

# **Worthington City Schools District Budget July 1, 2025 – June 30, 2026**



**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



Staff and students of TWHHS celebrate the opening of the new building!



# WORTHINGTON SCHOOLS

June 23, 2025

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

We are proud to present this comprehensive budget document for the 2025-26 school year. It is intended to illustrate to all stakeholders how District resources are being utilized to meet our goals and accomplish our 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.

Goals for the upcoming school year were established during a work session with the Board of Education on June 5, 2025 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 deeper implementation of our Portrait of a Learner framework including integration of artificial intelligence across instructional practices, creation of a comprehensive engagement framework, implementation of several recommendations from our special education audit, transition to a new English language arts curriculum, and continued Phase 2 high school renovations.

## CURRENT ECONOMIC ENVIRONMENT IMPACTING THE BUDGET

Globally, there is still a significant amount of geopolitical tension impacting the economy and costs continue to remain elevated. According to the June 2025 monthly financial report for the State of Ohio, GDP for the first quarter of 2025 decreased 0.2%, the first decrease since 2022, primarily the result of a significant reduction in exports. The state unemployment rate increased to 4.9% in April, which is about a full percentage point higher than the previous year, yet tax revenue for the state is trending higher than projected. The economic outlook is quite uncertain. The labor market for teachers and staff continues to be tight, especially in central Ohio.

## IMMEDIATE FINANCIAL CONDITION

The immediate financial condition of the school district is strong. As of the close of the 2024-25 school year, the District's main operating fund, the General Fund, had an unreserved balance of \$71.1 million, or 36% of the prior year's expenditures. An incremental levy approved by voters in November 2022 provides increasing revenues over a four-year period to offset rising costs. Relief funding provided by the federal government was utilized to offset student Chromebook and intervention costs over the past several years. Long term contracts with both labor unions run through June 30, 2026. Phase two of our long-term facilities plan, high school renovations, continues to progress on time and on budget. Our self-funded employee health insurance fund has a healthy reserve balance, although claims have been trending higher than expected and medical costs continue to experience inflationary pressure.

## LONG TERM FINANCIAL CONDITION

This budget aligns with the most recent five-year financial forecast approved by the Board on May 12, 2025. That forecast projects positive fund balance for the next five years due to voter support of an incremental levy in 2022, but that fund balance is gradually decreasing as the levy becomes fully phased-in and revenues flatten out. However, at the time of this publication, there is much uncertainty

surrounding future District revenue due to several proposed property tax bills by the state legislature as well as the biennial budget bill that will become effective July 1, 2025. Those proposals could greatly diminish projected tax revenues and possibly create a more urgent need to return to voters for increased funding or face significant service reductions.

#### ABOUT THIS DOCUMENT

The document is prepared on a budgetary basis of accounting for the period July 1, 2025 to June 30, 2026 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

## Executive Summary- All Funds Budget Summary

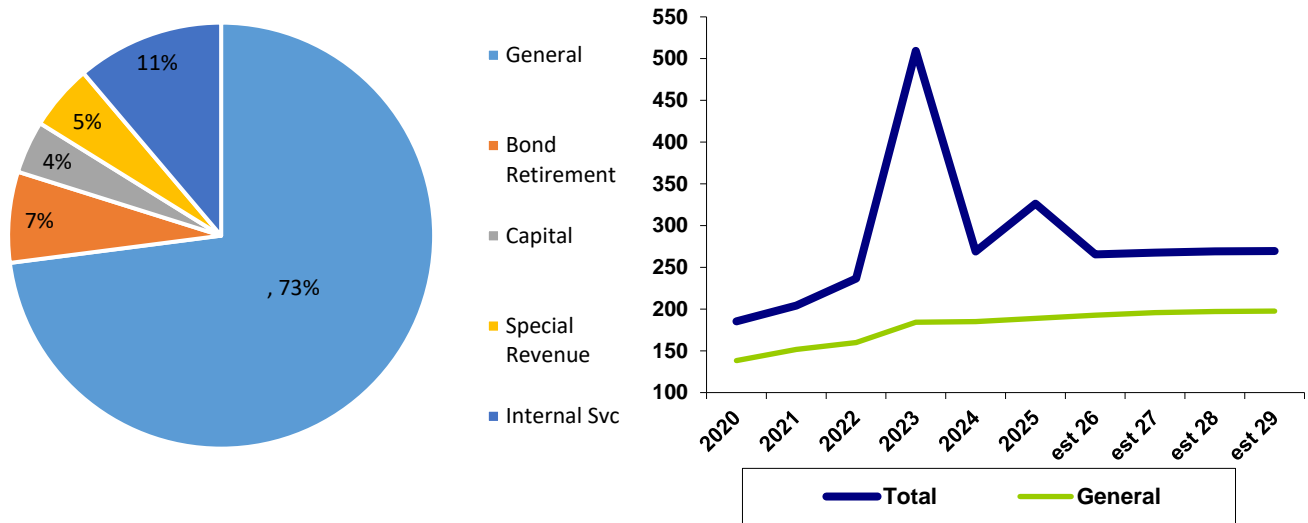
Fund	Actual Fiscal Year 2023-24			Actual Fiscal Year 2024-25		
	Actual Revenues	Actual Expenses	Ending Balance	Actual Revenues	Actual Expenses	Ending Balance
<b>General:</b>						
Local Prop. Taxes	\$ 138,209,511			\$ 142,439,436		
State Aid	26,934,026			25,535,446		
Other Intergovernmental	10,275,045			10,490,603		
Other Revenues	9,600,742			10,288,926		
Salaries		99,383,469			113,795,623	
Benefits		38,005,795			42,458,111	
Purchased Svcs		20,619,279			22,056,021	
Supplies		5,433,817			7,496,733	
Capital Outlay		3,222,029			4,122,481	
Other		2,120,700			2,411,290	
Non Operating		13,356,264			52,115,969	
<b>Total General</b>	185,019,324	182,141,353	126,790,225	188,754,411	244,456,228	71,088,408
<b>Bond Retirement</b>	17,755,060	25,544,128	31,479,792	18,605,930	25,539,662	24,546,060
<b>Capital Projects</b>						
Perm Improvements	17,584,656	13,885,699	6,562,018	4,615,212	5,948,532	5,228,698
Building	8,049,544	78,220,124	32,410,595	5,959,729	20,152,158	18,218,166
Capital Projects	-	-	-	63,240,125	-	63,240,125
<i>Capital Projects Total</i>	25,634,200	92,105,823	38,972,613	73,815,066	26,100,690	86,686,989
<b>Special Revenue</b>						
Food Service	4,612,326	4,387,878	4,382,815	4,471,402	4,490,151	4,364,066
Other Local Sources	30,428	13,300	92,820	11,173	10,500	93,493
Special Rotary	282,891	232,119	621,462	317,120	322,751	615,831
Public School Support	485,428	426,496	588,753	503,014	418,211	673,556
Other Local Grants	255,501	255,346	4,171	516,923	507,066	14,028
Termination Benefits	-	-	-	2,700,000	653,108	2,046,892
Student Managed Activities	138,851	120,764	180,236	143,001	153,341	169,896
District Mng. Activities	961,474	951,768	833,852	955,875	1,069,841	719,886
Auxiliary Services	329,864	268,674	74,824	320,689	380,751	14,762
Data Commun.	35,956	35,956	-	35,841	35,841	-
Other State Grants	77,352	45,137	47,352	261,176	260,209	48,319
ESSER/ARP	2,188,872	2,189,621	75	349,817	349,892	-
IDEA-B Special Education	2,656,624	2,685,458	42,106	2,797,073	2,837,535	1,644
Title III Lang. Inst. English Learners	157,354	157,059	669	148,083	147,152	1,600
Title I-A Improving Basic Programs	1,099,617	1,098,275	37,741	1,376,654	1,414,283	112
Title IV-A Student Supp. & Acad. Enrich.	182,072	182,461	364	143,108	142,637	835
IDEA Early Childhood Special Education	83,322	84,329	2,027	71,824	73,067	784
Title II-A Supporting Effective Instruction	175,853	176,582	74	279,674	279,209	539
Other Federal Grants	479,871	479,871	-	147,200	147,200	-
<b>Special Revenue Totals</b>	14,233,656	13,791,094	6,909,341	15,549,647	13,692,745	8,766,243
<b>Internal Service</b>						
Intra-District Svcs	1,831,349	1,914,895	1,842,317	1,751,985	2,347,444	1,246,858
Workers Comp Insur.	466,899	323,037	2,505,048	525,244	406,962	2,623,330
Medical Self Insurance	24,037,214	24,106,505	15,396,254	26,372,695	25,506,200	16,262,749
Dental Self Insurance	-	-	-	975,461	641,727	333,734
<b>Internal Service Totals</b>	26,335,462	26,344,437	19,743,619	29,625,385	28,902,333	20,466,671
Priv. Purp Trust	4,887	2,375	127,442	5,057	4,825	127,674
<b>Total All Funds</b>	<b>\$268,982,589</b>	<b>\$339,929,210</b>	<b>\$224,023,032</b>	<b>\$326,355,496</b>	<b>\$338,696,483</b>	<b>\$211,682,045</b>

## Executive Summary- All Funds Budget Summary

Fund	Proposed Budget Fiscal Year 2025-26					
	Estimated Revenues	Percentage Change from Prior Year	Estimated Expenses	Percentage Change from Prior Year	Ending Balance	Fund Balance as a Percentage of Expenses
<b>General:</b>						
Local Prop. Taxes	\$ 150,596,000	5.73%				
State Aid	24,983,000	-2.16%				
Other Intergovernmental	10,402,000	-0.84%				
Other Revenues	7,671,000	-25.44%				
Salaries			111,400,000	-2.11%		
Benefits			43,009,000	1.30%		
Purchased Svcs			23,737,000	7.62%		
Supplies			7,754,000	3.43%		
Capital Outlay			576,000	-86.03%		
Other			2,670,000	10.73%		
Non Operating			1,027,000	-98.03%		
<b>Total General</b>	193,652,000	2.59%	190,173,000	5.06%	74,567,408	39.21%
<b>Bond Retirement</b>	18,343,000	-1.41%	25,278,000	-1.02%	17,611,060	69.67%
<b>Capital Projects</b>						
Perm Improvements	4,620,000	0.10%	6,385,085	7.34%	3,463,613	54.25%
Building	3,000,000	-49.66%	8,093,209	-89.65%	13,124,957	162.17%
Capital Projects	3,000,000	-95.26%	3,000,000	0.00%	63,240,125	2108.00%
<i>Capital Projects Total</i>	10,620,000	-85.61%	17,478,294	-75.14%	79,828,695	456.73%
<b>Special Revenue</b>						
Food Service	4,424,000	-1.06%	5,102,000	13.63%	3,686,066	72.25%
Other Local Sources	6,000	-46.30%	12,000	14.29%	87,493	729.11%
Special Rotary	232,000	-26.84%	417,169	29.25%	430,662	103.23%
Public School Support	472,829	-6.00%	734,367	75.60%	412,018	56.11%
Other Local Grants	-	-100.00%	14,028	-97.23%	-	0.00%
Termination Benefits	700,000	-74.07%	700,000	7.18%	2,046,892	292.41%
Student Managed Activities	108,862	-23.87%	278,758	81.79%	-	0.00%
District Mng. Activities	988,476	3.41%	1,699,157	58.82%	9,205	0.54%
Auxiliary Services	-	-100.00%	14,762	-96.12%	-	0.00%
Data Commun.	36,000	0.44%	36,000	0.44%	-	0.00%
Other State Grants	111,217	-57.42%	159,536	-38.69%	-	0.00%
ESSER/ARP	-	-100.00%	-	-100.00%	-	0.00%
IDEA-B Special Education	3,300,776	18.01%	3,302,420	16.38%	-	0.00%
Title III Lang. Inst. English Learners	171,633	15.90%	173,233	17.72%	-	0.00%
Title I-A Improving Basic Programs	1,754,890	27.48%	1,755,002	24.09%	-	0.00%
Title IV-A Student Supp. & Acad. Enrich.	158,485	10.75%	159,320	11.70%	-	0.00%
IDEA Early Childhood Special Education	90,937	26.61%	91,721	25.53%	-	0.00%
Title II-A Supporting Effective Instruction	669,594	139.42%	670,133	140.01%	-	0.00%
Other Federal Grants	4,800	-96.74%	4,800	-96.74%	-	0.00%
<b>Special Revenue Totals</b>	13,230,499	-14.91%	15,324,406	11.92%	6,672,336	43.54%
<b>Internal Service</b>						
Intra-District Svcs	650,000	-62.90%	1,579,020	-32.73%	317,838	20.13%
Workers Comp Insur.	480,000	-8.61%	500,000	22.86%	2,603,330	520.67%
Medical Self Insurance	26,943,000	2.16%	27,098,000	6.24%	16,107,749	59.44%
Dental Self Insurance	1,613,000	65.36%	1,428,000	122.52%	518,734	36.33%
<b>Internal Service Totals</b>	29,686,000	0.20%	30,605,020	5.89%	19,547,651	63.87%
Priv. Purp Trust	5,000	-1.13%	5,000	3.63%	127,674	2553.48%
<b>Total All Funds</b>	<b>\$265,536,499</b>	<b>-18.64%</b>	<b>\$278,863,720</b>	<b>-17.67%</b>	<b>\$198,354,824</b>	<b>71.13%</b>

## Executive Summary - Revenue Analysis

### Total FY26 Estimated Revenues All Funds: \$265.5 Million



Revenue of all 29 District funds for FY26 is projected to total \$265.5 million, a decrease of \$60.8 million. That decrease is primarily the result of internal revenue in the Capital Projects fund via transfer from the General Fund of \$48 million and a transfer from the Building Fund to the Capital Projects fund of \$15.2 million during FY25. Removing the effects of that transfer leaves total revenue increasing \$2.4 million, the result of the following factors:

- General Fund total revenue is projected to increase by \$4.9 million to \$193.6 million. This is mainly the result of an increase in projected property tax revenue resulting from the phase-in of the incremental levy as well as timing of collections in FY25 spilling over to FY26.
- Bond Retirement fund revenue is expected to remain consistent since millage is set to cover debt payments which are also expected to remain consistent.
- Capital projects funds revenue, excluding the transfer, is expected to decrease \$3 million due to lower interest income as bond proceeds are primarily spent down as our high school projects near completion.

A detailed analysis of each fund category follows.

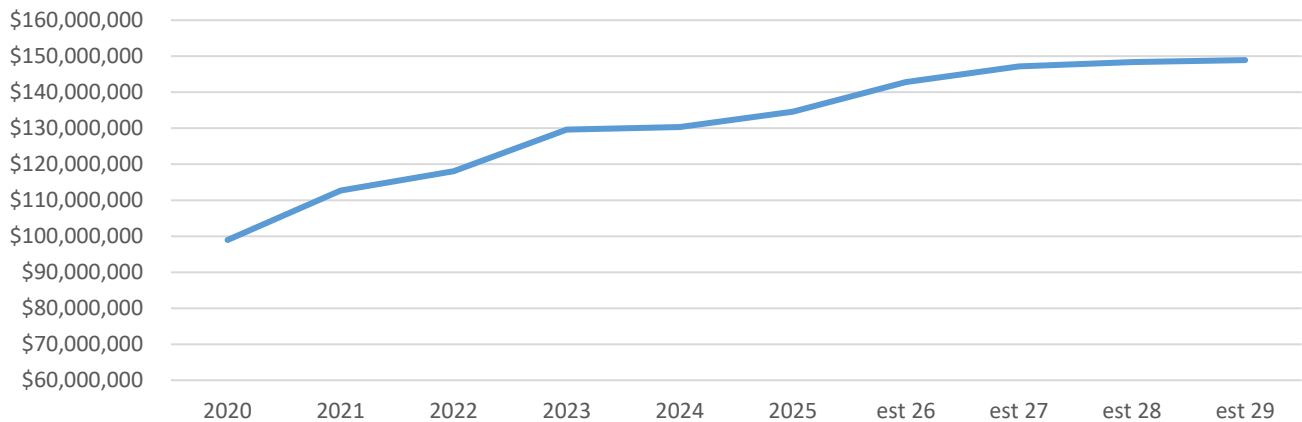
### General Fund

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:

## Executive Summary - Revenue Analysis

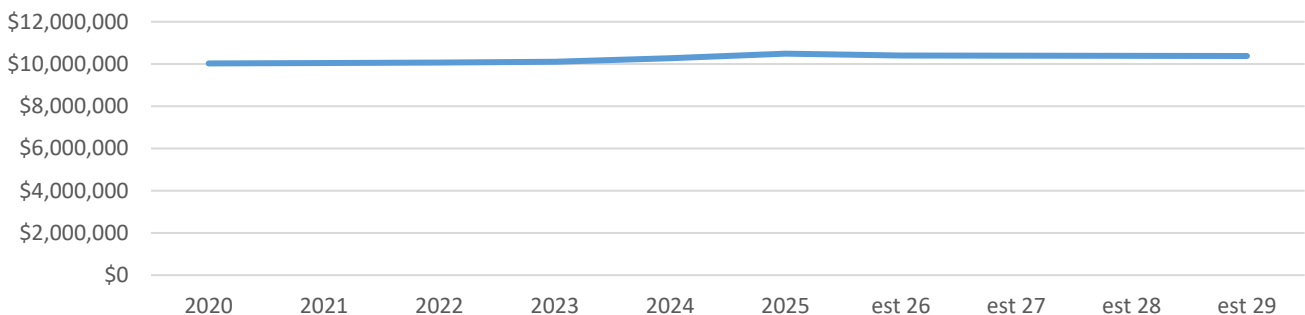
### Real Estate Property Taxes

#### General Property Tax Revenue



The District's main source of revenue is real estate property taxes, accounting for 74% (\$142.8 million) of total projected 2026 operating revenue. Voters supported an additional incremental operating levy in November 2022 which increased the rate by 2.9 mills in collection year 2023, along with an additional 2.0 mills in each of 2024, 2025, and 2026. The required sexennial reappraisal took place for collection year 2024, and residential property values increased 34.9% while commercial/industrial values increased 20.7%. 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, as a result of this reappraisal the effective tax rate decreased from 59.69 mills to 47.68 inclusive of the 2 mill increment. Because of this law, unless a District passes a new levy or has substantial growth (Worthington is very mature with little land to develop), real estate revenues flatten out.

#### Homestead and Rollback Reimbursement



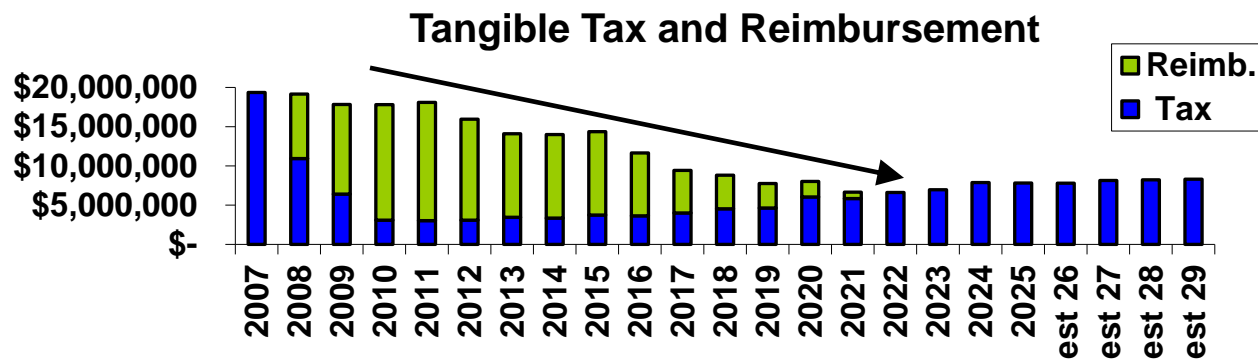
Homestead and rollback reimbursements are linked to property taxes and are the result of tax credits the State provides to eligible homeowners on the first 12.5% of owner-occupied residential property values and to senior citizens. The State reimburses the District the amount that otherwise would have 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 that attempt to alter this structure and it is unclear whether Districts would be held harmless or lose revenue.



# Executive Summary - Revenue Analysis

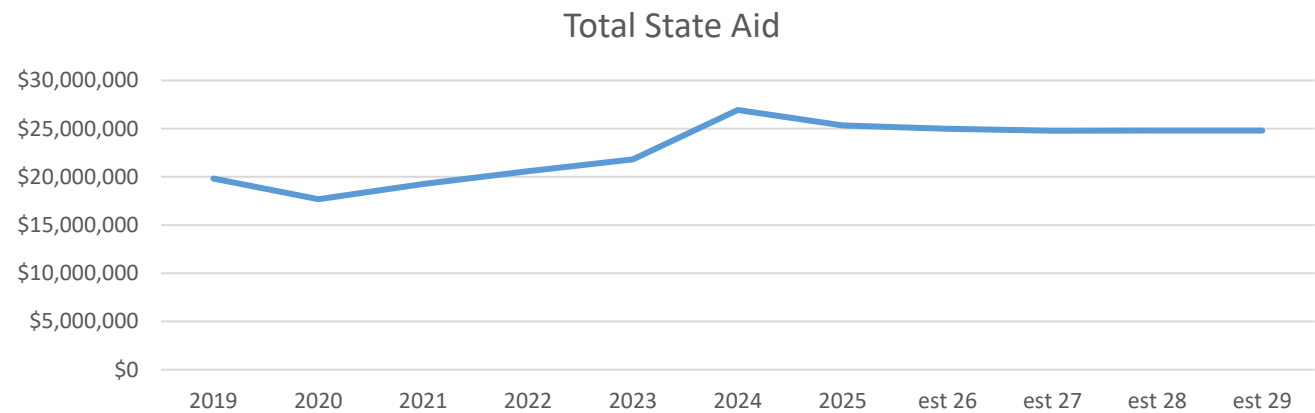
## Tangible Personal Property Tax and State Reimbursement

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 \$7.7 million for FY26 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 \$24.9 million in FY26, a slight decrease of \$0.6 million due to one-time receipts in FY25 for reading professional development. However, at the time of this publication, the biennial state budget hasn't been finalized, and we are assuming flat state funding.



The \$24.9 million projected for FY26 is made up of formula aid (\$22.9), casino revenue (\$0.7), Medicaid reimbursement (\$0.7) and other targeted state aid (\$0.6). 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 four years. For the 2024-25 budget cycle, the state increased the inputs in the formula which resulted in significant increases state-wide for school districts. However, that came at the compromise of school choice voucher expansion as well. The Governor's proposed state budget for 26-27 maintained the formula but did not index the inputs for inflation, and projections showed the District losing \$2.2 million under that proposal. The Ohio House modified that proposal by abandoning the formula and instead, simply held each district at the same funding level as 2025, and the

## **Executive Summary - Revenue Analysis**

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Senate came back with a different proposal. We are uncertain as to what ultimately will be approved, so these projections include flat future revenue.

### **Bond Retirement Fund**

Total revenue for the Bond Retirement Fund for FY25 is projected to be \$18.3 million, approximately the same as the prior year as required debt payments will be similar. The District does not anticipate any new debt issuances.

### **Capital Projects Funds**

The three capital projects funds are the Permanent Improvements Fund, the Building Fund, and the Capital Projects Fund.

The Building Fund accounts for any capital bond levy proceeds and related expenses. The District issued \$234 million of bonds in 2023 to fund major high school renovations. All three major projects are underway and remaining balances are budgeted for soft costs and contingencies. Proceeds are invested in accordance with the anticipated construction draw down schedule, and we project interest revenue of \$3 million this coming fiscal year.

The Permanent Improvement Fund accounts for the District's 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.

The Capital Projects Fund was created in FY25 to accumulate resources for future capital projects. Projected revenue includes \$3 million of transfers from the Building Fund representing interest earnings.

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 \$13.2 million, a decrease of \$2.3 million from the prior year, mainly due to a one-time transfer of \$2 million to the Termination Benefits fund to cover the cost of future severance payments.

The largest of the traditional special revenue funds, the Food Service Fund is projected to have total revenue of \$4.4 million, consistent with prior years. We expect federal Department of Education grant funds to remain consistent although much discussion has occurred at the federal level regarding this topic. 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 five internal service funds, two Intra-District services funds that account 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.

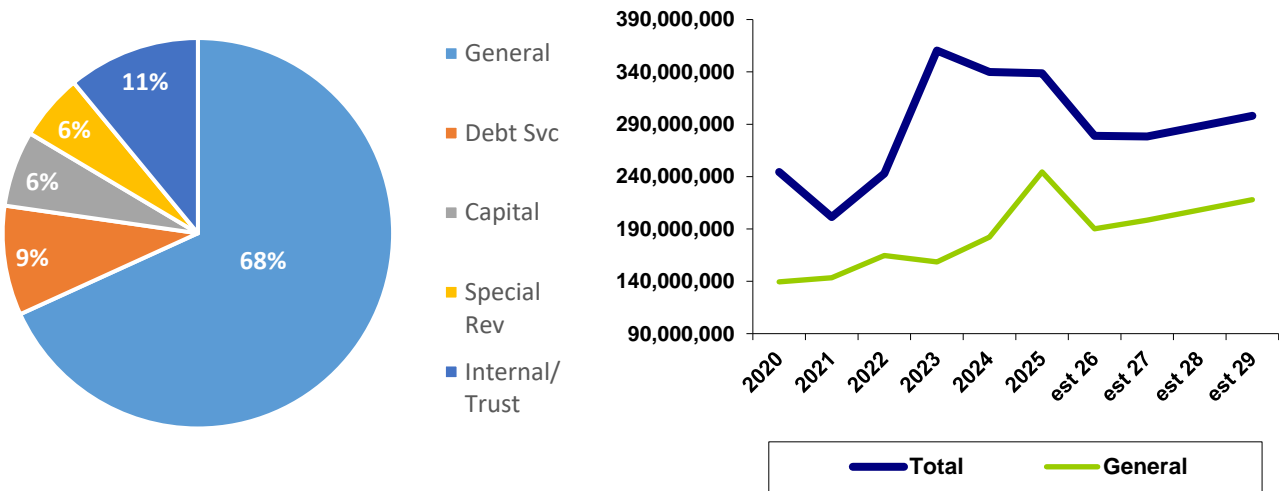
The District will implement universal all-day kindergarten beginning this coming school year, so that fund will be terminated at the end of this year. Total revenue for the copy center fund is also expected to remain consistent at \$0.6 million based on similar usage and rate structure.

Revenue for the Workers Compensation Fund is expected decrease slightly due to a decrease in projected total wages as a result of timing of summer payments.

Revenue for the Medical Self-Insurance Fund is projected to total \$26.9 million, an increase of \$0.6 million. The increase is based on increased staffing levels and participation in the program, as well as a projected 8% increase in premium rates January 1, 2026.

## Executive Summary - Expenditure Analysis

### Total 2026 Budgeted Expenditures All Funds: \$278.8 Million



Expenditures of all 29 District funds for FY26 are projected to total \$278.8 million, a decrease of \$59.9 million from the prior year. The majority of that decrease is attributable to one-time transfers out of \$48 million and \$15.2 million in the General Fund and Building Fund, respectively, to the Capital Projects fund. Removing the effects these transfers, total expenditures are projected to increase \$3.3 million, a result of the following:

- General Fund expenditures, excluding these transfers, are projected to decrease \$4.2 million. FY25 included 3/24ths of teacher wages that normally would have been paid in FY26, so this decrease is mostly related to timing. In addition, \$2.5 million of capital expenditures previously budgeted in the General Fund have been moved to the newly created capital projects fund. Removing the effects of these two items, General Fund expenditures are budgeted to increase approximately 3% due to negotiated wage increases, rising insurance costs, and inflationary adjustments.
- Bond Retirement Fund expenditures are projected to remain flat as debt payments are also expected to remain consistent and the District does not anticipate any new issuances or refunding opportunities next year.
- Capital projects funds expenditures are expected to decrease \$8.6 million, but removing the effects of transfers, are projected to increase \$3.6 million. This is the result of \$3.0 million budgeted in the newly created Capital Project Fund that was previously budgeted in the General Fund.
- Total special revenue fund expenditures are projected to increase \$1.6 million, with the largest fund, the Food Service Fund, accounting for \$0.6 million of the increase due to lunch services at Thomas Worthington coming back online when construction is complete.
- The Intra-District Services Fund expenditures are projected to decrease \$0.8 million. The District is moving to universal all day kindergarten, so that fund will be eliminated, reducing expenses \$1.5 million, offset by an increase in the copy center fund for purchase of equipment.
- The Employee Medical Self-Insurance Fund expenditures are budgeted to increase \$1.6 million, or 6.2% as we anticipate an 8% increase in premium rates January 1, 2026.

A more detailed analysis of each fund type follows.

### General Fund

General Fund expenditures for FY26 are budgeted at \$190.2 million, which represents a decrease of \$54.3 million from the prior year. The prior year included one-time transfers out of \$48 million and \$2 million to the Capital Projects Fund and Terminations Benefits Fund, respectively. FY25 also included approximately \$13 million of salaries and benefits for teachers that normally would have been paid in FY26 during the summer months but

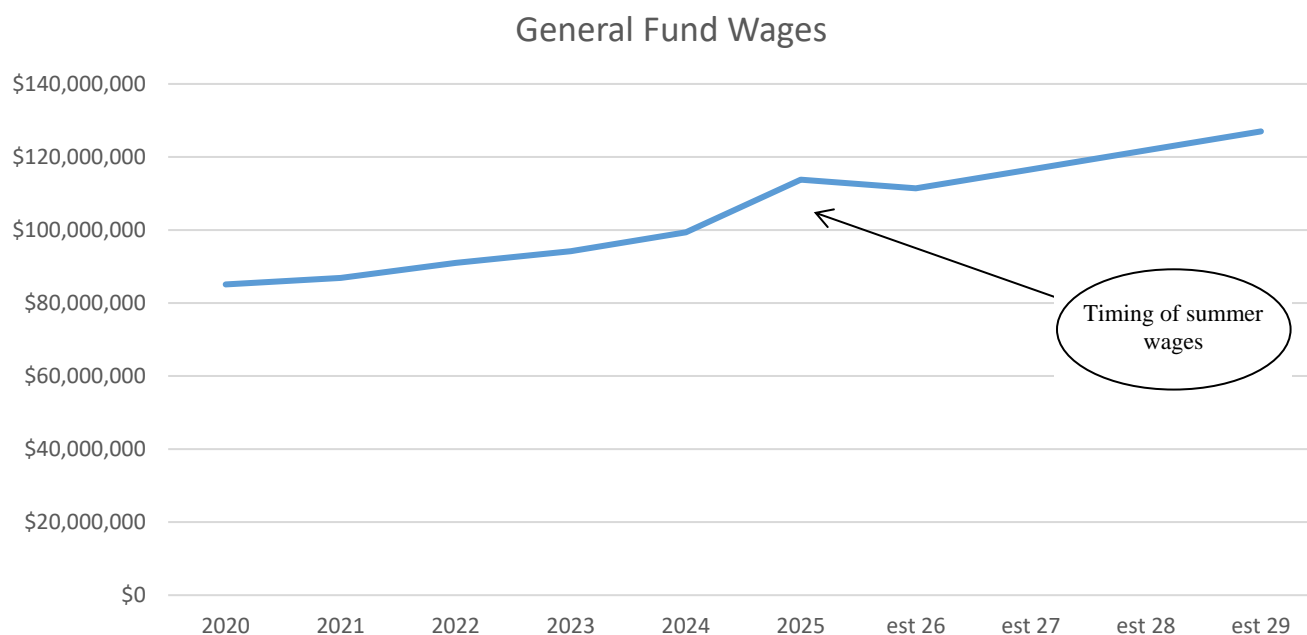
## Executive Summary - Expenditure Analysis

were paid at the end of FY25 since they were earned before year end. Excluding those transfers and advances, expenditures are budgeted to increase \$6.7 million or 4% 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 over 80% of total operating expenditures. A more detailed analysis of each category follows.

### Salaries

The graph below illustrates historical and projected wage costs over a ten-year period. Long term projections include an average increase of 4% annually, with little additional staff as we implement our responsible staffing plan in response to flat enrollment projections.



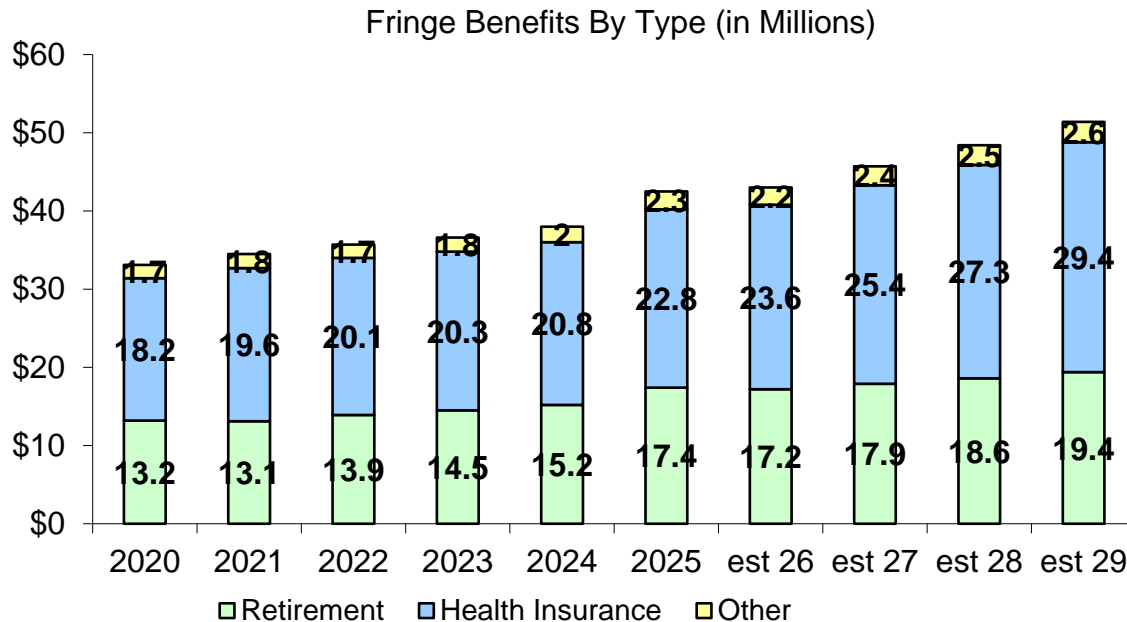
General Fund salaries are projected to total \$111.4 million for FY26, a decrease of \$2.4 million from the prior year. However, approximately \$10 million of teacher wages that normally would have been paid in summer (FY26) were paid in June (FY25), creating a timing variance. Excluding this timing variance, salaries are budgeted to increase \$7.6 million, or 7.3%. This is a result of several factors:

- A projected increase of 4 teachers due to implementation of universal all day kindergarten
- Staff base wage increases of 3.00% 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 \$0.7 million related to approximately 16 teacher retirements likely to be replaced with entry level teachers.

## Executive Summary - Expenditure Analysis

### Fringe Benefits

Fringe benefits are projected to total \$43.0 million, an increase of \$0.5 million from the prior year. However, approximately \$3 million of teacher retirement and insurance costs that normally would have been paid in summer (FY26) were paid in June (FY25), creating a timing variance. Excluding this timing variance, benefits are budgeted to increase \$3.5 million, or 9%. Major expenditures in this category, as illustrated below, include retirement contributions, medical insurance, and employer taxes.



Retirement contributions are budgeted at \$17.1 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.

Employee health insurance is the other major component of this category, and is budgeted at \$23.6 million, an increase of \$0.8 million from the prior year. 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 to allow better control over managing costs. The District bid out its carrier for 2023 and switched to Anthem at a significant projected savings, leading to no increase in premium for 2023 and 2024. Claims have been running higher than projected so far this calendar year and 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.

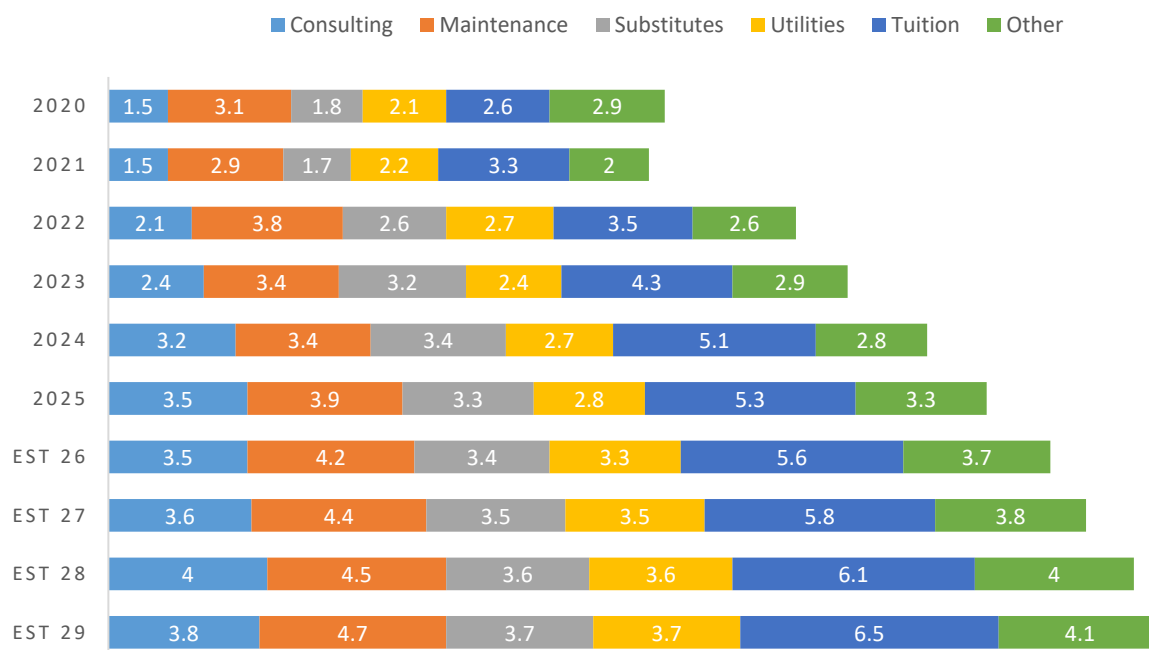
Other benefits include workers compensation insurance, required Medicare employer contributions, unemployment costs, and \$160,000 for tuition reimbursement as agreed to in the certified union agreement. Both workers comp and Medicare are directly related to gross payroll and therefore will increase in correlation to salaries. The workers compensation premium rate is expected to remain stable at 0.35% of covered payroll, since the District is self-insured and has had several years of favorable claims activity and an adequate reserve.

## Executive Summary - Expenditure Analysis

### 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 2026 are budgeted at \$23.7 million, an increase of \$1.7 million (7.6%) from the prior year. Maintenance and repair costs are projected to increase due to continued inflationary pressure on service contracts and partly because FY24 repairs ended the year under estimates. 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 are projected to increase \$0.5 million, or 17%, due to significantly higher capacity rates set by the multi-state PJM. 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. More students are being placed into specialized programs with high costs. Tuition also includes \$1.8 million for career education through Delaware Career Center and \$0.6 million for our students taking 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 \$7.7 million, an increase of \$0.3 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 \$2.6 million, which includes \$0.8 million of unspent funds carried over from FY25. New curriculum and resource adoptions are expected to total \$1.8 million, with the majority of that (\$0.9 million) in the area of math.

### Capital Outlay

Most capital outlay is budgeted in capital projects funds rather than the general fund. A small amount remains in the general fund due to discretionary budgets.

## **Executive Summary - Expenditure Analysis**

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### **Other Expenditures**

Other expenditures are budgeted at \$2.7 million, with \$2.3 million of that total budgeted for auditor and treasurer tax collection fees paid to the county auditor.

### **Non-Operating Expenditures**

Non-operating expenditures include a \$0.2 million transfer to the Debt Service fund for principal and interest on the District's operating debt (energy conservation program). These principal and interest payments are made with operating cost savings and not tax revenue. This category also includes a \$0.7 million transfer to the Termination Benefits fund related to severance costs of employees.

### **Debt Service Fund**

Expenditures of the debt service fund are projected to total \$25.3 million, a slight decrease from the prior year. Principal and interest payments are estimated at \$9.4 million and \$15.5 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 three capital projects funds are the Building Fund, the Permanent Improvements Fund, and the Capital Projects Fund.

Expenditures of the Building Fund are projected to total \$8.1 million and represent the remaining construction proceeds of the \$234 million bond issuance last spring for high school renovations, and \$1.5 million for other projects including HVAC upgrades at Granby Elementary.

Permanent Improvement Fund expenditures are projected to total \$6.3 million for FY25 and include \$4.4 million related to the permanent improvement levy to replacement buses, technology, and equipment as well as a few small deferred maintenance projects such as track and tennis court resurfacing and elementary generator replacements.

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 \$15.3 million, an increase of \$1.6 million from the prior year. The Food Service Fund accounts for \$0.8 million of the increase due to higher supply costs and the return to normal operations at Thomas Worthington High School. The remainder of the increase is mainly the result of spending down available balances in grant and activity funds. In total, 77.13 FTE are projected to be funded through various special revenue funds at a budgeted cost of \$5.9 million in salaries and \$2.4 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 five internal service funds, two Intra-District services funds that accounts for the all-day kindergarten program as well as an in-house copy center, a Workers Compensation Self Insurance Fund, an Employee Health Benefit Self Insurance Fund, and a Dental Self Insurance Fund.



## Executive Summary - Expenditure Analysis

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Expenditures for the all-day kindergarten program are budgeted at \$0.4 million as the District spends down remaining balances and moves to universal all-day kindergarten beginning next year, accounted for in the General Fund.

Copy Center is budgeted at \$1.1 million which represents a slight increase in capital outlay due to possible replacement of part of the copier fleet.

The Workers Compensation Self Insurance Fund is budgeted at \$0.5 million, consistent with the prior year. 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 \$27.1 million, an increase of \$1.6 million, or 6.2%. Claims have been trending slightly higher than projected for the first half of calendar year 2025, so we expect premium renewal of 8% January 1, 2026. 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. 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.

# Community Profile

## District Profile

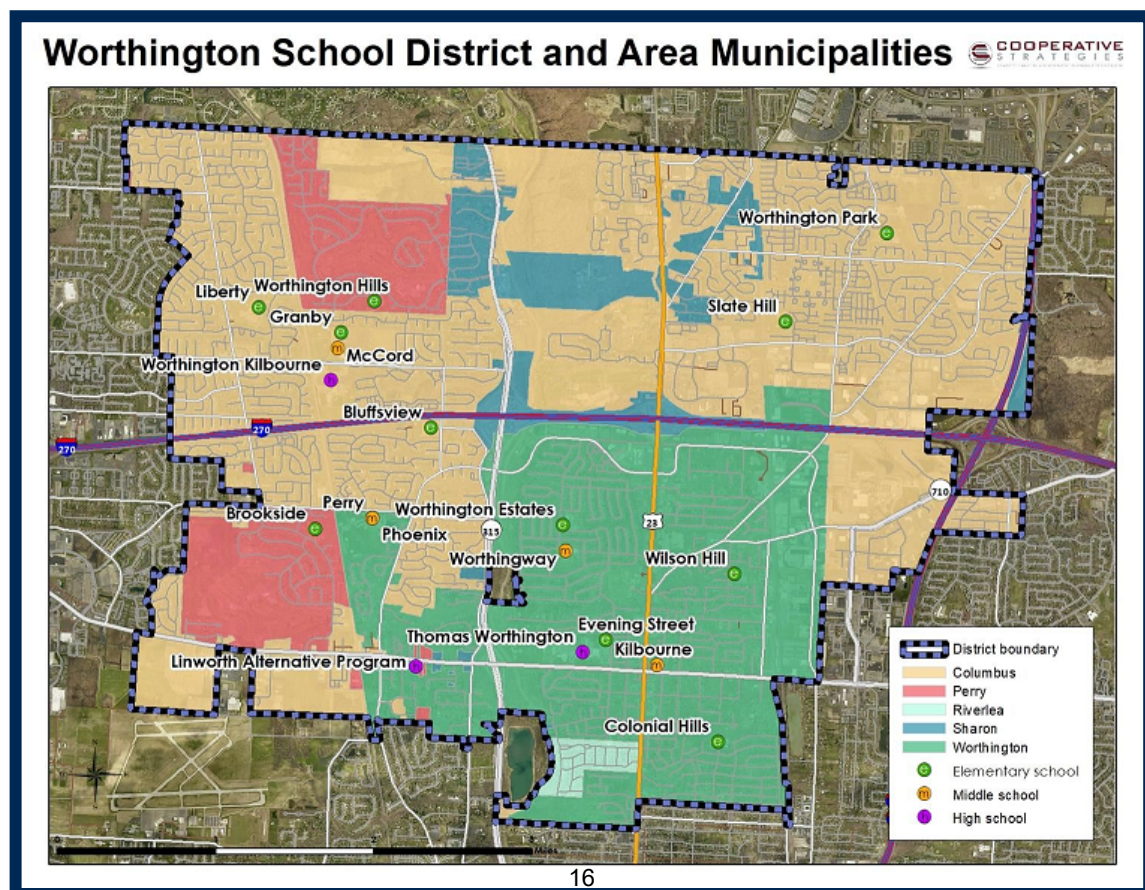
The Worthington City School District operates as an independent political subdivision of the State of Ohio subject to provisions of the Ohio Constitution and Ohio Revised Code. As such, there is no authority to have a charter or adopt local laws. The District is not a part of, or under the control of,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



## 03/2025



## **WORTHINGTON CITY SCHOOL DISTRICT**

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**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 5, 2025 to establish a framework of goals for the upcoming 2025-26 school year:

### Continuous Improvement

#### Portrait to Practice

In the 2025–26 school year, we will move from awareness to action by embedding our Portrait of a Learner durable skills into daily classroom instruction. Through developing and implementing our Portrait to Practice Roadmap, we will build collective capacity to deliver deeper learning experiences that integrate academic standards with durable skills.

To ensure every student is future-ready, we will:

- Strengthen educators' understanding of durable skills and their connection to high-impact instructional strategies.
- To support all learners, implement evidence-based practices with high effect sizes, such as scaffolding and structured academic conversations.
- Provide ongoing professional learning and curated resources that align instructional design with our Deeper Learning Framework.
- Monitor and reflect on classroom implementation to ensure alignment, coherence, and impact across the system.
  - This goal supports the broader vision of equitable, student-centered learning. It responds to key findings from our Special Education Audit and honors the diverse needs of our learners.

#### Artificial Intelligence

We will continue building a culture of innovation aligned with our Portrait of a Learner by deepening the integration of artificial intelligence (AI) across instructional practices, professional learning, and operational systems. We will emphasize ethical use, digital citizenship, and personalized learning as we empower students and educators to be creative, critical, and future-ready thinkers.

Key Initiatives:

- *Expand Student-Centered AI Use:* Broaden responsible access to AI platforms for students, focusing on creativity, inquiry, and real-world problem solving.
- *Sustain Professional Learning:* Implement a system-wide “train the trainer” model to build teacher capacity and confidence in AI integration.
- *Policy and Practice Implementation:* Fully implement and evaluate district-wide administrative guidelines and AI use policies, ensuring clarity, consistency, and responsiveness to evolving technologies.
- *Measure and Reflect:* Collect feedback and artifacts that assess the impact of AI tools on teaching and learning outcomes, equity, and student engagement.
- *Foster Community Connection:* Deepen dialogue with families, students, and community partners to support shared understanding and transparency about AI's role in education.



### **Pre-Apprenticeships & Industry Recognized Credentials**

Identify, develop, and expand pathways and partnerships that enable high school students to earn industry-recognized credentials aligned with workforce needs.

- Utilizing interest inventory results to help students recognize their areas of interest and aptitude, particularly in areas of workforce need.
- Working to provide students with access to credentialing opportunities in a variety of fields, both inside and outside of the classroom.

### **Enhance Student Crisis Response through Implementation of the Marcus Crisis Program**

By the end of the 2025–2026 school year, the district will implement the Marcus Crisis Program to strengthen in-school crisis prevention, de-escalation, and stabilization efforts, ensuring timely and effective support for students in emotional or behavioral distress.

- Develop a Marcus Transition Team and Create a Transition Plan for Marcus
- Implement training sessions for trainers
- Create and implement a special education staff training priority list
- Create and implement the Marcus De-Escalation Team training for school staff (tier 1).
- Develop a consistent record-keeping source for completion and renewal purposes.
- Analyze data and event debrief information to evaluate program effectiveness and to enhance delivery.

### **Aligned Transitions Between Grade Bands**

Ensure consistent, supportive, and welcoming transitions for all students as they move between grade bands (e.g., preschool to elementary, elementary to middle, middle to high school) by establishing clear, cohesive experiences that prioritize proactive communication, student and family engagement, a strong sense of belonging, and timely access to essential information.

## **Communication and Collaboration**

### **Develop and Implement a District-Wide Engagement Framework**

Create a comprehensive plan that defines effective school community engagement practices, sets expectations across schools, and aligns efforts with district goals.

### **Welcome Center Enrollment Experience**

The district will enhance the family experience during the student enrollment process by strengthening the efficiency, accessibility, and welcoming environment of the Welcome Center. The district will audit practices and seek improvements in communication, customer service, connection, and support to ensure that all families feel informed, supported, and valued during enrollment.



## Mission, Vision, and Goals

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### Strengthen Family Engagement and Student Well-Being through the Positive Parenting Program or Triple P

By the end of the 2025-2026 school year, the district will implement the Positive Parenting Program to enhance family engagement and support student social-emotional development, with a focus on increasing access to evidence-based parenting strategies.

- Identify school staff to be trained as facilitators.
- Train a minimum of 10 district and partner staff members in the Positive Parenting Program delivery model.
- Ensure a mix of counselors, mental health specialists, Board Certified Behavior Analysts, and the District Parent Mentor are all included.
- Offer family workshops across a variety of schools and throughout the school year.
- Creatively offer workshops in coordination with school events (schedule pick up, conference nights)
- Create a strong communication plan for families (newsletters, website, phone calls)
- Track workshops, attendance, and feedback to evaluate impact and to enhance delivery.

### Instruction

#### Transition at the Secondary Level from the Integrated Math Pathway (Math 1, Math 2, Math 3) to the Traditional Math Pathway (Algebra 1, Geometry, Algebra 2)

Secondary core math courses will transition over a 2-3-year period, starting in the 2025-26 school year:

- **from** the *Integrated Pathway* (Math 1, Math 2, and Math 3)
- **to** the *Traditional Pathway* (Algebra 1, Geometry, and Algebra 2)

While the standards and instructional expectations for each pathway are identical, the impetus for change is ultimately an “incongruence of implementation” such as future complications that come from a dwindling Integrated Pathway pool in Ohio, acceleration and credit recovery opportunities, vendors prioritizing the Traditional Pathway, as well as placement of transfer students to and from the Worthington Schools, to name a few.

#### Transparent Workload Process - Special Education Audit

During the 2025–26 school year, we will implement the Transparent Workload Process developed through the recent audit. This process, introduced in May 2025, will guide our efforts. We will regularly gather input from key stakeholders—including educators, administrators, and union representatives—to review outcomes and assess effectiveness. These insights will inform ongoing adjustments, ensuring sustained support for staff well-being and fostering manageable workload practices over the long term.

#### Secondary Math Intervention - Special Education Audit

During the 2025–26 school year, our district will implement a refined instructional model in the 6th Grade and Algebra 1 Math Extensions courses. This model is designed to provide timely, targeted math intervention that aligns closely with upcoming core curriculum content. Interventionists will use formative assessments and classroom-based data to identify student understanding before that knowledge is needed for new learning. This proactive approach allows for gaps to be addressed early, improving access to grade-level material. In addition to targeted intervention, these courses will continue to incorporate embedded study skills and direct support for success in the corresponding core course.

This work represents a key step in our broader strategy to move away from generalized co-teaching models and toward intentional, needs-based support structures aligned with our MTSS framework.

### **Instructional Coaching Expansion - Special Education Audit**

Implement a department-based teacher-coach model at the high school level, beginning with Algebra 1, to improve instructional practices and student outcomes in alignment with district math priorities. This initiative supports the district's transition to a traditional math pathway and the implementation of the secondary school math intervention plan for 6th grade and Algebra 1. It addresses the need for stronger Tier 1 instruction and reinforces durable skills from the Portrait of a Learner.

- Launch a department-based coaching model with an initial focus on Algebra 1.
- Establish cohorts of 6th grade and Algebra 1 teachers, including interventionists teaching Extensions courses.
- Provide coaching on [high-impact instructional strategies](#) (e.g., scaffolding, structured academic conversations).
- Embed durable skills from the Portrait of a Learner (e.g., Resilient Learner, Critical Thinker, Confident Communicator) into instructional planning and practice.
- Create a feedback loop through regular peer observations, coaching cycles, and collaborative planning sessions.
- Use formative and summative data to adjust coaching supports and instructional strategies.

### **Full Implementation of Amplify CKLA in Grades PreK–5**

Implement Amplify CKLA as the core ELA curriculum in grades PreK–5 across Sutter Park and our 11 elementary buildings during the 2025–26 school year. This includes a full-scale professional development and coaching plan to ensure high-quality, knowledge-rich instruction aligned with Ohio's Dyslexia Law and Science of Reading expectations. Progress will be supported through teacher training, classroom support, and curriculum fidelity monitoring.

### **Amplify ELA Pilot in Grades 6–8**

Explore a shift to high-quality, knowledge-building ELA instruction by piloting Amplify ELA in grades 6–8 across four middle schools with 14 participating teachers during the 2025–26 school year. The pilot will focus on evaluating student engagement, standards alignment, and the curriculum's ability to support diverse learners. Ongoing professional development, coaching, and data collection will inform a recommendation for potential district-wide adoption.

## **Governance**

### **Employee Collective Bargaining**

Prepare/Conduct collaborative and successful win/win labor negotiations with each employee group.

### **Responsible Staffing Plan**

Implement the "Responsible Staffing Plan" that ensures every school is staffed with high-quality educators and support personnel by strategically aligning staffing decisions with student needs, reallocating resources where appropriate, and maintaining a disciplined approach to staffing costs, ultimately supporting the district's commitment to educational excellence while extending district resources as long as possible.

## **Mission, Vision, and Goals**

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### **Safety: Centegix Crisis Alert**

Ensure the successful district-wide implementation of Centegix in all school buildings, the Worthington Education Center, and the Worthington Operations Center by providing intentional rollout support, delivering comprehensive training for all staff, and fostering a culture where every employee is empowered to understand, use, and provide feedback on safety protocols, reinforcing our collective responsibility to create safe, secure environments for students and staff.

### **Navigate Ohio Legal Changes with Student Data Privacy**

The 2025-26 school year is the first full school year that Senate Bill 29 is in full effect. Our goal is to help the organization navigate the new law and provide support for required parent notifications and student data privacy agreement management.

### **Cyber Security**

Work to increase our district's cybersecurity posture score. The posture score is a numerical rating of an organization's cybersecurity strengths and readiness.

We recently started working with a cybersecurity compliance expert who provides a third-party assessment and resolution process for all things cybersecurity.

## **Resources**

### **Sustainability**

The Sustainability Committee's work will continue during the 2025-2026 school year. Our main goal will be to transition to a subcommittee structure to capitalize on the momentum from the progress and growth accomplished this past year. Utilizing an expanded team will allow work to continue on multiple fronts simultaneously in the following areas:

- Education
- Reduction and Efficiency
- Waste
- Community Partnership

Each subcommittee will be tasked with specific goals and responsibilities that align with the broader mission of our Sustainability Committee. We hope this strategy will enable a collaborative approach between students, staff, and the community to work together to achieve our sustainability objectives.

Additional goals for next year include the expansion of the SWACO Champions Recycling Program into the elementary schools and the development and implementation of a multi-media communication campaign to promote a positive, sustainable culture.

### **Financial Stewardship**

- Maintain a timely and clean audit
- Provide transparency and wrap up surrounding 2022 bond projects and proceeds, including contingency and interest earnings options
- Continue to explore ways to mitigate rising employee health insurance costs, including renewal of our carrier agreement expiring in 2026.
- Establish a webpage that provides an overview of how public schools, in particular Worthington Schools, are funded.

## Budget Process, Guiding Policies, and Timeline

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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 29, 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:

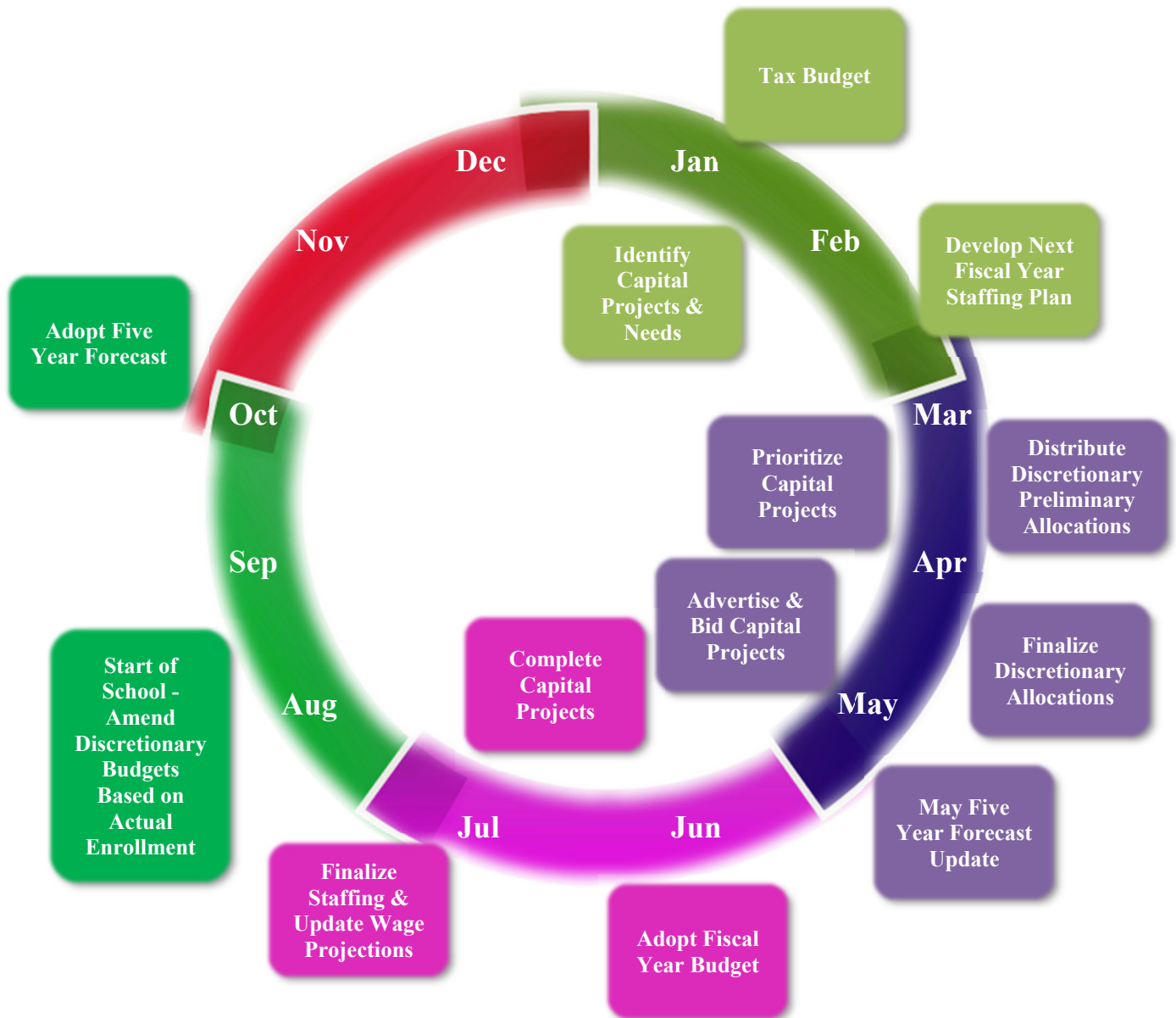
1. to engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures to achieve the greatest educational returns for the dollars expended;
2. to establish levels of funding that will provide quality education for the District's students;
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

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## **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**

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### **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.



### **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

The WKHS Girls  
swim and dive team  
are OCC  
Champions!



The WKHS Girls  
Bowling team goes  
undefeated and  
claims the OCC  
Championships!

This budget document includes 24 governmental funds, 4 proprietary funds, and 1 permanent 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 20 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 3 such funds, the Permanent Improvement Fund, which accounts for any energy conservation projects and proceeds from any land or building sales. The Building Fund, which accounts for revenues generated through the issuance of bonds. And also, the Capital Projects fund which accumulates funds for capital projects. The legal level of control is at the fund level.

### **Proprietary Funds**

Intra-District Services Fund: Two internal service funds 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, and an all-day kindergarten fund that reimburses the general fund for staffing costs associated with expanded instructional time. The legal level of control is at the fund level.

Employee Benefits Self Insurance Fund: Three funds, one used to account for the proceeds from premiums, stop loss, and claims related to the District's workers compensation, employee medical insurance, and dental 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. For the purpose of this document, the District has elected to show the budgets separately for workers compensation, medical insurance, and dental insurance.

### **Permanent 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.

## Long Term Forecast

IN MILLIONS								
	Actual			Forecasted				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Revenues</b>								
1.010 General Property Tax (Real Estate)	\$118.07	\$129.63	\$130.34	\$134.61	\$142.81	\$147.16	\$148.37	\$148.92
1.020 Tangible Personal Property	6.61	6.97	7.87	7.83	7.79	8.14	8.22	8.31
1.030 Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.035 Unrestricted State Grants-in-Aid	18.50	18.89	23.38	21.62	21.63	21.63	21.64	21.64
1.040 Restricted State Grants-in-Aid	2.08	2.93	3.56	3.71	3.36	3.16	3.16	3.16
1.050 State Share of Local Property Taxes	10.07	10.11	10.28	10.49	10.40	10.39	10.39	10.38
1.060 All Other Revenues	3.16	4.74	9.46	9.75	6.65	5.15	5.15	5.15
1.070 <i>Total Revenues</i>	<b>\$158.48</b>	<b>\$173.27</b>	<b>\$184.88</b>	<b>\$188.01</b>	<b>\$192.63</b>	<b>\$195.64</b>	<b>\$196.92</b>	<b>\$197.56</b>
<b>Other Financing Sources</b>								
2.050 Advances-In	1.40	11.06	0.14	0.13	0.10	0.10	0.10	0.10
2.060 All Other Financing Sources	0.01	0.02	0.00	0.00	0.00	0.00	0.00	0.00
2.070 <i>Total Other Financing Sources</i>	<b>1.42</b>	<b>11.08</b>	<b>0.14</b>	<b>0.13</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>
2.080 <i>Total Revenues and Other Financing Sources</i>	<b>159.90</b>	<b>184.35</b>	<b>185.02</b>	<b>188.15</b>	<b>192.73</b>	<b>195.74</b>	<b>197.03</b>	<b>197.67</b>
<b>Expenditures</b>								
3.010 Personal Services	\$90.99	\$94.18	\$99.38	\$105.20	\$111.40	\$116.60	\$121.80	\$127.00
3.020 Employees' Retirement/Insurance Benefits	35.66	36.65	38.01	40.12	43.01	45.67	48.47	51.39
3.030 Purchased Services	17.09	18.16	20.44	22.68	23.74	24.59	25.80	26.55
3.040 Supplies and Materials	4.37	5.72	5.96	7.73	6.99	6.39	6.93	7.85
3.050 Capital Outlay	1.54	1.94	1.33	4.39	3.79	1.81	1.82	1.84
4.300 Other Objects	1.85	2.03	2.14	2.43	2.67	2.75	2.78	2.81
4.500 <i>Total Expenditures</i>	<b>\$151.48</b>	<b>\$158.68</b>	<b>\$167.26</b>	<b>\$182.55</b>	<b>\$191.60</b>	<b>\$197.80</b>	<b>\$207.60</b>	<b>\$217.44</b>
<b>Other Financing Uses</b>								
5.010 Operating Transfers-Out	0.39	0.37	13.23	3.08	0.93	0.47	0.47	0.47
5.020 Advances-Out	11.06	0.14	0.13	0.10	0.10	0.10	0.10	0.10
5.040 <i>Total Other Financing Uses</i>	<b>11.45</b>	<b>0.51</b>	<b>13.36</b>	<b>3.18</b>	<b>1.03</b>	<b>0.57</b>	<b>0.57</b>	<b>0.57</b>
5.050 <i>Total Expenditures and Other Financing Uses</i>	<b>162.93</b>	<b>159.19</b>	<b>180.62</b>	<b>185.73</b>	<b>192.62</b>	<b>198.37</b>	<b>208.17</b>	<b>218.01</b>
6.010 <i>Sources over (under) Expenditures and Other Financing Uses</i>	<b>(3.03)</b>	<b>25.16</b>	<b>4.40</b>	<b>2.41</b>	<b>0.11</b>	<b>(2.62)</b>	<b>(11.15)</b>	<b>(20.34)</b>
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	107.32	104.28	129.45	133.85	136.26	136.37	133.75	122.60
7.020 <i>Cash Balance June 30</i>	<b>104.28</b>	<b>129.45</b>	<b>133.85</b>	<b>136.26</b>	<b>136.37</b>	<b>133.75</b>	<b>122.60</b>	<b>102.26</b>

The five-year forecast for the general fund of the District, as updated and approved May 12, 2025, is shown above. These assumptions and notes can be found on the District website [https://resources.finalsite.net/images/v1747161231/worthingtonk12ohus/h3km9ek65m3ujnww71mo/WorthingtonFiveYearForecast2025\\_05\\_12.pdf](https://resources.finalsite.net/images/v1747161231/worthingtonk12ohus/h3km9ek65m3ujnww71mo/WorthingtonFiveYearForecast2025_05_12.pdf). 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, the District is in solid financial shape for the next few years, but costs begin to exceed revenues in FY27 as the 2022 levy becomes fully collected and revenues flatten out. This creates a structural deficit that will start to erode the fund balance and will need to be addressed at that time.

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
	2024-25	2025-26	2026-27	
General Fund	Yes	Yes	No	Operating expenditures begin to exceed revenues in FY27, 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 2 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 2024-25 includes remaining amounts for projection completion. 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. This fund does achieve positive operating balances.
Internal Service Funds	Yes	Yes	Yes	Forecast assumes 8% increase for calendar year 2025 and thereafter to offset inflationary medical costs.

# Department/Fund Matrix

	General	Debt Service	Permanent Improvement	Building	Capital Projects Fund	Food Service	Other Local Sources	Rotary	Public School Support	Other Local Grants	Termination Benefits	Student Managed Activities	District Managed Activities	Auxiliary Services	Data Communications Support	Miscellaneous State Grants	Elementary and Secondary School Emergency Relief	IDEA-B Special Education	Vocational Education Grant	Title III Language Instruction for English Learners	Title I-A Improving Basic Programs	Title IV-A Student Support and Academic Enrichment	IDEA Early Childhood Special Education	Title II-A Improving Teacher Quality Grant	Miscellaneous Federal Grants	Intra-District Services	Workers Compensation Self-Insurance	Medical Self-Insurance	Dental Self-Insurance	Private Purpose Trust
High Schools	√		√	√	√	√	√		√	√	√	√		√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√
Middle Schools	√		√	√	√	√	√		√	√	√	√		√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√
Elementary Schools	√		√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√	√	√	√	√		√	√	√	√	√	√
Superintendent	√			√	√						√															√	√	√	√	√
Treasurer	√	√		√	√			√	√		√															√	√	√	√	√
Board of Education	√										√															√	√	√	√	√
Assistant Superintendent	√			√	√						√															√	√	√	√	√
Communications	√			√	√						√															√	√	√	√	√
Computer Services	√			√	√				√		√				√				√							√	√	√	√	√
Teaching and Learning	√			√	√						√												√			√	√	√	√	√
Gifted	√			√	√						√															√	√	√	√	√
English Language Learning	√			√	√						√															√	√	√	√	√
Assessment	√			√	√				√		√															√	√	√	√	√
Summer School	√			√	√						√															√	√	√	√	√
Elementary Education	√			√	√						√															√	√	√	√	√
Secondary Education	√			√	√						√															√	√	√	√	√
Band and Orchestra	√			√	√				√		√															√	√	√	√	√
School Support and Safety	√			√	√						√															√	√	√	√	√
Business Services	√			√	√						√															√	√	√	√	√
Human Resources	√			√	√			√			√									√	√					√	√	√	√	√
Professional Development	√			√	√						√									√	√					√	√	√	√	√
ESPMC	√			√	√						√															√	√	√	√	√
Special Education	√			√	√				√		√							√					√			√	√	√	√	√
Facility Maintenance	√		√	√	√			√	√		√						√									√	√	√	√	√
Transportation	√			√	√				√		√															√	√	√	√	√
Miscellaneous	√										√															√	√	√	√	√

This table shows the relationship between the departments and the funds where monies are spent in able to support their operations and goals.



# General Fund



Excited elementary school students pose in front of their new signs ready for a fun year of learning!



## 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 2026 Estimated ADM	FY 2026 Estimated Weights	Basic/ Weighted Allocation	FY25 Carryover	**Fees/ Other	FY 26 Allocation
Bluffsview	397	153	\$ 41,500	\$ 3,300	\$ 12,500	\$ 57,300
Brookside	317	181	35,400	7,800	8,700	\$ 51,900
Colonial Hills	370	218	41,600	2,100	9,200	\$ 52,900
Evening Street	489	79	47,000	53,300	18,500	\$ 118,800
Granby	406	267	46,700	44,400	11,300	\$ 102,400
Liberty	424	269	48,400	28,800	11,300	\$ 88,500
Slate Hill	477	501	62,100	5,400	6,200	\$ 73,700
Sutter Park	310	266	-	-	-	\$ -
Wilson Hill	448	246	49,700	-	11,300	\$ 61,000
Worthington Estates	554	313	61,800	75,600	15,000	\$ 152,400
Worthington Hills	529	133	52,700	19,400	19,000	\$ 91,100
Worthington Park	375	279	44,500	22,700	9,200	\$ 76,400
Kilbourne Middle	467	179	49,700	47,000	46,200	\$ 142,900
McCord Middle	633	311	70,600	64,400	65,700	\$ 200,700
Perry	527	387	80,400	29,400	56,800	\$ 166,600
Phoenix	154	54	16,100	1,700	5,100	\$ 22,900
Worthingway	641	372	74,300	35,700	64,100	\$ 174,100
Thomas Worthington	1,537	795	188,800	155,400	78,000	\$ 422,200
Worthington Kilbourne	1,462	841	205,400	108,000	78,000	\$ 391,400
Worthington Academy	103	89	14,400	1,200	3,500	\$ 19,100
Linworth	132	42	15,000	56,400	7,300	\$ 78,700
<b>Totals</b>	<b>10,752</b>	<b>5,975</b>	<b>\$ 1,246,100</b>	<b>\$ 762,000</b>	<b>\$ 536,900</b>	<b>\$ 2,545,000</b>

\*Sutter Park's discretionary budget is reported in the special rotary fund. See budget on page 85.

\*\*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.

**General Fund Proposed 2026 Budget Summary**

Appropriations	Salaries	Benefits	Purchased Svcs	Supplies	New Capital Outlay	Miscellaneous	Totals
Regular Instruction	\$ 55,199,488	\$ 20,230,753	\$ 5,181,719	\$ 3,838,038	\$ 139,931	\$ 7,600	\$ 84,597,529
Special Instruction	17,817,895	6,983,657	3,491,500	171,174	14,000	775	28,479,001
Vocational Instruction	375,795	118,505	1,800,000	2,000	-	-	2,296,300
Adult/Continuing Instruction	-	-	20,040	-	-	-	20,040
Other Instruction	185,979	34,038	6,000	29,000	-	-	255,017
Subtotal Instructional Services	73,579,157	27,366,953	10,499,259	4,040,212	153,931	8,375	115,647,887
Pupil Support	8,104,950	3,187,894	2,044,935	100,738	1,715	700	13,440,932
Instructional Staff Support	5,242,548	2,046,323	1,031,850	1,179,875	3,300	70,000	9,573,896
Board of Education	13,308	1,843	28,500	200	-	38,300	82,151
Administration	9,232,734	4,658,805	727,200	130,950	122,500	27,500	14,899,689
Fiscal & Business Services	1,150,940	495,634	1,360,100	46,400	-	2,520,500	5,573,574
Operation & Maintenance	6,573,362	2,837,089	6,596,596	1,238,225	242,554	4,625	17,492,451
Transportation	4,209,341	1,526,345	1,124,000	985,000	40,000	-	7,884,686
Central Support	1,162,182	453,412	226,560	2,400	-	-	1,844,554
Subtotal Support Services	35,689,365	15,207,345	13,139,741	3,683,788	410,069	2,661,625	70,791,933
Extracurricular Activities	2,131,478	434,702	98,000	30,000	12,000	-	2,706,180
Transfers Out	-	-	-	-	-	927,000	927,000
Advances Out	-	-	-	-	-	100,000	100,000
<b>Grand Totals</b>	<b>\$ 111,400,000</b>	<b>\$ 43,009,000</b>	<b>\$ 23,737,000</b>	<b>\$ 7,754,000</b>	<b>\$ 576,000</b>	<b>\$ 3,697,000</b>	<b>\$ 190,173,000</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 dropout recovery and prevention utilizing blended learning concepts.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
<b>Thomas Worthington HS</b>					
Salaries	\$ 12,417,039	\$ 12,831,174	\$ 14,224,740	\$ 13,661,900	-4%
Benefits	4,804,394	4,886,190	5,287,362	5,254,924	-1%
Purchased Services	27,973	38,127	27,968	49,750	78%
Supplies & Materials	202,341	166,093	174,497	337,950	94%
Capital Outlay	87,916	6,823	1,925	26,500	1277%
Miscellaneous	3,765	4,896	3,341	8,000	139%
Maintenance Services (Utilities)	426,996	504,531	435,437	506,043	16%
Maintenance Supplies	55,230	58,573	49,376	60,000	22%
<b>Total</b>	<b>\$ 18,025,653</b>	<b>\$ 18,496,407</b>	<b>\$ 20,204,646</b>	<b>\$ 19,905,067</b>	<b>-1%</b>
<b>Worthington Kilbourne HS</b>					
Salaries	\$ 10,530,439	\$ 11,350,800	\$ 13,196,800	\$ 12,667,576	-4%
Benefits	4,074,429	4,322,453	4,905,275	4,872,470	-1%
Purchased Services	29,952	34,444	33,770	70,500	109%
Supplies & Materials	189,378	209,181	251,731	241,500	-4%
Capital Outlay	61,709	35,120	63,546	77,500	22%
Miscellaneous	920	837	977	1,900	94%
Maintenance Services (Utilities)	468,600	521,749	537,522	697,702	30%
Maintenance Supplies	46,818	69,784	61,166	60,000	-2%
<b>Total</b>	<b>\$ 15,402,245</b>	<b>\$ 16,544,368</b>	<b>\$ 19,050,787</b>	<b>\$ 18,689,148</b>	<b>-2%</b>
<b>Linworth Alternative HS</b>					
Salaries	\$ 1,119,510	\$ 1,151,112	\$ 1,320,056	\$ 1,270,192	-4%
Benefits	433,160	438,350	490,667	488,568	0%
Purchased Services	5,416	5,988	4,130	6,600	60%
Supplies & Materials	16,484	17,605	14,877	68,000	357%
Capital Outlay	2,285	3,377	4,885	4,000	-18%
Miscellaneous	60	100	45	100	122%
Maintenance Services (Utilities)	43,273	44,424	42,675	53,282	25%
Maintenance Supplies	5,500	5,869	4,240	5,000	18%
<b>Total</b>	<b>\$ 1,625,688</b>	<b>\$ 1,666,825</b>	<b>\$ 1,881,575</b>	<b>\$ 1,895,742</b>	<b>1%</b>
<b>Worthington Academy</b>					
Salaries	\$ 385,652	\$ 428,556	\$ 506,122	\$ 486,911	-4%
Benefits	149,216	163,197	188,126	187,286	0%
Purchased Services	(927)	1,125	8,662	3,000	-65%
Supplies & Materials	5,282	10,450	3,782	12,600	233%
Capital Outlay	(5,728)	24,015	4,499	3,500	22%
Miscellaneous	-	-	-	-	0%
Maintenance Services (Utilities)	-	-	-	-	0%
Maintenance Supplies	-	-	-	-	0%
<b>Total</b>	<b>\$ 533,495</b>	<b>\$ 627,343</b>	<b>\$ 711,191</b>	<b>\$ 693,297</b>	<b>-3%</b>
<b>Total All High Schools</b>					
Salaries	\$ 24,452,640	\$ 25,761,642	\$ 29,247,718	\$ 28,086,579	-4%
Benefits	9,461,199	9,810,190	10,871,430	10,803,248	-1%
Purchased Services	62,414	79,684	74,530	129,850	74%
Supplies & Materials	413,485	403,329	444,887	660,050	48%
Capital Outlay	146,182	69,335	74,855	111,500	49%
Miscellaneous	4,745	5,833	4,363	10,000	129%
Maintenance Services (Utilities)	938,869	1,070,704	1,015,634	1,257,027	24%
Maintenance Supplies	107,548	134,226	114,782	125,000	9%
<b>Total</b>	<b>\$ 35,587,081</b>	<b>\$ 37,334,943</b>	<b>\$ 41,848,199</b>	<b>\$ 41,183,254</b>	<b>-2%</b>

The total high school budget for 2026 is \$41.2 million. Staff salaries include base increases of 3.00% 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 2026.

The following chart illustrates general fund budgeted staffing by building:

	2025 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	5.00	0.50	-	10.50
Librarian	1.00	1.00	-	-	2.00
Regular Teachers	76.80	73.50	9.00	4.00	163.30
Special Ed Teachers	15.40	17.10	-	-	32.50
Vocational Ed Teachers	1.00	-	-	-	1.00
Other Educational Assgn.	1.00	-	-	-	1.00
Psychologists	1.00	1.64	0.10	-	2.74
Nurses	1.00	1.00	-	-	2.00
Speech & Lang. Therapists	0.60	0.60	-	-	1.20
Occupational Therapist	-	0.10	-	-	0.10
Weight Room Tech	0.41	0.41	-	-	0.82
Secretaries	8.00	7.00	1.00	-	16.00
Aides/Assistants	17.84	14.28	-	-	32.12
Stagecraft Tech	1.00	1.00	-	-	2.00
Custodians	8.50	10.00	-	-	18.50
Total 2025 Actual FTE	145.55	139.63	11.60	4.50	301.28
<u>Changes</u>					
Total Changes	-	-	-	-	-
2026 Budgeted FTE	145.55	139.63	11.60	4.50	301.28
Student Enrollment	1,455	1,512	103	132	3,202

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 3.00% and longevity step increases and an 8% estimated insurance increase in calendar year 2026
- > 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
- > High School salaries are projected to total \$28.1 million for FY26, a decrease of \$1.2 million from the prior year. However, approximately \$2.7 million of teacher wages that normally would have been paid in summer (FY26) were paid in June (FY25), creating a timing variance. Excluding this timing variance, salaries are budgeted to increase \$2.0 million, or 5.15%

## Middle Schools

The District operates five traditional Middle Schools. The total Middle School budget for 2026 is \$32.2 million.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
<u>Kilbourne Middle School</u>					
Salaries	\$ 3,757,284	\$ 3,778,976	\$ 4,422,725	\$ 4,300,787	-3%
Benefits	1,453,765	1,439,057	1,643,935	1,654,259	1%
Purchased Services	24,213	29,060	35,154	36,200	3%
Supplies & Materials	54,298	44,836	65,510	99,700	52%
Capital Outlay	5,846	13,868	2,768	7,000	153%
Maintenance Services (Utilities)	125,782	133,543	130,604	155,762	19%
Maintenance Supplies	27,373	17,515	19,998	20,079	0%
<b>Total</b>	<b>\$ 5,448,561</b>	<b>\$ 5,456,855</b>	<b>\$ 6,320,694</b>	<b>\$ 6,273,787</b>	<b>-1%</b>
<u>McCord Middle School</u>					
Salaries	\$ 4,461,757	\$ 4,726,606	\$ 5,772,474	\$ 5,615,681	-3%
Benefits	1,726,339	1,799,920	2,145,639	2,160,021	1%
Purchased Services	33,846	31,227	44,862	55,100	23%
Supplies & Materials	53,290	45,243	88,416	114,800	30%
Capital Outlay	27,884	4,190	40,502	30,800	-24%
Maintenance Services (Utilities)	139,167	157,352	148,254	191,183	29%
Maintenance Supplies	24,651	19,390	20,585	23,000	12%
<b>Total</b>	<b>\$ 6,466,934</b>	<b>\$ 6,783,929</b>	<b>\$ 8,260,732</b>	<b>\$ 8,190,585</b>	<b>-1%</b>
<u>Worthingway Middle School</u>					
Salaries	\$ 4,658,347	\$ 4,760,767	\$ 5,741,063	\$ 5,555,298	-3%
Benefits	1,802,404	1,812,929	2,133,964	2,136,795	0%
Purchased Services	38,805	32,905	37,877	63,300	67%
Supplies & Materials	68,007	75,143	76,603	95,800	25%
Capital Outlay	28,172	19,975	11,455	15,000	31%
Maintenance Services (Utilities)	128,759	122,413	135,809	178,106	31%
Maintenance Supplies	29,236	30,252	27,617	26,000	-6%
<b>Total</b>	<b>\$ 6,753,730</b>	<b>\$ 6,854,384</b>	<b>\$ 8,164,388</b>	<b>\$ 8,070,299</b>	<b>-1%</b>
<u>Phoenix Alternative Middle School</u>					
Salaries	\$ 1,675,754	\$ 1,716,731	\$ 1,959,948	\$ 1,892,945	-3%
Benefits	648,381	653,741	728,516	728,104	0%
Purchased Services	4,123	4,351	879	3,700	321%
Supplies & Materials	14,562	14,752	18,921	18,800	-1%
Capital Outlay	(11)	515	500	400	20%
Maintenance Services (Utilities)	149,680	155,220	161,631	205,217	27%
Maintenance Supplies	27,179	29,311	24,914	26,000	4%
<b>Total</b>	<b>\$ 2,519,668</b>	<b>\$ 2,574,621</b>	<b>\$ 2,895,309</b>	<b>\$ 2,875,166</b>	<b>-1%</b>
<u>Perry Middle School</u>					
Salaries	\$ 3,670,142	\$ 4,086,562	\$ 4,952,760	\$ 4,827,054	-3%
Benefits	1,420,048	1,556,187	1,840,950	1,856,683	1%
Purchased Services	\$ 43,938	51,179	48,939	65,800	34%
Supplies & Materials	\$ 52,305	37,649	84,099	92,800	10%
Capital Outlay	\$ 2,355	3,563	12,649	8,000	-37%
Maintenance Services (Utilities)***	\$ -	-	-	-	0%
Maintenance Supplies***	\$ -	-	-	-	0%
<b>Total</b>	<b>\$ 5,188,788</b>	<b>\$ 5,735,140</b>	<b>\$ 6,939,397</b>	<b>\$ 6,850,337</b>	<b>-1%</b>
<u>Grand Totals Middle Schools</u>					
Salaries & Benefits	\$ 25,274,221	\$ 26,331,476	\$ 31,341,974	\$ 30,727,627	-2%
Services, Supplies, & Outlay	451,633	408,457	569,134	707,200	24%
Maintenance	651,827	664,996	669,412	825,347	23%
<b>Total</b>	<b>\$ 26,377,681</b>	<b>\$ 27,404,929</b>	<b>\$ 32,580,520</b>	<b>\$ 32,260,174</b>	<b>-1%</b>

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

## Middle Schools

The following chart illustrates general fund budgeted staffing by building.

	2025 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	23.00	31.70	35.00	14.60	29.70	134.00
Special Ed Teachers	9.00	9.55	9.20	1.00	9.80	38.55
Other Educational	-	-	-	-	0.50	0.50
Psychologists	0.60	0.60	0.80	0.30	0.30	2.60
Nurses	0.30	0.31	0.31	0.17	0.17	1.26
Physical Therapist	-	-	0.20	-	-	0.20
Spch & Lang. Therapists	0.38	0.60	0.28	0.15	0.35	1.76
Occupational Thrpst	0.08	0.20	-	0.05	0.05	0.38
Secretaries	2.00	2.00	2.00	1.00	2.00	9.00
Aides/Assistants	5.58	9.60	5.52	-	5.38	26.08
Custodians	3.00	3.00	4.63	-	3.75	14.38
Total 2025 Actual FTE	47.94	61.16	61.94	18.77	56.00	245.81
Changes:						
Total Changes	-	-	-	-	-	-
2026 Budgeted FTE	47.94	61.16	61.94	18.77	56.00	245.81
Student Enrollment	467	634	648	151	524	2,424

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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > 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
- > Large increase in supplies due to carryover of unspent balances from prior years
- > Middle School General Fund salaries are projected to total \$22.2 million for FY26, a decrease of \$0.7 million from the prior year. However, approximately \$2.1 million of teacher wages that normally would have been paid in summer (FY26) were paid in June (FY25), creating a timing variance. Excluding this timing variance, salaries are budgeted to increase \$1.8 million, or 5.5%

## Elementary Schools

The District operates 11 traditional elementary schools and 1 preschool, Sutter Park. Attendance is determined by boundaries. Total Elementary budget is \$65.7 million.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
<u>Bluffsview Elementary</u>					
Salaries	\$ 3,101,930	\$ 3,082,376	\$ 3,479,006	\$ 3,454,947	-1%
Benefits	1,200,196	1,173,787	1,293,153	1,328,914	3%
Purchased Services	656	697	2,021	2,600	29%
Supplies & Materials	55,474	69,838	58,043	54,700	-6%
Capital Outlay	878	-	-	-	0%
Maintenance Services (Utilities)	95,217	109,250	101,970	119,099	17%
Maintenance Supplies	20,942	19,000	19,127	19,000	-1%
<b>Total</b>	<b>\$ 4,475,293</b>	<b>\$ 4,454,948</b>	<b>\$ 4,953,320</b>	<b>\$ 4,979,260</b>	<b>1%</b>
<u>Brookside Elementary</u>					
Salaries	\$ 2,648,621	\$ 3,011,191	\$ 3,376,464	\$ 3,333,617	-1%
Benefits	1,024,802	1,146,680	1,255,038	1,282,246	2%
Purchased Services	604	639	611	630	3%
Supplies & Materials	53,581	43,208	42,920	50,270	17%
Capital Outlay	1,161	-	-	1,000	100%
Maintenance Services (Utilities)	81,602	91,279	87,442	101,079	16%
Maintenance Supplies	20,853	22,070	17,812	19,000	7%
<b>Total</b>	<b>\$ 3,831,224</b>	<b>\$ 4,315,067</b>	<b>\$ 4,780,287</b>	<b>\$ 4,787,842</b>	<b>0%</b>
<u>Colonial Hills Elementary</u>					
Salaries	\$ 2,820,546	\$ 2,735,017	\$ 3,312,775	\$ 3,278,903	-1%
Benefits	1,091,323	1,041,511	1,231,365	\$ 1,261,200	2%
Purchased Services	471	676	915	900	-2%
Supplies & Materials	50,675	49,091	51,335	52,000	1%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	86,479	88,950	86,673	98,163	13%
Maintenance Supplies	20,418	15,041	12,965	19,000	47%
<b>Total</b>	<b>\$ 4,069,912</b>	<b>\$ 3,930,286</b>	<b>\$ 4,696,028</b>	<b>\$ 4,710,166</b>	<b>0%</b>
<u>Evening Street Elementary</u>					
Salaries	\$ 3,007,841	\$ 3,272,434	\$ 3,846,200	\$ 3,798,293	-1%
Benefits	1,163,791	1,246,163	1,429,640	1,460,979	2%
Purchased Services	921	3,129	1,725	2,150	25%
Supplies & Materials	51,682	70,115	62,108	114,150	84%
Capital Outlay	5,593	(154)	-	2,500	100%
Maintenance Services (Utilities)	109,372	124,998	126,329	137,793	9%
Maintenance Supplies	24,737	13,999	18,296	19,000	4%
<b>Total</b>	<b>\$ 4,363,937</b>	<b>\$ 4,730,684</b>	<b>\$ 5,484,298</b>	<b>\$ 5,534,865</b>	<b>1%</b>



## Elementary Schools

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
<u>Granby Elementary</u>					
Salaries	\$ 3,205,388	\$ 3,404,896	\$ 3,807,906	\$ 3,760,342	-1%
Benefits	1,240,226	1,296,605	1,415,406	1,446,381	2%
Purchased Services	1,278	1,207	1,215	1,826	50%
Supplies & Materials	55,122	53,570	50,529	100,274	98%
Capital Outlay	-	-	-	300	100%
Maintenance Services (Utilities)	67,542	75,870	76,488	90,220	18%
Maintenance Supplies	22,440	18,700	16,421	19,000	16%
<b>Total</b>	<b>\$ 4,591,996</b>	<b>\$ 4,850,848</b>	<b>\$ 5,367,965</b>	<b>\$ 5,418,343</b>	<b>1%</b>
<u>Liberty Elementary</u>					
Salaries	\$ 3,364,484	\$ 3,532,090	\$ 4,051,295	\$ 4,000,672	-1%
Benefits	1,301,783	1,345,041	1,505,874	1,538,822	2%
Purchased Services	988	1,256	1,394	1,100	-21%
Supplies & Materials	55,333	57,874	59,241	87,400	48%
Capital Outlay	-	-	288	-	0%
Maintenance Services (Utilities)	134,372	133,747	129,116	161,466	25%
Maintenance Supplies	19,144	19,350	18,038	19,000	5%
<b>Total</b>	<b>\$ 4,876,104</b>	<b>\$ 5,089,358</b>	<b>\$ 5,765,246</b>	<b>\$ 5,808,460</b>	<b>1%</b>
<u>Slate Hill Elementary</u>					
Salaries	\$ 3,421,948	\$ 3,584,503	\$ 4,101,779	\$ 4,049,078	-1%
Benefits	1,324,017	1,365,000	1,524,639	1,557,441	2%
Purchased Services	435	499	654	700	7%
Supplies & Materials	58,818	72,093	68,483	73,000	7%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	103,474	112,879	107,994	122,049	13%
Maintenance Supplies	22,408	17,933	18,785	19,000	1%
<b>Total</b>	<b>\$ 4,931,100</b>	<b>\$ 5,152,907</b>	<b>\$ 5,822,334</b>	<b>\$ 5,821,268</b>	<b>0%</b>
<u>Sutter Park Preschool**</u>					
Salaries	\$ 2,997,635	\$ 3,449,818	\$ 4,057,529	\$ 4,016,826	-1%
Benefits	1,159,842	1,313,711	1,508,191	1,545,036	2%
Purchased Services	-	-	-	-	0%
Supplies & Materials	-	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Maintenance Services (Utilities)	74,022	77,696	76,538	98,500	29%
Maintenance Supplies	17,828	13,761	16,723	19,000	14%
<b>Total</b>	<b>\$ 4,249,327</b>	<b>\$ 4,854,986</b>	<b>\$ 5,658,981</b>	<b>\$ 5,679,362</b>	<b>0%</b>

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

## Elementary Schools

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
<u>Wilson Hill</u>					
Salaries	\$ 3,132,323	\$ 3,198,361	\$ 3,722,473	\$ 3,698,793	-1%
Benefits	1,211,956	1,217,955	1,383,650	1,422,707	3%
Purchased Services	942	733	649	750	16%
Supplies & Materials	53,972	61,165	62,382	59,750	-4%
Capital Outlay	7,608	-	184	500	172%
Maintenance Services (Utilities)	95,439	103,636	98,156	116,738	19%
Maintenance Supplies	22,863	18,013	18,981	19,000	0%
<b>Total</b>	<b>\$ 4,525,103</b>	<b>\$ 4,599,863</b>	<b>\$ 5,286,475</b>	<b>\$ 5,318,238</b>	<b>1%</b>
<u>Worthington Estates</u>					
Salaries	\$ 3,344,042	\$ 3,651,215	\$ 4,422,684	\$ 4,388,624	-1%
Benefits	1,293,874	1,390,405	1,643,920	1,688,044	3%
Purchased Services	453	191	508	3,500	589%
Supplies & Materials	50,659	73,454	92,201	148,900	61%
Capital Outlay	(1,224)	-	-	-	0%
Maintenance Services (Utilities)	103,244	120,796	112,765	122,739	9%
Maintenance Supplies	23,438	17,918	19,082	19,000	0%
<b>Total</b>	<b>\$ 4,814,486</b>	<b>\$ 5,253,979</b>	<b>\$ 6,291,160</b>	<b>\$ 6,370,807</b>	<b>1%</b>
<u>Worthington Hills</u>					
Salaries	\$ 3,312,699	\$ 3,513,356	\$ 4,046,017	\$ 3,989,455	-1%
Benefits	1,281,747	1,337,907	1,503,912	1,534,508	2%
Purchased Services	2,421	363	633	750	18%
Supplies & Materials	59,258	68,257	77,086	89,650	16%
Capital Outlay	170	-	-	700	100%
Maintenance Services (Utilities)	103,183	109,972	105,299	123,046	17%
Maintenance Supplies	19,165	16,000	15,879	19,000	20%
<b>Total</b>	<b>\$ 4,778,643</b>	<b>\$ 5,045,855</b>	<b>\$ 5,748,826</b>	<b>\$ 5,757,109</b>	<b>0%</b>
<u>Worthington Park</u>					
Salaries	\$ 3,176,760	\$ 3,370,079	\$ 3,862,545	\$ 3,805,897	-1%
Benefits	1,229,149	1,283,346	1,435,715	1,463,904	2%
Purchased Services	6,142	5,080	4,273	6,113	43%
Supplies & Materials	51,029	58,802	43,927	69,556	58%
Capital Outlay	502	-	-	731	100%
Maintenance Services (Utilities)	87,141	106,581	103,869	113,303	9%
Maintenance Supplies	20,222	18,670	17,645	19,000	8%
<b>Total</b>	<b>\$ 4,570,945</b>	<b>\$ 4,842,558</b>	<b>\$ 5,467,974</b>	<b>\$ 5,478,504</b>	<b>0%</b>
<u>Grand Totals All Elementary</u>					
Salaries & Benefits	\$ 52,056,923	\$ 54,963,447	\$ 63,217,176	\$ 63,105,629	0%
Services, Supplies, & Outlay	625,602	691,783	683,325	926,400	36%
Maintenance	1,395,545	1,466,109	1,422,393	1,632,195	15%
<b>Total</b>	<b>\$ 54,078,070</b>	<b>\$ 57,121,339</b>	<b>\$ 65,322,894</b>	<b>\$ 65,664,224</b>	<b>1%</b>

## Elementary Schools

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 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	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	11.00
Regular Ed Teachers	20.50	18.50	20.00	25.50	21.50	22.00	23.00	22.00	27.00	25.00	20.50	-	245.50
Special Ed Teachers	5.90	5.00	6.30	3.00	7.00	6.20	8.00	7.10	6.25	5.90	8.00	20.00	88.65
Other Educational Assgn.	-	-	-	-	-	-	0.50	-	-	-	-	-	0.50
Psychologists	0.35	0.40	0.40	0.40	0.60	0.60	0.60	0.50	0.60	0.96	0.40	1.40	7.21
Nurses	0.33	0.33	0.33	0.33	0.30	0.33	0.33	0.32	0.34	0.33	0.33	0.34	3.94
Physical Therapist	0.60	-	-	-	-	-	-	-	-	-	0.20	0.30	1.10
Spch & Lang. Thrpst	0.20	0.90	0.50	0.48	0.60	0.93	1.03	0.75	0.80	0.90	0.50	4.68	12.27
Occupational Thrpst	-	0.50	0.20	0.20	0.30	0.48	0.50	-	0.20	0.40	0.50	2.69	5.97
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	5.52	6.53	5.15	3.69	6.03	8.02	6.65	7.27	5.83	6.40	6.40	15.73	83.22
Custodians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.00	2.00	2.00	25.00
Crossing Guard	0.25	-	-	-	-	0.31	-	-	-	-	-	-	0.56
2025 Actual FTE	<u>39.65</u>	<u>38.16</u>	<u>38.88</u>	<u>39.60</u>	<u>42.33</u>	<u>44.87</u>	<u>46.61</u>	<u>44.44</u>	<u>47.52</u>	<u>45.89</u>	<u>42.83</u>	<u>49.14</u>	<u>519.92</u>
<u>Changes:</u>													
Regular Ed Teachers	1.50	1.00	2.00	1.50	2.00	1.00	1.00	2.50	1.50	2.00	1.00	-	17.00
Special Ed Teachers	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Aides/Assistants	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Net Change	<u>1.50</u>	<u>1.00</u>	<u>2.00</u>	<u>1.50</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.50</u>	<u>3.50</u>	<u>2.00</u>	<u>1.00</u>	<u>-</u>	<u>19.00</u>
2026 Budgeted FTE	41.15	39.16	40.88	41.10	44.33	45.87	47.61	46.94	51.02	47.89	43.83	49.14	538.92
Student Enrollment	404	315	364	489	400	433	477	454	544	526	376	340	5,122

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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2025
- > 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
- > An addition of 6 staff projected at elementary schools is largely due to expected enrollment growth in all day kindergarten (ADK). Due to the District implementing universal ADK, there will be an additional 4 ADK teachers. 13 ADK teachers paid from the Intra-District services fund in FY25 will be paid from the General fund in FY26
- > Large increase in supplies due to carryover of unspent balances from prior year.
- > Elementary School salaries are projected to total \$45.6 million for FY26, a decrease of \$0.5 million from the prior year. However, approximately \$4.2 million of teacher wages that normally would have been paid in summer (FY26) were paid in June (FY25), creating a timing variance. Excluding this timing variance, salaries are budgeted to increase \$4.6 million, or 7.5%

## Office of the Superintendent

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 274,943	\$ 316,768	\$ 323,241	\$ 335,028	4%
Benefits	106,381	120,627	120,149	128,865	7%
Purchased Services	57,910	114,198	149,176	178,700	20%
Supplies & Materials	4,257	4,684	2,455	5,000	104%
Capital Outlay	51,900	(3,635)	-	6,500	100%
Miscellaneous	23,761	23,677	23,940	24,800	4%
<b>Total</b>	<b>\$ 519,152</b>	<b>\$ 576,319</b>	<b>\$ 618,961</b>	<b>\$ 678,893</b>	<b>10%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
Full Time Equivalent Staff:					
Superintendent	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 3.00% and longevity step increases for support staff; 8% estimated insurance increase in calendar year 2026
- > Purchased Services include \$8,000 in legal fees and as well as \$11,500 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 709,362	\$ 739,221	\$ 776,307	\$ 811,146	4%
Benefits	274,465	281,500	288,555	312,000	8%
Purchased Services	6,076,229	6,203,919	6,458,339	6,627,000	3%
Supplies & Materials	5,137	3,204	3,834	8,500	122%
Capital Outlay	-	-	-	-	0%
Miscellaneous	1,916,742	1,982,818	2,262,496	2,520,500	11%
<b>Total</b>	<b>\$ 8,981,935</b>	<b>\$ 9,210,662</b>	<b>\$ 9,789,531</b>	<b>\$ 10,279,146</b>	<b>5%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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 3.00% and longevity step increases for support staff; 8% estimated insurance increase in calendar year 2026
- > Purchased services includes \$3.4 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 \$2.3 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

### Department Goals

- > Maintain a timely and clean audit
- > Provide transparency and wrap up surrounding 2022 bond projects and proceeds, including contingency and interest earnings options
- > Continue to explore ways to mitigate rising employee health insurance costs, including renewal of our carrier agreement expiring in 2026
- > Establish a webpage that provides an overview of how public schools, in particular Worthington Schools, are funded

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 18,000	\$ 15,750	\$ 15,375	\$ 16,000	4%
Benefits	6,965	5,998	5,715	6,154	8%
Purchased Services	15,462	12,494	16,396	28,500	74%
Supplies & Materials	88	254	97	200	106%
Capital Outlay	-	-	-	-	0%
Miscellaneous	102,979	105,712	106,247	108,300	2%
<b>Total</b>	<b>\$ 143,494</b>	<b>\$ 140,208</b>	<b>\$ 143,830</b>	<b>\$ 159,154</b>	<b>11%</b>

### Budget Highlights

- > Miscellaneous includes \$38,300 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 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 217,266	\$ 231,367	\$ 179,539	\$ 187,009	4%
Benefits	84,064	88,106	66,735	71,931	8%
Purchased Services	236,461	172,621	111,042	314,200	183%
Supplies & Materials	23,247	24,715	9,251	16,800	82%
Capital Outlay	2,675	46,479	(44,325)	65,000	-247%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 563,713</b>	<b>\$ 563,288</b>	<b>\$ 322,242</b>	<b>\$ 654,940</b>	<b>103%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
Full Time Equivalent Staff:					
Asst. Superintendent	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 3.00% and longevity step increases; 8% estimated insurance increase in calendar year 2026
- > Increase of \$146,000 in purchased services for Centegix Rapid Response Security system previously funded out of a grant
- > Purchased services also includes \$100,200 for legal services
- > Capital Outlay includes \$65,000 for AEDs throughout the District

### Department Goals & Performance Measures

In the 2025–26 school year, we will move from awareness to action by embedding our Portrait of a Learner durable skills into daily classroom instruction. Through developing and implementing our Portrait to Practice Roadmap, we will build collective capacity to deliver deeper learning experiences that integrate academic standards with durable skills

To ensure every student is future-ready, we will:

- > Strengthen educators' understanding of durable skills and their connection to high-impact instructional strategies
- > To support all learners, implement evidence-based practices with high effect sizes, such as scaffolding and structured academic conversations
- > Provide ongoing professional learning and curated resources that align instructional design with our Deeper Learning Framework
- > Monitor and reflect on classroom implementation to ensure alignment, coherence, and impact across the system

This goal supports the broader vision of equitable, student-centered learning. It responds to key findings from our Special Education Audit and honors the diverse needs of our learners.



## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 265,090	\$ 277,425	\$ 291,323	\$ 304,273	4%
Benefits	102,568	105,645	108,285	117,036	8%
Purchased Services	183,519	233,189	336,114	246,600	-27%
Supplies & Materials	(2,049)	(3,245)	111	2,400	2062%
Capital Outlay	395	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 549,523</b>	<b>\$ 613,014</b>	<b>\$ 735,833</b>	<b>\$ 670,309</b>	<b>-9%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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	1.16	1.16	1.16	1.16	0.00
Total FTE	3.16	3.16	3.16	3.16	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Purchased Services includes \$62,000 in communication consulting services, \$21,000 for printing services, and \$24,000 for the distribution of newsletters and profiles

### Department Goals & Performance Measures

- > Construction work at our high school campuses has the potential to create confusion and frustration throughout the next school year. The District must be creative about getting information to the impacted stakeholders internally and externally. Additionally, the progress interests a wide range of stakeholders, and regular photos, videos, and written updates will be beneficial.

## 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 1,502,065	\$ 1,572,078	\$ 1,591,869	\$ 1,663,216	4%
Benefits	581,178	598,657	591,701	639,741	8%
Purchased Services	1,030,133	505,797	729,012	893,850	23%
Supplies & Materials	359,394	760,683	1,739,502	1,087,150	-38%
Capital Outlay	97,065	572,000	1,944,759	-	-100%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 3,569,835</b>	<b>\$ 4,009,215</b>	<b>\$ 6,596,843</b>	<b>\$ 4,283,957</b>	<b>-35%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Tech Systems Support	1.00	1.00	1.00	1.00	0.00
Network Specialist	4.00	4.00	4.00	4.00	0.00
Instructional Integration Specialist	1.00	1.00	0.00	0.00	0.00
Digital Tech Support	1.00	1.00	1.00	1.00	0.00
Desktop Specialist	6.00	6.00	7.00	7.00	0.00
Database Specialist	1.00	1.00	1.00	1.00	0.00
EMIS Coordinator	1.00	1.00	1.00	1.00	0.00
Technician	1.00	0.00	0.00	0.00	0.00
End User Support Specialist	1.00	1.00	1.00	1.00	0.00
DevOps Specialist	0.00	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	19.00	19.00	19.00	19.00	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Purchased Services include \$142,000 for copier maintenance costs, and \$657,000 for consultant and technical services
- > Supplies includes \$1.06 million for software licensing. Decrease due to timing of multi year licenses
- > Capital Outlay for student chromebooks now a part of the Capital Projects fund for FY26

### Department Goals & Performance Measures

#### 1. Navigate Ohio Legal Changes with Student Data Privacy:

- > The 2025-26 school year is the first full school year that Senate Bill 29 is in full effect. The Department's goal is to help the District navigate the new law and provide support for required parent notifications and student data privacy agreement management.

#### 2. Cyber Security

- > Work to increase the District's cybersecurity posture score. The posture score is a numerical rating of an organization's cybersecurity strengths and readiness. The department recently started working with a cybersecurity compliance expert who provides a third-party assessment and resolution process for all things cybersecurity

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 533,687	\$ 553,978	\$ 622,946	\$ 618,815	-1%
Benefits	206,494	210,958	231,550	238,022	3%
Purchased Services	30,949	67,539	49,961	99,000	98%
Supplies & Materials	1,556,871	1,030,680	1,949,547	1,944,000	0%
Capital Outlay	52,768	8,893	145,943	20,000	-86%
Miscellaneous	400	400	12,650	1,000	-92%
<b>Total</b>	<b>\$ 2,381,169</b>	<b>\$ 1,872,448</b>	<b>\$ 3,012,597</b>	<b>\$ 2,920,837</b>	<b>-3%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Supplies include \$1.85 million for new math curriculum adoptions and course materials
- > Purchased Services includes \$80,000 for learning management software

### Department Goals & Performance Measures

Implement a department-based teacher-coach model at the high school level, beginning with Algebra 1, to improve instructional practices and student outcomes in alignment with district math priorities. This initiative supports the district's transition to a traditional math pathway and the implementation of the secondary school math intervention plan for 6th grade and Algebra 1. It addresses the need for stronger Tier 1 instruction and reinforces durable skills from the Portrait of a Learner. To implement this Instructional Coaching Expansion, the department will:

- > Establish cohorts of 6th grade and Algebra 1 teachers, including interventionists teaching Extensions courses
- > Provide coaching on high-impact instructional strategies (e.g., scaffolding, structured academic conversations)
- > Embed durable skills from the Portrait of a Learner (e.g., Resilient Learner, Critical Thinker, Confident Communicator) into instructional planning and practice
- > Create a feedback loop through regular peer observations, coaching cycles, and collaborative planning sessions
- > Use formative and summative data to adjust coaching supports and instructional strategies

## 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 188,272	\$ 193,913	\$ 203,641	\$ 212,434	4%
Benefits	72,846	73,843	75,694	81,711	8%
Purchased Services	974	989	974	3,500	259%
Supplies & Materials	14,557	15,497	20,841	21,725	4%
Capital Outlay	-	-	-	-	0%
Miscellaneous	755	520	560	775	38%
<b>Total</b>	<b>\$ 277,404</b>	<b>\$ 284,762</b>	<b>\$ 301,710</b>	<b>\$ 320,145</b>	<b>6%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 132,129	\$ 136,526	\$ 141,054	\$ 147,254	4%
Benefits	51,123	51,990	52,430	56,640	8%
Purchased Services	17,579	18,041	45,215	69,000	53%
Supplies & Materials	15,503	13,885	21,878	25,000	14%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 216,334</b>	<b>\$ 220,442</b>	<b>\$ 260,577</b>	<b>\$ 297,894</b>	<b>14%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
Full Time Equivalent Staff:					
Coordinator	1.00	1.00	1.00	1.00	0.00
Secretary	0.25	0.25	0.25	0.25	0.00
Total FTE	1.25	1.25	1.25	1.25	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Purchased services include \$25,000 for interpreters
- > Purchased services is increased \$40,000 for an auto-translated text messaging platform to assist in teacher and administrator communication with families
- > 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 Goals & Performance Measures

#### Full Implementation of Amplify CKLA in Grades PreK–5

- > Implement Amplify CKLA as the core ELA curriculum in grades PreK–5 across Sutter Park and the District's 11 elementary buildings during the 2025–26 school year. This includes a full-scale professional development and coaching plan to ensure high-quality, knowledge-rich instruction aligned with Ohio's Dyslexia Law and Science of Reading expectations. Progress will be supported through teacher training, classroom support, and curriculum fidelity monitoring.

#### Amplify ELA Pilot in Grades 6–8

- > The Department will explore a shift to high-quality, knowledge-building ELA instruction by piloting Amplify ELA in grades 6–8 across four middle schools with 14 participating teachers during the 2025–26 school year. The pilot will focus on evaluating student engagement, standards alignment, and the curriculum's ability to support diverse learners. Ongoing professional development, coaching, and data collection will inform a recommendation for potential district-wide adoption.

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 59,486	\$ 62,400	\$ 65,814	\$ 68,520	4%
Benefits	23,016	23,762	24,463	26,356	8%
Purchased Services	147,645	154,960	332,408	75,000	-77%
Supplies & Materials	4,969	6,761	3,695	10,000	171%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 235,116</b>	<b>\$ 247,883</b>	<b>\$ 426,380</b>	<b>\$ 179,876</b>	<b>-58%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Purchased services decreased significantly due to a multi-year agreement for testing and scoring services purchased in FY25

## 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 6,577	\$ 6,867	\$ 7,248	\$ 7,511	4%
Benefits	2,545	2,615	2,694	2,889	7%
Purchased Services	5,388	-	220	5,000	2173%
Supplies & Materials	14,719	18,269	20,330	25,000	23%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 29,229</b>	<b>\$ 27,751</b>	<b>\$ 30,492</b>	<b>\$ 40,400</b>	<b>32%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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 intervention budget includes discretionary classroom services and supplies



## Summer School

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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 42,968	\$ 64,597	\$ 175,337	\$ 178,268	2%
Benefits	16,625	24,599	65,173	68,569	5%
Purchased Services	234	364	593	1,000	69%
Supplies & Materials	1,709	3,825	4,052	4,000	-1%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 61,536</b>	<b>\$ 93,385</b>	<b>\$ 245,155</b>	<b>\$ 251,837</b>	<b>3%</b>

Full Time Equivalent Staff:	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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 utilized federal ESSER funds for an expanded intervention program over the summers for FY21 to FY24. The salaries and benefits for these services will return to the general fund in FY25 and beyond.
- > The remaining budget 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>
Charges for Services	\$ 69,513	\$ 103,180	\$ 112,831	\$ 105,000
Total	\$ 69,513	\$ 103,180	\$ 112,831	\$ 105,000

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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 154,475	\$ 161,812	\$ 179,492	\$ 187,233	4%
Benefits	59,769	61,619	66,718	72,017	8%
Purchased Services	17,460	31,074	33,676	59,750	77%
Supplies & Materials	9,035	5,911	3,406	19,450	471%
Capital Outlay	-	-	-	800	100%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 240,739</b>	<b>\$ 260,416</b>	<b>\$ 283,292</b>	<b>\$ 339,250</b>	<b>20%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	0.50	0.50	0.50	0.50	0.00
Total FTE	1.50	1.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Includes \$15,400 for professional development including coaching skills for administrators and best practices for instruction
- > Purchase Services includes \$21,000 for Junior Achievement BIZTown program

### Department Goals & Performance Measures

- > The district will enhance the family experience during the student enrollment process by strengthening the efficiency, accessibility, and welcoming environment of the Welcome Center. The district will audit practices and seek improvements in communication, customer service, connection, and support to ensure that all families feel informed, supported, and valued during enrollment
- > Ensure consistent, supportive, and welcoming transitions for all students as they move between grade bands (e.g., preschool to elementary, elementary to middle, middle to high school) by establishing clear, cohesive experiences that prioritize proactive communication, student and family engagement, a strong sense of belonging, and timely access to essential information.

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 164,946	\$ 169,511	\$ 181,036	\$ 188,932	4%
Benefits	63,821	64,551	67,291	72,671	8%
Purchased Services	718,059	598,063	845,348	877,500	4%
Supplies & Materials	25,631	32,837	29,772	92,500	211%
Capital Outlay	3,474	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 975,931</b>	<b>\$ 864,962</b>	<b>\$ 1,123,447</b>	<b>\$ 1,231,603</b>	<b>10%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Secretary	0.50	0.50	0.50	0.50	0.00
Total FTE	1.50	1.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026
- > Purchased services include \$30,000 for athletic trainer services, \$53,800 for graduation facility & services, \$200,000 in tuition for learning instruction through APEX, TRECA and ESC, and \$500,000 for college credit plus tuition
- > Supplies includes \$80,000 for college textbooks

### Department Goals & Performance Measures

- > Ensure consistent, supportive, and welcoming transitions for all students as they move between grade bands (e.g., preschool to elementary, elementary to middle, middle to high school) by establishing clear, cohesive experiences that prioritize proactive communication, student and family engagement, a strong sense of belonging, and timely access to essential information.
- > Secondary core math courses will transition over a 2-3-year period from the Integrated Pathway (Math 1, Math 2, and Math 3) to the Traditional Pathway (Algebra 1, Geometry, and Algebra 2). This transition will begin in the 2025-26 school year.

## Band & Orchestra

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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Purchased Services	\$ 28,522	\$ 25,354	\$ 36,006	\$ 37,000	3%
Supplies & Materials	22,601	18,414	19,455	19,000	-2%
Capital Outlay	3,165	7,936	5,515	7,000	27%
<b>Total</b>	<b>\$ 54,288</b>	<b>\$ 51,704</b>	<b>\$ 60,976</b>	<b>\$ 63,000</b>	<b>3%</b>

### Budget Highlights

- > Budget remained consistent with prior year with a \$1,000 increase for supplies and repairs.
- > The majority of new instruments are purchased through the capital projects fund.

## School Community Engagement

The Department of School Community Engagement is responsible for creating and leading opportunities for collaboration and partnership (with students, staff, families, community organizations) that enhance overall student success. The functions include but are not limited to leading professional learning for staff, meeting needs of students and families, as well as ensuring that community engagement is a priority.

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 123,500	\$ 127,464	\$ 186,789	\$ 194,605	4%
Benefits	47,785	48,539	69,430	74,853	8%
Purchased Services	6,634	9,671	11,601	12,100	4%
Supplies & Materials	3,385	8,642	12,340	12,900	5%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 181,304</b>	<b>\$ 194,316</b>	<b>\$ 280,160</b>	<b>\$ 294,458</b>	<b>5%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026.

### Department Goals & Performance Measures

#### Develop and Implement a District-Wide Engagement Framework

- > Create a comprehensive plan that defines effective school community engagement practices, sets expectations across schools, and aligns efforts with district goals.

#### Welcome Center Enrollment Experience

- > The district will enhance the family experience during the student enrollment process by strengthening the efficiency, accessibility, and welcoming environment of the Welcome Center. The district will audit practices and seek improvements in communication, customer service, connection, and support to ensure that all families feel informed, supported, and valued during enrollment.

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 280,507	\$ 292,047	\$ 303,700	\$ 316,794	4%
Benefits	108,534	111,213	112,886	121,852	8%
Purchased Services	303,733	420,222	344,579	294,100	-15%
Supplies & Materials	29,886	34,000	24,571	37,900	54%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 722,660</b>	<b>\$ 857,482</b>	<b>\$ 785,736</b>	<b>\$ 770,646</b>	<b>-2%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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	1.00	1.00	1.00	1.00	0.00
Total FTE	3.00	3.00	3.00	3.00	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026.
- > Purchased services include \$170,000 for lease of modular classroom units, \$46,000 for background and screening services, \$15,000 for employment advertising and \$60,000 for legal expenses.
- > Supplies includes \$34,000 for uniform shirts for maintenance staff

### Department Goals & Performance Measures

- > Make sure the high school and natatorium construction projects remain on time, on budget, and safe for students, staff, and the community. Collaborate with building administration to minimize disruption to the school day or co-curricular activities.

## Behavior Support and Mental Health

The Department of Behavior Support and Mental Health Services includes school counselors, mental health specialists, board certified behavior analysts, school nurses, and health office assistants. Our department oversees behavior support and mental health services across the district, providing support, training, and resources to ensure student social, emotional, and behavioral needs are met

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Purchased Services	-	-	9,688	25,135	159%
Supplies & Materials	-	-	802	29,150	3535%
Capital Outlay	-	-	709	1,715	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,199</b>	<b>\$ 56,000</b>	<b>400%</b>

### Budget Highlights

- > Purchased services include \$13,000 for Drug and Alcohol programming/testing, vaping education, and signs for suicide programming/curriculum
- > Supplies include \$29,000 for Nurse supplies, previously included in Assistant Superintendent's budget
- > The Behavior Support and Mental Health Director is paid from IDEA funds

### Department Goals & Performance Measures

- > By the end of the 2025–2026 school year, the district will implement the Marcus Crisis Program to strengthen in-school crisis prevention, de-escalation, and stabilization efforts, ensuring timely and effective support for students in emotional or behavioral distress.
- > By the end of the 2025-2026 school year, the district will implement the Positive Parenting Program to enhance family engagement and support student social-emotional development, with a focus on increasing access to evidence-based parenting strategies.

## 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 490,168	\$ 520,575	\$ 449,066	\$ 602,302	34%
Benefits	189,655	198,238	166,919	231,670	39%
Purchased Services	93,559	85,673	106,614	125,500	18%
Supplies & Materials	19,896	27,026	17,797	30,500	71%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 793,278</b>	<b>\$ 831,512</b>	<b>\$ 740,396</b>	<b>\$ 989,972</b>	<b>34%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	0.00	1.00	1.00
Resident Educator	0.00	0.60	0.60	0.60	0.00
Personnel Analyst	1.00	1.00	1.00	1.00	0.00
Secretary	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	<u>4.00</u>	(1.00)
 Total FTE	6.00	6.60	6.60	6.60	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026.
- > Salaries also include replacement of vacant Director of Certified Personnel.
- > Purchased services include \$20,000 for attendance services, \$25,000 for time management and safety training and \$50,000 for meeting and travel expenses for traveling teachers.

### Department Goals & Performance Measures

- > Implement the "Responsible Staffing Plan" that ensures every school is staffed with high-quality educators and support personnel by strategically aligning staffing decisions with student needs, reallocating resources where appropriate, and maintaining a disciplined approach to staffing costs, ultimately supporting the District's commitment to educational excellence while extending District resources as long as possible.
- > Ensure the successful District-wide implementation of Centegix in all school buildings, the Worthington Education Center, and the Worthington Operations Center by providing intentional rollout support, delivering comprehensive training for all staff, and fostering a culture where every employee is empowered to understand, use, and provide feedback on safety protocols, reinforcing our collective responsibility to create safe, secure environments for students and staff.



## Office of Professional Development

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

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 145,840	\$ 155,503	\$ 165,307	\$ 172,179	4%
Benefits	216,457	219,188	221,511	226,227	2%
Purchased Services	310,240	265,557	143,876	238,000	65%
Supplies & Materials	6,654	7,047	8,016	15,000	87%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 679,191</b>	<b>\$ 647,295</b>	<b>\$ 538,710</b>	<b>\$ 651,406</b>	<b>21%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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	0.00	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	1.50	1.50	1.50	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2026.
- > 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 \$38,000 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ -	\$ -	\$ -	\$ -	0%
Benefits	-	-	-	-	0%
Purchased Services	14,951	45,000	25,000	25,000	0%
Supplies & Materials	10,049	-	-	-	0%
Capital Outlay	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ 45,000</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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 702,949	\$ 844,481	\$ 895,140	\$ 927,211	4%
Benefits	271,984	321,583	332,725	356,643	7%
Purchased Services	3,236,963	4,803,890	5,114,929	5,412,000	6%
Supplies & Materials	98,546	129,762	127,348	143,000	12%
Capital Outlay	16,662	11,780	21,689	14,000	-35%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 4,327,104</b>	<b>\$ 6,111,496</b>	<b>\$ 6,491,831</b>	<b>\$ 6,852,854</b>	<b>6%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>Change</u>
Full Time Equivalent Staff:					
Director	1.00	1.00	1.00	1.00	0.00
Coordinator	2.00	3.00	3.00	3.00	0.00
Teacher	0.00	0.90	0.00	0.00	0.00
Psychologist	0.80	0.80	0.76	0.76	0.00
Physical Therapist Assistant	0.00	0.70	0.70	0.70	0.00
Aides/Assistants	0.00	0.00	2.04	2.04	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	9.40	10.50	10.50	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2025.
- > Purchased services includes \$2.6 million for tuition of students placed in specialized settings, \$1.1 million for mental health services, \$90,000 for legal fees, \$1.1 million for contracted subs, \$150,000 for nursing services, and \$79,000 for interpreter services
- > Supplies includes \$20,000 for Psych supplies and \$103,000 for supplies for instructional materials and subscriptions to be used in the District.

### Department Goals & Performance Measures

- > During the 2025–26 school year, the Department will implement the Transparent Workload Process developed through the recent Special Education audit. This process, introduced in May 2025, will guide the Department's efforts. The Department will regularly gather input from key stakeholders—including educators, administrators, and union representatives—to review outcomes and assess effectiveness. These insights will inform ongoing adjustments, ensuring sustained support for staff well-being and fostering manageable workload practices over the long term.

## Facility Maintenance Department

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries	\$ 2,411,714	\$ 2,561,708	\$ 2,668,151	\$ 2,781,136	4%
Benefits	933,138	975,514	991,757	1,069,739	8%
Purchased Services	2,504,307	2,571,211	2,980,848	3,199,106	7%
Supplies & Materials	673,769	697,052	708,303	790,146	12%
Capital Outlay	544,811	2,463,588	1,858,563	242,554	-87%
Miscellaneous	(25)	1,740	1,034	4,625	347%
<b>Total</b>	<b>\$ 7,067,714</b>	<b>\$ 9,270,813</b>	<b>\$ 9,208,656</b>	<b>\$ 8,087,306</b>	<b>-12%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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	1.00	1.00	1.00	0.00
Technical Trades	9.00	7.00	7.00	7.00	0.00
Building Maintenance	6.00	7.00	6.00	6.00	0.00
Mechanic	1.00	1.00	1.00	1.00	0.00
Landscape Maintenance	7.00	10.00	9.19	9.19	0.00
Auditorium Manager	1.00	1.00	1.00	1.00	0.00
Custodian - Admin/Trans	9.31	8.50	7.31	7.31	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	41.31	41.50	38.50	38.50	0.00

### Budget Highlights

- > Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2024.
- > Budget for purchased services and supplies includes \$165,000 for natatorium management services, \$7,000 for auditorium expenses, \$734,000 for custodial supplies and trash services, \$627,000 for grounds supplies and services, \$400,000 for repairs throughout the District, and \$2.2 million for building maintenance.
- > Decrease due to moving budget to Capital Projects Fund. Only remaining item is exterior sign replacement

### Department Goals & Performance Measures

The Sustainability Committee's work will continue during the 2025-2026 school year. The department's main goal will be to transition to a subcommittee structure to capitalize on the momentum from the progress and growth accomplished this past year. Utilizing an expanded team will allow work to continue on multiple fronts simultaneously in the following areas:

- > Education
- > Reduction and Efficiency
- > Waste
- > Community Partnership

Each subcommittee will be tasked with specific goals and responsibilities that align with the broader mission of our Sustainability Committee. We hope this strategy will enable a collaborative approach between students, staff, and the community to work together to achieve our sustainability objectives.

Additional goals for next year include the expansion of the SWACO Champions Recycling Program into the elementary schools and the development and implementation of a multi-media communication campaign to promote a positive, sustainable culture.

## 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>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>% Change</u>
Salaries	\$ 3,465,805	\$ 3,757,746	\$ 4,046,458	\$ 4,209,341	4%
Benefits	1,340,986	1,430,972	1,504,076	1,619,085	8%
Purchased Services	725,334	1,141,691	1,112,996	1,124,000	1%
Supplies & Materials	1,006,196	854,346	904,989	985,000	9%
Capital Outlay	9,513	3,696	46,427	40,000	-14%
Miscellaneous	-	-	-	-	0%
<b>Total</b>	<b>\$ 6,547,834</b>	<b>\$ 7,188,451</b>	<b>\$ 7,614,946</b>	<b>\$ 7,977,426</b>	<b>5%</b>

	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 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	3.47	3.38	3.38	3.38	0.00
Bus Drivers	54.06	61.61	64.96	64.96	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	61.53	68.99	72.34	72.34	0.00

### Budget Highlights

- > Base wage increases of 3.05% and longevity step increases, as well as a 8% estimated insurance increase in calendar year 2025.
- > Purchased services includes \$80,000 for bus repairs and \$855,000 for special needs transportation.
- > Supplies include \$650,000 for fuel and \$295,000 for vehicle parts, tires, and tubes.
- > Capital outlay for replacement buses is funded through the permanent improvement fund.

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	% Change
Salaries					
Building Classified Substitutes	\$ 219,111	\$ 260,891	\$ 227,803	\$ 223,393	-2%
Termination/Vacation Benefits	1,475,151	1,140,276	742,543	200,000	-73%
Performance/Extended Days/Stipends	279,326	403,115	1,013,154	832,554	-18%
Longevity Stipends	49,755	89,827	86,035	82,778	-4%
Building Classified Extra time	10,498	41,742	18,634	19,167	3%
WEA President Release time	43,870	49,261	55,260	59,110	7%
Total Salaries	2,077,711	1,985,112	2,143,429	1,417,002	-37%
Benefits	803,906	755,943	796,717	545,037	-32%
Other Uses	510,667	13,356,264	52,115,969	1,027,000	-98%
<b>Total</b>	<b>\$ 3,392,284</b>	<b>\$ 16,097,319</b>	<b>\$ 55,056,115</b>	<b>\$ 2,989,039</b>	<b>-95%</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Change
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 for FY26 includes the annual transfer of \$700,000 to termination benefits, \$157,000 to the Debt service fund for energy conservation debt, \$100,000 in year end advances, and \$30,000 to food service
- > Other uses for FY24 included a one time transfer of \$12.85 million for the purchase and renovation of a maintenance facility. In FY25, other uses included a one time transfer of \$48 million to the Capital Projects fund and \$2 million transfer to the Termination Benefits fund.
- > Termination benefits will be paid from the Termination Benefits fund in FY26

## **WORTHINGTON CITY SCHOOL DISTRICT**

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# All Other Funds Budgets



The TWHS Girls water polo team is recognized at the State House for winning the State Championships



The TWHS Field Hockey Team wins their 3<sup>rd</sup> straight State Championship

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
General Property Tax	\$ 14,504,242	\$ 16,088,452	\$ 16,826,789	\$ 16,800,000
Tangible Property Tax	410,674	456,883	412,912	410,000
Restricted Federal Grants-in-Aid	124,208	41,925	77,220	66,000
Homestead & Rollback	848,245	854,986	976,195	910,000
<b>Total Revenues</b>	<b>15,887,369</b>	<b>17,442,246</b>	<b>18,293,116</b>	<b>18,186,000</b>
<b>Expenditures</b>				
Auditor & Treasurer Fees	201,556	205,894	220,816	255,000
Debt Service:				
Principal	8,926,226	9,230,119	9,486,132	9,474,000
Interest	6,175,552	16,108,115	15,832,714	15,549,000
<b>Total Expenditures</b>	<b>15,303,334</b>	<b>25,544,128</b>	<b>25,539,662</b>	<b>25,278,000</b>
<b>Other Financing Sources (Uses)</b>				
Premium on Sale of Bonds	27,996,412	-	-	-
Transfers In	312,814	312,814	312,814	157,000
<b>Total Other Financing Sources (Uses)</b>	<b>28,309,226</b>	<b>312,814</b>	<b>312,814</b>	<b>157,000</b>
<b>Net Change in Fund Balance</b>	<b>28,893,261</b>	<b>(7,789,068)</b>	<b>(6,933,732)</b>	<b>(6,935,000)</b>
<b>Beginning Fund Balance</b>	<b>10,375,599</b>	<b>39,268,860</b>	<b>31,479,792</b>	<b>24,546,060</b>
<b>Ending Fund Balance</b>	<b>\$ 39,268,860</b>	<b>\$ 31,479,792</b>	<b>\$ 24,546,060</b>	<b>\$ 17,611,060</b>

### Budget Highlights

- > Revenues and expenditures for the Debt Service fund are expected to remain consistent since principal and interest payments are also expected to remain consistent. The District does not anticipate any eligible refunding during FY26.

## Debt Service Schedule and Related Information

Bond Levy Supported Debt (In Thousands)												
FY	Sub Totals		2010 Bonds		2013 Bonds		2019 Bonds		2021 Bonds		2023 Bonds	
	Principal	Interest	Prin	Int	Prin	Int	Prin	Int	Prin	Int	Prin	Int
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
TOTAL	\$ 319,774	\$ 332,328	\$ 850	\$ 21	\$ 10,800	\$ 534	\$ 70,835	\$ 39,468	\$ 3,294	\$ 16	\$ 233,995	\$ 292,289

The District has seven general obligation debt series outstanding. One 2010 series is 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 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
2026	155	2
TOTAL	\$ 155	\$ 2

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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b><u>Revenues</u></b>				
General Property Tax	\$ 2,410,439	\$ 4,497,396	\$ 4,447,213	\$ 4,450,000
Tangible Property Tax	64,090	141,200	137,637	140,000
Unrestricted State Grants-in-Aid	20,093	94,982	30,362	30,000
All Other Revenues	6,468	1,078	-	-
<b>Total Revenues</b>	<b>2,501,090</b>	<b>4,734,656</b>	<b>4,615,212</b>	<b>4,620,000</b>
<b><u>Expenditures</u></b>				
Purchased Services	91,100	451,915	(15,923)	110,648
Capital Outlay	14,518	13,379,437	5,825,486	6,214,437
Other Objects	36,304	54,347	138,969	60,000
<b>Total Expenditures</b>	<b>141,922</b>	<b>13,885,699</b>	<b>5,948,532</b>	<b>6,385,085</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	12,850,000	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>12,850,000</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>2,359,168</b>	<b>3,698,957</b>	<b>(1,333,320)</b>	<b>(1,765,085)</b>
<b>Beginning Fund Balance</b>	<b>503,893</b>	<b>2,863,061</b>	<b>6,562,018</b>	<b>5,228,698</b>
<b>Ending Fund Balance</b>	<b>\$ 2,863,061</b>	<b>\$ 6,562,018</b>	<b>\$ 5,228,698</b>	<b>\$ 3,463,613</b>

### Budget Highlights

- > Annual collections from the 1.9 mill levy will fund buses, technology, maintenance and equipment. Please turn to our capital plan outline for a more detailed analysis of upcoming projects.

## Building Fund

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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Interest	\$ 1,799,521	\$ 8,049,544	\$ 5,959,729	\$ 3,000,000
<b>Total Revenues</b>	<b>1,799,521</b>	<b>8,049,544</b>	<b>5,959,729</b>	<b>3,000,000</b>
<b>Expenditures</b>				
Purchased Services	7,135,922	(6,364)	533,639	208,211
Capital Outlay	128,121,441	78,226,488	4,378,394	4,884,998
<b>Total Expenditures</b>	<b>135,257,363</b>	<b>78,220,124</b>	<b>4,912,033</b>	<b>5,093,209</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)	-	-	-
Transfers Out	-	-	(15,240,125)	(3,000,000)
Advances Out	(10,360,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>223,640,000</b>	<b>-</b>	<b>(15,240,125)</b>	<b>(3,000,000)</b>
<b>Net Change in Fund Balance</b>	<b>90,182,158</b>	<b>(70,170,580)</b>	<b>(14,192,429)</b>	<b>(5,093,209)</b>
<b>Beginning Fund Balance</b>	<b>12,399,017</b>	<b>102,581,175</b>	<b>32,410,595</b>	<b>18,218,166</b>
<b>Ending Fund Balance</b>	<b>\$ 102,581,175</b>	<b>\$ 32,410,595</b>	<b>\$ 18,218,166</b>	<b>\$ 13,124,957</b>

### Budget Highlights

- > The \$18.2 million beginning balance consists of 2022 bond proceeds that will continue to be spent down over the next few years with a target completion date of 2026 for high school projects. The Natatorium is scheduled to be completed in the fall of 2025.
- > Please turn to our capital plan outline for a more detailed analysis of upcoming projects.

## Capital Projects Fund

The Capital Projects Fund is a fund used to accumulate money for one or more capital projects.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b><u>Revenues</u></b>				
<b><u>Expenditures</u></b>				
Capital Outlay	\$ -	\$ -		\$ 3,000,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	-	63,240,125	3,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>63,240,125</b>	<b>3,000,000</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>63,240,125</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,240,125</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,240,125</b>	<b>\$ 63,240,125</b>

### Budget Highlights

- > Fiscal year 2025 transfers consist of \$15.2 million transfer from the building fund representing interest earned on bond proceeds from inception through May 2025. The remaining \$48 million of represents a transfer from the general fund to fund future capital needs of the District. The transfer in fiscal year 2026 represents the estimated interest income we anticipate to collect in the building fund and transfer to Capital Projects fund.
- > The Capital Projects fund will be used for future purchases of student chromebooks, Worthington Education Center improvements, as well as any additional Capital Projects the District deems necessary.

## **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. Construction began in May 2023 and will continue through 2026 (see next pages for more details).

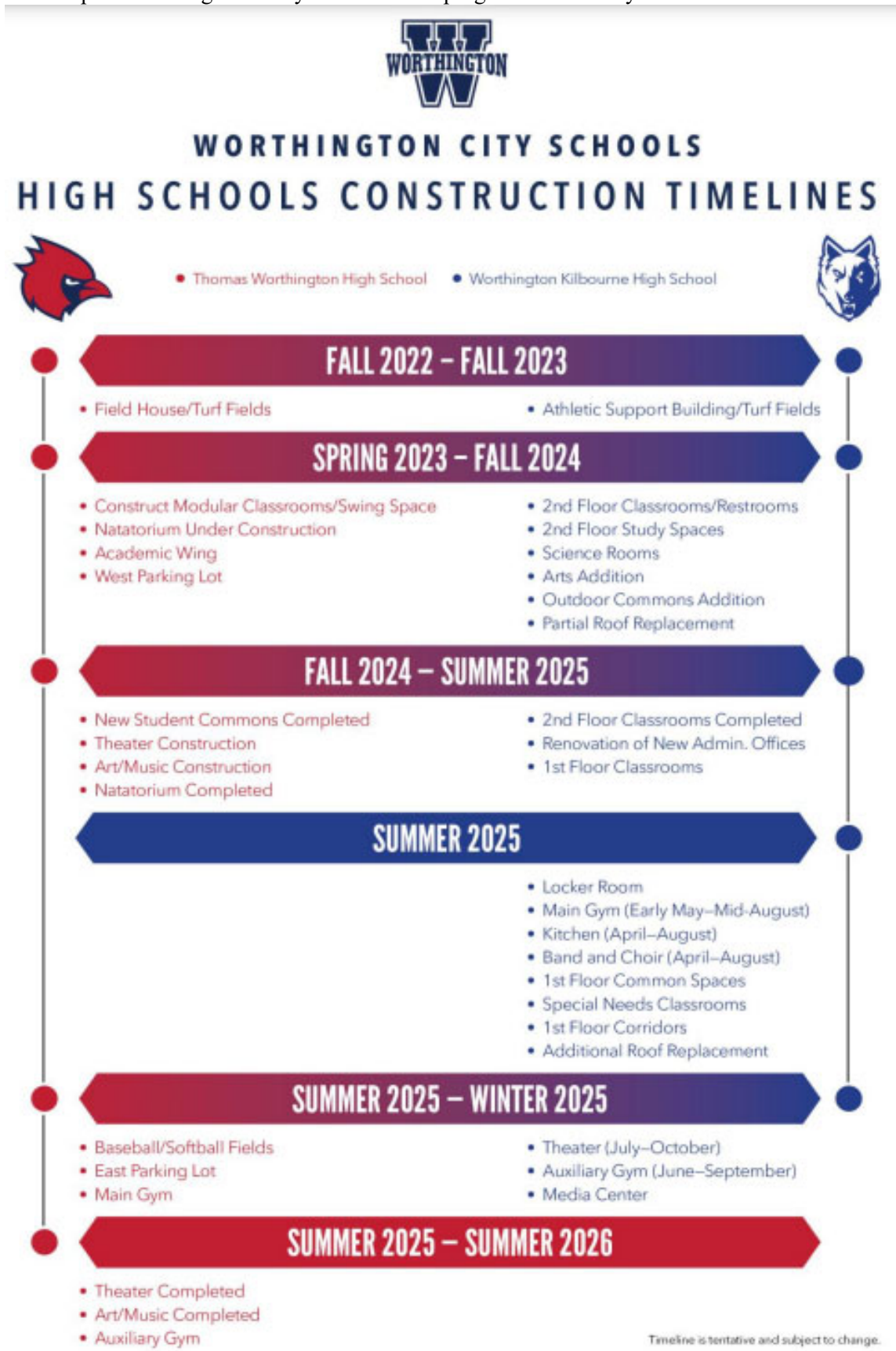
### **FUTURE PHASES**

Both the initial task force and the second task force recommended significant upgrades and replacements to elementary buildings in Phase Three. At some point in the future District will 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

Construction on phase two began in May 2023 and will progress over three years as follows:



## Long Term Capital Plan

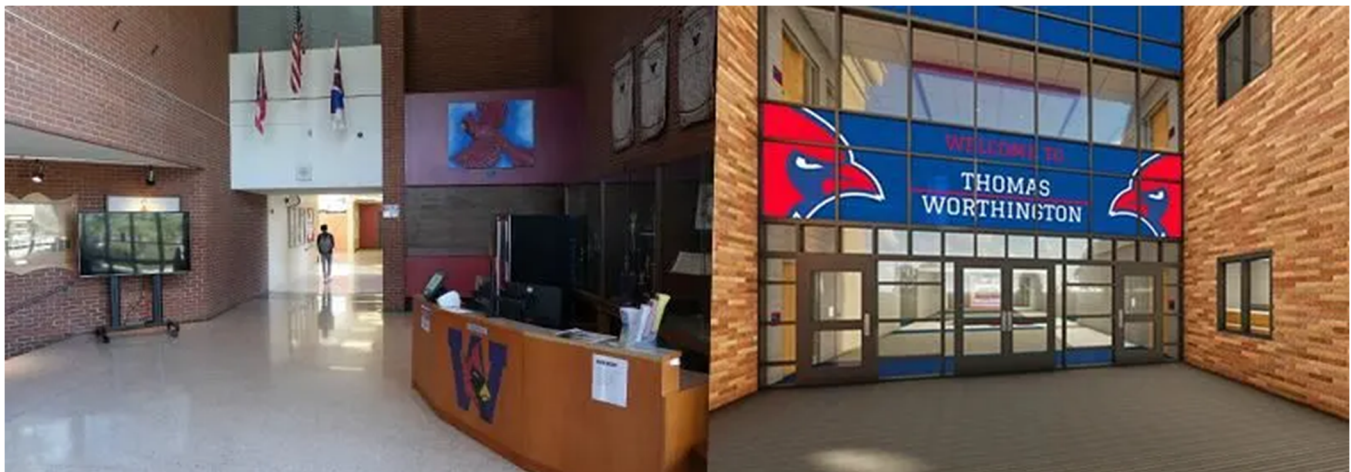
Phase two is funded via a \$234 million bond levy approved by voters in November 2022 and issued in March 2023. The status of the bond issue as of July 1, 2025 is as follows:

	Active Bond Issues Status			
	Bonds Issued	Spent/ Encumbered	Remaining	Budgeted FY26
<b>2022 Bond Issue:</b>				
Thomas Worthington	\$ 127,709,400	\$ 127,361,889	\$ 347,511	\$ 806,159
Worthington Kilbourne	73,528,692	71,047,959	2,480,733	2,496,405
Natatorium	15,761,908	15,471,263	290,645	290,645
Subtotal	\$ 217,000,000	\$ 213,881,111	\$ 3,118,889	\$ 3,593,209
Other Projects/Contingency	17,000,000	2,773,711	14,226,289	4,500,000
<b>Total FY25 Budget</b>	<b>\$ 234,000,000</b>	<b>\$ 216,654,822</b>	<b>\$ 17,345,178</b>	<b>\$ 8,093,209</b>

All remaining balance of the \$217 million construction project fund is budgeted for next year which includes all remaining soft costs and potentially any contingency as needed. In addition, \$2.0 million is budgeted for HVAC upgrades at Granby Elementary and a few other smaller projects.

In addition to one-time bond proceeds to fund major capital improvements, the District has a 1.9 mill permanent improvement levy in place that provides \$4.7 million annually for other capital improvements. Below is a breakdown of the budget for those funds for FY25:

FY25 Permanent Improvement Fund Budget	
Beginning Balance	\$ 4,791,547
Projected Revenue	4,620,000
Budgeted Expenditures:	
Buses	1,138,000
Furnishing & Equipment	1,429,933
Technology	2,620,000
Deferred Maintenance	700,000
Collection Fees	60,000
Total Expenditures	5,947,933
Projected Ending Balance	\$ 3,463,614

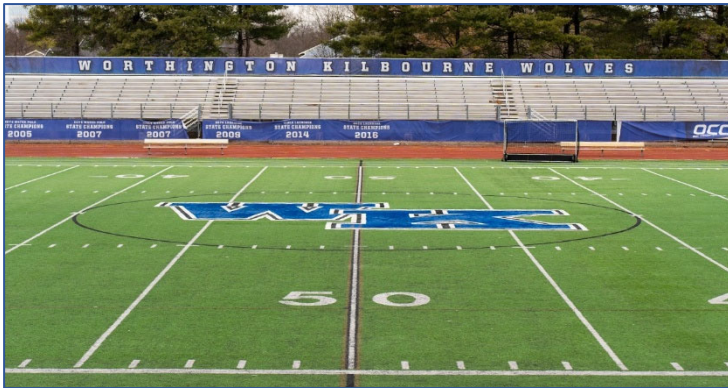




## Long Term Capital Plan

Specific projects for Fiscal Year 2026 include:

- Replacement of eight aging buses (typically six are replaced annually but eight are being done in FY26-28 to cycle out expensive older models)
- Upgrade of technology 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 Worthington Hills in the summer of 2026.
- Maintenance projects include high school track and tennis court resurfacing and replacement of emergency generators at Slate Hill and Bluffsview
- In addition to the \$5.9 million PI levy funds budgeted above, \$0.4 million remains from a transfer last year and is budgeted for maintenance facility improvements



## Food Service Fund

The Food Service Fund accounts for the breakfast and lunch program of the District, which is part of the National School Lunch Program and provides paid meals as well as free meals to eligible economically disadvantaged children. Revenues includes fees from paid meals as well as federal and state reimbursement of free/reduced price meals.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 2,296,093	\$ 2,309,836	\$ 2,188,276	\$ 2,152,000
Restricted State Grants-in-Aid	54,720	41,254	67,973	67,000
Interest Income	71,419	160,722	168,938	140,000
Food Service Sales	2,014,909	2,003,283	1,935,045	1,958,000
Miscellaneous	37,355	31,781	27,015	27,000
<b>Total Revenues</b>	<b>4,474,496</b>	<b>4,546,876</b>	<b>4,387,247</b>	<b>4,344,000</b>
<b>Expenditures</b>				
Personal Services	1,532,308	1,601,265	1,661,046	1,772,000
Employees' Retirement/Insurance Benefits	825,016	896,739	945,138	1,054,000
Purchased Services	54,596	38,378	45,952	59,000
Supplies and Materials	1,380,565	1,851,307	1,815,836	2,056,000
Capital Outlay	2,795	28	22,006	160,000
Other Objects	161	161	173	1,000
<b>Total Expenditures</b>	<b>3,795,441</b>	<b>4,387,878</b>	<b>4,490,151</b>	<b>5,102,000</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	58,853	65,450	84,155	80,000
<b>Total Other Financing Sources (Uses)</b>	<b>58,853</b>	<b>65,450</b>	<b>84,155</b>	<b>80,000</b>
<b>Net Change in Fund Balance</b>	<b>737,908</b>	<b>224,448</b>	<b>(18,749)</b>	<b>(678,000)</b>
<b>Beginning Fund Balance</b>	<b>3,420,459</b>	<b>4,158,367</b>	<b>4,382,815</b>	<b>4,364,066</b>
<b>Ending Fund Balance</b>	<b>\$ 4,158,367</b>	<b>\$ 4,382,815</b>	<b>\$ 4,364,066</b>	<b>\$ 3,686,066</b>

The following chart illustrates Food Service Fund budgeted staffing:

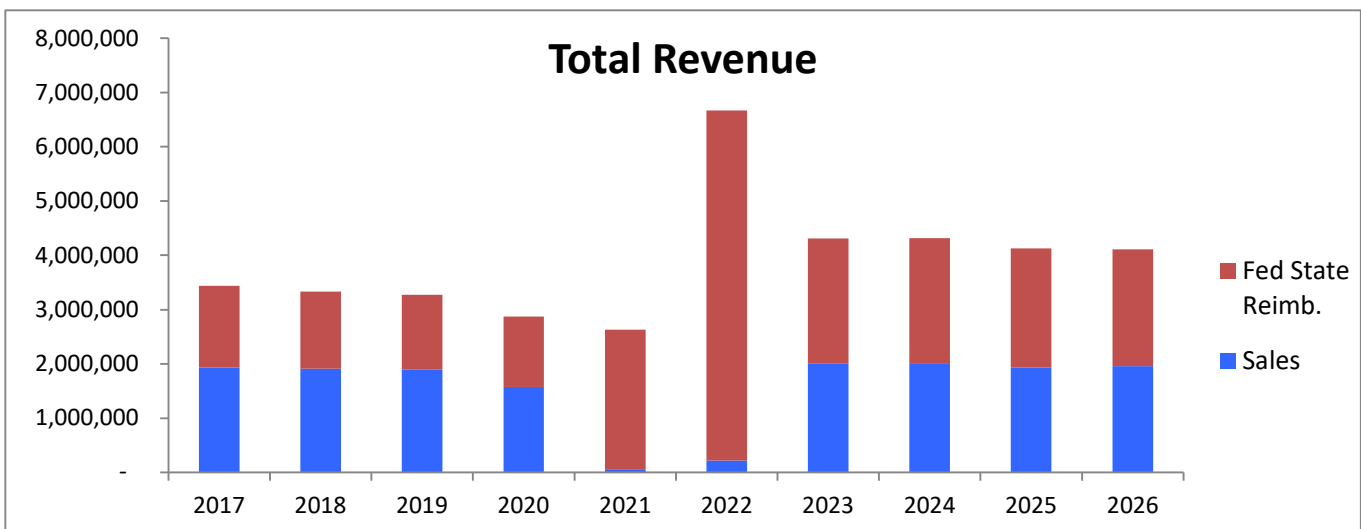
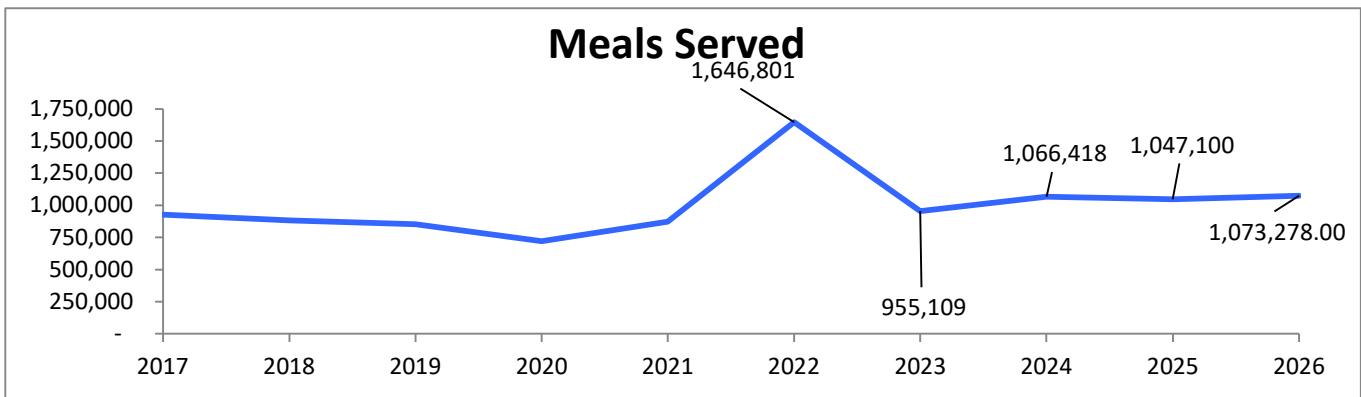
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	1.00
Secretaries	1.81	1.81	1.81	1.81
Food Service	<u>39.67</u>	<u>40.51</u>	<u>41.40</u>	<u>41.40</u>
Total FTE	42.48	43.32	44.21	44.21

### Budget Highlights

> Base wage increases of 3.00% and longevity step increases, as well as a 8% estimated insurance increase are budgeted for

### 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 remote learning. 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 led to an increase in total meals served in 2021 and 2022. The large increase in 2022 was due to a return to in-person learning and free meals for all students, which expired in 2023 leading to a decrease in meals served. We expect meals served in FY26 to be in line with the FY25 amounts.



### Expenditures

Salaries and benefits represent 55% of the program's budget. Salaries are budgeted to increase 3.0% due to negotiated base and step increases. Benefits are projected to increase 8% mainly due to a projected increase in health insurance premiums and retirement contributions due to wage 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

This fund is used to account for specific local revenue sources that are restricted to expenditures for specified purposes. Such expenditures generally include scholarships. In addition, District warrant checks outstanding greater than one year are moved into this trust fund and held for five-years. If not claimed, balances are returned to the general fund.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Interest Income	\$ 1,249	\$ 2,383	\$ 2,663	\$ 1,800
Donations	6,950	20,752	4,450	4,200
Unclaimed Funds	5,312	7,293	4,060	-
<b>Total Revenues</b>	<b>13,511</b>	<b>30,428</b>	<b>11,173</b>	<b>6,000</b>
<b>Expenditures</b>				
Community Services/Scholarships	14,550	13,300	10,500	12,000
<b>Total Expenditures</b>	<b>14,550</b>	<b>13,300</b>	<b>10,500</b>	<b>12,000</b>
<b>Net Change in Fund Balance</b>	<b>(1,039)</b>	<b>17,128</b>	<b>673</b>	<b>(6,000)</b>
<b>Beginning Fund Balance</b>	<b>76,731</b>	<b>75,692</b>	<b>92,820</b>	<b>93,493</b>
<b>Ending Fund Balance</b>	<b>\$ 75,692</b>	<b>\$ 92,820</b>	<b>\$ 93,493</b>	<b>\$ 87,493</b>

### Budget Highlights

- > The District projects some scholarship donations for FY26 but those are highly variable from year to year. We typically do not anticipate any checks will not get cashed so unclaimed funds is budgeted at \$0.
- > The proposed 2026 budget is \$12,000. Amounts will be used to fund community scholarships.

## Special Rotary Fund

This fund accounts for income and expenditures related to optional preschool programming for typical students, after school programming, and facility rentals.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY26 Proposed Budget
<b><u>Revenues</u></b>							
Fees	\$	142,499	\$	119,249	\$	119,642	\$ 120,000
Rentals		145,588		136,215		162,850	85,000
Miscellaneous		42,991		27,427		34,628	27,000
<b>Total Revenues</b>		<b>331,078</b>		<b>282,891</b>		<b>317,120</b>	<b>232,000</b>
<b><u>Expenditures</u></b>							
Personal Services		43,520		59,566		73,319	70,000
Employees' Retirement/Insurance Benefits		6,841		9,367		11,536	2,308
Purchased Services		81,824		56,448		71,256	160,800
Supplies and Materials		148,469		85,626		112,393	117,468
Capital Outlay		57,774		19,955		52,950	61,881
Other Objects		1,299		1,157		1,297	4,712
<b>Total Expenditures</b>		<b>339,727</b>		<b>232,119</b>		<b>322,751</b>	<b>417,169</b>
<b>Net Change in Fund Balance</b>		<b>(8,649)</b>		<b>50,772</b>		<b>(5,631)</b>	<b>(185,169)</b>
<b>Beginning Fund Balance</b>		<b>579,339</b>		<b>570,690</b>		<b>621,462</b>	<b>615,831</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>570,690</b>	<b>\$</b>	<b>621,462</b>	<b>\$</b>	<b>615,831</b>	<b>\$ 430,662</b>

### Budget Highlights

- > We anticipate preschool tuition (fees) to remain consistent. The decrease in rental revenue represents an anticipated end of a lease. Salaries and benefits include custodial staff for rental services. 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Tuition, Charges, and Fees	\$ 95,641	\$ 110,785	\$ 126,666	\$ 127,000
Donations and Other	372,201	374,643	376,348	336,929
<b>Total Revenues</b>	<b>467,842</b>	<b>485,428</b>	<b>503,014</b>	<b>463,929</b>
<b>Expenditures</b>				
Personal Services	15,100	17,407	11,040	12,000
Employees' Retirement/Insurance Benefits	2,386	2,751	1,744	1,900
Purchased Services	157,084	186,956	182,475	271,115
Supplies and Materials	181,522	185,470	191,058	367,840
Capital Outlay	25,128	33,787	31,779	81,012
Other Objects	12,842	125	115	500
<b>Total Expenditures</b>	<b>394,062</b>	<b>426,496</b>	<b>418,211</b>	<b>734,367</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	8,900
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,900</b>
<b>Net Change in Fund Balance</b>	<b>73,780</b>	<b>58,932</b>	<b>84,803</b>	<b>(261,538)</b>
<b>Beginning Fund Balance</b>	<b>456,041</b>	<b>529,821</b>	<b>588,753</b>	<b>673,556</b>
<b>Ending Fund Balance</b>	<b>\$ 529,821</b>	<b>\$ 588,753</b>	<b>\$ 673,556</b>	<b>\$ 412,018</b>

### Budget Highlights

- > Tuition, charges, and fees include \$120,000 for AP exam registration at the high school, with remaining amounts for other building activities such as field trips and fund raisers. Donations/other revenue includes \$120,000 for tower leases and the remainder is projected for various building donations from PTA's and other support groups.
- > Salary and benefits include proctors for AP testing and supplies include the AP test materials. All other expenditures are building principals fund budgets for various building and staff items. All remaining balances are budgeted but likely will not be entirely spent.

## Other Local Grants Fund

This fund is used to account for specific external grants that are restricted to expenditures for specified purposes authorized in the grant agreements and are typically highly variable from year to year.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY26 Proposed Budget
<b><u>Revenues</u></b>							
Donations and Other	\$	7,500	\$	-			\$ -
Local Grants		13,217		255,501		516,923	-
<b>Total Revenues</b>		<b>20,717</b>		<b>255,501</b>		<b>516,923</b>	<b>-</b>
<b><u>Expenditures</u></b>							
Personal Services		742		-		-	-
Purchased Services		(500)		200		2,928	10,008
Supplies and Materials		5,286		5,146		12,066	4,020
Capital Outlay		11,490		250,000		492,072	-
<b>Total Expenditures</b>		<b>17,018</b>		<b>255,346</b>		<b>507,066</b>	<b>14,028</b>
<b>Net Change in Fund Balance</b>		<b>3,699</b>		<b>155</b>		<b>9,857</b>	<b>(14,028)</b>
<b>Beginning Fund Balance</b>		<b>317</b>		<b>4,016</b>		<b>4,171</b>	<b>14,028</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>4,016</b>	<b>\$</b>	<b>4,171</b>	<b>\$</b>	<b>14,028</b>	<b>\$ -</b>

### Budget Highlights

- > In fiscal year 2025, The District received \$492,072 from AEP for participation in the Ohio NSR Electric School Bus program. These funds were used for the purchase of two electric buses. The District also received \$24,851 from the Worthington Education Foundation (WEF) for a variety of projects at the buildings.
- > The proposed fiscal year 2026 amounts do not include an anticipated awards. The expenditures represent the spending of the remaining WEF grants carried forward.

## Termination Benefits

This fund accumulates resources from other funds and accounts for termination benefits paid to employees from those funds per Ohio Revised Code 5705.13. It allows the District to better manage operating costs by avoiding a spike in a year of heavy retirements.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY26 Proposed Budget
<b><u>Expenditures</u></b>							
Personal Services	\$	-	\$	-	\$	641,560	\$ 687,000
Employees' Retirement/Insurance Benefits		-		-		11,548	13,000
<b>Total Expenditures</b>		-		-		<b>653,108</b>	<b>700,000</b>
<b><u>Other Financing Sources (Uses)</u></b>							
Transfers In						2,700,000	700,000
<b>Total Other Financing Sources (Uses)</b>		-		-		<b>2,700,000</b>	<b>700,000</b>
<b>Net Change in Fund Balance</b>		-		-		<b>2,046,892</b>	<b>-</b>
<b>Beginning Fund Balance</b>		-		-		<b>-</b>	<b>2,046,892</b>
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	<b>2,046,892</b>	<b>\$ 2,046,892</b>

### Budget Highlights

- > The District anticipates similar retirement levels as last year.
- > In fiscal year 2026, the District has budgeted a transfer to cover our estimate of \$700,000 for an estimated 12 retirements to be paid out.

## Student Managed Activities Fund

This fund accounts for student activity programs which have student involvement in the management of the program, such as student council, class of 20xx, and other clubs.

				FY26 Proposed Budget
	2022-23 Actual	2023-24 Actual	2024-25 Actual	
<b>Revenues</b>				
Club Activity and Fees	\$ 128,410	\$ 138,851	\$ 143,001	\$ 108,862
<b>Total Revenues</b>	<b>128,410</b>	<b>138,851</b>	<b>143,001</b>	<b>108,862</b>
<b>Expenditures</b>				
Club Activity and Expenses	111,918	120,764	153,341	278,758
<b>Total Expenditures</b>	<b>111,918</b>	<b>120,764</b>	<b>153,341</b>	<b>278,758</b>
<b>Net Change in Fund Balance</b>	<b>16,492</b>	<b>18,087</b>	<b>(10,340)</b>	<b>(169,896)</b>
<b>Beginning Fund Balance</b>	<b>145,657</b>	<b>162,149</b>	<b>180,236</b>	<b>169,896</b>
<b>Ending Fund Balance</b>	<b>\$ 162,149</b>	<b>\$ 180,236</b>	<b>\$ 169,896</b>	<b>\$ -</b>

### Budget Highlights

- > Revenue includes fundraisers and charges for student activities and expenditures are those related to those activities. All remaining balances are budgeted but likely will not be entirely spent.

## District Managed Activities Fund

The District Managed Student Activities Fund accounts for athletics and other extracurricular activities of the District in which students are not involved in management of the program. 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Admissions/Entry Fees	\$ 709,380	\$ 728,809	\$ 731,457	\$ 740,266
Participation Dues and Fees	219,576	218,361	220,737	231,670
Other Revenue	17,989	14,304	3,681	16,540
<b>Total Revenues</b>	<b>946,945</b>	<b>961,474</b>	<b>955,875</b>	<b>988,476</b>
<b>Expenditures</b>				
Personal Services	56,813	68,079	65,244	59,360
Employees' Retirement/Insurance Benefits	8,940	10,662	10,144	9,293
Purchased Services	460,004	472,366	588,850	704,494
Supplies and Materials	268,170	272,574	281,635	632,650
Capital Outlay	62,155	63,150	47,770	205,405
Other Objects	61,312	64,937	76,198	87,955
<b>Total Expenditures</b>	<b>917,394</b>	<b>951,768</b>	<b>1,069,841</b>	<b>1,699,157</b>
<b>Net Change in Fund Balance</b>	<b>29,551</b>	<b>9,706</b>	<b>(113,966)</b>	<b>(710,681)</b>
<b>Beginning Fund Balance</b>	<b>794,595</b>	<b>824,146</b>	<b>833,852</b>	<b>719,886</b>
<b>Ending Fund Balance</b>	<b>\$ 824,146</b>	<b>\$ 833,852</b>	<b>\$ 719,886</b>	<b>\$ 9,205</b>

### Budget Highlights

- > Admission/Entry revenue represents fees charge to patrons for entry to events. 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 are charged for 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 (coaches are paid from the general fund). All remaining balances are budgeted but likely will not be entirely spent.

## Auxiliary Services Fund

This fund accounts for monies 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, and for FY26 all non-publics chose that option, so no new revenue is expected.

	2022-23 Actual			2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>						
Restricted State Grants-in-Aid	\$	308,598	\$	325,170	\$	314,974
All Other Revenues		4,465		-		-
Interest		3,223		4,694		5,715
<b>Total Revenues</b>		<b>316,286</b>		<b>329,864</b>		<b>320,689</b>
<b>Expenditures</b>						
Personal Services		25,724		9,673		10,284
Employees' Retirement/Insurance Benefits		7,607		1,552		1,642
Purchased Services		224,349		176,385		203,369
Supplies and Materials		106,520		60,396		137,524
Capital Outlay		598		-		14,925
Other Objects		12,966		20,668		13,007
<b>Total Expenditures</b>		<b>377,764</b>		<b>268,674</b>		<b>380,751</b>
<b>Net Change in Fund Balance</b>		<b>(61,478)</b>		<b>61,190</b>		<b>(60,062)</b>
<b>Beginning Fund Balance</b>		<b>75,112</b>		<b>13,634</b>		<b>74,824</b>
<b>Ending Fund Balance</b>	\$	<b>13,634</b>	\$	<b>74,824</b>	\$	<b>14,762</b>

The following chart illustrates Auxiliary Services Fund budgeted staffing:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Secretaries	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total FTE	0.25	0.25	0.25	0.25

Carry over balance in the fund will be spent down and the fund will dissolve in FY26

## 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 \$2,100 per building.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 32,400	\$ 35,956	\$ 35,841	\$ 36,000
<b>Total Revenues</b>	<b>32,400</b>	<b>35,956</b>	<b>35,841</b>	<b>36,000</b>
<b>Expenditures</b>				
Purchased Services	32,400	35,956	35,841	36,000
<b>Total Expenditures</b>	<b>32,400</b>	<b>35,956</b>	<b>35,841</b>	<b>36,000</b>
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -

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

## Other Miscellaneous State Grant Funds

This fund is used to account for miscellaneous state grants periodically awarded and not classified elsewhere under major state funds. They are highly variable from year to year.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted State Grants-in-Aid	\$ 236,877	\$ 77,352	\$ 181,176	\$ 111,217
<b>Total Revenues</b>	<b>236,877</b>	<b>77,352</b>	<b>181,176</b>	<b>111,217</b>
<b>Expenditures</b>				
Personal Services	-	-	19,763	19,000
Employees' Retirement/Insurance Benefits	-	-	13,094	13,000
Purchased Services	-	30,000	180,000	47,536
Supplies and Materials	3,740	1,457	4,884	-
Capital Outlay	274,029	13,680	42,468	-
<b>Total Expenditures</b>	<b>277,769</b>	<b>45,137</b>	<b>260,209</b>	<b>79,536</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	80,000	-
Advances Out	-	-	-	(80,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>(80,000)</b>
<b>Net Change in Fund Balance</b>	<b>(40,892)</b>	<b>32,215</b>	<b>967</b>	<b>(48,319)</b>
<b>Beginning Fund Balance</b>	<b>56,029</b>	<b>15,137</b>	<b>47,352</b>	<b>48,319</b>
<b>Ending Fund Balance</b>	<b>\$ 15,137</b>	<b>\$ 47,352</b>	<b>\$ 48,319</b>	<b>\$ -</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Psychologist	0.00	0.00	0.40	0.40
Total FTE	0.00	0.00	0.00	0.40

### Budget Highlights

- > In FY25, we received a school safety grant of \$47,536, a TechCred Grant of \$106,000 to allow staff to earn an AI credential, and \$27,640 for a Psych Intern
- > Revenues budgeted for FY26 include the Psych Intern Grant again, which provides partial funding for a psychologist student intern and the reimbursement of fiscal year 2025 disbursements for the TechCred program



## 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. Funds were first available in FY22 and are required to be spent by September 30, 2024

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 2,923,182	\$ 2,132,872	\$ 349,817	\$ -
<b>Total Revenues</b>	<b>2,923,182</b>	<b>2,132,872</b>	<b>349,817</b>	<b>-</b>
<b>Expenditures</b>				
Personal Services	832,055	987,761	267,333	-
Employees' Retirement/Insurance Benefits	251,761	305,939	62,758	-
Purchased Services	383,343	353,788	(36,199)	-
Supplies and Materials	(1,900)	-	-	-
Capital Outlay	1,005,699	495,133	-	-
<b>Total Expenditures</b>	<b>2,470,958</b>	<b>2,142,621</b>	<b>293,892</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	47,000	56,000	-	-
Advances Out	(499,000)	(47,000)	(56,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(452,000)</b>	<b>9,000</b>	<b>(56,000)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>224</b>	<b>(749)</b>	<b>(75)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>600</b>	<b>824</b>	<b>75</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 824</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ -</b>

The following chart illustrates staffing paid through these funds:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
TESOL Teacher	0.00	1.00	0.00	0.00
Special Ed Teachers	5.00	5.00	0.00	0.00
Speech & Lang. Therapists	0.00	1.00	0.00	0.00
<b>Total FTE</b>	<b>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>

### Budget Highlights

- > The District was awarded three rounds of relief funding including ESSER I, ESSER II and ARP totaling \$11.3 million.
- > Over the past three years we utilized funds to provide support staff, additional mental health specialists, expanded summer programming, and Chromebook devices. The program ended in FY25 Staff previously funded here are accounted for in the General Fund moving forward.

## IDEA-B Special Education

This is a federal grant fund provided to assist in providing an appropriate public education to all children with disabilities. Common uses are for intervention specialists, related service providers (speech, hearing, occupational) and aides.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 2,767,322	\$ 2,656,624	\$ 2,350,073	\$ 3,300,776
<b>Total Revenues</b>	<b>2,767,322</b>	<b>2,656,624</b>	<b>2,350,073</b>	<b>3,300,776</b>
<b>Expenditures</b>				
Personal Services	1,827,116	1,732,550	1,947,797	1,908,917
Employees' Retirement/Insurance Benefits	785,470	723,841	776,864	837,503
Purchased Services	151,581	229,067	112,874	109,000
Supplies and Materials	1,404	-	-	-
Capital Outlay	25,005	-	-	-
<b>Total Expenditures</b>	<b>2,790,576</b>	<b>2,685,458</b>	<b>2,837,535</b>	<b>2,855,420</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	447,000	-
Advances Out	(3,000)	-	-	(447,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(3,000)</b>	<b>-</b>	<b>447,000</b>	<b>(447,000)</b>
<b>Net Change in Fund Balance</b>	<b>(26,254)</b>	<b>(28,834)</b>	<b>(40,462)</b>	<b>(1,644)</b>
<b>Beginning Fund Balance</b>	<b>97,194</b>	<b>70,940</b>	<b>42,106</b>	<b>1,644</b>
<b>Ending Fund Balance</b>	<b>\$ 70,940</b>	<b>\$ 42,106</b>	<b>\$ 1,644</b>	<b>\$ -</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Coordinator	1.00	0.00	1.00	1.00
Adaptive Phys Ed	1.50	1.50	1.70	1.70
Aides/Assistants	4.33	4.83	4.74	4.74
Autism Scholarship Facilitator	0.50	0.00	0.00	0.00
Special Ed Teachers	13.50	12.50	11.50	11.50
Occupational Therapist	2.55	2.55	1.75	1.75
Speech & Lang. Therapists	<u>1.20</u>	<u>0.00</u>	<u>0.16</u>	<u>0.16</u>
Total FTE	24.58	21.38	20.85	20.85

### Budget Highlights

- > Revenue shows an increase in FY26 due to timing of timing of cash receipts and summer pay.
- > Expenditures are budgeted to be the same in FY26 as the prior year, as funding levels are expected to be flat

## Vocational Education Grant Fund

This is a federal grant fund used to account for 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Expenditures</b>				
Purchased Services	\$ (2,859)	\$ -	\$ -	\$ -
Supplies and Materials	3,853	-	-	-
<b>Total Expenditures</b>	<b>994</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(994)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>994</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</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 from them, which is accounted for in the Public School Support Fund starting 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.

	2022-23 Actual			2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>						
Restricted Federal Grants-in-Aid	\$	122,242	\$	142,354	\$ 120,083	\$ 171,633
<b>Total Revenues</b>		<b>122,242</b>		<b>142,354</b>	<b>120,083</b>	<b>171,633</b>
<b>Expenditures</b>						
Personal Services		79,723		68,873	68,766	86,289
Employees' Retirement/Insurance Benefits		32,861		30,665	40,975	56,171
Purchased Services		680		5,919	4,940	1,615
Supplies and Materials		31,271		29,602	17,471	1,158
<b>Total Expenditures</b>		<b>144,535</b>		<b>135,059</b>	<b>132,152</b>	<b>145,233</b>
<b>Other Financing Sources (Uses)</b>						
Advances In		22,000		15,000	28,000	-
Advances Out		(5,000)		(22,000)	(15,000)	(28,000)
<b>Total Other Financing Sources (Uses)</b>		<b>17,000</b>		<b>(7,000)</b>	<b>13,000</b>	<b>(28,000)</b>
<b>Net Change in Fund Balance</b>		<b>(5,293)</b>		<b>295</b>	<b>931</b>	<b>(1,600)</b>
<b>Beginning Fund Balance</b>		<b>5,667</b>		<b>374</b>	<b>669</b>	<b>1,600</b>
<b>Ending Fund Balance</b>	\$	<b>374</b>	\$	<b>669</b>	\$ <b>1,600</b>	\$ <b>-</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Bilingual Assistant	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Total FTE	1.50	1.50	1.50	1.50

### Budget Highlights

> The increase in revenue and expenditures is the result of carryover of unspent grant proceeds from FY25.

## Title I-A Improving Basic Programs

This is a federal grant fund that provides additional assistance to districts to help economically disadvantaged 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 1,101,011	\$ 1,099,617	\$ 1,126,654	\$ 1,754,890
<b>Total Revenues</b>	<b>1,101,011</b>	<b>1,099,617</b>	<b>1,126,654</b>	<b>1,754,890</b>
<b>Expenditures</b>				
Personal Services	785,228	829,913	1,023,318	1,050,799
Employees' Retirement/Insurance Benefits	260,690	250,550	316,031	397,638
Purchased Services	16,738	(613)	6,218	35,263
Supplies and Materials	23,635	18,425	68,716	21,302
<b>Total Expenditures</b>	<b>1,086,291</b>	<b>1,098,275</b>	<b>1,414,283</b>	<b>1,505,002</b>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	250,000	-
Advances Out	(17,000)	-	-	(250,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(17,000)</b>	<b>-</b>	<b>250,000</b>	<b>(250,000)</b>
<b>Net Change in Fund Balance</b>	<b>(2,280)</b>	<b>1,342</b>	<b>(37,629)</b>	<b>(112)</b>
<b>Beginning Fund Balance</b>	<b>38,679</b>	<b>36,399</b>	<b>37,741</b>	<b>112</b>
<b>Ending Fund Balance</b>	<b>\$ 36,399</b>	<b>\$ 37,741</b>	<b>\$ 112</b>	<b>\$ -</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Intervention Teachers	8.00	8.00	9.00	9.00
Total FTE	8.00	8.00	9.00	9.00

### Budget Highlights

- > Revenue shows an increase in FY26 due to timing of cash requests and summer teacher wages. The revenue amounts would be consistent without this timing issue.
- > Expenditures increase in FY26 due to carryover balances as well as expected increases from negotiated wage increases and rising insurance costs.

## Title IV-A Student Support and Academic Enrichment

This is a federal grant fund to assist in providing access to a well-rounded education, improving school conditions, and improving the use of technology.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY26 Proposed Budget
<b><u>Revenues</u></b>							
Restricted Federal Grants-in-Aid	\$	66,448	\$	149,072	\$	124,108	\$ 158,485
<b>Total Revenues</b>		<b>66,448</b>		<b>149,072</b>		<b>124,108</b>	<b>158,485</b>
<b><u>Expenditures</u></b>							
Personal Services		12,380		17,105		13,318	35,200
Employees' Retirement/Insurance Benefits		1,946		2,691		2,093	5,571
Purchased Services		66,904		115,160		91,958	87,567
Supplies and Materials		35		5,505		2,268	11,982
<b>Total Expenditures</b>		<b>81,265</b>		<b>140,461</b>		<b>109,637</b>	<b>140,320</b>
<b><u>Other Financing Sources (Uses)</u></b>							
Advances In		42,000		33,000		19,000	-
Advances Out		(27,000)		(42,000)		(33,000)	(19,000)
<b>Total Other Financing Sources (Uses)</b>		<b>15,000</b>		<b>(9,000)</b>		<b>(14,000)</b>	<b>(19,000)</b>
<b>Net Change in Fund Balance</b>		<b>183</b>		<b>(389)</b>		<b>471</b>	<b>(835)</b>
<b>Beginning Fund Balance</b>		<b>570</b>		<b>753</b>		<b>364</b>	<b>835</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>753</b>	<b>\$</b>	<b>364</b>	<b>\$</b>	<b>835</b>	<b>\$ -</b>

### Budget Highlights

- > The increase in revenue is the result the carryover of unspent grant proceeds from FY25.
- > Funds are budgeted for stipends to implement the positive parenting program, to subsidize AP Exams and IB exams for low income students, a behavior 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.

	2022-23 Actual			2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>						
Restricted Federal Grants-in-Aid	\$	87,933	\$	83,322	\$	64,824
<b>Total Revenues</b>		<b>87,933</b>		<b>83,322</b>		<b>64,824</b>
<b>Expenditures</b>						
Personal Services		41,620		46,350		38,213
Employees' Retirement/Insurance Benefits		28,355		32,979		34,854
<b>Total Expenditures</b>		<b>69,975</b>		<b>79,329</b>		<b>73,067</b>
<b>Other Financing Sources (Uses)</b>						
Advances In		5,000		-		7,000
Advances Out		(22,000)		(5,000)		-
<b>Total Other Financing Sources (Uses)</b>		<b>(17,000)</b>		<b>(5,000)</b>		<b>7,000</b>
<b>Net Change in Fund Balance</b>		<b>958</b>		<b>(1,007)</b>		<b>(1,243)</b>
<b>Beginning Fund Balance</b>		<b>2,076</b>		<b>3,034</b>		<b>2,027</b>
<b>Ending Fund Balance</b>	\$	<b>3,034</b>	\$	<b>2,027</b>	\$	<b>784</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Preschool Aide	<u>0.98</u>	<u>1.16</u>	<u>0.92</u>	<u>0.92</u>
Total FTE	0.98	1.16	0.92	0.92

### Budget Highlights

- > Basic allocation from the US Department of Education is estimated to remain consistent with prior year and is used to partially fund two instructional assistants at Sutter Park.

## 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.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY26 Proposed Budget
<b><u>Revenues</u></b>							
Restricted Federal Grants-in-Aid	\$	302,053	\$	151,854	\$	91,674	\$ 669,594
<b>Total Revenues</b>		<b>302,053</b>		<b>151,854</b>		<b>91,674</b>	<b>669,594</b>
<b><u>Expenditures</u></b>							
Personal Services		69,758		69,600		88,077	188,515
Employees' Retirement/Insurance Benefits		10,970		10,944		13,847	30,025
Purchased Services		119,773		73,039		153,285	263,593
<b>Total Expenditures</b>		<b>200,501</b>		<b>153,583</b>		<b>255,209</b>	<b>482,133</b>
<b><u>Other Financing Sources (Uses)</u></b>							
Advances In		23,000		24,000		188,000	-
Advances Out		(124,000)		(23,000)		(24,000)	(188,000)
<b>Total Other Financing Sources (Uses)</b>		<b>(101,000)</b>		<b>1,000</b>		<b>164,000</b>	<b>(188,000)</b>
<b>Net Change in Fund Balance</b>		<b>552</b>		<b>(729)</b>		<b>465</b>	<b>(539)</b>
<b>Beginning Fund Balance</b>		<b>251</b>		<b>803</b>		<b>74</b>	<b>539</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>803</b>	<b>\$</b>	<b>74</b>	<b>\$</b>	<b>539</b>	<b>\$ -</b>

### Budget Highlights

- > The increase in revenue is the result amounts owed to District for FY25 and the carryover of unspent grant proceeds from FY25
- > Salaries include stipends for building leadership team leaders (BLTs), which support the use of data and tailoring classroom instruction
- > Purchased services including registration and expenses for various professional development seminars and speakers
- > 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 and are highly variable from year to year. Prior years include the Emergency Connectivity Fund used to provide student devices and school safety grants used to enhance security cameras at many of our buildings. We are not aware of any miscellaneous grants for next year at this time.

				FY26 Proposed Budget
	2022-23 Actual	2023-24 Actual	2024-25 Actual	
<b>Revenues</b>				
Restricted Federal Grants-in-Aid	\$ 383,070	\$ 479,871	\$ 147,200	\$ 4,800
<b>Total Revenues</b>	<b>383,070</b>	<b>479,871</b>	<b>147,200</b>	<b>4,800</b>
<b>Expenditures</b>				
Purchased Services	-	-	145,200	4,800
Supplies and Materials	2,000	4,500	2,000	-
Capital Outlay	381,070	475,371	-	-
<b>Total Expenditures</b>	<b>383,070</b>	<b>479,871</b>	<b>147,200</b>	<b>4,800</b>
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -

### Budget Highlights

- > In FY25, we received \$145,200 for the School Violence Prevention Program which we used to implement Centegix, an incident response system. We also received a \$2,000 grant for library books at Slate Hill.
- > The amounts budgeted in FY26 are the remaining amounts for the School Violence Prevention Program grant.

## Intra-District Services Fund

The District maintains two Intra-District services funds: the District's copy center and the all-day kindergarten program.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Tuition	\$ 1,402,049	\$ 1,309,868	\$ 1,060,075	\$ -
Charges for Services	688,531	521,481	691,910	650,000
<b>Total Revenues</b>	<b>2,090,580</b>	<b>1,831,349</b>	<b>1,751,985</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Services	1,034,760	1,138,461	1,348,732	479,101
Employees' Retirement/Insurance Benefits	376,732	403,093	446,929	163,919
Purchased Services	133,935	122,598	145,041	167,000
Supplies and Materials	196,485	250,743	258,447	269,000
Capital Outlay	45,319	-	148,295	500,000
<b>Total Expenditures</b>	<b>1,787,231</b>	<b>1,914,895</b>	<b>2,347,444</b>	<b>1,579,020</b>
<b>Net Change in Fund Balance</b>	<b>303,349</b>	<b>(83,546)</b>	<b>(595,459)</b>	<b>(929,020)</b>
<b>Beginning Fund Balance</b>	<b>1,622,514</b>	<b>1,925,863</b>	<b>1,842,317</b>	<b>1,246,858</b>
<b>Ending Fund Balance</b>	<b>\$ 1,925,863</b>	<b>\$ 1,842,317</b>	<b>\$ 1,246,858</b>	<b>\$ 317,838</b>

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Copy Center Operator	2.00	2.00	2.00	2.00
Regular Teachers	<u>12.00</u>	<u>12.50</u>	<u>13.00</u>	<u>0.00</u>
Total FTE	14.00	14.50	15.00	2.00

### Budget Highlights

- > The District will implement universal all-day kindergarten for the FY26 school year and those 13 FTE will be funded out of the general fund.
- > Remaining 2 FTE are 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
- > Capital outlay includes updates to the copier fleet.

## 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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Charges for Services	\$ 354,004	\$ 373,344	\$ 425,520	\$ 390,000
Investment Income	44,986	93,555	99,724	90,000
<b>Total Revenues</b>	<b>398,990</b>	<b>466,899</b>	<b>525,244</b>	<b>480,000</b>
<b>Expenditures</b>				
Personal Services	81,388	98,225	105,408	109,000
Employees' Retirement/Insurance Benefits	46,741	53,179	55,201	54,000
Third Party Administrator/Other	61,684	67,666	81,701	90,000
Claims	91,505	71,021	121,305	187,000
Stop Loss	53,754	32,946	43,347	60,000
<b>Total Expenditures</b>	<b>335,072</b>	<b>323,037</b>	<b>406,962</b>	<b>500,000</b>
<b>Net Change in Fund Balance</b>	<b>63,918</b>	<b>143,862</b>	<b>118,282</b>	<b>(20,000)</b>
<b>Beginning Fund Balance</b>	<b>2,297,268</b>	<b>2,361,186</b>	<b>2,505,048</b>	<b>2,623,330</b>
<b>Ending Fund Balance</b>	<b>\$ 2,361,186</b>	<b>\$ 2,505,048</b>	<b>\$ 2,623,330</b>	<b>\$ 2,603,330</b>

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

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Full Time Equivalent Staff:				
Compensation Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total FTE	1.00	1.00	1.00	1.00

### Budget Highlights

- > Charges for services is expected to decrease due to timing of summer teacher wages. The rate charged will be unchanged at 0.35% of gross covered payroll.
- > TPA/Other budget includes \$60,000 for claims processing and \$18,000 for legal services.
- > Stop loss insurance renewal is budgeted at \$70,000.
- > Salaries and benefits include the administrator overseeing the program
- > \$187,000 is appropriated for claims in case of high volume, and we also have a number of outstanding claims that have not been settled fully in FY25.

## Medical Self-Insurance Fund

The District became self-funded for employee 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 goal of self-funding is to maintain quality coverage for district employees while better managing the cost of the program.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Charges for Services	\$ 22,959,645	\$ 23,410,268	\$ 25,753,636	\$ 26,355,000
Investment Income	279,309	626,946	619,059	588,000
<b>Total Revenues</b>	<b>23,238,954</b>	<b>24,037,214</b>	<b>26,372,695</b>	<b>26,943,000</b>
<b>Expenditures</b>				
Third Party Administrator	672,653	627,672	703,534	732,000
Claims	18,979,166	19,891,723	21,196,607	22,414,000
Stop Loss/Other	2,957,348	3,587,110	3,606,059	3,952,000
<b>Total Expenditures</b>	<b>22,609,167</b>	<b>24,106,505</b>	<b>25,506,200</b>	<b>27,098,000</b>
<b>Net Change in Fund Balance</b>	<b>629,787</b>	<b>(69,291)</b>	<b>866,495</b>	<b>(155,000)</b>
<b>Beginning Fund Balance</b>	<b>14,835,758</b>	<b>15,465,545</b>	<b>15,396,254</b>	<b>16,262,749</b>
<b>Ending Fund Balance</b>	<b>\$ 15,465,545</b>	<b>\$ 15,396,254</b>	<b>\$ 16,262,749</b>	<b>\$ 16,107,749</b>

### Budget Highlights

- > The District switched to Anthem as Third Party Administrator in 2023 at a significant savings and was able to hold premiums flat for 2 years and raised them 6% for 2025. Due to continued pressure on medical costs, especially pharmacy, we project an 8% increase for 2026.
- > Stop loss reinsurance costs are expected to increase 10 percent due to several high claimants covered under the plan.

## Dental Self-Insurance Fund

The District became self-funded for employee dental insurance on January 1, 2025. 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. The goal of self-funding is to maintain quality coverage for district employees while better managing the cost of the program.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	FY26 Proposed Budget
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 971,709	\$ 1,606,000
Investment Income	-	-	3,752	7,000
<b>Total Revenues</b>	-	-	<b>975,461</b>	<b>1,613,000</b>
<b>Expenditures</b>				
Third Party Administrator	-	-	40,310	86,000
Claims	-	-	601,417	1,342,000
<b>Total Expenditures</b>	-	-	<b>641,727</b>	<b>1,428,000</b>
<b>Net Change in Fund Balance</b>	-	-	<b>333,734</b>	<b>185,000</b>
<b>Beginning Fund Balance</b>	-	-	-	<b>333,734</b>
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ 333,734	\$ <b>518,734</b>

### Budget Highlights

> The increases in revenues and expenditures represents a full year of premiums and costs for TPA and claims.

## Private Purpose Trust Fund

A trust fund used to account for funds whose principal must remain intact and interest earned is used for scholarship purposes.

	2022-23 Actual		2023-24 Actual		2024-25 Actual		FY25 Proposed Budget
<b><u>Revenues</u></b>							
Investment Income	\$	2,464	\$	4,887	\$	5,057	\$ 5,000
<b>Total Revenues</b>		<b>2,464</b>		<b>4,887</b>		<b>5,057</b>	<b>5,000</b>
<b><u>Expenditures</u></b>							
Scholarships		4,000		2,375		4,825	5,000
<b>Total Expenditures</b>		<b>4,000</b>		<b>2,375</b>		<b>4,825</b>	<b>5,000</b>
<b>Net Change in Fund Balance</b>		<b>(1,536)</b>		<b>2,512</b>		<b>232</b>	<b>-</b>
<b>Beginning Fund Balance</b>		<b>126,466</b>		<b>124,930</b>		<b>127,442</b>	<b>127,674</b>
<b>Ending Fund Balance</b>	<b>\$</b>	<b>124,930</b>	<b>\$</b>	<b>127,442</b>	<b>\$</b>	<b>127,674</b>	<b>\$ 127,674</b>

## **WORTHINGTON CITY SCHOOL DISTRICT**

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# Statistical Section

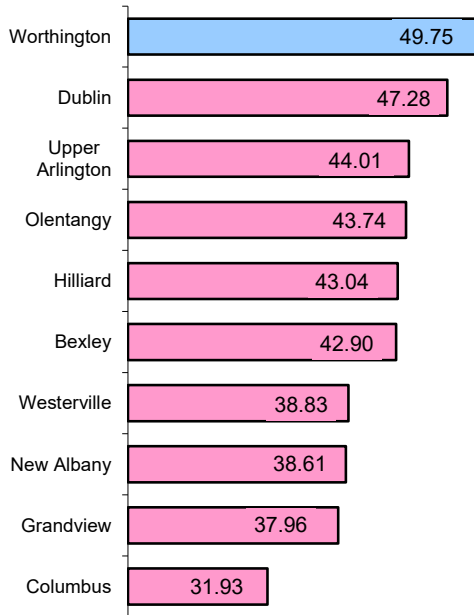


Drum majors from TWHS and KHS marching band celebrate Kilbourne's victory at the Preview of Champions hosted at Thomas Worthington



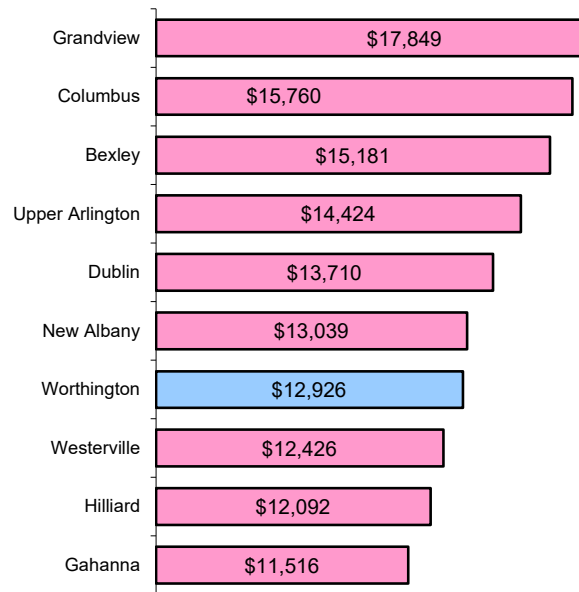
## District Comparisons

Residential Effective Millage Rates 2025



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. Source: County Auditor

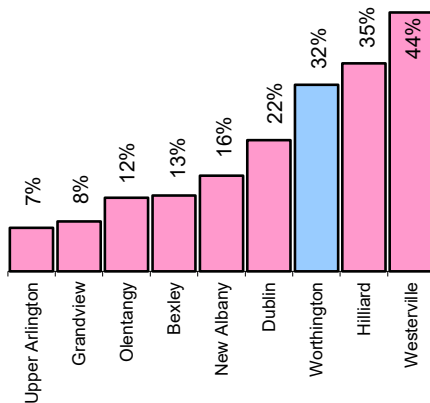
Cost Per Pupil 2024



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. Source: ODE Report Card 2024

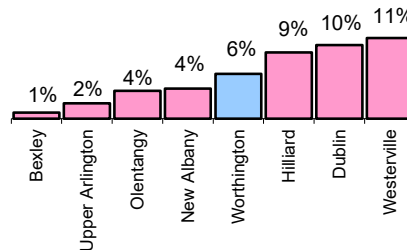
Student Composition (2024)

Economically Disadvantaged



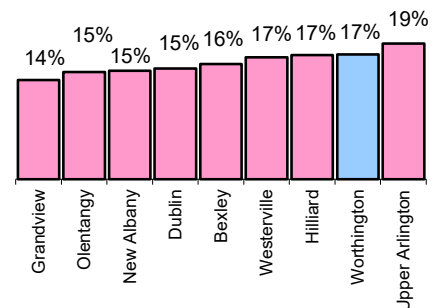
Worthington's economically disadvantaged population has grown considerably in recent years, nearing 25%. This presents a unique challenge for staff as lower income students generally require greater resources and services to maintain the highest standards of achievement.

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.

Function	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Governmental Activities</b>										
Instruction										
Per Pupil Cost of Operating Expenditures	unav.	12,926	12,626	12,453	11,966	11,667	11,672	10,999	10,856	10,782
Support Services										
Pupil										
Enrollment (Students K-12)	10,748	10,741	10,707	10,629	10,340	10,630	10,381	10,136	10,077	9,989
Graduation Rate	unav.	94.8%	93.7%	93.9%	93.1%	92.4%	95.2%	93.3%	94.9%	93.9%
% of Students with Disabilities	unav.	17.0%	16.4%	16.1%	15.4%	14.6%	14.8%	13.9%	13.3%	13.3%
% of Limited English Proficient Students	unav.	7.4%	6.1%	6.6%	6.3%	6.1%	5.9%	4.0%	6.5%	5.7%
Instructional Staff										
IT Work Orders Completed	12,357	12,100	10,362	12,858	5,901	5,800	6,104	5,700	7,223	13,390
Administration										
Student Attendance Rate	unav.	unav.	93.6%	93.0%	96.4%	96.2%	94.4%	95.3%	>95%	>95%
Fiscal and Business										
Purchase Orders Processed	6,246	6,318	6,504	5,855	5,764	6,316	7,505	6,703	7,376	7,252
Nonpayroll Checks Issued	8,302	8,742	8,799	8,236	7,512	8,700	9,308	8,680	9,016	10,647
Maintenance										
Maintenance Work Orders Completed	4,211	4,325	4,000	3,600	2,331	2,190	2,632	2,472	2,770	2,731
District Square Footage Maintained By Custodians and Maintenance Staff	1,994,793	1,732,498	1,732,498	1,732,498	1,645,518	1,645,518	1,645,518	1,645,518	1,638,562	1,638,562
District Acreage Maintained By Grounds Staff	397	387	387	387	387	387	387	387	387	387
Transportation										
Average Students Transported Daily	unav.	4,770	4,699	4,456	1,842	4,203	4,541	4,733	4,872	4,743
Average Daily Bus Fleet Mileage	unav.	7,741	6,538	6,494	6,737	5,945	6,547	6,387	6,155	5,797
Number of Busses in Fleet	91	91	90	93	93	92	89	88	88	84
Co-Curricular Activities										
High School Varsity Teams	66	66	64	64	64	64	64	64	64	64
Food Service										
Meals Served to Students	1,047,100	1,066,418	955,109	1,646,801	854,840	720,708	851,834	883,179	926,186	880,980
% of Total Meals That Were Free Meals	39.0%	38.5%	32.6%	100.0%	100.0%	43.6%	39.6%	41.1%	43.2%	42.5%
% of Total Meals That Were Reduced Meals	7.9%	6.5%	7.3%	0.0%	0.0%	6.2%	7.7%	7.4%	7.5%	9.0%

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

unav. - Final data not yet available

## Operating Indicators

### Worthington City School District Educational Performance Indicators Last Ten School Years

	Worthington									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>3rd Grade Achievement Tests (Tests Initiated March, 2005)</b>										
Reading/English Language Arts	76.5%	78.7%	77.4%	72.6%	n/a	82.7%	77.0%	79.8%	75.9%	90.8%
Mathematics	73.8%	73.4%	73.6%	77.3%	n/a	83.2%	80.3%	85.6%	84.1%	82.7%
<b>4th Grade Proficiency/Achievement Tests (Tests Initiated March 1995)</b>										
Reading/English Language Arts	77.3%	73.7%	79.3%	72.4%	n/a	74.0%	79.5%	80.5%	68.6%	79.7%
Mathematics	82.3%	82.2%	77.8%	74.2%	n/a	84.6%	82.3%	85.5%	78.1%	74.4%
<b>5th Grade Achievement Tests (Test Initiated March 2005)</b>										
Reading/English Language Arts	82.5%	82.0%	77.2%	81.1%	n/a	79.6%	83.7%	80.0%	74.1%	76.5%
Mathematics	76.3%	75.3%	68.2%	63.3%	n/a	68.1%	67.7%	70.2%	66.4%	76.5%
Science	79.8%	77.2%	73.7%	74.8%	n/a	73.7%	76.0%	77.5%	76.6%	67.6%
<b>6th Grade Proficiency/Achievement Tests (Tests Initiated March 1996)</b>										
Reading/English Language Arts	70.3%	66.4%	72.1%	69.6%	n/a	71.2%	75.6%	73.7%	70.5%	82.8%
Mathematics	67.8%	61.4%	65.1%	56.3%	n/a	71.3%	75.0%	75.0%	71.6%	80.5%
<b>7th Grade Achievement Tests (Tests Initiated March 2005)</b>										
Reading/English Language Arts	77.1%	79.3%	76.1%	73.6%	n/a	80.1%	74.5%	72.0%	69.4%	75.4%
Mathematics	51.1%	52.5%	60.2%	64.5%	n/a	76.9%	75.9%	71.7%	73.5%	80.3%
<b>8th Grade Achievement Tests (Tests Initiated March 2005)</b>										
Reading/English Language Arts	65.4%	71.4%	64.6%	65.1%	n/a	65.4%	62.9%	63.3%	58.9%	74.6%
Mathematics	74.4%	74.5%	73.7%	64.9%	n/a	77.1%	73.1%	78.1%	70.2%	67.1%
Science	75.0%	76.4%	73.8%	72.3%	n/a	78.5%	77.7%	80.1%	76.1%	72.8%
<b>High School (State Tests)</b>										
Biology	82.8%	83.2%	83.0%	81.3%	n/a	86.7%	86.1%	79.7%	85.9%	d/e
English I	NC	NC	NC	NC	n/a	78.1%	80.7%	78.9%	69.8%	d/e
English II	77.1%	79.7%	77.0%	76.9%	n/a	79.1%	70.3%	75.3%	69.7%	d/e
Government	82.9%	86.9%	85.4%	84.0%	n/a	87.0%	90.3%	90.8%	83.0%	d/e
History	82.9%	86.3%	82.6%	82.2%	n/a	89.1%	88.3%	88.3%	91.2%	d/e
Math I	72.7%	68.5%	64.9%	65.2%	n/a	74.4%	77.0%	74.9%	76.7%	d/e
Math II	56.9%	61.9%	59.8%	53.4%	n/a	63.0%	57.6%	67.2%	65.3%	d/e
<b>ACT Scores (Average)</b>										
Worthington	20.5	21.8	22.2	22.8	22.6	22.2	22.4	24.7	24.1	24.5
National	19.4	19.5	19.8	20.3	20.6	20.7	20.8	21.0	20.8	21.0
<b>SAT Scores (Average)</b>										
<b>Reading (Verbal)</b>										
Worthington	s/a	s/a	s/a	s/a	s/a	s/a	s/a	s/a	566	570
National	s/a	s/a	s/a	s/a	s/a	s/a	s/a	s/a	494	495
<b>Mathematics</b>										
Worthington	606	623	620	626	605	619	614	608	574	586
National	505	508	521	533	523	528	531	527	508	511
<b>Writing (initiated 2006)</b>										
Worthington	s/a	s/a	s/a	s/a	s/a	s/a	s/a	s/a	534	546
National	s/a	s/a	s/a	s/a	s/a	s/a	s/a	s/a	482	484
<b>Evidence-Based Reading &amp; Writing</b>										
Worthington	597	619	611	626	600	610	603	610	s/a	s/a
National	519	520	529	528	528	531	536	533	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: 2025 Statistics were unavailable as of the release of this report.

## Demographic and Economic Statistics

Calendar Year	Population (1)	Personal Income (2)	Median Income (3)	Unemployment Rate (4)
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	3,740,364,310	55,836	3.0%
2022	67,482	3,963,285,342	58,731	2.8%
2023	65,088	unav	unav	3.7%
2024	54,978	unav	unav	3.7%

**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 2025 and 2016

2025 Collection Year			2016 Collection Year		
Name of Taxpayer	Assessed Value	Percent of Total Assessed Value	Name of Taxpayer	Assessed Value	Percent of Total Assessed Value
<b>Public Utilities</b>			<b>Public Utilities</b>		
1 Ohio Power Company	\$60,508,210	1.87%	1 Ohio Power Company	\$33,331,010	1.81%
2 American Municipal Power Inc	8,274,570	0.26%			
3 Columbia Gas of Ohio	8,268,920	0.26%			
<b>Real Estate</b>			<b>Real Estate</b>		
1 District at Linworth	18,497,120	0.57%	1 Anheuser-Busch Inc.	18,307,730	0.99%
2 Communications Realty Investments	17,745,610	0.55%	2 Worthington Industries	7,758,270	0.42%
3 Vanguard of Polaris Holding LLC	14,655,480	0.45%	3 Worthington Meadows	7,533,770	0.41%
4 Worthington Meadows	12,121,520	0.37%	4 Fieldstone Trace	7,367,500	0.40%
5 WG Stratford 1 LLC	11,194,790	0.35%	5 445 Hutchinson LP	7,192,510	0.39%
6 Lincoln Pointe LLC	10,897,250	0.34%	6 TMF II Central LLC	6,813,110	0.37%
7 Northwoods Apartment Manager LLC	9,926,000	0.31%	7 Worthington Square Acquisition	5,466,870	0.30%
8 Park View Village Holding Company	9,923,560	0.31%	8 Stratford Chase Apartments	5,250,000	0.29%
9 Bandelier LLC & Tusher-Preserve LLC	9,646,000	0.30%	9 Columbus Park Club Associates	5,183,120	0.28%
10 Feildstone Trace LLC	8,936,100	0.28%	10 BRG Liberty Crossing LLC	4,987,510	0.27%
All Others	3,034,430,560	93.80%	All Others	1,732,525,910	94.07%
Total Assessed Valuation	<u>3,235,025,690</u>	<u>100.00%</u>		<u>1,841,717,310</u>	<u>100.00%</u>

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

**Note:** Assessed Values are for the valuation year of 2024 and 2015 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							
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
2024	106.94	5.70	1.9	114.54	19.77	5.00	3.14	16.65	1.57	25.10	4.80
2025	108.94	5.70	1.9	116.54	20.37	5.00	3.14	16.65	1.57	32.67	4.30
(Res/Agric)	(42.64)	(5.70)	(1.41)	(49.75)	(11.74)	(5.00)	(3.14)	(14.11)	(1.57)	(19.08)	(2.49)
(Comm/Ind)	(65.09)	(5.70)	(1.57)	(72.36)	(15.44)	(5.00)	(3.14)	(14.06)	(1.57)	(19.71)	(3.33)

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.

## Historical and Projected Enrollment

Grade	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Pre-K	355	253	337	366	364	340	328	328	328	328
K	851	761	800	795	736	710	711	735	708	688
1	892	833	815	822	839	743	730	735	758	733
2	775	867	851	815	830	831	748	727	730	755
3	770	744	858	853	807	827	824	746	728	730
4	753	736	775	838	834	825	831	826	746	728
5	758	726	753	778	842	846	823	836	831	750
6	822	733	726	755	769	838	838	821	832	825
7	841	803	749	733	778	785	860	860	838	854
8	805	830	829	754	765	801	818	883	883	862
9	755	796	837	832	772	768	820	839	906	905
10	763	731	786	828	820	786	779	829	848	916
11	745	747	731	775	796	822	790	775	826	848
12	745	780	782	763	778	826	847	809	793	846
Totals	10,630	10,340	10,629	10,707	10,730	10,748	10,747	10,749	10,755	10,768

## Employees By Category

	Actual			Projected		Actual			Projected
	2023	2024	2025	2026		2023	2024	2025	2026
<b>Official/Administrative</b>					<b>Employees by Fund</b>				
Asst. Superintendent	1.00	1.00	1.00	1.00	General	1,206.22	1,236.63	1,248.71	1,268.71
Asst. Treasurer	1.00	1.00	1.00	1.00	Food Service	42.48	43.32	44.21	44.21
Athletic Director	4.00	4.00	4.00	4.00	Auxiliary Services	0.25	0.25	0.25	0.25
Compensation Supervisor	1.00	1.00	1.00	1.00	Other Misc. State Grants	0.00	0.00	0.40	0.40
Coordinator	7.00	7.00	8.00	8.00	Spec Ed IDEA	24.58	21.38	20.85	20.85
Director	11.00	11.00	10.00	11.00	Limited English Prof	1.50	1.50	1.50	1.50
Principals/Asst. Principals	32.00	32.00	32.00	32.00	ESSER	5.00	7.00	0.00	0.00
Superintendent	1.00	1.00	1.00	1.00	Disadv. Children	8.00	8.00	9.00	9.00
Supervisors	3.00	3.00	3.00	3.00	Spec Ed Preschool	0.98	1.16	0.92	0.92
Treasurer	1.00	1.00	1.00	1.00	Intra-District Svcs	14.00	14.50	15.00	2.00
	<b>62.00</b>	<b>62.00</b>	<b>62.00</b>	<b>63.00</b>	Workers Comp Insur.	1.00	1.00	1.00	1.00
<b>Professional- Educational</b>					Total	<b>1,304.01</b>	<b>1,334.74</b>	<b>1,341.84</b>	<b>1,348.84</b>
Blending Learning Coach	0.00	0.00	0.00	0.00					
Counselors	25.50	26.50	26.50	26.50					
Librarian	16.60	16.60	16.60	16.60					
Other Educational Assgn.	2.20	2.00	2.00	2.00					
Regular Teachers	550.00	554.70	556.80	560.80					
Special Ed Teachers	167.69	177.19	180.20	181.20					
Teacher Leaders	3.00	3.00	3.00	3.00					
Vocational Ed Teachers	1.00	1.00	1.00	1.00					
	<b>765.99</b>	<b>780.99</b>	<b>786.10</b>	<b>791.10</b>					
<b>Professional- Other</b>									
Accountant	1.00	1.00	1.00	1.00					
Adaptive Phys Ed	1.50	1.50	1.70	1.70					
Autism Scholarship Facilitator	0.50	0.00	0.00	0.00					
Nurses	7.00	7.00	7.20	7.20					
Occupational Therapist	8.40	8.39	8.20	8.20					
Physical Therapist	1.40	1.60	2.00	2.00					
Psychologists	11.70	12.70	13.31	13.31					
Resident Educator	0.00	0.60	0.60	0.60					
Speech & Lang. Therapists	15.00	15.00	15.39	15.39					
Web Design	1.00	1.00	1.00	1.00					
	<b>47.50</b>	<b>48.79</b>	<b>50.40</b>	<b>50.40</b>					
<b>Technical</b>									
Database Specialist	1.00	1.00	1.00	1.00					
Desktop Specialist	6.00	6.00	7.00	7.00					
Digital Tech Support	1.00	1.00	1.00	1.00					
EMIS Coordinator	1.00	1.00	1.00	1.00					
Instructional Integration Specialist	1.00	1.00	0.00	0.00					
Network Specialist	4.00	4.00	4.00	4.00					
Personnel Analyst	2.00	2.00	2.00	2.00					
Tech Systems Support	1.00	1.00	1.00	1.00					
Technology Technician	1.00	0.00	0.00	0.00					
End User Support Specialist	1.00	1.00	1.00	1.00					
DevOps Specialist	0.00	1.00	1.00	1.00					
Weight Room Tech	1.00	0.82	0.82	0.82					
	<b>20.00</b>	<b>19.82</b>	<b>19.82</b>	<b>19.82</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	142.15	151.47	150.61	151.61					
Secretaries	59.23	59.23	59.23	59.23					
Testing Specialist	1.00	1.00	1.00	1.00					
	<b>210.38</b>	<b>219.70</b>	<b>218.84</b>	<b>219.84</b>					
<b>Crafts and Trades</b>									
Auditorium Manager	1.00	1.00	1.00	1.00					
Building Maintenance	7.00	7.00	6.00	6.00					
Delivery/Warehousing	1.00	1.00	1.00	1.00					
Mechanic	4.37	4.38	4.38	4.38					
Stagecraft Tech	2.00	2.00	2.00	2.00					
Technical Trades	7.00	7.00	7.00	7.00					
	<b>22.37</b>	<b>22.38</b>	<b>21.38</b>	<b>21.38</b>					
<b>Operative</b>									
Bus Drivers	58.03	61.61	64.96	64.96					
Dispatcher	2.00	2.00	2.00	2.00					
	<b>60.03</b>	<b>63.61</b>	<b>66.96</b>	<b>66.96</b>					
<b>Service Work/Laborer</b>									
Crossing Guard	0.56	0.56	0.56	0.56					
Custodians	66.51	66.38	65.19	65.19					
Food Service	39.67	40.51	41.40	41.40					
Landscape Maintenance	9.00	10.00	9.19	9.19					
	<b>115.74</b>	<b>117.45</b>	<b>116.34</b>	<b>116.34</b>					
Total	<b>1,304.01</b>	<b>1,334.74</b>	<b>1,341.84</b>	<b>1,348.84</b>					

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



## Glossary of Terms

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*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.

*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.

## Glossary of Terms

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*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.

*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.

## Glossary of Terms

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*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.