

District Budget

July 1, 2016 – June 30, 2017



Worthington City School District
200 East Wilson Bridge Road
Worthington, Ohio Franklin County
www.worthington.k12.oh.us
(614) 450-6000



WORTHINGTON CITY SCHOOL DISTRICT

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WORTHINGTON SCHOOLS

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June 27, 2016

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

Trent Bowers, Ed.D.
Superintendent

Jeff McCuen
Treasurer

Board of Education:

Jennifer Best

Julie Keegan

Marc Schare

Sam Shim

Charlie Wilson

We are proud to present the proposed fiscal year 2017 budget for the Worthington City School District. This document is intended to illustrate to all stakeholders, in an understandable manner, how District resources are being utilized to meet its goals and accomplish its mission. We hope this document 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.

This budget is prepared on a budgetary basis of accounting for the period July 1, 2016 to June 30, 2017 and includes all funds under the direct control of the District. This basis of accounting is different than the District's CAFR 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).

INITIATIVES AND GOALS

The Mission of Worthington Schools is to empower a community of learners who will change the world. To empower is to enable or permit, to give power or authority. A community of learners represents our 10,000 students, our 1,200 staff members and each of the 60,000 residents of our school district. Our students changing the world is a broad and audacious goal. But our students will change the world in big and small ways. Some will start companies, do breakthrough research, or serve in politics. Others will affect future generations as teachers, senior caretakers or even parents. In order to prepare them for an uncertain future our students need a base level of academic content knowledge, but more than ever that academic content knowledge is a commodity. What our students need

most is to be adaptable, resilient, inquisitive, entrepreneurial, collaborative and lifelong learners. If our students are going to be prepared for this future then what they do in your classroom matters. However, what they do in First Robotics or Science Olympiad or Destination Imagination, or in theatre, or on the athletic field may matter just as much. In Worthington it is our goal to make certain that every child in Worthington Schools knows that they have a trusted adult who cares about them and believes in them. With those items in mind, our academic goals for the upcoming school year will be:

1. To maximize academic potential for each student

The goal is to maximize the potential of every student. We are looking to stretch the academic boundaries of every student, so that a student would be encouraged to take more advanced classes, more AP classes and so forth, but just as important, a student who has struggled would be similarly encouraged to take and pass classes that challenge their abilities. This will take the combined efforts of our guidance counselors, principals and above all, our teachers to accomplish this goal.

2. To ensure that students graduate remedial free for college and career ready

The goal is to ensure that Worthington students graduate from high school "College and Career Ready". To be "College Ready", one must be remediation free. As you know, throughout Ohio, a fairly significant number of students who graduate have to take remedial courses when they get to college. Worthington's statistics are already very good in this area, but we feel they are not good enough. We want to make sure that every graduate is ready for college when they get there.

On a short term basis, the District will continue to implement its three-year technology plan, a summary of which can be found on page 81. Major tech projects include consolidating and upgrading servers at the two high schools and central office, as well as implementing ongoing EMIS reporting updates. Major facility projects include installation of interior security cameras at both high schools, replacement of boilers at WKHS, new roofs at Granby, Worthington Park, Liberty, and Sutter Park, replacement of air conditioning at TWHS as well as a new auxiliary gym floor, and interior painting at Granby. In addition, four or five busses will be replaced according to schedule.

On a long term basis, the District will engage the community over the course of the next 8-12 months in an enrollment and facility master planning process to set a direction for the future of Worthington Schools. An updated enrollment forecast completed in 2015 projects student population growth of more than 600 students over the next decade, as housing begins to turn over and a limited number of project developments occur. Total enrollment is expected to surpass 10,000 in the near future, and although we were at those levels in the past, educational delivery models have changed over time. Classroom spaces are currently utilized differently, and several of our buildings do not have capacity for these additional students. The Ohio Facilities Construction Commission completed a full analysis of our facilities and determined that many may need significant upgrades to meet standards, the cost of which may exceed a threshold in which it makes more sense to construct a new building.

Since major decisions on facilities cannot be made solely based on building condition, but in the context of grade level configuration, feeder patterns, and neighborhood schools, we will be utilizing an educational planning consultant to assist in this community engagement process that will set a direction

for the future of Worthington Schools. Our hope is that by the start of the 2017-18 school year, we will have a clear path of what our community expects Worthington Schools will become, and funding for any projects would most likely take the form of a new capital bond issue presented to voters as early as the fall of 2017.

CURRENT ECONOMIC IMPACT ON THE BUDGET

The central Ohio and greater Columbus area economy continues to be strong and diverse, with major employers such as Battelle Memorial Institute, Ohio State University, Nationwide Insurance, American Electric Power, and Huntington Bank to name a few. The unemployment rate of Franklin County dipped to 3.9% as of April 2016 according to ODJFS, one of the lowest in the state. The City of Worthington in particular continues to experience substantial private sector interest in redevelopment of existing facilities and properties. Conveniently located north of Columbus, Worthington is home to many Ohio State University professors and employees, as well as major international employers such as Worthington Industries, Diamond Innovations, and Mettler Toledo.

New restaurant, retail, and service offerings continue to be added to the recently renovated Shops at Worthington Place, and the City continues to review redevelopment plans on a 42 acre site in the heart of the City formerly operated as the United Methodist Children's Home. In addition, the Ohio Department of Transportation has almost completed its \$95 million renovation of the I-270/US23 interchange that will greatly improve traffic flow and safety as well as improve automotive and pedestrian access to and from Worthington's northern gateway. We encourage you to visit the City of Worthington's economic development webpage at businessworthington.org.

The statewide economy has remained stable over the past year, with Ohio's unemployment rate at 5.1% as of March 2016, compared to 5.0% a year ago. According to the Ohio Department of Development's April 2016 newsletter, Ohio's GDP ranked 7th in the nation, 4th in manufacturing. Two leading exports of the state are motor vehicles and machinery.

IMMEDIATE FINANCIAL CONDITION

The operating budget for the near-term is stable, as illustrated in the most recent five-year financial forecast located on page 40. This is a direct result of tremendous voter support of an incremental operating levy and bond request in November 2012, as well state funding changes that impacted our District in a positive manner. A healthy fund balance is projected throughout the next five years.

Long term contracts with both labor unions expire at the end of fiscal year 2017; therefore we will begin discussions on a new multi-year agreement and expect to have that agreement in place prior to the start of fiscal year 2018.

The District moved to self-funding its employee health insurance program in January 2014, and thus far we have experienced significant cost savings as a result of lower than expected claim levels. Adequate reserve fund balances have been met, allowing the District to reduce premiums by 8% for calendar year 2016. We expect modest 5% increases in future years.

We have secured fixed utility contracts for several years for natural gas and electricity, and installed a state of the art fiber network that connects our 21 locations with 10 gigabit internet service. This will provide the District plenty of bandwidth to implement standards and any online assessments that may occur in the near future, as well as implement portions of our 3 year technology plan. It also allows for better communication and security enhancements, all of which will require greater bandwidth usage that should easily be accommodated within 10 gigabits.


LONG TERM FINANCIAL CONDITION

While the near-term financial condition is strong, long-term operating challenges remain. The latest biennial state budget for FY16&17 provided a modest increase in state funding to our district, and Senate Bill 208 effectively slowed the rate at which we are losing our TPP reimbursement. However, as the forecast projects, increasing costs begin to outpace our flat revenue levels beginning in FY18, creating a structural deficit in future years that will erode current fund balances. Discussions will need to begin on how to address that deficit, and we will continue to work with legislators to adequately fund public school districts, since our district is projected to receive \$3.9 million less than the formula indicates for FY17 due to a cap in funding caused by appropriation limitations. Property tax reduction laws create flattening revenues, forcing school districts to periodically return to voters for additional revenue, complicating long-term funding and planning.

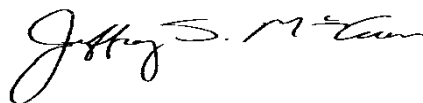
As discussed earlier, latest projections show enrollment continuing to increase, creating staffing pressure as well as facility constraints. We will be entering the final year of a five-year capital improvement plan funded by the November 2012 bond issue, with a significant amount of deferred maintenance, technology, and equipment replacement funded from that bond issue. After our comprehensive community dialogue, we expect to finalize a long-term plan regarding the future of our facilities, and we would most likely need to return to voters for approval of capital funding for that plan in 2017 or 2018.

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



Jeff McCuen, Treasurer

Introductory Section



Angela Adrean, Principal at Worthington Kilbourne High School was selected as Ohio's Principal of the Year for 2016 by the Ohio Association of Secondary School Administrators (OASSA)

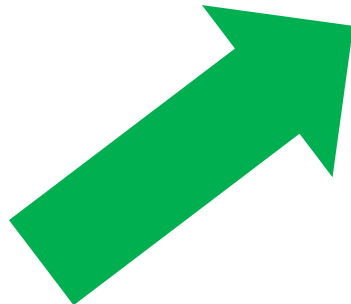
WORTHINGTON CITY SCHOOL DISTRICT

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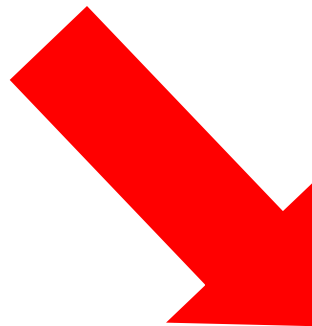
Budget Highlights:

- Revenues of the General Fund, the District's main operating fund, are anticipated to remain relatively flat at \$132.4 million, and expenditures are projected to increase 5% to \$126.0 million, creating a positive surplus of \$6.4 million for FY17. Long term, expenditures are projected to begin to outpace revenues beginning in FY18.
- Budget includes additional staff of 9 FTE to address special needs, enrollment growth, as well as an additional EMIS Coordinator to keep up with the growing demand of information reporting requirements.
- Budget also includes \$9.8 million in major capital expenditures: 4-5 replacement busses and vans, additional chromebooks as the District strives toward a 1:1 student to device environment, server upgrades, installation of interior security cameras, several roofing projects, and new auxiliary gym flooring. This is the final year of the \$40 million five-year capital bond issue approved in 2012.
- Debt service revenue will remain flat, with property tax collection of 3.8 mills, as the District maintains its promise of "no new millage" during the 2012 capital bond issue campaign.
- The chart below illustrates general fund operating revenues, both local and state, as compared to expenditures, actual for the last two years and projected next three years. As you can see, our District is growing ever more reliant on local property taxes for general operations.

General Fund Revenues and Expenditures										
	Actual FY15		Actual FY16		Estimated FY17		Estimated FY18		Estimated FY19	
Local Revenues	\$91.3	70%	\$96.4	73%	\$97.4	74%	\$95.1	74%	\$95.5	74%
State Revenues	<u>38.7</u>	<u>30%</u>	<u>35.8</u>	<u>27%</u>	<u>35.0</u>	<u>26%</u>	<u>34.1</u>	<u>26%</u>	<u>34.1</u>	<u>26%</u>
Total Revenues	\$130.0	100%	\$132.2	100%	\$132.4	100%	\$129.2	100%	\$129.6	100%
Expenditures	<u>\$124.3</u>		<u>\$119.6</u>		<u>\$126.0</u>		<u>\$131.8</u>		<u>\$137.0</u>	
Surplus (Deficit)	\$5.7		\$12.6		\$6.4		(\$2.6)		(\$7.4)	



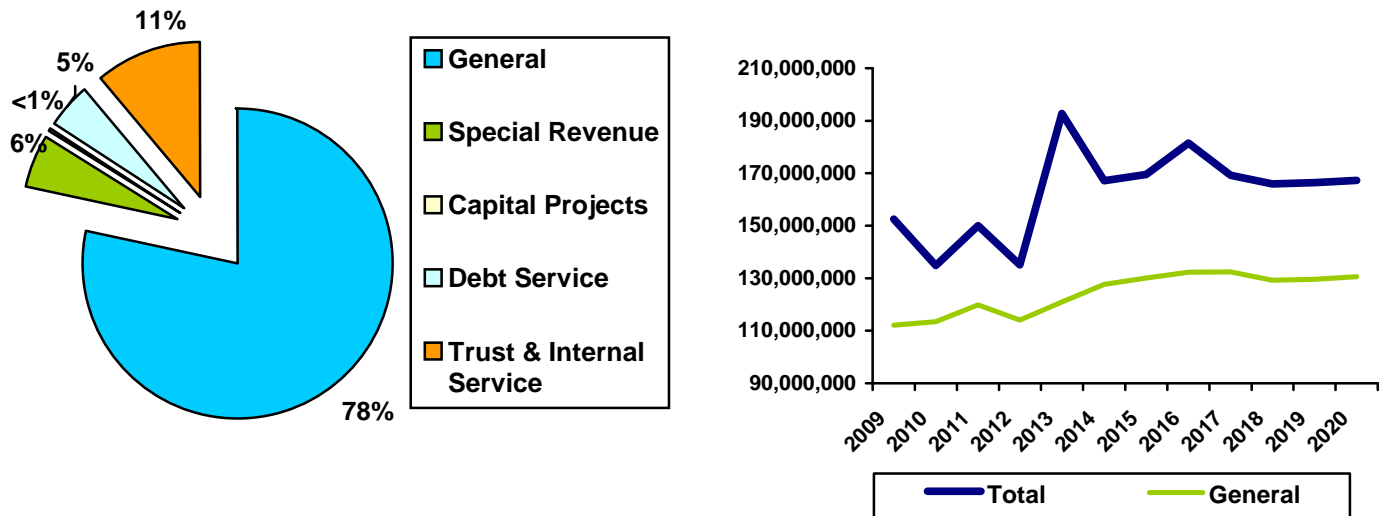
Local Revenue Sources



State Revenue Sources

Executive Summary - Revenue Analysis

Total 2017 Projected Revenues All Funds: \$169.1 Million



Revenue of all 25 District funds for 2017 is projected to total \$169.1 million, a decrease of \$12.4 million from the prior year. That decrease is a result of the following:

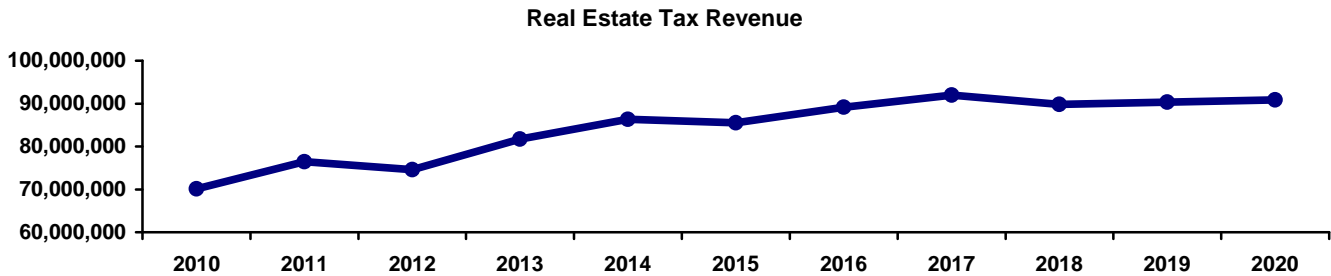
- Debt Service Fund revenue is expected to decrease \$10 million. The District refinanced \$10 million of outstanding debt in FY16 which is not expected to occur in FY17. The District adheres to its 2012 bond issue “no new millage” promise that property tax rates do not increase above 3.8 mills related to debt repayment.
- Capital Projects fund revenue is expected to decrease \$2.1 million. The District received loan proceeds of \$2 million in FY16 for completion of an energy conservation project, which will not occur again in FY17. The loan will be repaid from the general fund through utility cost savings over a 15 year period.
- General Fund total revenue is projected to remain flat. Property tax rates will remain the same, and due to passage of SB208, the District will receive supplemental state aid to offset the loss of the tangible personal property tax reimbursement in FY17
- Special revenue funds total revenues are expected to remain stable, as most funds are grants that remain relatively consistent from year to year. The District is not aware of any new grants available in FY17 at this time.
- Internal Service fund revenue is expected to decrease \$0.7 million, the result of an 8% decrease in premiums that are paid into the Self-Insurance fund. Claims are running fairly close to current year estimates, and we project a 5% inflationary increase in premiums for 2017 at this time.

A detailed analysis of each fund category follows.

General Fund

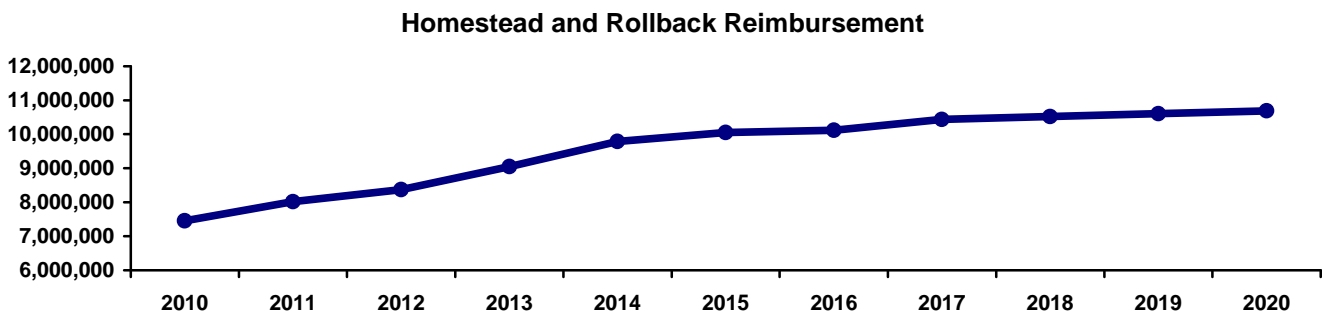
The three main sources of General Fund operating revenue are real estate property taxes (and Homestead & Rollback Reimbursement), tangible personal property taxes (and reimbursement), and basic state aid. A detailed analysis of each category follows.

Real Estate Property Taxes



The District's main source of revenue is real estate property taxes, accounting for almost 70% of total operating revenue. The graph above shows collections gradually increasing from 2012 to 2016, which is the result of an incremental levy approved in November 2012. The levy added 4.9 mills in 2013, with an additional mill in 2014, and finally continuing permanently at 6.9 mills in 2015. This resulted in total collections of \$90 million in FY16, and due to Ohio's laws and the fact that Worthington is relatively fully developed, revenue is projected to remain flat at approximately \$90 million in 2017 and beyond. This stair stepping effect is created because Ohio law states that 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 which do get growth). Therefore, unless a District passes a new levy or has tremendous growth, real estate revenues flatten out.

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 currently reimburses the District the amount that otherwise would have been collected from the homeowner. The projections follow closely to real estate revenues above, with the District projected to receive \$10.4 million in 2017, an increase of \$0.3 million from the prior year.



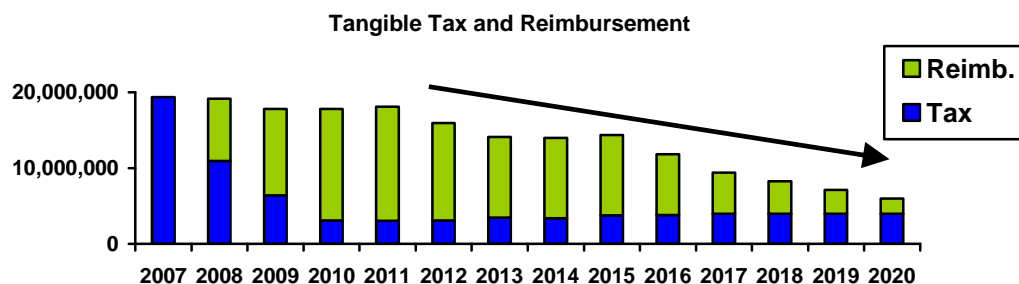
In 2013 the state eliminated this 12.5% rollback provision for any new levies moving forward, and also placed an income threshold for future qualifying senior citizen's homestead exemption. This means the state no longer pays a portion of the property owner's tax bill for new levies. While the net effect of this to total District revenue is zero, it does place more of the burden of education on the local taxpayer, and may hinder any future levy request.

Executive Summary - Revenue Analysis

Tangible Personal Property Tax Reimbursement

Tangible personal property taxes, which are assessed on the equipment and inventory used in business, were eliminated by the state in 2005 (except for public utility property) in an effort to increase business growth in Ohio. However, school districts were dependent on this source of revenue, with our District receiving approximately \$18 million annually from TPP. In an effort to lessen the impact, the State decided to gradually phase out this tax over 4 years (6 years for telecommunications equipment) and to “hold harmless” Districts by reimbursing them the funds they would have collected had the tax still remained in effect.

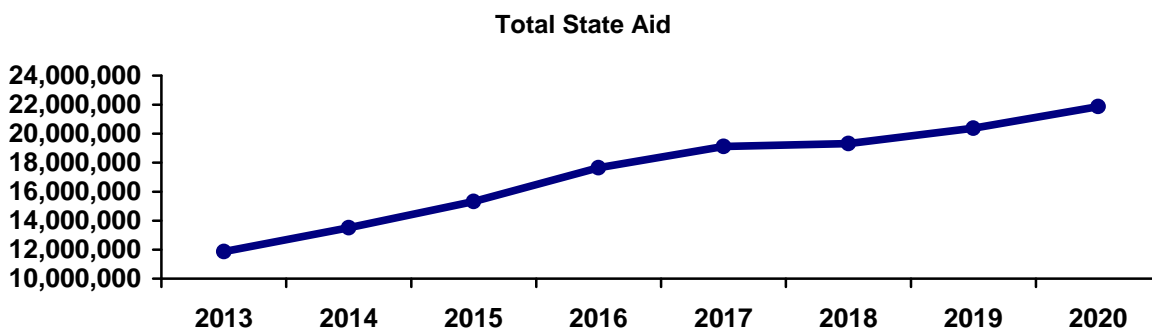
In response to the economic recession and deficit in the 2011-12 state budget, the phase-out of this reimbursement was accelerated, and the District lost \$2.2 million in FY12 and another \$2.2 million in FY13. The 2014-15 state biennial budget maintained the reimbursement for FY14 and FY15 at \$10.6 million, but the 2016-17 budget resumed the phase-out, and the District received \$8.0 million in FY16 and is expected to receive only \$5.4 million in FY17. Thankfully, senate bill 208 amended the 16-17 state budget bill and prolonged the original phase-out. However, we still project to receive only \$4.2 million in FY18, gradually reducing to \$0 in FY22 and beyond.



State Aid

State aid is the third major component of funding for our District and is projected to total \$19.1 million in FY17, an increase of \$1.5 million from the prior year. The educational funding formula was restructured as part of the 2014-15 state budget bill, and our District benefited by receiving “capped” maximum annual increases of 6.25% in FY14, 10.5% in FY15, and 7.5% in FY16 and FY17. However, because adequate resources do not exist to fully fund the formula, FY17 total projected state aid of \$19.1 million is \$3.9 million less than the formulary amount due to the 7.5% capped increase. We are projecting the current formula to still exist in some capacity in the next state budgets, and estimate the annual “cap” to increase 5% annually as well as the per pupil base amount to increase 1% annually.

Additionally, Senate Bill 208 added approximately \$1.2 million in FY17, and represents supplemental aid to certain districts that were heavily impacted by the elimination of the tangible personal property tax and reimbursement as discussed earlier. While we are very grateful for these additional funds, we anticipate that they will not continue after FY17.



A smaller portion of this category also includes Medicaid reimbursement of eligible services as well as funding from a portion of the state’s casino revenues and special education cost reimbursement.

Debt Service Fund

Total revenue for the Debt Service Fund for 2017 is projected to be \$8.2 million, which is consistent with 2015 levels but significantly less than 2016 levels due to a debt refunding that occurred in 2016, which we don't anticipate in 2017. Tax rates will remain at 3.8 mills as promised when voters approved the 2012 capital bond issue, and eventually will begin to decline as the debt is paid off.

The District's bond rating was reaffirmed at Aa1 by Moody's during its 2016 refunding.

Capital Projects Funds

The two capital projects funds are the Permanent Improvements Fund and the Building Fund. The District completed an energy conservation project, authorized under House Bill 264, in the PI fund during FY16 utilizing a low interest loan from the State of Ohio Department of Development's Energy Loan Fund. This loan will be repaid by the general fund through utility cost savings. The District does not have a PI levy currently in effect, therefore we do not anticipate any revenue in this fund in 2017.

The Building Fund accounts for any capital bond levy proceeds and related expenses. The District issued \$40 million of new debt in 2013 as approved by voters in November 2012, with the proceeds being used over a five year period from FY13 to FY17 to fund various capital needs. Typically we have issued the debt in phases, but due to historically low interest rates, the entire proceeds were received in 2013. Therefore, the only projected revenue is \$100,000 in interest income related to the unspent proceeds, which is a decrease from the prior year due to balances being spent down. Please turn to pages 80-81 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 mostly include all local, state, and federal grants as well as athletics and food services. Total revenue of all 18 current special revenue funds is projected at \$9.6 million, consistent with the prior year. These are mostly formulary state and federal grants that are relatively stable. The largest of the special revenue funds, the Food Service Fund, is expected to maintain similar revenue totals as meal prices are not changing. For a more detailed analysis of each special revenue fund please turn to pages 82-101 of the Financial Section of this document.

Internal Service Funds

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

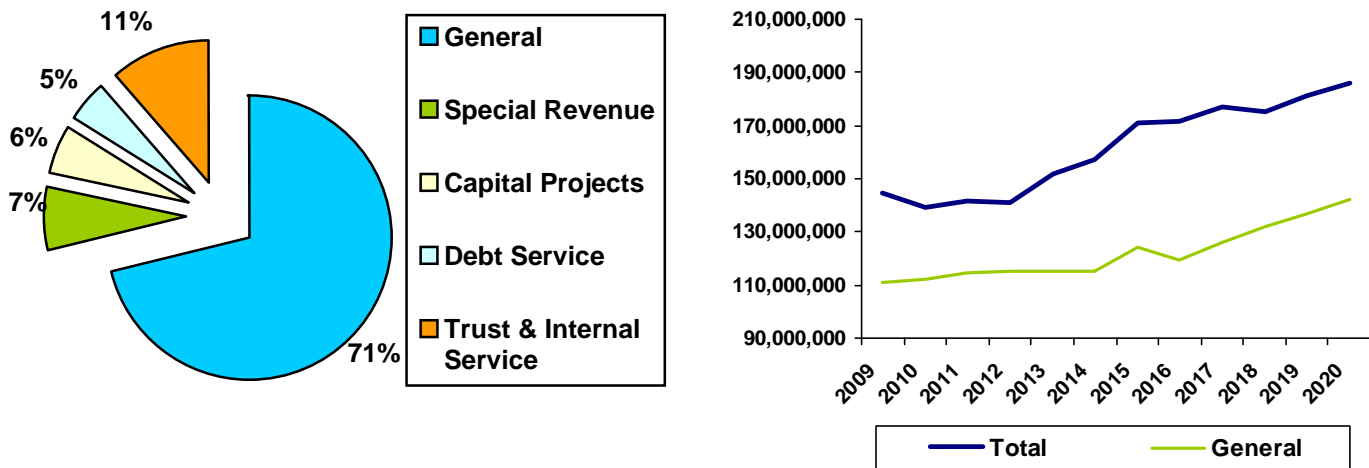
Revenue for the all-day kindergarten program is expected to remain consistent, as the rate for 2016-17 will be unchanged at \$330 per month and we expect similar enrollment levels. Revenue for the copy center is also expected to remain consistent.

Revenue for the Workers Compensation Fund is expected to increase slightly to correspond with an increase in total wage estimates. The rate is expected to remain consistent at 0.8% of covered payroll. This should allow the cash balance reserve to be maintained at a target of approximately \$1.2 million, which represents three catastrophic claims above stop-loss reinsurance amount of \$400,000.

Executive Summary - Revenue Analysis

Revenue for the Medical Self-Insurance Fund is projected to total \$16.2 million for FY17, a slight decrease from the prior year, which represents the second half of calendar year 2016's premium decrease of 8% combined with a projected first half of calendar year 2017 premium increase of 5%. Since the program is still young (3rd full year), we will be examining claims over the next several months and will set premiums accordingly in the fall for 2017, with the dual goal of maintaining stability in premium costs as well as ensuring sufficient reserves are maintained to cover catastrophic events. We have experienced a slight uptick in claims expense during the first part of 2016 compared with 2015, but are still operating at good ratios compared to historical and peer norms. We are hopeful that claims continue to run as projected, in which case these revenue estimates could be reduced.

Total 2017 Budgeted Expenditures All Funds: \$177.1 Million



Expenditures of all 25 current District funds for 2017 are projected to total \$177.1 million, an increase of \$5.8 million from the prior year. The increase is the result of the following:

- General Fund expenditures are projected to increase a total of \$6.4 million. Projected salaries account for \$2.7 million of this increase and include 2% base wage increases and longevity steps as negotiated with both unions during 2014, as well as 9 additional staff to support enrollment increases and special education needs. An additional \$0.8 million is budgeted in supplies for updated English and science curriculum needs, as well as an additional \$0.5 million for utility costs.
- Debt service fund expenditures are projected to decrease \$9.5 million due to a debt refunding that occurred in FY16 that is not anticipated to occur in FY17.
- Special Revenue Funds total expenditures are budgeted to increase \$4.2 million, although over \$2 million of that is in a rotary fund that accounts for facility rental activities and is appropriated in case of emergency, but nothing is planned at this time. Federal and state grants are expected to have remaining carryover balances spent down in FY17.

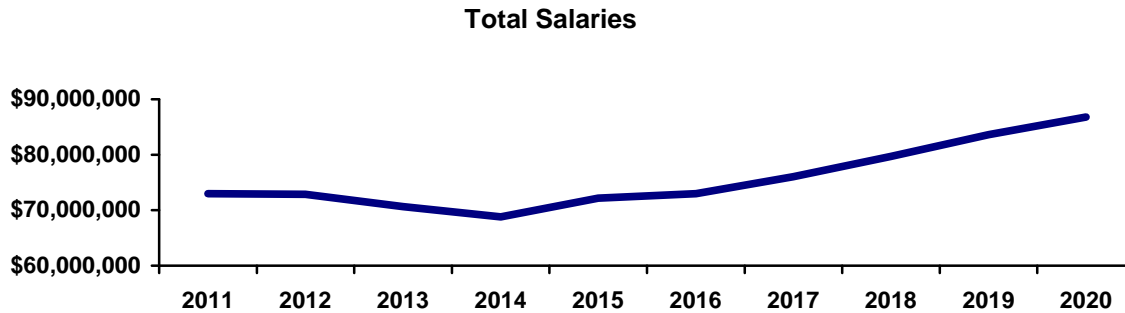
Long term, as the graph above illustrates, operating expenditures gradually rise over the next five years. Total expenditures mirror this increase, since all other funds are projected to remain stable, with the exception of the capital projects fund which is projected to decrease by \$8 million unless a new bond or permanent improvement levy is passed

A detailed analysis of each fund category follows.

General Fund

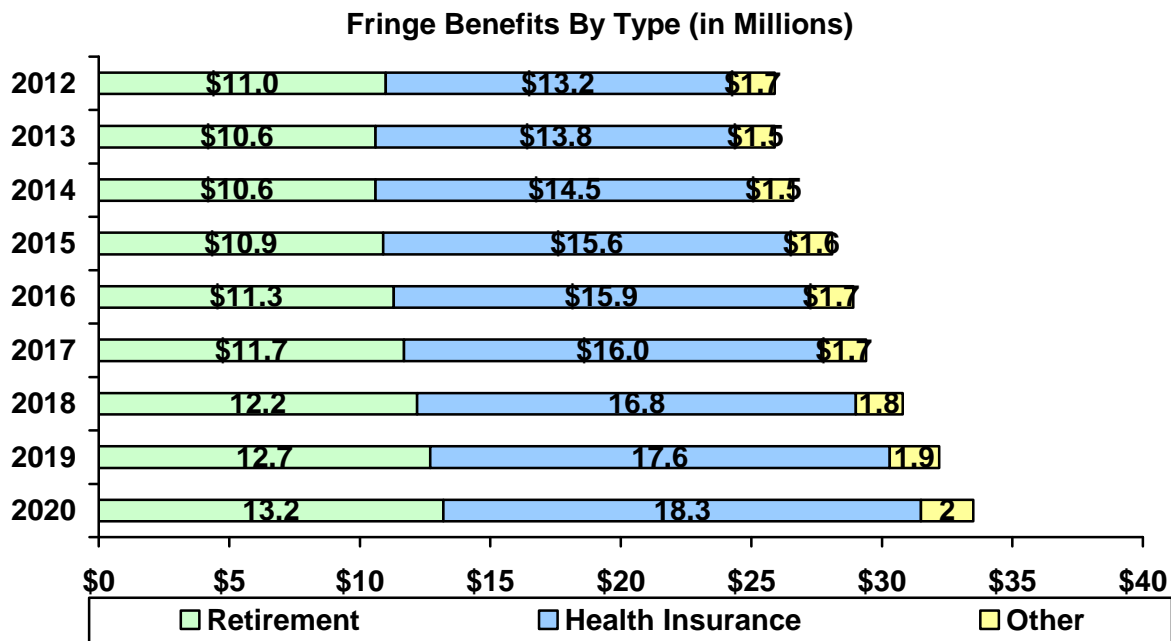
General Fund expenditures for 2017 are budgeted at \$126.0 million, which represents an increase of \$6.4 million from the prior year. The majority of the District's General Fund expenditures are related to salaries and fringe benefits, which account for 84% of total expenditures. The District successfully negotiated long-term labor agreements with both unions through fiscal year 2017, which include 2% annual base wage increases as well as longevity step increases. The graph below illustrates projected wage costs over the next five years. Total salaries gradually decreased from 2011 to 2014 mainly due to a significant number of retirements during those years. However, the majority of retirement-eligible staff has done so, and we do not expect significant retirements in future years.

Executive Summary - Expenditure Analysis



General Fund salaries are budgeted at \$76.1 million, an increase of \$2.7 million from 2016. This is a result of the several factors:

- An increase of 9.0 FTE, which includes 4 special education staff, 3 teachers to address enrollment needs, 2 health office assistants at the elementary level.
- Staff base wage increases of 2% 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.
- Savings of approximately \$0.5 million due an estimated 10 retirees at the end of 2016 expected to be filled with entry level teachers with lower salaries in 2017. Severance payments in 2017 are also projected to decrease \$0.3 million since the District has turned over a large portion of retirement-eligible staff the last few years. We do not expect any significant number of retirements in the next several years.



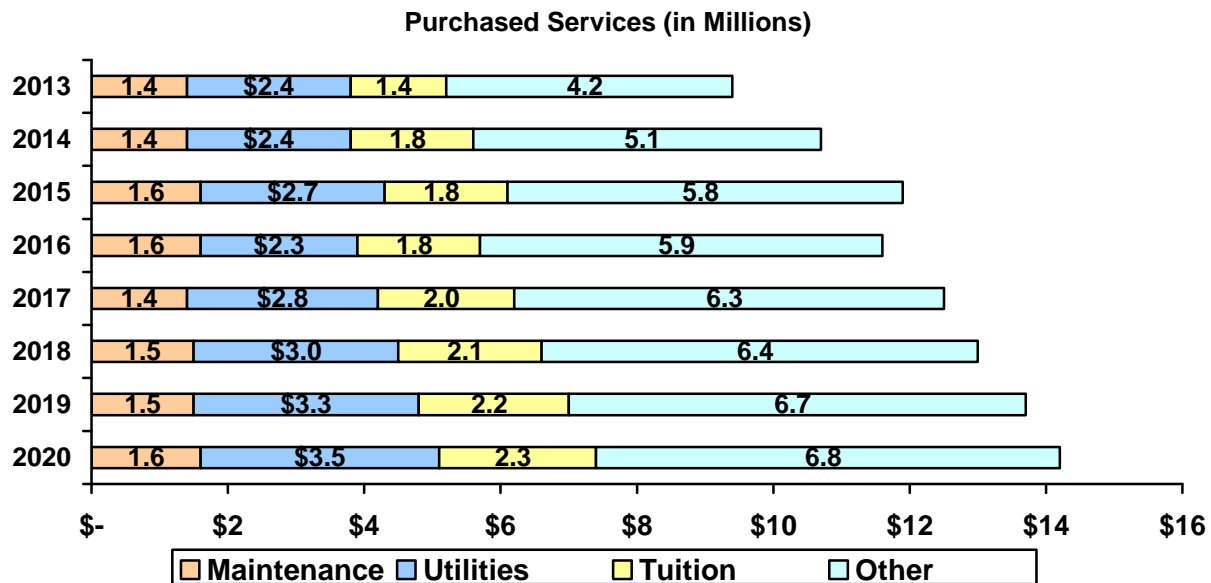
Fringe benefits are budgeted at \$29.4 million, an increase of \$0.5 million, or 1.8%, from the prior year. Major expenditures in this category, as illustrated above, include retirement contributions and medical insurance.

Retirement contributions are budgeted at \$11.7 million and represent the District's share of annual contributions into the state retirement systems, which by law is currently set at 14% of the employee's wages. This represents a slight increase of \$0.3 million from the prior year and is directly related to wage increases. State law was amended to increase the certified employee contribution rate 4%, phased in at 1% per year starting July 1, 2013. This increase is entirely the employee's responsibility, with the exception of administrators, and the District's portion remains unchanged at 14%.

Executive Summary - Expenditure Analysis

Employee health insurance is the other major component of this category, and is budgeted at \$16.0 million, which is flat from the prior year. We are in the third year of being self-funded for employee medical claims, and expenses have been running better than expected, allowing annual premiums to be reduced 8% for calendar year 2016. We currently project a modest 5% increase for calendar year 2017 due to medical cost inflation. We will be monitoring claims closely over the next several months and will determine actual 2017 premiums in the fall of 2016.

Other benefits include Workers Compensation insurance premiums and Medicare payments. Both of these 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 0.8% of covered payroll, a result of savings achieved through self-funding the plan several years ago.



Purchased services include utilities, repairs and maintenance, consultant services such as legal and technical, teacher substitutes, and tuition paid to other districts and organizations that resident students attend. The graph above illustrates purchased services by major category.

Total purchased services for 2017 are budgeted at \$12.5 million, an increase of \$1.0 million from the prior year. Maintenance is projected to decrease \$0.2 million due to a costly boiler breakdown in the prior year that is not expected to occur again. Utilities are budgeted to increase \$0.5 million. Long term negotiated contracts are in place for electric and gas as part of a consortium with other school districts. However, 2016 was an unusually mild winter, creating savings of approximately \$0.4 million that we don't expect to continue into 2017. Therefore we have budgeted an increase of \$0.5 million for utilities. Tuition to other entities, mainly special-needs specific programs, is budgeted at \$2.0 million, an increase of \$0.2 million from the prior year. The Other Purchased Services category includes legal fees, consultants, substitute teachers, contracted health services, and specialized transportation services. Substitute teachers are budgeted at \$1.7 million and are contracted through the Educational Service Center of Central Ohio. We have budgeted for a 3% inflationary increase in these other areas.

Supplies are budgeted at \$4.5 million and represent an increase of \$1.5 million. Recent updates to curriculum have created a large increase in material needs in recent years. FY17 includes \$1.6 million in this area, an increase of \$0.8 million from the prior year due to extensive English and Science textbook and material changes. Buildings are allowed to carryover unused supply funds from the previous year, which total \$0.4 million for 2016. This area is expected to decrease \$0.8 million over the next few years as the curriculum becomes fully adopted and textbooks have been updated.

Executive Summary - Expenditure Analysis

Other expenditures are budgeted at \$1.9 million, with \$1.5 million budgeted for auditor and treasurer tax collection fees.

Non-operating expenditures include a \$1.2 million transfer to the Debt Service fund for principal and interest on the District's operating debt, including energy conservation notes and certificates of participation. This is an increase from the prior year of \$0.1 million due to the completion of the energy conservation project and the start of the repayment. These principal and interest payments are made with operating cost savings and not tax revenue.

Debt Service Fund

Expenditures of the debt service fund are projected to total \$8.2 million, a decrease of \$9.5 million due to a refunding that occurred in FY16 that is not expected to occur again in FY17. Total outstanding debt at the beginning of budget year 2017 is \$70.3 million, a decrease of \$2.7 million, the result of principal payments during FY16 of \$5.3 million as well the addition of \$2.6 million resulting from a loan for energy conservation upgrades. The budget for 2017 includes principal payments of \$5.5 million and interest payments of \$2.6 million. For a more detailed analysis of Debt Service schedules and calculations, see page 78 of the financial section of this document and page 115 of the statistical section.

Capital Projects Funds

The two capital projects funds are the Permanent Improvements Fund and the Building Fund. Total expenditures of PI fund are budgeted at \$0.8 million, which is the entire remaining balance from prior year's land sales and energy rebates. These funds are being appropriated in case of emergency, but nothing is planned at this point, and any project will follow all applicable competitive bidding requirements should the funds be needed.

The Building Fund has a beginning available fund balance of \$11.2 million remaining from the issuance of \$40 million capital improvement bonds in 2013. Fiscal year 2017 is the final year of that 5 year plan, so the entire remaining balance is appropriated with the exception of \$2.3 million in contingency funds and interest accumulation. Major projects include security cameras at both high schools, several new roofs, technology upgrades, and new busses. For a complete listing of potential capital projects, please visit the District's website at www.worthington.k12.oh.us, or turn to page 81 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 mostly include all local, state, and federal grants as well as athletics and food services. Total budgeted expenditures are \$12.9 million, an increase of \$4.2 million from the prior year. The increase is mainly the result of an available fund balance of \$2.2 million in the Special Rotary fund from facility rental income that is being appropriated in case of emergency. Federal and state grant funds have timing restrictions which can fluctuate from year to year. In total, 76.2 FTE are projected to be funded through various special revenue funds at a budgeted cost of \$4.3 million in salaries and \$1.7 million in benefits. Each fund is unique and we encourage you to review the financial section beginning on page 82 for a description and analysis of each special revenue fund.

Internal Service Funds

The District maintains 3 internal service funds, an Intra-District services fund that accounts for the all-day kindergarten program as well as an in-house copy center, a Workers Compensation Self Insurance Fund, and an Employee Health Benefit Self Insurance Fund that was created January 1, 2014 when the District became self-insured for employee medical benefits.

Executive Summary - Expenditure Analysis

Expenditures for the all-day kindergarten program are expected to increase 8% to reflect wage and benefit increases for staff. Actual staff levels will be finalized once enrollment in the program is solidified later this summer.

Expenditures for the Workers Compensation Self Insurance Fund are budgeted at \$535,487, an increase of \$196,273. However, this includes additional amounts appropriated for potential claims if they arise, but we expect claims to remain consistent. Stop-loss premium costs and third party administrative costs are expected to remain consistent as well.

Expenditures for the Medical Self Insurance Fund are budgeted at \$17.8 million, an increase of \$4.0 million from the prior year, or 28%. We expect claim levels to remain consistent, but have budgeted them at \$16 million, an increase of \$3.8 million, in case of emergency. We expect third party administrative costs as well as stop-loss reinsurance premiums to increase approximately 5% for inflation. Management and the Insurance Committee will continue to monitor all aspects of the funds, including reviewing claims, plan design, and appropriate stop loss coverage levels to attempt to mitigate any cost increases while maintaining sufficient reserves.

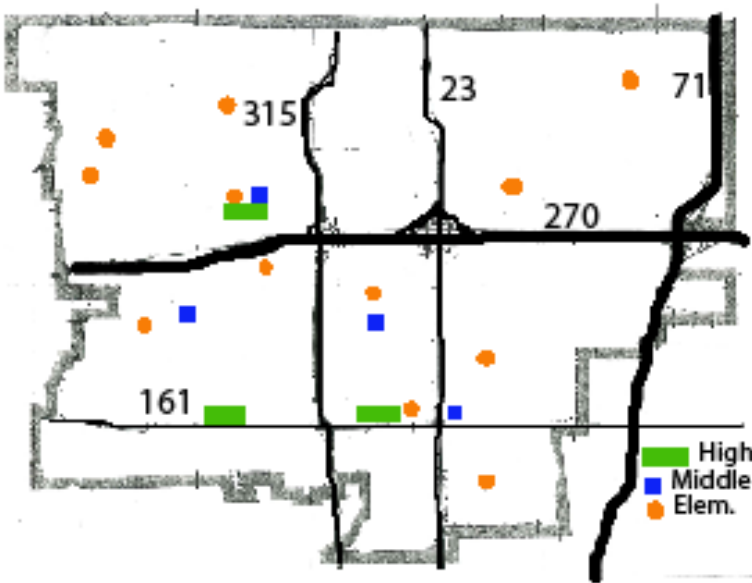
Community Profile

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, 3 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 Anthem Blue Cross. 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.



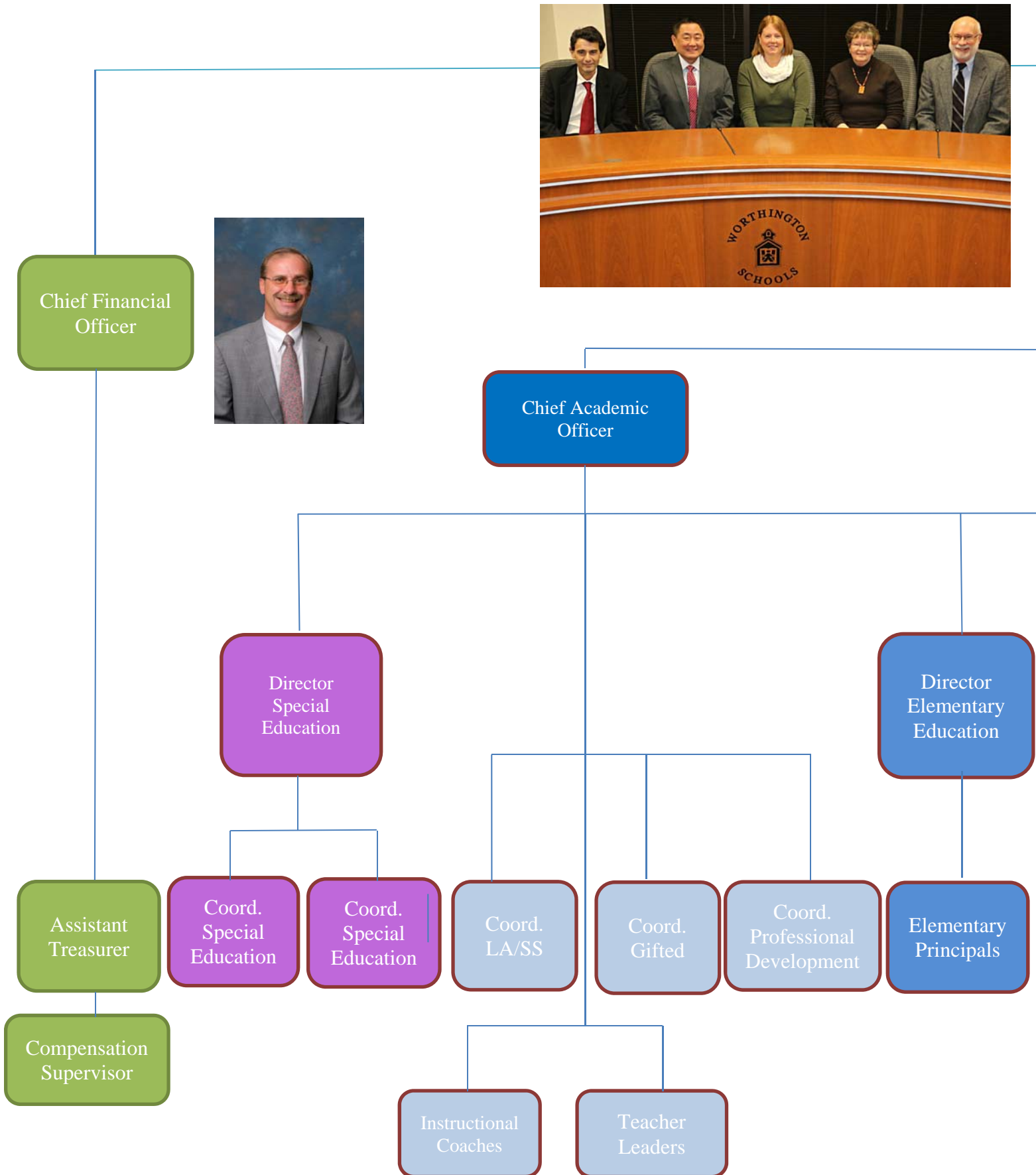
OUR MISSION

- To empower a community of learners who will change the world.

OUR VISION

- We will engage each student with diverse opportunities to maximize every student's potential.
- We will provide a safe environment where every student can grow intellectually, emotionally, socially & physically.
- We will provide consistent communication and promote dialogue with our community.
- We will be responsible and transparent with our community's resources.

Organization Chart and District Leaders



BOARD OF EDUCATION

Superintendent



Assistant
Superintendent

Director
Secondary
Education

Director
Technology

Director
Business
Services

Director
Certified
Personnel

Director
Communications

Secondary
Principals

Food
Services
Supervisor

Director
Facilities

Transportation
supervisor

Computer
Specialists

Classified
Specialist

Custodial
Specialist

Land-
scape
Specialists

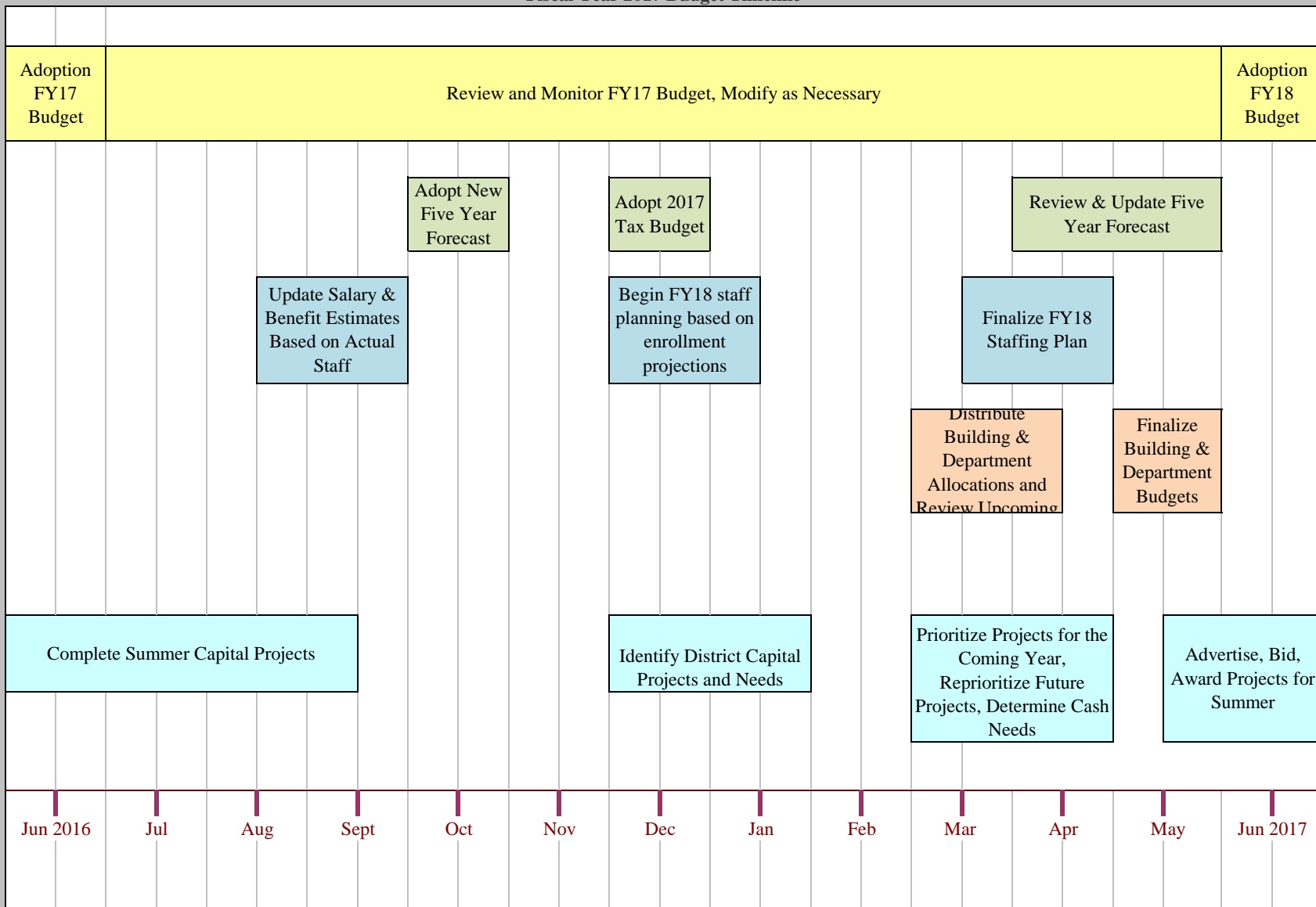
Maint.
Specialist

Transp.
Specialist

Certified
Specialist

Comm.
Specialist

Fiscal Year 2017 Budget Timeline



Development of the Annual Budget

The Ohio Revised Code provides strict regulation over the budgetary process for local school districts. 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. School Board policies, which can be found on the following pages, further guide how the budget will be developed. 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.

The first major document prepared is the tax budget, which is approved every January and outlines the financial resources available over the next school year. It serves as the basis for the establishment of tax rates. A certificate of estimated resources as well as an appropriations resolution must be on file and approved by the County Auditor's office. Appropriations can never exceed estimated resources, thereby creating a balanced budget. Both documents 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.

A detailed five year forecast for the General Fund is updated in October by the Treasurer and serves as the overall financial guide in developing the annual budget. Staffing discussions are held every spring by the Superintendent and Treasurer with input from building administrators and a staff plan is developed. Building discretionary budget totals are given out to principals in April based on projected enrollment and detailed budgets must be returned to the Treasurer's office in May. These budget totals are then adjusted in the fall based on actual enrollment. Central Office Departmental budgets are also formed in May. 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 and incorporated into the annual budget. Funds for these projects are usually from bond issuances but can also be from permanent improvement monies or general operating dollars. The budget is then reviewed and finalized in early June and presented for approval by the Board of Education at the end of June.

Administration, Monitoring, and Amendment of the Budget

The District utilizes the Uniform School Accounting System to monitor, control, and report all financial activity. USAS is an interactive, online budgetary and accounting control system maintained by the State of Ohio. A requisition is entered and then approved by the Treasurer as to the proper coding and availability of funds, which results in a purchase order or encumbrance. Utilizing the encumbrance system prevents the over-expenditure of each budget line item. At the close of the fiscal year, encumbrances are carried over while the unencumbered funds are subject to re-appropriation in the next fiscal year. Reports are provided to the Board each month detailing compliance and comparison with the approved budget. Both expenditures and revenues are monitored closely so that any necessary changes to the budget may be presented to the board for approval.

Transfers within the general fund budget object codes may be made by the Treasurer so long as they remain within the same object level. Transfers occurring between object levels must be approved by the Board. For all remaining funds, transfers may be made among any account codes so long as the total does not exceed board approved appropriations for that fund as a whole.

Budget and Fiscal Management Policies

Fiscal Management Goals (Policy DA, 2002)

The extent and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through excellent fiscal management.

As trustees of the community's investment in plant, facilities, and operational funds, the Board has a responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Board expects that the Superintendent and the Treasurer will keep them informed through both oral and written reports on the fiscal management of the schools.

With the assistance of the Treasurer and other designated personnel, the Superintendent is expected to develop an efficient and businesslike procedure for fiscal accounting purchasing; the protection of plant, grounds, and equipment through prudent and economical operations, maintenance, and insurance.

School officials will incorporate the use of computer technology to gain greater effectiveness and efficiency in the management of District resources. School officials will provide support and assistance necessary to help administrative and support personnel develop confidence in their own ability to use the computers as management information tools.

The Board will seek to achieve the following goals:

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.

Annual Budget and Appropriations Measure/ Budget Modification Authority (Pol. DB/DBK, 2002)

Budget

The purpose of the annual tax budget is to identify adequate financial resources for the education program and to provide a basis for accountability in fiscal management. The District budget is also the legal basis for the establishment of tax rates.

Public school budgeting is regulated and controlled by Ohio law and requirements of a board. A budget is required for every fund that a district uses in its yearly operation.

The Superintendent and Treasurer are responsible for the preparation of the annual budget and the presentation of the budget to the Board for adoption. The Superintendent and Treasurer are responsible for preparing financial forecasts for at least five years.

Appropriations

As permitted by law, at the start of the fiscal year, the Board may pass a temporary appropriations measure to provide for meeting the ordinary expenses of the District until such time as the Board approves the annual appropriations resolution for the year, which is not later than October 1. If by October 1 the county budget commission has not certified all amended certificates of estimated resources to the Board (or submitted a certification that no amended certificates are necessary), the Board can delay action on the annual appropriations measure until such time as the certificates are received.

Modifications to Appropriations

During the course of the fiscal year, amounts may be transferred between appropriation categories to meet current expenditure needs. Such modifications may be brought periodically to the Board for approval. Before the close of the fiscal year, the Treasurer will present to the Board a final appropriation resolution reflecting all such modifications for their approval.

Fund Transfers

Transfers among funds as permitted by statutes require Board action and may require approval from the Court of Common Pleas and Tax Commissioner.

Budget Planning (Policy DBD, 2002)

Annual Budget/Appropriations

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 continuing process involving broad participation by administrators, supervisors, and other persons as needed. The proposed budget/appropriations shall reflect the needs and requirements of all segments of the local school community. The Board shall review the proposed budget/appropriations and shall attempt to comply with those requests it believes meet the following criteria:

- are sound educational and business practices
- are directed toward the attainment of the goals and objectives of the District; and
- are planned expenditures that do not exceed anticipated revenue.

Five Year Forecast

Budget projections should be prepared for at least five years. Budget planning will be related to the District's goals, objectives, and programs. These 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 in programs.

Tax Budget

The budget will be prepared by January 1 of each year and will cover the period from July 1 to June 30 of the succeeding year.

Budget and Fiscal Management Policies

Debt Guidelines (DCA 2013)

This Debt Policy is intended to assist District officials by providing guidance on the following questions:

1. When is the proper time to use available cash for projects and borrow for projects?
2. Under what circumstances are voted general obligation bonds, un-voted general obligation bonds, special revenue notes and lease purchase certificates appropriate?
3. What are the District's goals with respect to interest rates, payment terms and other conditions of a financing?
4. What administrative policies should be in place with respect to debt management?

Definitions – For purposes of this policy, the term “debt” is defined as any type of borrowing for capital facilities and equipment. The word “security” refers to bonds, notes, lease purchase certificates, and other loan or debt obligations.

CAPITAL FUNDING GUIDELINES

Cash Funding – the District encourages funding capital projects with cash from the general fund's capital outlay line item or its permanent improvement fund on a “pay as you go” basis, to the extent possible and prudent. Cash funding for this purpose includes the sale of short-term securities that are paid in full within five years or within the maximum life of the capital item, whichever is less. Cash funding is recommended under the following circumstances:

1. When unreserved cash balances are available for capital in the District's general fund equal to or greater than 40% of the general fund's annual expenditures. At no time will cash funding be recommended for projects in a year in which the general fund balance is projected to fall to 25% of expenditures or lower.
2. To finance the purchase of assets with average lives of five years or shorter, such as equipment and maintenance related items.
3. When market conditions are unstable or unattractive making it difficult to achieve acceptable borrowing terms and interest rates. To make this determination, District officials will review historical indices, market conditions and general market conditions when making financing decisions

General Obligation Bonds – after determining that borrowings will be used to fund all or a portion of a long-term capital project or projects, general obligation bonds (GOs) are the preferred funding option. GO bonds are expected to be the District's lowest interest rate, lowest cost borrowing alternative. There are two distinct types of school district GO bonds in Ohio and each is defined below along with guidelines for pursuing either type of funding:

1. Voted general obligation bonds - Voted GO bonds are authorized by voter referenda. Ballot approval gives the District the authority to collect on an annual basis whatever amount of millage dollars are required to make that year's bonds payments. The “unlimited tax” nature of this pledge creates a very strong and reliable security for investors and therefore is expected to achieve the highest bond rating and lowest interest cost financing possible. Voted bonds will be used for long-term projects when general fund capital line item dollars or permanent improvement levy dollars are insufficient to make the necessary debt payments. General obligation bonds will not exceed state debt limitations for school districts unless the District is authorized by the State to exceed those limits.
2. Un-voted general obligation bonds – Un-voted GO bonds are authorized by District resolution and paid from all eligible funds not otherwise obligated. State law severely restricts the amount of un-voted securities that a school district may issue to 1/10th of 1% of tax valuation. However, there are a few exceptions to this restriction such as for energy notes, bus notes, Classroom Facilities Program matching securities and Chapter 133.06(H) pilot payment supported securities. Un-voted securities are further restricted by Ohio's 9/10th of 1% limit for certain types of securities that can exceed the 1/10th of 1% limit and the “ten mill” limitation. Before pursuing un-voted debt, District officials must confirm available debt capacity under the limits and judge the District's ability to make debt payments from its general fund or other funds. Officials will pursue un-voted

securities for projects that are limited in scope and better paid from available resources than voted revenues. Un-voted general obligation securities are expected to carry similar bond ratings and achieve similar to slightly higher interest rates as voted bonds depending upon final maturity and other fiscal factors. Therefore, un-voted GOs are preferred over other possible borrowing alternatives, such as permanent improvement notes and lease purchase certificates, when appropriate.

Permanent Improvement Notes – permanent improvement notes (PI notes) are special obligations authorized by Ohio law. PI notes can be issued in offering amounts equal to one-half of collections projected over the life of the levy, ten years in the case of a continuing levy, or in a greater amount upon state approval. This type of borrowing is exempt from the debt limitations. PI notes are recommended when PI revenues are available and not otherwise committed to pay as- you-go capital expenditures and when GO debt capacity is unavailable.

Due to its restricted final maturity, a PI note is best used to finance smaller scale projects such as land acquisition or to finance projects with useful lives of ten years or less. PI notes are expected to receive similar ratings and interest rates to the District's GO securities due to the pledged revenue source for repayment and short final maturity.

Lease Purchase Certificates of Participation – lease purchase certificates of participation (COPs) are considered an appropriate funding alternative when GO bonds and PI Notes are unavailable or unsuitable. COPs are created through a series of complex legal agreements designed to set up a lease, lease-back arrangement. Once the lease is established, a trustee creates certificates of participation in the lease payments which are sold by the underwriter to investors. The price of the certificates funds the project. This type of financing requires participation by a third party lessor recruited or created by the District, preferably an independent Education Foundation or other non-profit entity. Due to the complex legal structure of a COPs issue and its higher transaction fees and interest rate expense, this funding alternative is not preferred and should be used only for critical projects and when other funding options are unavailable. COPs do not constitute a legally enforceable obligation of debt; therefore the District's commitment and ability to make payments on the certificates is determined in part by the District's desire to appropriate lease payments annually. The potential for "non-appropriation" increases risk to the buyers of the securities and thus increases the interest rate of the borrowing over the previously discussed alternatives, sometimes significantly. In the event of non-appropriation, the District will surrender the financed project to the Trustee on behalf of the certificate holders. For these reasons, the District will pursue COPs financings only when absolutely necessary and will attempt to structure them with the shortest final maturities possible.

Type of Sale – District officials will sell the District's securities through competitive or negotiated public offerings of securities or through private sale to investors, including local banks. The District will follow the lowest cost, most efficient process possible.

Short-Term Financing – for purposes of this policy, short-term financing refers to bond anticipation notes (BANs), defined as short-term obligations that typically mature within one year of issuance at which time they must be paid in full or refinanced with additional BANs or long-term obligations. BANs are often used for interim financing during the construction cycle of a project. Prior to or upon completion of the project, BANs are typically refunded with fixed rate, long-term bonds. BANs are also sometimes used for permanent financing, most suitably for projects with average lives of ten or less years. Short-term financings such as BANs historically create lower cost borrowing due to comparatively lower interest rates and lower financing costs. However, BANs expose the District to interest rate risk, which is the risk that interest rates move higher in advance of the BANs maturity date when refunding BANs or bonds will be sold. BANs also expose a District to credit risk and market access risk, which may threaten or challenge the District's ability to efficiently refund its BANs in the future. The District considers BANs to be appropriate under the following conditions:

1. As a source of permanent financing for projects with useful lives of less than five years, but only when there are alternative funding options in the event marketplace conditions or other events prohibit the sale of refunding BANs.
2. As a temporary funding source prior to and in anticipation of the sale of a long-term obligation, with a preference not to exceed three years.

Budget and Fiscal Management Policies

3. When the amount of financing is less than \$1 million and therefore the cost of issuing bonds is cost prohibitive.
4. At no time will the District's exposure to BANs, measured by the amount of BANs outstanding compared to total debt obligations outstanding, exceed 20% of total authorized and outstanding debt obligations for a period greater than six months.

Long-Term Variable Rate Financing - variable rate bonds are defined as bonds that carry interest rates that change from time to time based upon market indices and conditions. Variable rate long-term bonds are prohibited by state law for school districts.

Long-Term Fixed Rate Financing – long-term fixed rate financing (long-term bonds) is defined as fixed rate bonds with fixed payments and final maturities in excess of one year. The Board will consider the following prior to issuance.

1. For capital projects with useful lives of five years or greater and when issued in amounts of \$1 million or greater.
2. For energy conservation capital projects supported by a savings report from a qualified energy project consultant and approved by the state documenting that the project's annual energy savings in dollars will offset annual bond payments.
3. For terms up to forty years. However, every effort will be made to keep the final maturity of bonds less than forty years when and if market conditions and other factors provide the opportunity for a shorter term.
4. When the *General Obligation 20 Bond Index*, published by the Bond Buyer, (or an industry recognized index of a similar nature) is eighty-five percent or less of the index's twenty-year average. Long-term bonds are considered less appropriate when the index is one hundred and twenty percent or more of the index's twenty-year average. The District will make every effort to structure the terms of its bonds to take advantage of the conditions in the market at that time.
5. When the District's underlying bond rating is Single A or higher and such rating is not unduly threatened by the issuance of new debt. Officials will work with the District's financial advisor to review standard rating measures to make this judgment, primarily reviewing a collection of debt ratios, payment history, voter history, wealth and operating conditions.
6. Long-term bonds are preferred when the District is participating in state assisted building programs. Further, long-term bonds are considered especially attractive when the District is able to take advantage of state and federal programs designed to lower the District's effective cost of borrowing, including credit enhancement programs and interest rate subsidy bond programs.

Refunding Securities – refunding securities are recommended when the District is able to achieve a material reduction in annual payments or a revision to its existing bond terms to achieve a valid governmental purpose. Stand-alone refunding securities are expected to achieve present value savings of 3% or greater. Exceptions to this include securities with maturities shorter than ten years and when securities are refinanced to re-structure annual payments to achieve a particular financial management goal.

[Adoption Date: January 14, 2013]

Debt Guidelines (DCA-R 2013)

ADMINISTRATIVE PROCEDURES

Minimum General Fund Balance – the District recognizes the need to maintain sufficient yearend carry-over balances in its general fund to minimize undesirable programmatic reductions, including staffing reductions. Therefore it is essential to clearly define a fund balance level that triggers a decision to make budgetary adjustments and possibly seek voter approval of new taxes well in advance of a cash shortfall. Further, the District recognizes the value of such a policy with respect to its debt management practices and underlying bond rating. As such, the District defines its minimum unreserved general fund balance as 1/12 of annual expenditures in the third year of the forecast and will initiate budgetary actions or proposed levy to voters in a timely manner to address projected balances below this level.

Managing Bond Subsidy Programs – in the event that the federal subsidy program of 2009/10 return and the District participates in them, the District will engage a bank paying agent/filing agent to apply for semi-annual and annual bond subsidy payments due to the District from any subsidy bond program on its behalf, if any, and to receive and disperse those funds at the District's direction. District officials intend to use any such payments for debt service on the qualifying bonds, but retain the right to direct the payments to any other fund deemed appropriate. Subsidy payments directed to the bond retirement fund will be factored into the District's annual certification of bond issue tax millage. For bond rating purposes, first year debt payments will be structured to create an excess bond retirement fund balance equal to or greater than the first full year's subsidy payment. (See bond retirement fund below.) District officials recognize the fact that subsidy payments may be withheld by the federal government to make payment on any disputed and unrelated lien or past due obligation owed by the District to the federal government and that any such withholding could have a material adverse effect on its ability to make bond payments. As such, the District will make every effort to remain current on any obligations owed the federal government and will not issue such bonds without first verifying that it has no such lien or past due obligations at the time.

Bond Retirement Fund – the District will strive to maintain an unreserved bond retirement fund year-end balance equal to its maximum semi-annual debt payment on bonds outstanding.

Credit Enhancement – the District will participate in any available state credit enhancement program to the extent it qualifies for such program and the program's "programmatic bond rating" reduces the District's interest rates and thus cost. The District understands that if for any reason the District is unable to make a debt payment in full for securities issued under certain credit enhancement programs, such as the State of Ohio's Foundation Credit Enhancement Program, that a paying agent/program trustee may direct the state to intercept the District's monthly operational state aid payments to the extent necessary to cover the shortfall. The District may also explore the value of purchasing bond issuance or other credit enhancement facilities and will do so when advised by its financial advisors that such enhancements will lower its overall interest costs.

Federal Tax Law – all financings will comply with the restrictions set forth in federal tax law. In addition, the size and timing of notes or bonds may be affected by options provided in the tax code, such as rebate exemptions. District officials will retain professional assistance to comply with all filing and post issuance compliance procedures regarding construction spending guidelines; rebate calculations and payments; private use rules; reimbursement of prior expenditures and subsidy payments, among others.

Continuing Disclosure – the District will comply with its continuing disclosure obligations by filing required information annually with the appropriate national repository. This requirement will be satisfied through the filing of the audit and certain additional information as required in its compliance certificates, including material event notifications.

Economic Development – District officials may consider opportunities to encourage economic development through the sale of debt on a case by case basis to the extent such development achieves a needed educational purpose. Such projects may include public private partnerships (P3) as well as inter-governmental collaborations.

Budget and Fiscal Management Policies

Professional Services – professionals retained by the District in connection with the District’s debt program shall provide full disclosure to the District of any formal or informal relationships or agreements outside of the District that may be in conflict with the best interests of the District. The District shall retain professionals in connection with its debt issues based upon demonstrated qualifications, including past successful performance. Officials will review professional relationships periodically as appropriate.

Debt Policy Review – the debt policy will be reviewed from time to time in keeping with District practices to all policies and as necessary to comply with state and federal law.

[Approval Date: January 14, 2013]



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Worthington City School District
Ohio**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

WORTHINGTON CITY SCHOOL DISTRICT

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Financial Section



During fiscal year 2015-16, Worthington Park Elementary School third grade teacher Megan Smith was honored as the Sunny 95 Teacher of the Month

WORTHINGTON CITY SCHOOL DISTRICT

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This budget document includes 23 governmental funds, 3 proprietary funds, and 1 fiduciary trust fund. The District also maintains 2 agency funds for student activities and 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 19 such funds, most of which are state and federal grant funds. Detailed descriptions of each fund can be found in the financial section of this book. The legal level of control is at the fund level.

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

Proprietary Funds

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

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

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

Fiduciary Fund

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

Worthington City Schools - All Funds Budget Summary

Fund	Actual Fiscal Year 2014-2015				Actual Fiscal Year 2015-2016		
	Beginning Balance	Actual Revenues	Actual Expenses	Ending Balance	Actual Revenues	Actual Expenses	Ending Balance
General:							
Local Prop. Taxes		89,255,173			92,937,661		
State Formula Aid		17,033,821			16,309,496		
Other Intergovmntl.		21,836,947			19,491,841		
Other Revenues		1,908,892			3,497,994		
Salaries			72,205,995			73,001,845	
Benefits			28,057,808			28,911,533	
Purchased Svcs			15,429,847			11,450,245	
Supplies			3,449,968			3,017,890	
Capital Outlay			634,081			357,795	
Other			1,797,617			1,799,288	
Non Operating			2,713,970			1,103,566	
Total General	61,219,510	130,034,833	124,289,286	66,965,057	132,236,992	119,642,162	79,559,887
Bond Retirement	3,712,846	7,694,540	7,767,936	3,639,450	18,131,335	17,730,469	4,040,316
Capital Projects							
Perm Improvements	2,214,669	2,565,495	3,878,009	902,155	2,003,957	2,061,483	844,629
Building	27,797,834	487,744	9,852,198	18,433,380	204,898	7,470,733	11,167,545
<i>Capital Projects Total</i>	30,012,503	3,053,239	13,730,207	19,335,535	2,208,855	9,532,216	12,012,174
Special Revenue							
Food Service	218,828	3,066,457	2,877,162	408,123	3,288,660	2,957,964	738,819
Other Local Sources	34,787	4,342	7,300	31,829	3,530	5,050	30,309
Uniform Sch. Supplies	101,099	357,415	379,302	79,212	375,038	352,312	101,938
Special Rotary	2,116,226	549,276	115,673	2,549,829	532,316	222,879	2,859,266
Public School Support	616,674	581,932	476,257	722,349	552,067	681,399	593,017
Other Local Grants	7,228	3,950	6,288	4,890	47,525	45,929	6,486
District Mng. Activities	328,235	615,942	675,375	268,802	675,132	586,956	356,978
Auxiliary Services	236,339	946,232	1,136,267	46,304	984,495	810,922	219,877
Data Commun.	-	30,600	30,600	-	30,600	30,600	-
Straight A	-	936,211	935,961	250	92,124	92,287	87
Other State Grants	4,308	25,969	29,693	584	27,490	27,008	1,066
Race to the Top	138	14,398	14,536	-	-	-	-
Spec Ed IDEA	22,894	1,777,839	1,766,812	33,921	1,716,610	1,697,779	52,752
Vocation Education	10	46,408	45,689	729	41,765	42,430	64
Limited English Prof.	1,291	92,175	93,363	103	105,865	104,300	1,668
Disadv. Children	12,306	922,855	916,109	19,052	876,371	869,544	25,879
Spec Ed Preschool	73	24,901	24,591	383	25,196	24,878	701
Imrpoving Tchr Quality	1,200	165,711	164,418	2,493	157,706	150,208	9,991
Other Federal Grants	-	-	-	-	578	578	-
<i>Special Revenue Totals</i>	3,701,636	10,162,613	9,695,396	4,168,853	9,533,068	8,703,023	4,998,898
Internal Service							
Intra-District Svcs	931,008	1,501,224	1,919,096	513,136	1,863,744	1,551,960	824,920
Workers Comp Insur.	1,150,863	468,996	548,752	1,071,107	631,685	339,214	1,363,578
Medical Self Insurance	4,563,328	16,652,538	13,275,892	7,939,974	16,848,134	13,800,798	10,987,310
<i>Internal Service Totals</i>	6,645,199	18,622,758	15,743,740	9,524,217	19,343,563	15,691,972	13,175,808
Priv. Purp Trust	125,768	895	800	125,863	1,115	900	126,078
Total All Funds	105,417,462	169,568,878	171,227,365	103,758,975	181,454,928	171,300,742	113,913,161

Worthington City Schools - All Funds Budget Summary

Proposed Budget Fiscal Year 2016-2017				
Estimated Revenues	Percentage Change from Prior Year	Estimated Expenses	Percentage Change from Prior Year	Ending Balance
95,946,791	3.24%			
17,787,750	9.06%			
17,176,934	-11.88%			
1,513,220	-56.74%			
		76,056,166	4.18%	
		29,447,082	1.85%	
		12,538,590	9.50%	
		4,540,057	50.44%	
		262,028	-26.77%	
		1,943,693	8.03%	
		1,236,713	12.07%	
132,424,695	0.14%	126,024,329	5.33%	85,960,253
8,266,766	-54.41%	8,228,653	-53.59%	4,078,429
-	0.00%	844,629	-59.03%	-
100,000	-51.20%	8,960,467	19.94%	2,307,078
100,000	-95.47%	9,805,096	2.86%	2,307,078
3,211,200	-2.36%	3,350,000	13.25%	600,019
3,508	-0.62%	5,640	11.68%	28,177
360,581	-3.85%	457,491	29.85%	5,028
489,750	-8.00%	2,424,675	987.89%	924,341
454,677	-17.64%	988,045	45.00%	59,649
37,600	0.00%	44,086	-4.01%	-
604,025	-10.53%	836,727	42.55%	124,276
970,050	-1.47%	1,189,927	46.74%	-
30,600	0.00%	30,600	0.00%	-
80,008	0.00%	80,095	0.00%	-
29,877	8.68%	30,943	14.57%	-
-	-	-	-	-
2,021,246	17.75%	2,073,998	22.16%	-
39,509	-5.40%	39,573	-6.73%	-
136,784	29.21%	138,452	32.74%	-
984,159	12.30%	1,010,038	16.16%	-
27,765	10.20%	28,466	14.42%	-
166,291	5.44%	176,282	17.36%	-
-	-100.00%	-	-100.00%	-
9,647,630	1.20%	12,905,038	48.28%	1,741,490
1,765,000	-5.30%	1,767,897	13.91%	822,023
657,000	4.01%	535,487	57.86%	1,485,091
16,275,000	-3.40%	17,855,000	29.38%	9,407,310
18,697,000	-3.34%	20,158,384	28.46%	11,714,424
1,053	-5.56%	1,000	11.11%	126,131
169,137,144	-6.79%	177,122,500	3.40%	105,927,805

Department/Fund Matrix

	General	Debt Service	Permanent Improvement	Building	Food Service	Other Local Sources	Uniform School Supply	Rotary	Public School Support	Other Local Grants	District Managed Activities	Auxiliary Services	Data Communications Support	Straight A	Miscellaneous State Grants	Race to the Top	Special Education IDEA Grant	Vocational Education Grant	Title III Limited English Proficiency Grant	Title I Economically Disadvantaged Pupils Grant	Special Education Preschool Grant	Title II-A Improving Teacher Quality Grant	Miscellaneous Federal Grants	Intra-District Services	Workers Compensation Self-Insurance	Medical 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	√			√												√		√	√	√		√		√	√	√	
ESPDC	√			√																				√	√	√	
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



Sheri Fitz, Granby Elementary, was selected by OAESA as the 2016 Ohio Secretary of the Year

WORTHINGTON CITY SCHOOL DISTRICT
Franklin County

May 9, 2016

Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Years Ended June 30, 2013, 2014, 2015
Forecasted Fiscal Year Ending June 30, 2016 through 2020

	Actual				Average Change	Forecasted				
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
Revenues										
1.010 General Property Tax (Real Estate)	\$ 81,690,919	\$ 86,311,963	\$ 85,531,300	2.4%	\$	91,837,990	\$ 89,346,901	\$ 89,836,597	\$ 90,330,210	\$ 90,827,772
1.020 Tangible Personal Property	3,451,276	3,356,219	3,723,873	4.1%		3,791,016	3,953,990	3,953,990	3,953,990	3,953,990
1.035 Unrestricted State Grants-in-Aid	11,592,310	13,174,036	14,655,732	12.4%		16,748,339	18,295,012	18,490,063	19,543,258	21,021,969
1.040 Restricted State Grants-in-Aid	285,863	339,362	673,339	58.6%		677,095	957,867	826,047	831,304	836,641
1.045 Restricted Fed. SFSF Fd. 532 FY10&11/Ed Jobs Fd.504 F	-	-	-	0.0%		-	-	-	-	-
1.050 Property Tax Allocation	19,683,504	20,424,617	20,685,098	2.5%		18,150,139	15,853,805	14,804,543	13,755,946	12,708,024
1.060 All Other Revenues	1,035,371	1,089,314	1,340,803	14.1%		1,532,857	1,499,620	1,304,620	1,229,620	1,179,620
1.070 Total Revenues	\$ 117,739,243	\$ 124,695,511	\$ 126,610,145	3.7%	\$	132,737,436	\$ 129,907,195	\$ 129,215,860	\$ 129,644,328	\$ 130,528,016
Other Financing Sources										
2.050 Advances-In	\$ 490,700	\$ 180,000	\$ 21,500	-75.7%	\$	1,836,300	\$ -	\$ -	\$ -	\$ -
2.060 All Other Financing Sources	19,581	54,865	546,588	538.2%		75,737	10,000	10,000	10,000	10,000
2.070 Total Other Financing Sources	\$ 510,281	\$ 234,865	\$ 568,088	44.0%	\$	1,912,037	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2.080 Total Revenues and Other Financing Sources	\$ 118,249,524	\$ 124,930,376	\$ 127,178,233	3.7%	\$	134,649,473	\$ 129,917,195	\$ 129,225,860	\$ 129,654,328	\$ 130,538,016
Expenditures										
3.010 Personal Services	\$ 70,623,617	\$ 68,800,687	\$ 72,205,995	1.2%	\$	73,394,746	\$ 76,056,166	\$ 79,694,730	\$ 83,603,401	\$ 86,781,315
3.020 Employees' Retirement/Insurance Benefits	25,853,892	26,557,038	28,069,838	4.2%		29,036,636	29,447,082	30,882,800	32,358,159	33,564,418
3.030 Purchased Services	9,460,373	10,662,866	11,855,112	11.9%		11,814,994	12,538,590	13,085,967	13,656,077	14,249,918
3.040 Supplies and Materials	2,761,158	3,357,022	2,964,733	4.9%		3,629,905	4,540,057	4,581,259	3,793,247	4,001,044
3.050 Capital Outlay	342,906	312,042	563,702	35.8%		299,899	262,028	269,889	277,986	286,326
4.300 Other Objects	1,897,285	1,801,312	1,797,688	-2.6%		1,835,936	1,943,693	1,964,036	1,984,825	2,006,074
4.500 Total Expenditures	\$ 110,939,231	\$ 111,490,967	\$ 117,457,068	2.9%	\$	120,012,116	\$ 124,787,616	\$ 130,478,681	\$ 135,673,695	\$ 140,889,095
Other Financing Uses										
5.010 Operating Transfers-Out	\$ 1,076,047	\$ 1,101,619	\$ 877,670	-9.0%	\$	1,099,966	\$ 1,236,713	\$ 1,283,313	\$ 1,322,284	\$ 1,352,031
5.020 Advances-Out	180,000	21,500	1,836,300	4176.4%		-	-	-	-	-
5.040 Total Other Financing Uses	\$ 1,256,047	\$ 1,123,119	\$ 2,713,970	65.5%	\$	1,099,966	\$ 1,236,713	\$ 1,283,313	\$ 1,322,284	\$ 1,352,031
5.050 Total Expenditures and Other Financing Uses	\$ 112,195,278	\$ 112,614,086	\$ 120,171,038	3.5%	\$	121,112,082	\$ 126,024,329	\$ 131,761,994	\$ 136,995,979	\$ 142,241,126
6.010 Sources over (under) Expenditures and Other Financing Uses	\$ 6,054,246	\$ 12,316,290	\$ 7,007,195	30.2%	\$	13,537,391	\$ 3,892,866	\$ (2,536,134)	\$ (7,341,651)	\$ (11,703,110)
7.010 Cash Balance July 1 - Excluding Proposed Renewal/Replacement and New Levies	\$ 44,241,474	\$ 50,295,720	\$ 62,612,010	19.1%	\$	69,619,205	\$ 83,156,596	\$ 87,049,461	\$ 84,513,327	\$ 77,171,676
7.020 Cash Balance June 30	\$ 50,295,720	\$ 62,612,010	\$ 69,619,205	17.8%	\$	83,156,596	\$ 87,049,461	\$ 84,513,327	\$ 77,171,676	\$ 65,468,567
8.010 Estimated Encumbrances June 30	\$ 1,649,211	\$ 1,392,502	\$ 2,654,151	37.5%	\$	1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Reservation of Fund Balance										
9.030 Budget Reserve	\$ 3,118,000	\$ 5,335,958	\$ 9,771,874	77.1%	\$	13,817,810	\$ 17,473,766	\$ 21,763,480	\$ 24,920,479	\$ 26,944,764
9.060 Property Tax Advances	5,989,400	7,205,330	5,626,200	-0.8%		7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
9.080 Subtotal	9,107,400	12,541,288	15,398,074	30.2%		21,317,810	24,973,766	29,263,480	32,420,479	34,444,764
15.010 Unreserved Fund Balance June 30	\$ 39,539,109	\$ 48,678,220	\$ 51,566,980	14.5%	\$	60,438,786	\$ 60,675,695	\$ 53,849,847	\$ 43,351,197	\$ 29,623,803
ADM Forecasts										
20.010 Kindergarten - October Count	757	776	733	-1.5%		724	720	744	786	765
20.015 Grades 1-12 - October Count	8,542	8,623	8,708	1.0%		9,010	9,071	9,087	9,151	9,245
State Fiscal Stabilization Funds										
21.010 Personal Services SFSF	553,906			0.0%						
21.020 Employees Retirement/Insurance Benefits SFSF	192,650			0.0%						
21.060 Total Expenditures - SFSF	746,556	-	-	0.0%		-	-	-	-	-

Appropriations	Account #	Salaries	Benefits	Purchased Svcs	Supplies	New Capital Outlay	Miscellaneous	Other Uses	Totals
Regular Instruction	1100	\$ 40,475,369	\$ 15,330,133	\$ 2,749,751	\$ 2,636,727	\$ 107,573	\$ 6,800		\$ 61,306,353
Special Instruction	1200	10,302,384	4,089,280	728,000	56,973	2,000	2,900		15,181,537
Vocational Instruction	1300	231,534	89,546	675,000	-	-	-		996,080
Adult/Continuing Instru	1400	-	-	1,000	2,000	-	-		3,000
Other Instruction	1900	<u>213,133</u>	<u>39,968</u>	<u>77,000</u>	<u>29,000</u>	<u>-</u>	<u>4,500</u>		<u>363,601</u>
Subtotal Instructional Services		51,222,420	19,548,927	4,230,751	2,724,700	109,573	14,200		77,850,571
Pupil Support	2100	4,755,564	1,599,994	678,730	63,275	1,500	1,100		7,100,163
Instructional Staff Supp	2200	3,033,984	1,248,500	1,263,450	240,892	74,500	70,765		5,932,091
Board of Education	2300	17,125	1,604	4,000	100	-	39,000		61,829
Administration	2400	6,001,732	2,906,886	612,531	117,077	14,500	34,000		9,686,726
Fiscal & Business Servi	25/2600	894,521	357,130	547,300	18,400	-	1,782,428		3,599,779
Operation & Maintenan	2700	4,944,869	2,240,919	4,546,205	722,283	41,000	2,200		12,497,476
Transportation	2800	2,715,705	859,634	393,850	639,000	-	-		4,608,189
Central Support	2900	<u>925,029</u>	<u>386,358</u>	<u>199,158</u>	<u>2,500</u>	<u>-</u>	<u>-</u>		<u>1,513,045</u>
Subtotal Support Services		23,288,529	9,601,025	8,245,224	1,803,527	131,500	1,929,493		44,999,298
Extracurricular Activiti	4000	<u>1,545,217</u>	<u>297,130</u>	<u>62,615</u>	<u>11,830</u>	<u>20,955</u>	<u>-</u>		<u>1,937,747</u>
Transfers Out	7200							1,236,713	1,236,713
Advances Out	7400							-	-
Refund of Prior Year R	7500							-	-
Grand Totals		<u>\$ 76,056,166</u>	<u>\$ 29,447,082</u>	<u>\$ 12,538,590</u>	<u>\$ 4,540,057</u>	<u>\$ 262,028</u>	<u>\$ 1,943,693</u>	<u>\$ 1,236,713</u>	<u>\$ 126,024,329</u>

High Schools

The District operates 2 traditional high schools, Thomas Worthington on the east side of the Olentangy River and Worthington Kilbourne on the west side. Thomas is the original high school and was opened in 1951 while Kilbourne was opened in 1991. The District also operates a small alternative high school, Linworth, which serves the needs of non-traditional students, as well as a second non-traditional high school environment called Worthington Academy which has a blended learning focus and is located in a wing of the Phoenix Middle School building.

	2014 -15		2016-17	
	Actual	2015-16 Actual	Proposed Budget	% Change
<u>Thomas Worthington HS</u>				
Salaries	\$ 9,560,523	\$ 9,774,014	\$ 10,431,591	7%
Benefits	3,699,150	3,854,952	3,948,895	2%
Purchased Services	36,283	9,164	23,500	156%
Supplies & Materials	98,951	141,695	106,622	-25%
Capital Outlay	19,872	47,575	45,000	-5%
Miscellaneous	6,953	4,193	8,500	103%
Maintenance Services (Utilities)	482,574	421,903	505,129	20%
Maintenance Supplies	51,983	43,736	43,983	1%
Total	\$ 13,956,289	\$ 14,297,232	\$ 15,113,220	6%
<u>Worthington Kilbourne HS</u>				
Salaries	\$ 8,810,385	\$ 8,952,486	\$ 9,201,089	3%
Benefits	3,408,908	3,530,935	3,584,327	2%
Purchased Services	22,213	20,351	46,140	127%
Supplies & Materials	97,011	106,414	95,056	-11%
Capital Outlay	23,868	5,268	9,000	71%
Miscellaneous	770	815	1,900	133%
Maintenance Services (Utilities)	528,945	477,096	534,953	12%
Maintenance Supplies	39,248	39,983	40,000	0%
Total	\$ 12,931,348	\$ 13,133,348	\$ 13,512,465	3%
<u>Linworth Alternative HS</u>				
Salaries	\$ 839,431	\$ 876,250	\$ 914,339	4%
Benefits	324,792	345,600	352,283	2%
Purchased Services	11,076	8,976	12,500	39%
Supplies & Materials	9,318	13,165	7,002	-47%
Capital Outlay	-	-	-	0%
Miscellaneous	-	-	-	0%
Maintenance Services (Utilities)	37,420	40,111	43,371	8%
Maintenance Supplies	3,988	2,549	4,000	57%
Total	\$ 1,226,025	\$ 1,286,651	\$ 1,333,495	4%
<u>Worthington Academy</u>				
Salaries	\$ -	\$ 257,840	\$ 270,322	5%
Benefits	-	101,694	104,372	3%
Purchased Services	-	639	3,500	448%
Supplies & Materials	-	5,832	5,878	1%
Capital Outlay	-	660	1,500	127%
Total	\$ -	\$ 366,665	\$ 385,572	100%
<u>Total All High Schools</u>				
Salaries	\$ 19,210,339	\$ 19,860,590	\$ 20,817,341	5%
Benefits	7,432,850	7,833,181	7,989,877	2%
Purchased Services	69,572	39,130	85,640	119%
Supplies & Materials	205,280	267,106	214,558	-20%
Capital Outlay	43,740	53,503	55,500	4%
Miscellaneous	7,723	5,008	10,400	108%
Maintenance Services (Utilities)	1,048,939	939,110	1,083,453	15%
Maintenance Supplies	95,219	86,268	87,983	2%
Total	\$ 28,113,662	\$ 29,083,896	\$ 30,344,752	4%

The total high school budget for 2017 is \$30.4 million, which represents an increase of 4% from the prior year. Staff salaries are budgeted for an increase of 2% to the base with additional amounts budgeted for longevity step increases. The increases to salaries will cause an increase to benefits for retirement, workers compensation and other related benefits along with a projected increase in premiums of 5% in January 2017.

	2016 Budgeted FTE				Total
	Thomas	Kilbourne	Linworth	Academy	
Principals/Asst. Principals	4.00	3.00	1.00	0.50	8.50
Athletic Director	1.00	1.00	-	-	2.00
Counselors	5.00	4.00	0.50	-	9.50
Librarian	1.00	1.00	-	-	2.00
Regular Teachers	81.22	65.71	8.50	4.00	159.43
Special Ed Teachers	14.10	10.53	-	-	24.63
Vocational Ed Teachers	2.00	-	-	-	2.00
Other Educational Assgn.	2.00	2.00	-	-	4.00
Psychologists	1.20	1.20	-	-	2.40
Nurses	1.00	0.80	-	-	1.80
Physical Therapist	-	0.06	-	-	0.06
Speech & Lang. Therapists	0.80	1.00	-	-	1.80
Occupational Thrpst	0.20	0.07	-	-	0.27
Weight Room Tech	0.50	0.50	-	-	1.00
Secretaries	10.00	8.00	1.00	0.50	19.50
Aides/Assistants	11.91	12.04	-	-	23.95
Stagecraft Tech	1.00	-	-	-	1.00
Custodians	10.50	8.00	0.63	-	19.13
Attendants	1.63	0.88	-	-	2.51
Total 2017 Budgeted FTE	<u>149.06</u>	<u>119.79</u>	<u>11.63</u>	<u>5.00</u>	<u>285.48</u>
<u>Changes</u>					
Teachers	4.00	(1.00)			3.00
Secretary/Aide	1.00	(1.00)			-
Custodian	0.50	(0.50)		-	-
Net Change	<u>5.50</u>	<u>(2.50)</u>	<u>-</u>	<u>-</u>	<u>3.00</u>
2016 Actual FTE	<u>143.56</u>	<u>122.29</u>	<u>11.63</u>	<u>5.00</u>	<u>282.48</u>

Budget Highlights

- > Base wage increases of 2% and potential longevity step increases, as well as a 5% est. insurance increase
- > Due to shifting/increasing enrollment, TWHS will add 3 new teachers, as well as one transfer from WKHS
- > Building discretionary supply budget held constant at \$98/student with additional \$48/student for special needs and economically disadvantaged

Goals

- > Continue to support the Worthington City Schools Master Technology Plan with integration of Google Classroom and other instructional technology resources in all classrooms
- > Continue the implementation of PBIS to build relationships that provide a safe and welcoming culture and climate where all learning is rigorous, relevant and engaging
- > Implement safety net programs to decrease achievement gap of LEP and Special Ed students

Middle Schools

The District operates 3 traditional middle schools and 1 alternative middle school program called Phoenix.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
<u>Kilbourne Middle School</u>				
Salaries	\$ 2,933,686	\$ 2,855,288	\$ 3,028,097	6%
Benefits	1,135,100	1,126,149	1,166,688	4%
Purchased Services	3,826	990	4,500	355%
Supplies & Materials	36,004	39,277	36,204	-8%
Capital Outlay	1,814	-	-	0%
Maintenance Services (Utilities)	124,164	107,639	120,859	12%
Maintenance Supplies	15,886	14,948	15,000	0%
Total	\$ 4,250,480	\$ 4,144,291	\$ 4,371,348	5%
<u>McCord Middle School</u>				
Salaries	\$ 3,514,530	\$ 3,580,340	\$ 3,655,077	2%
Benefits	1,359,839	1,412,116	1,423,961	1%
Purchased Services	1,191	4,224	4,330	3%
Supplies & Materials	35,058	42,838	43,442	1%
Capital Outlay	21,179	4,918	4,500	-8%
Maintenance Services (Utilities)	126,257	114,445	123,767	8%
Maintenance Supplies	15,842	14,488	15,000	4%
Total	\$ 5,073,896	\$ 5,173,369	\$ 5,270,077	2%
<u>Worthingway Middle School</u>				
Salaries	\$ 2,824,317	\$ 2,989,505	\$ 3,163,609	6%
Benefits	1,092,783	1,179,086	1,210,899	3%
Purchased Services	7,623	2,012	7,450	270%
Supplies & Materials	30,936	31,278	26,200	-16%
Capital Outlay	3,832	9,650	11,286	17%
Maintenance Services (Utilities)	99,949	101,176	111,253	10%
Maintenance Supplies	10,067	11,998	12,000	0%
Total	\$ 4,069,507	\$ 4,324,705	\$ 4,542,697	5%
<u>Phoenix Alternative Middle School</u>				
Salaries	\$ 1,453,458	\$ 1,486,441	\$ 1,544,685	4%
Benefits	562,371	586,265	600,927	3%
Purchased Services	753	2,501	4,120	65%
Supplies & Materials	12,453	22,482	11,244	-50%
Capital Outlay	147	286	900	215%
Maintenance Services (Utilities)	114,546	103,991	108,445	4%
Maintenance Supplies	8,740	12,933	13,000	1%
Total	\$ 2,152,468	\$ 2,214,899	\$ 2,283,321	3%
<u>Grand Totals Middle Schools</u>				
Salaries & Benefits	\$ 14,876,084	\$ 15,215,190	\$ 15,793,943	4%
Services, Supplies, & Outlay	154,816	160,456	154,176	-4%
Maintenance	515,451	481,618	519,324	8%
Total	\$ 15,546,351	\$ 15,857,264	\$ 16,467,443	4%

The total middle school budget for 2017 is \$16.5 million, which represents an increase of 4%. The following chart illustrates budgeted FTE at each building.

	2017 Budgeted FTE				
	KMS	McCord	Worthingway	Phoenix	Total
Principal/Asst. Principal	1.00	2.00	1.00	0.50	4.50
Counselors	1.00	2.30	1.00	0.50	4.80
Librarian	1.00	-	1.00	-	2.00
Regular Teachers	22.90	28.40	26.10	15.20	92.60
Special Ed Teachers	8.10	7.82	4.70	1.13	21.75
Other Educational	1.00	-	1.00	-	2.00
Psychologists	0.20	0.40	0.80	-	1.40
Nurses	0.25	0.37	1.00	0.20	1.82
Physical Therapist	0.10	-	-	0.09	0.19
Spch & Lang. Therapists	0.20	-	-	0.50	0.70
Occupational Thrpst	0.20	0.05	0.17	0.26	0.68
Secretaries	2.00	2.00	2.00	0.50	6.50
Aides/Assistants	5.50	5.55	4.37	1.86	17.28
Custodians	2.63	2.63	2.63	2.00	9.89
Attendants	-	0.75	0.38	-	1.13
Total 2017 FTE	46.08	52.27	46.15	22.74	167.24
<u>Changes:</u>					
Regular Ed Teachers	-	(1.00)	1.00	-	-
Special Ed Teachers	1.00	-	-	-	1.00
Teacher Aides	1.00	-	-	-	1.00
Total Changes	2.00	(1.00)	1.00	-	2.00
2016 Actual FTE	44.08	53.27	45.15	22.74	165.24

Budget Highlights

- > Base wage increases of 2% and potential longevity step increases, as well as a 5% estimated insurance increase
- > Additional special education unit placed at Kilbourne Middle (1 teacher and 1 aide)
- > Shift of math/science teacher from McCord to Worthingway due to enrollment changes
- > Building discretionary supply budget held constant at \$88/student with additional \$48/student for special needs and economically disadvantaged
- > The 6th grade shift from evening street to KMS is not reflected in these numbers, but still included in Evening Street's budget

Goals

- > Students, parents, and staff will describe the school climate and culture as welcoming and emotionally safe
- > Maximize academic performance and growth for each student
- > Implement a framework for ensuring all teachers implement best practices in formative assessment
- > Ensure that students graduate remediation free for entry into post-secondary education and careers (college and career)
- > Maximize academic performance and growth for each student as evidenced through appropriate data to include increased enrollment in high rigor coursework (Honors, IB, AP, CC+) and improved academic performance on identified assessment/performance data (PI, MAP, grades, SAT, ACT, AP, IB, Compass, etc.)

Elementary Schools

The District operates 11 traditional elementary schools and 1 preschool, Sutter Park. Attendance is determined by boundaries. Total Elementary budget is \$47.1 million, which is an increase of 2%. Building budgets will be adjusted later in the summer when final enrollment has been occurred.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
<u>Bluffsview Elementary</u>				
Salaries	\$ 2,640,379	\$ 2,730,804	\$ 2,846,024	4%
Benefits	1,021,614	1,077,052	1,096,537	2%
Purchased Services	1,327	1,378	2,300	67%
Supplies & Materials	32,248	38,955	29,508	-24%
Capital Outlay	2,714	4,780	3,000	-37%
Maintenance Services (Utilities)	86,808	93,137	100,608	8%
Maintenance Supplies	12,029	13,966	14,000	0%
Total	\$ 3,797,119	\$ 3,960,072	\$ 4,091,977	3%
<u>Brookside Elementary</u>				
Salaries	\$ 2,070,216	\$ 2,133,257	\$ 2,238,474	5%
Benefits	801,006	841,374	862,456	3%
Purchased Services	10,189	10,496	11,700	11%
Supplies & Materials	8,872	9,471	16,194	71%
Capital Outlay	12,707	539	2,000	271%
Maintenance Services (Utilities)	71,404	64,794	70,982	10%
Maintenance Supplies	11,343	12,863	13,000	1%
Total	\$ 2,985,737	\$ 3,072,794	\$ 3,214,806	5%
<u>Colonial Hills Elementary</u>				
Salaries	\$ 2,250,018	\$ 2,219,222	\$ 2,331,350	5%
Benefits	870,575	875,280	898,240	3%
Purchased Services	529	709	2,150	203%
Supplies & Materials	27,619	25,233	30,893	22%
Capital Outlay	-	674	1,350	100%
Maintenance Services (Utilities)	74,040	67,901	79,168	17%
Maintenance Supplies	9,852	11,938	12,000	1%
Total	\$ 3,232,633	\$ 3,200,957	\$ 3,355,151	5%
<u>Evening Street Elementary</u>				
Salaries	\$ 2,534,011	\$ 2,540,596	\$ 2,654,416	4%
Benefits	980,458	1,002,032	1,022,713	2%
Purchased Services	1,162	886	2,200	148%
Supplies & Materials	37,012	23,472	35,577	52%
Capital Outlay	599	-	600	0%
Maintenance Services (Utilities)	69,863	73,975	82,222	11%
Maintenance Supplies	8,965	11,907	12,000	1%
Total	\$ 3,632,070	\$ 3,652,868	\$ 3,809,728	4%

Elementary Schools

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
<u>Granby Elementary</u>				
Salaries	\$ 2,718,651	\$ 2,619,371	\$ 2,759,168	5%
Benefits	1,051,898	1,033,102	1,063,073	3%
Purchased Services	1,420	923	4,300	366%
Supplies & Materials	18,938	26,304	29,223	11%
Capital Outlay	10,261	-	1,000	100%
Maintenance Services (Utilities)	67,619	69,145	72,703	5%
Maintenance Supplies	16,401	16,902	17,000	1%
Total	\$ 3,885,188	\$ 3,765,747	\$ 3,946,467	5%
<u>Liberty Elementary</u>				
Salaries	\$ 2,905,457	\$ 2,985,069	\$ 3,116,021	4%
Benefits	1,124,177	1,177,336	1,200,564	2%
Purchased Services	1,213	1,028	1,351	31%
Supplies & Materials	36,549	23,466	40,859	74%
Capital Outlay	-	-	-	0%
Maintenance Services (Utilities)	117,063	104,031	117,241	13%
Maintenance Supplies	13,470	14,902	15,000	1%
Total	\$ 4,197,929	\$ 4,305,832	\$ 4,491,036	4%
<u>Slate Hill Elementary</u>				
Salaries	\$ 2,971,903	\$ 2,960,411	\$ 3,137,136	6%
Benefits	1,149,887	1,167,611	1,200,993	3%
Purchased Services	1,490	955	1,950	104%
Supplies & Materials	42,867	54,357	48,810	-10%
Capital Outlay	-	-	2,000	100%
Maintenance Services (Utilities)	93,489	85,192	91,566	7%
Maintenance Supplies	10,439	12,931	13,000	1%
Total	\$ 4,270,075	\$ 4,281,457	\$ 4,495,455	5%
<u>Sutter Park Preschool**</u>				
Salaries	\$ 1,853,698	\$ 1,853,669	\$ 1,903,767	3%
Benefits	717,231	731,102	733,497	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Capital Outlay	-	-	-	0%
Maintenance Services (Utilities)	60,016	55,743	64,647	16%
Maintenance Supplies	8,973	9,902	10,000	1%
Total	\$ 2,639,918	\$ 2,650,416	\$ 2,711,911	2%

** Sutter Parks discretionary budget is reported in the special rotary fund on page 86 since it is supported through charges for services.

Elementary Schools

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
<u>Wilson Hill</u>				
Salaries	\$ 2,713,785	\$ 2,732,116	\$ 2,840,839	4%
Benefits	1,050,016	1,077,569	1,100,319	2%
Purchased Services	940	407	1,400	244%
Supplies & Materials	28,046	17,794	37,791	112%
Capital Outlay	12,502	8,726	987	-89%
Maintenance Services (Utilities)	63,663	62,842	67,778	8%
Maintenance Supplies	11,818	12,914	13,000	1%
Total	\$ 3,880,770	\$ 3,912,368	\$ 4,062,114	4%
<u>Worthington Estates</u>				
Salaries	\$ 3,302,364	\$ 3,342,626	\$ 3,411,032	2%
Benefits	1,277,748	1,318,359	1,329,639	1%
Purchased Services	660	910	1,350	48%
Supplies & Materials	47,185	59,049	50,813	-14%
Capital Outlay	-	-	300	100%
Maintenance Services (Utilities)	97,230	84,322	94,531	12%
Maintenance Supplies	20,606	17,154	17,000	-1%
Total	\$ 4,745,793	\$ 4,822,420	\$ 4,904,665	2%
<u>Worthington Hills</u>				
Salaries	\$ 2,655,609	\$ 2,661,453	\$ 2,767,994	4%
Benefits	1,027,506	1,049,699	1,074,179	2%
Purchased Services	1,499	2,474	2,000	-19%
Supplies & Materials	30,700	29,308	28,494	-3%
Capital Outlay	1,300	-	300	100%
Maintenance Services (Utilities)	89,158	78,723	84,197	7%
Maintenance Supplies	8,324	12,930	13,000	1%
Total	\$ 3,814,096	\$ 3,834,587	\$ 3,970,164	4%
<u>Worthington Park</u>				
Salaries	\$ 2,517,991	\$ 2,654,257	\$ 2,852,461	7%
Benefits	974,259	1,046,861	1,075,900	3%
Purchased Services	4,537	7,490	6,000	-20%
Supplies & Materials	16,570	47,906	28,874	-40%
Capital Outlay	5,672	2,082	850	-59%
Maintenance Services (Utilities)	91,396	80,206	86,846	8%
Maintenance Supplies	12,128	12,997	13,000	0%
Total	\$ 3,622,553	\$ 3,851,799	\$ 4,063,931	6%
<u>Grand Totals All Elementary</u>				
Salaries & Benefits	\$ 43,180,457	\$ 43,830,228	\$ 45,516,792	4%
Services, Supplies, & Outlay	397,327	399,772	426,124	7%
Maintenance	1,126,097	1,081,317	1,174,489	9%
Total	\$ 44,703,881	\$ 45,311,317	\$ 47,117,405	4%

The following chart illustrates 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	0.50	0.40	-	-	0.50	0.50	1.25	0.60	1.25	-	1.00	-	6.00
Librarian	1.00	1.00	0.80	1.00	1.00	1.20	1.00	1.00	1.00	1.00	1.00	-	11.00
Regular Teachers	22.95	17.75	20.70	24.90	22.35	28.35	27.90	24.90	29.90	23.60	24.40	-	267.70
Special Ed Teachers	7.45	4.70	5.00	3.20	5.12	5.20	5.60	5.10	7.95	4.80	7.80	15.00	76.92
Other Educational Assgn.	-	-	-	-	-	-	0.50	-	-	-	-	-	0.50
Psychologists	0.40	0.40	0.80	0.40	0.80	0.60	0.40	0.40	0.60	0.60	0.20	1.50	7.10
Nurses	0.25	0.25	0.25	0.25	0.25	0.25	-	0.25	-	0.38	-	0.25	2.38
Physical Therapist	0.05	0.08	-	0.03	0.04	0.03	0.04	-	0.13	-	-	0.67	1.07
Spch & Lang. Thrpst	0.60	0.50	-	0.40	0.40	0.60	0.60	0.50	0.50	-	0.40	1.00	5.50
Occupational Thrpst	0.40	0.30	0.20	0.20	0.05	0.20	0.20	0.20	0.50	0.48	0.20	0.80	3.73
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	5.12	4.33	2.14	2.00	4.17	3.82	6.72	3.17	5.62	2.75	5.37	12.52	57.73
Custodians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.50	2.50	2.00	2.00	2.00	26.00
Crossing Guard	0.25	-	-	-	-	0.31	-	-	-	-	-	-	0.56
Attendants	-	0.81	-	-	-	-	-	-	-	-	-	0.50	1.31
2017 Budgeted FTE	42.97	34.52	33.89	36.38	38.68	45.06	48.21	41.62	51.95	37.61	44.37	36.24	491.50
Changes:													
Special Ed Teacher**	-	-	-	-	-	-	-	-	(1.00)	-	2.00	-	1.00
Special Ed Aide**	-	-	-	-	-	-	-	-	(1.00)	-	2.00	-	1.00
Health office Assistant	-	-	-	-	-	-	1.00	-	1.00	-	-	-	2.00
Principal	-	-	-	-	-	-	-	-	-	-	(1.00)	-	(1.00)
Net Change	-	-	-	-	-	-	1.00	-	(1.00)	-	3.00	-	3.00
2016 Actual FTE	42.97	34.52	33.89	36.38	38.68	45.06	47.21	41.62	52.95	37.61	41.37	36.24	488.50

**1.0 known at this time, but an additional 1.0 budgeted for potential need

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 2% and potential longevity step increases, as well as a 5% estimated insurance increase
- > Additional health office assistants to address site needs
- > Transfer of special education unit from Worthington Estates to Worthington Park
- > Building discretionary supply budget held constant at \$63/student with additional \$38/student for special needs and economically disadvantaged

Goals

- > Provide resources for teachers to implement a rigorous curriculum which maximizes academic performance and growth for each student. Achievement will be evidenced through data on Measures of Academic Performance, the Fountas & Pinnell Benchmark Assessment System, Teacher Assessments and Student Self Assessments
- > Provide quality materials so that every child achieves on grade level, free of remediation, in the areas of English language arts and mathematics
- > Assure that teachers provide equipment and tools in order to build a positive school culture. Teachers should be given necessary materials to enhance instruction
- > All faculty will broaden and enhance their implementation of the Worthington adopted curriculum in four central content areas with a particular focus on reading and writing across the content areas
- > Expand on the instructional resources already in place by ensuring teachers and students have resources needed to meet new standards for learning
- > Assist families in supporting their children's physical, emotional, behavioral, cognitive and pre-academic growth at home through training and resources.

Office of the Superintendent

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

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 187,014	\$ 209,831	\$ 217,103	3%
Benefits	72,359	82,759	84,803	2%
Purchased Services	27,700	51,529	69,800	35%
Supplies & Materials	539	5,122	4,000	-22%
Capital Outlay	-	1,185	-	-100%
Miscellaneous	19,452	20,527	31,000	51%
Total	\$ 307,064	\$ 370,953	\$ 406,706	10%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Superintendent	1.00	1.00	1.00	0.00
Secretary	<u>0.33</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	1.33	2.00	2.00	0.00

Budget Highlights

- > Projected 2% increase in base wages and step increase for support staff, 5% estimated health insurance increase
- > Other major items include \$8,000 in legal fees and \$21,000 for various administrator's professional memberships as well as \$38,600 for consultants
- > Increase of \$10,000 for staff recognition items and \$10,000 for mission & vision banners

Department Goals

- > Engage each student with diverse opportunities to maximize every student's potential
- > Provide a safe environment where every student can grow intellectually, socially and physically
- > Provide consistent communication and promote dialogue with our community
- > Be responsible and transparent with our community's resources

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 625,103	\$ 642,130	\$ 663,798	3%
Benefits	361,781	372,261	382,018	3%
Purchased Services	6,169,265	3,327,192	3,442,800	3%
Supplies & Materials	7,160	9,810	418,400	4165%
Miscellaneous	1,682,561	1,695,220	1,782,428	5%
Total	\$ 8,845,870	\$ 6,046,613	\$ 6,689,444	11%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Treasurer	1.00	1.00	1.00	0.00
Asst. Treasurer	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	0.00
Payroll	2.00	2.00	2.00	0.00
Receipts/Disbursements	3.00	3.00	3.00	0.00
Secretary	1.00	1.00	1.00	0.00
Total FTE	9.00	9.00	9.00	0.00

Budget Highlights

- > Increase of \$53,000 for tax collection fees from the county, \$25,000 bank fees, and \$25,000 liability insurance costs
- > Purchased services include \$1.2 million in tuition to other entities, including Delaware Career Center as well as open enrollment to other districts and excess costs.
- > Purchased services also includes \$1.7 million for teacher substitutes obtained through the county ESC
- > Supplies includes \$400,000 of estimated FY16 carryover to be distributed to buildings during the year
- > Miscellaneous includes \$1.5 million in property tax collection fees charged by the county auditor

Department Goals

- > Be responsible and transparent with our community's resources
- > Maintain clean audit opinion and GFOA recognition for CAFR, PAFR, and budget documents
- > Continue to promote electronic payment to third party vendors to reduce costs and increase efficiency
- > Review internal controls to ensure policies and procedures are in place to help prevent any loss of resources
- > Maximize safety and return on investment portfolio
- > Introduce an online workflow for invoice approval and processing, including mileage reimbursement

Board of Education

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

	2014 -15		2015-16	Actual	2016-17	
	Actual				Proposed	% Change
					Budget	
Salaries	\$ 19,500	\$	15,000	\$	17,125	14%
Benefits	7,545		5,916		6,598	12%
Purchased Services	20,496		2,532		4,000	58%
Supplies & Materials	170		(41)		100	344%
Miscellaneous	74,218		73,013		109,765	50%
Total	\$ 121,929	\$	96,420	\$	137,588	43%

Budget Highlights

- > Miscellaneous includes \$39,000 for various membership fees
- > Miscellaneous also includes \$70,700 for the ESCCO; fees are charged per student along with various supervisor and extended service contracts for preschool and special education services
- > Salaries fluctuate depending on annual attendance at meetings.

Department Goals

- > Engage each student with diverse opportunities to maximize every student's potential
- > Provide a safe environment where every student can grow intellectually, socially and physically
- > Provide consistent communication and promote dialogue with our community
- > Be responsible and transparent with our community's resources

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 156,434	\$ 169,401	\$ 174,637	3%
Benefits	60,527	66,813	68,368	2%
Purchased Services	51,953	173,739	238,196	37%
Supplies & Materials	4,086	27,029	40,000	48%
Capital Outlay	-	658	1,500	128%
Total	\$ 273,000	\$ 437,640	\$ 522,701	19%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Asst. Superintendent	1.00	1.00	1.00	0.00
Secretary	<u>0.33</u>	<u>0.75</u>	<u>0.75</u>	<u>0.00</u>
Total FTE	1.33	1.75	1.75	0.00

Budget Highlights

- > Increase of \$25,000 for safety and nursing supplies
- > Increase of \$75,000 for legal fees for upcoming collective bargaining unit negotiations
- > Purchased services includes \$187,000 for legal services, \$15,000 for counseling services and \$12,000 for background check services

Department Goals

- > To recruit, train and retain the best employees
- > To transport students to and from school in an efficient manner in clean/safe vehicles and procedures
- > Continue to support the teaching, learning and assessment process using technology
- > To assist in meeting student's educational, social and physical needs through a continual improvement process in the area of facilities and food service
- > To continue to improve our student safety program including safety plans/training, supervision schedules and camera coverage

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 191,652	\$ 218,145	\$ 225,233	3%
Benefits	74,154	86,038	86,779	1%
Purchased Services	111,247	133,127	196,401	48%
Supplies & Materials	1,217	1,328	4,500	239%
Total	\$ 378,270	\$ 438,638	\$ 512,913	17%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Web Design	0.00	1.00	1.00	0.00
Secretary	<u>1.50</u>	<u>1.16</u>	<u>1.16</u>	<u>0.00</u>
Total FTE	2.50	3.16	3.16	0.00

Budget Highlights

- > Increase of \$35,000 to enhance parent email system and improve delivery of quarterly newsletters
- > Increase of \$25,000 for research studies and community focus group facilitation
- > Increase of \$6,000 for website monitoring software
- > Purchased Services also includes \$36,000 in communication consulting services, \$51,000 for website license and emergency notification system, and \$20,000 for design and distribution of newsletters and profiles.

Department Goals

- > Provide consistent communication and dialogue with our community
- > Resources this year will be used to improve the mass email communication product the district uses to communicate with parents as well as continuing to improve the web and video communication product that promotes the school district
- > Community focus groups and surveys will be completed to support the ongoing facility and enrollment challenges that growth within the student population creates

Computer Services Department

The computer 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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 1,168,910	\$ 1,138,592	\$ 1,209,019	6%
Benefits	452,274	449,070	464,279	3%
Purchased Services	1,192,866	898,854	1,136,707	26%
Supplies & Materials	54,537	55,007	149,100	171%
Capital Outlay	71,695	137,634	82,000	-40%
Total	\$ 2,940,282	\$ 2,679,157	\$ 3,041,105	14%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Tech Systems Support	4.00	4.00	4.00	0.00
Network Specialist	3.00	3.00	3.00	0.00
Instructional Integration Specialist	3.00	2.00	2.00	0.00
Digital Tech Support	1.00	1.00	1.00	0.00
Desktop Specialist	1.00	1.00	1.00	0.00
Database Specialist	1.00	1.00	1.00	0.00
EMIS Coordinator	1.00	1.00	2.00	1.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	16.00	15.00	16.00	1.00

Budget Highlights

- > Increase of \$60,000 for enhanced web filtering and Infinite Campus Welcome Center software
- > Purchased Services include \$141,000 for copier maintenance costs and approximately \$0.9 million for consultant and technical services as well as software licensing and trainings
- > Major hardware expenditures are funded from the Capital Improvement Bond Fund passed in 2012

Department Goals

- > Maintain daily operation of instructional and management technology
- > Provide professional development for instructional and management staff
- > Increase internet access and associated web filtering

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 531,247	\$ 429,654	\$ 443,015	3%
Benefits	205,550	169,459	170,688	1%
Purchased Services	36,024	9,185	38,145	315%
Supplies & Materials	1,184,010	741,679	1,630,000	120%
Capital Outlay	26,171	34,467	30,000	-13%
Miscellaneous	475	325	500	54%
Total	\$ 1,983,477	\$ 1,384,769	\$ 2,312,348	67%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Coordinator	1.00	0.00	0.00	0.00
Teacher Leaders	3.00	3.00	3.00	0.00
Secretary	<u>1.50</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	6.50	5.00	5.00	0.00

Budget Highlights

- > Supplies include \$1.6 million, an increase of \$0.8 million, for textbook and material expenses relating to the adoption of new standards, specifically in the areas of science and language arts, and updating book room content in grades 4-6

Department Goals

- > Support the implementation of the new Worthington Learning Standards through curriculum revision, professional development in assessment/grading practices and provision of aligned resources as needed;
- > Decrease the achievement gap in subgroups by strengthening the Multi-tiered System of Support in the K-12 program
- > Increase achievement in reading by enhancing teacher effectiveness in the area of reading information text across all content areas and grade levels.
- > Ensure that all students make learning visible through writing about their learning in all content areas & all grade levels.

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 169,763	\$ 169,456	\$ 174,614	3%
Benefits	65,685	66,835	67,662	1%
Purchased Services	3,795	15,920	5,000	-69%
Supplies & Materials	14,990	11,455	13,100	14%
Miscellaneous	1,655	2,630	2,900	10%
Total	\$ 255,888	\$ 266,296	\$ 263,276	-1%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	0.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	2.00	2.00	2.00	0.00

Budget Highlights

- > Budget held constant from prior year. The large increase in FY16 was due to the Destination Imagination team advancing in competition.
- > Main items include supplies for gifted instruction as well as professional development expenses.
- > AP exam fees and expenses are budgeted in a separate Public School Support Fund on page 87 since they are maintained through a charge for service.

Department Goals

- > Continue to identify students as gifted in areas of superior cognitive ability, specific academic achievement, visual and performing arts, and creative thinking as indicated in Ohio Administrative Code 3301-51-15.
- > Provide quality gifted services as prescribed in OAC 3301-51-15 to students identified as gifted in the areas of superior cognitive ability and math for grades 3-6 and superior cognitive ability and reading for grades 7 & 8.
- > Provide support to students enrolled in AP courses and staff of AP courses to encourage success and academic growth of students

ELL Department

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 99,191	\$ 100,281	\$ 102,253	2%
Benefits	38,379	39,552	40,397	2%
Purchased Services	9,918	9,789	13,000	33%
Supplies & Materials	9,069	9,305	11,500	24%
Total	\$ 156,557	\$ 158,927	\$ 167,150	5%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Coordinator	1.00	1.00	1.00	0.00
Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>
Total FTE	1.25	1.25	1.25	0.00

Budget Highlights

- > Budget held constant from prior year
- > Purchased services include \$7,500 for interpreters
- > Supplies include instructional materials such as dictionaries, learning aids, etc.
- > Individual building budgets also include ELL supplies, as well as the federal grant budget

Department Goals

- > Increase overall percentage of students attaining and sustaining proficiency of English Language
- > Increase overall percentage of students passing state academic assessments

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.

	2014 -15		2015-16	2016-17	
	Actual		Actual	Proposed	% Change
				Budget	
Salaries	\$ 46,467	\$	46,741	\$ 47,705	2%
Benefits	17,979		18,435	18,880	2%
Purchased Services	135,874		156,361	162,180	4%
Supplies & Materials	6,504		5,313	9,000	69%
Total	\$ 206,824	\$	226,850	\$ 237,765	5%

	2014-15 Actual	2015-16 Actual	2016-17	
			Proposed	Change
Full Time Equivalent Staff:				
Testing Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	1.00	1.00	1.00	0.00

Budget Highlights

- > Purchased services include \$110,000 for Web based MAP testing as well as \$30,000 for scoring services

Department Goals

- > Implement all state testing using the online platform
- > Conduct the OECD Test for Schools (based on PISA) with a representative group of 15 year olds.

Department of Intervention

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

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 97,692	\$ 111,836	\$ 130,290	17%
Benefits	37,799	44,109	47,199	7%
Purchased Services	-	59,004	76,000	29%
Supplies & Materials	25,637	16,076	27,000	68%
Total	\$ 161,128	\$ 231,025	\$ 280,489	21%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Secretary	<u>0.25</u>	<u>0.13</u>	<u>0.13</u>	0.0
Total FTE	0.25	0.13	0.13	0.00

Budget Highlights

- > Purchased services include \$66,000 for online learning instruction through APEX and META
- > Supplies include reading kits for the District's 3rd grade summer reading intervention program
- > Increase in services and supplies due to potential third grade intervention needs, but likely will not be fully utilized.

Department Goals

- > Ensure all third graders are reading at level and not retained
- > Implement a well-defined, research-based, Multi-Tiered System of Support in all PreK-12 buildings.

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 69,269	\$ 65,252	\$ 82,843	27%
Benefits	26,802	25,736	31,918	24%
Purchased Services	440	(102)	1,000	100%
Supplies & Materials	1,112	1,052	2,000	90%
Miscellaneous	9,610	-	4,500	100%
Total	\$ 107,233	\$ 91,938	\$ 122,261	33%

	2014-15 Actual	2015-16 Actual	2016-17 Proposed	Change
Full Time Equivalent Staff:				
Secretary	<u>0.00</u>	<u>0.13</u>	<u>0.13</u>	0.0
Total FTE	0.00	0.13	0.13	0.00

Budget Highlights

- > The majority of the budget is teacher stipends for summer course offerings
- > Increase in salaries and benefits related to potential course offerings, which, if realized, would result in additional revenue to offset the cost.

Department Goals

- > Increase and enhance the opportunities for intervention and enrichment for all grade levels.
- > Expand the methods of delivery for summer learning to include blended; problem-based; individual tutoring, etc.

Department of Elementary Education

The Department of Elementary Education was created beginning FY16 out of the Department reorganization. It is responsible for overseeing the all aspects of elementary education, including curriculum, enrollment, and facilities.

	2014 -15		2015-16	Actual	2016-17	
	Actual				Proposed	% Change
					Budget	
Salaries	\$ -	\$	132,900	\$	137,414	3%
Benefits	-		52,417		53,870	3%
Purchased Services	-		31,437		48,400	54%
Supplies & Materials	-		11,781		6,000	-49%
Total	\$ -	\$	228,535	\$	245,684	8%

	2014 -15		2015-16	Actual	2016-17	
	Actual				Proposed	Change
					Budget	
Full Time Equivalent Staff:						
Director	0.00		1.00		1.00	0.00
Secretary	<u>0.00</u>		<u>0.50</u>		<u>0.50</u>	<u>0.00</u>
Total FTE	0.00		1.50		1.50	0.00

Budget Highlights

- > Includes \$35,000 for professional development relating to implementation of the Balanced Literacy Framework
- > Includes \$10,000 estimate for lease payments for overflow at the McConnell Arts Center

Department Goals

- > Maximize academic achievement and growth through professional development and resource support in the Strategic Balanced Literacy Framework.
- > Identify research-based interventions to be used in a MTSS for reading and math.

Department of Secondary Education

The Department of Secondary Education was created beginning FY16 out of the Department reorganization. It is responsible for overseeing the all aspects of secondary education, including curriculum, enrollment, and facilities, and graduation.

	2014 -15		2015-16	Actual	2016-17	
	Actual				Proposed	% Change
					Budget	
Salaries	\$ -	\$	142,353	\$	145,000	2%
Benefits	-		56,145		56,711	1%
Purchased Services	-		173,495		194,450	12%
Supplies & Materials	-		50,721		51,550	2%
Total	\$ -	\$	422,714	\$	447,711	6%

	2014 -15		2015-16	Actual	2016-17	
	Actual				Proposed	Change
					Budget	
Full Time Equivalent Staff:						
Director	0.00		1.00		1.00	0.00
Secretary	<u>0.00</u>		<u>0.50</u>		<u>0.50</u>	<u>0.00</u>
Total FTE	0.00		1.50		1.50	0.00

Budget Highlights

- > Purchased services include \$30,000 for athletic trainer services, \$19,000 for graduation facility & services and approximately \$20,000 for IB student exam fees
- > \$100,000 is budgeted for college credit plus tuition and \$50,000 for college textbooks

Department Goals

- > Maximize academic potential for each student by increasing the effectiveness of assessment and grading practices
- > Ensure that students graduate remedial free for college and career ready

Department of Pupil Services

The Department of Pupil Services was formerly created out of a Department reorganization several years ago that condensed Secondary and Elementary Education. It was eliminated in FY16 during another reorganization.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 26,344	\$ -	\$ -	0%
Benefits	10,193	-	-	0%
Purchased Services	10,849	(79)	-	-100%
Supplies & Materials	1,101	(20)	-	-100%
Total	\$ 48,487	\$ (99)	\$ -	-100%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Secretary	<u>0.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total FTE	0.5	0.0	0.0	0.0

Budget Highlights

> Department eliminated due to reorganization

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.

	2014 -15		2015-16 Actual		2016-17 Proposed Budget % Change	
	Actual				Budget	% Change
Purchased Services	\$ 14,781	\$	14,576	\$	14,615	0%
Supplies & Materials	12,903		8,384		11,830	41%
Capital Outlay	16,576		21,137		20,955	-1%
Total	\$ 44,260	\$	44,097	\$	47,400	7%

Department of Innovation and School Support

The Department of Innovation and School Support used to oversee pupil support and safety throughout the buildings. It has been eliminated for FY16 due to reorganization.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 235,468	\$ 463	\$ -	-100%
Benefits	91,107	183	-	-100%
Purchased Services	75,129	(5,494)	-	-100%
Supplies & Materials	17,611	(299)	-	-100%
Capital Outlay	1,100	-	-	0%
Miscellaneous	300	(350)	-	-100%
Total	\$ 420,715	\$ (5,497)	\$ -	-100%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Director	1.00	0.00	0.00	0.00
Teacher	1.00	0.00	0.00	0.00
Secretary	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total FTE	2.50	0.00	0.00	0.00

Budget Highlights

> Department eliminated due to reorganization

Department of Administrative Services

The Department of Administrative Services used to oversee the District's transportation, food services, and maintenance departments as well as various other administrative functions including enrollment patterns and classified staffing. It has been eliminated for FY16 due to reorganization.

	2014 -15		2015-16	2016-17	
	Actual		Actual	Proposed	% Change
				Budget	
Salaries	\$ 113,568	\$	956	\$ -	-100%
Benefits	43,942		377	-	-100%
Purchased Services	57,407		(11,361)	-	-100%
Supplies & Materials	1,852		(209)	-	-100%
Miscellaneous	-		-	-	0%
Total	\$ 216,769	\$	(10,237)	\$ -	-100%

	2014 -15		2015-16	2016-17	
	Actual		Actual	Proposed	Change
				Budget	
Full Time Equivalent Staff:					
Director	0.00		0.00	0.00	0.00
Secretary	<u>2.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total FTE	2.00		0.00	0.00	0.00

Budget Highlights

> Department eliminated due to reorganization

Department of Business Services

The Department of Business Services was created out of the department reorganization in FY16 and will oversee 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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ -	\$ 239,133	\$ 247,723	4%
Benefits	-	94,316	96,600	2%
Purchased Services	-	41,629	49,500	19%
Capital Outlay	-	400	-	-100%
Miscellaneous	-	-	-	0%
Total	\$ -	\$ 375,478	\$ 393,823	5%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Director	0.00	1.00	1.00	0.00
Personnel Analyst	0.00	1.00	1.00	0.00
Secretary	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
Total FTE	0.50	3.00	3.00	0.00

Budget Highlights

- > Purchased services include \$28,000 for employment advertising and \$1,500 for legal expenses

Department Goals

- > To recruit, train and retain the best employees
- > To facilitate consultants and staff in managing board goal 1 for facilities.
- > To provide expert review as needed for any specialized areas in search of cost savings (bus routing, energy conservation, etc.)
- > To develop materials or programing to instill our “corporate culture” of customer service and quality public relations.

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.

	2014 -15	2015-16	2016-17	
	Actual	Actual	Proposed Budget	% Change
Salaries	\$ 470,638	\$ 394,030	\$ 410,634	4%
Benefits	182,099	155,409	158,212	2%
Purchased Services	125,626	59,332	74,000	25%
Supplies & Materials	22,246	(1,778)	500	-128%
Capital Outlay	6,280	(2,936)	-	-100%
Total	\$ 806,889	\$ 604,057	\$ 643,346	7%

	2014 -15	2015-16	2016-17	
	Actual	Actual	Proposed Budget	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Personnel Analyst	2.00	1.00	1.00	0.00
Secretary	<u>3.75</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
Total FTE	6.75	5.00	5.00	0.00

Budget Highlights

- > Increase of \$13,000 for teacher mileage residency investigator costs
- > Purchased services include \$30,000 for background and screening services, \$20,000 for boundary and student services, and \$20,000 for meeting and travel expenses.

Department Goals

- > To recruit, train and retain the best employees

Office of Professional Development

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

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ -	\$ 122,335	\$ 126,210	3%
Benefits	-	48,250	49,004	2%
Purchased Services	218,893	\$ 236,165	\$ 257,000	9%
Supplies & Materials	19,012	23,810	27,510	16%
Capital Outlay	-	-	-	0%
Total	\$ 237,905	\$ 430,560	\$ 459,724	7%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Director	0.00	1.00	1.00	0.00
Secretary	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total FTE	0.00	1.50	1.50	0.00

Budget Highlights

- > Purchased services include staff training expenses such as conference registration and travel
- > Purchased services also include \$72,000 for a consultant providing entry teacher mentor services

Department Goals

- > Support continuing implementation of the Ohio Improvement Process (DLT, BLTs, TBTs) with a "step 2" focus on the Strategic Balanced Literacy Framework and Grading Practices in order to maximize student growth and achievement.
- > Provide needed professional development (primarily within schools and the district with additional opportunities outside of the district) for implementation of district focus strategies related to a culture of empathy and support, use of informational text, making student thinking visible through writing, and implementation of instruction resulting in student work products that evidence thinking at Depth of Knowledge levels 3 and 4.

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.

	2014 -15		2015-16		2016-17	
	Actual		Actual		Proposed Budget	% Change
Salaries	\$ 5,261	\$	120	\$	3,154	2528%
Benefits	2,036		47		846	1700%
Purchased Services	14,126		9,792		16,000	63%
Supplies & Materials	4,141		7,970		5,000	-37%
Total	\$ 25,564	\$	17,929	\$	25,000	39%

The total allocation for the ESPDC \$25,000, which is the same amount as in prior years and in the negotiated agreement. Salaries and Benefits include stipends for professional development points per negotiated agreement. The fluctuation in salaries and benefits is the result of variation of employees utilizing the professional development stipends, known as PDP points.

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 222,817	\$ 407,059	\$ 420,411	3%
Benefits	86,212	160,547	164,291	2%
Purchased Services	1,864,916	1,330,554	1,318,600	-1%
Supplies & Materials	58,189	47,297	59,000	25%
Capital Outlay	7,164	1,899	2,000	5%
Total	\$ 2,239,298	\$ 1,947,356	\$ 1,964,302	1%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Director	0.00	1.00	1.00	0.00
Coordinator	1.00	2.00	2.00	0.00
Secretary	<u>2.81</u>	<u>2.81</u>	<u>2.81</u>	<u>0.00</u>
Total FTE	3.81	5.81	5.81	0.00

Budget Highlights

- > Decrease of \$20,000 in legal fees
- > Increase of \$33,000 for skilled nursing services
- > Purchased services includes \$650,000 in tuition services for students placed in special needs settings as well as \$178,000 for social work consultants, \$260,000 for specialized nursing, and \$135,000 for legal fees.

Department Goals

- > Decrease the number of IEP students who are achieving below proficient on the reading and math state assessments by 10 % annually.
- > Provide professional development to special education teachers in literacy and math to ensure they are providing instruction that aligns with grade level standards and accelerates their growth and achievement;
- > Educate students with disabilities to the maximum extent appropriate with students who are not disabled
- > Provide training in various levels of the Wilson Reading Program to Intervention Specialists throughout the District to support students' specialized needs in reading, including Foundations training, Introductory workshops, Level I and II certification training, and Just Words training

Facility Maintenance Department

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

	2014 -15		2016-17	
	Actual	2015-16 Actual	Proposed Budget	% Change
Salaries	\$ 2,142,682	\$ 2,191,840	\$ 2,303,315	5%
Benefits	829,045	864,480	884,750	2%
Purchased Services	2,332,779	1,911,467	2,085,939	9%
Supplies & Materials	438,363	430,638	417,300	-3%
Capital Outlay	387,977	34,867	41,000	18%
Miscellaneous	1,623	2,915	2,200	-25%
Total	\$ 6,132,469	\$ 5,436,207	\$ 5,734,504	5%

	2014 -15		2016-17	
	Actual	2015-16 Actual	Proposed Budget	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Supervisors	3.00	3.00	3.00	0.00
Delivery/Warehousing	3.00	3.00	3.00	0.00
Technical Trades	8.00	8.00	8.00	0.00
Building Maintenance	5.00	5.00	5.00	0.00
Mechanic	1.00	1.00	1.00	0.00
Landscape Maintenance	7.00	7.00	7.00	0.00
Auditorium Manager	1.00	1.00	1.00	0.00
Custodian - Admin/Trans	1.25	1.25	1.25	0.00
Secretary	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
 Total FTE	 32.25	 33.25	 33.25	 0.00

Budget Highlights

- > Purchased services increase of \$250,000 due to renewal of multi-year agreement for wireless connections for loaner laptops as well as increase fiber utility costs.
- > Decrease of \$157,000 due to unexpected emergency boiler repairs in FY16 not expected in FY17
- > Budget includes \$100,000 for natatorium rental, \$15,500 for auditorium expenses, \$563,000 for custodial supplies and trash services, \$359,000 for grounds supplies and services, and \$1.4 million for building maintenance

Department Goals

- > To assist in meeting student's educational, social and physical needs through a continual improvement process in the area of facilities
- > Conduct quarterly budget review meetings to evaluate if individual department expenditures are meeting identified targets
- > Implement year five of the five year capital improvement plan
- > Conduct ongoing assessment and evaluation of energy savings and consumption goals related to the completion of district energy conservation improvement projects

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries	\$ 2,564,777	\$ 2,661,346	\$ 2,723,705	2%
Benefits	992,362	1,049,657	1,068,827	2%
Purchased Services	352,228	458,717	393,850	-14%
Supplies & Materials	629,080	496,223	639,000	29%
Capital Outlay	651	43,326	-	-100%
Total	\$ 4,539,098	\$ 4,709,269	\$ 4,825,382	2%

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	Change
Full Time Equivalent Staff:				
Director	1.00	1.00	1.00	0.00
Dispatcher	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	3.00	0.00
Bus Drivers	47.92	49.30	49.30	0.00
Clerical	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
Total FTE	54.92	56.30	56.30	0.00

Budget Highlights

- > Purchased services include special education cab services of \$212,000
- > Supplies include \$468,000 for fuel and \$154,000 for vehicle parts, tires, and tubes.

Department Goals

- > To transport students to and from school in an efficient manner in clean/safe vehicles and procedures
- > Demonstrate leadership in supporting the development and enhancement of new school transportation staff
- > Manage our decisions with a customer-driven emphasis

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.

	2014 -15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Salaries				
Classified Substitutes	182,292	180,809	185,166	2%
Termination Benefits	1,378,286	658,041	433,950	-34%
Performance Stipends	315,324	266,952	273,672	3%
Longevity Stipends	85,886	54,731	59,881	9%
Classified Extratime/Other	29,998	27,443	30,805	12%
Total Salaries	1,991,786	1,187,976	983,474	-17%
Benefits	770,660	468,548	393,920	-16%
Other Uses	2,713,970	1,103,566	1,236,713	12%
Total	\$ 5,476,416	\$ 2,760,090	\$ 2,614,107	-5%

Budget Highlights

- > Other uses includes the annual transfer to the Debt service fund for energy conservation debt
- > Termination benefits expected to decrease due to a low number of projected retirements

WORTHINGTON CITY SCHOOL DISTRICT

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All Other Funds Budgets



Cameron Carter, a second grade teacher at Slate Hill Elementary, will receive the Affiliate Leadership Development Award at the National Council of Teachers of English Conference this year in November

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.

	2014-15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Revenues				
General Property Tax	\$ 5,769,790	\$ 6,011,337	\$ 6,011,337	0%
Tangible Property Tax	152,787	154,685	156,000	1%
Intergovernmental:				
Homestead & Rollback	739,334	749,143	754,356	1%
Tangible Tax Loss Reimbursement	40,136	40,136	27,100	-32%
Federal Restricted	81,261	81,699	81,260	-1%
Miscellaneous	35,062	-	-	0%
Total Revenues	\$ 6,818,370	\$ 7,037,000	\$ 7,030,053	0%
Expenditures				
Auditor & Treasurer Fees	\$ 96,517	\$ 93,414	\$ 115,000	23%
Principal	5,125,000	5,357,000	5,535,909	3%
Interest	2,546,419	2,287,635	2,577,744	13%
Total Expenditures	\$ 7,767,936	\$ 7,738,049	\$ 8,228,653	6%
Other Financing Sources (Uses)				
Sale of Refunding Bonds	\$ -	\$ 8,840,000	\$ -	-100%
Premium on Sale of Refunding Bonds	-	1,154,369	-	-100%
Payment to Refunded Bond Escrow Agent	-	(9,861,181)	-	-100%
Issuance Costs	-	(131,239)	-	-100%
Transfers In	876,170	1,099,966	1,236,713	12%
Total Other Financing Sources (Uses)	\$ 876,170	\$ 1,101,915	\$ 1,236,713	12%
Net Change in Fund Balance	\$ (73,396)	\$ 400,866	\$ 38,113	
Beginning Fund Balance	\$ 3,712,846	\$ 3,639,450	\$ 4,040,316	
Ending Fund Balance	\$ 3,639,450	\$ 4,040,316	\$ 4,078,429	

In FY16, the District issued refunding bonds to pay a portion of the Series 2008 and 2009 General Obligation Bonds, saving the taxpayers over \$560,000 for the life of the bonds. The District paid \$5.2 million in principal on outstanding debt. For FY17, millage on property taxes will remain at 3.8 mills, thereby holding tax revenues constant. Transfers-In represent the General Fund portion of debt related to energy conservation and certificates of participation. Federally Restricted revenue includes interest subsidy payments related to the District's Qualified School Construction Bonds. See the statistical section for full schedules and funding requirements. The District will continue to look for opportunities to refund outstanding debt to save taxpayer money, but do not anticipate any at this time.

Permanent Improvements 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 has no ongoing permanent improvement levy in effect, so monies in this fund are the result of land sales and any house bill 264 energy conservation projects.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Miscellaneous	-	202,653	-	-100%
Total Revenues	\$ -	\$ 202,653	\$ -	-100%
<u>Expenditures:</u>				
Purchased Services	108,782	183,362	200,629	9%
Capital Outlay	3,769,227	76,121	644,000	746%
Total Expenditures	\$ 3,878,009	\$ 259,483	\$ 844,629	226%
<u>Other Financing Sources (Uses):</u>				
Loan Proceeds	763,495	1,801,304	-	-100%
Advance In	1,802,000	-	-	0%
Advance Out	-	(1,802,000)	-	-100%
Total Other Financing Sources (Uses)	\$ 2,565,495	\$ (696)	\$ -	-100%
Net Change in Fund Balance	(1,312,514)	(57,526)	(844,629)	
Beginning Fund Balance	2,214,669	902,155	844,629	
Ending Fund Balance	\$ 902,155	\$ 844,629	\$ -	

There is no expected revenue for FY17 as the District has no PI Levy in effect. Loan proceeds were the result of the District performing a House Bill 264 energy conservation project in FY16, in which a loan from the Ohio Department of Development's energy loan fund was awarded and will be paid back through utility cost savings. FY16 other revenue resulted from energy rebates from utility providers related to the house bill project upgrades.

The District has no scheduled projects for FY17 that would utilize Permanent Improvement dollars. The remaining \$0.8 million is appropriated for warehouse rental expense, various potential energy efficiency upgrades and repairs, equipment, and other potential contingencies. Any major project would follow all applicable bidding requirements and be approved by the Board of Education.

Building Fund and Capital Improvement Plan

The Building Fund records revenues and expenditures related to bond issues, the most recent approved by voters in November 2012 for facilities, transportation, and technology upgrades.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
Revenues:				
Interest	\$ 179,950	\$ 154,748	\$ 100,000	-35%
Miscellaneous	307,794	50,150	-	-100%
Total Revenues	\$ 487,744	\$ 204,898	\$ 100,000	-51%
Expenditures:				
Purchased Services	1,266,087	1,490,068	1,798,124	21%
Supplies	55,036	19	81,479	428737%
Capital Outlay	8,531,075	5,980,646	7,080,864	18%
Miscellaneous				
Total Expenditures	\$ 9,852,198	\$ 7,470,733	\$ 8,960,467	20%
Net Change in Fund Balance	(9,364,454)	(7,265,835)	(8,860,467)	
Beginning Fund Balance	27,797,834	18,433,380	11,167,545	
Ending Fund Balance	\$ 18,433,380	\$ 11,167,545	\$ 2,307,078	

2012 Bond Issue Summary 7/1/16			
	<u>Approved & Issued</u>	<u>Expended & Encumbered</u>	<u>Remaining</u>
Buses	\$ 2,276,222	\$ 1,774,227	\$ 501,995
Technology	10,512,120	7,722,969	2,789,151
Maintenance	23,332,466	18,610,855	4,721,611
Equipment	2,562,537	1,614,828	947,709
Contingency & Interest	2,207,079	-	2,207,079
Total Available Fund Balance	\$ 40,890,424	\$ 29,722,879	\$ 11,167,545

The bond issue totaled \$40 million, with an additional \$890,424 being generated in interest and project donations.

The 2012 Capital Improvement Bond Issue will be used to fund projects determined as part of a detailed facility study completed in 2011. The major areas include bus replacement, technology replacement/upgrade, maintenance and infrastructure, and loose furnishings and equipment replacement. \$2.5 million was also identified as a contingency in any of those areas. FY17 is the final year of the five year spending plan, as shown on the previous page. Therefore all remaining amounts have been budgeted for FY17, with the exception of the remaining \$2.2 million in contingency funds and an estimated \$0.1 million interest expected to be earned in FY17.

Transportation

New buses allow for increased fuel efficiency as well as a decrease in repairs and towing costs that occur with older buses. The District has been replacing 4 to 5 buses annually that are over 15 years old. As of the end of FY16, the District has replaced 20 buses in the fleet and expects to replace an additional 5 buses in FY17. It is estimated that repairing a bus engine and other parts costs approximately \$1,000-20,000; therefore by replacing 5 busses we estimated the positive impact to the operating budget of \$60,000-100,000 annually.

Technology

Technology needs are ever changing due to the rapid depreciation of technological equipment as well as the rapid advancement of software and student needs. The technology committee adopted a three year plan in June 2014 the represents the District's vision and recommendations, based on current technology, items viewed as critical components and desired outcomes for instructional technology. It is a comprehensive, 38 page document that can be found on our District website, and is flexible, yet specific enough to serve as a guide in decision making and budgeting funds. It focuses on four critical components including infrastructure, equipment, options for student learning, and training/PD. The infrastructure phase was addressed in 2014 and included establishing sufficient wireless infrastructure to support personal devices. The Equipment phase will continue to be addressed in the coming budget year and includes striving for 1:1 computing for all students, accomplished through providing students district devices at a 1:3 ratio and allowing students to bring their own. While the District will fund the new devices out of the Capital Projects fund, a replacement cycle will need developed, possibly with a future bond issue or a permanent improvement levy. Should a levy request fail, the impact would fall to the general fund. Since the District has already upgraded bandwidth considerably above current need, we estimate the impact to future utility costs to be negligible.

We encourage you to visit our website to view the entire Technology Plan document for a more detailed analysis.

Maintenance

The master facility study identified an extensive list of infrastructure improvements. Projects were prioritized and grouped into categories and are being funded over the five year period. While the entire list is too long to include in this document, it can be found on the District's website. Major projects for the coming year include installation of interior security cameras at the high schools, replacement of boilers at WKHS, new roofs at Granby, Worthington Park, Liberty, and Sutter Park, replacement of air conditioning units at Thomas Worthington, and a new auxiliary gym floor. All of these projects allow the general fund to maintain current levels of funding for repairs and maintenance and also will make our buildings more energy efficient, saving taxpayer funds. It is estimated that approximately \$14.5 million of the \$22 million identified projects would have to have been addressed in some way even if the District was not able to secure capital funding. Therefore we estimate the positive impact to the general fund to be approximately \$2-3 million annually.

Equipment

Equipment includes school building items such as chairs, desks, cabinets, microscopes, and other equipment and follows the normal life cycle for these items. The \$2.5 million will be allocated as follows: \$60,000 for each elementary, \$100,000 for each middle school, and \$150,000 for each high school. In addition, \$500,000 has been allocated to replace district maintenance vehicles, \$150,000 to replace food service equipment, and \$400,000 to replace various other equipment including special education and other department needs.

Long Term Capital Plans

On a long term basis, the District will engage the community over the course of the next 8-12 months in an enrollment and facility master planning process to set a direction for the future of Worthington Schools. An updated enrollment forecast completed in 2015 projects student population growth of more than 600 students over the next decade, as housing begins to turn over and a limited number of project developments occur. Total enrollment is expected to surpass 10,000 in the near future, and although we were at those levels in the past, educational delivery models have changed over time. Classroom spaces are currently utilized differently, and several of our buildings do not have capacity for these additional students. The Ohio Facilities Construction Commission completed a full analysis of our facilities and determined that many may need significant upgrades to meet standards, the cost of which may exceed a threshold in which it makes more sense to construct a new building.

Since major decisions on facilities cannot be made solely based on building condition, but in the context of grade level configuration, feeder patterns, and neighborhood schools, we will be utilizing an educational planning consultant to assist in this community engagement process that will set a direction for the future of Worthington Schools. Our hope is that by the start of FY18, we will have a clear path of what our community expects Worthington Schools will become, and funding for any projects would most likely take the form of a new capital bond issue presented to voters as early as the fall of 2017. As the millage requirement chart illustrates in the statistical section of this document, current required millage does not begin to drop off until 2020, so any future bond issue would most likely require additional mills.

Food Service Fund

The Food Service Fund accounts for all of the breakfast and lunch activities of the District. Revenues include fees from lunches as well as federal and state grants. The program provided over 880,000 meals last year, with over 51% of those that were free or reduced price for disadvantaged children.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Interest Income	1,735	3,736	2,600	-30%
Food Service Sales	1,743,926	1,859,699	1,835,000	-1%
Intergovernmental	1,319,296	1,425,225	1,373,600	-4%
Total Revenues	\$ 3,064,957	\$ 3,288,660	\$ 3,211,200	-2%
<u>Expenditures:</u>				
Salaries	1,198,875	1,203,740	1,335,000	11%
Benefits	676,871	655,925	712,200	9%
Purchased Services	20,823	22,324	35,000	57%
Supplies	980,593	1,075,975	1,267,800	18%
Total Expenditures	\$ 2,877,162	\$ 2,957,964	\$ 3,350,000	13%
<u>Other Financing Sources (Uses):</u>				
Transfers In	1,500	-	-	0%
Total Other Financing Sources (Uses)	\$ 1,500	\$ -	\$ -	0%
Net Change in Fund Balance	189,295	330,696	(138,800)	
Beginning Fund Balance	218,828	408,123	738,819	
Ending Fund Balance	\$ 408,123	\$ 738,819	\$ 600,019	

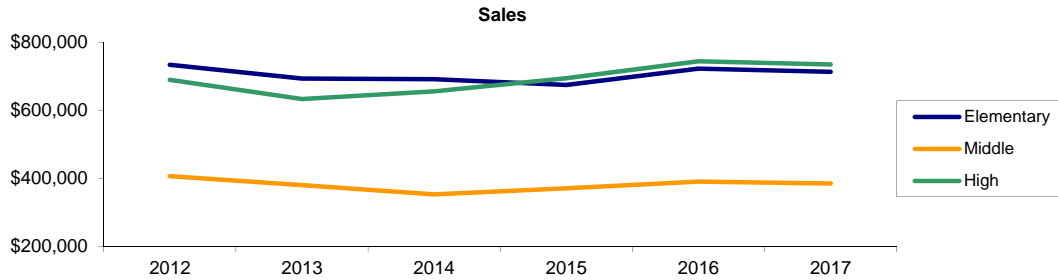
Total revenue is budgeted to decrease by 2%. This is a conservative estimate, since FY16 was much higher than recent years, but our hope is that revenues will continue at that level. Appropriations were increased in order to meet expected increases in salaries, benefits and food costs. Although no increase in staff is expected at this time, a small amount has been budgeted in Salaries and Benefits to accommodate the expanded summer food program that now includes Phoenix Middle school as well as Slate Hill. This program provides free meals for all eligible children with the entire cost being reimbursed by the federal government.

Goals

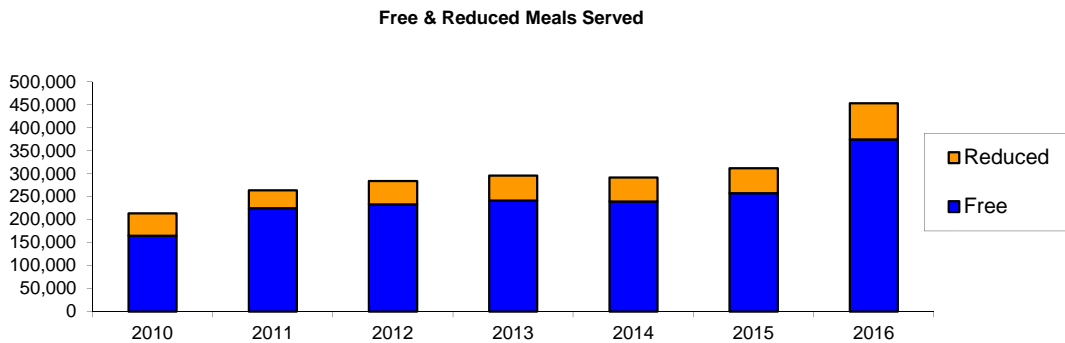
- > Encourage students to form healthy eating habits by providing healthy, nutritious meals in a pleasant cafeteria setting
- > Implement software that creates online menus, specific nutrition information of menu items and a Smartphone menu app
- > Offer local apples and peaches with student breakfast and lunch
- > Continue to partner with the Worthington Food Pantry. Various schools donate unopened milk, cheese and yogurt to the pantry

Revenues

Sales are the major source of revenue and are expected to remain flat for 2017. The District has experienced recent increasing sales in recent years as a result of the work by the food service employees. The supervisor and cooks will continue to research and monitor student behavior in an effort to maintain/increase participation in the program.



Intergovernmental revenue consists of reimbursement from the state and federal government for serving free and reduced priced lunch to economically disadvantaged children. These revenues are expected to remain flat the number of free and reduced eligible children residing in the District and participating in this program.



Expenditures

Salaries and benefits represent 61% of the program's budget, which includes 1 Coordinator, 10.34 Cook/Managers, 25.94 workers, and 1.07 clerical FTE. Benefits are projected to increase 5% mainly due to a projected increase in health insurance premiums in January 2017 and wage increases resulting in increases in retirement and other benefit increases.

Food supplies is the other major expenditure category. The District purchases food off various competitively bid contracts through alliances to keep costs as low as possible. The 2017 budget allows for a 18% increase in food costs as additional healthily options will be offered in FY17.

Other Local Sources Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Interest Income	242	280	258	-8%
Miscellaneous	4,100	3,250	3,250	0%
Total Revenues	\$ 4,342	\$ 3,530	\$ 3,508	-1%
<u>Expenditures:</u>				
Miscellaneous	7,300	5,050	5,640	12%
Total Expenditures	\$ 7,300	\$ 5,050	\$ 5,640	12%
Net Change in Fund Balance	(2,958)	(1,520)	(2,132)	
Beginning Fund Balance	34,787	31,829	30,309	
Ending Fund Balance	\$ 31,829	\$ 30,309	\$ 28,177	

The proposed 2017 budget is \$5,640. Amounts will be used to fund community scholarships.

Uniform School Supplies Fund

The Uniform School Supplies Fund accounts for student fees that are charged for various high school and middle school courses and at the elementaries based on grade level. These fees are established by the Board annually. The purpose of the fees are to help cover the cost of consumable supplies used in the classroom such as art supplies, workbooks, paper, etc.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Student Fees	357,415	375,038	360,581	-4%
Total Revenues	\$ 357,415	\$ 375,038	\$ 360,581	-4%
<u>Expenditures:</u>				
Supplies	379,302	352,312	457,491	30%
Total Expenditures	\$ 379,302	\$ 352,312	\$ 457,491	30%
Net Change in Fund Balance	(21,887)	22,726	(96,910)	
Beginning Fund Balance	101,099	79,212	101,938	
Ending Fund Balance	\$ 79,212	\$ 101,938	\$ 5,028	

The proposed 2017 budget is \$457,491 and reflects the spending down of fund balance.

Fees are to remain consistent with 2016 . The District's online fee payment system allows parents more options to pay outstanding fees.

Special Rotary Fund

The Special Rotary Fund accounts for the income and expenditures in conjunction with supplemental (after school) education classes, a life enrichment program, and facility rentals. In addition, the district operates a special education preschool program. Tuition is not charged to eligible special needs students, but some regular education students attend and are charged tuition, accounted for in this fund and used to purchase supplies and materials. All personnel are funded through the general fund.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Fees	127,687	108,727	103,000	-5%
Rentals	401,613	404,127	370,000	-8%
Miscellaneous	19,976	19,462	16,750	-14%
Total Revenues	\$ 549,276	\$ 532,316	\$ 489,750	-8%
<u>Expenditures:</u>				
Salaries	10,865	32,755	42,000	28%
Benefits	2,669	5,304	6,825	29%
Purchased Services	22,963	40,287	848,850	2007%
Supplies	77,701	69,588	172,000	147%
Capital Outlay	1,170	74,945	1,355,000	1708%
Miscellaneous	305	-	-	0%
Total Expenditures	\$ 115,673	\$ 222,879	\$ 2,424,675	988%
Net Change in Fund Balance	433,603	309,437	(1,934,925)	
Beginning Fund Balance	2,116,226	2,549,829	2,859,266	
Ending Fund Balance	\$ 2,549,829	\$ 2,859,266	\$ 924,341	

Approximately \$2.3 million of the cash balance is related to facility rental fees collected over the years, with \$1.6 million of those funds being appropriated to cover any unanticipated expenditures that may arise, as well as custodial costs related to those rentals. Any major projects would follow the normal bidding and approval process. We have conservatively budgeted revenues as facility rental requests vary from year to year.

Public School Support Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Tuition, Charges, and Fees	168,709	182,672	184,187	1%
Donations and Other	413,223	369,395	270,490	-27%
Total Revenues	\$ 581,932	\$ 552,067	\$ 454,677	-18%
<u>Expenditures:</u>				
Salaries	16,731	12,500	10,783	-14%
Benefits	2,661	2,093	1,752	-16%
Purchased Services	264,696	261,096	498,238	91%
Supplies	121,953	130,938	250,139	91%
Capital Outlay	69,416	274,772	227,133	-17%
Miscellaneous	800	-	-	0%
Total Expenditures	\$ 476,257	\$ 681,399	\$ 988,045	45%
Net Change in Fund Balance	105,675	(129,332)	(533,368)	
Beginning Fund Balance	616,674	722,349	593,017	
Ending Fund Balance	\$ 722,349	\$ 593,017	\$ 59,649	

Donations are conservatively budgeted since they vary from year to year.

The majority of this fund is related to building principal funds, staff funds, and library funds to account for book fairs and fines. The proposed 2017 budget is \$988,045 and reflects the spending down of fund balances.

Other Local Grants Fund

The Other Local Grants Fund is used to account for specific local revenue sources other than taxes that are restricted to expenditures for specified purposes approved by board resolution.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Local Grants	3,950	44,525	37,600	-16%
Total Revenues	\$ 3,950	\$ 44,525	\$ 37,600	-16%
<u>Expenditures:</u>				
Purchased Services	2,650	26,015	1,149	-96%
Supplies	3,638	19,914	39,937	101%
Total Expenditures	\$ 6,288	\$ 45,929	\$ 41,086	-11%
<u>Other Financing Sources (Uses):</u>				
Advance In	-	3,000	-	-100%
Advance Out	-	-	(3,000)	100%
Total Other Financing Sources (Uses)	\$ -	\$ 3,000	\$ (3,000)	-200%
Net Change in Fund Balance	(2,338)	1,596	(6,486)	
Beginning Fund Balance	7,228	4,890	6,486	
Ending Fund Balance	\$ 4,890	\$ 6,486	\$ -	

The 2017 budget includes the remaining balances of Project More, a math grant for Worthington Park from the Actuarial Foundation, and the Worthington Education Foundation Big Idea grant awarded to Sutter Park preschool. The District was also awarded a grant from the Martha Holdings foundation for teachers to attend the reading recovery conference and workshop in January 2017.

District Managed Activities Fund

The District Managed Student Activities Fund accounts for athletics and other extracurricular activities of the District. Revenues include gate receipts, fees, and booster 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.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Admissions/Entry Fees	475,897	513,304	453,325	-12%
Participation Dues and Fees	127,341	133,133	129,200	-3%
Other	12,704	28,695	21,500	-25%
Total Revenues	\$ 615,942	\$ 675,132	\$ 604,025	-11%
<u>Expenditures:</u>				
Salaries	41,298	37,346	38,800	4%
Benefits	6,526	5,990	6,032	1%
Purchased Services	285,197	291,864	374,931	28%
Supplies	217,772	186,063	261,877	41%
Capital Outlay	82,271	20,874	106,432	410%
Miscellaneous (Dues & Fees)	42,311	44,819	48,655	9%
Total Expenditures	\$ 675,375	\$ 586,956	\$ 836,727	43%
Net Change in Fund Balance	(59,433)	88,176	(232,702)	
Beginning Fund Balance	328,235	268,802	356,978	
Ending Fund Balance	\$ 268,802	\$ 356,978	\$ 124,276	

Participation fee rates will remain the same as prior year, but the Board will consider adjusting the current 50/50 split with the general fund to 70/30 at the June 27, 2016 meeting. We will revise the budget next year if this occurs. Admission prices at the high school will remain the same, but middle school prices will increase to be comparable to surrounding districts. The decrease in total projected admission/entry fees is due to the District hosting several post season events that may not occur again in FY17.

Salaries and Benefits represent the cost of employees working at athletic events during the year. Salaries for coaches are paid through the general fund. The increase in purchased services, supplies and capital outlay is a result of spending down balances in FY17.

Auxiliary Services Fund

The Auxiliary Services Fund accounts for funds provided by the State of Ohio that flow to private schools within the District's boundaries. For the FY17 budget year, these include St. Michaels, Worthington Christian, Smokey Row Children's Center, and Worthington Adventist Academy, the same schools as the prior year.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	943,985	982,499	968,400	-1%
Interest	2,247	1,996	1,650	-17%
Total Revenues	\$ 946,232	\$ 984,495	\$ 970,050	-1%
<u>Expenditures:</u>				
Salaries	230,230	237,703	323,249	36%
Benefits	62,641	59,293	77,514	31%
Purchased Services	200,164	261,714	309,025	18%
Supplies	341,933	168,193	382,584	127%
Capital Outlay	264,229	68,600	30,021	-56%
Miscellaneous	37,070	15,419	67,534	338%
Total Expenditures	\$ 1,136,267	\$ 810,922	\$ 1,189,927	47%
Net Change in Fund Balance	(190,035)	173,573	(219,877)	
Beginning Fund Balance	236,339	46,304	219,877	
Ending Fund Balance	\$ 46,304	\$ 219,877	\$ -	

Funds are allocated to the non-public entities based on a per pupil amount, and the total allocation is expected to remain consistent depending on enrollment at the non-public school. The amount budgeted for FY17 is the remaining unspent funds from FY16 plus amount expected to be received in FY17.

Budget Highlights

- > 4.88 FTE are projected to be funded through this grant including secretarial, intervention, and related service providers.
- > Allowable expenditures include secular textbooks, technology, and equipment, nursing and intervention services.

Data Communications Support Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	30,600	30,600	30,600	0%
Total Revenues	\$ 30,600	\$ 30,600	\$ 30,600	0%
<u>Expenditures:</u>				
Purchased Services	30,600	30,600	30,600	0%
Total Expenditures	\$ 30,600	\$ 30,600	\$ 30,600	0%
Net Change in Fund Balance	-	-	-	
Beginning Fund Balance	-	-	-	
Ending Fund Balance	\$ -	\$ -	\$ -	

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

Straight A Fund

The Straight A Fund is used to account for state grants to help Ohio schools launch creative new ideas for improving education. The District has partnered with the Educational Service Center of Central Ohio, the Fairfield County Educational Service Center and Mentor Exempted Village School District. The District accounts for its share of the grant awards in this fund.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Intergovernmental	912,211	91,524	80,008	-13%
Total Revenues	\$ 912,211	\$ 91,524	\$ 80,008	-13%
<u>Expenditures:</u>				
Salaries	2,500	-	66,260	100%
Benefits	-	-	8,736	100%
Purchased Services	933,461	31,487	1,499	-95%
Capital Outlay	-	36,800	3,000	-92%
Total Expenditures	\$ 935,961	\$ 68,287	\$ 79,495	16%
<u>Other Financing Sources (Uses):</u>				
Advance In	24,000	600	-	-100%
Advance Out	-	(24,000)	(600)	-98%
Total Other Financing Sources (Uses)	\$ 24,000	\$ (23,400)	\$ (600)	-97%
Net Change in Fund Balance	250	(163)	(87)	
Beginning Fund Balance	-	250	87	
Ending Fund Balance	\$ 250	\$ 87	\$ -	

The first grant with Educational Service Center of Central Ohio is titled "DataStrong: Stretch and Match" and occurred in both FY15 and FY16. It is led by Battelle for Kids with a focus on creating and utilizing data reports to help schools maximize their impact. We have recorded \$45,000 in revenues and expenses for this grant related to use of our student information system as well as salary costs for staff time devoted to the project.

The second grant was with the Fairfield County Educational Service Center in FY15 and involves Math Matters, with the goal of transforming the way math is taught and learned in the classrooms through the implementation of ST Math (a blended learning tool designed to personalize math for each student). The program increased the capacity for more than 1250 teachers serving 27,556 students in 71 buildings. The District recorded its share of the \$7.7 million project, which totaled \$958,735 in revenues and expenditures, the majority of which was spent on licensing for ST math as well as several chromebooks.

The third grant occurred in FY16 and will continue into FY17. It is a partnership with several districts, led by Mentor Exempted Village School District and Battelle for Kids, and involves teachers creating problem based learning modules for 7th and 8th grade students. These modules will be created and then evaluated during those two years to determine effectiveness. The program is comprised of a budget for computer purchases, stipends and professional development expenses. The District will be record their share of the project, which is projected at \$67,508 over the two year period.

No future straight A grants are projected at this time.

Other Miscellaneous State Grant Funds

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

	2014-15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	\$ 25,969	\$ 27,490	\$ 29,877	9%
Total Revenues	\$ 25,969	\$ 27,490	\$ 29,877	9%
<u>Expenditures:</u>				
Salaries	23,125	22,728	26,058	15%
Benefits	3,264	3,758	4,189	11%
Purchased Services	225	181	272	50%
Supplies	3,079	341	424	24%
Total Expenditures	\$ 29,693	\$ 27,008	\$ 30,943	15%
Net Change in Fund Balance	(3,724)	482	(1,066)	
Beginning Fund Balance	4,308	584	1,066	
Ending Fund Balance	\$ 584	\$ 1,066	\$ -	

The School Psychologist Intern Grant is expected to be awarded again for FY17 in the amount of \$26,998 and will pay salary and benefits of the District's intern, consistent with prior years.

Race To The Top Fund

The Race to the Top Fund is a competitive grant fund provided under the federal ARRA program designed to encourage creating the conditions for education innovation and reform that will improve student outcomes. Our was awarded approximately \$500,000 received over a 4 year period FY11-FY14. The grant has closed and we do not anticipate any further funding from this program.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Intergovernmental	5,678	-	-	0%
Total Revenues	\$ 5,678	\$ -	\$ -	0%
<u>Expenditures:</u>				
Salaries	-	-	-	0%
Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies	(10)	-	-	0%
Capital Outlay	(354)	-	-	0%
Total Expenditures	\$ (364)	\$ -	\$ -	0%
<u>Other Financing Sources (Uses):</u>				
Advances In	8,720	-	-	0%
Advances Out	(14,900)	-	-	0%
Total Other Financing Sources (Uses)	\$ (6,180)	\$ -	\$ -	0%
Net Change in Fund Balance	(138)	-	-	
Beginning Fund Balance	138	-	-	
Ending Fund Balance	\$ -	\$ -	\$ -	

The fund provided for substitute costs during teacher professional development as well as stipends for teachers serving as building data team trainers and curriculum liaisons for the purpose of implementing data driven changes to curriculum.

Special Education IDEA Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	1,777,839	1,716,610	2,021,246	18%
Total Revenues	\$ 1,777,839	\$ 1,716,610	\$ 2,021,246	18%
<u>Expenditures:</u>				
Salaries	1,278,037	1,240,503	1,529,313	23%
Benefits	461,895	448,862	516,690	15%
Purchased Services	234	-	-	0%
Supplies	16,497	8,448	20,995	149%
Capital Outlay	10,149	(34)	7,000	-20688%
Total Expenditures	\$ 1,766,812	\$ 1,697,779	\$ 2,073,998	22%
Net Change in Fund Balance	11,027	18,831	(52,752)	
Beginning Fund Balance	22,894	33,921	52,752	
Ending Fund Balance	\$ 33,921	\$ 52,752	\$ -	

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years
- > 13 intervention specialists, 2.4 occupational therapists, 0.5 autism facilitator, 1.0 adaptive physical education specialist, 1.0 speech therapist, and 0.5 instructional coach are budgeted to be paid out of this fund, in addition to the non-public allocation which funds 1.2 FTE, a therapist and aide, at those buildings. The allocation has continued to remain the same, but due to increased salary and benefit costs, we anticipate having to move 1 FTE into the general fund next year.
- > Supplies and capital outlay are purchased for use by special education students.

Vocational Education Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Intergovernmental	39,408	41,765	39,509	-5%
Total Revenues	\$ 39,408	\$ 41,765	\$ 39,509	-5%
<u>Expenditures:</u>				
Salaries	-	1,523	5,527	263%
Benefits	-	133	773	481%
Purchased Services	14,546	13,298	22,450	69%
Supplies	21,643	9,059	10,823	19%
Capital Outlay	2,900	11,417	-	-100%
Total Expenditures	\$ 39,089	\$ 35,430	\$ 39,573	12%
<u>Other Financing Sources (Uses):</u>				
Advances In	7,000	-	-	0%
Advances Out	(6,600)	(7,000)	-	-100%
Total Other Financing Sources (Uses)	\$ 400	\$ (7,000)	\$ -	-100%
Net Change in Fund Balance	719	(665)	(64)	
Beginning Fund Balance	10	729	64	
Ending Fund Balance	\$ 729	\$ 64	\$ -	

Budget Highlights

- > \$9,200 budgeted to provide ongoing engineering training for Project Lead the Way instructors
- > \$13,340 budgeted for supplies and licensing for project lead the way
- > \$5,000 budgeted for transportation for service learning projects and career vocational visits

Title III Limited English Proficiency Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	88,875	105,865	136,784	29%
Total Revenues	\$ 88,875	\$ 105,865	\$ 136,784	29%
<u>Expenditures:</u>				
Salaries	44,883	50,779	67,447	33%
Benefits	41,367	48,850	65,683	34%
Purchased Services	-	335	525	57%
Supplies	7,113	1,036	4,797	363%
Capital Outlay	-	-	-	0%
Total Expenditures	\$ 93,363	\$ 101,000	\$ 138,452	37%
<u>Other Financing Sources (Uses):</u>				
Advances In	3,300	-	-	0%
Advances Out	-	(3,300)	-	-100%
Total Other Financing Sources (Uses)	\$ 3,300	\$ (3,300)	\$ -	-100%
Net Change in Fund Balance	(1,188)	1,565	(1,668)	
Beginning Fund Balance	1,291	103	1,668	
Ending Fund Balance	\$ 103	\$ 1,668	\$ -	

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years
- > 1.5 FTE Bilingual Assistants are funded through this grant, along with supplies for English Language Learners. In addition, approximately \$10,000 is being used to fund salaries for teacher summer intervention programs for ELL students.

Title I Economically Disadvantaged Pupils Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	922,855	876,371	984,159	12%
Total Revenues	\$ 922,855	\$ 876,371	\$ 984,159	12%
<u>Expenditures:</u>				
Salaries	642,605	622,501	771,525	24%
Benefits	244,911	218,976	236,060	8%
Purchased Services	-	2,000	832	-58%
Supplies	22,831	25,703	1,485	-94%
Capital Outlay	5,762	364	136	-63%
Total Expenditures	\$ 916,109	\$ 869,544	\$ 1,010,038	16%
Net Change in Fund Balance	6,746	6,827	(25,879)	
Beginning Fund Balance	12,306	19,052	25,879	
Ending Fund Balance	\$ 19,052	\$ 25,879	\$ -	

Budget Highlights

- > Allocation from the US Department of Education is expected to remain consistent with prior years
- > 9 FTE teachers were funded through this grant, but due to increased salary and benefit costs, it is anticipated that 1 FTE may need moved into the general fund in FY17.

Special Education Preschool Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Intergovernmental	24,901	25,196	27,765	10%
Total Revenues	\$ 24,901	\$ 25,196	\$ 27,765	10%
<u>Expenditures:</u>				
Salaries	16,652	16,807	19,476	16%
Benefits	7,939	8,071	8,990	11%
Total Expenditures	\$ 24,591	\$ 24,878	\$ 28,466	14%
Net Change in Fund Balance	310	318	(701)	
Beginning Fund Balance	73	383	701	
Ending Fund Balance	\$ 383	\$ 701	\$ -	

Budget Highlights

> 0.49 FTE preschool aide is funded through this grant.

Title II-A Improving Teacher Quality Grant Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Intergovernmental	165,711	157,706	166,291	5%
Total Revenues	\$ 165,711	\$ 157,706	\$ 166,291	5%
<u>Expenditures:</u>				
Salaries	123,361	109,994	128,218	17%
Benefits	40,063	28,737	31,407	9%
Purchased Services	-	9,969	15,641	57%
Supplies	994	1,508	1,016	-33%
Total Expenditures	\$ 164,418	\$ 150,208	\$ 176,282	17%
Net Change in Fund Balance	1,293	7,498	(9,991)	
Beginning Fund Balance	1,200	2,493	9,991	
Ending Fund Balance	\$ 2,493	\$ 9,991	\$ -	

Budget Highlights

- > 1 FTE Instructional Teacher/Coach is funded through this grant
- > Stipends are funded to provide building leadership team leaders which support teacher PD at the building level
- > Non Public allocations are used by those buildings for non-religious PD services.

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. The District received a smarter lunchroom grant in FY16.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Proposed Budget</u>	<u>% Change</u>
<u>Revenues:</u>				
Intergovernmental	-	578	-	-100%
Total Revenues	\$ -	\$ 578	\$ -	-100%
<u>Expenditures:</u>				
Purchased Services	-	578	-	-100%
Total Expenditures	\$ -	\$ 578	\$ -	-100%
Net Change in Fund Balance	-	-	-	
Beginning Fund Balance	-	-	-	
Ending Fund Balance	\$ -	\$ -	\$ -	

Intra-District Services Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Tuition	\$ 958,824	\$ 1,015,597	\$ 1,025,000	1%
Charges for Services	542,400	848,147	740,000	-13%
Total Revenues	\$ 1,501,224	\$ 1,863,744	\$ 1,765,000	-5%
<u>Expenditures:</u>				
Salaries	791,747	789,217	850,327	8%
Benefits	314,654	315,882	350,120	11%
Purchased Services	129,876	172,172	190,200	10%
Supplies	305,810	259,298	327,000	26%
Capital Outlay	377,009	15,391	50,000	225%
Total Expenditures	\$ 1,919,096	\$ 1,551,960	\$ 1,767,647	14%
Net Change in Fund Balance	(417,872)	311,784	(2,647)	
Beginning Fund Balance	931,008	513,136	824,920	
Ending Fund Balance	\$ 513,136	\$ 824,920	\$ 822,273	

In FY16, the District raised the price of a copy by \$.01 resulting in an increase of revenue for the copy center. Timing of internal bill payments also creates variance in annual revenue. Fund balance is used every three to five years to replace copiers.

Budget Highlights

- > Salaries include 11 FTE K+ teachers to cover anticipated participation in the program for 2017
- > Salaries also include 2 FTE copy center operators.
- > Purchased services and supplies are all related to copy center and include toner, ink, paper, and maintenance agreements
- > Tuition is set at \$330 per month for FY17, no change from FY16, which is anticipated to cover the cost of the all day kindergarten program.

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.

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Charges for Services	461,480	621,594	651,000	5%
Investment Income	7,516	10,091	6,000	-41%
Total Revenues	\$ 468,996	\$ 631,685	\$ 657,000	4%
<u>Expenditures:</u>				
Salaries	72,976	74,785	76,250	2%
Benefits	41,397	42,041	42,487	1%
Third Party Administrator	233,527	86,136	175,000	103%
Claims	158,000	75,180	175,000	133%
Stop Loss/Other	42,852	61,072	67,000	10%
Total Expenditures	\$ 548,752	\$ 339,214	\$ 535,737	58%
Net Change in Fund Balance	(79,756)	292,471	121,263	
Beginning Fund Balance	1,150,863	1,071,107	1,363,578	
Ending Fund Balance	\$ 1,071,107	\$ 1,363,578	\$ 1,484,841	

2016 Goals

- > Maintain quality programs to prevent/reduce claims including a comprehensive safety program
- > Minimize future rate increases by maintaining a sufficient reserve to cover 3 catastrophic claims equal to \$1.2 million

Budget Highlights

- > Revenue increase due to salary increases (charge to remain consistent at 0.8% of payroll)
- > TPA budget includes \$30,000 for claims processing, \$85,000 for legal services, \$ 10,000 for safety program activities, and \$50,000 to Ohio Bureau of Workers Comp for tail claims and other mandates
- > Stop loss insurance renewal is budgeted at \$47,000, with a \$400,000 retention.
- > Salaries and benefits include a portion of the administrator overseeing the program
- > \$175,000 is appropriated for claims in case of high volume, but we anticipate consistent levels from prior year.

Medical Self-Insurance Fund

The District became self-insured for health insurance on January 1, 2014. Board paid premium's are established and deposited into this fund from the fund in which the employee is paid. A third party administers claims and stop loss insurance coverage is purchased. The administrator in charge of insurance is paid from this fund as well.

	2014-15 Actual	2015-16 Actual	2016-17 Proposed Budget	% Change
Revenues:				
Charges for Services	16,612,026	16,768,400	16,200,000	-3%
Investment Income	40,512	79,734	75,000	-6%
Total Revenues	\$ 16,652,538	\$ 16,848,134	\$ 16,275,000	-3%
Expenditures:				
Third Party Administrator	620,876	551,890	580,000	5%
Claims	11,664,557	12,213,056	16,000,000	31%
Stop Loss/Other	990,459	1,035,852	1,275,000	23%
Total Expenditures	\$ 13,275,892	\$ 13,800,798	\$ 17,855,000	29%
Net Change in Fund Balance	3,376,646	3,047,336	(1,580,000)	
Beginning Fund Balance	4,563,328	7,939,974	10,987,310	
Ending Fund Balance	\$ 7,939,974	\$ 10,987,310	\$ 9,407,310	

2016 Goals

- > Maintain quality wellness programs to prevent/reduce claims
- > Work to establish formal policy regarding targeted reserve balance with emphasis on both sufficient protection and premium cost containment.
- > Continue to evaluate program and make necessary improvements for future years

Budget Highlights

- > Premium revenue expected to increase 5% beginning in January 2017, but due to the 8% decrease in January 2016, overall fiscal year 2017 premiums are projected to be slightly lower than FY16.
- > Claims have been running at slightly higher levels, but are still in line with industry standards. We have appropriated \$16 million in case of high volume, but expect the actual level to remain consistent with prior year.
- > TPA & stop loss budget expected to increase 5% for inflation, but the District is currently exploring pooling stop loss insurance with surrounding districts.
- > Other includes estimated Affordable Care Act fees

Private Purpose Trust Fund

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

	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	2016-17 Proposed Budget	% Change
<u>Revenues:</u>				
Interest	845	1,065	1,003	-6%
Gifts and Contributions	50	50	50	0%
Total Revenues	\$ 895	\$ 1,115	\$ 1,053	-6%
<u>Expenditures:</u>				
Scholarships	800	900	1,000	11%
Total Expenditures	\$ 800	\$ 900	\$ 1,000	11%
Net Change in Fund Balance	95	215	53	
Beginning Fund Balance	125,768	125,863	126,078	
Ending Fund Balance	\$ 125,863	\$ 126,078	\$ 126,131	

> Scholarships of \$900 were issued in FY16 with \$1000 anticipated for FY17 contingent on interest rates.

WORTHINGTON CITY SCHOOL DISTRICT

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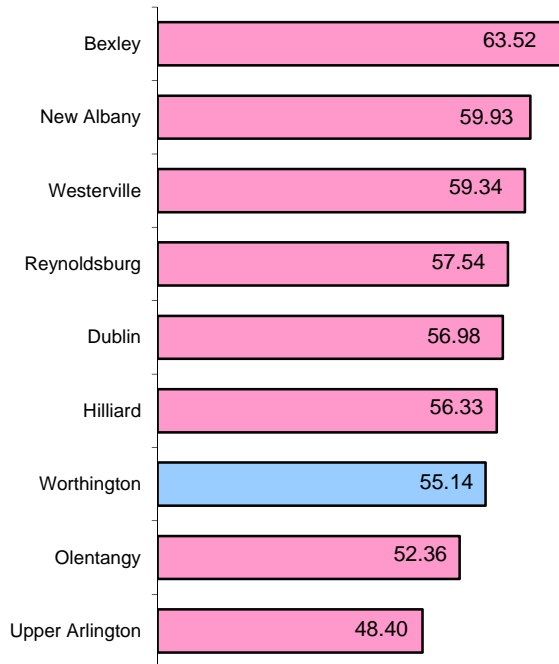
Statistical Section



T.J. Cusick (third from right), Assistant Treasurer, was presented with the Distinguished Service Award from the Ohio Association of Business Officials

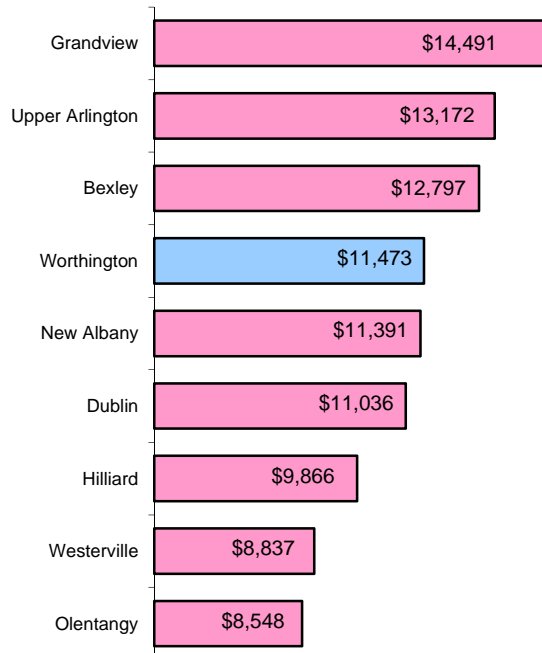
District Comparisons

Residential Effective Millage Rate 2016



Worthington's effective residential property tax millage amounts is about average for all central Ohio districts. Sustainability and careful budget planning continue to be the focus of the Board and Administration.

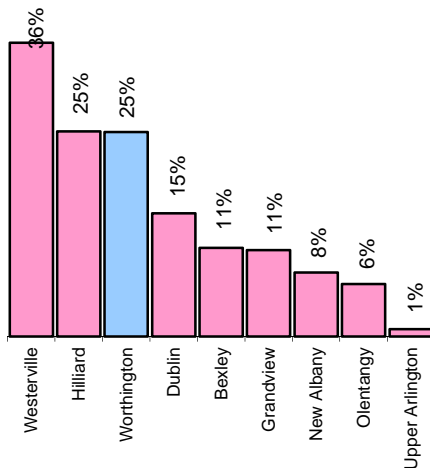
Cost Per Pupil 2015



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

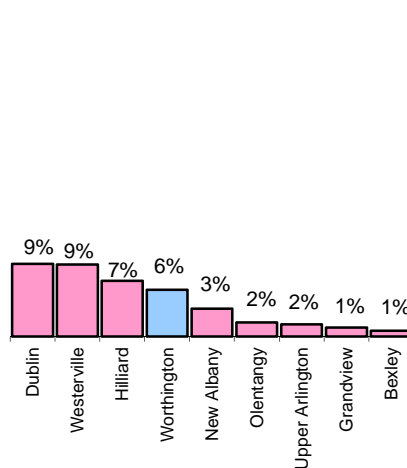
Student Composition (2015)

Economically Disadvantaged



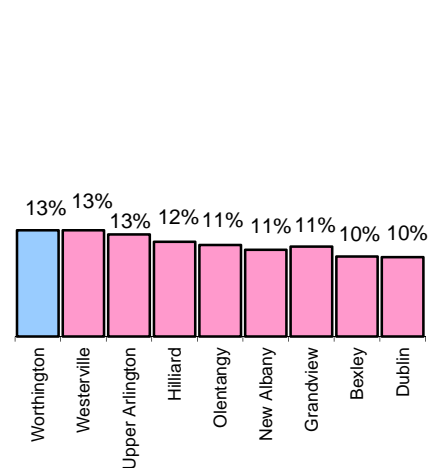
Worthington's economically disadvantaged population has grown considerably in recent years, surpassing 20%. This presents a unique challenge for staff as lower income students generally require greater resources and services to maintain the highest standards of achievement.

Limited English



Limited English Proficient students 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.

Disabled



Special Needs students are a growing population in our District and require greater resources and services for their education. 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	Projected										
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities											
Instruction											
Per Pupil Cost of Operating Expenditures	11,645	unav.	11,473	10,738	10,992	n/a	n/a	n/a	n/a	n/a	n/a
Support Services											
Pupil											
Enrollment (Students)	9,791	9,734	9,659	9,628	9,491	9,369	9,098	9,477	9,567	9,586	9,492
Graduation Rate	95.3%	unav.	93.8%	94.2%	92.0%	93.0%	95.0%	95.5%	95.5%	96.8%	96.3%
% of Students with Disabilities	13.1%	unav.	13.0%	12.7%	11.9%	11.8%	11.8%	11.0%	11.9%	10.3%	9.7%
% of Limited English Proficient Students	5.8%	unav.	5.7%	5.3%	5.2%	5.1%	4.8%	5.2%	5.1%	4.1%	3.8%
Instructional Staff											
IT Work Orders Completed	14,000	13,390	13,341	15,368	15,438	8,878	11,699	10,574	7,730	5,877	8,178
Administration											
Student Attendance Rate	>95%	unav.	>95%	92.7%	>95%	96.0%	95.8%	95.5%	95.7%	95.7%	95.8%
Fiscal and Business											
Purchase Orders Processed	7,164	7,252	6,911	7,007	6,824	6,947	6,988	7,367	7,942	8,689	11,253
Nonpayroll Checks Issued	10,521	10,647	10,319	10,329	10,255	10,459	10,612	11,215	12,052	14,946	12,893
Maintenance											
Maintenance Work Orders Completed	2,820	2,731	3,299	2,616	2,566	2,766	1,622	2,988	3,717	4,427	5,216
District Square Footage Maintained By Custodians and Maintenance Staff	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562	1,638,562
District Acreage Maintained By Grounds Staff	379	379	379	379	379	379	379	379	379	379	379
Transportation											
Average Students Transported Daily	4,502	4,494	4,447	4,594	4,651	4,763	4,797	4,620	4,517	4,800	4,800
Average Daily Bus Fleet Mileage	5,624	5,412	5,347	5,811	4,838	4,504	4,555	4,846	4,866	4,756	4,756
Number of Buses in Fleet	84	84	84	84	84	83	82	81	80	85	92
Co-Curricular Activities											
High School Varsity Teams	64	64	58	58	58	58	58	58	58	58	58
Food Service											
Meals Served to Students	903,005	880,980	691,291	660,210	747,907	621,172	610,051	584,693	542,830	541,049	490,081
% of Total Meals That Were Free Meals	43.6%	42.5%	39.0%	36.3%	44.8%	37.5%	36.8%	32.9%	29.3%	27.4%	26.3%
% of Total Meals That Were Reduced Meals	9.2%	9.0%	8.3%	7.9%	9.0%	8.2%	6.4%	8.0%	8.8%	8.4%	9.1%

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

unav. - Final data not yet available

n/a - Ohio Department of Education has changed their methodology of calculating this value in FY2013. Prior years information to FY13 will not be available to be reported.

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	Unemployment Rate (3)
2006	59,983	2,069,113,585	34,495 (1)	4.8%
2007	60,347	2,081,669,765	34,495 (1)	5.3%
2008	61,153	2,120,786,040	34,680 (1)	5.7%
2009	61,492	2,246,610,220	36,535 (1)	9.0%
2010	61,549	2,248,692,715	36,535 (1)	9.2%
2011	59,374	2,169,229,090	36,535 (1)	7.4%
2012	59,529	2,174,892,015	36,535 (1)	6.2%
2013	59,689	2,135,493,353	35,777 (1)	6.3%
2014	59,689 (6)	2,770,823,069	46,421 (5)	4.8%
2015	59,757	2,909,448,816	48,688 (5)	5.2%

Sources: (1) Mid Ohio Regional Planning Commission; American Community Survey

(2) Calculated based on Per capita income and population

(3) Ohio Bureau of Employment Services, not available for Worthington CSD. Figures presented are for Franklin County

(4) Ohio Bureau of Employment Services, not available for Worthington CSD. Figures presented are for Franklin County

(5) Ohio Department of Education, information no longer available from MORPC, therefore, information gathered from foundation report

(6) 2014 population was not available as of release date, therefore, we used the 2013 population

Principal Employers

Employer	Nature of Business	June 2015	
		Number of Employees	Rank
Worthington Industries	Steel Industry	1,229	1
Worthington School District	Education	1,150	2
Anthem Blue Cross	Insurance	825	3
Emerson Network Power (formerly Liebert Corporation)	Energy/Power	800	4
Anheuser Busch	Production Plant	606	5
Huntington Bank	Mortgage/Banking	510	6
Sandvik Hyperion (formerly Diamond Innovations)	Diamond Products	369	7
Medvet Medical Center	Animal Care	328	8
The Laurels Healthcare	Healthcare	240	9
American Automobile Association	Automotive	200	10
Total		<u>6,257</u>	
Total Employment within the Metropolitan Area (a)		<u>879,700</u>	

Source: Chamber of Commerce and Individual employer records.

Source: Chamber of Commerce and Individual employer records. Metropolitan employment provided by the Ohio Workforce Informer website as of June 30, 2015 respectively. Web site sponsored by Ohio Dept of Job and Family Services.

Unable to obtain information for June 2016 as of release of this report

2016 Collection Year			2007 Collection Year		
Name of Taxpayer	Assessed	Percent of	Name of Taxpayer	Assessed	Percent of
	Value	Total Assessed Value		Value	Total Assessed Value
Public Utilities			Public Utilities		
1 Ohio Power Company	\$33,331,010	1.81%	1 Columbus Southern Power Co	\$ 23,422,580	1.22%
			2 Sprintcom Inc.	9,349,040	0.49%
			3 Ohio Bell Telephone Co.	7,812,630	0.41%
Real Estate			Real Estate		
1 Anheuser-Busch Inc.	18,307,730	0.99%	1 Anheuser-Busch Inc.	18,706,350	0.98%
2 Worthington Industries	7,758,270	0.42%	2 Eastrich No 167 Corp.	10,623,970	0.55%
3 Worthington Meadows	7,533,770	0.41%	3 EOP-Community Corporate	8,610,000	0.45%
4 Fieldstone Trace	7,367,500	0.40%	4 Columbus Retail Inc	7,903,110	0.41%
5 445 Hutchinson LP	7,192,510	0.39%	5 Fieldstone Trace Partnership	7,805,010	0.41%
6 TMF II Central LLC	6,813,110	0.37%	6 Worthington Meadows	7,665,040	0.40%
7 Worthington Square Acquisition	5,466,870	0.30%	7 Worthington Industries	6,664,540	0.35%
8 Stratford Chase Apartments	5,250,000	0.29%	8 Crosswoods Central Park	6,568,180	0.34%
9 Columbus Park Club Associates	5,183,120	0.28%	9 Corporate Hill LLC	6,300,040	0.33%
10 BRG Liberty Crossing LLC	4,987,510	0.27%	10 TCC 1105 Schrock LLP	6,090,000	0.32%
All Others	1,732,525,910	94.07%	All Others	1,788,802,731	93.35%
Total Assessed Valuation	<u>1,841,717,310</u>	<u>100.00%</u>		<u>1,916,323,221</u>	<u>100.00%</u>

Source: Office of the Auditor, Franklin County, Ohio

Note: Assessed Values are for the valuation year of 2015 and 2006 respectively.

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	Total Direct							
2006	79.34	3.89	83.23	18.44	3.00	3.14	6.50	1.57	18.40	4.80
2007	79.34	3.89	83.23	18.44	5.00	3.14	6.50	1.57	21.20	4.80
2008	79.34	3.89	83.23	18.49	5.00	3.14	6.50	1.57	21.20	4.80
2009	79.34	3.8	83.14	18.02	5.00	3.14	6.50	1.57	18.10	4.80
2010	83.24	3.80	87.04	18.07	5.00	3.14	6.50	1.57	18.10	4.80
2011	84.74	3.80	88.54	18.07	5.00	3.14	7.00	1.57	18.10	4.80
2012	86.24	3.80	90.04	18.07	5.00	3.14	7.00	1.57	17.67	4.80
2013	91.14	3.80	94.94	18.47	5.00	3.14	7.65	1.57	16.41	4.80
2014	92.14	3.80	95.94	18.45	5.00	3.14	7.65	1.57	16.34	3.54
2015	93.14	3.80	96.94	18.47	5.00	3.14	7.65	1.57	21.17	4.80
2016	93.14	3.80	96.94	18.47	5.00	3.14	25.66	1.57	24.67	4.80
(Res/Agric)	(51.34)	(3.80)	(55.14)	(18.23)	(5.00)	(3.14)	(25.66)	(1.57)	(19.23)	(4.33)
(Comm/Ind)	(70.20)	(3.80)	(74.00)	(18.47)	(5.00)	(3.14)	(25.66)	(1.57)	(19.57)	(4.80)

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.

Employees By Category

	Actual									Projected
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Official/ Administrative										
Assistant Superintendent	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Principal	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Principal	17.00	18.00	18.00	18.00	18.00	17.00	17.00	17.00	19.00	18.00
Superintendent	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00
Supervising/Managing/Directing	5.00	3.00	3.00	2.00	3.00	3.00	3.00	3.00	5.00	5.00
Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Coordinator	6.50	6.50	7.50	7.00	6.00	6.00	6.00	5.00	6.00	6.00
Education Administrative Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Director	1.00	1.00	2.00	2.00	1.00	1.00	1.00	0.00	1.00	1.00
Other Official/Administrative	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Official/Administrative	42.00	41.00	41.50	42.00	42.00	40.00	40.00	38.00	45.00	44.00
Professional - Educational										
Curriculum Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Counseling	19.90	20.40	19.40	18.90	19.40	19.40	19.50	19.50	21.00	21.00
Librarian/Media	17.00	15.10	16.10	15.00	15.00	15.00	14.00	14.00	12.80	12.80
Remedial Specialist	13.67	14.67	15.50	15.50	15.50	15.97	13.00	13.50	16.17	16.17
Teacher	630.65	641.65	637.95	616.67	606.87	610.17	619.10	627.60	614.11	619.11
Suppl Service Teacher - Special Ed	2.00	2.00	3.50	4.25	2.50	2.50	4.00	4.00	24.60	24.60
Teacher Mentor/Evaluator	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Other Professional	16.20	17.70	19.80	20.50	21.60	22.10	23.00	22.50	30.00	30.00
Total Professional - Educational	702.42	714.52	715.25	693.82	683.87	688.14	694.60	704.10	721.68	726.68
Professional - Other										
Accounting/Analyst	4.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Psychologist	11.00	10.00	11.00	11.00	11.00	11.50	11.00	11.50	11.00	11.00
Public Relations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Registered Nurse	7.50	7.50	7.50	6.90	6.00	6.00	6.00	6.00	6.00	6.00
Physical Therapist	1.00	1.00	1.20	1.20	1.20	1.20	1.20	1.20	1.40	1.40
Speech and Language Therapist	11.70	11.70	11.70	11.55	12.10	11.91	11.80	12.00	12.00	12.00
Occupational Therapist	5.60	6.60	6.60	6.30	6.60	6.60	6.60	7.00	7.00	7.00
Adapted Physical Education Therapist	0.40	0.40	0.40	0.40	0.40	0.40	1.00	1.00	1.00	1.00
Planning/Research/Development	0.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Total Professional - Other	41.20	41.20	42.40	41.35	41.30	41.61	41.60	42.70	43.40	44.40
Technical										
Computer Operating	6.00	6.00	6.00	6.00	5.00	5.00	3.00	3.00	3.00	3.00
Purchasing Agent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Library Technician	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Technical	11.00	11.00	11.00	12.00	10.94	11.50	13.00	12.50	12.63	12.63
Total Technical	19.00	17.00	17.00	18.00	15.94	16.50	16.00	15.50	15.63	15.63
Office/Clerical										
Bookkeeping	6.00	5.00	5.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00
Clerical	61.91	62.54	61.04	59.79	59.60	63.67	63.61	60.16	57.91	57.91
Teaching Aide	87.33	91.70	91.01	88.69	87.97	94.02	97.52	98.13	96.51	100.51
Parent Mentor	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other Office/Clerical	2.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00
Total Office/Clerical	157.74	163.74	161.55	157.98	157.07	166.19	168.63	165.79	161.92	165.92
Crafts and Trades										
General Maintenance	14.00	14.00	14.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Mechanic	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Foreman	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Other Crafts and Trades	5.00	5.00	5.00	5.00	3.50	3.56	4.62	5.00	5.00	5.00
Total Crafts and Trades	27.00	27.00	26.00	26.00	24.50	24.56	25.62	26.00	26.00	26.00
Operative										
Vehicle Operator Non Bus	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Vehicle Operator Bus	46.57	46.49	49.36	46.86	46.01	48.21	50.77	48.66	51.20	51.20
Total Operative	48.57	48.49	51.36	48.86	48.01	50.21	52.77	50.66	53.20	53.20
Service Work/Laborer										
Custodian	57.90	56.90	56.90	54.27	55.77	56.90	57.28	57.27	57.27	57.27
Food Service	44.34	43.47	43.92	42.60	40.07	38.83	38.91	37.15	35.97	35.97
Security	1.01	1.01	0.94	0.94	0.94	0.94	1.19	0.88	0.88	0.88
Monitoring	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Grounds keeping	7.00	7.00	7.00	7.00	6.00	7.00	7.00	7.00	7.00	7.00
Attendant	2.07	3.23	2.94	3.26	3.26	4.14	4.95	4.95	5.45	5.45
Other Service Work/Laborer	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Service Work/Laborer	116.32	115.61	115.70	112.07	106.04	107.81	109.33	107.25	106.57	106.57
Total	1,154.25	1,168.56	1,170.76	1,140.08	1,118.73	1,135.02	1,148.55	1,150.00	1,173.40	1,182.40
Employees by Fund										
				Actual			Actual			Projected
				2015			2016			2017
General				1,059.78			1,084.50			1,093.50
Food Service				38.65			38.35			38.35
Auxiliary Services				3.30			4.28			4.28
Other State Grants				1.00			1.00			1.00
Spec Ed IDEA				21.28			19.28			19.28
Limited English Prof.				1.50			1.50			1.50
Disadv. Children				9.00			9.00			9.00
Spec Ed Preschool				0.49			0.49			0.49
Improving Tchr Quality				1.00			1.00			1.00
Intra-District Svcs				13.00			13.00			13.00
Workers Comp Insur.				1.00			1.00			1.00
Total				1,150.00			1,173.40			1,182.40

Method: 1.00 for each full-time, part time FTE based on ratio of hours worked to full tin

Source: School District Records, EMIS Staff Summary Report, Ohio Department of Education

Worthington Debt Schedule By Fiscal Year

Bond Levy Supported Debt																				
FY	Sub Totals		2007A GO Bond		2007B GO Bonds		2009 MAY GO BOND		2008 Const & Refunding		2010 Const & Refunding		2013 A GO Bonds		2013 B GO Bonds		2014 Refunding		2016 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	4,479,084	2,397,856	1,025,000	28,187	530,000	14,575	920,000	37,525	83,854	323,260	645,230	288,896	1,190,000	801,775	-	270,500	-	316,400	85,000	316,738
2018	3,606,257	3,248,564					166,504	807,621	370,000	24,345	174,753	763,172	1,255,000	783,438	-	270,500	1,640,000	283,600	-	315,888
2019	4,592,482	2,299,532					457,482	510,081	390,000	8,288	715,000	213,988	1,325,000	764,087	-	270,500	1,705,000	216,700	-	315,888
2020	5,230,000	1,647,882					150,000	3,000			735,000	194,944	1,370,000	740,450	-	270,500	1,770,000	147,200	1,205,000	291,788
2021	4,975,000	1,475,601									755,000	173,513	975,000	717,000	-	270,500	1,840,000	75,000	1,405,000	239,588
2022	5,150,000	1,319,138									780,000	150,000	1,000,000	697,250	-	270,500	1,910,000	19,100	1,460,000	182,288
2023	4,625,000	1,176,806									800,000	125,312	2,300,000	641,250	-	270,500	-	-	1,525,000	139,744
2024	4,755,000	1,012,555									830,000	98,905	2,375,000	547,750	-	270,500	-	-	1,550,000	95,400
2025	4,935,000	817,200									850,000	63,750	2,475,000	450,750	-	270,500	-	-	1,610,000	32,200
2026	5,150,000	628,500									850,000	21,250	4,300,000	336,750	-	270,500	-	-	-	-
2027	5,275,000	437,250											5,275,000	166,750	-	270,500	-	-	-	-
2028	5,500,000	237,000											1,225,000	30,625	4,275,000	206,375	-	-	-	-
2029	5,690,000	71,125													5,690,000	71,125	-	-	-	-
TOTAL	63,962,823	16,769,009	1,025,000	28,187	530,000	14,575	1,693,986	1,358,227	843,854	355,893	7,134,983	2,093,730	25,065,000	6,677,875	9,965,000	3,253,000	8,865,000	1,058,000	8,840,000	1,929,522

General Fund Supported Debt								
FY	Sub Totals		2005 Airport		2007 COPS		2015 HB264 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	1,056,825	179,888	174,000	36,764	620,000	111,837	262,825	31,287
2018	1,125,108	158,205	182,000	29,181	675,000	84,319	268,108	44,705
2019	1,208,497	113,787	190,000	21,257	745,000	53,214	273,497	39,316
2020	1,286,994	65,037	198,000	12,993	810,000	18,225	278,994	33,819
2021	490,602	32,600	206,000	4,388			284,602	28,212
2022	290,322	22,491					290,322	22,491
2023	296,158	16,655					296,158	16,655
2024	302,111	10,703					302,111	10,703
2025	308,183	4,631					308,183	4,631
2026	-	-						
2027	-	-						
2028	-	-						
2029	-	-						
TOTAL	6,364,800	603,997	950,000	104,583	2,850,000	267,595	2,564,800	231,819

Grand Total All Debt			
FY	Total Paymt.	Principal	Interest
2017	8,113,653	5,535,909	2,577,744
2018	8,138,134	4,731,365	3,406,769
2019	8,214,298	5,800,979	2,413,319
2020	8,229,913	6,516,994	1,712,919
2021	6,973,803	5,465,602	1,508,201
2022	6,781,951	5,440,322	1,341,629
2023	6,114,619	4,921,158	1,193,461
2024	6,080,369	5,057,111	1,023,258
2025	6,065,014	5,243,183	821,831
2026	5,778,500	5,150,000	628,500
2027	5,712,250	5,275,000	437,250
2028	5,737,000	5,500,000	237,000
2029	5,761,125	5,690,000	71,125
TOTAL	87,700,629	70,327,623	17,373,006

The 2013A, and the 2013B general obligation bonds were issued for \$37.2 million bond issue approved by voters in November 2012 to finance capital improvements such as technology and bus upgrades, various maintenance improvements, and equipment replacement. The 2007A, 2007B, 2009 May, a portion of the 2008 Construction bonds, and the 2010 bonds were all part issuances of the \$37.5 million bond issue approved by voters in 2006 to finance capital improvements such as technology and bus upgrades, various maintenance improvements, and equipment replacement. The General Fund obligations retired with operating dollars and each year, equal the transfer from the general fund to the debt service fund. The 2015 House Bill 264 Energy conservation loan and the 2005 Airport Authority Note were issued to in relation to HB 264 projects in which various controls and mechanical improvements are paid for up front through debt issuance and then related debt is then paid back through the cost savings from decreased energy consumption. The certificates of participation represent a financing arrangement for the WEC Administration Building, similar to a lease arrangement.

Worthington Schedule of Debt Requirements				
CY	Estimated Assessed Value	Estimated Growth	Debt Service Requirement	Estimated Required Millage
2016	1,841,717,310	0.80%	6,921,251	3.80
2017	1,848,959,274	0.80%	6,904,803	3.80
2018	1,860,259,441	0.80%	6,959,838	3.80
2019	1,871,650,009	0.80%	6,964,188	3.80
2020	1,883,131,702	0.80%	6,536,576	3.58
2021	1,894,705,248	0.80%	6,539,626	3.56
2022	1,906,371,383	0.80%	5,873,650	3.18
2023	1,918,130,847	0.80%	5,859,962	3.15
2024	1,929,984,387	0.80%	5,855,150	3.13
2025	1,941,932,755	0.80%	5,864,250	3.11
2026	1,953,976,710	0.80%	5,817,750	3.07
2027	1,966,117,016	0.80%	5,831,750	3.06
2028	1,978,354,445	0.80%	5,832,250	3.04
2029	1,990,689,773	0.80%	0	0.00
2030	2,003,123,784	0.80%	0	0.00

WORTHINGTON CITY SCHOOL DISTRICT

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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

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 – Projected resources equal projected requirements within a fund.

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.

Glossary of Terms

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.

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

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. The District is currently evaluating a minimum fund balance policy to enact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

