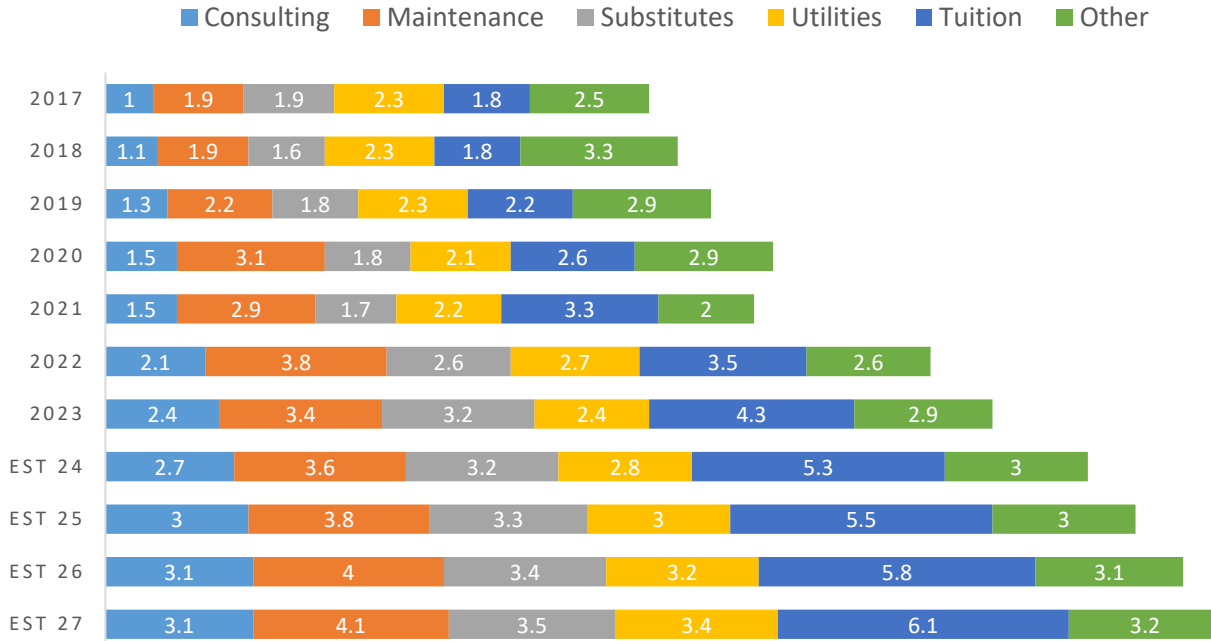
Employee health insurance is the other major component of this category, and is budgeted at \$21.8 million, an increase of \$1.5 million from the prior year (7.3%). The District currently pays 86% of the monthly health insurance premium for full-time certified single staff (85% for family) and 90% for full-time classified staff (single and family). The district is self-funded for employee medical claims. The first few years had very favorable claims experience, leading to annual decreases in premium costs of 8.0% for 2016 and another 6.7% for 2017. Claims trended up leading to increases of 7.14% for 2018, 4.2% for 2019, 10.5% for 2020, 9.8% for 2021, and 2.9% for 2022. The District bid out its carrier for 2023 and ultimately switched to Anthem at a significant projected savings, leading to no increase in premium for 2023. Claims have been running on target with projections so far this calendar year but we project 8% increases for future years due to medical cost inflation, particularly in the area of high-cost prescription drugs, and higher reinsurance costs. The latest labor agreements contained various provisions to help mitigate the increased cost to the District including a cap in the District's exposure to increased costs as well as other mechanisms to help incentivize employees to make informed decisions regarding their health care.

Other benefits include workers compensation insurance, required Medicare employer contributions, and \$160,000 for tuition reimbursement as agreed to in the certified union agreement. Both workers comp and Medicare are directly related to gross payroll and therefore will increase in correlation to salaries. The workers compensation premium rate is expected to remain stable at 0.4% of covered payroll, since the District is self-insured and has had several years of favorable claims activity and an adequate reserve. This category also includes unemployment costs.

### Purchased Services

Purchased services include consultants (legal and technical), repairs and maintenance, certified teacher substitutes through the ESC, utilities, tuition paid to other districts and organizations that resident students attend (such as Delaware Career Center and special education placements, and other services. The following graph illustrates purchased services by major category in millions of dollars:

### PURCHASED SERVICES BREAKDOWN



Total purchased services for 2024 are budgeted at \$20.6 million, an increase of \$2.0 million (10.7%) from the prior year. Consultant services are projected to increase due to our contracted mental health workers through the ESC. Maintenance and repair costs are projected to increase slightly due to continued inflationary pressure on service contracts. Maintenance also includes the leasing of modular units at several elementary locations. Substitute teacher costs increased significantly in FY22 due to a shortage of supply and need to increase daily rates, and we expect costs to remain elevated for the future. Utilities costs were less than anticipated in FY23 due to mild conditions, and we expect a return to normal conditions in FY24 leading to an increase. However, long term negotiated contracts are in place for electric and gas as part of a consortium with other school districts to help hold down pricing. Tuition to other entities, including special-needs specific programs, is an area of rapid acceleration. Our enrollment at Delaware Area Career Center continues to grow. More students are expected to be placed into specialized programs with high costs, and more students are taking advantage of college credit plus courses. Other services include specialized transportation services, special education services, communication services, and various other technology and instructional services. We have budgeted for a 3% annual inflationary increase beyond next year.

### Supplies and Materials

Supplies are budgeted at \$6.5 million, an increase of \$0.9 million from the prior year. Buildings are given a supply budget of between \$88-\$98 per student depending on grade level, with an additional \$38-\$48 per qualifying special needs, limited English speaking, or economically disadvantaged student. Building budgets total \$2.4 million, which includes \$0.7 million of unspent funds carried over from FY23. New curriculum and resource adoptions are expected to total \$1.0 million, a decrease of \$0.6 million from the prior year. Fuel prices are projected to remain consistent with FY23 pricing.

## **Executive Summary - Expenditure Analysis**

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### **Capital Outlay**

Most capital outlay is budgeted in the capital projects funds rather than the general fund. However, instructional Chomebooks used for testing and other equipment that is part of routine operations are budgeted here, and total \$1.1 million. We hope to utilize remaining federal pandemic response funds (American Rescue Plan) to offset some of this cost if other needs do not arise.

### **Other Expenditures**

Other expenditures are budgeted at \$2.3 million, with \$1.9 million of that total budgeted for auditor and treasurer tax collection fees.

### **Non-Operating Expenditures**

Non-operating expenditures include a \$0.3 million transfer to the Debt Service fund for principal and interest on the District's operating debt, which includes two energy conservation issues. These principal and interest payments are made with operating cost savings and not tax revenue. Year-end advances are included in this category and are budgeted at \$0.1 million for FY24, consistent with prior year projections.

### **Debt Service Fund**

Expenditures of the debt service fund are projected to total \$25.5 million, an increase of \$10.2 million. The increase is related to issuance of \$234 million last fiscal year to begin major renovations to high school facilities. Principal and interest payments are estimated at \$9.2 million and \$16.1 million, respectively, based on the current debt schedule. For a more detailed analysis of Debt Service schedules and calculations, please turn to the financial section of this document.

### **Capital Projects Funds**

The two capital projects funds are the Building Fund and the Permanent Improvements Fund.

Expenditures of the Building Fund are projected to total \$86.2 million and represent the remaining proceeds of the \$234 million bond issuance last spring and represent the Worthington Kilbourne and natatorium renovations expected to get underway next year (The Thomas Worthington improvements are already underway).

The Permanent Improvement Fund accounts for the District's newly passed permanent improvement levy and expenditures are projected to total \$4.6 million for FY24 and include replacement buses, technology, and equipment as well as a few small deferred maintenance projects.

Please turn to the financial section of this document for further details on the District's capital plan and budget.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for certain purposes. These include all local, state, and federal grants as well as athletics and the national school breakfast and lunch program. Total budgeted expenditures are \$15.5 million, an increase of \$1.3 million from the prior year. The increase is mainly the result of the budgeting of remaining funds in activity accounts to make available to spend. In total, 82.79 FTE are projected to be funded through various special revenue funds at a budgeted cost of \$5.7 million in salaries and \$2.3 million in benefits. Each fund is unique and we encourage you to review the financial section of this document for a detailed description and analysis of each special revenue fund.

### **Internal Service Funds**

The District maintains 3 internal service funds, an Intra-District services fund that accounts for the all-day kindergarten program as well as an in-house copy center, a Workers Compensation Self Insurance Fund, and an Employee Health Benefit Self Insurance Fund.

Expenditures for the all-day kindergarten program are budgeted at \$1.3 million, consistent with the prior year. Actual staff levels will be finalized once enrollment in the program is finalized later this summer.

Copy Center is budgeted at \$0.6 million and reflects spending down of balances to replace equipment and purchase additional supplies if needed.

The Workers Compensation Self Insurance Fund is budgeted at \$0.4 million, an increase of \$0.08 million. This includes an increase for potential claims if they arise, but we expect claims to remain consistent from prior years. Stop-loss premium costs and third party administrative costs are expected to increase slightly for inflation.

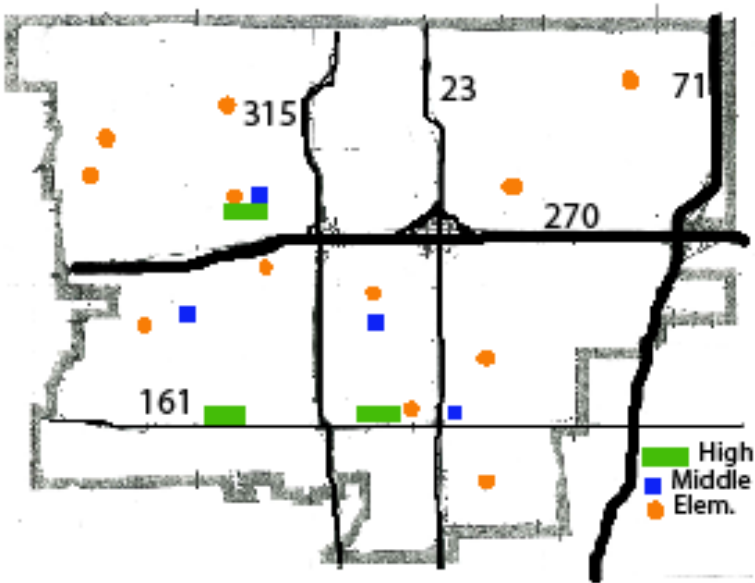
Expenditures for the Medical Self Insurance Fund are budgeted at \$23.2 million, an increase of \$0.6 million, or 2.6%. Claims have been trending slightly lower than projected for the first half of calendar year 2023. We expect third party administrative costs to increase 2-3% for inflation and stop loss reinsurance costs to increase 10-15%. The District is a member of a consortium with other districts and governmental agencies, leveraging stop-loss costs, so we are hopeful the increase is mitigated. We expect claims to increase 5-7% for inflation. Management and the Insurance Committee will continue to monitor all aspects of the funds, including reviewing claims, plan design, and appropriate stop loss coverage levels to attempt to mitigate any cost increases while maintaining sufficient reserves.

District Profile

The Worthington City School District operates as an independent political subdivision of the State of Ohio subject to provisions of the Ohio Constitution and Ohio Revised Code. As such, there is no authority to have a charter or adopt local laws. The District is not a part of, or under the control of, the City of Worthington.

The District encompasses approximately 20 square miles and includes all of the City of Worthington and Village of Riverlea, as well as portions of the City of Columbus and Perry and Sharon Townships. It is entirely located within Franklin County.

Currently, the District operates 11 elementary schools, 1 preschool, 4 middle schools, 2 high schools, as well as two alternative high settings and an alternative middle school setting. A five member Board of Education governs operations over an appointed Superintendent and Treasurer.

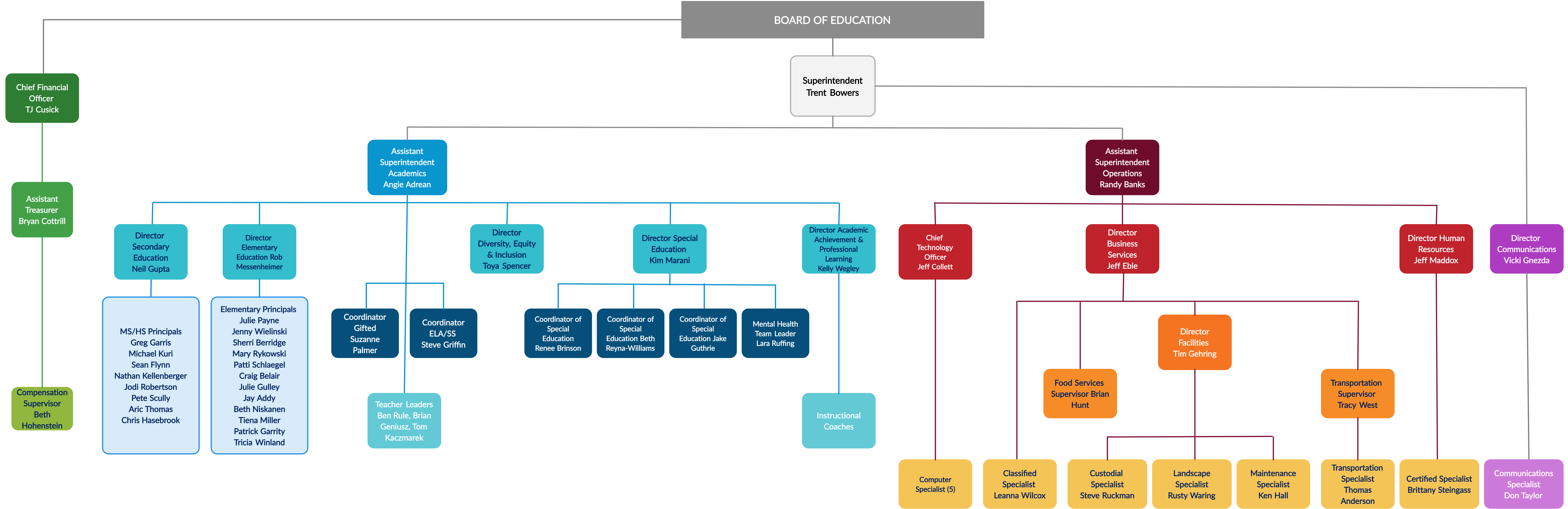


Social and Economic Setting

The District contains a well balanced mix of residential and commercial properties. Easy access to Interstates 270 and 71 and State Routes 23 and 315 have attracted multinational corporations including Worthington Industries, Sandvik Hyperion, Anheuser Busch, Liebert Corp., and Medvet. Smaller quaint shops and restaurants dot downtown High Street. A mixture of luxurious home developments and newer condominium and apartment complexes allows for residential options for a range of family incomes. The Worthington

Community Center and the Parks and Recreation Department maintain top notch facilities and offerings to accommodate a well-balanced lifestyle. Worthington Libraries have continuously been nationally recognized as a top 10 library in the United States. All these factors as well as the short driving distance to Ohio State University, the Columbus Zoo and Aquarium, Polaris Fashion Place, and many other shops and restaurants make residing in the Worthington School District very attractive to potential homeowners and families.

# WORTHINGTON SCHOOLS ORGANIZATIONAL CHART





**OUR MISSION**

**EMPOWERING  
A COMMUNITY OF LEARNERS  
WHO WILL CHANGE THE WORLD!**

**VISION STATEMENTS**

- 1** Diverse opportunities for students academically, co-curricularly and socially
- 2** A safe environment both emotionally and physically
- 3** Consistent communication and opportunities for two-way communication
- 4** Responsible and transparent utilization of community provided finances



## Mission, Vision, and Goals

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The Board and Administration met on June 2, 2023 to establish a framework of goals for the upcoming 2023-24 school year:

### Continuous Improvement

- **Strategic Plan Coordination**

Work with existing mission, vision, master facilities plan, board of education goals, enrollment projections, portrait of a learner, DEI strategic plan and academic continuous improvement plan to pull each item together into a cohesive long-term outward facing strategic plan.

- **Diversity, Equity, and Inclusion**

Complete and implement the DEI strategic plan in partnership with The Ohio State University. Continue to utilize the equity gap analysis tool to measure growth and close gaps focusing on:

- Equitable Student Access
- Culturally Responsive Practices
- Student-Centered Leadership
- Diverse Staff of Excellent Educators
- Family & Community Engagement
- School Climate

Strengthen the competency of DEI building champions.

Work to pilot and/or implement at least 50% of the DEI Champions' District Impact Projects.

- **Safety**

Be on site regularly at each high school weekly to monitor high school construction, to observe student patterns, traffic patterns, construction impacts, impacts to co-curriculars etc.. to ensure that students and staff are safe and that the student and staff experience is positive throughout the constant change occurring at the high school sites because of construction.

Update threat assessment processes and forms to ensure consistency at each school level and throughout the school district.

Communicate safety processes and procedures with the public via a safety webpage on the district site.

- **School Counseling Service Model**

We will collaborate with our school counseling team to review and refine service delivery models K-5 and 6-12 to ensure that students and families are receiving the care and communication necessary for success in school and after graduation. The Director of Elementary Education will supervise and coordinate K-5 and The Director of Secondary Education will supervise and coordinate 6-12.

- **Decrease Chronic Absenteeism**

This is the start of a 3-year goal in our district's One Plan with the Ohio Department of Education.

- Work with building leadership to better understand background/past experiences of students with chronic absenteeism.
- Audit current building practices and identify gaps in student supports, including enrollment and onboarding of new students.
- Develop district/building plan to address gaps identified in audit.
- Engage families in understanding the impact of chronic absenteeism and overcoming barriers to attendance.

### Communication and Collaboration

- **Consistent Communication and Community Engagement**

Audit the Worthington Schools website to determine ease of use, relevance of information, etc.. Survey the community to determine what is most important on the website. Prepare for the website transition to a new template and Final Site for the 2024-2025 school year.

Continue consistent communication with internal and external stakeholders through multiple means: Newsletters, Today's News Email, Monthly newsletter to replace the ThisWeekNews, State of the Schools, Key Communicators, Blog, Social Media and Student Meetings. In good and challenging times we must not waver in our commitment to share information and facilitate opportunities for feedback with key groups.

- **Construction Progress Communication**

Develop plans to provide ongoing construction progress and community engagement at each of the High Schools, through public meetings, video or other such media to be prepared for the District web page.

- **Family Engagement**

Audit tools used K-5 and 6-12 for family engagement in the learning process. Work with school principals to set specific expectations for buildings and teachers to engage with families. Track engagement data as a baseline to set future improvement goals.

- **Employee Assistance Program Implementation**

Ensure that each employee has access to Matrix as the new employee assistance program. Provide communication in writing and in person so that all staff members understand the benefits they have access to and have the on-going support necessary to remain healthy as they work to support students and families.

## Mission, Vision, and Goals

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### Instruction

- **Portrait of a Learner**

Engage the Worthington community to examine how the world has changed and the implications for our students. Discuss the competencies students need to thrive today and tomorrow. Identify and contextualize the competencies that should be part of our district's shared, local vision. Discuss how to make our Portrait of a Learner a reality for every student.

- **Reading / MTSS**

Expand current elementary MTSS process to include executive functioning to all 11 elementary buildings as well as moving the documentation of data and instruction decisions to Viz-Ed to enable streamlined documentation and more efficient MTSS meetings (data visualization). Continue work with structured literacy (SoR) programming across K-8, including the site-wide use of Lexia Core 5 and Lexia Power Up to heighten the individualized instruction aligned to student reading profiles. Finalize plans with our school psychologist to provide dyslexia diagnosis in-house for Worthington students and families.

- **Special Education**

A thorough study of the Special Education Program, its delivery of service, and the utilization of special education staff shall be conducted during the 2023-2024 school year. The study shall be conducted by a third party selected by mutual agreement of the Board and the Association. This study shall provide proposals and suggestions to the administration and the Association.

- **School Psychologists Remote Work Pilot**

Monitor and troubleshoot the School Psychologist remote work pilot to ensure students and schools receive excellent service while also creating and maintaining a work environment for psychologists that helps Worthington recruit and retain qualified staff members.

### Policy and Governance

- **High School Cell Phone Usage**

Investigate current high school cell phone practices to determine a best practice path moving forward. Work with principals, teachers, students and families to examine options for implementation in the 2024-2025 student handbooks.

### Resources

- **Technology**

Continue to advance our technical protections and staff training specific to cyber security.

Work to help facilities keep construction projects on time and budget while minimizing any disruptions to student learning through technological solutions.

- **Transparency, Accountability, and Financial Operations**

Maintain timely and clean financial reports and audit opinions.

Provide transparency and accountability regarding the financial status of 2022 bond proceeds and projects.

Attempt to maximize safety and earnings of bond proceeds, while keeping track of any potential arbitrage that may be required to be set aside.

Continue to explore potential cost saving options related to the various employee insurance benefit programs, including expanding partnerships with surrounding Districts, potentially self-funding dental and vision programs or pooling with other Districts, and actively managing the self-funded medical plan.

- **Facility Construction**

Continue to work with staff and community to finalize drawing phases for all High School and Natatorium projects.

Work with CM Thomas Worthington to keep projects on schedule for Fall 2026. Work with Principals for any construction impacts during the year.

Work with Architect and CM to begin construction for Worthington Kilbourne to keep projects on schedule for Fall 2026. Work with Principals for any construction impacts during the year.

- **Phase Three Master Facilities Plan**

Begin preparations for Phase Three of the Master Facilities Plan to kick-off in the fall of 2024. Work to update elementary building assessments so life cycle data is accurate for 2024. Meet with each elementary school PTA to discuss the hopes, dreams and fears regarding the MFP process. Monitor each site to understand traffic flow, walking patterns, unique community values, important special events, etc.

## Budget Process, Guiding Policies, and Timeline

The Ohio Revised Code provides strict regulation over the budgetary process for local school districts, which occurs on an annual basis. The chart on the next page illustrates the timeline and cyclical nature of the various steps in the budget process. All budget documents are prepared using the cash basis of accounting, which recognizes both receipts and disbursements when they are received and paid for, respectively. This is different than the full accrual basis of accounting that the annual audited financial statements are prepared using, in which revenues are recorded when earned and expenses when the liability is incurred, regardless of the timing of the payment. Local school board policies further guide how the budget is developed. A full copy of these policies can be found in this document beginning on page 30, and we will summarize them in the following process narrative.

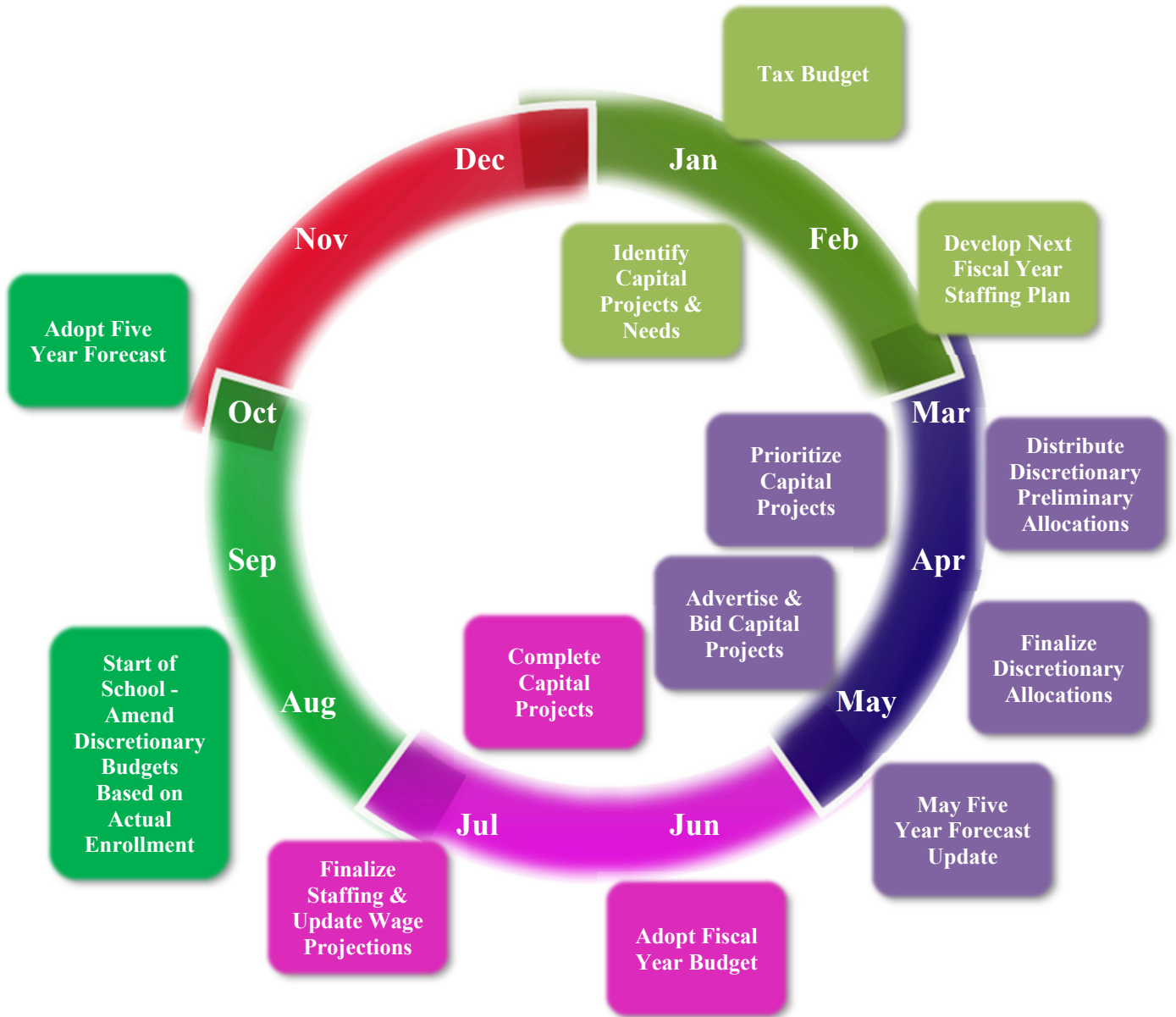
Policy 6231 indicates that budget planning shall be a continuing process involving broad participation by administrators, supervisors, and other persons as needs. This is illustrated in the circular depiction of the budget timeframe on the next page. Careful attention is paid to both the short and long term goals of the District as well as the overall mission when developing the annual budget. Furthermore the extent and quality of learning programs are directly dependent on the funding provided by the efficient management of District funds. Thus the board has the following goals when developing the budget:

1. to engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding that will provide quality education for the District's students;
3. to use the best available techniques for budget development and management;
4. to provide timely and appropriate information to all staff with fiscal management responsibilities;
5. to establish effective procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

School districts by law must have a balanced budget. A balanced budget in this definition does not necessarily mean that revenues equal or exceed expenditures, but rather that estimated resources, including beginning available fund balance, must equal or exceed estimated expenditures. Thus, a board cannot appropriate amounts that it does not have sufficient resources to cover. In addition, Policy 6145 recognizes the need to maintain sufficient year end balances to minimize undesirable programmatic reductions or changes, and guides the long-term focus by initiating budgetary actions or proposed levy to voters when the unreserved fund balance in the third year of the current forecast is projected to be less than 1/12 of annual expenditures.

With these goals and policies in mind, the chart on the next page illustrates the annual budget process for our District. Major events are listed, and each one is explained further on the following page. The District's fiscal year begins July 1 and ends June 30. The operating budget timeline is illustrated on the outside of the circle, and the capital budget timeline is illustrated on the inside of the circle.

# Budget Process, Guiding Policies, and Timeline



## Budget Process, Guiding Policies, and Timeline

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### Tax Budget (January)

The first major document prepared is the tax budget, which becomes the legal basis for the establishment of tax rates by the County Auditor. Every January, the District prepares the tax budget, which lists the financial resources available and expenditures required over the succeeding calendar year. The District outlines operating revenues and expenses, as well as debt service obligations. The county budget commission uses this document to prepare taxing rates and amounts, which the local school board then approves by April 1. Property taxes in Ohio are one year in arrears; thus approval of these rates and amounts in April will result in collections beginning the following January.

### Develop Next Year Staffing Plan (March)

Members of the administration meet to review new student and kindergarten registrations to date and updated enrollment projections, as well as known retirements, resignations and course offerings and needs, and develop a preliminary plan for staffing for the following fiscal year, as well as update long range projections for staffing needs. This serves as the basis for updated wage and benefit costs as part of the May five year forecast update.

### Distribute Preliminary Discretionary Allocations (March)

Building discretionary budgets (non-wage budgets) are based on a fixed dollar amount per pupil, along with an additional weighted dollar amount per special needs pupil, economically disadvantaged pupil, and English language learners. Principals are given flexibility to determine how those resources are utilized, whether services, supplies, or capital outlay, and submit their budget requests to the Superintendent for approval. Department budgets are based on needs from the prior year and adjusted for needs for the upcoming year. Department leaders submit requests which are approved by the Superintendent. This serves as the basis for the updated service, supply, and capital costs as part of the May five year forecast update.

### Finalize Discretionary Allocations (April)

Building and department discretionary budgets are returned to the Superintendent, who reviews any requests for changes in funding levels, and forwards approved copies to the Treasurer's department. The Treasurer uses the updated numbers to compile the following year's budgets as part of the five year forecast update.

### Five Year Forecast Update (May)

A detailed five year forecast for the general operating fund must be approved by the Board every November, as discussed in detail below. However, the forecast is updated annually each May, the purpose of which is to amend the current year budget if necessary, but more importantly to update the revenue projections for the following fiscal year, which then serves as the basis for the following fiscal year's appropriations resolution due July 1.

### Adopt Budget/Appropriations Resolution (June)

A certificate of estimated resources as well as an appropriations resolution must be on file and approved by the County Auditor's office before any funds can be obligated, but not later than October 1. However, the start of the fiscal year is July 1. Thus, ORC allows a local Board to pass a temporary appropriations resolution, if they so choose, to fund ongoing operations, until a permanent one can be approved in October. As discussed above, our District uses the previous May forecast update to serve as the basis for the following fiscal year's permanent appropriations resolution, which is approved each June, and does not pass a temporary resolution. The budget may be amended during the year to reflect changes to the estimates as information becomes available. The legal level of budgetary control is at the fund and 1 digit object level for the General Fund, and at the fund level for all other funds. All funds, with the exception of agency funds, must have an annual budget.



## Budget Process, Guiding Policies, and Timeline

### Finalize Staffing/Update Wage Projections (August)

Prior to the first day of school, Human Resources finalizes staffing levels based on actual enrollment, as well contract adjustments for any educational attainment or changes that staff may have obtained during the summer. The first pay in the new contract year is processed on August 25. Using this first updated payroll information, the Treasurer's department reviews and adjusts wage and benefit projections, which will serve as a basis for the October five year forecast.

### Amend Discretionary Budgets for Start of School (September)

After the first few weeks of school, building discretionary budgets are updated based on actual enrollment as well as actual total number of special needs students, English language learners, and economically disadvantaged students. Department budgets are amended if necessary due to unforeseen circumstances.

### Adopt Five Year Forecast (November)

A detailed five year forecast for the general operating fund must be approved by the Board every November. This serves as the basis for planning into the future. Board Policy 6220 recognizes the need to maintain sufficient year end balances (16.67%, or two months expenses) to minimize undesirable programmatic reductions or changes. The forecast guides long term planning by initiating budgetary actions or proposed levy to voters when the unreserved fund balance falls below desired levels or deficit spending becomes larger than future levy revenue can support.

### Capital Budget Process (Annual)

A Capital Budget is maintained by Facilities Management that outlines major capital projects and replacement assets for the next five years. A detailed listing of the upcoming year's projects and needs is provided to the Treasurer around January and incorporated into the annual budget process. Funds for these projects are usually from bond issuances but can also be from permanent improvement monies or general operating dollars. Projects are prioritized and finalized around March, so that any architectural drawings can begin and bidding and award of contracts can occur around May or June, as a short summer window exists to complete projects.

### Administration, Monitoring, and Amendment of the Budget

The District utilizes the Uniform School Accounting System to monitor, control, and report all financial activity. USAS is an interactive, online budgetary and accounting control system maintained by the State of Ohio. A requisition is entered and then approved by the Treasurer as to the proper coding and availability of funds, which results in a purchase order or encumbrance. Utilizing the encumbrance system prevents the over-expenditure of each budget line item. At the close of the fiscal year, encumbrances are carried over while the unencumbered funds are subject to re-appropriation in the next fiscal year. Reports are provided to the Board each month detailing compliance and comparison with the approved budget. Both expenditures and revenues are monitored closely so that any necessary changes to the budget may be presented to the board for approval. Transfers within the general fund budget object codes may be made by the Treasurer so long as they remain within the same object level. Transfers occurring between object levels must be approved by the Board. For all remaining funds, transfers may be made among any account codes so long as the total does not exceed board approved appropriations for that fund as a whole.

## **Budget and Fiscal Management Policies**

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### **Forecast and Appropriations and Budget Plan (Policy 6231)**

The appropriation measure shall be adopted at the fund level for all funds.

The five-year forecast, for the general fund, will be adopted by the Board by the end of November and May of each school year. The Treasurer is required to recommend adoption of the five-year forecast. The forecast will be related to the District's goals, objectives, and programs. The projections will be used for planning purposes and will reflect the educational programs previously approved. The Board shall be apprised of any changes or alterations between forecasts.

Budget planning for the district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the district. Budget planning shall be a continuous process involving broad participation by administrators, supervisors, and other persons as needed. The proposed budget shall reflect the needs and requirements of all segments of the local school community.

The Treasurer shall be responsible for preparing an annual document that reflects the current and anticipated programming for the next school year. The document will include an executive summary, explanation of the budget process, fiscal management policies, proposed budget for all funds excluding agency funds, summary of general fund budgets for buildings and departments at the object level, staffing information, and information about other funds.

The Board will adopt an annual permanent appropriation measure in June for the following fiscal year to begin July 1. In the event the permanent appropriation is not ready at that time, the Board may adopt a temporary appropriation no later than September 30 of each fiscal year.

The appropriation measure shall exclude agency funds, the general fund shall be adopted at the fund and first level of object and all other funds shall be at the fund level.

The Treasurer has the authority to approve general fund appropriation changes within the first level of object for the general fund and within the fund for all other funds. An increase or decrease in appropriation outside of the parameters above shall require Board approval.

The Board shall adopt as part of its annual appropriation measure a spending plan (also known as a forecast), as prescribed by statute, or in the case of an amendment or supplement to an appropriation measure, an amended spending plan setting forth a projection of revenue, expenditures, and assumptions. The forecast shall include the General Fund, any special cost center associated with General Fund money, Emergency Levy funds, any Debt Service activity that would otherwise have gone to the General Fund, and DPIA.

# Financial Section



# **WORTHINGTON CITY SCHOOL DISTRICT**

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This budget document includes 26 governmental funds, 3 proprietary funds, and 1 fiduciary trust fund. The District also maintains 1 agency fund for other activities which is not required to be budgeted and therefore excluded from this report.

### **Governmental Funds**

**General Fund:** Accounts for the day to day operations of the District, which includes all revenues not designated for other purposes, such as property taxes and state basic aide. The legal level of control is by 1 level object.

**Debt Service Fund:** Accounts for all resources and payment of general obligation bond and note principal, interest, and related costs. Resources are from taxes levied on properties to pay down debt. The legal level of control is at the fund level.

**Special Revenue Funds:** Account for all resources from specific sources that are legally restricted to expenditures for specified purposes. The District has 22 such funds, most of which are state and federal grant funds. Detailed descriptions of each fund can be found in the financial section of this book. The legal level of control is at the fund level.

**Capital Project Funds:** Account for financial resources to be used for the acquisition and/or construction of major capital facilities and equipment purchases. The District has 2 such funds, the Permanent Improvement Fund, which accounts for any energy conservation projects and proceeds from any land or building sales, and also the Building Fund, which accounts for revenues generated through the issuance of bonds. The legal level of control is at the fund level.

### **Proprietary Funds**

**Intra-District Services Fund:** An internal service fund used to account for operations of the copy center, which provides goods and services to other funds on a cost-reimbursement basis to the various funds including the General Fund. The legal level of control is at the fund level.

**Workers' Compensation Self Insurance Fund:** An internal service fund used to account for the proceeds from premiums and claims related to the District's workers compensation insurance. A premium is charged to the fund that each employee is paid out of. The legal level of control is at the fund level.

**Medical Self Insurance Fund:** An internal service fund used to account for the proceeds from premiums and claims and stop loss insurance related to the District's medical insurance. A premium is charged to the fund that each employee is paid out of. The legal level of control is at the fund level.

### **Fiduciary Fund**

**Private Purpose Trust Fund:** Accounts for funds set aside for scholarship purposes. The income from such funds may be expended in accordance with the trust agreement, but the principal must remain intact. The legal level of control is at the fund level.

**WORTHINGTON CITY SCHOOL DISTRICT**  
**Franklin County**

Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Fiscal Years Ended June 30, 2020, 2021, 2022  
 Forecasted Fiscal Year Ending June 30, 2023 through 2027

	Actual			Average Change	Forecasted				
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027
<b>Revenues</b>									
1.010 General Property Tax (Real Estate)	\$ 98,956,525	\$ 112,681,503	\$ 118,068,751	9.3%	\$129,603,000	\$128,632,000	\$135,899,000	\$142,552,000	\$146,165,000
1.020 Tangible Personal Property	6,047,252	5,836,150	6,605,232	4.8%	\$6,966,000	\$7,658,000	\$8,037,000	\$8,432,000	\$8,762,000
1.035 Unrestricted State Grants-in-Aid	16,737,883	18,185,324	18,502,637	5.2%	\$18,825,000	\$19,324,000	\$19,663,000	\$19,836,000	\$20,011,000
1.040 Restricted State Grants-in-Aid	941,499	1,073,161	2,076,625	53.7%	\$2,295,000	\$2,344,000	\$2,377,000	\$2,394,000	\$2,411,000
1.050 Property Tax Allocation	11,997,907	10,864,135	10,070,901	-8.4%	\$10,108,000	\$10,065,000	\$10,056,000	\$10,047,000	\$10,038,000
1.060 All Other Revenues	3,552,945	2,617,276	3,160,585	-2.8%	\$4,340,000	\$5,040,000	\$3,840,000	\$3,740,000	\$3,640,000
1.070 <b>Total Revenues</b>	<b>\$ 138,234,011</b>	<b>\$ 151,257,549</b>	<b>\$ 158,484,731</b>	<b>7.1%</b>	<b>\$ 172,137,000</b>	<b>\$ 173,063,000</b>	<b>\$ 179,872,000</b>	<b>\$ 187,001,000</b>	<b>\$ 191,027,000</b>
<b>Other Financing Sources</b>									
2.050 Advances-In	\$ 68,000	\$ 338,000	\$ 1,404,000	356.2%	\$ 11,057,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
2.060 All Other Financing Sources	61,008	16,496	12,621	-48.2%	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000
2.070 <b>Total Other Financing Sources</b>	<b>\$ 129,008</b>	<b>\$ 354,496</b>	<b>\$ 1,416,621</b>	<b>237.2%</b>	<b>\$ 11,077,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
2.080 <b>Total Revenues and Other Financing Sources</b>	<b>\$ 138,363,019</b>	<b>\$ 151,612,045</b>	<b>\$ 159,901,352</b>	<b>7.5%</b>	<b>\$ 183,214,000</b>	<b>\$ 173,173,000</b>	<b>\$ 179,982,000</b>	<b>\$ 187,111,000</b>	<b>\$ 191,137,000</b>
<b>Expenditures</b>									
3.010 Personal Services	\$ 85,098,811	\$ 86,864,342	\$ 90,988,563	3.4%	\$94,400,000	\$101,200,000	\$107,000,000	\$112,250,000	\$117,500,000
3.020 Employees' Retirement/Insurance Benefits	32,795,221	34,430,366	35,657,295	4.3%	\$36,929,000	\$39,360,000	\$42,081,000	\$44,790,000	\$47,632,000
3.030 Purchased Services	14,021,660	13,660,343	17,085,141	11.2%	\$19,189,000	\$20,603,000	\$21,679,000	\$22,652,000	\$23,462,000
3.040 Supplies and Materials	2,884,646	2,959,961	4,369,097	25.1%	6,629,000	5,761,000	6,283,000	7,311,000	6,329,000
3.050 Capital Outlay	2,019,417	852,989	1,536,178	11.2%	800,000	1,807,000	1,861,000	1,917,000	1,974,000
4.300 Other Objects	1,604,515	1,809,152	1,845,607	7.4%	\$2,058,000	\$2,361,000	\$2,484,000	\$2,598,000	\$2,666,000
4.500 <b>Total Expenditures</b>	<b>\$ 138,424,270</b>	<b>\$ 140,577,153</b>	<b>\$ 151,481,881</b>	<b>4.7%</b>	<b>\$ 160,005,000</b>	<b>\$ 171,092,000</b>	<b>\$ 181,388,000</b>	<b>\$ 191,518,000</b>	<b>\$ 199,563,000</b>
<b>Other Financing Uses</b>									
5.010 Operating Transfers-Out	\$ 564,846	\$ 523,202	\$ 394,406	-16.0%	\$343,000	\$343,000	\$343,000	\$187,000	\$187,000
5.020 Advances-Out	338,000	1,404,000	11,057,000	501.5%	100,000	100,000	100,000	100,000	100,000
5.040 <b>Total Other Financing Uses</b>	<b>\$ 902,846</b>	<b>\$ 1,927,202</b>	<b>\$ 11,451,406</b>	<b>303.8%</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>	<b>\$ 443,000</b>	<b>\$ 287,000</b>	<b>\$ 287,000</b>
5.050 <b>Total Expenditures and Other Financing Uses</b>	<b>\$ 139,327,116</b>	<b>\$ 142,504,355</b>	<b>\$ 162,933,287</b>	<b>8.3%</b>	<b>\$ 160,448,000</b>	<b>\$ 171,535,000</b>	<b>\$ 181,831,000</b>	<b>\$ 191,805,000</b>	<b>\$ 199,850,000</b>
6.010 <b>Sources over (under) Expenditures and Other Financing Uses</b>	<b>\$ (964,097)</b>	<b>\$ 9,107,690</b>	<b>\$ (3,031,935)</b>	<b>-589.0%</b>	<b>\$ 22,766,000</b>	<b>\$ 1,638,000</b>	<b>\$ (1,849,000)</b>	<b>\$ (4,694,000)</b>	<b>\$ (8,713,000)</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$ 99,173,060	\$ 98,208,963	\$ 107,316,653	4.2%	\$ 104,284,718	\$ 127,050,718	\$ 128,688,718	\$ 126,839,718	\$ 122,145,718
7.020 <b>Cash Balance June 30</b>	<b>\$ 98,208,963</b>	<b>\$ 107,316,653</b>	<b>\$ 104,284,718</b>	<b>3.2%</b>	<b>\$ 127,050,718</b>	<b>\$ 128,688,718</b>	<b>\$ 126,839,718</b>	<b>\$ 122,145,718</b>	<b>\$ 113,432,718</b>
8.010 <b>Estimated Encumbrances June 30</b>	<b>\$ 3,625,547</b>	<b>\$ 4,451,458</b>	<b>\$ 6,143,365</b>	<b>30.4%</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>
<b>Reservation of Fund Balance</b>									
9.030 Budget Reserve	\$ 26,855,059	\$ 27,674,865	\$ 25,252,030	-2.9%	\$ 26,673,000	\$ 28,521,000	\$ 30,237,000	\$ 31,926,000	\$ 33,267,000
9.080 <b>Subtotal</b>	<b>26,855,059</b>	<b>27,674,865</b>	<b>25,252,030</b>	<b>-2.9%</b>	<b>26,673,000</b>	<b>28,521,000</b>	<b>30,237,000</b>	<b>31,926,000</b>	<b>33,267,000</b>
15.010 <b>Unreserved Fund Balance June 30</b>	<b>\$ 67,728,357</b>	<b>\$ 75,190,330</b>	<b>\$ 72,889,323</b>	<b>4.0%</b>	<b>\$ 96,377,718</b>	<b>\$ 96,167,718</b>	<b>\$ 92,602,718</b>	<b>\$ 86,219,718</b>	<b>\$ 76,165,718</b>
<b>ADM Forecasts</b>									
20.010 Kindergarten - October Count	851	761	800	-2.7%	801	766	788	749	757
20.015 Grades 1-12 - October Count	9,424	9,326	9,492	0.4%	9,620	9,761	9,800	9,808	9,781

The five year forecast for the general fund of the District, as updated and approved May 22, 2023, is shown above. These assumptions and notes can be found on the District website <https://www.worthington.k12.oh.us/domain/65>. Board Policy 6145 recognizes the need to maintain sufficient year end balances to minimize undesirable programmatic reductions or changes, and guides the long-term focus by initiating budgetary actions well in advance of such reductions. As the forecast illustrates, increasing costs due to enrollment growth and staffing increases outpace revenues starting in FY25. This creates a structural deficit that will start to erode the fund balance.

Much attention is paid to the General Fund, since it is the main operating fund, but long range planning is a useful tool for managing all fund types. The chart below illustrates each of the major fund types of the District, and using some basic assumptions, outlines whether a “positive operating balance” will be achieved. A positive operating balance is defined simply as revenues equaling or exceeding expenditures. Ohio law requires each fund’s expenditures not to exceed revenues and beginning fund balance, so even though some of the funds may indicate “no” in the chart below, existing fund balance is being spent down to cover the shortfall.

Fund Name	Will a "positive operating balance" be achieved?			Comments
	2023-24	2024-25	2025-26	
General Fund	Yes	No	No	Operating expenditures begin to exceed revenues in FY25, but available carryover balances are adequate to cover the shortfall in the near term. This is the general norm for school districts in Ohio, where property tax laws do not allow for inflationary growth, forcing the district to periodically return to voters for additional revenue.
Debt Service Fund	No	No	No	Expenditures will exceed revenues the next 3 years as the District utilizes premiums from the 2022 bond issuance to help offset the interest cost of the new debt.
Special Revenue Funds	No	No	No	Most special revenues funds will have positive operating balance with the exception of some federal grant funds, such as Title I & Title VIB, since employees paid from those funds are entitled to negotiated raises that typically outpace grant revenue. We have accounted for this in the general operating fund's future year salary estimates.
Capital Project Funds	No	No	No	In FY23, the District passed a capital bond levy in the amount of \$234 million to fund maintenance projects and to provide major renovations to the high schools. The budget in 2023-24 includes \$84.68 million which represents the remaining amount for the renovation at Worthington Kilbourne High School and the replacement of the Natatorium, and completion of maintenance projects. The District also passed a Permanent Improvement levy in November 2022 which will provide funding for buses, back end technology, furnishings and equipment, including playground equipment, and general deferred maintenance projects throughout the District.
Internal Service Funds	Yes	Yes	Yes	Forecast assumes 8% increase for calendar year 2024 and thereafter to offset inflationary medical costs. All day kindergarten tuition will remain consistent in FY24 and thereafter to offset the cost of the program. Tuition will be reevaluated each year due to increasing costs.

# **WORTHINGTON CITY SCHOOL DISTRICT**

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# General Fund



## General Fund Budget Allocation

The General Fund budget is created using the following methodology:

### Salaries and Benefits

Salaries and Benefits are budgeted based on actual building/department locations as determined by human resources taking into account any known changes as well as estimating locations for new staff.

### Purchased Services, Supplies and Equipment

Buildings are allocated funds using a formula that includes a base amount per pupil (HS-\$98, MS-\$88, ES-\$90) plus an additional per weighted amount for special needs, economically disadvantaged children and english language learners (HS-\$48, MS-\$48, ES-\$38). See the following table for the allocation calculation:

BUILDING	FY 2024 Estimated ADM	FY 2024 Estimated Weights	Basic/ Weighted Allocation	FY23 Carryover	**Fees/ Other	FY 24 Allocation
Bluffsview	432	125	\$ 43,600	\$ 25,400	\$ 14,200	\$ 83,200
Brookside	340	191	37,900	3,600	8,600	\$ 50,100
Colonial Hills	384	207	42,400	1,300	9,800	\$ 53,500
Evening Street	538	67	51,000	55,400	19,300	\$ 125,700
Granby	445	237	49,100	33,000	11,500	\$ 93,600
Liberty	418	234	46,500	27,500	11,300	\$ 85,300
Slate Hill	464	412	57,400	10,300	7,100	\$ 74,800
Sutter Park	360	282	-	-	-	\$ -
Wilson Hill	424	193	45,500	4,300	11,500	\$ 61,300
Worthington Estates	566	259	60,800	88,300	15,400	\$ 164,500
Worthington Hills	528	89	50,900	23,200	19,000	\$ 93,100
Worthington Park	392	237	44,300	29,300	9,800	\$ 83,400
Kilbourne Middle	429	146	44,800	52,100	40,200	\$ 137,100
McCord Middle	570	229	61,200	64,300	52,300	\$ 177,800
Perry	497	305	70,600	6,200	52,900	\$ 129,700
Phoenix	144	33	14,300	500	4,900	\$ 19,700
Worthingway	614	297	68,300	32,200	53,800	\$ 154,300
Thomas Worthington	1,613	710	192,200	37,600	84,100	\$ 313,900
Worthington Kilbourne	1,369	575	183,600	167,400	75,200	\$ 426,200
Worthington Academy	117	74	15,000	18,000	2,600	\$ 35,600
Linworth	137	38	15,300	63,100	7,800	\$ 86,200
<b>Totals</b>	<b>10,781</b>	<b>4,940</b>	<b>\$ 1,194,700</b>	<b>\$ 743,000</b>	<b>\$ 511,300</b>	<b>\$ 2,449,000</b>

\*Sutter Park's discretionary budget is reported in the special rotary fund. See budget on page 86.

\*\*Worthington Kilbourne received an additional allotment for the IB program operated at the school.

### Departments

Department budgets are based on needs from the prior year and adjusted for needs for the upcoming year. Department leaders submit requests which are approved by the Superintendent. Department discretionary budgets are returned to the Superintendent, who reviews any requests for changes in funding levels, and forwards approved copies to the Treasurer's department.

Appropriations	Salaries	Benefits	Purchased Svcs	Supplies	New Capital Outlay	Miscellaneous	Totals
Regular Instruction	\$ 52,877,858	\$ 19,624,730	\$ 5,098,601	\$ 2,978,871	\$ 1,523,405	\$ 5,050	\$ 82,108,515
Special Instruction	14,803,070	5,812,633	2,897,770	113,521	12,000	775	23,639,769
Vocational Instruction	350,307	79,124	1,800,000	1,000	-	-	2,230,431
Adult/Continuing Instruction	-	-	200	100	-	-	300
Other Instruction	47,503	10,767	12,000	29,000	-	-	99,270
Subtotal Instructional Services	68,078,738	25,527,254	9,808,571	3,122,492	1,535,405	5,825	108,078,285
Pupil Support	6,674,699	2,726,424	1,329,320	112,664	1,715	700	10,845,522
Instructional Staff Support	4,321,710	1,767,722	1,083,915	852,443	115,300	70,000	8,211,090
Board of Education	18,000	6,972	28,500	200	-	32,300	85,972
Administration	8,593,437	4,157,832	717,630	126,170	56,500	28,250	13,679,819
Fiscal & Business Services	1,070,272	419,456	1,238,000	48,000	-	2,220,000	4,995,728
Operation & Maintenance	5,928,079	2,681,462	5,375,879	1,200,031	81,165	3,925	15,270,541
Transportation	3,542,815	1,227,627	730,585	1,013,900	9,515	-	6,524,442
Central Support	1,075,149	463,947	209,600	3,100	-	-	1,751,796
Subtotal Support Services	31,224,161	13,451,442	10,713,429	3,356,508	264,195	2,355,175	61,364,910
Extracurricular Activities	1,897,101	381,304	81,000	25,000	7,400	-	2,391,805
Transfers Out	-	-	-	-	-	343,000	343,000
Advances Out	-	-	-	-	-	100,000	100,000
<b>Grand Totals</b>	<b>\$ 101,200,000</b>	<b>\$ 39,360,000</b>	<b>\$ 20,603,000</b>	<b>\$ 6,504,000</b>	<b>\$ 1,807,000</b>	<b>\$ 2,804,000</b>	<b>\$ 172,278,000</b>

## High Schools

The District operates two traditional high schools, Thomas Worthington and Worthington Kilbourne, as well as a small alternative program, Linworth, which serves the needs of non-traditional students, and a second non-traditional high school environment called Worthington Academy focusing on drop out recovery and prevention utilizing blended learning concepts.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	% Change
<u>Thomas Worthington HS</u>					
Salaries	\$ 12,038,142	\$ 12,120,743	\$ 12,417,039	\$ 13,164,101	6%
Benefits	4,749,868	4,732,121	4,804,394	5,099,140	6%
Purchased Services	29,336	30,152	27,973	41,000	47%
Supplies & Materials	124,717	140,397	202,341	230,450	14%
Capital Outlay	97,354	82,764	87,917	36,500	-58%
Miscellaneous	1,654	3,020	3,765	5,950	58%
Maintenance Services (Utilities)	385,867	485,895	426,996	516,879	21%
Maintenance Supplies	50,472	42,581	55,230	53,000	-4%
<b>Total</b>	<b>\$ 17,477,410</b>	<b>\$ 17,637,673</b>	<b>\$ 18,025,654</b>	<b>\$ 19,147,020</b>	<b>6%</b>
<u>Worthington Kilbourne HS</u>					
Salaries	\$ 10,022,247	\$ 10,314,486	\$ 10,530,439	\$ 11,666,756	11%
Benefits	3,954,461	4,026,931	4,074,429	4,519,139	11%
Purchased Services	30,462	27,150	29,952	61,600	106%
Supplies & Materials	53,826	119,119	189,378	275,700	46%
Capital Outlay	19,083	52,808	61,709	87,000	41%
Miscellaneous	419	1,025	920	1,900	107%
Maintenance Services (Utilities)	394,762	570,161	468,600	562,926	20%
Maintenance Supplies	51,254	27,029	46,818	48,000	3%
<b>Total</b>	<b>\$ 14,526,514</b>	<b>\$ 15,138,709</b>	<b>\$ 15,402,245</b>	<b>\$ 17,223,021</b>	<b>12%</b>
<u>Linworth Alternative HS</u>					
Salaries	\$ 1,032,412	\$ 1,076,004	\$ 1,119,510	\$ 1,189,873	6%
Benefits	407,357	420,088	433,160	460,899	6%
Purchased Services	453	4,645	5,416	8,250	52%
Supplies & Materials	2,813	19,806	16,484	73,000	343%
Capital Outlay	1,873	1,322	2,285	4,850	112%
Miscellaneous	95	-	60	100	67%
Maintenance Services (Utilities)	34,966	44,667	43,273	50,954	18%
Maintenance Supplies	3,910	1,989	5,500	5,500	0%
<b>Total</b>	<b>\$ 1,483,879</b>	<b>\$ 1,568,521</b>	<b>\$ 1,625,688</b>	<b>\$ 1,793,426</b>	<b>10%</b>
<u>Worthington Academy</u>					
Salaries	\$ 407,107	\$ 384,939	\$ 385,652	\$ 406,967	6%
Benefits	160,632	150,286	149,216	157,639	6%
Purchased Services	3,121	(1,996)	(927)	3,800	510%
Supplies & Materials	8,316	14,592	5,282	28,400	438%
Capital Outlay	5,540	4,124	(5,728)	3,400	159%
Miscellaneous	-	-	-	-	0%
Maintenance Services (Utilities)	-	-	-	-	0%
Maintenance Supplies	-	-	-	-	0%
<b>Total</b>	<b>\$ 584,716</b>	<b>\$ 551,945</b>	<b>\$ 533,495</b>	<b>\$ 600,206</b>	<b>13%</b>
<u>Total All High Schools</u>					
Salaries	\$ 23,499,908	\$ 23,896,172	\$ 24,452,640	\$ 26,427,697	8%
Benefits	9,272,318	9,329,426	9,461,199	10,236,817	8%
Purchased Services	63,372	59,951	62,414	114,650	84%
Supplies & Materials	189,672	293,914	413,485	607,550	47%
Capital Outlay	123,850	141,018	146,183	131,750	-10%
Miscellaneous	2,168	4,045	4,745	7,950	68%
Maintenance Services (Utilities)	815,595	1,100,723	938,869	1,130,759	20%
Maintenance Supplies	105,636	71,599	107,548	106,500	-1%
<b>Total</b>	<b>\$ 34,072,519</b>	<b>\$ 34,896,848</b>	<b>\$ 35,587,082</b>	<b>\$ 38,763,673</b>	<b>9%</b>

The total high school budget for 2024 is \$38.8 million, which represents an increase of 9% from the prior year. Staff salaries include base increases of 3.25% with additional amounts budgeted for longevity step increases. Benefits increase due to retirement and taxes on gross wages, and we project an increase in health insurance premiums of 8% in January 2024.

The following chart illustrates general fund budgeted staffing by building:

	2023 Actual FTE				Total
	Thomas	Kilbourne	Linworth	Academy	
Principals/Asst. Principals	5.00	5.00	1.00	0.50	11.50
Athletic Director/Asst. Athletic Director	2.00	2.00	-	-	4.00
Counselors	5.00	4.00	0.50	-	9.50
Librarian	1.00	1.00	-	-	2.00
Regular Teachers	80.70	66.50	9.00	4.00	160.20
Special Ed Teachers	15.60	13.00	-	-	28.60
Vocational Ed Teachers	1.00	-	-	-	1.00
Other Educational Assgn.	1.00	-	-	-	1.00
Psychologists	0.80	0.80	0.30	-	1.90
Nurses	1.00	1.00	-	-	2.00
Physical Therapist	-	-	-	-	-
Speech & Lang. Therapists	0.80	0.70	-	-	1.50
Occupational Therapist	-	1.00	-	-	1.00
Weight Room Tech	0.50	0.50	-	-	1.00
Secretaries	9.00	7.00	1.00	-	17.00
Aides/Assistants	18.80	16.54	-	-	35.34
Stagecraft Tech	1.00	1.00	-	-	2.00
Custodians	9.50	9.00	0.63	-	19.13
<b>Total 2023 Actual FTE</b>	<b>152.70</b>	<b>129.04</b>	<b>12.43</b>	<b>4.50</b>	<b>298.67</b>
<b>Changes</b>					
Counselors	-	1.00	-	-	1.00
Regular Teachers	(1.00)	3.00	-	-	2.00
Special Ed Teachers	0.60	1.40	-	-	2.00
Psychologists	-	0.50	-	-	0.50
<b>Net Change</b>	<b>(0.40)</b>	<b>5.90</b>	<b>-</b>	<b>-</b>	<b>5.50</b>
<b>2024 Budgeted FTE</b>	<b>152.30</b>	<b>134.94</b>	<b>12.43</b>	<b>4.50</b>	<b>304.17</b>
Student Enrollment	1,613	1,369	137	117	3,236

The above budgeted staffing is based on current year enrollment. We will adjust staffing at the end of summer based on actual enrollment.

**Budget Highlights**

- > Base wage increases of 3.25% and longevity step increases and an 8% estimated insurance increase in calendar year 2024.
- > Building discretionary supply budget held constant at \$98/student with additional \$48/student for special needs and economically disadvantaged students as well as english learners
- > Large increase in supplies due to carryover of unspent balances from prior year.
- > An addition of 5.9 staff projected at Kilbourne High School due to enrollment growth and student needs.

## Middle Schools

In fiscal year 2022, the District reopened Perry Middle School as a fourth traditional school and moved 6th grade students from elementary buildings to middle school buildings. Total Middle Schools budget is \$28.4 million, which is a 8% increase from fiscal year 2023.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	% Change
<u>Kilbourne Middle School</u>					
Salaries	\$ 3,341,337	\$ 3,673,336	\$ 3,757,284	\$ 4,029,956	7%
Benefits	1,318,386	1,434,126	1,453,765	1,561,011	7%
Purchased Services	1,848	26,843	24,213	31,200	29%
Supplies & Materials	19,518	48,320	54,298	98,900	82%
Capital Outlay	129	12,733	5,846	7,000	20%
Maintenance Services (Utilities)	95,809	144,243	125,782	149,743	19%
Maintenance Supplies	15,427	11,905	27,373	20,610	-25%
<b>Total</b>	<b>\$ 4,792,454</b>	<b>\$ 5,351,506</b>	<b>\$ 5,448,561</b>	<b>\$ 5,898,420</b>	<b>8%</b>
<u>McCord Middle School</u>					
Salaries	\$ 4,345,431	\$ 4,269,932	\$ 4,461,757	\$ 4,795,240	7%
Benefits	1,714,569	1,667,046	1,726,339	1,857,445	8%
Purchased Services	3,373	30,304	33,846	46,300	37%
Supplies & Materials	38,327	42,781	53,290	116,200	118%
Capital Outlay	5,724	1,411	27,884	15,300	-45%
Maintenance Services (Utilities)	114,646	150,458	139,167	160,347	15%
Maintenance Supplies	18,547	10,259	24,651	19,390	-21%
<b>Total</b>	<b>\$ 6,240,617</b>	<b>\$ 6,172,191</b>	<b>\$ 6,466,934</b>	<b>\$ 7,010,222</b>	<b>8%</b>
<u>Worthingway Middle School</u>					
Salaries	\$ 3,628,093	\$ 4,318,978	\$ 4,658,347	\$ 4,985,175	7%
Benefits	1,431,530	1,686,194	1,802,404	1,931,016	7%
Purchased Services	3,913	30,248	38,805	46,400	20%
Supplies & Materials	24,273	64,561	68,007	87,900	29%
Capital Outlay	9,283	12,736	28,172	20,000	-29%
Maintenance Services (Utilities)	95,342	134,008	128,759	147,723	15%
Maintenance Supplies	18,896	25,796	29,236	25,300	-13%
<b>Total</b>	<b>\$ 5,211,330</b>	<b>\$ 6,272,521</b>	<b>\$ 6,753,730</b>	<b>\$ 7,243,514</b>	<b>7%</b>
<u>Phoenix Alternative Middle School</u>					
Salaries	\$ 1,695,246	\$ 1,623,713	\$ 1,675,754	\$ 1,784,641	6%
Benefits	668,890	633,922	648,381	691,284	7%
Purchased Services	3,860	(1,113)	4,123	2,400	-42%
Supplies & Materials	18,526	22,374	14,562	16,750	15%
Capital Outlay	347	347	(11)	550	5100%
Maintenance Services (Utilities)	103,148	173,007	149,680	174,392	17%
Maintenance Supplies	13,569	26,403	27,179	25,300	-7%
<b>Total</b>	<b>\$ 2,503,586</b>	<b>\$ 2,478,653</b>	<b>\$ 2,519,668</b>	<b>\$ 2,695,317</b>	<b>7%</b>
<u>Perry Middle School</u>					
Salaries	\$ -	\$ 3,022,922	\$ 3,670,142	\$ 3,898,979	6%
Benefits	-	1,180,194	1,420,048	1,510,276	6%
Purchased Services	-	27,441	43,938	57,300	30%
Supplies & Materials	-	62,904	52,305	70,400	35%
Capital Outlay	-	10,227	2,355	2,000	-15%
Maintenance Services (Utilities)***	-	-	-	-	0%
Maintenance Supplies***	-	-	-	-	0%
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,303,688</b>	<b>\$ 5,188,788</b>	<b>\$ 5,538,955</b>	<b>100%</b>
<u>Grand Totals Middle Schools</u>					
Salaries & Benefits	\$ 18,143,482	\$ 23,510,363	\$ 25,274,221	\$ 27,045,023	7%
Services, Supplies, & Outlay	129,121	392,117	451,633	618,600	37%
Maintenance	475,384	676,079	651,827	722,805	11%
<b>Total</b>	<b>\$ 18,747,987</b>	<b>\$ 24,578,559</b>	<b>\$ 26,377,681</b>	<b>\$ 28,386,428</b>	<b>8%</b>

\*\*\* Perry Maintenance services and supplies budgeted under Phoenix since schools under one combined roof.

The total middle school budget for 2024 is \$28.4 million, which represents an increase of 8%. Staff salaries include base increases of 3.25% with additional amounts budgeted for longevity step increases. Benefits increase due to retirement and taxes on gross wages, and we project an increase in health insurance premiums of 8% in January 2024.

The following chart illustrates general fund budgeted staffing by building.

	2023 Actual FTE					Total
	KMS	McCord	Worthingway	Phoenix	Perry	
Principal/Asst. Principal	2.00	2.00	2.00	0.50	2.00	8.50
Counselors	1.00	1.00	1.00	1.00	1.00	5.00
Librarian	1.00	0.60	1.00	-	1.00	3.60
Regular Ed Teachers	23.20	29.90	34.40	14.60	29.70	131.80
Special Ed Teachers	7.20	8.60	7.20	1.00	7.50	31.50
Other Educational	-	-	-	-	0.50	0.50
Psychologists	0.80	0.40	0.60	0.40	0.80	3.00
Nurses	0.25	0.34	0.33	0.34	-	1.26
Physical Therapist	-	-	0.20	-	-	0.20
Spch & Lang. Therapists	0.20	0.50	0.60	0.05	0.20	1.55
Occupational Therapist	-	-	0.10	-	-	0.10
Secretaries	2.00	2.00	2.00	1.00	2.00	9.00
Aides/Assistants	6.02	6.20	5.77	1.00	3.95	22.94
Custodians	3.00	3.00	3.63	2.00	1.75	13.38
Attendants	-	-	-	-	-	-
Total 2023 Actual FTE	<u>46.67</u>	<u>54.54</u>	<u>58.83</u>	<u>21.89</u>	<u>50.40</u>	<u>232.33</u>
<u>Changes:</u>						
Regular Ed Teachers	-	1.00	-	-	-	1.00
Special Ed Teachers	0.50	-	0.50	-	-	1.00
Total Changes	<u>0.50</u>	<u>1.00</u>	<u>0.50</u>	<u>-</u>	<u>-</u>	<u>2.00</u>
2024 Budgeted FTE	<u>47.17</u>	<u>55.54</u>	<u>59.33</u>	<u>21.89</u>	<u>50.40</u>	<u>234.33</u>
Student Enrollment	429	570	614	144	497	2,254

The above budgeted staffing is based on current year enrollment. We will adjust staffing at the end of summer based on actual enrollment.

**Budget Highlights**

- > Building discretionary supply budget held constant at \$88/student with additional \$48/student for special needs and economically disadvantaged students as well as english learners

## Elementary Schools

The District operates 11 traditional elementary schools and 1 preschool, Sutter Park. Attendance is determined by boundaries. Total Elementary budget is \$58.9 million, which is a 9% increase from fiscal year 2023.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
<u>Bluffsview Elementary</u>					
Salaries	\$ 3,357,589	\$ 3,132,443	\$ 3,101,930	\$ 3,303,122	6%
Benefits	1,324,798	1,222,953	1,200,196	1,279,470	7%
Purchased Services	406	933	656	2,500	281%
Supplies & Materials	43,444	65,578	55,474	80,200	45%
Capital Outlay	58	948	878	500	-43%
Maintenance Services (Utilities)	81,251	107,886	95,217	110,567	16%
Maintenance Supplies	18,231	21,121	20,942	17,000	-19%
<b>Total</b>	<b>\$ 4,825,777</b>	<b>\$ 4,551,862</b>	<b>\$ 4,475,293</b>	<b>\$ 4,793,359</b>	<b>7%</b>
<u>Brookside Elementary</u>					
Salaries	\$ 2,626,478	\$ 2,591,702	\$ 2,648,621	\$ 2,879,151	9%
Benefits	1,036,325	1,011,839	1,024,802	1,115,244	9%
Purchased Services	1,211	407	604	700	16%
Supplies & Materials	39,095	43,714	53,581	48,900	-9%
Capital Outlay	276	577	1,161	500	-57%
Maintenance Services (Utilities)	65,865	86,740	81,602	90,770	11%
Maintenance Supplies	17,007	13,564	20,853	17,000	-18%
<b>Total</b>	<b>\$ 3,786,257</b>	<b>\$ 3,748,543</b>	<b>\$ 3,831,224</b>	<b>\$ 4,152,265</b>	<b>8%</b>
<u>Colonial Hills Elementary</u>					
Salaries	\$ 2,841,056	\$ 2,809,857	\$ 2,820,546	\$ 3,000,476	6%
Benefits	1,120,991	1,097,010	1,091,323	\$ 1,162,240	6%
Purchased Services	1,201	(442)	471	300	-36%
Supplies & Materials	54,945	56,747	50,675	53,200	5%
Capital Outlay	(77)	-	-	-	0%
Maintenance Services (Utilities)	70,210	87,654	86,479	97,433	13%
Maintenance Supplies	13,707	11,768	20,418	16,850	-17%
<b>Total</b>	<b>\$ 4,102,033</b>	<b>\$ 4,062,594</b>	<b>\$ 4,069,912</b>	<b>\$ 4,330,499</b>	<b>6%</b>
<u>Evening Street Elementary</u>					
Salaries	\$ 3,191,391	\$ 2,987,123	\$ 3,007,841	\$ 3,359,829	12%
Benefits	1,259,222	1,166,218	1,163,791	1,301,436	12%
Purchased Services	1,253	855	921	2,625	185%
Supplies & Materials	52,340	46,120	51,682	123,075	138%
Capital Outlay	1,640	812	5,593	-	-100%
Maintenance Services (Utilities)	85,736	116,425	109,372	125,971	15%
Maintenance Supplies	18,845	17,755	24,737	20,000	-19%
<b>Total</b>	<b>\$ 4,610,427</b>	<b>\$ 4,335,308</b>	<b>\$ 4,363,937</b>	<b>\$ 4,932,936</b>	<b>13%</b>



**Elementary Schools**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
<u>Granby Elementary</u>					
Salaries	\$ 3,230,410	\$ 3,131,057	\$ 3,205,388	\$ 3,410,893	6%
Benefits	1,274,617	1,222,412	1,240,226	1,321,215	7%
Purchased Services	1,694	1,369	1,278	2,400	88%
Supplies & Materials	48,975	49,907	55,122	90,850	65%
Capital Outlay	-	360	-	350	100%
Maintenance Services (Utilities)	56,570	73,157	67,542	78,689	17%
Maintenance Supplies	17,123	16,974	22,440	18,700	-17%
<b>Total</b>	<b>\$ 4,629,389</b>	<b>\$ 4,495,236</b>	<b>\$ 4,591,996</b>	<b>\$ 4,923,097</b>	<b>7%</b>
<u>Liberty Elementary</u>					
Salaries	\$ 3,011,158	\$ 3,173,492	\$ 3,364,484	\$ 3,614,943	7%
Benefits	1,188,107	1,238,979	1,301,783	1,400,255	8%
Purchased Services	1,830	1,625	988	1,650	67%
Supplies & Materials	48,430	52,073	55,333	83,650	51%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	105,508	127,012	134,372	150,901	12%
Maintenance Supplies	16,068	10,846	19,144	16,850	-12%
<b>Total</b>	<b>\$ 4,371,101</b>	<b>\$ 4,604,027</b>	<b>\$ 4,876,104</b>	<b>\$ 5,268,249</b>	<b>8%</b>
<u>Slate Hill Elementary</u>					
Salaries	\$ 3,413,676	\$ 3,395,783	\$ 3,421,948	\$ 3,639,255	6%
Benefits	1,346,928	1,325,765	1,324,017	1,409,672	6%
Purchased Services	1,343	1,424	435	1,200	176%
Supplies & Materials	71,185	58,485	58,818	73,600	25%
Capital Outlay	(120)	-	-	-	0%
Maintenance Services (Utilities)	81,330	108,748	103,474	116,940	13%
Maintenance Supplies	12,626	13,666	22,408	20,000	-11%
<b>Total</b>	<b>\$ 4,926,968</b>	<b>\$ 4,903,871</b>	<b>\$ 4,931,100</b>	<b>\$ 5,260,667</b>	<b>7%</b>
<u>Sutter Park Preschool**</u>					
Salaries	\$ 2,612,404	\$ 2,792,595	\$ 2,997,635	\$ 3,279,481	9%
Benefits	1,030,772	1,090,271	1,159,842	1,270,313	10%
Purchased Services	-	-	-	-	0%
Supplies & Materials	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	60,214	79,752	74,022	86,071	16%
Maintenance Supplies	16,573	8,252	17,828	15,000	-16%
<b>Total</b>	<b>\$ 3,719,963</b>	<b>\$ 3,970,870</b>	<b>\$ 4,249,327</b>	<b>\$ 4,650,865</b>	<b>9%</b>

\*\* Sutter Park's discretionary budget is reported in the Special Rotary Fund due to tuition and class fee charges

## Elementary Schools

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	% Change
<u>Wilson Hill</u>					
Salaries	\$ 3,331,920	\$ 3,079,317	\$ 3,132,323	\$ 3,477,066	11%
Benefits	1,314,670	1,202,212	1,211,956	1,346,848	11%
Purchased Services	1,535	1,908	942	1,200	27%
Supplies & Materials	44,382	60,682	53,972	53,045	-2%
Capital Outlay	4,811	1,143	7,608	7,055	-7%
Maintenance Services (Utilities)	74,075	108,940	95,439	113,236	19%
Maintenance Supplies	18,329	19,081	22,863	20,000	-13%
<b>Total</b>	<b>\$ 4,789,722</b>	<b>\$ 4,473,283</b>	<b>\$ 4,525,103</b>	<b>\$ 5,018,450</b>	<b>11%</b>
<u>Worthington Estates</u>					
Salaries	\$ 3,615,647	\$ 3,330,486	\$ 3,344,042	\$ 3,702,621	11%
Benefits	1,426,620	1,300,272	1,293,874	1,434,217	11%
Purchased Services	1,179	(57)	453	400	-12%
Supplies & Materials	61,592	43,631	50,659	159,100	214%
Capital Outlay	626	773	(1,224)	5,000	508%
Maintenance Services (Utilities)	80,678	115,238	103,244	121,423	18%
Maintenance Supplies	20,246	15,328	23,438	19,000	-19%
<b>Total</b>	<b>\$ 5,206,588</b>	<b>\$ 4,805,671</b>	<b>\$ 4,814,486</b>	<b>\$ 5,441,761</b>	<b>13%</b>
<u>Worthington Hills</u>					
Salaries	\$ 3,386,216	\$ 3,214,826	\$ 3,312,699	\$ 3,565,823	8%
Benefits	1,336,093	1,255,116	1,281,747	1,381,228	8%
Purchased Services	1,524	807	2,421	525	-78%
Supplies & Materials	72,237	54,469	59,258	91,875	55%
Capital Outlay	4,416	1,880	170	700	312%
Maintenance Services (Utilities)	94,272	117,187	103,183	121,457	18%
Maintenance Supplies	14,180	9,592	19,165	16,000	-17%
<b>Total</b>	<b>\$ 4,908,938</b>	<b>\$ 4,653,877</b>	<b>\$ 4,778,643</b>	<b>\$ 5,177,608</b>	<b>8%</b>
<u>Worthington Park</u>					
Salaries	\$ 3,122,628	\$ 3,088,373	\$ 3,176,760	\$ 3,400,284	7%
Benefits	1,232,090	1,205,747	1,229,149	1,317,106	7%
Purchased Services	8,629	5,292	6,142	9,301	51%
Supplies & Materials	45,633	35,121	51,029	74,099	45%
Capital Outlay	501	1,002	502	-	-100%
Maintenance Services (Utilities)	79,999	103,969	87,141	106,933	23%
Maintenance Supplies	16,845	11,256	20,222	16,000	-21%
<b>Total</b>	<b>\$ 4,506,325</b>	<b>\$ 4,450,760</b>	<b>\$ 4,570,945</b>	<b>\$ 4,923,723</b>	<b>8%</b>
<u>Grand Totals All Elementary</u>					
Salaries & Benefits	\$ 52,631,806	\$ 51,065,848	\$ 52,056,923	\$ 56,372,188	8%
Services, Supplies, & Outlay	616,194	588,143	625,602	968,500	55%
Maintenance	1,135,488	1,401,911	1,395,545	1,532,791	10%
<b>Total</b>	<b>\$ 54,383,488</b>	<b>\$ 53,055,902</b>	<b>\$ 54,078,070</b>	<b>\$ 58,873,479</b>	<b>9%</b>

The following chart illustrates general fund budgeted staffing by building

	B l u f f s	B r o o k	C o l H	E v e S t	G r a n b y	L i b e r t y	S l a t t e	W i l s o n	E s t a t e s	H i l s	W P a r k	S u t t e r	T o t a l
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Counselors	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	11.00
Librarian	1.00	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.05	1.00	1.00	-	11.00
Regular Ed Teachers	21.50	17.30	21.50	25.00	22.80	22.50	22.20	20.50	26.70	24.00	21.00	-	245.00
Special Ed Teachers	6.60	4.60	4.83	2.83	6.50	5.20	8.50	6.33	3.90	4.90	8.00	18.00	80.19
Other Educational Assgn.	0.20	-	-	-	-	-	0.50	-	-	-	-	-	0.70
Psychologists	0.40	0.20	0.40	0.50	0.40	0.60	0.40	-	0.60	0.40	0.40	1.70	6.00
Nurses	0.33	0.33	0.25	0.25	0.33	0.33	0.33	0.25	0.34	0.33	0.33	0.34	3.74
Physical Therapist	-	-	-	-	-	-	-	-	-	-	0.20	0.30	0.50
Spch & Lang. Thrpst	0.60	0.50	0.30	0.30	0.50	1.00	0.60	0.50	0.70	0.65	0.80	4.30	10.75
Occupational Thrpst	-	0.60	-	-	-	0.80	-	0.40	0.20	0.30	0.60	1.85	4.75
Secretaries	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
Aides/Assistants	5.64	8.29	3.39	3.69	5.15	9.03	7.52	4.64	3.20	5.52	6.41	14.58	77.06
Custodians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	3.00	2.00	2.00	2.00	25.50
Crossing Guard	0.25	-	-	-	-	0.31	-	-	-	-	-	-	0.56
2023 Actual FTE	<u>41.52</u>	<u>37.77</u>	<u>36.67</u>	<u>38.57</u>	<u>41.68</u>	<u>45.77</u>	<u>46.05</u>	<u>39.12</u>	<u>42.69</u>	<u>42.10</u>	<u>43.74</u>	<u>45.07</u>	<u>500.75</u>
<u>Changes:</u>													
Regular Ed Teachers	-	1.00	-	1.00	-	0.30	-	1.00	1.00	1.00	-	-	5.30
Special Ed Teachers	-	1.00	-	2.00	-	-	-	-	-	-	-	1.00	4.00
Psychologists	-	-	-	-	-	-	-	-	-	-	0.50	-	0.50
Aides/Assistants	-	-	-	-	-	-	-	2.00	2.00	-	-	1.00	5.00
Net Change	-	2.00	-	3.00	-	0.30	-	3.00	3.00	1.00	0.50	2.00	14.80
2024 Budgeted FTE	41.52	39.77	36.67	41.57	41.68	46.07	46.05	42.12	45.69	43.10	44.24	47.07	515.55
Student Enrollment	432	340	384	538	445	418	464	424	566	528	392	360	5,291

The above budgeted staffing is based on current year enrollment. We will adjust staffing at the end of summer based on actual enrollment.

Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Building discretionary supply budget held constant at \$90/student with an additional \$38/student for special needs and economically disadvantaged students as well as english learners
- > Large increase in supplies due to carryover of unspent balances from prior year.
- > An additional 14.8 FTE added in response to student growth and needs

## Office of the Superintendent

The Superintendent's Office is responsible for the overall management of the District.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 259,769	\$ 266,905	\$ 274,943	\$ 319,924	16%
Benefits	102,497	104,204	106,381	123,923	16%
Purchased Services	27,811	69,646	57,910	70,700	22%
Supplies & Materials	4,499	7,948	4,257	5,000	17%
Capital Outlay	651	-	51,900	6,500	-87%
Miscellaneous	23,099	22,447	23,761	24,800	4%
<b>Total</b>	<b>\$ 418,326</b>	<b>\$ 471,150</b>	<b>\$ 519,152</b>	<b>\$ 550,847</b>	<b>6%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Superintendent	1.00	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	2.00	2.00	2.00	2.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases for support staff; % estimated insurance increase in calendar year 2024.
- > Purchased Services include \$8,000 in legal fees and as well as \$26,100 for staff development
- > Miscellaneous includes \$24,800 for various administrator's professional memberships

## Office of the Treasurer

The Treasurer's Office performs all financial and business functions for the District including payroll, accounting, purchasing, inventory, and insurance. Tuition payments to other Districts as well as all tax collection fees are budgeted in this department as well.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 775,540	\$ 704,221	\$ 709,362	\$ 764,045	8%
Benefits	306,003	274,938	274,466	295,954	8%
Purchased Services	3,547,656	5,230,805	6,076,229	6,404,000	5%
Supplies & Materials	8,067	9,948	5,137	10,000	95%
Capital Outlay	-	-	-	-	0%
Miscellaneous	1,688,690	1,705,650	1,916,742	2,220,000	16%
<b>Total</b>	<b>\$ 6,325,956</b>	<b>\$ 7,925,562</b>	<b>\$ 8,981,936</b>	<b>\$ 9,693,999</b>	<b>8%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
<b>Full Time Equivalent Staff:</b>					
Treasurer	1.00	1.00	1.00	1.00	0.00
Asst. Treasurer	1.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	0.00
Payroll	2.00	2.00	2.00	2.00	0.00
Receipts/Disbursements	3.00	3.00	3.00	3.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	9.00	9.00	9.00	9.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases for support staff; 8% estimated insurance increase in calendar year 2024.
- > Purchased services includes \$3.3 million for teacher substitutes obtained through the county ESC, \$2.1 million for tuition to other entities, including Delaware Career Center, and \$0.4 million for building and property insurance.
- > Miscellaneous includes \$1.9 million in property tax collection fees charged by the county auditor
- > Supplies includes a budgeted amount to distribute to buildings for enrollment growth once it is finalized in the fall.

## Board of Education

The Board of Education is elected by the residents to govern the overall activity and mission of the District. Meetings are open to the public and generally occur on the 2nd and 4th Monday each month at the Worthington Education Center.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 15,750	\$ 20,875	\$ 18,000	\$ 18,000	0%
Benefits	6,214	8,150	6,965	6,972	0%
Purchased Services	13,675	17,981	15,462	28,500	84%
Supplies & Materials	74	61	88	200	127%
Capital Outlay	-	-	-	-	0%
Miscellaneous	98,599	102,637	102,979	102,300	-1%
<b>Total</b>	<b>\$ 134,312</b>	<b>\$ 149,704</b>	<b>\$ 143,494</b>	<b>\$ 155,972</b>	<b>9%</b>

### Budget Highlights

- > Miscellaneous includes \$32,300 for various membership fees.
- > Miscellaneous also includes \$70,000 for the ESC deducted from state funding (ESC fees are charged per student)
- > Salaries fluctuate depending on the number and annual attendance at meetings; rate to remain consistent
- > Purchased services includes up to \$20,000 for board professional development activities and trainings

## Office of the Assistant Superintendent

The Assistant Superintendent manages the day to day operational activities of the District, including facilities, technology, transportation, and human resources.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 202,458	\$ 210,208	\$ 217,266	\$ 227,270	5%
Benefits	79,884	82,068	84,064	88,033	5%
Purchased Services	27,575	167,569	236,461	173,135	-27%
Supplies & Materials	14,049	22,609	23,247	41,150	77%
Capital Outlay	-	9,760	2,675	6,715	151%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 323,966</b>	<b>\$ 492,214</b>	<b>\$ 563,713</b>	<b>\$ 536,303</b>	<b>-5%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Asst. Superintendent	1.00	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	2.00	2.00	2.00	2.00	0.00

Budget Highlights

- > Base wage increases of 3.25% and longevity step increases; 8% estimated insurance increase in calendar year 2024.
- > \$25,000 budgeted for safety and nursing supplies
- > Purchased services includes \$66,700 for legal services and includes an increase due to union negotiations in the spring.
- > Purchased services also includes \$50,000 for school safety.

## Communications Department

The Communications Department is responsible for all district correspondence with both the media as well as parents and staff. The department maintains the content of the District website as well as publishing numerous newsletters and electronic correspondence. Feedback is gathered through surveys and public meetings and then organized and shared with various departments so that informed decisions can be made.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 251,018	\$ 255,941	\$ 265,090	\$ 276,746	4%
Benefits	99,044	99,923	102,568	107,198	5%
Purchased Services	170,634	203,192	183,519	209,800	14%
Supplies & Materials	1,291	120,448	(2,049)	3,200	-256%
Capital Outlay	-	-	395	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 521,987</b>	<b>\$ 679,504</b>	<b>\$ 549,523</b>	<b>\$ 596,944</b>	<b>9%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Web Design	1.00	1.00	1.00	1.00	0.00
Secretary/Front Desk Receptionist	<u>1.16</u>	<u>1.16</u>	<u>1.16</u>	<u>1.16</u>	<u>0.00</u>
Total FTE	3.16	3.16	3.16	3.16	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased Services includes \$60,000 in communication consulting services, \$65,500 for website license and emergency notification system, \$25,000 for printing services, and \$26,500 for the distribution of newsletters and profiles.



## Technology Services Department

The technology services department provides consultation, development, training and support for instructional technology, management operations, including telecommunication circuits, phones, faxes, and district copiers. Department services include training for classroom teachers and management system as well as support for software, desktop/laptop, and printers. The department handles all system programming for EMIS, Federal Reporting, Human Resources, Students, Special Ed, Gifted, Athletics, Guidance, Grade Reporting and Event Scheduling to meet the management needs of the district.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 1,176,663	\$ 1,395,345	\$ 1,502,065	\$ 1,583,504	5%
Benefits	464,274	544,764	581,178	613,373	6%
Purchased Services	1,032,671	1,403,508	1,030,133	907,000	-12%
Supplies & Materials	69,354	134,182	359,394	758,000	111%
Capital Outlay	620,783	990,128	97,065	1,212,000	1149%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 3,363,745</b>	<b>\$ 4,467,927</b>	<b>\$ 3,569,835</b>	<b>\$ 5,073,877</b>	<b>42%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Tech Systems Support	3.00	3.00	1.00	1.00	0.00
Network Specialist	3.00	3.00	4.00	4.00	0.00
Instructional Integration Specialist	2.00	2.00	1.00	1.00	0.00
Digital Tech Support	1.00	1.00	1.00	1.00	0.00
Desktop Specialist	1.00	1.00	6.00	6.00	0.00
Database Specialist	1.00	1.00	1.00	1.00	0.00
EMIS Coordinator	2.00	2.00	1.00	1.00	0.00
Technician	0.00	0.00	1.00	1.00	0.00
End User Support Specialist	0.00	0.00	1.00	1.00	0.00
DevOps Specialist	0.00	0.00	0.00	0.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	15.00	15.00	19.00	19.00	0.00

Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased Services include \$115,500 for copier maintenance costs, and \$660,000 for consultant and technical services
- > Supplies includes \$728,000 for software licensing..
- > Capital Outlay includes \$1.1 million for replacement of student Chromebook devices. Chromebooks replacements were partially funded through federal pandemic response funds for FY21, FY22 and FY23.

## Department of Academic Achievement

The Department of Academic Achievement (formerly Teaching & Learning) is responsible for the overall content and development of curriculum, instruction, and assessment. It oversees all federal grants such as Title I, II, III and IDEIA.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 509,786	\$ 515,542	\$ 533,687	\$ 558,458	5%
Benefits	201,145	201,275	206,494	216,320	5%
Purchased Services	23,419	26,512	30,949	92,880	200%
Supplies & Materials	676,345	1,714,202	1,556,871	1,129,120	-27%
Capital Outlay	42,204	196,293	52,768	30,000	-43%
Miscellaneous	400	400	400	1,000	150%
<b>Total</b>	<b>\$ 1,453,299</b>	<b>\$ 2,654,224</b>	<b>\$ 2,381,169</b>	<b>\$ 2,027,778</b>	<b>-15%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Teacher Leaders	3.00	3.00	3.00	3.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	5.00	5.00	5.00	5.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Supplies include \$1.0 million for new curriculum adoptions and course materials.
- > Purchased Services includes \$69,400 for services including Seesaw and Panorama.

## Gifted Education Department

The Gifted Services Department manages the district’s Enriched Placement Program (EPP) for identified gifted students at the elementary and secondary levels. The Department offers a continuum of services including academic acceleration opportunities and enrichment programs such as Destination Imagination and Invention Convention. The Advanced Placement, SAT and ACT examinations are scheduled through the Gifted Services office.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 176,081	\$ 181,827	\$ 188,272	\$ 197,911	5%
Benefits	69,476	70,988	72,846	76,661	5%
Purchased Services	2,141	275	974	5,500	465%
Supplies & Materials	13,095	15,895	14,557	19,725	36%
Capital Outlay	2,100	(50)	-	-	0%
Miscellaneous	-	630	755	775	3%
<b>Total</b>	<b>\$ 262,893</b>	<b>\$ 269,565</b>	<b>\$ 277,404</b>	<b>\$ 300,572</b>	<b>8%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total FTE	2.00	2.00	2.00	2.00	0.00

**Budget Highlights**

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Main items include supplies for gifted instruction and testing
- > AP exam fees and expenses are budgeted in a separate special revenue fund, Public School Support Fund.

## English Language Learners

The English Language Learning Department is responsible for ensuring proper services are provided for those students for which English is not their primary spoken language. Many additional services are provided through Federal Title III Grant funding.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 107,698	\$ 118,136	\$ 132,129	\$ 139,273	5%
Benefits	42,494	46,122	51,123	53,948	6%
Purchased Services	4,167	11,500	17,579	18,500	5%
Supplies & Materials	4,358	10,201	15,503	20,500	32%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 158,717</b>	<b>\$ 185,959</b>	<b>\$ 216,334</b>	<b>\$ 232,221</b>	<b>7%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>
Total FTE	1.25	1.25	1.25	1.25	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services include \$15,000 for interpreters
- > Supplies include instructional materials such as dictionaries, learning aids, etc.
- > Individual building budgets also include ELL supplies, as well as the federal grant budget
- > ELA summer reading intervention is budgeted in the Intervention budget

## Department of Assessment

The Department of Assessment and Accountability, as part of the Department of Academic Achievement and Leadership, is responsible for all matters involving testing, including state mandated tests, district standardized testing, and all other district assessments.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 54,422	\$ 56,621	\$ 59,486	\$ 62,592	5%
Benefits	21,473	22,106	23,016	24,245	5%
Purchased Services	134,606	129,776	147,645	161,500	9%
Supplies & Materials	6,740	7,410	4,969	12,500	152%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 217,241</b>	<b>\$ 215,913</b>	<b>\$ 235,116</b>	<b>\$ 260,837</b>	<b>11%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Testing Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	1.00	1.00	1.00	1.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services include \$145,500 for testing and scoring services

## Intervention

Intervention provides a literacy intervention program to address the state mandated third grade reading guarantee. In order to ensure all students are reading at level, the District also offers a multi-week literacy program during the summer. Intervention also provides other credit recovery and remedial coursework as part of an updated summer program, as well as intervention services via an online platform.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 61,646	\$ 7,523	\$ 6,577	\$ 8,688	32%
Benefits	24,324	2,937	2,545	3,365	32%
Purchased Services	(2,870)	(4,294)	5,388	11,000	104%
Supplies & Materials	19,539	21,189	14,719	25,000	70%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 102,639</b>	<b>\$ 27,355</b>	<b>\$ 29,229</b>	<b>\$ 48,053</b>	<b>64%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Secretary	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.00</u>
Total FTE	0.13	0.13	0.13	0.13	0.00

### Budget Highlights

- > The District will utilize federal ESSER funds for an expanded intervention program over the next several summers. The only remaining budget in the general fund is clerical support and discretionary classroom services and supplies.

The Summer School Department is responsible for providing coursework for those students desiring summer learning opportunities. It is primarily fee based and budgeted to be cost neutral, mainly focusing on credit advancement. It expanded in FY16 to now include a summer enrichment program targeting gifted students. PTAs provide donations to help offset the cost for students with economic need.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 64,197	\$ 36,717	\$ 42,968	\$ 45,815	7%
Benefits	25,330	14,335	16,625	17,747	7%
Purchased Services	-	1,000	234	1,000	327%
Supplies & Materials	2,583	1,103	1,709	4,000	134%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 92,110</b>	<b>\$ 53,155</b>	<b>\$ 61,536</b>	<b>\$ 68,562</b>	<b>11%</b>

Full Time Equivalent Staff:	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Secretary	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.13</u>	<u>0.0</u>
Total FTE	0.13	0.13	0.13	0.13	0.00

**Budget Highlights**

- > The District will utilize ESSER funds for an expanded summer school program for the next few summers. The only remaining budget in the general fund is clerical support, stipends for summer school teachers that teach a non-intervention, elective fee for service course and discretionary classroom services and supplies.

**Summer School revenue:**

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>
Charges for Services	\$ 19,933	\$ 48,389	\$ 69,513	\$ 64,000
Donations	\$ 2,375	\$ 1,000	\$ -	\$ -
Total	\$ 22,308	\$ 49,389	\$ 69,513	\$ 64,000

- > The PTA donations help offset the cost of summer school for eligible free and reduced lunch students.

## Department of Elementary Education

The Department of Elementary Education is responsible for overseeing the all aspects of elementary education, including curriculum, enrollment, and facilities.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 159,450	\$ 154,831	\$ 154,475	\$ 162,633	5%
Benefits	62,914	60,448	59,769	62,996	5%
Purchased Services	11,637	36,516	17,460	60,350	246%
Supplies & Materials	4,667	5,206	9,035	18,650	106%
Capital Outlay	-	-	-	1,000	100%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 238,668</b>	<b>\$ 257,001</b>	<b>\$ 240,739</b>	<b>\$ 305,629</b>	<b>27%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	1.50	1.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Includes \$12,000 for professional development including coaching skills for administrators and best practices for instruction.
- > Purchase Services includes \$25,000 for Junior Achievement BIZTown program



## Department of Secondary Education

The Department of Secondary Education is responsible for overseeing the all aspects of secondary education, including curriculum, enrollment, and facilities, and graduation.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 158,986	\$ 163,259	\$ 164,946	\$ 172,604	5%
Benefits	62,731	63,739	63,821	66,858	5%
Purchased Services	1,028,390	670,957	718,059	888,150	24%
Supplies & Materials	50,339	52,832	25,631	90,600	253%
Capital Outlay	-	2,597	3,474	-	-100%
Miscellaneous	150	-	-	250	100%
<b>Total</b>	<b>\$ 1,300,596</b>	<b>\$ 953,384</b>	<b>\$ 975,931</b>	<b>\$ 1,218,462</b>	<b>25%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	1.50	1.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services include \$30,000 for athletic trainer services, \$50,000 for graduation facility & services, \$180,000 in tuition for learning instruction through APEX, TRECA and ESC, and \$700,000 for college credit plus tuition
- > Supplies includes \$80,000 for college textbooks

## Band & Orchestra

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Band and Orchestra receive General Fund money for supplies and repairs to equipment as well as the purchase of new instruments. Instructors are coded to their respective building.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Purchased Services	\$ 20,034	\$ 24,210	\$ 28,522	\$ 29,600	4%
Supplies & Materials	28,758	19,498	22,601	25,000	11%
Capital Outlay	(514)	6,173	3,165	7,400	134%
<b>Total</b>	<b>\$ 48,278</b>	<b>\$ 49,881</b>	<b>\$ 54,288</b>	<b>\$ 62,000</b>	<b>14%</b>

### Budget Highlights

- > Budget increased from prior year due to price increases for instrument repair and purchase of new supplies and equipment.
- > The majority of new instruments are purchased through the capital projects fund.

## Diversity, Equity and Inclusion

The Department of Diversity, Equity and Inclusion is responsible for advancing efforts that result in more inclusion and equity in the school district. The functions include but are not limited to leading professional development for staff, meeting DEI needs of students, staff and families and ensuring that inclusion and equity are a priority.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 107,469	\$ 120,194	\$ 123,500	\$ 130,058	5%
Benefits	42,404	46,926	47,785	50,378	5%
Purchased Services	505	9,080	6,634	12,500	88%
Supplies & Materials	17,010	11,444	3,385	12,500	269%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 167,388</b>	<b>\$ 187,644</b>	<b>\$ 181,304</b>	<b>\$ 205,436</b>	<b>13%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Coordinator	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.00	1.00	1.00	1.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.

## Department of Business Services

The Department of Business Services oversees many of the operational duties of the District, including food services, maintenance, and transportation as well as oversee the human resource function for classified support staff.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 256,758	\$ 263,200	\$ 280,507	\$ 294,227	5%
Benefits	101,309	102,757	108,534	113,969	5%
Purchased Services	436,967	336,317	303,733	310,000	2%
Supplies & Materials	31,004	31,299	29,886	38,000	27%
Capital Outlay	10,000	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 836,038</b>	<b>\$ 733,573</b>	<b>\$ 722,660</b>	<b>\$ 756,196</b>	<b>5%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	3.00	3.00	3.00	3.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services include \$219,000 for lease of modular classroom units, \$36,000 for background and screening services, \$22,000 for employment advertising and \$30,000 for legal expense:
- > Supplies includes \$34,000 for uniform shirts for maintenance staff

## Department of Certified Personnel

The Department of Certified Personnel manages all teacher and other certificated personnel functions including recruitment, selection, induction, training, evaluation and contract administration.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 458,234	\$ 483,223	\$ 490,168	\$ 515,196	5%
Benefits	180,805	188,658	189,655	199,562	5%
Purchased Services	45,020	92,009	93,559	115,500	23%
Supplies & Materials	16,242	14,247	19,896	20,500	3%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 700,301</b>	<b>\$ 778,137</b>	<b>\$ 793,278</b>	<b>\$ 850,758</b>	<b>7%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	0.00
Total FTE	6.00	6.00	6.00	6.00	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services include \$20,000 for attendance services, \$25,000 for time management and safety training and \$58,000 for meeting and travel expenses for traveling teachers.

## Office of Professional Development

The Office of Professional Development oversees certified staff development and continuing education.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 224,409	\$ 139,847	\$ 145,840	\$ 153,841	5%
Benefits	248,377	213,467	216,457	219,591	1%
Purchased Services	146,483	218,425	310,240	319,000	3%
Supplies & Materials	14,912	6,993	6,654	15,000	125%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 634,181</b>	<b>\$ 578,732</b>	<b>\$ 679,191</b>	<b>\$ 707,432</b>	<b>4%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Blending Learning Coach	1.00	1.00	0.00	0.00	0.00
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	2.50	2.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Benefits includes \$160,000 for tuition reimbursements
- > Purchased services includes \$181,000 for staff training expenses such as conference registration and travel
- > Purchased services also include \$81,000 for a consultant providing entry teacher mentor services and \$36,000 for professional learning management services through Frontline.

## Educational Support Professional Development Committee

The ESPDC is granted \$25,000 annually for professional development related to classified support staff and can carry over funds depending on timing.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Purchased Services	15,000	15,000	14,951	15,000	0%
Supplies & Materials	10,000	10,000	10,049	10,000	0%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0%</b>

The total allocation for the ESPDC \$25,000, which is the same amount as in prior years and in the negotiated agreement. Funds not spent in a given year carry over to the next year.

## Department of Special Education

The Special Education Department is responsible for over-seeing all Special Education services for our district. This includes supervision of the school psychologists, Speech Pathologists and all Motor staff. We maintain and enter all information into the students' files for in and out of district placements. The department maintains the Special Education General fund budget, IDEA and Preschool budgets. We also oversee the Preschool program at Sutter Park which is for special needs and peer model students. Our Transition Services helps high school special education students prepare for work related and life skills.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 543,896	\$ 679,977	\$ 702,949	\$ 737,072	5%
Benefits	214,604	265,473	271,984	285,506	5%
Purchased Services	1,860,474	2,230,534	3,236,963	4,141,870	28%
Supplies & Materials	52,613	79,282	98,546	102,130	4%
Capital Outlay	-	5,825	16,662	12,000	-28%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 2,671,587</b>	<b>\$ 3,261,091</b>	<b>\$ 4,327,104</b>	<b>\$ 5,278,578</b>	<b>22%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Coordinator	2.00	2.00	2.00	2.00	0.00
Teacher	0.00	0.00	0.90	0.90	0.00
Psychologist	0.80	0.80	0.80	0.80	0.00
Physical Therapist Assitant	0.00	0.00	0.70	0.70	0.00
Secretary	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Total FTE	6.80	6.80	8.40	8.40	0.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Purchased services includes \$2.4 million for tuition of students placed in specialized programs off campus, \$780,000 for mental health services, \$340,000 for contracted attendants, \$90,000 for legal fees, \$75,000 for an independent study of current programming, and various other contracted specialized services.



## Facility Maintenance Department

The Facility Maintenance Department oversees all aspects of facilities management including care and uptake of buildings, grounds, auditoriums, and custodial services.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 2,171,967	\$ 2,303,839	\$ 2,411,714	\$ 2,603,022	8%
Benefits	856,989	899,453	933,138	1,008,285	8%
Purchased Services	2,350,446	2,834,115	2,504,307	2,492,524	0%
Supplies & Materials	583,182	591,558	673,769	790,531	17%
Capital Outlay	275,882	787,123	544,811	331,165	-39%
Miscellaneous	993	1,070	(25)	3,925	-15800%
<b>Total</b>	<b>\$ 6,239,459</b>	<b>\$ 7,417,158</b>	<b>\$ 7,067,714</b>	<b>\$ 7,229,452</b>	<b>2%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Supervisors	3.00	3.00	3.00	3.00	0.00
Delivery/Warehousing	2.00	2.00	1.00	1.00	0.00
Technical Trades	9.00	9.00	7.00	7.00	0.00
Building Maintenance	5.00	6.00	7.00	7.00	0.00
Mechanic	1.00	1.00	1.00	1.00	0.00
Landscape Maintenance	7.00	7.00	9.00	10.00	1.00
Auditorium Manager	1.00	1.00	1.00	1.00	0.00
Custodian - Admin/Trans	9.31	9.31	8.50	8.50	0.00
Secretary	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total FTE	40.31	41.31	40.50	41.50	1.00

### Budget Highlights

- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Budget includes \$2.2 million for building maintenance services, \$0.7 million for custodial supplies and services, \$0.8 million for grounds supplies and services, \$0.2 million for natatorium rental fees, as well as auditorium expenses.

## Transportation Department

The Transportation Department provides safe and efficient transportation for eligible school bus riders to and from school, public and nonpublic. This Department also provides transportation for students, teachers and coaches to athletic events and educational field trips.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries	\$ 2,961,410	\$ 3,307,021	\$ 3,465,805	\$ 3,699,815	7%
Benefits	1,168,478	1,291,111	1,340,986	1,433,130	7%
Purchased Services	564,176	474,013	725,334	730,585	1%
Supplies & Materials	592,794	843,317	1,006,196	1,013,900	1%
Capital Outlay	3,329	13,348	9,513	9,515	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 5,290,187</b>	<b>\$ 5,928,810</b>	<b>\$ 6,547,834</b>	<b>\$ 6,886,945</b>	<b>5%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Dispatcher	2.00	2.00	2.00	2.00	0.00
Mechanic	3.00	3.47	3.37	3.37	0.00
Bus Drivers	57.75	54.06	58.03	58.03	0.00
Clerical	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	64.75	61.53	65.40	65.40	0.00

### Budget Highlights

- > Base wage increases of 2.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2022.
- > Purchased services includes \$0.5 million for specialized student transportation.
- > Supplies include \$0.7 million for fuel and \$0.3 million for vehicle parts, tires, and tubes.
- > Capital outlay for replacement buses is funded through the building funds in FY and before and through the permanent improvement fund FY24 moving forward.

## Unassigned Expenditures

Unassigned expenditures include classified substitutes, termination benefits, overtime, performance stipends and the benefits (payroll taxes, retirement, etc.) related to those wages. It also includes the yearly transfer to the debt service fund for the general fund portion of annual debt payments related to COPS and energy conservation notes.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>% Change</u>
Salaries					
Building Classified Substitutes	\$ 84,731	\$ 186,484	\$ 219,111	\$ 232,670	7%
Termination /Vacation Benefits	1,408,922	1,482,716	1,475,151	1,261,792	-14%
Performance/Extended Days/Stipends	282,230	282,601	279,326	291,638	4%
Longevity Stipends	67,235	36,394	49,755	100,558	140%
Building Classified Extra time	30,971	40,227	10,498	41,514	77%
WEA President Release time	42,058	42,783	43,870	46,502	6%
Total Salaries	<u>1,916,147</u>	<u>2,071,205</u>	<u>2,077,711</u>	<u>1,974,674</u>	<u>-5%</u>
Benefits	756,051	808,630	803,906	764,893	-5%
Other Uses	1,927,202	11,451,406	510,667	443,000	-1%
<b>Total</b>	<b>\$ 4,599,400</b>	<b>\$ 14,331,241</b>	<b>\$ 3,392,284</b>	<b>\$ 3,182,567</b>	<b>-6%</b>

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Union President Release	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	1.00	1.00	1.00	1.00	0.00

### Budget Highlights

- > Other uses includes the annual transfer to the Debt service fund for energy conservation debt.
- > Termination benefits include an estimated 5-10 retirements annually for FY24. FY22 and FY23 included over 20.
- > Substitutes costs and overtime/extra time are budgeted to increase due to wage increases
- > Additional longevity stipends were added to the latest negotiated agreement
- > The WEA agreement allows leave for the President, with partial reimbursement back to the District from the union.

# **WORTHINGTON CITY SCHOOL DISTRICT**

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# All Other Funds Budgets



## Debt Service Fund

The Debt Service Fund is used to account for all activity related to the payment of the District's general obligation debt. The main source of revenue is property taxes as a result of effective bond levies. Any refinancing issuances are also accounted for in this fund.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
General Property Tax	\$ 12,426,701	\$ 12,764,858	\$ 14,504,242	\$ 15,760,000
Tangible Property Tax	342,122	365,995	410,674	450,000
Restricted Federal Grants-in-Aid	124,515	41,332	124,208	82,000
Homestead & Rollback	820,915	840,327	848,245	845,000
<b>Total Revenues</b>	<b>13,714,253</b>	<b>14,012,512</b>	<b>15,887,369</b>	<b>17,137,000</b>
<b>Expenditures</b>				
Auditor & Treasurer Fees	158,527	182,045	201,556	225,000
Debt Service:				
Principal	9,512,593	8,588,448	8,926,226	9,230,120
Interest	4,857,964	4,359,689	6,175,552	16,108,115
<b>Total Expenditures</b>	<b>14,529,084</b>	<b>13,130,182</b>	<b>15,303,334</b>	<b>25,563,235</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Refunding Bonds	-	9,965,000	-	-
Premium on Sale of Bonds	-	-	27,996,412	-
Payment to Refunded Bond Escrow Agent	-	(10,100,250)	-	-
Issuance Costs	-	(81,592)	-	-
Transfers In	523,202	394,406	312,814	312,814
<b>Total Other Financing Sources (Uses)</b>	<b>523,202</b>	<b>177,564</b>	<b>28,309,226</b>	<b>312,814</b>
<b>Net Change in Fund Balance</b>	<b>(291,629)</b>	<b>1,059,894</b>	<b>28,893,261</b>	<b>(8,113,421)</b>
<b>Beginning Fund Balance</b>	<b>9,607,334</b>	<b>9,315,705</b>	<b>10,375,599</b>	<b>39,268,860</b>
<b>Ending Fund Balance</b>	<b>\$ 9,315,705</b>	<b>\$ 10,375,599</b>	<b>\$ 39,268,860</b>	<b>\$ 31,155,439</b>

Voters approved a \$234 million bond levy request in November 2022 to renovate high school facilities. Due to expiring debt over the next few years, the District was able to structure the issuance of those bonds and limit the tax increase to only 1 mill, going from 5.6 mills in collection year 2022 to 6.6 mills in collection year 2023. Total collections will remain consistent in collection year 2024. Premium generated from the sale of the bonds will be utilized over the next 3 years until other debt is paid off. The District does not anticipate any eligible refunding during FY24.

Bond Levy Supported Debt (In Thousands)														
FY	Sub Totals		2010 Bonds		2013 Bonds		2016 Bonds		2019 Bonds		2021 Bonds		2023 Bonds	
	Principal	Interest	Prin	Int	Prin	Int	Prin	Int	Prin	Int	Prin	Int	Prin	Int
2024	8,931	16,094	830	99	2,375	548	1,550	95	850	2,998	3,326	66	-	12,288
2025	9,181	15,825	850	64	2,475	451	1,610	32	1,270	2,950	2,971	40	5	12,288
2026	9,474	15,548	850	21	4,300	337	-	-	1,315	2,887	3,004	15	5	12,288
2027	6,995	15,275	-	-	5,275	167	-	-	1,425	2,819	290	1	5	12,288
2028	3,115	15,055	-	-	1,225	31	-	-	1,885	2,737	-	-	5	12,287
2029	2,235	15,537	-	-	-	-	-	-	2,020	2,640	-	-	215	12,897
2030	2,300	15,539	-	-	-	-	-	-	2,115	2,537	-	-	185	13,002
2031	2,485	16,071	-	-	-	-	-	-	2,220	2,429	-	-	265	13,642
2032	2,550	16,073	-	-	-	-	-	-	2,330	2,316	-	-	220	13,757
2033	2,625	16,076	-	-	-	-	-	-	2,445	2,209	-	-	180	13,867
2034	5,050	14,334	-	-	-	-	-	-	2,545	2,109	-	-	2,505	12,225
2035	5,350	14,100	-	-	-	-	-	-	2,645	2,005	-	-	2,705	12,094
2036	5,665	13,851	-	-	-	-	-	-	2,680	1,899	-	-	2,985	11,952
2037	6,710	13,569	-	-	-	-	-	-	2,790	1,790	-	-	3,920	11,780
2038	7,095	13,252	-	-	-	-	-	-	2,900	1,676	-	-	4,195	11,577
2039	7,500	12,917	-	-	-	-	-	-	3,015	1,557	-	-	4,485	11,360
2040	8,670	12,544	-	-	-	-	-	-	3,135	1,434	-	-	5,535	11,109
2041	9,155	12,130	-	-	-	-	-	-	3,350	1,305	-	-	5,805	10,826
2042	9,665	11,694	-	-	-	-	-	-	3,485	1,168	-	-	6,180	10,526
2043	10,975	11,214	-	-	-	-	-	-	3,620	1,026	-	-	7,355	10,188
2044	11,575	10,687	-	-	-	-	-	-	3,765	878	-	-	7,810	9,809
2045	12,205	10,131	-	-	-	-	-	-	3,915	725	-	-	8,290	9,406
2046	13,680	9,529	-	-	-	-	-	-	4,075	570	-	-	9,605	8,959
2047	14,405	8,878	-	-	-	-	-	-	4,225	414	-	-	10,180	8,464
2048	15,165	8,193	-	-	-	-	-	-	4,385	253	-	-	10,780	7,940
2049	16,815	7,449	-	-	-	-	-	-	4,550	85	-	-	12,265	7,364
2050	17,695	6,571	-	-	-	-	-	-	-	-	-	-	17,695	6,571
2051	18,765	5,568	-	-	-	-	-	-	-	-	-	-	18,765	5,568
2052	20,795	4,480	-	-	-	-	-	-	-	-	-	-	20,795	4,480
2053	22,035	3,302	-	-	-	-	-	-	-	-	-	-	22,035	3,302
2054	23,350	2,054	-	-	-	-	-	-	-	-	-	-	23,350	2,054
2055	25,675	706	-	-	-	-	-	-	-	-	-	-	25,675	706
<b>TOTAL</b>	<b>\$ 337,886</b>	<b>\$ 364,248</b>	<b>\$ 2,530</b>	<b>\$ 184</b>	<b>\$ 15,650</b>	<b>\$ 1,533</b>	<b>\$ 3,160</b>	<b>\$ 128</b>	<b>\$ 72,955</b>	<b>\$ 45,417</b>	<b>\$ 9,591</b>	<b>\$ 122</b>	<b>\$ 234,000</b>	<b>\$ 316,865</b>

The District has eight general obligation debt series outstanding. Two 2010 series are related to the 2006 bond levy for facility improvements, technology, buses, and equipment. One 2013 series is related to the 2012 bond levy for similar purposes. The 2016 and 2021 series are refunding bonds. Two 2019 series are related to the 2018 bond levy for construction and renovation of middle school projects, as well as improvements to other facilities, technology, buses, and equipment. The 2023 series is related to the 2022 bond levy for construction and renovation of the District's high schools.

General Fund Debt 2015 Series (In Thousands)		
FY	Principal	Interest
2024	299	14
2025	305	8
2026	155	2
<b>TOTAL</b>	<b>\$ 759</b>	<b>\$ 23</b>

The District also has one note outstanding with the Ohio Development Service Agency's Energy Loan Fund to finance energy conservation projects in accordance with House Bill 264. It is repaid through operating savings as a result of infrastructure improvements.

## Permanent Improvement Fund

The PI Fund accounts for the acquisition, construction, or improvement of capital facilities as authorized by Section 5705 of Ohio Revised Code. The District passed a 1.9 mill permanent improvement levy in 2022 to fund capital out lay purchases including, buses, support technology items, building furniture and a portion of maintenance projects each year. A portion of the remaining funds are the result of prior land sales and energy project rebates.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
General Property Tax	\$ -		\$ 2,410,439	\$ 4,362,000
Tangible Property Tax	-		64,090	120,000
Unrestricted State Grants-in-Aid	-		20,093	38,000
All Other Revenues	\$ 14,380	\$ -	\$ 6,468	\$ -
<b>Total Revenues</b>	<b>14,380</b>	<b>-</b>	<b>2,501,090</b>	<b>4,520,000</b>
<b>Expenditures</b>				
Purchased Services	44,284	63,055	91,100	150,000
Capital Outlay	-	-	14,518	4,363,000
Other Objects	-	-	36,304	70,000
<b>Total Expenditures</b>	<b>44,284</b>	<b>63,055</b>	<b>141,922</b>	<b>4,583,000</b>
<b>Net Change in Fund Balance</b>	<b>(29,904)</b>	<b>(63,055)</b>	<b>2,359,168</b>	<b>(63,000)</b>
<b>Beginning Fund Balance</b>	<b>596,852</b>	<b>566,948</b>	<b>503,893</b>	<b>2,863,061</b>
<b>Ending Fund Balance</b>	<b>\$ 566,948</b>	<b>\$ 503,893</b>	<b>\$ 2,863,061</b>	<b>\$ 2,800,061</b>

The District received the first half of 2023 tax and related payments in FY23 and placed that into reserve. FY24 includes a full year of collections

Please turn to our capital plan outline for a more detailed analysis of upcoming projects.



The Building Fund records revenues and expenditures related to bond issues. The most recent one was approved by voters in November 2022 for phase two of the District's long term facilities master plan, which includes major renovations to high school facilities as well as deferred maintenance on other buildings.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Interest	\$ 756,428	\$ 223,460	\$ 1,799,521	\$ 8,650,000
<b>Total Revenues</b>	<b>756,428</b>	<b>223,460</b>	<b>1,799,521</b>	<b>8,650,000</b>
<b>Expenditures</b>				
Purchased Services	77,960	10,585,370	7,135,922	524,560
Supplies and Materials	-	-	-	-
Capital Outlay	5,683,115	5,318,840	128,121,441	85,685,834
<b>Total Expenditures</b>	<b>5,761,075</b>	<b>15,904,210</b>	<b>135,257,363</b>	<b>86,210,394</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Bonds	-	-	234,000,000	-
Premium on Sale of Bonds	-	-	1,800,214	-
Issuance Costs	-	-	(1,800,214)	-
Advances In	-	10,360,000	-	-
Advances Out	-	-	(10,360,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>10,360,000</b>	<b>223,640,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(5,004,647)</b>	<b>(5,320,750)</b>	<b>90,182,158</b>	<b>(77,560,394)</b>
<b>Beginning Fund Balance</b>	<b>22,724,414</b>	<b>17,719,767</b>	<b>12,399,017</b>	<b>102,581,175</b>
<b>Ending Fund Balance</b>	<b>\$ 17,719,767</b>	<b>\$ 12,399,017</b>	<b>\$ 102,581,175</b>	<b>\$ 25,020,781</b>

The \$102.5 million beginning balance consists of \$1.4 million of unspent 2018 bond proceeds that will be used on maintenance projects and loose furnishings and equipment next year. The remainder of the beginning balance represents the Worthington Kilbourne and Natatorium portions of the 2022 bond proceeds that will be encumbered this coming year when bids are finalized.

Please turn to our capital plan outline for a more detailed analysis of upcoming projects.

## Long Term Capital Plan

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In 2017 the Worthington Community developed a task force to address the “ABC’s” surrounding the future of the District: **A**ging facility conditions, **B**alancing our two high school enrollments, and **C**apacity for our growing student population. The recommendations of the task force were a culmination of nearly 16 months of planning, approximately 20 public meetings and countless meetings/communications with staff and consultants. The result was a multi-phase implementation of a Facilities Master Plan for the District.

### **PHASE ONE-COMPLETED**

- Major renovation & new construction at the four middle school facilities
- Convert the District to a K-5 grade configuration at the elementary level, shifting 6<sup>th</sup> grade to middle schools
- Shift an elementary feeder pattern to Worthington Kilbourne from Thomas Worthington
- Continued replacement cycles for buses, technology, equipment and deferred maintenance projects

Voters ultimately approved an \$89 million bond issue in 2018 and phase one construction was completed fall of 2021. Students, including 6<sup>th</sup> graders, moved into the new buildings at the start of that school year. Slate Hill Elementary was shifted to begin to feed Worthington Kilbourne High School and gradually balance enrollment.

### **PHASE TWO-IN PROGRESS**

A second community task force reconvened during 2021 to review the original plans for future phases. The task force recommended that Phase Two focus on High School renovations, along with continued replacement of buses, technology, equipment, and maintenance projects district wide. A plan was developed and ultimately approved by voters in November 2022 for a \$234 million bond issue combined with a 1.9 mill permanent improvement levy. Bond funds will focus on construction and renovation as well as deferred maintenance, while permanent improvement funds will provide the District ongoing annual revenue to continue to replace buses, technology, and equipment without incurring debt and interest costs to taxpayers. More detailed information on this second phase can be found on the next page.

### **FUTURE PHASES**

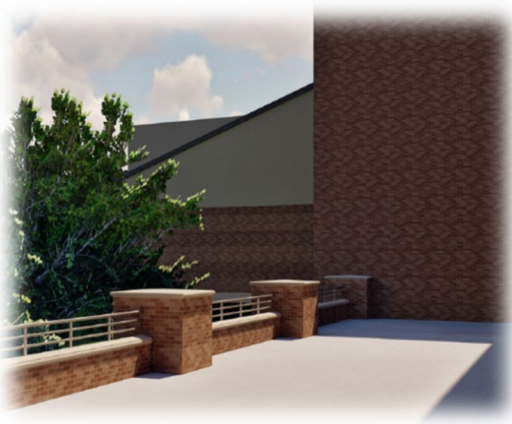
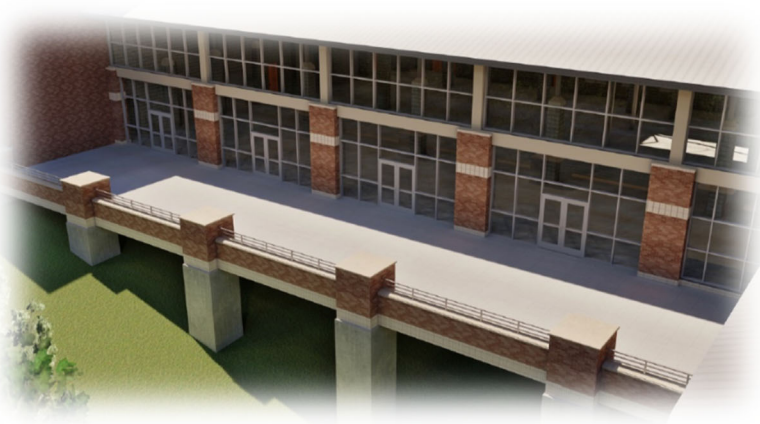
Both the initial task force and the second task force recommended significant upgrades and replacements to elementary buildings in Phase Three. One of the District’s goals for this budget cycle is to begin to plan and prepare for a third community task force to convene and review options to address some of our aging elementary buildings. Any future phases would need supported by the community via a capital bond levy, occurring over a period of time.

**PHASE TWO**

As previously mentioned, the District successfully passed a \$234 million bond issue November 8, 2022, to fund phase two of the master facilities plan. All \$234 million was successfully sold in February and funds were received March 30, 2023. The following is a breakdown of the planned spending:

<b>\$234 Million Bond Issue (In Millions)</b>				
	Funds	Spent/	FY 24	
	Received	Encumbered	Budgeted	Remaining
Thomas Worthington HS	\$ 128.00	123.69	4.31	-
Worthington Kilbourne HS	76.00	8.73	67.27	-
Natatorium	13.00	1.44	11.56	-
Deferred Maintenance	7.00	0.48	1.54	4.98
Contingency	10.00	-	-	10.00
	<u>\$ 234.00</u>	<u>134.34</u>	<u>84.68</u>	<u>14.98</u>

The District was able to begin architectural planning and design early in 2022 by advancing operating funds ahead of the November election and thus was able to break ground and begin the Thomas Worthington project in May of 2022. Drawings and design work will continue on Worthington Kilbourne and we expect to begin work in the spring of 2024 and the Natatorium project will begin to take shape over the coming year as well. Overall this will be a major, multi-year project for the District with the anticipated schedule on the following page.





## WORTHINGTON CITY SCHOOLS HIGH SCHOOLS CONSTRUCTION TIMELINES



• Thomas Worthington High School   
 • Worthington Kilbourne High School



<b>FALL 2022 – FALL 2023</b>	
<ul style="list-style-type: none"> <li>• Field House/Turf Fields</li> </ul>	<ul style="list-style-type: none"> <li>• Athletic Support Building/Turf Fields</li> </ul>
<b>SPRING 2023 – FALL 2024</b>	
<ul style="list-style-type: none"> <li>• Construct Modular Classrooms/Swing Space</li> <li>• Natatorium Under Construction</li> <li>• Academic Wing</li> <li>• West Parking Lot</li> </ul>	<ul style="list-style-type: none"> <li>• 2nd Floor Classrooms/Restrooms</li> <li>• 2nd Floor Study Spaces</li> <li>• Science Rooms</li> <li>• Arts Addition</li> <li>• Outdoor Commons Addition</li> <li>• Partial Roof Replacement</li> </ul>
<b>FALL 2024 – SUMMER 2025</b>	
<ul style="list-style-type: none"> <li>• New Student Commons Completed</li> <li>• Theater Construction</li> <li>• Art/Music Construction</li> <li>• Natatorium Completed</li> </ul>	<ul style="list-style-type: none"> <li>• 2nd Floor Classrooms Completed</li> <li>• Renovation of New Admin. Offices</li> <li>• 1st Floor Classrooms</li> </ul>
<b>SUMMER 2025</b>	
	<ul style="list-style-type: none"> <li>• Locker Room</li> <li>• Main Gym (Early May–Mid-August)</li> <li>• Kitchen (April–August)</li> <li>• Band and Choir (April–August)</li> <li>• 1st Floor Common Spaces</li> <li>• Special Needs Classrooms</li> <li>• 1st Floor Corridors</li> <li>• Additional Roof Replacement</li> </ul>
<b>SUMMER 2025 – WINTER 2025</b>	
<ul style="list-style-type: none"> <li>• Baseball/Softball Fields</li> <li>• East Parking Lot</li> <li>• Main Gym</li> </ul>	<ul style="list-style-type: none"> <li>• Theater (July–October)</li> <li>• Auxilliary Gym (June–September)</li> <li>• Media Center</li> </ul>
<b>SUMMER 2025 – SUMMER 2026</b>	
<ul style="list-style-type: none"> <li>• Theater Completed</li> <li>• Art/Music Completed</li> <li>• Auxilliary Gym</li> </ul>	

Timeline is tentative and subject to change.

## Long Term Capital Plan

Historically, the District has used bond proceeds to maintain replacement cycles on its fleet of buses, technology infrastructure, and loose furnishing and instructional equipment. Beginning with fiscal year 2024, as a result of voter approval of a 1.9 mill continuing permanent improvement levy this past November, this District will receive approximately \$4.5 million annually to replace these items. Not only does this provide a permanent funding source for these needed items, it saves taxpayer funds by eliminating debt and interest charges. Below is a breakdown of the working five-year plan for the funds:

<b>Permanent Improvement Levy Fund</b>					
<b>Projected Revenues and Expenditures (In Millions of \$'s)</b>					
	FY24	FY25	FY26	FY27	FY28
Beginning Unencumbered Balance	\$2.44	\$2.52	\$2.88	\$3.13	\$2.93
Total Revenue	\$4.52	\$4.52	\$4.52	\$4.52	\$4.52
Expenses:					
Buses	\$0.70	\$0.70	\$0.70	\$0.70	\$0.70
Technology	2.02	1.75	1.87	2.31	2.84
Furniture, Fixtures, and Equipment	0.94	0.94	0.94	0.94	0.94
Maintenance	0.70	0.70	0.70	0.70	0.70
Collection Fees	<u>0.07</u>	<u>0.07</u>	<u>0.07</u>	<u>0.07</u>	<u>0.07</u>
Total Expenses	\$4.43	\$4.16	\$4.28	\$4.72	\$5.25
Revenue Over (Under) Expenses	\$0.09	\$0.36	\$0.24	(\$0.20)	(\$0.73)
Ending Unencumbered Balance	\$2.52	\$2.88	\$3.13	\$2.93	\$2.21

Specific projects for Fiscal Year 2024 include:

- Replacement of six aging buses
- Upgrade of staff computers, back end infrastructure including Wifi, switches and firewalls, and security camera upgrades and replacements
- Equipment replacement funding at all buildings as well as \$0.25 million for playground improvements at Liberty Elementary in the summer of 2025.
- Maintenance projects include environmental control upgrades at Sutter Park, upgrade of emergency generator at Sutter Park, and cooling tower upgrades at Evening Street

## Food Service Fund

The Food Service Fund accounts for all of the breakfast and lunch activities of the District. The program provides free meals for all eligible children with the entire cost being reimbursed by the federal government. Revenues include fees from lunches as well as federal and state grants.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 2,554,851	\$ 6,447,051	\$ 2,296,093	\$ 1,893,000
Restricted State Grants-in-Aid	26,692	45,459	54,720	45,000
Interest Income	13,132	21,019	71,419	85,000
Food Service Sales	68,564	241,526	2,014,909	1,935,814
Miscellaneous	19,076	15,801	37,355	25,000
<b>Total Revenues</b>	<b>2,682,315</b>	<b>6,770,856</b>	<b>4,474,496</b>	<b>3,983,814</b>
<b>Expenditures</b>				
Personal Services	1,358,914	1,493,000	1,532,308	1,612,000
Employees' Retirement/Insurance Benefits	819,331	799,578	825,016	915,000
Purchased Services	44,240	63,434	54,596	60,000
Supplies and Materials	970,853	1,682,489	1,380,565	1,650,000
Capital Outlay	2,564	116,749	2,795	20,000
Other Objects	148	147	161	1,000
<b>Total Expenditures</b>	<b>3,196,050</b>	<b>4,155,397</b>	<b>3,795,441</b>	<b>4,258,000</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	58,853	30,186
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>58,853</b>	<b>30,186</b>
<b>Net Change in Fund Balance</b>	<b>(513,735)</b>	<b>2,615,459</b>	<b>737,908</b>	<b>(244,000)</b>
Beginning Fund Balance	1,318,735	805,000	3,420,459	4,158,367
<b>Ending Fund Balance</b>	<b>\$ 805,000</b>	<b>\$ 3,420,459</b>	<b>\$ 4,158,367</b>	<b>\$ 3,914,367</b>

The following chart illustrates Food Service Fund budgeted staffing:

	2020-2021 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	1.00
Secretaries	2.00	1.44	1.81	1.81
Food Service	<u>37.02</u>	<u>37.65</u>	<u>39.67</u>	<u>39.67</u>
<b>Total FTE</b>	<b>40.02</b>	<b>40.09</b>	<b>42.48</b>	<b>42.48</b>

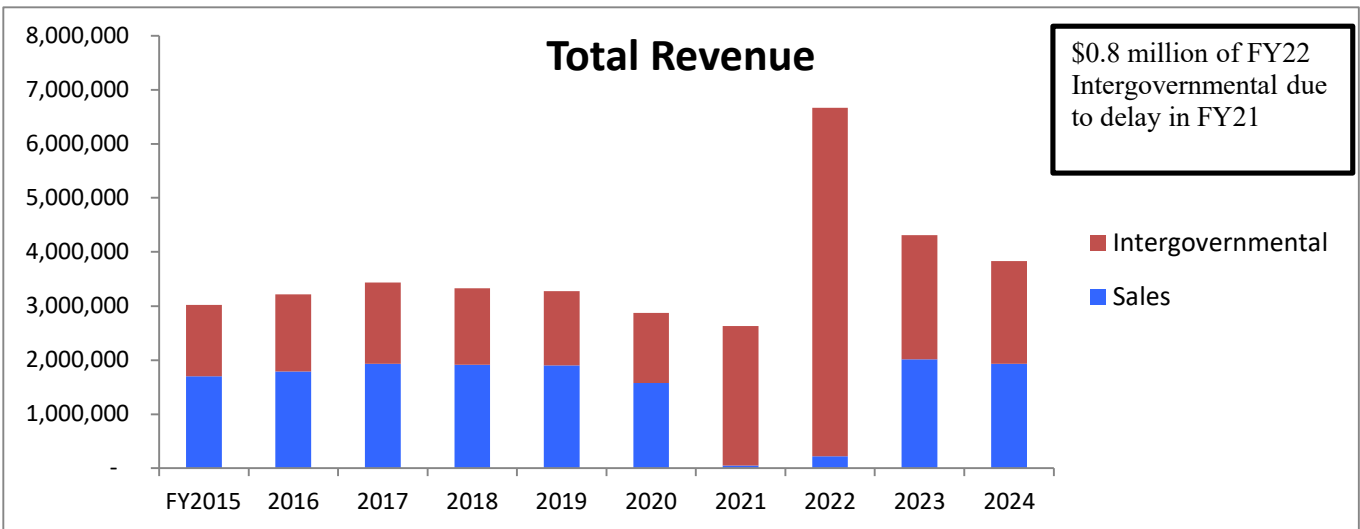
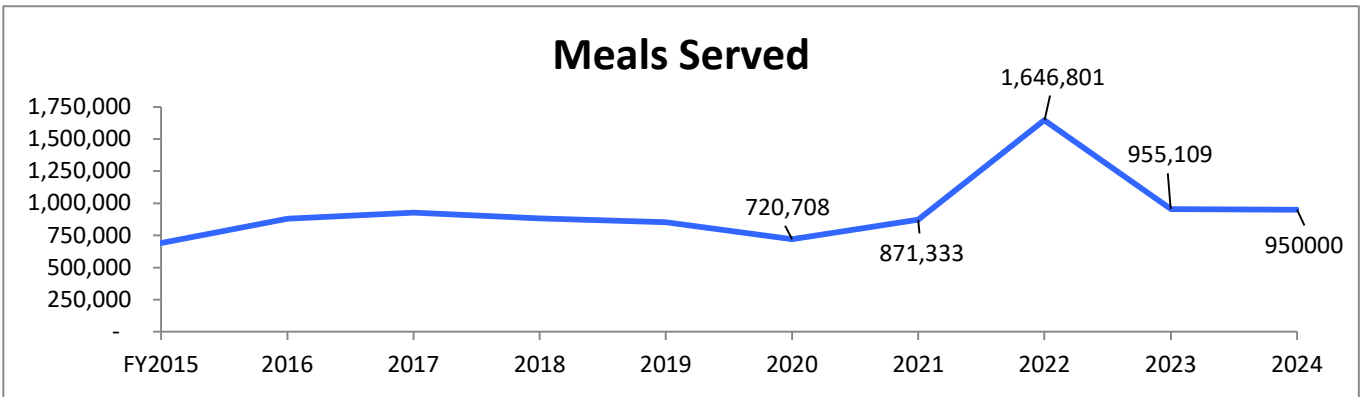
During 2020-21 and 2021-22 the USDA authorized reimbursement for all meals served, lunch and breakfast, not just for eligible economically disadvantaged students. The only actual sales were a la carte items at the high schools. The USDA announced the elimination of the program for 2022-23, which led to a return to a more normal revenue collections for food service sales pre pandemic.

### Budget Highlights

- > Restricted Federal Grants-in-Aid is projected to decrease in FY24 due to the non-renewal of extended pandemic reimbursement rates received in FY23 of \$0.40 for lunches and \$.015 for breakfasts.
- > Base wage increases of 3.25% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > The District budgeted higher expenses for food costs to account for any inflationary increases.

**Revenues**

Prior to the pandemic, total revenue was split between sales and federal reimbursement for eligible low income students. When the pandemic first began at end of the 2019-20 school year, meals decreased due to the remote environment the final few months of that year. For the 2020-21 and 2021-22 school year, the USDA reimbursed all eligible meals served which had the effect of eliminating sales revenue but greatly increasing intergovernmental revenue. This also lead to an increase in total meals served in 2021 and 2022. The large increase in 2022 was due to the District having no remote instruction in 2022 compared to 2021. Meals served dramatically decreased in 2023 due to the elimination of reimbursement for all meas. We expect meals served in FY24 to be in line with the FY23 amounts. The graphs below illustrate these two concepts.



**Expenditures**

Salaries and benefits represent 59% of the program's budget. Benefits are projected to increase 7% mainly due to a projected increase in health insurance premiums in January 2024, increasing surcharge retirement costs for workers, and wage increases resulting in increases in retirement and other benefit increases.

Food supplies is the other major expenditure category. The District purchases food off various competitively bid contracts through cooperatives to keep costs as low as possible. We expect meals served to remain consistent. We expect food costs to continue to increase slightly due to inflationary costs and supply shortages .

## Other Local Sources Fund

The Other Local Sources Fund is used to account for specific local revenue sources received from various contributors that are restricted to expenditures for specified purposes approved by board resolution. Such expenditures generally include scholarships.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Interest Income	\$ 727	\$ 658	\$ 1,249	\$ 1,800
Donations	\$ 12,600	15,383	6,950	7,000
Unclaimed Funds	-	15,134	5,312	-
<b>Total Revenues</b>	<b>13,327</b>	<b>31,175</b>	<b>13,511</b>	<b>8,800</b>
<b>Expenditures</b>				
Community Services/Scholarships	11,150	7,632	14,550	9,050
<b>Total Expenditures</b>	<b>11,150</b>	<b>7,632</b>	<b>14,550</b>	<b>9,050</b>
<b>Net Change in Fund Balance</b>	<b>2,177</b>	<b>23,543</b>	<b>(1,039)</b>	<b>(250)</b>
Beginning Fund Balance	51,011	53,188	76,731	75,692
Ending Fund Balance	\$ 53,188	\$ 76,731	\$ 75,692	\$ 75,442

The District estimated scholarship donations for fiscal year 2023. We will not estimate an amount for unclaimed funds until a better estimate is known.

The proposed 2024 budget is \$9,050. Amounts will be used to fund community scholarships. The District will issue any unclaimed funds to proper vendor during year. Any unclaimed funds remaining outstanding after five years can be moved back to the general fund.



## Uniform School Supplies Fund

The Uniform School Supplies Fund accounted for student fees that are charged for various consumable classroom materials. These fees are established by the Board annually by grade level. New guidance from the Auditor of State's office directs schools to record student fees now in the general fund so this fund no longer exists.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>FY24 Proposed Budget</u>
<b>Revenues</b>				
Student Fees	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Supplies and Materials	173,865	-	-	-
<b>Total Expenditures</b>	<b>173,865</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(173,865)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	173,865	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Special Rotary Fund

The Special Rotary Fund accounts for the income and expenditures in conjunction with supplemental (after school) education classes, a life enrichment program, and facility rentals. In addition, the district operates a special education preschool program and allows typical students to also attend and charges tuition to offset the additional costs. Staff for the program are funded through the general fund.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>FY24 Proposed Budget</u>
<b>Revenues</b>				
Fees	\$ 62,309	\$ 145,510	\$ 142,499	\$ 145,500
Rentals	199,189	148,148	145,588	130,000
Miscellaneous	21,745	28,903	42,991	29,000
<b>Total Revenues</b>	<b>283,243</b>	<b>322,561</b>	<b>331,078</b>	<b>304,500</b>
<b>Expenditures</b>				
Personal Services	2,511	45,665	43,520	85,000
Employees' Retirement/Insurance Benefits	397	7,180	6,841	13,480
Purchased Services	49,692	43,639	81,824	202,830
Supplies and Materials	61,931	84,158	148,469	119,401
Capital Outlay	2,983,863	350,913	57,774	150,069
Other Objects	958	1,554	1,299	2,000
<b>Total Expenditures</b>	<b>3,099,352</b>	<b>533,109</b>	<b>339,727</b>	<b>572,780</b>
<b>Net Change in Fund Balance</b>	<b>(2,816,109)</b>	<b>(210,548)</b>	<b>(8,649)</b>	<b>(268,280)</b>
<b>Beginning Fund Balance</b>	<b>3,605,996</b>	<b>789,887</b>	<b>579,339</b>	<b>570,690</b>
<b>Ending Fund Balance</b>	<b>\$ 789,887</b>	<b>\$ 579,339</b>	<b>\$ 570,690</b>	<b>\$ 302,410</b>

We anticipate tuition fees and rental revenue remain consistent in fiscal year 2024. Salaries and benefits include custodial staff for rental services. Capital outlay in 2020-21 was related to construction costs at our middle schools. Amounts budgeted for purchased services, and capital outlay include carryover amounts available to spend.

## Public School Support Fund

The Public School Support Fund is used for the proceeds of specific revenue sources, except for state and federal grants, that are legally restricted to expenditures for specified purposes. An example is a building specific principal's fund. Most commonly buildings will use these funds for staff development, classroom resources, or student activities. In addition, this fund includes rental income from leasing of our stadium towers to communications companies.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Tuition, Charges, and Fees	\$ 86,424	\$ 113,177	\$ 95,641	\$ 107,700
Donations and Other	177,862	239,512	372,201	359,131
<b>Total Revenues</b>	<b>264,286</b>	<b>352,689</b>	<b>467,842</b>	<b>466,831</b>
<b>Expenditures</b>				
Personal Services	12,964	9,590	15,100	17,300
Employees' Retirement/Insurance Benefits	2,054	1,515	2,386	2,712
Purchased Services	63,094	124,473	157,084	263,935
Supplies and Materials	122,052	116,591	181,522	283,374
Capital Outlay	46,915	459,001	25,128	100,960
Other Objects	-	-	12,842	21,750
<b>Total Expenditures</b>	<b>247,079</b>	<b>711,170</b>	<b>394,062</b>	<b>690,031</b>
<b>Net Change in Fund Balance</b>	<b>17,207</b>	<b>(358,481)</b>	<b>73,780</b>	<b>(223,200)</b>
<b>Beginning Fund Balance</b>	<b>797,315</b>	<b>814,522</b>	<b>456,041</b>	<b>529,821</b>
<b>Ending Fund Balance</b>	<b>\$ 814,522</b>	<b>\$ 456,041</b>	<b>\$ 529,821</b>	<b>\$ 306,621</b>

Tuition, charges, and fees include \$88,500 for AP exam registration at the high school, with remaining amounts for other building activities such as field trips and fund raisers. Donations include various building donations such as WEF grants.

The majority of this fund is related to building principal funds, staff funds, and library funds to account for book fairs and fines and AP exams. The increase in budgeted expenditures is the result of appropriating remaining carryover fund balances, although it is unlikely each year that balances are fully spent.

## Other Local Grants Fund

The Other Local Grants Fund is used to account for specific external grants that are restricted to expenditures for specified purposes authorized in the grant agreements, and vary from year to year.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Donations and Other	\$ 22,880	\$ -	\$ 7,500	\$ -
Local Grants	1,874	3,000	13,217	500
<b>Total Revenues</b>	<b>24,754</b>	<b>3,000</b>	<b>20,717</b>	<b>500</b>
<b>Expenditures</b>				
Personal Services	-	1,500	742	-
Employees' Retirement/Insurance Benefits	-	236	-	-
Purchased Services	-	500	(500)	355
Supplies and Materials	17,120	3,860	5,286	3,057
Capital Outlay	8,977	-	11,490	1,104
<b>Total Expenditures</b>	<b>26,097</b>	<b>6,096</b>	<b>17,018</b>	<b>4,516</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	500	-	-	-
Advances Out	-	(500)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>500</b>	<b>(500)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(843)</b>	<b>(3,596)</b>	<b>3,699</b>	<b>(4,016)</b>
<b>Beginning Fund Balance</b>	<b>4,756</b>	<b>3,913</b>	<b>317</b>	<b>4,016</b>
<b>Ending Fund Balance</b>	<b>\$ 3,913</b>	<b>\$ 317</b>	<b>\$ 4,016</b>	<b>\$ -</b>

In fiscal year 2023, The District received the Master Teacher award from the Marth Holden Jennings Foundation, Ohio STEM Learning Network grant, National Education Association Foundation Envision Equity Grant, and the Ohio School Counselor Association grant.

No grants are known at this time for fiscal year 2024.

Fiscal year 2024 budget includes remaining balances in prior year grants.

## Student Managed Activities Fund

The Student Managed Activities Fund accounts for those student activity programs which have student participation in the activity and have students involved in the management of the program. This fund typically includes clubs (science Olympiad, yearbook, etc.), class funds for events, and student council where students have input into the management of the fund.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<b>FY24 Proposed Budget</b>
<b><u>Revenues</u></b>				
Club Activity and Fees	\$ -	\$ 118,161	\$ 128,410	\$ 156,200
<b>Total Revenues</b>	<b>-</b>	<b>118,161</b>	<b>128,410</b>	<b>156,200</b>
<b><u>Expenditures</u></b>				
Club Activity and Expenses	-	91,641	111,918	318,349
<b>Total Expenditures</b>	<b>-</b>	<b>91,641</b>	<b>111,918</b>	<b>318,349</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>26,520</b>	<b>16,492</b>	<b>(162,149)</b>
<b>Beginning Fund Balance</b>	<b>119,137</b>	<b>119,137</b>	<b>145,657</b>	<b>162,149</b>
<b>Ending Fund Balance</b>	<b>\$ 119,137</b>	<b>\$ 145,657</b>	<b>\$ 162,149</b>	<b>\$ -</b>

The Governmental Accounting Standards Board released a new pronouncement causing student activity funds to be reclassified in FY22 as a special revenue fund and budgeted as part of district appropriations. Previously, the student managed activities funds were classified as a fiduciary fund and were not required to be budgeted.

Revenue includes fundraisers and charges for student activities and expenditures are those related to those activities. The increase in expenditures is related to the budgeting of the carryover for the fund.

## District Managed Activities Fund

The District Managed Student Activities Fund accounts for athletics and other extracurricular activities of the District. Revenues include gate receipts, fees, and donations. Expenses include equipment, entry fees, and supplies. Coaches, athletic directors, and advisors are paid from the general fund, which gets a portion of all athletic participation fees.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Admissions/Entry Fees	\$ 377,979	\$ 649,338	\$ 709,380	\$ 695,918
Participation Dues and Fees	179,451	208,924	219,576	216,675
Other Revenue	1,598	57,125	17,989	16,468
<b>Total Revenues</b>	<b>559,028</b>	<b>915,387</b>	<b>946,945</b>	<b>929,061</b>
<b>Expenditures</b>				
Personal Services	44,495	47,960	56,813	69,805
Employees' Retirement/Insurance Benefits	6,975	7,708	8,940	11,280
Purchased Services	225,145	337,963	460,004	679,296
Supplies and Materials	198,951	232,581	268,170	492,578
Capital Outlay	21,524	33,508	62,155	282,699
Other Objects	29,467	51,791	61,312	72,340
<b>Total Expenditures</b>	<b>526,557</b>	<b>711,511</b>	<b>917,394</b>	<b>1,607,998</b>
<b>Net Change in Fund Balance</b>	<b>32,471</b>	<b>203,876</b>	<b>29,551</b>	<b>(678,937)</b>
Beginning Fund Balance	558,248	590,719	794,595	824,146
Ending Fund Balance	\$ 590,719	\$ 794,595	\$ 824,146	\$ 145,209

Admission/Entry revenue represents fees charge to patrons for entry to events. Athletic entry prices will be \$8 for varsity games and \$5 for middle school games. The District offers season passes in an effort to make attendance more affordable. Students in grades 6-12 are granted free admission.

Participation dues and fees represent fees charged to families for student participation in extracurricular activities. We anticipate this revenue to be consistent with the prior year. This amount represents 70% of the total participation fee, with 30% going to the general fund to offset the cost of employees.

Salaries and Benefits represent the cost of employees working at athletic events during the year such as ticket takers and event managers. The increase in budgeted expenditures is the result of appropriating remaining carryover fund balances, although it is unlikely each year that balances are fully spent.

## Auxiliary Services Fund

The Auxiliary Services Fund accounts for funds provided by the State of Ohio that flow to private schools within the District's boundaries. Beginning in FY22, the state allows non-publics the choice to be directly funded rather than passed through the public district, and several of our non-publics chose that option.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 1,221,386	\$ 324,158	\$ 308,598	\$ 350,000
All Other Revenues	-	182,245	4,465	-
Interest	3,923	1,233	3,223	4,000
<b>Total Revenues</b>	<b>1,225,309</b>	<b>507,636</b>	<b>316,286</b>	<b>354,000</b>
<b>Expenditures</b>				
Personal Services	141,856	132,253	25,724	8,277
Employees' Retirement/Insurance Benefits	68,958	65,770	7,607	1,382
Purchased Services	562,770	174,645	224,349	306,550
Supplies and Materials	357,224	75,871	106,520	26,832
Capital Outlay	67,913	(396)	598	-
Other Objects	39,969	66,898	12,966	24,593
<b>Total Expenditures</b>	<b>1,238,690</b>	<b>515,041</b>	<b>377,764</b>	<b>367,634</b>
<b>Net Change in Fund Balance</b>	<b>(13,381)</b>	<b>(7,405)</b>	<b>(61,478)</b>	<b>(13,634)</b>
Beginning Fund Balance	95,898	82,517	75,112	13,634
<b>Ending Fund Balance</b>	<b>\$ 82,517</b>	<b>\$ 75,112</b>	<b>\$ 13,634</b>	<b>\$ -</b>

The following chart illustrates Auxiliary Services Fund budgeted staffing:

	2020-2021 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	2.11	1.75	0.00	0.00
Secretaries	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total FTE	2.36	2.00	0.25	0.25

Revenue amount in fiscal years 2023 included direct funding amount for St Michael

### Budget Highlights

- > .25 FTE are projected to be funded through this grant for a secretary at St Michaels.
- > Allowable expenditures include secular textbooks, technology, and equipment, nursing and intervention services.

## Data Communications Support Fund

The Data Communications Support Fund is used to account for a state grant to supplement the costs associated with the Ohio Educational Computer Network connection. Funding is provided on a per building basis and is anticipated to remain consistent at \$1,800 per building.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 30,600	\$ 32,400	\$ 32,400	\$ 32,400
<b>Total Revenues</b>	<b>30,600</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>
<b>Expenditures</b>				
Purchased Services	30,600	32,400	32,400	32,400
<b>Total Expenditures</b>	<b>30,600</b>	<b>32,400</b>	<b>32,400</b>	<b>32,400</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Funds are used to help offset general operating costs of providing data connection at each building.



## Student Wellness and Success Fund

The Student Wellness and Success Fund is used to account for specific state revenues to help students' with academic achievement through mental health counseling, wraparound services, mentoring and after-school programs as created by the Governor in FY20. School districts will work with local organizations to determine community needs and resources, so they can use the state dollars to make the greatest impact on students' lives.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>FY24 Proposed Budget</u>
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 615,341	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>615,341</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Purchased Services	615,472	-	-	-
<b>Total Expenditures</b>	<b>615,472</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(131)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>131</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Legislation eliminated student wellness and success funds and incorporated them into the general operating fund dollars as part of their school funding plan in fiscal year 2022 and beyond.

## Other Miscellaneous State Grant Funds

This fund is used to account for various minor state grants that are periodically awarded and not classified elsewhere under major state funds.

	2020-21 Actual	2021-22 Actual	FY24 Proposed Budget	FY24 Proposed Budget
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 110,258	\$ 128,935	\$ 236,877	\$ 8,500
<b>Total Revenues</b>	<b>110,258</b>	<b>128,935</b>	<b>236,877</b>	<b>8,500</b>
<b>Expenditures</b>				
Personal Services	24,710	2,598	-	1,500
Employees' Retirement/Insurance Benefits	3,969	486	-	240
Purchased Services	7,547	-	-	-
Supplies and Materials	61,500	931	3,740	13,019
Capital Outlay	28,991	52,432	274,029	8,878
<b>Total Expenditures</b>	<b>126,717</b>	<b>56,447</b>	<b>277,769</b>	<b>23,637</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	71,100	-	-	-
Advances Out	-	(71,100)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>71,100</b>	<b>(71,100)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>54,641</b>	<b>1,388</b>	<b>(40,892)</b>	<b>(15,137)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>54,641</b>	<b>56,029</b>	<b>15,137</b>
<b>Ending Fund Balance</b>	<b>\$ 54,641</b>	<b>\$ 56,029</b>	<b>\$ 15,137</b>	<b>\$ -</b>

The following chart illustrates Other Miscellaneous State Grant Funds budgeted staffing:

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Psychologists	0.82	0.00	0.00	0.00
Total FTE	0.82	0.00	0.00	0.00

In FY23, we received a school safety grant of \$56,877 and a school bus grant of \$180,000. Revenues budgeted for FY24 is the award for Pre-Employment Transition grant, the only known grant at this time. Expenditures budgeted for FY24 include the remaining school safety grant funds as well as the Pre-Employment Transition grant.

## Elementary and Secondary School Emergency Relief Fund (ESSER/ARP)

Congress set aside \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER). The purpose is to provide local educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on schools across the nation. ESSER funds were awarded to each state in the same proportion as Title I funds.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 3,045,070	\$ 2,939,863	\$ 2,923,182	\$ 2,482,688
<b>Total Revenues</b>	<b>3,045,070</b>	<b>2,939,863</b>	<b>2,923,182</b>	<b>2,482,688</b>
<b>Expenditures</b>				
Personal Services	1,376,381	997,495	832,055	787,194
Employees' Retirement/Insurance Benefits	385,143	304,250	251,761	230,859
Purchased Services	163,233	360,016	383,343	275,000
Supplies and Materials	47,349	186,090	(1,900)	123,450
Capital Outlay	2,143,415	347,604	1,005,699	1,020,009
<b>Total Expenditures</b>	<b>4,115,521</b>	<b>2,195,455</b>	<b>2,470,958</b>	<b>2,436,512</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	1,243,500	499,000	47,000	-
Advances Out	(173,000)	(1,243,500)	(499,000)	(47,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,070,500</b>	<b>(744,500)</b>	<b>(452,000)</b>	<b>(47,000)</b>
<b>Net Change in Fund Balance</b>	<b>49</b>	<b>(92)</b>	<b>224</b>	<b>(824)</b>
<b>Beginning Fund Balance</b>	<b>643</b>	<b>692</b>	<b>600</b>	<b>824</b>
<b>Ending Fund Balance</b>	<b>\$ 692</b>	<b>\$ 600</b>	<b>\$ 824</b>	<b>\$ -</b>

The following chart illustrates Elementary and Secondary School Emergency Relief Fund budgeted staffing:

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-24 Budget
<b>Full Time Equivalent Staff:</b>				
Coordinator	0.00	0.00	0.00	1.00
Special Ed Teachers	0.00	5.50	5.00	6.00
Speech & Lang. Therapists	0.00	0.00	0.00	1.00
<b>Total FTE</b>	<b>0.00</b>	<b>5.50</b>	<b>5.00</b>	<b>8.00</b>

The District has been awarded three rounds of relief funding including ESSER I, ESSER II and ARP totaling \$11.3 million. ARP funding requires the district to develop a continuity of services plan, post it on our website, and engage stakeholders. It also requires us to post our intended budget for our use of the funds, which is we have included on the next page (also on the District's website).

Salaries and benefits include additional FY24 estimates for a coordinator, special education teach and a speech therapist which are projected to be moved from the ARP IDEA-B budget to this budget due to expiration of those funds. The positions will be paid from ARP ESSER in FY 24 with the plan to move the positions into the general fund in FY25 as ARP ESSER funds must be exhausted by September 2024.

Please visit <https://www.worthington.k12.oh.us>, navigate under Academics, to access the safe return to in-person instruction & continuity plan..

## Coronavirus Relief Fund (CRF)

Congress set aside \$150 billion of the \$2 trillion allotted through the CARES Act for the Coronavirus Relief Fund (CRF) to provide local educational agencies with emergency relief funds to address items that are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19); were not accounted for in the budget most recently approved as of the date of enactment [March 27, 2020]; and were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021. CRF funds were awarded to each state population with no state receiving less than \$1.25 billion. Ohio further specified a portion of the funds to be used on connectivity and broadband expansion.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 647,796	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>647,796</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Purchased Services	102,794	-	-	-
Supplies and Materials	394,755	-	-	-
Capital Outlay	150,247	-	-	-
<b>Total Expenditures</b>	<b>647,796</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CRF funding was received and spent in fiscal year 2021 on personal protective equipment including classroom sanitizers, disinfectant sprayers, and shields, as well as to cover a portion of the districts online learning platform (OOLP) and to expand broadband access points around the perimeter of our high schools. Note that these funds are in addition to the three rounds of ESSER funds, another federal response initiative, accounted for separately on the next page.

This is a federal grant fund provided to assist in the identification of handicapped children, development of procedural safeguards, implementation of least restrictive alternative service patterns, and provision of full educational opportunities to handicapped children. Common uses are for psychology, speech, hearing, and instructional assistance services.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 2,635,934	\$ 2,510,505	\$ 2,767,322	\$ 2,955,660
<b>Total Revenues</b>	<b>2,635,934</b>	<b>2,510,505</b>	<b>2,767,322</b>	<b>2,955,660</b>
<b>Expenditures</b>				
Personal Services	1,638,562	1,693,594	1,827,116	2,085,710
Employees' Retirement/Insurance Benefits	727,078	703,989	785,470	770,640
Purchased Services	61,965	95,335	151,581	170,201
Supplies and Materials	42,581	2,415	1,404	49
Capital Outlay	48,164	(433)	25,005	-
<b>Total Expenditures</b>	<b>2,518,350</b>	<b>2,494,900</b>	<b>2,790,576</b>	<b>3,026,600</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	41,700	3,000		-
Advances Out	(84,000)	(41,700)	(3,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(42,300)</b>	<b>(38,700)</b>	<b>(3,000)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>75,284</b>	<b>(23,095)</b>	<b>(26,254)</b>	<b>(70,940)</b>
<b>Beginning Fund Balance</b>	<b>45,005</b>	<b>120,289</b>	<b>97,194</b>	<b>70,940</b>
<b>Ending Fund Balance</b>	<b>\$ 120,289</b>	<b>\$ 97,194</b>	<b>\$ 70,940</b>	<b>\$ -</b>

The following chart illustrates Special Education IDEA Grant Fund budgeted staffing:

	2020-2021 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Coordinator	0.00	0.00	1.00	0.00
Adaptive Phys Ed	1.00	1.00	1.50	1.50
Aides/Assistants	4.83	4.83	4.33	4.33
Autism Scholarship Facilitator	0.50	0.50	0.50	0.50
Special Ed Teachers	14.69	15.20	13.50	12.50
Occupational Therapist	2.40	2.40	2.55	2.55
Speech & Lang. Therapists	0.20	1.20	1.20	0.20
<b>Total FTE</b>	<b>23.62</b>	<b>25.13</b>	<b>24.58</b>	<b>21.58</b>

**Budget Highlights**

- > Increase in projected revenue is the result of an expected increase in allocation next year as well as the carryover of unspent grant proceeds from FY23.
- > The increase in salary is due to timing. The carryover of FY23 (July and August) as well as all of FY24 salaries and benefits are budgeted in FY24. This increase is offset by 3 FTE moving to ARP ESSER in FY24.
- > Supplies and capital outlay are purchased for use by special education students.

## Vocational Education Grant Fund

This is a federal grant fund used to account for funds related to the Carl D Perkins Vocational and Applied Technology Act of 1990. Common uses of funds include supplies for applied technology courses, stipends and training for teachers.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 56,304	\$ 39,090	\$ -	\$ -
<b>Total Revenues</b>	<b>56,304</b>	<b>39,090</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Employees' Retirement/Insurance Benefits	-	-	-	-
Purchased Services	17,177	14,682	(2,859)	-
Supplies and Materials	13,372	3,151	3,853	-
Capital Outlay	5,832	22,097	-	-
<b>Total Expenditures</b>	<b>36,381</b>	<b>39,930</b>	<b>994</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	-	-
Advances Out	(19,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(19,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>923</b>	<b>(840)</b>	<b>(994)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>911</b>	<b>1,834</b>	<b>994</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 1,834</b>	<b>\$ 994</b>	<b>\$ -</b>	<b>\$ -</b>

### Budget Highlights

- > Due to changes to the State Funding Formula, the District will no longer receive federal funding for the Vocational Education Grant Fund through the Delaware Area Career Center (DACC). However, the District has revised the agreement with DACC to receive the same amount which will be received and expensed in the Public School Support Fund in FY23 and moving forward.

## Title III Language Instruction for English Learners

This federal grant fund is used to provide instructional programs and enhancements for English language learners. It is targeted at those students whose primary language at home is not English.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>FY24 Proposed Budget</u>
<b><u>Revenues</u></b>				
Restricted Federal Grants-in-Aid	\$ 100,921	\$ 136,518	\$ 122,242	\$ 167,975
<b>Total Revenues</b>	<b>100,921</b>	<b>136,518</b>	<b>122,242</b>	<b>167,975</b>
<b><u>Expenditures</u></b>				
Personal Services	58,311	74,398	79,723	78,151
Employees' Retirement/Insurance Benefits	29,069	30,023	32,861	36,087
Purchased Services	385	(75)	680	3,000
Supplies and Materials	14,397	34,288	31,271	29,111
<b>Total Expenditures</b>	<b>102,162</b>	<b>138,634</b>	<b>144,535</b>	<b>146,349</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	1,900	5,000	22,000	-
Advances Out	-	(1,900)	(5,000)	(22,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,900</b>	<b>3,100</b>	<b>17,000</b>	<b>(22,000)</b>
<b>Net Change in Fund Balance</b>	<b>659</b>	<b>984</b>	<b>(5,293)</b>	<b>(374)</b>
<b>Beginning Fund Balance</b>	<b>4,024</b>	<b>4,683</b>	<b>5,667</b>	<b>374</b>
<b>Ending Fund Balance</b>	<b>\$ 4,683</b>	<b>\$ 5,667</b>	<b>\$ 374</b>	<b>\$ -</b>

The following chart illustrates Title III Limited English Proficiency Grant Fund budgeted staffing:

	<u>2020-2021 Actual</u>	<u>2021-2022 Actual</u>	<u>2022-2023 Actual</u>	<u>2023-24 Budget</u>
Full Time Equivalent Staff:				
Bilingual Assistant	1.50	1.50	1.50	1.50
Total FTE	1.50	1.50	1.50	1.50

**Budget Highlights**

>

The increase in revenue is the result of a projected increase in allocation next year and the carryover of unspent grant proceeds from FY23.

## Title I-A Improving Basic Programs

This is a federal grant fund that provides additional assistance to districts to help low income students meet the challenging state content standards that all children are expected to meet. It is designed to help close the achievement gap between high income and low income students.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 1,017,278	\$ 964,058	\$ 1,101,011	\$ 1,223,370
<b>Total Revenues</b>	<b>1,017,278</b>	<b>964,058</b>	<b>1,101,011</b>	<b>1,223,370</b>
<b>Expenditures</b>				
Personal Services	724,084	701,877	785,228	882,786
Employees' Retirement/Insurance Benefits	256,320	238,121	260,690	311,173
Purchased Services	1,874	8,579	16,738	27,510
Supplies and Materials	28,372	17,347	23,635	38,300
Capital Outlay	8,488	(3)	-	-
<b>Total Expenditures</b>	<b>1,019,138</b>	<b>965,921</b>	<b>1,086,291</b>	<b>1,259,769</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	3,900	17,000	-	-
Advances Out	-	(3,900)	(17,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,900</b>	<b>13,100</b>	<b>(17,000)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,040</b>	<b>11,237</b>	<b>(2,280)</b>	<b>(36,399)</b>
<b>Beginning Fund Balance</b>	<b>25,402</b>	<b>27,442</b>	<b>38,679</b>	<b>36,399</b>
<b>Ending Fund Balance</b>	<b>\$ 27,442</b>	<b>\$ 38,679</b>	<b>\$ 36,399</b>	<b>\$ -</b>

The following chart illustrates Title I Economically Disadvantaged Pupils Grant Fund budgeted staffing:

	2020-2021 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Special Ed Teachers	8.00	8.00	8.00	8.00
Total FTE	8.00	8.00	8.00	8.00

### Budget Highlights

>

The increase in revenue is the result of a projected increase in allocation next year and the carryover of unspent grant proceeds from FY23.

>

The increase in salary and benefits is due to timing. The carryover of FY23 (July and August) as well as all of FY24 salaries and benefits are budgeted in FY24.



## Title IV-A Student Support and Academic Enrichment

With the passage of ESSA by the federal government Title IV-A Student Support and Enrichment was created in FY18 assist in providing access to a well-rounded education, improving school conditions, and improving the use of technology. Funds for fiscal year 2021 and prior were accounted for in the Miscellaneous Federal Grants fund. However, starting in 2022 funds will be accounted for in this new dedicated fund per ODE. The District was also awarded the Stronger Connections grant for FY24.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ -	\$ 23,645	\$ 66,448	\$ 251,975
<b>Total Revenues</b>	<b>-</b>	<b>23,645</b>	<b>66,448</b>	<b>251,975</b>
<b>Expenditures</b>				
Personal Services	-	9,000	12,380	27,165
Employees' Retirement/Insurance Benefits	-	1,415	1,946	4,301
Purchased Services	-	34,039	66,904	164,273
Supplies and Materials	-	5,621	35	14,989
<b>Total Expenditures</b>	<b>-</b>	<b>50,075</b>	<b>81,265</b>	<b>210,728</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	27,000	42,000	-
Advances Out	-	-	(27,000)	(42,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>27,000</b>	<b>15,000</b>	<b>(42,000)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>570</b>	<b>183</b>	<b>(753)</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>570</b>	<b>753</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 570</b>	<b>\$ 753</b>	<b>\$ -</b>

### Budget Highlights

- > The increase in revenue is the result of a projected increase in allocation for Title IV, the award of the Stronger Connections grant, and the carryover of unspent grant proceeds from FY23.
- > Funds are budgeted for stipends to develop blended learning options, to subsidize AP Exams and IB exams for low income students, services for a behavioral analyst, and for other instructional professional development surrounding online learning platforms.

## IDEA Early Childhood Special Education

This is a federal grant fund used to address the improvement and expansion of services for handicapped children ages 3 through 5.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 128,526	\$ 86,562	\$ 87,933	\$ 85,269
<b>Total Revenues</b>	<b>128,526</b>	<b>86,562</b>	<b>87,933</b>	<b>85,269</b>
<b>Expenditures</b>				
Personal Services	47,505	45,915	41,620	49,590
Employees' Retirement/Insurance Benefits	34,800	29,848	28,355	33,713
Purchased Services	-	39,671	-	-
Supplies and Materials	24,098	(462)	-	-
Capital Outlay	9,840	-	-	-
<b>Total Expenditures</b>	<b>116,243</b>	<b>114,972</b>	<b>69,975</b>	<b>83,303</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	3,200	22,000	5,000	-
Advances Out	(6,000)	(3,200)	(22,000)	(5,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,800)</b>	<b>18,800</b>	<b>(17,000)</b>	<b>(5,000)</b>
<b>Net Change in Fund Balance</b>	<b>9,483</b>	<b>(9,610)</b>	<b>958</b>	<b>(3,034)</b>
<b>Beginning Fund Balance</b>	<b>2,203</b>	<b>11,686</b>	<b>2,076</b>	<b>3,034</b>
<b>Ending Fund Balance</b>	<b>\$ 11,686</b>	<b>\$ 2,076</b>	<b>\$ 3,034</b>	<b>\$ -</b>

The following chart illustrates Special Education Preschool Grant Fund budgeted staffing:

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Preschool Aide	<u>1.53</u>	<u>1.11</u>	<u>0.98</u>	<u>0.98</u>
Total FTE	1.53	1.11	0.98	0.98

### Budget Highlights

- > Basic allocation from the US Department of Education is estimated to remain consistent with prior year. The decrease in revenue result of the District not receiving any additional ARP funding in future yers besides a small amount of carryover in FY24

## Title II-A Supporting Effective Instruction

This federal grant program is designed to improve teacher quality by increasing the number of highly qualified teachers in the District.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>FY24 Proposed Budget</u>
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 134,523	\$ 159,392	\$ 302,053	\$ 315,007
<b>Total Revenues</b>	<b>134,523</b>	<b>159,392</b>	<b>302,053</b>	<b>315,007</b>
<b>Expenditures</b>				
Personal Services	89,625	71,177	69,758	181,288
Employees' Retirement/Insurance Benefits	14,130	11,188	10,970	28,973
Purchased Services	60,132	168,337	119,773	82,549
<b>Total Expenditures</b>	<b>163,887</b>	<b>250,702</b>	<b>200,501</b>	<b>292,810</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	32,500	124,000	23,000	-
Advances Out	(4,000)	(32,500)	(124,000)	(23,000)
<b>Total Other Financing Sources (Uses)</b>	<b>28,500</b>	<b>91,500</b>	<b>(101,000)</b>	<b>(23,000)</b>
<b>Net Change in Fund Balance</b>	<b>(864)</b>	<b>190</b>	<b>552</b>	<b>(803)</b>
<b>Beginning Fund Balance</b>	<b>925</b>	<b>61</b>	<b>251</b>	<b>803</b>
<b>Ending Fund Balance</b>	<b>\$ 61</b>	<b>\$ 251</b>	<b>\$ 803</b>	<b>\$ -</b>

**Budget Highlights**

- > Allocation from the US Department of Education is expected to increase slightly in comparison with prior years. The increase in revenue is the result of the both the slight increase in FY24 estimate and the carryover of unspent grant proceeds from FY23.
- > Stipends are funded to provide building leadership team leaders, which support the use of data and tailoring classroom instruction
- > Non Public allocations are required and used by those buildings for professional development

## Other Miscellaneous Federal Grant Funds

This fund is used to account for various minor federal grants that are periodically awarded and not classified elsewhere under major federal funds. In fiscal years 2021, the District received a Title IV-A Student Support and Enrichment Grant. In fiscal year 2022, Title IV was moved to a separate fund per the Ohio Department of Education. In fiscal year 2022, the District received an emergency connectivity fund grant to purchase chromebooks connected devices and a library services and technology act grant for library materials. During fiscal year 2023, the District received two rounds of funding for school safety which were utilized on security cameras for school buildings.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 73,181	\$ 518,798	\$ 383,070	\$ -
<b>Total Revenues</b>	<b>73,181</b>	<b>518,798</b>	<b>383,070</b>	<b>-</b>
<b>Expenditures</b>				
Personal Services	4,900	210	-	-
Employees' Retirement/Insurance Benefits	774	33	-	-
Purchased Services	18,509	-	-	-
Supplies and Materials	3,000	2,000	2,000	-
Capital Outlay	-	510,881	381,070	-
<b>Total Expenditures</b>	<b>27,183</b>	<b>513,124</b>	<b>383,070</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	5,700	-	-	-
Advances Out	(52,000)	(5,700)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(46,300)</b>	<b>(5,700)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(302)</b>	<b>(26)</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>328</b>	<b>26</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Budget Highlights

- > No additional grants are known at this time.

## Intra-District Services Fund

This fund is used to account for the District's copy center fund as well as the K+ program the District operates.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Tuition	\$ (7,991)	\$ 1,337,677	\$ 1,402,049	\$ 1,396,000
Charges for Services	332,157	442,439	688,531	600,000
<b>Total Revenues</b>	<b>324,166</b>	<b>1,780,116</b>	<b>2,090,580</b>	<b>1,996,000</b>
<b>Expenditures</b>				
Personal Services	197,332	844,030	1,034,760	1,066,000
Employees' Retirement/Insurance Benefits	99,447	325,633	376,732	404,030
Purchased Services	99,005	95,461	133,935	171,000
Supplies and Materials	247,653	172,781	196,485	232,000
Capital Outlay	-	-	45,319	48,970
<b>Total Expenditures</b>	<b>643,437</b>	<b>1,437,905</b>	<b>1,787,231</b>	<b>1,922,000</b>
<b>Net Change in Fund Balance</b>	<b>(319,271)</b>	<b>342,211</b>	<b>303,349</b>	<b>74,000</b>
<b>Beginning Fund Balance</b>	<b>1,599,574</b>	<b>1,280,303</b>	<b>1,622,514</b>	<b>1,925,863</b>
<b>Ending Fund Balance</b>	<b>\$ 1,280,303</b>	<b>\$ 1,622,514</b>	<b>\$ 1,925,863</b>	<b>\$ 1,999,863</b>

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Copy Center Operator	2.00	2.00	2.00	2.00
Regular Teachers	<u>12.00</u>	<u>11.50</u>	<u>12.00</u>	<u>12.00</u>
Total FTE	14.00	13.50	14.00	14.00

**Budget Highlights**

- > Salaries include 11.5 FTE K+ teachers to cover anticipated participation in the program for 2024
- > Salaries also include 2 FTE copy center operators.
- > Purchased services and supplies are all related to copy center and include toner, ink, paper, and maintenance agreements. Increase due to appropriation of available balances if needed for replacement equipment
- > Tuition is set at \$345 per month for All Day Kindergarten, and for Copy center rates are set to cover costs

## Workers Compensation Self-Insurance Fund

The District became self-insured for workers compensation on August 1, 2009. Board paid premium's are established and deposited into this fund from the fund in which the employee is paid. A third party administers claims and stop loss insurance coverage is purchased. The administrator in charge of insurance is paid from this fund as well. The District's goals for the workers compensation self-insurance fund are to maintain quality programs to prevent/reduce claims including a comprehensive safety program, and minimize future rate increases by maintaining a sufficient reserve to cover 3 catastrophic claims.

	2020-21 Actual	2021-22 Actual	2022-23 Actual	FY24 Proposed Budget
<b>Revenues</b>				
Charges for Services	\$ 372,359	\$ 341,973	\$ 354,004	\$ 360,000
Investment Income	29,196	22,328	44,986	60,000
<b>Total Revenues</b>	<b>401,555</b>	<b>364,301</b>	<b>398,990</b>	<b>420,000</b>
<b>Expenditures</b>				
Personal Services	75,491	77,915	81,388	92,600
Employees' Retirement/Insurance Benefits	44,760	46,119	46,741	50,625
Third Party Administrator/Other	39,839	63,568	61,684	75,775
Claims	94,687	65,350	91,505	140,000
Stop Loss	50,918	54,224	53,754	61,000
<b>Total Expenditures</b>	<b>305,695</b>	<b>307,176</b>	<b>335,072</b>	<b>420,000</b>
<b>Net Change in Fund Balance</b>	<b>95,860</b>	<b>57,125</b>	<b>63,918</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>2,144,283</b>	<b>2,240,143</b>	<b>2,297,268</b>	<b>2,361,186</b>
<b>Ending Fund Balance</b>	<b>\$ 2,240,143</b>	<b>\$ 2,297,268</b>	<b>\$ 2,361,186</b>	<b>\$ 2,361,186</b>

The following chart illustrates Workers Compensation Self-Insurance Fund budgeted staffing

	2020-2021 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Full Time Equivalent Staff:				
Compensation Supervisor	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00

### Budget Highlights

- > Revenue will remain consistent as rate charged will be unchanged at 0.35% of gross covered payroll.
- > TPA/Other budget includes \$60,000 for claims processing and \$15,775 for legal services.
- > Stop loss insurance renewal is budgeted at \$61,000.
- > Salaries and benefits include the administrator overseeing the program
- > \$140,000 is appropriated for claims in case of high volume, but we anticipate consistent levels from prior year.

## Medical Self-Insurance Fund

The District became self-insured for health insurance on January 1, 2014. Board paid premium's are established and deposited into this fund from the fund in which the employee is paid. A third party administers claims and stop loss insurance coverage is purchased via a council of governments with several other districts. The Districts goals for the medical self-insurance fund are maintain quality wellness programs to prevent/reduce claims, and to continue to evaluate program and make necessary improvements for future years.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<b>FY24 Proposed Budget</b>
<b><u>Revenues</u></b>				
Charges for Services	\$ 21,677,094	\$ 22,632,197	\$ 22,959,645	\$ 24,265,000
Investment Income	158,632	153,681	279,309	360,000
<b>Total Revenues</b>	<b>21,835,726</b>	<b>22,785,878</b>	<b>23,238,954</b>	<b>24,625,000</b>
<b><u>Expenditures</u></b>				
Third Party Administrator	310,070	605,647	672,653	700,000
Claims	16,065,827	19,245,012	18,979,166	19,000,000
Stop Loss/Other	1,984,887	2,350,090	2,957,348	3,526,000
<b>Total Expenditures</b>	<b>18,360,784</b>	<b>22,200,749</b>	<b>22,609,167</b>	<b>23,226,000</b>
<b>Net Change in Fund Balance</b>	<b>3,474,942</b>	<b>585,129</b>	<b>629,787</b>	<b>1,399,000</b>
<b>Beginning Fund Balance</b>	<b>10,775,687</b>	<b>14,250,629</b>	<b>14,835,758</b>	<b>15,465,545</b>
<b>Ending Fund Balance</b>	<b>\$ 14,250,629</b>	<b>\$ 14,835,758</b>	<b>\$ 15,465,545</b>	<b>\$ 16,864,545</b>

### Budget Highlights

- > The District switched carriers to Anthem January 1, 2023 at a significant projected savings. FY24 represents the first full year of those savings. Inflationary increase of 8 percent to claims expense is projected to be offset by those savings.
- > Charges for services includes an expected 8 percent increase to premium rates on January 1, 2024.
- > Stop loss reinsurance costs are expected to increase 10 percent due to several high claimants covered under the plan.

## Private Purpose Trust Fund

A trust fund used to account for money which has been set aside for scholarship purposes. The income from such funds may be expended in accordance with the trust agreement, but the principal must remain intact.

	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<b>FY24 Proposed Budget</b>
<b><u>Revenues</u></b>				
Investment Income	\$ 1,680	\$ 1,361	\$ 2,464	\$ 4,260
<b>Total Revenues</b>	<b>1,680</b>	<b>1,361</b>	<b>2,464</b>	<b>4,260</b>
<b><u>Expenditures</u></b>				
Scholarships	1,700	1,350	4,000	4,500
<b>Total Expenditures</b>	<b>1,700</b>	<b>1,350</b>	<b>4,000</b>	<b>4,500</b>
<b>Net Change in Fund Balance</b>	<b>(20)</b>	<b>11</b>	<b>(1,536)</b>	<b>(240)</b>
<b>Beginning Fund Balance</b>	<b>126,475</b>	<b>126,455</b>	<b>126,466</b>	<b>124,930</b>
<b>Ending Fund Balance</b>	<b>\$ 126,455</b>	<b>\$ 126,466</b>	<b>\$ 124,930</b>	<b>\$ 124,690</b>



# **WORTHINGTON CITY SCHOOL DISTRICT**

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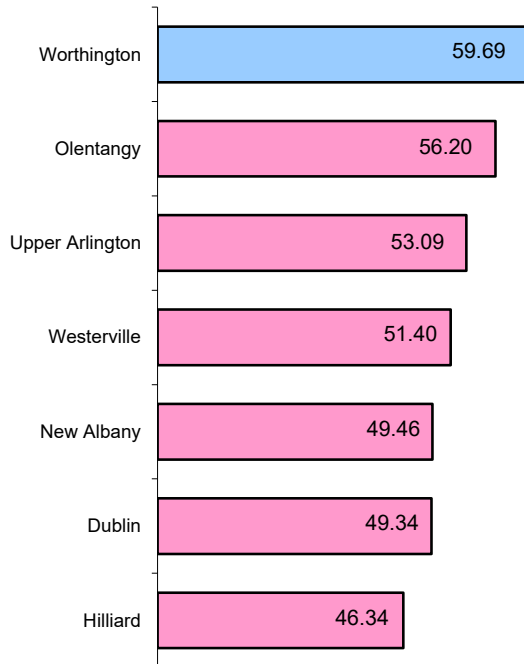
# Statistical Section



SAY HELLO TO OUR NEW ASSISTANT  
PRINCIPALS!

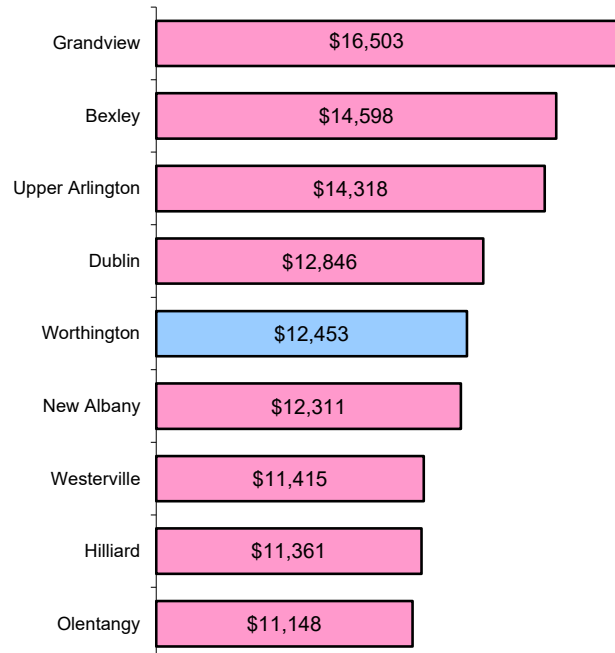
## District Comparisons

### Residential Effective Millage Rate 2023



Worthington's effective residential property tax millage increased due to the passage of the incremental operating levy, permanent improvement levy, and bond levy to fund the construction of the High Schools. Sustainability and careful budget planning will continue to be the focus of the Board and Administration.

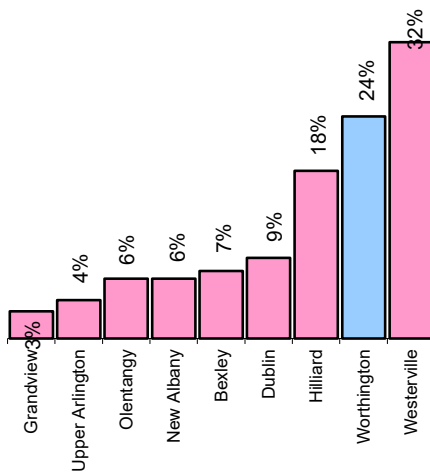
### Cost Per Pupil 2022



Worthington's cost per pupil is about average for central Ohio districts. Most older, established District's have a higher amount, usually since capital expenditures on new buildings and land aren't included in this calculation, whereas maintenance costs on older buildings are.

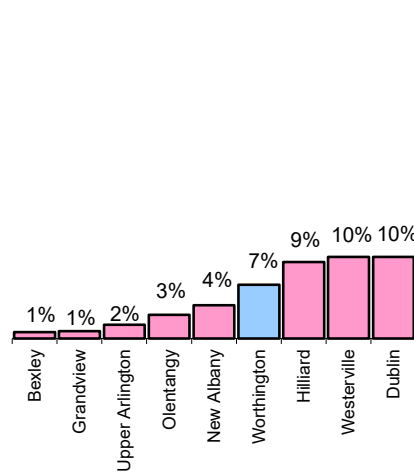
### Student Composition (2022)

#### Economically Disadvantaged



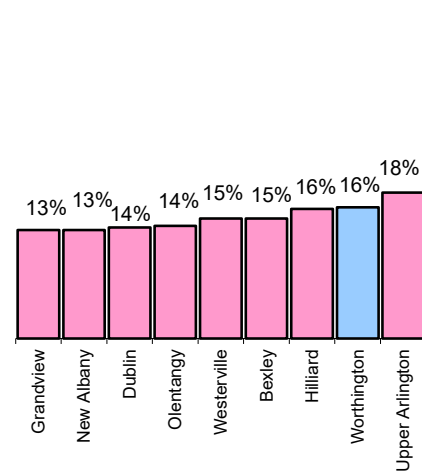
Worthington's economically disadvantaged population has grown considerably in recent years, nearing 25%. This presents a unique challenge for staff as lower income students generally require greater resources and services to maintain the highest standards of achievement.

#### English Learners



English Learners generally do not speak English as the primary language at home, and the District must provide greater resources and services so that these students do not fall behind.

#### Students with Disabilities



Special Needs students are a growing population in our District and require greater resources and services for their education. The District's staff prides itself in being able to provide a nurturing and low pupil to teacher ratio services that these students need to attain excellent achievement standards.

## Operating Indicators

Function	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Governmental Activities</b>										
Instruction										
Per Pupil Cost of Operating Expenditures	unav.	12,453	11,966	11,667	11,672	10,999	10,856	10,782	11,473	10,738
Support Services										
Pupil										
Enrollment (Students K-12)	10,781	10,629	10,340	10,630	10,381	10,136	10,077	9,989	9,680	9,537
Graduation Rate	unav.	93.9%	93.1%	92.4%	95.2%	93.3%	94.9%	93.9%	93.8%	94.2%
% of Students with Disabilities	unav.	16.1%	15.4%	14.6%	14.8%	13.9%	13.3%	13.3%	13.0%	12.7%
% of Limited English Proficient Students	unav.	6.6%	6.3%	6.1%	5.9%	4.0%	6.5%	5.7%	5.7%	5.3%
Instructional Staff										
IT Work Orders Completed	10,362	12,858	5,901	5,800	6,104	5,700	7,223	13,390	13,341	15,368
Administration										
Student Attendance Rate	unav.	93.0%	96.4%	96.2%	94.4%	95.3%	>95%	>95%	>95%	92.7%
Fiscal and Business										
Purchase Orders Processed	6,504	5,855	5,764	6,316	7,505	6,703	7,376	7,252	6,911	7,007
Nonpayroll Checks Issued	8,799	8,236	7,512	8,700	9,308	8,680	9,016	10,647	10,319	10,329
Maintenance										
Maintenance Work Orders Completed	4,000	3,600	2,331	2,190	2,632	2,472	2,770	2,731	3,299	2,616
District Square Footage Maintained By										
Custodians and Maintenance Staff	1,732,498	1,732,498	1,645,518	1,645,518	1,645,518	1,645,518	1,638,562	1,638,562	1,638,562	1,638,562
District Acreage Maintained By										
Grounds Staff	387	387	387	387	387	387	387	387	387	387
Transportation										
Average Students Transported Daily	unav.	4,456	1,842	4,203	4,541	4,733	4,872	4,743	4,447	4,594
Average Daily Bus Fleet Mileage	unav.	6,494	6,737	5,945	6,547	6,387	6,155	5,797	5,347	5,811
Number of Buses in Fleet	90	93	93	92	89	88	88	84	84	84
Co-Curricular Activities										
High School Varsity Teams	64	64	64	64	64	64	64	64	58	58
Food Service										
Meals Served to Students	955,109	1,646,801	854,840	720,708	851,834	883,179	926,186	880,980	691,291	660,210
% of Total Meals That Were Free Meals	32.6%	100.0%	100.0%	43.6%	39.6%	41.1%	43.2%	42.5%	39.0%	36.3%
% of Total Meals That Were Reduced Meals	7.3%	0.0%	0.0%	6.2%	7.7%	7.4%	7.5%	9.0%	8.3%	7.9%

Sources: Ohio Department of Education Local Report Card and School District Records

unav. - Final data not yet available

**Worthington City School District**  
**Educational Operating Indicators**  
**Last Ten School Years**

	Worthington									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>3rd Grade Achievement Tests (Tests Initiated March, 2005)</b>										
Reading/English Language Arts	77.4%	72.6%	n/a	82.7%	77.0%	79.8%	75.9%	90.8%	91.0%	92.4%
Mathematics	73.6%	77.3%	n/a	83.2%	80.3%	85.6%	84.1%	82.7%	90.0%	90.7%
<b>4th Grade Proficiency/Achievement Tests (Tests Initiated March 1995)</b>										
Reading/English Language Arts	79.3%	72.4%	n/a	74.0%	79.5%	80.5%	68.6%	79.7%	92.7%	94.7%
Mathematics	77.8%	74.2%	n/a	84.6%	82.3%	85.5%	78.1%	74.4%	88.0%	91.0%
<b>5th Grade Achievement Tests (Test Initiated March 2005)</b>										
Reading/English Language Arts	77.2%	81.1%	n/a	79.6%	83.7%	80.0%	74.1%	76.5%	84.7%	85.0%
Mathematics	68.2%	63.3%	n/a	68.1%	67.7%	70.2%	66.4%	76.5%	82.8%	81.4%
Science	73.7%	74.8%	n/a	73.7%	76.0%	77.5%	76.6%	67.6%	81.6%	78.2%
<b>6th Grade Proficiency/Achievement Tests (Tests Initiated March 1996)</b>										
Reading/English Language Arts	72.1%	69.6%	n/a	71.2%	75.6%	73.7%	70.5%	82.8%	91.7%	91.8%
Mathematics	65.1%	56.3%	n/a	71.3%	75.0%	75.0%	71.6%	80.5%	87.6%	84.2%
<b>7th Grade Achievement Tests (Tests Initiated March 2005)</b>										
Reading/English Language Arts	76.1%	73.6%	n/a	80.1%	74.5%	72.0%	69.4%	75.4%	92.1%	91.5%
Mathematics	60.2%	64.5%	n/a	76.9%	75.9%	71.7%	73.5%	80.3%	84.2%	85.1%
<b>8th Grade Achievement Tests (Tests Initiated March 2005)</b>										
Reading/English Language Arts	64.6%	65.1%	n/a	65.4%	62.9%	63.3%	58.9%	74.6%	94.3%	92.8%
Mathematics	73.7%	64.9%	n/a	77.1%	73.1%	78.1%	70.2%	67.1%	91.7%	84.7%
Science	73.8%	72.3%	n/a	78.5%	77.7%	80.1%	76.1%	72.8%	79.5%	79.7%
<b>High School (State Tests)</b>										
Biology	83.0%	81.3%	n/a	86.7%	86.1%	79.7%	85.9%	d/e	d/e	d/e
English I	NC	NC	n/a	78.1%	80.7%	78.9%	69.8%	d/e	d/e	d/e
English II	77.0%	76.9%	n/a	79.1%	70.3%	75.3%	69.7%	d/e	d/e	d/e
Government	85.4%	84.0%	n/a	87.0%	90.3%	90.8%	83.0%	d/e	d/e	d/e
History	82.6%	82.2%	n/a	89.1%	88.3%	88.3%	91.2%	d/e	d/e	d/e
Math I	64.9%	65.2%	n/a	74.4%	77.0%	74.9%	76.7%	d/e	d/e	d/e
Math II	59.8%	53.4%	n/a	63.0%	57.6%	67.2%	65.3%	d/e	d/e	d/e
<b>ACT Scores (Average)</b>										
Worthington	22.2	22.8	22.6	22.2	22.4	24.7	24.1	24.5	23.8	24
National	19.8	20.3	20.6	20.7	20.8	21.0	20.8	21.0	21.0	20.9
<b>SAT Scores (Average)</b>										
<b>Reading (Verbal)</b>										
Worthington	s/a	s/a	s/a	s/a	s/a	s/a	566	570	554	556
National	s/a	s/a	s/a	s/a	s/a	s/a	494	495	497	499
<b>Mathematics</b>										
Worthington	620	626	605	619	614	608	574	586	580	587
National	521	533	523	528	531	527	508	511	513	514
<b>Writing (initiated 2006)</b>										
Worthington	s/a	s/a	s/a	s/a	s/a	s/a	534	546	530	531
National	s/a	s/a	s/a	s/a	s/a	s/a	482	484	487	488
<b>Evidence-Based Reading &amp; Writing</b>										
Worthington	611	626	600	610	603	610	s/a	s/a	s/a	s/a
National	529	528	528	531	536	533	s/a	s/a	s/a	s/a

Source: School District Records and the Ohio Department of Education Local Report Card

n/a- The fiscal year 2020 reporting information is not available due to cancellation of testing relating to pandemic.  
d/e- The fiscal year 2016 reporting information for testing was changed by the Ohio Department of Education. The District does not have information for any fiscal year prior to 2016.  
s/a- The fiscal year 2017 reporting information was changed by the SAT. The Writing and Reading sections were combined.  
unav.- Data unavailable as of the release of this report  
NC - Not calculated by the Ohio Department of Education

NOTE: 2023 Statistics were unavailable as of the release of this report.

## Demographic and Economic Statistics

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Calendar Year	Population (1)	Personal Income (2)	Median Income (3)	Unemployment Rate (4)
2013	59,689	2,906,138,032	48,688	5.4%
2014	59,723	2,925,172,817	48,979	4.1%
2015	59,757	2,989,104,897	50,021	3.9%
2016	60,725	2,989,248,850	49,226	4.1%
2017	64,886	3,300,556,162	50,867	3.6%
2018	65,359	3,402,981,694	52,066	3.8%
2019	66,384	3,472,746,192	52,313	3.3%
2020	66,127	3,486,810,583	52,729	5.5%
2021	66,989	unav	unav	3.0%
2022	67,482	unav	unav	2.8%

**Sources:** (1) Mid Ohio Regional Planning Commission

(2) Calculated based on Median income and population

(3) Median income of residents of the school district as reported by the Ohio Department of Taxation. <https://education.ohio.gov/Topics/Finance-and-Funding/School-Payment-Reports/District-Profile-Reports>

(4) Ohio Department of Job and Family Services, Ohio Labor Market Information, not available for Worthington CSD. Figures presented are for Franklin County

unav Information unavailable at time of this report

## Top Taxpayers 2023 and 2014

Name of Taxpayer	2023 Collection Year		Name of Taxpayer	2014 Collection Year	
	Assessed Value	Percent of Total Assessed Value		Assessed Value	Percent of Total Assessed Value
<b>Public Utilities</b>			<b>Public Utilities</b>		
1 Ohio Power Company	\$52,316,950	2.14%	1 Ohio Power Company	\$30,595,780	1.72%
2 American Municipal Power Inc	\$8,938,950	0.37%			
3 Columbia Gas of Ohio	\$7,020,960	0.29%			
<b>Real Estate</b>			<b>Real Estate</b>		
1 District at Linworth	15,268,750	0.63%	1 Anheuser-Busch Inc.	18,307,730	1.03%
2 Communications Realty Investments	13,409,380	0.55%	2 Worthington Industries	9,191,870	0.52%
3 Worthington Meadows	11,028,880	0.45%	3 Worthington Meadows	7,533,770	0.42%
4 Worthington Industries	9,981,820	0.41%	4 Fieldstone Trace Partnership	7,367,500	0.41%
5 Anheuser-Busch Inc.	8,446,460	0.35%	5 IS-CAN Ohio LP	7,285,310	0.41%
6 Fieldstone Trace	8,301,760	0.34%	6 445 Hutchinson LP	7,210,000	0.40%
7 445 Hutchinson LP	7,430,510	0.30%	7 Stratford Chase	5,250,000	0.29%
8 WG Stratford I LLC	7,363,100	0.30%	8 Columbus Park Club	5,183,120	0.29%
9 ORO Springburne LLC	6,702,510	0.27%	9 BRG Liberty Crossing LLC	4,987,510	0.28%
10 BRG Liberty Crossing LLC	6,650,000	0.27%	10 Alexander Square LLC	4,865,000	0.27%
All Others	2,276,428,340	93.32%	All Others	1,672,769,260	93.95%
Total Assessed Valuation	<u>2,439,288,370</u>	<u>100.00%</u>		<u>1,780,546,850</u>	<u>100.00%</u>

**Source:** Office of the Auditor, Franklin County, Ohio

**Note:** Assessed Values are for the valuation year of 2022 and 2013 respectively.

## Property Tax Rates Direct and Overlapping

Collection Year	Worthington City School District				Franklin County	City of Worthington	City of Columbus	Village of Riverlea	Sharon Township	Perry Township	Library
	General Fund	Bond Fund	Permanent Improvement	Total Direct							
2014	92.14	3.80	-	95.94	18.45	5.00	3.14	7.65	1.57	16.34	3.54
2015	93.14	3.80	-	96.94	18.47	5.00	3.14	7.65	1.57	21.17	4.80
2016	93.14	3.80	-	96.94	18.47	5.00	3.14	25.66	1.57	24.67	4.80
2017	93.14	3.80	-	96.94	18.47	5.00	3.14	25.90	1.57	24.67	4.80
2018	93.14	3.80	-	96.94	18.92	5.00	3.14	23.01	1.57	24.67	4.80
2019	96.04	6.05	-	102.09	18.92	5.00	3.14	20.25	1.57	25.10	4.80
2020	98.04	6.05	-	104.09	19.12	5.00	3.14	20.25	1.57	24.67	4.80
2021	100.04	5.60	-	105.64	19.12	5.00	3.14	19.00	1.57	24.67	4.80
2022	102.04	5.60	-	107.64	19.77	5.00	3.14	19.15	1.57	25.10	4.80
2023	104.94	6.60	1.9	113.44	19.77	5.00	3.14	19.15	1.57	25.10	4.80
(Res/Agric)	(51.19)	(6.60)	(1.90)	(59.69)	(15.09)	(5.00)	(3.14)	(18.26)	(1.57)	(15.00)	(3.33)
(Comm/Ind)	(73.50)	(6.60)	(1.90)	(82.00)	(16.83)	(5.00)	(3.14)	(17.07)	(1.57)	(16.41)	(4.21)

Source: County Auditor, Franklin County Ohio

Note: The Worthington City School District consists of the following five taxing districts:  
 City of Worthington, City of Columbus, Village of Riverlea, Perry Township,  
 and Sharon Township

Figures in parentheses reflect "effective" millage for residential/agricultural (upper) and commercial/industrial (lower) for the current collection year only. All other figures reflect voted millage.

Ohio Revised Code Sections 5705.02 and 5705.07 requires any millage exceeding the unvoted or "inside" millage can only be done by a vote of the people.



**Actual and Projected Enrollment  
Worthington City School District  
6/30/2023**

Grade	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Current 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Pre-K	211	242	246	259	275	309	317	355	253	337	360	307	307	307	307
K	768	763	733	732	737	713	856	851	761	800	801	766	788	749	757
1	760	802	809	766	765	778	768	892	833	815	830	828	798	821	783
2	713	761	813	823	768	737	764	775	867	851	823	821	829	801	823
3	725	695	764	836	817	749	735	770	744	858	854	819	822	829	801
4	708	719	696	773	837	818	760	753	736	775	839	842	810	814	822
5	692	705	717	703	767	815	814	758	726	753	784	848	846	815	818
6	753	685	705	724	716	764	821	822	733	726	758	775	844	845	812
7	690	750	703	724	730	747	776	841	803	749	734	760	785	853	854
8	705	681	745	714	738	753	751	805	830	829	762	736	767	793	862
9	712	722	713	769	725	740	755	755	796	837	833	762	740	771	799
10	634	719	705	723	771	722	756	763	731	786	835	836	766	746	777
11	665	615	720	695	709	747	738	745	747	731	775	825	826	761	739
12	671	678	611	748	722	744	770	745	780	782	793	786	839	835	770
<b>Totals</b>	<b>9,407</b>	<b>9,537</b>	<b>9,680</b>	<b>9,989</b>	<b>10,077</b>	<b>10,136</b>	<b>10,381</b>	<b>10,630</b>	<b>10,340</b>	<b>10,629</b>	<b>10,781</b>	<b>10,711</b>	<b>10,767</b>	<b>10,740</b>	<b>10,724</b>

**Employees By Category**

	Actual			Projected
	2021	2022	2023	2024
<b>Official/Administrative</b>				
Asst. Superintendent	1.00	1.00	1.00	1.00
Asst. Treasurer	1.00	1.00	1.00	1.00
Athletic Director	2.00	2.00	4.00	4.00
Compensation Supervisor	1.00	1.00	1.00	1.00
Coordinator	6.00	7.00	7.00	7.00
Director	11.00	11.00	11.00	11.00
Principals/Asst. Principals	27.00	31.00	32.00	32.00
Superintendent	1.00	1.00	1.00	1.00
Supervisors	3.00	3.00	3.00	3.00
Treasurer	1.00	1.00	1.00	1.00
	<b>54.00</b>	<b>59.00</b>	<b>62.00</b>	<b>62.00</b>
<b>Professional- Educational</b>				
Blending Learning Coach	1.00	0.00	0.00	0.00
Counselors	25.50	25.50	25.50	26.50
Librarian	15.80	16.65	16.60	16.60
Other Educational Assgn.	4.50	3.00	2.20	2.20
Regular Teachers	544.84	545.35	550.00	558.30
Special Ed Teachers	159.00	168.65	167.69	174.69
Teacher Leaders	3.00	3.00	3.00	3.00
Vocational Ed Teachers	2.00	1.00	1.00	1.00
	<b>755.64</b>	<b>763.15</b>	<b>765.99</b>	<b>782.29</b>
<b>Professional- Other</b>				
Accountant	1.00	1.00	1.00	1.00
Adaptive Phys Ed	1.00	1.00	1.50	1.50
Autism Scholarship Facilitator	0.50	0.50	0.50	0.50
Nurses	7.00	7.00	7.00	7.00
Occupational Therapist	8.29	8.00	8.40	8.40
Physical Therapist	1.50	1.70	1.40	1.40
Psychologists	12.70	12.70	11.70	12.70
Speech & Lang. Therapists	13.00	14.30	15.00	15.00
Web Design	1.00	1.00	1.00	1.00
	<b>45.99</b>	<b>47.20</b>	<b>47.50</b>	<b>48.50</b>
<b>Technical</b>				
Database Specialist	1.00	1.00	1.00	1.00
Desktop Specialist	1.00	5.00	6.00	6.00
Digital Tech Support	1.00	1.00	1.00	1.00
EMIS Coordinator	2.00	1.00	1.00	1.00
Instructional Integration Specialist	2.00	1.00	1.00	1.00
Network Specialist	3.00	4.00	4.00	4.00
Personnel Analyst	2.00	2.00	2.00	2.00
Tech Systems Support	3.00	1.00	1.00	1.00
Technology Technician	0.00	1.00	1.00	1.00
End User Support Specialist	0.00	1.00	1.00	1.00
DevOps Specialist	0.00	0.00	0.00	0.00
Weight Room Tech	1.00	1.00	1.00	1.00
	<b>16.00</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>
<b>Office/Clerical</b>				
Clerical	1.00	1.00	1.00	1.00
Copy Center Operator	2.00	2.00	2.00	2.00
Payroll	2.00	2.00	2.00	2.00
Receipts/Disbursements	3.00	3.00	3.00	3.00
Aides/Assistants	128.19	138.00	142.15	147.15
Secretaries	59.42	60.86	59.23	59.23
Testing Specialist	1.00	1.00	1.00	1.00
	<b>196.61</b>	<b>207.86</b>	<b>210.38</b>	<b>215.38</b>
<b>Crafts and Trades</b>				
Auditorium Manager	1.00	1.00	1.00	1.00
Building Maintenance	5.00	6.00	7.00	7.00
Delivery/Warehousing	2.00	2.00	1.00	1.00
Mechanic	4.47	4.47	4.37	4.37
Stagecraft Tech	1.00	2.00	2.00	2.00
Technical Trades	9.00	9.00	7.00	7.00
	<b>22.47</b>	<b>24.47</b>	<b>22.37</b>	<b>22.37</b>
<b>Operative</b>				
Bus Drivers	54.06	58.22	58.03	58.03
Dispatcher	2.00	2.00	2.00	2.00
	<b>56.06</b>	<b>60.22</b>	<b>60.03</b>	<b>60.03</b>
<b>Service Work/Laborer</b>				
Crossing Guard	0.56	0.56	0.56	0.56
Custodians	62.70	66.45	66.51	66.51
Food Service	37.02	37.65	39.67	39.67
Landscape Maintenance	7.00	7.00	9.00	10.00
	<b>107.28</b>	<b>111.66</b>	<b>115.74</b>	<b>116.74</b>
<b>Total</b>	<b>1,254.05</b>	<b>1,292.56</b>	<b>1,304.01</b>	<b>1,327.31</b>

Employees by Fund	Actual			Projected
	2021	2022	2023	2024
General	1,161.20	1,194.73	1,206.22	1,229.52
Food Service	40.02	40.09	42.48	42.48
Auxiliary Services	2.36	2.00	0.25	0.25
Other State Grants	0.82	0.00	0.00	0.00
Spec Ed IDEA	23.62	25.13	24.58	21.58
Limited English Prof.	1.50	1.50	1.50	1.50
ESSER	0.00	5.50	5.00	8.00
Disadv. Children	8.00	8.00	8.00	8.00
Spec Ed Preschool	1.53	1.11	0.98	0.98
Intra-District Svcs	14.00	13.50	14.00	14.00
Workers Comp Insur.	1.00	1.00	1.00	1.00
<b>Total</b>	<b>1,254.05</b>	<b>1,292.56</b>	<b>1,304.01</b>	<b>1,327.31</b>

**Method:** 1.00 for each full-time, part time FTE based on ratio of hours worked to full time  
**Source:** School District Records

*Accrual Basis of Accounting* - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of the related cash flows.

*American College Test (ACT)* - An optional test taken by high school students and used by colleges and universities as part of the admissions process. The test assesses English, mathematics, reading, and science.

*Admissions/Entry Fees (Revenue)* - Money received from patrons of a school sponsored activity such as an advance or a football game. Admissions may be recorded in separate accounts according to the type of activity.

*Advance* - Money sent from one fund to another with the intent of repayment, normally to cover a shortage of cash.

*Annual Comprehensive Financial Report (ACFR)* - A financial report that encompasses all funds and component units of the government. The ACFR is the governmental unit's official annual report.

*Appropriation* - The amount of expenditure authorized by Board in an ordinance. Appropriations are specific as to fund, for operating funds, and as to department. An appropriation line item is a specific purpose of which spending is authorized. The appropriations line items are: salaries; benefits; purchased services; supplies and materials; capital outlay; miscellaneous; and fund transfers.

*Assessed Value* - For real estate tax purposes, the assessed valuation is 35% of the total valuation of a parcel of property. For example, if the parcel has a value of \$100,000, the assessed valuation would be \$35,000. The appropriate millage would be levied on the assessed valuation.

*Balanced Budget* - A budget with total expenditures not exceeding beginning available fund equity plus estimated resources.

*Basis of accounting* - The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

*Benefits* - Amounts paid by the school district on behalf of employees. Not included in the gross salary, these amounts are over and above it. Such payments are not paid directly to employees; nevertheless, they are part of a school district's costs of salaries and benefits.

*Bond* - A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects.

*Board of Education* -. The elected or appointed body, which has been created according to state law and vested with responsibilities for education activities in a given geographic area.

*Budget* - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the purposed means of financing them

*Budgetary Basis* - This refers to the basis of accounting used to estimate financing sources and uses in the budget.

*Budget Amendment* - Any change in expenditure budgets, which results in a net increase or decrease in the total dollar amount budgeted.

*Budgetary Control* - The management of the financial affairs of the division in accordance with the appropriate laws, regulations, and procedures of the various governing bodies with the responsibility to keep expenditures within the authorized limits.

## Glossary of Terms

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*Capital Budget* - The section of the budget that contains the capital improvement program along with the associated funding.

*Capital Outlay* - Expenditures for the acquisition of, or additions to, capital assets. Included are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial and additional equipment, furnishings and vehicles.

*Cash basis of accounting* - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

*Debt Service* - The amount needed to retire bonds issued by the District. Debt service includes both principal and interest.

*Department* - The basic organizational unit of government which is functionally unique in its delivery of services.

*Donations (Revenue)* - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

*Economically Disadvantaged* - Students participating in the free/reduced lunch program are considered to be economically disadvantaged.

*Encumbrance* - A reservation of funds to cover arising obligations from purchase orders, salaries, or other contracts.

*Effective Tax Rate* - The actual rate applied to determine the amount of taxes to pay. The voted tax rate (see below) is adjusted annually for the change in property values.

*Expenditure* - The amount paid for goods and services. Expenditure also includes the portion of an encumbrance that has not been executed by the end of the calendar year.

*Fiduciary Funds* - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

*Fiscal Year* - The twelve-month period, beginning July 1, and ending June 30, for which an appropriation line item is available for expenditure.

*Food Service Sales* - Money received for dispensing food to students and adults.

*Full-Time Equivalent (FTE)* - A position or group of positions that are budgeted for an entire fiscal year.

*Function* - A group of related activities aimed at accomplishing a major service or program

*Fund* - A fiscal and accounting entity, which has a self-balancing group of accounts including: recording cash; and other assets; liabilities; fund equities; revenues; expenditures; or expenses. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code.

*Fund Balance* - The difference between fund assets and fund liabilities, or more commonly, resources remaining from prior years and which are available to be budgeted in the current year.

*General Property Tax* - Taxes levied by a school district by the assessed valuation of real property located within the school district, which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

*Governmental Funds* - Funds that account for the accumulation and spending of resources that provide the students with day-to-day operating services such as instructional, support, non-instructional and extracurricular services. The General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds of the District are classified as Governmental Funds.

*Intergovernmental Revenue* - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

*Internal Service Fund* - A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

*Investment Income* - Money paid to the City from the investment of idle funds. Investments are governed by the Codified Ordinances as to type and amount and are generally limited to securities of the U.S. government and high-grade commercial enterprises.

*Maintenance of Effort* - A federal requirement that stipulates grant recipients and/or sub recipients to maintain a certain level of state/local fiscal effort to be eligible for full participation in federal grant funding.

*Measurement focus* - The objective of a measurement or what is being expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving those resources are recognized (basis of accounting).

*Mill* - One mill equals \$1 of tax for every \$1,000 of assessed value of property.

*Miscellaneous (Expenditures)* - Amounts paid for goods and services not otherwise classified, such as expenditures for the retirement of debt, the payment of interest on debt and the payment of dues and fees.

*Miscellaneous (Revenues)* - Other income from local sources which is not classified elsewhere.

*Modified Accrual Basis of Accounting* - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

*Object* - A classification of expenditures based on the underlying goods or services purchased (salaries, equipment, etc.).

*Operating Budget* - A guide that is developed and published annually to explain the budgetary process for the upcoming budget development cycle and promote a clear understanding of budget preparation and submission requirements.

*Participation Dues and Fees (Revenue)* - Money received from pupils for membership in a school's pupil organization or club. Membership usually grants the pupil certain privileges such as the right to be admitted to dances or athletic contests without charge or at a reduced rate.

*Performance Indicators* - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

*Personal Property* - Machinery and equipment used in business. In June 2005, the state tax on personal property was eliminated.

## Glossary of Terms

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*Proprietary fund* - A fund that focus on the determination of operating income, financial position and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

*Proposed Budget* - Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

*Purchased Services* - Amounts paid for personal services rendered by personnel who are not on the payroll of the school district, and other services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Other school districts are included under this definition.

*Real Property* - Land, buildings, and the rights and benefits inherent in owning them

*Rentals (Revenue)* - Money received from the rental of school property, real or personal, but not including the rental from real property held for income purposes.

*Reserved Fund Balance* - Portion of fund balance not able to be currently appropriated due to legal or contractual obligations.

*Resolution* - *Formal* document used to solidify and document votes on decision made by Board members..

*Revenue* - The yield of taxes, tuition, interest earnings, and other monetary resources that the District collects and receives into the treasury for public use.

*Rollback* - Amount of homeowner's property tax reduced by the state. Currently, the State pays 12.5% of residential owner occupied property tax.

*Salaries* - Amounts paid to school district employees who hold positions of a permanent nature or who have been hired temporarily, such as substitutes for those in permanent positions. This category includes gross salary for personal services rendered while ON THE PAYROLL of the school district and payments made to board members as compensation for their personal services.

*SAT* - This standardize testing tool was first introduced in 1926, and its name and scoring have changed several times. It was first called the Scholastic Aptitude Test, then the Scholastic Assessment Test.

*Special revenue fund* - A fund used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes

*State Foundation* - Funds provided by the State under the current method determined by State Law to provide the general education programs of a school district.

*Supplies and Materials* - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated from use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

*Tangible Property Tax* - Taxes levied by a school district on the assessed valuation of tangible personal property located within the school district which, within legal limits, is the final authority in determining the taxes to be raised for school purposes.

*Tax Budget* - The budget submitted to the County Budget Commission that sets forth the funding requested from property taxes and other information as requested by the Board.

*Title I Schools* - A school that receives federal funds to help children in high-poverty areas who are behind academically or at risk of falling behind. Funding is based on the number of low-income children in a school, generally those eligible for free lunch or reduced-fee lunch programs.

*Transfers In/Transfers Out* - Money transferred into or out of a fund from another fund.

*Tuition (Revenue)* - Money received from patrons, other school districts, and other sources for education provided in the school of the district.

*Unreserved Fund Balance* - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

*Voted Tax Rate* - The amount originally approved by voters as a property tax before being adjusted for annual changes in property values.