



NEW PHILADELPHIA
CITY SCHOOLS

FINANCIAL PROSPECTUS 2026



A Message From the Treasurer

FINANCES IN FOCUS

At New Philadelphia City Schools, every financial decision we make is rooted in a single goal: to ensure our students have the strongest foundation possible for learning, growth and lifelong success.

Now in its third year, our annual Financial Prospectus continues our commitment to financial transparency and community engagement. This publication is designed to offer a clear, accessible look at where our funding comes from, how we allocate it and the steps we're taking to manage resources efficiently.

As costs continue to rise and state funding evolves, we remain focused on long-term financial planning that reflects both current realities and future needs. From balancing day-to-day expenses to investing in staff, safety and up-to-date learning tools, we're committed to being careful stewards of taxpayer dollars while supporting high-quality education across the district.

Whether you're curious about per-pupil spending, recent grants or how New Philadelphia compares to similar districts, you'll find that information here. We believe transparency builds trust—and that trust is essential to our continued progress.

If you have questions about our district's finances, please feel free to reach out to me at 330-364-0607.

Julie Erwin, CPA
Treasurer



A Message From the Superintendent

WHAT WE HEARD, WHERE WE'RE GOING

Every number in this report tells a story. Not just of dollars and cents but of the values we hold as a school district and a community. At New Philadelphia City Schools, financial decisions are not made in spreadsheets alone. They reflect a deep commitment to giving every student the chance to grow, achieve and thrive in a safe and supportive learning environment.

This year's Financial Prospectus comes at a time of exciting possibilities. On May 5, our community will vote on a proposed 1.5% earned income tax that would help fund the construction of a new PreK-6 elementary and a new 7-12 middle/high school. These new buildings would be located on land near Pleasant Valley Road and State Route 39. This one-campus solution addresses long-standing safety, access and operational challenges. If approved, the plan would unlock \$80 million in state co-funding through the Ohio Facilities Construction Commission.

This tax only applies to earned income. It would not apply to retirement income, unemployment compensation or other passive income. For many residents, this plan results in a lower overall tax impact compared to last year's proposed levy.

We know these decisions matter. That is why we continue to provide transparent, accessible financial information year-round so every resident can see how their tax dollars directly impact students, staff and the future of our district.

If you have questions about our financial planning or about the May 5 ballot issue, I encourage you to reach out. You can find more information on our website, attend a school board meeting or call me directly at 330-364-0600.

Thank you for your interest and involvement in New Philadelphia City Schools.

Amy Wentworth
Superintendent

Understanding the New Forecasting Timeline

The Ohio Department of Education and Workforce now requires districts to submit a four-year financial forecast rather than a five-year forecast. Forecasts are due in November and May, and beginning in the 2026–27 school year, that shifts to August and February.

At New Philadelphia City Schools, we go beyond state requirements by continuing to review longer-term projections internally. This helps us anticipate future needs, adjust early, and protect the financial health of our schools.

Think of the forecast as our financial roadmap. It estimates revenue

and expenses, considers past trends, and uses assumptions about enrollment, funding and the economy to guide decisions. Ultimately, it helps us answer key questions like:

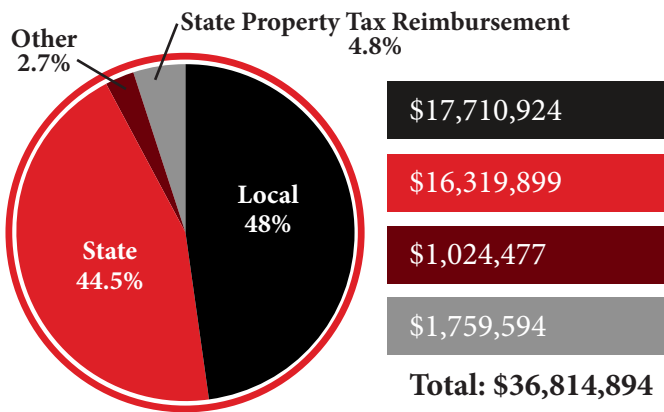
- Can we sustain our current programs?
- Where might costs increase?
- What steps can we take now to ensure future stability?

Long-range planning remains a priority — no matter what the timeline. You can explore New Philadelphia City Schools’ financial forecasts anytime at npschools.org.

Revenue vs. Expenses

*Based on 2025 data

REVENUE



LOCAL

Local revenue is made up of real estate, tangible personal property and property taxes, and represents 48% or less than half of our budget.

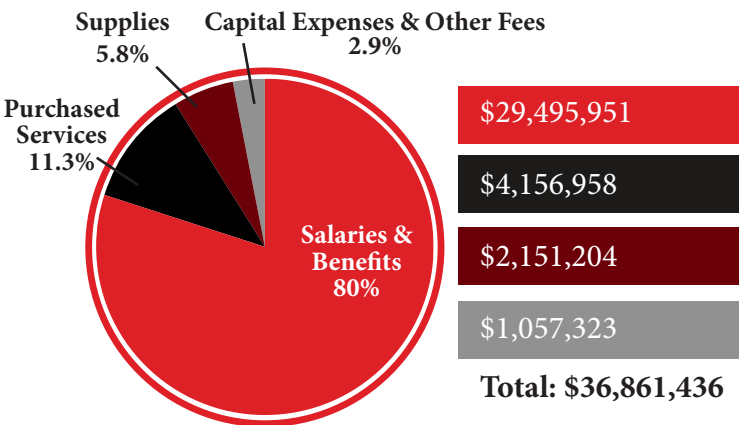
STATE

State funding is based on the Fair School Funding Plan, which looks at a community’s ability to pay for its local education. It has slowly been phased in over the last two state budget cycles. This makes up about 44.5% of our operating budget.

OTHER

Other sources of income include things like interest income and refunds from previous fiscal years. They contribute 7.5% to our overall revenue.

EXPENSES



SALARIES AND BENEFITS

The strength of our schools starts with the people who lead classrooms, drive buses, serve meals and support students every day. That is why salaries and benefits make up our largest investment — accounting for 80% or \$29.4 million.

PURCHASED SERVICES

- Almost \$4.2 million is spent on purchased services each year. These services include:
- Programming, such as College Credit Plus
 - Special education services
 - Technology data services
 - Building utilities
 - Insurance
 - Staff professional development
 - Transportation services

SUPPLIES

Supplies include items such as curriculum, paper, bus fuel, and maintenance and custodial materials.

CAPITAL EXPENSES AND OTHER FEES

A little over 2.8% of our expenses go toward capital costs, which support the physical tools that keep our district moving. This includes items like buses, often purchased on a rotating schedule to match their cost and lifespan. To manage cash flow, we regularly use smart financing options such as lease-purchase agreements. You will also see other standard costs in this category, like county auditor processing fees, which are part of doing business for any organization that receives tax dollars.



NEW PHILADELPHIA CITY SCHOOLS

MAY 5, 2026
BALLOT ISSUE

The district is listening and revising the previously proposed plan

WE HEARD:

- Concerns about affordability, particularly for senior citizens and those on fixed incomes
- Calls for relief from rising property taxes
- Issues with anticipated traffic congestion with the previous plan
- Requests for safer, more efficient school buildings

NEW PHILADELPHIA CITY SCHOOLS PROPOSES A 1.5% EARNED INCOME TAX

- Applies to earned income only
- Does NOT apply to retirement income (such as Social Security or pensions), unemployment benefits, interest, dividends or capital gains
- Applies to residents of the district, not non-residents who work in the district
- Collection begins in 2027

IN RESPONSE TO COMMUNITY CONCERNS ABOUT PROPERTY TAXES, THE PLAN ALSO INCLUDES A 0.5 MILL REDUCTION

- 0.5-mill reduction in property taxes starts when earned income tax collections begin
- This reduction applies to all district property owners

FUNDING FROM THE MAY 6 BALLOT ISSUE WOULD PROVIDE:

- Construction of a new PreK–6 elementary school and a new 7–12 middle/high school on land east of town, near the intersection of Pleasant Valley Road and State Route 39. This location would help ease traffic congestion compared to the previously proposed plan of constructing new buildings in town. The property would only be purchased if the issue passes.
- Qualification for \$80 million in state co-funding through the Ohio Facilities Construction Commission (OFCC) on a nearly \$170 million project
- A more efficient one-campus solution, including:
 - Shared specialized staffing across buildings
 - More centralized services such as food service, maintenance, technology, and transportation
 - Enhanced safety through a single, more secure site

Combining a 1.5% earned income tax with a 0.5-mill property tax reduction results in a lower overall tax impact than the previously proposed bond issue and permanent improvement levy for some community members.

ADDITIONAL DETAILS ABOUT THE MAY 2026 BALLOT ISSUE

As New Philadelphia City Schools continues long-term planning, we want to provide additional information about how the proposed ballot issue connects to facilities, financial planning, and its potential impact on residents.

For residents who do not have earned income, including many senior citizens, the proposed 1.5% School District Earned Income Tax would not apply because it applies only to earned income such as wages and salaries. Retirement income, including Social Security, pensions, interest, dividends, and capital gains, is not subject to the tax. If the ballot issue is approved, the district also plans to reduce property taxes by 0.5 mills when earned income tax collections begin. That reduction would apply to all property owners in the district. As a result, a resident with no earned income would pay less in total taxes.

The proposal aligns with the district's long-term strategic priorities focused on facilities, safety, efficiency, and fiscal responsibility. Through community input and strategic planning, the district identified the need to address aging buildings, improve campus safety, and operate more efficiently. If new facilities move forward, they would be designed in accordance with the Ohio School Design Manual and the Ohio Facilities Construction Commission guidelines. These standards include controlled vestibule entry systems, layered access control, modern classroom layouts, and sustainable building practices aligned with Leadership

in Energy and Environmental Design (LEED) Silver standards.

Many of the district's school buildings were originally constructed decades ago. The average age of facilities is approximately 80 years. Five school roofs are projected to require replacement at an estimated cost of at least \$2.5 million. A cracked clay pipe beneath Welty Middle School could require excavation into the first-floor structure if it fails.

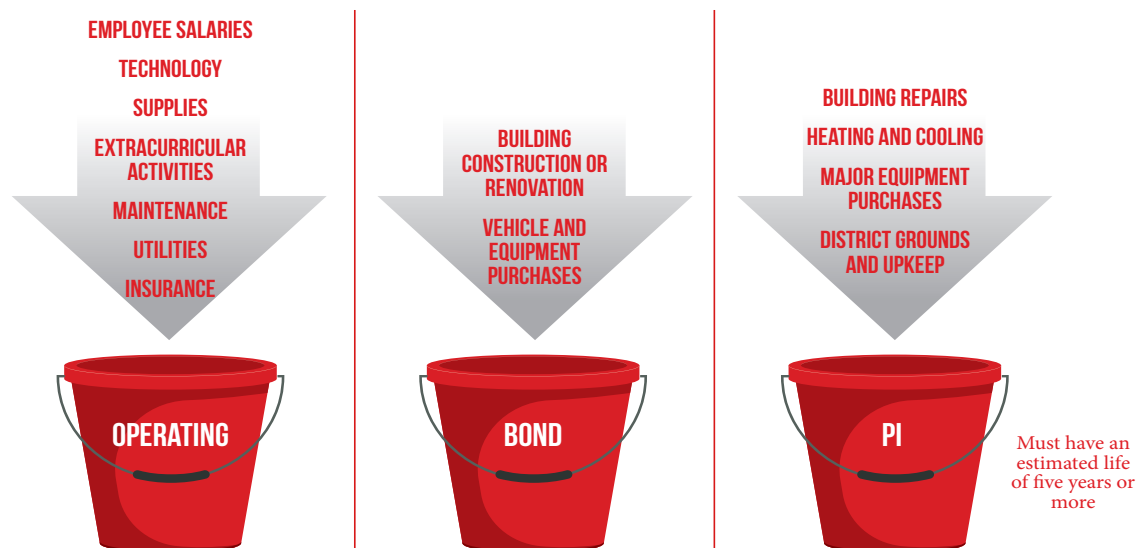
To address space needs, the district currently uses modular classrooms across multiple buildings. Nine modular units need replacement, with an estimated cost of \$120,000 for a used unit or \$250,000 for a new unit. While modular classrooms provide additional space, they require ongoing maintenance and may raise concerns about weather exposure and security when students move between buildings.

If the ballot issue does not pass and new construction does not proceed, existing buildings would remain in operation, and major repairs such as roof and modular replacement would still need to be addressed. Large-scale facility repairs may need to be funded through the district's operating budget, which supports daily expenses such as transportation and instructional services.

For additional information, visit npschools.org or contact the district office at 330-364-0600 with questions.

School Funding 101

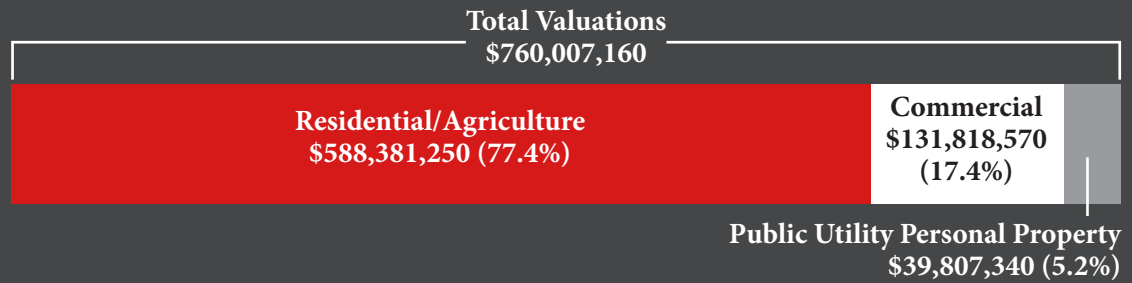
Ohio's school districts can ask for three types of funding from their community or a combination thereof. Here are allowable ways these different types of funds can be spent.



The 1.5% earned income tax on the May 2026 ballot would primarily be used to purchase bonds for the district's facilities project—constructing new PK-6 and 7-12 buildings—and would also provide ongoing funding to maintain these buildings well into the future.

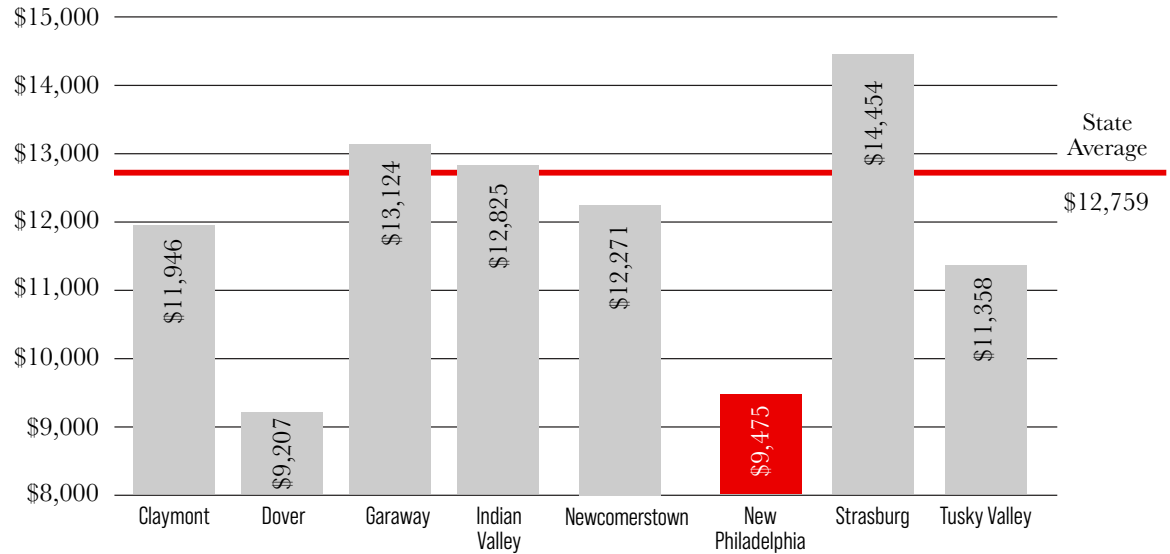
Property Tax Breakdown

Everyone who lives or operates a business within the boundaries of New Philadelphia City Schools contributes to local education through taxes. Here is a closer look at how that support breaks down.



Per Pupil Spending

In fiscal year 2025, New Philadelphia City Schools spent \$9,475 per student, significantly less than the state average of \$12,759. This reflects our ongoing commitment to delivering a high-quality education while remaining careful stewards of community and taxpayer dollars.



Maximizing Our Resources

At New Philadelphia Schools, we don't just manage dollars, we multiply impact. By actively pursuing grants and alternative funding, we are able to extend the reach of our budget, protect local tax dollars, and bring new opportunities to life for students and staff. In fiscal year 2025 alone, more than \$2.1 million dollars in grant funding helped power everything from classroom innovation to essential services, all in support of the Quaker experience.

Federal Grants

- \$662,300 for special education services
- \$794,832 toward enhancing English and Math for qualifying students
- \$90,115 for English Language and immigrant funds
- \$46,907 toward student support and academic enrichment
- \$137,714 for professional education for staff
- \$28,533 toward preschool special education

TOTAL: \$1,760,401

State Grants

- \$335,220 toward state-funded preschool
- \$13,938 for Ohio School One Net

TOTAL: \$349,158

Local Grants

- \$29,465 for Project Lead the Way*
- \$19,892 to support teachers from the Quaker Foundation
- \$2,500 for the University of Cincinnati AIPL Grant
- \$1,500 toward the University of Cincinnati OPEPP Grant

TOTAL: \$53,357

*Project Lead the Way, a program designed to give students the knowledge they need to excel in high-tech fields, is funded by Allied Machine and Engineering, the Rosenberry Foundation, and numerous other local organizations.

New Philadelphia Facilities: What You Should Know

Being responsible with taxpayer dollars while ensuring our school buildings remain safe and functional is a top priority. With an average building age of 83 years, our schools were all built decades ago. New Philadelphia High School and Welty Middle School, the oldest in the district, are now 112 years old. Like any aging structures, they require ongoing maintenance and repairs to remain safe and functional for students and staff.

Over the past four years, the district has invested in critical updates, including roof repairs, heating and cooling system upgrades, plumbing fixes, and electrical improvements. These investments are not just about addressing immediate needs—they are about protecting the learning environments where students grow every day.

We understand that maintaining older buildings is an ongoing effort, and we are committed to being transparent about these costs. The reality is that while repairs help extend the life of a building, there are challenges that come with trying to keep aging facilities up to today's standards. Outdated infrastructure, rising repair costs and the limitations of older designs make it harder to create the best learning spaces for students. These repairs are expected and necessary and we are committed to maintaining a safe space for our students and staff.

Recent Repairs and Maintenance

High School *Built in 1913*

	Phased boiler project: \$3,199,668
	Roof replacement: \$918,089
	Camera installation: \$25,205
	Asphalt repairs: \$47,760
	Gym ceiling painting: \$10,400
	Restroom renovation: \$2,655
	Patio lighting: \$2,875
	Electric panel replacement: \$8,980
	Door replacement: \$24,520
	Kiln replacement: \$5,700
	Girls Locker Room Remodel: \$17,013
	Brickwork at the Stadium: \$445,016
	Magnetic Door Locks (Fire Marshall required): \$21,469
	Public Safety Radio Coverage BDA: \$68,621.75

East Elementary *Built in 1952*

	Heating system replacement: \$178,844
	Camera installation: \$9,715
	Drain system replacement: \$8,600

Central Elementary *Built in 1941*

	Boiler replacement: \$227,915
	Asphalt resurfacing: \$59,535
	Camera installation: \$14,634
	Sidewalk replacement: \$2,500
	Door controller replacement: \$1,321
	Sliding Board on playground: \$1,650

York Elementary *Built in 1941*

	Boiler replacement: \$112,719
	Asphalt resurfaced: \$62,780
	Driveway addition to reduce traffic: \$23,225
	Classroom door replacement: \$5,970
	Camera installation: \$7,285

Welty Middle School *Built in 1913*

	Elevator replacement: \$42,100
	Asphalt resealed: \$12,000
	Bleacher repair: \$6,300
	Camera installation: \$7,346
	Scoreboard replacement in the gym: \$12,271

South Elementary *Built in 1974*

	Roof replacement: \$381,402
	Gym floor replacement (flood damage): \$99,000
	Air conditioning installation: \$42,733
	Heating system replacement: \$169,862
	Fence replacement: \$5,870
	Parking lot resurfaced: \$63,350
	Pump replacement: \$5,014
	Camera installation: \$7,141
	Door replacement: \$3,986
	Boiler replacement: \$112,719

West Elementary *Built in 1957*

	Boiler replacement: \$211,354
	Camera installation: \$7,285
	Camera installation: \$9,715
	Sidewalk replacement: \$3,500
	Door replacement: \$4,395



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The district is listening and revising the previously proposed plan

- A 1.5% income tax on earned income only
- No tax on retirement income, including Social Security or pensions
- Applies to residents of the district not non-residents who work in the district
- Funding would be used to construct a new PreK-6 elementary school and a new 7-12 middle/high school on land east of town, near the intersection of Pleasant Valley Road and State Route 39.
- The district plans to lower property taxes by 0.5 mills when the income tax begins
- This reduction applies to all property owners in the district
- If approved, the tax would start January 1, 2027
- Unlocks \$80 million in state funding

To learn more, visit npschools.org or contact the district office at 330-364-0600.